



DAVIDSON COUNTY HISTORICAL MUSEUM



2022 - 2023 Adopted Budget

For the fiscal year ending June 30, 2023

Davidson County

FY 2022-23 Adopted Budget

Board of Commissioners



Chairman
Steve Shell



Vice-Chairman
Don Truell



Commissioner
Chris Elliott



Commissioner
Fred McClure



Commissioner
James Shores



Commissioner
Karen Watford



Commissioner
Todd Yates

Prepared by:

Casey Smith, **County Manager**
Jason Martin, **Assistant County Manager**
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Davidson County Historical Museum



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Davidson County
North Carolina**

For the Fiscal Year Beginning

July 01, 2021

Christopher P. Morill

Executive Director

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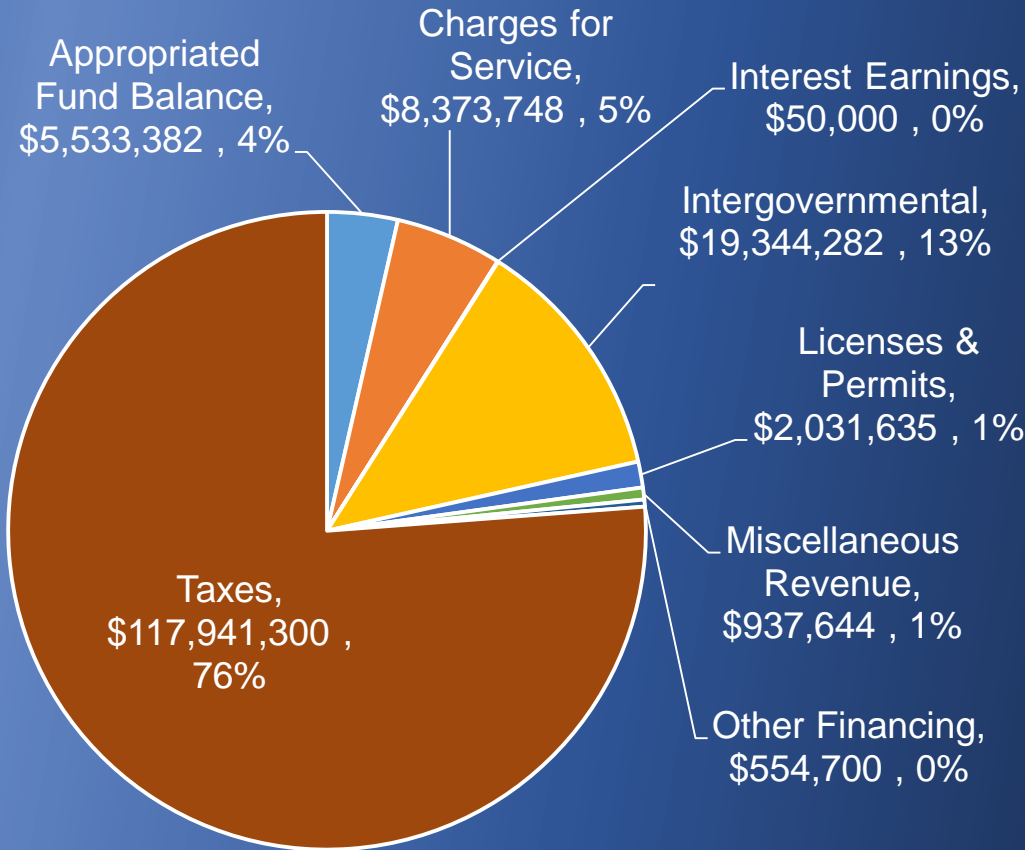
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Proposed Budget

FY 2022-23

Where Does the Money Come From?

FY 2023 Proposed Budget Revenues
Total: \$154,766,691



Increase of \$8.5 Million Over FY 2022

Highlights (General Fund)

- **Proposed Tax Rate of \$0.54 per \$100** of assessed property valuation, the same as FY 2022 (Property Tax revenue increase of **\$2.2M** or **3%**)
- **Article 46 Sales Tax (0.25%)** increases to **(\$5.1 million) + (\$4.3) million for Article 44. Base Sales Tax** revenue increase of **(\$3.2)** to a total of **(\$28.5) million**
- Increase of **\$522K** in **Intergovernmental Revenue** largely in Social Services' LIEAP and Adoption Assistance programs (**State allocation increased**) + Less Lottery Proceeds (**\$150K**) + Continued Use of 2020 Cares Act / ARP \$'s for PH
- Overall increase in other revenues **“driven”** by the local economy: 1) Building Permits = **\$161K** and 2) ROD revenues **\$273K**
- Use of **General Fund Reserves** to **“balance”** the budget has increased by **\$500K** over FY 2022 to **\$5.5 million**

Property Tax Values Summary

5/9/2022

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	\$ 0.54	\$ 11,644,711,132	\$ 1,476,470,602	\$ 1,500,607,407	\$ 14,621,789,141	\$ 328,123,400	2.30%
2021	\$ 0.54	\$ 12,067,326,051	\$ 1,522,961,032	\$ 1,735,053,889	\$ 15,325,340,972	\$ 703,551,831	4.81%
2022 Adopted Budget	\$ 0.54	\$ 11,605,440,650	\$ 1,325,000,000	\$ 1,425,000,000	\$ 14,355,440,650	\$ -	-
2022 Estimated Actual	\$ 0.54	\$ 14,199,219,932	\$ 1,744,432,802	\$ 1,771,864,985	\$ 17,715,517,719	\$ 2,390,176,747	23.41%
2023 Proposed Budget	\$ 0.54	\$ 11,736,103,900	\$ 1,450,000,000	\$ 1,600,000,000	\$ 14,786,103,900	\$ 430,663,250	-16.54%
Total		\$ 176,853,916,180	\$ 20,364,728,905	\$ 21,203,011,384	\$ 218,421,656,469	\$ 7,339,268,154	22.72%

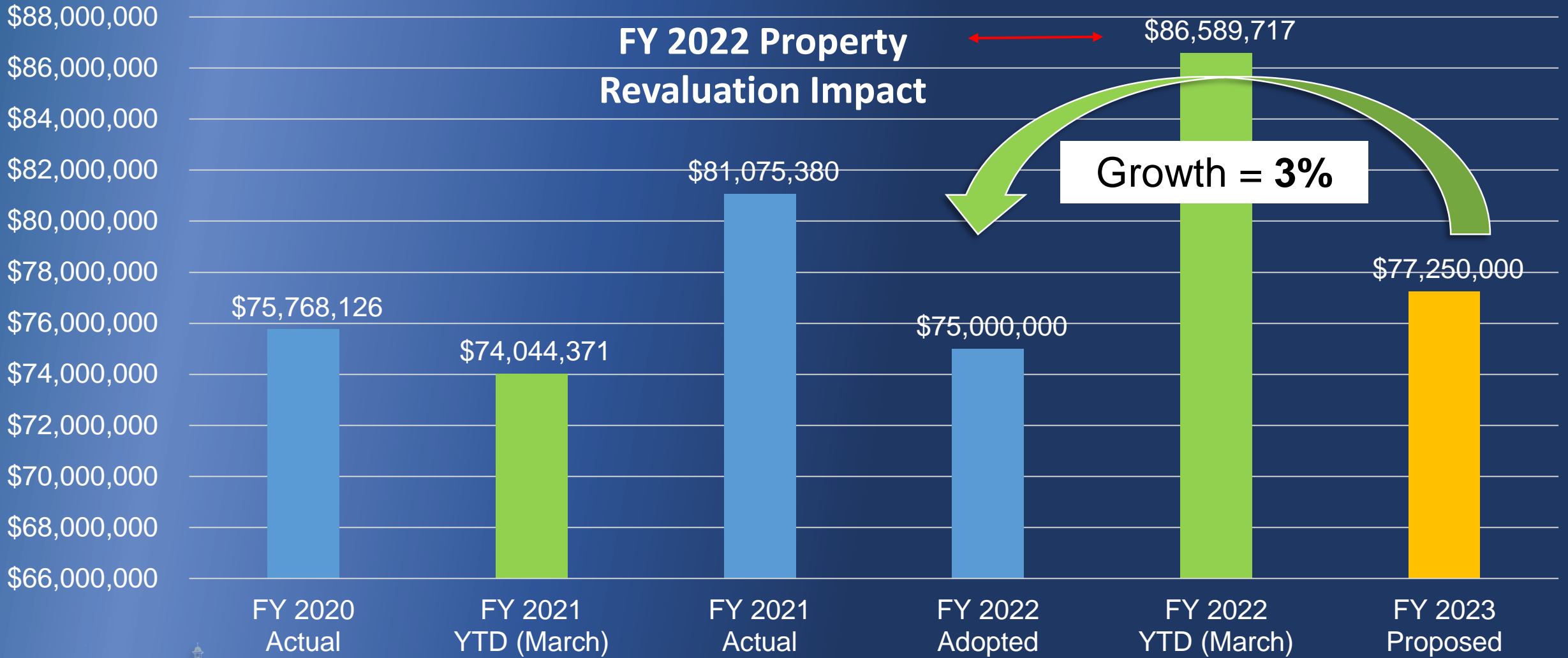
Average Growth Per Year

\$ 489,284,544 1.51%

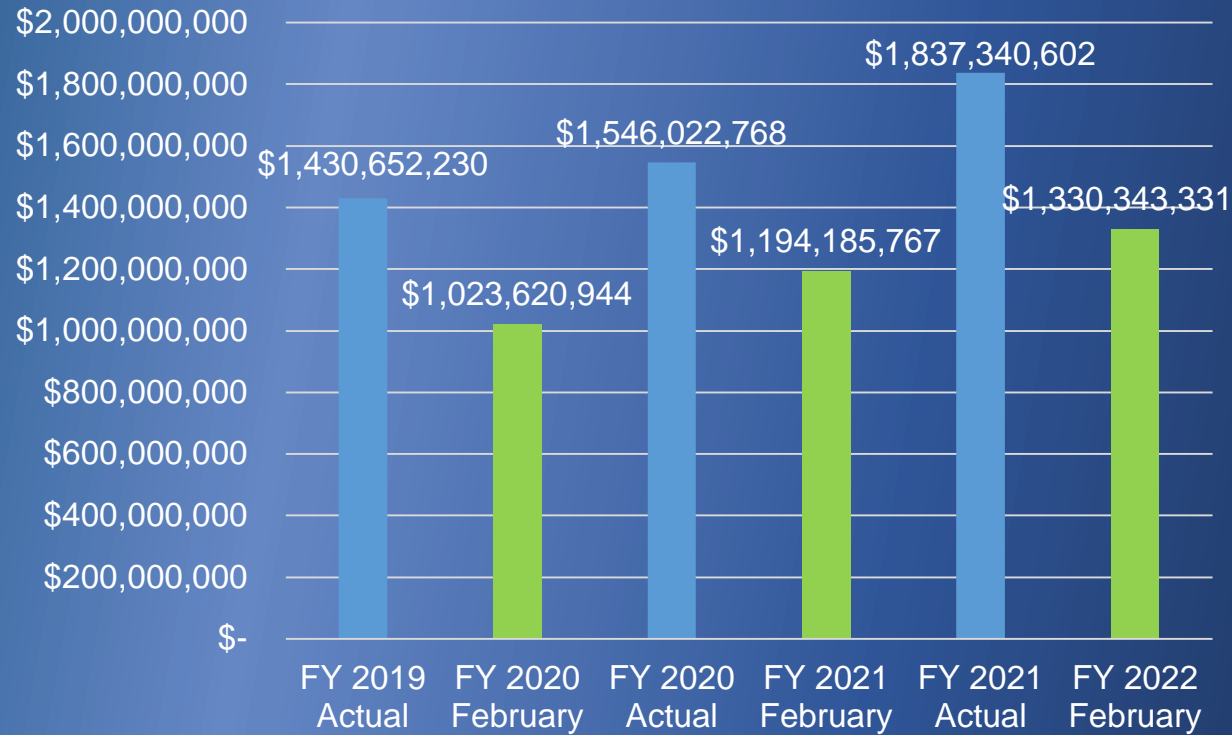
**3% Growth vs.
FY 2022 Adopted Budget**



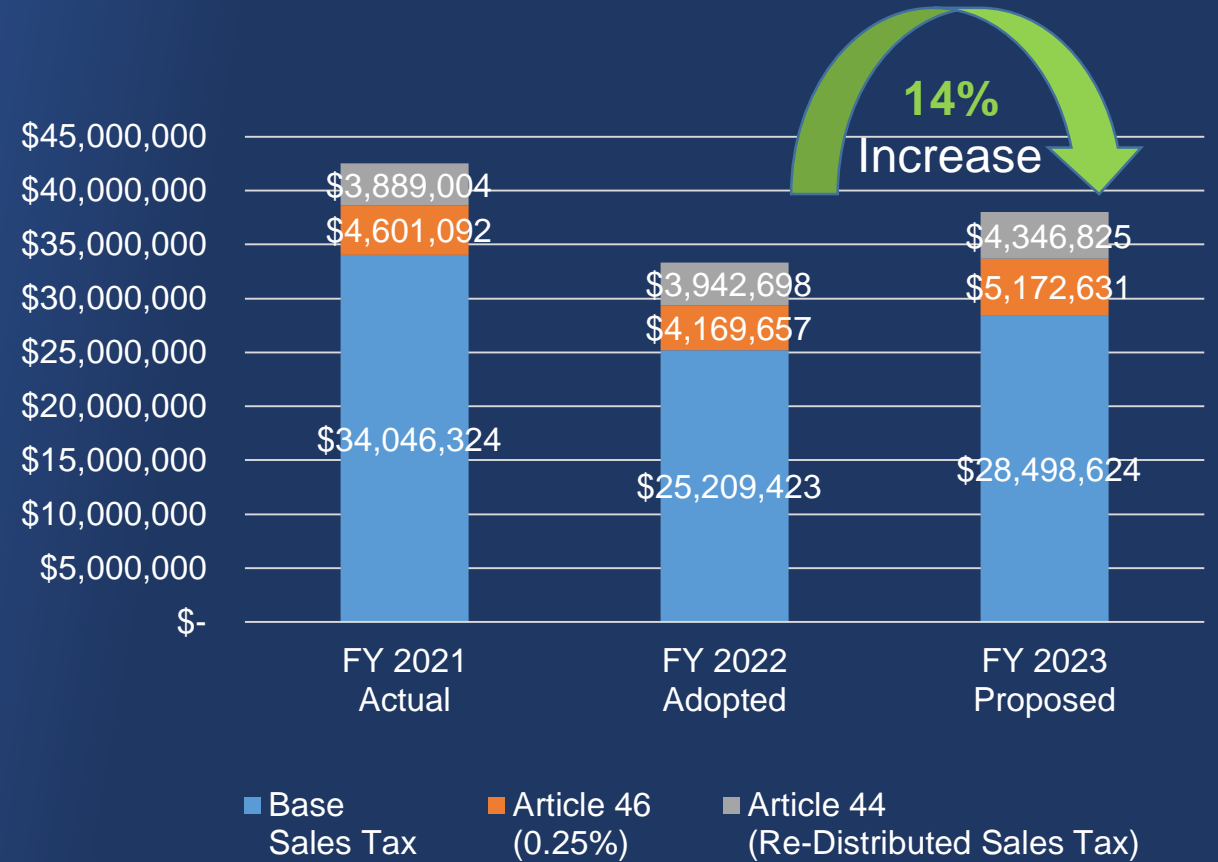
Current Year Property Tax



Taxable Retail Sales



Sales Tax Revenue



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

Article 44 and 46 Sales Tax Revenue

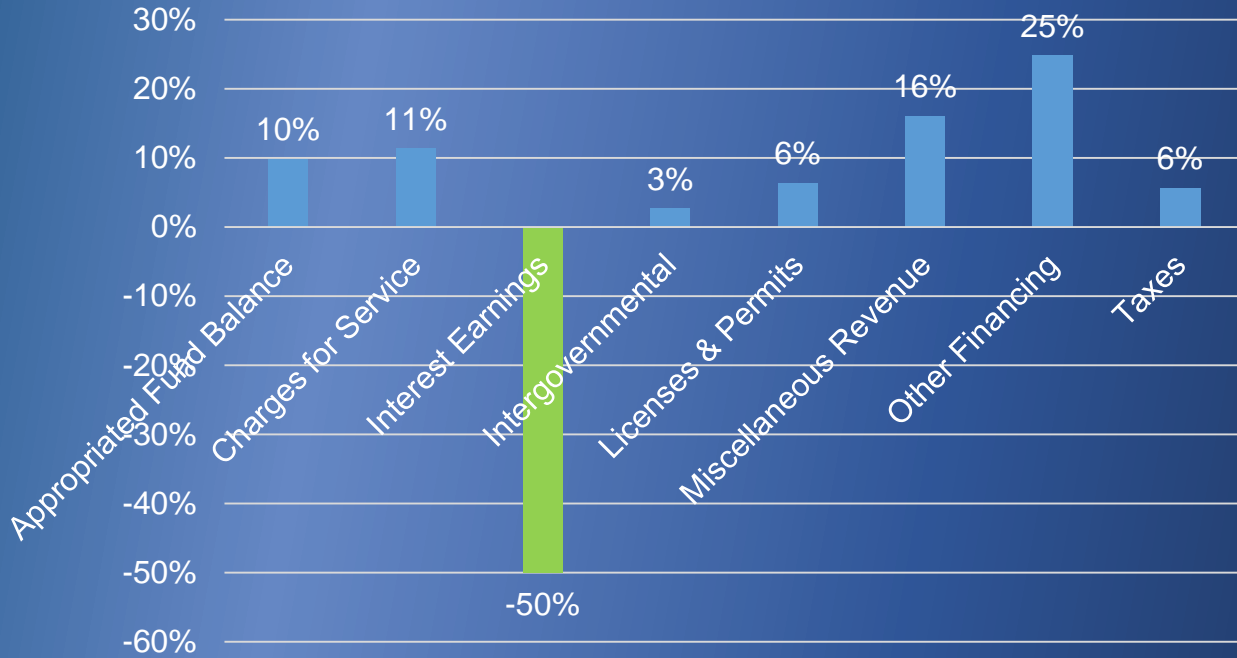
- **Article 44** – Began collecting in 2016 (per state legislation changes) and can only be used for Education and Economic Development
- **Article 46** – Began collecting in 2015 and is used for Oak Grove debt service and other education capital needs

Description	Article 44	Article 46
Estimated Collections	\$ 4,346,825	\$ 5,172,631
Expense Items:		
EDC	\$ (248,000)	\$ -
Oak Grove Debt Service	\$ -	\$ (2,963,400)
REDLG	\$ (240,000)	\$ -
DCAA	\$ (123,993)	\$ -
DavidsonWorks	\$ (269,682)	\$ -
Transfer to Economic Development Reserve	\$ (416,118)	\$ -
Chambers of Commerce	\$ (3,890)	\$ -
Education Operating (FY 2021 - FY 2023)	\$ -	\$ (1,691,977)
School HVAC / Roof Debt	\$ (481,500)	\$ (192,000)
School Type I Capital (FY 2021 - FY 2022)	\$ (674,746)	\$ (325,254)
Lottery Funds - Decrease	\$ (450,140)	\$ -
CDGB - I-85 Corporate Center Loan Payoff	\$ (1,438,756)	\$ -
Total	\$ (4,346,825)	\$ (5,172,631)

FY 2023 Revenues

Changes from Prior Year

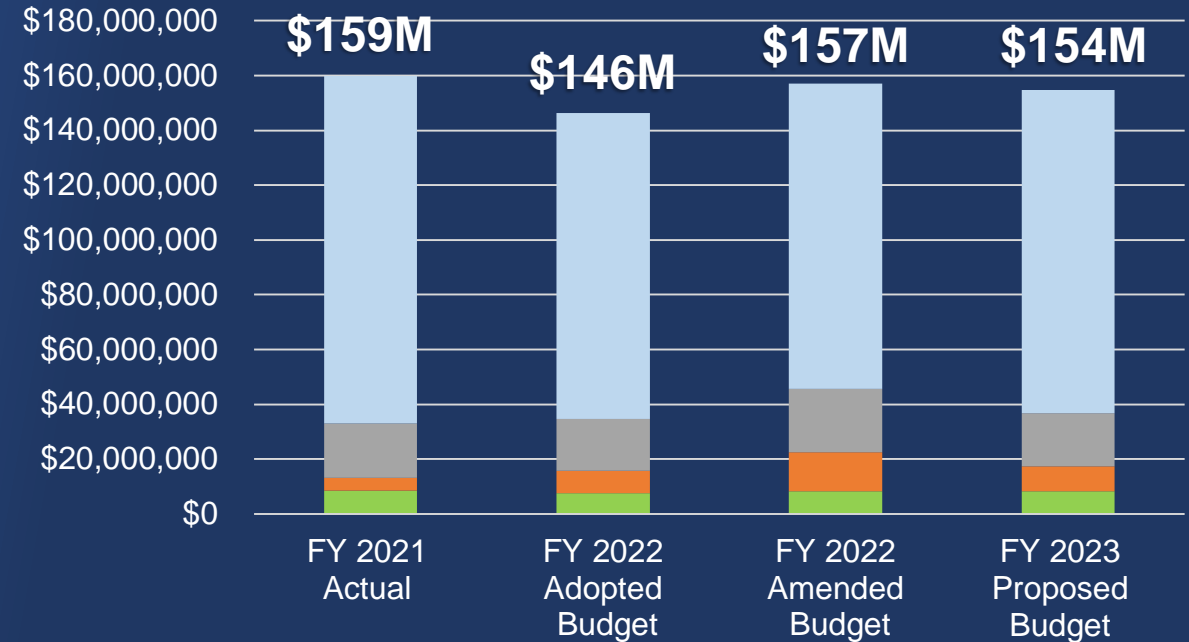
-1% “Less” Proposed Budget vs. FY 2022 Amended



FY 2023 Revenues

By Category

- Increased Use of **Fund Balance** + Transfer to Eco. Dev. Res.
- Increased **Intergovernmental Revenue** (DSS, Less Lottery \$'s and More Use of CARES Act / ARP \$'s for PH)
- Increased ROD and Building Permit Revenue



■ Charges for Service
 ■ Other Revenue
 ■ Intergovernmental
 ■ Taxes



General Fund Expenditure Summary by Function

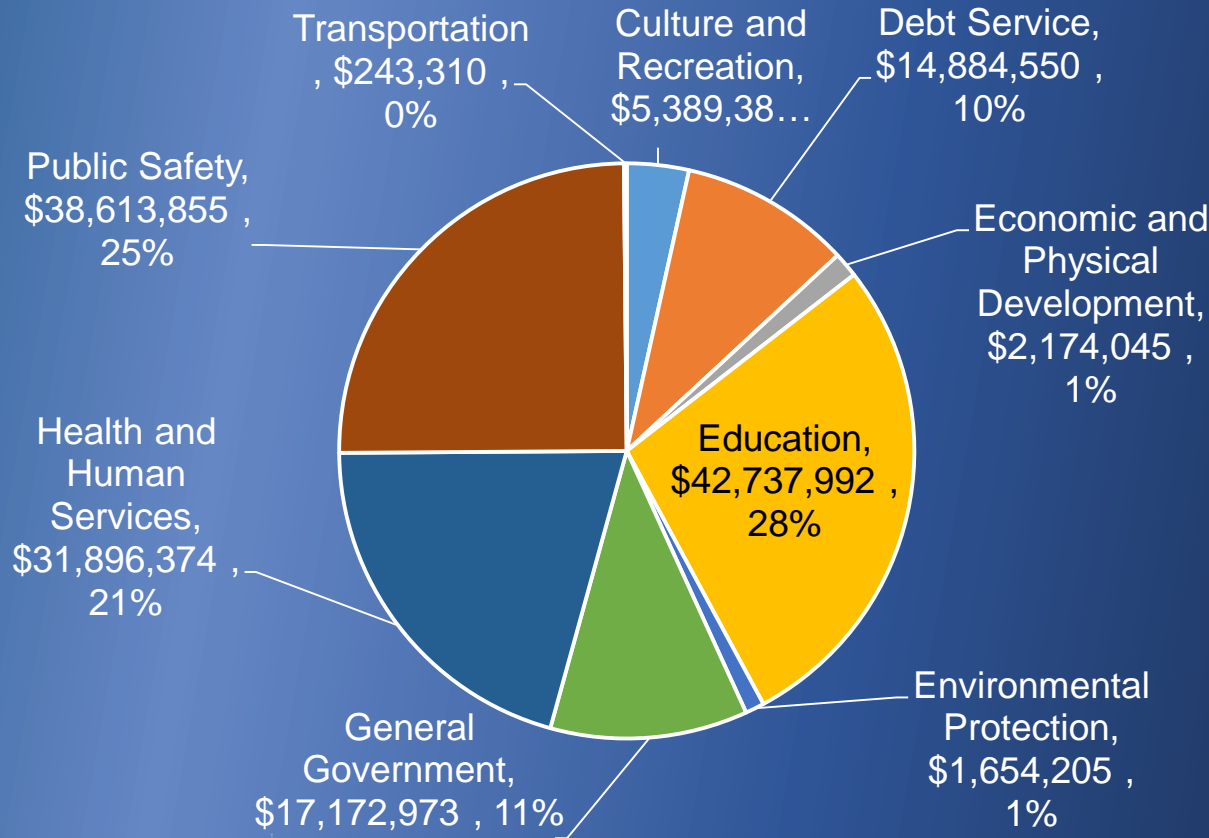
	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Proposed Budget	vs. Adopted	
					\$ Change	% Change
Culture and Recreation	\$ 4,907,716	\$ 4,996,582	\$ 5,207,548	\$ 5,389,387	\$ 392,805	7.9%
Debt Service	\$ 13,426,073	\$ 15,318,601	\$ 14,417,651	\$ 14,884,550	\$ (434,051)	-2.8%
Economic and Physical Development	\$ 16,011,814	\$ 1,684,728	\$ 1,896,244	\$ 2,174,045	\$ 489,317	29.0%
Education	\$ 41,789,297	\$ 41,727,876	\$ 42,165,516	\$ 42,737,992	\$ 1,010,116	2.4%
Environmental Protection	\$ 2,312,319	\$ 1,454,632	\$ 2,355,582	\$ 1,654,205	\$ 199,573	13.7%
General Government	\$ 14,248,517	\$ 15,248,660	\$ 16,628,213	\$ 17,172,973	\$ 1,924,313	12.6%
Health and Human Services	\$ 27,802,131	\$ 30,298,020	\$ 34,110,304	\$ 31,896,374	\$ 1,598,354	5.3%
Public Safety	\$ 30,074,950	\$ 35,267,214	\$ 36,295,062	\$ 38,613,855	\$ 3,346,641	9.5%
Transportation	\$ 1,459,369	\$ 238,823	\$ 4,038,823	\$ 243,310	\$ 4,487	1.9%
Total	\$152,032,185	\$ 146,235,136	\$157,114,943	\$154,766,691	\$ 8,531,555	5.8%

(\$2.3M) or -1% < Than
FY 2022 Amended Budget

Where Does The Money Go?

Highlights (General Fund)

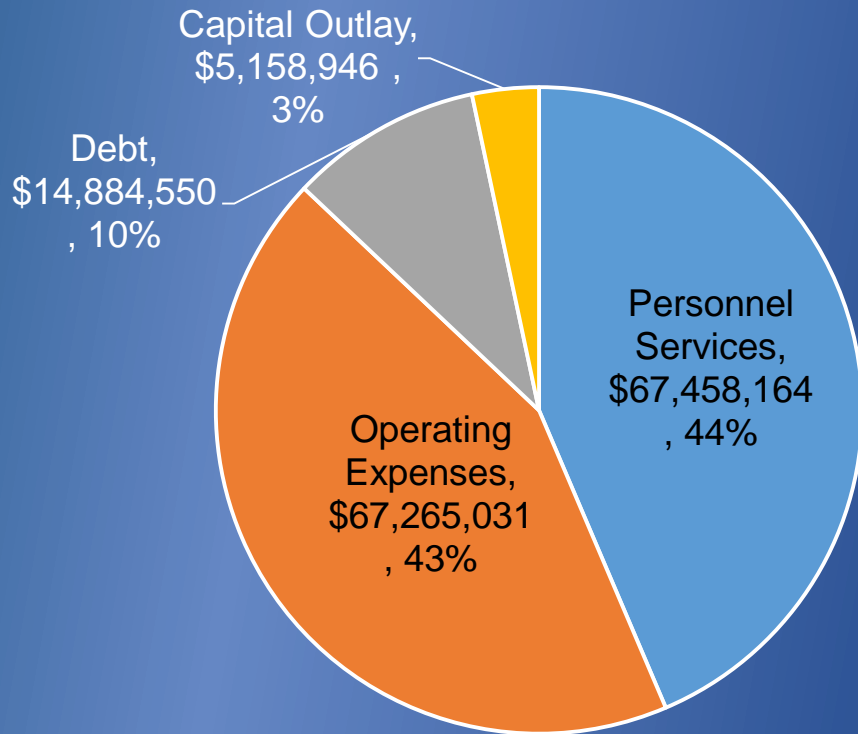
FY 2023 Proposed Budget Expenditures
Total: \$154,766,691



- Increases per pupil spending from \$1,246 to \$1,304 or 4.5% + \$102K additional for DDCC
- Maintains major capital funding provided to the schools vs. FY 2022 = \$3.7M
- Added (13.00) "High Priority" positions (PH, Inspections, Veterans, Senior Services and P&R)
- Less debt services vs. FY 2022 = (\$434)
- Increases State \$'s for DSS Foster Care LIEAP + Adoption Assistance Programs
- Includes \$1.75M for year #4 pay study + annualized Sheriff's Office compression issues
- Annualizes Pay Study Year #3 + Sheriff Office Compression Adjustments from FY 2022



FY 2023 Proposed Budget Expenditures Total: \$154,766,691



- Annualized FY 2022 COLA for Employees (\$500 + 1.7%)
- Annualized Year #3 of PTRC Employee Pay Study results
- Includes FY 2023 COLA for Employees (\$500 + 2%) + Less Use of Vacancy Rate
- Includes increase in employee group insurance costs (14%) and increase in state-mandated employee retirement contributions **(Only “slight change” in cost for employees for insurance).**
- Less Current Year Debt Service = (\$434K)
- Includes an additional \$1M for Education vs. FY 2021. Increases operating funding as the Per Pupil \$’s (Including Charter Schools) totals \$1,303.51. An increase of \$56.73 or 4.5% over FY 202 Adopted
- Increases state funds within DSS related to LIEAP and Adoption Assistance
- Lastly, includes “net” funding for (13.00) “High Priority” positions (Mostly PH – Covered via COVID-19 / ARP \$’s)
- Includes \$1.75M for year #4 pay study + annualized Sheriff’s Office compression issues

“High Priority” Positions – General Fund

5/9/2022

Description	Department	Job	Count	Category
COVID-19 / ARP Grant Positions	Public Health	Office Support III	2.00	Carry Forward
		Human Svcs Planner / Evaluation I	1.00	
		Social Worker II	3.00	
		Nutritionist II (WIC)	1.00	
		EH Technician	1.00	
FY 2022 Additions	911	Telecommunicator I	2.00	Add
FY 2023 Additions	P&R	Maintenance Technician I	1.00	Add
	Inspections	Inspector I	1.00	Add
	Senior Services	Certified Nursing Assistant	1.00	Add
	Veterans	Veterans Services Officer	1.00	Add
FY 2023 Eliminations	Public Health	Health Services Planner / Eval. I	(1.00)	Elimination
Net			13.00	

Of the entire **\$1M** in total cost for the **13.00** FTEs, only **\$160K** is covered via County \$'s

“High Priority” Positions – General Fund

5/9/2022

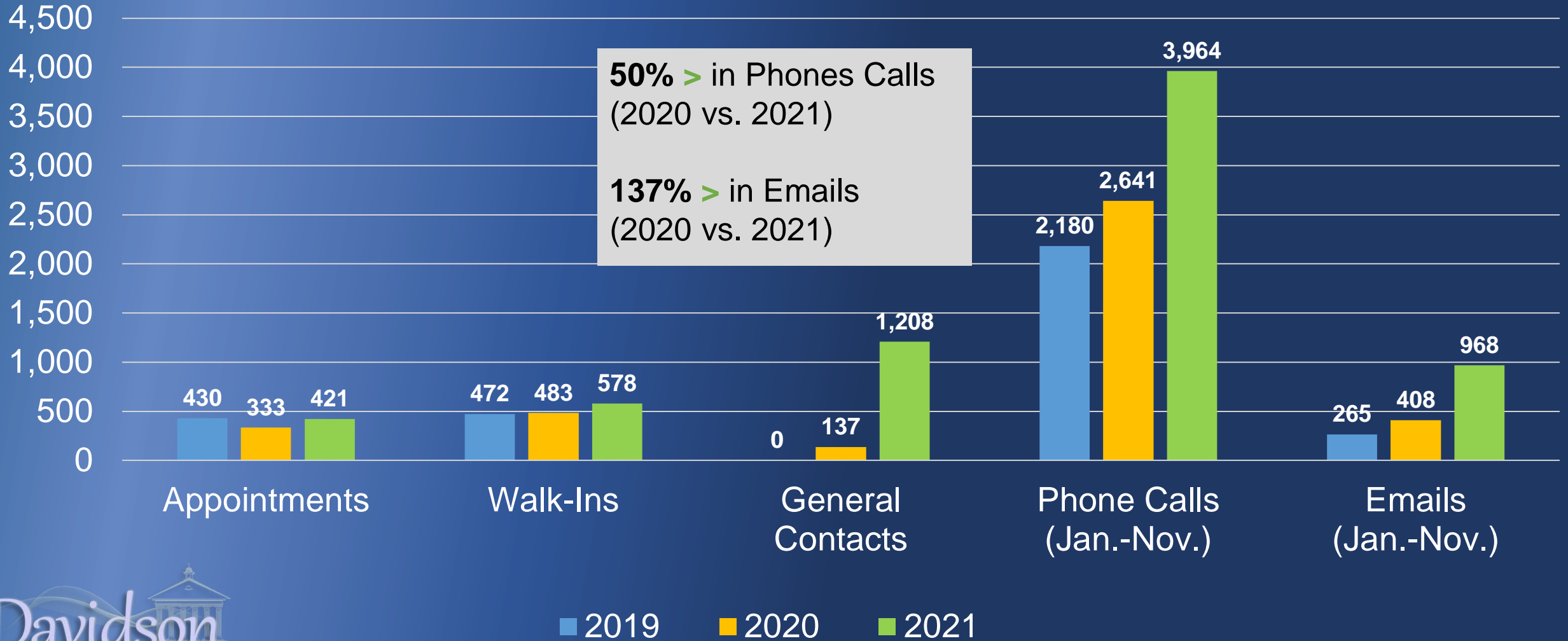
of Inspections per Day per Inspector



- **Senior Services Certified Nursing Assistant** – Home Management Program provides elderly citizens with much needed home care (**such as bathing**) and allows them to remain in their homes vs. an assisted living facility
- **P&R Maintenance Technician** – The County has added over 100+ acres as well as installed several playgrounds / walking trails / athletic facilities over the last six years

“High Priority” Positions – General Fund

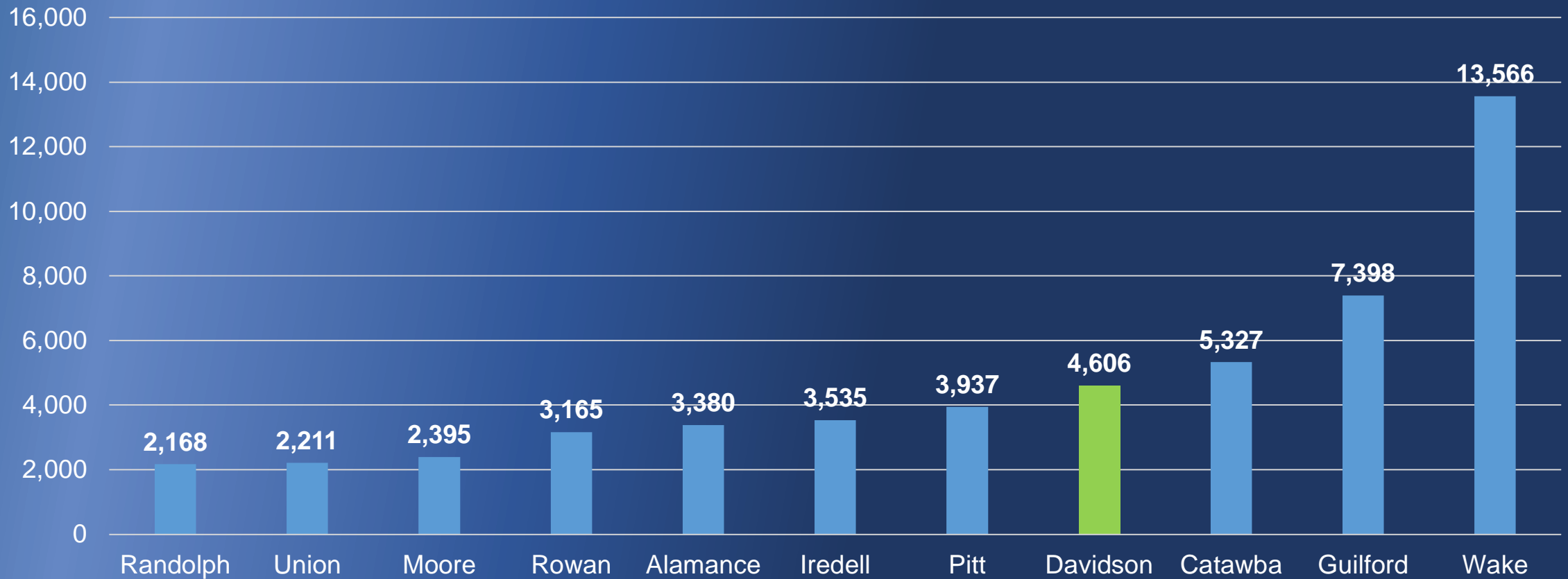
Veteran Services Workload Summary (2019 – 2021)



“High Priority” Positions – General Fund

5/9/2022

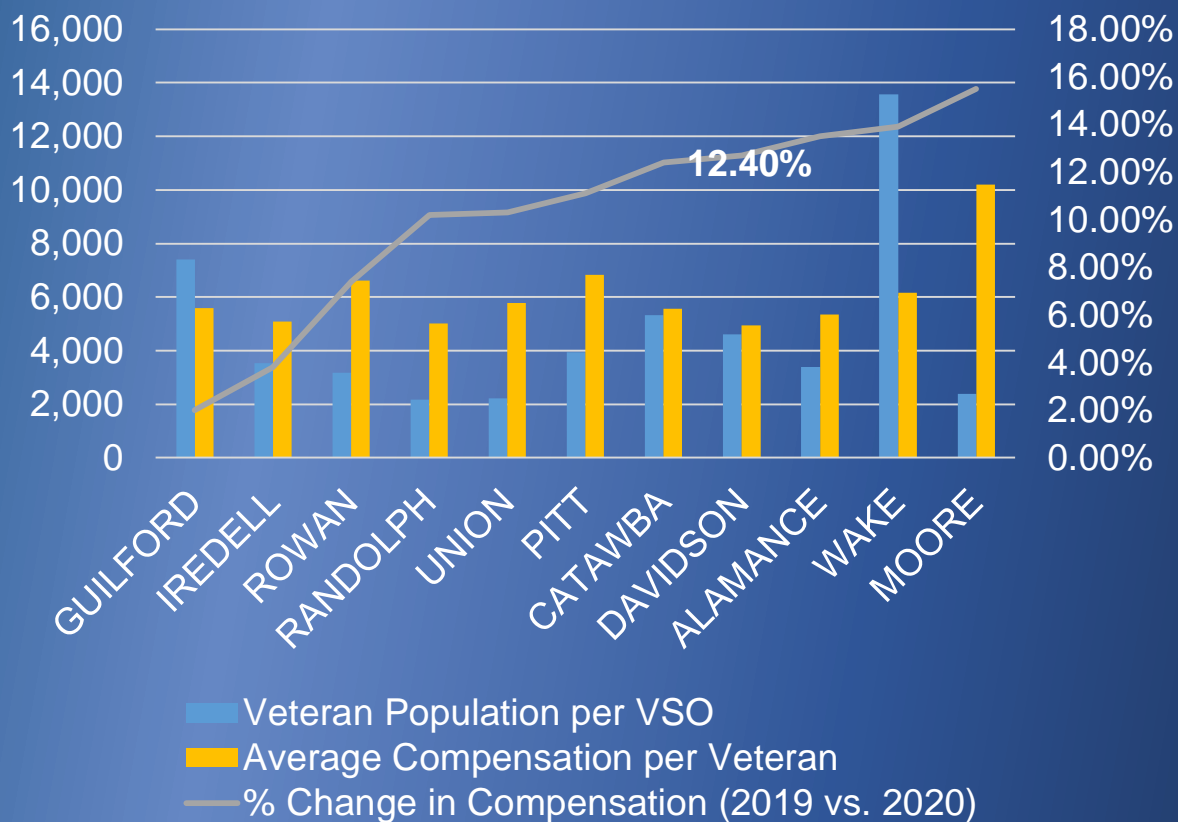
of Veterans
per VSO - 2020



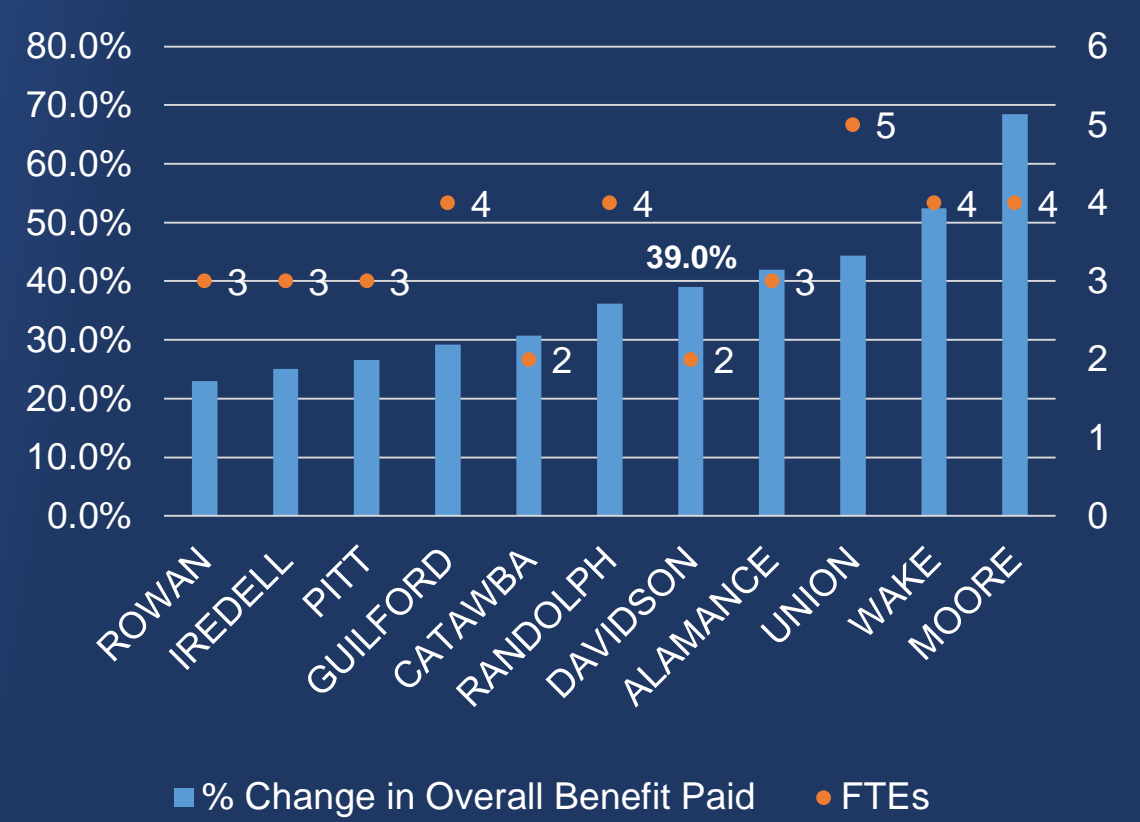
“High Priority” Positions – General Fund

5/9/2022

VSO Compensation Trends 2019 to 2020



VSO Compensation Growth 2016 to 2020

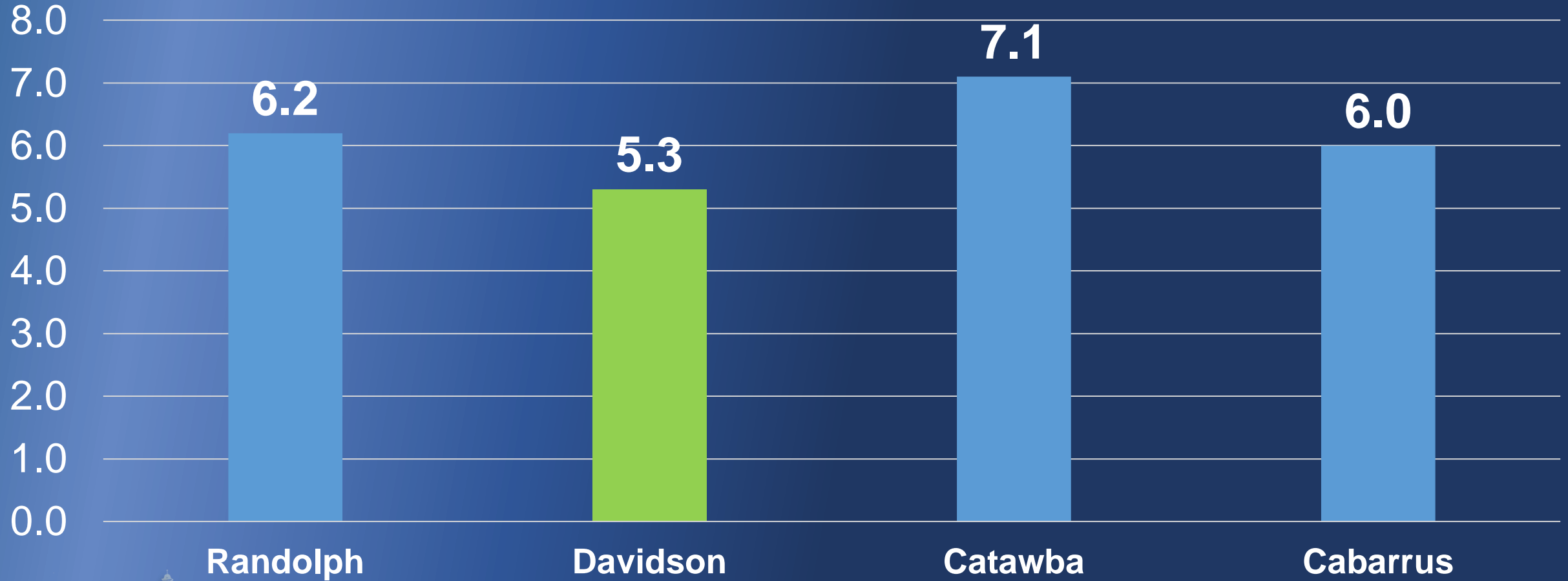


Only Need to Service **4%** of **8,200+/-** Available Veterans to “**Break-Even**” on Cost to County – That’s Only **17%** > (or an **Additional 1.5 Veterans Served per Day**) Than Current Workload

“High Priority” Positions – General Fund

5/9/2022

General Fund
FTEs per 1,000 Citizens – FY 2022 Adopted



Position Reclassifications – General Fund

5/9/2022

Department	Position	Previous Grade	New Grade
Planning and Zoning	Zoning Officer I to Zoning Officer II	66	69
	Planning Office Assistant to Administrative Assistant	60	64
Sheriff	Office Support IV to Administrative Secretary II	62	63
	Office Support IV to Administrative Secretary II	62	63
	Detention Officer I to Sheriff Deputy I (Bailiff)	66	66
	Detention Officer I to Sheriff Deputy I (Bailiff)	66	66
	Detention Officer I to Sheriff Deputy I (Bailiff)	66	66
	Detention Officer I to Sheriff Deputy I (Bailiff)	66	66
	Sheriff Deputy I to Sheriff Sergeant	66	71
	Sheriff Detention Lieutenant to Sheriff Detention Captain	72	76

10.00 Position Reclassifications to Better “Align”
Current Workload with Job Class and Duties

Education Funding Summary

ADM Funding with Charter School #'s Included

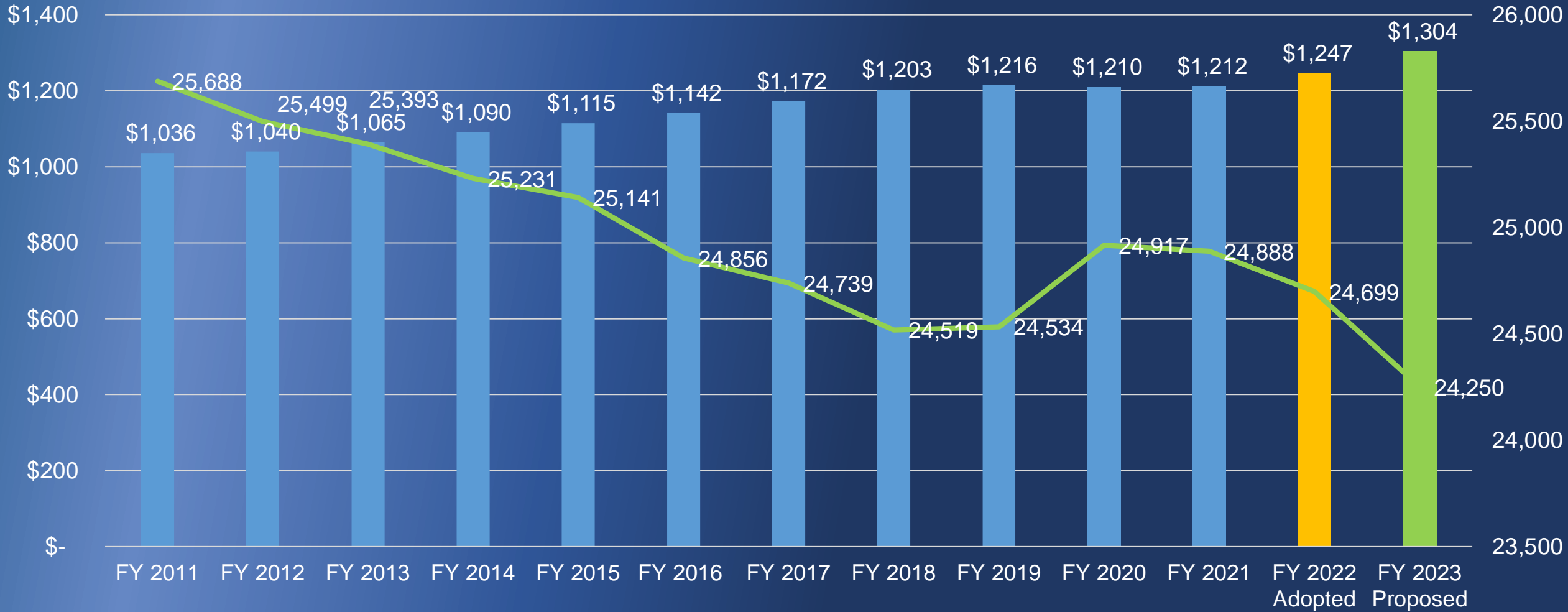
Information		FY 2022 Adopted			FY 2023 Proposed			Operating	Capital		
Agency	ADM FY 2022-23 Projection	Operating	Type II & III Capital	Per Pupil	Operating	Type II & III Capital	Per Pupil	% Change	\$ Change	% Change	\$ Change
DCS	18,677	\$ 23,824,692	\$ 1,340,193	\$ 1,246.78	\$ 24,345,593	\$ 1,375,193	\$ 1,303.51	2.2%	\$ 520,901	2.6%	\$ 35,000
Lexington City	3,259	\$ 4,101,916	\$ 267,847	\$ 1,246.78	\$ 4,248,141	\$ 274,847	\$ 1,303.51	3.6%	\$ 146,225	2.6%	\$ 7,000
Thomasville City	2,314	\$ 2,867,593	\$ 350,886	\$ 1,246.78	\$ 3,016,318	\$ 359,886	\$ 1,303.51	5.2%	\$ 148,725	2.6%	\$ 9,000
DDCC	-	\$ 3,432,058	\$ 415,186	\$ -	\$ 3,523,008	\$ 426,188	\$ -	2.7%	\$ 90,950	2.6%	\$ 11,002
Total	24,250	\$ 34,226,259	\$ 2,374,112	\$ 1,246.78	\$ 35,133,060	\$ 2,436,114	\$ 1,303.51	2.6%	\$ 906,801	2.6%	\$ 62,002

Total Funding Increase (Three School Districts) \$ 866,851

Cumulative Per Pupil Funding % Increase 4.55%



Per Pupil Funding Summary



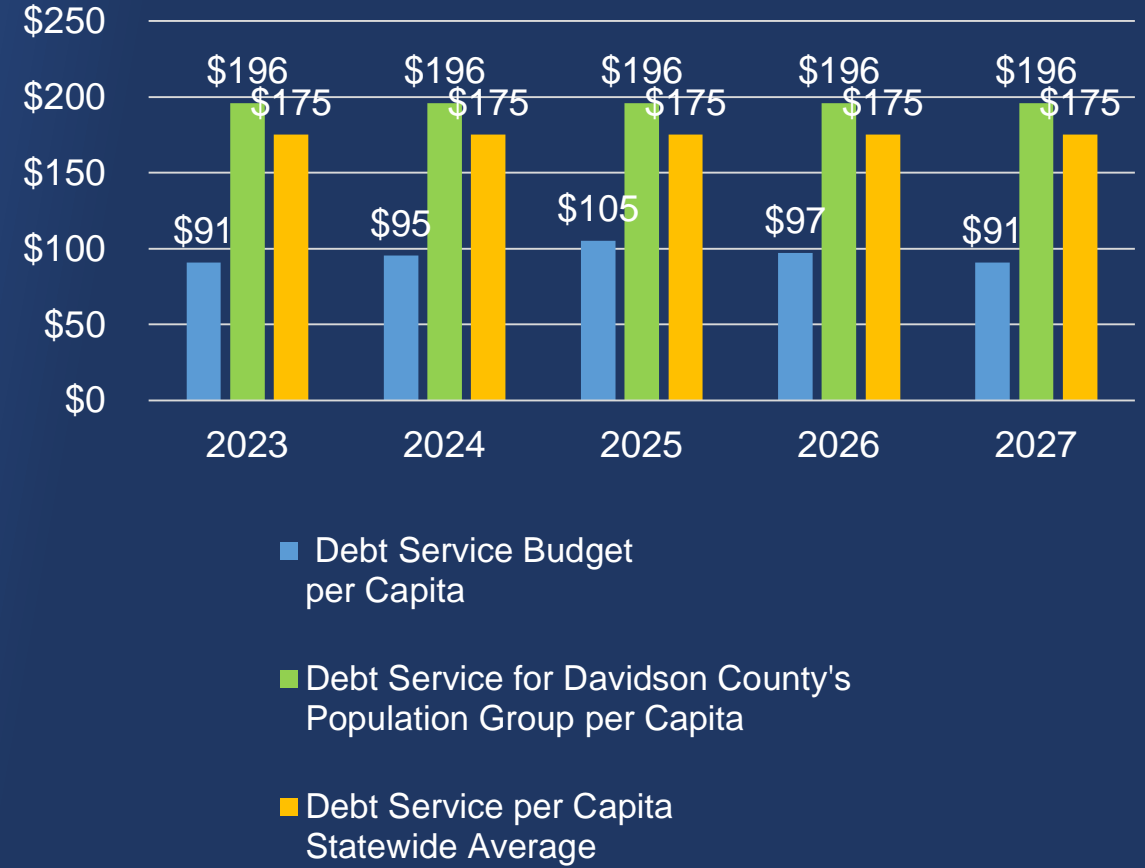
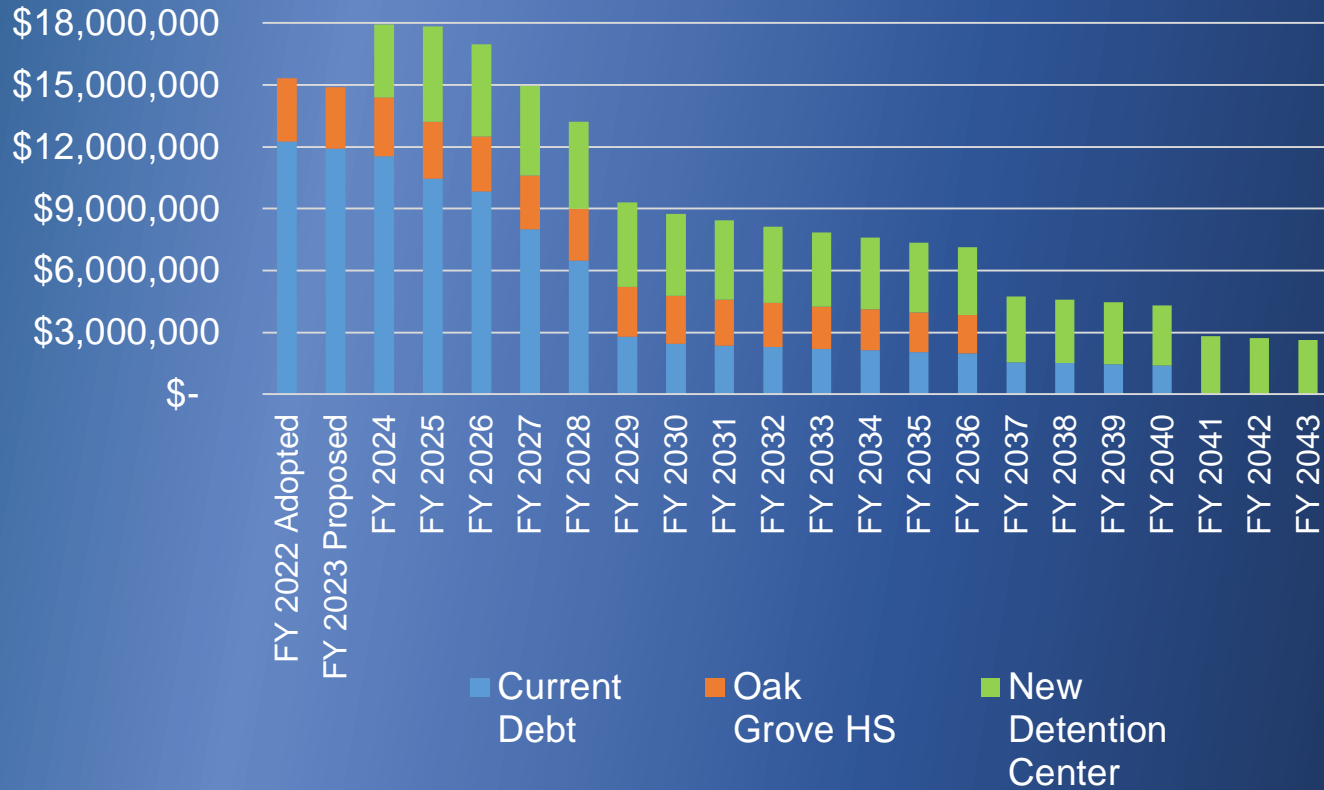
■ Per Pupil \$'s

— ADM
(Average Daily Membership - Including Charter Schools)



Debt Service Summary

Debt Service Comparison Summary



New County Debt Includes

(Potential New Detention Center in Future Years)



Contribution Summary

Requested Proposed

Functional Area	Agency	FY 2022 Adopted	FY 2022 Amended	FY 2023 Requested	FY 2023 Proposed	\$ Change vs. Proposed	\$ Change vs. Proposed
Culture and Recreation	TOURISM	\$ 72,860	\$ 72,860	\$ 100,000	\$ 72,860	\$ (27,140)	\$ -
Culture and Recreation Total		\$ 72,860	\$ 72,860	\$ 100,000	\$ 72,860	\$ (27,140)	\$ -
Economic Development	CHAMBER OF COMM - LEXINGTON	\$ 1,795	\$ 1,795	\$ 9,750	\$ 1,795	\$ (7,955)	\$ -
	CHAMBER OF COMM - THOMASVILLE	\$ 1,795	\$ 1,795	\$ 9,750	\$ 1,795	\$ (7,955)	\$ -
	CHAMBER OF COMM - NORH DAVIDSON	\$ 300	\$ 300	\$ 300	\$ 300	\$ -	\$ -
	ECONOMIC DEV COMMISSION	\$ 248,000	\$ 248,000	\$ 275,000	\$ 248,000	\$ (27,000)	\$ -
	FORESTER	\$ 101,600	\$ 101,600	\$ 109,600	\$ 109,600	\$ -	\$ 8,000
	UPTOWN LEXINGTON, INC.	\$ -	\$ -	\$ 30,000	\$ -	\$ (30,000)	\$ -
Economic Development Total		\$ 353,490	\$ 353,490	\$ 434,400	\$ 361,490	\$ (72,910)	\$ 8,000
Human Service Organizations	FAMILY SERVICES - GRANT	\$ -	\$ 320,938	\$ -	\$ -	\$ -	\$ -
	DMMC - DC CONNECT	\$ -	\$ -	\$ 65,000	\$ -	\$ (65,000)	\$ -
Human Service Organizations Total		\$ -	\$ 320,938	\$ 65,000	\$ -	\$ (65,000)	\$ -
Public Safety Organizations	JUV CRIME PREVENTION	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	\$ -
	JUVENILE MEDIATION	\$ -	\$ 106,343	\$ -	\$ -	\$ -	\$ -
	PARENTING WISELY	\$ -	\$ 59,500	\$ -	\$ -	\$ -	\$ -
	TRUANCY PROGRAM	\$ -	\$ 44,000	\$ -	\$ -	\$ -	\$ -
	PROJECT CHALLENGE	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -
	RESCUE SQUAD DAV CTY	\$ 50,000	\$ 50,000	\$ 60,000	\$ 50,000	\$ (10,000)	\$ -
	RESCUE SQUAD THOMASVILLE	\$ 22,000	\$ 22,000	\$ 66,800	\$ 22,000	\$ (44,800)	\$ -
Public Safety Organizations Total		\$ 74,500	\$ 324,343	\$ 129,300	\$ 74,500	\$ (54,800)	\$ -
Regular State Grant Revenue - HS Programs + JCPC		\$ -	\$ 320,938	\$ -	\$ -	\$ -	\$ -
Article 44 Sales Tax (to Cover Economic Development)		\$(251,890)	\$(251,890)	\$(251,890)	\$(251,890)	\$ -	\$ -
Net County \$'s		\$ 248,960	\$ 819,741	\$ 476,810	\$ 256,960	\$ (219,850)	\$ 8,000

State "Prescribed"
Non-Profit Funding = \$500K

- Thomasville Rescue Squad
- Davidson County Rescue Squad
- Bridging the Gap Ministry, Inc.
- Senior Compassion Foundation Inc.
- GOD's Will Inc. – Backpack Healthcare
- Special Olympics
- Workshop of Davidson County



FY 2022 - 2027 Capital Improvement Plan - Summary by Function

Category / Function	Current Year FY 2022	FY 2023 Proposed	FY 2024 Estimated	FY 2025 Estimated	FY 2026 Estimated	FY 2027 Estimated	Total (All Years)
Expenses							
General Government	\$ 21,195,014	\$ 3,415,754	\$ 56,439,000	\$ 650,000	\$ 282,200	\$ 275,000	\$ 82,256,968
Education	\$ -	\$ 3,470,881	\$ 31,237,933	\$ -	\$ -	\$ -	\$ 34,708,814
Sewer	\$ -	\$ 11,123,150	\$ 41,553,600	\$ 10,013,900	\$ -	\$ -	\$ 62,690,650
Landfill	\$ -	\$ 3,935,500	\$ 1,598,341	\$ 590,000	\$ 3,720,000	\$ 1,185,000	\$ 11,028,841
Total	\$ 21,195,014	\$ 21,945,285	\$ 130,828,874	\$ 11,253,900	\$ 4,002,200	\$ 1,460,000	\$ 190,685,273
Source of Funds							
Capital Reserve	\$ 5,403,029	\$ 5,854,083	\$ 44,295,850	\$ 650,000	\$ 282,200	\$ 275,000	\$ 56,760,162
Enterprise Funds	\$ -	\$ 3,935,500	\$ 1,598,341	\$ 590,000	\$ 3,720,000	\$ 1,185,000	\$ 11,028,841
Other Sources	\$ 15,791,985	\$ 11,332,500	\$ 28,909,683	\$ 10,013,900	\$ -	\$ -	\$ 66,048,068
Transfer from General Fund	\$ -	\$ 823,202	\$ -	\$ -	\$ -	\$ -	\$ 823,202
Debt Financing	\$ -	\$ -	\$ 56,025,000	\$ -	\$ -	\$ -	\$ 56,025,000
Total	\$ 21,195,014	\$ 21,945,285	\$ 130,828,874	\$ 11,253,900	\$ 4,002,200	\$ 1,460,000	\$ 190,685,273

About **\$16+/-M** Remaining in County Capital Reserve
+ **\$25+/- M** Added by YE FY 2022 = **\$41M+/-**

FY 2022 - 2027 Capital Improvement Plan - Summary by Project
(General Government / Education / Sewer)

5/9/2022

Category / Project	Current Year FY 2022	FY 2023 Proposed	FY 2024 Estimated	FY 2025 Estimated	FY 2026 Estimated	FY 2027 Estimated	Total (All Years)
Expenses							
General Government							
New Detention Facility	\$ 4,072,500	\$ 1,127,500	\$ 56,025,000	\$ -	\$ -	\$ -	\$ 61,225,000
County-Wide Enterprise Backup Update	\$ -	\$ 313,301	\$ -	\$ -	\$ -	\$ -	\$ 313,301
Yadkin River Park Environmental Center	\$ 1,638,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,638,100
1958 Courthouse - Roof Replacement	\$ 695,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 695,000
County-Wide TDMA Radio Upgrade (450 Total)	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ 300,000
Colonial Drive Window Replacement	\$ 676,630	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 676,630
Colonial Drive Repointing & Brick Sealing	\$ -	\$ 255,200	\$ -	\$ -	\$ -	\$ -	\$ 255,200
Cecil School Window Replacement	\$ -	\$ -	\$ 414,000	\$ -	\$ -	\$ -	\$ 414,000
BOC Meeting Room Seating - ADA Compliance	\$ -	\$ 219,753	\$ -	\$ -	\$ -	\$ -	\$ 219,753
EMS Lexington Base	\$ -	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ 350,000
EMS Administration Expansion	\$ -	\$ -	\$ -	\$ -	\$ 282,200	\$ -	\$ 282,200
EMS Silver Valley Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 275,000	\$ 275,000
Airport Infrastructure Bill Funds	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
Airport Runway, Taxiway and Apron Strengthening	\$ 14,112,784	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,112,784
Total	\$ 21,195,014	\$ 3,415,754	\$ 56,439,000	\$ 650,000	\$ 282,200	\$ 275,000	\$ 82,256,968
Education							
Lexington High & Middle Schools Renovations	\$ -	\$ 3,470,881	\$ 31,237,933	\$ -	\$ -	\$ -	\$ 34,708,814
Total	\$ -	\$ 3,470,881	\$ 31,237,933	\$ -	\$ -	\$ -	\$ 34,708,814
Sewer							
Sewer Expansion (ARP Funds)	\$ -	\$ 9,432,500	\$ 41,553,600	\$ 10,013,900	\$ -	\$ -	\$ 61,000,000
Davis Townsend Elementary Sewer	\$ -	\$ 1,690,650	\$ -	\$ -	\$ -	\$ -	\$ 1,690,650
Total	\$ -	\$ 11,123,150	\$ 41,553,600	\$ 10,013,900	\$ -	\$ -	\$ 62,690,650
Total	\$ 21,195,014	\$ 18,009,785	\$ 129,230,533	\$ 10,663,900	\$ 282,200	\$ 275,000	\$ 179,656,432

State Mandate = **16% (Counties with \$100M > in Expenditures)**

5/9/2022

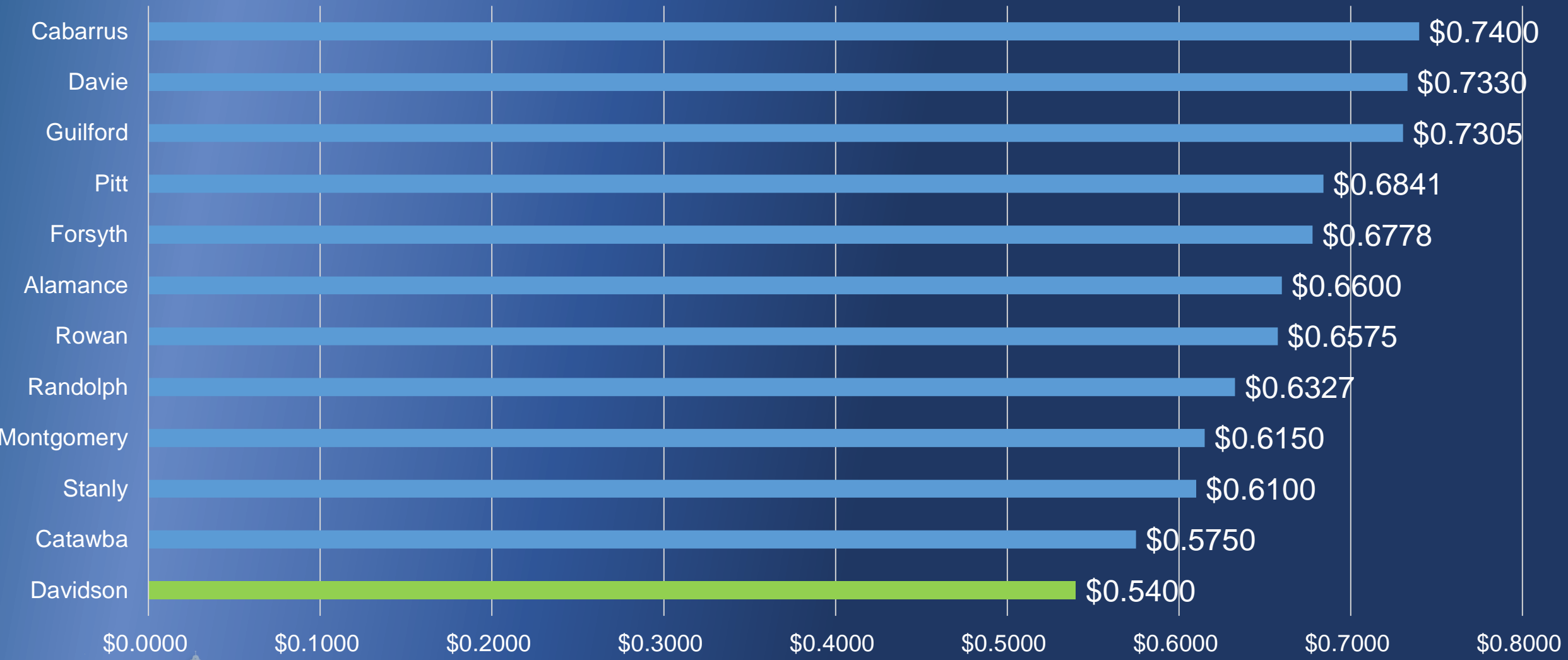
County Policy = **18%**

**Davidson County
Financial Model**

Category	FY 2023 Estimated	FY 2024 Estimated	FY 2025 Estimated	FY 2026 Estimated	FY 2027 Estimated
Expenditures	\$ 160,533,889	\$ 206,279,311	\$ 169,901,456	\$ 176,350,673	\$ 180,611,898
Revenues	\$ 170,553,192	\$ 212,090,853	\$ 170,745,632	\$ 172,726,463	\$ 175,117,079
Tax Increase (Decrease)	\$ -	\$ -	\$ -	\$ -	\$ -
Increase (Decrease) Fund Balance	\$ 10,019,303	\$ 5,811,542	\$ 844,176	\$ (3,624,211)	\$ (5,494,819)
Fund Balance %	56.55%	48.21%	60.38%	57.59%	53.67%
Tax Rate	\$ 0.54	\$ 0.54	\$ 0.54	\$ 0.54	\$ 0.54



Current Tax Rate



Other Funds with Major Changes:

- **Sewer** – Anticipating a **6%** fee increase imposed by its waste water treatment provider, the City / County Commission (Winston-Salem / Forsyth County) but County will not pass along cost to customer
- **Transportation** - The department plans to replace one “high mileage” service bus + both Lexington and Thomasville have **“reinstated”** their local match contributions for their local circulator routes
- **Rural Fire Districts** – Four departments seeking tax rate increase:
 - Gumtree = **\$0.0275**
 - Holly Grove = **\$0.2000**
 - Southmont = **\$0.0300**
 - West Lexington = **\$0.0200**
- **Landfill** – The proposed budget increases overall operating expenses to replace major capital equipment, add high priority positions and begin planning the next phase of development at the landfill

Other Funds with Major Changes:

- **Insurance** – Overall cost increase of **\$1.6M**, with County “**absorbing**” **\$1.45M** + Slight increase to employee rates
- **School Capital Outlay** – Maintain \$’s equal to FY 2022 = **\$3.7M**
- **Mental Health** – Less funding needed for FY 2023 vs. FY 2022 = **(\$37,500)** and now operating with new LME (**Sandhills Center Inc.**)
- **Garage** – Increase charges to departments and total funding by **\$605K (Largely for staff changes + expected increases in price of fuel)**
- **Opioid Settlement Fund** – Proposed budget includes first year installment (**\$1.5M**) of opioid settlement funds (**\$12.5M over next 18 years – used for opioid treatment / diversion**)

Next Steps

- Public Hearing on the County Manager's Proposed Budget – May 23rd
6:00 pm, County Commissioners' Board Room
- Board of Commissioners Budget Worksession – June 2nd
8:00 am, County Commissioners' Board Room
- Possible Adoption of the Budget – June 13th
6:00 pm, County Commissioners' Board Room



Davidson County
“Dedicated to Excellence in Serving Our Citizens”
LEXINGTON, NORTH CAROLINA
BUDGET MESSAGE
May 9, 2022
DAVIDSON COUNTY BOARD OF COMMISSIONERS

Commissioners,

I am pleased to submit to you the Proposed Davidson County FY 2022-2023 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 23, 2022 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, Christy Stillwell, 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.

2021-2022 Budget in Review

To date, the FY 2021 - 2022 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, 2022, 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 allocated.

The County is in the final stages of developing the I-85 Corporate Center. With only about 100+/- acres of the original 430 remaining, the park will soon house EGGER’s Phase II development. Once complete, the EGGER expects to create over 770+ jobs and invest over \$770 million within the I-85 Corporate Center.

To continue building on the success of the corporate center, the County is evaluating options for attaining large amounts of wastewater capacity with other local government partners (Paid for via ARP \$’s). This will allow for continued commercial development over the next several years within Davidson County.





With the latest announcement of the arrival of Nucor (a clean steel manufacturer based in Charlotte, NC creating over 180 jobs + \$350 million in investment within Davidson County) the County is poised to see substantial growth in available jobs and investment over the next few years.

In addition, the County expects to work through two other major projects: 1) Detention Center Expansion / Renovations and 2) School Building Renovations at Lexington Middle / High School. The County also continues to focus on providing for additional amenities such as those provided at the Yadkin River Park / Historic Wilcox-Bridge / Fort York area.

Lastly, the County will celebrate its Bicentennial during 2022. All throughout the last half of 2022, the County has planned events highlighting County history / notable locations as well as celebrations of new projects such as the construction of the Charters of Freedom (A monument located at the Lexington Square containing replicas of the US Constitution, Declaration of Independence and Bill of Rights).

At the March 3, 2022 Board of Commissioners meeting, the board received the auditor's report for the fiscal year ending June 30, 2021. The County received an unqualified opinion highlighting that the findings were clean (to the best of the auditor's opinion) and not materially misstated. The report also showed the County remains in excellent financial condition, with the General Fund unreserved fund balance totaling \$86,425,868, which is 56.66% 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 \$104,072,024 or 33.19% respectively.

General Fund Balance
as of June 30, 2020

Total Fund Balance	\$ 95,220,655
Non-Spendable	\$ (395,000)
Stabilization by State Statute	<u>\$ (16,017,121)</u>
Available Fund Balance	<u>\$ 78,808,534</u>
Available Fund Balance 2019	\$ 68,166,744
Increase / (Decrease) in Available Fund Balance	\$ 10,641,790

The Proposed Budget for FY 2022-2023

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, as the County completed the approved property revaluation for FY 2021-22.

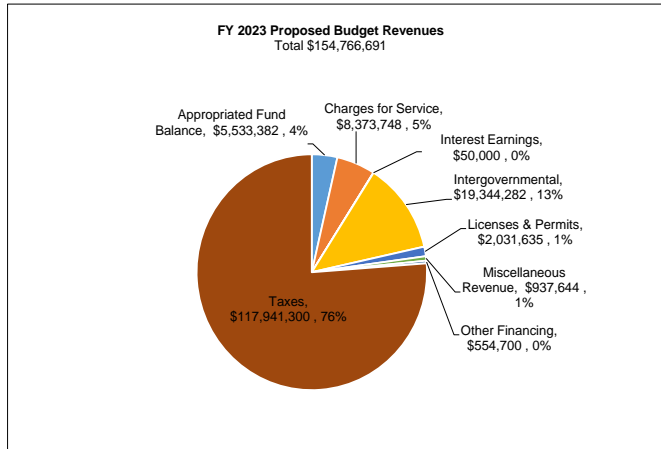
On the expenditure side, County departments continue efforts to identify opportunities to contain or even reduce operational costs without compromising service levels.

The County continues to work through the planning stages of renovations / expansion of the existing detention center as well as for Lexington City Middle School / High School campus. Moreover, the BOC approve years one, two and three (2019, 2020 and 2021) of the PTRC employee salary study, and are now finalizing year four. This study looks at existing employees' distance from the minimum of a pay grade vs. 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 2022-23 Proposed Budget recommends a general county wide tax rate at \$0.54 for each \$100 of assessed property valuation – equal to that of FY 2021-22.

REVENUES (GENERAL FUND)



The property tax remains the major local revenue source available to the County and it accounts for 51% 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.

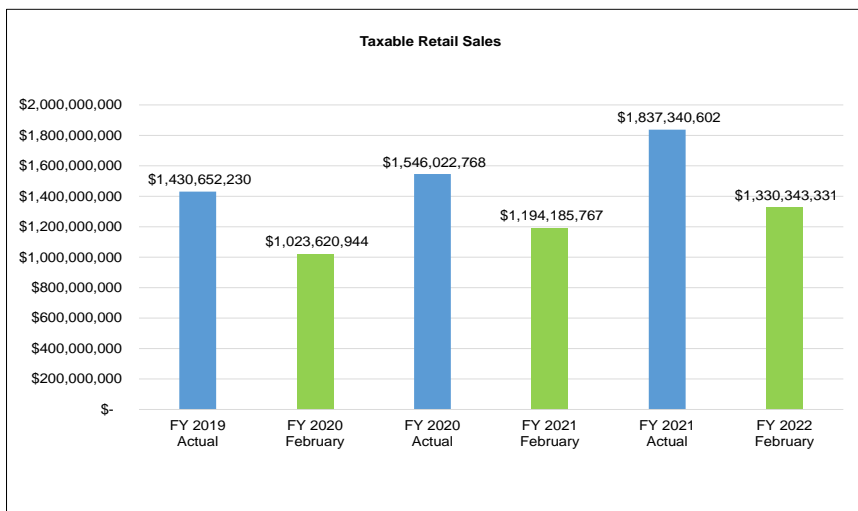
This trend is attributed to several factors including the overall reduction in state funding for various programs and slower growth in terms of other revenue sources such as interest income. With greater dependence being placed on property tax revenue, it is critical that state legislators understand the potential negative impact of passing laws, which will further erode the county's tax base.

Summary of General Fund

	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Proposed Budget	vs. Adopted	
					\$ Change	% Change
Summary of General Fund						
Revenues						
Appropriated Fund Balance	\$ -	\$ 5,033,382	\$ 6,723,392	\$ 5,533,382	\$ 500,000	9.9%
Charges for Service	\$ 8,557,830	\$ 7,521,422	\$ 8,209,762	\$ 8,373,748	\$ 852,326	11.3%
Interest Earnings	\$ 75,018	\$ 100,000	\$ 100,000	\$ 50,000	\$ (50,000)	-50.0%
Intergovernmental	\$ 19,851,345	\$ 18,822,255	\$ 22,994,526	\$ 19,344,282	\$ 522,027	2.8%
Licenses & Permits	\$ 2,900,739	\$ 1,909,355	\$ 1,909,355	\$ 2,031,635	\$ 122,280	6.4%
Miscellaneous Revenue	\$ 1,078,910	\$ 807,644	\$ 825,480	\$ 937,644	\$ 130,000	16.1%
Other Financing	\$ 487,541	\$ 444,200	\$ 4,755,550	\$ 554,700	\$ 110,500	24.9%
Taxes	\$126,959,705	\$ 111,596,878	\$111,596,878	\$117,941,300	\$ 6,344,422	5.7%
Total	\$159,911,087	\$ 146,235,136	\$157,114,943	\$154,766,691	\$ 8,531,555	5.8%

The FY 2022-2023 Proposed Budget is built on an estimated June 30, 2021 year ending assessed value amount of \$15,325,340,972. This is a 6% more than the figure used to develop the FY 2021-22 Adopted Budget of \$14,355,440,650. Therefore, growth is expected to increase by an additional 3% to an estimated total of \$14,786,103,900 for the FY 2022-23 Proposed 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	\$ 0.54	\$ 11,644,711,132	\$ 1,476,470,602	\$ 1,500,607,407	\$ 14,621,789,141	\$ 328,123,400	2.30%
2021	\$ 0.54	\$ 12,067,326,051	\$ 1,522,961,032	\$ 1,735,053,889	\$ 15,325,340,972	\$ 703,551,831	4.81%
2022 Adopted Budget	\$ 0.54	\$ 11,605,440,650	\$ 1,325,000,000	\$ 1,425,000,000	\$ 14,355,440,650	\$ -	-
2022 Estimated Actual	\$ 0.54	\$ 14,199,219,932	\$ 1,744,432,802	\$ 1,771,864,985	\$ 17,715,517,719	\$ 2,390,176,747	23.41%
2023 Proposed Budget	\$ 0.54	\$ 11,736,103,900	\$ 1,450,000,000	\$ 1,600,000,000	\$ 14,786,103,900	\$ 430,663,250	-16.54%
Total		\$ 176,853,916,180	\$ 20,364,728,905	\$ 21,203,011,384	\$ 218,421,656,469	\$ 7,339,268,154	22.72%
Average Growth Per Year						\$ 489,284,544	1.51%

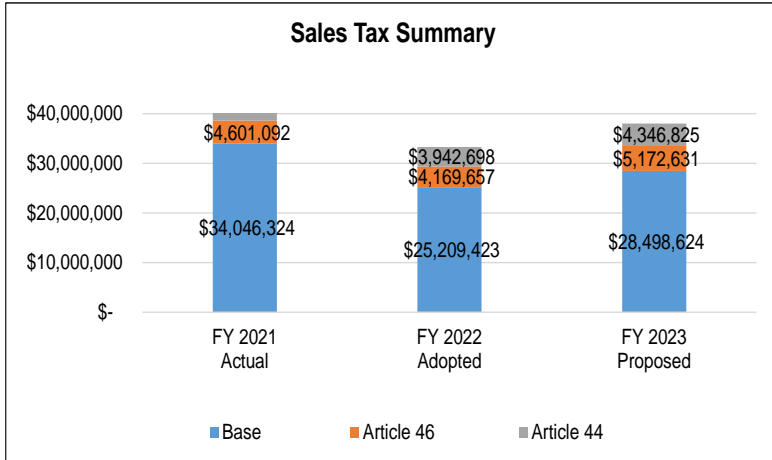


For sales tax the latest taxable retail sales shows the County ahead in terms of overall collections as compared to this time a year ago. Much of this increase is likely due to the tax reforms put in place by the General Assembly back in 2013 as well as in March of 2016.

The County has begun to realize the full impact of the newly approved 0.25% - Article 46 Sales Tax (\$5.1 million) and anticipates receiving approximately \$4.3 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 + providing for additional "per pupil" operating expenses for all three school systems. The growth in this article also assists in paying for annual debt service for the 2020 "High Priority" HVAC / Roof borrowing. The re-allocated (Article 44) sales tax dollars are also allocated as

Description	Article 44	Article 46
Estimated Collections	\$ 4,346,825	\$ 5,172,631
Expense Items:		
EDC	\$ (248,000)	\$ -
Oak Grove Debt Service	\$ -	\$ (2,963,400)
REDLG	\$ (240,000)	\$ -
DCAA	\$ (123,993)	\$ -
DavidsonWorks	\$ (269,682)	\$ -
Transfer to Economic Development Reserve	\$ (416,118)	\$ -
Chambers of Commerce	\$ (3,890)	\$ -
Education Operating (FY 2021 - FY 2023)	\$ -	\$ (1,691,977)
School HVAC / Roof Debt	\$ (481,500)	\$ (192,000)
School Type I Capital (FY 2021 - FY 2022)	\$ (674,746)	\$ (325,254)
Lottery Funds - Decrease	\$ (450,140)	\$ -
CDGB - I-85 Corporate Center Loan Payoff	\$ (1,438,756)	\$ -
Total	\$ (4,346,825)	\$ (5,172,631)

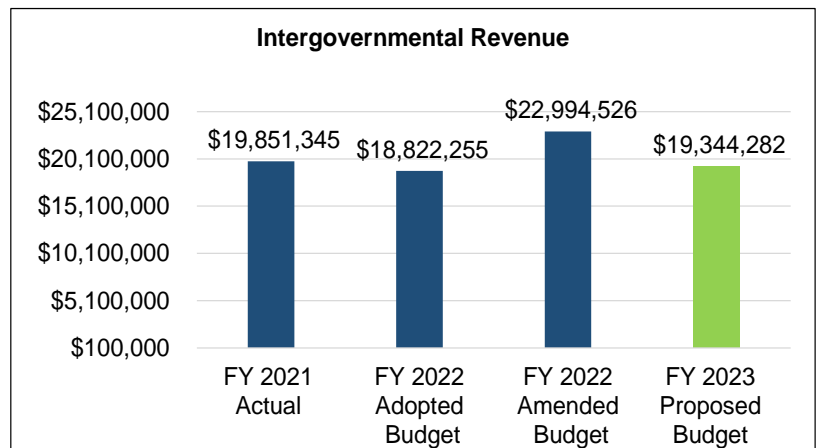


prescribed by state law (Education and Economic Development) and within the table above. Taxable retail sales are up by about 11% YTD thru February (2021 vs. 2022 – shown in table above), so the proposed budget increases the base or natural sales tax projections accordingly.

Intergovernmental revenue is expected to increase by \$522K or 16.1%. This is largely due to expected increases in state LIEAP and Adoption Assistance funds for the upcoming fiscal year.

In addition, the proposed budget continues the use of COVID-19 / American Recovery Plan Funds particularly, within the Public Health. These positions are completely funded via these grant dollars and work within PH support functions while continuing to respond to the pandemic.

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 2023 equals \$5,533,382. 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 PH and decreased debt service. 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 2021-22.

The large expense items for the upcoming fiscal year include:

- FY 2022 COLA (\$500 + 2%)
- Incr. Employee Retirement / Insurance
- Adding to Econ. Dev. Reserve
- Pay Study – Year #4
- Pay Study – Year #3 (Annualization)
- Sheriff Office Pay Adj. – From FY 2021
- Education Operating / Capital
- Additional “High Priority” Positions
- Reduction in Debt Service
- State Prescribed NP Funding
- Fines and Forfeitures for Schools

	Change vs. FY 2022 Adopted
Base Property Tax	\$ 2,250,000
Base Sales Tax	\$ 3,289,201
Article 44 Sales Tax	\$ 404,127
Article 46 Sales Tax	\$ 1,002,974
Intergovernmental Revenue (Increase in LIEAP + Adoption Assistance + COVID-19 \$'s)	\$ 522,027
Increased ROD Revenue	\$ 350,000
Including Fines and Forfeitures	\$ 600,000
Other County Revenues	\$ 113,226
Total Revenue	\$ 8,531,555
Fines and Forfeitures Payment	\$ 600,000
FY 2023 COLA (\$500 + 2%)	\$ 1,059,242
Group Insurance Increase (County Portion = 14%)	\$ 1,491,119
Mandated State Retirement Contribution	\$ 617,734
Article 44 Sales Tax Contribution to County Eco. Dev. Res.	\$ 416,118
Increase Operating for "Expected" Fuel Price Increases	\$ 602,040
Increase for Covering PTRC Pay Study - Year #4	\$ 775,000
Increase for Education Funding	\$ 1,010,116
State "Prescribed" Non-Profit Funding (One-Time)	\$ 500,000
Year #3 "Annualization" of PTRC Pay Study Results	\$ 447,089
Annualization of Approved Sheriff's Office Pay Adjustments in FY 2021	\$ 639,136
Additional Positions (13.00)	\$ 1,060,820
Current Year Debt - "Fall Off"	\$ (434,051)
All Other Changes	\$ (252,808)
Total Expenses	\$ 8,531,555

These expense items are covered via the natural growth in property / sales tax collections. Additional sales tax revenues are expected to cover education and economic development related expenditure for FY 2023.

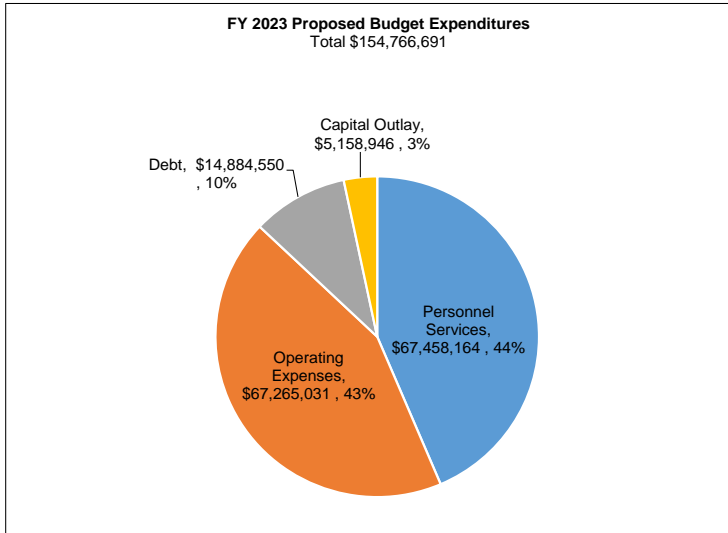
General Fund Expenditure Summary by Function

	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Proposed Budget	vs. Adopted	
					\$ Change	% Change
Culture and Recreation	\$ 4,907,716	\$ 4,996,582	\$ 5,207,548	\$ 5,389,387	\$ 392,805	7.9%
Debt Service	\$ 13,426,073	\$ 15,318,601	\$ 14,417,651	\$ 14,884,550	\$ (434,051)	-2.8%
Economic and Physical Development	\$ 16,011,814	\$ 1,684,728	\$ 1,896,244	\$ 2,174,045	\$ 489,317	29.0%
Education	\$ 41,789,297	\$ 41,727,876	\$ 42,165,516	\$ 42,737,992	\$ 1,010,116	2.4%
Environmental Protection	\$ 2,312,319	\$ 1,454,632	\$ 2,355,582	\$ 1,654,205	\$ 199,573	13.7%
General Government	\$ 14,248,517	\$ 15,248,660	\$ 16,628,213	\$ 17,172,973	\$ 1,924,313	12.6%
Health and Human Services	\$ 27,802,131	\$ 30,298,020	\$ 34,110,304	\$ 31,896,374	\$ 1,598,354	5.3%
Public Safety	\$ 30,074,950	\$ 35,267,214	\$ 36,295,062	\$ 38,613,855	\$ 3,346,641	9.5%
Transportation	\$ 1,459,369	\$ 238,823	\$ 4,038,823	\$ 243,310	\$ 4,487	1.9%
Total	\$152,032,185	\$ 146,235,136	\$157,114,943	\$154,766,691	\$ 8,531,555	5.8%

When you combine all other County revenue sources, the various expense savings as well as the additional sales tax revenue, you can see where the entire FY 2023 Proposed Budget has been allocated.

From here let me highlight three key areas:

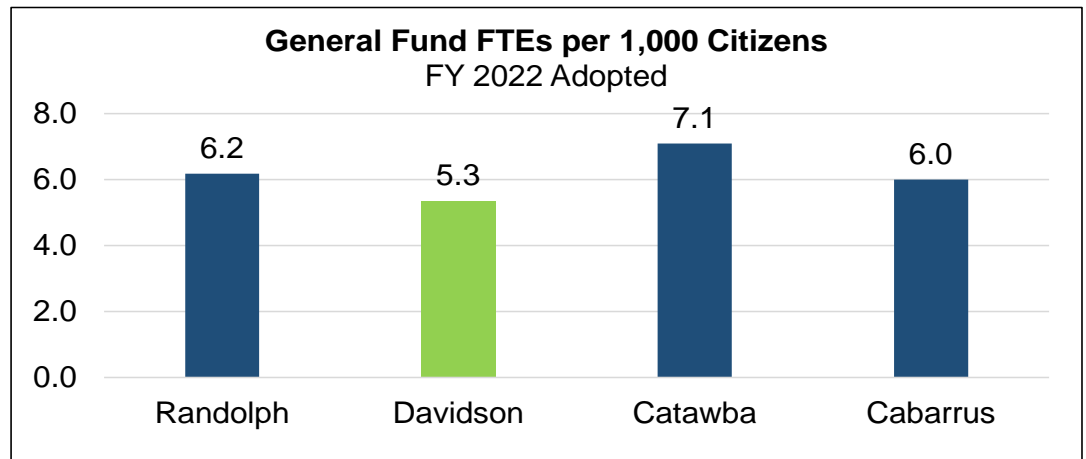
Personnel Cost



For personnel the proposed budget does include a COLA increase for employees (\$500 + 2%). The budget also annualizes the FY 2022 COLA (\$500 + 1.7%) + the 3rd year pay study and includes \$1.75M in County Contingency to cover the 4th Year PTRC Pay Study results.

The County’s group insurance budget is projected to increase for the upcoming fiscal year. In April, 2022 the Board of Commissioners approved a new employee benefit plan, which included a “slight” employee cost increase for health insurance. Further, retirement is expected to increase substantially for LEOs and Non-LEOs for FY 2023.

The FY 2023 Proposed Budget does add a “net” 13.00 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.



Majority (All PH positions) are covered via other sources of funding, so the local contribution is minimal.

Lastly, the proposed budget includes funding to annualize the approved Sheriff “compression” changes. Approved in FY 2021, this action will hopefully retain / help recruit LEOs for the Sheriff’s Department.

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 increases funding (\$968K or 2.65%) for education vs. FY 2022.

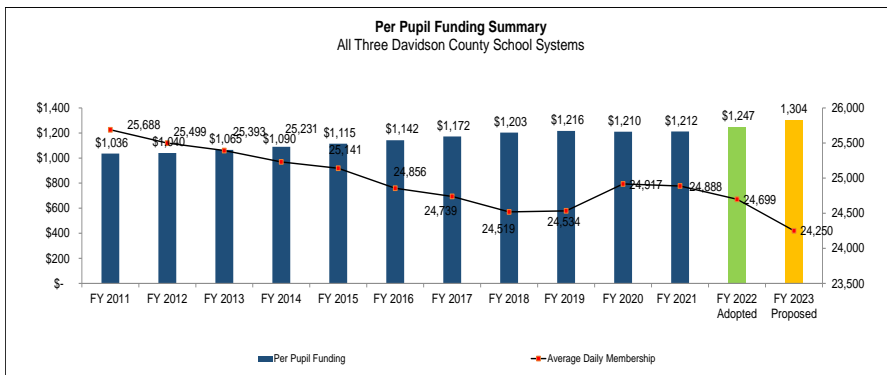
To determine the total operating funding spread across each of the three County school systems, the County utilized the Average Daily Membership “projections” for 2022-23 + (Charter School enrollment). So the total funding level “increases” the per pupil amount from \$1,246.78 for FY 2022 to \$1,303.51 for FY 2023.

ADM Funding with Charter School #'s Included

Information	FY 2022 Adopted				FY 2023 Proposed			Operating		Capital	
	Agency	ADM FY 2022-23 Projection	Operating	Type II & III Capital	Per Pupil	Operating	Type II & III Capital	Per Pupil	% Change	\$ Change	% Change
DCS	18,677	\$ 23,824,692	\$ 1,340,193	\$ 1,246.78	\$ 24,345,593	\$ 1,375,193	\$ 1,303.51	2.2%	\$ 520,901	2.6%	\$ 35,000
Lexington City	3,259	\$ 4,101,916	\$ 267,847	\$ 1,246.78	\$ 4,248,141	\$ 274,847	\$ 1,303.51	3.6%	\$ 146,225	2.6%	\$ 7,000
Thomasville City	2,314	\$ 2,867,593	\$ 350,886	\$ 1,246.78	\$ 3,016,318	\$ 359,886	\$ 1,303.51	5.2%	\$ 148,725	2.6%	\$ 9,000
DDCC	-	\$ 3,432,058	\$ 415,186	\$ -	\$ 3,523,008	\$ 426,188	\$ -	-2.7%	\$ 90,950	2.6%	\$ 11,002
Total	24,250	\$ 34,226,259	\$ 2,374,112	\$ 1,246.78	\$ 35,133,060	\$ 2,436,114	\$ 1,303.51	2.6%	\$ 906,801	2.6%	\$ 62,002

Total Funding Increase (Three School Districts) \$ 866,851

Cumulative Per Pupil Funding % Increase 4.55%



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 2023, the per pupil amount includes Charter School enrollment is “much” higher when compared to FY 2022.

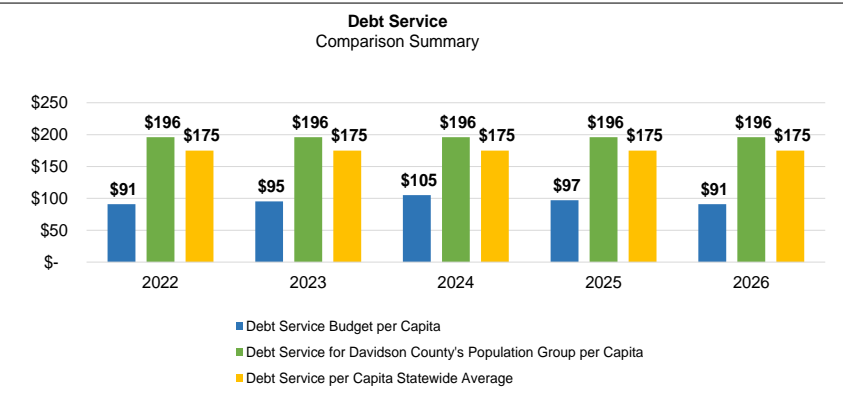
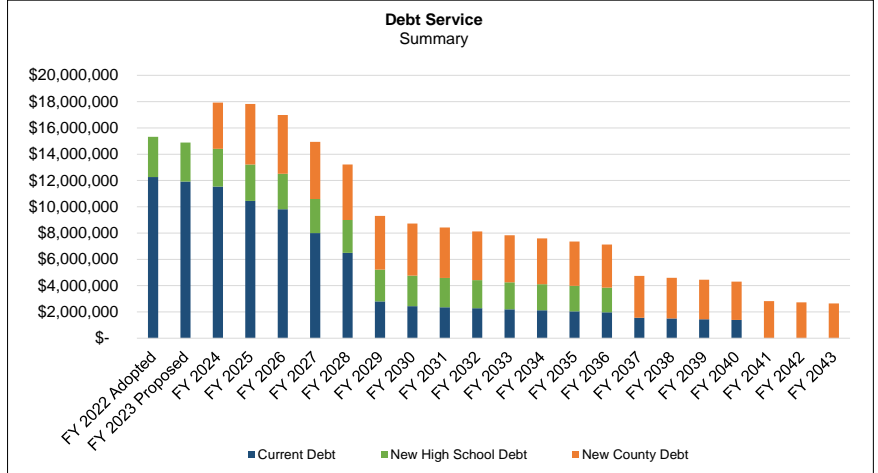
enrollment is “much” higher when compared to FY 2022.

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 applied to each of the three school systems, with the funding expected to increase (\$102K or 2.7%) vs. FY 2022. Lastly, the proposed budget “maintains” major capital funding (equal to that approved for FY 2022), which totals \$3.7M (For all three school systems

combined).

Debt Service and Major Capital Projects

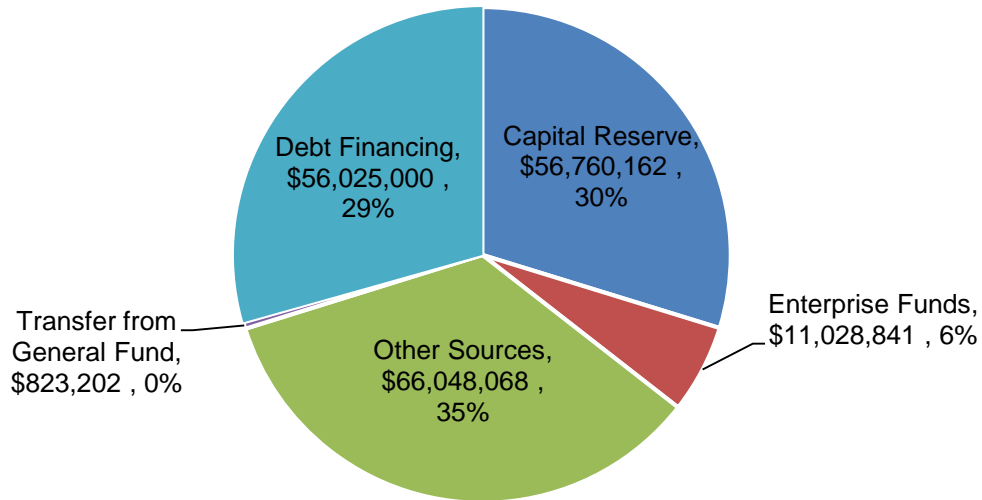
A large part of the additional spending for this year’s upcoming budget comes from debt service and cash contributions related to major capital projects. For the upcoming fiscal year “current / existing” debt obligations are expected to be lower than that due for FY 2022 (\$434K or - 2.8%). The new county debt expected in FY 2024 relates to the existing detention center renovations / expansion. As shown to the right, the added debt service from these new capital projects will increase the burden on the general fund thru at least FY 2027.



As you can see from above high priority capital projects (shown in orange and include a potential expanded / renovated 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 2022 – 2027 Capital Improvement Plan includes all the projects from above totals \$190.6 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 detention center expansion / renovation), employee pay increases, funding for education and other major capital projects (like expanding wastewater capacity for commercial development via ARP \$’s) will ensure the County must continue to prioritize operating needs annually.

FY 2022- 2027
Capital Improvement Plan
 All Years Total \$190,685,723



Davidson County
 Financial Model

Category	FY 2023 Estimated	FY 2024 Estimated	FY 2025 Estimated	FY 2026 Estimated	FY 2027 Estimated
Expenditures	\$ 160,533,889	\$ 206,279,311	\$ 169,901,456	\$ 176,350,673	\$ 180,611,898
Revenues	\$ 170,553,192	\$ 212,090,853	\$ 170,745,632	\$ 172,726,463	\$ 175,117,079
Tax Increase (Decrease)	\$ -	\$ -	\$ -	\$ -	\$ -
Increase (Decrease) Fund Balance	\$ 10,019,303	\$ 5,811,542	\$ 844,176	\$ (3,624,211)	\$ (5,494,819)
Fund Balance %	56.55%	48.21%	60.38%	57.59%	53.67%
Tax Rate	\$ 0.54	\$ 0.54	\$ 0.54	\$ 0.54	\$ 0.54

Other Funds

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

Department	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Proposed Budget	<u>vs. Adopted</u>	
					\$ Change	% Change
Enterprise Funds	\$ 5,031,306	\$ 4,581,363	\$ 5,731,515	\$ 9,078,013	\$ 4,496,650	98.2%
DavidsonWorks	\$ 1,179,335	\$ 1,307,236	\$ 1,348,122	\$ 1,349,327	\$ 42,091	3.2%
Internal Service Funds	\$ 16,546,459	\$ 16,126,501	\$ 16,132,601	\$ 18,499,154	\$ 2,372,653	14.7%
Mental Health	\$ 824,340	\$ 824,344	\$ 824,344	\$ 786,844	\$ (37,500)	-4.5%
Special Revenue Funds	\$ 17,965,932	\$ 18,458,992	\$ 18,574,967	\$ 21,993,365	\$ 3,534,373	19.1%
Grand Total	\$ 41,547,371	\$ 41,298,436	\$ 42,611,549	\$ 51,706,703	\$ 10,408,267	25.2%
Total Revenue	\$ 48,192,485	\$ 41,298,436	\$ 42,611,549	\$ 51,706,703	\$ 10,408,267	25.2%
County Funds	\$ (6,645,113)	\$ -	\$ -	\$ -	\$ -	0.0%

For FY 2021-22 there are fourteen major changes within several funds effecting expenses:

- Airport Fund – Enterprise / Special Revenue Fund – For FY 2023, the proposed budget increases the overall funding to the airport by \$150 or 36%. The County’s contribution remains the same as it was for FY 2021 (\$135K – Majority of local contribution is covered via Article 44 Sales Tax) but the FY 2023 Proposed Budget appropriates additional charges for service revenue the airport receives from hangar rentals.
- DavidsonWorks – Special Revenue Fund – For FY 2023, the proposed budget increases overall funding to DavidsonWorks by \$42K or 3%. The proposed budget increases “slightly” the expected amount the county will collect in federal / state funds and “maintains” the amount county’s local contribution (The entire local contribution is covered via Article 44 Sales Tax).
- Insurance Fund – Internal Service Fund - The proposed budget increases overall funding for group insurance by \$1.6 or 12.6%. The county will “absorb” a 14% increase in expected claim cost due to the impact of high cost claimants. Moreover, the employee contribution is expected to change nominally during the fiscal year in order to assist with the expected cost increase.
- Landfill Fund – Enterprise Fund – The proposed budget increases overall operating expenses to replace major capital equipment, add high priority positions and begin planning the next phase of development at the landfill.
- Transportation Fund – Special Revenue Fund – The proposed budget increases overall funding for transportation by \$130K or 11%. For FY 2023 the department plans to replace one “high mileage” service

bus. For FY 2023 both Lexington and Thomasville has “reinstated” their local match contributions for their local circulator routes.

- Rural Fire Districts – Special Revenue Fund – The proposed budget increases overall funding for the rural fire districts by \$1.6M or 14.6%. The increase is attributed to not only the “natural growth” in property valuations but an increase due to the completed property revaluation during 2022. Lastly, four departments (shown in “green” below) are asking for an approved tax rate increase for the upcoming fiscal year.

Fire Districts Summary
FY 2022-2023

District	Tax Rate				Budget				Increase Justification
	FY 2022 Adopted	FY 2023 Proposed	\$ Change vs. Adopted	% Change vs. Adopted	FY 2022 Adopted	FY 2023 Proposed	\$ Change vs. Adopted	% Change vs. Adopted	
ARCH	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 1,097,548	\$ 1,316,600	\$ 219,052	20.0%	
Central	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 351,830	\$ 428,700	\$ 76,870	21.8%	
Churchland	\$ 0.0900	\$ 0.0900	\$ -	0.0%	\$ 279,386	\$ 299,577	\$ 20,191	7.2%	
Fairgrove	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 494,952	\$ 521,646	\$ 26,694	5.4%	
Gumtree	\$ 0.1000	\$ 0.1275	\$ 0.0275	27.5%	\$ 151,592	\$ 210,849	\$ 59,257	39.1%	Covering additional salaries to account for a 42% decline in volunteer participation since 2011. This includes the expansion of the part-time program to cover “service gaps.” The department will also use the funds to cover additional expenses related to inflation.
Healing Springs	\$ 0.0900	\$ 0.0900	\$ -	0.0%	\$ 325,531	\$ 357,529	\$ 31,998	9.8%	
Holly Grove	\$ 0.0800	\$ 0.1000	\$ 0.0200	25.0%	\$ 265,000	\$ 364,559	\$ 99,559	37.6%	Purchasing a new fire truck and adding a new full-time employee.
Linwood	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 559,080	\$ 746,485	\$ 187,405	33.5%	
Midway	\$ 0.1077	\$ 0.1077	\$ -	0.0%	\$ 1,068,761	\$ 1,135,828	\$ 67,067	6.3%	
North Lexington	\$ 0.1300	\$ 0.1300	\$ -	0.0%	\$ 290,000	\$ 310,000	\$ 20,000	6.9%	
Pilot	\$ 0.0850	\$ 0.0850	\$ -	0.0%	\$ 321,739	\$ 340,539	\$ 18,800	5.8%	
Reeds	\$ 0.0600	\$ 0.0600	\$ -	0.0%	\$ 363,836	\$ 382,001	\$ 18,165	5.0%	
Silver Valley	\$ 0.1100	\$ 0.1100	\$ -	0.0%	\$ 436,422	\$ 489,922	\$ 54,500	12.5%	
South Emmons	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 142,693	\$ 149,611	\$ 6,918	4.8%	
South Lexington	\$ 0.1100	\$ 0.1100	\$ -	0.0%	\$ 309,000	\$ 309,000	\$ -	0.0%	
Southmont	\$ 0.1000	\$ 0.1300	\$ 0.0300	30.0%	\$ 944,471	\$ 1,299,501	\$ 355,030	37.6%	Increasing number of paid staff to maintain lower insurance ratings, and provide better service to the community. Replacement of a 33-year old fire engine, and parking lot repairs at its Hwy 8 station.
Hasty	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 603,732	\$ 633,500	\$ 29,768	4.9%	
Tyro	\$ 0.0800	\$ 0.0800	\$ -	0.0%	\$ 406,203	\$ 434,985	\$ 28,782	7.1%	
Wallburg	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 958,528	\$ 1,019,258	\$ 60,730	6.3%	
Welcome	\$ 0.1100	\$ 0.1100	\$ -	0.0%	\$ 645,544	\$ 700,000	\$ 54,456	8.4%	
West Lexington	\$ 0.1000	\$ 0.1200	\$ 0.0200	20.0%	\$ 318,499	\$ 433,000	\$ 114,501	36.0%	Increasing paid staff from (1) one 24-hours/day and (1) one 12 hours daily to (2) two 24-hours per day. The department will also use additional revenues to purchase a new fire apparatus, and to offset costs of day-to-day operations and utilities.
South Davidson	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 130,822	\$ 134,889	\$ 4,067	3.1%	
Hornetown	\$ 0.1500	\$ 0.1500	\$ -	0.0%	\$ 255,520	\$ 267,820	\$ 12,300	4.8%	
Griffith	\$ 0.0800	\$ 0.0800	\$ -	0.0%	\$ 319,218	\$ 358,249	\$ 39,031	12.2%	
Clemmons	\$ 0.0600	\$ 0.0600	\$ -	0.0%	\$ 98,380	\$ 114,600	\$ 16,220	16.5%	
Badin Lake	\$ 0.0550	\$ 0.0550	\$ -	0.0%	\$ 40,000	\$ 45,000	\$ 5,000	12.5%	
Total	\$ 2.4977	\$ 2.5952	\$ 0.0975	0.0%	\$ 11,177,287	\$ 12,803,648	\$ 1,626,361	14.6%	

- Special School District – Special Revenue Fund – The proposed budget increases overall funding to the Special School District Fund by \$148K or 8.8%. The increase is attributed to not only the “natural growth” in property valuations but an increase due to the completed property revaluation during 2022.
- Sewer Fund – Enterprise Fund – The proposed budget increases overall funding to the Sewer Fund by \$34K or 5%. The proposed budget anticipates a 6% sewer rate increase mandated by the Winston-Salem Utility Commission however, does not pass this cost along to Davidson County customers. The budget also includes funding for a part-time (no benefit) Utilities Technician position to assist with pump station repair / maintenance as well as grounds maintenance. Similarly, the proposed budget includes funding to replace spare pump (had to utilize during 2022), purchase a GPS Trimble R! Submeter and an Autocrane.
- Workers Compensation Fund – Internal Service Fund – The proposed budget increases funding to the Workers Compensation Fund by \$88K or 9.3%. This increase is to account for the county’s self-funded workers compensation plan.
- School Capital Outlay Fund – Special Revenue Fund - The proposed budget increases “slightly vs. FY 2022” (\$7,142) the amount of funding for Type I School Capital = \$3.79M. These funds are expected to be used for critical roof / HVAC replacement.

- Emergency Telephone (911 Fund – Special Revenue Fund) – The proposed budget increases funding to the 911 Emergency Telephone Fund by \$86K or 15%. These state funds are allocated to 911 dispatch centers based on prior year use and can be used “exclusively” for 911 equipment replacement / purchase / repair.
- Mental Health Fund – Special Revenue Fund – The proposed budget decreases total funding to the Mental Health Fund by (\$37,500) or -4.5%. These funds represent the County’s contribution to Sandhills Center Inc. for being selected as the County’s mental health provider.
- Opioid Settlement Fund – Special Revenue Fund – The proposed budget includes the first year installment of the Opioid Settlement Funds. The County expects to receive \$12.5M in total funds “allocated” over the next eighteen years, and must be spent on opioid remediation activities.
- Garage – Internal Service Fund – The proposed budget increases funding for the Garage by \$605K or 33%. Majority of the increase is related to changes in personnel cost + expected increases in fuel cost for the upcoming fiscal year.

Conclusion

County	Current Tax Rate	Tax Rate Summary			
		FY 2008 - FY 2020 All Years Tax Rates	FY 2022 Revenue-Neutral Tax Rate	FY 2022 Adopted Tax Rate	FY 2023 Proposed Tax Rate
Davidson	\$ 0.5400				
Catawba	\$ 0.5750				
Stanly	\$ 0.6100				
Montgomery	\$ 0.6150				
Randolph	\$ 0.6327				
Rowan	\$ 0.6575	\$ 0.5400	\$ 0.5044	\$ 0.5400	\$ 0.5400
Alamance	\$ 0.6600				
Forsyth	\$ 0.6778				
Pitt	\$ 0.6841				
Guilford	\$ 0.7305				
Davie	\$ 0.7330				
Cabarrus	\$ 0.7400				

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.

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 major capital project particularly, the potential detention center expansion / renovation, expanding wastewater capacity for development and renovating Lexington Middle and High Schools. In addition to this focus, the proposed budget provides financial support to the public schools and the community college in terms operating / per pupil expenses.

The budget also includes pay increases for employees (as well as 4th year pat study results) and covers health / retirement cost increases 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 March, 2022.

The FY 2023 Proposed Budget builds upon Davidson County Government's strong history of responsive customer service delivery, conservative budgeting / projection 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 and inflationary impact.
- The labor market and impact on County finances / service delivery.
- The cost of possible renovation / expansion of the Davidson County Detention Facility + Potential renovations at Lexington Middle and High Schools.
- 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 2022-23 Adopted Budget - All Funds

Fund / Department / Division	Expenditures			Revenue					Total	
	Proposed Budget	Change Amount	Adopted Budget	Intergovernmental Revenue	Charges for Services	911 Fund Tax	Property Tax	Sales Tax		
General Fund										
Sheriff - Reduce Capital Outlay to reflect rifle & body armor purchases for Civil Division made at the end of FY 2022	\$ 974,023	\$ (12,886)	\$ 961,137	\$ -	\$ -	\$ -	\$ -	\$ (12,886)	\$ (12,886)	
County Contingency - Increase to cover salaries related to fully implemented Year #4 Pay Study	\$ 1,750,000	\$ 1,578,276	\$ 3,328,276	\$ -	\$ -	\$ -	\$ 800,000	\$ 778,276	\$ 1,578,276	
Social Services - To support Mental Health Assessment Services reimbursable by Sandhills	\$ -	\$ 385,684	\$ 385,684	\$ 385,684	\$ -	\$ -	\$ -	\$ -	\$ 385,684	
Emergency Management - NC Emergency Management grant to support Emergency Preparedness programming - includes funds for part-time support staff, vehicle, travel, equipment, and supplies	\$ 142,498	\$ 104,000	\$ 246,498	\$ 104,000	\$ -	\$ -	\$ -	\$ -	\$ 104,000	
TRIP - BOC Approved Change - Increase funding for a one-time capital purchase of \$7,500 + \$10,000 for additional operating costs	\$ 72,860	\$ 17,500	\$ 90,360	\$ -	\$ -	\$ -	\$ -	\$ 17,500	\$ 17,500	
DSS - Low Income Water Assitance Program - correct keying error had a negative (-) revenue of (\$50,000); increases Intergovernmental Revenue, Reduces Sales Tax Revenue	\$ 50,000	\$ -	\$ 50,000	\$ 100,000	\$ -	\$ -	\$ -	\$ (100,000)	\$ -	
Sub-Total	\$ 2,989,381	\$ 2,072,574	\$ 5,061,955	\$ 589,684	\$ -	\$ -	\$ 800,000	\$ 682,890	\$ 2,072,574	
Public Health										
COVID carry forward funds (originally ending in FY 2022) extended through FY 2023 for Office Support III to continue administrative support in school systems	\$ 120,057	\$ 93,620	\$ 213,677	\$ 93,620	\$ -	\$ -	\$ -	\$ -	\$ 93,620	
Carry forward funds for Office Support IV to provide admin support to the Communicable Disease Branch (AA 546)	\$ 3,806	\$ 225,491	\$ 229,297	\$ 225,491	\$ -	\$ -	\$ -	\$ -	\$ 225,491	

Staff Recommended Changes to FY 2022-23 Adopted Budget - All Funds

Fund / Department / Division	Expenditures			Revenue					Total
	Proposed Budget	Change Amount	Adopted Budget	Intergovernmental Revenue	Charges for Services	911 Fund Tax	Property Tax	Sales Tax	
WIC Breastfeeding Peer Counselor received additional funds from the State to support its program	\$ 41,025	\$ 21,897	\$ 62,922	\$ 21,897	\$ -	\$ -	\$ -	\$ -	\$ 21,897
Public Health Position Reclassification Upgrades									
(2.00) Accounting Technician II (64) to 2.00 Accounting Technician III (66) to align job titles with duties performed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(1.00) Human Services Planner/Evaluator II (71) to 1.00 Human Services Planner/Evaluator IV (75) to align with duties performed & additional supervisory responsibilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Health Position Reclassification Downgrades									
(1.00) Public Health Prep Coord/EHS (71) to 1.00 Environmental Health Specialist (69)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(1.00) Public Health Nurse II (72) to 1.00 Social Worker II (67)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Health Additional Positions									
1.00 Office Support IV - Grant Funded Communicable Disease Administrative Support (Approved by BOC on 5/9/2022) (\$ Change Noted Above)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1.00 Office Support III - Grant Funded - Originally Ending in FY 2022 - Funds Were Extended through FY 2023 (\$ Change Noted Above)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 164,888	\$ 341,008	\$ 505,896	\$ 341,008	\$ -	\$ -	\$ -	\$ -	\$ 341,008
Workers Compensation Fund									
Adjust to account for PH personnel change above.	\$ 1,040,150	\$ 197	\$ 1,040,347	\$ -	\$ 197	\$ -	\$ -	\$ -	\$ 197
Sub-Total	\$ 1,040,150	\$ 197	\$ 1,040,347	\$ -	\$ 197	\$ -	\$ -	\$ -	\$ 197

Staff Recommended Changes to FY 2022-23 Adopted Budget - All Funds

Fund / Department / Division	Expenditures			Revenue					Total
	Proposed Budget	Change Amount	Adopted Budget	Intergovernmental Revenue	Charges for Services	911 Fund Tax	Property Tax	Sales Tax	
Special Revenue Fund									
Emergency Telephone Fund - Adjust to match estimates provided by the 911 Board	\$ 656,442	\$ (282,976)	\$ 373,466	\$ -	\$ -	\$ (282,976)	\$ -	\$ -	\$ (282,976)
Sub-Total	\$ 656,442	\$ (282,976)	\$ 373,466	\$ -	\$ -	\$ (282,976)	\$ -	\$ -	\$ (282,976)
Grand Total Change (All Funds)	\$ 4,850,861	\$ 2,130,803	\$ 6,981,664	\$ 930,692	\$ 197	\$ (282,976)	\$ 800,000	\$ 682,890	\$ 2,130,803

Summary of All Funds

	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Proposed Budget	FY 2023 Adopted Budget	vs. Adopted		vs. Proposed	
					\$ Change	% Change	\$ Change	% Change
Summary of All Funds								
Revenues								
Appropriated Fund Balance	\$ 5,033,382	\$ 6,746,981	\$ 5,533,382	\$ 5,533,382	\$ 500,000	9.9%	\$ -	0.0%
Charges for Service	\$ 27,718,149	\$ 28,648,691	\$ 33,398,580	\$ 33,398,777	\$ 5,680,628	20.5%	\$ 197	0.0%
Interest Earnings	\$ 125,298	\$ 125,298	\$ 60,000	\$ 60,000	\$ (65,298)	-52.1%	\$ -	0.0%
Intergovernmental	\$ 20,975,108	\$ 25,286,751	\$ 23,207,117	\$ 24,137,809	\$ 3,162,701	15.1%	\$ 930,692	4.0%
Licenses & Permits	\$ 1,909,355	\$ 1,909,355	\$ 2,031,635	\$ 2,031,635	\$ 122,280	6.4%	\$ -	0.0%
Miscellaneous Revenue	\$ 825,644	\$ 843,480	\$ 968,644	\$ 968,644	\$ 143,000	17.3%	\$ -	0.0%
Other Financing	\$ 5,538,655	\$ 10,757,955	\$ 7,680,302	\$ 7,680,302	\$ 2,141,647	38.7%	\$ -	0.0%
Taxes	\$ 125,407,981	\$ 125,407,981	\$ 133,593,734	\$ 134,793,648	\$ 9,385,667	7.5%	\$ 1,199,914	0.9%
Total	\$ 187,533,572	\$ 199,726,492	\$ 206,473,394	\$ 208,604,197	\$ 21,070,625	11.2%	\$ 2,130,803	1.0%
Expenditures by Type								
Personnel Services	\$ 66,340,784	\$ 67,239,916	\$ 70,774,012	\$ 70,959,793	\$ 4,619,009	7.0%	\$ 185,781	0.3%
Operating Expenses (Includes Transfer Out)	\$ 96,351,425	\$ 106,782,218	\$ 107,149,427	\$ 109,042,335	\$ 12,690,910	13.2%	\$ 1,892,908	1.8%
Debt	\$ 15,318,601	\$ 14,417,651	\$ 14,884,550	\$ 14,884,550	\$ (434,051)	-2.8%	\$ -	0.0%
Capital Outlay	\$ 9,522,762	\$ 11,286,707	\$ 13,665,405	\$ 13,717,519	\$ 4,194,757	44.0%	\$ 52,114	0.4%
Total	\$ 187,533,572	\$ 199,726,492	\$ 206,473,394	\$ 208,604,197	\$ 21,070,625	11.2%	\$ 2,130,803	1.0%
Total Funded Positions	932.00	947.00	947.00	949.00	17.00	1.8%	2.00	0.2%

Summary of General Fund

	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Proposed Budget	FY 2023 Adopted Budget	vs. Adopted		vs. Proposed	
					\$ Change	% Change	\$ Change	% Change
Summary of General Fund								
Revenues								
Appropriated Fund Balance	\$ 5,033,382	\$ 6,723,392	\$ 5,533,382	\$ 5,533,382	\$ 500,000	9.9%	\$ -	0.0%
Charges for Service	\$ 7,521,422	\$ 8,209,732	\$ 8,373,748	\$ 8,373,748	\$ 852,326	11.3%	\$ -	0.0%
Interest Earnings	\$ 100,000	\$ 100,000	\$ 50,000	\$ 50,000	\$ (50,000)	-50.0%	\$ -	0.0%
Intergovernmental	\$ 18,822,255	\$ 22,994,526	\$ 19,344,282	\$ 20,274,974	\$ 1,452,719	7.7%	\$ 930,692	4.8%
Licenses & Permits	\$ 1,909,355	\$ 1,909,355	\$ 2,031,635	\$ 2,031,635	\$ 122,280	6.4%	\$ -	0.0%
Miscellaneous Revenue	\$ 807,644	\$ 825,480	\$ 937,644	\$ 937,644	\$ 130,000	16.1%	\$ -	0.0%
Other Financing	\$ 444,200	\$ 4,755,550	\$ 554,700	\$ 554,700	\$ 110,500	24.9%	\$ -	0.0%
Taxes	\$ 111,596,878	\$ 111,596,878	\$ 117,941,300	\$ 119,424,190	\$ 7,827,312	7.0%	\$ 1,482,890	1.3%
Total	\$ 146,235,136	\$ 157,114,913	\$ 154,766,691	\$ 157,180,273	\$ 10,945,137	7.5%	\$ 2,413,582	1.6%
Expenditures by Type								
Personnel Services	\$ 63,350,009	\$ 64,301,684	\$ 67,458,164	\$ 67,643,945	\$ 4,293,936	6.8%	\$ 185,781	0.3%
Operating Expenses (Includes Transfer Out)	\$ 62,865,058	\$ 72,239,517	\$ 67,265,301	\$ 69,440,718	\$ 6,575,660	10.5%	\$ 2,175,417	3.2%
Debt	\$ 15,318,601	\$ 14,417,651	\$ 14,884,550	\$ 14,884,550	\$ (434,051)	-2.8%	\$ -	0.0%
Capital Outlay	\$ 4,701,468	\$ 6,156,097	\$ 5,158,946	\$ 5,211,060	\$ 509,592	10.8%	\$ 52,114	1.0%
Total	\$ 146,235,136	\$ 157,114,949	\$ 154,766,961	\$ 157,180,273	\$ 10,945,137	7.5%	\$ 2,413,312	1.6%
Total Funded Positions	891.50	906.50	904.50	906.50	15.00	1.7%	2.00	0.2%

DAVIDSON COUNTY
ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2022-2023

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, 2022 and ending June 30, 2023.

Summary by Fund

Governmental Fund Types:	
General Fund	\$ 157,180,273
Mental Health Fund	\$ 786,844
DavidsonWorks	\$ 1,349,327
Total	<u>\$ 159,316,444</u>
Special Revenue Funds:	
Fire District Fund	\$ 12,803,648
Transportation Fund	\$ 1,369,654
Special School District	\$ 1,815,900
Emergency Telephone Fund	\$ 373,466
Capital Improvement Project Plan	\$ 16,667
School Capital Outlay Fund	\$ 3,795,192
Opioid Fund	\$ 1,535,862
Total	<u>\$ 21,710,389</u>
Total Governmental Fund Types	\$ 181,026,833
Proprietary Fund Types:	
Internal Service Funds:	
Garage Fund	\$ 2,407,953
Insurance Fund	\$ 15,051,051
Workers Compensation Fund	\$ 1,040,347
Total	<u>\$ 18,499,351</u>
Enterprise Funds:	
Landfill Fund	\$ 7,792,066
Recycling Fund	\$ -
Airport Fund	\$ 569,317
Sewer Fund	\$ 716,630
Total	<u>\$ 9,078,013</u>
Total Proprietary Fund Types	\$ 27,577,364
Total of All Fund Types	\$ 208,604,197

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, 2022 and ending June 30, 2023 in accordance with the chart of accounts heretofore established for this county.

DAVIDSON COUNTY
ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2022-2023

General Government:

County Commissioners	\$	400,210
County Manager	\$	775,518
County Attorney	\$	879,127
Human Resources	\$	1,186,203
Finance	\$	887,133
Purchasing	\$	474,067
Tax Assessor & Collector	\$	2,946,509
Board of Elections	\$	825,960
Register of Deeds	\$	609,458
State Agencies	\$	154,611
Public Works & Services	\$	4,003,507
Information Technology	\$	1,680,670
Contingency	\$	3,328,276
Fines & Forfeitures	\$	600,000
Total	\$	<u>18,751,249</u>

Public Safety:

Sheriff	\$	15,173,745
Sheriff Resource Officers	\$	1,181,072
Jail	\$	5,380,183
Emergency Communications	\$	3,357,502
Inspections	\$	1,616,847
Medical Examiner	\$	255,000
Emergency Management	\$	246,498
Fire Marshal	\$	463,479
Emergency Medical Services	\$	10,108,953
Animal Shelter	\$	687,190
JCPC Operating Supplies Allocation	\$	2,500
Contributions to National Guard	\$	-
Contributions to Rescue Squads	\$	72,000
Contribution to Thomasville Rescue Squad (State Prescribed)	\$	60,000
Contribution to Davidson County Rescue Squad (State Prescribed)	\$	100,000
Total	\$	<u>38,704,969</u>

Environmental Protection:

Sanitation	\$	1,401,759
Soil & Water	\$	252,446
Total	\$	<u>1,654,205</u>

Economic and Physical Development:

Planning	\$	582,197
GIS	\$	232,962
Cooperative Extension	\$	311,596
Contribution to Economic Development	\$	248,000
Contribution to Forester	\$	109,600
Contribution to Chambers of Commerce	\$	3,890
Total	\$	<u>1,488,245</u>

DAVIDSON COUNTY
ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2022-2023

Human Services:

Public Health	\$	9,065,767
Social Services	\$	14,831,034
Public Assistance	\$	4,892,590
Senior Services	\$	2,511,347
Veterans Service	\$	221,928
Contribution to Life Center (HCCBG)	\$	-
Family Services Grant	\$	-
Contribution to Workshop of Davidson (State Prescribed)	\$	125,000
Contribution to Special Olympics (State Prescribed)	\$	30,000
Contribution to God's Will Inc Backpack Healthcare (State Prescribed)	\$	15,000
Contribution to Senior Compassion Foundation Inc (State Prescribed)	\$	120,000
Contribution to Bridging the Gap Ministry Inc (State Prescribed)	\$	50,000
Total	\$	<u>31,862,666</u>

Culture and Recreation:

Recreation	\$	1,169,482
Library	\$	3,804,648
Museum	\$	187,976
Lake Thom-A-Lex	\$	154,421
Tourism	\$	90,360
Total	\$	<u>5,406,887</u>

Debt Service:

Principal	\$	10,368,465
Interest and Fiscal Charges	\$	4,516,085
Total	\$	<u>14,884,550</u>

Education:

School Systems-Current Expense	\$	31,610,052
School Systems-Capital Outlay	\$	2,009,926
Community College-Current Expense	\$	3,523,008
Community College-Capital Outlay	\$	426,188
Other Education Contributions	\$	1,373,626
Total Education	\$	<u>38,942,800</u>

Transportation:

P.A.R.T.	\$	-
Total	\$	<u>-</u>

Operating Transfers:

School Capital Outlay Fund	\$	3,795,192
Economic Development Reserve	\$	416,118
Transportation Fund	\$	107,326

DAVIDSON COUNTY
ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2022-2023

Mental Health Fund	\$ 760,400
DavidsonWorks	\$ 269,682
Airport Fund	\$ 119,317
County Capital Projects Plan	\$ 16,667
Total	<u>\$ 5,484,702</u>
 Total General Fund Appropriations	 <u><u>\$ 157,180,273</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, 2022 and ending June 30, 2021.	
Taxes:	
Property Taxes:	
Current Year Collections	\$ 78,050,000
Current Year Discount	\$ (856,156)
Prior Year Collections	\$ 1,817,064
Total	<u>\$ 79,010,908</u>
 Sales Tax:	
1% Sales Tax	\$ 14,586,514
1/2% Sales Tax (83) Restricted	\$ 2,415,000
1/2% Sales Tax (83) Unrestricted	\$ 6,405,000
1/2% Sales Tax (86) Restricted	\$ 3,465,000
1/2% Sales Tax (86) Unrestricted	\$ 2,310,000
1/2% Sales Tax - Article 44	\$ 4,346,825
1/4% Sales Tax - Article 46	\$ 5,172,631
Total	<u>\$ 38,700,970</u>
 Other Taxes:	
Other Collections / Refunds	<u>\$ 1,712,312</u>
 Intergovernmental Revenue	 \$ 20,274,974
Charges for Services	\$ 8,373,748
Licenses & Permits	\$ 2,031,635
Other Financing	\$ 554,700
Miscellaneous Revenue	\$ 937,644
Interest Earnings	\$ 50,000
Total	<u>\$ 32,222,701</u>
 Appropriated Fund Balance	 <u>\$ 5,533,382</u>
 Total General Fund Revenues	 <u><u>\$ 157,180,273</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:

DAVIDSON COUNTY
 ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2022-2023

School Current Expense:

	FY 2022-23 Projected Average Daily Membership <u>(Including Charter Schools)</u>	Appropriation <u>Per Pupil</u>	
Davidson County Administrative Unit	18,677	\$ 1,303.51	\$ 24,345,593
Lexington Administrative Unit	3,259	\$ 1,303.51	\$ 4,248,141
Thomasville Administrative Unit	2,314	\$ 1,303.51	\$ 3,016,318
Stoner-Thomas Operating (Children's Center)			\$ 443,179
Teen Parenting			\$ 123,173
Developmental Center			\$ 757,274
Scholarships			<u>\$ 50,000</u>
Total			<u>\$ 32,983,678</u>
School Capital Outlay-Category II & III			
Davidson County Administrative Unit			\$ 1,375,193
Lexington Administrative Unit			\$ 274,847
Thomasville Administrative Unit			<u>\$ 359,886</u>
Total			<u>\$ 2,009,926</u>
School Capital Outlay-Category I			
Davidson County Administrative Unit			\$ 2,448,962
Lexington Administrative Unit			\$ 874,771
Thomasville Administrative Unit			\$ 831,346
Davidson County Community College			<u>\$ -</u>
Total			<u>\$ 4,155,079</u>
Less Contributed from School Capital Outlay Fund To the General Fund (QSCB's)			
Davidson County Administrative Unit			\$ (179,945)
Lexington Administrative Unit			\$ (89,971)
Thomasville Administrative Unit			<u>\$ (89,971)</u>
Total			<u>\$ (359,887)</u>
Total Net School Capital Outlay-Category I			<u><u>\$ 3,795,192</u></u>

Section 4. It is estimated that the total valuation of property for the purpose of taxation is \$14,786,103,900 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, 2023 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, 2023 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, 2023 located within each special district for the purpose of raising revenues for the following special district:

DAVIDSON COUNTY
 ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2022-2023

Arcadia-Reedy Creek-Hampton Fire District	\$	0.1000
Central Fire District	\$	0.1000
Churchland Fire District	\$	0.0900
Fairgrove Fire District	\$	0.1000
Gumtree Fire District	\$	0.1275
Healing Springs Fire District	\$	0.0900
Holly Grove Fire District	\$	0.1000
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	\$	0.1300
Hasty Fire District	\$	0.1000
Tyro Fire District	\$	0.0800
Wallburg Fire District	\$	0.1000
Welcome Fire District	\$	0.1100
West Lexington Fire District	\$	0.1200
South Davidson Fire District	\$	0.1000
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, 2022 and ending June 30, 2023.

Mental Health	\$	<u>786,844</u>
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Section 8. It is estimated that the following revenues will be available in the General Fund for the Mental Health activities for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Other Financing-Transfer from General Fund	\$	760,400
Taxes-One Cent per Bottle	\$	3,064
Taxes-Five Cents per Bottle	\$	23,380
Total	\$	<u>786,844</u>

Section 9. The following amounts are hereby appropriated in the General Fund for DavidsonWorks for the fiscal year beginning July 1,

DavidsonWorks	\$	<u>1,349,327</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, 2022 and ending June 30, 2023.

Intergovernmental	\$	1,079,645
Other Financing-Transfer from General Fund	\$	269,682
Total	\$	<u>1,349,327</u>

DAVIDSON COUNTY
ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2022-2023

Section 11. The following amounts are hereby appropriated in the Special Revenue Fund for the Transportation activities fiscal year beginning July 1, 2022 and ending June 30, 2023.

Transportation	<u>\$ 1,369,654</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, 2022 and ending June 30, 2023.

Intergovernmental	\$ 1,247,328
Charges for Service	\$ 15,000
Other Financing-Transfer from General Fund	<u>\$ 107,326</u>
Total	<u>\$ 1,369,654</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, 2022 and ending June 30, 2023.

Arcadia-Reedy Creek-Hampton Fire District	\$ 1,316,600
Central Fire District	\$ 428,700
Churchland Fire District	\$ 299,577
Fairgrove Fire District	\$ 521,646
Gumtree Fire District	\$ 210,849
Healing Springs Fire District	\$ 357,529
Holly Grove Fire District	\$ 364,559
Linwood Fire District	\$ 746,485
Midway Fire District	\$ 1,135,828
North Lexington-Triangle Fire District	\$ 310,000
Pilot Fire District	\$ 340,539
Reeds Fire District	\$ 382,001
Silver Valley Fire District	\$ 489,922
South Emmons Fire District	\$ 149,611
South Lexington Fire District	\$ 309,000
Southmont Fire District	\$ 1,299,501
Hasty Fire District	\$ 633,500
Tyro Fire District	\$ 434,985
Wallburg Fire District	\$ 1,019,258
Welcome Fire District	\$ 700,000
West Lexington Fire District	\$ 433,000
South Davidson Fire District	\$ 134,889
Horneytown Fire District	\$ 267,820
Griffith Fire District	\$ 358,249
Clemmons	\$ 114,600
Badin Lake	<u>\$ 45,000</u>
Total	<u>\$ 12,803,648</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, 2022 and ending June 30, 2023.

DAVIDSON COUNTY
 ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2022-2023

Property Taxes \$ 12,803,648

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, 2022 and ending June 30, 2023.

Lexington School Administrative Unit \$ 1,815,900

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, 2022 and ending June 30, 2023.

Property Taxes \$ 1,815,900

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, 2022 and ending June 30, 2023.

Taxes-Emergency Telephone (E-911) \$ 373,466

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, 2022 and ending June 30, 2023.

Telephone Customer Surcharges \$ 373,466

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, 2022 and ending June 30, 2023.

School Capital Projects	\$ 4,155,079
Less School Capital Outlay Allocation	<u>\$ (359,887)</u>
Total	<u>\$ 3,795,192</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, 2022 and ending June 30, 2023.

Other Financing-Transfer from General Fund \$ 3,795,192

Section 21. The following amounts are hereby appropriated in the Special Revenue Fund for the Opioid Settlement Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Opioid Fund \$ 1,535,862

Section 22. It is estimated that the following revenues will be available in the Special Revenue Fund for the Opioid Settlement Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

DAVIDSON COUNTY
 ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2022-2023

Opioid Settlement Fund - Intergovernmental Revenue \$ 1,535,862

Section 23. The following amounts are hereby appropriated in the Capital Outlay Project Plan for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Capital Projects \$ 16,667

Section 24. It is estimated that the following revenues will be available in the Capital Outlay Project Plan for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

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

Section 25. The following amounts are hereby appropriated in the Enterprise Fund for the Landfill operations for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Landfill \$ 7,792,066

Section 26. 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, 2022 and ending June 30, 2023.

Charges for Service	\$ 5,375,048
Interest Earnings	\$ 10,000
Taxes	\$ 350,000
Other Financing (Appropriated Fund Balance)	<u>\$ 2,057,018</u>
Total	<u>\$ 7,792,066</u>

Section 27. The following amounts are hereby appropriated in the Enterprise Fund for the Airport operations for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Airport \$ 569,317

Section 28. It is estimated that the following revenues will be available in the Enterprise Fund for the Airport operations for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Charges for Service	\$ 435,000
Other Financing-Transfer from General Fund	\$ 119,317
Miscellaneous Revenue	\$ 15,000
Total	<u>\$ 569,317</u>

Section 29. The following amounts are hereby appropriated in the Enterprise Fund for the Sewer operations for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Sewer \$ 716,630

Section 30. It is estimated that the following revenues will be available in the Enterprise Fund for the Sewer operations for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

DAVIDSON COUNTY
ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2022-2023

Charges for Service-Sewer Fees

\$ 716,630

Section 31. The Finance Officer is hereby authorized to transfer appropriations within a fund as contained herein under the following conditions:

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

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

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

Section 32. The operating funds encumbered on the financial records as of June 30, 2022, are hereby appropriated to this budget.

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

Section 34. The County Manager has the authority to approve an "in-band" pay adjustment of up to 5% for an employee within a particular pay classification (post initial hiring) during the fiscal year (Limit of one adjustment per fiscal year). This adjustment should be based on either internal / external equity issues, approved (by Davidson County Board of Commissioners) career progression development changes and / or increased job duties that do not warrant a complete change in job classification. Any other salary changes are to be approved via the annual budget development process, and the "in-band" adjustments during that time will be accompanied (by the submitting department) with the appropriate business case (equity / workload issues) substantiating the request and "offsetting" budget adjustment designed to cover the difference in the cost of the approved salary change.

Section 35. 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 2022-2023

Section 36: Effective July 1, 2022, fifteen positions will be changed within the following county departments / funds:

<u>Job Classification</u>	<u>Previous Grade</u>	<u>New Grade</u>
Planning & Zoning - Zoning Officer I (66) Reclassify to Zoning Officer II (69)	66	69
Planning & Zoning - Planning Office Assistant (60) Reclassify to Administrative Assistant (64)	60	64
Public Health - Accounting Technician II (64) Reclassify to Accounting Technician III (66)	64	66
Public Health - Accounting Technician II (64) Reclassify to Accounting Technician III (66)	64	66
Public Health - Human Services Planner/Evaluator II (71) Reclassify to Human Services Planner/Evaluator IV (75)	71	75
Public Health Prep Coord/EHS (71) Reclassify to Environmental Health Specialist (69)	71	69
Public Health Nurse II (72) Reclassify to Social Worker II (67)	72	67
Sheriff - Office Support IV (62) Reclassify to Administrative Secretary II (63)	62	63
Sheriff - Office Support IV (62) Reclassify to Administrative Secretary II (63)	62	63
Sheriff - Detention Officer I (66) Reclassify to Sheriff Deputy I (Bailiff) (66)	66	66
Sheriff - Detention Officer I (66) Reclassify to Sheriff Deputy I (Bailiff) (66)	66	66
Sheriff - Detention Officer I (66) Reclassify to Sheriff Deputy I (Bailiff) (66)	66	66
Sheriff - Detention Officer I (66) Reclassify to Sheriff Deputy I (Bailiff) (66)	66	66
Sheriff - Sheriff Deputy I (66) Reclassify to Sheriff Sergeant (71)	66	71
Sheriff - Sheriff Detention Lieutenant (72) Reclassify to Sheriff Detention Captain (76)	72	76

DAVIDSON COUNTY
ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2022-2023

Section 37. The following are the financial plans for the Internal Service Funds for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Garage Fund

Expenditures-Operation Cost	<u>\$ 2,407,953</u>
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Revenues:

Department Charges	\$ 2,391,953
Miscellaneous Revenue	\$ 16,000
	<u>\$ 2,407,953</u>

Insurance Fund

Group Insurance Claims	\$ 13,680,281
Dependent Life	\$ 14,270
Other Expenses	\$ 1,356,500
Expenditures-Operation Cost	<u>\$ 15,051,051</u>

Revenues:

Department Charges	\$ 12,334,801
Withholding	\$ 1,766,000
Cobra Payments	\$ 925,000
Life AD & D	\$ 25,250
Total	<u>\$ 15,051,051</u>

Workers Compensation Fund

Workers Comp Claims	\$ 1,013,629
Other Expenses	\$ 26,718

Expenditures-Operation Cost	<u>\$ 1,040,347</u>
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Revenues:

Department Charges	<u>\$ 1,040,347</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 2021, the Adopted Budget for FY 2022, the Amended Budget for FY 2022 (includes changes to the Adopted Budget during the year), YTD Actuals for FY 2022 and the Adopted Budget for FY 2023 are included. Also displayed are each department's purpose and goals, budget highlights, major accomplishments, performance measures, and future issues.

CENTRAL PERMITTING & INSPECTIONS

Beau Chollett, Interim Director 913 Greensboro Street Lexington, NC 27292 (336) 242-2807

BUDGET SUMMARY

Category	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 YTD Actual	FY 2023 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$999,708	\$1,135,371	\$1,133,137	\$862,332	\$1,319,360	\$183,989	16.2%
Operating	\$146,421	\$136,782	\$136,782	\$143,321	\$207,487	\$70,705	51.7%
Capital Outlay	\$0	\$0	\$59,541	\$17,118	\$90,000	\$90,000	0.0%
Total	\$1,146,129	\$1,272,153	\$1,329,460	\$1,022,770	\$1,616,847	\$344,694	27.1%
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	\$1,315,900	\$1,025,000	\$1,025,000	\$1,656,684	\$1,186,885	\$161,885	15.8%
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	\$1,315,900	\$1,025,000	\$1,025,000	\$1,656,684	\$1,186,885	\$161,885	15.8%
Net County Funds	(\$169,771)	\$247,153	\$304,460	(\$633,914)	\$429,962	\$182,809	74.0%
Authorized Positions	14.00	15.00	15.00	15.00	16.00	1.00	6.7%

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).

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.
- 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

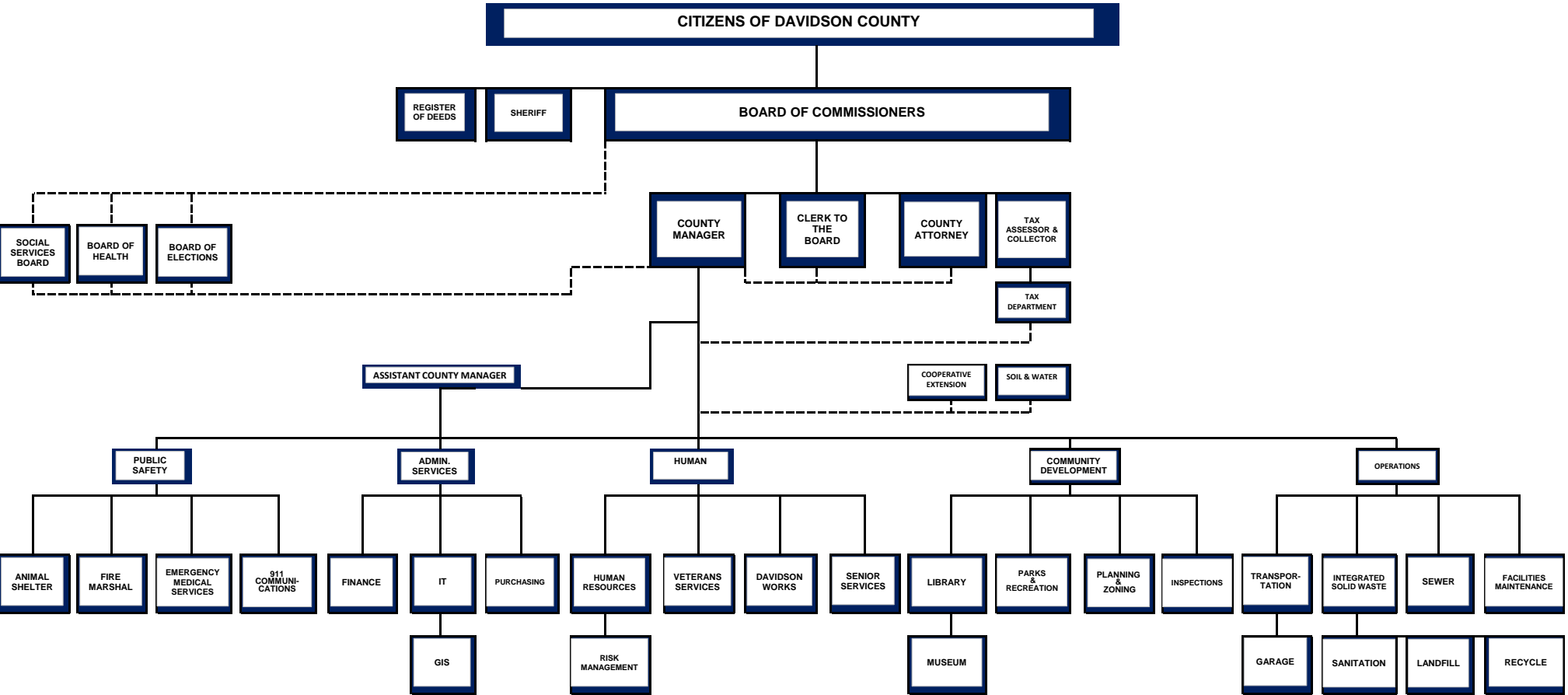
- A list of terms related to governmental budgeting and accounting.

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.

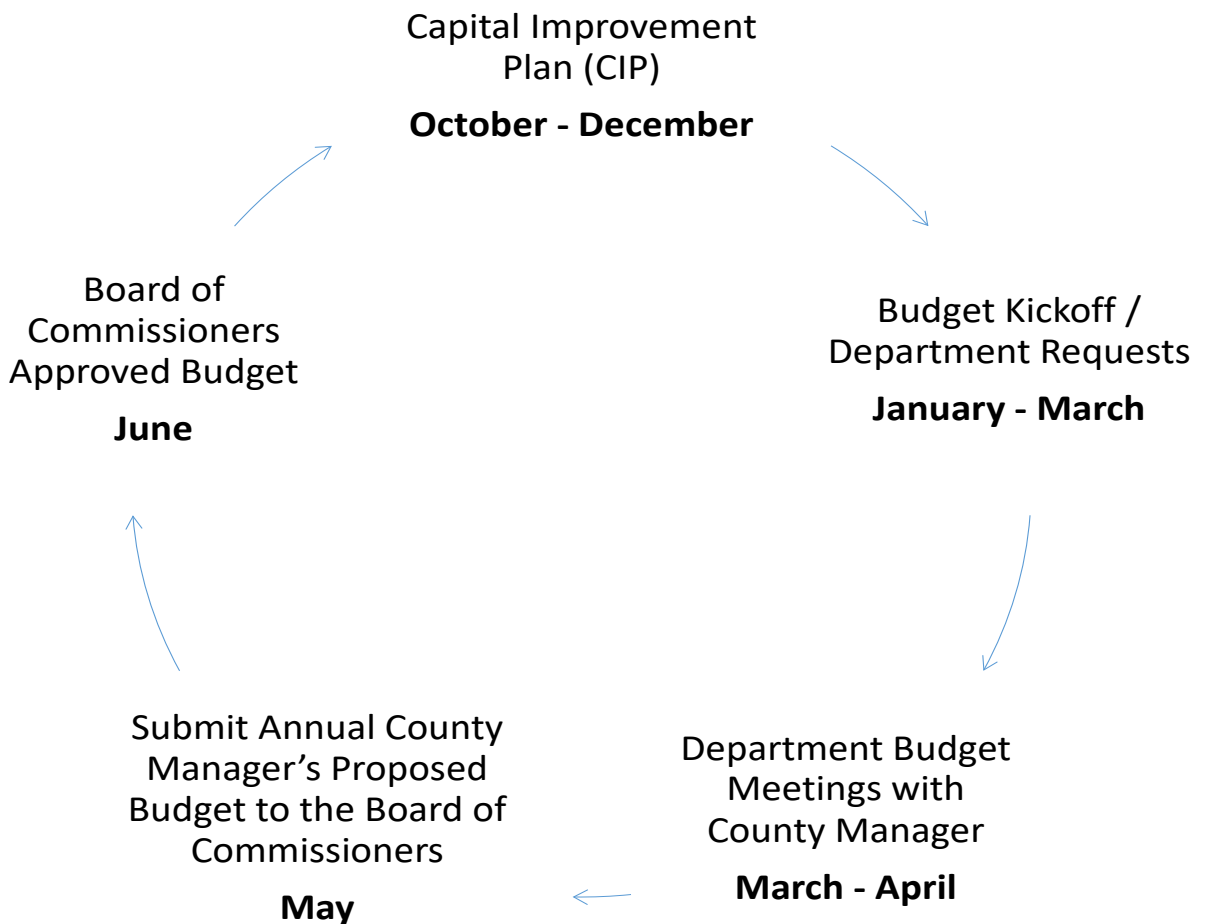
Davidson County Budget Calendar

Fiscal Year 2022-2023

DATE	DAY	BUDGET PROCEDURE
1/24/2022	MONDAY	BUDGET SEMINARS WITH DEPARTMENT HEADS AND STAFF PERSON WHO PREPARES THE BUDGET TO GO OVER BUDGET WORKSHEETS
1/25/2022	TUESDAY	ISSUE BUDGET PACKETS TO THE DEPARTMENT HEADS
1/25/2022	TUESDAY	ISSUE BUDGET PACKETS TO NOT FOR PROFIT AGENCIES
1/25/2022	TUESDAY	ISSUE BUDGET PACKETS TO THE FIRE DISTRICTS
2/25/2022	FRIDAY	COMPLETED COUNTY DEPARTMENT BUDGET PACKETS RETURNED TO THE BUDGET DIRECTOR
2/25/2022	FRIDAY	START AND FINISH ASSEMBLY AND REVIEW COMPLETED BUDGET PACKETS
2/25/2022	FRIDAY	RECEIVE BUDGET REQUEST FROM NOT FOR PROFIT AGENCIES
2/25/2022	FRIDAY	RECEIVE BUDGET REQUEST FROM FIRE DISTRICTS
3/1/2022	TUESDAY	START MEETINGS WITH DEPARTMENT HEADS TO REVIEW BUDGET REQUEST
3/3/2022	THURSDAY	RETREAT WITH BOARD OF COMMISSIONERS
3/24/2022	THURSDAY	FINISH MEETINGS WITH DEPARTMENT HEADS
4/1/2022	FRIDAY	PROPERTY TAX ESTIMATES AND SALES TAX ESTIMATES
4/29/2022	FRIDAY	BUDGET SUBMITTED BY THE SCHOOLS

Davidson County Budget Calendar
Fiscal Year 2022-2023

DATE	DAY	BUDGET PROCEDURE
5/9/2022	MONDAY	DISTRIBUTION OF PROPOSED BUDGET AT THE REGULAR BOARD OF COMMISSIONERS MEETING AS WELL AS NOTIFY DEPARTMENT HEADS OF RECOMMENDATIONS
5/23/2022	MONDAY	PUBLIC HEARING BOARD OF COMMISSIONERS
6/2/2022	THURSDAY	BUDGET WORKSHOP
6/13/2022	MONDAY	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 2021 Actual	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Summary of All Funds						
Revenues						
Charges for Service	\$ 33,479,145	\$ 27,718,149	\$ 29,387,509	\$ 33,398,777	\$ 5,680,628	20.5%
Interest Earnings	\$ 105,190	\$ 125,298	\$ 125,298	\$ 60,000	\$ (65,298)	-52.1%
Intergovernmental	\$ 22,693,646	\$ 20,975,108	\$ 25,938,482	\$ 24,137,809	\$ 3,162,701	15.1%
Licenses & Permits	\$ 2,900,739	\$ 1,909,355	\$ 1,927,331	\$ 2,031,635	\$ 122,280	6.4%
Miscellaneous Revenue	\$ 1,142,125	\$ 825,644	\$ 843,480	\$ 968,644	\$ 143,000	17.3%
Other Financing (Includes Transfer In)	\$ 7,435,556	\$ 5,538,655	\$ 12,270,028	\$ 7,680,302	\$ 2,141,647	38.7%
Taxes (Various Taxes)	\$ 140,347,170	\$ 125,407,981	\$ 152,265,524	\$ 134,793,648	\$ 9,385,667	7.5%
Total	\$ 208,103,571	\$ 182,500,190	\$ 222,757,652	\$ 203,070,815	\$ 20,570,625	11.3%
Expenditures by Type						
Capital Outlay	\$ 12,376,082	\$ 9,522,762	\$ 13,274,630	\$ 13,717,519	\$ 4,194,757	44.0%
Debt	\$ 13,426,073	\$ 15,318,601	\$ 14,417,651	\$ 14,884,550	\$ (434,051)	-2.8%
Operating Expenses (Includes Transfer Out)	\$ 109,782,975	\$ 96,351,425	\$ 135,053,775	\$ 109,042,335	\$ 12,690,910	11.6%
Personnel Services	\$ 57,994,427	\$ 66,340,784	\$ 67,043,703	\$ 70,959,793	\$ 4,619,009	7.0%
Total	\$ 193,579,557	\$ 187,533,572	\$ 229,789,759	\$ 208,604,197	\$ 21,070,625	11.2%
Expenditures by General Fund Function						
Culture and Recreation	\$ 4,907,716	\$ 4,996,582	\$ 5,239,634	\$ 5,406,887	\$ 410,305	8.2%
Debt Service	\$ 13,426,073	\$ 15,318,601	\$ 14,417,651	\$ 14,884,550	\$ (434,051)	-2.8%
Economic and Physical Development	\$ 16,011,814	\$ 1,684,728	\$ 27,896,844	\$ 2,174,045	\$ 489,317	29.0%
Education	\$ 41,789,297	\$ 41,727,876	\$ 42,165,516	\$ 42,737,992	\$ 1,010,116	2.4%
Environmental Protection	\$ 2,312,319	\$ 1,454,632	\$ 2,355,582	\$ 1,654,205	\$ 199,573	13.7%
General Government	\$ 14,248,517	\$ 15,248,660	\$ 16,727,958	\$ 18,751,249	\$ 3,502,589	23.0%
Health and Human Services	\$ 27,802,131	\$ 30,298,020	\$ 34,799,156	\$ 32,623,066	\$ 2,325,046	7.7%
Public Safety	\$ 30,074,950	\$ 35,267,214	\$ 36,734,810	\$ 38,704,969	\$ 3,437,755	9.7%
Transportation	\$ 1,459,369	\$ 238,823	\$ 4,038,823	\$ 243,310	\$ 4,487	1.9%
Total	\$ 152,032,185	\$ 146,235,136	\$ 184,375,974	\$ 157,180,273	\$ 10,945,137	7.5%
Expenditures by Remaining Funds						
Enterprise Funds	\$ 5,031,306	\$ 4,581,363	\$ 6,481,045	\$ 9,078,013	\$ 4,496,650	98.2%
DavidsonWorks	\$ 1,179,335	\$ 1,307,236	\$ 1,373,122	\$ 1,349,327	\$ 42,091	3.2%
Internal Service Funds	\$ 16,546,459	\$ 16,126,501	\$ 16,155,228	\$ 18,499,351	\$ 2,372,850	14.7%
Mental Health	\$ 824,340	\$ 824,344	\$ 824,344	\$ 786,844	\$ (37,500)	-4.5%
Special Revenue Funds	\$ 17,965,932	\$ 18,458,992	\$ 20,580,046	\$ 21,710,389	\$ 3,251,397	17.6%
Total	\$ 41,547,371	\$ 41,298,436	\$ 45,413,785	\$ 51,423,924	\$ 10,125,488	24.5%
Excess / (Deficiency) of Revenues Over Expenditures	\$ 14,524,014	\$ (5,033,382)	\$ (7,032,107)	\$ (5,533,382)	\$ (500,000)	9.9%
Beginning Fund Balance	\$ 118,004,680	\$ 132,528,694	\$ 132,528,694	\$ 127,495,312	\$ (5,033,382)	-3.8%
Ending Fund Balance	\$ 132,528,694	\$ 127,495,312	\$ 127,495,312	\$ 121,961,930	\$ (5,533,382)	-4.3%

Note:
Figures Above Only Include Budgeted Funds

Summary of Revenues, Expenditures and Changes in Fund Balance

	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Summary of General Fund						
Revenues						
Charges for Service	\$ 8,557,830	\$ 7,521,422	\$ 8,265,859	\$ 8,373,748	\$ 852,326	11.3%
Interest Earnings	\$ 75,018	\$ 100,000	\$ 100,000	\$ 50,000	\$ (50,000)	-50.0%
Intergovernmental	\$ 19,851,345	\$ 18,822,255	\$ 23,621,257	\$ 20,274,974	\$ 1,452,719	7.7%
Licenses & Permits	\$ 2,900,739	\$ 1,909,355	\$ 1,927,331	\$ 2,031,635	\$ 122,280	6.4%
Miscellaneous Revenue	\$ 1,078,910	\$ 807,644	\$ 825,480	\$ 937,644	\$ 130,000	16.1%
Other Financing (Includes Transfer In)	\$ 487,541	\$ 444,200	\$ 5,063,528	\$ 554,700	\$ 110,500	24.9%
Taxes (Property and Sales Tax)	\$ 126,959,705	\$ 111,596,878	\$ 137,596,878	\$ 119,424,190	\$ 7,827,312	7.0%
Total	\$ 159,911,087	\$ 141,201,754	\$ 177,400,333	\$ 151,646,891	\$ 10,445,137	7.4%
Expenditures by Type						
Capital Outlay	\$ 5,340,005	\$ 4,701,468	\$ 6,833,351	\$ 5,211,060	\$ 509,592	10.8%
Debt	\$ 13,426,073	\$ 15,318,601	\$ 14,417,651	\$ 14,884,550	\$ (434,051)	-2.8%
Operating Expenses (Includes Transfer Out)	\$ 78,142,769	\$ 62,865,058	\$ 99,079,434	\$ 69,440,718	\$ 6,575,660	10.5%
Personnel Services	\$ 55,123,339	\$ 63,350,009	\$ 64,045,538	\$ 67,643,945	\$ 4,293,936	6.8%
Total	\$ 152,032,185	\$ 146,235,136	\$ 184,375,974	\$ 157,180,273	\$ 10,945,137	7.5%
Expenditures by General Fund Functions / Fund						
Culture and Recreation	\$ 4,907,716	\$ 4,996,582	\$ 5,239,634	\$ 5,406,887	\$ 410,305	8.2%
Debt Service	\$ 13,426,073	\$ 15,318,601	\$ 14,417,651	\$ 14,884,550	\$ (434,051)	-2.8%
Economic and Physical Development	\$ 16,011,814	\$ 1,684,728	\$ 27,896,844	\$ 2,174,045	\$ 489,317	29.0%
Education	\$ 41,789,297	\$ 41,727,876	\$ 42,165,516	\$ 42,737,992	\$ 1,010,116	2.4%
Environmental Protection	\$ 2,312,319	\$ 1,454,632	\$ 2,355,582	\$ 1,654,205	\$ 199,573	13.7%
General Government	\$ 14,248,517	\$ 15,248,660	\$ 16,727,958	\$ 18,751,249	\$ 3,502,589	23.0%
Health and Human Services	\$ 27,802,131	\$ 30,298,020	\$ 34,799,156	\$ 32,623,066	\$ 2,325,046	7.7%
Public Safety	\$ 30,074,950	\$ 35,267,214	\$ 36,734,810	\$ 38,704,969	\$ 3,437,755	9.7%
Transportation	\$ 1,459,369	\$ 238,823	\$ 4,038,823	\$ 243,310	\$ 4,487	1.9%
Total	\$ 152,032,185	\$ 146,235,136	\$ 184,375,974	\$ 157,180,273	\$ 10,945,137	7.5%
Excess / (Deficiency) of Revenues Over Expenditures	\$ 7,878,901	\$ (5,033,382)	\$ (6,975,641)	\$ (5,533,382)	\$ (500,000)	9.9%
Beginning Fund Balance	\$ 78,808,534	\$ 87,534,493	\$ 87,534,493	\$ 82,501,111	\$ (5,033,382)	-5.8%
Ending Fund Balance	\$ 87,534,493	\$ 82,501,111	\$ 82,501,111	\$ 76,967,729	\$ (5,533,382)	-6.7%

Note:
Figures Above Only Include Budgeted Funds

Summary of Revenues, Expenditures and Changes in Fund Balance

	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Summary of All Special Revenue Funds						
Revenues						
Charges for Service	\$ 26,425	\$ 21,000	\$ 21,000	\$ 15,000	\$ (6,000)	-28.6%
Interest Earnings	\$ 8,593	\$ 298	\$ 298	\$ -	\$ (298)	-100.0%
Intergovernmental	\$ 1,830,329	\$ 1,115,299	\$ 1,213,785	\$ 2,783,190	\$ 1,667,891	149.5%
Miscellaneous Revenue	\$ 11,576	\$ -	\$ -	\$ -	\$ -	0.0%
Other Financing	\$ 4,922,771	\$ 3,907,556	\$ 5,055,092	\$ 3,919,185	\$ 11,629	0.3%
Taxes (Property Tax)	\$ 12,906,031	\$ 13,414,839	\$ 14,272,382	\$ 14,993,014	\$ 1,578,175	11.8%
Total	\$ 19,705,726	\$ 18,458,992	\$ 20,562,557	\$ 21,710,389	\$ 3,251,397	17.6%
Expenditures by Type						
Capital Outlay	\$ 4,497,884	\$ 3,882,537	\$ 5,233,070	\$ 3,886,859	\$ 4,322	0.1%
Operating Expenses	\$ 12,954,136	\$ 14,020,352	\$ 14,790,873	\$ 17,249,812	\$ 3,229,460	23.0%
Personnel Services	\$ 513,911	\$ 556,103	\$ 556,103	\$ 573,718	\$ 17,615	3.2%
Total	\$ 17,965,932	\$ 18,458,992	\$ 20,580,046	\$ 21,710,389	\$ 3,251,397	17.6%
Excess / (Deficiency) of Revenues Over Expenditures	\$ 1,739,794	\$ -	\$ (17,489)	\$ -	\$ -	0.0%
Beginning Fund Balance	\$ 9,758,382	\$ 11,498,176	\$ 11,498,176	\$ 11,498,176	\$ -	0.0%
Ending Fund Balance	\$ 11,498,176	\$ 11,498,176	\$ 11,498,176	\$ 11,498,176	\$ -	0.0%

Note:
Figures Above Only Include Budgeted Funds

Summary of Revenues, Expenditures and Changes in Fund Balance

	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	<u>vs. Adopted</u>	
					\$ Change	% Change
Summary of Mental Health Fund						
Revenues						
Other Financing	\$ 797,900	\$ 797,900	\$ 797,900	\$ 760,400	\$ (37,500)	-4.7%
Taxes (Bottle Tax Revenue)	\$ 44,458	\$ 26,444	\$ 26,444	\$ 26,444	\$ -	0.0%
Total	\$ 842,358	\$ 824,344	\$ 824,344	\$ 786,844	\$ (37,500)	-4.5%
Expenditures by Type						
Operating Expenses	\$ 824,340	\$ 824,344	\$ 824,344	\$ 786,844	\$ (37,500)	-4.5%
Total	\$ 824,340	\$ 824,344	\$ 824,344	\$ 786,844	\$ (37,500)	-4.5%
Excess / (Deficiency) of Revenues Over Expenditures	\$ 18,018	\$ -	\$ -	\$ -	\$ -	0.0%
Beginning Fund Balance	\$ 4,134,416	\$ 4,152,434	\$ 4,152,434	\$ 4,152,434	\$ -	0.0%
Ending Fund Balance	\$ 4,152,434	\$ 4,152,434	\$ 4,152,434	\$ 4,152,434	\$ -	0.0%

Note:
Figures Above Only Include Budgeted Funds

Summary of Revenues, Expenditures and Changes in Fund Balance

	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Summary of DavidsonWorks Fund						
Revenues						
Intergovernmental	\$ 1,004,470	\$ 1,037,554	\$ 1,103,440	\$ 1,079,645	\$ 42,091	4.1%
Other Financing	\$ 174,927	\$ 269,682	\$ 269,682	\$ 269,682	\$ -	0.0%
Total	\$ 1,179,397	\$ 1,307,236	\$ 1,373,122	\$ 1,349,327	\$ 42,091	3.2%
Expenditures by Type						
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Operating Expenses	\$ 264,913	\$ 316,780	\$ 478,542	\$ 327,651	\$ 10,871	3.4%
Personnel Services	\$ 914,422	\$ 990,456	\$ 894,580	\$ 1,021,676	\$ 31,220	3.2%
Total	\$ 1,179,335	\$ 1,307,236	\$ 1,373,122	\$ 1,349,327	\$ 42,091	3.2%
Excess / (Deficiency) of Revenues Over Expenditures	\$ 62	\$ -	\$ -	\$ -	\$ -	0.0%
Beginning Fund Balance	\$ 408,424	\$ 408,486	\$ 408,486	\$ 408,486	\$ -	0.0%
Ending Fund Balance	\$ 408,486	\$ 408,486	\$ 408,486	\$ 408,486	\$ -	0.0%

Note:
Figures Above Only Include Budgeted Funds

Summary of Revenues, Expenditures and Changes in Fund Balance

	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	<u>vs. Adopted</u>	
					\$ Change	% Change
Summary of All Enterprise Funds						
Revenues						
Charges for Service	\$ 6,914,102	\$ 4,049,226	\$ 4,974,149	\$ 6,526,678	\$ 2,477,452	61.2%
Interest Earnings	\$ 21,579	\$ 25,000	\$ 25,000	\$ 10,000	\$ (15,000)	-60.0%
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Miscellaneous Revenue	\$ 18,965	\$ 18,000	\$ 18,000	\$ 15,000	\$ (3,000)	-16.7%
Other Financing	\$ 1,052,417	\$ 119,317	\$ 1,083,826	\$ 2,176,335	\$ 2,057,018	1724.0%
Taxes (Disposal Tax Revenue)	\$ 436,976	\$ 369,820	\$ 369,820	\$ 350,000	\$ (19,820)	-5.4%
Total	\$ 8,444,040	\$ 4,581,363	\$ 6,470,795	\$ 9,078,013	\$ 4,496,650	98.2%
Expenditures by Type						
Capital Outlay	\$ 2,534,322	\$ 938,757	\$ 1,179,482	\$ 4,619,600	\$ 3,680,843	392.1%
Debt	\$ 175,135	\$ -	\$ 900,950	\$ -	\$ -	0.0%
Operating Expenses	\$ 1,217,750	\$ 2,583,143	\$ 3,237,884	\$ 3,148,954	\$ 565,811	21.9%
Personnel Services	\$ 1,104,099	\$ 1,059,463	\$ 1,162,729	\$ 1,309,459	\$ 249,996	23.6%
Total	\$ 5,031,306	\$ 4,581,363	\$ 6,481,045	\$ 9,078,013	\$ 4,496,650	98.2%
Excess / (Deficiency) of Revenues Over Expenditures	\$ 3,412,734	\$ -	\$ (10,250)	\$ -	\$ -	0.0%
Beginning Fund Balance	\$ 21,986,889	\$ 24,842,519	\$ 24,842,519	\$ 24,842,519	\$ -	0.0%
Ending Fund Balance	\$ 24,842,519	\$ 24,842,519	\$ 24,842,519	\$ 24,842,519	\$ -	0.0%

Note:
 Figures Above Only Include Budgeted Funds

Summary of Revenues, Expenditures and Changes in Fund Balance

	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Summary of All Internal Service Funds (Financial Plan)						
Revenues						
Charges for Service	\$ 17,980,787	\$ 16,126,501	\$ 16,126,501	\$ 18,483,351	\$ 2,356,850	14.6%
Intergovernmental	\$ 7,502	\$ -	\$ -	\$ -	\$ -	0.0%
Miscellaneous Revenue	\$ 32,675	\$ -	\$ -	\$ 16,000	\$ 16,000	0.0%
Total	\$ 18,020,964	\$ 16,126,501	\$ 16,126,501	\$ 18,499,351	\$ 2,372,850	14.7%
Expenditures by Type						
Capital Outlay	\$ 3,871	\$ -	\$ 28,727	\$ -	\$ -	0.0%
Operating Expenses	\$ 16,203,932	\$ 15,741,748	\$ 15,741,748	\$ 18,088,356	\$ 2,346,608	14.9%
Personnel Services	\$ 338,656	\$ 384,753	\$ 384,753	\$ 410,995	\$ 26,242	6.8%
Total	\$ 16,546,459	\$ 16,126,501	\$ 16,155,228	\$ 18,499,351	\$ 2,372,850	14.7%
Excess / (Deficiency) of Revenues Over Expenditures	\$ 1,474,505	\$ -	\$ (28,727)	\$ -	\$ -	0.0%
Beginning Fund Balance	\$ 2,908,035	\$ 4,382,540	\$ 4,382,540	\$ 4,382,540	\$ -	0.0%
Ending Fund Balance	\$ 4,382,540	\$ 4,382,540	\$ 4,382,540	\$ 4,382,540	\$ -	0.0%

Note:
Figures Above Only Include Budgeted Funds

Available Fund Balance Analysis

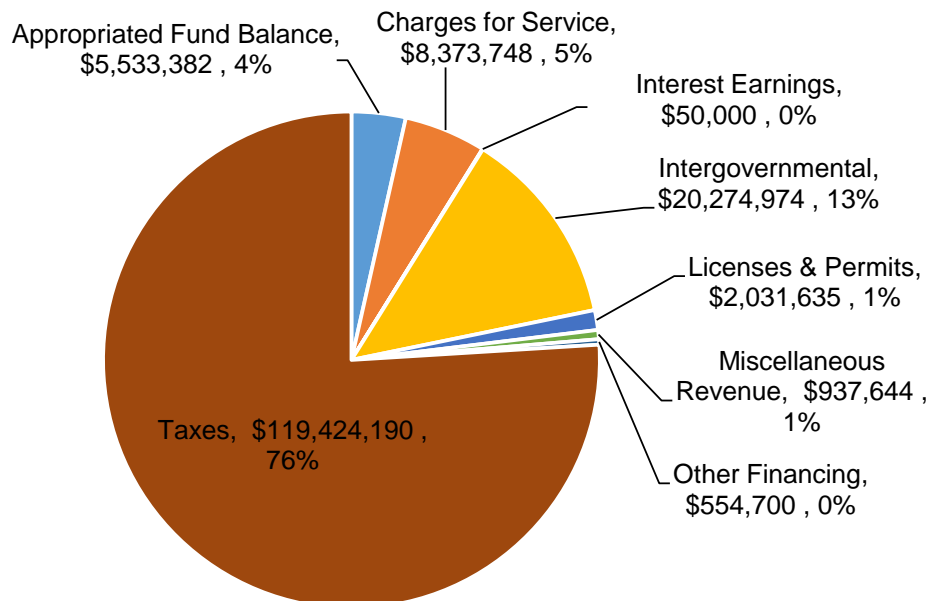
	FY 2021 <u>Actual</u>	Estimated FY 2022 <u>Actual</u>	FY 2023 <u>Adopted</u>	\$ <u>Change</u>	% <u>Change</u>
Calculation of Recommended Reserve for the General Fund:					
General Fund Expenditures	\$ 152,032,185	\$ 153,000,000	\$ 157,180,273	\$ 4,180,273	2.7%
18% County Internal Fund Balance Policy	\$ 27,365,793	\$ 27,540,000	\$ 28,292,449	\$ 752,449	2.7%
General Fund (Fund Balance Analysis):					
Fund Balance at June 30, 2021 (Estimate for June 30, 2022)	\$ 86,425,868	\$ 88,154,385	\$ 89,917,473	\$ 1,763,088	2.0%
Less 18% County Policy Internal Fund Balance Policy	<u>\$ 27,365,793</u>	<u>\$ 27,540,000</u>	<u>\$ 28,292,449</u>	<u>\$ 752,449</u>	<u>2.7%</u>
Available Above Unreserved	\$ 59,060,075	\$ 60,614,385	\$ 61,625,024	\$ 1,010,639	1.7%
Less Amount Included in Operating Budget	\$ 6,241,545	\$ 6,723,392	\$ 5,533,382	\$ (1,190,010)	-17.7%
Less Debt Service	\$ 9,020,701	\$ 9,020,701	\$ 9,020,701	\$ -	0.0%
Less Stabilization by State Statute	\$ 17,394,028	\$ 17,394,028	\$ 17,394,028	\$ -	0.0%
Less Long Term Note Receivable	<u>\$ 330,000</u>	<u>\$ 330,000</u>	<u>\$ 330,000</u>	<u>\$ -</u>	<u>0.0%</u>
Total	\$ 32,986,274	\$ 33,468,121	\$ 32,278,111	\$ (1,190,010)	-3.6%
Restricted Amounts:					
Register of Deeds	\$ 429,488	\$ 429,488	\$ 429,488	\$ -	0.0%
Sheriff Operations	\$ 193,280	\$ 193,280	\$ 193,280	\$ -	0.0%
Health Programs	\$ 2,935,640	\$ 2,935,640	\$ 2,935,640	\$ -	0.0%
LEO Special Separation Allowance	\$ 296,340	\$ 296,340	\$ 296,340	\$ -	0.0%
Tax Revaluation	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ -</u>	<u>0.0%</u>
Total	\$ 3,864,748	\$ 3,864,748	\$ 3,864,748	\$ -	0.0%
Updated Amount Available Above Recommended Reserve	\$ 22,209,053	\$ 23,281,516	\$ 25,482,165	\$ 2,200,649	9.5%

Summary of General Fund

	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Summary of General Fund						
Revenues						
Appropriated Fund Balance	\$ -	\$ 5,033,382	\$ 6,975,641	\$ 5,533,382	\$ 500,000	9.9%
Charges for Service	\$ 8,557,830	\$ 7,521,422	\$ 8,265,859	\$ 8,373,748	\$ 852,326	11.3%
Interest Earnings	\$ 75,018	\$ 100,000	\$ 100,000	\$ 50,000	\$ (50,000)	-50.0%
Intergovernmental	\$ 19,851,345	\$ 18,822,255	\$ 23,621,257	\$ 20,274,974	\$ 1,452,719	7.7%
Licenses & Permits	\$ 2,900,739	\$ 1,909,355	\$ 1,927,331	\$ 2,031,635	\$ 122,280	6.4%
Miscellaneous Revenue	\$ 1,078,910	\$ 807,644	\$ 825,480	\$ 937,644	\$ 130,000	16.1%
Other Financing	\$ 487,541	\$ 444,200	\$ 5,063,528	\$ 554,700	\$ 110,500	24.9%
Taxes	\$ 126,959,705	\$ 111,596,878	\$ 137,596,878	\$ 119,424,190	\$ 7,827,312	7.0%
Total	\$ 159,911,087	\$ 146,235,136	\$ 184,375,974	\$ 157,180,273	\$ 10,945,137	7.5%
Expenditures by Type						
Personnel Services	\$ 55,123,339	\$ 63,350,009	\$ 64,045,538	\$ 67,643,945	\$ 4,293,936	6.8%
Operating Expenses	\$ 78,142,769	\$ 62,865,058	\$ 99,079,434	\$ 69,440,718	\$ 6,575,660	10.5%
Debt	\$ 13,426,073	\$ 15,318,601	\$ 14,417,651	\$ 14,884,550	\$ (434,051)	-2.8%
Capital Outlay	\$ 5,340,005	\$ 4,701,468	\$ 6,833,351	\$ 5,211,060	\$ 509,592	10.8%
Total	\$ 152,032,185	\$ 146,235,136	\$ 184,375,974	\$ 157,180,273	\$ 10,945,137	7.5%

FY 2023 Adopted Budget Revenues

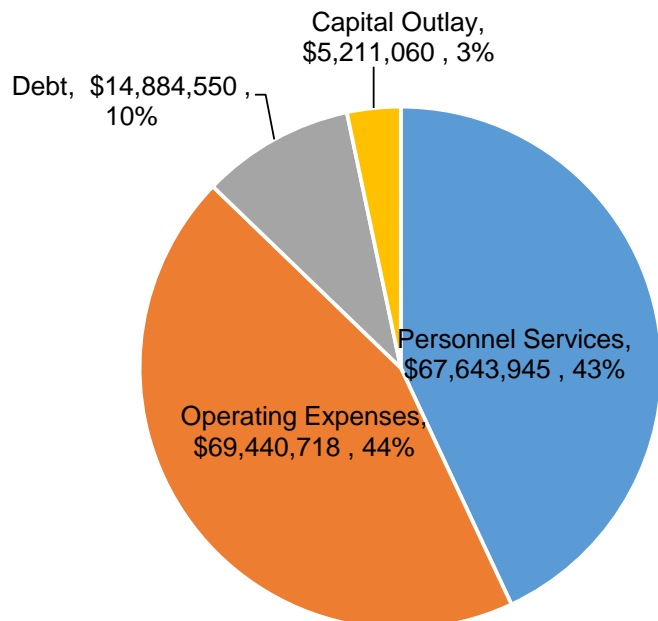
Total \$154,180,273



Summary of General Fund

	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Summary of General Fund						
Revenues						
Appropriated Fund Balance	\$ -	\$ 5,033,382	\$ 6,975,641	\$ 5,533,382	\$ 500,000	9.9%
Charges for Service	\$ 8,557,830	\$ 7,521,422	\$ 8,265,859	\$ 8,373,748	\$ 852,326	11.3%
Interest Earnings	\$ 75,018	\$ 100,000	\$ 100,000	\$ 50,000	\$ (50,000)	-50.0%
Intergovernmental	\$ 19,851,345	\$ 18,822,255	\$ 23,621,257	\$ 20,274,974	\$ 1,452,719	7.7%
Licenses & Permits	\$ 2,900,739	\$ 1,909,355	\$ 1,927,331	\$ 2,031,635	\$ 122,280	6.4%
Miscellaneous Revenue	\$ 1,078,910	\$ 807,644	\$ 825,480	\$ 937,644	\$ 130,000	16.1%
Other Financing	\$ 487,541	\$ 444,200	\$ 5,063,528	\$ 554,700	\$ 110,500	24.9%
Taxes	\$ 126,959,705	\$ 111,596,878	\$ 137,596,878	\$ 119,424,190	\$ 7,827,312	7.0%
Total	\$ 159,911,087	\$ 146,235,136	\$ 184,375,974	\$ 157,180,273	\$ 10,945,137	7.5%
Expenditures by Type						
Personnel Services	\$ 55,123,339	\$ 63,350,009	\$ 64,045,538	\$ 67,643,945	\$ 4,293,936	6.8%
Operating Expenses	\$ 78,142,769	\$ 62,865,058	\$ 99,079,434	\$ 69,440,718	\$ 6,575,660	10.5%
Debt	\$ 13,426,073	\$ 15,318,601	\$ 14,417,651	\$ 14,884,550	\$ (434,051)	-2.8%
Capital Outlay	\$ 5,340,005	\$ 4,701,468	\$ 6,833,351	\$ 5,211,060	\$ 509,592	10.8%
Total	\$ 152,032,185	\$ 146,235,136	\$ 184,375,974	\$ 157,180,273	\$ 10,945,137	7.5%

FY 2023 Adopted Budget Expenditures
Total \$154,180,273



Summary of Funded Positions by Fund / Department

Fund / Department	Adopted FY 2020-21	Adopted FY 2021-22	Adopted FY 2022-23	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	33.40	33.40	33.40	-
County Attorney	6.60	7.60	7.60	-
Finance	10.00	9.00	9.00	-
Purchasing	6.00	6.00	6.00	-
Register of Deeds	7.00	8.00	8.00	-
Human Resources	8.00	8.00	8.00	-
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	108.00	109.00	109.00	-
Public Health	97.00	100.00	109.00	9.00
Social Services & Child Support	208.50	208.50	208.50	-
Senior Services	22.00	23.00	24.00	1.00
Veterans Services	2.00	2.00	3.00	1.00
Health & Human Services	329.50	333.50	344.50	11.00
Emergency Services	91.50	96.50	96.50	-
Emergency Management	1.00	1.00	1.00	-
Fire Marshal	3.00	4.00	4.00	-
911 Communications	38.00	38.00	40.00	2.00
Sheriff	135.00	137.00	141.00	4.00
Jail	45.00	44.00	40.00	(4.00)
Animal Control	4.00	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	1.00	1.00	1.00	-
Inspections	14.00	15.00	16.00	1.00
Public Safety	352.50	360.50	363.50	3.00
Library	47.00	47.00	47.00	-
Museum	2.00	2.00	2.00	-
Parks & Recreation	9.00	9.00	10.00	1.00
Culture and Recreation	58.00	58.00	59.00	1.00
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	13.50	13.50	13.50	-
Environmental Protection	16.50	16.50	16.50	-
Total General Fund	878.50	891.50	906.50	15.00
Internal Service Fund				
Garage	6.00	6.00	6.00	-
Insurance Fund	-	-	-	-
Total Internal Service Fund	6.00	6.00	6.00	-
Other Funds				
DavidsonWorks	15.00	15.00	15.00	-
Transportation	5.00	5.00	5.00	-
Total Other Funds	20.00	20.00	20.00	-
Enterprise Funds				
Landfill	13.50	13.50	15.50	2.00
Recycling	-	-	-	-
Sewer	1.00	1.00	1.00	-
Total Enterprise Funds	14.50	14.50	16.50	2.00
Total Countywide	919.00	932.00	949.00	17.00

Summary of Funded Position Changes from FY 2021-22 to FY 2022-23

Department	Position Name	FTE
Position Splits / Transfers / Reclassifications / Corrections to Position Counts from FY 2022		
Senior Services	Certified Nursing Assistant I	(1.00)
Senior Services	Reclassify to Office Support III	1.00
Social Services	Social Worker I/A/T	(1.00)
Social Services	Reclassify to QA Specialist II	1.00
Social Services	Social Worker I/A/T	(18.00)
Social Services	Reclassify to SW III	18.00
Social Services	Social Worker I/A/T	(2.00)
Social Services	Reclassify to SW II	2.00
Tax	Business Property Manager	(1.00)
Tax	Business Property Assessment Tech I	1.00
		-

Board-Approved Position Increases / Decreases During FY 2021-22

*Positions added for COVID Services will end on 6/30/2022 unless otherwise noted

Public Health	Public Health Nurse I - Added for COVID Services	2.00
Public Health	Office Support III - Added for COVID Services	3.00
Public Health	Office Support III - Added for COVID Services - Included for FY 2023	2.00
Public Health	Human Svcs Planner / Eval I - COVID Services - Included for FY 2023	1.00
Public Health	Social Worker II - Added for COVID Services - Included for FY 2023	3.00
Public Health	Nutritionist II (WIC) - Included for FY 2023	1.00
Public Health	EH Technician - Grant Funded (ARPA) - Included for FY 2023	1.00
Public Health	Office Support IV - Communicable Disease Branch (AA546)	1.00
Emergency Communications	Telecommunicator I - Included for FY 2023	2.00
Total (-) COVID-Related Services Additions		16.00

Reclassification, New & Eliminated Positions Included in the FY 2022-23 Adopted Budget

Reclassifications

Planning & Zoning	Zoning Officer I (66)	(1.00)
Planning & Zoning	Reclassify to Zoning Officer II (69)	1.00
Planning & Zoning	Planning Office Assistant (60)	(1.00)
Planning & Zoning	Reclassify to Administrative Assistant (64)	1.00
Sheriff	Office Support IV (62)	(2.00)
Sheriff	Reclassify to Administrative Secretary II (63)	2.00
Sheriff	Sheriff Detention Officer I (66)	(4.00)
Sheriff	Reclassify to Sheriff Deputy I (Bailiff) (66)	4.00

Summary of Funded Position Changes from FY 2021-22 to FY 2022-23

Department	Position Name	FTE
Sheriff	Sheriff Deputy I (66)	(1.00)
Sheriff	Reclassify to Sheriff Sergeant (71)	1.00
Sheriff	Sheriff Detention Lieutenant (72)	(1.00)
Sheriff	Reclassify to Sheriff Detention Captain (76)	1.00
		-
Additional Positions (Minus COVID Carry Forward from FY 2022)		
CP and Inspections	Inspector I - Trainee (67)	1.00
Landfill	Waste Spotter (62)	1.00
Landfill	Heavy Equipment Operator (63)	1.00
Parks & Recreation	Maintenance Tech I (61)	1.00
Senior Services	Certified Nursing Assistant I (60)	1.00
Veterans Services	Veterans Services Officer (66)	1.00
		6.00
Eliminated Positions		
Public Health	Health Svcs Planner / Evaluator I (Opioid) (69)	(1.00)
Public Health	Public Health Nurse I - Added for COVID Services	(2.00)
Public Health	Office Support III - Added for COVID Services	(2.00)
		(5.00)
Grand Total Position Adjustments		17.00

General Fund Revenues

General Fund revenues and appropriated fund balance for FY 2022-23 total \$157,180,273. This is (\$10,945,137) million dollars or 7.5% more than the budget approved for FY 2021-22. Property and Sales Tax revenues account for (76%) of the total revenue budget next fiscal year. The next largest sources of funds for general county operations are Federal and State Funds (13%) and Charges for Services revenues (5%). All other sources total approximately (6%).

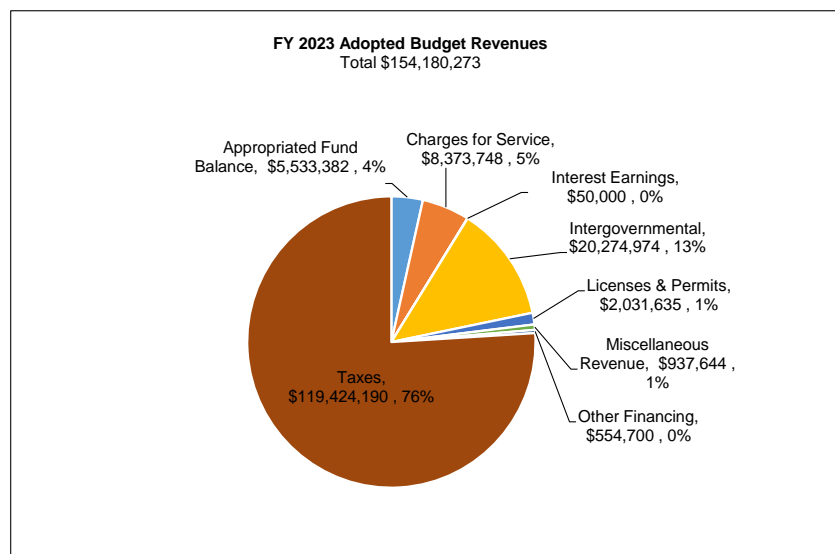
Summary of General Fund

	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Summary of General Fund						
Revenues						
Appropriated Fund Balance	\$ -	\$ 5,033,382	\$ 6,975,641	\$ 5,533,382	\$ 500,000	9.9%
Charges for Service	\$ 8,557,830	\$ 7,521,422	\$ 8,265,859	\$ 8,373,748	\$ 852,326	11.3%
Interest Earnings	\$ 75,018	\$ 100,000	\$ 100,000	\$ 50,000	\$ (50,000)	-50.0%
Intergovernmental	\$ 19,851,345	\$ 18,822,255	\$ 23,621,257	\$ 20,274,974	\$ 1,452,719	7.7%
Licenses & Permits	\$ 2,900,739	\$ 1,909,355	\$ 1,927,331	\$ 2,031,635	\$ 122,280	6.4%
Miscellaneous Revenue	\$ 1,078,910	\$ 807,644	\$ 825,480	\$ 937,644	\$ 130,000	16.1%
Other Financing	\$ 487,541	\$ 444,200	\$ 5,063,528	\$ 554,700	\$ 110,500	24.9%
Taxes	\$126,959,705	\$ 111,596,878	\$137,596,878	\$119,424,190	\$ 7,827,312	7.0%
Total	\$159,911,087	\$ 146,235,136	\$184,375,974	\$157,180,273	\$10,945,137	7.5%

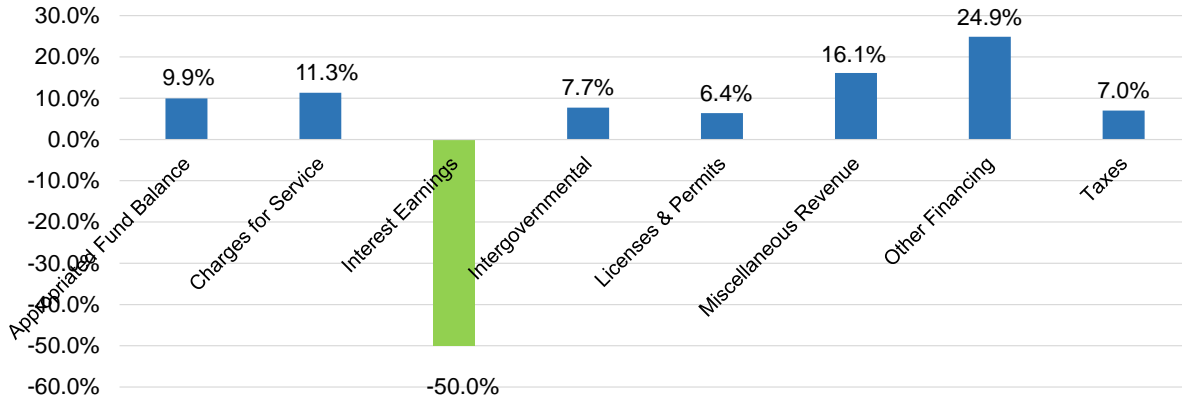
The FY 2022-23 Adopted Budget recommends a general county wide tax rate at \$0.54 for each \$100 of assessed property valuation. That is equal to the tax rate approved for FY 2021-22.

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.

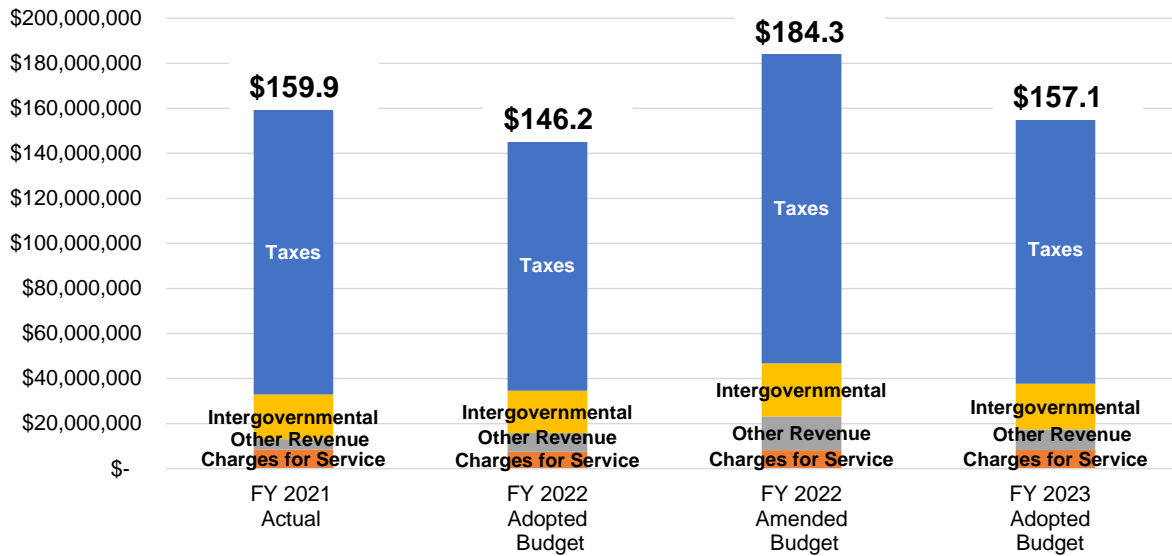
Approximately 88% of all general county revenues are generated from just three sources – Property Taxes (50%), Sales Taxes (25%), and (13%) Intergovernmental Revenue. All Other Revenue are generated by fees for various services, such as ambulance transportation and medical visits to health clinics as well as appropriations of fund balance.



FY 2023 Revenues
Changes from Prior Year



FY 2023 Revenues
By Category



Property Tax / Other Taxes

\$80,723,220

Revenue from the property tax is the largest source of funds for Davidson County. For FY 2022-2023, the ad valorem property tax and other taxes is estimated to generate approximately 51% of total General Fund revenues, or \$80.7 million dollars. Current year taxes (i.e., taxes paid on time) are expected to generate \$78 million of the total revenues estimated for next year, while the remaining \$2.7 million will come from payments made for taxes other penalties / fees. Overall, property tax revenues are projected to increase by approximately \$3.05M or 4% from the amount originally budgeted for FY 2021-22.

FY 2021-22 Property Tax Revenues

Current year revenues generated from the property tax on real and personal property are expected to exceed the budget for FY 2021-22. 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 2021-22.

Estimating FY 2022-23 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 2022. During FY 2020, the BOC approved to shorten the property revaluation cycle to every six years.

FY 2022-23 Adopted Tax Rate

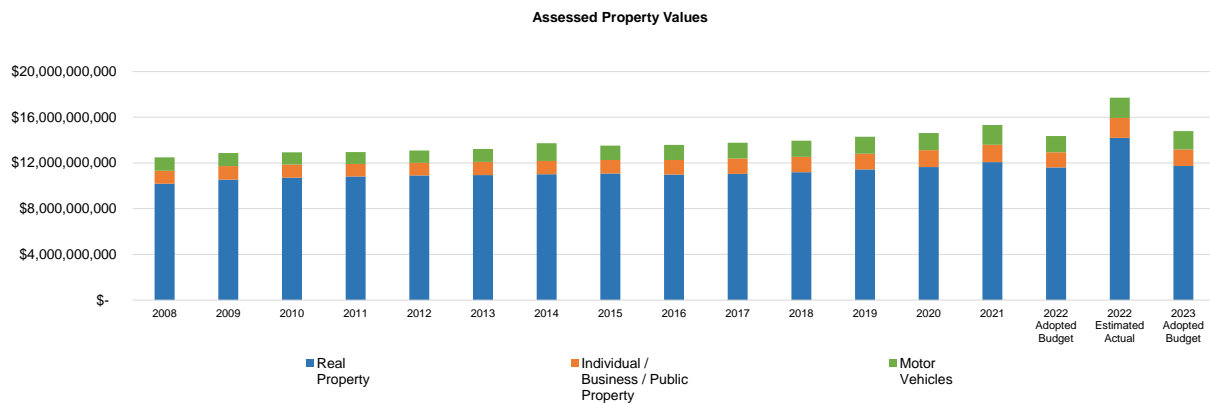
The FY 2022-23 Adopted Budget requires a general county wide tax rate of \$0.54 for each \$100 of assessed valuation to balance. This adopted tax rate is equal to the tax rate established for FY 2021-22.

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 2022-2023 Adopted Budget is built on an estimated June 30, 2021 year ending assessed value amount of \$15,325,340,972. This is a 6% more than the figure used to develop the FY 2021-22 Adopted Budget of \$14,355,440,650. Therefore, growth is expected to increase by an additional 3% to an estimated total of \$14,786,103,900 for the FY 2022-23 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	\$ 0.54	\$ 11,644,711,132	\$ 1,476,470,602	\$ 1,500,607,407	\$ 14,621,789,141	\$ 328,123,400	2.30%
2021	\$ 0.54	\$ 12,067,326,051	\$ 1,522,961,032	\$ 1,735,053,889	\$ 15,325,340,972	\$ 703,551,831	4.81%
2022 Adopted Budget	\$ 0.54	\$ 11,605,440,650	\$ 1,325,000,000	\$ 1,425,000,000	\$ 14,355,440,650	\$ -	-
2022 Estimated Actual	\$ 0.54	\$ 14,199,219,932	\$ 1,744,432,802	\$ 1,771,864,985	\$ 17,715,517,719	\$ 2,390,176,747	23.41%
2023 Adopted Budget	\$ 0.54	\$ 11,736,103,900	\$ 1,450,000,000	\$ 1,600,000,000	\$ 14,786,103,900	\$ 430,663,250	-16.54%
Total		\$ 176,853,916,180	\$ 20,364,728,905	\$ 21,203,011,384	\$ 218,421,656,469	\$ 7,339,268,154	22.72%
Average Growth Per Year						\$ 489,284,544	1.51%



As the preceding charts indicates, total assessed property values are projecting to increase (post County-wide property re-valuation) from FY 2021-22 to FY 2022-23, so the outlook going forward in to the coming years is stable and steady growth with respect to property tax revenues.

During 2021-22 the county advanced forward with a county-wide property revaluation. Per state law, the county must go through this process “at least” once every eight years. Due to “inequities” in the residential housing market, the state recommends completing the process once every four years. To move closer to an every four process, the county decided to go with once every six years.

Property Tax Rate Comparison

County	Current Tax Rate	Tax Rate Summary			
Davidson	\$ 0.5400	FY 2008 - FY 2020	FY 2022	FY 2022	FY 2023
Catawba	\$ 0.5750				
Stanly	\$ 0.6100	All Years Tax Rates	Revenue-Neutral Tax Rate	Adopted Tax Rate	Adopted Tax Rate
Montgomery	\$ 0.6150				
Randolph	\$ 0.6327				
Rowan	\$ 0.6575	\$ 0.5400	\$ 0.5044	\$ 0.5400	\$ 0.5400
Alamance	\$ 0.6600				
Forsyth	\$ 0.6778				
Pitt	\$ 0.6841				
Guilford	\$ 0.7305				
Davie	\$ 0.7330				
Cabarrus	\$ 0.7400				

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 2022-23 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. 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 to equal 97.60% by year-end FY 2021-22.

The FY 2022-23 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 2021-22 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

\$38,700,970

Sales Tax revenues are expected to generate \$38 million dollars for next fiscal year, or about 25% 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. 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 \$431K+ per month in collections, next year's budgeted amount totals \$5.1 million dollars. These funds will be used for the debt service related to the new Oak Grove High School as well as covering the increase in per pupil \$'s + DDCC increase for the upcoming fiscal Year.

Finally, the adopted budget includes \$4.3 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. The table below highlights expected use of each article mentioned above.

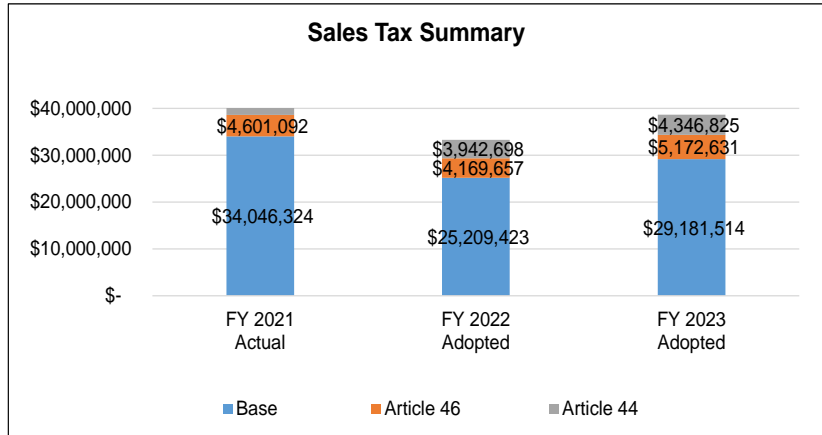
Description	Article 44	Article 46
Estimated Collections	\$ 4,346,825	\$ 5,172,631
Expense Items:		
EDC	\$ (248,000)	\$ -
Oak Grove Debt Service	\$ -	\$(2,963,400)
REDLG	\$ (240,000)	\$ -
DCAA	\$ (123,993)	\$ -
DavidsonWorks	\$ (269,682)	\$ -
Transfer to Economic Development Reserve	\$ (416,118)	\$ -
Chambers of Commerce	\$ (3,890)	\$ -
Education Operating (FY 2021 - FY 2023)	\$ -	\$(1,691,977)
School HVAC / Roof Debt	\$ (481,500)	\$ (192,000)
School Type I Capital (FY 2021 - FY 2022)	\$ (674,746)	\$ (325,254)
Lottery Funds - Decrease	\$ (450,140)	\$ -
CDGB - I-85 Corporate Center Loan Payoff	\$ (1,438,756)	\$ -
Total	\$ (4,346,825)	\$(5,172,631)

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

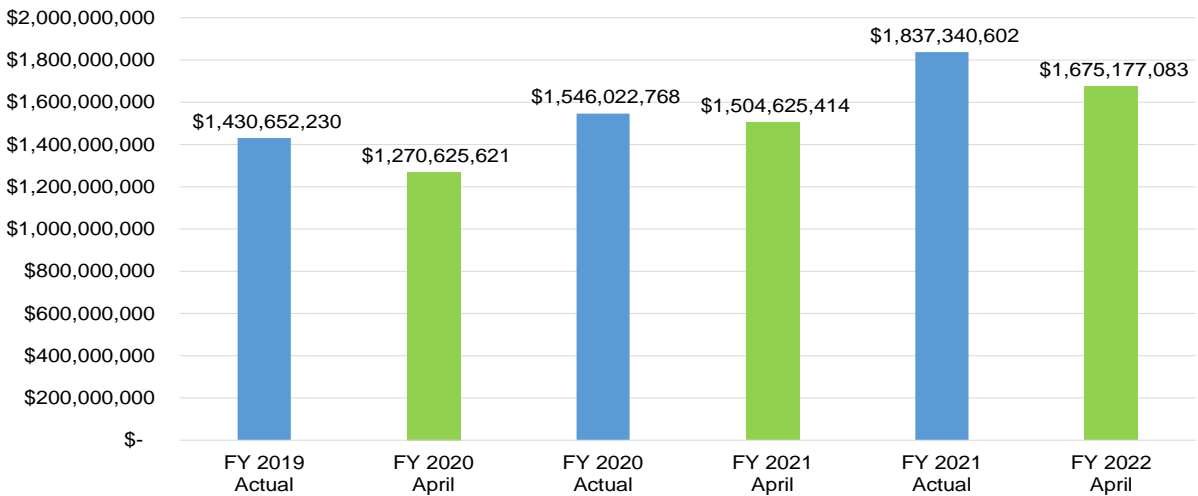


complete in October 2009. While counties lost a significant revenue stream, the state now assumes all of the counties' share of Medicaid expenditures. Because municipalities receive a portion of the sales taxes generated in their counties, the legislation also includes a provision that counties hold municipalities harmless from any sales tax losses. This hold harmless amount is projected to be nearly \$5.3 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 2021-2022 was estimated to be approximately \$0.

FY 2021-22 Projections

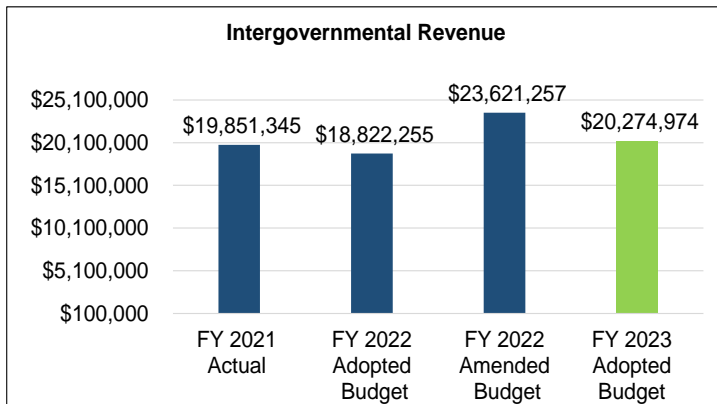
As discussed earlier North Carolina State legislators recently reformed the tax code to broaden the sales tax base and lower corporate and individual income tax burdens. By doing so overall sales tax collections have increased state-wide and can be seen more clearly below via a comparison of taxable retail sales within Davidson County since FY 2019-22. For April collections in Davidson County from FY 2021 to FY 2022 the increase is about \$170 million dollars or 11%.

Taxable Retail Sales



Intergovernmental Revenue

\$20,274,974



Intergovernmental revenue represent about 13% or \$20.2 million dollars of total revenues anticipated for FY 2022-23. This represents an increase of \$1.4M or 8% from the amount of federal and state funds included in the FY 2021-22 budget. Most of this increase is related to expected changes in LIEAP and Adoption Assistance revenues provided by the State of North Carolina. Further, the adopted budget includes over \$700K in COVID-19 and ARP Funds to continue with the

additional support staff within Public Health approved during FY 2021. Lastly, the county expects to decrease the use of 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 2022-23 Adopted Budget includes \$1.2 million of lottery revenues for education debt service. If the original lottery legislation

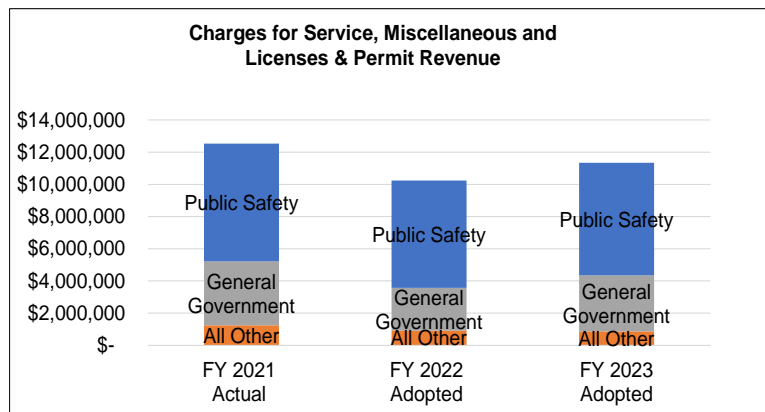
were still in effect, the county’s share of lottery revenues for would exceed \$3.5 million dollars (a loss of approximately \$2.3M).

Nearly all of the federal and state revenue expected to be received in FY 2022-23 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.

\$11,343,027

Davidson County departments expect to generate approximately \$11.3 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.



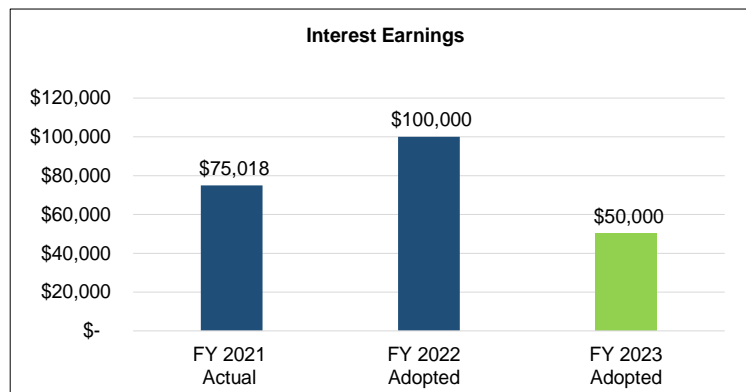
Total fees for FY 2022-23 are expected to increase over the current fiscal year by \$1.1M or 11%. The increase is largely driven by higher estimated revenues expected within the Register of Deeds Office due to the “high volume” real estate market as well as Inspections due to the expected growth in commercial development. Similarly, the FY 2023 Adopted Budget includes \$600K in Fine and Forfeitures that in prior years were not included as part of the adopted budget process. These funds collected via the court system and distributed to the schools systems.

Other Fin. & Interest Earnings

\$604,700

Next year, Davidson County expects to receive \$604K 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 2022-23 Adopted Budget for Other Revenues is -11% or (\$60K)



less than the FY 2022 Adopted Budget. This is largely due to utilizing less interest revenue available to the county due to changes in federal interest rates in 2021 and 2022. Also, for FY 2023, the County expects to utilize (\$554K) Capital Reserve dollars (as a transfer to the General Fund) for FY 2023 to complete minor capital projects within the County. A full list of those capital projects planned for completion during FY 2023 using these funds can be seen within the capital outlay or Support Services (Public Buildings) section of this document.

Appropriated Fund Balance

\$5,533,382

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 (for counties with \$100M > in expenditures) of 16% 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 16% strengthens a local government's financial position as it provides a greater margin of protection for operations.

The FY 2022-23 General Fund budget includes a fund balance appropriation of \$5.5 million dollars, which is \$500K or 10% more than the amount originally appropriated during FY 2021-22. Approximately \$5.5 million dollars will be used for general county needs, with \$17.3 million dollars being restricted to repay certain debt service expenditures. Lastly, another \$3.5 million dollars is restricted for use by certain departments / functions. These components are highlighted within the table below.

Available Fund Balance Analysis

	<u>FY 2021 Actual</u>	<u>Estimated FY 2022 Actual</u>	<u>FY 2023 Adopted</u>	<u>\$ Change</u>	<u>% Change</u>
Calculation of Recommended Reserve for the General Fund:					
General Fund Expenditures	\$ 152,032,185	\$ 153,000,000	\$ 157,180,273	\$ 4,180,273	2.7%
18% County Internal Fund Balance Policy	\$ 27,365,793	\$ 27,540,000	\$ 28,292,449	\$ 752,449	2.7%
General Fund (Fund Balance Analysis):					
Fund Balance at June 30, 2021 (Estimate for June 30, 2022)	\$ 86,425,868	\$ 88,154,385	\$ 89,917,473	\$ 1,763,088	2.0%
Less 18% County Policy Internal Fund Balance Policy	<u>\$ 27,365,793</u>	<u>\$ 27,540,000</u>	<u>\$ 28,292,449</u>	<u>\$ 752,449</u>	<u>2.7%</u>
Available Above Unreserved	\$ 59,060,075	\$ 60,614,385	\$ 61,625,024	\$ 1,010,639	1.7%
Less Amount Included in Operating Budget	\$ 6,241,545	\$ 6,723,392	\$ 5,533,382	\$ (1,190,010)	-17.7%
Less Debt Service	\$ 9,020,701	\$ 9,020,701	\$ 9,020,701	\$ -	0.0%
Less Stabilization by State Statute	\$ 17,394,028	\$ 17,394,028	\$ 17,394,028	\$ -	0.0%
Less Long Term Note Receivable	<u>\$ 330,000</u>	<u>\$ 330,000</u>	<u>\$ 330,000</u>	<u>\$ -</u>	<u>0.0%</u>
Total	\$ 32,986,274	\$ 33,468,121	\$ 32,278,111	\$ (1,190,010)	-3.6%
Restricted Amounts:					
Register of Deeds	\$ 429,488	\$ 429,488	\$ 429,488	\$ -	0.0%
Sheriff Operations	\$ 193,280	\$ 193,280	\$ 193,280	\$ -	0.0%
Health Programs	\$ 2,935,640	\$ 2,935,640	\$ 2,935,640	\$ -	0.0%
LEO Special Separation Allowance	\$ 296,340	\$ 296,340	\$ 296,340	\$ -	0.0%
Tax Revaluation	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ -</u>	<u>0.0%</u>
Total	\$ 3,864,748	\$ 3,864,748	\$ 3,864,748	\$ -	0.0%
Updated Amount Available Above Recommended Reserve	\$ 22,209,053	\$ 23,281,516	\$ 25,482,165	\$ 2,200,649	9.5%

All Other Funds

\$51,423,924

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

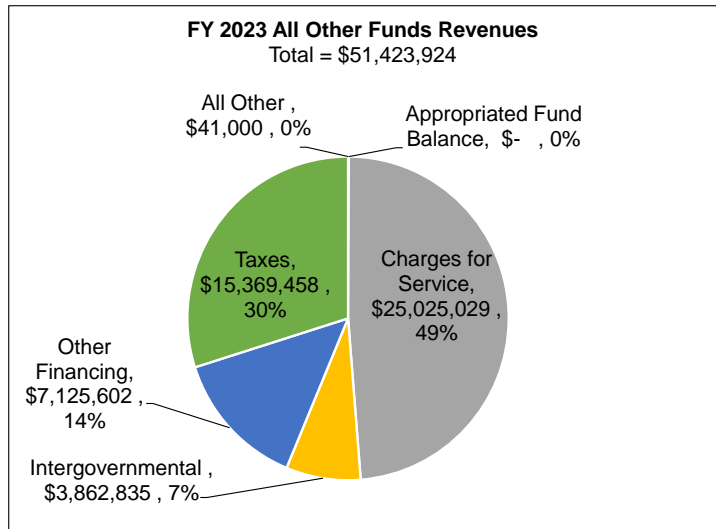
- Enterprise Funds - ex. - Landfill
- Internal Service Funds - ex. - Insurance Fund
- Special Revenue Funds - ex. - Rural Fire Districts

For FY 2022-23 there are fourteen major changes within several funds effecting revenues:

- Airport Fund – Enterprise / Special Revenue Fund – For FY 2023, the adopted budget increases the overall funding to the airport by \$150 or 36%. The County’s contribution remains the same as it was for FY 2022 (\$135K – Majority of local contribution is covered

via Article 44 Sales Tax) but the FY 2023 Adopted Budget appropriates additional charges for service revenue the airport receives from hangar rentals.

- DavidsonWorks – Special Revenue Fund – For FY 2023, the proposed budget increases overall funding to DavidsonWorks by \$42K or 3%. The adopted budget increases “slightly” the expected amount the county will collect in federal / state funds and “maintains” the amount county’s local contribution (The entire local contribution is covered via Article 44 Sales Tax).



- Insurance Fund – Internal Service Fund - The adopted budget increases overall funding for group insurance by \$1.6M or 12.6%. The county will “absorb” a 14% increase in expected claim cost due to the impact of high cost claimants. Moreover, the employee contribution is expected to change nominally during the fiscal year in order to assist with the expected cost increase.
- Landfill Fund – Enterprise Fund – The adopted budget increases overall operating expenses by \$4.3M or 124% to replace major capital equipment, add high priority positions and begin planning the next phase of development at the landfill.
- Transportation Fund – Special Revenue Fund – The adopted budget increases overall funding for transportation by \$130K or 11%. For FY 2023 the department plans to replace one “high mileage” service bus. For FY 2023 both Lexington and Thomasville has “reinstated” their local match contributions for their local circulator routes.
- Rural Fire Districts – Special Revenue Fund – The adopted budget increases overall funding for the rural fire districts by \$1.6M or 14.6%. The increase is attributed to not only the “natural growth” in property valuations but an increase due to the completed property revaluation during 2022. Lastly, four departments (shown in “green” below) are asking for an approved tax rate increase for the upcoming fiscal year

Fire Districts Summary
FY 2022-2023

District	Tax Rate		Change		Budget		Change		Increase Justification
	FY 2022 Adopted	FY 2023 Adopted	\$ Change vs. Adopted	% Change vs. Adopted	FY 2022 Adopted	FY 2023 Adopted	\$ Change vs. Adopted	% Change vs. Adopted	
ARCH	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 1,097,548	\$ 1,316,600	\$ 219,052	20.0%	
Central	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 351,830	\$ 428,700	\$ 76,870	21.8%	
Churchland	\$ 0.0900	\$ 0.0900	\$ -	0.0%	\$ 279,386	\$ 299,577	\$ 20,191	7.2%	
Fairgrove	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 494,952	\$ 521,646	\$ 26,694	5.4%	
Gumtree	\$ 0.1000	\$ 0.1275	\$ 0.0275	27.5%	\$ 151,592	\$ 210,849	\$ 59,257	39.1%	Covering additional salaries to account for a 42% decline in volunteer participation since 2011. This includes the expansion of the part-time program to cover "service gaps." The department will also use the funds to cover additional expenses related to inflation.
Healing Springs	\$ 0.0900	\$ 0.0900	\$ -	0.0%	\$ 325,531	\$ 357,529	\$ 31,998	9.8%	
Holly Grove	\$ 0.0800	\$ 0.1000	\$ 0.0200	25.0%	\$ 265,000	\$ 364,559	\$ 99,559	37.6%	Purchasing a new fire truck and adding a new full-time employee.
Linwood	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 559,080	\$ 746,485	\$ 187,405	33.5%	
Midway	\$ 0.1077	\$ 0.1077	\$ -	0.0%	\$ 1,068,761	\$ 1,135,828	\$ 67,067	6.3%	
North Lexington	\$ 0.1300	\$ 0.1300	\$ -	0.0%	\$ 290,000	\$ 310,000	\$ 20,000	6.9%	
Pilot	\$ 0.0850	\$ 0.0850	\$ -	0.0%	\$ 321,739	\$ 340,539	\$ 18,800	5.8%	
Reeds	\$ 0.0600	\$ 0.0600	\$ -	0.0%	\$ 363,836	\$ 382,001	\$ 18,165	5.0%	
Silver Valley	\$ 0.1100	\$ 0.1100	\$ -	0.0%	\$ 435,422	\$ 489,922	\$ 54,500	12.5%	
South Emmons	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 142,693	\$ 149,611	\$ 6,918	4.8%	
South Lexington	\$ 0.1100	\$ 0.1100	\$ -	0.0%	\$ 309,000	\$ 309,000	\$ -	0.0%	
Southmont	\$ 0.1000	\$ 0.1300	\$ 0.0300	30.0%	\$ 944,471	\$ 1,299,501	\$ 355,030	37.6%	Increasing number of paid staff to maintain lower insurance ratings, and provide better service to the community. Replacement of a 33-year old fire engine, and parking lot repairs at its Hwy 8 station.
Hasty	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 603,732	\$ 633,500	\$ 29,768	4.9%	
Tyro	\$ 0.0800	\$ 0.0800	\$ -	0.0%	\$ 406,203	\$ 434,985	\$ 28,782	7.1%	
Wallburg	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 958,528	\$ 1,019,258	\$ 60,730	6.3%	
Welcome	\$ 0.1100	\$ 0.1100	\$ -	0.0%	\$ 645,544	\$ 700,000	\$ 54,456	8.4%	
West Lexington	\$ 0.1000	\$ 0.1200	\$ 0.0200	20.0%	\$ 318,499	\$ 433,000	\$ 114,501	36.0%	Increasing paid staff from (1) one 24-hours/day and (1) one 12 hours daily to (2) two 24-hours per day. The department will also use additional revenues to purchase a new fire apparatus, and to offset costs of day-to-day operations and utilities.
South Davidson	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 130,822	\$ 134,889	\$ 4,067	3.1%	
Hornetown	\$ 0.1500	\$ 0.1500	\$ -	0.0%	\$ 255,520	\$ 267,820	\$ 12,300	4.8%	
Griffith	\$ 0.0900	\$ 0.0900	\$ -	0.0%	\$ 319,218	\$ 358,249	\$ 39,031	12.2%	
Clemmons	\$ 0.0600	\$ 0.0600	\$ -	0.0%	\$ 95,380	\$ 114,600	\$ 19,220	16.5%	
Badin Lake	\$ 0.0550	\$ 0.0550	\$ -	0.0%	\$ 40,000	\$ 45,000	\$ 5,000	12.5%	
Total	\$ 2.4977	\$ 2.5952	\$ 0.0975	0.0%	\$11,177,287	\$12,803,648	\$ 1,626,361	14.6%	

- Special School District – Special Revenue Fund – The adopted budget increases overall funding to the Special School District Fund by \$148K or 8.8%. The increase is attributed to not only the “natural growth” in property valuations but an increase due to the completed property revaluation during 2022.
- Sewer Fund – Enterprise Fund – The adopted budget increases overall funding to the Sewer Fund by \$34K or 5%. The adopted budget anticipates a 6% sewer rate increase mandated by the Winston-Salem Utility Commission however, does not pass this cost along to Davidson County customers. The budget also includes funding for a part-time (no benefit) Utilities Technician position to assist with pump station repair / maintenance as well as grounds maintenance. Similarly, the adopted budget includes funding to replace spare pump (had to utilize during 2022), purchase a GPS Trimble R1 Submeter and an Autocrane.
- Workers Compensation Fund – Internal Service Fund – The adopted budget increases funding to the Workers Compensation Fund by \$88K or 9.3%. This increase is to account for the county’s self-funded workers compensation plan.
- School Capital Outlay Fund – Special Revenue Fund - The adopted budget increases “slightly vs. FY 2022” (\$7,142) the amount of funding for Type I School Capital = \$3.79M. These funds are expected to be used for critical roof / HVAC replacement.
- Emergency Telephone (911 Fund – Special Revenue Fund) – The adopted budget decreases funding to the 911 Emergency Telephone Fund by (\$196K) or -34%. These state funds are allocated to 911 dispatch centers based on prior year use and can be used “exclusively” for 911 equipment replacement / purchase / repair. For the upcoming

fiscal year, the County has been notified of a reduction in funding by the state, with the expectation that the state plans to purchase 911 items for all state centers.

- Mental Health Fund – Special Revenue Fund – The adopted budget decreases total funding to the Mental Health Fund by (\$37,500) or -4.5%. These funds represent the County's contribution to Sandhills Center Inc. for being selected as the County's mental health provider.
- Opioid Settlement Fund – Special Revenue Fund – The adopted budget includes the first year installment (\$1.5M) of the Opioid Settlement Funds. The County expects to receive \$12.5M in total funds "allocated" over the next eighteen years, and must be spent on opioid remediation activities.
- Garage – Internal Service Fund – The adopted budget increases funding for the Garage by \$605K or 33%. Majority of the increase is related to changes in personnel cost + expected increases in fuel cost for the upcoming fiscal year.

General Fund Expenditures

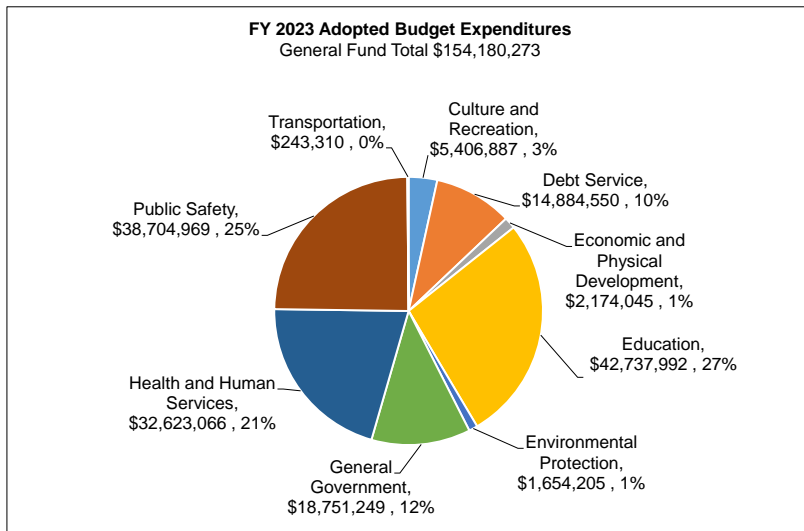
The FY 2022-23 Adopted General Fund budget totals \$154,180,273. This is (\$10.9) million dollars or 7.5% more than the budget approved for FY 2021-22. The Adopted General Fund property tax rate totals \$0.54, which is equal to the current fiscal year's rate at \$0.54 per \$100 of assessed valuation. 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 2021 Actual	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Culture and Recreation	\$ 4,907,716	\$ 4,996,582	\$ 5,239,634	\$ 5,406,887	\$ 410,305	8.2%
Debt Service	\$ 13,426,073	\$ 15,318,601	\$ 14,417,651	\$ 14,884,550	\$ (434,051)	-2.8%
Economic and Physical Development	\$ 16,011,814	\$ 1,684,728	\$ 27,896,844	\$ 2,174,045	\$ 489,317	29.0%
Education	\$ 41,789,297	\$ 41,727,876	\$ 42,165,516	\$ 42,737,992	\$ 1,010,116	2.4%
Environmental Protection	\$ 2,312,319	\$ 1,454,632	\$ 2,355,582	\$ 1,654,205	\$ 199,573	13.7%
General Government	\$ 14,248,517	\$ 15,248,660	\$ 16,727,958	\$ 18,751,249	\$ 3,502,589	23.0%
Health and Human Services	\$ 27,802,131	\$ 30,298,020	\$ 34,799,156	\$ 32,623,066	\$ 2,325,046	7.7%
Public Safety	\$ 30,074,950	\$ 35,267,214	\$ 36,734,810	\$ 38,704,969	\$ 3,437,755	9.7%
Transportation	\$ 1,459,369	\$ 238,823	\$ 4,038,823	\$ 243,310	\$ 4,487	1.9%
Total	\$152,032,185	\$ 146,235,136	\$184,375,974	\$157,180,273	\$10,945,137	7.5%
Total Funded Positions	878.50	891.50	906.50	906.50	15.00	1.7%

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 2022-23. Approximately 73% of the FY 2022-23 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 27% of the total county operating budget. **Public Safety** and **Human Services** services, the next largest expenditures, account for 25% and 21% of expenses, respectively.

Debt service represents 10% of the total FY 2022-23 Adopted Budget. For next fiscal year, there are no major projects the County expects to begin that will have a “direct” impact on the debt service budget.

For FY 2022-23 the County is expected to receive approximately \$4.3 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 plan for FY 2023, which allocates the funds accordingly based on historical collection estimates.

Description	Article 44	Article 46
Estimated Collections	\$ 4,346,825	\$ 5,172,631
Expense Items:		
EDC	\$ (248,000)	\$ -
Oak Grove Debt Service	\$ -	\$ (2,963,400)
REDLG	\$ (240,000)	\$ -
DCAA	\$ (123,993)	\$ -
DavidsonWorks	\$ (269,682)	\$ -
Transfer to Economic Development Reserve	\$ (416,118)	\$ -
Chambers of Commerce	\$ (3,890)	\$ -
Education Operating (FY 2021 - FY 2023)	\$ -	\$ (1,691,977)
School HVAC / Roof Debt	\$ (481,500)	\$ (192,000)
School Type I Capital (FY 2021 - FY 2022)	\$ (674,746)	\$ (325,254)
Lottery Funds - Decrease	\$ (450,140)	\$ -
CDGB - I-85 Corporate Center Loan Payoff	\$ (1,438,756)	\$ -
Total	\$ (4,346,825)	\$ (5,172,631)

The budget increases 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 – Davie Community College (DDCC) by \$1M or 2.4%.

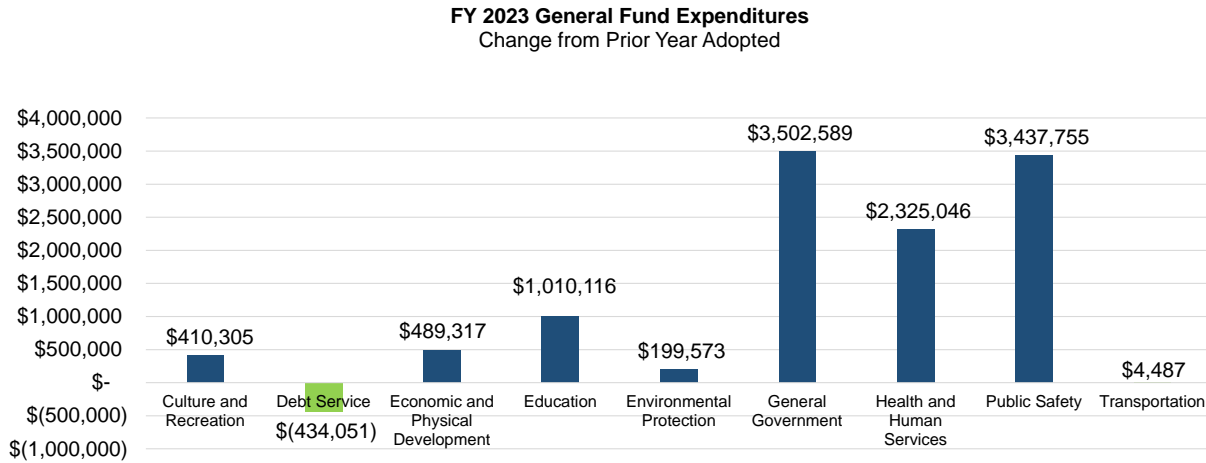
The FY 2023 Adopted Budget includes an employee COLA = \$500 + 2% (Plus Annualizes the FY 2022 COLA + 3rd Year Pay Study). In addition, the adopted budget also includes a 14% increase in group insurance for the county, with an expected “nominal” dollar change for employees. Further, the adopted budget includes a mandated county increase in state retirement for employees (10% for LEOS and 7% for Non-LEOS).

Lastly, the FY 2023 Adopted Budget includes additional funding to replace (18) patrol vehicles and (3) ambulances (1 new and 2 re-mount). The adopted budget does however, include funding for the 4th year PTRC Pay Study results and an annualization of the pay adjustments approved for the Sheriff's Office during FY 2021.

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 (\$10.9M).

	Change vs. FY 2022 Adopted
Base Property Tax	\$ 3,050,000
Base Sales Tax	\$ 3,972,091
Article 44 Sales Tax	\$ 404,127
Article 46 Sales Tax	\$ 1,002,974
Intergovernmental Revenue (Increase in LIEAP + Adoption Assistance + COVID-19 \$'s)	\$ 1,452,719
Increased ROD Revenue	\$ 350,000
Including Fines and Forfeitures	\$ 600,000
Other County Revenues	\$ 113,226
Total Revenue	\$ 10,945,137
Fines and Forfeitures Payment	\$ 600,000
FY 2023 COLA (\$500 + 2%)	\$ 1,059,242
Group Insurance Increase (County Portion = 14%)	\$ 1,502,280
Mandated State Retirement Contribution	\$ 621,801
Article 44 Sales Tax Contribution to County Eco. Dev. Res.	\$ 416,118
Increase Operating for "Expected" Fuel Price Increases	\$ 602,040
Increase for Covering PTRC Pay Study - Year #4	\$ 2,353,276
Increase for Education Funding	\$ 1,010,116
State "Prescribed" Non-Profit Funding (One-Time)	\$ 500,000
Year #3 "Annualization" of PTRC Pay Study Results	\$ 447,089
Annualization of Approved Sheriff's Office Pay Adjustments in FY 2021	\$ 639,136
Additional Positions (15.00)	\$ 1,165,435
Current Year Debt - "Fall Off"	\$ (434,051)
Replace "High Mileage" Sheriff Vehicles (16 to 18)	\$ 89,668
Sheriff Forensic Investigations Equipment	\$ 104,317
Additional Federal / State Funding for DSS (Adoption Asst. + LIEAP+ LIHWAP)	\$ 224,422
All Other Changes	\$ 44,248
Total Expenses	\$ 10,945,137

The following chart and table illustrate the overall changes in the FY 2022-23 Adopted Budget by functional area and type of expenditure.



Summary of General Fund

	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Expenditures by Type						
Personnel Services	\$ 55,123,339	\$ 63,350,009	\$ 64,045,538	\$ 67,643,945	\$ 4,293,936	6.8%
Operating Expenses	\$ 78,142,769	\$ 62,865,058	\$ 99,079,434	\$ 69,440,718	\$ 6,575,660	10.5%
Debt	\$ 13,426,073	\$ 15,318,601	\$ 14,417,651	\$ 14,884,550	\$ (434,051)	-2.8%
Capital Outlay	\$ 5,340,005	\$ 4,701,468	\$ 6,833,351	\$ 5,211,060	\$ 509,592	10.8%
Total	\$152,032,185	\$ 146,235,136	\$184,375,974	\$157,180,273	\$10,945,137	7.5%
Total Funded Positions	878.50	891.50	906.50	906.50	15.00	1.7%

Personnel Services

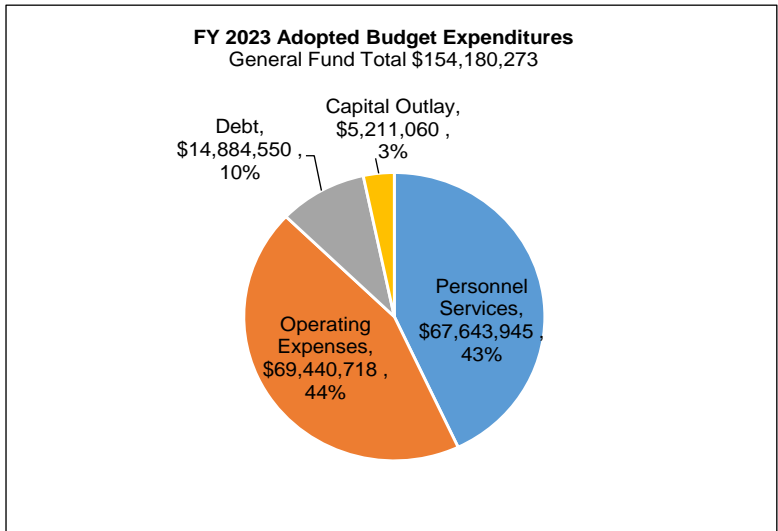
Personnel Services (e.g., salaries and related benefits) account for 43% of all General Fund expenditures. Operating Expenses, which include appropriations to Education (excluding debt + HS assistance \$'s), represent 41% of total expenditures. Other expenditures are for debt repayment (10%), Human Services Assistance (3%), and funding for capital needs (3%). Personnel services expenses within the General Fund are projected to increase by \$4.2M in FY 2022-23. The total number of permanent full-time funded positions is 906.50. This is a net increase of (15.00) positions over FY 2021-22 and equal to the amount currently authorized within the FY 2022 Amended Budget.

Category	FY 2023 Change
FY 2023 COLA (\$500 + 2%)	\$ 1,059,242
Group Insurance Increase = 14%	\$ 1,502,280
Mandated State Retirement Increase	\$ 621,801
Additional (15.00) Positions	\$ 1,165,435
All Other Changes	\$ (54,822)
Total	\$ 4,293,936

Position Changes - The total number of permanent full-time funded positions is 906.50. This is a net increase of (15.00) positions over FY 2021-22 and equal to the same amount currently authorized within the FY 2022 Amended Budget.

Employee Raises - The adopted budget includes a COLA for employees totaling \$500 + 2%. The adopted budget also includes funding to account for the full year “annualization” of the FY 2022 COLA (\$500 + 1.7%) + the 3rd year pay study. Finally, within County Contingency, the adopted budget includes funding (\$3.32M) to cover the 4th year pay study, approved by the BOC in June of 2022.

Other Personnel Benefits - The General Fund’s contribution to county’s group insurance budget is projected to increase by 14% for the upcoming fiscal year. In April 2022, the Board of Commissioners approved a new employee benefit plan. This plan renewal keeps “majority” of the growth in high cost claimants on the County’s portion of the plan, but does increase “nominally” the employee cost on both the “buy up and base plans.” Further, the county expects an increase (10% for LEOs and 7% for Non-LEOs) related to the employee retirement system contribution for FY 2023. This state-mandated increase will add 0.75% and 1% respectively to existing Non-LEO and LEO retirement rates (Non-LEO 11.35% to 12.10% and LEO 12.10 to 13.10%).



Operating, Debt Repayment, and Capital Expenses

Operating Expenses will increase by \$6.5M or 10.5% in FY 2022-23. The adopted budget increases funding for Education by \$1M and also includes \$600K to pay mandated (court collected) Fines and Forfeitures to the school systems.

Education is major component of operating expenses for the county. For FY 2023 the Adopted Budget increases education funding above FY 2022 by \$968K or 2.65%. The increased funding when allocated by Average Daily Membership will increase the per pupil funding (including charter schools) for each of the three school districts (Davidson County Schools, Lexington and Thomasville City Schools) from \$1,247 for FY 2022 to \$1,304 for FY 2023.

ADM Funding with Charter School #'s Included

Information		FY 2022 Adopted			FY 2023 Adopted			Operating		Capital	
Agency	ADM FY 2022-23 Projection	Operating	Type II & III Capital	Per Pupil	Operating	Type II & III Capital	Per Pupil	% Change	\$ Change	% Change	\$ Change
DCS	18,677	\$ 23,824,692	\$ 1,340,193	\$ 1,246.78	\$ 24,345,593	\$ 1,375,193	\$ 1,303.51	2.2%	\$ 520,901	2.6%	\$ 35,000
Lexington City	3,259	\$ 4,101,916	\$ 267,847	\$ 1,246.78	\$ 4,248,141	\$ 274,847	\$ 1,303.51	3.6%	\$ 146,225	2.6%	\$ 7,000
Thomasville City	2,314	\$ 2,867,593	\$ 350,886	\$ 1,246.78	\$ 3,016,318	\$ 359,886	\$ 1,303.51	5.2%	\$ 148,725	2.6%	\$ 9,000
DDCC	-	\$ 3,432,058	\$ 415,186	\$ -	\$ 3,523,008	\$ 426,188	\$ -	2.7%	\$ 90,950	2.6%	\$ 11,002
Total	24,250	\$ 34,226,259	\$ 2,374,112	\$ 1,246.78	\$ 35,133,060	\$ 2,436,114	\$ 1,303.51	2.6%	\$ 906,801	2.6%	\$ 62,002

Total Funding Increase (Three School Districts) \$ 866,851

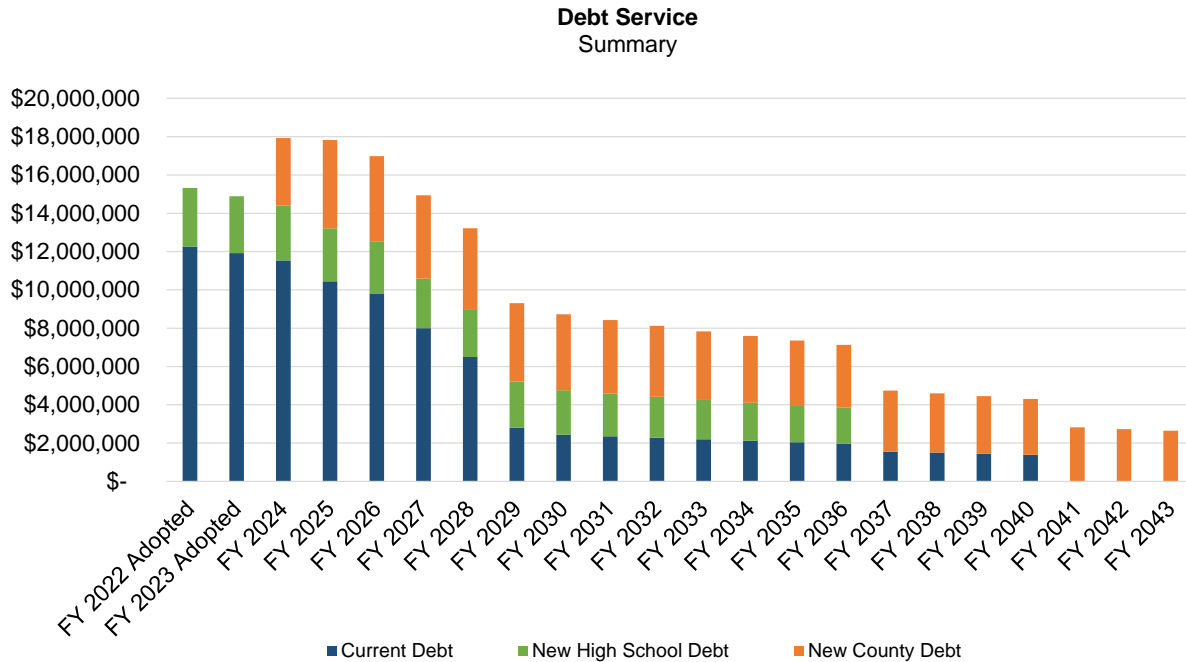
Cumulative Per Pupil Funding % Increase 4.55%

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 – Davie Community College is also expected to receive increased funding based on the table above.

Lastly, the FY 2023 Adopted Budget includes \$100K 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 (\$434,051) or -2.8% for FY 2023. Debt service estimates for the high priority capital project such as the I-85 Corporate Center (REDLG Loan) and Courthouse Expansion / Renovations are included in the proposed budget.

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.



Capital Outlay will increase by (\$509K) or 10.8% above FY 2022. 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 (three ambulances; one in service ambulance, and two re-mount chassis). At the time of replacement each vehicle will have between 175K – 200K + / - miles. The proposed budget also includes funding to replace (18 Sheriff patrol vehicles; 160K+ miles).

Education

\$42,737,992

The FY 2023 Adopted Budget allocates \$42.7 million dollars to the Davidson County Schools (DCS), Lexington and Thomasville City Schools as well as to Davidson – Davie Community College (DDCC) and Other Education priorities. Education (excluding debt) spending make up about 27% of total general fund expenditures.

Although public education is primarily a responsibility of the state, and most funding is provided by the state directly to DCS and DDCC, 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.

Department	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Scholarships	\$ 12,500	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%
Davidson County Community College	\$ 3,813,608	\$ 3,847,244	\$ 3,847,244	\$ 3,949,196	\$ 101,952	2.7%
Davidson County Schools	\$ 25,025,915	\$ 25,164,885	\$ 25,164,885	\$ 25,720,786	\$ 555,901	2.2%
Developmental Center	\$ 731,582	\$ 737,724	\$ 737,724	\$ 757,274	\$ 19,550	2.7%
Lexington City Schools	\$ 4,256,507	\$ 4,369,763	\$ 4,369,763	\$ 4,522,988	\$ 153,225	3.5%
Operating Transfers - School Capital Outlay Fund	\$ 3,882,719	\$ 3,788,050	\$ 4,225,690	\$ 3,795,192	\$ 7,142	0.2%
Stoner-Thomas Center	\$ 428,144	\$ 431,738	\$ 431,738	\$ 443,179	\$ 11,441	2.6%
Teen Parenting	\$ 118,994	\$ 119,993	\$ 119,993	\$ 123,173	\$ 3,180	2.7%
Thomasville City Schools	\$ 3,519,328	\$ 3,218,479	\$ 3,218,479	\$ 3,376,204	\$ 157,725	4.9%
Grand Total	\$ 41,789,297	\$ 41,727,876	\$ 42,165,516	\$ 42,737,992	\$ 1,010,116	2.4%
Total Revenue	\$ 4,329,957	\$ 1,789,503	\$ 1,789,503	\$ 2,691,977	\$ 902,474	50.4%
County Funds	\$ 37,459,340	\$ 39,938,373	\$ 40,376,013	\$ 40,046,015	\$ 107,642	0.3%

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 2023 Adopted Budget increases operating funding (\$968K or 2.65%) for the three Davidson County School systems above that was appropriated for FY 2022. This increases the cumulative per pupil funding amount by 4.5% from \$1,246.78 for FY 2022 to \$1,303.51 for each school system for FY 2023.

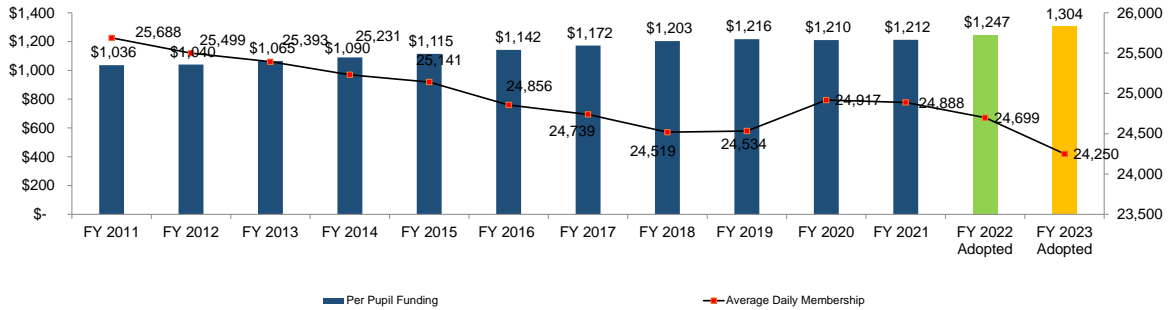
ADM Funding with Charter School #'s Included

Information		FY 2022 Adopted			FY 2023 Adopted			Operating		Capital	
Agency	ADM FY 2022-23 Projection	Operating	Type II & III Capital	Per Pupil	Operating	Type II & III Capital	Per Pupil	% Change	\$ Change	% Change	\$ Change
DCS	18,677	\$ 23,824,692	\$ 1,340,193	\$ 1,246.78	\$ 24,345,593	\$ 1,375,193	\$ 1,303.51	2.2%	\$ 520,901	2.6%	\$ 35,000
Lexington City	3,259	\$ 4,101,916	\$ 267,847	\$ 1,246.78	\$ 4,248,141	\$ 274,847	\$ 1,303.51	3.6%	\$ 146,225	2.6%	\$ 7,000
Thomasville City	2,314	\$ 2,867,593	\$ 350,886	\$ 1,246.78	\$ 3,016,318	\$ 359,886	\$ 1,303.51	5.2%	\$ 148,725	2.6%	\$ 9,000
DDCC	-	\$ 3,432,058	\$ 415,186	\$ -	\$ 3,523,008	\$ 426,188	\$ -	2.7%	\$ 90,950	2.6%	\$ 11,002
Total	24,250	\$ 34,226,259	\$ 2,374,112	\$ 1,246.78	\$ 35,133,060	\$ 2,436,114	\$ 1,303.51	2.6%	\$ 906,801	2.6%	\$ 62,002

Total Funding Increase (Three School Districts) \$ 866,851

Cumulative Per Pupil Funding % Increase 4.55%

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 \$4,193,995 from Davidson County for FY 2023 (\$3,799,140 in operating funds and \$670,000 in capital outlay funds). This request is \$621,896 or 16% higher than the current year’s budget (Excluding Type I Capital Outlay allocation). The FY 2023 Adopted Budget increases (\$102K or 2.7%) the level of county funding to Davidson-Davie Community College versus what was approved for FY 2022. 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.

Public Safety

\$38,704,969

At 25% 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 2023 Adopted Budget includes \$38 million for Public Safety services, an increase of \$3.4M or 9.7% from last year’s approved budget.

Department	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Animal Shelter	\$ 579,941	\$ 645,596	\$ 675,516	\$ 687,190	\$ 41,594	6.4%
Contributions - Rescue Squads	\$ 72,000	\$ 72,000	\$ 72,000	\$ 72,000	\$ -	0.0%
Contributions - State Prescribed - Rescue Squads	\$ -	\$ -	\$ -	\$ 160,000	\$ 160,000	100.0%
JCPC Operating Supplies + Program Grant	\$ 220,594	\$ 2,500	\$ 252,343	\$ 2,500	\$ -	0.0%
Emergency Communications	\$ 2,377,912	\$ 3,010,718	\$ 3,045,555	\$ 3,357,502	\$ 346,784	11.5%
Emergency Services	\$ 8,562,020	\$ 10,124,976	\$ 10,169,456	\$ 11,073,930	\$ 948,954	9.4%
Inspections	\$ 1,146,129	\$ 1,272,153	\$ 1,329,460	\$ 1,616,847	\$ 344,694	27.1%
Sheriff	\$ 17,116,354	\$ 20,139,271	\$ 21,190,480	\$ 21,735,000	\$ 1,595,729	7.9%
Grand Total	\$ 30,074,950	\$ 35,267,214	\$ 36,734,810	\$ 38,704,969	\$ 3,437,755	9.7%
Total Revenue	\$ 8,932,375	\$ 8,112,621	\$ 8,537,155	\$ 8,632,857	\$ 520,236	6.4%
County Funds	\$ 21,142,575	\$ 27,154,593	\$ 28,197,655	\$ 30,072,112	\$ 2,917,519	10.7%

The **Sheriff's Office** budget will increase by \$1.59M or 7.9%. Specific expense items include:

- During FY 2021 the BOC approved for a pay compression adjustment = \$639K. This allows long tenured employees to be "advanced" further from starting pay and closer to mid-point. The annualization of this cost is included in the FY 2023 Adopted Budget.
- The adopted budget includes \$961K in capital funding for replacement (18) high mileage patrol vehicles. Currently, there are (36) vehicles with more than 160K miles. In addition, there are funds available for replacement for (3) MDTs, upgrades to CSI, Vice Surveillance and Forensic Lab equipment.
- Lastly, the adopted budget includes eight position reclassifications:
 - ✓ (4.00) Detention Officers to Deputy I (Bailiffs) – Due to adding an additional district criminal court.
 - ✓ (1.00) Office Support IV to Administrative Secretary II – Due to increased employee record management from required training and certifications for NC.
 - ✓ (1.00) Office Support III to Administrative Secretary II – Due to assisting with purchase orders and invoicing as well as handling incoming calls and inquiries from the public.
 - ✓ (1.00) Sheriff Deputy I to Sergeant – Due to being responsible inmate transportation as well as mental health commitments. This puts all inmate transports under one officer.
 - ✓ (1.00) Lieutenant to Captain (Detention) – Due to dividing jail management duties among two Captains. Will oversee road squad, jail medical, daily counts, maintenance and operations.

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

- The adopted budget includes increase related to rising fuel cost for the upcoming fiscal year as well as increased cost related to the Medical Examiner.
- The adopted budget also replaces one high mileage ambulance and completes two re-mounts on two existing ambulances in order to get continued use.

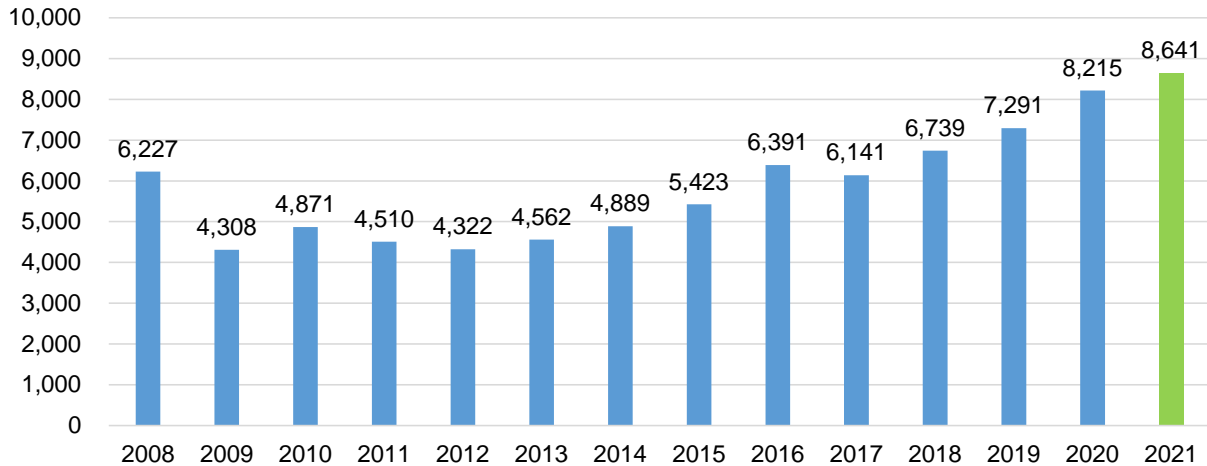
The **Emergency Communications Department** budget includes funding for the following major expense item:

- The adopted budget includes an increase related to annualized cost from the BOC adding two additional Telecommunicator positions during mid-year FY 2022 plus contract maintenance funds needed to manage the new consoles added within the 911 center as part of the new radio system project. Adding these key positions will ensure the department can run (7-8) TCs per shift when fully staffed.

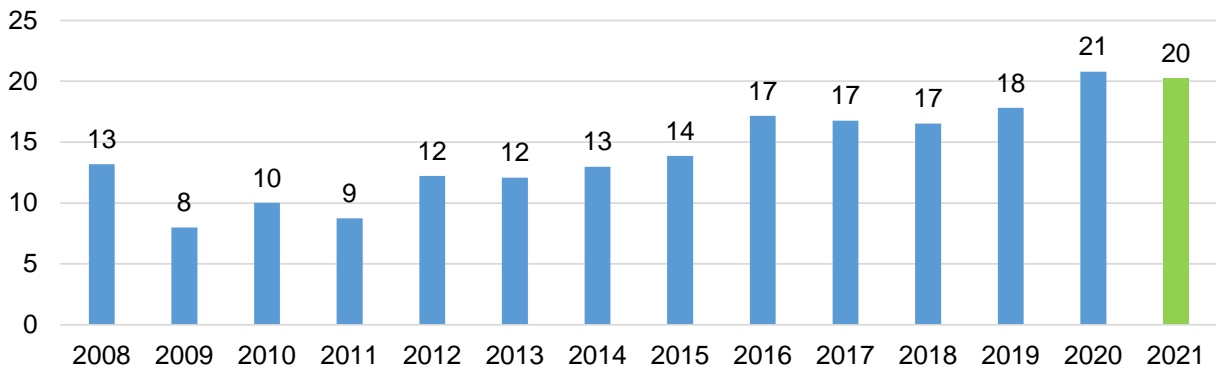
The **Central Permitting and Inspections Department** budget includes funding for the following major expense items:

- The adopted budget includes funding to replace two “high mileage” staff vehicles (One 2009 Ford Ranger = 165K miles + One 2012 Jeep Liberty = 168K miles).
- Further, the adopted budget includes additional part-time funding to work with the local school systems / community college to recruit folks wanting a career within field of Inspections. The adopted budget also includes one additional Inspector I (Trainee) position + vehicle. The County expects to see “substantial” commercial growth in the next few years, so the adding additional Inspectors ensures timely service for those critical business partners.
- Lastly, the adopted budget includes additional funding for the maintenance contract related to the new inspection system software OpenGov.

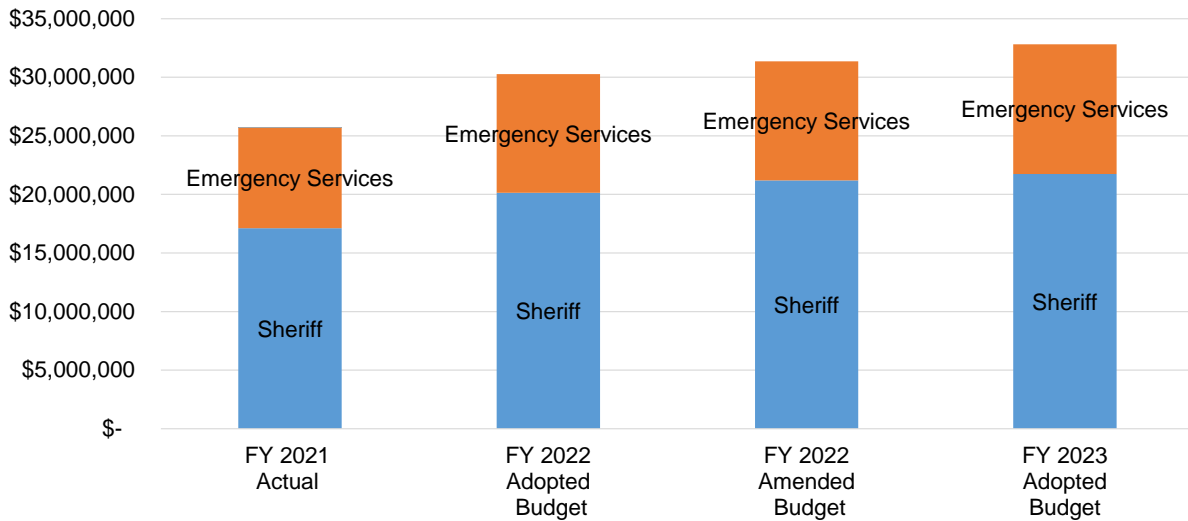
Building Permits



of Inspection per Day per Inspector



Public Safety
Expenditure Summary



Finally, the adopted budget includes (\$160K) in NC Grant “prescribed use” funding. The County will develop MOUs and work with each agency to complete the state’s desired spending outcome. This list of Human Service agencies are as follows:

- Davidson County Rescue Squad
- Thomasville Rescue Squad

Human Services

\$32,623,066

The proposed budget includes \$32.62 million for Human Services expenditures, an increase of \$2.32M or 7.7% versus FY 2022. 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 2021 Actual	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Contributions (State Prescribed) Bridging the Gap Ministry	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	100.0%
Contributions - Family Services Grant	\$ 341,151	\$ -	\$ 320,938	\$ -	\$ -	0.0%
Contributions (State Prescribed) God's Will Inc. - Backback Healthcare	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	100.0%
Contributions (State Prescribed) Senior Compassion Foundation Inc.	\$ -	\$ -	\$ -	\$ 120,000	\$ 120,000	100.0%
Contributions (State Prescribed) Special Olympics	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000	100.0%
Contributions (State Prescribed) Workshop of Davidson County	\$ -	\$ -	\$ -	\$ 125,000	\$ 125,000	100.0%
Operating Transfers - Mental Health	\$ 797,900	\$ 797,900	\$ 797,900	\$ 760,400	\$ (37,500)	-4.7%
Public Health	\$ 7,436,527	\$ 7,983,836	\$ 9,963,620	\$ 9,065,767	\$ 1,081,931	13.6%
Senior Services	\$ 2,208,082	\$ 2,377,970	\$ 2,755,109	\$ 2,511,347	\$ 133,377	5.6%
Social Services	\$ 16,873,317	\$ 18,985,666	\$ 20,808,941	\$ 19,723,624	\$ 737,958	3.9%
Veterans Services	\$ 145,155	\$ 152,648	\$ 152,648	\$ 221,928	\$ 69,280	45.4%
Grand Total	\$ 27,802,131	\$ 30,298,020	\$ 34,799,156	\$ 32,623,066	\$ 2,325,046	7.7%
Total Revenue	\$ 16,814,689	\$ 16,146,755	\$ 20,350,395	\$ 18,029,083	\$ 1,882,328	11.7%
County Funds	\$ 10,987,443	\$ 14,151,265	\$ 14,448,761	\$ 14,593,983	\$ 442,718	3.1%

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

- The adopted increase is related to changes in state funding for LIEAP, LIHWAP and Adoption Assistance.
- Lastly, the adopted budget includes funding for (17) Thinkpads to eliminate use of desktops among IMC staff. This would allow for better mobility and ability to telework if need be during emergencies.

The **Department of Public Health** budget includes changes in funding for the following major expenses:

- The remaining increase is related to changes in existing contracts + the addition of nine federal / state funded FTEs for COVID-19, EH response issues and WIC:
 - ✓ (2.00) Office Support III + (1.00) Office Support IV
 - ✓ (3.00) SW II
 - ✓ (1.00) Human Services Planner / Evaluator I
 - ✓ (1.00) EH Technician

✓ (1.00) – Nutritionist II

- PH eliminated (5.00 – Grant Funded) FTEs added during FY 2022 + (1.00) Substance Abuse Coordinator position. The County has evaluated the effectiveness of this position and decided to address substance abuse issues via the opioid settlement funds (\$12.5M).

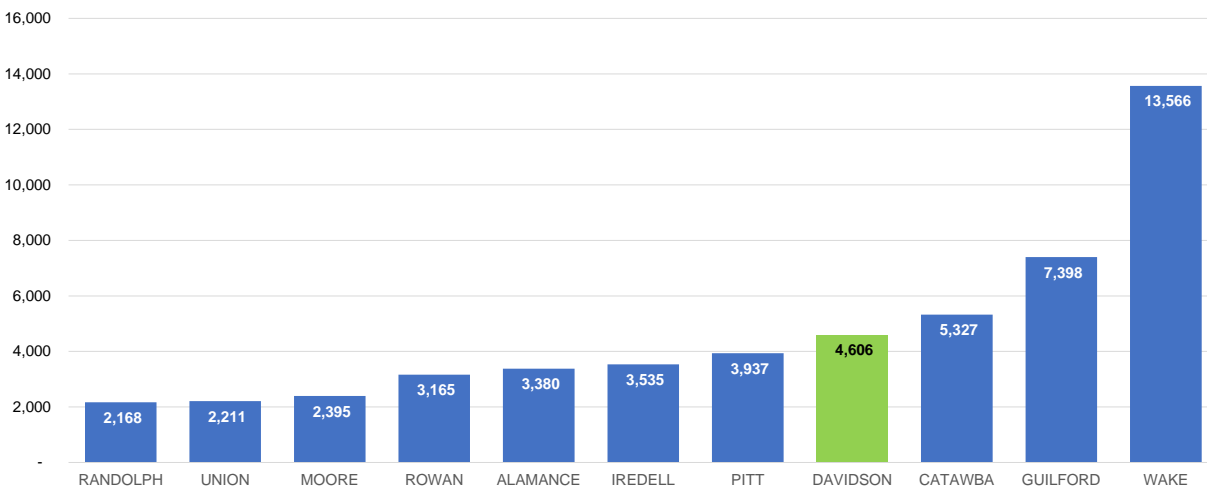
The **Department of Senior Services** budget includes changes in funding for the following major expenses:

- The adopted budget includes one additional CNA position to assist with the Home Management program. This program provides elderly citizens with much needed home services such as assistance with “bathing.” This allows for this specific population of adults to remain in the homes as opposed to seeking residence via an assisted living facility. The County reduced contractual services dollars for the upcoming fiscal year for CNAs in order to make room for this additional position. This is advantageous for the County in many respects. First, the County can control scheduling of its own staff better than can be done with a contractor. Second, contractor will not typically take on “new clients.” Finally, Medicaid reimbursement rate differential won’t push County clients down the priority order.

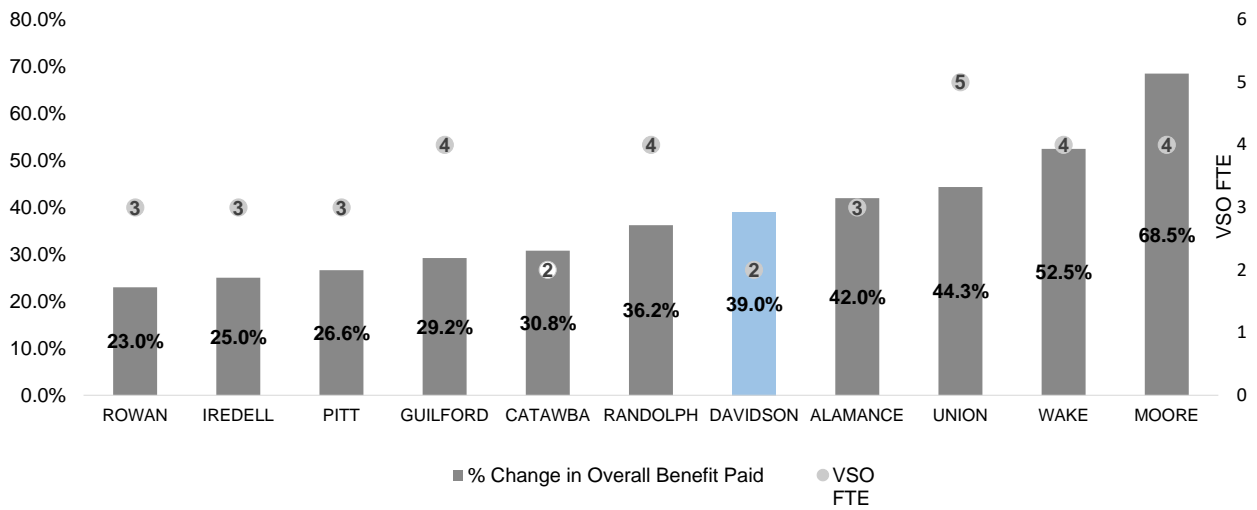
The **Veterans Services Department** budget includes changes in funding for the following major expenses:

- The adopted budget includes an additional VSO position to assist with ever growing caseloads via appointments, walk-ins and general contacts. As shown within the charts below, the County’s two officers have “potentially” more workload in terms of available veterans than most comparable jurisdictions. In addition, as cases are become much more “complex” the added “benefit” per case is growing at a “fairly” high rate when compared to most NC Counties. To pay for the additional position, (based on the available veteran population) should the County only provide service to a relatively small number of veterans (only an additional 4% of the remaining 8,200+ veterans), the financial payback (in terms of \$’s spent by the veteran vs. received benefit) is a “break-even” scenario for the County.

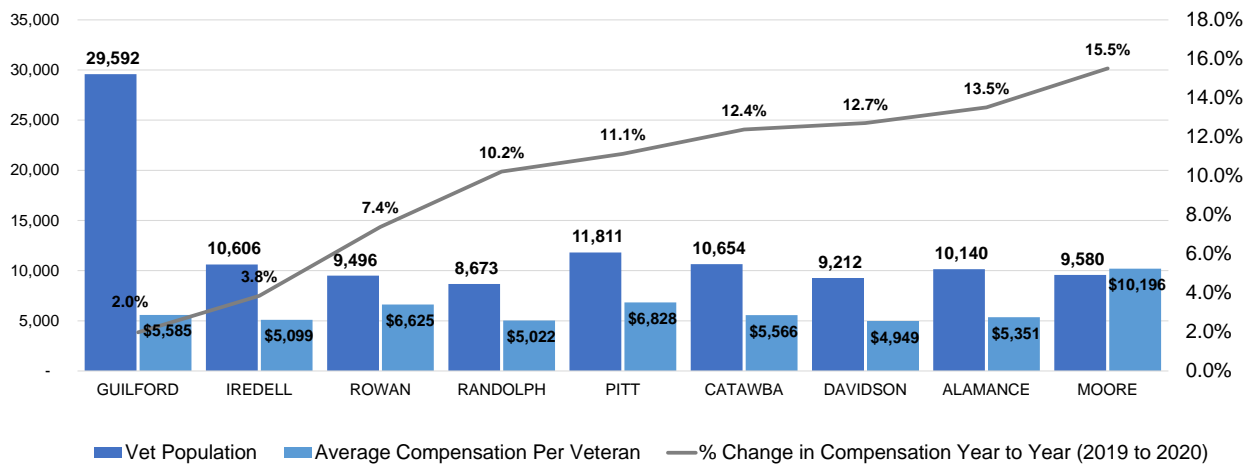
Number of Veterans per VSO by County (2020)



VSO Compensation Growth 2016 to 2020



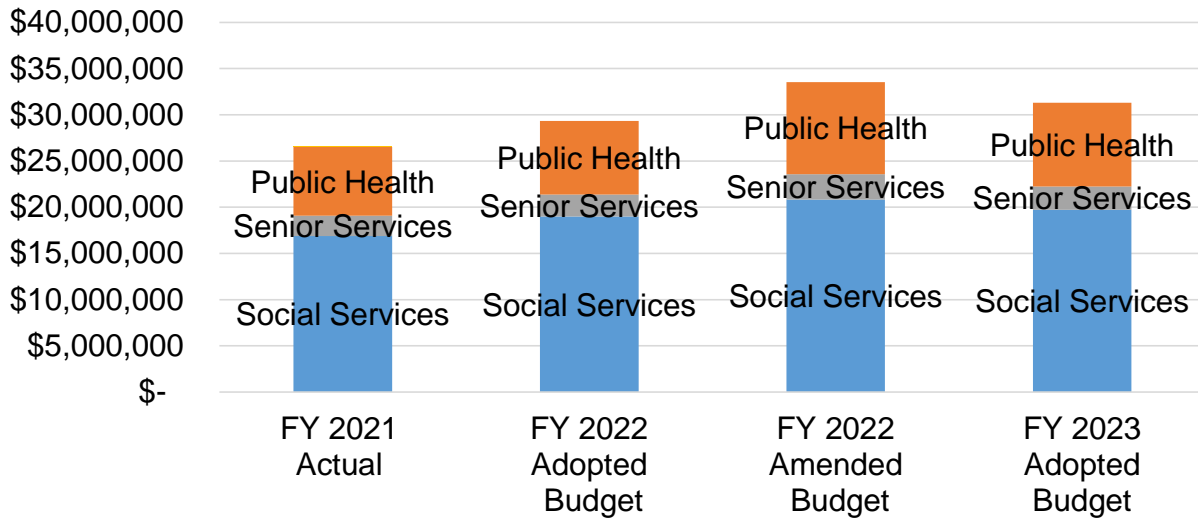
VSO Compensation Trends 2019 to 2020



Finally, the adopted budget includes (\$340K) in NC Grant “prescribed use” funding. The County will develop MOUs and work with each agency to complete the state’s desired spending outcome. This list of Human Service agencies are as follows:

- Bridging the Gap Ministry
- God’s Will Inc. – Backpack Healthcare
- Senior Compassion Foundation Inc.
- Special Olympics
- Workshop of Davidson County

Human Services Expenditure Summary



General Government

\$18,751,249

At \$18.7 million dollars, Davidson County’s General Government departments make up 12% 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 2023 Adopted Budget for General Government is expected to increase by \$3.5 or 23% for the upcoming fiscal year.

Category	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Board of Elections	\$ 850,820	\$ 645,230	\$ 870,626	\$ 825,960	\$ 180,730	28.0%
Contingency	\$ -	\$ 975,000	\$ 431,279	\$ 3,328,276	\$ 2,353,276	241.4%
County Manager	\$ 1,874,451	\$ 2,167,579	\$ 2,192,323	\$ 2,209,466	\$ 41,887	1.9%
Education	\$ 357,089	\$ -	\$ 600,000	\$ 600,000	\$ 600,000	100.0%
Finance	\$ 878,672	\$ 887,143	\$ 896,893	\$ 887,133	\$ (10)	0.0%
Human Resources	\$ 1,133,982	\$ 1,136,883	\$ 1,165,347	\$ 1,186,203	\$ 49,320	4.3%
Information Technology	\$ 1,524,209	\$ 1,595,309	\$ 1,622,620	\$ 1,680,670	\$ 85,361	5.4%
Register of Deeds	\$ 702,952	\$ 598,704	\$ 583,704	\$ 609,458	\$ 10,754	1.8%
Support Services	\$ 4,173,414	\$ 4,295,277	\$ 5,400,911	\$ 4,477,574	\$ 182,297	4.2%
Tax	\$ 2,752,928	\$ 2,947,535	\$ 2,964,255	\$ 2,946,509	\$ (1,026)	0.0%
Grand Total	\$ 14,248,517	\$ 15,248,660	\$ 16,727,958	\$ 18,751,249	\$ 3,502,589	23.0%
Total Revenue	\$ 123,539,167	\$ 111,980,383	\$ 145,402,637	\$ 119,293,604	\$ 7,313,221	6.5%
County Funds	\$ (109,290,649)	\$ (96,731,723)	\$ (128,674,679)	\$ (100,542,355)	\$ (3,810,632)	3.9%

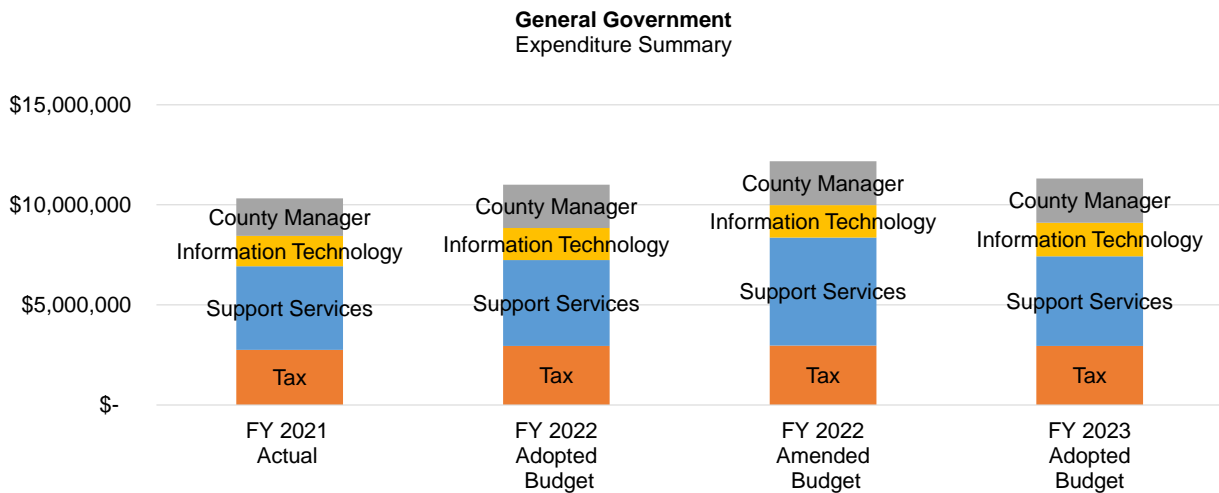
Most of the change in funding for General Government is related to **Support Services** (\$182K), Board of Elections (\$180K), Education (\$600K – Fines and Forfeitures) and **County Contingency**

totaling (\$2.3M). The increase in County Contingency is due to including funds to cover the 4th year pay study, which was approved by the BOC in June of 2022.

Overall the Support Services budget is expected to increase by (\$182K) 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:

- ✓ HVAC replacement.
- ✓ Roof repair on fleet building.
- ✓ Exterior repair / renovations on a variety of County buildings.

In addition, the adopted budget includes additional funding to the Board of Elections to manage / complete the local, state and federal elections occurring during the fall of 2022. Finally, the adopted budget includes \$600K in Fines and Forfeiture collections (via the court system) to allocate to each school system as part of funding school operations.



Debt Service

\$14,884,550

Total debt repayment expenditures in the FY 2023 Adopted Budget totals approximately \$14.8M, 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 (\$434K) or -2.8% for FY 2023. Debt service estimates are included for the high priority capital project listed below:

- Courthouse Expansion / Renovation
- 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.

All Other Functional Areas **\$9,478,447**

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 an additional position – Maintenance Technician I in order to assist with lawn maintenance and equipment repair. Over the last six years, the County has added over 100+ acres as well as installed several playgrounds / walking trails / athletic facilities.
- Lastly, the adopted budget includes (\$65K) to replace an old dump-truck and provide additional funding for continued park improvements / ADA upgrades.

The **Library / Museum** budget includes changes in funding for the following major expenses:

- The adopted budget increases operating dollars to align contractual increases / spending with actual spending trends from the prior year. The adopted budget also includes funding within the Museum to assist with the County’s Bicentennial Celebration.

Lastly, the adopted includes \$414K from Article 44 Sales Tax as a “transfer” to the County’s Economic Development Reserve Fund. These funds will be used to pay approved “performance based” incentives. Performance is achieved by meeting both job creation and investment requirements.

Department	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Contributions - All Other	\$ 394,459	\$ 353,490	\$ 353,490	\$ 361,490	\$ 8,000	2.3%
Contributions - Tourism	\$ 70,360	\$ 72,860	\$ 72,860	\$ 90,360	\$ 17,500	24.0%
Cooperative Extension	\$ 266,118	\$ 292,925	\$ 330,221	\$ 311,596	\$ 18,671	6.4%
Geographical Information Systems	\$ 215,510	\$ 226,305	\$ 226,305	\$ 232,962	\$ 6,657	2.9%
Integrated Solid Waste	\$ 1,176,888	\$ 1,215,979	\$ 1,215,979	\$ 1,401,759	\$ 185,780	15.3%
Library	\$ 3,629,178	\$ 3,766,264	\$ 3,849,026	\$ 3,992,624	\$ 226,360	6.0%
Operating Transfers - All Other	\$ 15,574,916	\$ 269,682	\$ 27,316,427	\$ 685,800	\$ 416,118	154.3%
Operating Transfers - Transportation	\$ 1,459,369	\$ 238,823	\$ 4,038,823	\$ 243,310	\$ 4,487	1.9%
Planning	\$ 520,711	\$ 542,326	\$ 571,351	\$ 582,197	\$ 39,871	7.4%
Parks & Recreation	\$ 1,158,177	\$ 1,157,458	\$ 1,317,748	\$ 1,323,903	\$ 166,445	14.4%
Soil & Water	\$ 225,531	\$ 238,653	\$ 238,653	\$ 252,446	\$ 13,793	5.8%
Grand Total	\$ 24,691,217	\$ 8,374,765	\$ 39,530,883	\$ 9,478,447	\$ 1,103,682	13.2%
Total Revenue	\$ 1,267,548	\$ 1,191,258	\$ 1,281,668	\$ 1,567,636	\$ 376,378	31.6%
County Funds	\$ 23,423,669	\$ 7,183,507	\$ 38,249,215	\$ 7,910,811	\$ 727,304	10.1%

All Other Funds

\$51,423,924

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

Department	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Enterprise Funds	\$ 5,031,306	\$ 4,581,363	\$ 6,481,045	\$ 9,078,013	\$ 4,496,650	98.2%
DavidsonWorks	\$ 1,179,335	\$ 1,307,236	\$ 1,373,122	\$ 1,349,327	\$ 42,091	3.2%
Internal Service Funds	\$ 16,546,459	\$ 16,126,501	\$ 16,155,228	\$ 18,499,351	\$ 2,372,850	14.7%
Mental Health	\$ 824,340	\$ 824,344	\$ 824,344	\$ 786,844	\$ (37,500)	-4.5%
Special Revenue Funds	\$ 17,965,932	\$ 18,458,992	\$ 20,580,046	\$ 21,710,389	\$ 3,251,397	17.6%
Grand Total	\$ 41,547,371	\$ 41,298,436	\$ 45,413,785	\$ 51,423,924	\$ 10,125,488	24.5%
Total Revenue	\$ 48,192,485	\$ 41,298,436	\$ 45,413,785	\$ 51,423,924	\$ 10,125,488	24.5%
County Funds	\$ (6,645,113)	\$ -	\$ -	\$ -	\$ -	0.0%

For FY 2022-23 there are fourteen major changes within several funds effecting expenses:

- Airport Fund – Enterprise / Special Revenue Fund – For FY 2023, the adopted budget increases the overall funding to the airport by \$150 or 36%. The County’s contribution remains the same as it was for FY 2022 (\$135K – Majority of local contribution is covered via Article 44 Sales Tax) but the FY 2023 Adopted Budget appropriates additional charges for service revenue the airport receives from hangar rentals.
- DavidsonWorks – Special Revenue Fund – For FY 2023, the proposed budget increases overall funding to DavidsonWorks by \$42K or 3%. The adopted budget increases “slightly” the expected amount the county will collect in federal / state funds and “maintains” the amount county’s local contribution (The entire local contribution is covered via Article 44 Sales Tax).
- Insurance Fund – Internal Service Fund - The adopted budget increases overall funding for group insurance by \$1.6M or 12.6%. The county will “absorb” a 14% increase in expected claim cost due to the impact of high cost claimants. Moreover, the employee contribution is expected to change nominally during the fiscal year in order to assist with the expected cost increase.
- Landfill Fund – Enterprise Fund – The adopted budget increases overall operating expenses by \$4.3M or 124% to replace major capital equipment, add high priority positions and begin planning the next phase of development at the landfill.
- Transportation Fund – Special Revenue Fund – The adopted budget increases overall funding for transportation by \$130K or 11%. For FY 2023 the department plans to replace

one “high mileage” service bus. For FY 2023 both Lexington and Thomasville has “reinstated” their local match contributions for their local circulator routes.

- Rural Fire Districts – Special Revenue Fund – The adopted budget increases overall funding for the rural fire districts by \$1.6M or 14.6%. The increase is attributed to not only the “natural growth” in property valuations but an increase due to the completed property revaluation during 2022. Lastly, four departments (shown in “green” below) are asking for an approved tax rate increase for the upcoming fiscal year

Fire Districts Summary
FY 2022-2023

District	Tax Rate		Change		Budget		Change		Increase Justification
	FY 2022 Adopted	FY 2023 Adopted	\$ Change vs. Adopted	% Change vs. Adopted	FY 2022 Adopted	FY 2023 Adopted	\$ Change vs. Adopted	% Change vs. Adopted	
ARCH	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 1,097,548	\$ 1,316,600	\$ 219,052	20.0%	
Central	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 351,830	\$ 428,700	\$ 76,870	21.8%	
Churchland	\$ 0.0900	\$ 0.0900	\$ -	0.0%	\$ 279,386	\$ 299,577	\$ 20,191	7.2%	
Fairgrove	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 494,952	\$ 521,646	\$ 26,694	5.4%	
Gumtree	\$ 0.1000	\$ 0.1275	\$ 0.0275	27.5%	\$ 151,592	\$ 210,849	\$ 59,257	39.1%	Covering additional salaries to account for a 42% decline in volunteer participation since 2011. This includes the expansion of the part-time program to cover "service gaps." The department will also use the funds to cover additional expenses related to inflation.
Healing Springs	\$ 0.0900	\$ 0.0900	\$ -	0.0%	\$ 325,531	\$ 357,529	\$ 31,998	9.8%	
Holly Grove	\$ 0.0800	\$ 0.1000	\$ 0.0200	25.0%	\$ 265,000	\$ 364,559	\$ 99,559	37.6%	Purchasing a new fire truck and adding a new full-time employee.
Linwood	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 559,080	\$ 746,485	\$ 187,405	33.5%	
Midway	\$ 0.1077	\$ 0.1077	\$ -	0.0%	\$ 1,068,761	\$ 1,135,828	\$ 67,067	6.3%	
North Lexington	\$ 0.1300	\$ 0.1300	\$ -	0.0%	\$ 290,000	\$ 310,000	\$ 20,000	6.9%	
Pilot	\$ 0.0850	\$ 0.0850	\$ -	0.0%	\$ 321,739	\$ 340,539	\$ 18,800	5.8%	
Reeds	\$ 0.0600	\$ 0.0600	\$ -	0.0%	\$ 363,836	\$ 382,001	\$ 18,165	5.0%	
Silver Valley	\$ 0.1100	\$ 0.1100	\$ -	0.0%	\$ 435,422	\$ 489,922	\$ 54,500	12.5%	
South Emmons	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 142,693	\$ 149,611	\$ 6,918	4.8%	
South Lexington	\$ 0.1100	\$ 0.1100	\$ -	0.0%	\$ 309,000	\$ 309,000	\$ -	0.0%	
Southmont	\$ 0.1000	\$ 0.1300	\$ 0.0300	30.0%	\$ 944,471	\$ 1,299,501	\$ 355,030	37.6%	Increasing number of paid staff to maintain lower insurance ratings, and provide better service to the community. Replacement of a 33-year old fire engine, and parking lot repairs at its Hwy 8 station.
Hasty	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 603,732	\$ 633,500	\$ 29,768	4.9%	
Tyro	\$ 0.0800	\$ 0.0800	\$ -	0.0%	\$ 406,203	\$ 434,985	\$ 28,782	7.1%	
Wallburg	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 958,528	\$ 1,019,258	\$ 60,730	6.3%	
Welcome	\$ 0.1100	\$ 0.1100	\$ -	0.0%	\$ 645,544	\$ 700,000	\$ 54,456	8.4%	
West Lexington	\$ 0.1000	\$ 0.1200	\$ 0.0200	20.0%	\$ 318,499	\$ 433,000	\$ 114,501	36.0%	Increasing paid staff from (1) one 24-hours/day and (1) one 12 hours daily to (2) two 24-hours per day. The department will also use additional revenues to purchase a new fire apparatus, and to offset costs of day-to-day operations and utilities.
South Davidson	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 130,822	\$ 134,889	\$ 4,067	3.1%	
Hometown	\$ 0.1500	\$ 0.1500	\$ -	0.0%	\$ 255,520	\$ 267,820	\$ 12,300	4.8%	
Griffith	\$ 0.0800	\$ 0.0800	\$ -	0.0%	\$ 319,218	\$ 358,249	\$ 39,031	12.2%	
Clemmons	\$ 0.0600	\$ 0.0600	\$ -	0.0%	\$ 98,380	\$ 114,600	\$ 16,220	16.5%	
Badin Lake	\$ 0.0550	\$ 0.0550	\$ -	0.0%	\$ 40,000	\$ 45,000	\$ 5,000	12.5%	
Total	\$ 2.4977	\$ 2.5952	\$ 0.0975	0.0%	\$ 11,177,287	\$ 12,803,648	\$ 1,626,361	14.6%	

- Special School District – Special Revenue Fund – The adopted budget increases overall funding to the Special School District Fund by \$148K or 8.8%. The increase is attributed to not only the “natural growth” in property valuations but an increase due to the completed property revaluation during 2022.
- Sewer Fund – Enterprise Fund – The adopted budget increases overall funding to the Sewer Fund by \$34K or 5%. The adopted budget anticipates a 6% sewer rate increase mandated by the Winston-Salem Utility Commission however, does not pass this cost along to Davidson County customers. The budget also includes funding for a part-time (no benefit) Utilities Technician position to assist with pump station repair / maintenance as well as grounds maintenance. Similarly, the adopted budget includes funding to replace spare pump (had to utilize during 2022), purchase a GPS Trimble R1 Submeter and an Autocrane.
- Workers Compensation Fund – Internal Service Fund – The adopted budget increases funding to the Workers Compensation Fund by \$88K or 9.3%. This increase is to account for the county’s self-funded workers compensation plan.

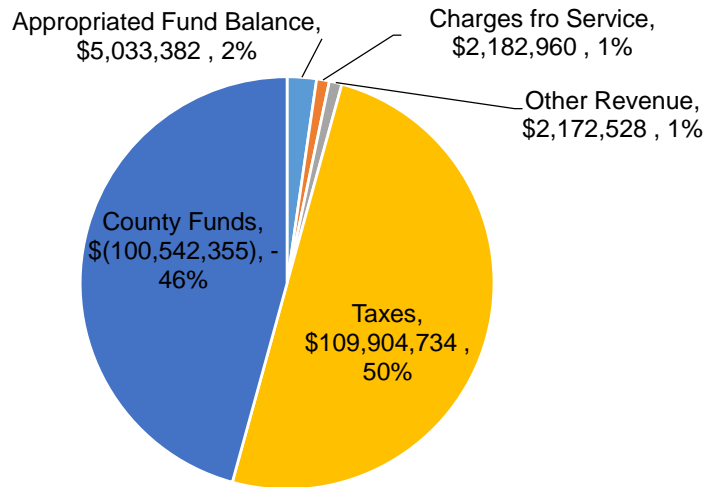
- School Capital Outlay Fund – Special Revenue Fund - The adopted budget increases “slightly vs. FY 2022” (\$7,142) the amount of funding for Type I School Capital = \$3.79M. These funds are expected to be used for critical roof / HVAC replacement.
- Emergency Telephone (911 Fund – Special Revenue Fund) – The adopted budget decreases funding to the 911 Emergency Telephone Fund by (\$196K) or -34%. These state funds are allocated to 911 dispatch centers based on prior year use and can be used “exclusively” for 911 equipment replacement / purchase / repair. For the upcoming fiscal year, the County has been notified of a reduction in funding by the state, with the expectation that the state plans to purchase 911 items for all state centers.
- Mental Health Fund – Special Revenue Fund – The adopted budget decreases total funding to the Mental Health Fund by (\$37,500) or -4.5%. These funds represent the County’s contribution to Sandhills Center Inc. for being selected as the County’s mental health provider.
- Opioid Settlement Fund – Special Revenue Fund – The adopted budget includes the first year installment (\$1.5M) of the Opioid Settlement Funds. The County expects to receive \$12.5M in total funds “allocated” over the next eighteen years, and must be spent on opioid remediation activities.
- Garage – Internal Service Fund – The adopted budget increases funding for the Garage by \$605K or 33%. Majority of the increase is related to changes in personnel cost + expected increases in fuel cost for the upcoming fiscal year.

General Government Summary

Category	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Board of Elections	\$ 850,820	\$ 645,230	\$ 870,626	\$ 825,960	\$ 180,730	28.0%
Contingency	\$ -	\$ 975,000	\$ 431,279	\$ 3,328,276	\$ 2,353,276	241.4%
County Manager	\$ 1,874,451	\$ 2,167,579	\$ 2,192,323	\$ 2,209,466	\$ 41,887	1.9%
Education	\$ 357,089	\$ -	\$ 600,000	\$ 600,000	\$ 600,000	100.0%
Finance	\$ 878,672	\$ 887,143	\$ 896,893	\$ 887,133	\$ (10)	0.0%
Human Resources	\$ 1,133,982	\$ 1,136,883	\$ 1,165,347	\$ 1,186,203	\$ 49,320	4.3%
Information Technology	\$ 1,524,209	\$ 1,595,309	\$ 1,622,620	\$ 1,680,670	\$ 85,361	5.4%
Register of Deeds	\$ 702,952	\$ 598,704	\$ 583,704	\$ 609,458	\$ 10,754	1.8%
Support Services	\$ 4,173,414	\$ 4,295,277	\$ 5,400,911	\$ 4,477,574	\$ 182,297	4.2%
Tax	\$ 2,752,928	\$ 2,947,535	\$ 2,964,255	\$ 2,946,509	\$ (1,026)	0.0%
Grand Total	\$ 14,248,517	\$ 15,248,660	\$ 16,727,958	\$ 18,751,249	\$ 3,502,589	23.0%
Total Revenue	\$ 123,539,167	\$ 111,980,383	\$ 145,402,637	\$ 119,293,604	\$ 7,313,221	6.5%
County Funds	\$ (109,290,649)	\$ (96,731,723)	\$ (128,674,679)	\$ (100,542,355)	\$ (3,810,632)	3.9%

FY 2023 General Government Revenues

Total = \$119,293,604



BOARD OF ELECTIONS

Andrew Richards, Director

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

BUDGET SUMMARY

Category	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 YTD Actual	FY 2023 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$651,117	\$479,095	\$479,095	\$387,643	\$572,740	\$93,645	19.5%
Operating	\$199,703	\$166,135	\$391,531	\$207,612	\$243,220	\$77,085	46.4%
Capital Outlay	\$0	\$0	\$0	\$0	\$10,000	\$10,000	0.0%
Total	\$850,820	\$645,230	\$870,626	\$595,255	\$825,960	\$180,730	28.0%
Revenues							
Charges for Service	\$30,019	\$57,875	\$57,875	\$7,233	\$75	(\$57,800)	-99.9%
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	\$30,019	\$57,875	\$57,875	\$7,233	\$75	(\$57,800)	-99.9%
Net County Funds	\$820,801	\$587,355	\$812,751	\$588,022	\$825,885	\$238,530	40.6%
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 2023 ADOPTED BUDGET HIGHLIGHTS

- The FY 2023 Adopted Budget increases local funding to Elections by \$238,530 or 40.6%. Majority of the increase is due to the inclusion of an employee COLA = \$500 + 2% of base salary + a 10% increase in employer cost related to group health insurance. In addition, the County has provided local funding toward a “mandated” state increase in employee retirement of 7%. Further, the FY 2023 Adopted Budget includes the full year cost associated with the Year #3 PTRC Employee Pay Study. Similarly, the FY 2023 Adopted Budget includes funding for part-time staff adequate to finalize the local, state and federal

elections occurring during the fall of 2022. Lastly, the adopted budget includes funding for enhanced security cameras, alarms and doors at the main election site in Lexington + storage location.

FY 2022 SIGNIFICANT ACCOMPLISHMENTS

- Successfully conducted the 2021 Municipal Election. This included the numerous changes from redistricting that occurred during legislature action and court cases during 2021.

KEY PERFORMANCE MEASURES

Measures	FY 2020 Actual	FY 2021 Actual	FY 2022 Projected	FY 2023 Projected
% of Voting Age Population Registered to Vote	75%	72%	68%	73%
County Funds Spent per Registered Voter	\$8.00	\$8.26	\$9.26	\$8.12
Total Ballots Cast in Election	4,077	88,795	6,327	24,630
Absentee and Early Voting Ballots Cast	1,076	68,014	530	10,000
Provisional Ballots Cast	27	183	10	417

FUTURE ISSUES

- Equipment spacing issues.

CONTINGENCY

Steve Shell, Chairman

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

BUDGET SUMMARY

Category	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 YTD Actual	FY 2023 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$0	\$975,000	\$431,279	\$0	\$3,328,276	\$2,353,276	241.4%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$975,000	\$431,279	\$0	\$3,328,276	\$2,353,276	241.4%
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	\$0	\$975,000	\$431,279	\$0	\$3,328,276	\$2,353,276	241.4%
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 2023 ADOPTED BUDGET HIGHLIGHTS

- The adopted budget includes an additional \$3.3M for the upcoming fiscal year. The funds are to cover year four of the PTRC employee compression study.

COUNTY ATTORNEY

Chuck Frye, County Attorney

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

BUDGET SUMMARY

Category	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 YTD Actual	FY 2023 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$643,742	\$791,781	\$790,381	\$740,175	\$835,542	\$43,761	5.5%
Operating	\$29,271	\$39,045	\$44,189	\$32,559	\$43,585	\$4,540	11.6%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$673,012	\$830,826	\$834,570	\$772,734	\$879,127	\$48,301	5.8%
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	\$447	\$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	\$447	\$136,054	\$0	0.0%
Net County Funds	\$673,012	\$694,772	\$698,516	\$772,286	\$743,073	\$48,301	7.0%
Authorized Positions	6.60	7.60	7.60	7.60	7.60	0.00	0.0%

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 2023 ADOPTED BUDGET HIGHLIGHTS

- The FY 2023 Adopted Budget increases local funding to the County Attorney’s Office by \$48,301 or 7%. Majority of the increase is due to the inclusion of an employee COLA = \$500 + 2% of base salary + a 10% increase in employer cost related to group health insurance. In addition, the County has provided local funding toward a “mandated” state increase in employee retirement of 7%. Further, the FY 2023 Adopted Budget includes the full year cost associated with the Year #3 PTRC Employee Pay Study. The remaining increase is related to additional training funds due to the additional staff position approved and hired for during FY 2022.

FY 2022 SIGNIFICANT ACCOMPLISHMENTS

- Hired new Assistant County Attorney.

KEY PERFORMANCE MEASURES

Measures	FY 2020 Actual	FY 2021 Actual	FY 2022 Projected	FY 2023 Projected
Telephone Calls Requiring Follow Up from Citizens, Commissioners and Departments Receive a Response Within 24 Hours (Goal 90% or Less)	99%	99%	99%	99%
Written Legal Opinions to the Board of Commissioners and County Departments Within (3) Days (Goal 90% or Less)	99%	98%	99%	99%
Contracts and Other Standard Documents Reviewed, Edited, and Modified Within (5) Days (Goal 90% or Less)	99%	97%	98%	99%
Juvenile Orders Required to be Drafted and Submitted Within (30) Days (Goal 80% or Less)	85%	70%	80%	85%
Child Support Enforcement Orders Required to be Drafted or Edited and Submitted Within (45) Days (Goal 80% or Less)	100%	100%	100%	100%
Staff Presence in All Requested or Required County Meetings, Hearings or Other Functions	100%	99%	100%	100%

FUTURE ISSUES

- Space to consolidate all staff within the department.

BOARD OF COMMISSIONERS

Steve Shell, Chairman

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

BUDGET SUMMARY

Category	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 YTD Actual	FY 2023 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$263,019	\$ 279,864	\$ 279,864	\$ 227,176	\$ 294,530	\$14,666	5.2%
Operating	\$91,370	\$110,385	\$110,385	\$100,072	\$105,680	(\$4,705)	-4.3%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$354,389	\$390,249	\$390,249	\$327,248	\$400,210	\$9,961	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	\$354,389	\$390,249	\$390,249	\$327,248	\$400,210	\$9,961	2.6%
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 2023 ADOPTED BUDGET HIGHLIGHTS

- The FY 2023 Adopted Budget increases local funding to the Board of Commissioners by \$9,961 or 2.6%. Majority of the increase is due to the inclusion of an employee COLA = \$500 + 2% of base salary + a 10% increase in employer cost related to group health insurance. In addition, the County has provided local funding toward a “mandated” state increase in employee retirement of 7%. The remaining decrease in operating funding is due to aligning the FY 2023 Adopted Budget with prior year actuals.

COUNTY MANAGER

Casey Smith, County Manager

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

BUDGET SUMMARY

Category	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 YTD Actual	FY 2023 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$638,405	\$662,655	\$662,655	\$603,885	\$703,736	\$41,081	6.2%
Operating	\$208,644	\$283,849	\$304,849	\$228,992	\$226,393	(\$57,456)	-20.2%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$847,049	\$946,504	\$967,504	\$832,877	\$930,129	(\$16,375)	-1.7%
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	\$847,049	\$946,504	\$967,504	\$832,877	\$930,129	(\$16,375)	-1.7%
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 2023 ADOPTED BUDGET HIGHLIGHTS

- The FY 2023 Adopted Budget decreases local funding to the County Manager’s Office by (\$16,375) or -1.7%. Majority of the increase is due to the inclusion of an employee COLA = \$500 + 2% of base salary + a 10% increase in employer cost related to group health insurance. In addition, the County has provided local funding toward a “mandated” state increase in employee retirement of 7%. Further, the FY 2023 Adopted Budget includes the full year cost associated with the Year #3 PTRC Employee Pay Study. Lastly, the increase in the overall personnel budget is offset by an anticipated reduction in liability insurance charges for the upcoming fiscal year.

FY 2022 SIGNIFICANT ACCOMPLISHMENTS

- Completed Year #4 of a countywide pay study to address pay compression and adjust pay rates for tenured employees based on market rates.
- Hired for new Finance Director.
- Developed plans for ARPA and Opioid Settlement Funds.

KEY PERFORMANCE MEASURES

Measures	FY 2020 Actual	FY 2021 Actual	FY 2022 Projected	FY 2023 Projected
Board of Commissioner Agendas Completed and Made Available to the Board and Public by 12:00 pm on Friday Before the Meeting	94%	97%	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%	100%	100%	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.	98%	100%	100%	100%

FUTURE ISSUES

- Continue to develop succession staff planning within County Departments.

FINANCE

Christy Stillwell, Director

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

BUDGET SUMMARY

Category	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 YTD Actual	FY 2023 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$708,009	\$725,263	\$725,263	\$650,237	\$699,833	(\$25,430)	-3.5%
Operating	\$170,663	\$161,880	\$171,630	\$180,595	\$187,300	\$25,420	15.7%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$878,672	\$887,143	\$896,893	\$830,833	\$887,133	(\$10)	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	\$878,672	\$887,143	\$896,893	\$830,833	\$887,133	(\$10)	0.0%
Authorized Positions	10.00	9.00	9.00	9.00	9.00	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.

FY 2023 ADOPTED BUDGET HIGHLIGHTS

- The FY 2023 Adopted Budget decreases local funding to the Finance Department by (\$10) or 0%. Majority of the change within personnel cost is due to the inclusion of an employee COLA = \$500 + 2% of base salary + a 10% increase in employer cost related to group health insurance. In addition, the County has provided local funding toward a “mandated” state increase in employee retirement of 7%. Further, the FY 2023 Adopted Budget includes the full year cost associated with the Year #3 PTRC Employee Pay Study. Lastly, personnel cost is expected to reduce due to recent retirements within the department during FY 2022. The reduction in personnel cost is offset by increases in operating cost which better aligns appropriations with prior year actuals.

FY 2022 SIGNIFICANT ACCOMPLISHMENTS

- Processed tax allocations in a timely manner.
- CAFR completed and filed appropriately with the LGC and GFOA.
- Hired a new Finance Director during FY 2022.

KEY PERFORMANCE MEASURES

Measures	FY 2020 Actual	FY 2021 Actual	FY 2022 Projected	FY 2023 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	6 days	7 days	6 days	5 days
Increase ambulance collections by 1%	1%	1%	1%	1%
Perform two internal audits of County departments	0	0	0	0

FUTURE ISSUES

- Continue with succession planning to “replenish” knowledge / experience provided via long-term employees.

HUMAN RESOURCES

Tony Dill, Director

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

BUDGET SUMMARY

Category	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 YTD Actual	FY 2023 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$1,006,769	\$1,016,469	\$1,016,469	\$916,787	\$1,050,054	\$33,585	3.3%
Operating	\$127,213	\$120,414	\$141,378	\$76,156	\$136,149	\$15,735	13.1%
Capital Outlay	\$0	\$0	\$7,500	\$0	\$0	\$0	0.0%
Total	\$1,133,982	\$1,136,883	\$1,165,347	\$992,943	\$1,186,203	\$49,320	4.3%
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	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$1,133,982	\$1,136,883	\$1,165,347	\$992,943	\$1,186,203	\$49,320	4.3%
Authorized Positions	8.00	8.00	8.00	8.00	8.00	0.00	0.0%

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 2023 ADOPTED BUDGET HIGHLIGHTS

- The FY 2023 Adopted Budget increases local funding to the Human Resources Department by \$49,320 or 4.3%. Majority of the increase is due to the inclusion of an employee COLA = \$500 + 2% of base salary + a 10% increase in employer cost related to group health insurance. In addition, the County has provided local funding toward a “mandated” state increase in employee retirement of 7%. Further, the FY 2023 Adopted Budget includes the full year cost associated with the Year #3 PTRC Employee Pay Study. The remaining increase is related to safety skills training for employees and replacing “AED Pads” on all Automated External Defibrillators within the County.

FY 2022 SIGNIFICANT ACCOMPLISHMENTS

- Review of Emergency Response Plan.
- Emergency Evacuation CAD Drawings for County Builds.
- Met 100% of our Building Inspections goal.
- Safety Training:
 - ✓ CPR – 8 classes.
 - ✓ First Aid- 8 classes.
 - ✓ AED- 26 classes.
 - ✓ Bloodborne Pathogens- incorporated into New Hire Orientation, 29 classes.
 - ✓ Hands on Extinguisher- 4 classes.
 - ✓ Stop the Bleed- 26 classes.
 - ✓ Active Shooter- 26 classes.
- 3rd Compensation Study.
- Started (3) Emerging Leaders training groups- 5 training sessions.
- Started (1) Intro Emerging Leaders training groups- 3 training sessions.
- Scanning Active I9 Forms into Laserfiche.
- Scanning of Active Personnel files into Laserfiche.
- Restructuring of Badges to incorporate the new Courthouse.

KEY PERFORMANCE MEASURES

Measures	FY 2020 Actual	FY 2021 Actual	FY 2022 Projected	FY 2023 Projected
# Annual/Special Trainings	13	11	3	11
Participation Annual/Special Trainings	832	1160	997	1,200
% of Loss Property and Casualty Insurance	44.00%	26.00%	37.00%	30.00%
Worker Compensation Recordable Injuries	55	37	30	25
# of Employment Applications Processed	7,127	7,548	5,000	6,500
% of Positions Studied / Re-Classified	33%	33%	33%	0%

FUTURE ISSUES

- Technology: HR, Payroll, and Finance.
- Training Space for Orientation, Safety and Leadership.
- Learning Management System (LMS).
- Leadership Training.
- Job Description and Performance Review Revisions.
- Safety Training.
- Digitizing Workers Comp Files.
- Digitizing and Organizing Inactive Personnel files.

INFORMATION TECHNOLOGY

Joel Hartley, Director

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

BUDGET SUMMARY

Category	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 YTD Actual	FY 2023 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$556,627	\$582,488	\$582,488	\$512,659	\$611,220	\$28,732	4.9%
Operating	\$784,048	\$912,821	\$931,774	\$874,923	\$969,450	\$56,629	6.2%
Capital Outlay	\$183,534	\$100,000	\$108,358	\$108,252	\$100,000	\$0	0.0%
Total	\$1,524,209	\$1,595,309	\$1,622,620	\$1,495,834	\$1,680,670	\$85,361	5.4%
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	\$1,524,209	\$1,595,309	\$1,622,620	\$1,495,834	\$1,680,670	\$85,361	5.4%
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 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 2023 ADOPTED BUDGET HIGHLIGHTS

- The FY 2023 Adopted Budget increases local funding to the Information Technology Department by \$85,361 or 5.4%. Majority of the increase is due to the inclusion of an employee COLA = \$500 + 2% of base salary + a 10% increase in employer cost related to group health insurance. In addition, the County has provided local funding toward a "mandated" state increase in employee retirement of 7%. Further, the FY 2023 Adopted Budget includes the full year cost associated with the Year #3 PTRC Employee Pay Study. The remaining increase is related to inflators for IT maintenance contracts that are expected to rise in cost for the upcoming fiscal year.

FY 2022 SIGNIFICANT ACCOMPLISHMENTS

- Prepared and installed (140) new computers for county departments.
- Migrated to a hosted VoIP telephone system that replaced the legacy Mitel telephone system. This included (860) office telephones and (44) fax lines.
- Assisting with implementation of new Motorola Flex Public Safety application for 911, Sheriff, Town of Denton and City of Lexington.
- Assisting with implementation of new OpenGov permitting system for Central Permitting.

KEY PERFORMANCE MEASURES

Measure	FY 2020 Actual	FY 2021 Actual	FY 2022 Projected	FY 2023 Projected
IT workorder completion time (In Days)	1.6	1.9	1.5	1.5
IT work order priorities - HOT completed same day	91%	87%	85%	85%
IT work order priorities - High completed within two days	93%	94%	90%	90%
IT work order priorities - Medium completed in one week	92%	93%	94%	93%
IT work order priorities - Low completed in 4 weeks	99%	99%	99%	98%

FUTURE ISSUES

- Monitor staffing.
- Monitor cyber-security treats.
- Continued supply chain delays for computer equipment.

NON-DEPARTMENTAL

Jason Martin, Assistant County Manager

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

BUDGET SUMMARY

Category	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 YTD Actual	FY 2023 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	\$5,033,382	\$6,975,641	\$0	\$5,033,382	\$0	0.0%
Charges for Service	\$855,003	\$566,010	\$1,166,010	\$1,012,556	\$1,085,510	\$519,500	91.8%
Interest Earnings	\$75,018	\$100,000	\$100,000	\$77,737	\$50,000	(\$50,000)	-50.0%
Intergovernmental	\$358,135	\$2,400	\$255,124	\$304,787	\$2,400	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$927,181	\$732,644	\$740,587	\$936,066	\$862,644	\$130,000	17.7%
Other Financing	\$0	\$0	\$3,890,000	\$0	\$0	\$0	0.0%
Taxes	\$35,281,983	\$26,468,923	\$35,468,923	\$24,032,302	\$30,421,014	\$3,952,091	14.9%
Total	\$37,497,320	\$32,903,359	\$48,596,285	\$26,363,448	\$37,454,950	\$4,551,591	13.8%
Net County Funds	(\$37,497,320)	(\$32,903,359)	(\$48,596,285)	(\$26,363,448)	(\$37,454,950)	(\$4,551,591)	13.8%
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 2023 ADOPTED BUDGET HIGHLIGHTS

- The FY 2023 Adopted Budget includes an increase in overall revenue estimates totaling \$4.5M or 13.8%. The change is due to an increase in estimated sales tax collections for the upcoming fiscal year of \$3.9M or 15.8%.
- Also new for FY 2023, relates to the County now appropriating as part of the budget development process, \$600K in Fines and Forfeiture funds. These dollars are paid to the school systems on a “per pupil” basis.
- Finally, the adopted budget maintains the use of county fund balance as a source of funds to balance the budget equal to \$5M (Equal to the FY 2022 Adopted Budget).

REGISTER OF DEEDS

Michael Horne, Register of Deeds

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

BUDGET SUMMARY

Category	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 YTD Actual	FY 2023 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$457,462	\$510,599	\$507,069	\$446,014	\$532,038	\$21,439	4.2%
Operating	\$233,494	\$73,105	\$76,635	\$55,405	\$77,420	\$4,315	5.9%
Capital Outlay	\$11,995	\$15,000	\$0	\$0	\$0	(\$15,000)	-100.0%
Total	\$702,952	\$598,704	\$583,704	\$501,419	\$609,458	\$10,754	1.8%
Revenues							
Charges for Service	\$1,102,113	\$724,890	\$724,890	\$3,230,970	\$1,074,890	\$350,000	48.3%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$999,532	\$519,055	\$519,055	(\$1,103,032)	\$442,250	(\$76,805)	-14.8%
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	\$2,101,645	\$1,243,945	\$1,243,945	\$2,127,938	\$1,517,140	\$273,195	22.0%
Net County Funds	(\$1,398,693)	(\$645,241)	(\$660,241)	(\$1,626,520)	(\$907,682)	(\$262,441)	40.7%
Authorized Positions	7.00	8.00	8.00	8.00	8.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

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

The 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. The department strives to be the role model for all Register of Deeds offices across the state.

FY 2023 ADOPTED BUDGET HIGHLIGHTS

- The FY 2023 Adopted Budget increases funding to the Register of Deeds by \$10,754 or 1.8%. Majority of the increase is due to the inclusion of an employee COLA = \$500 + 2% of base salary + a 10% increase in employer cost related to group health insurance. In addition, the County has provided local funding toward a “mandated” state increase in employee retirement of 7%. Further, the FY 2023 Adopted Budget includes the full year cost associated with the Year #3 PTRC Employee Pay Study. The remaining increase is related to aligning the FY 2023 Adopted Budget with prior year actual spending.

FY 2022 SIGNIFICANT ACCOMPLISHMENTS

- Purchased two laptop computers for emergency office use and or remote working when necessary.
- Installed double monitors in the vault which allows searchers to access data quicker and more efficiently.
- Mandated that Funeral Homes must set up an escrow account and pay for postage or supply a self-addressed stamped envelope with their request. This measure greatly reduced the postage cost increases which were caused by the COVID-19 pandemic.
- Hired for newly approved Deputy II position to cover ever-increasing work load.
- A highly detailed Document Indexing Guide that has examples and directions for indexing every known document this office may encounter.
- Created a Register of Deeds office performance data report from 2008 and forward. This information is a guide for County management, and is now a vital element for budget reports.
- Continued with 1800s Marriage License Preservation project, 1877 -1885.
- Began sending staff members to Leadership training at the N.C. School of Government to obtain their Basic Registers Certification.
- Purchase and install a new SAVIN Print / Scan Plat Machine. The new machine is user friendly, software compatible and much more efficient.

KEY PERFORMANCE MEASURES

Measures	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected
Administrative Notice (Corrections)	15	2	15	5
Marriage Licenses Issued	906	917	969	945
Births Recorded	994	722	622	680
Deaths Recorded	1,387	1,608	1,822	1,600
Notary Oaths	607	562	663	580
Military Discharges	8	7	12	12
Real Estate Documents Recorded	20,164	36,422	26,034	27,900

FUTURE ISSUES

- Providing the necessary training, education and certifications to the staff to better meet the needs of day to day operations and knowledge. The better trained and certified the staff are the better they can serve the county and most importantly, the public.

SUPPORT SERVICES

Dwayne Childress, Director

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

BUDGET SUMMARY

Category	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 YTD Actual	FY 2023 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$1,035,471	\$1,213,662	\$1,117,019	\$903,962	\$1,259,005	\$45,343	3.7%
Operating	\$2,486,579	\$2,597,815	\$2,783,793	\$2,152,773	\$2,663,869	\$66,054	2.5%
Capital Outlay	\$651,364	\$483,800	\$1,500,099	\$752,878	\$554,700	\$70,900	14.7%
Total	\$4,173,414	\$4,295,277	\$5,400,911	\$3,809,613	\$4,477,574	\$182,297	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	\$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	\$441,760	\$444,200	\$1,173,528	\$955,550	\$554,700	\$110,500	24.9%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$441,760	\$444,200	\$1,173,528	\$955,550	\$554,700	\$110,500	24.9%
Net County Funds	\$3,731,654	\$3,851,077	\$4,227,383	\$2,854,063	\$3,922,874	\$71,797	1.9%
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 2023 ADOPTED BUDGET HIGHLIGHTS

- The FY 2023 Adopted Budget increases local funding to the Support Services Department by \$71,797 or 1.9%. Majority of the increase is due to the inclusion of an employee COLA = \$500 + 2% of base salary + a 10% increase in employer cost related to group health insurance. In addition, the County has provided local funding toward a “mandated” state increase in employee retirement of 7%. Further, the FY 2023 Adopted Budget includes the full year cost associated with the Year #3 PTRC Employee Pay Study.

- The remaining increase in operating is related to changes in utility cost, general liability insurance premiums and cost of lawn maintenance for the I-85 Corporate Center for the upcoming fiscal year.
- Lastly, the proposed budget includes \$554K for capital maintenance items such as:
 - ✓ HVAC replacement.
 - ✓ Roof repair on fleet building.
 - ✓ Exterior repair / renovations on a variety of County buildings.

FY 2022 SIGNIFICANT ACCOMPLISHMENTS

- LED conversion of Governmental Building (Completed December 2021).
- Lexington Library Renovation (Completed February 2022).
- Passageway House Renovation (Completed January 2022).
- Square Project (Estimated Completion Summer 2022).
- West Campus Roof Replacement (Estimated Completion Fall 2022).

KEY PERFORMANCE MEASURES

Measures	FY 2020 Actual	FY 2021 Actual	FY 2022 Projected	FY 2023 Projected
90% of All Print Jobs Completed and Ready to Ship to All Internal Customers Within (8) Hours	100%	100%	99%	95%
Average number of vendors solicited >10 per RFP/RFQ	N/A	N/A	100%	98%
No work orders >8 weeks <20%	31.0%	18.3%	12.0%	12.0%
All building assessments completed total of 60	100%	100%	100%	100%
No abatement work orders >8 weeks <20%	86.0%	7.8%	9.0%	9.0%

FUTURE ISSUES

- Thomasville EMS Base Expansion.
- Lexington Library Parking Lot Renovations.
- DA Annex Building Next Phase.
- Thomasville Courthouse Next Phase.

TAX ASSESSOR

David Rickard, Tax Administrator

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

BUDGET SUMMARY

Category	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 YTD Actual	FY 2023 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$1,969,992	\$2,213,855	\$2,213,855	\$1,634,796	\$2,228,364	\$14,509	0.7%
Operating	\$752,197	\$733,680	\$739,960	\$662,305	\$718,145	(\$15,535)	-2.1%
Capital Outlay	\$30,738	\$0	\$10,440	\$10,440	\$0	\$0	0.0%
Total	\$2,752,928	\$2,947,535	\$2,964,255	\$2,307,541	\$2,946,509	(\$1,026)	0.0%
Revenues							
Charges for Service	\$58,719	\$54,870	\$54,870	\$32,241	\$22,485	(\$32,385)	-59.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$222,079	\$124,480	\$124,480	\$225,115	\$124,480	\$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	\$83,187,625	\$77,015,600	\$94,015,600	\$92,190,369	\$79,483,720	\$2,468,120	3.2%
Total	\$83,468,423	\$77,194,950	\$94,194,950	\$92,447,725	\$79,630,685	\$2,435,735	3.2%
Net County Funds	(\$80,715,495)	(\$74,247,415)	(\$91,230,695)	(\$90,140,183)	(\$76,684,176)	(\$2,436,761)	3.3%
Authorized Positions	33.40	33.40	33.40	33.40	33.40	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The Department seeks to list and assess all Real, Business and Personal Property at fair market value, collect all property taxes due to Davidson County, the municipalities, schools, and fire districts, and perform duties of assessing and collecting property taxes in a fair and equitable manner.

FY 2023 ADOPTED BUDGET HIGHLIGHTS

- The FY 2023 Adopted Budget decreases total funding to the Tax Department by (\$1,026). Majority of the increase in personnel is due to the inclusion of an employee COLA = \$500 + 2% of base salary + a 10% increase in employer cost related to group health insurance. In addition, the County has provided local funding toward a “mandated” state increase in employee retirement of 7%. Further, the FY 2023 Adopted Budget includes the full year cost associated with the Year #3 PTRC Employee Pay Study. The remaining increase is related to aligning the adopted budget with historical actual spending trends.

FY 2022 SIGNIFICANT ACCOMPLISHMENTS

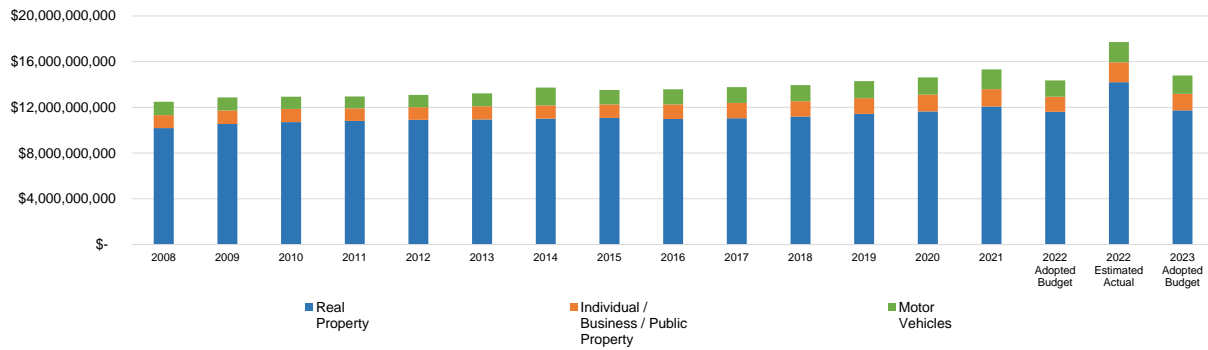
- Processed 8,315 property transfers resulting in 1,129 new tax parcels with 634 in new construction leaving 271 under construction at the end of the year.
- Increased the overall property tax collection rate by 0.49% (2021-2022), the goal is to continue that trend.
- Implemented Electronic listing for business personal property to make listing easier and more efficient for businesses.

KEY PERFORMANCE MEASURES

Measures	FY 2020 Actual	FY 2021 Actual	FY 2022 Projected	FY 2023 Projected
Releases Per 1,000 Bills	8.40%	5.74%	9.75%	9.75%
Total Collections - (Current Year %)	97.65%	96.50%	97.50%	97.55%
Delinquent Collection - (All Years %)	99.55%	99.18%	99.60%	99.55%

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	\$ 0.54	\$ 11,644,711,132	\$ 1,476,470,602	\$ 1,500,607,407	\$ 14,621,789,141	\$ 328,123,400	2.30%
2021	\$ 0.54	\$ 12,067,326,051	\$ 1,522,961,032	\$ 1,735,053,889	\$ 15,325,340,972	\$ 703,551,831	4.81%
2022 Adopted Budget	\$ 0.54	\$ 11,605,440,650	\$ 1,325,000,000	\$ 1,425,000,000	\$ 14,355,440,650	\$ -	-
2022 Estimated Actual	\$ 0.54	\$ 14,199,219,932	\$ 1,744,432,802	\$ 1,771,864,985	\$ 17,715,517,719	\$ 2,390,176,747	23.41%
2023 Adopted Budget	\$ 0.54	\$ 11,736,103,900	\$ 1,450,000,000	\$ 1,600,000,000	\$ 14,786,103,900	\$ 430,663,250	-16.54%
Total		\$ 176,853,916,180	\$ 20,364,728,905	\$ 21,203,011,384	\$ 218,421,656,469	\$ 7,339,268,154	22.72%
Average Growth Per Year						\$ 489,284,544	1.51%

Assessed Property Values



FUTURE ISSUES

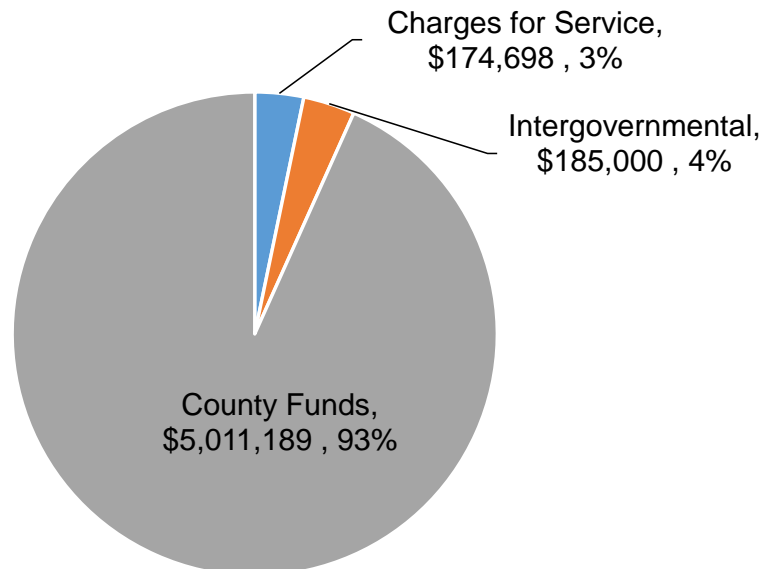
- Continue to monitor the sales ratio which was at 0.87 or 87% at the end of the year.
- Continue to try and increase the overall property tax collection %.
- We also plan to offer online business personal listing for new businesses.

Culture & Recreation Summary

Department	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Contributions - Friends of Rowan	\$ 50,000	\$ -	\$ -	\$ -	\$ -	0.0%
Contributions - Tourism	\$ 70,360	\$ 72,860	\$ 72,860	\$ 90,360	\$ 17,500	24.0%
Library	\$ 3,629,178	\$ 3,766,264	\$ 3,849,026	\$ 3,992,624	\$ 226,360	6.0%
Recreation	\$ 1,158,177	\$ 1,157,458	\$ 1,317,748	\$ 1,323,903	\$ 166,445	14.4%
Grand Total	\$ 4,907,716	\$ 4,996,582	\$ 5,239,634	\$ 5,406,887	\$ 410,305	8.2%
Total Revenue	\$ 471,959	\$ 430,400	\$ 517,060	\$ 395,698	\$ (34,702)	-8.1%
County Funds	\$ 4,435,757	\$ 4,566,182	\$ 4,722,574	\$ 5,011,189	\$ 445,007	9.7%

FY 2023 Culture & Recreation Revenues

Total = \$395,698



CONTRIBUTIONS – CULTURE & RECREATION

Jason Martin, Assistant County Manager

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

BUDGET SUMMARY

Category	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 YTD Actual	FY 2023 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$120,360	\$72,860	\$72,860	\$72,860	\$90,360	\$17,500	24.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$120,360	\$72,860	\$72,860	\$72,860	\$90,360	\$17,500	24.0%
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	\$120,360	\$72,860	\$72,860	\$72,860	\$90,360	\$17,500	24.0%
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 2023 ADOPTED BUDGET HIGHLIGHTS

- The FY 2023 Adopted Budget increases local funding to Culture and Recreation totaling \$17,500 or 24%. These funds are for the county’s contract tourism agency TRIP.

Contribution Summary

Requested Adopted

Functional Area	Agency	FY 2022 Adopted	FY 2022 Amended	FY 2023 Requested	FY 2023 Adopted	\$ Change vs. Proposed	\$ Change vs. Proposed
Culture and Recreation	TOURISM	\$ 72,860	\$ 72,860	\$ 100,000	\$ 90,360	\$ (9,640)	\$ 17,500
Culture and Recreation Total		\$ 72,860	\$ 72,860	\$ 100,000	\$ 90,360	\$ (9,640)	\$ 17,500
Economic Development	CHAMBER OF COMM - LEXINGTON	\$ 1,795	\$ 1,795	\$ 9,750	\$ 1,795	\$ (7,955)	\$ -
	CHAMBER OF COMM - THOMASVILLE	\$ 1,795	\$ 1,795	\$ 9,750	\$ 1,795	\$ (7,955)	\$ -
	CHAMBER OF COMM - NORH DAVIDSON	\$ 300	\$ 300	\$ 300	\$ 300	\$ -	\$ -
	ECONOMIC DEV COMMISSION	\$ 248,000	\$ 248,000	\$ 275,000	\$ 248,000	\$ (27,000)	\$ -
	FORESTER	\$ 101,600	\$ 101,600	\$ 109,600	\$ 109,600	\$ -	\$ 8,000
	UPTOWN LEXINGTON, INC.	\$ -	\$ -	\$ 30,000	\$ -	\$ (30,000)	\$ -
Economic Development Total		\$ 353,490	\$ 353,490	\$ 434,400	\$ 361,490	\$ (72,910)	\$ 8,000
Human Service Organizations	FAMILY SERVICES - GRANT	\$ -	\$ 320,938	\$ -	\$ -	\$ -	\$ -
	DMMC - DC CONNECT	\$ -	\$ -	\$ 65,000	\$ -	\$ (65,000)	\$ -
	(STATE PRESCRIBED) BRIDGING THE GAP MINISTRY INC.	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ 50,000
	(STATE PRESCRIBED) SENIOR COMPASSION FOUNDATION INC.	\$ -	\$ -	\$ 120,000	\$ 120,000	\$ -	\$ 120,000
Human Service Organizations	(STATE PRESCRIBED) GOD'S WILL INC. - BACKPACK HEALTHCARE	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ 15,000
	(STATE PRESCRIBED) SPECIAL OLYMPICS	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ -	\$ 30,000
	(STATE PRESCRIBED) WORKSHOP OF DAVIDSON COUNTY	\$ -	\$ -	\$ 125,000	\$ 125,000	\$ -	\$ 125,000
Human Service Organizations Total		\$ -	\$ 320,938	\$ 405,000	\$ 340,000	\$ (65,000)	\$ 340,000
Public Safety Organizations	JUV CRIME PREVENTION	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	\$ -
	JUVENILE MEDIATION	\$ -	\$ 106,343	\$ -	\$ -	\$ -	\$ -
	PARENTING WISELY	\$ -	\$ 59,500	\$ -	\$ -	\$ -	\$ -
	TRUANCY PROGRAM	\$ -	\$ 44,000	\$ -	\$ -	\$ -	\$ -
Public Safety Organizations	PROJECT CHALLENGE	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -
	RESCUE SQUAD DAV CTY	\$ 50,000	\$ 50,000	\$ 60,000	\$ 50,000	\$ (10,000)	\$ -
	(STATE PRESCRIBED) RESCUE SQUAD DAV CTY	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ 100,000
	RESCUE SQUAD THOMASVILLE	\$ 22,000	\$ 22,000	\$ 66,800	\$ 22,000	\$ (44,800)	\$ -
	(STATE PRESCRIBED) RESCUE SQUAD THOMASVILLE	\$ -	\$ -	\$ 60,000	\$ 60,000	\$ -	\$ 60,000
Public Safety Organizations Total		\$ 74,500	\$ 324,343	\$ 289,300	\$ 234,500	\$ (54,800)	\$ 160,000
Grand Total		\$ 500,850	\$ 1,071,631	\$ 1,228,700	\$ 1,026,350	\$ (202,350)	\$ 525,500
Regular State Grant Revenue - HS Programs + JCPC		\$ -	\$ 320,938	\$ -	\$ -	\$ -	\$ -
State Prescribed Grant Revenue		\$ -	\$ -	\$ (500,000)	\$ (500,000)	\$ (500,000)	\$ (500,000)
Article 44 Sales Tax (to Cover Economic Development)		\$ (251,890)	\$ (251,890)	\$ (251,890)	\$ (251,890)	\$ -	\$ -
Net County \$'s		\$ 248,960	\$ 819,741	\$ 476,810	\$ 274,460	\$ 227,850	\$ 25,500

LIBRARY - MUSEUM

Sheila Killebrew, Director

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

BUDGET SUMMARY

Category	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 YTD Actual	FY 2023 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$2,824,337	\$3,122,568	\$3,122,568	\$2,649,775	\$3,326,418	\$203,850	6.5%
Operating	\$694,138	\$610,658	\$643,083	\$503,307	\$666,206	\$55,548	9.1%
Capital Outlay	\$110,704	\$33,038	\$83,375	\$35,706	\$0	(\$33,038)	-100.0%
Total	\$3,629,178	\$3,766,264	\$3,849,026	\$3,188,788	\$3,992,624	\$226,360	6.0%
Revenues							
Charges for Service	\$68,050	\$57,000	\$84,634	\$72,776	\$36,000	(\$21,000)	-36.8%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$266,401	\$188,947	\$233,473	\$160,899	\$185,000	(\$3,947)	-2.1%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$334,451	\$245,947	\$318,107	\$233,675	\$221,000	(\$24,947)	-10.1%
Net County Funds	\$3,294,727	\$3,520,317	\$3,530,919	\$2,955,113	\$3,771,624	\$251,307	7.1%
Authorized Positions	49.00	49.00	49.00	49.00	49.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

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

FY 2023 ADOPTED BUDGET HIGHLIGHTS

- The FY 2023 Adopted Budget increases local funding to the Library – Museum by \$251,307 or 7.1%. Majority of the increase is due to the inclusion of an employee COLA = \$500 + 2% of base salary + a 10% increase in employer cost related to group health insurance. In addition, the County has provided local funding toward a “mandated” state increase in employee retirement of 7%. Further, the FY 2023 Adopted Budget includes the full year cost associated with the Year #3 PTRC Employee Pay Study.
- The adopted budget increases operating dollars to align contractual increases / spending with actual spending trends from the prior year. The adopted budget also includes funding within the Museum to assist with the County’s Bicentennial Celebration.

FY 2022 SIGNIFICANT ACCOMPLISHMENTS

- Implemented a grant to circulate (21) hotspots to general patrons. Those circulated the last six months of 2022 and (11 funded through the budget) circulated the whole calendar year. Total checkouts between the two sets numbered (551). These hotspots continue to be in high demand and involve waiting lists at every location.
- Received an Adapting Technologies grant from the State Library of NC to fund parking lot WiFi boosters at four locations, parking lot security cameras at three locations, and a portable sound system.
- The Historical Museum launched the African American Heritage project. This is a community effort to produce exhibits and programs that fully reflect the contributions of African Americans throughout Davidson County’s history. Another current program garnering a lot of interest involves an escape room scenario for interested groups.
- Launched the final phase of the Lexington Public Library’s renovation in the children’s area. Patron access to children’s materials at that location, though reduced, remains. Staff expects crews to complete the renovation and staff to move the new furniture and shelving in by spring.
- Circulation and programming attendance has increased. Staff expects higher door counts, especially in Lexington as their renovation finishes. Lexington door counts are back to being the highest in the system, almost (1,400) more than Thomasville during January of 2022.
- Obtained permission to apply for a grant for the 2022-2023 fiscal year to fund a consultant who will study facility needs in the northern part of the county.
- Launched a new e-book / e-audiobook lending service called Hoopla in July. The number of circulations between July and February was over (3,400), exceeding expectations.

KEY PERFORMANCE MEASURES

Measures	FY 2020 Actual	FY 2021 Actual	FY 2022 Projected	FY 2023 Projected
Percentage of requested items processed and available to the borrower will equal 97% each quarter.	100%	100%	97%	97%
Percentage of Staff participating in job-swapping will equal 50% by June 30, 2020.	100%	100%	50%	50%
Percentage of Staff attending five library related training will equal 95% by June 30.	100%	100%	95%	95%
Percentage of Staff having safety training will equal 90% by June 30.	100%	100%	90%	90%

FUTURE ISSUES

- As renovations at the Lexington Library are completed, staff plans to host a grand re-opening event to celebrate the refurbished facility and the investment the county has made in the future of library services in Lexington.
- If staff receives the consultant grant for the study of facility needs in the northern part of the county, they will devote significant effort to aid in this project in the coming fiscal year.
- Currently collaborating with the State Library of NC to leverage Gale Analytics, a tool to help understand the service area and leverage that knowledge to increase access.
- Library and Museum staff are actively working with the Bicentennial Committee to plan events and programs in celebration of the County's 200th anniversary.

PARKS & RECREATION

Thomas Marshburn, Director

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

BUDGET SUMMARY

Category	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 YTD Actual	FY 2023 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$596,271	\$612,442	\$612,442	\$634,875	\$747,852	\$135,410	22.1%
Operating	\$399,832	\$322,975	\$455,357	\$332,714	\$336,630	\$13,655	4.2%
Capital Outlay	\$11,169	\$75,500	\$93,246	\$82,840	\$85,000	\$9,500	12.6%
Total	\$1,007,272	\$1,010,917	\$1,161,045	\$1,050,429	\$1,169,482	\$158,565	15.7%
Revenues							
Charges for Service	\$64,136	\$65,190	\$79,690	\$78,650	\$58,740	(\$6,450)	-9.9%
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	\$64,136	\$65,190	\$79,690	\$78,650	\$58,740	(\$6,450)	-9.9%
Net County Funds	\$943,136	\$945,727	\$1,081,355	\$971,779	\$1,110,742	\$165,015	17.4%
Authorized Positions	8.00	8.00	8.00	8.00	9.00	1.00	12.5%

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 2023 ADOPTED BUDGET HIGHLIGHTS

- The FY 2023 Adopted Budget increases local funding to the Parks and Recreation Department by \$165,015 or 17.4%. Majority of the increase is due to the inclusion of an employee COLA = \$500 + 2% of base salary + a 10% increase in employer cost related to group health insurance. In addition, the County has provided local funding toward a “mandated” state increase in employee retirement of 7%. Further, the FY 2023 Adopted Budget includes the full year cost associated with the Year #3 PTRC Employee Pay Study.
- The adopted budget includes an additional position – Maintenance Technician I in order to assist with lawn maintenance and equipment repair. Over the last six years, the

County has added over 100+ acres as well as installed several playgrounds / walking trails / athletic facilities.

- Lastly, the adopted budget includes (\$65K) to replace an old dump-truck and provide additional funding for continued park improvements / ADA upgrades.

FY 2022 SIGNIFICANT ACCOMPLISHMENTS

- Dog Park at Yadkin River Park.
- Three new fields at Hughes Park.
- ADA Shelter at Southmont.
- Playground at Linwood.
- Playground at Boone’s Cave.
- Parking lot at Yadkin River Park.

KEY PERFORMANCE MEASURES

Measures	FY 2020 Actual	FY 2021 Actual	FY 2022 Projected	FY 2023 Projected
Volleyball Program Participants	495	100	480	500
Cross Country Meeting Participants	335	0 COVID	350	360
Visitors to Boone's Cave	28,914	52,107	65,000	70,000
Volunteer Coaches for Sport Athletic Programs	402	30	266	270
Athletics Participants	1,830	306	1,160	1,250
Total Citizens Using County Parks	857,166	1,195,250	1,200,000	1,250,000

FUTURE ISSUES

- Recruit quality part-time staff.
- Evaluate need for additional full-time staff.
- Upgrade ADA infrastructure.
- Replace high mileage vehicles.
- Playground at Optimist

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 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 YTD Actual	FY 2023 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$107,082	\$112,455	\$112,455	\$105,491	\$125,686	\$13,231	11.8%
Operating	\$32,870	\$34,086	\$44,248	\$26,796	\$28,735	(\$5,351)	-15.7%
Capital Outlay	\$10,953	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$150,905	\$146,541	\$156,703	\$132,288	\$154,421	\$7,880	5.4%
Revenues							
Charges for Service	\$73,372	\$119,263	\$119,263	\$59,582	\$115,958	(\$3,305)	-2.8%
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	\$73,372	\$119,263	\$119,263	\$59,582	\$115,958	(\$3,305)	-2.8%
Net County Funds	\$77,533	\$27,278	\$37,440	\$72,705	\$38,463	\$11,185	41.0%
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 2023 ADOPTED BUDGET HIGHLIGHTS

- The FY 2023 Adopted Budget increases local funding to Lake-Thom-A-Lex by \$11,185 or 41%. Majority of the increase is due to the inclusion of an employee COLA = \$500 + 2% of base salary + a 10% increase in employer cost related to group health insurance. In addition, the County has provided local funding toward a “mandated” state increase in employee retirement of 7%. Further, the FY 2023 Adopted Budget includes the full year cost associated with the Year #3 PTRC Employee Pay Study.

- The adopted budget does include funding for maintaining trail located on the property + adding gravel to the boat dock area.

FY 2022 SIGNIFICANT ACCOMPLISHMENTS

- Installed new fishing pier.

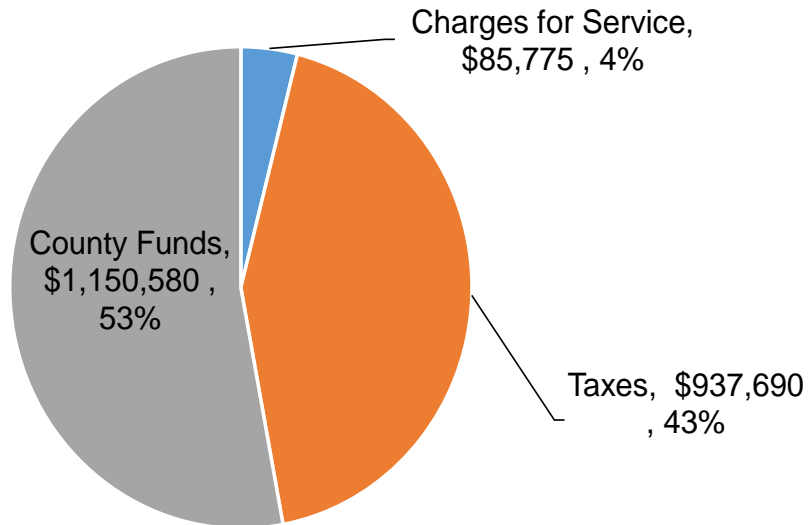
FUTURE ISSUES

- Installing new piers.
- Installing new playground.

Economic & Physical Development Summary

Department	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Contributions - Economic Development	\$ 344,459	\$ 353,490	\$ 353,490	\$ 361,490	\$ 8,000	2.3%
Cooperative Extension	\$ 266,118	\$ 292,925	\$ 330,221	\$ 311,596	\$ 18,671	6.4%
Geographical Information Systems	\$ 215,510	\$ 226,305	\$ 226,305	\$ 232,962	\$ 6,657	2.9%
Operating Transfers - JTEC and Eco. Dev. Res.	\$ 14,665,016	\$ 269,682	\$ 26,415,477	\$ 685,800	\$ 416,118	154.3%
Planning	\$ 520,711	\$ 542,326	\$ 571,351	\$ 582,197	\$ 39,871	7.4%
Grand Total	\$ 16,011,814	\$ 1,684,728	\$ 27,896,844	\$ 2,174,045	\$ 489,317	29.0%
Total Revenue	\$ 632,725	\$ 600,872	\$ 604,622	\$ 1,023,465	\$ 422,593	70.3%
County Funds	\$ 15,379,089	\$ 1,083,856	\$ 27,292,222	\$ 1,150,580	\$ 66,724	6.2%

FY 2023 Economic and Physical Development Revenues Total = \$1,023,465



CONTRIBUTIONS – ECONOMIC & PHYSICAL DEVELOPMENT

Jason Martin, Assistant County Manager

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

BUDGET SUMMARY

Category	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 YTD Actual	FY 2023 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$344,459	\$353,490	\$353,490	\$334,391	\$361,490	\$8,000	2.3%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$344,459	\$353,490	\$353,490	\$334,391	\$361,490	\$8,000	2.3%
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	\$251,890	\$251,890	\$251,890	\$162,812	\$251,890	\$0	0.0%
Total	\$251,890	\$251,890	\$251,890	\$162,812	\$251,890	\$0	0.0%
Net County Funds	\$92,569	\$101,600	\$101,600	\$171,579	\$109,600	\$8,000	7.9%
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 2023 ADOPTED BUDGET HIGHLIGHTS

- The FY 2023 Adopted Budget increases overall funding for Contributions related to Economic & Physical Development by \$8,000 or 7.9%. The increase is related to an increase in the expected amount the county “matches” with the state to provide Forrester services within the county. The increase is due to a change in personnel cost vs. FY 2022.

Contribution Summary

Requested Adopted

Functional Area	Agency	FY 2022 Adopted	FY 2022 Amended	FY 2023 Requested	FY 2023 Adopted	\$ Change vs. Proposed	\$ Change vs. Proposed
Culture and Recreation	TOURISM	\$ 72,860	\$ 72,860	\$ 100,000	\$ 90,360	\$ (9,640)	\$ 17,500
Culture and Recreation Total		\$ 72,860	\$ 72,860	\$ 100,000	\$ 90,360	\$ (9,640)	\$ 17,500
Economic Development	CHAMBER OF COMM - LEXINGTON	\$ 1,795	\$ 1,795	\$ 9,750	\$ 1,795	\$ (7,955)	\$ -
	CHAMBER OF COMM - THOMASVILLE	\$ 1,795	\$ 1,795	\$ 9,750	\$ 1,795	\$ (7,955)	\$ -
	CHAMBER OF COMM - NORH DAVIDSON	\$ 300	\$ 300	\$ 300	\$ 300	\$ -	\$ -
	ECONOMIC DEV COMMISSION	\$ 248,000	\$ 248,000	\$ 275,000	\$ 248,000	\$ (27,000)	\$ -
	FORESTER	\$ 101,600	\$ 101,600	\$ 109,600	\$ 109,600	\$ -	\$ 8,000
	UPTOWN LEXINGTON, INC.	\$ -	\$ -	\$ 30,000	\$ -	\$ (30,000)	\$ -
Economic Development Total		\$ 353,490	\$ 353,490	\$ 434,400	\$ 361,490	\$ (72,910)	\$ 8,000
Human Service Organizations	FAMILY SERVICES - GRANT	\$ -	\$ 320,938	\$ -	\$ -	\$ -	\$ -
	DMMC - DC CONNECT	\$ -	\$ -	\$ 65,000	\$ -	\$ (65,000)	\$ -
	(STATE PRESCRIBED) BRIDGING THE GAP MINISTRY INC.	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ 50,000
	(STATE PRESCRIBED) SENIOR COMPASSION FOUNDATION INC.	\$ -	\$ -	\$ 120,000	\$ 120,000	\$ -	\$ 120,000
Human Service Organizations	(STATE PRESCRIBED) GOD'S WILL INC. - BACKPACK HEALTHCARE	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ 15,000
	(STATE PRESCRIBED) SPECIAL OLYMPICS	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ -	\$ 30,000
	(STATE PRESCRIBED) WORKSHOP OF DAVIDSON COUNTY	\$ -	\$ -	\$ 125,000	\$ 125,000	\$ -	\$ 125,000
Human Service Organizations Total		\$ -	\$ 320,938	\$ 405,000	\$ 340,000	\$ (65,000)	\$ 340,000
Public Safety Organizations	JUV CRIME PREVENTION	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	\$ -
	JUVENILE MEDIATION	\$ -	\$ 106,343	\$ -	\$ -	\$ -	\$ -
	PARENTING WISELY	\$ -	\$ 59,500	\$ -	\$ -	\$ -	\$ -
	TRUANCY PROGRAM	\$ -	\$ 44,000	\$ -	\$ -	\$ -	\$ -
Public Safety Organizations	PROJECT CHALLENGE	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -
	RESCUE SQUAD DAV CTY	\$ 50,000	\$ 50,000	\$ 60,000	\$ 50,000	\$ (10,000)	\$ -
	(STATE PRESCRIBED) RESCUE SQUAD DAV CTY	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ 100,000
	RESCUE SQUAD THOMASVILLE	\$ 22,000	\$ 22,000	\$ 66,800	\$ 22,000	\$ (44,800)	\$ -
	(STATE PRESCRIBED) RESCUE SQUAD THOMASVILLE	\$ -	\$ -	\$ 60,000	\$ 60,000	\$ -	\$ 60,000
Public Safety Organizations Total		\$ 74,500	\$ 324,343	\$ 289,300	\$ 234,500	\$ (54,800)	\$ 160,000
Grand Total		\$ 500,850	\$ 1,071,631	\$ 1,228,700	\$ 1,026,350	\$ (202,350)	\$ 525,500
Regular State Grant Revenue - HS Programs + JCPC		\$ -	\$ 320,938	\$ -	\$ -	\$ -	\$ -
State Prescribed Grant Revenue		\$ -	\$ -	\$ (500,000)	\$ (500,000)	\$ (500,000)	\$ (500,000)
Article 44 Sales Tax (to Cover Economic Development)		\$ (251,890)	\$ (251,890)	\$ (251,890)	\$ (251,890)	\$ -	\$ -
Net County \$'s		\$ 248,960	\$ 819,741	\$ 476,810	\$ 274,460	\$ 227,850	\$ 25,500

COOPERATIVE EXTENSION

Troy Coggins, Director

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

BUDGET SUMMARY

Category	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 YTD Actual	FY 2023 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$266,118	\$292,925	\$330,221	\$259,286	\$311,596	\$18,671	6.4%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$266,118	\$292,925	\$330,221	\$259,286	\$311,596	\$18,671	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	\$2,250	\$0	\$1,800	\$5,750	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$5,365	\$0	\$1,950	\$9,255	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$7,615	\$0	\$3,750	\$15,005	\$0	\$0	0.0%
Net County Funds	\$258,503	\$292,925	\$326,471	\$244,281	\$311,596	\$18,671	6.4%
Authorized Positions	6.00	6.00	6.00	6.00	6.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Traditional agriculture, including agronomic crops, livestock, poultry, and forestry emphasis 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, staff teaches 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.

Entrepreneurship opportunities revolving around agriculture acreage, large and small, are steadily expanding. This has been driven by food safety and the "buy local" initiative, and the need to find new income opportunities to support a quality life. The most recent surge has been in Agritourism, focusing on opportunities from youth education to wedding venues. To facilitate these goals, staff strives to assist growers 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.

Food safety is a top priority for everyone in the food chain, from the farmer to consumers as well as distributors and processors in between. For Cooperative Extension, 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. We are also seeing a resurgence in home food preservation such as canning, freezing, dehydrating, etc. This was brought on by circumstances surrounding COVID-19 but should continue to grow as people enjoy the benefits and quality of the food they produce. Staff continues to support the home preservation through education, canner testing and safety.

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 2023 ADOPTED BUDGET HIGHLIGHTS

- The FY 2023 Adopted Budget increases local funding to the Cooperative Extension Department by \$18,671 or 6.4%. Majority of the increase is due to the inclusion of an anticipated 3% employee pay increase by the state + increases in retirement / insurance cost for the upcoming fiscal year.

FY 2022 SIGNIFICANT ACCOMPLISHMENTS

- Agriculture producers of agronomic crops, horticulture crops, livestock and poultry realized a combined net income gain greater than \$1.95 million by implementing extension recommended best management practices.
- Homeowners and gardeners saved over \$51,000 by utilizing extension recommended practices for pest management, fertilization, water management and pruning techniques in their landscape, lawns, and gardens.
- Over 1,000 people were trained in food preservation (canning, freezing, dehydration) and safe handling of foods for non-commercial use.
- 2,844 youth (students) gained knowledge in Science, Technology, Engineering and Math (STEM) through 4-H youth programming. In addition, 1,027 youth gained career/employable skill by involvement in 4-H opportunities.
- 2,666 hours of volunteer service were documented by extension volunteers (Master Gardeners, ECA, 4-H, Commodity Groups, On-farm test cooperators, ALS)

KEY PERFORMANCE MEASURES

Measures	FY 2020 Actual	FY 2021 Actual	FY 2022 Projected	FY 2023 Projected
Agronomic Crops Income Gain	1.51M	1.58M	1.5M	1.5M
Livestock Income Gain	218,307	283,738	250,000	250,000
Horticulture Income Gain	81,600	89,755	50,000	50,000
Urban & Consumer Cost Savings	15,611	51,269	50,000	50,000
Service Safe Certifications 2016 Becomes "SafePlate"	13	47	40	40
Food Preservation	32	1041	200	200
4-H STEM Teachers	141	65	125	125
4-H STEM Students	2,822	2,844	2,500	2,500
4-H Career Skills	1,141	1,027	1,000	1,000
Volunteer Service Hours	1,935	2,666	2,000	2,200

FUTURE ISSUES

- Replace original plumbing in Cecil School.
- Replace windows in Cecil School.
- New Agriculture and Event Center.

GEOGRAPHICAL INFORMATION SYSTEMS

Joel Hartley, Director

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

BUDGET SUMMARY

Category	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 YTD Actual	FY 2023 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$170,755	\$177,825	\$177,825	\$159,877	\$185,482	\$7,657	4.3%
Operating	\$45,361	\$48,480	\$48,480	\$44,686	\$47,480	(\$1,000)	-2.1%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$216,116	\$226,305	\$226,305	\$204,563	\$232,962	\$6,657	2.9%
Revenues							
Charges for Service	\$606	\$0	\$0	\$348	\$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	\$606	\$0	\$0	\$348	\$0	\$0	0.0%
Net County Funds	\$215,510	\$226,305	\$226,305	\$204,216	\$232,962	\$6,657	2.9%
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 2023 ADOPTED BUDGET HIGHLIGHTS

- The FY 2023 Adopted Budget increases local funding for Geographical Information Systems by \$6,657 or 2.9%. Majority of the increase is due to the inclusion of an employee COLA = \$500 + 2% of base salary + a 10% increase in employer cost related to group health insurance. In addition, the County has provided local funding toward a “mandated” state increase in employee retirement of 7%. Further, the FY 2023 Adopted Budget includes the full year cost associated with the Year #3 PTRC Employee Pay Study.

FY 2022 SIGNIFICANT ACCOMPLISHMENTS

- Successful implementation and training for oblique imagery.
- ArcGIS software upgrade.
- E911 addressing updates.

KEY PERFORMANCE MEASURES

Measures	FY 2020 Actual	FY 2021 Actual	FY 2022 Projected	FY 2023 Projected
Assisting WebGIS Users & Walk-Ins	99%	99%	95%	95%
Creation of GIS Data Requests or Maps Within Two Business Days	99%	99%	95%	95%

FUTURE ISSUES

- Continue to evaluate staffing levels.
- Continued education for GIS staff.

OPERATING TRANSFERS – ECONOMIC & PHYSICAL DEVELOPMENT

Jason Martin, Assistant County Manager

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

BUDGET SUMMARY

Category	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 YTD Actual	FY 2023 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$14,665,016	\$269,682	\$26,415,477	\$415,477	\$685,800	\$416,118	154.3%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$14,665,016	\$269,682	\$26,415,477	\$415,477	\$685,800	\$416,118	154.3%
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	\$290,015	\$269,682	\$269,682	\$174,312	\$685,800	\$416,118	154.3%
Total	\$290,015	\$269,682	\$269,682	\$174,312	\$685,800	\$416,118	154.3%
Net County Funds	\$14,375,001	\$0	\$26,145,795	\$241,165	\$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 2023 ADOPTED BUDGET HIGHLIGHTS

- The FY 2023 Adopted Budget increases the level of funding the General Fund contributes to other funds for economic and physical development services. The dollars included for FY 2023 are for DavidsonWorks (JTEC - Fund) total \$269,682 (Covered via Article 44 Sales Tax proceeds) and Economic Development Reserve = \$416K. These funds will be used to pay performance based economic development incentives (# of jobs + investment \$'s).

PLANNING & ZONING

Scott Leonard, Director

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

BUDGET SUMMARY

Category	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 YTD Actual	FY 2023 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$451,303	\$471,291	\$471,291	\$416,663	\$516,087	\$44,796	9.5%
Operating	\$69,408	\$71,035	\$100,060	\$58,434	\$66,110	(\$4,925)	-6.9%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$520,711	\$542,326	\$571,351	\$475,098	\$582,197	\$39,871	7.4%
Revenues							
Charges for Service	\$82,599	\$79,300	\$79,300	\$79,074	\$85,775	\$6,475	8.2%
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	\$82,599	\$79,300	\$79,300	\$79,074	\$85,775	\$6,475	8.2%
Net County Funds	\$438,112	\$463,026	\$492,051	\$396,023	\$496,422	\$33,396	7.2%
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 2023 ADOPTED BUDGET HIGHLIGHTS

- The FY 2023 Adopted Budget increases local funding to the Planning and Zoning Department by \$33,396 or 7.2%. Majority of the increase is due to the inclusion of an employee COLA = \$500 + 2% of base salary + a 10% increase in employer cost related to group health insurance. In addition, the County has provided local funding toward a “mandated” state increase in employee retirement of 7%. Further, the FY 2023 Adopted Budget includes the full year cost associated with the Year #3 PTRC Employee Pay Study.
- The remaining increase is related to two position reclassifications within the department:
 - ✓ (1.00) Zoning Officers I to Zoning Officers II – One staff member has recently become Certified Zoning Officers.
 - ✓ (1.00) Planning Office Assistant to Administrative Assistant – Current staff member receives all public inquiries for the department as well as is the acting Secretary for the Planning Board.

FY 2022 SIGNIFICANT ACCOMPLISHMENTS

- Hired new Zoning Officer for the southern portion of the County.
- Had two staff become certified Zoning Officers and received their certificates.
- Created a tracking system with that will help Zoning Officers stay on track with submitted complaints by sending notifications whenever the time limit given to property owners out of compliance has expired, thus triggering an additional reaction by the Zoning Officer. This will help to eliminate cases being unintentionally ignored or forgotten.
- Worked with GIS to utilize a geographic application that can tract and locate each new home by their address. This will increase accuracy in our 911 address database and allow first responders better locations of homes that are not shown on the latest aerial photographs.
- Created a methodology for streamlining our digital scanning process for all Rezoning, Special Use, Variances, and Subdivision requests into Laserfiche.

KEY PERFORMANCE MEASURES

Measures	FY 2020 Actual	FY 2021 Actual	FY 2022 Projected	FY 2023 Projected
# of Complaints Investigated Within (72) Hours of Receipt	280	280	280	280
# of Phone Calls Returned Before 4:30 pm the Same Day	3,900	4,000	4,000	4,000
# of Land Use Applications Processed in a Timely Manner	50	50	50	50
# of Minor Subdivisions Reviewed and Approved Within (30) Days of Receipt	520	520	520	520
# of Major Subdivisions Reviewed and Approved Within Statutory Requirements	10	12	13	15
# of Non-Residential Zoning Compliance Permits Reviewed and Approved Within (72) Hours of Receipt	160	180	180	180
# of Answers Provided to Online Inquiries Within (48) Hours	100	10,000	10,000	10,000
# of Professional Recommendations Provided on All Landuse Related Applications	45	40	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	1000
# of Phone Calls Assisting Customers Within an Eight Hour Work Day	18,104	18,000	18,000	18,000
# of N.O.V. Letters Issued for Zoning Violations.	50	50	50	50
# of Solid Waste Citations Issued	100	100	100	100
# of ABC Permits Issued	5	5	5	5
# of Zoning Consistency Letters Issued	40	40	40	40
# of Court Appearances	15	15	15	15

FUTURE ISSUES

- Re-establish the Planner position for the Department. The current Director was the only Planner in the office and decided to carry his duties into the Director's position. By re-establishing the Planner position, it will allow either an existing Zoning Officer or a new hire to learn the duties of a Planner and begin executing those duties as a contingency if the Director is no longer available.
- Replacement of our 2006 Ford Ranger SUV. The vehicle has over 130,000 miles and is thought to be the oldest vehicle in the County Fleet. It is expected that multiple maintenance issues could emerge in the near future.
- Additional vehicle. The department currently has three vehicles shared by five individuals who travel the County on a weekly basis. Two of the three Zoning Officers are able to take their vehicles home so they can investigate complaints on their way in to the office or on their way home, saving time and mileage. This leaves the third vehicle to be shared by the third Zoning Officer with the Director and Zoning Administrator, who must also investigate

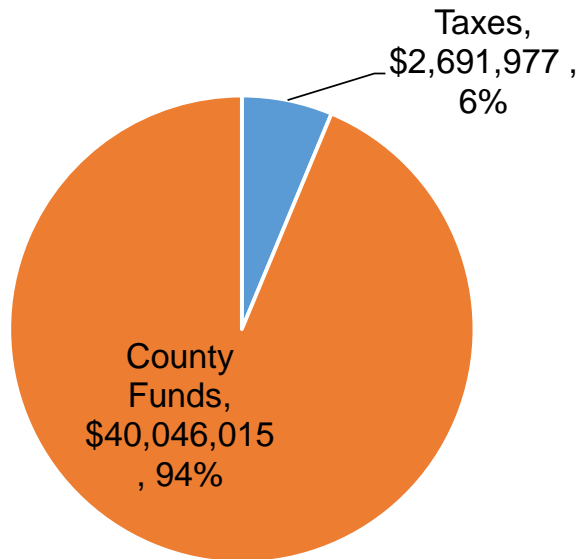
proposed and developing subdivisions as well as Rezoning, Special Use, and Variance requests for analysis.

Education Summary

Department	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	<u>vs. Adopted</u>	
					\$ Change	% Change
Scholarships	\$ 12,500	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%
Davidson County Community College	\$ 3,813,608	\$ 3,847,244	\$ 3,847,244	\$ 3,949,196	\$ 101,952	2.7%
Davidson County Schools	\$ 25,025,915	\$ 25,164,885	\$ 25,164,885	\$ 25,720,786	\$ 555,901	2.2%
Developmental Center	\$ 731,582	\$ 737,724	\$ 737,724	\$ 757,274	\$ 19,550	2.7%
Lexington City Schools	\$ 4,256,507	\$ 4,369,763	\$ 4,369,763	\$ 4,522,988	\$ 153,225	3.5%
Operating Transfers - School Capital Outlay Fund	\$ 3,882,719	\$ 3,788,050	\$ 4,225,690	\$ 3,795,192	\$ 7,142	0.2%
Stoner-Thomas Center	\$ 428,144	\$ 431,738	\$ 431,738	\$ 443,179	\$ 11,441	2.6%
Teen Parenting	\$ 118,994	\$ 119,993	\$ 119,993	\$ 123,173	\$ 3,180	2.7%
Thomasville City Schools	\$ 3,519,328	\$ 3,218,479	\$ 3,218,479	\$ 3,376,204	\$ 157,725	4.9%
Grand Total	\$ 41,789,297	\$ 41,727,876	\$ 42,165,516	\$ 42,737,992	\$ 1,010,116	2.4%
Total Revenue	\$ 4,329,957	\$ 1,789,503	\$ 1,789,503	\$ 2,691,977	\$ 902,474	50.4%
County Funds	\$ 37,459,340	\$ 39,938,373	\$ 40,376,013	\$ 40,046,015	\$ 107,642	0.3%

FY 2023 Education Revenues

Total = \$2,691,977



EDUCATION - OTHER

Jason Martin, Assistant County Manager

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

BUDGET SUMMARY

Category	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 YTD Actual	FY 2023 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$1,291,220	\$1,339,455	\$1,339,455	\$1,174,710	\$1,373,626	\$34,171	2.6%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,291,220	\$1,339,455	\$1,339,455	\$1,174,710	\$1,373,626	\$34,171	2.6%
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	\$1,291,220	\$1,339,455	\$1,339,455	\$1,174,710	\$1,373,626	\$34,171	2.6%
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 2023 ADOPTED BUDGET HIGHLIGHTS

- The FY 2023 Adopted Budget increase county funding to Other Education by \$34,171 or 2.6%.

DAVIDSON – DAVIE COMMUNITY COLLEGE

Dr. Darrin Hartness, President

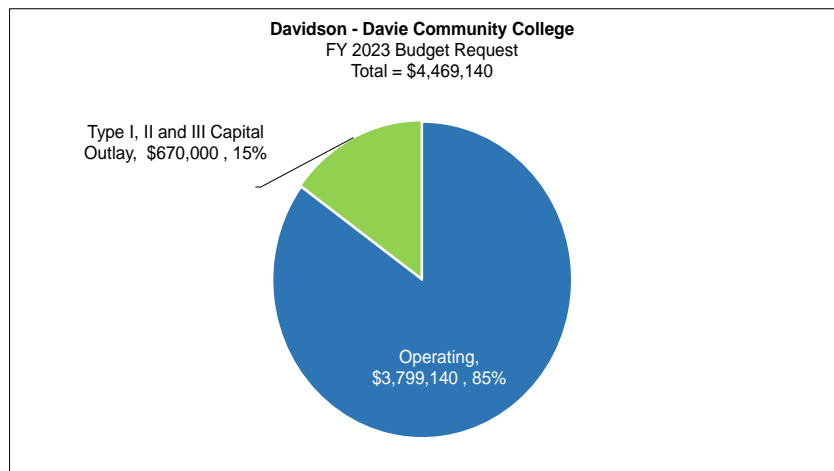
297 DCCC Road Thomasville, NC 27360 (336) 249-8186

BUDGET SUMMARY

Category	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 YTD Actual	FY 2023 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$3,402,533	\$3,432,058	\$3,432,058	\$3,432,058	\$3,523,008	\$90,950	2.7%
Capital Outlay	\$411,075	\$415,186	\$415,186	\$415,186	\$426,188	\$11,002	2.6%
Total	\$3,813,608	\$3,847,244	\$3,847,244	\$3,847,244	\$3,949,196	\$101,952	2.7%
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	\$90,950	\$90,950	0.0%
Total	\$0	\$0	\$0	\$0	\$90,950	\$90,950	0.0%
Net County Funds	\$3,813,608	\$3,847,244	\$3,847,244	\$3,847,244	\$3,858,246	\$11,002	0.3%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Davidson - Davie 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 \$4,469,140 from Davidson County for FY 2023 (\$3,799,140 in operating funds and \$670,000 in capital outlay funds). This request, detailed on the following page, is \$621,896 or 16% higher than the current year’s budget (Excluding Type I Capital Outlay allocation).

FY 2023 ADOPTED BUDGET HIGHLIGHTS

- The FY 2023 Adopted Budget increases the level of county funding to Davidson-Davie Community College by \$101,952 or 2.7%. 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.

Davidson - Davie Community College (DCCC)
FY 2023 Budget Request

Category	Operating	Type II Capital Outlay	Type I Capital Outlay	Total
Payroll & Contracted Services	\$ 2,470,293	\$ -	\$ -	\$ 2,470,293
Utilities	\$ 673,800	\$ -	\$ -	\$ 673,800
Telecommunications	\$ 104,232	\$ -	\$ -	\$ 104,232
Insurance	\$ 97,625	\$ -	\$ -	\$ 97,625
Lease / Rental	\$ 19,500	\$ -	\$ -	\$ 19,500
Supplies, Equipment Repair and Other Cost	\$ 433,690	\$ -	\$ -	\$ 433,690
General Facility Repairs, Renovations and Equipment	\$ -	\$ 670,000	\$ -	\$ 670,000
Total	\$ 3,799,140	\$ 670,000	\$ -	\$ 4,469,140

ADM Funding with Charter School #'s Included

Information	FY 2022 Adopted				FY 2023 Adopted				Operating		Capital	
	Agency	ADM FY 2022-23 Projection	Operating	Type II & III Capital	Per Pupil	Operating	Type II & III Capital	Per Pupil	% Change	\$ Change	% Change	\$ Change
DCS	18,677	\$ 23,824,692	\$ 1,340,193	\$ 1,246.78	\$ 24,345,593	\$ 1,375,193	\$ 1,303.51	2.2%	\$ 520,901	2.6%	\$ 35,000	
Lexington City	3,259	\$ 4,101,916	\$ 267,847	\$ 1,246.78	\$ 4,248,141	\$ 274,847	\$ 1,303.51	3.6%	\$ 146,225	2.6%	\$ 7,000	
Thomasville City	2,314	\$ 2,867,593	\$ 350,886	\$ 1,246.78	\$ 3,016,318	\$ 359,886	\$ 1,303.51	5.2%	\$ 148,725	2.6%	\$ 9,000	
DDCC	-	\$ 3,432,058	\$ 415,186	\$ -	\$ 3,523,008	\$ 426,188	\$ -	2.7%	\$ 90,950	2.6%	\$ 11,002	
Total	24,250	\$ 34,226,259	\$ 2,374,112	\$ 1,246.78	\$ 35,133,060	\$ 2,436,114	\$ 1,303.51	2.6%	\$ 906,801	2.6%	\$ 62,002	

Total Funding Increase (Three School Districts) \$ 866,851

Cumulative Per Pupil Funding % Increase 4.55%

April 6, 2022

The Honorable Steve Shell
Chair, Davidson County Board of Commissioners
PO Box 1067
Lexington, NC 27293-1067

Dear Chairman Shell:

On behalf of the Board of Trustees, thank you for the opportunity to present the college's budget request for the 2022-2023 fiscal year. Davidson-Davie Community College 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, Davidson-Davie Community College 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, Davidson-Davie is expanding our educational and career opportunities by adding Cloud Computing 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.

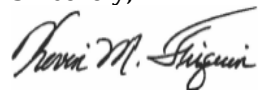
The Board of Trustees of Davidson-Davie Community College approved the Davidson County Budget Request for 2022-2023 on April 5, 2022. The approved budget is enclosed. The total 2022-2023 budget request is \$4,469,140 (\$3,799,140 general expense + \$670,000 capital expense).

The enclosed budget includes a two and a half percent raise for locally-funded staff to match the increase approved by the General Assembly. The budget also includes an increase for the cost of health care and retirement. The budget also seeks funds to raise our locally-funded employees to the State minimum hourly rate of \$15 per hour. The capital request of \$670,000 will be used for other large projects in need of repair, previously submitted to the County Manager. We have been able to utilize Higher Education Emergency Relief Funds (HEERF) to fund \$550,000 in HVAC upgrades. In addition to alleviating the county of the burden of the HVAC upgrades, we are also able to utilize State Capital Infrastructure Funds (SCIF) issued in 2021-2022 to repair the structural cracks in the Love Building, reducing the county capital obligation by an additional \$600,000. These two capital resources have accelerated our ability to address repairs at the college. The increase in this year's capital request will allow the college to better address ongoing repairs and renovations annually.

On behalf of our faculty, staff, and 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 Davidson-Davie Community College!

Sincerely,



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

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

**Davidson-Davie Community College
Davidson Campus Budget Request
2022-2023**

	2022-2023 Budget Requests	2021-2022 Budget Requests	Change vs. P/Y Request
GENERAL EXPENSE:			
Payroll & Contracted Services	\$ 2,470,293	\$ 2,289,216	
Utilities	\$ 673,800	\$ 696,075	
Telecommunications	\$ 104,232	\$ 106,900	
Insurance	\$ 97,625	\$ 116,864	
Lease/Rental	\$ 19,500	\$ 19,500	
Supplies, Equipment Repairs, & Other Costs	\$ 433,690	\$ 425,440	
Subtotal General Expense	\$ 3,799,140	\$ 3,653,995	3.97%
CAPITAL			
General Facility Repairs, Renovations & Equipment	\$ 670,000	\$ 420,000	59.52%
Finch Elevator Upgrade		\$ 120,000	
Total Capital Expense	\$ 670,000	\$ 540,000	24.07%
Grand Total Budget Request	\$ 4,469,140	\$ 4,193,995	6.56%

DAVIDSON COUNTY SCHOOLS

Dr. Emily W. Lipe, Superintendent

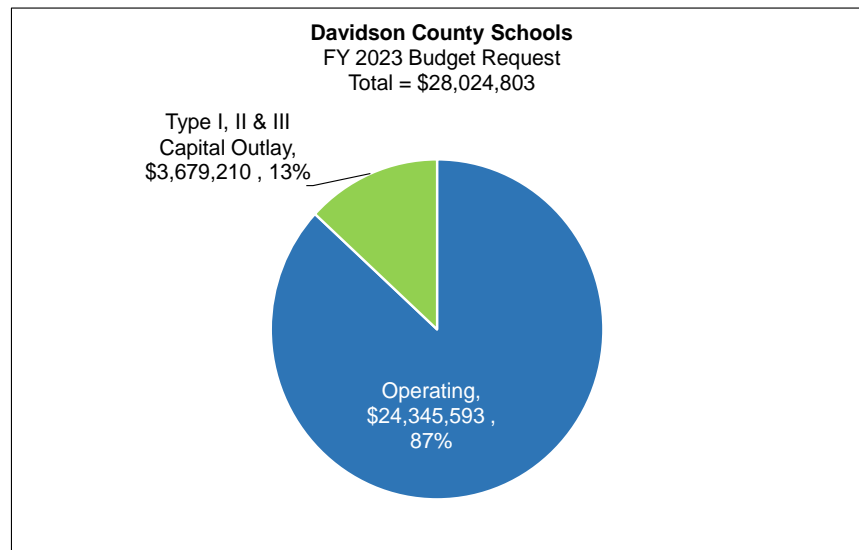
250 County School Road Lexington, NC 27292 (336) 249-1062

BUDGET SUMMARY

Category	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 YTD Actual	FY 2023 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$23,699,032	\$23,824,692	\$23,824,692	\$21,658,810	\$24,345,593	\$520,901	2.2%
Capital Outlay	\$1,326,883	\$1,340,193	\$1,340,193	\$1,218,350	\$1,375,193	\$35,000	2.6%
Total	\$25,025,915	\$25,164,885	\$25,164,885	\$22,877,160	\$25,720,786	\$555,901	2.2%
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	\$1,451,092	\$1,114,757	\$1,114,757	\$771,148	\$1,926,281	\$811,524	72.8%
Total	\$1,451,092	\$1,114,757	\$1,114,757	\$771,148	\$1,926,281	\$811,524	72.8%
Net County Funds	\$23,574,823	\$24,050,128	\$24,050,128	\$22,106,012	\$23,794,505	(\$255,623)	-1.1%
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 18,677 (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 2023 ADOPTED BUDGET HIGHLIGHTS

- The FY 2023 Adopted Budget increases total funding to Davidson County School System by \$555,901 or 2.2%. This increases the “per pupil” allocation from \$1,246.78 (FY 2022) to \$1,303.51 (FY 2023). Further, the adopted budget increases the Type II / III capital outlay allocation by 2.6% and brings the Type I Capital Outlay amount to a total of \$2.2M.

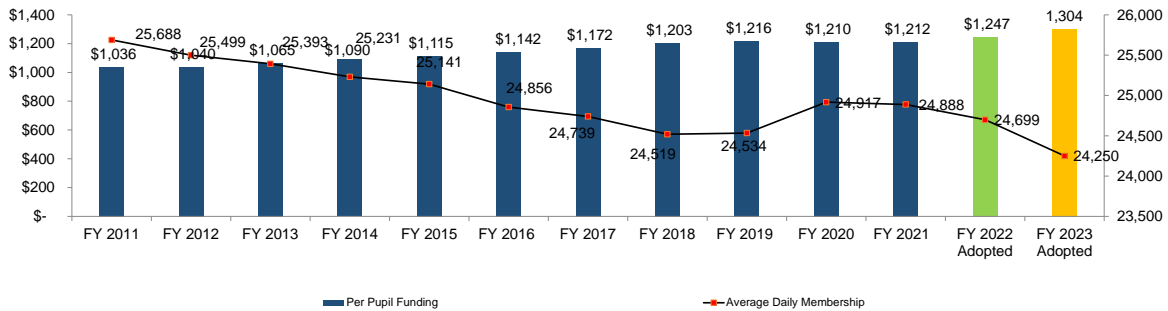
ADM Funding with Charter School #'s Included

Information	FY 2022 Adopted				FY 2023 Adopted			Operating		Capital	
	Agency	ADM FY 2022-23 Projection	Operating	Type II & III Capital	Per Pupil	Operating	Type II & III Capital	Per Pupil	% Change	\$ Change	% Change
DCS	18,677	\$ 23,824,692	\$ 1,340,193	\$ 1,246.78	\$ 24,345,593	\$ 1,375,193	\$ 1,303.51	2.2%	\$ 520,901	2.6%	\$ 35,000
Lexington City	3,259	\$ 4,101,916	\$ 267,847	\$ 1,246.78	\$ 4,248,141	\$ 274,847	\$ 1,303.51	3.6%	\$ 146,225	2.6%	\$ 7,000
Thomasville City	2,314	\$ 2,867,593	\$ 350,886	\$ 1,246.78	\$ 3,016,318	\$ 359,886	\$ 1,303.51	5.2%	\$ 148,725	2.6%	\$ 9,000
DDCC	-	\$ 3,432,058	\$ 415,186	\$ -	\$ 3,523,008	\$ 426,188	\$ -	-2.7%	\$ 90,950	2.6%	\$ 11,002
Total	24,250	\$ 34,226,259	\$ 2,374,112	\$ 1,246.78	\$ 35,133,060	\$ 2,436,114	\$ 1,303.51	2.6%	\$ 906,801	2.6%	\$ 62,002

Total Funding Increase (Three School Districts) \$ 866,851

Cumulative Per Pupil Funding % Increase 4.55%

Per Pupil Funding Summary
All Three Davidson County School Systems



Davidson County Schools

2022-2023 Proposed Budget

May 2, 2022

Davidson County Schools Budget 2022 - 2023

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 2022 – 2023

Overview

- ❖ **Davidson County Schools per pupil funding ranking**
- ❖ **Budget Calendar Requirements**
- ❖ **Funding Sources for 2022-2023**
- ❖ **Budget Factors and Projections for Fiscal Year 2023**
- ❖ **Proposed Budgets and Resolution for Fiscal Year 2023**

Davidson County Schools Budget 2022 - 2023

NC DPI Ranking (as of fiscal year 2021)

PUBLIC SCHOOLS OF NORTH CAROLINA, DEPT. OF PUBLIC INSTRUCTION, SCHOOL BUSINESS SERVICES 15OCT21 34

FIVE-YEAR COMPARISON OF PER PUPIL EXPENDITURES 2017 THRU 2021
REPORT NO. 3 (INCLUDES CHILD NUTRITION SERVICE) (FINAL)
290-DAVIDSON COUNTY

	RANK		%		RANK		%		RANK		RANK			
	2016-2017	WITHIN	2017-2018		WITHIN	2018-2019		WITHIN	2019-2020		WITHIN	2020-2021		WITHIN
	PPE	STATE	PPE	CHANGE	STATE	PPE	CHANGE	STATE	PPE	CHANGE	STATE	PPE	CHANGE	STATE
STATE	5,792	96	6,040	4.3	94	6,368	5.4	94	6,443	1.2	96	6,963	8.1	98
FEDERAL	744	105	754	1.3	103	675	-10.5	108	763	13.1	105	1,133	48.5	96
LOCAL	1,717	77	1,661	-3.2	90	1,524	-8.3	101	1,213	-20.4	106	1,135	-6.4	105
TOTAL	8,253	114	8,455	2.5	113	8,566	1.3	114	8,419	-1.7	116	9,231	9.7	116

Davidson County Schools Budget 2022 - 2023

April 30, 2022

2022-2023: Proposed budget with budget message submitted to the Board and Superintendent.

May 2, 2022

**2022-23 Proposed Local Current Expense Fund,
2022-23 Proposed Capital Outlay Fund,
2022-23 Proposed Other Restricted Fund
Presented to the Board.**

(In accordance with G.S. 115C-427 and 428. Before the close of each year, the Superintendent shall prepare a budget and it shall be submitted to the Board of Education no later than May 1. A copy of the budget will be filed in the Superintendent's office available for public inspection until the budget resolution is adopted.)

May 2, 2022

Request Board Approval of the 2022-23 Proposed Budgets

(In accordance with G.S. 115C-429... The Board of Education should approve and submit the entire budget to the Board of County Commissioners no later than May 15.)

June 27, 2022

Board Approval of the Budget Resolution for 2022-2023

(In accordance with G.S. 115C-429... The Board of County Commissioners shall complete its action on the school budget on or before July 1.)

Davidson County Schools Budget 2022 - 2023

Funding Sources



10% *
Federal

20%
Local

70%
State

* Does not include CARES Act, ESSER II, ESSER III or GEER funds.

Davidson County Schools Budget 2022 - 2023

Funding Sources (Proposed)

• Local

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

Revenue Source(s)

Davidson County, Interest Income, Miscellaneous Revenue
Davidson County, State Yellow School Bus Replacement
Davidson County, Medicaid (NCDHSS), Local Grants, State Grant Funds

• State

- Fund 1 (State Public School Fund)*

NC State Revenues

• Federal

- Fund 3 (Federal Grants Fund)*
- Fund 5 (School Nutrition Fund)

Federal Government

USDA (Federal Government)

* As of BOE Meeting State and Federal Planning allotments have yet to be provided.

Davidson County Schools Budget 2022 - 2023

Budget Funding Analysis (Proposed)

<u>Local</u>	<u>2023</u>	<u>Variance</u>	<u>2022</u>
• Fund 2	\$27,115,593	5.7 % increase	\$25,652,394
• Fund 4 (Capital Outlay Fund)	\$3,884,210	0.6% increase	\$3,859,947
• Fund 8 (Other Restricted Fund)	\$3,290,800	0.8% increase	\$3,266,300
• <u>State</u>			
• Fund 1 (State Public School Fund)	<i>Complete planning data not yet provided.</i>		
• <u>Federal</u>			
• Fund 3 (Federal Grants Fund)	<i>Complete planning data not yet provided.</i>		
• Fund 5 (School Nutrition Fund)	<i>Complete planning data not yet provided.</i>		

Davidson County Schools Budget 2022 - 2023

Budget Factors and Projections

- Average daily membership (ADM) uncertainty (State)
 - Held-harmless.
 - Decrease enrollment trend

2022 (M7)	2021	2020	2019	2018	2017
17,431	17,596	18,435	18,620	18,907	18,956

- Charter School Enrollment

Davidson County Schools Budget 2022 - 2023

Budget Factors and Projections

- Budget Impacts
 - Compensation changes (salary increase, minimum wage requirement- \$13 to \$15)
 - Employee Benefits
 - Certified Supplement Changes (percentage)
- Unallocated Funding Requirements
 - Salary Compression
 - Employee Benefits

Davidson County Schools Budget 2022 - 2023

Budget Factors and Projections

- Funding Windfalls (Federal)
 - COVID-19 relief funding wave
 - Reductions to State and Local funding
- Capital Infrastructure
 - Aging facility needs will require additional capital for preventative and ongoing maintenance.
 - 2021 Facility Needs Survey: \$ 91,193,156

Davidson County Schools Budget 2022 - 2023

Local Current Expense Fund

Instructional Services (5000)	\$13,704,174.60
System-wide Support Services (6000)	\$11,093,813.87
Ancillary Services (7000)	\$101,070.55
Non-Programmed Charges (8000)	<u>\$2,216,533.98</u>
Total Local Current Expense	\$27,115,593

Key Budgetary Items:

• Supplements (29%)	• Personnel (58%)
• Utilities (14%)	• Insurance (4%)

Davidson County Schools Budget 2022 - 2023

Capital Outlay Fund

Instructional Services (5000)	\$205,000
System-wide Support Services (6000)	\$1,359,500
Capital Outlay (9000)	<u>\$2,265,447</u>
Total Capital Outlay Appropriation	\$3,884,210

Key Budgetary Items:

Capital Outlay Tier 1 (9000)

• Roof Replacement (49%)	• Paving Projects (13%)
• Athletic Facility Upgrades (30%)	

Davidson County Schools Budget 2022 - 2023

Other Restricted Fund

Instructional Services (5000)	\$2,527,481.47
System-wide Support Services (6000)	\$763,318.53
Total Local Current Expense	\$3,290,800

Key Budgetary Items:

• Stoner-Thomas (13%)	• More at Four Grant (11%)
• Medicaid Reimbursement (17%)	• Smart Start School Readiness (13%)

Questions



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

Capital Outlay Tier I Budget 2023

Project ID	Project:	Amount:
SCCDWR	Roof Replacement - District Wide	\$ 1,103,000.00
SCCAFA	Athletic Facility Upgrades	\$ 686,017.00
SCCP16	Paving Projects	\$ 300,000.00
SCCFG5	Fencing/ Gates- Several Schools	\$ 100,000.00
SCCCSU	Cameras & Safety Equipment	\$ 80,000.00
		\$ 2,269,017.00

Budget Resolution 2022-2023

BE IT RESOLVED BY THE DAVIDSON COUNTY BOARD OF EDUCATION:

SECTION 1- The following amounts are hereby appropriated for the operations of the schools administrative unit in the **State Public School Fund** for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Instructional Services (5000)	\$ 108,657,738.90
System-Wide Support Services (6000)	\$ 7,510,119.24
Ancillary Services (7000)	\$ 45,000.00

Total State Public School Fund Appropriation	<u>\$ 116,212,858.14</u>
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SECTION 2- The following revenues are estimated to be available to the **State Public School Fund** for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

State Funds	\$ 116,212,858.14
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Total State Public School Fund Revenue	<u>\$ 116,212,858.14</u>
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Budget Resolution 2022-2023

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, 2022 and ending June 30, 2023.

Instructional Services (5000)	\$ 13,704,174.60
System-Wide Support Services (6000)	\$ 11,093,813.87
Ancillary Services (7000)	\$ 101,070.55
Non- Programmed Charges (8000)	\$ 2,216,533.98
Total Local Current Expense Funds Appropriation	<u>\$ 27,115,593</u>

SECTION 4- The following revenues are estimated to be available to the **Local Current Expense Fund** for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Local Funds:	\$ 24,345,593
Fines and Forfeitures	\$ 500,000
Other Operating Revenue	\$ 20,000
Fund Balance Appropriated:	\$ 2,250,000
Total Local Current Expense Fund Revenue	<u>\$ 27,115,593</u>

Budget Resolution 2022-2023

SECTION 5- The following amounts are hereby appropriated for the operations of the schools administrative unit in the **Federal Grants Funds** for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Instructional Services (5000)	\$ 8,287,998.99
System-Wide Support Services (6000)	\$ 363,459.96
Non-Programmed Charges (8000)	\$ 222,734.09
Total Federal Grants Fund Appropriation	<u>\$ 8,874,193.04</u>

SECTION 6- The following revenues are estimated to be available to the **Federal Grants Fund** for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Federal Funds	\$ 8,874,193.04
Total Federal Grants Fund Revenue	<u>\$ 8,874,193.04</u>

Budget Resolution 2022-2023

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, 2022 and ending June 30, 2023.

Instructional Services (5000)	\$ 205,000
System-Wide Support Services (6000)	\$ 1,410,193
Capital Outlay (9000)	\$ 2,269,017
Total Capital Outlay Appropriation	<u>\$ 3,884,210</u>

SECTION 8- The following revenues are estimated to be available to the **Capital Outlay Fund** for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Local Funds	\$ 3,644,210
Other Revenue	\$240,000
Total Capital Outlay Revenue	<u>\$ 3,884,210</u>

Budget Resolution 2022-2023

SECTION 9- The following amounts are hereby appropriated for the operations of the schools administrative unit in the **Child Nutrition Fund** for the fiscal year beginning July 1, 2022 and ending June 30, 2022.

Ancillary Services (7000)	\$ 7,963,706.91
Total Child Nutrition Fund Appropriation	<u>\$ 7,963,706.91</u>

SECTION 10- The following revenues are estimated to be available to the **Child Nutrition Revenue** for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Federal Funds	\$ 5,486,356.91
Other Revenue	\$ 2,477,350
Total Child Nutrition Fund Revenue	<u>\$ 7,963,706.91</u>

Budget Resolution 2022-2023

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, 2022 and ending June 30, 2023.

Instructional Services (5000)	\$ 2,527,481.47
System-Wide Support Services (6000)	\$ 763,318.53
Total Other Restricted Fund Appropriation	<u>\$ 3,290,800</u>

SECTION 12- The following revenues are estimated to be available to the **Other Restricted Fund Revenue** for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Local Funds:

Stoner-Thomas	\$ 443,179
Teen Parent	\$ 123,173
Truancy	\$ 75,000
Smart Start School Readiness	\$430,138
More at Four Grant	\$ 364,210
Other Restricted Fund Revenue	\$ 1,855,100
Total Other Restricted Fund Revenue	<u>\$ 3,290,800</u>

Budget Resolution 2022-2023

SECTION 13- All appropriations shall be paid first from revenue restricted as to use, and second from general unrestricted revenues.

SECTION 14- The Superintendent is hereby authorized to transfer appropriations within a fund under the following conditions:

- a. The Superintendent may transfer between sub-functions and objects of expenditures within a function without limitations and without a report to the Board of Education being required.
- b. The Superintendent may transfer amounts not to exceed \$1,000 between functions with a report on such transfers being required at the next meeting of the Board of Education.
- c. The Superintendent may not transfer any amounts between funds nor from any contingency appropriation within a fund.

SECTION 15- Copies of the **Budget Resolution** shall be immediately furnished to the Superintendent and School Finance Officer for the direction in carrying out their duties.

Adopted this _____ day of _____, 2022.

Approved:

_____, Superintendent

_____, Date

Approved:

_____, Board of Education Chairperson

_____, Date

LEXINGTON CITY SCHOOLS

Dr. Anitra Wells, Superintendent

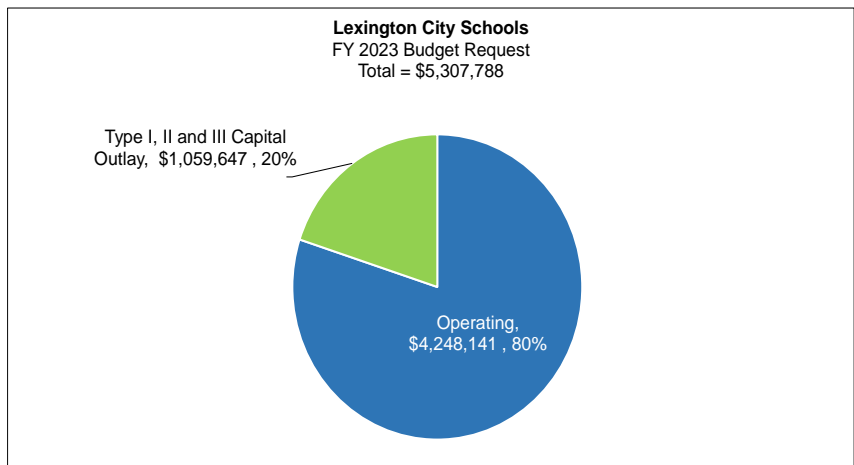
1010 Fair Street Lexington, NC 27292 (336) 242-1527

BUDGET SUMMARY

Category	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 YTD Actual	FY 2023 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$295,222	\$267,847	\$267,847	\$243,490	\$274,847	\$7,000	2.6%
Capital Outlay	\$3,961,285	\$4,101,916	\$4,101,916	\$3,729,010	\$4,248,141	\$146,225	3.6%
Total	\$4,256,507	\$4,369,763	\$4,369,763	\$3,972,500	\$4,522,988	\$153,225	3.5%
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	\$4,256,507	\$4,369,763	\$4,369,763	\$3,972,500	\$4,522,988	\$153,225	3.5%
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 3,259 (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 2023 ADOPTED BUDGET HIGHLIGHTS

- The FY 2023 Adopted Budget increases total funding to the Lexington City School System by \$153,225 or 3.5%. This increases the “per pupil” allocation from \$1,246.78 (FY 2022) to \$1,303.51 (FY 2023). Further, the adopted budget increases the Type II / III capital outlay allocation by 2.3% and brings the Type I Capital Outlay amount to a total of \$784K.

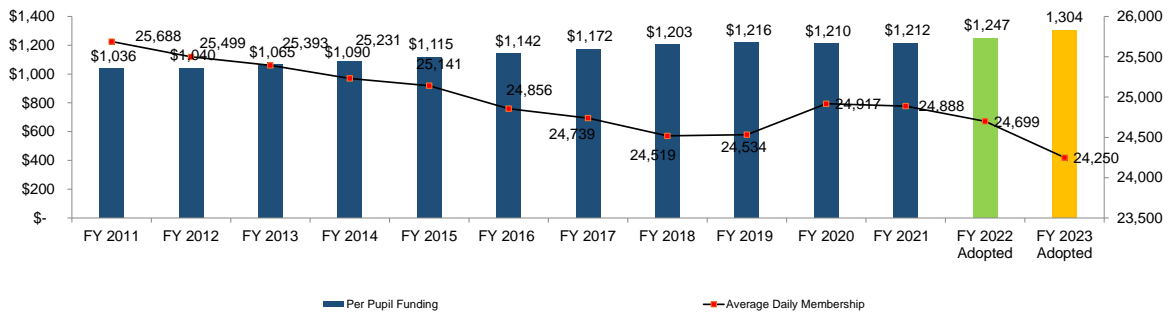
ADM Funding with Charter School #'s Included

Information	FY 2022 Adopted				FY 2023 Adopted				Operating		Capital	
	Agency	ADM FY 2022-23 Projection	Operating	Type II & III Capital	Per Pupil	Operating	Type II & III Capital	Per Pupil	% Change	\$ Change	% Change	\$ Change
DCS	18,677	\$ 23,824,692	\$ 1,340,193	\$ 1,246.78	\$ 24,345,593	\$ 1,375,193	\$ 1,303.51	2.2%	\$ 520,901	2.6%	\$ 35,000	
Lexington City	3,259	\$ 4,101,916	\$ 267,847	\$ 1,246.78	\$ 4,248,141	\$ 274,847	\$ 1,303.51	3.6%	\$ 146,225	2.6%	\$ 7,000	
Thomasville City	2,314	\$ 2,867,593	\$ 350,886	\$ 1,246.78	\$ 3,016,318	\$ 359,886	\$ 1,303.51	5.2%	\$ 148,725	2.6%	\$ 9,000	
DDCC	-	\$ 3,432,058	\$ 415,186	\$ -	\$ 3,523,008	\$ 426,188	\$ -	2.7%	\$ 90,950	2.6%	\$ 11,002	
Total	24,250	\$ 34,226,259	\$ 2,374,112	\$ 1,246.78	\$ 35,133,060	\$ 2,436,114	\$ 1,303.51	2.6%	\$ 906,801	2.6%	\$ 62,002	

Total Funding Increase (Three School Districts) \$ 866,851

Cumulative Per Pupil Funding % Increase 4.55%

Per Pupil Funding Summary
All Three Davidson County School Systems



Lexington City Schools 2022/2023 Proposed Budgets

- Local Current Expense Fund
- Other Restricted Fund
- Capital Outlay

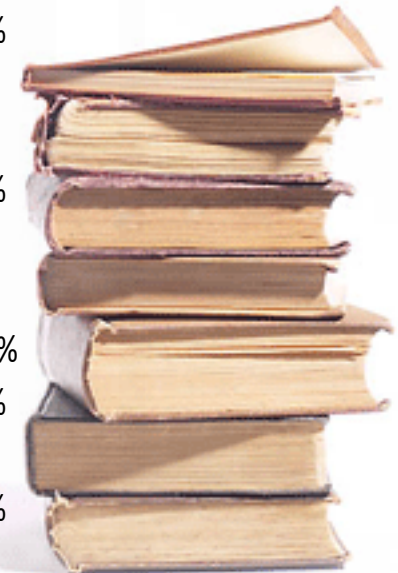


LEXINGTON CITY SCHOOLS

2022-2023

Request to the Davidson County Commissioners

	2021-22 Adopted Budget	2022-23 Proposed Budget	\$ Change	% Change
Local Current Expense Fund				
County Appropriation	\$4,101,906	\$4,248,141	\$146,235	4%
Other Restricted Funds - Fund 8				
Developmental Center	\$ 737,724	\$ 757,274	\$ 19,550	3%
Capital Outlay				
Category I	\$ 783,014	\$ 784,800	\$ 1,786	0.2%
Category II & III	\$ 267,847	\$ 274,847	\$ 7,000	3%
Total	\$5,890,491	\$6,065,062	\$174,571	3%



LEXINGTON CITY SCHOOLS

2022-23 PROPOSED CAPITAL OUTLAY FUND BUDGET (CATEGORY I)

Proposed Projects

System-wide paving	\$75,000
System-wide HVAC	\$75,000
Roofing	\$175,000
Playground Renovations	\$113,000
Lexington Sr. High Auditorium Sound	\$10,000
Maintenance Shop	\$41,748
Flooring	\$85,000
System-wide painting	\$75,000
Security	\$135,052
Total	\$784,800



LEXINGTON CITY SCHOOLS

2022-23 PROPOSED CAPITAL OUTLAY FUND BUDGET (CATEGORY II & III)

Category II - Proposed Capital Outlay Projects

Computer Equipment and Software	\$111,000
Apple Initiative	\$75,000
Maintenance (Repairs/Parts/Labor)	\$15,000
Vehicles	\$30,000
Furniture & Equipment	\$35,847
Total	\$266,847

Category III - Proposed Capital Outlay Projects

One used activity buses	\$8,000
Total Category II & III Request	\$274,847



LEXINGTON CITY SCHOOLS

2022-23 NOTES FOR LOCAL FUND BUDGET

Additional Increases:

1. Hospitalization (5.4%) and retirement rate (5.7%) increases
2. State legislated salary increases (2.5% or \$15/hr whichever is greater)
3. Increase in charter school students



LEXINGTON CITY SCHOOLS

2022-23 PROPOSED CAPITAL OUTLAY FUND BUDGET

(Fund 8)

Accounts for moneys restricted in use:

- *Sales Tax
- *Tuition
- *Interest Income
- Lexington Sr. High Auditorium Sound
- *Indirect Cost Allocated (67% reduction in allowable cost)
- *E-rate
- *Developmental Center (County funded)
- *JROTC
- *Medicaid
- *More at Four
- *Driver Ed Fees
- *Other



OPERATING TRANSFERS - EDUCATION

Jason Martin, Assistant County Manager

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

BUDGET SUMMARY

Category	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 YTD Actual	FY 2023 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$3,882,719	\$3,788,050	\$4,225,690	\$4,225,690	\$3,795,192	\$7,142	0.2%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$3,882,719	\$3,788,050	\$4,225,690	\$4,225,690	\$3,795,192	\$7,142	0.2%
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	\$2,878,865	\$674,746	\$674,746	\$436,130	\$674,746	\$0	0.0%
Total	\$2,878,865	\$674,746	\$674,746	\$436,130	\$674,746	\$0	0.0%
Net County Funds	\$1,003,854	\$3,113,304	\$3,550,944	\$3,789,560	\$3,120,446	\$7,142	0.2%
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 2023 ADOPTED BUDGET HIGHLIGHTS

- The FY 2023 Adopted Budget increases the county contribution from the General Fund to the School Capital Outlay Fund by \$7,142 or 0.2%. 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.

THOMASVILLE CITY SCHOOLS

Dr. Catherine Gentry, Superintendent

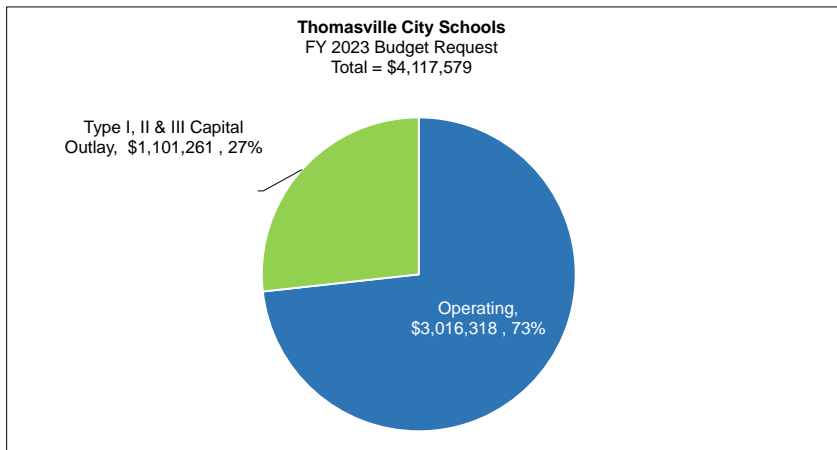
400 Turner Street Thomasville, NC 27360 (336) 474-4200

BUDGET SUMMARY

Category	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 YTD Actual	FY 2023 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$347,426	\$350,886	\$350,886	\$318,980	\$359,886	\$9,000	2.6%
Capital Outlay	\$3,171,902	\$2,867,593	\$2,867,593	\$2,606,900	\$3,016,318	\$148,725	5.2%
Total	\$3,519,328	\$3,218,479	\$3,218,479	\$2,925,880	\$3,376,204	\$157,725	4.9%
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	\$3,519,328	\$3,218,479	\$3,218,479	\$2,925,880	\$3,376,204	\$157,725	4.9%
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 2,314 (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 2023 ADOPTED BUDGET HIGHLIGHTS

- The FY 2023 Adopted Budget increases county total funding to the Thomasville City School System by \$157,725 or 4.9%. This increases the “per pupil” allocation from \$1,246.78 (FY 2022) to \$1,303.51 (FY 2023). Further, the adopted budget increases the Type II / III capital outlay allocation by 2.3% and brings the Type I Capital Outlay amount to a total of \$741K.

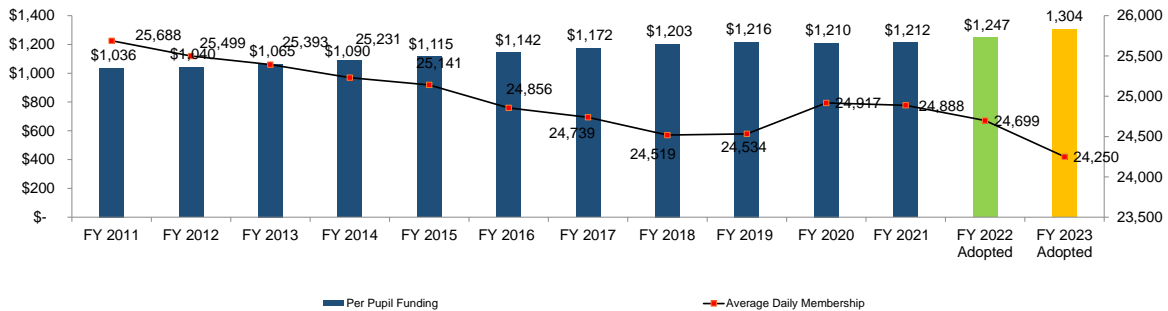
ADM Funding with Charter School #'s Included

Information	FY 2022 Adopted				FY 2023 Adopted				Operating		Capital	
	Agency	ADM FY 2022-23 Projection	Operating	Type II & III Capital	Per Pupil	Operating	Type II & III Capital	Per Pupil	% Change	\$ Change	% Change	\$ Change
DCS	18,677	\$ 23,824,692	\$ 1,340,193	\$ 1,246.78	\$ 24,345,593	\$ 1,375,193	\$ 1,303.51	2.2%	\$ 520,901	2.6%	\$ 35,000	
Lexington City	3,259	\$ 4,101,916	\$ 267,847	\$ 1,246.78	\$ 4,248,141	\$ 274,847	\$ 1,303.51	3.6%	\$ 146,225	2.6%	\$ 7,000	
Thomasville City	2,314	\$ 2,867,593	\$ 350,886	\$ 1,246.78	\$ 3,016,318	\$ 359,886	\$ 1,303.51	5.2%	\$ 148,725	2.6%	\$ 9,000	
DDCC	-	\$ 3,432,058	\$ 415,186	\$ -	\$ 3,523,008	\$ 426,188	\$ -	2.7%	\$ 90,950	2.6%	\$ 11,002	
Total	24,250	\$ 34,226,259	\$ 2,374,112	\$ 1,246.78	\$ 35,133,060	\$ 2,436,114	\$ 1,303.51	2.6%	\$ 906,801	2.6%	\$ 62,002	

Total Funding Increase (Three School Districts) \$ 866,851

Cumulative Per Pupil Funding % Increase 4.55%

Per Pupil Funding Summary
All Three Davidson County School Systems





2022-2023 Budget Plan
Thomasville City Schools
for
Davidson County
Board of Commissioners
May 2022





Comparison of Funding: FY 21 to FY 23

+5.2% - percent change from FY 22
 +\$148,725 - dollar amount change from FY 22

Fund 2 - Local General Operating Fund

FY 21: \$2,836,458.00
 2341 students (ADM and Charter)
 \$1211.64 per pupil

FY 22: \$2,867,593.00
 2300 students (ADM and Charter)
 \$1246.78 per pupil

FY 23: \$3,016,318.00
 2314 students (ADM and Charter)
 \$1303.51 per pupil

- Local Supplements
- JROTC
- Mileage, Postage, Office Supplies
- Graduation
- School Treasurers, School Data Managers, Clerical/Admin Support
- Athletic/Coaching Supplements, Activity Buses, Leases for Stadium and Fields.
- Utilities, Insurance, telecommunications
- District Administration
- HR Processes and Services (record maintenance, background checks and drug testing, etc.)
- Board Stipends, Development, Supplies
- Legal and Audit Services
- Testing and Accountability; District Data Management
- Finch Auditorium
- Vehicles





Comparison of Funding: FY 21 to FY 23

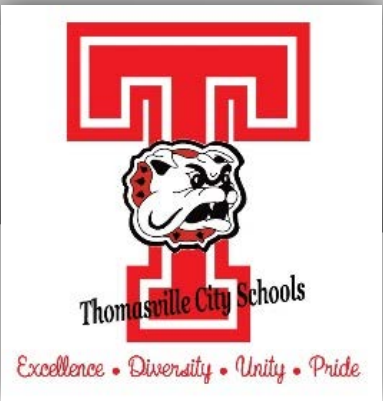
Fund 4 - Capital Funds - Category II and III

FY 21:	\$343,136.00
FY 22:	\$350,886.00
FY 23:	\$359,886.00

+2.6% - percent change from FY 22
+\$9000- dollar amount change

- General upkeep of buildings and grounds
- Supplies, materials and repairs - plumbing, electrical, HVAC, custodial, furniture, landscaping, painting, weatherization, paving, flooring, safety and security, non-cap equipment
- School Grounds Improvements
- Technology supplies, repairs, contracted services, non-cap equipment
- Finch Auditorium general upkeep and basic maintenance





Comparison of Funding: FY 21 to FY 23

Fund 4 - Capital Funds - Category I (Projects)

FY 21:	\$489,589.00
FY 22:	\$739,589.00
FY 23:	\$741,375.00

+less that 1% - percent change from FY 22
+\$1,786- dollar amount change from FY 22

**Please Click on the links below:
Capital Outlay Tier I/Category I
Details**

[Current Tier I Project List FY
22 to FY 23](#)

[Proposed Tier I - FY 23](#)

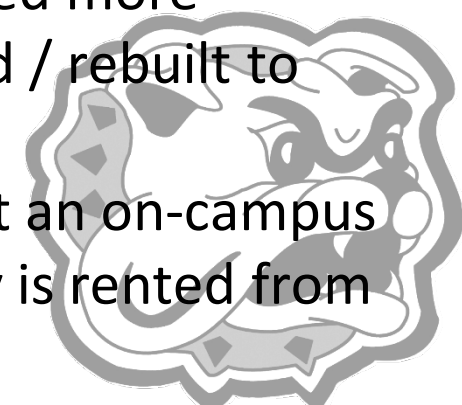
[2022-2027 TCS Project Plan](#)





For Your Consideration...

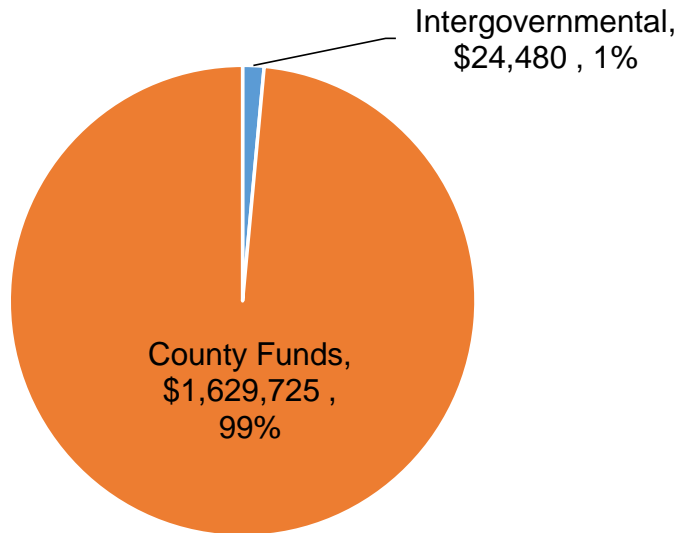
- Thomasville High School can no longer use their tennis courts due to issues of disrepair and eroding foundation. Please consider a one time project of \$300,000 to complete the repair and renovation of these courts. Tennis teams current travel to have practice and home games at other school sites.
- Thomasville High School was constructed in 1959 making it more than 60 years old. THough a new science building and administration building have been added more recently (early 1990's) The main core of the building needs to be renovated / rebuilt to reflect the current educational and technological needs of our students.
- Thomasville High School is the only high school in Davidson County without an on-campus stadium. Cushwa Stadium is owned by the City of Thomasville. The facility is rented from the city for \$15000.



Environmental Protection Summary

Department	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Integrated Solid Waste	\$ 1,176,888	\$ 1,215,979	\$ 1,215,979	\$ 1,401,759	\$ 185,780	15.3%
Operating Transfers - Sewer Fund	\$ 909,900	\$ -	\$ 900,950	\$ -	\$ -	0.0%
Soil & Water	\$ 225,531	\$ 238,653	\$ 238,653	\$ 252,446	\$ 13,793	5.8%
Grand Total	\$ 2,312,319	\$ 1,454,632	\$ 2,355,582	\$ 1,654,205	\$ 199,573	13.7%
Total Revenue	\$ 26,880	\$ 24,002	\$ 24,002	\$ 24,480	\$ 478	2.0%
County Funds	\$ 2,285,439	\$ 1,430,630	\$ 2,331,580	\$ 1,629,725	\$ 199,095	13.9%

FY 2023 Environmental Protection Revenues Total = \$24,480



INTEGRATED SOLID WASTE - SANITATION

Charlie Brushwood, Director

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

BUDGET SUMMARY

Category	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 YTD Actual	FY 2023 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$739,859	\$740,835	\$740,835	\$701,976	\$798,786	\$57,951	7.8%
Operating	\$389,076	\$414,244	\$414,244	\$367,999	\$444,773	\$30,529	7.4%
Capital Outlay	\$47,953	\$60,900	\$60,900	\$55,334	\$158,200	\$97,300	159.8%
Total	\$1,176,888	\$1,215,979	\$1,215,979	\$1,125,309	\$1,401,759	\$185,780	15.3%
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	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$1,176,888	\$1,215,979	\$1,215,979	\$1,125,309	\$1,401,759	\$185,780	15.3%
Authorized Positions	13.50	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 2023 ADOPTED BUDGET HIGHLIGHTS

- The FY 2023 Adopted Budget increases local funding to the Sanitation Department by \$185,780 or 15.3%. Majority of the increase is due to the inclusion of an employee COLA = \$500 + 2% of base salary + a 10% increase in employer cost related to group health insurance. In addition, the County has provided local funding toward a “mandated” state increase in employee retirement of 7%. Further, the FY 2023 Adopted Budget includes the full year cost associated with the Year #3 PTRC Employee Pay Study.
- The remaining operating increase is related to the rising cost of fuel and expected maintenance needed at the eleven County box-sites.
- The adopted budget includes funding to replace one thirty year old+ stationary trash compactor + add one for recycling at the Hwy 49/109 site. This will reduce trips for

recycling substantially for the upcoming fiscal year. Lastly, the adopted budget also includes dollars to provide two additional concrete pads / paving at the Midway Box Site. This would allow for expansion for one of the County's busiest and most utilized site.

FY 2022 SIGNIFICANT ACCOMPLISHMENTS

- Replacing Bowmag with 826 CAT trash compactor.
- Sanitation replaced two compactors of which one is for recycling, which will save trips. The second replaced a 20 years old compactor.
- Poured concrete pads at Midway expansion for future compactors.
- Started separation of glass at most sites to reduce cost of recycling. Glass is collected separate and vender comes and pick up glass at no charge.

KEY PERFORMANCE MEASURES

Measures	FY 2020 Actual	FY 2021 Actual	FY 2022 Projected	FY 2023 Projected
Reduce OSHA Recordable Accidents < 3	1	5	2	2
MSW Tons Compacted	116,629	151,991	187,353	200,000
Ferrous & Nonferrous Metals Tons Recycled	436	600	764	800
Garbage Boxes Pulled	2,007	2,263	2,519	2,600
Recycle Boxes Pulled	1,159	692	720	720
Increase Tons per Load in Recycle Boxes	2.49	2.7	2.80	2.9
Provide Community Education Outreach Tours to the County / City School for (2) Schools	11	0	0	0
Transport at Least 1,600 Tons of Recyclables	1,855	1,868	1,881	1,900

FUTURE ISSUES

- Looking for new site for landfill, as current site is full.

OPERATING TRANSFERS – ENVIRONMENTAL PROTECTION

Jason Martin, Assistant County Manager

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

BUDGET SUMMARY

Category	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 YTD Actual	FY 2023 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$909,900	\$0	\$900,950	\$0	\$0	\$0	0.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$909,900	\$0	\$900,950	\$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	\$909,900	\$0	\$900,950	\$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 2023 ADOPTED BUDGET HIGHLIGHTS

- The FY 2023 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 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 YTD Actual	FY 2023 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$219,926	\$230,528	\$230,528	\$208,115	\$242,276	\$11,748	5.1%
Operating	\$5,605	\$8,125	\$8,125	\$5,898	\$10,170	\$2,045	25.2%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$225,531	\$238,653	\$238,653	\$214,013	\$252,446	\$13,793	5.8%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$26,880	\$24,002	\$24,002	\$25,446	\$24,480	\$478	2.0%
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	\$26,880	\$24,002	\$24,002	\$25,446	\$24,480	\$478	2.0%
Net County Funds	\$198,651	\$214,651	\$214,651	\$188,567	\$227,966	\$13,315	6.2%
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 2023 ADOPTED BUDGET HIGHLIGHTS

- The FY 2023 Adopted Budget increases local funding to the Soil and Water Department by \$13,315 or 6.2%. Majority of the increase is due to the inclusion of an employee COLA = \$500 + 2% of base salary + a 10% increase in employer cost related to group health insurance. In addition, the County has provided local funding toward a “mandated” state increase in employee retirement of 7%. Further, the FY 2023 Adopted Budget includes the full year cost associated with the Year #3 PTRC Employee Pay Study. The remaining increase is related to attending both staff / supervisor training for all NC Soil and Water Conservation Districts in Cherokee NC for the upcoming fiscal year + replacing a survey rod and soil auger.

FY 2022 SIGNIFICANT ACCOMPLISHMENTS

- Assisting hundreds of land users across the County implement soil and water conservation practices that prevent erosion, build soil quality, and improve water quality is the most significant accomplishment of the Department. These measures range from helping homeowners resolve erosion and drainage problems, to helping agricultural producers increase their crop yields and improve their soil, to taking full advantage of the nutrients contained in animal by-products.
- Cost-sharing programs provided through the Department to agricultural land users continued to be well utilized. The North Carolina Agricultural Cost Share Program provided funding to support the installation of best management practices through eight contracts with land users. The Agricultural Water Resources Assistance Program provided funding through two contracts to install water supply wells on poultry farms. The United States Department of Agriculture – Natural Resources Conservation Service Environmental Quality Incentives Program provided funding for one contract for installing best management practices. All of these cost-sharing programs utilize a competitive process for selecting the contracts to be awarded. Selection depends on the applications received and how the applications meet the goals of the programs.
- Envirothon teams sponsored by the Davidson Soil and Water Conservation District and assisted by the Department Staff claimed First Place at both the middle and high school NC Envirothon. The High School Team won Second Place at the National Conservation Foundation Envirothon. This competition includes teams from the United States, Canada, and China.

KEY PERFORMANCE MEASURES

Measures	FY 2020 Actual	FY 2021 Actual	FY 2022 Projected	FY 2023 Projected
State Cost Share Programs				
<i>(Cost-Share Dollars)</i>				
NC Ag. Cost Share	\$49,750	\$60,329	\$60,106	\$60,000
NC Ag. Water Resources Asst. Prog.	\$50,000	\$9,024	\$8,103	\$10,000
Federal Cost Share Programs				
<i>(Cost-Share Dollars)</i>				
Env. Quality Incentives Prog.	\$68,287	\$9,433	\$265,202	\$100,000
Emergency Watershed Program				
<i>(Federal and State Grant Dollars)</i>				
NRCS & NCDA&CS *See Note	\$0	\$117,300	\$213,100	\$0
Technical Asst. to Individuals	1,250	1,180	950	1,100
Information Program				
Group Presentations (# of Attendees)	1,581	1,070	310**	1,000
Envirothon Teams	7	9	4	7
Essay & Poster Contest (# of Students)	1,488	1,471	757**	1,286

All cost share programs amounts are dependent on applicant requests.

* Emergency Watershed Program dollars are one time allocations. Money from 2020 rolled into 2021. Supplemental funding and additional project added in 2021.

**COVID restrictions limited presentations, most presentations online.

FUTURE ISSUES

- Stresses on many natural resources will increase as land uses 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 the 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 has 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.

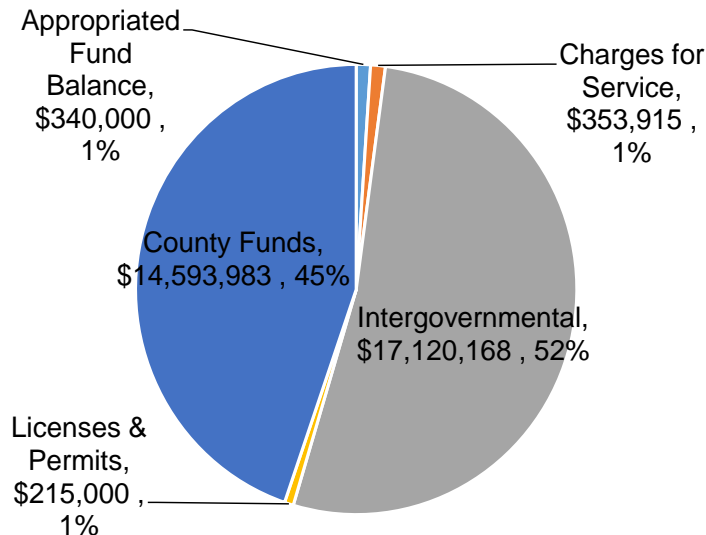
- The conversion of cropland within the County to other uses increases the importance of properly managing those acres used for the production of food and fiber. Productivity per acre must be increased to meet the additional demands of a growing population. The Department must work to provide agricultural 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 2021 Actual	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Contributions (State Prescribed) Bridging the Gap Ministry	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	100.0%
Contributions - Family Services Grant	\$ 341,151	\$ -	\$ 320,938	\$ -	\$ -	0.0%
Contributions (State Prescribed) God's Will Inc. - Backback Healthcare	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	100.0%
Contributions (State Prescribed) Senior Compassion Foundation Inc.	\$ -	\$ -	\$ -	\$ 120,000	\$ 120,000	100.0%
Contributions (State Prescribed) Special Olympics	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000	100.0%
Contributions (State Prescribed) Workshop of Davidson County	\$ -	\$ -	\$ -	\$ 125,000	\$ 125,000	100.0%
Operating Transfers - Mental Health	\$ 797,900	\$ 797,900	\$ 797,900	\$ 760,400	\$ (37,500)	-4.7%
Public Health	\$ 7,436,527	\$ 7,983,836	\$ 9,963,620	\$ 9,065,767	\$ 1,081,931	13.6%
Senior Services	\$ 2,208,082	\$ 2,377,970	\$ 2,755,109	\$ 2,511,347	\$ 133,377	5.6%
Social Services	\$ 16,873,317	\$ 18,985,666	\$ 20,808,941	\$ 19,723,624	\$ 737,958	3.9%
Veterans Services	\$ 145,155	\$ 152,648	\$ 152,648	\$ 221,928	\$ 69,280	45.4%
Grand Total	\$ 27,802,131	\$ 30,298,020	\$ 34,799,156	\$ 32,623,066	\$ 2,325,046	7.7%
Total Revenue	\$ 16,814,689	\$ 16,146,755	\$ 20,350,395	\$ 18,029,083	\$ 1,882,328	11.7%
County Funds	\$ 10,987,443	\$ 14,151,265	\$ 14,448,761	\$ 14,593,983	\$ 442,718	3.1%

FY 2023 Human Services Revenues

Total = \$18,867,291



CONTRIBUTIONS – HUMAN SERVICES

Jason Martin, Assistant County Manager

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

BUDGET SUMMARY

Category	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 YTD Actual	FY 2023 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$341,151	\$0	\$320,938	\$290,784	\$340,000	\$340,000	0.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$341,151	\$0	\$320,938	\$290,784	\$340,000	\$340,000	0.0%
Revenues							
Appropriated Fund Balance	\$0	\$0	\$0	\$0	\$340,000	\$340,000	0.0%
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$341,151	\$0	\$320,938	\$265,749	\$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	\$341,151	\$0	\$320,938	\$265,749	\$340,000	\$340,000	0.0%
Net County Funds	\$0	\$0	\$0	\$25,035	\$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 2023 ADOPTED BUDGET HIGHLIGHTS

- The FY 2023 Adopted Budget increases funding toward Contributions related to Health and Human Service functions by \$340K. The increase is related to “prescribed” funding received by the state related to specific Health and Human Services programs.

Contribution Summary

Requested Adopted

Functional Area	Agency	FY 2022 Adopted	FY 2022 Amended	FY 2023 Requested	FY 2023 Adopted	\$ Change vs. Proposed	\$ Change vs. Proposed
Culture and Recreation	TOURISM	\$ 72,860	\$ 72,860	\$ 100,000	\$ 90,360	\$ (9,640)	\$ 17,500
Culture and Recreation Total		\$ 72,860	\$ 72,860	\$ 100,000	\$ 90,360	\$ (9,640)	\$ 17,500
Economic Development	CHAMBER OF COMM - LEXINGTON	\$ 1,795	\$ 1,795	\$ 9,750	\$ 1,795	\$ (7,955)	\$ -
	CHAMBER OF COMM - THOMASVILLE	\$ 1,795	\$ 1,795	\$ 9,750	\$ 1,795	\$ (7,955)	\$ -
	CHAMBER OF COMM - NORH DAVIDSON	\$ 300	\$ 300	\$ 300	\$ 300	\$ -	\$ -
	ECONOMIC DEV COMMISSION	\$ 248,000	\$ 248,000	\$ 275,000	\$ 248,000	\$ (27,000)	\$ -
	FORESTER	\$ 101,600	\$ 101,600	\$ 109,600	\$ 109,600	\$ -	\$ 8,000
	UPTOWN LEXINGTON, INC.	\$ -	\$ -	\$ 30,000	\$ -	\$ (30,000)	\$ -
Economic Development Total		\$ 353,490	\$ 353,490	\$ 434,400	\$ 361,490	\$ (72,910)	\$ 8,000
Human Service Organizations	FAMILY SERVICES - GRANT	\$ -	\$ 320,938	\$ -	\$ -	\$ -	\$ -
	DMMC - DC CONNECT	\$ -	\$ -	\$ 65,000	\$ -	\$ (65,000)	\$ -
	(STATE PRESCRIBED) BRIDGING THE GAP MINISTRY INC.	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ 50,000
	(STATE PRESCRIBED) SENIOR COMPASSION FOUNDATION INC.	\$ -	\$ -	\$ 120,000	\$ 120,000	\$ -	\$ 120,000
Human Service Organizations	(STATE PRESCRIBED) GOD'S WILL INC. - BACKPACK HEALTHCARE	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ 15,000
	(STATE PRESCRIBED) SPECIAL OLYMPICS	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ -	\$ 30,000
	(STATE PRESCRIBED) WORKSHOP OF DAVIDSON COUNTY	\$ -	\$ -	\$ 125,000	\$ 125,000	\$ -	\$ 125,000
Human Service Organizations Total		\$ -	\$ 320,938	\$ 405,000	\$ 340,000	\$ (65,000)	\$ 340,000
Public Safety Organizations	JUV CRIME PREVENTION	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	\$ -
	JUVENILE MEDIATION	\$ -	\$ 106,343	\$ -	\$ -	\$ -	\$ -
	PARENTING WISELY	\$ -	\$ 59,500	\$ -	\$ -	\$ -	\$ -
	TRUANCY PROGRAM	\$ -	\$ 44,000	\$ -	\$ -	\$ -	\$ -
Public Safety Organizations	PROJECT CHALLENGE	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -
	RESCUE SQUAD DAV CTY	\$ 50,000	\$ 50,000	\$ 60,000	\$ 50,000	\$ (10,000)	\$ -
	(STATE PRESCRIBED) RESCUE SQUAD DAV CTY	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ 100,000
	RESCUE SQUAD THOMASVILLE	\$ 22,000	\$ 22,000	\$ 66,800	\$ 22,000	\$ (44,800)	\$ -
	(STATE PRESCRIBED) RESCUE SQUAD THOMASVILLE	\$ -	\$ -	\$ 60,000	\$ 60,000	\$ -	\$ 60,000
Public Safety Organizations Total		\$ 74,500	\$ 324,343	\$ 289,300	\$ 234,500	\$ (54,800)	\$ 160,000
Grand Total		\$ 500,850	\$ 1,071,631	\$ 1,228,700	\$ 1,026,350	\$ (202,350)	\$ 525,500
Regular State Grant Revenue - HS Programs + JCPC		\$ -	\$ 320,938	\$ -	\$ -	\$ -	\$ -
State Prescribed Grant Revenue		\$ -	\$ -	\$ (500,000)	\$ (500,000)	\$ (500,000)	\$ (500,000)
Article 44 Sales Tax (to Cover Economic Development)		\$ (251,890)	\$ (251,890)	\$ (251,890)	\$ (251,890)	\$ -	\$ -
Net County \$'s		\$ 248,960	\$ 819,741	\$ 476,810	\$ 274,460	\$ 227,850	\$ 25,500

OPERATING TRANSFERS – HUMAN SERVICES

Jason Martin, Assistant County Manager

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

BUDGET SUMMARY

Category	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 YTD Actual	FY 2023 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$797,900	\$797,900	\$797,900	\$797,900	\$760,400	(\$37,500)	-4.7%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$797,900	\$797,900	\$797,900	\$797,900	\$760,400	(\$37,500)	-4.7%
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	\$797,900	\$797,900	\$797,900	\$797,900	\$760,400	(\$37,500)	-4.7%
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 2023 ADOPTED BUDGET HIGHLIGHTS

- The FY 2023 Adopted Budget decreases the county contribution from the General Fund to the Mental Health Fund. This is due to the County acquiring a new Local Management Entity (LME) – Sandhills Center, Inc.

PUBLIC HEALTH

Lillian Koontz, Director

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

BUDGET SUMMARY

Category	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 YTD Actual	FY 2023 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$6,351,103	\$7,081,498	\$8,117,341	\$5,865,683	\$7,932,260	\$850,762	12.0%
Operating	\$915,380	\$902,338	\$1,571,695	\$795,982	\$1,133,507	\$231,169	25.6%
Capital Outlay	\$170,044	\$0	\$274,584	\$54,678	\$0	\$0	0.0%
Total	\$7,436,527	\$7,983,836	\$9,963,620	\$6,716,344	\$9,065,767	\$1,081,931	13.6%
Revenues							
Charges for Service	\$173,852	\$146,000	\$214,544	\$177,618	\$144,000	(\$2,000)	-1.4%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$3,629,106	\$3,460,503	\$5,325,132	\$3,217,650	\$4,491,054	\$1,030,551	29.8%
Licenses & Permits	\$382,922	\$235,000	\$235,000	\$367,512	\$215,000	(\$20,000)	-8.5%
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	\$4,185,879	\$3,841,503	\$5,774,676	\$3,762,780	\$4,850,054	\$1,008,551	26.3%
Net County Funds	\$3,250,647	\$4,142,333	\$4,188,944	\$2,953,564	\$4,215,713	\$73,380	1.8%
Authorized Positions	101.00	100.00	113.00	113.00	109.00	9.00	9.0%

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 Promotion and 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 2023 ADOPTED BUDGET HIGHLIGHTS

- The FY 2023 Adopted Budget increases local funding to the Public Health Department by \$73,380 or 1.8%. Majority of the increase is due to the inclusion of an employee COLA = \$500 + 2% of base salary + a 10% increase in employer cost related to group health insurance. In addition, the County has provided local funding toward a “mandated” state increase in employee retirement of 7%. Further, the FY 2023 Adopted Budget includes the full year cost associated with the Year #3 PTRC Employee Pay Study.
- The remaining increase is related to changes in existing contracts + the addition of nine federal / state funded FTEs for COVID-19 / ARP, EH response issues and WIC:
 - ✓ (2.00) Office Support III + (1.00) Office Support IV
 - ✓ (3.00) SW II
 - ✓ (1.00) Human Services Planner / Evaluator I
 - ✓ (1.00) EH Technician
 - ✓ (1.00) – Nutritionist II
- PH eliminated (3.00 – Grant Funded) FTEs added during FY 2022 + (1.00) Substance Abuse Coordinator position. The County has evaluated the effectiveness of this position and decided to address substance abuse issues via the opioid settlement funds (\$12.5M).
- PH plans to reclassify to following positions to make better / more efficient use of available positions + align the positions with current job responsibilities :
 - ✓ (2.00) Accounting Technician II (64) to 2.00 Accounting Technician III (66)
 - ✓ (1.00) HS Planner / Evaluator II (71) to 1.00 HS Planner / Evaluator IV (75)
 - ✓ (1.00) PH Preparedness Coordinator / EHS (71) to 1.00 EH Specialist (69)
 - ✓ (1.00) PH Nurse II (72) to 1.00 Social Worker II (67)

FY 2022 SIGNIFICANT ACCOMPLISHMENTS

- The budget / finance team diligently tracked staff COVID-19 response time and billed staff hours out of COVID-19 response funding. Utilization of state funded COVID-19 response positions to increase our ability to provide COVID-19 testing and COVID-19 vaccines.

KEY PERFORMANCE MEASURES

Measures	FY 2020 Actual	FY 2021 Actual	FY 2022 Projected	FY 2023 Projected
Personal Health				
Immunization Rates for Children (DCHD) Benchmark Age = 24 Months	93%	n/a COVID-19	90%	90%
Total Unduplicated Patients (Clinic)	9,087	7,812	9,000	9,000
Total Unduplicated Visits (Clinic)	20,949	34,380	20,000	20,000
Environmental Health				
Average Number of Working Days to Make Initial Site Visit for New On-site Wastewater Applications	4.21	4.30	10.00	10.00
Average Number of Working Days to Make Initial Site Visit for Repairs to an Existing System	1.62	1.70	3.00	3.00
Average Number of Working Days to Make a F&L Site Visit in Response to a Complaint	1.54	1.45	3.00	3.00
% of Quality Control Inspections Completed	100%	100.00%	100.00%	100.00%

FUTURE ISSUES

- Continue to evaluate Environmental Health staff turnover (On-site program) and training for inexperienced staff members, so not to affect response times.

SENIOR SERVICES

Thessia Everhart-Roberts, Director

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

BUDGET SUMMARY

Category	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 YTD Actual	FY 2023 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$1,172,490	\$1,425,512	\$1,425,512	\$1,226,574	\$1,573,102	\$147,590	10.4%
Operating	\$1,025,763	\$952,458	\$1,324,597	\$896,409	\$938,245	(\$14,213)	-1.5%
Capital Outlay	\$9,830	\$0	\$5,000	\$0	\$0	\$0	0.0%
Total	\$2,208,082	\$2,377,970	\$2,755,109	\$2,122,983	\$2,511,347	\$133,377	5.6%
Revenues							
Charges for Service	\$103,874	\$86,605	\$86,605	\$97,580	\$85,915	(\$690)	-0.8%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$1,529,141	\$1,307,016	\$1,565,147	\$1,000,920	\$1,322,678	\$15,662	1.2%
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	\$1,633,015	\$1,393,621	\$1,651,752	\$1,098,499	\$1,408,593	\$14,972	1.1%
Net County Funds	\$575,067	\$984,349	\$1,103,357	\$1,024,484	\$1,102,754	\$118,405	12.0%
Authorized Positions	23.00	23.00	23.00	23.00	24.00	1.00	4.3%

DEPARTMENTAL PURPOSE & GOALS

Charged by the Davidson County Board of Commissioners, the purpose of the Department is to establish an efficient and effective service delivery system meeting the needs of a rapidly growing older and disabled adult population and their caregivers. This is done through a series of comprehensive services and programs designed to meet growing diverse needs and improve quality of life. Services empower consumers to live independently in their own homes, preventing or delaying long term care placement.

The department's vision is to see that every older and disabled adult and caregivers in Davidson County are engaged, empowered, and equipped with services and resources essential to live independently within strong and healthy communities. Following suit is the department's mission to Empower, Engage, and Encourage the aging population of Davidson County with the branding tagline Aging Empowered!

Core services include Meals on Wheels, The Cafés (Congregate Nutrition), In-Home Aide Services, Transportation, Resources and Benefits Counseling, Senior Centers and Civic Engagement through Volunteerism.

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 2023 ADOPTED BUDGET HIGHLIGHTS

- The FY 2023 Adopted Budget increases local funding to Senior Services by \$118,405 or 12%. Majority of the increase is due to the inclusion of an employee COLA = \$500 + 2% of base salary + a 10% increase in employer cost related to group health insurance. In addition, the County has provided local funding toward a “mandated” state increase in employee retirement of 7%. Further, the FY 2023 Adopted Budget includes the full year cost associated with the Year #3 PTRC Employee Pay Study.
- Lastly, the adopted budget includes one additional CNA position to assist with the Home Management program. This program provides elderly citizens with much needed home services such as assistance with “bathing.” This allows for this specific population of adults to remain in the homes as opposed to seeking residence via an assisted living facility. The County reduced contractual services dollars for the upcoming fiscal year for CNAs in order to make room for this additional position. This is advantageous for the County in many respects. First, the County can control scheduling of its own staff better than can be done with a contractor. Second, contractor will not typically take on “new clients.” Finally, Medicaid reimbursement rate differential won’t push County clients down the priority order.

FY 2022 SIGNIFICANT ACCOMPLISHMENTS

- Executed a major healthcare contract with Meals on Wheels America and Centene to address issues surrounding Social determinants of health – including housing, nutrition, social and community engagement, and access to health care, services, and supports and how being denied any one of these can impact individual health outcomes and health care spending.
- Applied for \$75,000 additional FY23 5310 Capital-Purchase of Services federal Coronavirus Recovery grant funds to address multi-county medical transportation issues. (Awaiting award notification)
- Generated approximately \$288,916 in federal and state grant funding to address senior hunger and social isolation issues.
- To address social isolation issues and barriers for engaging older adults in the use of technology for web-based socialization, utilizing federal Coronavirus Recovery funds, the Senior Centers developed on-going, in-person classes and a tablet loan program.
- Lexington Senior Center was the recipient of the 2022 Ann Johnson Senior Center of the Year Award for Excellence in the Field of Aging.

- Despite the Healthcare and Homecare industries suffering massive shortages and high turnover rates during the pandemic, the department has had maintained 100% retention with staffed Certified Nursing Assistants.
- The senior centers were accepted into a pilot project with Senior Planet. This nonprofit organization designs courses, lectures, and workshops to benefit social connection, health and wellness, civic participation, economic security, creativity, and lifelong learning. As part of the pilot, staff and volunteers will receive access and training of curriculum for teaching older adults.

KEY PERFORMANCE MEASURES

Measures	FY 2020 Actual	FY 2021 Actual	FY 2022 Projected	FY 2023 Projected
Recruit 10% of the active Meals on Wheels volunteer base above the previous year.	100%	100%	N/A	N/A
Market Information and Options Counseling and departmental services at (10) events	100%	33%	N/A	N/A
Maintain a Daily Client Fill Rate for Meals on Wheels - Goal = 96%	95%	84%	85%	N/A
Increase participation in Senior Center Fitness Rooms by 15%	75%	N/A	N/A	N/A
Mail exit survey with case closure letter to all clients being discharged from In-Home Services programs	100%	N/A	N/A	N/A
Increase In-Home Aide Services donations by 20%	N/A	100%	N/A	N/A
Increase participation in Evidence-Based Programming by 10%	N/A	100%	N/A	N/A
Ensure an increased number of older adults are education regarding falls reduction, evidence-based falls prevention classes will serve 10% more participants than in FY2022. (COVID RESTRICTED 20-21)	N/A	N/A	100%	95%
Promote volunteerism to assist in the provision of services. Recruit an additional 10% of the active Meals on Wheels volunteers. (COVID RESTRICTED 20-21)	N/A	N/A	N/A	N/A
Increase the amount of revenue generated annually by 10% through consumer contributions for In-Home Aide Services.	N/A	N/A	100%	N/A
Increase the amount of revenue generated annually by 10% through consumer contributions for Transportation.	N/A	N/A	100%	90%
Ensure potential Meals on Wheels clients will receive a telephone contact from a designated nutrition program staff member within 48 hours of receiving a referral.	N/A	N/A	95%	95%
To reduce cost involved in purchasing unserved meals at The Café's, Nutrition Site Coordinators will retain a combined monthly rate of 75 or less unserved meals.	N/A	N/A	85	95%
Increase attendance for Senior Center technology based classes by 10% more than FY2022.	N/A	N/A	90%	90%

FUTURE ISSUES

- Increased need for essential healthcare workers to provide in-home aide services and the inability to compete with the healthcare industry's rates.
- Uncompetitive in-home care reimbursement rates. Referrals and clients are frequently passed over due to not qualifying for Medicaid or Veterans Affairs, which have much higher pay rates.
- Increasing waitlist for home care and nutrition services.
- Lack of access to public transportation.
- Inability to increase operational and service capacity due to county budget constraints.
- Federal and State funding is not keeping pace with the expected growth and needs of older and disabled adults and caregivers.
- Growing issues with isolation and the need for programs/services to combat. Adjusting to technological changes is the most significant social hurdle for older adults. Smartphones, computers, and the internet offer many ways for a senior to stay in communication, but learning how to use these technologies is challenging for many.
- In-Home counseling services and supports for those affected by isolation as a risk factor for depression, anxiety, cognitive decline, increased risk of falls, physical health decline, and a higher risk of mortality.
- Inadequate staffing for Senior Centers to develop ongoing virtual programming for those who prefer to remain home due to the pandemic. With the centers fully operational in person, there is not enough staff to coordinate in-person and virtual programs.
- Adequate facility expansions to support future population growth and demand for services.
- Lack of formal and informal caregivers.

SOCIAL SERVICES & CHILD SUPPORT

Trish Baker, Director

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

BUDGET SUMMARY

Category	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 YTD Actual	FY 2023 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$12,036,213	\$13,039,172	\$13,075,370	\$10,576,685	\$13,332,869	\$293,697	2.3%
Operating	\$4,778,199	\$5,946,494	\$7,714,224	\$4,571,276	\$6,364,167	\$417,673	7.0%
Capital Outlay	\$58,905	\$0	\$19,347	\$7,199	\$26,588	\$26,588	0.0%
Total	\$16,873,317	\$18,985,666	\$20,808,941	\$15,155,160	\$19,723,624	\$737,958	3.9%
Revenues							
Charges for Service	\$287,827	\$124,000	\$124,000	\$15,255	\$124,000	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$10,364,732	\$10,785,631	\$12,477,029	\$6,933,729	\$11,304,436	\$518,805	4.8%
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	\$10,652,559	\$10,909,631	\$12,601,029	\$6,948,984	\$11,428,436	\$518,805	4.8%
Net County Funds	\$6,220,758	\$8,076,035	\$8,207,912	\$8,206,176	\$8,295,188	\$219,153	2.7%
Authorized Positions	208.50	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 2023 ADOPTED BUDGET HIGHLIGHTS

- The FY 2023 Adopted Budget increases local funding to the Department of Social Services by \$219,153 or 2.7%. Majority of the increase is due to the inclusion of an employee COLA = \$500 + 2% of base salary + a 10% increase in employer cost related to group health insurance. In addition, the County has provided local funding toward a “mandated” state increase in employee retirement of 7%. Further, the FY 2023 Adopted Budget includes the full year cost associated with the Year #3 PTRC Employee Pay Study.

- The remaining increase is related to changes in state funding for LIEAP and Adoption Assistance.
- Lastly, the adopted budget includes funding for (17) Thinkpads to eliminate use of desktops among IMC staff. This would allow for better mobility and ability to telework if need be during emergencies.

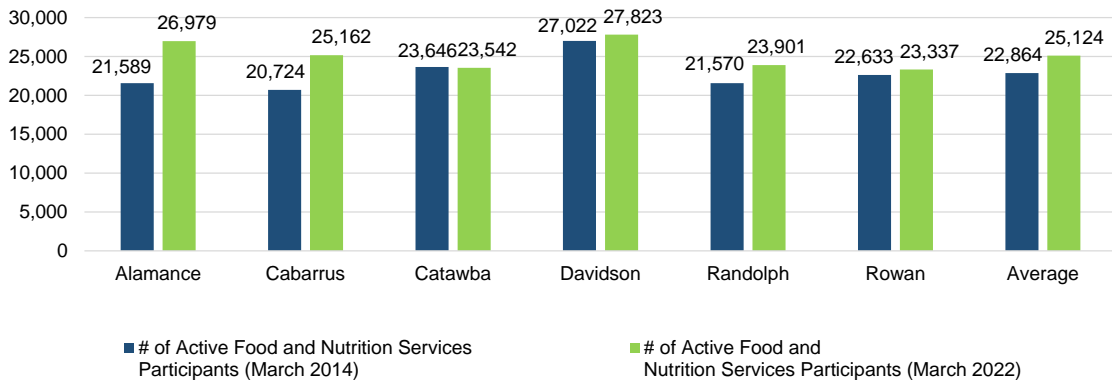
FY 2022 SIGNIFICANT ACCOMPLISHMENTS

- The Income Maintenance area saw increases in Medicaid and Food and Nutrition applications yet, processed applications at better than 98% timeliness, redeterminations for the same programs were processed at better than 97% - both exceeding State standards.
- 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.
- Child Support Enforcement is on target to exceed at least 4 of 5 State goals (exceeded all 5 in FY20 / 21, as Davidson County is one of only a few counties to do so). Child Support staff have collected over \$7.2 million on behalf of children in Davidson County and is on target to meet or exceed the goal of \$13 Million collected.
- Restructured CPS and Permanency Planning by 1) adding a Program Manager to supervise Investigation/Assessment/Extended Services units; 2) moving Permanency Planning units under supervision of Program Administrator; 3) adding an On-Call Supervisor; 4) adding another Quality Assurance SW; 5) adding another PP Licensing SW and 6) shifting 2 CPS-only Intake staff to be supervised within Adult Services area thereby creating a 3-person Intake team
- Maintained county cost to in providing mandates services by effectively utilizing state and federal reimbursements.

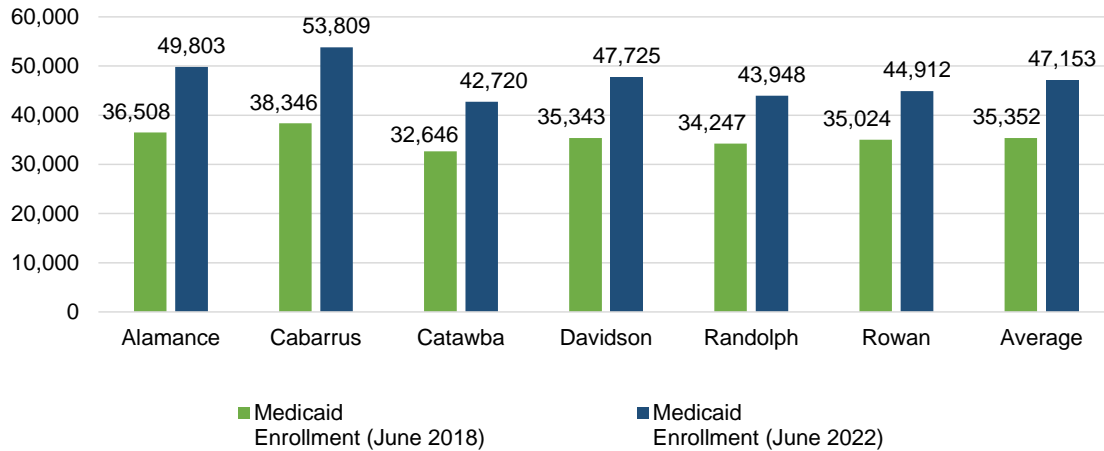
KEY PERFORMANCE MEASURES

Measures	FY 2020 Actual	FY 2021 Actual	FY 2022 Projected	FY 2023 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)	\$12,991,559	\$13,474,115	\$13,100,000	\$13,100,000
Adult Services Complaint Investigations Initiated within 7 Days (Goal = 85%)	100%	100%	90%	90%
Adult Services Abuse and Neglect Evaluations Completed Within 30 days of Report Receipt	98.5%	100.0%	95%	95%
Adult Services Exploitation Evaluations Completed Within 45 days of Report Receipt	95%	100%	85%	85%
Child Protective Services Timely Initiation of CPS Abuse & Neglect Reports	96%	98%	95%	95%
Closed CPS Cases With No Maltreatment for (12) Months	96%**	90%	99%	99%
Foster Care Visits in the Child's Home	98%	94%	90%	90%

Number of Active Food and Nutrition Services Participants
(March 2014 vs. March 2022)



Medicaid Enrollment
(June 2018 vs. June 2022)



FUTURE ISSUES

- **Changing Workforce**

The “great resignation” and employees seeking better work life balance will continue to impact employers into FY23 and beyond. Workload demands are high in all parts of DSS and many jobs are higher stress than the norm – ie CPS and APS Social Workers. Add to the fact that these jobs are not typical 8-5, home life is impacted. Due to high stress, and traumatic and often dangerous situations, staff finds it difficult to balance both their professional and private lives equally. Employees want and need to be able to schedule activities outside of work and many jobs at DSS are such that you cannot just leave at the end of your work day – a social worker in the field investigating allegations of abuse, neglect, exploitation cannot clock out at 5 pm in the middle of the field investigation. Creating additional support positions, creating alternative work schedules, work environments and systems that enable staff to “clock” out at a reasonable time will continue to be essential.

- **Medicaid Expansion**

Continued discussion about Medicaid Expansion creates a need to monitor this. Contingent upon legislation enacted by General Assembly, the expansion of Medicaid would require no increase in county funds. The proposed expansion legislation submitted by DHHS would contain a PHP and hospital tax which covers the non-federal share of the increased costs to the counties.

- The nonfederal share included in the proposed legislation will address anticipated.
- Increased calls with inquiries about qualifications.
- Increased in-person/walk in contacts regarding who qualifies.
- Increased number of applications / certifications.

- Staff training on eligibility policy and NC FAST updates
- **Enhanced 75/25 Medicaid Administrative Funding**

As part of NC DHHS' Annual Planning Document for NC FAST, questions were raised by CMS regarding how NC DHHS is ensuring compliance with federal rules regarding county DSS usage of the 75 / 25 enhanced Medicaid for automated eligibility system claims in the state's DSS-1571 process. As NC DHHS shared information with CMS, it was determined that NC DHHS does not collect enough data through the SIS Day Sheets system or NC CoReLS to provide adequate evidence of compliance with the usability standards detailed in State Medicaid Director Letter # 16-004. In order to validate existing processes and to determine whether any system changes are necessary, NC DHHS will be working with a group of local DSS agencies during Spring of 2022 to collect information and validate claiming procedures. At this time, NC DHHS does not anticipate any major changes that would significantly impact 75 / 25 Medicaid revenue to counties. However, based on the findings in the review process, some revenue impacts are possible. There will potentially be increased workload on the county to collect the necessary data to ensure the county can claim the higher rate of funding.

- **NCFAST**

Child Welfare Services - both CPS and Permanency Planning continue to be slated to move into NCFAST. NCFAST had been "paused" to allow pilot counties to continue testing and allow the state to address defects and other system issues, but it is slated to resume in FY 22. The additional workload that will be created by moving into NCFAST will be great. In addition to learning the system, time spent keying and uploading documents into NCFAST will be added to time spent working with families. Staff will continue to monitor and evaluate the impact this will have.

- **Ending of the Public Health Emergency**

The COVID-19 public health emergency drawing to a close will continue to have impacts on DSS operations, including:

- Training time for changes required to meet continuity of coverage and other requirements for enhanced FMAP and mandates under federal legislation.
- Increased caseloads/work due to continuity of coverage which results in continuing work on cases that may be ineligible.
- Legislative requirement to evaluate Medicaid cases that have been automatically extended during the PHE that will have to be evaluated timely for ongoing eligibility.
- Redeterminations may be conducted multiple times as counties complete renewals during the PHE and continue coverage, then conduct another renewal/review when the PHE ends.

- **Eligibility Audits of Timeliness and Accuracy**

Legislation requires county DSS agencies achieve minimum percentages of accurate determinations and to meet specified timeliness standards. Agencies which do not achieve required percentages will:

- Need to implement corrective actions plans.
- May require additional investment of time by DSS local leadership including directors and supervisors.
- May require additional staff for compliance, including internal QC, monitoring or staff for processing applications.

- **Family First Prevention Services Act of 2018**

Effective October 1st, 2021, changes to federal law under the Family First Prevention Services Act (FFPSA) regarding reimbursement for certain congregate care placements allows for the initial fourteen (14) days of the placement to be reimbursable. FFPSA does allow IV-E reimbursement to continue for children placed in congregate care as of September 30, 2021, provided they do not change placements. The State has provided Bridge funding to lessen the impact on counties in FY 21-22, but it is anticipated that the Bridge funding will be phased out in FY 22-23.

The law also enabled the use of federal IV-E funds to provide enhanced support to children and families to prevent entry into foster care by providing evidence-based programs that are approved by the federal government and identified in the state's IV-E Prevention Plan. The purpose of this act is to prevent children from entering foster care and to create financial incentives to place children in the custody of DSS in family-like settings such as kinship care and family foster homes.

It is important to note that mitigating the loss of IV-E revenue will require additional funding and determining what cost the state and the county will assume. The current interpretation from DHHS is that IV-E children in congregate care beyond 14 days will become 50 / 50 state/county children once their placement is no longer eligible for federal IV-E reimbursement. The impact of the restriction on IV-E reimbursement after SFY 2023 will be county specific based on the number of foster children in group care placements made after September 30, 2021.

Counties who are reliant on residential care facilities (non-treatment facilities that do not bill Medicaid) will be particularly vulnerable to this potential loss of revenue. As these factors are county-specific, as with last year, statewide and county-specific numbers were not provided in the State estimates for counties, thus each county had to develop their own estimates.

DHHS has indicated that counties can and should continue to work to mitigate costs resulting from loss of IV-E revenue by implementing strategies to increase capacity to find and support kinship placements and foster homes. The FFPSA congregate care funding restrictions are rooted in Congress's belief that increased efforts to serve foster children and youth in family-based placements will enhance well-being.

Additionally, a county's ability to draw down IV-E revenue for prevention services is dependent upon the prevention service being approved on the federal clearing house and included in the state's IV-E Prevention Plan which has stringent requirements regarding evaluation and continuous quality improvement. North Carolina hopes to implement Evidence Based Prevention Services through state contract in SFY 2023. Protocols will be implemented for how counties will determine eligibility for FFPSA services and make referrals to prevention service providers.

- **Federal Medical Assistance Percentage (FMAP)**

The Families First Coronavirus Relief Act provided states a 6.2 percentage-point increase in federal funding to their FMAP rates during the declared Public Health Emergency (PHE). The PHE and temporary increase is now set to expire on June 30, 2022. The FMAP rate is used to determine the federal share for IV-E funding for foster care maintenance, adoption assistance, and guardianship assistance and the enhanced rate has resulted in enhanced federal revenues for the state and counties. For SFY 2023, the FMAP rate shown on the individual narratives is 67.71%, which will be the rate if the PHE expires in June 2022 as currently scheduled.

VETERANS

Ricky Johnson, Director

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

BUDGET SUMMARY

Category	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 YTD Actual	FY 2023 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$137,032	\$143,848	\$143,848	\$118,820	\$210,414	\$66,566	46.3%
Operating	\$8,123	\$8,800	\$8,800	\$6,361	\$8,045	(\$755)	-8.6%
Capital Outlay	\$0	\$0	\$0	\$0	\$3,469	\$3,469	0.0%
Total	\$145,155	\$152,648	\$152,648	\$125,181	\$221,928	\$69,280	45.4%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$2,084	\$2,000	\$2,000	\$2,109	\$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	\$2,084	\$2,000	\$2,000	\$2,109	\$2,000	\$0	0.0%
Net County Funds	\$143,071	\$150,648	\$150,648	\$123,072	\$219,928	\$69,280	46.0%
Authorized Positions	2.00	2.00	2.00	2.00	3.00	1.00	50.0%

DEPARTMENTAL PURPOSE & GOALS

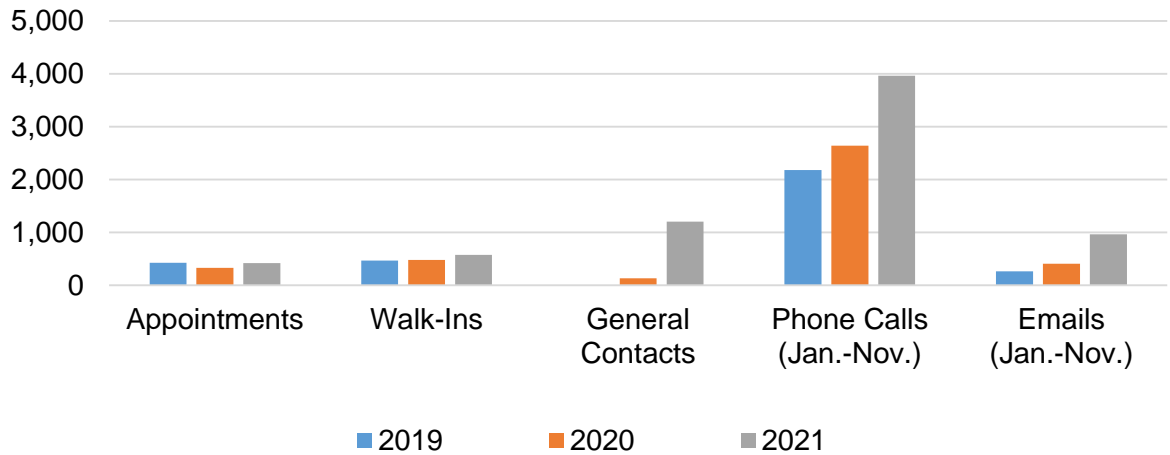
The Veterans Services Department assists all Davidson County veterans, their spouses and dependents to apply for and to obtain all federal, state and local veteran benefits for which they are legally eligible.

FY 2023 ADOPTED BUDGET HIGHLIGHTS

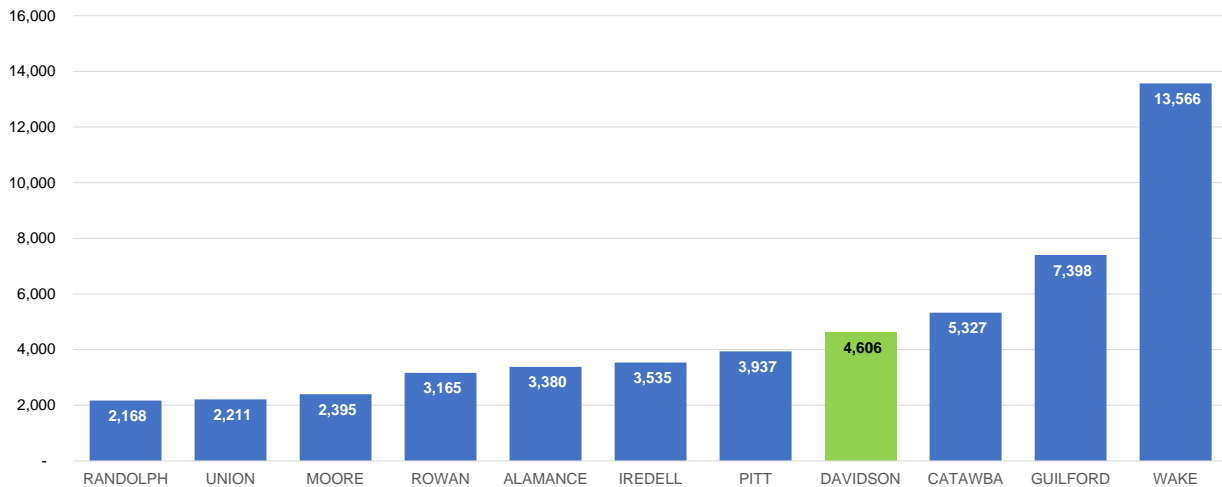
- The FY 2023 Adopted Budget increases local funding for the Veterans Services Department by \$69,280 or 46%. Majority of the increase is due to the inclusion of an employee COLA = \$500 + 2% of base salary + a 10% increase in employer cost related to group health insurance. In addition, the County has provided local funding toward a “mandated” state increase in employee retirement of 7%. Further, the FY 2023 Adopted Budget includes the full year cost associated with the Year #3 PTRC Employee Pay Study.
- The adopted budget also includes an additional VSO position to assist with ever growing caseloads via appointments, walk-ins and general contacts. As shown within the charts

below, the County’s two officers have “potentially” more workload in terms of available veterans than most comparable jurisdictions. In addition, as cases are become much more “complex” the added “benefit” per case is growing at a “fairly” high rate when compared to most NC Counties. To pay for the additional position, (based on the available veteran population) should the County only provide service to a relatively small number of veterans (only an additional 4% of the remaining 8,200+ veterans), the financial payback (in terms of \$’s spent by the veteran vs. received benefit) is a “break-even” scenario for the County.

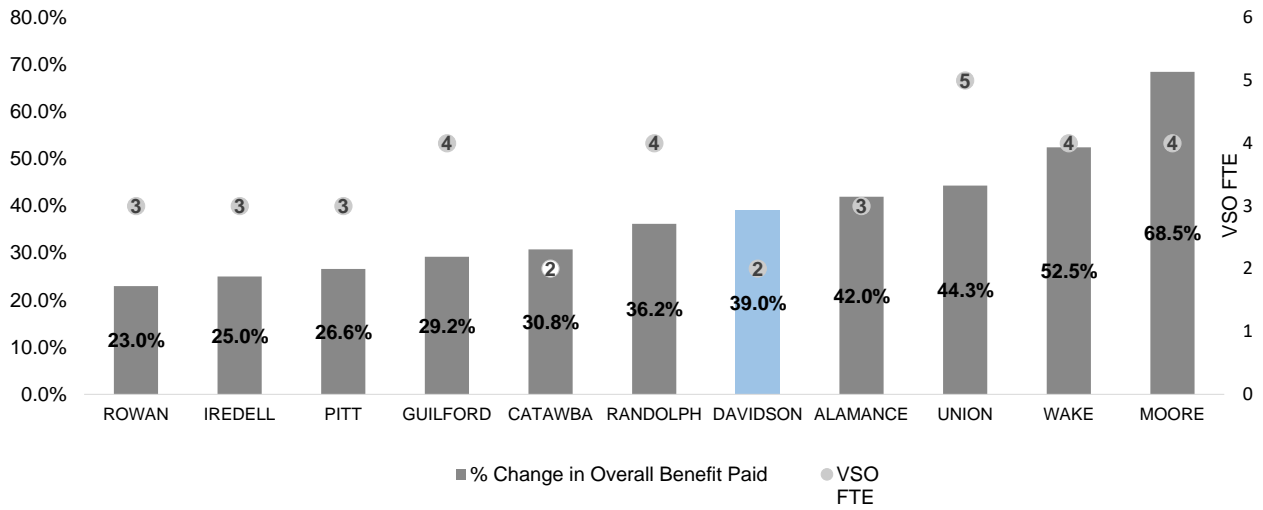
Veteran Services Workload Summary (2019 - 2021)



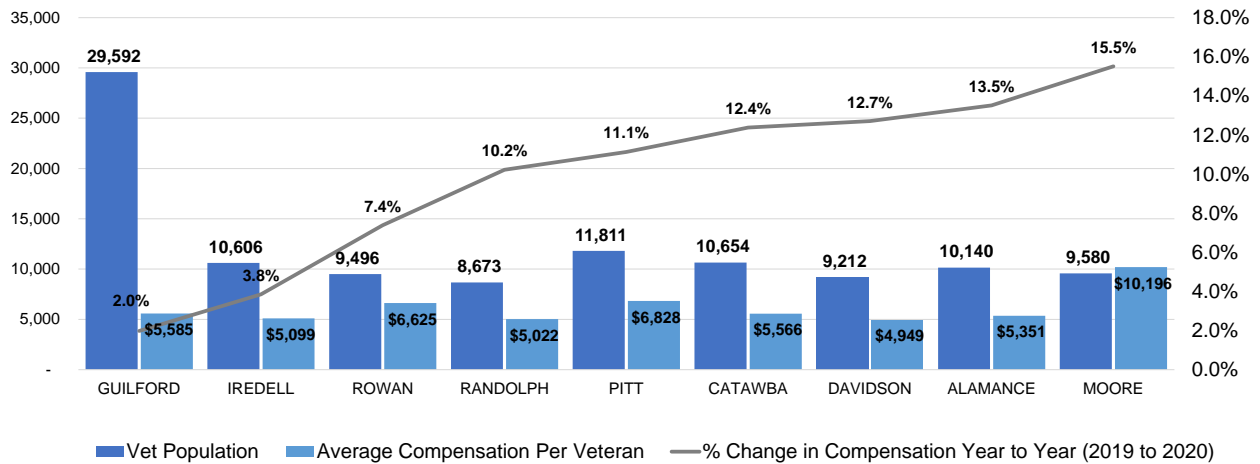
Number of Veterans per VSO by County (2020)



VSO Compensation Growth 2016 to 2020



VSO Compensation Trends 2019 to 2020



FY 2022 SIGNIFICANT ACCOMPLISHMENTS

- Continued to evaluate the need for additional requested VSO Officer.
- Continued support of Saving Grace K9s and Reboot Combat Recovery.

KEY PERFORMANCE MEASURES

Measures	FY 2020 Actual	FY 2021 Actual	FY 2022 Projected	FY 2023 Projected
Total Veteran Population	9,210	9,212	9,250	9,250

FUTURE ISSUES

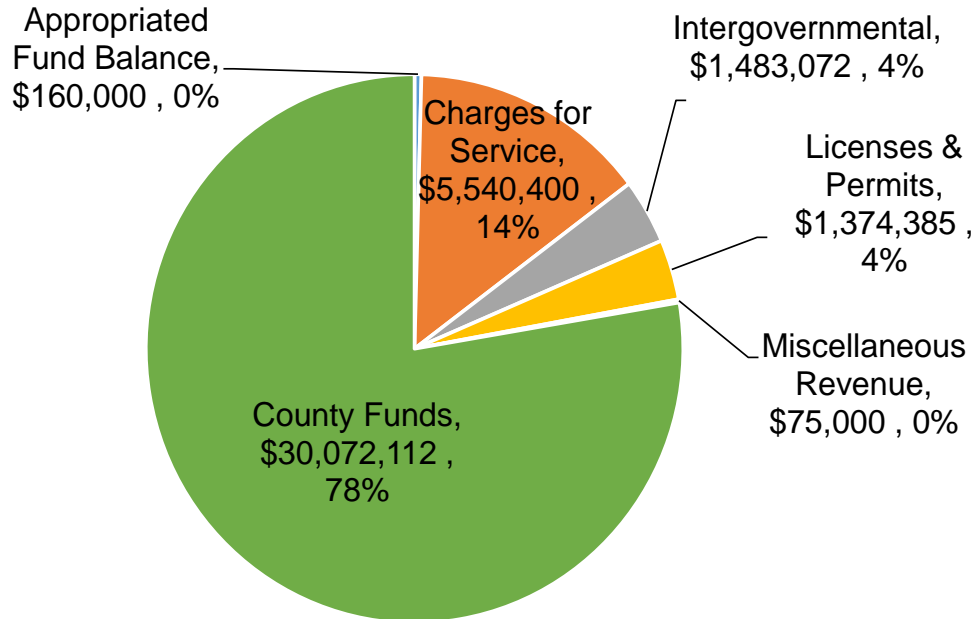
- Continue to monitor space needs.

Public Safety Summary

Department	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Animal Shelter	\$ 579,941	\$ 645,596	\$ 675,516	\$ 687,190	\$ 41,594	6.4%
Contributions - Rescue Squads	\$ 72,000	\$ 72,000	\$ 72,000	\$ 72,000	\$ -	0.0%
Contributions - State Prescribed - Rescue Squads	\$ -	\$ -	\$ -	\$ 160,000	\$ 160,000	100.0%
JCPC Operating Supplies + Program Grant	\$ 220,594	\$ 2,500	\$ 252,343	\$ 2,500	\$ -	0.0%
Emergency Communications	\$ 2,377,912	\$ 3,010,718	\$ 3,045,555	\$ 3,357,502	\$ 346,784	11.5%
Emergency Services	\$ 8,562,020	\$ 10,124,976	\$ 10,169,456	\$ 11,073,930	\$ 948,954	9.4%
Inspections	\$ 1,146,129	\$ 1,272,153	\$ 1,329,460	\$ 1,616,847	\$ 344,694	27.1%
Sheriff	\$ 17,116,354	\$ 20,139,271	\$ 21,190,480	\$ 21,735,000	\$ 1,595,729	7.9%
Grand Total	\$ 30,074,950	\$ 35,267,214	\$ 36,734,810	\$ 38,704,969	\$ 3,437,755	9.7%
Total Revenue	\$ 8,932,375	\$ 8,112,621	\$ 8,537,155	\$ 8,632,857	\$ 520,236	6.4%
County Funds	\$ 21,142,575	\$ 27,154,593	\$ 28,197,655	\$ 30,072,112	\$ 2,917,519	10.7%

FY 2023 Public Safety Revenues

Total = \$8,632,857



ANIMAL SHELTER

Donna Grooms, Animal Shelter Manager

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

BUDGET SUMMARY

Category	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 YTD Actual	FY 2023 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$325,316	\$343,456	\$343,456	\$258,857	\$364,360	\$20,904	6.1%
Operating	\$254,625	\$302,140	\$302,140	\$260,895	\$322,830	\$20,690	6.8%
Capital Outlay	\$0	\$0	\$29,920	\$29,920	\$0	\$0	0.0%
Total	\$579,941	\$645,596	\$675,516	\$549,672	\$687,190	\$41,594	6.4%
Revenues							
Charges for Service	\$53,025	\$66,950	\$66,950	\$56,554	\$49,300	(\$17,650)	-26.4%
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	\$53,025	\$66,950	\$66,950	\$56,554	\$49,300	(\$17,650)	-26.4%
Net County Funds	\$526,916	\$578,646	\$608,566	\$493,118	\$637,890	\$59,244	10.2%
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 2023 ADOPTED BUDGET HIGHLIGHTS

- The FY 2023 Adopted Budget increases local funding to the Animal Shelter by \$59,244 or 10.2%. Majority of the increase is due to the inclusion of an employee COLA = \$500 + 2% of base salary + a 10% increase in employer cost related to group health insurance. In addition, the County has provided local funding toward a "mandated" state increase in employee retirement of 7%. Further, the FY 2023 Adopted Budget includes the full year cost associated with the Year #3 PTRC Employee Pay Study. The remaining change is related to expected increase in cost for the shelter's contractual cleaning staff.

FY 2022 SIGNIFICANT ACCOMPLISHMENTS

- Replaced outdated incinerator.
- Continued partnerships with County wide spay and neuter program.

KEY PERFORMANCE MEASURES

Measures	FY 2020 Actual	FY 2021 Actual	FY 2022 Projected	FY 2023 Projected
Adoption %	18%	16%	16%	16%
Rescue %	31%	35%	37%	35%
Return To Owner %	10%	13%	17%	15%

FUTURE ISSUES

- Continue to monitor staffing levels and enhance employee retention.

CONTRIBUTIONS – PUBLIC SAFETY

Jason Martin, Assistant County Manager

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

BUDGET SUMMARY

Category	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 YTD Actual	FY 2023 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$292,594	\$74,500	\$324,343	\$306,317	\$234,500	\$160,000	214.8%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$292,594	\$74,500	\$324,343	\$306,317	\$234,500	\$160,000	214.8%
Revenues							
Appropriated Fund Balance	\$0	\$0	\$0	\$0	\$160,000	\$160,000	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	\$160,000	\$160,000	0.0%
Net County Funds	\$292,594	\$74,500	\$324,343	\$306,317	\$74,500	\$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 2023 ADOPTED BUDGET HIGHLIGHTS

- The FY 2023 Adopted Budget maintains local funding to Public Safety Contributions (equal to the FY 2022 Adopted Budget). The increase is related to “prescribed” funding received by the state related to specific Public Safety programs.

Contribution Summary

Requested Adopted

Functional Area	Agency	FY 2022 Adopted	FY 2022 Amended	FY 2023 Requested	FY 2023 Adopted	\$ Change vs. Proposed	\$ Change vs. Proposed
Culture and Recreation	TOURISM	\$ 72,860	\$ 72,860	\$ 100,000	\$ 90,360	\$ (9,640)	\$ 17,500
Culture and Recreation Total		\$ 72,860	\$ 72,860	\$ 100,000	\$ 90,360	\$ (9,640)	\$ 17,500
Economic Development	CHAMBER OF COMM - LEXINGTON	\$ 1,795	\$ 1,795	\$ 9,750	\$ 1,795	\$ (7,955)	\$ -
	CHAMBER OF COMM - THOMASVILLE	\$ 1,795	\$ 1,795	\$ 9,750	\$ 1,795	\$ (7,955)	\$ -
	CHAMBER OF COMM - NORH DAVIDSON	\$ 300	\$ 300	\$ 300	\$ 300	\$ -	\$ -
	ECONOMIC DEV COMMISSION	\$ 248,000	\$ 248,000	\$ 275,000	\$ 248,000	\$ (27,000)	\$ -
	FORESTER	\$ 101,600	\$ 101,600	\$ 109,600	\$ 109,600	\$ -	\$ 8,000
	UPTOWN LEXINGTON, INC.	\$ -	\$ -	\$ 30,000	\$ -	\$ (30,000)	\$ -
Economic Development Total		\$ 353,490	\$ 353,490	\$ 434,400	\$ 361,490	\$ (72,910)	\$ 8,000
Human Service Organizations	FAMILY SERVICES - GRANT	\$ -	\$ 320,938	\$ -	\$ -	\$ -	\$ -
	DMMC - DC CONNECT	\$ -	\$ -	\$ 65,000	\$ -	\$ (65,000)	\$ -
	(STATE PRESCRIBED)	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ 50,000
	BRIDGING THE GAP MINISTRY INC.	\$ -	\$ -	\$ 120,000	\$ 120,000	\$ -	\$ 120,000
	SENIOR COMPASSION FOUNDATION INC.	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ 15,000
	(STATE PRESCRIBED)	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ -	\$ 30,000
	SPECIAL OLYMPICS	\$ -	\$ -	\$ 125,000	\$ 125,000	\$ -	\$ 125,000
	WORKSHOP OF DAVIDSON COUNTY	\$ -	\$ -	\$ 125,000	\$ 125,000	\$ -	\$ 125,000
Human Service Organizations Total		\$ -	\$ 320,938	\$ 405,000	\$ 340,000	\$ (65,000)	\$ 340,000
Public Safety Organizations	JUV CRIME PREVENTION	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	\$ -
	JUVENILE MEDIATION	\$ -	\$ 106,343	\$ -	\$ -	\$ -	\$ -
	PARENTING WISELY	\$ -	\$ 59,500	\$ -	\$ -	\$ -	\$ -
	TRUANCY PROGRAM	\$ -	\$ 44,000	\$ -	\$ -	\$ -	\$ -
	PROJECT CHALLENGE	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -
	RESCUE SQUAD DAV CTY	\$ 50,000	\$ 50,000	\$ 60,000	\$ 50,000	\$ (10,000)	\$ -
	(STATE PRESCRIBED)	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ 100,000
	RESCUE SQUAD THOMASVILLE	\$ 22,000	\$ 22,000	\$ 66,800	\$ 22,000	\$ (44,800)	\$ -
	(STATE PRESCRIBED)	\$ -	\$ -	\$ 60,000	\$ 60,000	\$ -	\$ 60,000
	RESCUE SQUAD THOMASVILLE	\$ -	\$ -	\$ 60,000	\$ 60,000	\$ -	\$ 60,000
Public Safety Organizations Total		\$ 74,500	\$ 324,343	\$ 289,300	\$ 234,500	\$ (54,800)	\$ 160,000
Grand Total		\$ 500,850	\$ 1,071,631	\$ 1,228,700	\$ 1,026,350	\$ (202,350)	\$ 525,500
Regular State Grant Revenue - HS Programs + JCPC		\$ -	\$ 320,938	\$ -	\$ -	\$ -	\$ -
State Prescribed Grant Revenue		\$ -	\$ -	\$ (500,000)	\$ (500,000)	\$ (500,000)	\$ (500,000)
Article 44 Sales Tax (to Cover Economic Development)		\$(251,890)	\$(251,890)	\$(251,890)	\$(251,890)	\$ -	\$ -
Net County \$'s		\$ 248,960	\$ 819,741	\$ 476,810	\$ 274,460	\$ 227,850	\$ 25,500

EMERGENCY COMMUNICATIONS

Rob Wilson, Director

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

BUDGET SUMMARY

Category	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 YTD Actual	FY 2023 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$2,025,084	\$2,657,193	\$2,657,193	\$2,378,932	\$2,939,437	\$282,244	10.6%
Operating	\$317,810	\$353,525	\$388,362	\$360,843	\$418,065	\$64,540	18.3%
Capital Outlay	\$35,019	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$2,377,912	\$3,010,718	\$3,045,555	\$2,739,776	\$3,357,502	\$346,784	11.5%
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	\$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	\$2,377,912	\$3,010,718	\$3,045,555	\$2,739,776	\$3,357,502	\$346,784	11.5%
Authorized Positions	38.00	38.00	40.00	40.00	40.00	2.00	5.3%

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 2023 ADOPTED BUDGET HIGHLIGHTS

- The FY 2023 Adopted Budget increases local funding to the 911 Communications Department by \$346,784 or 11.5%. Majority of the increase is due to the inclusion of an employee COLA = \$500 + 2% of base salary + a 10% increase in employer cost related to group health insurance. In addition, the County has provided local funding toward a "mandated" state increase in employee retirement of 7%. Further, the FY 2023 Adopted Budget includes the full year cost associated with the Year #3 PTRC Employee Pay Study. The remaining increase is related to annualized cost from the BOC adding two additional

Telecommunicator positions during mid-year FY 2022 plus contract maintenance funds needed to manage the new consoles added within the 911 center as part of the new radio system project.

FY 2022 SIGNIFICANT ACCOMPLISHMENTS

- Introduced a personality assessment into the hiring process to help better assess candidates for hire with the hope of helping long term retention rates.
- Worked with staff to maintain operations with lower than ideal staffing.
- Ran (3) training academy classes in 2021.
- Worked with training staff to run multiple training academies to offset an increased turnover rate.
- Surpassed State mandated requirement of 90% ECaTS score with an average for 2021 of 93.42%.
- Of all calls pulled for quality assurance review the center achieved a total combined compliant and high compliant score of 95% for medical, 81% for law and 99% for fire.
- Radio shop continued to make radio programming modifications as needed for EMS and DCSO.
- Hired a new sign technician to replace retiree.
- Hired new radio technician to work with Radio Systems Manager.

KEY PERFORMANCE MEASURES

Measures	FY 2020 Actual	FY 2021 Actual	FY 2022 Projected	FY 2023 Projected
# of Calls Entered in to CAD System	262,449	264,179	265,000	266,000
Average Dispatch Time				
EMS	2 mins 27 sec	2 mins 22 sec	2 mins 22 sec	2 mins 22 sec
Fire	1 min 29 sec	1 min 31 sec	1 min 31 sec	1 min 31 sec
Law Enforcement	3 min 20 sec	3 min 02 sec	3 min 02 sec	3 min 02 sec
# of Days to Replace or Repair Reported Down / Missing / Damaged Green Street Name Road Signs	3 days	3.27 days	3 days	3 days
(Goal is 10 Working Days 95% of the Time and Includes Performing the Utility Locate)				

FUTURE ISSUES

- Increase 911 funding to train staff to maintain dispatch and customer service standards.
- Better long-term management of turnover and retention.
- Fork lift replacement of 911 Center UPS.
- Primary 911 center replacement.
- Remodel of the Lexington primary 911 center.
- Remodel / move of the radio shop.
- Increase sign cost fees.
- TDMA upgrades will need to be made to all county owned radios.

EMERGENCY SERVICES

Larry James, Director

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

BUDGET SUMMARY

Category	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 YTD Actual	FY 2023 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$6,608,795	\$8,224,753	\$8,224,753	\$7,248,429	\$8,816,780	\$592,027	7.2%
Operating	\$1,210,132	\$1,191,596	\$1,210,390	\$1,267,459	\$1,471,298	\$279,702	23.5%
Capital Outlay	\$743,093	\$708,627	\$734,313	\$651,706	\$785,852	\$77,225	10.9%
Total	\$8,562,020	\$10,124,976	\$10,169,456	\$9,167,594	\$11,073,930	\$948,954	9.4%
Revenues							
Charges for Service	\$5,317,346	\$5,139,469	\$5,139,469	\$3,772,008	\$5,228,000	\$88,531	1.7%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$77,932	\$57,500	\$57,500	\$74,575	\$161,500	\$104,000	180.9%
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	\$5,395,279	\$5,196,969	\$5,196,969	\$3,846,584	\$5,389,500	\$192,531	3.7%
Net County Funds	\$3,166,741	\$4,928,007	\$4,972,487	\$5,321,010	\$5,684,430	\$756,423	15.3%
Authorized Positions	95.50	101.50	101.50	101.50	101.50	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 2023 ADOPTED BUDGET HIGHLIGHTS

- The FY 2023 Adopted Budget increases local funding to the Emergency Services Department by \$756,423 or 15.3%. Majority of the increase is due to the inclusion of an employee COLA = \$500 + 2% of base salary + a 10% increase in employer cost related to group health insurance. In addition, the County has provided local funding toward a “mandated” state increase in employee retirement of 7%. Further, the FY 2023 Adopted Budget includes the full year cost associated with the Year #3 PTRC Employee Pay Study. The remaining increase is related to increases in expected fuel cost for the upcoming fiscal year as well as increased cost related to the Medical Examiner.
- The adopted budget also replaces one high mileage ambulance and completes re-mounts on two existing ambulances in order to get continued use.

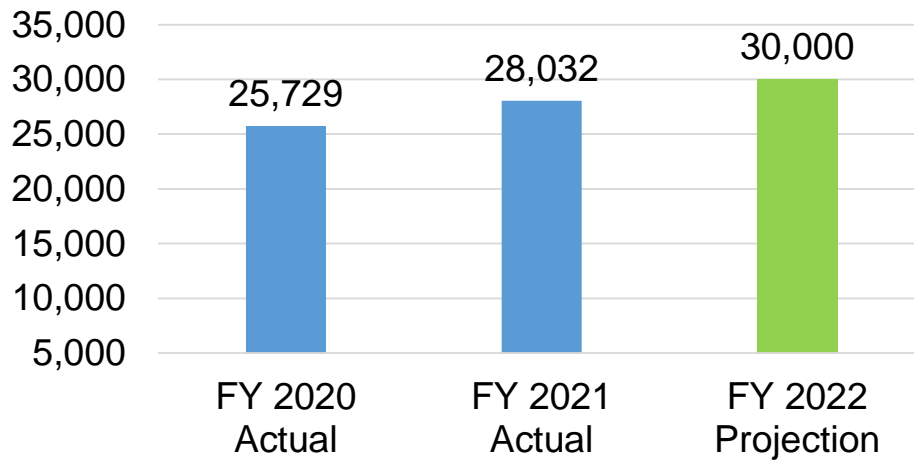
FY 2022 SIGNIFICANT ACCOMPLISHMENTS

- Addition of four Paramedic positions to move Lieutenants to QRV's.
- Addition of training coordinator position.
- Addition of FT Asst. Fire Marshal position.
- EM managed logistics of COVID-19 related PPE supplies.

KEY PERFORMANCE MEASURES

Measures	FY 2020 Actual	FY 2021 Actual	FY 2022 Projected	FY 2023 Projected
Track number and % of successful IV starts	72%	72%	73%	73%
Provide a minimum of 30 hours continuing education to EMS employees	37 hrs.	33 hrs.	36 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	1,345	1,029	1,250	1,250
Conduct or participate in a minimum of four (4) multi-agency training exercises annually	4	4	4	4

EMS Dispatched Calls



FUTURE ISSUES

- FM fire investigations continue to grow. This will necessitate an increase in PT hours to allow time to conduct public education on fire prevention.
- The county continues to grow and this is resulting in increasing call volumes and workloads across all divisions of Emergency Services.

CENTRAL PERMITTING & INSPECTIONS

Beau Chollett, Interim Director

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

BUDGET SUMMARY

Category	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 YTD Actual	FY 2023 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$999,708	\$1,135,371	\$1,133,137	\$862,332	\$1,319,360	\$183,989	16.2%
Operating	\$146,421	\$136,782	\$136,782	\$143,321	\$207,487	\$70,705	51.7%
Capital Outlay	\$0	\$0	\$59,541	\$17,118	\$90,000	\$90,000	0.0%
Total	\$1,146,129	\$1,272,153	\$1,329,460	\$1,022,770	\$1,616,847	\$344,694	27.1%
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	\$1,315,900	\$1,025,000	\$1,025,000	\$1,656,684	\$1,186,885	\$161,885	15.8%
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	\$1,315,900	\$1,025,000	\$1,025,000	\$1,656,684	\$1,186,885	\$161,885	15.8%
Net County Funds	(\$169,771)	\$247,153	\$304,460	(\$633,914)	\$429,962	\$182,809	74.0%
Authorized Positions	14.00	15.00	15.00	15.00	16.00	1.00	6.7%

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 2023 ADOPTED BUDGET HIGHLIGHTS

- The FY 2023 Adopted Budget increases local funding to the Central Permitting and Inspections Department by \$182,809 or 74%. Majority of the increase is due to the inclusion of an employee COLA = \$500 + 2% of base salary + a 10% increase in employer cost related to group health insurance. In addition, the County has provided local funding toward a “mandated” state increase in employee retirement of 7%. Further, the FY 2023 Adopted Budget includes the full year cost associated with the Year #3 PTRC Employee Pay Study. The remaining increase is related the addition of the maintenance contract for the new inspection system software OpenGov.
- The adopted budget includes funding to replace two “high mileage” staff vehicles (One 2009 Ford Ranger = 165K miles + One 2012 Jeep Liberty = 168K miles).
- Further, the adopted budget includes additional part-time funding to work with the local school systems / community college to recruit folks wanting a career within field of Inspections. The adopted budget also includes one additional Inspector I (Trainee) position + vehicle. The County expects to see “dramatic” commercial growth in the next few years, so the adding additional Inspectors ensures timely service for those critical business partners.

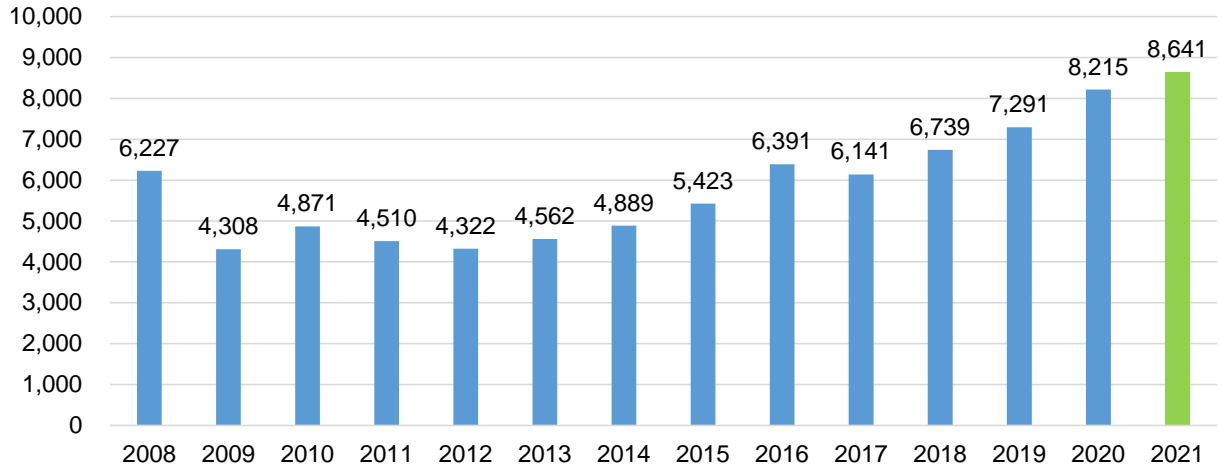
FY 2022 SIGNIFICANT ACCOMPLISHMENTS

- Contracted with OpenGov Land Development Permitting Software and are in the Implementation / Development Phase.

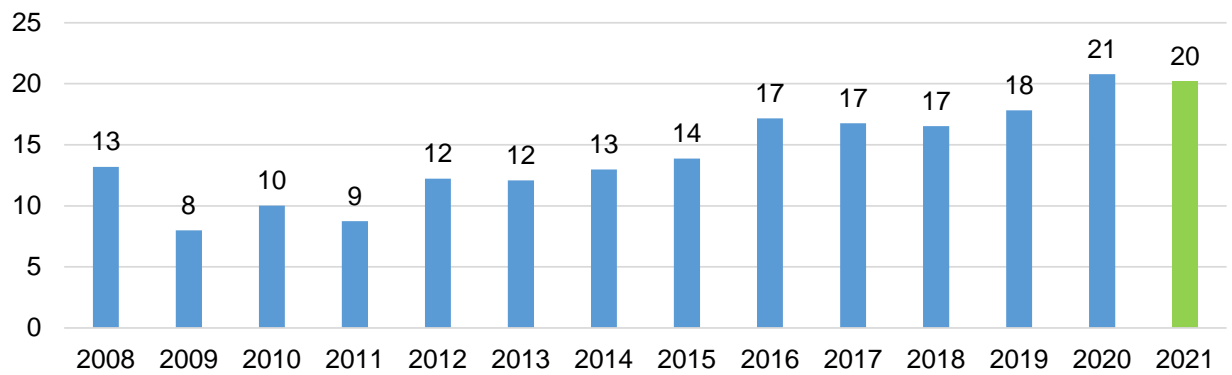
KEY PERFORMANCE MEASURES

Measures	FY 2020 Actual	FY 2021 Actual	FY 2022 Projected	FY 2023 Projected
Total # of Building Permits	8,159	8,641	8,050	8,000
Total # of Inspections	27,013	26,283	27,000	26,900
# of Inspections per Day per Inspector	25	24	25	24

Building Permits



of Inspection per Day per Inspector



FUTURE ISSUES

- Evaluating staffing to address workload issues.

SHERIFF

Richie Simmons, Director

2511 E Hwy 64, Lexington, NC 27292 (336) 242-2100

BUDGET SUMMARY

Category	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 YTD Actual	FY 2023 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$12,427,452	\$15,355,531	\$15,082,826	\$13,352,841	\$16,425,714	\$1,070,183	7.0%
Operating	\$3,804,804	\$3,933,249	\$4,635,038	\$3,288,460	\$4,348,149	\$414,900	10.5%
Capital Outlay	\$884,098	\$850,491	\$1,472,616	\$616,938	\$961,137	\$110,646	13.0%
Total	\$17,116,354	\$20,139,271	\$21,190,480	\$17,258,239	\$21,735,000	\$1,595,729	7.9%
Revenues							
Charges for Service	\$287,289	\$234,000	\$267,759	\$249,410	\$263,100	\$29,100	12.4%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$1,532,134	\$1,384,402	\$1,749,258	\$1,110,852	\$1,321,572	(\$62,830)	-4.5%
Licenses & Permits	\$202,385	\$130,300	\$148,276	\$202,660	\$187,500	\$57,200	43.9%
Miscellaneous Revenue	\$146,364	\$75,000	\$82,943	\$113,746	\$75,000	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$2,168,172	\$1,823,702	\$2,248,236	\$1,676,669	\$1,847,172	\$23,470	1.3%
Net County Funds	\$14,948,182	\$18,315,569	\$18,942,244	\$15,581,570	\$19,887,828	\$1,572,259	8.6%
Authorized Positions	200.00	200.00	200.00	200.00	200.00	0.00	0.0%

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 Schools
- Davidson County Community College – School Resource Officers
- Animal Control

FY 2023 ADOPTED BUDGET HIGHLIGHTS

- The FY 2023 Adopted Budget increases local funding to the Sheriff's Office by \$1,572,259 or 8.6%. Majority of the increase is due to the inclusion of an employee COLA = \$500 + 2% of base salary + a 10% increase in employer cost related to group health insurance. In addition, the County has provided local funding toward a "mandated" state increase in

employee retirement of 7%. Further, the FY 2023 Adopted Budget includes the full year cost associated with the Year #3 PTRC Employee Pay Study. The Sheriff's Office also received \$639K during FY 2022 as part of fixing pay compression issues within the department. This allows long tenured employees to be "advanced" further from starting pay and closer to mid-point. These funds have been annualized via the FY 2023 Adopted Budget.

- The adopted includes funding for increases in the jail food contract + funds to cover for the rising cost of fuel.
- Similarly, the adopted budget includes \$961K in capital funding for replacement (18) high mileage patrol vehicles. Currently, there are (36) vehicles with more than 160K miles. In addition, there are funds available for replacement for (3) MDTs, upgrades to CSI, Vice Surveillance and Forensic Lab equipment.
- Lastly, the adopted budget includes eight position reclassifications:
 - ✓ (4.00) Detention Officers to Deputy I (Bailiffs) – Due to adding an additional district criminal court.
 - ✓ (1.00) Office Support IV to Administrative Secretary II – Due to increased employee record management from required training and certifications for NC.
 - ✓ (1.00) Office Support III to Administrative Secretary II – Due to assisting with purchase orders and invoicing as well as handling incoming calls and inquiries from the public.
 - ✓ (1.00) Sheriff Deputy I to Sergeant – Due to being responsible inmate transportation as well as mental health commitments. This puts all inmate transports under one officer.
 - ✓ (1.00) Lieutenant to Captain (Detention) – Due to dividing jail management duties among two Captains. Will oversee road squad, jail medical, daily counts, maintenance and operations.

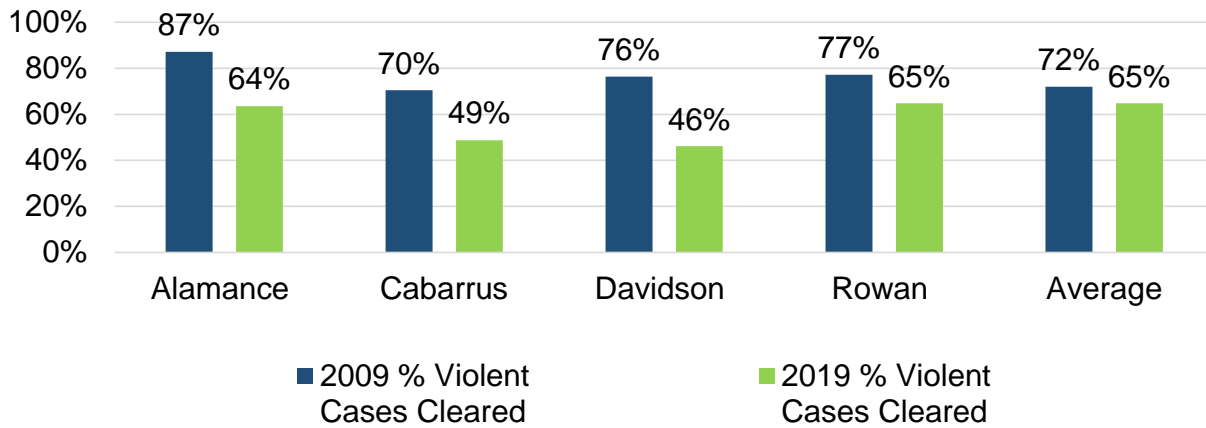
FY 2022 SIGNIFICANT ACCOMPLISHMENTS

- Seized \$8M dollars' worth of narcotics from within the County.
- Over 12K civil papers served and over \$228K dollars collected from executions.
- Continued outreach success within the school systems (DARE and TAME) programs.
- Processed over 2,700 concealed carry applications and 2,900 concealed carry renewals.
- Implemented worn body cameras for civil deputies.
- Received approval for new jail medical vendor.

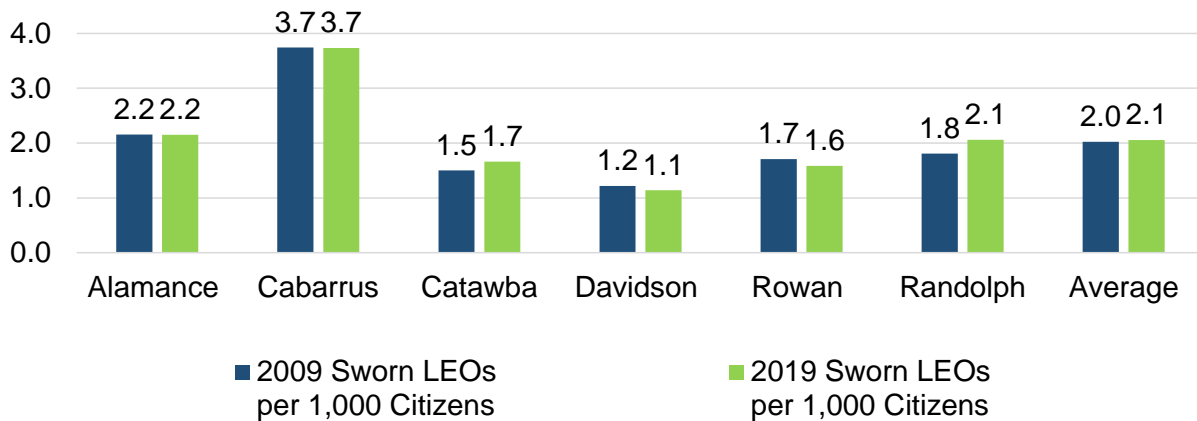
KEY PERFORMANCE MEASURES

Measures	FY 2020 Actual	FY 2021 Actual	FY 2022 Projected	FY 2023 Projected
# of Total Arrests	2,106	3,500	2,505	2,756
# of Dispatched Calls	73,020	55,000	89,750	98,725
Average Daily Jail Population	257	300	289	332

All Violent Crimes
UCR Crime Statistics - 2009 vs. 2019



Sworn LEOs per 1,000 (Unincorporated) Population
UCR Crime Statistics - 2009 vs. 2019



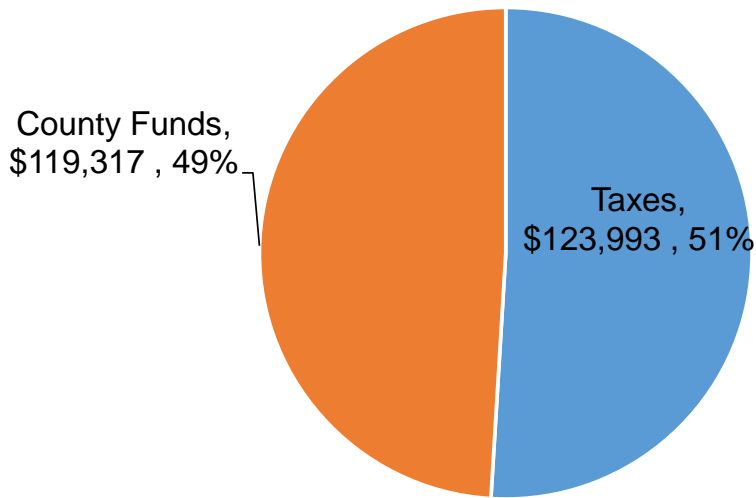
FUTURE ISSUES

- Continued recruitment of sworn / detention officers.
- Continue to update of forensic technology.
- Continue to work with BOC on planning for new / renovation to existing detention center.

Transportation Summary

Department	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Airport	\$ 1,335,984	\$ 135,984	\$ 3,935,984	\$ 135,984	\$ -	0.0%
Transportation	\$ 123,385	\$ 102,839	\$ 102,839	\$ 107,326	\$ 4,487	4.4%
Grand Total	\$ 1,459,369	\$ 238,823	\$ 4,038,823	\$ 243,310	\$ 4,487	1.9%
Total Revenue	\$ 135,984	\$ 135,984	\$ 135,984	\$ 123,993	\$ (11,991)	-8.8%
County Funds	\$ 1,323,385	\$ 102,839	\$ 3,902,839	\$ 119,317	\$ 16,478	16.0%

FY 2023 Transportation Revenues
Total = \$123,993



OPERATING TRANSFERS - TRANSPORTATION

Jason Martin, Assistant County Manager

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

BUDGET SUMMARY

Category	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 YTD Actual	FY 2023 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$1,459,369	\$238,823	\$4,038,823	\$4,038,823	\$243,310	\$4,487	1.9%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,459,369	\$238,823	\$4,038,823	\$4,038,823	\$243,310	\$4,487	1.9%
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	\$135,984	\$135,984	\$135,984	\$87,895	\$123,993	(\$11,991)	-8.8%
Total	\$135,984	\$135,984	\$135,984	\$87,895	\$123,993	(\$11,991)	-8.8%
Net County Funds	\$1,323,385	\$102,839	\$3,902,839	\$3,950,928	\$119,317	\$16,478	16.0%
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 2023 ADOPTED BUDGET HIGHLIGHTS

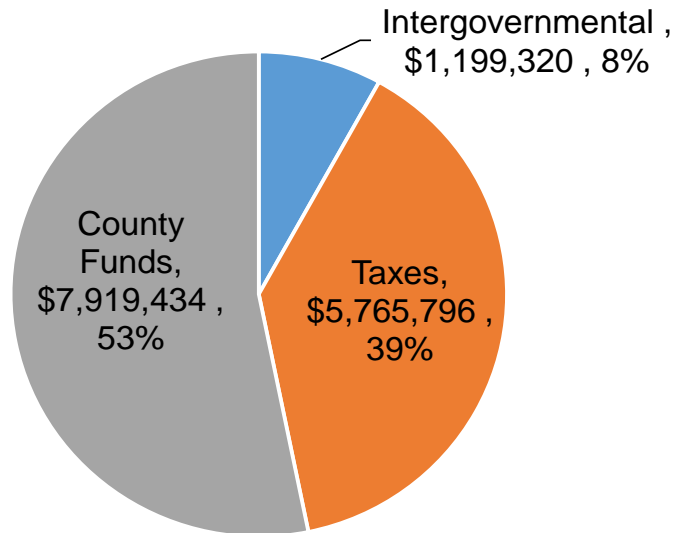
- The FY 2023 Adopted Budget increases the county contribution from the General Fund to the Transportation Fund by \$4,487 or 4.4%. The total contribution = \$107K.
- The adopted budget maintains the contribution to the airport fund of \$119,317 + \$16,667 (Local matching \$'s for state grants = \$135,984), as this is the same amount that was approved for FY 2022 (Largely covered via Article 44 Sales Tax proceeds, as the airport is responsible for \$71M +/- in economic impact and 520 direct / indirect jobs per NCDOT – Division of Aviation report from 2021).

Debt Service Summary

Department	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	<u>vs. Adopted</u>	
					\$ Change	% Change
Debt Service	\$ 13,426,073	\$ 15,318,601	\$ 14,417,651	\$ 14,884,550	\$ (434,051)	-2.8%
Grand Total	\$ 13,426,073	\$ 15,318,601	\$ 14,417,651	\$ 14,884,550	\$ (434,051)	-2.8%
Total Revenue	\$ 5,027,351	\$ 7,014,616	\$ 7,014,616	\$ 6,965,116	\$ (49,500)	-0.7%
County Funds	\$ 8,398,722	\$ 8,303,985	\$ 7,403,035	\$ 7,919,434	\$ (384,551)	-4.6%

FY 2023 Debt Service Revenues

Total = \$6,965,116



DEBT SERVICE

Christy Stillwell, Director

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

BUDGET SUMMARY

Category	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 YTD Actual	FY 2023 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$13,426,073	\$15,318,601	\$14,417,651	\$2,902,341	\$14,884,550	(\$434,051)	-2.8%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$13,426,073	\$15,318,601	\$14,417,651	\$2,902,341	\$14,884,550	(\$434,051)	-2.8%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$1,499,320	\$1,349,320	\$1,349,320	\$0	\$1,199,320	(\$150,000)	-11.1%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$45,781	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$3,482,250	\$5,665,296	\$5,665,296	\$3,800,529	\$5,765,796	\$100,500	1.8%
Total	\$5,027,351	\$7,014,616	\$7,014,616	\$3,800,529	\$6,965,116	(\$49,500)	-0.7%
Net County Funds	\$8,398,722	\$8,303,985	\$7,403,035	(\$898,188)	\$7,919,434	(\$384,551)	-4.6%
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

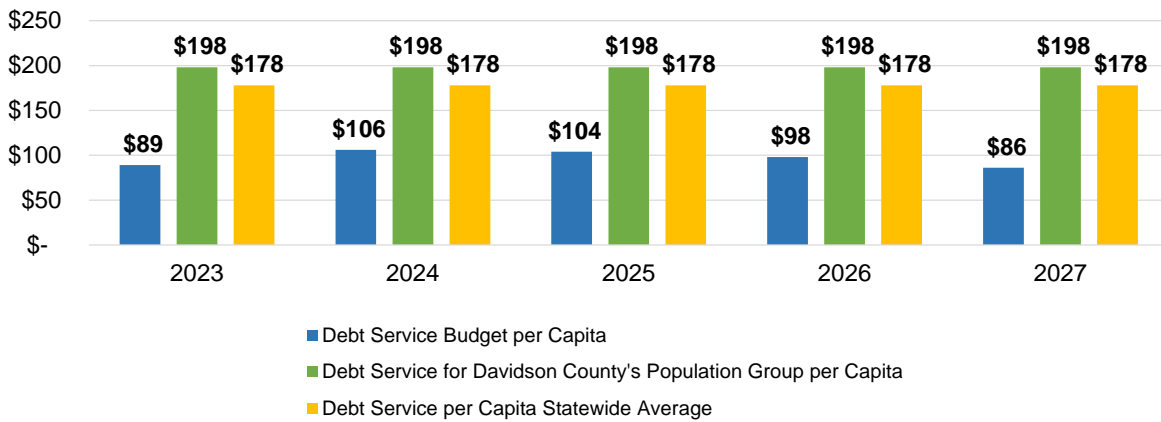
These financing tools help fund large capital projects, including new schools, administrative buildings, and other public infrastructure needs.

In addition, Davidson County maintains an Aa1 bond rating with Moody's and an AA rating with Standard & Poor's. Bond ratings, much like an individual's credit score, determine the County's cost to borrow money. An Aa1 rating with Moody's, and AA rating with Standard & Poor's are the second and third highest ratings respectively Davidson County can achieve through these rating agencies. Favorable bond ratings allow Davidson County to borrow money at a lower overall cost.

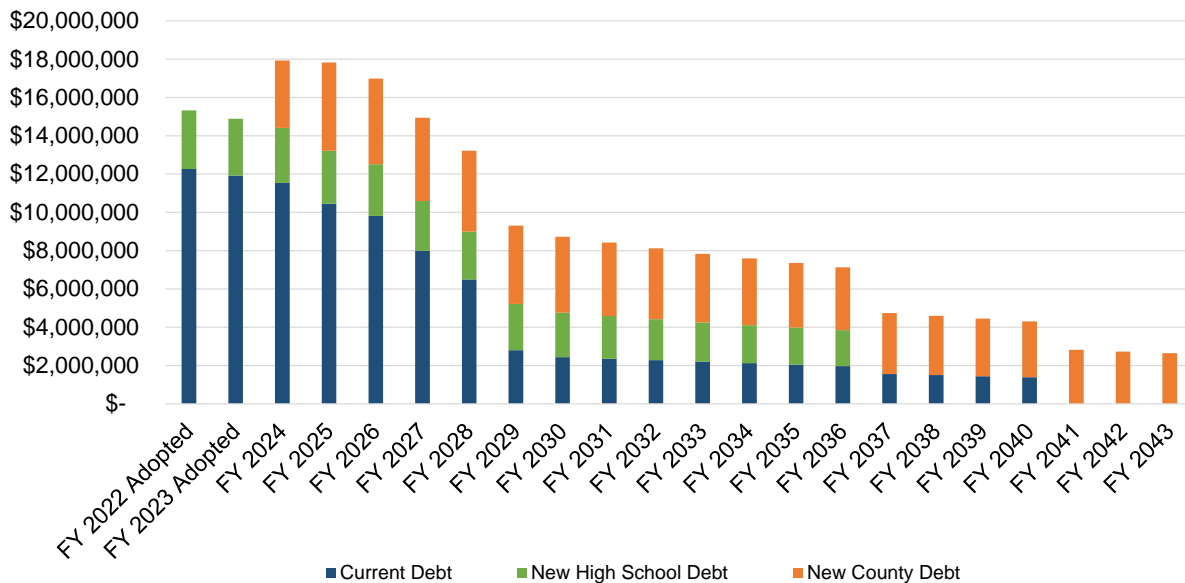
FY 2023 ADOPTED BUDGET HIGHLIGHTS

- The FY 2022 Adopted Budget decreases total funding to the debt service by (\$384,551) or -4.6%.
- The remaining tables / graphs highlight the County's per capita debt service figures vs. the County's peers as well as provides a summary of the legal debt margin, a twenty-two year debt service summary, and principal / interest schedule for existing debt only for FY 2022-2043.

Debt Service
Comparison Summary



Debt Service
Summary



Legal Debt Margin - Calculation for Fiscal Year 2021

Assessed Value of Taxable Property	<u>\$ 15,325,340,972</u>
Debt Limit - 8% of Assessed Value	\$ 1,226,027,278
Amount of Debt Applicable to Debt Limit:	
Bonded Debt	\$ 26,905,000
Certificates of Participation	\$ 2,400,000
Limited Obligation Bonds	\$ 62,795,000
Installment Financing - REDLG	\$ 1,500,000
Qualified School Construction Bonds	<u>\$ 14,403,856</u>
 Total Amount of Debt Applicable to Legal Debt Limit	 <u>\$ 108,003,856</u>
 Legal Debt Margin	 <u>\$ 1,118,023,422</u>

Current Debt Service
Bonds - Principal

Fiscal Year	Series 2016 Refunding	Series 2007 GO	Sewer 2009A Sewer	Series 2009B School	Total
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	\$ 26,905,000	\$ -	\$ -	\$ -	\$ 26,905,000

Current Debt Service
Bonds - Interest

Fiscal Year	Series 2016 Refunding	Series 2007 GO	Sewer 2009A Sewer	Series 2009B School	Total
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	\$ 4,769,750	\$ -	\$ -	\$ -	\$ 4,769,750

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
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
2041	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 1,353,859	\$ 4,080,000	\$ 4,350,000	\$ 655,000	\$ 2,400,000	\$ 5,160,000	\$ 27,420,000	\$ 23,525,000	\$ 1,955,000	\$ 1,440,000	\$ 72,338,859

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
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
2041	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 71,416	\$ 906,750	\$ 3,588,750	\$ 87,325	\$ 94,050	\$ 1,692,900	\$ 8,993,050	\$ 10,664,700	\$ 881,500	\$ -	\$ 26,980,441

**DAVIDSON COUNTY
BUDGET 2022-2023
VEHICLE LISTING**

Department	Current Vehicles	Current Trailers	Current Boats	Current Motor Cycles	Total	Vehicles Requested	New / Replacement Vehicles in FY 2023 Adopted Budget
Animal Shelter	2	0			2		
Ambulance	22	5	0		27	3	3
911	3				3		
Fire Marshal	6	4			10		
Emergency Management	2	4			6	1	1
Garage	2				2		
Environmental Health	11	2			13		
Health	2				2		
Risk Management	1				1		
Inspections	9				9	5	3
Library	1				1		
Planning	3				3		
Public Buildings	11	4			15		
Purchasing	1				1		
Recreation	6	5			11	2	1
Sheriff	160	17	2	5	184	16	18
DSS	20				20		
Transportation	9				9	1	1
Tax	12				12		
Sanitation	5				5		
Landfill	12	5			17		
Recycle	3	4			7		
Senior Services	3				3		
Soil & Water	1				1		
Sewer	3	2			5		
Motor Pool	17				17		
TOTAL	327	52	2	5	386	28	27

FY 2022 - 23 Capital Outlay / Other Improvements Summary

Fund	Department	Division	Type	Item	Quantity	Cost Per Item	Total Amount Adopted
General	Emergency Services	Emergency Medical Services	EQUIPMENT	Replace high mileage ambulances	1	\$ 243,387	\$ 243,387
General	Emergency Services	Emergency Medical Services	EQUIPMENT	Replace high mileage ambulance Remount	2	\$ 177,084	\$ 354,168
General	Emergency Services	Emergency Medical Services	EQUIPMENT	Replace (2) Cardiac Monitors	2	\$ 32,740	\$ 65,480
General	Emergency Services	Emergency Medical Services	EQUIPMENT	Replace out of warranty & worn AVL Tablet Computers	3	\$ 1,700	\$ 5,100
General	Emergency Services	Emergency Medical Services	EQUIPMENT	Replace out of warranty Toughbooks on ambulances	3	\$ 2,500	\$ 7,500
General	Emergency Services	Emergency Management	EQUIPMENT	Portable radio for use by Training Coordinator	1	\$ 4,025	\$ 4,025
General	Emergency Services	Emergency Services	EQUIPMENT	Replace old and out of warranty mobile radios in ambulances with Motorola APX 6500	3	\$ 6,064	\$ 18,192
General	Emergency Services	Emergency Management	EQUIPMENT	Purchase a Truck for part-time EM Assessor & Planner	1	\$ 65,000	\$ 65,000
General	Emergency Services	Fire Marshal	EQUIPMENT	Commercial Washer	1	\$ 5,000	\$ 5,000
General	Emergency Services	Fire Marshal	EQUIPMENT	Commercial Dryer	1	\$ 5,000	\$ 5,000
General	Emergency Services	Fire Marshal	EQUIPMENT	Replace Fire Investigation Camera & Accessories	1	\$ 3,000	\$ 3,000

FY 2022 - 23 Capital Outlay / Other Improvements Summary

Fund	Department	Division	Type	Item	Quantity	Cost Per Item	Total Amount Adopted
General	Emergency Services	Fire Marshal	EQUIPMENT	Replace UAS (Drone) operating system with SAR (Drone)	1	\$ 10,000	\$ 10,000
Sub-Total					20	\$ 39,293	\$ 785,852
General	Board of Elections	Board of Elections	EQUIPMENT	Security upgrades in office and warehouse	1	\$ 10,000	\$ 10,000
Sub-Total					1	\$ 10,000	\$ 10,000
General	Information Technology	Information Technology	EQUIPMENT	Replacement Computers (Countywide)	100	\$ 1,000	\$ 100,000
Sub-Total					100	\$ 1,000	\$ 100,000
General	Integrated Solid Waste	Sanitation	EQUIPMENT	Replace existing compactors (2) to increase efficiency and decrease recyclable cost	2	\$ 30,000	\$ 60,000
General	Integrated Solid Waste	Sanitation	OTHER IMPROVEMENTS	Pour concrete padding to improve Midway site	1	\$ 7,200	\$ 7,200
General	Integrated Solid Waste	Sanitation	OTHER IMPROVEMENTS	Paving as part of improvements at Midway site	1	\$ 91,000	\$ 91,000
Sub-Total					4	\$ 39,550	\$ 158,200
General	Recreation	Recreation	EQUIPMENT	Replace worn Dodge 3500 with dump bed	1	\$ 65,000	\$ 65,000
General	Recreation	Recreation	OTHER IMPROVEMENTS	ADA Compliance upgrades at various parks	1	\$ 20,000	\$ 20,000
Sub-Total					2	\$ 42,500	\$ 85,000
General	Sheriff	Administration	EQUIPMENT	Replace MDT (Mobile Data Terminals)	30	\$ 2,800	\$ 84,000
General	Sheriff	Administration	EQUIPMENT	Replace MDT Trays, Power Supplies, and Side-Mount Poles	30	\$ 459	\$ 13,770
General	Sheriff	Administration	EQUIPMENT	Docking Stations for MDT's	10	\$ 400	\$ 4,000

FY 2022 - 23 Capital Outlay / Other Improvements Summary

Fund	Department	Division	Type	Item	Quantity	Cost Per Item	Total Amount Adopted
General	Sheriff	Administration	EQUIPMENT	Forensic Lab Equipment Upgrades	1	\$ 12,015	\$ 12,015
General	Sheriff	Administration	EQUIPMENT	CSI Equipment Upgrades	1	\$ 13,840	\$ 13,840
General	Sheriff	Administration	EQUIPMENT	Vice Surveillance Equipment	1	\$ 26,500	\$ 26,500
General	Sheriff	Administration	EQUIPMENT	Replace (18) Patrol Vehicles	18	\$ 33,292	\$ 599,256
General	Sheriff	Administration	EQUIPMENT	Replacement Equipment for (18) Vehicles	18	\$ 11,542	\$ 207,756
Sub-Total					109	\$ 8,818	\$ 961,137
General	Support Services	Public Buildings	OTHER IMPROVEMENTS	Update HVAC Fleet	1	\$ 50,000	\$ 50,000
General	Support Services	Public Buildings	OTHER IMPROVEMENTS	Roof Repair Fleet	1	\$ 55,000	\$ 55,000
General	Support Services	Public Buildings	OTHER IMPROVEMENTS	Exterior Repair & Coating - Museum	1	\$ 211,000	\$ 211,000
General	Support Services	Public Buildings	OTHER IMPROVEMENTS	Exterior Renovations - Support Services	1	\$ 79,800	\$ 79,800
General	Support Services	Public Buildings	OTHER IMPROVEMENTS	Exterior Renovations - Health Department	1	\$ 158,900	\$ 158,900
Sub-Total					5	\$ 110,940	\$ 554,700
General	Veterans Services	Veterans Services	EQUIPMENT	Office Equipment for New VSO (x1)	1	\$ 3,469	\$ 3,469
Sub-Total					1	\$ 3,469	\$ 3,469
General	Social Services	Social Services	EQUIPMENT	Laptop Computers to Increase Teleworking Capabilities	17	\$ 1,564	\$ 26,588
Sub-Total					17	\$ 1,564	\$ 26,588

FY 2022 - 23 Capital Outlay / Other Improvements Summary

Fund	Department	Division	Type	Item	Quantity	Cost Per Item	Total Amount Adopted
General	Inspections	Inspections	EQUIPMENT	Replace (2) Work Vehicles - 2009 Ford Ranger & 2012 Jeep Liberty	3	\$ 30,000	\$ 90,000
Sub-Total					3	\$ 30,000	\$ 90,000
Enterprise Fund	Integrated Solid Waste	Landfill-MSW	EQUIPMENT	No till drill for seeding soil without the need to till	1	\$ 40,000	\$ 40,000
Enterprise Fund	Integrated Solid Waste	Landfill-MSW	EQUIPMENT	Replace rubber tire backhoe	1	\$ 141,000	\$ 141,000
Enterprise Fund	Integrated Solid Waste	Landfill-MSW	EQUIPMENT	Replace GPS unit on large compactor	1	\$ 20,000	\$ 20,000
Enterprise Fund	Integrated Solid Waste	Landfill-MSW	EQUIPMENT	New snow plow for Ford F-450	1	\$ 5,000	\$ 5,000
Enterprise Fund	Integrated Solid Waste	Landfill-MSW	EQUIPMENT	New salt spreaders	3	\$ 1,000	\$ 3,000
Enterprise Fund	Integrated Solid Waste	Landfill-MSW	EQUIPMENT	New storage container to store equipment fluids	1	\$ 5,400	\$ 5,400
Enterprise Fund	Integrated Solid Waste	Landfill-MSW	EQUIPMENT	Replace pressure washer - used to clean heavy equipment	1	\$ 14,000	\$ 14,000
Enterprise Fund	Integrated Solid Waste	Landfill-MSW	EQUIPMENT	New recording camera used to record operators to review causes of backing accidents	1	\$ 9,400	\$ 9,400
Enterprise Fund	Integrated Solid Waste	Landfill-MSW	EQUIPMENT	Replace (4) 40 yard open top boxes	4	\$ 6,500	\$ 26,000
Enterprise Fund	Integrated Solid Waste	Landfill-MSW	NEW LANDFILL CONSTRUCTION	Leachate storage tank addition	1	\$ 748,500	\$ 748,500
Enterprise Fund	Integrated Solid Waste	Landfill-MSW	NEW LANDFILL CONSTRUCTION	New landfill cell construction	1	\$ 3,187,500	\$ 3,187,500
Enterprise Fund	Integrated Solid Waste	Landfill-MSW	NEW LANDFILL CONSTRUCTION	Engineering & design cost associated with landfill cell construction	1	\$ 389,800	\$ 389,800

FY 2022 - 23 Capital Outlay / Other Improvements Summary

Fund	Department	Division	Type	Item	Quantity	Cost Per Item	Total Amount Adopted
Sub-Total					17	\$ 269,976	\$ 4,589,600
Enterprise Fund	Sewer	Administration	EQUIPMENT	GPS Trimble R1 Submeter used to locate manholes	1	\$ 3,000	\$ 3,000
Enterprise Fund	Sewer	Administration	EQUIPMENT	Auto crane to mount on truck used to lift pumps high enough to laod on truck	1	\$ 16,000	\$ 16,000
Enterprise Fund	Sewer	Administration	EQUIPMENT	Replace spare pump at Country Lane pump station	1	\$ 11,000	\$ 11,000
Sub-Total					1	\$ 30,000	\$ 30,000
Special Revenue	Public Services	Transportation	EQUIPMENT	Replace Ford E-450 Cutaway with a 25' LTV Bus	1	\$ 75,000	\$ 75,000
Sub-Total					1	\$ 75,000	\$ 75,000
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					282	\$ 26,547	\$ 7,486,213

Davidson

NORTH CAROLINA *County*



Capital Improvement Plan (CIP) FY 2022-2027

Davidson County Capital Improvement Plan

FY 2022-2027

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.

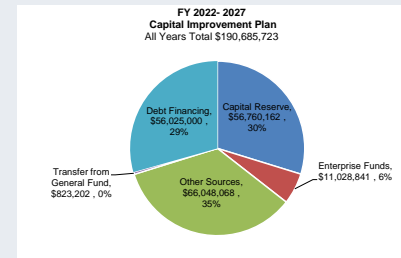
Impact on the Annual Operating Budget

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) = \$190.7M



Total “All Years” for Just County Government + Education Projects = \$179.6M

FY 2022 - 2027 Capital Improvement Plan - Summary by Project (General Government / Education / Sewer)

Category / Project	Total (All Years)
Expenses	
General Government	
New Detention Facility	\$ 61,225,000
County-Wide Enterprise Backup Update	\$ 313,301
Yadkin River Park Environmental Center	\$ 1,638,100
1958 Courthouse - Roof Replacement	\$ 695,000
County-Wide TDMA Radio Upgrade (450 Total)	\$ 300,000
Colonial Drive Window Replacement	\$ 676,630
Colonial Drive Repointing & Brick Sealing	\$ 255,200
Cecil School Window Replacement	\$ 414,000
BOC Meeting Room Seating - ADA Compliance	\$ 219,753
EMS Lexington Base	\$ 350,000
EMS Administration Expansion	\$ 282,200
EMS Silver Valley Base	\$ 275,000
Airport Infrastructure Bill Funds	\$ 1,500,000
Airport Runway, Taxiway and Apron Strengthening	\$ 14,112,784
Total	\$ 82,256,968
Education	
Lexington High & Middle Schools Renovations	\$ 34,708,814
Total	\$ 34,708,814
Sewer	
Sewer Expansion (ARP Funds)	\$ 61,000,000
Davis Townsend Elementary Sewer	\$ 1,690,650
Total	\$ 62,690,650
Total	\$ 179,656,432
Source of Funds	
Capital Reserve	\$ 56,760,162
Other Sources	\$ 66,871,270
Debt Financing	\$ 56,025,000
Total	\$ 179,656,432

Davidson County
 Capital Improvement Plan (CIP)
 School / Community College Requests Not Included Within Five Year Plan

Project	Request
Davidson County Schools	
HVAC/Cooling Towers and Boiler Replacement-District-Wide	\$ 25,000,000
Southwood Elementary Metal Roof	\$ 1,944,400
East Davidson High School Metal Roof	\$ 302,500
Reeds Elementary Metal Roof	\$ 1,185,000
Wallburg Elementary Roof/Gym Siding	\$ 247,000
Silver Valley Partial Roof Replacement	\$ 775,000
YVRCA - Replace HVAC/Windows	\$ 1,930,000
Fire Alarm Upgrades or Replacements - District-Wide	\$ 593,000
Cameras & Safety Equipment Upgrades & Repairs - District-Wide	\$ 316,535
Athletic Facilities Upgrades - WDHS, SDHS, CDHS, Ledford HS, Ledford MS, EDHS & Others	\$ 2,193,635
Athletic Seating Repairs & Replacement	\$ 853,000
Tyro Middle Cafeteria	\$ 2,518,384
Additions/Pod Replacement at Wallburg Elementary & Ledford Middle	\$ 4,692,303
New Wallburg Area Elementary and Land Purchase	\$ 31,993,282
Davis Townsend Municipal Sewer	\$ 2,000,000
Generators Across the District	\$ 3,100,000
YVRCA - Install Elevator	\$ 250,000
Covered Walkways	\$ 948,000
Paving - District-Wide	\$ 10,800,000
Food Storage Warehouse	\$ 2,500,000
New Bus Garage - Land & Infrastructure	\$ 6,000,000
Maintenance Warehouse Addition	\$ 500,000
New Administration Office	\$ 6,000,000
Total	<u>\$ 106,642,039</u>

Davidson County
 Capital Improvement Plan (CIP)
 School / Community College Requests Not Included Within Five Year Plan

Project	Request
Lexington City Schools	
Lexington Middle School HVAC Needs	\$ 1,700,000
Lexington Middle School Roof Replacements	\$ 1,006,764
Lexington Senior High Roof Replacements	\$ 1,404,264
Boiler Replacements	\$ 300,000
Southwest Elementary Roof Replacement	\$ 745,404
South Lexington Elementary Roof Replacement	\$ 607,548
Pickett Elementary Roof Replacements	\$ 400,000
South Lexington Development Center Roof Replacement	\$ 205,620
Administration Office Roof Replacement	\$ 105,840
Replace R22 Systems	\$ 954,000
Lexington High School Softball and Baseball Fields Fencing	\$ 100,000
Athletic Light for Playing Fields to Meet NCHSAA Standards	\$ 1,000,000
Cameras & Safety Equipment Upgrades & Repairs	\$ 300,000
Technology Upgrades - Lexington Senior High	\$ 300,000
Technology Upgrades- Lexington Middle School	\$ 464,900
Technology Upgrades - Charles England	\$ 306,000
Pickett Elementary School - Technology Upgrades	\$ 282,900
Technology Upgrades - Southwest	\$ 251,600
Lexington High School Bleachers for Softball and Baseball	\$ 25,000
Lexington Middle School Bleachers for the gym.	\$ 50,000
Asbestos Abatement Elimination of all Schools	\$ 3,000,000
Pickett Elementary School New Windows & Flashing	\$ 600,000
Total	<u>\$ 14,109,840</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)	\$ 600,000
TMS Roofing	\$ 800,000
General District Roofing	<u>\$ 250,000</u>
Total	\$ 1,650,000
HVAC/ Electrical Upgrades:	
LED Lighting Project (Remaining Three Schools - TMS, LDES, TPS)	\$ 200,000
THS CTE & Math HVAC	\$ 750,000
General District HVAC Service / Repair / Replacement	\$ 250,000
Finch Auditorium Chiller / Cooling Tower	\$ 600,000
TMS, TPS HVAC Air Quality Upgrades & Unit Replacements	<u>\$ 6,000,000</u>
Total	\$ 7,800,000
Renovations:	
Security and Safety	\$ 3,000,000
TMS & THS Gym Floor Renovations	\$ 500,000
Central Office Renovations / Windows	\$ 350,000
Finch Auditorium Replace Flooring	\$ 200,000
Finch Auditorium Repair and Re-Upholster Seats	<u>\$ 150,000</u>
Total	\$ 4,200,000
Buildings:	
CTE/Vocational Building at THS	\$ 3,000,000
TMS Vocational Area (Paxton Patterson Lab)	\$ 750,000
Finch Auditorium Building Repairs	\$ 400,000
Remove LDES Mobile Unit	\$ 400,000
Blinds	\$ 500,000
Parking Lots	\$ 250,000
Pavement/Sidewalks	\$ 125,000
Painting	<u>\$ 50,000</u>
Total	\$ 5,475,000
Technology:	
Finch Auditorium Projections	\$ 100,000
Server Room Upgrades	<u>\$ 200,000</u>
Total	\$ 300,000
Total	<u>\$ 19,425,000</u>

Davidson County
 Capital Improvement Plan (CIP)
 School / Community College Requests Not Included Within Five Year Plan

Project	Request
Davidson - Davie Community College	
Love and Finch Structural Repairs	\$ 1,600,000
Gee South Wing Roof Replacement	\$ 110,000
Finch Elevator Upgrade	\$ 120,000
Fire Alarm and Egress Upgrades	\$ 454,000
Mendenhall Roof Replacement	\$ 120,000
Replace Electrical Switch Gear in Sinclair Building	\$ 225,000
Total	<u>\$ 2,629,000</u>
Total All Requests	<u><u>\$142,805,879</u></u>

Davidson County Schools
 Capital Improvements Plan (CIP) FY 2022-2027
 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
HVAC/Cooling Towers and Boiler Replacement-District-Wide- The estimated cost for these projects comes from the 2020 NCDPI Facility Needs Survey	\$ 25,000,000	HVAC systems are old and failing.	BMS, Pilot, EDHS, NDHS, Northwest, and TMS have had new cooling towers, or air handlers, and heat pumps installed in 2018-2019 CDMS New Cooling towers-2020. New cooling tower were installed at Tyro Middle, Fair Grove and Welcome (2021)	1	Cooling towers replacement in planning stages- Ledford High, North High, Churchland, and Davis Townsend.	Yes	1-5 years
Southwood Elementary Metal Roof- This price estimate is from Metal Roof Consultants.	\$ 1,944,400	1977 asphalt single ply roof.	LaFave made temporary repairs \$20,000 in 19-20	2	Roofs have reached their life expectancy. Recently we have replaced the roof at NDHS, the annex at Tyro Middle, and we are in the process of replacing the roof at Ledford Middle.	No	1-2 years
East Davidson High School- This price estimate is from Metal Roof Consultants.	\$ 302,500	Media center roof has had multiple leaks	Continue to make costly repairs.	3	Roofs have reached their life expectancy.	No	1-2 years
Reeds Elementary Metal Roof- This price estimate is from Metal Roof Consultants.	\$ 1,185,000	1951, 61, 75 roof with extensive repairs done in 1987.	Continue to make costly repairs.	4	Roofs have reached their life expectancy.	No	1-2 years
Wallburg Elementary Metal Roof/Gym Siding- This price estimate is from Metal Roof Consultants.	\$ 247,000	1952,61, 63, 94 shingle asphalt roof.	Continue to make costly repairs.	5	Roofs have reached their life expectancy.	No	1-2 years
Silver Valley Partial Roof Replacement- The estimated cost for these projects comes from the 2020 NCDPI Facility Needs Survey	\$ 775,000	1995 roof	Continue to make costly repairs.	6	Roofs have reached their life expectancy.	No	1-2 years

Davidson County Schools
 Capital Improvements Plan (CIP) FY 2022-2027
 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 - Replace HVAC/Windows- This price is from a proposal from McKissick Architecture	\$ 1,930,000	Windows and HVAC are in need of replacement.	Continue to make costly repairs.	7	Phase one has been completed. Phase two is underway with window replacement and HVAC addition to the front portion of the building.	No	1-2 years
Fire Alarm Upgrades or Replacements- The estimated cost for these projects comes from the 2020 NCDPI Facility Needs Survey	\$ 593,000	Schools across the district need to have their fire alarms upgraded or replaced.	\$483,000 from previous budgets has been earmarked for fire alarm replacement.	8	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- This price is a total from the various vendors who will provide the products and services.	\$ 316,535	We have been working on adding or replacing cameras at each campus. Controlled access systems have been added to all schools. Additional systems are currently being installed. Glass enclosures have been installed in several schools.	Received \$125,000 safety grant from the state (2018). Received \$122,750 from the state safety grant (2019). Currently applying for \$316,535 from the NC Safe Schools Grant.	9	School systems across America must continue to improve safety measures.	Yes	1-2 years
Athletic Facilities- The estimated cost for these projects comes from the 2020 NCDPI Facility Needs Survey	\$ 2,193,635	This is a listing of a few immediate needs.-West Davidson- sinkhole, South-football field drainage, track replacement, and irrigation for baseball and softball fields, Central-track replacement,Ledford High-pressbox and tennis courts, Ledford Middle -football bleachers and wooden pole lights, East- roof replacement for the fieldhouse, restrooms, and pressbox.	Tracks have been replaced at North and Ledford. Water and sewer has been added to the baseball and softball complex at South. Drainage issues have been addressed at West.	10	We must continue to make repairs to keep our athletic facilities safe.	Yes	1-5 years
Athletic Seating Repairs & Replacement- The estimated cost for these projects comes from the 2020 NCDPI Facility Needs Survey	\$ 853,000	Many schools across the district are in need of repair.	CDHS gym bleachers replaced fall 2019. EDHS gym bleachers replaced spring 2021.	11	We must continue to make repairs to keep our schools safe.	Yes	1-5 years

Davidson County Schools
 Capital Improvements Plan (CIP) FY 2022-2027
 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
Tyro Middle New Cafeteria- This request was included in the 2015-2016 NCDP Facility Needs Survey	\$ 2,518,384	Lunches served from 11:00 to 1:30. Area is very small where students and staff can eat.	Non-Applicable	12	Overcrowded - **Please note the proposed impacts of the new housing developments in the West Davidson feeder pattern.	No	3-5 years
Pod Replacement at Wallburg Elementary and Ledford Middle Schools- This price estimate was generated from the NCDPI school construction price sheet. This estimate includes 7 elementary classrooms plus circulation, toilets and mechanical at \$2,454,543. The estimate also includes 7 middle school classrooms plus circulation, toilets and mechanical at \$2,237,760.	\$ 4,692,303	Both pods were installed to alleviate overcrowding in the brick and mortar portion of the building	Non-Applicable	13	Overcrowded- Wallburg is currently at 138% capacity while Tyro Middle is at 90% capacity.	No	3-5 years
New Wallburg Area Elementary and Land Purchase- The estimated cost for this project comes from the 2020 NCDPI Facility Needs Survey	\$ 31,993,282	Relieve overcrowding and accommodate area growth.	Redistricting would overcrowd Friendship, Midway and Friedberg Elementary.	14	The current dining room is a double wide trailer while the third grade is housed in a 20 plus year old POD.	No	3-5 years
Davis Townsend Municipal Sewer- The estimated cost for this project comes from the 2020 NCDPI Facility Needs Survey 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
Generators Across the District- This estimate was included in the last CIP plan	\$ 3,100,000	Allows us to continue school when power is out. Allows for emergency shelters.	None at this time.	16	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
YVRCA- Install an Elevator- The estimated cost for these projects comes from the 2020 NCDPI Facility Needs Survey	\$ 250,000	Safety measure for current ADA standards.	Future need for handicap access.	17	As the school grows in numbers, we may need to accommodate handicap students upstairs.	Yes	3-5 years

Davidson County Schools
Capital Improvements Plan (CIP) FY 2022-2027
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
Covered Walkways- The estimated cost for these projects comes from the 2020 NCDPI Facility Needs Survey	\$ 948,000	Covered walkways are needed across the district to protect students and staff from weather conditions.	None	18	None	No	3-5 years
Paving- All Schools- The estimated cost for these projects comes from the 2020 NCDPI Facility Needs Survey	\$ 10,800,000	Potholes are continuously being addressed.	Continue to patch and repair until funds become available.	19	Portions of parking lots were paved at Central High and Ledford High during the summer of 2021.	Yes	3-5 years
Food Storage Warehouse- The estimated cost for this project comes from the 2020 NCDPI Facility Needs Survey	\$ 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.	20	Currently paying to store pallet of frozen food off school grounds.	No	1-5 years
New Bus Garage Land & Infrastructure- The estimated cost for this project comes from the 2020 NCDPI Facility Needs Survey	\$ 6,000,000	New buses will not fit inside work bays.	Continue using garages with garage door bays open.	21	All new buses will not be able to fit inside the existing garage bay areas.	Yes	1-5 years
Maintenance Warehouse Addition- The estimated cost for this project comes from the 2020 NCDPI Facility Needs Survey	\$ 500,000	More storage is needed to store more maintenance items on site.	Continue to store equipment outside storage containers.	22	Inventory has been stolen from outside storage containers and storage areas.	No	1-5 years
New Administration Office- The estimated cost for this project comes from the 2020 NCDPI Facility Needs Survey	\$ 6,000,000	Better working conditions, energy savings, up to date ADA standards.	Continue to spend money up keeping a dangerous building	23	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><u>\$ 106,642,039</u></u>						

****New development, Bryson Park with 400 houses, will have a significant impact on Friedberg Elementary School. Currently, Friedberg is at 86% capacity.**
<https://www.drhorton.com/north-carolina/greensboro-winston-salem/lexington/bryson-park>

****New developments, Boone's Village with 85 houses, Middleton with 160 houses, and Coble Farm with over 1200 houses, will have a significant impact on the West Davidson feeder pattern. Tyro Middle is at 90% capacity while West Davidson is at 83% capacity.**

<https://www.drhorton.com/north-carolina/greensboro-winston-salem/lexington/boones-village>

Lexington City Schools
 Capital Improvements Plan (CIP) FY 2022-2027
 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	\$ 1,700,000	Replace 4 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	\$ 300,000	Boiler ages range from 1990-93. Change out 3 to 4 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	\$ 400,000	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

Lexington City Schools
 Capital Improvements Plan (CIP) FY 2022-2027
 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
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
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
Lexington High School Softball and Baseball Fields Fencing	\$ 100,000	Fields are currently not useable for games all games played away from home.	Continue expense of all away games	11	N/A	N/A	1 to 5 years
Athletic Light for Playing Fields to Meet NCHSAA Standards	\$ 1,000,000	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	12	N/A	Yes	1 to 5 years
Cameras & Safety Equipment Upgrades & Repairs	\$ 300,000	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. Also to add key fobs for entry to buildings throughout the district to improve security.	None	13	N/A	Yes	2 to 3 years
Technology Upgrades - Lexington Senior High	\$ 300,000	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	14	N/A	No	3 to 5 years

Lexington City Schools
 Capital Improvements Plan (CIP) FY 2022-2027
 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	15	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	16	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	17	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	18	N/A	No	3 to 5 years
Lexington High School Bleachers for Softball and Baseball	\$ 25,000	Seating is needed to host home games	None	19	No bleachers currently at fields	N/A	3 years
Lexington Middle School Bleachers for the gym.	\$ 50,000	More seating is need to host home games.	None	20	Current Bleachers are too inadequate	N/A	2 years
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.	21	N/A	Yes	5 years

Lexington City Schools
 Capital Improvements Plan (CIP) FY 2022-2027
 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
Pickett Elementary School new windows throughout and new flashings	\$ 600,000	The old part of the school has windows that are not energy efficient, old and worn. New windows will provide greater safety, better air quality throughout the building and energy savings		22	N/A	Yes	2 years
Total Lexington City Schools	<u>\$ 14,109,840</u>						

Thomasville City Schools
 Capital Improvements Plan (CIP) FY 2022-2027
 Large Project Requests - Five Year Plan

Project	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
<u>Roofing</u>							
THS CTE Building Roofing (oldest roof in TCS)	\$ 600,000	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. 19224 sq. ft.	Replacement with another build up is possible but will not match rest of campus.	Priority 1	Growth in Career and technical programs - overall building renovation needed. Rest of the campus has been updated.	YES	2022-2024
TMS Roofing	\$ 800,000	New wing/replace overlay; main building/ replacement; Bulldog Academy wing/complete replacement with structural changes	Replacement with another build up is possible but will not match rest of campus.	Priority 1	Age of roof past life expectancy	YES	2022-2024
General District Roofing, Maintenance, and Service etc.	\$ 250,000	All roofs require annual review, maintenance and service to keep viable and in good shape, thus preventing full replacement over the long term	Internal maintenance by non-professional roofers-patching rather than preventing	Priority 2	Maintenance and Preventative Care	YES	Annually 2022-2026
Total	<u>\$ 1,650,000</u>						
<u>HVAC/ Electrical Upgrades</u>							
LED Lighting Project (remaining three schools - TMS, LDES, TPS)	\$ 200,000	THS has been completed for a cost savings of \$1600 each month in electricity bill. This would complete the remaining three schools over the next three years	Work will be completed by in-house electrician vs contract for service (\$200,000 total for the project - not for each year)	Priority 2	Upgrade, cost savings on bill and services	NO	2022-23, 2023-24
THS CTE & Math HVAC	\$ 750,000	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 3	No growth anticipated but increases in demands for CTE programs and use of that part of campus	NO	2023-2024; 2024-2025

Thomasville City Schools
 Capital Improvements Plan (CIP) FY 2022-2027
 Large Project Requests - Five Year Plan

Project	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
General District Wide HVAC Service, Maintenance and Refurbishing	\$ 250,000	All units require annual review, maintenance and service to keep viable and in good shape, thus preventing full replacement over the long term	Internal maintenance by non-professional HVAC - patching rather than preventing	Priority 5	Maintenance and Preventative Care	NO	Annually FY 2022- 2027
Finch Auditorium Chiller/Cooling Tower	\$ 600,000	Replace existing Chiller. Existing chiller has become un reliable. Repairs and routine maintenance are costly.	Replace water cooled system with air cooled system.	Priority 4	No growth anticipated	NO	2022-2023
TMS, TPS HVAC upgrades for air quality and replacement of units	\$ 6,000,000	Complete replacement at both schools to meet air quality demands and life expectancy/warranty of current units	Will use ESSER funds to work with the 2 oldest schools (LDES; THS); These funds will be exhausted by 2024.	Priority 4	Life expectancy of unit is exhausted; needs for upgraded air quality requirements	YES	2025-2026; 2026-2027
Total	<u>\$ 7,800,000</u>						
<u>Facility/Property Upgrades</u>							
Security and Safety	\$ 3,000,000	New Entrance for TMS along with additional and new cameras/software, upgraded alarm and notification systems and keyless entry project to begin at THS and TMS	Installations can be done in different phases to spread cost over different budget years.	Priority 1	N/A	YES	2022-2023; 2023-2024; 2024-2025
TMS & THS Gym Floor Renovations	\$ 500,000	THS Gym Restrooms are not ADA compliant. TMS & THS gym floors need upgrade and/or replacement (structural issues).	Replacement can be done in different phases to spread cost over different budget years.	Priority 2	N/A	YES	2023-2024, 2024-2025
Central Office Renovations/Windows	\$ 350,000	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 1	More energy efficient system would reduce monthly operational costs; air quality concerns	NO	2022-2023; 2023-2024

Thomasville City Schools
 Capital Improvements Plan (CIP) FY 2022-2027
 Large Project Requests - Five Year Plan

Project	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
Finch Auditorium Replace Flooring	\$ 200,000	Replace carpet in auditorium area. Current carpet is 40 years old. Carpet is worn in traffic areas and may pose a tripping hazard. This is a community use facility	Reduce carpeted area. Paint concrete floor in low traffic areas.	Priority 5	N/A	NO	2025-2026
Finch Auditorium Repair and Re-upholster Seats	\$ 150,000	Repair existing seats in auditorium area. Upholstery is worn and some seats need mechanical repair. This is a community use facility	Seats are in generally good condition. Repairs are cheaper than total replacement of seats.	Priority 6	N/A	NO	2025-2026
Total	<u>\$ 4,200,000</u>						

Thomasville City Schools
 Capital Improvements Plan (CIP) FY 2022-2027
 Large Project Requests - Five Year Plan

Project	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
<u>Buildings</u>							
CTE/Vocational Building @ THS	\$ 3,000,000	Complete renovation of a 1959 building to include new wiring, ADA compliance (elevator and/or ramp), re-definitions of spaces for innovative Advanced manufacturing, JROTC, medical sciences, arts and music, and innovative learning spaces for school as a whole (asbestos removal)	Our advanced manufacturing program is a pipeline for great jobs to DCCC and the workforce. The space is old and starting to become unsafe for modern school needs. This program is accessible to other districts and is on track to be an innovative course of study for the community as a whole. Major upgrades are needed as the building is basically original to 1959 construction	Priority 1	We will be increasing numbers in the program from 40 in class one to 60 in class two and upwards of 90 in class three over the next 3-5 years	YES	2020-2021 and 2021-2022
TMS Vocational Area (Paxton Patterson Lab)	\$ 750,000	Reconfigure an upstairs area that is currently unused in order to move the Paxton Patterson interactive career lab to a newly designed innovative and interactive space. Upgrade wiring, moveable walls, flexible design, etc.	This lab opportunity would prepare students for entry into multiple CTE pathways at Thomasville High School and be an engaging space for learning used by all	Priority 2	Growth in the programs	NO	2022-2023; 2023-2024
Finch Auditorium Building Repairs	\$ 400,000	Will need to have engineering & structural analysis conducted by professionals followed by repair work to existing facade.		Priority 1		YES	2022-2023

Thomasville City Schools
 Capital Improvements Plan (CIP) FY 2022-2027
 Large Project Requests - Five Year Plan

Project	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
Remove LDES Mobile Unit	\$ 400,000	Remove mobile unit from LDES campus.		Priority 1		YES	2022-2023
Blinds	\$ 500,000	Replace existing blinds with energy efficient blinds		Priority 3	Energy efficiency will, have save billing costs	NO	2024-2025
Parking Lots	\$ 250,000	All lots require annual review, maintenance and service to keep viable and in good shape, thus preventing full replacement over the long term.		Priority 2	Old/safety concern (though not life safety)	NO	2023-2024
Pavement/Sidewalks	\$ 125,000	All pavement/sidewalks require annual review, maintenance and service to keep viable and in good shape, thus preventing full replacement over the long term.		Priority 1	Age and safety concerns / though not life safety	NO	2022-2027
Painting	\$ 50,000	Interior and exterior pain for a building each year (contracted service)		Priority 1	Age and consistent need	NO	2022-2027
Total	<u>\$ 5,475,000</u>						

Thomasville City Schools
 Capital Improvements Plan (CIP) FY 2022-2027
 Large Project Requests - Five Year Plan

Project	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
<u>Technology</u>							
Finch Auditorium Projection	\$ 100,000	Complete upgrades of 10+ year old project equipment and screens; add additional side screens - this is a community use facility		Priority 3		NO	2024-2025
Server room upgrades	\$ 200,000	Upgrades needed for old servers at each of the schools. Will do one each year and the central office at a cost of \$40000 each		Priority 2		NO	2023-2024
Total	<u>\$ 300,000</u>						
Total Thomasville City Schools	<u>\$ 19,425,000</u>						

Davidson-Davie Community College
 Capital Improvements Plan (CIP) FY 2022-2027
 Large Project Request - Five Year Plan

Davidson - Davie Community College	Request	Project Description / Justification	Possible Alternatives Evaluated	Priority Ranking	Life Safety Issue (Yes / No)	Timeframe to Implement	Fiscal Year
Love and Finch Structural Repairs	\$ 1,600,000	Buildings have significant structural cracks. Crack monitors have been installed and are being monitored.	None at this time.	1	Yes		22-23
Gee South Wing Roof Replacement	\$ 110,000	This roof is at the end of it's life. It has been repaired several times and continues to leak in different areas.	Continue to make costly repairs.	2	Yes		22-23
Finch Elevator Upgrade	\$ 120,000	Elevator put into service in 1974. Consistently malfunctions	None at this time.	3	Yes		22-23
Fire Alarm and Egress Upgrades	\$ 454,000	Numerous buildings across campus need the fire alarm and egress lighting upgraded	None at this time.	4	Yes		23-24
Mendenhall Roof Replacement	\$ 120,000	Aging roofs across campus need replacing to prevent damage to infrastructure.	Continue to make costly repairs.	5	Yes		23-24
Replace Electrical Switch Gear in Sinclair 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.	6	Yes		24-25
Total Davidson County Community College	<u>\$ 2,629,000</u>						

Davidson County

County Government Projects not Included in the FY 2022 - 2027 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 playgrounds, restroom facility, archery range.	\$ 350,000	\$ -	\$ 350,000	\$ -
Yadkin River Park Renovations - Build ADA "Fun for All" Playground.	\$ 1,100,000	\$ 1,000,000	\$ 100,000	\$ -
Southmont Park Renovations - Replace lights on large ballfield and renovate restrooms.	\$ 100,000	\$ -	\$ 100,000	\$ -
Boone's Cave Park Renovations - Resurface road and renovate bathhouse and camp sites and camp sites.	\$ 525,000	\$ -	\$ 525,000	\$ -
Optimist Park Renovations - Add playground and renovate restrooms 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.	\$ 6,500,000	\$ -	\$ 6,500,000	\$ -
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	\$ -
Buoys for High Rock Lake - Partner with Rowan County to strategically place buoys throughout High Rock Lake.	\$ 150,000	\$ -	\$ 150,000	\$ 15,000
North Davidson Public Library - Build a new library or upgrade existing in the North Davidson area.	\$ 3,400,000	\$ -	\$ 3,400,000	\$ -
Landfill - Purchase acreage to build another landfill to meet future needs of the County.	\$ 10,000,000	\$ -	\$ 10,000,000	\$ -
Colonial Drive Building - Remaining exterior & interior renovations (after window replacement and brick repointing)	\$ 4,353,378	\$ -	\$ 4,353,378	\$ -
Replacement 800 MHz Public Safety Radios - Replace 450 +/- Public Safety radios that have exceeded their useful life	\$ 2,250,000	\$ -	\$ 2,250,000	\$ -
DSS Renovation - Includes reconfiguration of current space (Lexington/Governmental Center) to meet existing needs.	\$ 1,150,000	\$ 345,000	\$ 805,000	\$ -
New 911 Center - Transition the existing 911 center to new location, more suitable for current use.	\$ 8,997,574	\$ -	\$ 8,997,574	\$ -
Total	\$ 58,448,952	\$ 1,396,667	\$ 57,052,285	\$ 15,000

FY 2022- 2027 Capital Improvement Plan Summary (All Projects)

Project	Department	2022	2023	2024	2025	2026	2027	Total
New Detention Facility	Sheriff	\$ 4,072,500	\$ 1,127,500	\$ 56,025,000	\$ -	\$ -	\$ -	\$ 61,225,000
Colonial Drive Window Replacement	Public Bldgs.	\$ 676,630	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 676,630
County-Wide Enterprise Backup Update	IT	\$ -	\$ 313,301	\$ -	\$ -	\$ -	\$ -	\$ 313,301
Colonial Drive Brick Repointing & Sealing	Public Bldgs.	\$ -	\$ 255,200	\$ -	\$ -	\$ -	\$ -	\$ 255,200
Cecil School Window Replacement	Public Bldgs.	\$ -	\$ -	\$ 414,000	\$ -	\$ -	\$ -	\$ 414,000
1958 Courthouse - Roof Replacement	Public Bldgs.	\$ 695,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 695,000
Yadkin River Park Environmental Center	P&R	\$ 1,638,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,638,100
LCS HS / MS Renovations	Schools	\$ -	\$ 3,470,881	\$ 31,237,933	\$ -	\$ -	\$ -	\$ 34,708,814
BOC Meeting Room Seating - ADA Compliance	BOC	\$ -	\$ 219,753	\$ -	\$ -	\$ -	\$ -	\$ 219,753
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
Radio TDMA Upgrade - (450 +/- Total)	Public Safety	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ 300,000
Airport Infrastructure Bill Funds (Possible Land Acquisition)	Airport	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
Airport Runway Strengthening	Airport	\$ 14,112,784	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,112,784
Sewer Expansion (ARP \$'s)	Sewer	\$ -	\$ 9,432,500	\$ 41,553,600	\$ 10,013,900	\$ -	\$ -	\$ 61,000,000
Davis Townsend Elementary Sewer	Sewer	\$ -	\$ 1,690,650	\$ -	\$ -	\$ -	\$ -	\$ 1,690,650
Cell Construction Phase II - Area 4a (5.4 Acres)	Landfill	\$ -	\$ 3,187,500	\$ -	\$ -	\$ -	\$ -	\$ 3,187,500
Replace (826 Trash Compactor - 90,000 lbs)	Landfill	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 975,000	\$ 975,000
Replace (836 Compactor - 130,000 lbs)	Landfill	\$ -	\$ -	\$ 1,273,000	\$ -	\$ -	\$ -	\$ 1,273,000
Leachate Storage Tank Purchase & Installation	Landfill	\$ -	\$ 748,000	\$ -	\$ -	\$ -	\$ -	\$ 748,000
Replace Articulated Dump Truck	Landfill	\$ -	\$ -	\$ -	\$ -	\$ 570,000	\$ -	\$ 570,000
Replace 345 CAT Excavator	Landfill	\$ -	\$ -	\$ -	\$ 590,000	\$ -	\$ -	\$ 590,000
Cell Construction Phase II Area 3b (6.3 Acres)	Landfill	\$ -	\$ -	\$ -	\$ -	\$ 3,150,000	\$ -	\$ 3,150,000
Purchase (2 - Roll Off Trucks)	Landfill	\$ -	\$ -	\$ 184,000	\$ -	\$ -	\$ 210,000	\$ 394,000
Replace John Deere Rubber Tire Backhoe	Landfill	\$ -	\$ -	\$ 141,341	\$ -	\$ -	\$ -	\$ 141,341
Total		\$ 21,195,014	\$ 21,945,285	\$ 130,828,874	\$ 11,253,900	\$ 4,002,200	\$ 1,460,000	\$ 190,685,273

Note: The Sewer Projects Listed Above Are Placeholder Projects Should Any Private Demand Increase Growth To Where The Sewer Project Is Needed.

FY 2022 - 2027 Capital Improvement Plan - Summary by Function

Category / Function	Current Year FY 2022	FY 2023 Proposed	FY 2024 Estimated	FY 2025 Estimated	FY 2026 Estimated	FY 2027 Estimated	Total (All Years)
Expenses							
General Government	\$ 21,195,014	\$ 3,415,754	\$ 56,439,000	\$ 650,000	\$ 282,200	\$ 275,000	\$ 82,256,968
Education	\$ -	\$ 3,470,881	\$ 31,237,933	\$ -	\$ -	\$ -	\$ 34,708,814
Sewer	\$ -	\$ 11,123,150	\$ 41,553,600	\$ 10,013,900	\$ -	\$ -	\$ 62,690,650
Landfill	\$ -	\$ 3,935,500	\$ 1,598,341	\$ 590,000	\$ 3,720,000	\$ 1,185,000	\$ 11,028,841
Total	\$ 21,195,014	\$ 21,945,285	\$ 130,828,874	\$ 11,253,900	\$ 4,002,200	\$ 1,460,000	\$ 190,685,273
Source of Funds							
Capital Reserve	\$ 5,403,029	\$ 5,854,083	\$ 44,295,850	\$ 650,000	\$ 282,200	\$ 275,000	\$ 56,760,162
Enterprise Funds	\$ -	\$ 3,935,500	\$ 1,598,341	\$ 590,000	\$ 3,720,000	\$ 1,185,000	\$ 11,028,841
Other Sources	\$ 15,791,985	\$ 11,332,500	\$ 28,909,683	\$ 10,013,900	\$ -	\$ -	\$ 66,048,068
Transfer from General Fund	\$ -	\$ 823,202	\$ -	\$ -	\$ -	\$ -	\$ 823,202
Debt Financing	\$ -	\$ -	\$ 56,025,000	\$ -	\$ -	\$ -	\$ 56,025,000
Total	\$ 21,195,014	\$ 21,945,285	\$ 130,828,874	\$ 11,253,900	\$ 4,002,200	\$ 1,460,000	\$ 190,685,273

FY 2022 - 2027 Capital Improvement Plan - Summary by Project
(General Government / Education / Sewer)

Category / Project	Current Year FY 2022	FY 2023 Proposed	FY 2024 Estimated	FY 2025 Estimated	FY 2026 Estimated	FY 2027 Estimated	Total (All Years)
Expenses							
General Government							
New Detention Facility	\$ 4,072,500	\$ 1,127,500	\$ 56,025,000	\$ -	\$ -	\$ -	\$ 61,225,000
County-Wide Enterprise Backup Update	\$ -	\$ 313,301	\$ -	\$ -	\$ -	\$ -	\$ 313,301
Yadkin River Park Environmental Center	\$ 1,638,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,638,100
1958 Courthouse - Roof Replacement	\$ 695,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 695,000
County-Wide TDMA Radio Upgrade (450 Total)	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ 300,000
Colonial Drive Window Replacement	\$ 676,630	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 676,630
Colonial Drive Repointing & Brick Sealing	\$ -	\$ 255,200	\$ -	\$ -	\$ -	\$ -	\$ 255,200
Cecil School Window Replacement	\$ -	\$ -	\$ 414,000	\$ -	\$ -	\$ -	\$ 414,000
BOC Meeting Room Seating - ADA Compliance	\$ -	\$ 219,753	\$ -	\$ -	\$ -	\$ -	\$ 219,753
EMS Lexington Base	\$ -	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ 350,000
EMS Administration Expansion	\$ -	\$ -	\$ -	\$ -	\$ 282,200	\$ -	\$ 282,200
EMS Silver Valley Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 275,000	\$ 275,000
Airport Infrastructure Bill Funds	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
Airport Runway, Taxiway and Apron Strengthening	\$ 14,112,784	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,112,784
Total	\$ 21,195,014	\$ 3,415,754	\$ 56,439,000	\$ 650,000	\$ 282,200	\$ 275,000	\$ 82,256,968
Education							
Lexington High & Middle Schools Renovations	\$ -	\$ 3,470,881	\$ 31,237,933	\$ -	\$ -	\$ -	\$ 34,708,814
Total	\$ -	\$ 3,470,881	\$ 31,237,933	\$ -	\$ -	\$ -	\$ 34,708,814
Sewer							
Sewer Expansion (ARP Funds)	\$ -	\$ 9,432,500	\$ 41,553,600	\$ 10,013,900	\$ -	\$ -	\$ 61,000,000
Davis Townsend Elementary Sewer	\$ -	\$ 1,690,650	\$ -	\$ -	\$ -	\$ -	\$ 1,690,650
Total	\$ -	\$ 11,123,150	\$ 41,553,600	\$ 10,013,900	\$ -	\$ -	\$ 62,690,650
Total	\$ 21,195,014	\$ 18,009,785	\$ 129,230,533	\$ 10,663,900	\$ 282,200	\$ 275,000	\$ 179,656,432
Source of Funds							
Capital Reserve	\$ 5,403,029	\$ 5,854,083	\$ 44,295,850	\$ 650,000	\$ 282,200	\$ 275,000	\$ 56,760,162
Other Sources	\$ 15,791,985	\$ 12,155,702	\$ 28,909,683	\$ 10,013,900	\$ -	\$ -	\$ 66,871,270
Debt Financing	\$ -	\$ -	\$ 56,025,000	\$ -	\$ -	\$ -	\$ 56,025,000
Total	\$ 21,195,014	\$ 18,009,785	\$ 129,230,533	\$ 10,663,900	\$ 282,200	\$ 275,000	\$ 179,656,432

Davidson County

Estimated Revenue Redistributed Sales Tax - Article 44

FY 2020-21 Year End Actual	\$ 3,889,004
FY 2021-22 Adopted Budget	\$ 3,942,698

2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
\$ 3,942,698	\$ 4,346,825	\$ 4,477,230	\$ 4,611,547	\$ 4,749,893

Davidson County
Estimated Revenue Article 46 Sales Tax

FY 2020-21 Year End Actual	\$ 4,601,092
FY 2021-22 Adopted Budget	\$ 4,169,657

2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
\$ 4,169,657	\$ 5,172,631	\$ 5,327,810	\$ 5,487,644	\$ 5,652,274

Davidson County
Summary Outstanding Debt Schedule

	Budget Year	Budget Year	Budget Year	Budget Year	Budget Year
	2022	2023	2024	2025	2026
	2023	2024	2025	2026	2027
Debt Service Obligations (General Fund)					
QSCBs	\$ 7,409,244	\$ 5,461,604	\$ 3,521,106	\$ 1,587,750	\$ -
General Obligation (GO) Bonds	\$ 26,432,950	\$ 21,391,400	\$ 16,594,850	\$ 11,997,700	\$ 7,600,550
Limited Obligation Bonds (LOBs)	\$ 81,833,255	\$ 73,937,895	\$ 66,269,725	\$ 59,578,763	\$ 53,056,150
Total Current Debt Outstanding	<u>\$ 115,675,449</u>	<u>\$ 100,790,899</u>	<u>\$ 86,385,681</u>	<u>\$ 73,164,213</u>	<u>\$ 60,656,700</u>
Debt from New Borrowing	\$ -	\$ -	\$ 53,495,411	\$ 51,693,433	\$ 49,818,040
Total Outstanding Debt	<u>\$ 115,675,449</u>	<u>\$ 100,790,899</u>	<u>\$ 139,881,092</u>	<u>\$ 124,857,646</u>	<u>\$ 110,474,740</u>

Davidson County
Summary of Projected Interest and Principal Debt Payments

	Budget Year	Budget Year	Budget Year	Budget Year	Budget Year
	2022	2023	2024	2025	2026
	2023	2024	2025	2026	2027
Debt Service Payments (General Fund)					
General Obligation (GO) Bonds	\$ 5,041,550	\$ 4,796,550	\$ 4,597,150	\$ 4,397,150	\$ 4,392,400
Limited Obligation Bonds (LOBs)	\$ 7,895,360	\$ 7,668,170	\$ 6,690,963	\$ 6,522,613	\$ 6,202,100
QSCB's	\$ 1,947,640	\$ 1,940,498	\$ 1,933,356	\$ 1,587,750	\$ -
Total Current Debt Payments	<u>\$ 14,884,550</u>	<u>\$ 14,405,218</u>	<u>\$ 13,221,469</u>	<u>\$ 12,507,513</u>	<u>\$ 10,594,500</u>
New Borrowing	\$ -	\$ 3,525,825	\$ 4,600,100	\$ 4,472,350	\$ 4,344,600
Total Principal and Interest Debt Service	<u>\$ 14,884,550</u>	<u>\$ 17,931,043</u>	<u>\$ 17,821,569</u>	<u>\$ 16,979,863</u>	<u>\$ 14,939,100</u>
Debt Service as a Percentage of Operating Budget	9%	9%	10%	9%	8%
Population (Per NC Office of Budget and Management)	168,093	169,543	171,005	172,480	173,968
Debt Service Budget Per Capita (Estimated with Existing + CIP New Projects)	\$89	\$106	\$104	\$98	\$86
Existing Debt for Davidson County Per Capita As of 6/30/21 Financial Statements	\$77	\$77	\$77	\$77	\$77
Debt for Davidson County's Population Group Per Capita As of 6/30/21 on the LGC Website	\$198	\$198	\$198	\$198	\$198
Debt Per Capita Statewide Average As of 6/30/21 on the LGC Website	\$178	\$178	\$178	\$178	\$178

Davidson County
Projected Property Taxes

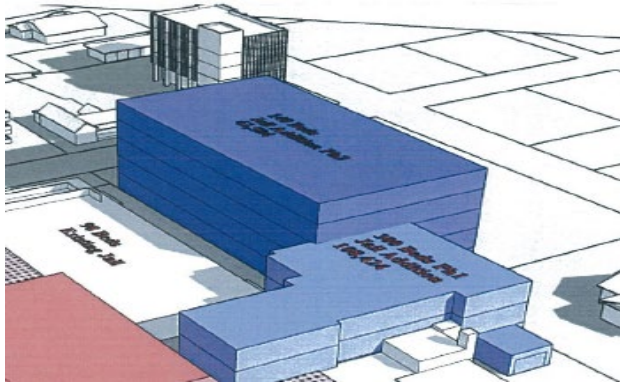
	Budget Year		Budget Year		Budget Year		Budget Year		Budget Year		
	2022		2023		2024		2025		2026		
	2023		2024		2025		2026		2027		
Property Tax Revenue	\$	87,089,470	\$	88,810,900	\$	89,699,009	\$	90,595,999	\$	91,501,959	
Collection Rate		96.75%		96.75%		96.75%		96.75%		96.75%	
Tax Rate		0.5400		0.5400		0.5400		0.5400		0.5400	
Property Tax Base	\$	16,669,436,337	1.98%	\$	16,998,928,055	1.00%	\$	17,168,917,336	1.00%	\$	17,340,606,509
Revaluation Growth											
One Penny Equals	\$	1,612,768	\$	1,644,646	\$	1,661,093	\$	1,677,704	\$	1,694,481	
Increase from Previous Year	\$	12,089,470	\$	1,721,429	\$	888,109	\$	896,990	\$	905,960	
Tax Rate Change	\$	-	\$	-	\$	-	\$	-	\$	-	
Dollar Change	\$	-	\$	-	\$	-	\$	-	\$	-	
Total Growth	\$	12,089,470	\$	1,721,429	\$	888,109	\$	896,990	\$	905,960	
Net Growth of Tax Base	\$	12,089,470	\$	1,721,429	\$	888,109	\$	896,990	\$	905,960	
Revaluation Growth	\$	-	\$	-	\$	-	\$	-	\$	-	
Revenue Neutral Effect	\$	-	\$	-	\$	-	\$	-	\$	-	
Tax Rate	\$	54.00	\$	54.00	\$	54.00	\$	54.00	\$	54.00	

Davidson County
Financial Model

Category	FY 2022 - 2023 Estimated		FY 2023 - 2024 Estimated		FY 2024 - 2025 Estimated		FY 2025 - 2026 Estimated		FY 2026 - 2027 Estimated		
Previous Year's General Fund Budget	\$ 146,235,136		\$ 157,180,273		\$ 164,495,496		\$ 171,778,910		\$ 178,612,284		
Operating Effects to General Government											
Personnel (Excluding Ins. + Retirement)	\$ 2,169,855	4.58%	\$ 2,230,417	4.50%	\$ 3,107,714	6.00%	\$ 3,294,177	6.00%	\$ 3,491,828	6.00%	
Group Health Insurance	\$ 1,502,280	14.61%	\$ 825,090	7.00%	\$ 882,847	7.00%	\$ 944,646	7.00%	\$ 1,010,771	7.00%	
Retirement Contribution	\$ 621,801	10.97%	\$ 314,606	5.00%	\$ 330,336	5.00%	\$ 346,853	5.00%	\$ 364,195	5.00%	
Operating Expenses	\$ 5,634,688	23.92%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	
General Fund Capital Outlay	\$ 447,590	19.23%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	
Operating Effects to the Schools											
Current Expense And Capital To School Systems	\$ 1,002,974	2.41%	\$ 853,617	2.00%	\$ 870,689	2.00%	\$ 888,103	2.00%	\$ 905,865	2.00%	
Increase (Decrease) Current Debt Schedule	\$ (434,051)		\$ (479,332)		\$ (1,183,749)		\$ (713,956)		\$ (1,913,013)		
Projected Budget	\$ 157,180,273		\$ 160,924,671		\$ 168,503,334		\$ 176,538,733		\$ 182,471,931		
Capital Improvement Plan											
Projects Funded By Debt											
Community College	\$ -		\$ -		\$ -		\$ -		\$ -		
Schools	\$ -		\$ -		\$ -		\$ -		\$ -		
Sewer	\$ -		\$ -		\$ -		\$ -		\$ -		
General Government	\$ -		\$ 3,525,825		\$ 1,074,275		\$ (127,750)		\$ (127,750)		
Capital Improvements Impact on Budget	\$ -		\$ 45,000		\$ 2,201,301		\$ 2,201,301		\$ 553,880		
Total Growth for the General Fund	\$ 157,180,273		\$ 164,495,496		\$ 171,778,910		\$ 178,612,284		\$ 182,898,061		
One-Time Capital Expenditures											
CIP Projects Funded by General Fund	\$ -		\$ -		\$ -		\$ -		\$ -		
CIP Projects Funded by the Capital Reserve	\$ 5,854,083		\$ 44,295,850		\$ 650,000		\$ 282,200		\$ 275,000		
Sales Tax Pay as You Go	\$ -		\$ -		\$ -		\$ -		\$ -		
Total Expenditures	\$ 163,034,356		\$ 208,791,346		\$ 172,428,910		\$ 178,894,484		\$ 183,173,061		
Revenue Summary											
Previous Year's General Fund Budget	\$ 146,235,136		\$ 163,919,438		\$ 167,021,193		\$ 169,328,152		\$ 171,683,597		
Increase In Revenue Growth	\$ 1,002,974		\$ 155,179		\$ 159,834		\$ 164,629		\$ 169,568		
1/4 Cent Sales Tax	24.05%		3.00%		3.00%		3.00%		3.00%		

Davidson County
Financial Model

Category	FY 2022 - 2023 Estimated		FY 2023 - 2024 Estimated		FY 2024 - 2025 Estimated		FY 2025 - 2026 Estimated		FY 2026 - 2027 Estimated	
Property Tax	\$ 12,089,470	1.98%	\$ 1,721,429	1.00%	\$ 888,109	1.00%	\$ 896,990	1.00%	\$ 905,960	1.00%
Base Sales Tax	\$ 3,972,091	15.76%	\$ 875,445	3.00%	\$ 901,709	3.00%	\$ 928,760	3.00%	\$ 956,623	3.00%
Redistributed Sales Tax	\$ 404,127	10.25%	\$ 130,405	3.00%	\$ 134,317	3.00%	\$ 138,346	3.00%	\$ 142,497	3.00%
Lottery Funds	\$ (150,000)	-11.12%	\$ (150,000)	-12.51%	\$ (150,000)	-14.30%	\$ (150,000)	-16.68%	\$ (150,000)	-20.02%
Other Revenue	\$ 365,640	1.00%	\$ 369,297	1.00%	\$ 372,990	1.00%	\$ 376,720	1.00%	\$ 380,487	1.00%
Total Growth for the General Fund	\$ 163,919,438		\$ 167,021,193		\$ 169,328,152		\$ 171,683,597		\$ 174,088,731	
One Time Revenue Source										
Capital Reserve Proceeds	\$ 5,854,083		\$ 44,295,850		\$ 650,000		\$ 282,200		\$ 275,000	
Total Revenues	\$ 169,773,521		\$ 211,317,043		\$ 169,978,152		\$ 171,965,797		\$ 174,363,731	
Tax Increase (Decrease)	\$ -		\$ -		\$ -		\$ -		\$ -	
Effect on Fund Balance										
Beginning Fund Balance	\$ 86,425,868		\$ 93,165,033		\$ 95,690,730		\$ 93,239,972		\$ 86,311,285	
Increase (Decrease) Fund Balance	\$ 6,739,165		\$ 2,525,697		\$ (2,450,758)		\$ (6,928,687)		\$ (8,809,330)	
Ending Fund Balance	\$ 93,165,033		\$ 95,690,730		\$ 93,239,972		\$ 86,311,285		\$ 77,501,956	
Fund Balance %	54.88%		45.28%		54.85%		50.19%		44.45%	
Tax Rate	\$ 54.00		\$ 54.00		\$ 54.00		\$ 54.00		\$ 54.00	



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 (91.5%) + County Capital Reserve (8.5%).

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 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total FY 2022-2027
Expenses							
Construction	\$ -	\$ 1,127,500	\$ 56,025,000	\$ -	\$ -	\$ -	\$ 57,152,500
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ 4,072,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,072,500
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 4,072,500	\$ 1,127,500	\$ 56,025,000	\$ -	\$ -	\$ -	\$ 61,225,000
Revenues							
Capital Fund Balance	\$ 4,072,500	\$ 1,127,500	\$ -	\$ -	\$ -	\$ -	\$ 5,200,000
Debt Financing	\$ -	\$ -	\$ 56,025,000	\$ -	\$ -	\$ -	\$ 56,025,000
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 4,072,500	\$ 1,127,500	\$ 56,025,000	\$ -	\$ -	\$ -	\$ 61,225,000
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	3.00	0.00	25.00	24.00	49.00



Project Description: Repoint and reseal the brick to prevent water seepage into the building. This is part of the overall exterior and interior renovation plan for Colonial Drive.

Project Funding: Project funding from County Capital Reserve (100%).

Operating Impacts: No Operating Impacts Have Identified At This Time.

Category	Current Year FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total FY 2022-2027
Expenses							
Construction	\$ 651,630	\$ 209,000	\$ -	\$ -	\$ -	\$ -	860,630
Contingency	\$ 25,000	\$ 20,900	\$ -	\$ -	\$ -	\$ -	45,900
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Planning	\$ -	\$ 25,300	\$ -	\$ -	\$ -	\$ -	25,300
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ 676,630	\$ 255,200	\$ -	\$ -	\$ -	\$ -	931,830
Revenues							
Capital Fund Balance	\$ 676,630	\$ 255,200	\$ -	\$ -	\$ -	\$ -	931,830
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ 676,630	\$ 255,200	\$ -	\$ -	\$ -	\$ -	931,830
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 aging Avamar - DataDomain backup system that serves all County departments. The current hardware was purchased and installed in September 2015 and September 2017. A capacity increase was purchased in September 2019. The existing hardware is set for end-of-life support in 2022. The replacement hardware will provide secure and reliable full system backups of all servers and network data for a minimum of 6 years.

Project Funding: Project funding from Capital Fund Balance (100%)

Operating Impacts: No operating impacts have been identified at this time.

Category	Current Year FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total FY 2022-2027
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ 313,301	\$ -	\$ -	\$ -	\$ -	\$ 313,301
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 313,301	\$ -	\$ -	\$ -	\$ -	\$ 313,301
Revenues							
Capital Fund Balance	\$ -	\$ 313,301	\$ -	\$ -	\$ -	\$ -	\$ 313,301
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 313,301	\$ -	\$ -	\$ -	\$ -	\$ 313,301
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 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total FY 2022-2027
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 roof area on 1958 section of courthouse need replacing. Last replaced in 2006, the area is experiencing erosion / deterioration issues.

Project Funding: Project funding from County Capital Reserve (100%).

Operating Impacts: No Operating Impacts Have Identified At This Time.

Category	Current Year FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total FY 2022-2027
Expenses							
Construction	\$ -	\$ 556,630	\$ -	\$ -	\$ -	\$ -	\$ 556,630
Contingency	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 676,630	\$ -	\$ -	\$ -	\$ -	\$ 676,630
Revenues							
Capital Fund Balance	\$ -	\$ 390,530	\$ -	\$ -	\$ -	\$ -	\$ 390,530
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ 286,100	\$ -	\$ -	\$ -	\$ -	\$ 286,100
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 676,630	\$ -	\$ -	\$ -	\$ -	\$ 676,630
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 long-term capital plan at Yadkin River Park includes the construction of an Environmental Center. This addition will provide classroom space for educational seminars along with general gathering spaces for park visitors.

Project Funding: Project funding from Federal Funds (80%) County Capital Reserve (20%).

Operating Impacts: Operating impacts identified are related to additional staff to manage the new facility.

Category	Current Year FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total FY 2022-2027
Expenses							
Construction	\$ 1,321,000	\$ -	\$ -	\$ -	\$ -	\$ -	1,321,000
Contingency	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	150,000
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Planning	\$ 167,100	\$ -	\$ -	\$ -	\$ -	\$ -	167,100
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ 1,638,100	\$ -	\$ -	\$ -	\$ -	\$ -	1,638,100
Revenues							
Capital Fund Balance	\$ 327,620	\$ -	\$ -	\$ -	\$ -	\$ -	327,620
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Sources	\$ 1,310,480	\$ -	\$ -	\$ -	\$ -	\$ -	1,310,480
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ 1,638,100	\$ -	\$ -	\$ -	\$ -	\$ -	1,638,100
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ 45,000	\$ -	\$ -	\$ -	45,000
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Sub-Total	\$ -	\$ -	\$ 45,000	\$ -	\$ -	\$ -	45,000
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
# Positions	0.00	0.00	0.00 318	0.00	0.00	0.00	0.00

Lexington Senior High School & Middle School Site
Master Plan Study - 2020-21 City Facility Needs Survey
Phase 1 Delivery based on owner provided hierarchy of importance.



Project Description: Exterior and Interior Renovations at Lexington Senior High School and Lexington Middle School. Renovations may include classroom additions, window replacement, parking lot upgrades, HVAC upgrades/replacements, plumbing upgrades, auxiliary gym expansion, and more upgrades to extend the useful life of each school.

Project Funding: Project funding from County Funds - Capital Reserve (97.6%) - Othe County Funds (2.4%).

Operating Impacts: No Operating Impacts Have Identified At This Time.

Category	Current Year FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total FY 2022-2027
Expenses							
Construction	\$ -	\$ -	\$ 31,237,933	\$ -	\$ -	\$ -	\$ 31,237,933
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ 3,470,881	\$ -	\$ -	\$ -	\$ -	\$ 3,470,881
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 3,470,881	\$ 31,237,933	\$ -	\$ -	\$ -	\$ 34,708,814
Revenues							
Capital Fund Balance	\$ -	\$ 2,647,679	\$ 31,237,933	\$ -	\$ -	\$ -	\$ 33,885,612
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ 823,202	\$ -	\$ -	\$ -	\$ -	\$ 823,202
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 3,470,881	\$ 31,237,933	\$ -	\$ -	\$ -	\$ 34,708,814
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 upgrade replaces the existing Board of Commissioners Meeting Room desk and seating area with an updated, ADA compliant seating space. The renovation includes replacing the seating area where the commissioners sit, and county staff's desk/sitting areas.

Project Funding: Project funding from County Capital Reserve Funds (100%).

Operating Impacts: No Operating Impacts Have Identified At This Time.

Category	Current Year FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total FY 2022-2027
Expenses							
Construction	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	150,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
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 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total FY 2022-2027
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 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total FY 2022-2027
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 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total FY 2022-2027
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	8.00	0.00	0.00



Project Description: The TDMA (time-division multiple access) radio upgrade takes full effect on July 1, 2025. All radios on the VIPER system must be ready to receive TDMA programming. Approximately 450 +/- radios will be affected by this changeover. The upgrade expands the overall radio channel capacity.

Project Funding: Project funding from Capital Fund Balance (100%).

Operating Impacts: No operating impacts have been identified at this time.

Category	Current Year FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total FY 2022-2027
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ 300,000
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ 300,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ 300,000
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ 300,000
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: Airport Infrastructure Bill Funds provided by the State for future capital needs that include a possible land acquisition

Project Funding: Project funding from State Revenue (100%).

Operating Impacts: Operating impacts have not been determined at this time.

Category	Current Year FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total FY 2022-2027
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
Total	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
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: 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 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total FY 2022-2027
Expenses							
Construction	\$ 13,202,149	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,202,149
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ 910,635	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 910,635
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 14,112,784	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,112,784
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ 14,112,784	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,112,784
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 14,112,784	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,112,784
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 expansion to gain capacity (gallons) running through the Southern I-85 corridor. This expansion will service current and future industrial needs as current capacity is not sufficient. 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 Federal (ARPA) & State Funds (100%).

Operating Impacts: Operating impacts have not been determined at this time.

Category	Current Year FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total FY 2022-2027
Expenses							
Construction	\$ -	\$ -	\$ 28,409,683	\$ 10,013,900	\$ -	\$ -	\$ 38,423,583
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ 9,432,500	\$ -	\$ -	\$ -	\$ -	\$ 9,432,500
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 9,432,500	\$ 28,409,683	\$ 10,013,900	\$ -	\$ -	\$ 47,856,083
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ 9,432,500	\$ 28,409,683	\$ 10,013,900	\$ -	\$ -	\$ 47,856,083
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 9,432,500	\$ 28,409,683	\$ 10,013,900	\$ -	\$ -	\$ 47,856,083
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: Gravity sewer extension to Davis Townsend Elementary School located at 975 Heath Church Road, Lexington, NC. This project includes 8" gravity sewer, manholes, road crossings, interstate crossings, creek crossings, stabilization stone and 6,500 linear foot of erosion control. The cost estimate for this project also includes engineering and construction administration, contingencies, and legal, financial and administration costs.

Project Funding: Project funding entirely from Debt Financing (100%).

Operating Impacts: Operating impacts have not been determined at this time.

Category	Current Year FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total FY 2022-2027
Expenses							
Construction	\$ -	\$ 1,690,650	\$ -	\$ -	\$ -	\$ -	\$ 1,690,650
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 1,690,650	\$ -	\$ -	\$ -	\$ -	\$ 1,690,650
Revenues							
Capital Fund Balance	\$ -	\$ 1,290,650	\$ -	\$ -	\$ -	\$ -	\$ 1,290,650
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 1,690,650	\$ -	\$ -	\$ -	\$ -	\$ 1,690,650
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 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total FY 2022-2027
Expenses							
Construction	\$ -	\$ 3,187,500	\$ -	\$ -	\$ 3,150,000	\$ -	\$ 6,337,500
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 3,187,500	\$ -	\$ -	\$ 3,150,000	\$ -	\$ 6,337,500
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ 3,187,500	\$ -	\$ -	\$ 3,150,000	\$ -	\$ 6,337,500
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 3,187,500	\$ -	\$ -	\$ 3,150,000	\$ -	\$ 6,337,500
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 trash compactors 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 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total FY 2022-2027
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ 1,273,000	\$ -	\$ -	\$ 975,000	\$ 2,248,000
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ 1,273,000	\$ -	\$ -	\$ 975,000	\$ 2,248,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ 1,273,000	\$ -	\$ -	\$ 975,000	\$ 2,248,000
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ 1,273,000	\$ -	\$ -	\$ 975,000	\$ 2,248,000
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 and installation of Leachate Storage Tank to expand capacity as landfill cell construction continues.

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 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total FY 2022-2027
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Equipment / Furnishings	\$ -	\$ 748,000	\$ -	\$ -	\$ -	\$ -	748,000
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	\$ 748,000	\$ -	\$ -	\$ -	\$ -	748,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Enterprise Funds	\$ -	\$ 748,000	\$ -	\$ -	\$ -	\$ -	748,000
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	\$ 748,000	\$ -	\$ -	\$ -	\$ -	748,000
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 replacement roll off trucks that are 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 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total FY 2022-2027
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ 184,000	\$ -	\$ -	\$ 210,000	\$ 394,000
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ 184,000	\$ -	\$ -	\$ 210,000	\$ 394,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ 184,000	\$ -	\$ -	\$ 210,000	\$ 394,000
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ 184,000	\$ -	\$ -	\$ 210,000	\$ 394,000
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 articulated off-road dump truck 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 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total FY 2022-2027
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ 570,000	\$ -	\$ 570,000
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ 570,000	\$ -	\$ 570,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ 570,000	\$ -	\$ 570,000
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ 570,000	\$ -	\$ 570,000
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 excavator 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 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total FY 2022-2027
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ 590,000	\$ -	\$ -	\$ 590,000
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ 590,000	\$ -	\$ -	\$ 590,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ 590,000	\$ -	\$ -	\$ 590,000
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ 590,000	\$ -	\$ -	\$ 590,000
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 Caterpillar replacement rubber tire backhoe (replacing a John Deere) 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.

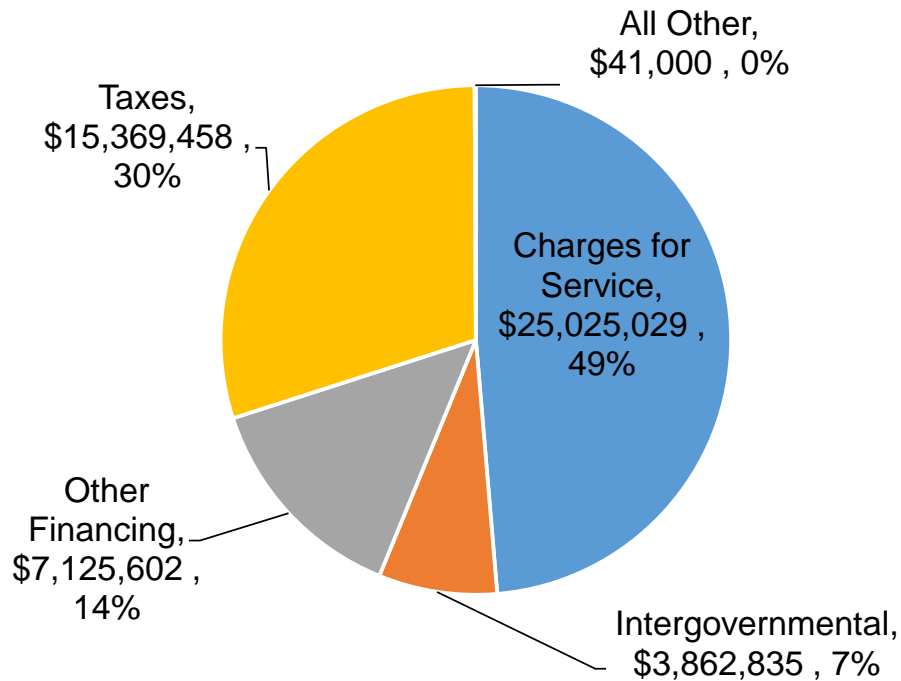
Category	Current Year FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total FY 2022-2027
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ 141,341	\$ -	\$ -	\$ -	\$ 141,341
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ 141,341	\$ -	\$ -	\$ -	\$ 141,341
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ 141,341	\$ -	\$ -	\$ -	\$ 141,341
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ 141,341	\$ -	\$ -	\$ -	\$ 141,341
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 2021 Actual	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Enterprise Funds	\$ 5,031,306	\$ 4,581,363	\$ 6,481,045	\$ 9,078,013	\$ 4,496,650	98.2%
DavidsonWorks	\$ 1,179,335	\$ 1,307,236	\$ 1,373,122	\$ 1,349,327	\$ 42,091	3.2%
Internal Service Funds	\$ 16,546,459	\$ 16,126,501	\$ 16,155,228	\$ 18,499,351	\$ 2,372,850	14.7%
Mental Health	\$ 824,340	\$ 824,344	\$ 824,344	\$ 786,844	\$ (37,500)	-4.5%
Special Revenue Funds	\$ 17,965,932	\$ 18,458,992	\$ 20,580,046	\$ 21,710,389	\$ 3,251,397	17.6%
Grand Total	\$ 41,547,371	\$ 41,298,436	\$ 45,413,785	\$ 51,423,924	\$ 10,125,488	24.5%
Total Revenue	\$ 48,192,485	\$ 41,298,436	\$ 45,413,785	\$ 51,423,924	\$ 10,125,488	24.5%
County Funds	\$ (6,645,113)	\$ -	\$ -	\$ -	\$ -	0.0%

FY 2023 All Other Funds Revenues

Total = \$51,423,924



ENTERPRISE / SPECIAL REVENUE FUND - AIRPORT

Jason Martin, Assistant County Manager

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

BUDGET SUMMARY

Category	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 YTD Actual	FY 2023 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$432,812	\$418,817	\$526,749	\$423,216	\$569,317	\$150,500	35.9%
Capital Outlay	\$16,667	\$16,667	\$44,917	\$44,918	\$16,667	\$0	0.0%
Total	\$449,479	\$435,484	\$571,666	\$468,134	\$585,984	\$150,500	34.6%
Revenues							
Appropriated Fund Balance	\$0	\$0	\$10,250	\$0	\$0	\$0	0.0%
Charges for Service	\$457,796	\$281,500	\$407,432	\$419,504	\$435,000	\$153,500	54.5%
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	\$17,614	\$15,000	(\$3,000)	-16.7%
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	\$612,745	\$435,484	\$571,666	\$573,102	\$585,984	\$150,500	34.6%
Net County Funds	(\$163,266)	\$0	\$0	(\$104,968)	\$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 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 YTD Actual	FY 2023 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$1,042,369	\$994,714	\$1,097,980	\$966,657	\$1,211,530	\$216,816	21.8%
Operating	(\$110,931)	\$1,612,570	\$2,159,379	\$1,653,391	\$1,990,936	\$378,366	23.5%
Capital Outlay	\$2,464,220	\$872,757	\$1,085,232	\$109,196	\$4,589,600	\$3,716,843	425.9%
Total	\$3,395,657	\$3,480,041	\$4,342,591	\$2,729,244	\$7,792,066	\$4,312,025	123.9%
Revenues							
Charges for Service	\$5,609,664	\$3,085,221	\$3,884,212	\$4,781,525	\$5,375,048	\$2,289,827	74.2%
Interest Earnings	\$21,579	\$25,000	\$25,000	\$13,466	\$10,000	(\$15,000)	-60.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$38,450	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$63,559	\$0	\$2,057,018	\$2,057,018	0.0%
Taxes	\$436,976	\$369,820	\$369,820	\$269,619	\$350,000	(\$19,820)	-5.4%
Total	\$6,068,219	\$3,480,041	\$4,342,591	\$5,103,061	\$7,792,066	\$4,312,025	123.9%
Net County Funds	(\$2,672,562)	\$0	\$0	(\$2,373,817)	\$0	\$0	0.0%
Authorized Positions	13.50	13.50	13.50	13.50	15.50	2.00	14.8%

DEPARTMENTAL PURPOSE & GOALS

The Integrated Solid Waste (ISW) Department provides environmentally sound waste disposal and recycling services for the citizens of Davidson County. These services include operating a Municipal Solid Waste Landfill and residential convenience Center facility. The landfill also offers services for county residents including used appliances, and provides white goods as well as residential household hazardous waste disposing. ISW strives to operate in compliance while providing safe, efficient, and affordable services to the residents of Davidson County. To maintain NCDOL Safety STAR Certification and comply with environmental compliance measures for operating with a pro-active approach.

FY 2023 ADOPTED BUDGET HIGHLIGHTS

- The FY 2023 Adopted Budget increases total funding to the Landfill Fund by \$4.3M or 124.4%. Majority of the increase is due to the inclusion of an employee COLA = \$500 + 2% of base salary + a 10% increase in employer cost related to group health insurance. In addition, the County has provided local funding toward a “mandated” state increase in employee retirement of 7%. Further, the FY 2023 Adopted Budget includes the full year cost associated with the Year #3 PTRC Employee Pay Study.

- The remaining increase is related to required leachate line + landfill seeding maintenance for the upcoming fiscal year.
- The adopted budget also includes funding to replace high priority capital equipment such as a 1997 Rubber Tire Backhoe, GPS unit, Pressure Washer and old 40 yard open top boxes.
- Further, the adopted budget adds a Waste / Landfill spotter to direct landfill traffic for better customer safety as well as one PT to FT Heavy Equipment Operator and a second PT Light Equipment Operator. Tonnage within the landfill has increased since 2018 by about 20%+/- . These new positions will allow for working over trash from both sides of the landfill, which blocks less customer traffic creating a much safer environment and “streamlines” customer traffic flow. Lastly, the adopted budget includes funds (\$4.2M) to begin work on a next phase on landfill construction.

FY 2022 SIGNIFICANT ACCOMPLISHMENTS

- Replacing Bowmag with 826 CAT trash compactor.
- Sanitation replaced two compactors of which one is for recycling, which will save trips. The second replaced a 20 years old compactor.
- Poured concrete pads at Midway expansion for future compactors.
- Started separation of glass at most sites to reduce cost of recycling. Glass is collected separate and vender comes and pick up glass at no charge.

KEY PERFORMANCE MEASURES

Measures	FY 2020 Actual	FY 2021 Actual	FY 2022 Projected	FY 2023 Projected
Reduce OSHA Recordable Accidents < 3	1	5	2	2
MSW Tons Compacted	116,629	151,991	187,353	200,000
Ferrous & Nonferrous Metals Tons Recycled	436	600	764	800
Garbage Boxes Pulled	2,007	2,263	2,519	2,600
Recycle Boxes Pulled	1,159	692	720	720
Increase Tons per Load in Recycle Boxes	2.49	2.7	2.80	2.9
Provide Community Education Outreach Tours to the County / City School for (2) Schools	11	0	0	0
Transport at Least 1,600 Tons of Recyclables	1,855	1,868	1,881	1,900

FUTURE ISSUES

- Looking for new site for landfill, as current site is full.

ENTERPRISE FUND - SEWER

Charlie Brushwood, Director

913 Greensboro Street Lexington, NC 27292 (336) 224-5376

BUDGET SUMMARY

Category	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 YTD Actual	FY 2023 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$61,731	\$64,749	\$64,749	\$58,876	\$97,929	\$33,180	51.2%
Operating	\$1,071,004	\$551,756	\$1,452,706	\$594,665	\$588,701	\$36,945	6.7%
Capital Outlay	\$70,102	\$66,000	\$66,000	\$0	\$30,000	(\$36,000)	-54.5%
Total	\$1,202,837	\$682,505	\$1,583,455	\$653,541	\$716,630	\$34,125	5.0%
Revenues							
Appropriated Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Charges for Service	\$846,643	\$682,505	\$682,505	\$798,856	\$716,630	\$34,125	5.0%
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	\$933,100	\$0	\$900,950	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,779,743	\$682,505	\$1,583,455	\$798,856	\$716,630	\$34,125	5.0%
Net County Funds	(\$576,906)	\$0	\$0	(\$145,315)	\$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 2023 ADOPTED BUDGET HIGHLIGHTS

- The FY 2023 Adopted Budget increases funding for Sewer by \$34,125 or 5%. Majority of the increase is due to the inclusion of an employee COLA = \$500 + 2% of base salary + a 10% increase in employer cost related to group health insurance. In addition, the County has provided local funding toward a “mandated” state increase in employee retirement of 7%. Further, the FY 2023 Adopted Budget includes the full year cost associated with the Year #3 PTRC Employee Pay Study. The remaining increase is related to an expected increased cost of (6%) for the treatment of sewer by the Winston-Salem Utilities Commission. However, the proposed does not pass that additional cost along to County customers, as the adopted budget maintains the existing sewer rates equal to that of FY 2022.
- In addition, the adopted budget includes funding for a part-time (no benefit) Utilities Technician position to assist with pump station repair / maintenance as well as grounds

maintenance. Similarly, the adopted budget includes funding to replace spare pump (had to utilize during 2022), purchase a GPS Trimble R1 Submeter and an Autocrane.

Description	FY 2022 Adopted	FY 2023 Adopted	\$ Change	% Change
Volume Rate				
(Cost per 100 cu. ft. of metered water, excluding first 267 cu. ft. (2,000 gallons))	\$ 10.74	\$ 10.74	\$ -	0.00%
Base Rate				
(Cost per month; base fee includes up to 267 cu. ft. (2,000 gallons))	\$ 26.98	\$ 26.98	\$ -	0.00%

DAVIDSON COUNTY, NORTH CAROLINA
SEWERAGE SYSTEM POLICY

Effective Date
July 1, 2022

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, 2022

(e) and (f) below are the new service rates effective as of July 1, 2022.

(e) *Service where public water also provided:*

- | | |
|-----------------|--|
| (1) Volume rate | \$10.74 per 100 cu.ft. of water metered, excluding first 267 cu. ft. (2,000 gal) |
| (2) Base fee | \$26.98 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 2022-23. 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 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 YTD Actual	FY 2023 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$914,422	\$990,456	\$894,580	\$768,752	\$1,021,676	\$31,220	3.2%
Operating	\$264,913	\$316,780	\$478,542	\$241,523	\$327,651	\$10,871	3.4%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,179,335	\$1,307,236	\$1,373,122	\$1,010,274	\$1,349,327	\$42,091	3.2%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$1,004,470	\$1,037,554	\$1,103,440	\$574,597	\$1,079,645	\$42,091	4.1%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$174,927	\$269,682	\$269,682	\$269,682	\$269,682	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,179,397	\$1,307,236	\$1,373,122	\$844,279	\$1,349,327	\$42,091	3.2%
Net County Funds	(\$62)	\$0	\$0	\$165,995	\$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 2023 ADOPTED BUDGET HIGHLIGHTS

- The FY 2023 Adopted Budget increases funding to DavidsonWorks by \$42,091 or 3.2%. Majority of the increase is due to the inclusion of an employee COLA = \$500 + 2% of base salary + a 10% increase in employer cost related to group health insurance. In addition, the County has provided local funding toward a “mandated” state increase in employee retirement of 7%. Further, the FY 2023 Adopted Budget includes the full year cost associated with the Year #3 PTRC Employee Pay Study. The remaining increase is related to increases in state funds for dislocated worker services.

FY 2022 SIGNIFICANT ACCOMPLISHMENTS

- DavidsonWorks is on track to provide intensive services to well-over 50% more citizens in the current year, compared to last year. At the end of second quarter, the increase is 60%. Intensive services include resume preparation, interviewing workshops and preparation, mock interviews, and job clubs. Providing these services helps customers prepare to obtain and retain employment.
- DavidsonWorks will exceed the PBB goal of increasing business recruitment events at both the Lexington and Thomasville locations. The goal for the year is (85) events, and through second quarter, (50) events have already occurred. Providing space and virtual recruitment capability and staff support to recruiting businesses helps our customers and all Davidson County citizens who are searching for new or better employment opportunities. It also helps businesses, who are usually smaller employers, who may not have the space or technology capabilities to handle in-person or virtual recruitment events.
- DavidsonWorks surveys customers each quarter to determine satisfaction with services and staff. These are blind surveys, and no information is recorded on who fills out the surveys, beyond them being customers who come in to the Resource Room in either Thomasville or Lexington. While the goal is to maintain a 90% satisfaction rate, staff wishes to see customer satisfaction % between 98% and 100%. Currently, the satisfaction % = 99%.

KEY PERFORMANCE MEASURES

Measures	FY 2020 Actual	FY 2021 Actual	FY 2022 Projected	FY 2023 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	883	891	936	983
The Business & Industry unit will increase the number of new business orientations by 5% from the previous year to the current year	69	37	55	74
80% of all new training vouchers will be in high-growth cluster fields	87%	85%	90%	90%
90% of customers surveyed will indicate a positive, friendly experience with DavidsonWorks or the Career Center	99%	98%	98%	98%

- Increasing the number of customers who are provided intensive services. The past two years withstanding, it is important that staff of NCWorks Career Centers reach out to customers who need assistance in obtaining and retaining employment. For the current year (FY 22) the department is on pace to exceed the annual goal of a 25% increase.
- A majority of new training vouchers should be in high-growth cluster fields. This is important because of the customers, who use WIOA dollars to receive scholarships for training. While the department goal is that 80% of training vouchers are in high-growth fields, currently the department is at 94%.
- Maintaining a positive customer satisfaction rating. Our goal is 90% satisfaction rate, and we are currently at 99% positive response rate.

FUTURE ISSUES

- Workforce Innovation and Opportunity Act (WIOA) funding continues to decrease in North Carolina, therefore staff expects funding from WIOA to continue to decrease. This means that staffing levels and long-term service levels could decrease.
- The North Carolina Department of Commerce, Division of Workforce Solutions and NCWorks Commission has conducted a study and has recommended to realign workforce development board areas in North Carolina into Economic Development areas. This means that, if local areas chose to follow the recommendation to realign, workforce development areas in NC will go from (23) to (8). Doing so would eliminate all single-county areas, of which Davidson is currently one of only five left in the state.

INTERNAL SERVICE FUND - INSURANCE

Tony Dill, Director
2210

913 Greensboro Street Le xington, NC 27292 (336) 242-

BUDGET SUMMARY

Category	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 YTD Actual	FY 2023 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$13,859,134	\$13,372,314	\$13,372,314	\$12,517,406	\$15,051,051	\$1,678,737	12.6%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$13,859,134	\$13,372,314	\$13,372,314	\$12,517,406	\$15,051,051	\$1,678,737	12.6%
Revenues							
Charges for Service	\$15,511,100	\$13,372,314	\$13,372,314	\$13,136,340	\$15,051,051	\$1,678,737	12.6%
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	\$15,511,100	\$13,372,314	\$13,372,314	\$13,136,340	\$15,051,051	\$1,678,737	12.6%
Net County Funds	(\$1,651,966)	\$0	\$0	(\$618,934)	\$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 employee health care and dental programs.

FY 2023 ADOPTED BUDGET HIGHLIGHTS

- The adopted budget includes a 14% increase to the County in order to cover "high cost" claims. In addition, the "bi-weekly" rates on employees are also expected to increase as shown in the table below:

Coverage	Current Base Plan (Wellness)	Revised Base Plan (Wellness)	\$ Change	Current Base Plan (No Wellness)	Revised Base Plan (No Wellness)	\$ Change
Employee Only	\$ -	\$ 10.00	\$ 10.00	\$ 20.25	\$ 22.48	\$ 2.23
Employee + Spouse	\$ 120.83	\$ 135.64	\$ 14.81	\$ 134.67	\$ 149.49	\$ 14.82
Employee + Child(ren)	\$ 60.10	\$ 68.23	\$ 8.13	\$ 73.94	\$ 82.08	\$ 8.14
Family	\$ 140.58	\$ 157.55	\$ 16.97	\$ 124.43	\$ 171.26	\$ 46.83

Coverage	Current Buy Up Plan (Wellness)	Revised Buy Up Plan (Wellness)	\$ Change	Current Buy Up Plan (No Wellness)	Revised Buy Up Plan (No Wellness)	\$ Change
Employee Only	\$ 43.20	\$ 49.48	\$ 6.28	\$ 57.04	\$ 63.32	\$ 6.28
Employee + Spouse	\$ 325.28	\$ 362.58	\$ 37.30	\$ 339.12	\$ 376.42	\$ 37.30
Employee + Child(ren)	\$ 193.35	\$ 216.14	\$ 22.79	\$ 207.19	\$ 229.99	\$ 22.80
Family	\$ 362.54	\$ 403.94	\$ 41.40	\$ 376.39	\$ 417.79	\$ 41.40

INTERNAL SERVICE FUND - WORKERS COMPENSATION

Tony Dill, Director

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

BUDGET SUMMARY

Category	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 YTD Actual	FY 2023 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$949,158	\$952,014	\$952,014	\$1,017,186	\$1,040,347	\$88,333	9.3%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$949,158	\$952,014	\$952,014	\$1,017,186	\$1,040,347	\$88,333	9.3%
Revenues							
Charges for Service	\$786,180	\$952,014	\$952,014	\$770,239	\$1,040,347	\$88,333	9.3%
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	\$786,180	\$952,014	\$952,014	\$770,239	\$1,040,347	\$88,333	9.3%
Net County Funds	\$162,978	\$0	\$0	\$246,947	\$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

Richard Jones, Division Director

945 North Main Street Lexington, NC 27292 (336) 242-2007

BUDGET SUMMARY

Category	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 YTD Actual	FY 2023 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$338,656	\$384,753	\$384,753	\$323,006	\$410,995	\$26,242	6.8%
Operating	\$1,395,639	\$1,417,420	\$1,417,420	\$1,578,019	\$1,996,958	\$579,538	40.9%
Capital Outlay	\$3,871	\$0	\$28,727	\$6,100	\$0	\$0	0.0%
Total	\$1,738,166	\$1,802,173	\$1,830,900	\$1,907,126	\$2,407,953	\$605,780	33.6%
Revenues							
Charges for Service	\$1,683,507	\$1,802,173	\$1,802,173	\$1,654,908	\$2,391,953	\$589,780	32.7%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$7,502	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$32,675	\$0	\$0	\$152,148	\$16,000	\$16,000	0.0%
Other Financing	\$0	\$0	\$28,727	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,723,683	\$1,802,173	\$1,830,900	\$1,807,056	\$2,407,953	\$605,780	33.6%
Net County Funds	\$14,483	\$0	\$0	\$100,070	\$0	\$0	0.0%
Authorized Positions	6.00	6.00	6.00	6.00	6.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The budget for the fleet maintenance division will ensure that all county owned vehicles will be properly maintained and serviced to ensure safe and efficient operation. Service work performed will be completed by properly trained technicians.

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.
- Maintain all county fueling stations for county vehicles.

FY 2023 ADOPTED BUDGET HIGHLIGHTS:

- The FY 2023 Adopted Budget increases funding to the Garage by \$605,780 or 33.6%. Majority of the increase is due to the inclusion of an employee COLA = \$500 + 2% of base salary + a 10% increase in employer cost related to group health insurance. In addition, the

County has provided local funding toward a “mandated” state increase in employee retirement of 7%. Further, the FY 2023 Adopted Budget includes the full year cost associated with the Year #3 PTRC Employee Pay Study. The remaining increase is related to rising fuel cost. The County uses (on average 373K gallons per year) of regular gas, diesel, CNG and propane. With prices rising, this means the County can expect to spend about \$296K additional on fuel for the upcoming fiscal year.

FY 2022 SIGNIFICANT ACCOMPLISHMENTS:

- Provided more “in-house” services while reducing subletting work to outside shops.
- Found new vendors and suppliers to assist in supply shortages and increases in costs.
- Begin a program to clean interior and exterior of county vehicles to maintain vehicles better and maintain higher value.

KEY PERFORMANCE MEASURES

Measures	FY 2020	FY 2021	FY 2022	FY 2023
	Actual	Actual	Projected	Projected
Number of Preventative Maintenance (PMs) Performed Per Quarter	202	210	200	205
Number of Tech Inspections Per Quarter	217	215	220	215
Number of Repair Orders Per Quarter	207	236	n/a	n/a
Lower Cost Per Repair from Previous year	n/a	267.44	250	245
Number of Vehicle Services Per Day	9.1	7.8	9.0	9.0

FUTURE ISSUES

- Increasing fuel and insurance costs.
- Increasing cost of essential parts and limited availability.
- Increase in maintenance and repair costs due to vehicles being in service longer (replacement vehicles not available for department needs).
- Infrastructure updates to accommodate electric vehicles.

SPECIAL REVENUE FUND – MENTAL HEALTH

Jason Martin, Assistant County Manager

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

BUDGET SUMMARY

Category	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 YTD Actual	FY 2023 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$824,340	\$824,344	\$824,344	\$391,825	\$786,844	(\$37,500)	-4.5%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$824,340	\$824,344	\$824,344	\$391,825	\$786,844	(\$37,500)	-4.5%
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	\$797,900	\$797,900	\$797,900	\$797,900	\$760,400	(\$37,500)	-4.7%
Taxes	\$44,458	\$26,444	\$26,444	\$39,304	\$26,444	\$0	0.0%
Total	\$842,358	\$824,344	\$824,344	\$837,204	\$786,844	(\$37,500)	-4.5%
Net County Funds	(\$18,018)	\$0	\$0	(\$445,379)	\$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 Sandhills Center, Inc. Sandhills Center 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

Rob Wilson, Director

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

BUDGET SUMMARY

Category	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 YTD Actual	FY 2023 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$415,579	\$570,150	\$570,150	\$240,954	\$373,466	(\$196,684)	-34.5%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$415,579	\$570,150	\$570,150	\$240,954	\$373,466	(\$196,684)	-34.5%
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	\$703	\$0	\$0	\$140	\$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	\$565,045	\$570,150	\$570,150	\$431,837	\$373,466	(\$196,684)	-34.5%
Total	\$565,748	\$570,150	\$570,150	\$431,977	\$373,466	(\$196,684)	-34.5%
Net County Funds	(\$150,169)	\$0	\$0	(\$191,022)	\$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.

FY 2022 SIGNIFICANT ACCOMPLISHMENTS

- Davidson County cut over to the State ESINet during February of 2022.

FUTURE ISSUES

- Monitoring networking costs for which the County is responsible.

SPECIAL REVENUE FUND – RURAL FIRE DISTRICTS

Jason Martin, Assistant County Manager

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

BUDGET SUMMARY

Category	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 YTD Actual	FY 2023 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$10,197,086	\$11,177,287	\$12,034,830	\$11,919,757	\$12,803,648	\$1,626,361	14.6%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$10,197,086	\$11,177,287	\$12,034,830	\$11,919,757	\$12,803,648	\$1,626,361	14.6%
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	\$10,717,746	\$11,177,287	\$12,034,830	\$12,037,366	\$12,803,648	\$1,626,361	14.6%
Total	\$10,717,746	\$11,177,287	\$12,034,830	\$12,037,366	\$12,803,648	\$1,626,361	14.6%
Net County Funds	(\$520,660)	\$0	\$0	(\$117,609)	\$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 2023 ADOPTED BUDGET HIGHLIGHTS

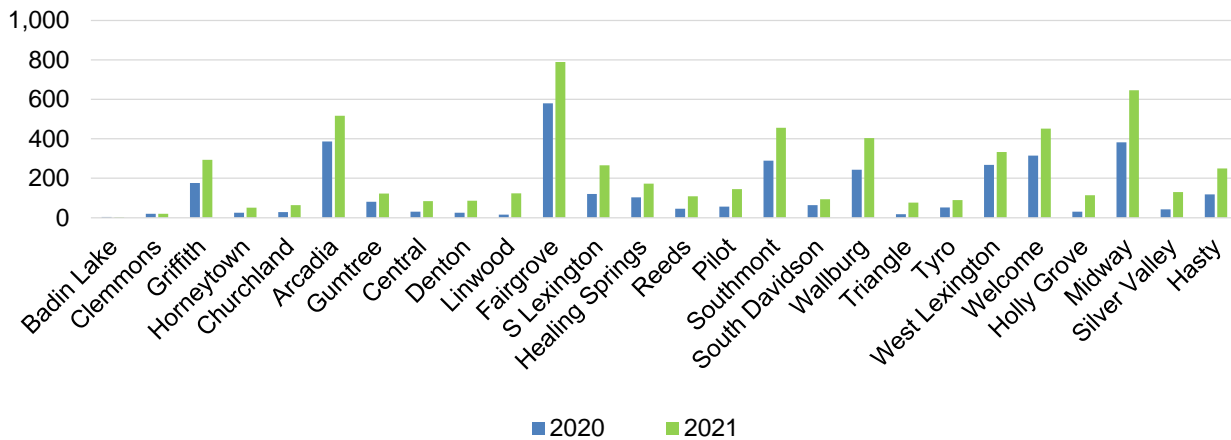
- The FY 2023 Adopted Budget increases funding to the fire districts by \$1.6M or 14.6%. The changes in funding can be seen as displayed in the table below, with four departments requesting approval for a tax rate increase for the upcoming fiscal year. Each individual district's line-item budget request for FY 2023 follows this summary on the proceeding pages.

Fire Districts Summary
FY 2022-2023

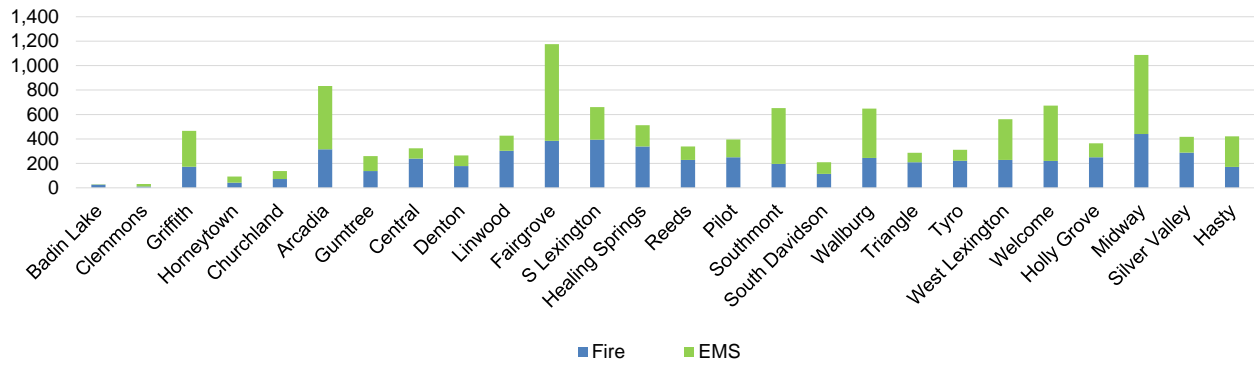
District	Tax Rate		Change		Budget		Change		Increase Justification
	FY 2022 Adopted	FY 2023 Adopted	\$ Change vs. Adopted	% Change vs. Adopted	FY 2022 Adopted	FY 2023 Adopted	\$ Change vs. Adopted	% Change vs. Adopted	
ARCH	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 1,097,548	\$ 1,316,600	\$ 219,052	20.0%	
Central	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 351,830	\$ 428,700	\$ 76,870	21.8%	
Churchland	\$ 0.0900	\$ 0.0900	\$ -	0.0%	\$ 279,386	\$ 299,577	\$ 20,191	7.2%	
Fairgrove	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 494,952	\$ 521,646	\$ 26,694	5.4%	
Gumtree	\$ 0.1000	\$ 0.1275	\$ 0.0275	27.5%	\$ 151,592	\$ 210,849	\$ 59,257	39.1%	Covering additional salaries to account for a 42% decline in volunteer participation since 2011. This includes the expansion of the part-time program to cover "service gaps." The department will also use the funds to cover additional expenses related to inflation.
Healing Springs	\$ 0.0900	\$ 0.0900	\$ -	0.0%	\$ 325,531	\$ 357,529	\$ 31,998	9.8%	
Holly Grove	\$ 0.0800	\$ 0.1000	\$ 0.0200	25.0%	\$ 265,000	\$ 364,559	\$ 99,559	37.6%	Purchasing a new fire truck and adding a new full-time employee.
Linwood	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 559,080	\$ 746,485	\$ 187,405	33.5%	
Midway	\$ 0.1077	\$ 0.1077	\$ -	0.0%	\$ 1,068,761	\$ 1,135,828	\$ 67,067	6.3%	
North Lexington	\$ 0.1300	\$ 0.1300	\$ -	0.0%	\$ 290,000	\$ 310,000	\$ 20,000	6.9%	
Pilot	\$ 0.0850	\$ 0.0850	\$ -	0.0%	\$ 321,739	\$ 340,539	\$ 18,800	5.8%	
Reeds	\$ 0.0600	\$ 0.0600	\$ -	0.0%	\$ 363,836	\$ 382,001	\$ 18,165	5.0%	
Silver Valley	\$ 0.1100	\$ 0.1100	\$ -	0.0%	\$ 435,422	\$ 489,922	\$ 54,500	12.5%	
South Emmons	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 142,693	\$ 149,611	\$ 6,918	4.8%	
South Lexington	\$ 0.1100	\$ 0.1100	\$ -	0.0%	\$ 309,000	\$ 309,000	\$ -	0.0%	
Southmont	\$ 0.1000	\$ 0.1300	\$ 0.0300	30.0%	\$ 944,471	\$ 1,299,501	\$ 355,030	37.6%	Increasing number of paid staff to maintain lower insurance ratings, and provide better service to the community. Replacement of a 33-year old fire engine, and parking lot repairs at its Hwy 8 station.
Hasty	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 603,732	\$ 633,500	\$ 29,768	4.9%	
Tyro	\$ 0.0800	\$ 0.0800	\$ -	0.0%	\$ 406,203	\$ 434,985	\$ 28,782	7.1%	
Wallburg	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 958,528	\$ 1,019,258	\$ 60,730	6.3%	
Welcome	\$ 0.1100	\$ 0.1100	\$ -	0.0%	\$ 645,544	\$ 700,000	\$ 54,456	8.4%	
West Lexington	\$ 0.1000	\$ 0.1200	\$ 0.0200	20.0%	\$ 318,499	\$ 433,000	\$ 114,501	36.0%	Increasing paid staff from (1) one 24-hours/day and (1) one 12 hours daily to (2) two 24-hours per day. The department will also use additional revenues to purchase a new fire apparatus, and to offset costs of day-to-day operations and utilities.
South Davidson	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 130,822	\$ 134,889	\$ 4,067	3.1%	
Hornetown	\$ 0.1500	\$ 0.1500	\$ -	0.0%	\$ 255,520	\$ 267,820	\$ 12,300	4.8%	
Griffith	\$ 0.0800	\$ 0.0800	\$ -	0.0%	\$ 319,218	\$ 358,249	\$ 39,031	12.2%	
Clemmons	\$ 0.0600	\$ 0.0600	\$ -	0.0%	\$ 98,380	\$ 114,600	\$ 16,220	16.5%	
Badin Lake	\$ 0.0550	\$ 0.0550	\$ -	0.0%	\$ 40,000	\$ 45,000	\$ 5,000	12.5%	
Total	\$ 2.4977	\$ 2.5952	\$ 0.0975	0.0%	\$ 11,177,287	\$ 12,803,648	\$ 1,626,361	14.6%	

KEY PERFORMANCE MEASURES

Dispatched Calls
(2020 vs. 2021)



Fire and EMS
 Dispatched Calls - 2021



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 2022-2023

The Board of Directors of Arcadia-Reedy Creek-Hampton Volunteer Fire & Rescue Department estimates the cost of operations for fiscal year 2022-2023 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Pension Fund	\$ 4,200	\$ 4,200	\$ 4,000	\$ 4,000
Building & Grounds	\$ 23,000	\$ 24,000	\$ 294,000	\$ 294,000
Vehicle Fund	\$ 30,275	\$ 35,000	\$ 35,100	\$ 35,100
Communications	\$ 16,000	\$ 18,000	\$ 20,000	\$ 20,000
Truck Operations	\$ 31,000	\$ 35,000	\$ 45,000	\$ 45,000
Fire Equipment	\$ 250,000	\$ 284,748	\$ 174,000	\$ 174,000
Furniture & Fixtures	\$ 3,000	\$ 3,000	\$ 5,000	\$ 5,000
Point System	\$ 15,000	\$ 10,000	\$ 1,000	\$ 1,000
Insurance	\$ 45,000	\$ 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	\$ 25,000	\$ 25,000
Rescue Squad Equipment	\$ 20,000	\$ 15,000	\$ 10,000	\$ 10,000
Rescue Equipment	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Salaries	\$ 440,000	\$ 460,000	\$ 521,000	\$ 521,000
Protective Clothing	\$ 20,000	\$ 20,000	\$ 12,000	\$ 12,000
Mobile Doctor	\$ 12,500	\$ 12,500	\$ 5,000	\$ 5,000
Health & Disability	\$ 58,000	\$ 58,000	\$ 65,000	\$ 65,000
Travel Expense	\$ -	\$ 3,600	\$ 3,000	\$ 3,000
Uniforms	\$ 5,500	\$ 5,500	\$ 4,000	\$ 4,000
Contract Labor-Maintenance	\$ 7,500	\$ 10,500	\$ 10,000	\$ 10,000
TOTAL	\$ 1,039,475	\$ 1,097,548	\$ 1,316,600	\$ 1,316,600
Original or Amended Budget	\$ 1,039,475	\$ 1,097,548	\$ 1,316,600	\$ 1,316,600
YTD Revenues	\$ 1,103,537	\$ 1,267,313	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (64,062)	\$ (169,765)	\$ 1,316,600	\$ 1,316,600
Current Year Tax Rate	\$ 0.08	\$ 0.10	\$ 0.10	\$ 0.10
Total Tax Valuation	#####	\$ 1,200,085,036	\$1,316,600,681	\$1,316,600,681

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 2022-2023 is not to exceed \$0.10.

Respectfully Submitted,

Mike Craver
 Board Chairman

Jim Wikle
 Secretary to Board

Gray Hutchins
 Treasurer to Board

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 2022-2023

The Board of Directors of Central Volunteer Fire Department estimates
 Rescue Department estimates the cost of operations for fiscal year 2022-2023

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Salaries	\$ 100,000	\$ 105,000	\$ 125,000	\$ 125,000
Fire Station	\$ 15,000	\$ 15,000	\$ 30,000	\$ 30,000
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	\$ 55,000	\$ 55,000
Insurance	\$ 24,000	\$ 24,000	\$ 30,000	\$ 30,000
Telephone	\$ 4,800	\$ 4,800	\$ 6,500	\$ 6,500
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	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
Dues	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200
Waste Disposal	\$ 1,340	\$ 1,340	\$ 1,350	\$ 1,350
Training	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Pest Control	\$ 600	\$ 600	\$ 600	\$ 600
Truck Payment	\$ 65,340	\$ 65,340	\$ 82,500	\$ 82,500
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
Comm Reserve	\$ 18,000	\$ 13,000	\$ 15,000	\$ 15,000
TOTAL	\$ 351,830	\$ 351,830	\$ 428,700	\$ 428,700
Original or Amended Budget	\$ 351,830	\$ 351,830	\$ 428,700	\$ 428,700
YTD Revenues	\$ 387,310	\$ 439,122	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (35,480)	\$ (87,292)	\$ 428,700	\$ 428,700
Current Year Tax Rate	\$ 0.09	\$ 0.10	\$ 0.10	\$ 0.10
Total Tax Valuation	\$ 382,107,778	\$ 421,238,700	\$ 451,446,356	\$ 451,446,356

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 2022-2023 is not to exceed \$0.10.

Respectfully Submitted,

Robert Swing
 Board Chairman

Tim Hedrick
 Secretary to Board

Becky Tucker
 Treasurer to Board

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 2022-2023

The Board of Directors of Churchland Rural Volunteer Fire Department estimates the cost of operations for fiscal year 2022-2023 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Vehicle Fund	\$ 40,000	\$ 40,000	\$ 50,000	\$ 50,000
Building Repairs	\$ 14,325	\$ 14,000	\$ 14,000	\$ 14,000
Truck Operations (Gas & Oil)	\$ 5,000	\$ 5,000	\$ 15,000	\$ 14,577
Equipment	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Insurance	\$ 20,000	\$ 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	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Legal & Professional Fees	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Building Payment	\$ -	\$ -	\$ -	\$ -
Communications Equipment	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000
Truck Maintenance	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Office Equipment	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Chief	\$ -	\$ 32,000	\$ 32,000	\$ 32,000
Admin	\$ -	\$ 20,000	\$ 20,000	\$ 20,000
Clerical	\$ 68,000	\$ 49,386	\$ 50,000	\$ 50,000
TOTAL	\$ 246,325	\$ 279,386	\$ 300,000	\$ 299,577
Original or Amended Budget	\$ 246,325	\$ 279,386	\$ 300,000	\$ 299,577
YTD Revenues	\$ 250,398	\$ 277,966	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (4,073)	\$ 1,420	\$ 300,000	\$ 299,577
Current Year Tax Rate	\$ 0.09	\$ 0.09	\$ 0.09	\$ 0.09
Total Tax Valuation	\$ 273,694,444	\$ 310,429,368	\$ 332,863,515	\$ 332,863,515

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 2022-2023 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 2022-2023

The Board of Directors of Fair Grove Volunteer Fire Department estimates the cost of operations for fiscal year 2022-2023 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Building Fund-Mortgage	\$ 31,186	\$ 24,007	\$ 21,764	\$ 21,764
Vehicle Fund	\$ 21,126	\$ 22,055	\$ 22,283	\$ 22,283
Building Repairs	\$ 4,024	\$ 5,129	\$ 6,218	\$ 6,218
Equipment Repairs	\$ 13,078	\$ 13,848	\$ 15,546	\$ 15,546
Truck Operations (Gas & Oil)	\$ 33,701	\$ 34,364	\$ 38,865	\$ 38,865
Equipment	\$ 12,575	\$ 10,514	\$ 12,929	\$ 12,929
Insurance	\$ 33,198	\$ 36,416	\$ 39,383	\$ 39,383
Utilities	\$ 15,845	\$ 17,952	\$ 18,137	\$ 18,137
Supplies	\$ 16,096	\$ 19,234	\$ 21,505	\$ 21,505
Miscellaneous	\$ 6,187	\$ 6,411	\$ 8,032	\$ 8,032
Compensation	\$ 182,589	\$ 190,029	\$ 195,621	\$ 195,621
Professional Services	\$ 8,048	\$ 8,206	\$ 9,328	\$ 9,328
Protective Clothing	\$ 11,066	\$ 11,284	\$ 12,955	\$ 12,955
Building Fund-Capital	\$ 35,210	\$ 44,109	\$ 44,565	\$ 44,565
Truck Payments	\$ 24,144	\$ 42,058	\$ 44,047	\$ 44,047
Training Expense	\$ 2,616	\$ 2,667	\$ 3,731	\$ 3,731
SCBA Fund	\$ 6,539	\$ 6,668	\$ 6,737	\$ 6,737
TOTAL	\$ 457,227	\$ 494,952	\$ 521,646	\$ 521,646
Original or Amended Budget	\$ 457,227	\$ 494,952	\$ 521,646	\$ 521,646
YTD Revenues	\$ 473,229	\$ 509,533	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (16,002)	\$ (14,581)	\$ 521,646	\$ 521,646
Current Year Tax Rate	\$ 0.10	\$ 0.10	\$ 0.10	\$ 0.10
Total Tax Valuation	\$ 457,375,000	\$ 494,984,121	\$ 521,699,069	\$ 521,699,069

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 2022-2023 is not to exceed \$0.10.

Respectfully Submitted,

Kevin Hartman
 Board Chairman

Kevin Sink
 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 2022-2023

The Board of Directors of Gumtree Fire & Rescue Department estimates the cost of operations for fiscal year 2022-2023 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Truck Payments	\$ -	\$ -	\$ -	\$ -
Truck Repairs & Maintenance	\$ 22,000	\$ 22,500	\$ 32,000	\$ 32,000
Building Repairs	\$ 2,000	\$ 3,000	\$ 6,000	\$ 6,000
Equipment Repairs	\$ 4,000	\$ 4,500	\$ 4,500	\$ 4,500
Truck Operations (Gas & Oil)	\$ 4,500	\$ 4,500	\$ 6,149	\$ 6,149
Equipment	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
Insurance	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000
Utilities	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500
Supplies	\$ 1,500	\$ 2,000	\$ 2,000	\$ 2,000
Training & Conference	\$ 4,000	\$ 4,250	\$ 4,000	\$ 4,000
Legal Fees/Office Supply	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
Squad Supplies & Equipment	\$ 3,915	\$ 4,000	\$ 4,500	\$ 4,500
Uniforms / Turn Out Gear	\$ 5,000	\$ 5,500	\$ 5,500	\$ 5,500
Membership Dues & Subscription	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500
New Truck Down Payment	\$ -	\$ 7,142	\$ -	\$ -
Salaries	\$ 22,000	\$ 22,000	\$ 73,000	\$ 73,000
Medical	\$ 7,000	\$ 7,000	\$ 8,000	\$ 8,000
Building payment	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Reporting Software	\$ 2,000	\$ 2,200	\$ 2,200	\$ 2,200
TOTAL	\$ 140,915	\$ 151,592	\$ 210,849	\$ 210,849
Original or Amended Budget	\$ 140,915	\$ 151,592	\$ 210,849	\$ 210,849
YTD Revenues	\$ 143,049	\$ 156,930	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (2,134)	\$ (5,338)	\$ 210,849	\$ 210,849
Current Year Tax Rate	\$ 0.10	\$ 0.10	\$ 0.1275	\$ 0.1275
Total Tax Valuation	\$ 140,915,000	\$ 151,592,851	\$ 165,372,200	\$ 165,372,200

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 2022-2023 is not to exceed \$0.10.

Respectfully Submitted,

Frank Williams
 Board Chairman

Debbie Noah
 Secretary to Board

John Little
 Treasurer to Board

**Gumtree Fire & Rescue
2466 Gumtree Road
Winston-Salem, NC 27107
336-788-3544**

3-29-2022

To whom it may concern,

Gumtree Fire & Rescue held its annual corporate meeting on Monday March 28th, 2022. One of the topics of this meeting was a potential tax increase due to inflation and the potential expansion of our part time coverage. As you can see in the advertisement we announced a potential tax increase in the legal advertisement, which ran on multiple days.

The vote was held, and ballots were provided to all who pay taxes to our organization. The vote came back in favor of the increased tax rate. The rate that was decided on by the board of directors was 12 ¾ cents. This reflects a tax increase of 2.75 cents per \$100.

In our situation we also provide coverage for Forsyth County, and we are proposing the same increase in that county as well.

The increased funding will be used to cover the cost of inflation in the various areas of our budget, including fuel, vehicle repair, insurance and salaries.

The large increase in salaries is due to decreased levels of volunteers. I recently evaluated the numbers and since 2011 our department has seen a decline in volunteers of 42%. In the last five years alone, our membership has declined 23%. The decline is due to a variety of reasons, including retirements, and several moving away after they got married. The problem is we have not been able to get any new volunteers. Therefore we are looking to expand our part time program to cover hours where we lack personnel being in the area to ensure the citizens have adequate response.

If you should have any questions, feel free to contact me anytime.

Thank You,



Scott Routh

Fire Chief

Winston-Salem Journal

Advertising Affidavit

Account Number

3384345

P.O Box 3159
Winston-Salem, NC 27102

Date

March 22, 2022

GUMTREE FIRE & RESCUE
ATTN: SCOTT ROUTH
2466 GUMTREE RD.
WINSTON-SALEM, NC 27107

PO Number	Order	Category	Description
	0000773142	Legal Notices	Annual Corporate board meeting for Gumtree Fire & Rescue 2466 Gumtree Road ¹

Annual Corporate board meeting for
Gumtree Fire & Rescue
2466 Gumtree Road
Winston Salem, NC 27107

Meeting will be held on March 28th,
2022 at 7pm

One topic of discussion is the poten-
tial for tax increase.

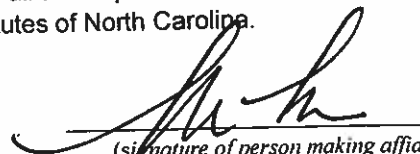
WSI: March 14, March 22, 2022

**Publisher of the
Winston-Salem Journal**

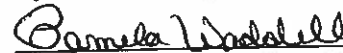
Before the undersigned, a Notary Public duly commissioned, qualified, and authorized by law to administer oaths, personally appeared the Publisher's Representative who by being duly sworn deposes and says: that he/she is authorized to make this affidavit and sworn statement; that the notice or other legal advertisement, a copy of which is attached hereto, was published in the Winston-Salem Journal on the following dates:

03/15, 03/22/2022

and that the said newspaper in which such notice, paper document, or legal advertisement was published, was at the time of each and every such publication, a newspaper meeting all the requirements and qualifications of Section 1-597 of the General Statutes of North Carolina.

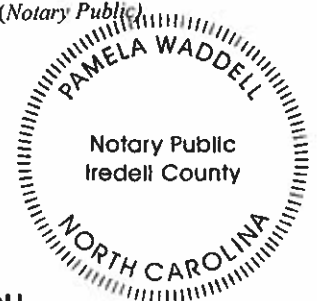

(signature of person making affidavit)

Sworn to and subscribed before me the 22nd day of March, 2022.


(Notary Public)

State of North Carolina
County of Waddell

My commission expires: May 27, 2022



THIS IS NOT A BILL. PLEASE PAY FROM INVOICE. THANK YOU

GUMTREE FIRE & RESCUE, INC.
INDEPENDENT AUDITOR'S REPORT
AND FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2021 AND 2020

GUMTREE FIRE & RESCUE, INC.

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ROBERT C. MORGAN & COMPANY, CPA's, P.A.
CERTIFIED PUBLIC ACCOUNTANTS
8064 NORTH POINT BOULEVARD - SUITE 104
WINSTON-SALEM, NORTH CAROLINA 27106

INDEPENDENT AUDITOR'S REPORT

Officers and Directors
Gumtree Fire & Rescue, Inc.

Opinion

We have audited the accompanying financial statements of Gumtree Fire & Rescue, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2021 and June 30, 2020, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Gumtree Fire & Rescue, Inc. as of June 30, 2021 and June 30, 2020, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of Gumtree Fire & Rescue, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibility of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that are free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, and raise substantial doubt about Gumtree Fire & Rescue, Inc.'s ability to continue as a going concern within one year after the date that the financial statement is available to be issued. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Auditor's Responsibility for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit 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 Gumtree Fire & Rescue, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Gumtree Fire & Rescue, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Robert C. Morgan & Co., CPAs, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

December 4, 2021

GUMTREE FIRE & RESCUE, INC.

**STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2021 AND 2020**

	<u>JUNE 30, 2021</u>	<u>JUNE 30, 2020</u>
ASSETS:		
Cash	\$ 158,687	\$ 140,886
Restricted cash	14,640	15,486
Accounts receivable	1,583	1,771
Restricted grant receivable	10,855	30,000
Prepaid insurance	10,606	10,655
Property and equipment, net	949,705	966,436
 TOTAL ASSETS	<u><u>\$ 1,146,076</u></u>	<u><u>\$ 1,165,234</u></u>
LIABILITIES:		
Current portion of long-term debt	\$ 40,840	\$ 39,259
Accounts payable	7,810	-
Long-term debt, less current portion	<u>508,957</u>	<u>553,133</u>
Total liabilities	<u>557,607</u>	<u>592,392</u>
NET ASSETS:		
Without donor restrictions	562,974	527,357
With donor restrictions	<u>25,495</u>	<u>45,485</u>
Total net assets	<u>588,469</u>	<u>572,842</u>
 TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 1,146,076</u></u>	<u><u>\$ 1,165,234</u></u>

See accompanying notes and independent auditor's report.

GUMTREE FIRE & RESCUE, INC.

**STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

	<u>YEAR ENDED</u>	
	<u>JUNE 30, 2021</u>	<u>JUNE 30, 2020</u>
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS:		
REVENUES, GAINS, AND RECLASSIFICATIONS:		
Fire district taxes	\$ 242,256	\$ 232,234
Forsyth County standby funds	7,350	7,350
Donations	105	67
Fund raising events (see Note 6)	18,285	21,266
Interest Income	577	1,006
Miscellaneous	(226)	345
	<hr/>	<hr/>
	268,347	262,268
Net assets released from restriction	30,895	18,347
Total revenues, gains, and reclassifications without donor restrictions	<hr/>	<hr/>
	299,242	280,615
 EXPENSES:		
Fire and rescue programs	181,092	177,371
Management and general	69,000	72,499
Fund-raising	13,533	10,701
Total expenses	<hr/>	<hr/>
	263,625	260,571
 INCREASE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	 35,617	 20,044
 CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS:		
Donations to scholarship fund	-	1,452
Grant restricted for purchase of equipment	10,855	30,000
Interest income on restricted funds	50	129
Net assets released from restrictions	(30,895)	(18,347)
	<hr/>	<hr/>
Increase (decrease) in net assets with donor restrictions	(19,990)	13,234
 INCREASE IN NET ASSETS	 15,627	 33,278
 NET ASSETS AT BEGINNING OF YEAR	 572,842	 539,564
 NET ASSETS AT END OF YEAR	 <hr/> <hr/>	 <hr/> <hr/>
	\$ 588,469	\$ 572,842

See accompanying notes and independent auditor's report.

GUMTREE FIRE & RESCUE, INC.

**STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2021**

	<u>Program Services</u>	<u>Supporting Services</u>		<u>Total</u>
	Fire And Rescue	Management and General	Fund- raising	
Salaries and wages	29,433	2,400	-	31,833
Call reimbursement	-	7,713	-	7,713
Contract labor	574	-	-	574
Depreciation	75,038	500	-	75,538
Dues and memberships	-	11,370	-	11,370
Fuel - trucks	3,344	-	-	3,344
Fund-raising	-	-	12,533	12,533
Insurance	20,000	4,145	-	24,145
Interest	-	22,652	-	22,652
Miscellaneous	-	317	-	317
Reporting software	-	3,727	-	3,727
Retirement fund	-	1,770	-	1,770
Office supplies	-	1,696	-	1,696
Operating supplies	4,191	-	-	4,191
Payroll taxes	2,400	218	-	2,618
Physicals	12,606	-	-	12,606
Professional services	-	7,212	-	7,212
Repairs and maintenance - building	-	2,554	-	2,554
Repairs and maintenance - equipment	15,278	-	-	15,278
Scholarship	-	-	1,000	1,000
Telephone	-	2,726	-	2,726
Training and conferences	4,615	-	-	4,615
Utilities	13,613	-	-	13,613
Total functional expenses	<u>\$ 181,092</u>	<u>\$ 69,000</u>	<u>\$ 13,533</u>	<u>\$ 263,625</u>

See accompanying notes and independent auditor's report.

GUMTREE FIRE & RESCUE, INC.

**STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2020**

	Program Services	Supporting Services		Total
	<u>Fire And Rescue</u>	<u>Management and General</u>	<u>Fund- raising</u>	
Salaries and wages	28,096	2,400	-	30,496
Call reimbursement	-	5,760	-	5,760
Contract labor	330	-	-	330
Depreciation	71,280	500	-	71,780
Dues and memberships	-	9,860	-	9,860
Fuel - trucks	3,396	-	-	3,396
Fund-raising	-	-	5,819	5,819
Insurance	20,000	3,692	-	23,692
Interest	-	21,390	-	21,390
Miscellaneous	-	-	3,882	3,882
Reporting software	-	3,789	-	3,789
Retirement fund	-	2,160	-	2,160
Office supplies	-	6,946	-	6,946
Operating supplies	10,970	-	-	10,970
Payroll taxes	2,400	83	-	2,483
Physicals	10,341	-	-	10,341
Professional services	-	6,480	-	6,480
Repairs and maintenance - building	-	6,021	-	6,021
Repairs and maintenance - equipment	16,965	-	-	16,965
Scholarship	-	-	1,000	1,000
Telephone	-	3,418	-	3,418
Training and conferences	2,225	-	-	2,225
Utilities	11,368	-	-	11,368
Total functional expenses	<u>\$ 177,371</u>	<u>\$ 72,499</u>	<u>\$ 10,701</u>	<u>\$ 260,571</u>

See accompanying notes and independent auditor's report.

GUMTREE FIRE & RESCUE, INC.

**STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

	<u>YEAR ENDED</u>	
	<u>JUNE 30, 2021</u>	<u>JUNE 30, 2020</u>
CASH FLOWS FROM (USED FOR) OPERATING ACTIVITIES:		
Fire district taxes received from government agencies	\$ 242,022	\$ 232,234
Standby funds received from government agencies	7,350	7,350
Fund raising events	5,752	21,266
Other revenues	2,042	1,417
Cash paid to suppliers and employees	(151,921)	(156,189)
Interest paid	(22,652)	(22,697)
Net cash from operating activities	<u>82,593</u>	<u>83,381</u>
 CASH FLOWS USED FOR INVESTING ACTIVITIES:		
Purchases of equipment	(51,507)	(40,275)
 CASH FLOWS FROM (USED FOR) FINANCING ACTIVITIES:		
Contributions and earnings restricted to scholarship purposes	50	1,581
Grant restricted to purchase of equipment	28,414	15,877
Principal payments on long-term debt	(42,595)	(52,618)
Net cash used for financing activities	<u>(14,131)</u>	<u>(35,160)</u>
 INCREASE IN CASH AND RESTRICTED CASH	16,955	7,946
 CASH AND RESTRICTED CASH AT BEGINNING OF YEAR	156,372	148,426
 CASH AND RESTRICTED CASH AT END OF YEAR	<u><u>\$ 173,327</u></u>	<u><u>\$ 156,372</u></u>

See accompanying notes and independent auditor's report.

GUMTREE FIRE & RESCUE, INC.

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES.

Nature of Organization. Gumtree Fire & Rescue, Inc. is a North Carolina nonprofit corporation organized in 1974 to provide fire protection and emergency services to the residents of northern Davidson and southern Forsyth Counties in North Carolina.

Basis of Accounting. The financial statements of the Organization have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables and other liabilities.

Basis of Presentation. Financial statement presentation follows the standards of FASB ASC 958, which requires the Organization to report information regarding its financial position and activities according to two classes of net assets: without donor restrictions, and with donor restrictions.

Cash. Cash consists of monies held in checking and savings accounts.

Fair Value of Financial Instruments. The carrying value of cash, accounts receivable, accounts payable and accrued expenses approximates fair value due to the relatively short maturity of these instruments. The amounts shown for notes payable approximate fair value since the interest rates approximate current market rates.

Support and Revenues. The Organization derives most of its financial support from Forsyth and Davidson Counties. This support is identified as fire district taxes and county standby funds on the statements of activities.

Contributions. Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions. All donor-restricted contributions are reported as an increase in net assets with donor restrictions, classified according to the nature of the restriction. When a restriction expires (that is, when a time restriction ends or a purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Donated Services. The Organization receives a significant amount of donated services from unpaid volunteers who provide fire protection, administrative support, and emergency safety services. No amounts for these services have been recognized in the statements of activities because the criteria for recognition as contributed services have not been satisfied.

Expense Allocation. Directly identifiable expenses are charged to programs and supporting expenses. Expenses related to more than one function are charged to program and supporting services on the basis of periodic time and expense studies. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Organization.

GUMTREE FIRE & RESCUE, INC.

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES. (CONTINUED)

Income Taxes. The Organization is exempt from federal income tax as an organization described in section 501(c)(4) of the Internal Revenue Code and is classified as an organization other than a private foundation under Section 509(a)(2). Contributions to the Organization qualify for the charitable contribution deduction under Section 170(b)(1)(A). The Organization's tax-exempt information returns are subject to examination by the Internal Revenue Service, generally for three years after the filing date.

Estimates. The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2: CASH AND RESTRICTED CASH.

At June 30, 2021 and 2020, cash and restricted cash consisted of the following:

	JUNE 30, 2021	JUNE 30, 2020
Cash	\$ 158,687	\$ 140,886
Cash restricted for scholarship purposes	14,640	15,486
Total cash and restricted cash	<u>\$ 173,327</u>	<u>\$ 156,372</u>

NOTE 3: PROPERTY AND EQUIPMENT.

Property and equipment acquired prior to June 30, 1990, are stated at their estimated cost. Property and equipment acquired subsequent to that date are stated at cost, or fair value, if donated. Property and equipment purchases exceeding \$1,000 are capitalized. When property or equipment is sold or retired, the related costs and accumulated depreciation are removed from the accounts and any gain or loss is included in income. Depreciation is computed on the straight-line method over the estimated useful lives of the respective assets as follows:

	<u>Years</u>
Buildings, additions and betterments	3 - 50
Land improvements	5 - 10
Fire and rescue vehicles	5 - 10
Equipment	3 - 7

GUMTREE FIRE & RESCUE, INC.

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020**

NOTE 3: PROPERTY AND EQUIPMENT. (CONTINUED)

At June 30, 2021 and 2020, property and equipment consisted of the following:

	<u>JUNE 30, 2021</u>	<u>JUNE 30, 2020</u>
Land	\$ 10,000	\$ 10,000
Buildings and improvements	1,193,756	1,193,756
Parking lot	35,861	35,861
Vehicles	790,007	790,007
Office equipment	42,808	42,808
Station equipment	774,915	716,108
	<u>2,847,347</u>	<u>2,788,540</u>
Less accumulated depreciation	<u>1,897,642</u>	<u>1,822,104</u>
	<u><u>\$ 949,705</u></u>	<u><u>\$ 966,436</u></u>

NOTE 4: LONG-TERM DEBT.

	<u>JUNE 30, 2021</u>	<u>JUNE 30, 2020</u>
Loan payable to BNC Bank. The note is due in monthly installments of \$5,019 and bears interest at 3.65%. The note is secured by real estate.	\$ 549,797	\$ 592,392
Less amount due within one year	40,840	39,259
Long-term debt, less current portion	<u><u>\$ 508,957</u></u>	<u><u>\$ 553,133</u></u>

Maturities of long-term debt are as follows:

<u>YEAR ENDING</u>	<u>AMOUNT</u>
<u>JUNE 30</u>	
2022	\$ 40,840
2023	42,356
2024	43,928
2025	45,558
2026	47,249
thereafter	329,866
	<u><u>\$ 549,797</u></u>

GUMTREE FIRE & RESCUE, INC.

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020**

NOTE 5: LIQUIDITY AND AVAILABILITY.

The following reflects the Organization's financial assets as of the statement of financial position date, reduced by the amounts not available for general use because of donor-imposed restrictions within one year of the statement of financial position date.

	<u>JUNE 30, 2021</u>	<u>JUNE 30, 2020</u>
Financial assets at year end	\$ 185,765	\$ 188,143
Less financial assets unavailable for general expenditures within one year, due to:		
Donor-restricted to pay scholarship distributions	14,640	15,486
Donor-restricted to purchase equipment	10,855	30,000
Financial assets available to meet cash needs for general expenditures within one year	<u><u>\$ 160,270</u></u>	<u><u>\$ 142,657</u></u>

The Organization has \$160,270 of unrestricted financial assets available within one year of the current statement of financial position date to meet cash needs for general expenditures, consisting of cash of \$158,687, and accounts receivable of \$1,583. The Organization has a goal to maintain financial assets on hand to meet 60 days of normal operating expenses, which are, on average, approximately \$39,000. The Organization has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations become due.

NOTE 6: FUND RAISING EVENTS.

For the year ended June 30, 2021, total revenue from fundraisers was \$18,285 and total associated expenses were \$12,533. For the year ended June 30, 2020, total revenue from fundraisers was \$21,266 and total associated expenses were \$5,819.

NOTE 7: RETIREMENT PLAN.

The Organization participates in a defined contribution retirement plan maintained by the North Carolina Firefighters' and Rescue Squad Workers' Pension Fund. Organization contributions to the fund were \$1,770 and \$2,160 for the years ended June 30, 2021 and 2020, respectively.

GUMTREE FIRE & RESCUE, INC.

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020**

NOTE 8: NET ASSETS WITHOUT DONOR RESTRICTIONS.

At June 30, 2021 and 2020, by resolution of the Board of Directors, a portion of net assets without donor restrictions has been specially designated, although not restricted, to the following:

	<u>JUNE 30, 2021</u>	<u>JUNE 30, 2020</u>
Undesignated	\$ 484,511	\$ 448,894
Auxiliary account-specially designated	2,831	2,831
Fireman's account-specially designated	60,681	60,681
Standby truck account-specially designated	14,826	14,826
Explorers-specially designated	<u>125</u>	<u>125</u>
Total net assets without donor restrictions	<u><u>\$ 562,974</u></u>	<u><u>\$ 527,357</u></u>

NOTE 9: NET ASSETS WITH DONOR RESTRICTIONS.

At June 30, 2021 and 2020, net assets with donor restrictions consisted of the following:

	<u>JUNE 30, 2021</u>	<u>JUNE 30, 2020</u>
Cash restricted to scholarship distributions	\$ 14,640	\$ 15,485
North Carolina Fire Marshal grant receivable restricted for purchase of fire-fighting equipment	<u>10,855</u>	<u>30,000</u>
Total net assets with donor restrictions	<u><u>\$ 25,495</u></u>	<u><u>\$ 45,485</u></u>

GUMTREE FIRE & RESCUE, INC.

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020**

NOTE 10: NEW ACCOUNTING PRONOUNCEMENT.

On July 1, 2020, the Organization adopted the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers*, codified as FASB ASC 606. The standard's core principle is that an organization will recognize revenue when it transfers promised goods or services to customers in an amount that reflects the consideration to which the organization expects to be entitled in exchange for those goods or services. This standard also includes expanded disclosure requirements that result in providing users of financial statements with comprehensive information about the nature, amount, timing, and uncertainty of revenues and cash flows arising from the Organization's contracts with customers.

The Organization has analyzed the provisions of FASB ASC 606, *Revenue from Contracts with Customers*, and has concluded no changes are necessary to conform with the standard. The Organization's revenue contains multiple performance obligations. Allocation of the contract price is impractical to allocate to each performance obligation, therefore revenue is recognized at a single point in time when ownership, risks and rewards transfer, generally at the time fire district taxes are disbursed by the county.

NOTE 11: RECLASSIFICATIONS.

Certain amounts in the prior-year financial statements have been reclassified for comparative purposes to conform with the presentation in the current-year financial statements.

NOTE 12: SUBSEQUENT EVENTS.

The Organization has evaluated subsequent events through December 4, 2021, the date the financial statements were available to be issued.

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 2022-2023

The Board of Directors of Healing Springs Volunteer Fire Department estimates the cost of operations for fiscal year 2022-2023 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Truck Payment	\$ 40,000	\$ 52,000	\$ 52,000	\$ 52,000
Telephone	\$ -	\$ -	\$ -	\$ -
Building Repairs	\$ 30,000	\$ 30,000	\$ 40,000	\$ 40,000
Equipment Repairs	\$ 8,000	\$ 8,000	\$ 6,000	\$ 6,000
Truck Operations (Gas & Oil)	\$ 11,000	\$ 11,000	\$ 15,000	\$ 15,000
Equipment	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
Insurance	\$ 20,000	\$ 20,000	\$ 21,000	\$ 21,000
Utilities	\$ 11,000	\$ 11,000	\$ 9,000	\$ 9,000
Supplies	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Contingency Fund	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Training	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
Squad Funds	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Dumpster Service	\$ 350	\$ 350	\$ 350	\$ 350
Retirement	\$ 5,500	\$ 5,500	\$ 5,000	\$ 5,000
Building Fund	\$ 24,743	\$ 38,081	\$ 44,479	\$ 44,479
Part Time Salaries	\$ 86,000	\$ 89,000	\$ 101,000	\$ 101,000
Alltel Land Line Phone	\$ -	\$ -	\$ -	\$ -
Account. Service	\$ 1,600	\$ 1,600	\$ 1,700	\$ 1,700
Dues	\$ 5,000	\$ 5,000	\$ 8,000	\$ 8,000
TOTAL	\$ 297,193	\$ 325,531	\$ 357,529	\$ 357,529
Original or Amended Budget	\$ 297,193	\$ 325,531	\$ 357,529	\$ 357,529
YTD Revenues	\$ 314,819	\$ 340,911	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (17,626)	\$ (15,380)	\$ 357,529	\$ 357,529
Current Year Tax Rate	\$ 0.09	\$ 0.09	\$ 0.09	\$ 0.09
Total Tax Valuation	\$ 330,214,444	\$ 361,701,293	\$ 397,255,257	\$ 397,255,257

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 2022-2023 is not to exceed \$0.09.

Respectfully Submitted,

Walter Kruger
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 2022-2023

The Board of Directors of Holly Grove Volunteer Fire Department estimates the cost of operations for fiscal year 2022-2023 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	\$ 42,000	\$ 81,800	\$ 92,000	\$ 92,000
Telephone	\$ 6,000	\$ 5,500	\$ 5,500	\$ 5,500
Building Repairs	\$ 7,000	\$ 12,000	\$ 20,000	\$ 20,000
Equipment Repairs	\$ 8,000	\$ 2,500	\$ 11,000	\$ 10,959
Truck Operations (Gas & Oil)	\$ 22,000	\$ 30,000	\$ 40,000	\$ 40,000
Equipment	\$ 50,392	\$ 63,100	\$ 34,900	\$ 34,900
Insurance	\$ 18,000	\$ 25,000	\$ 32,000	\$ 32,000
Utilities	\$ 7,500	\$ 7,500	\$ 9,000	\$ 9,000
Supplies	\$ 9,000	\$ 7,000	\$ 7,000	\$ 7,000
Reserve for Capital	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Fraternal Benefit	\$ 4,000	\$ 5,500	\$ 5,500	\$ 5,500
Employee Travel & Incentive	\$ 2,500	\$ 2,000	\$ 2,500	\$ 2,500
Meals	\$ 1,200	\$ 1,000	\$ 1,000	\$ 1,000
Training	\$ 2,000	\$ 1,000	\$ 3,500	\$ 3,500
Health Physicals	\$ 1,000	\$ 1,500	\$ 1,500	\$ 1,500
Dues & Subscription	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Garbage Service	\$ 850	\$ 1,500	\$ 1,500	\$ 1,500
Truck Payment	\$ 41,380	\$ -	\$ 79,600	\$ 79,600
Pension Fund	\$ 600	\$ 600	\$ 600	\$ 600
Uniforms	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Legal and Professional	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
TOTAL	\$ 240,922	\$ 265,000	\$ 364,600	\$ 364,559
Original or Amended Budget	\$ 240,922	\$ 265,000	\$ 364,600	\$ 364,559
YTD Revenues	\$ 246,592	\$ 271,910	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (5,670)	\$ (6,910)	\$ 364,600	\$ 364,559
Current Year Tax Rate	\$ 0.08	\$ 0.08	\$ 0.10	\$ 0.10
Total Tax Valuation	\$ 301,152,500	\$ 331,532,542	\$ 364,559,260	\$ 364,559,260

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 2022-2023 is not to exceed \$0.10.

Respectfully Submitted,

Todd Warford
 Board Chairman

Tiffany Poole
 Secretary to Board

Herbert Frank
 Treasurer to Board

**HOLLY GROVE FIRE DEPARTMENT
2211 E. HOLLY GROVE RD
LEXINGTON, NC 27292**

To whom it may concern:

Holly Grove Fire department is requesting a 2 cent tax increase for the 2022/2023 tax year. The request is to fund the purchase of a new fire truck and hiring of a new full-time employee.

Thank you,



Sandy Yarbrough

Treasurer

Holly Grove Fire Department

sandy@kepleyfrank.us

336-240-1494



StarNews | The Dispatch
Times-News

PO Box 631245 Cincinnati, OH 45263-1245

PROOF OF PUBLICATION

Holly Grove Fire Dept
Holly Grove Fire Dept
2211 E HOLLY GROVE RD
LEXINGTON NC 27292

The Holly Grove Fire Department will hold it's Annual Meeting on May 11th 2021. The meeting will be held at 7:00 pm at the station.

04/27, 05/04/2021

STATE OF NORTH CAROLINA, COUNTY OF DAVIDSON

The Lexington Dispatch, a newspaper printed and published in the city of Lexington, and of general circulation in the County of Davidson, State of North Carolina, and personal knowledge of the facts herein state and that the notice hereto annexed was Published in said newspapers in the issue dated:

04/27/2021, 05/04/2021

and that the fees charged are legal.
Sworn to and subscribed before on 05/04/2021

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Public Notices
LEONARD
 TO: THE MOTHER, TARA BARKHARDT, THE MOTHER OF TAYA RAYNE LEONARD, FEMALE CHILD BORN ON OR ABOUT JUNE 20, 2015 IN FORSYTH COUNTY, NC.
TAKE NOTICE that a juvenile petition with respect to the above-described child has been filed in the above-entitled proceeding. You are required and directed to make a defense of such pleading by filing an Answer to the Petition in this proceeding within forty (40) days after the first publication of this notice, exclusive of such date. The Answer must be filed with the Clerk of Superior Court no later than May 24, 2021.
 A Pre-Adjudication, Adjudication, and Disposition Hearing has been scheduled at 9:30 a.m. on May 26, 2021 at the Randolph County District Court, Courtroom 815, Randolph County Courthouse, 176 E. Salisbury Street, Asheboro, North Carolina 27502.
 You are required to attend any hearings affecting your parental rights. If you are indigent, you have a right to appointed counsel. If you request counsel, do so at or before the time of the hearing. You are further notified that this is a new proceeding and any attorney heretofore appointed to represent you will represent you in this proceeding. Upon your failure to file an Answer to the Petition within the time prescribed, the Petitioner, the Randolph County Department of Social Services, will apply to the Court for relief sought in the Petition. UP TO ALL INCLUDING POSSIBLE TERMINATION OF YOUR PARENTAL RIGHTS with respect to the above-described minor child. This is the 12th day of April, 2021.
 Christal Key Staff Attorney, Randolph County Department of Social Services, Asheboro, North Carolina 27502. (336) 683-6059
 0473, 0470, 0477/2021

Public Notices
CAROLINA COUNTY OF RANDOLPH
 IN THE GENERAL DISTRICT COURT DIVISION
JUVENILE DEPARTMENT
RANDOLPH COUNTY
 FILE NO. 21 JA 28
IN RE: TAYA RAYNE LEONARD
TO: THE FATHER, CHARLES FRANKLIN LEONARD, JR THE FATHER OF TAYA RAYNE LEONARD, A FEMALE CHILD BORN ON OR ABOUT JUNE 20, 2015 IN FORSYTH COUNTY, NC.
TAKE NOTICE that a juvenile petition with respect to the above-described child has been filed in the above-entitled proceeding. You are required and directed to make a defense of such pleading by filing an Answer to the Petition in this proceeding within forty (40) days after the first publication of this notice, exclusive of such date. The Answer must be filed with the Clerk of Superior Court no later than May 24, 2021.
 A Pre-Adjudication, Adjudication, and Disposition Hearing has been scheduled at 9:30 a.m. on May 26, 2021 at the Randolph County District Court, Courtroom 815, Randolph County Courthouse, 176 E. Salisbury Street, Asheboro, North Carolina 27502.
 You are required to attend any hearings affecting your parental rights. If you are indigent, you have a right to appointed counsel. If you request counsel, do so at or before the time of the hearing. You are further notified that this is a new proceeding and any attorney heretofore appointed to represent you will represent you in this proceeding. Upon your failure to file an Answer to the Petition within the time prescribed, the Petitioner, the Randolph County Department of Social Services, will apply to the Court for relief sought in the Petition. UP TO ALL INCLUDING POSSIBLE TERMINATION OF YOUR PARENTAL RIGHTS with respect to the above-described minor child. This is the 13th day of April, 2021.
 Christal Key Staff Attorney, Randolph County Department of Social Services, Asheboro, North Carolina 27502. (336) 683-6059
 0473, 0470, 0477/2021

Public Notices
THE HOLLY GREYS FIRE DEPARTMENT will hold its Annual Meeting on May 11th 2021. The meeting will be held at 7:00 pm at the station.
 (919) 850-0201

Public Notices
NOTICE OF SERVICE OF PROCESS OF PUBLICATION
 STATE OF NORTH CAROLINA
 In re: TAYA RAYNE LEONARD, FEMALE CHILD BORN ON OR ABOUT JUNE 20, 2015 IN FORSYTH COUNTY, NC.

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Public Notices
NOTICE OF SERVICE OF PROCESS OF PUBLICATION
 STATE OF NORTH CAROLINA
 COUNTY OF RANDOLPH
 IN THE GENERAL DISTRICT COURT DIVISION
JUVENILE DEPARTMENT
RANDOLPH COUNTY
 FILE NO. 21 JA 28
 IN RE: TAYA RAYNE LEONARD

ACROSS
 1 Wizard's prop
 5 Staffer
 9 Deli
 12 Body lotion
 13 'Let's go!'
 14 Before
 15 Ranch worker
 17 Salonga of 'Mad Saigon'
 18 Consider
 19 Perfect
 21 Leading man?
 24 Soon, poetically
 25 Pleased creature
 26 Spiny opener?
 31 Radiant gloves
 32 Guitar's kin
 33 Ravenous foodie's city
 35 Peevish fit
 36 Med. plan options

ACROSS
 36 Paris school year's words
 5 Tampa Bay NFLer
 8 Mentor
 12 — City (Denver nickname)
 14 Burden
 15 Medley
 16 Feels
 17 Big-screen buys
 18 Subject
 20 Cosmetics
 23 Eat in style
 24 Poker variety
 25 Sunnery shades
 28 Corn core
 29 Banal
 30 A gazillion years
 32 Church leaders
 34 Dazzle
 35 Sacred

HAPPY BIRTHDAY for Tuesday, April 27, 2021:
ARIES (March 21-April 19) ★★ Pay more attention to your need for honest emotion. Open the door to deeper conversations about your relationships by revealing more of yourself. Follow where your passion lead, and you'll find the satisfaction you seek. Tonight: Search for a sentimental item.
TALPUS (April 20-May 20) ★★ Come to terms with a minor dispute with a friend, partner or client. Clear the air before the situation escalates. Show that you're willing to compromise, even if you're not really there yet. Tonight: Virtual dinner with your bestie.
GEMINI (May 21-June 20) ★★ Work on a project that's been playing on your mind. Taking care of business brings personal as well as professional satisfaction. Time spent with a pet, yours or a friend's, could soothe your soul. Tonight: Rest and vent your ideas.
CANCER (June 21-July 22) ★★ Put more fun into your daily routine. Schedule calls with friends you haven't seen in ages or hang out with children. Remind yourself of what it is to be free and care-free. Tonight: Arrange a date or plan a party.
LEO (July 23-Aug. 22) ★★ Invite on a better work-life balance and get a nice practice. A surprise visit could brighten your doorstep and lift your mood. A relative wants to share a secret. Listen to what they have to say. Tonight: Clear office clutter.
VIRGO (Aug. 23-Sept. 22) ★★ You could uncover a technical or mechanical issue. Get it fixed before it explodes into a major problem. Call a sibling or cousin who will be more than happy to hear from you. Tonight: Ask a neighbor for advice.
LIBRA (Sept. 23-Oct. 22) ★★ Pay a debt that might have slipped your mind. Someone needs to know that you appreciate their kind and generous act. Blurring will get you everywhere when it comes to love. You know what to do. Tonight: Balance your budget.
SCORPIO (Oct. 23-Nov. 21) ★★ Take credit for a job well done. When you point out the value of what you've accomplished, people who you want to impress will take notice. Treat your family to an upcoming sporting event. Tonight: Lose away things you don't need.
SAGITTARIUS (Nov. 22-Dec. 21) ★★ Seek out peace and quiet and get a break from the hectic pace of life. A fresh idea is waiting to whisper in your ear. Turn down the noise and pay attention to your inner wisdom. Tonight: Candles and incense.
CAPRICORN (Dec. 22-Jan. 19) ★★ Get involved in your community. A problem that seems insurmountable becomes manageable when you lend your organizational skills and can-do attitude. You might meet someone who awakes your need to make the world a better place. Tonight: A group hug.
AQUARIUS (Jan. 20-Feb. 18) ★★ Take action on a project that lets you back in a feeling of accomplishment. Sitting back and waiting for everyone else to catch up no longer works. An authority figure understands you better than you think. Tonight: Dance around the house.
PISCES (Feb. 19-March 20) ★★ Explore ideas that call to your inner adventurer. It could be time to plan a trip or take a class that builds your skill set and expands your mind. A friend in need appreciates your empathy. Tonight: Read a classic novel.

37 Poker payments
38 Zagreb resident
40 Old U.S. meat gas brand
42 Vichy lotion
43 Optimizer ingredient
48 Chances
49 Rimatullies
51 Fr. holy woman
52 Cruelle
53 Pro votes
1 Nursery city
2 Will Smith biopic
3 Fish-fowl link
4 Signed over
5 Rue
23 Diner, the maybe
24 An
6 Mosque
7 Mafia
27 Good up
28 Tom
8 Finales
9 Emmy-winning
"Mad About You"
54 Cruelle
10 Location
11 Repeat
34 Ms. Thurman
35 Putting on airs
37 Bonfire residue
38 Corp. kingpins
39 Engrossed
40 Waffle brand-to
41 Lean-to
44 Altar promise
45 Thanks-giving dessert
46 Ecol. watchdog
47 Snake's warning

Yesterday's answer 4-27

1	2	3	4	5	6	7	8	9	10	11
12									14	
15			16						17	
			18			20				
21	22	23			24					
25			26	27				28	29	
30			31					32		
33		34						35		
		36				37				
38	39			40	41					
42			43	44				45	46	47
48		49						50		
								51		

2 'Home-land' org band member
23 Milk seller
25 Sip out of
5 Some place, as a disk
7 Lab "Panic Room"
8 Small board
9 Military group
10 Occupy roof
11 Cold War opposite
33 Gat smaller
34 Orma-home
19 Initial chip
20 PC key
21 Beetle
36 Words to Brutus
37 Boutique
38 Bagel feature
39 Grand tale
40 Bygone flare
43 Sacoer
44 Chowed down
45 — culpa
46 Doctrine

Saturday's answer 4-26

1	2	3	4	5	6	7	8	9	10	11
12									14	
15									16	
									17	
18						19				
20	21	22			23					
24					25			26	27	
28			29					30	31	
		32	33					34		
			35					36		
37	38	39				40				
41				42	43			44	45	46
47					48					
49								50		51

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Holly Grove Fire Department
Annual Meeting
May 11, 2021

Meeting Called to order by Shane Samuels

The minutes from the 2020 annual meeting were read by Brene Duggins
A motion was made by Dale Barnhart to accept the minutes
2nd by Fred White, The motion passed

Treasurer's report by Herbert Frank
A motion was made by Charles Vaden to accept the Treasurer's Report
2nd by Dale Barnhart, the motion passed

Old Business:

No Old Business

New Business:

A motion was made by Andy Steed that due to the Pandemic to maintain the current board for 1 year with only one change, Duane Light will replace Beauford Kines for a 1 year term.
2nd by Charles Vaden, the motion passed

A motion was made by Charles Vaden to have Amy Kepley added as Assistant Treasurer
2nd by Andy Steed, motion passed

Herbert Frank is retiring from the Fire Department and as Treasurer effective tonight.
A motion was made by Charles Vaden to replace Herbert Frank with Sandy Yarbough as Treasurer
2nd by Fred White, motion passed

Herbert Frank discussed the need to increase the tax rate -
A motion was made by Herbert Frank to increase the tax rate \$0.02 to cover the cost of personnel and new truck
2nd by Andy Steed
Discussion: Andy Steed asked if there was a plan in place for implementing the paid personnel.
Herbert Frank mentioned that due to the department not having a truck payment currently, we have no debt and can begin with paid personnel July 1st
Motion passed

Herbert mentioned that we need a truck order in place by April 30th 2022 for next year's budget to work out correctly.

A motion to adjourn was made by Charles Vaden
2nd by Andy Steed, motion passed

Next Board Meeting July 8th

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A)	(B)	(C)	(D)
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a			
	b	Membership dues	1b			
	c	Fundraising events	1c			
	d	Related organizations	1d			
	e	Government grants (contributions)	1e	149,429		
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	1,932		
	g	Noncash contributions included in lines 1a-1f	1g	\$		
	h	Total. Add lines 1a-1f		151,361		
	Program Service Revenue	2a	COUNTY TAX FUNDING	Business Code 900099	240,199	240,199
b						
c						
d						
e						
f		All other program service revenue				
g		Total. Add lines 2a-2f		240,199		
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		25	25	
	4	Income from investment of tax-exempt bond proceeds				
	5	Royalties				
	6a	Gross rents	(i) Real			
			(ii) Personal			
	6b	Less: rental expenses				
	6c	Rental income or (loss)				
	d	Net rental income or (loss)				
	7a	Gross amount from sales of assets other than inventory	(i) Securities			
			(ii) Other			
	7b	Less: cost or other basis and sales expenses				
	7c	Gain or (loss)				
d	Net gain or (loss)					
8a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18					
8b	Less: direct expenses					
c	Net income or (loss) from fundraising events					
9a	Gross income from gaming activities, See Part IV, line 19					
9b	Less: direct expenses					
c	Net income or (loss) from gaming activities					
10a	Gross sales of inventory, less returns and allowances					
10b	Less: cost of goods sold					
c	Net income or (loss) from sales of inventory					
Miscellaneous Revenue	11a		Business Code			
	b					
	c					
	d	All other revenue				
	e	Total. Add lines 11a-11d				
12	Total revenue. See instructions	385	391,585	240,224	0	0

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2	Grants and other assistance to domestic individuals. See Part IV, line 22				
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4	Benefits paid to or for members	4,665	4,665		
5	Compensation of current officers, directors, trustees, and key employees				
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	40,072	40,072		
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	480	480		
9	Other employee benefits				
10	Payroll taxes	3,293	3,293		
11	Fees for services (nonemployees):				
a	Management				
b	Legal				
c	Accounting	2,616		2,616	
d	Lobbying				
e	Professional fundraising services. See Part IV, line 17				
f	Investment management fees				
g	Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12	Advertising and promotion				
13	Office expenses	2,733		2,733	
14	Information technology				
15	Royalties				
16	Occupancy				
17	Travel	1,251	1,251		
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization				
23	Insurance	18,250	18,250		
24	Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a	SEE ATTACHED	337,376	325,678	11,698	
b					
c					
d					
e	All other expenses				
25	Total functional expenses. Add lines 1 through 24e	410,736	393,689	17,047	0
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A)		(B)	
		Beginning of year		End of year	
Assets	1	Cash - non-interest-bearing	128,359	1	99,291
	2	Savings and temporary cash investments	78,932	2	88,943
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D		10a	
	b	Less: accumulated depreciation		10b	10c
	11	Investments - publicly traded securities		11	
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
16	Total assets. Add lines 1 through 15 (must equal line 33)	207,291	16	188,234	
Liabilities	17	Accounts payable and accrued expenses	686	17	780
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	Total liabilities. Add lines 17 through 25	686	26	780
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input type="checkbox"/>				
	and complete lines 27, 28, 32, and 33.				
	27	Net assets without donor restrictions		27	
	28	Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input checked="" type="checkbox"/>				
	and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds		29	
30	Paid-in or capital surplus, or land, building, or equipment fund		30		
31	Retained earnings, endowment, accumulated income, or other funds	206,605	31	187,454	
32	Total net assets or fund balances	206,605	32	187,454	
33	Total liabilities and net assets/fund balances	207,291	33	188,234	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	391,585
2	Total expenses (must equal Part IX, column (A), line 25)	2	410,736
3	Revenue less expenses. Subtract line 2 from line 1	3	(19,151)
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	206,605
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	187,454

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	x	
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		x
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	x	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		x
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

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 2022-2023

The Board of Directors of Linwood Volunteer Fire Department estimates the cost of operations for fiscal year 2022-2023 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Salary	\$ 130,000	\$ 175,000	\$ 225,000	\$ 225,000
Record Supplies & Accounting	\$ 4,500	\$ 10,000	\$ 15,000	\$ 15,000
Equipment Repairs	\$ 9,000	\$ 15,000	\$ 25,000	\$ 25,000
Truck Operations (Gas & Oil) & Maintenance	\$ 16,000	\$ 22,000	\$ 30,000	\$ 30,000
Equipment	\$ 30,000	\$ 125,000	\$ 186,185	\$ 186,185
Insurance	\$ 50,000	\$ 55,000	\$ 70,000	\$ 70,000
Utilities & Telephone	\$ 10,000	\$ 10,000	\$ 15,000	\$ 15,000
Supplies, Fire Fighting	\$ 10,000	\$ 20,000	\$ 20,000	\$ 20,000
Reserve for Capital	\$ 13,000	\$ 40,000	\$ 40,000	\$ 40,000
Miscellaneous	\$ 5,000	\$ 26,500	\$ 26,500	\$ 26,500
Mowing	\$ 2,027	\$ 3,000	\$ 3,000	\$ 3,000
Building Maintenance	\$ 10,000	\$ 5,000	\$ 10,000	\$ 10,000
School & Dues	\$ 2,000	\$ 3,000	\$ 5,000	\$ 5,000
Firemen's Gas to Fires	\$ 10,000	\$ 15,000	\$ 15,000	\$ 15,000
Maint for Mobile Air	\$ 500	\$ 500	\$ 500	\$ 500
New Truck	\$ 32,600	\$ 34,080	\$ 60,300	\$ 60,300
TOTAL	\$ 334,627	\$ 559,080	\$ 746,485	\$ 746,485
Original or Amended Budget	\$ 334,627	\$ 559,080	\$ 746,485	\$ 746,485
YTD Revenues	\$ 460,308	\$ 736,366	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (125,681)	\$ (177,286)	\$ 746,485	\$ 746,485
Current Year Tax Rate	\$ 0.100	\$ 0.100	\$ 0.100	\$ 0.100
Total Tax Valuation	\$ 334,627,000	\$ 559,079,960	\$ 746,485,630	\$ 746,485,630

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 2022-2023 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 2022-2023

The Board of Directors of Midway Volunteer Fire & Rescue Department estimates the cost of operations for fiscal year 2022-2023 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Salary	\$ 500,000	\$ 523,000	\$ 540,000	\$ 540,000
Telephone	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Truck Repairs	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Equipment Repairs	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Truck Operations (Gas & Oil)	\$ 20,000	\$ 30,000	\$ 30,000	\$ 30,000
Equipment	\$ 20,000	\$ 20,000	\$ 60,000	\$ 60,000
Insurance	\$ 150,000	\$ 160,000	\$ 170,000	\$ 170,000
Utilities	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000
Supplies, EMS	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Miscellaneous & Office Supplies	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Training	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Fire Station & Truck Payments	\$ 92,000	\$ 108,000	\$ 108,000	\$ 108,000
Radio & Communication Equipment	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Calls, Frat. Benefits & Phys	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Fuel for Building	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Physicals	\$ 1,610	\$ 4,261	\$ 4,328	\$ 4,328
Building Maintenance	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Capital Improvements	\$ 10,000	\$ 40,000	\$ 40,000	\$ 40,000
Legal & Accounting	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Salary-Part Time	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Uniforms	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Garbage Service	\$ 500	\$ 500	\$ 500	\$ 500
TOTAL	\$ 977,110	\$ 1,068,761	\$ 1,135,828	\$ 1,135,828
Original or Amended Budget	\$ 977,110	\$ 1,068,761	\$ 1,135,828	\$ 1,135,828
YTD Revenues	\$ 1,016,367	\$ 1,117,335	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (39,257)	\$ (48,574)	\$ 1,135,828	\$ 1,135,828
Current Year Tax Rate	\$ 0.1077	\$ 0.1077	\$ 0.1077	\$ 0.1077
Total Tax Valuation	\$ 907,251,625	\$ 997,337,038	\$1,059,921,629	\$1,059,921,629

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 2022-2023 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 2022-2023

The Board of Directors of North Lexington Triangle Fire Department estimates the cost of operations for fiscal year 2022-2023 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	\$ 15,000	\$ 15,000	\$ 15,000
Contingency	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Truck Operations (Gas & Oil)	\$ 6,000	\$ 7,000	\$ 10,000	\$ 10,000
Equipment	\$ 48,000	\$ 50,000	\$ 55,000	\$ 55,000
Insurance	\$ 24,000	\$ 25,000	\$ 25,000	\$ 25,000
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	\$ 5,400	\$ 5,400	\$ 5,400	\$ 5,400
Truck Payment	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Audit/Review	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600
Salaries	\$ 72,000	\$ 88,000	\$ 100,000	\$ 100,000
TOTAL	\$ 270,000	\$ 290,000	\$ 310,000	\$ 310,000
Original or Amended Budget	\$ 270,000	\$ 290,000	\$ 310,000	\$ 310,000
YTD Revenues	\$ 279,849	\$ 296,413	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (9,849)	\$ (6,413)	\$ 310,000	\$ 310,000
Current Year Tax Rate	\$ 0.13	\$ 0.13	\$ 0.13	\$ 0.13
Total Tax Valuation	\$ 211,499,091	\$ 228,766,294	\$ 242,985,321	\$ 242,985,321

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 2022-2023 is not to exceed \$0.13.

Respectfully Submitted,

Zach Smith
 Board Chairman

Jody Vidal
 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 2022-2023

The Board of Directors of Pilot Volunteer Fire Department estimates the cost of operations for fiscal year 2022-2023 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	\$ 15,000	\$ 15,000	\$ 15,000
New Pagers, Radio & Crystals	\$ 7,430	\$ 12,139	\$ 12,139	\$ 12,139
Truck Operations (Gas & Oil)	\$ 8,800	\$ 8,800	\$ 12,800	\$ 12,800
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	\$ 5,700	\$ 5,700
Salary	\$ 61,500	\$ 65,500	\$ 69,500	\$ 69,500
Payroll Tax Expense	\$ 16,000	\$ 17,500	\$ 17,500	\$ 17,500
Hepatitis B Vaccine Immunization	\$ 300	\$ 300	\$ 3,000	\$ 3,000
Protective Clothing	\$ 12,000	\$ 17,000	\$ 17,000	\$ 17,000
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	\$ 15,100	\$ 14,600	\$ 14,600	\$ 14,600
Maintenance on Equipment	\$ 5,100	\$ 5,100	\$ 5,100	\$ 5,100
Pension & Fraternal Benefit Funds	\$ 4,000	\$ 4,000	\$ 8,400	\$ 8,400
Truck Payments	\$ 33,800	\$ 38,800	\$ 38,800	\$ 38,800
TOTAL	\$ 297,030	\$ 321,739	\$ 340,539	\$ 340,539
Original or Amended Budget	\$ 297,030	\$ 321,739	\$ 340,539	\$ 340,539
YTD Revenues	\$ 306,794	\$ 328,785	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (9,764)	\$ (7,046)	\$ 340,539	\$ 340,539
Current Year Tax Rate	\$ 0.085	\$ 0.085	\$ 0.085	\$ 0.085
Total Tax Valuation	\$ 353,349,412	\$ 378,516,812	\$ 401,355,421	\$ 401,355,421

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 2022-2023 is not to exceed \$0.085.

Respectfully Submitted,

Lisa Pugh
 Board Chairman

Stephanie Myers
 Secretary to Board

Melvin Tucker Sr.
 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 2022-2023

The Board of Directors of Reeds Volunteer Fire Department estimates the cost of operations for fiscal year 2022-2023 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Equipment Maintenance	\$ 23,500	\$ 25,000	\$ 25,000	\$ 25,000
Truck Fund	\$ 50,000	\$ 100,000	\$ 100,000	\$ 100,000
Truck Operations (Gas & Oil)	\$ 7,374	\$ 8,250	\$ 9,100	\$ 9,100
Equipment	\$ 50,000	\$ 50,000	\$ 66,619	\$ 66,619
Insurance	\$ 27,500	\$ 30,000	\$ 30,000	\$ 30,000
Utilities	\$ 11,800	\$ 13,259	\$ 13,259	\$ 13,259
Supplies	\$ 3,647	\$ 3,647	\$ 3,647	\$ 3,647
Miscellaneous	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
Benefits	\$ 7,880	\$ 4,880	\$ 4,880	\$ 4,880
Building Maint.	\$ 13,200	\$ 13,200	\$ 13,200	\$ 13,200
Fire Station Employee	\$ 99,242	\$ 106,500	\$ 107,205	\$ 107,196
Benevolence - Burn-Out	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600
TOTAL	\$ 303,243	\$ 363,836	\$ 382,010	\$ 382,001
Original or Amended Budget	\$ 303,243	\$ 363,836	\$ 382,010	\$ 382,001
YTD Revenues	\$ 324,968	\$ 369,772	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (21,725)	\$ (5,936)	\$ 382,010	\$ 382,001
Current Year Tax Rate	\$ 0.06	\$ 0.06	\$ 0.06	\$ 0.06
Total Tax Valuation	\$ 505,405,000	\$ 611,053,770	\$ 636,668,648	\$ 636,668,648

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 2022-2023 is not to exceed \$0.06.

Respectfully Submitted,

Scott Milam
 Board Chairman

Kathy Crafford
 Secretary to Board

Michael Hylton
 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 2022-2023

The Board of Directors of Silver Valley Volunteer Fire Department estimates the cost of operations for fiscal year 2022-2023 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	\$ 20,000	\$ 20,000	\$ 20,000
Equipment	\$ 32,500	\$ 42,000	\$ 39,000	\$ 39,000
Insurance	\$ 42,500	\$ 42,500	\$ 52,000	\$ 52,000
Utilities	\$ 16,000	\$ 20,000	\$ 20,000	\$ 20,000
Supplies	\$ 4,000	\$ 5,000	\$ 5,000	\$ 5,000
Miscellaneous	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Medical Supplies	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Building Maintenance	\$ 5,000	\$ 7,000	\$ 7,000	\$ 7,000
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	\$ 84,000	\$ 90,000	\$ 138,000	\$ 138,000
Bookkeeping	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Pension & Death Benefit	\$ 2,700	\$ 3,000	\$ 3,000	\$ 3,000
TOTAL	\$ 408,622	\$ 435,422	\$ 489,922	\$ 489,922
Original or Amended Budget	\$ 408,622	\$ 435,422	\$ 489,922	\$ 489,922
YTD Revenues	\$ 449,076	\$ 491,435	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (40,454)	\$ (56,013)	\$ 489,922	\$ 489,922
Current Year Tax Rate	\$ 0.11	\$ 0.11	\$ 0.11	\$ 0.11
Total Tax Valuation	\$ 393,427,273	\$ 441,311,287	\$ 460,373,855	\$ 460,373,855

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 2022-2023 is not to exceed \$0.11.

Respectfully Submitted,

Milton Hedrick
 Board Chairman

Josh Baldwin
 Secretary to Board

Jerry Stanely
 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 2022-2023

The Board of Directors of South Emmons Fire District estimates the cost of operations for fiscal year 2022-2023 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Contract - Town of Denton	\$ 124,510	\$ 142,693	\$ 149,611	\$ 149,611
TOTAL	\$ 124,510	\$ 142,693	\$ 149,611	\$ 149,611
Original or Amended Budget	124,510	\$ 142,693	\$ 149,611	\$ 149,611
YTD Revenues	132,391	145,098	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (7,881)	\$ (2,405)	\$ 149,611	\$ 149,611
	=====	=====	=====	=====
Current Year Tax Rate	\$ 0.08	\$ 0.10	\$ 0.10	\$ 0.10
Total Tax Valuation	\$ 128,936,667	\$ 142,692,650	\$ 149,611,220	\$ 149,611,220

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 2022-2023 is not to exceed \$0.10.

Respectfully Submitted,

Leslie Pyror
Board Chairman

Jermie Pyror
Secretary to Board

Brandon Dorsett
Treasurer to Board

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 2022-2023

The Board of Directors of South Lexington Fire Department estimates the cost of operations for fiscal year 2022-2023 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Truck Maintenance	\$ 15,000	\$ 18,000	\$ 15,000	\$ 15,000
Truck Operations (Gas & Oil)	\$ 6,000	\$ 8,000	\$ 6,000	\$ 6,000
Equipment	\$ 23,000	\$ 33,000	\$ 23,000	\$ 23,000
Insurance	\$ 23,000	\$ 25,000	\$ 23,000	\$ 23,000
Utilities	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Miscellaneous	\$ 12,000	\$ 12,000	\$ 9,130	\$ 9,130
Officer Compensation	\$ 9,500	\$ 10,500	\$ -	\$ -
Pension Fund	\$ 1,000	\$ 2,000	\$ 2,000	\$ 2,000
Building Maintenance	\$ 1,500	\$ 3,000	\$ 1,000	\$ 1,000
Telephone	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Equipment Maintenance	\$ 3,500	\$ 5,000	\$ 3,500	\$ 3,500
Training	\$ 3,000	\$ 3,400	\$ 2,500	\$ 2,500
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	\$ 60,000	\$ 95,770	\$ 95,770
Physicals	\$ -	\$ -	\$ -	\$ -
Future Truck Fund	\$ 20,600	\$ 21,600	\$ 20,600	\$ 20,600
TOTAL	\$ 270,600	\$ 309,000	\$ 309,000	\$ 309,000
Original or Amended Budget	\$ 270,600	\$ 309,000	\$ 309,000	\$ 309,000
YTD Revenues	\$ 283,707	\$ 312,289	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (13,107)	\$ (3,289)	\$ 309,000	\$ 309,000
Current Year Tax Rate	\$ 0.11	\$ 0.11	\$ 0.11	\$ 0.11
Total Tax Valuation	\$ 246,091,818	\$ 280,964,005	\$ 299,542,644	\$ 299,542,644

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 2022-2023 is not to exceed \$0.11.

Respectfully Submitted,

Randy Geddes
 Board Chairman

Nancy Flowers
 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 2022-2023

The Board of Directors of Southmont Volunteer Fire Department estimates the cost of operations for fiscal year 2022-2023 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Truck / Building Payment	\$ 100,824	\$ 117,500	\$ 117,500	\$ 117,500
Insurance	\$ 35,000	\$ 40,000	\$ 46,000	\$ 46,000
Training	\$ 5,297	\$ 5,050	\$ 7,731	\$ 7,731
Communications	\$ 3,250	\$ 5,700	\$ 6,600	\$ 6,600
Personnel Expenses	\$ 416,445	\$ 479,630	\$ 679,020	\$ 679,020
Apparatus Expenses	\$ 83,800	\$ 77,400	\$ 110,800	\$ 110,800
Long Range Fund	\$ 103,500	\$ 69,000	\$ -	\$ -
Operating Expenses	\$ 97,500	\$ 148,391	\$ 330,050	\$ 330,050
Contract Staff	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800
TOTAL	\$ 847,416	\$ 944,471	\$ 1,299,501	\$ 1,299,501
Original or Amended Budget	\$ 847,416	\$ 944,471	\$ 1,299,501	\$ 1,299,501
YTD Revenues	\$ 878,013	\$ 966,753	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (30,597)	\$ (22,282)	\$ 1,299,501	\$ 1,299,501
Current Year Tax Rate	\$ 0.100	\$ 0.100	\$ 0.130	\$ 0.130
Total Tax Valuation	\$ 847,416,471	\$ 944,471,381	\$ 999,616,843	\$ 999,616,843

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 2022-2023 is not to exceed \$0.13.

Respectfully Submitted,

Phil Surratt
Board Chairman

George Brody
Secretary to Board

Denita Burns
Treasurer to Board

Southmont Fire Department
Called Community Meeting
01-27-2022

During the last year there has been discussion on the several items that were on the short-term plans. Due to the decrease in volunteer availability, staffing was moved to top of that discussion. Three additional fulltime firefighters were hired to have 3 firefighters working per shift. Additional firefighters needed but budget will not allow at this time. Other items that we have been planning were dropped down list which is replacement of 33-year-old Engine and parking lot repairs.

The board has been working to save as much funding as possible, refinance of Station 57 and Burn Building at a lower interest rate. Doing this will save the department nearly 1,000,000 dollars over the term of former loan. Loans were changed to 10-year fixed rate at lower percentage rate.

With that being said, the Southmont Fire Department Board of Directors would like to propose a fire tax increase for Southmont Fire District. Reason for increase are as follows:

Additional Fulltime Staffing: To maintain a rated Fire Department you are required to have 4 firefighters on each structure fire. We have been able to maintain this with volunteers but had only 4 firefighters on some calls with off-duty staff responding. This was the reason for adding one additional firefighter per shift as budget allowed placing other items on hold. Average cost for one full-time firefighter is approximately \$35,000 annually.

Parking Lot repairs at Hwy 8 Station: Major breakdown of pavement at fire department has occurred over the past several years. The parking lot has been sealed in past to preserve the pavement and a few areas patched. A soil compaction test has been performed to see what the compaction is since a large amount of fill dirt was needed when station was built. Results from that test is pending.

Replacement of Engine 57: Engine 57 is 33 years old and maintenance cost is expensive due to limited replacement parts. The goals of the fire department are to replace first out equipment every 20-25 years. With that timeline, several pieces of apparatus would be replaced in next several years. Average cost is approximately \$400,000 not including any replacement equipment.

Justification for additional Fulltime paid staff:

Southmont Fire Department responds to many different types of incidents, providing more than just fire protection. Southmont Fire responds to fires, accidents, medical calls, and water related incidents.

During 2021, there were 38 incidents that were overlapping. That meaning that 38 calls staff had to respond from one scene to another scene, often having to call additional assistance from neighboring department to assist with apparatus and\or personnel.

Short term goal of having 4 or more firefighters on duty 24\7 is not possible with current budget. Long term goal would be to be staffing Main station with minimum of 6 firefighters and Rockcrusher Station to be staffed with at least 3 firefighters per shift. This may prevent burn-out of firefighters due to limited staffing\resources per call.

Having additional firefighters responding helps maintain a lower insurance rate but more importantly provided better service to the community of Southmont.

Southmont Fire Department Special Meeting Minutes

January 27, 2022
Fire Station 56

Status: Approved

Called To Order: 7:05 pm

Presiding: Phil Surratt, President

Secretary: George Baroody

Attendance:

BOD:

Danny Ward Denita Burns Donnie Hamm George Baroody Jonathan Cochran
Phil Surratt Stanley Stone ~~Timothy Hand~~ Walter Owens

Fire Chief: Randy Everhart

Other Community Members: 10

Meeting Topic

The board has been working to save as much funding as possible, including the refinance of Station 57 and the Burn Building Training Center mortgages at a lower interest rate. Doing this will save the department nearly \$1,000,000 dollars over the term of the former loan. Loans were changed to 10-year fixed rate at a lower percentage rate. In spite of all the cost cutting measures already taken, an increase to the budget and tax rate is necessary to fund increasing costs of additional hires, ongoing repairs and other expenses. The proposed tax rate increase that will be requested from Davidson County for the Southmont Fire District is 0.03 which will raise the current rate from 0.10 to 0.13 and set the annual operating budget to \$1,299,501.00.

Discussion

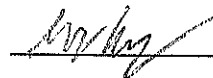
- **Reasons for increase in budget and tax as reviewed during the meeting**

- **Full-time staffing increase**

A minimum of 4 firefighters are required to respond to structure fires in order to maintain the fire department's ratings. We have been able to maintain this with volunteers but had only 4 firefighters on some calls with off-duty staff responding. This was the reason for adding one additional firefighter per shift as budget allowed placing other items on hold. Average annual cost for one full-time firefighter is approximately \$35,000 dollars. A total of 6 full-time



Phil Surratt, President



George Baroody, Secretary

firefighters at station 56 and 3 full-time firefighters at station 57 are needed to satisfy state regulations.

• **Justification for additional Full-time paid staff:**

- Southmont Fire Department responds to many different types of incidents, providing more than just fire protection. Southmont Fire responds to fires, accidents, medical calls, and water related incidents.
- During 2021, there were 38 incidents that were overlapping. This means that for 38 calls staff had to respond from one scene to another scene, often having to call additional assistance from a neighboring department to assist with apparatus and/or personnel.
- Short term goal of having 4 or more firefighters on duty 24\7 is not possible with current budget. Long term goal would be to staff main station 56 with a minimum of 6 firefighters and Rockcrusher Road station 57 to be staffed with at least 3 firefighters per shift. This may prevent burn-out of firefighters due to limited staffing\resources per call.
- The Southmont Fire District population is increasing and the fire department must prepare to meet future demands. Having additional firefighters responding helps maintain a lower insurance rate but more importantly provides better service to the community.

• **Parking Lot repairs at Hwy 8 Station 56**


The pavement of driveways and parking areas surrounding Station 56 have begun to deteriorate over the past several years resulting in a major breakdown over numerous areas. The driveways and parking areas have been sealed in the past to preserve the pavement and a few sections patched. An engineering firm has been retained to perform a soil compaction test to determine the extent of repairs needed to the road bed and pavement. Results from the test are pending. Since a large amount of fill dirt was needed during the construction of station 56, repairs to the underlying road bed are anticipated and expected to be costly.

• **Replacement of Engine 57**

Engine 57 is 33 years old and maintenance costs are expensive due to limited replacement parts. The goals of the fire department are to replace first out equipment every 20-25 years. With that timeline, several pieces of apparatus would be replaced in next several years. Average cost is approximately \$400,000 not including any replacement equipment.



Phil Surratt, President



George Baroody, Secretary

- **Review of tax rates and proposed rate of increase**

Current Southmont fire district property tax value is \$999,616,843.00

Current Southmont fire district tax rate is 0.10 = \$999,616.00

Suggested increase of 0.03 which will raise the rate to 0.13 amounts to a budget increase of \$299,885.00

Increased rate options

- 0.11 = 1,099,578.00
- 0.12 = 1,199,540.00
- **0.13 = 1,299,501.00 (proposed)**
- 0.14= 1,399,463.00
- 0.15=1,494,252.00


Motion made by Walter Owens to approve a budget and tax increase for funding of additional hires, ongoing repairs, and other expenses as reviewed and explained. The proposed tax rate increase that will be requested from Davidson County for the Southmont Fire District is 0.03 which will raise the current rate of 0.10 to 0.13 setting the annual budget to \$1,299,501.00. Motion second by Danny Ward. Motion PASSED unanimous 18 – 0

Motion to adjourn made by Jonathan Cochran, second by Danny Ward

Adjourn: 7:51 pm



Phil Surratt, President



George Baroody, Secretary



StarNews | The Dispatch | Times-News
 Sun Journal | The Daily News | The Star
 The Free Press | Gaston Gazette

Order Confirmation

Not an Invoice

Account Number:	488926
Customer Name:	Southmont Fire Dept
Customer Address:	Southmont Fire Dept PO BOX 769 SOUTHMONT NC 27351
Contact Name:	Southmont Fire Dept
Contact Phone:	3367981111
Contact Email:	
PO Number:	

Date:	01/11/2022
Order Number:	6772402
Prepayment Amount:	\$ 0.00

Column Count:	1
Line Count:	11.0000
Height in Inches:	0.0000

Print

Product	#Insertions	Start - End	Category
LEX The Dispatch	9	01/13/2022 - 01/26/2022	Public Notices
LEX the-dispatch.com	9	01/13/2022 - 01/26/2022	Public Notices

Total Order Confirmation	\$179.19
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Public Notice

Public Meeting of Southmont Fire Department will be held at Southmont Fire Department, 11030 NC Hwy 8, on January 27th at 7:00pm. This meeting will be to discuss upcoming Fire Department budget for 2022-2023.

6772402

1/13-15, 1/18-19,1/21-22, 1/25-26

SOUTHMONT FIRE DEPARTMENT, INC.

Southmont, North Carolina

AUDITED FINANCIAL STATEMENTS

For the Years Ended

June 30, 2021 and 2020

Southmont Fire Department, Inc.

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June 30, 2021

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EDDIE CARRICK, CPA, PC

Certified Public Accountant

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Southmont Fire Department, Inc.
Southmont, North Carolina

We have audited the accompanying financial statements of Southmont Fire Department, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements. We did not audit the financial statements of Southmont Fire Department, Inc. as of June 30, 2020. Those financial statements were audited by other auditors whose report dated January 11, 2021 has been furnished to us, and our opinion, insofar as it related to the amounts included in Southmont Fire Department, Inc.'s June 30, 2020 financial statements, is based solely on the report of the other auditors.

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 an opinion 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. 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 opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Southmont Fire Department, Inc. as of June 30, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Emphasis of Matter

As discussed in Note H to the financial statements, in January 2020, the World Health Organization declared COVID-19 a global pandemic. Given the uncertainty of the situation, the duration of any disruption to the department and any financial impact cannot be reasonably estimated at this time. Our opinion is not modified with respect to this matter.



February 15, 2022

SOUTHMONT FIRE DEPARTMENT, INC.

STATEMENTS OF FINANCIAL POSITION

June 30, 2021 and 2020

ASSETS	2021	2020
CURRENT ASSETS		
Cash	\$ 562,914	\$ 351,662
Total Current Assets	562,914	351,662
FIXED ASSETS		
Office & computer equipment	9,802	9,802
Machinery & equipment	935,185	892,394
Furniture and fixtures	22,213	22,213
Vehicles	2,035,763	2,035,763
Buildings	2,650,091	2,650,091
Land improvements	517,129	517,129
Land	265,162	265,162
Total Fixed Assets	6,435,344	6,392,553
Less: Accumulated depreciation	(3,829,836)	(3,614,602)
	2,605,508	2,777,951
TOTAL ASSETS	\$ 3,168,422	\$ 3,129,614
 CURRENT LIABILITIES		
Current portion of long-term debt	\$ 390,530	\$ 53,117
Accrued liabilities payable	2,155	1,904
Total Current Liabilities	392,686	55,021
LONG-TERM DEBT, less current portion	584,311	988,753
 NET ASSETS		
Without donor restrictions	2,191,425	2,085,840
With donor restrictions	-	-
	2,191,425	2,085,840
TOTAL LIABILITIES AND NET ASSETS	\$ 3,168,422	\$ 3,129,614

See accompanying notes and independent auditor's report.

SOUTHMONT FIRE DEPARTMENT, INC.
STATEMENTS OF ACTIVITIES

For the years ended June 30, 2021 and 2020

	2021			2020		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT AND REVENUE						
Davidson County	\$ 924,030	\$ -	\$ 924,030	\$ 787,118	\$ -	\$ 787,118
Memorial Fund receipts	510	-	510	1,180	-	1,180
Interest income	363	-	363	2,422	-	2,422
Sales tax refund	19,776	-	19,776	-	-	-
Other income	-	-	-	-	-	-
Net assets released from restrictions	-	-	-	-	-	-
TOTAL SUPPORT AND REVENUE	<u>944,680</u>	<u>-</u>	<u>944,680</u>	<u>790,720</u>	<u>-</u>	<u>790,720</u>
EXPENSES						
Insurance	35,764	-	35,764	47,038	-	47,038
Communications	2,926	-	2,926	-	-	-
Personnel	386,685	-	386,685	375,512	-	375,512
Apparatus	53,252	-	53,252	52,625	-	52,625
Operating	140,793	-	140,793	156,682	-	156,682
Training	2,490	-	2,490	897	-	897
Contract labor	1,950	-	1,950	1,350	-	1,350
Depreciation	215,235	-	215,235	206,653	-	206,653
TOTAL EXPENSES	<u>839,095</u>	<u>-</u>	<u>839,095</u>	<u>840,757</u>	<u>-</u>	<u>840,757</u>
INCREASE (DECREASE) IN NET ASSETS	105,585	-	105,585	(50,037)	-	(50,037)
NET ASSETS AT BEGINNING OF YEAR	2,085,840	-	2,085,840	2,135,877	-	2,135,877
NET ASSETS AT END OF YEAR	<u>\$ 2,191,425</u>	<u>\$ -</u>	<u>\$ 2,191,425</u>	<u>\$ 2,085,840</u>	<u>\$ -</u>	<u>\$ 2,085,840</u>

See accompanying notes and independent auditor's report.

SOUTHMONT FIRE DEPARTMENT, INC.
STATEMENTS OF FUNCTIONAL EXPENSES - UNRESTRICTED
For the years ended June 30, 2021 and 2020

	2021	2020
Insurance:		
Other insurances	\$ 35,764	\$ 47,038
	<u>35,764</u>	<u>47,038</u>
Communications:		
Radios/Pagers	2,926	-
	<u>2,926</u>	<u>-</u>
Personnel:		
Gear	126	1,531
Uniforms	2,182	2,865
Awards	-	321
Flowers	-	216
Personnel needs	38	2,339
Retirement / pension	5,963	4,025
Wages	306,212	294,560
Payroll taxes	23,840	23,034
Insurance	46,340	45,213
Equipment	-	153
Reimbursement per call	1,985	1,255
	<u>386,685</u>	<u>375,512</u>
Apparatus:		
Repairs and maintenance	39,709	37,957
Mobile Air One	300	300
Fuel, oil, gas, etc.	8,332	9,153
SCBA, robe, small equipment	2,757	1,979
EMS Supplies	2,154	3,236
	<u>53,252</u>	<u>52,625</u>
Operating:		
Office supply	2,925	9,068
Computer management & upgrades	7,227	-
Cell / pagers	520	1,489
Electric	22,079	25,134
Kerosene / gas	7,262	6,072
Phones	8,811	7,972
Water	1,264	1,202
Professional fees	26,500	20,290
Dues	1,986	2,196
N.F.P.A.	-	1,000
NC Fireman's Association	875	-
DC Fireman's Association	-	-
Meals and entertainment	4,153	4,486
Interest expense	41,280	47,142
Air compressor service	2,020	1,905
Cleaning supplies	1,418	1,093
Bank charges	210	230

See accompanying notes and independent auditor's report.

SOUTHMONT FIRE DEPARTMENT, INC.
STATEMENTS OF FUNCTIONAL EXPENSES - UNRESTRICTED
For the years ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Operating (continued):		
Repairs	\$ 10,736	\$ 26,031
Trash service	1,530	1,328
Miscellaneous	-	45
	<u>140,793</u>	<u>156,682</u>
Training:		
Seminars	1,525	128
Fire prevention	809	461
Meals	156	308
	<u>2,490</u>	<u>897</u>
Contract Labor:		
Daytime personnel	1,950	1,350
	<u>1,950</u>	<u>1,350</u>
Unbudgeted:		
Depreciation	215,235	206,653
	<u>215,235</u>	<u>206,653</u>
Memorial Fund:		
Disbursements	-	-
	<u>-</u>	<u>-</u>
TOTAL EXPENSES	<u>\$ 839,095</u>	<u>\$ 840,757</u>

See accompanying notes and independent auditor's report.

SOUTHMONT FIRE DEPARTMENT, INC.

STATEMENTS OF CASH FLOWS

June 30, 2021 and 2020

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase (decrease) in net assets	\$ 105,585	\$ (50,037)
Adjustments to reconcile increase (decrease) in net assets to net cash provided by operating activities:		
Depreciation	215,234	206,653
Increase (decrease) in accounts payable and accrued liabilities	253	(297)
Net cash provided (used) by operating activities	321,072	156,319
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of fixed assets	(42,791)	(96,568)
Net cash provided (used) by investing activities	(42,791)	(96,568)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from debt	-	-
Payments on debt	(67,029)	(50,975)
Net cash provided (used) by financing activities	(67,029)	(50,975)
Net increase in cash	211,252	8,776
CASH AT BEGINNING OF YEAR	351,662	342,886
CASH AT END OF YEAR	\$ 562,914	\$ 351,662

SUPPLEMENTAL DISCLOSURES:

Noncash investing and financing transactions - none.

See accompanying notes and independent auditor's report.

SOUTHMONT FIRE DEPARTMENT, INC.

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2021 and 2020

NOTE A - NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Southmont Fire Department, Inc. is a non-profit corporation providing fire protection and/or suppression of loss of life and property to all residents of the Southmont community and to assist other fire departments when called upon. The department is supported primarily through Davidson County, North Carolina, tax revenue allocations, donations and grants. Approximately 99% of the Department's support for the year ended June 30, 2021 came from allocations received from Davidson County.

Basis of Accounting and Presentation

The financial statements of Southmont Fire Department, Inc. have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities. Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Codification of Financial Accounting Standards ASC 958. Under ASC 958, the Department is required to report information regarding its financial position and activities according to two classes of net assets: without donor restrictions and with donor restricted net assets.

Use of Estimates

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.

Cash and Cash Equivalents

Cash and cash equivalents include all monies in banks and highly liquid investments with maturity dates of less than three months.

Property and Equipment

Property and equipment are recorded at cost. Depreciation is computed on estimated useful lives using straight-line method. The ranges of estimated useful lives used in computing depreciation are as follows:

Buildings	39 years
Vehicles	5-15 years
Furniture / equipment	3-7 years

Additions and betterments of \$500 or more are capitalized, while maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed currently.

Income Taxes

The Department is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. The Department may recognize the tax benefit from a tax position only if it is more likely than not that the tax position will be sustained on examination by taxing authorities based on the technical merits of the position. Examples of tax positions include tax-exempt status of the Department and various positions related to the potential sources of unrelated business taxable income (UBIT). The Department has analyzed its tax positions taken for filings with the Internal

SOUTHMONT FIRE DEPARTMENT, INC.

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2021 and 2020

Income Taxes (continued)

Revenue Service and believes that its income tax filing positions will be sustained upon examination and does not anticipate any adjustments that would result in a material adverse effect on its financial condition, results of operations, or cash flows. Accordingly, the Department has not recorded any tax assets, liabilities, or related accruals for interest and penalties, for uncertain income tax positions at November 15, 2021.

NOTE B – CONCENTRATIONS OF CREDIT RISK ARISING FROM CASH DEPOSITS IN EXCESS OF INSURED LIMITS

The Department maintains cash balances at one financial institution. Accounts are insured by the Federal Deposit Insurance Corporation up to \$250,000. At June 30, 2021 and 2020, the Department had uninsured cash balances totaling \$339,055 and \$101,662, respectively.

NOTE C – LINES OF CREDIT

The Department has a \$10,000 revolving line of credit associated with its business checking payroll account, of which \$10,000 was unused at June 30, 2021. Bank advances on the credit line are payable on demand and carry an interest rate of 8% at June 30, 2021. The credit line is secured by substantially all assets of the Department. The balances at June 30, 2021 and 2020 were \$0, respectively.

NOTE D – LONG-TERM DEBT

The Department's obligation under long-term debt:

Note payable to Fidelity Bank, due in monthly payments of \$5,656 at an annual rate of 4.90%, secured by real property on Rockcrusher Road. After 60 monthly payments, the remaining debt balloons.	\$621,678
---	-----------

Note payable to Fidelity Bank, due in monthly payments of \$2,521 at an annual rate of 3.45%, secured by real property on NC Highway 8 South. After 60 monthly payments, the remaining debt balloons.	353,163
	<u>974,841</u>

Less current portion	<u>(390,530)</u>
	<u>\$584,311</u>

Future scheduled maturities of note payable are as follows:

Years ended June 30:	
2022	\$ 390,530
2023	39,266
2024	545,046
Thereafter	-
	<u>\$ 974,841</u>

SOUTHMONT FIRE DEPARTMENT, INC.

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2021 and 2020

NOTE E – DEFINED CONTRIBUTION PLAN

The Department's fire fighters can participate in the Firemen's and Rescue Squad Workers' Pension Fund. A fire fighter can participate, as long as the he or she maintains active status. \$120 per year must be paid for a fire fighter for 20 years. Once the fire fighter reaches age 55, he or she will be eligible for benefits. A fire fighter participating in the plan must contribute the first \$300, at which time the Department pays the fire fighter's required contributions for the remaining period of the 20 years. Pension contributions paid by the Department for the years ended June 30, 2021 and 2020 amounted to \$0 for each year.

NOTE F – SIMPLE IRA PLAN

The Department offers a retirement Simple IRA Plan for full-time firefighters. The plan is optional for firefighters to join. If an employee decides to participate, the Department will match a dollar for each dollar an employee invests in the IRA up to 3% of that employee's salary.

NOTE G – AVAILABILITY OF FINANCIAL ASSETS

The following reflects the Department's financial assets as of the balance sheet date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the balance sheet date.

Financial assets, at year-end	\$ 562,914
Less those unavailable for general expenditures within one year, due to:	
Contractual or donor-imposed restrictions:	
Cash restricted by donor with purpose restrictions	<u> -</u>
Financial assets available to meet cash needs for general expenditures within one year.	<u><u>\$ 562,914</u></u>

As part of the Department's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. In the event of an unanticipated liquidity need, the Department relies on its relationship with local banks to finance its liquidity needs.

SOUTHMONT FIRE DEPARTMENT, INC.

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2021 and 2020

NOTE H – SUBSEQUENT EVENTS

Subsequent events were evaluated through February 15, 2022 which is the date the financial statements were available to be issued. No subsequent events were noted.

In January 2020, the World Health Organization declared the outbreak of a novel coronavirus (COVID-19) as a "Public Health Emergency of International Concern", which continues to spread throughout the world and has adversely impacted global commercial activity and contributed to significant declines and volatility in financial markets. The coronavirus outbreak and government responses are creating disruption in global supply chains and adversely impacting many industries. The outbreak could have a continued material adverse impact on economic and market conditions and trigger a period of global economic slowdown. The rapid development and fluidity of this situation precludes any prediction as to the ultimate material adverse impact of the coronavirus outbreak. The outbreak presents uncertainty and risk with respect to the Department and its ability to carry out its activities which could impact its financial results.

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 2022-2023

The Board of Directors of Hasty Fire Department estimates the cost of operations for fiscal year 2022-2023 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
New Building	\$ 5,000	\$ 10,000	\$10,000	\$10,000
Salaries	\$ 258,000	\$ 290,000	\$312,000	\$312,000
Truck Payment	\$ 54,000	\$ 54,000	\$54,000	\$54,000
Truck Operations (Gas & Oil)	\$ 7,000	\$ 8,000	\$8,000	\$8,000
Equipment	\$ 30,000	\$ 35,000	\$35,000	\$35,000
Insurance	\$ 30,200	\$ 32,000	\$32,000	\$32,000
Utilities	\$ 16,000	\$ 20,000	\$20,000	\$20,000
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Office Supplies	\$ 4,000	\$ 3,000	\$3,500	\$3,500
Building Maintenance	\$ 9,000	\$ 10,000	\$10,000	\$10,000
Equipment Maintenance	\$ 18,000	\$ 25,000	\$30,000	\$30,000
Training & Dues	\$ 2,000	\$ 5,000	\$5,000	\$5,000
Gifts & Contributions	\$ 4,000	\$ 5,000	\$5,000	\$5,000
Squad Supplies	\$ 3,000	\$ 4,000	\$6,000	\$6,000
Pension Fund	\$ 6,000	\$ 6,000	\$6,000	\$6,000
Legal & Professional	\$ 5,000	\$ 5,000	\$5,000	\$5,000
Uniforms	\$ 3,000	\$ 5,000	\$6,000	\$6,000
Employee Benefits & Insurance	\$ 40,815	\$ 45,000	\$45,000	\$45,000
Fire Prevention	\$ 500	\$ 1,000	\$1,000	\$1,000
Turnout Gear	\$ 10,000	\$ 12,000	\$12,000	\$12,000
Fire Fighter Physicals	\$ 1,000	\$ 3,000	\$3,000	\$3,000
Equipment Operatons	\$ -	\$ 25,732	\$25,000	\$25,000
TOTAL	\$ 506,515	\$ 603,732	\$ 633,500	\$ 633,500
Original or Amended Budget	\$ 506,515	\$ 603,732	\$ 633,500	\$ 633,500
YTD Revenues	\$ 575,264	\$ 626,015	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (68,749)	\$ (22,283)	\$ 633,500	\$ 633,500
Current Year Tax Rate	\$ 0.10	\$ 0.10	\$ 0.10	\$ 0.10
Total Tax Valuation	\$ 549,074,000	\$ 603,731,937	\$ 633,560,145	\$ 633,560,145

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 2022-2023 is not to exceed \$0.10.

Respectfully Submitted,

John Payne
 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 2022-2023

The Board of Directors of Tyro Rural Fire Department estimates the cost of operations for fiscal year 2022-2023 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Truck Maintenance	\$ 20,000	\$ 40,000	\$ 40,000	\$ 40,000
Truck Fund	\$ -	\$ 53,203	\$ 56,985	\$ 56,985
Truck Operations (Gas & Oil)	\$ 10,500	\$ 12,000	\$ 12,000	\$ 12,000
Insurance	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Utilities-Electric	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Miscellaneous	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Supplies	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Water	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Training & Materials	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Telephone	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Gas (Heating or Natural)	\$ 1,200	\$ 2,000	\$ 2,000	\$ 2,000
Equip., Equip. Maintenance	\$ 47,453	\$ 45,000	\$ 45,000	\$ 45,000
Bldg. Maintenance	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Communication Replacement & Repairs	\$ 50,000	\$ 30,000	\$ 30,000	\$ 30,000
Pay Per Call	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000
Paid Part-Time Position	\$ 80,000	\$ 80,000	\$ 105,000	\$ 105,000
TOTAL	\$ 353,153	\$ 406,203	\$ 434,985	\$ 434,985
Original or Amended Budget	\$ 353,153	\$ 406,203	\$ 434,985	\$ 434,985
YTD Revenues	\$ 368,460	\$ 421,295	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (15,307)	\$ (15,092)	\$ 434,985	\$ 434,985
Current Year Tax Rate	\$ 0.08	\$ 0.08	\$ 0.08	\$ 0.08
Total Tax Valuation	\$ 441,441,250	\$ 507,754,956	\$ 543,730,665	\$ 543,730,665

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 2022-2023 is not to exceed \$0.08.

Respectfully Submitted,

Barry Shoaf
 Board Chairman

Noah D. Lowe
 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 2022-2023

The Board of Directors of Wallburg Fire Department estimates the cost of operations for fiscal year 2022-2023 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Truck Maintenance	\$ 35,777	\$ 40,000	\$ 40,000	\$ 40,000
Truck Fund	\$ 30,000	\$ 100,528	\$ 130,258	\$ 130,258
Equipment	\$ 45,000	\$ 50,000	\$ 50,000	\$ 50,000
Insurance	\$ 70,000	\$ 80,000	\$ 83,000	\$ 83,000
Utilities	\$ 23,000	\$ 23,000	\$ 25,000	\$ 25,000
Miscellaneous	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Supplies	\$ 2,000	\$ 5,000	\$ 5,000	\$ 5,000
Building Maintenance	\$ 40,000	\$ 47,000	\$ 47,000	\$ 47,000
Equipment Maintenance	\$ 16,000	\$ 18,000	\$ 18,000	\$ 18,000
Training	\$ 8,000	\$ 5,000	\$ 5,000	\$ 5,000
Certified Audit and Payroll Preparation	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Building Payment	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
Medical Supplies	\$ 2,000	\$ 2,500	\$ 3,500	\$ 3,500
Physicals	\$ 10,000	\$ 7,500	\$ 7,500	\$ 7,500
Uniform Expenses	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Office Expenses	\$ 6,000	\$ 15,000	\$ 15,000	\$ 15,000
SCBA Loan	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000
Pension Fund/Retirement	\$ 7,500	\$ 4,500	\$ 4,500	\$ 4,500
Salaries / Benefits	\$ 495,000	\$ 512,500	\$ 537,500	\$ 537,500
TOTAL	\$ 836,277	\$ 958,528	\$ 1,019,258	\$ 1,019,258
Original or Amended Budget	\$ 836,277	\$ 958,528	\$ 1,019,258	\$ 1,019,258
YTD Revenues	\$ 901,871	\$ 1,003,383	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (65,594)	\$ (44,855)	\$ 1,019,258	\$ 1,019,258
Current Year Tax Rate	\$ 0.10	\$ 0.10	\$ 0.10	\$ 0.10
Total Tax Valuation	\$ 836,277,000	\$ 958,527,513	\$ 1,019,257,527	\$ 1,019,257,527

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 2022-2023 is not to exceed \$0.10.

Respectfully Submitted,

Daniel Harper
Board Chairman

Casie Pegg
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 2022-2023

The Board of Directors of Welcome Fire Department estimates the cost of operations for fiscal year 2022-2023 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Banquets/Officers/Directors	\$ 15,000	\$ 20,000	\$ 22,000	\$ 22,000
Repairs & Maintenance	\$ 45,000	\$ 65,000	\$ 70,500	\$ 70,500
Interest on Debt	\$ -	\$ -	\$ -	\$ -
Equipment	\$ 92,000	\$ 100,000	\$ 110,000	\$ 110,000
Debt Service - Building	\$ -	\$ -	\$ -	\$ -
Insurance	\$ 33,000	\$ 40,000	\$ 44,000	\$ 44,000
Utilities & Fuel	\$ 28,000	\$ 31,000	\$ 35,000	\$ 35,000
Miscellaneous	\$ 8,000	\$ 10,000	\$ 10,000	\$ 10,000
Supplies	\$ 5,000	\$ 8,000	\$ 10,000	\$ 10,000
Training	\$ 2,000	\$ 2,500	\$ 2,500	\$ 2,500
PT Salaries / FICA	\$ 288,000	\$ 295,000	\$ 315,000	\$ 315,000
Fraternal Benefits	\$ 12,000	\$ 15,000	\$ 18,000	\$ 18,000
Administrative Asst.	\$ -	\$ -	\$ -	\$ -
Truck Debt Service	\$ -	\$ -	\$ -	\$ -
Debt Service - Building	\$ 59,044	\$ 59,044	\$ 63,000	\$ 63,000
TOTAL	\$ 587,044	\$ 645,544	\$ 700,000	\$ 700,000
Original or Amended Budget	\$ 587,044	\$ 645,544	\$ 700,000	\$ 700,000
YTD Revenues	\$ 638,045	\$ 693,339	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (51,001)	\$ (47,795)	\$ 700,000	\$ 700,000
Current Year Tax Rate	\$ 0.11	\$ 0.11	\$ 0.11	\$ 0.11
Total Tax Valuation	\$ 552,675,455	\$ 618,761,481	\$ 650,870,756	\$ 650,870,756

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 2022-2023 is not to exceed \$0.11.

Respectfully Submitted,

James Jones
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 2022-2023

The Board of Directors of West Lexington Volunteer Fire Department estimates the cost of operations for fiscal year 2022-2023 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Payroll	\$ 130,320	\$ 209,236	\$ 282,788	\$ 282,788
Equipment	\$ 20,158	\$ 30,430	\$ 28,827	\$ 28,827
Insurance	\$ 40,815	\$ 30,840	\$ 43,475	\$ 43,475
Utilities	\$ 15,550	\$ 15,900	\$ 16,900	\$ 16,900
Supplies	\$ 7,010	\$ 7,100	\$ 8,500	\$ 8,500
Building Maintenance	\$ 8,750	\$ 8,750	\$ 10,850	\$ 10,850
Truck Payment	\$ 20,600	\$ -	\$ 25,000	\$ 25,000
Contingency	\$ 16,044	\$ 1,243	\$ 1,660	\$ 1,660
Truck Maintenance	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
TOTAL	\$ 274,247	\$ 318,499	\$ 433,000	\$ 433,000
Original or Amended Budget	\$ 274,247	\$ 318,499	\$ 433,000	\$ 433,000
YTD Revenues	\$ 288,980	\$ 331,326	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (14,733)	\$ (12,827)	\$ 433,000	\$ 433,000
Current Year Tax Rate	\$ 0.10	\$ 0.10	\$ 0.12	\$ 0.12
Total Tax Valuation	\$ 274,247,000	\$ 318,499,567	\$ 360,960,213	\$ 360,960,213

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 2022-2023 is not to exceed \$0.12.

Respectfully Submitted,

Jim Shinn
Board Chairman

Ralph Michael
Secretary to Board

Lori Clement
Treasurer to Board

WEST LEXINGTON FIRE DEPARTMENT
Balance Sheet
As of April 30, 2021

	<u>Apr 30, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
LSB Certificate of Deposit	49,102.99
LSB CHECKING	19,695.84
LSB INVESTORS	268,011.59
Total Checking/Savings	<u>336,810.42</u>
Total Current Assets	336,810.42
Fixed Assets	
2007 Truck	377,728.00
Land	40,657.00
Truck	39,071.00
Total Fixed Assets	<u>457,456.00</u>
TOTAL ASSETS	<u>794,266.42</u>
LIABILITIES & EQUITY	
Equity	
Retained Earnings	759,901.14
Net Income	34,365.28
Total Equity	<u>794,266.42</u>
TOTAL LIABILITIES & EQUITY	<u>794,266.42</u>

WEST LEXINGTON FIRE DEPARTMENT

Profit & Loss

May 2020 through April 2021

	<u>May '20 - Apr 21</u>
Income	
DAVIDSON COUNTY TAX	273,424.00
Grant Income	12,119.92
INTEREST INCOME	1,383.99
MISCELLANEOUS INCOME	7,167.03
SALES TAX REFUND	3,509.35
Total Income	<u>297,604.29</u>
Expense	
ACCOUNTING SERVICES	3,971.00
BANK CHARGES	
MISCELLANEOUS BANK CHARGES	6.10
Total BANK CHARGES	6.10
BUILDING MAINTENANCE	
GENERAL MAINTENANCE	3,137.16
LAWN MAINTENANCE	207.59
MAJOR PURCHASES & REPAIRS	8,438.93
Total BUILDING MAINTENANCE	<u>11,783.68</u>
Chief's Pay	8,900.00
EQUIPMENT	
FIREFIGHTERS	15,372.89
LIGHTS & RADIOS	1,277.45
MEDICAL	1,967.75
RESCUE	1,010.79
SCBA	1,342.22
STATION	315.00
UNIFORMS	410.88
EQUIPMENT - Other	41,758.54
Total EQUIPMENT	<u>63,455.52</u>
INSURANCE	
ACCIDENT & HEALTH	0.00
AUTO & BUILDING	14,755.48
DC FIREMEN'S ASSOCIATION	-40.00
FIREMENS FRATERNAL BENEFIT FUND	1,652.00
NC ASSOCIATION RESCUE/EMS	4,023.45
WORKER'S COMP	4,890.00
Total INSURANCE	<u>25,280.93</u>
INTEREST EXPENSE	32.80
PAYROLL EXPENSES	
WAGE EXPENSE	121,618.62
PAYROLL EXPENSES - Other	322.00
Total PAYROLL EXPENSES	<u>121,940.62</u>
SUPPLIES	
CLEANING SUPPLIES	941.18
COMPUTER	3,010.09
EDUCATIONAL	60.00
OFFICE SUPPLIES	1,107.62
POST OFFICE	309.00
Total SUPPLIES	<u>5,427.89</u>
TRUCK MAINTENANCE	
FUEL	3,087.06
GENERAL MAINTENANCE	6,418.81
Total TRUCK MAINTENANCE	<u>9,505.87</u>

4:41 PM

04/25/22

Cash Basis

WEST LEXINGTON FIRE DEPARTMENT

Profit & Loss

May 2020 through April 2021

	<u>May '20 - Apr 21</u>
UTILITIES	
AT&T	1,278.90
CITY OF LEXINGTON	6,903.73
DAVIDSON WATER	813.14
NEXTEL	390.00
NORTH DAVIDSON GARBAGE	326.04
TIMEWARNER CABLE	<u>3,222.79</u>
Total UTILITIES	12,934.60
Total Expense	<u>263,239.01</u>
Net Income	<u><u>34,365.28</u></u>

West Lexington Volunteer Fire & Rescue Department, Inc.

2022 - 2023 Budget

	<u>% of Budget</u>	<u>Projected</u>
Building Maintenance	2.51%	\$ 10,850.00
General Maintenance		8,000.00
Generator Maintenance		250.00
Lawn Maintenance		200.00
Portable Equipment Maintenance		200.00
Air Compressor Maintenance		1,200.00
Major Purchases/Repairs		1,000.00
 Insurance	 10.04%	 \$ 43,475.00
Auto/Building		16,000.00
Accident/Health		7,500.00
Medical Physicals		1,000.00
FF Fraternal Benefit Fund		2,500.00
Rescue Fraternal Benefit Fund		1,400.00
Pension Fund		1,600.00
NC Firemen's Assoc.		800.00
Davidson Co. Firemen's Assoc.		175.00
NC Assoc. Rescue & EMS		500.00
Workman's Comp.		12,000.00
 Supplies	 1.96%	 \$ 8,500.00
Computer Supplies		1,000.00
General Office		1,000.00
Educational		1,000.00
Meals		1,000.00
Cleaning Supplies		1,500.00
Post Office		500.00
Fire Safety		500.00
Awards		1,000.00
Major Purchases/Repairs		1,000.00
 Truck Maintenance	 3.46%	 \$ 15,000.00
General Maintenance		10,000.00
Fuel		5,000.00
 Utilities	 3.90%	 \$ 16,900.00
City of Lexington		10,000.00
Davidson Water		1,500.00
Spectrum & AT&T		5,000.00
Garbage Service		400.00
 Equipment	 6.66%	 \$ 28,827.00
Firefighters		
Turn-Out Gear		7,200.00
Gloves		200.00
Hoods		160.00
Helmets		800.00
Boots		1,000.00
Uniforms		4,000.00
Badges/Name Tags		500.00
Lights/Radios		
Radio/Pager Repair/Batteries		1,000.00
Trucks		
Hydraulic Tools Maintenance		1,200.00
Hose & Appliances		3,200.00

Ladder Testing		342.00
SCBA		2,000.00
Major Equipment		1,000.00
Station		
Fire Reporting Software		1,000.00
Medical		
Gloves		500.00
Defib Pads		225.00
First-Aid		1,000.00
Oxygen Tanks		1,500.00
Major Equipment		500.00
Rescue		
Major Equipment		1,000.00
Safety		
Supplies		500.00
Payroll	65.31%	\$ 282,788.00
(2) Firefighters 24/7		263,260.00
Chief/Asst. Chief Pay		15,628.00
Accountant		3,600.00
Annual Audit		300.00
Truck	5.77%	\$ 25,000.00
Contingency Fund	0.38%	\$ 1,660.00
Total Expenditures:		\$ 433,000.00

March 31, 2022

Mr. Maness,

This letter is to inform you that West Lexington Fire & Rescue INC. is requesting a two cent fire tax increase! On March 21, 2022 the West Lexington Fire & Rescue Board of Directors met and voted to accept the two cent fire tax increase. This will officially be voted on at our annual meeting scheduled for April 18, 2022 at 7:00PM.

The need for the tax increase is to fund staffing, to purchase a newer fire apparatus, to afford the increasing cost of day-to-day operations and utilities.

Our volunteer numbers have decreased over the years and which caused an extended delay to emergencies. We currently have one person 24 hours per day and a second person 12 hours per day 365 days of the year. The need is to have two personnel on duty ready to respond any given minute 24 hours per day seven days a week 365 days per year.

The need for a newer more practical fire apparatus has come. We are currently responding to structure fires in a 1995 HME fire truck that is not practical for our day-to-day operations. We have made it work just because the need for staffing was more important than the need for a newer fire apparatus. The increase will allow us to save and be ready to put a deposit on a newer fire truck.

The cost of day-to-day operations has increased for all businesses across the country. The tax increase is need in this area as well.

Thank you for all your help and guidance with this year's budget,

Sincerely,

Zack Sears, Fire Chief
West Lexington Fire & Rescue, INC.

West Lexington Fire & Rescue

Annual Meeting

April 18, 2022

Chairperson Franlyna Charles called meeting to order at 7:00PM.

Maurice Hodges opened with prayer.

Secretary Ralph Michael read 2021 minutes.

Treasurer Lori Clement read treasurers report.

Chief Zack Sears gave fire dept. report.

Lori Clement presented the 2022-2023 proposed budget that included a two cent increase.

Questions concerning budget were answered.

A motion was made to vote on proposed budget

Yes votes totaled-23 & No votes totaled-4

Chief Sears recognized personnel involved with saving the life of a 3-month old girl from a structure fire and personnel with 20 or more years of service.

Three board members were elected to serve the next term.

Meeting adjourned.

April 2022

Su	M	Tu	W	Th	F	Sa
27	28	29	30	31	1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

West Lexington Fire Department Meetings

West Lexington Fire & Rescue Department Annual Board of Directors Meeting

April 18, 2022, 7:00 PM - @ West Lexington Fire & Rescue Department

West Lexington Fire & Rescue Department Annual Board of Directors Meeting all community members are welcome to attend

[More Details](#)



Contact

Davidson County
 Government
 913 Greensboro
 Street
 Lexington, NC 27292
 Phone: [336-242-2000](tel:336-242-2000)

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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 2022-2023

The Board of Directors of South Davidson Volunteer Fire Department estimates the cost of operations for fiscal year 2022-2023 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
EMS/Squad	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
Accounting Fees	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900
Miscellaneous	\$ 1,000	\$ 3,000	\$ 3,000	\$ 3,000
Gas & Oil	\$ 8,000	\$ 7,000	\$ 7,000	\$ 7,000
Equipment Maintenance	\$ 6,500	\$ 6,500	\$ 8,889	\$ 7,889
Insurance	\$ 19,500	\$ 19,500	\$ 21,500	\$ 21,500
Utilities	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
Replacement Radios	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Replacement Pagers	\$ 1,500	\$ 2,000	\$ 2,000	\$ 2,000
Turn Out Gear	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
Building Maintenance	\$ 3,000	\$ 5,000	\$ 5,000	\$ 5,000
Miscellaneous	\$ 3,000	\$ 3,600	\$ 3,600	\$ 3,600
Pension Fund	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Training	\$ 2,000	\$ 2,000	\$ 1,500	\$ 1,500
Truck Payment	\$ 52,000	\$ 47,000	\$ 47,000	\$ 47,000
Fire Hose	\$ -	\$ -	\$ -	\$ -
Truck Fund	\$ -	\$ 9,822	\$ 10,000	\$ 10,000
Air Packs	\$ -	\$ -	\$ 1,000	\$ 1,000
TOTAL	\$ 119,900	\$ 130,822	\$ 135,889	\$ 134,889
Original or Amended Budget	\$ 119,900	\$ 130,822	\$ 135,889	\$ 134,889
YTD Revenues	\$ 121,734	\$ 132,622	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (1,834)	\$ (1,800)	\$ 135,889	\$ 134,889
Current Year Tax Rate	\$ 0.10	\$ 0.10	\$ 0.10	\$ 0.10
Total Tax Valuation	\$ 119,972,000	\$ 130,821,541	\$ 134,889,828	\$ 134,889,828

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 2022-2023 is not to exceed \$0.10.

Respectfully Submitted,

Scott Davis
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 2022-2023

The Board of Directors of Horneytown Volunteer Fire Department estimates the cost of operations for fiscal year 2022-2023 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Telephone	\$ 1,400	\$ 1,500	\$ 1,500	\$ 1,500
Repair & Maintenance	\$ 12,000	\$ 23,500	\$ 23,500	\$ 23,500
Gas & Oil	\$ 4,000	\$ 4,500	\$ 4,500	\$ 4,500
Equipment	\$ 20,000	\$ 54,000	\$ 54,000	\$ 54,000
Insurance	\$ 11,200	\$ 12,000	\$ 12,000	\$ 12,000
Utilities	\$ 3,570	\$ 3,800	\$ 3,800	\$ 3,800
Supplies, Janitorial	\$ 1,500	\$ 1,700	\$ 1,700	\$ 1,700
Building Maintenance	\$ 1,925	\$ 2,500	\$ 2,500	\$ 2,500
Equipment Depreciation Account	\$ 3,500	\$ 4,000	\$ 4,000	\$ 4,000
Truck Payment	\$ 16,975	\$ 16,975	\$ 16,975	\$ 16,975
Postage	\$ 210	\$ 220	\$ 220	\$ 220
Uniforms	\$ 4,000	\$ 4,500	\$ 4,500	\$ 4,500
Supplies, Office	\$ 525	\$ 1,500	\$ 1,500	\$ 1,500
Supplies, Maintenance	\$ 4,000	\$ 4,500	\$ 4,500	\$ 4,500
Supplies, Operating	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Membership & Dues	\$ 1,400	\$ 1,800	\$ 1,800	\$ 1,800
Training	\$ 5,250	\$ 5,525	\$ 5,525	\$ 5,525
Chief Contract	\$ 10,500	\$ 11,000	\$ 11,000	\$ 11,000
Part-Time Salaries	\$ 95,500	\$ 97,000	\$ 109,300	\$ 109,300
TOTAL	\$ 202,455	\$ 255,520	\$ 267,820	\$ 267,820
Original or Amended Budget	\$ 202,455	\$ 255,520	\$ 267,820	\$ 267,820
YTD Revenues	\$ 229,831	\$ 263,003	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (27,376)	\$ (7,483)	\$ 267,820	\$ 267,820
Current Year Tax Rate	\$ 0.15	\$ 0.15	\$ 0.15	\$ 0.15
Total Tax Valuation	\$ 142,550,769	\$ 171,773,494	\$ 178,546,979	\$ 178,546,979

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 2022-2023 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 2022-2023

The Board of Directors of Griffith Volunteer Fire Department estimates the cost of operations for fiscal year 2022-2023 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	\$ 11,481	\$ 11,500	\$ 12,000	\$ 12,000
Gas & Oil	\$ 21,750	\$ 20,000	\$ 20,000	\$ 20,000
Equipment	\$ 36,000	\$ 50,500	\$ 50,500	\$ 50,500
Insurance	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Utilities	\$ 4,000	\$ 5,000	\$ 5,000	\$ 5,000
Supplies, Janitorial	\$ 1,000	\$ 2,000	\$ 2,000	\$ 2,000
Building Maintenance	\$ 21,500	\$ 22,000	\$ 15,000	\$ 15,000
Equipment Depreciation Account	\$ 17,500	\$ 17,500	\$ 17,500	\$ 17,500
Professional Fees	\$ 81,000	\$ 85,000	\$ 130,000	\$ 130,000
Postage	\$ 500	\$ 500	\$ 500	\$ 500
Uniforms	\$ 19,000	\$ 20,000	\$ 20,000	\$ 20,000
Supplies, Office	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Supplies, Maintenance	\$ 8,000	\$ 10,000	\$ 10,000	\$ 10,000
Supplies, Operating	\$ 1,000	\$ 36,218	\$ 36,749	\$ 36,749
Membership & Dues	\$ 3,100	\$ 3,500	\$ 3,500	\$ 3,500
Training	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500
Less Other Income	\$ 261,331	\$ 319,218	\$ 358,249	\$ 358,249
TOTAL				
Original or Amended Budget	\$ 261,331	\$ 319,218	\$ 358,249	\$ 358,249
YTD Revenues	\$ 284,656	\$ 337,700	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (23,325)	\$ (18,482)	\$ 358,249	\$ 358,249
Current Year Tax Rate	\$ 0.08	\$ 0.08	\$ 0.08	\$ 0.08
Total Tax Valuation	\$ 326,663,750	\$ 399,022,949	\$ 447,810,793	\$ 447,810,793

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 2022-2023 is not to exceed \$0.08.

Respectfully Submitted,

Edgar Miller
 Board Chairman

Ed Steward
 Secretary to Board

Quentin 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 2022-2023

The Board of Directors of Clemmons Volunteer Fire Department estimates the cost of operations for fiscal year 2022-2023 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Telephone	\$ 430	\$ 450	\$ 440	\$ 440
Repair & Maintenance	\$ 4,790	\$ 5,160	\$ 6,097	\$ 6,097
Gas & Oil	\$ 1,450	\$ 1,440	\$ 1,144	\$ 1,144
Equipment	\$ 890	\$ 1,680	\$ 440	\$ 440
Insurance	\$ 9,350	\$ 11,660	\$ 10,620	\$ 10,620
Utilities	\$ 850	\$ 1,250	\$ 792	\$ 792
Supplies, Janitorial	\$ 230	\$ 520	\$ 352	\$ 352
Building Maintenance	\$ 250	\$ 500	\$ 308	\$ 308
Equipment Depreciation Account	\$ 1,820	\$ 1,920	\$ 440	\$ 440
Professional Fees	\$ 430	\$ 580	\$ 689	\$ 689
Postage	\$ 110	\$ 150	\$ 132	\$ 132
Uniforms	\$ 1,410	\$ 3,000	\$ 2,512	\$ 2,512
Supplies, Office	\$ 450	\$ 1,240	\$ 1,143	\$ 1,143
Supplies, Operating	\$ 3,230	\$ 3,400	\$ 3,372	\$ 3,372
Membership & Dues	\$ 760	\$ 940	\$ 1,086	\$ 1,086
Training	\$ 1,120	\$ 1,440	\$ 1,408	\$ 1,408
Loan Repayment	\$ 3,070	\$ 3,850	\$ -	\$ -
Salaries	\$ 44,820	\$ 59,200	\$ 83,625	\$ 83,625
TOTAL	\$ 75,460	\$ 98,380	\$ 114,600	\$ 114,600
Original or Amended Budget	\$ 75,460	\$ 98,380	\$ 114,600	\$ 114,600
YTD Revenues	\$ 86,910	\$ 105,958	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (11,450)	\$ (7,578)	\$ 114,600	\$ 114,600
Current Year Tax Rate	\$ 0.06	\$ 0.06	\$ 0.06	\$ 0.06
Total Tax Valuation	\$ 126,070,000	\$ 163,974,345	\$ 191,020,539	\$ 191,020,539

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 2022-2023 is not to exceed \$0.06.

Respectfully Submitted,

Larry Holloman
 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 2022-2023

The Board of Directors of Badin Lake Volunteer Fire Department estimates the cost of operations for fiscal year 2022-2023 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	\$ 2,008	\$ 2,008
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	\$ 2,960	\$ 2,960
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	\$ 2,650	\$ 2,650
Loan Repayment	\$ 16,380	\$ 16,380	\$ 16,380	\$ 16,380
Paid Fire Fighter	\$ 6,000	\$ 6,000	\$ 8,000	\$ 8,000
TOTAL	\$ 40,000	\$ 40,000	\$ 45,000	\$ 45,000
Original or Amended Budget	\$ 40,000	\$ 40,000	\$ 45,000	\$ 45,000
YTD Revenues	\$ 44,916	\$ 48,022	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (4,916)	\$ (8,022)	\$ 45,000	\$ 45,000
Current Year Tax Rate	\$ 0.055	\$ 0.055	\$ 0.055	\$ 0.055
Total Tax Valuation	\$ 77,665,455	\$ 84,902,162	\$ 90,586,134	\$ 90,586,134

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 2022-2023 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, Director

945 North Main Street Lexington, NC 27292 (336) 242-2250

BUDGET SUMMARY

Category	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 YTD Actual	FY 2023 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$513,911	\$556,103	\$556,103	\$519,967	\$573,718	\$17,615	3.2%
Operating	\$718,231	\$605,215	\$518,193	\$697,731	\$720,936	\$115,721	19.1%
Capital Outlay	\$262,330	\$77,820	\$280,817	\$23,537	\$75,000	(\$2,820)	-3.6%
Total	\$1,494,473	\$1,239,138	\$1,355,113	\$1,241,235	\$1,369,654	\$130,516	10.5%
Revenues							
Appropriated Fund Balance	\$0	\$0	\$17,489	\$0	\$0	\$0	0.0%
Charges for Service	\$26,425	\$21,000	\$21,000	\$4,272	\$15,000	(\$6,000)	-28.6%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$1,804,273	\$1,115,299	\$1,213,785	\$1,244,197	\$1,247,328	\$132,029	11.8%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$11,576	\$0	\$0	(\$57,301)	\$0	\$0	0.0%
Other Financing	\$123,385	\$102,839	\$102,839	\$102,839	\$107,326	\$4,487	4.4%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,965,659	\$1,239,138	\$1,355,113	\$1,294,007	\$1,369,654	\$130,516	10.5%
Net County Funds	(\$471,186)	\$0	\$0	(\$52,773)	\$0	\$0	0.0%
Authorized Positions	5.00	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 deviated 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 2023 ADOPTED BUDGET HIGHLIGHTS

- The FY 2023 Adopted Budget increases total funding to the Transportation Fund by \$130,516 or 10.5%. Majority of the increase is due to the inclusion of an employee COLA = \$500 + 2% of base salary + a 10% increase in employer cost related to group health insurance. In addition, the County has provided local funding toward a "mandated" state increase in employee retirement of 7%. Further, the FY 2023 Adopted Budget includes the full year cost associated with the Year #3 PTRC Employee Pay Study. The

remaining increase is related to aligning the adopted budget for contract transportation services with prior year spending trends as well as replacing “high mileage” service bus.

FY 2022 SIGNIFICANT ACCOMPLISHMENTS

- Relunched Deviated Fixed Routes (post pandemic).
- Held Rider Appreciation event in Thomasville and Lexington.
- Contract signed for an exterior covered waiting area at the Lexington Hub.
- Participated in two (2) Regional RFPs: advertisement company and on bus technologies.
- Transitioned from NCDOT oversight for the High Point 5307 Grants to becoming a Direct Recipient with the Federal Transportation Administration.

KEY PERFORMANCE MEASURES

Measures	FY 2020 Actual	FY 2021 Actual	FY 2022 Projected	FY 2023 Projected
Less than Two (2) OSHA Recordable Accidents	0	0	1	0
Number of One Way Passenger Trips Per Quarter (Deviated Fixed) > 30,000 (16,000 Covid Pandemic)	34,083	31,146	90,000	95,000
Number of Passengers Per Day (Deviated Fixed) > 325 (>280 Covid Pandemic)	433	100	400	550
Number of Passengers Per Service Hour > 12 (> 1 Covid Pandemic)	11.44	2.6	7.48	9
Number of Passengers Per Service Mile > .65 (>.18 Covid Pandemic)	0.63	0.21	2.56	3.00
Passengers Per Revenue Hour (Coordinated) > .15	0.15	0.15	0.15	0.15

FUTURE ISSUES

- Implementation and purchase of Electric Light Transit Vehicles.
- Adequate 5307 funding for Thomasville operations after Cares Act Funding expires.

SPECIAL REVENUE FUND – OPIOID SETTLEMENT

Jason Martin, Assistant County Manager

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

BUDGET SUMMARY

Category	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 YTD Actual	FY 2023 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$0	\$0	\$0	\$0	\$1,535,862	\$1,535,862	100.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$1,535,862	\$1,535,862	100.0%
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	\$1,535,862	\$1,535,862	100.0%
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	\$1,535,862	\$1,535,862	100.0%
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 Opioid Settlement Fund is a Special Revenue fund to account for the proceeds generated from the National Opioid Settlement. The County is expected to receive \$12.5M in total funds “allocated” over the next eighteen years, and must be spent on opioid remediation activities. For FY 2023 the expected amount totals = \$1.5M.

SPECIAL REVENUE FUND – SCHOOL CAPITAL OUTLAY

Jason Martin, Assistant County Manager

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

BUDGET SUMMARY

Category	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 YTD Actual	FY 2023 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	\$4,218,887	\$3,788,050	\$4,935,586	\$3,351,808	\$3,795,192	\$7,142	0.2%
Total	\$4,218,887	\$3,788,050	\$4,935,586	\$3,351,808	\$3,795,192	\$7,142	0.2%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$7,891	\$0	\$0	\$5,668	\$0	\$0	0.0%
Intergovernmental	\$26,056	\$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	\$4,782,719	\$3,788,050	\$4,935,586	\$4,035,586	\$3,795,192	\$7,142	0.2%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$4,816,666	\$3,788,050	\$4,935,586	\$4,041,254	\$3,795,192	\$7,142	0.2%
Net County Funds	(\$597,779)	\$0	\$0	(\$689,446)	\$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 2023 ADOPTED BUDGET HIGHLIGHTS

- The FY 2023 Adopted Budget increases the overall contribution from the General Fund to the School Capital Outlay Fund by \$7,142 or 0.2%. 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.

Organization / Projects	FY 2022 Adopted Budget	FY 2023 Requested Budget	FY 2023 Adopted Budget	vs. Adopted	
				\$ Change	% Change
Davidson County Schools					
District-Wide Roof Replacement	\$ 1,205,000	\$ 1,103,000	\$ 1,103,000	\$ (102,000)	-8.5%
Athletic Facility Upgrades	\$ 250,000	\$ 686,017	\$ 686,017	\$ 436,017	174.4%
Camera & Safety Equipment Upgrades & Repairs	\$ 80,000	\$ 80,000	\$ 80,000	\$ -	0.0%
YVRCA Window Replacement	\$ 380,000	\$ -	\$ -	\$ (380,000)	-100.0%
Fencing / Gates - Several Schools	\$ 50,447	\$ 100,000	\$ 100,000	\$ 49,553	98.2%
Paving Projects	\$ 300,000	\$ 300,000	\$ 300,000	\$ -	0.0%
Total	\$ 2,265,447	\$ 2,269,017	\$ 2,269,017	\$ 3,570	0.2%
Lexington City Schools					
System-Wide Paving	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	0.0%
System-Wide HVAC	\$ 125,000	\$ 75,000	\$ 75,000	\$ (50,000)	-40.0%
Roofing	\$ 175,000	\$ 175,000	\$ 175,000	\$ -	0.0%
Playground Renovations	\$ 50,000	\$ 113,000	\$ 113,000	\$ 63,000	126.0%
Maintenance Shop	\$ 73,014	\$ 41,748	\$ 41,748	\$ (31,266)	-42.8%
Lexington Senior High School Auditorium Sound	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	0.0%
System-Wide Painting	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	0.0%
Security	\$ 100,000	\$ 135,052	\$ 135,052	\$ 35,052	35.1%
LSHS Lighting	\$ 10,000	\$ -	\$ -	\$ (10,000)	-100.0%
System-Wide Flooring	\$ 100,000	\$ 85,000	\$ 85,000	\$ (15,000)	-15.0%
Total	\$ 783,014	\$ 784,800	\$ 784,800	\$ 1,786	0.2%
Thomasville City Schools					
Technology Project	\$ 230,089	\$ -	\$ -	\$ (230,089)	-100.0%
Roof Project	\$ 220,000	\$ -	\$ -	\$ (220,000)	-100.0%
TMS Lab / CTE Area	\$ 79,500	\$ -	\$ -	\$ (79,500)	-100.0%
LDES LED Lighting Project	\$ 100,000	\$ -	\$ -	\$ (100,000)	-100.0%
Safety and Security Projects	\$ 110,000	\$ -	\$ -	\$ (110,000)	-100.0%
CTE Building Renovations	\$ -	\$ 428,771	\$ 428,771	\$ 428,771	0.0%
THS Gym Floor	\$ -	\$ 105,000	\$ 105,000	\$ 105,000	0.0%
District Wide Paving and Walkway Repair / Replacement	\$ -	\$ 100,500	\$ 100,500	\$ 100,500	0.0%
TMS LED Lighting Project	\$ -	\$ 56,982	\$ 56,982	\$ 56,982	0.0%
District Wide Painting Project	\$ -	\$ 50,122	\$ 50,122	\$ 50,122	0.0%
Total	\$ 739,589	\$ 741,375	\$ 741,375	\$ 1,786	0.2%
Grand Total	\$ 3,788,050	\$ 3,795,192	\$ 3,795,192	\$ 7,142	0.2%

SPECIAL REVENUE FUND – SPECIAL SCHOOL DISTRICT

Jason Martin, Assistant County Manager

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

BUDGET SUMMARY

Category	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 YTD Actual	FY 2023 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$1,623,239	\$1,667,700	\$1,667,700	\$1,787,725	\$1,815,900	\$148,200	8.9%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,623,239	\$1,667,700	\$1,667,700	\$1,787,725	\$1,815,900	\$148,200	8.9%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$298	\$298	\$0	\$0	(\$298)	-100.0%
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	\$1,623,239	\$1,667,402	\$1,667,402	\$1,787,725	\$1,815,900	\$148,498	8.9%
Total	\$1,623,239	\$1,667,700	\$1,667,700	\$1,787,725	\$1,815,900	\$148,200	8.9%
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.

The FY 2023 Adopted Budget keeps the tax rate equal to that of FY 2022, which is \$0.12 per \$100 dollars of assessed property valuation to continue to fund high priority school operating needs.

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 2021 Actual	FY 2022 Adopted	FY 2023 Request	FY 2023 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
DavidsonWorks	DavidsonWorks	INTERGOVERNMENTAL	ADMIN	\$ 84,654	\$ 141,668	\$ 150,507	\$ 150,507	\$ 8,839	6.2%
			WIA INCUMBENT WORKER GRAN	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			WIA-ADULT	\$ 302,420	\$ 333,689	\$ 354,095	\$ 345,161	\$ 11,472	3.4%
			WIA-DISLOCATED WORKER	\$ 177,577	\$ 187,024	\$ 189,287	\$ 186,813	\$ (211)	-0.1%
			WIA-YOUTH	\$ 254,550	\$ 274,601	\$ 277,417	\$ 275,080	\$ 479	0.2%
			WIA-WORK BASED LEARNING	\$ 77,643	\$ 20,135	\$ 11,000	\$ 11,000	\$ (9,135)	-45.4%
			WIOA - ADULT FINISH GRANT	\$ 91,825	\$ 30,000	\$ 54,999	\$ 55,000	\$ 25,000	83.3%
			WIOA INFRASTRUCTURE GRANT	\$ 15,800	\$ 50,437	\$ 56,084	\$ 56,084	\$ 5,647	11.2%
		INTERGOVERNMENTAL Total		\$ 1,004,470	\$ 1,037,554	\$ 1,093,389	\$ 1,079,645	\$ 42,091	4.1%
		OTHER FINANCING	FUND BALANCE - APPROP	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRANSFER TO/FROM GEN FUND	\$ 174,927	\$ 269,682	\$ 269,682	\$ 269,682	\$ -	0.0%
		OTHER FINANCING Total		\$ 174,927	\$ 269,682	\$ 269,682	\$ 269,682	\$ -	0.0%
	DavidsonWorks Total			\$ 1,179,397	\$ 1,307,236	\$ 1,363,071	\$ 1,349,327	\$ 42,091	3.2%
DavidsonWorks Total				\$ 1,179,397	\$ 1,307,236	\$ 1,363,071	\$ 1,349,327	\$ 42,091	3.2%
Enterprise Fund - Landfill C&D	Integrated Solid Waste	CHARGES FOR SERVICES	CARBON CREDITS	\$ 91,487	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%
			DISPOSAL TAX	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			RECYCLEABLES SALES	\$ 77,400	\$ 48,850	\$ 48,850	\$ 70,000	\$ 21,150	43.3%
			TRANSFER STATION	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			USER FEES - C&D - CASH	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			USER FEES - C&D - CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			USER FEES - INERT DEBRIS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CHARGES FOR SERVICES Total		\$ 168,888	\$ 98,850	\$ 98,850	\$ 120,000	\$ 21,150	21.4%
		INTEREST EARNINGS	INTEREST EARNINGS	\$ 21,579	\$ 25,000	\$ 22,000	\$ 10,000	\$ (15,000)	-60.0%
		INTEREST EARNINGS Total		\$ 21,579	\$ 25,000	\$ 22,000	\$ 10,000	\$ (15,000)	-60.0%
		OTHER FINANCING	RETAINED EARNINGS - APPR	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER FINANCING Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	ELECTRONICS DISPOSAL TAX	\$ -	\$ 9,820	\$ 9,820	\$ -	\$ (9,820)	-100.0%
			SCRAP TIRE DISPOSAL TAX	\$ 244,553	\$ 205,000	\$ 205,000	\$ 200,000	\$ (5,000)	-2.4%
			SOLID WASTE DISPOSAL TAX	\$ 102,668	\$ 90,000	\$ 89,965	\$ 85,000	\$ (5,000)	-5.6%
			WHITE GOODS DISPOSAL TAX	\$ 89,755	\$ 65,000	\$ 66,000	\$ 65,000	\$ -	0.0%
		TAXES Total		\$ 436,976	\$ 369,820	\$ 370,785	\$ 350,000	\$ (19,820)	-5.4%
	Integrated Solid Waste Total			\$ 627,443	\$ 493,670	\$ 491,635	\$ 480,000	\$ (13,670)	-2.8%
Enterprise Fund - Landfill C&D Total				\$ 627,443	\$ 493,670	\$ 491,635	\$ 480,000	\$ (13,670)	-2.8%
Enterprise Fund - Landfill MSW	Integrated Solid Waste	CHARGES FOR SERVICES	CARBON CREDITS	\$ 24,714	\$ 90,000	\$ 90,000	\$ 40,000	\$ (50,000)	-55.6%
			DISPOSAL TAX	\$ (333,105)	\$ (307,320)	\$ 252,828	\$ (300,000)	\$ 7,320	-2.4%
			INTERDEPARTMENTAL CHARGES	\$ 298,327	\$ 288,600	\$ 326,070	\$ 288,600	\$ -	0.0%
			USER FEES - C&D - CASH	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			USER FEES - C&D - CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			USER FEES - INERT DEBRIS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			USER FEES - MSW - CASH	\$ 732,996	\$ 471,044	\$ 691,544	\$ 691,544	\$ 220,500	46.8%
			USER FEES - MSW - CHARGES	\$ 4,717,844	\$ 2,444,047	\$ 4,550,904	\$ 4,534,904	\$ 2,090,857	85.5%
		CHARGES FOR SERVICES Total		\$ 5,440,776	\$ 2,986,371	\$ 5,911,346	\$ 5,255,048	\$ 2,268,677	76.0%
		MISCELLANEOUS REVENUE	GAIN/LOSS OF SALE OF FA	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			INSURANCE - LOSS OF FA	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		MISCELLANEOUS REVENUE Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER FINANCING	OTHER FINANCING/RETAINED EARNINGS-APPR	\$ -	\$ -	\$ -	\$ 2,057,018	\$ 2,057,018	#DIV/0!
		OTHER FINANCING Total		\$ -	\$ -	\$ -	\$ 2,057,018	\$ 2,057,018	#DIV/0!
	Integrated Solid Waste Total			\$ 5,440,776	\$ 2,986,371	\$ 5,911,346	\$ 7,312,066	\$ 4,325,695	144.8%
Enterprise Fund - Landfill MSW Total				\$ 5,440,776	\$ 2,986,371	\$ 5,911,346	\$ 7,312,066	\$ 4,325,695	144.8%
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!
		TAXES	ELECTRONICS DISPOSAL TAX	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			SCRAP TIRE DISPOSAL TAX	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			SOLID WASTE DISPOSAL TAX	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			WHITE GOODS DISPOSAL TAX	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Integrated Solid Waste Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Enterprise Fund - Recycling Total				\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2021 Actual	FY 2022 Adopted	FY 2023 Request	FY 2023 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
Enterprise Fund - Sewer	Sewer	APPROPRIATED FUND BALANCE	FUND BALANCE - APPROP	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		APPROPRIATED FUND BALANCE Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CHARGES FOR SERVICES	SERVICE FEES	\$ 846,643	\$ 682,505	\$ 888,495	\$ 716,630	\$ 34,125	5.0%
		CHARGES FOR SERVICES Total		\$ 846,643	\$ 682,505	\$ 888,495	\$ 716,630	\$ 34,125	5.0%
		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	\$ 23,200	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRANSFER TO/FROM GEN FUND	\$ 909,900	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRANSFERS FROM CAP RESERV	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER FINANCING Total		\$ 933,100	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Sewer Total			\$ 1,779,743	\$ 682,505	\$ 888,495	\$ 716,630	\$ 34,125	5.0%
Enterprise Fund - Sewer Total				\$ 1,779,743	\$ 682,505	\$ 888,495	\$ 716,630	\$ 34,125	5.0%
Enterprise Funds - Airport Fund	Airport Fund	CHARGES FOR SERVICES	FUEL SALES	\$ 18,276	\$ 13,000	\$ 13,000	\$ 15,000	\$ 2,000	15.4%
			HANGAR RENTALS	\$ 415,520	\$ 250,500	\$ 250,500	\$ 400,000	\$ 149,500	59.7%
			MISCELLANEOUS SALES	\$ 24,000	\$ 18,000	\$ 18,000	\$ 20,000	\$ 2,000	11.1%
		CHARGES FOR SERVICES Total		\$ 457,796	\$ 281,500	\$ 281,500	\$ 435,000	\$ 153,500	54.5%
		MISCELLANEOUS REVENUE	OTHER	\$ 18,965	\$ 18,000	\$ 18,000	\$ 15,000	\$ (3,000)	-16.7%
		MISCELLANEOUS REVENUE Total		\$ 18,965	\$ 18,000	\$ 18,000	\$ 15,000	\$ (3,000)	-16.7%
		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			\$ 596,078	\$ 418,817	\$ 418,817	\$ 569,317	\$ 150,500	35.9%
Enterprise Funds - Airport Fund Total				\$ 596,078	\$ 418,817	\$ 418,817	\$ 569,317	\$ 150,500	35.9%
General	Animal Shelter	CHARGES FOR SERVICES	PUBLIC SAFETY / ANIMAL SHELTER ADOPTIONS	\$ 43,680	\$ 57,750	\$ 50,710	\$ 40,000	\$ (17,750)	-30.7%
			PUBLIC SAFETY / OTHER	\$ 9,345	\$ 9,200	\$ 9,300	\$ 9,300	\$ 100	1.1%
		CHARGES FOR SERVICES Total		\$ 53,025	\$ 66,950	\$ 60,010	\$ 49,300	\$ (17,650)	-26.4%
	Animal Shelter Total			\$ 53,025	\$ 66,950	\$ 60,010	\$ 49,300	\$ (17,650)	-26.4%
	Board of Elections	CHARGES FOR SERVICES	BOARD OF ELECTION	\$ 30,019	\$ 57,875	\$ 75	\$ 75	\$ (57,800)	-99.9%
		CHARGES FOR SERVICES Total		\$ 30,019	\$ 57,875	\$ 75	\$ 75	\$ (57,800)	-99.9%
	Board of Elections Total			\$ 30,019	\$ 57,875	\$ 75	\$ 75	\$ (57,800)	-99.9%
	Contributions	APPROPRIATED FUND BALANCE	FUND BALANCE - APPROP	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ 500,000	#DIV/0!
		APPROPRIATED FUND BALANCE Total		\$ -	\$ -	\$ 500,000	\$ 500,000	\$ 500,000	#DIV/0!
		INTERGOVERNMENTAL	FAMILY SERVICE CENTER	\$ 341,151	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			LIFE CENTER-HCCBG	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERGOVERNMENTAL Total		\$ 341,151	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1/2% SALES TX-ARTICLE 44	\$ 251,890	\$ 251,890	\$ 251,890	\$ 251,890	\$ -	0.0%
		TAXES Total		\$ 251,890	\$ 251,890	\$ 251,890	\$ 251,890	\$ -	0.0%
	Contributions Total			\$ 593,041	\$ 251,890	\$ 751,890	\$ 751,890	\$ 500,000	198.5%
	Cooperative Extension	INTERGOVERNMENTAL	STATE GRANTS	\$ 2,250	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERGOVERNMENTAL Total		\$ 2,250	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		MISCELLANEOUS REVENUE	4-H CLUBS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			OTHER	\$ 5,365	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		MISCELLANEOUS REVENUE Total		\$ 5,365	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Cooperative Extension Total			\$ 7,615	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	County Manager	INTERGOVERNMENTAL	DSS	\$ -	\$ 136,054	\$ 136,054	\$ 136,054	\$ -	0.0%
		INTERGOVERNMENTAL Total		\$ -	\$ 136,054	\$ 136,054	\$ 136,054	\$ -	0.0%
		MISCELLANEOUS REVENUE	OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		MISCELLANEOUS REVENUE Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	County Manager Total			\$ -	\$ 136,054	\$ 136,054	\$ 136,054	\$ -	0.0%
	Davidson County Community College	TAXES	1/2% SALES TX-ARTICLE 44	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			1/4% SALES TX-ARTICLE 46	\$ -	\$ -	\$ -	\$ 90,950	\$ 90,950	#DIV/0!
		TAXES Total		\$ -	\$ -	\$ -	\$ 90,950	\$ 90,950	#DIV/0!
	Davidson County Community College Total			\$ -	\$ -	\$ -	\$ 90,950	\$ 90,950	#DIV/0!
	Davidson County Schools	TAXES	1/2% SALES TX-ARTICLE 44	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			1/4% SALES TX-ARTICLE 46	\$ 1,451,092	\$ 1,114,757	\$ 2,017,231	\$ 1,926,281	\$ 811,524	72.8%
		TAXES Total		\$ 1,451,092	\$ 1,114,757	\$ 2,017,231	\$ 1,926,281	\$ 811,524	72.8%
	Davidson County Schools Total			\$ 1,451,092	\$ 1,114,757	\$ 2,017,231	\$ 1,926,281	\$ 811,524	72.8%
	Debt Service	INTERGOVERNMENTAL	PUBLIC SCH. BLDG CAP FUND	\$ 1,499,320	\$ 1,349,320	\$ 1,199,320	\$ 1,199,320	\$ (150,000)	-11.1%

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2021 Actual	FY 2022 Adopted	FY 2023 Request	FY 2023 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
	Debt Service	INTERGOVERNMENTAL Total		\$ 1,499,320	\$ 1,349,320	\$ 1,199,320	\$ 1,199,320	\$ (150,000)	-11.1%
		OTHER FINANCING	TRANSFER FROM OTHER FUNDS	\$ 45,781	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER FINANCING Total		\$ 45,781	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1/2% SALES TX-ARTICLE 44	\$ 332,250	\$ 2,610,396	\$ 2,610,396	\$ 2,610,396	\$ -	0.0%
			1/4% SALES TX-ARTICLE 46	\$ 3,150,000	\$ 3,054,900	\$ 3,155,400	\$ 3,155,400	\$ 100,500	3.3%
		TAXES Total		\$ 3,482,250	\$ 5,665,296	\$ 5,765,796	\$ 5,765,796	\$ 100,500	1.8%
	Debt Service Total			\$ 5,027,351	\$ 7,014,616	\$ 6,965,116	\$ 6,965,116	\$ (49,500)	-0.7%
	Emergency Services	CHARGES FOR SERVICES	AMBULANCE FEES	\$ 5,289,296	\$ 5,100,000	\$ 5,200,000	\$ 5,200,000	\$ 100,000	2.0%
			AMBULANCE GARNISHMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PERMITS	\$ 10,000	\$ 12,469	\$ 8,000	\$ 8,000	\$ (4,469)	-35.8%
			SARA FEES	\$ 18,050	\$ 27,000	\$ 7,500	\$ 20,000	\$ (7,000)	-25.9%
		CHARGES FOR SERVICES Total		\$ 5,317,346	\$ 5,139,469	\$ 5,215,500	\$ 5,228,000	\$ 88,531	1.7%
		INTERGOVERNMENTAL	CITY OF LEXINGTON	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ -	0.0%
			EMERGENCY MANAGEMENT	\$ 70,432	\$ 50,000	\$ 50,000	\$ 154,000	\$ 104,000	208.0%
		INTERGOVERNMENTAL Total		\$ 77,932	\$ 57,500	\$ 57,500	\$ 161,500	\$ 104,000	180.9%
	Emergency Services Total			\$ 5,395,279	\$ 5,196,969	\$ 5,273,000	\$ 5,389,500	\$ 192,531	3.7%
	Information Technology	CHARGES FOR SERVICES	MAPS & COPIES	\$ 606	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CHARGES FOR SERVICES Total		\$ 606	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Information Technology Total			\$ 606	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Inspections	LICENSES & PERMITS	BUILDING PERMITS	\$ 1,315,900	\$ 1,025,000	\$ 1,000,000	\$ 1,186,885	\$ 161,885	15.8%
		LICENSES & PERMITS Total		\$ 1,315,900	\$ 1,025,000	\$ 1,000,000	\$ 1,186,885	\$ 161,885	15.8%
	Inspections Total			\$ 1,315,900	\$ 1,025,000	\$ 1,000,000	\$ 1,186,885	\$ 161,885	15.8%
	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	\$ 35,998	\$ 57,000	\$ 36,000	\$ 36,000	\$ (21,000)	-36.8%
			OTHER	\$ 32,052	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CHARGES FOR SERVICES Total		\$ 68,050	\$ 57,000	\$ 36,000	\$ 36,000	\$ (21,000)	-36.8%
		INTERGOVERNMENTAL	LIBRARY ENRICHMENT GRT	\$ 77,454	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			LIBRARY-STATE AID ALLOC.	\$ 188,947	\$ 188,947	\$ 190,548	\$ 185,000	\$ (3,947)	-2.1%
		INTERGOVERNMENTAL Total		\$ 266,401	\$ 188,947	\$ 190,548	\$ 185,000	\$ (3,947)	-2.1%
	Library Total			\$ 334,451	\$ 245,947	\$ 226,548	\$ 221,000	\$ (24,947)	-10.1%
	Non-Departmental	APPROPRIATED FUND BALANCE	FUND BALANCE - APPROP	\$ -	\$ 5,033,382	\$ 5,033,382	\$ 5,033,382	\$ -	0.0%
		APPROPRIATED FUND BALANCE Total		\$ -	\$ 5,033,382	\$ 5,033,382	\$ 5,033,382	\$ -	0.0%
		CHARGES FOR SERVICES	FACILITY FEES	\$ 103,625	\$ 155,000	\$ 155,000	\$ 120,000	\$ (35,000)	-22.6%
			FAMILY DOLLAR	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			JAIL FEES	\$ 47,219	\$ 75,000	\$ 75,000	\$ 55,000	\$ (20,000)	-26.7%
			MEDICAL EXAM FEES	\$ 42,000	\$ 27,500	\$ 27,500	\$ 40,000	\$ 12,500	45.5%
			OFFICERS FEES	\$ 76,975	\$ 110,000	\$ 110,000	\$ 90,000	\$ (20,000)	-18.2%
			OTHER	\$ 55,121	\$ 30,000	\$ 30,000	\$ 45,000	\$ 15,000	50.0%
			SHERIFF- WALLBURG/MIDWAY	\$ 123,510	\$ 123,510	\$ 123,510	\$ 123,510	\$ -	0.0%
			U S POST OFFICE	\$ 48,635	\$ 45,000	\$ 12,000	\$ 12,000	\$ (33,000)	-73.3%
			FINES & FORFEITURES	\$ 357,918	\$ -	\$ 600,000	\$ 600,000	\$ 600,000	#DIV/0!
		CHARGES FOR SERVICES Total		\$ 855,003	\$ 566,010	\$ 1,133,010	\$ 1,085,510	\$ 519,500	91.8%
		INTEREST EARNINGS	INTEREST EARNINGS	\$ 75,018	\$ 100,000	\$ 100,000	\$ 50,000	\$ (50,000)	-50.0%
		INTEREST EARNINGS Total		\$ 75,018	\$ 100,000	\$ 100,000	\$ 50,000	\$ (50,000)	-50.0%
		INTERGOVERNMENTAL	FEDERAL PAYMENTS-OTHER	\$ 108,363	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			NAT. FOREST TIMBER REC	\$ 3,866	\$ 2,400	\$ 2,400	\$ 2,400	\$ -	0.0%
			OTHER	\$ 245,906	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERGOVERNMENTAL Total		\$ 358,135	\$ 2,400	\$ 2,400	\$ 2,400	\$ -	0.0%
		MISCELLANEOUS REVENUE	INSURANCE-LOSS OF GEN FA	\$ 17,870	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			OTHER	\$ 250,790	\$ 115,000	\$ 115,000	\$ 245,000	\$ 130,000	113.0%
			QSCB INTEREST SUBSIDY	\$ 623,922	\$ 616,644	\$ 616,644	\$ 616,644	\$ -	0.0%
			SALE OF GEN FIXED ASSETS	\$ 32,963	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			VENDING	\$ 1,637	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%
		MISCELLANEOUS REVENUE Total		\$ 927,181	\$ 732,644	\$ 732,644	\$ 862,644	\$ 130,000	17.7%
		OTHER FINANCING	NOTE PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRANSFER TO/FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER FINANCING Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1% SALES TAX	\$ 15,182,133	\$ 11,309,423	\$ 13,627,313	\$ 14,586,514	\$ 3,277,091	29.0%

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2021 Actual	FY 2022 Adopted	FY 2023 Request	FY 2023 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
	Non-Departmental	TAXES	1/2% SALES TAX (83) REST	\$ 3,335,890	\$ 2,300,000	\$ 2,415,000	\$ 2,415,000	\$ 115,000	5.0%
			1/2% SALES TAX (83) UNRES	\$ 7,783,742	\$ 6,100,000	\$ 6,405,000	\$ 6,405,000	\$ 305,000	5.0%
			1/2% SALES TAX (86) REST	\$ 4,646,735	\$ 3,300,000	\$ 3,465,000	\$ 3,465,000	\$ 165,000	5.0%
			1/2% SALES TAX (86) UNRES	\$ 3,097,823	\$ 2,200,000	\$ 2,310,000	\$ 2,310,000	\$ 110,000	5.0%
			1/2% SALES TX-ARTICLE 44	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			FRANCHISE FEES	\$ 740,874	\$ 750,000	\$ 750,000	\$ 750,000	\$ -	0.0%
			GROSS RECEIPTS TAX	\$ 35,662	\$ 55,000	\$ 55,000	\$ 35,000	\$ (20,000)	-36.4%
			PRIVILEGE LICENSES	\$ 8,240	\$ 4,500	\$ 4,500	\$ 4,500	\$ -	0.0%
			ALCOHOLIC BEVERAGE TAXES	\$ 450,883	\$ 450,000	\$ 450,000	\$ 450,000	\$ -	0.0%
		TAXES Total		\$ 35,281,983	\$ 26,468,923	\$ 29,481,813	\$ 30,421,014	\$ 3,952,091	14.9%
	Non-Departmental Total			\$ 37,497,320	\$ 32,903,359	\$ 36,483,249	\$ 37,454,950	\$ 4,551,591	13.8%
	Operating Transfers	TAXES	1/2% SALES TX-ARTICLE 44	\$ 3,304,864	\$ 1,080,412	\$ 1,484,539	\$ 1,484,539	\$ 404,127	37.4%
		TAXES Total		\$ 3,304,864	\$ 1,080,412	\$ 1,484,539	\$ 1,484,539	\$ 404,127	37.4%
	Operating Transfers Total			\$ 3,304,864	\$ 1,080,412	\$ 1,484,539	\$ 1,484,539	\$ 404,127	37.4%
	Planning	CHARGES FOR SERVICES	COMPLIANCE PERMITS	\$ 36,215	\$ 33,000	\$ 50,000	\$ 40,000	\$ 7,000	21.2%
			OTHER	\$ 25,331	\$ 30,000	\$ 16,000	\$ 16,000	\$ (14,000)	-46.7%
			PLANNING	\$ 21,053	\$ 16,300	\$ 29,775	\$ 29,775	\$ 13,475	82.7%
		CHARGES FOR SERVICES Total		\$ 82,599	\$ 79,300	\$ 95,775	\$ 85,775	\$ 6,475	8.2%
	Planning Total			\$ 82,599	\$ 79,300	\$ 95,775	\$ 85,775	\$ 6,475	8.2%
	Public Health	APPROPRIATED FUND BALANCE	FUND BALANCE - APPROP	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		APPROPRIATED FUND BALANCE Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CHARGES FOR SERVICES	CHILD HEALTH COLLECTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CONTRIBUTIONS	\$ 13,660	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DENTAL	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			FAMILY PLANNING	\$ 31,687	\$ 22,000	\$ 20,000	\$ 20,000	\$ (2,000)	-9.1%
			FLU SHOTS	\$ 44,883	\$ 32,000	\$ 32,000	\$ 32,000	\$ -	0.0%
			PNEUMONIA	\$ 1,126	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PRENATAL COLLECTIONS	\$ 161	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			SENIOR SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			X-RAY/RAT POISON	\$ 82,335	\$ 92,000	\$ 92,000	\$ 92,000	\$ -	0.0%
		CHARGES FOR SERVICES Total		\$ 173,852	\$ 146,000	\$ 144,000	\$ 144,000	\$ (2,000)	-1.4%
		INTERGOVERNMENTAL	AIDS - STATE	\$ 14,238	\$ 15,314	\$ 15,314	\$ 15,314	\$ -	0.0%
			BIOTERRORISM GRANT	\$ 42,887	\$ 42,887	\$ 42,887	\$ 42,887	\$ -	0.0%
			CHILD CARE COORDINATION	\$ 9,442	\$ 9,442	\$ 9,442	\$ 9,442	\$ -	0.0%
			CHILD HEALTH	\$ 12,470	\$ 18,744	\$ 224,867	\$ 318,487	\$ 299,743	1599.1%
			CHILDBIRTH CLASS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			COMMUNICABLE DISEASE	\$ 3,806	\$ 3,806	\$ 3,806	\$ 229,297	\$ 225,491	5924.6%
			COMP BREAST - CERV CANCER	\$ 36,750	\$ 61,100	\$ 61,700	\$ 61,700	\$ 600	1.0%
			DENTAL FEES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DEPROVERA CONTRA	\$ 543	\$ 3,500	\$ 2,000	\$ 2,000	\$ (1,500)	-42.9%
			ENVIRONMENTAL HEALTH	\$ -	\$ -	\$ 65,000	\$ 65,000	\$ 65,000	#DIV/0!
			FAMILY PLANNING	\$ 139,035	\$ 139,035	\$ 139,035	\$ 139,035	\$ -	0.0%
			FOOD & LODGING	\$ 23,381	\$ 16,800	\$ 16,800	\$ 16,800	\$ -	0.0%
			HEALTH PROMOTION	\$ 19,305	\$ 34,354	\$ 34,354	\$ 34,354	\$ -	0.0%
			HEALTH-DC SCHOOLS	\$ 168,874	\$ 253,085	\$ 277,692	\$ 277,692	\$ 24,607	9.7%
			HEALTH-DCCC NURSE	\$ 6,475	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%
			HEALTH-LEX CITY SCHOOLS	\$ 51,206	\$ 63,488	\$ 77,873	\$ 77,873	\$ 14,385	22.7%
			HEALTH-TV ILLE SCHOOLS	\$ 47,264	\$ 57,292	\$ 68,811	\$ 68,811	\$ 11,519	20.1%
			IMMUNIZATION ACTION PLAN	\$ 98,972	\$ 69,256	\$ 41,386	\$ 41,386	\$ (27,870)	-40.2%
			IMMUNIZATION UPDATE	\$ 15,921	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	0.0%
			MATERNAL HEALTH	\$ 93,088	\$ 116,643	\$ 116,643	\$ 116,643	\$ -	0.0%
			MEDICAID MAXIMIZATION-CSC	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			MEDICAID MAXIMIZATION-DEN	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			MEDICAID MAXIMIZATION-FP	\$ 37,744	\$ 60,000	\$ 110,000	\$ 110,000	\$ 50,000	83.3%
			MEDICAID MAXIMIZATION-GEN	\$ 4,660	\$ 50,000	\$ 30,000	\$ 30,000	\$ (20,000)	-40.0%
			MEDICAID MAXIMIZATION-MCH	\$ 10,054	\$ 60,000	\$ 110,000	\$ 110,000	\$ 50,000	83.3%
			MH - MCC SUBSEQUENT	\$ 711,944	\$ 801,266	\$ 853,246	\$ 853,246	\$ 51,980	6.5%
			NW COMMUNITY CARE GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PP/NEW HV: MAT ASMT	\$ 257	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PP/NEW HV: NB ASMT	\$ 353	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PRENATAL TEST	\$ 4,938	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	0.0%

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2021 Actual	FY 2022 Adopted	FY 2023 Request	FY 2023 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
	Public Health	INTERGOVERNMENTAL	PRENATAL MEDICAID	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			SCHOOL NURSE GRANT	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ -	0.0%
			STATE AID TO COUNTIES	\$ 892,463	\$ 379,143	\$ 568,395	\$ 568,395	\$ 189,252	49.9%
			SUMMER FOOD PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TB - MEDICAL SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TITLE XIX-FAMILY PLANNING	\$ 79,827	\$ 55,000	\$ 55,000	\$ 55,000	\$ -	0.0%
			TUBERCULOSIS - STATE	\$ 30,736	\$ 30,736	\$ 30,736	\$ 30,736	\$ -	0.0%
			WIC	\$ 672,474	\$ 703,112	\$ 778,559	\$ 800,456	\$ 97,344	13.8%
			INTERGOVERNMENTAL Total	\$ 3,629,106	\$ 3,460,503	\$ 4,150,046	\$ 4,491,054	\$ 1,030,551	29.8%
		LICENSES & PERMITS	E H - PERMITS	\$ 382,922	\$ 235,000	\$ 215,000	\$ 215,000	\$ (20,000)	-8.5%
			LICENSES & PERMITS Total	\$ 382,922	\$ 235,000	\$ 215,000	\$ 215,000	\$ (20,000)	-8.5%
	Public Health Total			\$ 4,185,879	\$ 3,841,503	\$ 4,509,046	\$ 4,850,054	\$ 1,008,551	26.3%
	Recreation	CHARGES FOR SERVICES	BAIT SHOP SALES	\$ 407	\$ 26,500	\$ 26,500	\$ 6,600	\$ (19,900)	-75.1%
			CITY OF LEXINGTON	\$ 30,244	\$ 27,279	\$ 35,613	\$ 38,464	\$ 11,185	41.0%
			CITY OF THOMASVILLE	\$ 30,244	\$ 27,279	\$ 35,613	\$ 38,464	\$ 11,185	41.0%
			CONCESSIONS	\$ 105	\$ 2,245	\$ 4,000	\$ 2,750	\$ 505	22.5%
			FISHING/BOATING PERMITS	\$ 10,977	\$ 37,275	\$ 31,500	\$ 31,500	\$ (5,775)	-15.5%
			OTHER	\$ 25,030	\$ 15,000	\$ 15,000	\$ 20,000	\$ 5,000	33.3%
			RECREATION FEES	\$ 40,501	\$ 47,945	\$ 35,990	\$ 35,990	\$ (11,955)	-24.9%
			SALES AND RENTALS	\$ -	\$ 930	\$ 930	\$ 930	\$ -	0.0%
			CHARGES FOR SERVICES Total	\$ 137,508	\$ 184,453	\$ 185,146	\$ 174,698	\$ (9,755)	-5.3%
	Recreation Total			\$ 137,508	\$ 184,453	\$ 185,146	\$ 174,698	\$ (9,755)	-5.3%
	Register of Deeds	CHARGES FOR SERVICES	CHILDREN TRUST FUND	\$ (5,200)	\$ (4,215)	\$ (4,215)	\$ (4,215)	\$ -	0.0%
			DEED OF TRUST FEE	\$ (29,240)	\$ (20,935)	\$ (20,935)	\$ (20,935)	\$ -	0.0%
			DOMESTIC VIOLENCE FUND	\$ (31,200)	\$ (25,290)	\$ (25,290)	\$ (25,290)	\$ -	0.0%
			PRESERVATION/ TECHNOLOGY	\$ 114,081	\$ 51,500	\$ 36,770	\$ 51,500	\$ -	0.0%
			RECORDS MANAGEMENT FEE	\$ (36,551)	\$ (26,170)	\$ (26,170)	\$ (26,170)	\$ -	0.0%
			REGISTER OF DEEDS	\$ 1,090,223	\$ 750,000	\$ 750,000	\$ 1,100,000	\$ 350,000	46.7%
			CHARGES FOR SERVICES Total	\$ 1,102,113	\$ 724,890	\$ 710,160	\$ 1,074,890	\$ 350,000	48.3%
		LICENSES & PERMITS	DEED CONVEYANCE TAX	\$ (1,037,593)	\$ (688,375)	\$ (7)	\$ (1,100,000)	\$ (411,625)	59.8%
			DEED STAMP EXCISE TAX	\$ 2,117,536	\$ 1,265,000	\$ 1,280,000	\$ 1,600,000	\$ 335,000	26.5%
			FLOODPLAIN MAPPING FEES	\$ (80,411)	\$ (57,570)	\$ (57,570)	\$ (57,750)	\$ (180)	0.3%
			LICENSES & PERMITS Total	\$ 999,532	\$ 519,055	\$ 1,222,423	\$ 442,250	\$ (76,805)	-14.8%
	Register of Deeds Total			\$ 2,101,645	\$ 1,243,945	\$ 1,932,583	\$ 1,517,140	\$ 273,195	22.0%
	Senior Services	CHARGES FOR SERVICES	PRIVATE PAY-IN HOME SERVICES	\$ 76,185	\$ 42,500	\$ 40,000	\$ 40,000	\$ (2,500)	-5.9%
			PRIVATE PAY-MOW	\$ 2,440	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	0.0%
			PROG INC-CONG NUTRITION	\$ 2,422	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%
			PROG INC-ENSURE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PROG INC-HOME DEL MEALS	\$ 19,219	\$ 24,325	\$ 25,000	\$ 25,000	\$ 675	2.8%
			PROG INC-IN HOME SERVICES	\$ 3,185	\$ 3,000	\$ 3,185	\$ 3,185	\$ 185	6.2%
			PROG INC-SENIOR GAMES	\$ 43	\$ 2,130	\$ 2,130	\$ 2,130	\$ -	0.0%
			PROG INC-SPECIAL ACTIV	\$ (350)	\$ 2,500	\$ 2,000	\$ 2,000	\$ (500)	-20.0%
			PROG INC-SPECIAL EVENTS	\$ 130	\$ 600	\$ 1,500	\$ 1,500	\$ 900	150.0%
			PROG INC-TRANSP-GENERAL	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PROG INC-TRANSP-MEDICAL	\$ 600	\$ 100	\$ 500	\$ 500	\$ 400	400.0%
			PROGRAM INCOME-GENERAL	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PROGRAM INCOME-MEDICAID CAP	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PROG FEES-SENIOR CENTER	\$ -	\$ 450	\$ 600	\$ 600	\$ 150	33.3%
			CHARGES FOR SERVICES Total	\$ 103,874	\$ 86,605	\$ 85,915	\$ 85,915	\$ (690)	-0.8%
		INTERGOVERNMENTAL	CAREGIVER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DONATIONS-CITY OF LEX	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DONATIONS-CONGREG NUTRIT	\$ 110	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%
			DONATIONS-CRISIS PROG	\$ 7,812	\$ 2,500	\$ 1,500	\$ 1,500	\$ (1,000)	-40.0%
			DONATIONS-FITNESS ROOM	\$ 25	\$ 75	\$ -	\$ -	\$ (75)	-100.0%
			DONATIONS-GENERAL	\$ 2,751	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.0%
			DONATIONS-HOME DEL MEALS	\$ 13,595	\$ 16,200	\$ 13,600	\$ 13,600	\$ (2,600)	-16.0%
			DONATIONS-IN HOME SERVICE	\$ 650	\$ 1,200	\$ 1,000	\$ 1,000	\$ (200)	-16.7%
			DONATIONS-LOVE LIGHT TREE	\$ 30	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DONATIONS-SENIOR GAMES	\$ 13	\$ 100	\$ 100	\$ 100	\$ -	0.0%
			DONATIONS-SPECIAL ACTIVIT	\$ -	\$ 100	\$ 100	\$ 100	\$ -	0.0%
			DONATIONS-SPECIAL EVENTS	\$ -	\$ 300	\$ 300	\$ 300	\$ -	0.0%
			DONATIONS-SPONSORSHIPS	\$ 750	\$ 10,050	\$ 10,050	\$ 10,050	\$ -	0.0%

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2021 Actual	FY 2022 Adopted	FY 2023 Request	FY 2023 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
	Senior Services	INTERGOVERNMENTAL	DONATIONS-SR CENTER	\$ 200	\$ 500	\$ 500	\$ 500	\$ -	0.0%
			DONATIONS-TRANSP-GENERAL	\$ 25	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DONATIONS-TRANSP-MEDICAL	\$ 250	\$ 100	\$ 100	\$ 100	\$ -	0.0%
			ENSURE- USDA	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			HCCBG	\$ 8,472	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			HOME DELIVERED /CONG MEAL	\$ 762,248	\$ 437,417	\$ 527,066	\$ 527,066	\$ 89,649	20.5%
			IN HOME AIDE SERVICES	\$ 191,138	\$ 278,427	\$ 198,359	\$ 198,359	\$ (80,068)	-28.8%
			INFORMATION & CASE ASSIST	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			NCDOT GRANT-SECTION 5310	\$ 136,526	\$ 249,000	\$ 258,600	\$ 258,600	\$ 9,600	3.9%
			SENIOR CENTER OPERATIONS	\$ 279,501	\$ 269,217	\$ 260,631	\$ 260,631	\$ (8,586)	-3.2%
			SENIOR GAMES	\$ -	\$ 300	\$ 300	\$ 300	\$ -	0.0%
			SHIIP	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			SNAP GRANT INITIATIVE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			SR CENTER GEN PURPOSE	\$ 112,619	\$ 21,030	\$ 21,386	\$ 21,386	\$ 356	1.7%
			SR CENTER HEALTH & PREV	\$ 360	\$ 500	\$ 500	\$ 500	\$ -	0.0%
			SR CENTER OUTREACH	\$ 756	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRANSPORTATION- MED & GEN	\$ 9,221	\$ 15,000	\$ 23,586	\$ 23,586	\$ 8,586	57.2%
			DONATIONS-PET FOOD PROG	\$ 2,090	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%
			INTERGOVERNMENTAL Total	\$ 1,529,141	\$ 1,307,016	\$ 1,322,678	\$ 1,322,678	\$ 15,662	1.2%
	Senior Services Total			\$ 1,633,015	\$ 1,393,621	\$ 1,408,593	\$ 1,408,593	\$ 14,972	1.1%
	Sheriff	CHARGES FOR SERVICES	CANTEEN SALES	\$ 86,886	\$ 77,450	\$ 77,450	\$ 77,450	\$ -	0.0%
			INMATE MEDICAL COPAY	\$ 1,510	\$ 1,550	\$ 1,550	\$ 1,550	\$ -	0.0%
			INVOLUNTARY COMM FEES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			OTHER	\$ 7,323	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%
			SERVING PAPERS	\$ 142,511	\$ 133,000	\$ 142,500	\$ 142,500	\$ 9,500	7.1%
			CHILD SUPPORT PAPERS SERVED	\$ 39,600	\$ 20,000	\$ 39,600	\$ 39,600	\$ 19,600	98.0%
			EVIDENCE DIVISION FEES	\$ 260	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			FORENSICS LAB FEES	\$ 9,200	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CHARGES FOR SERVICES Total	\$ 287,289	\$ 234,000	\$ 263,100	\$ 263,100	\$ 29,100	12.4%
		INTERGOVERNMENTAL	CONTROLLED SUB. TAX	\$ 46,599	\$ 14,900	\$ 22,000	\$ 22,000	\$ 7,100	47.7%
			CRIMINAL JUSTICE GRANT	\$ 122,017	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DAVIDSON COUNTY SCHOOL	\$ 487,733	\$ 541,442	\$ 558,483	\$ 562,184	\$ 20,742	3.8%
			DCCC	\$ 67,748	\$ 66,830	\$ 69,881	\$ 73,063	\$ 6,233	9.3%
			INMATE REIMBURSEMENT	\$ 230,706	\$ 200,000	\$ 200,000	\$ 75,000	\$ (125,000)	-62.5%
			RESTITUTION-VICE	\$ 875	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			SAFE ROAD ACT	\$ 6,933	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	0.0%
			SHERIFF REIMBURSEMENT	\$ 36,237	\$ 35,500	\$ 35,500	\$ 35,500	\$ -	0.0%
			SRO MIDDLE SCHOOL GRANT	\$ 456,486	\$ 517,730	\$ 533,484	\$ 545,825	\$ 28,095	5.4%
			VICE-US MARSHALL	\$ 76,801	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			ICAC GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			INTERGOVERNMENTAL Total	\$ 1,532,134	\$ 1,384,402	\$ 1,427,348	\$ 1,321,572	\$ (62,830)	-4.5%
		LICENSES & PERMITS	HANDGUN PERMIT - STATE	\$ (220,010)	\$ (136,700)	\$ (187,500)	\$ (187,500)	\$ (50,800)	37.2%
			HANDGUN PERMITS	\$ 422,395	\$ 267,000	\$ 375,000	\$ 375,000	\$ 108,000	40.4%
			LICENSES & PERMITS Total	\$ 202,385	\$ 130,300	\$ 187,500	\$ 187,500	\$ 57,200	43.9%
		MISCELLANEOUS REVENUE	SEIZED VEHICLE SALES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TELEPHONE - JAIL	\$ 146,364	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	0.0%
			MISCELLANEOUS REVENUE Total	\$ 146,364	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	0.0%
	Sheriff Total			\$ 2,168,172	\$ 1,823,702	\$ 1,952,948	\$ 1,847,172	\$ 23,470	1.3%
	Social Services	CHARGES FOR SERVICES	HEALTH CHOICE FEES	\$ -	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	0.0%
			HEALTH INS-DISABLED WRKER	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			HOME STUDY - ADOPTION	\$ 7,700	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.0%
			OTHER	\$ 280,127	\$ 115,000	\$ 115,000	\$ 115,000	\$ -	0.0%
			CHARGES FOR SERVICES Total	\$ 287,827	\$ 124,000	\$ 124,000	\$ 124,000	\$ -	0.0%
		INTERGOVERNMENTAL	ADOPT/FOSTER NON IV-E	\$ -	\$ 100,800	\$ 100,800	\$ 100,800	\$ -	0.0%
			ADOPTION ASSISTANCE	\$ 22,572	\$ 16,000	\$ 21,682	\$ 21,682	\$ 5,682	35.5%
			ADULT CASE MANAGEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			ADULT DAY CARE	\$ -	\$ 117,660	\$ 108,036	\$ 108,036	\$ (9,624)	-8.2%
			ADULT HOME SPEC	\$ -	\$ 23,175	\$ 32,407	\$ 32,407	\$ 9,232	39.8%
			CHILD DAY CARE	\$ 20	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CHILD DAY CARE ADMIN	\$ -	\$ 228,088	\$ 240,645	\$ 240,645	\$ 12,557	5.5%
			CHILD PROTECTIVE SERV	\$ -	\$ 542,608	\$ 542,608	\$ 542,608	\$ -	0.0%
			CHILD SUPPORT APPL. FEES	\$ 1,243	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2021 Actual	FY 2022 Adopted	FY 2023 Request	FY 2023 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
	Social Services	INTERGOVERNMENTAL	COMMISSIONS	\$ 49,919	\$ 30,000	\$ 40,000	\$ 40,000	\$ 10,000	33.3%
			CRISIS	\$ -	\$ 724,566	\$ 529,760	\$ 529,760	\$ (194,806)	-26.9%
			DSS-CHRISTMAS FUND	\$ 625	\$ 300	\$ 300	\$ 300	\$ -	0.0%
			DSS-CLOTHING FUND	\$ 1,100	\$ 1,100	\$ 1,800	\$ 1,800	\$ 700	63.6%
			DSS-LMH REIMBURSEMENT	\$ -	\$ 15,400	\$ 18,935	\$ 18,935	\$ 3,535	23.0%
			EMERG FOOD&SHELTER-UW	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			ENERGY ADMINISTRATION	\$ -	\$ 115,629	\$ 108,730	\$ 108,730	\$ (6,899)	-6.0%
			FAMILY REUNIFICATION FUND	\$ -	\$ 50,089	\$ 24,424	\$ 24,424	\$ (25,665)	-51.2%
			FILING FEES	\$ 1,822	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%
			FOOD ASSISTANCE ADMIN	\$ -	\$ 1,090,808	\$ 781,528	\$ 781,528	\$ (309,280)	-28.4%
			FOOD STAMP FRAUD ADMIN	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			FOOD STAMP RECOVERY	\$ 40,537	\$ 40,248	\$ 41,479	\$ 41,479	\$ 1,231	3.1%
			INCENTIVES	\$ 216,306	\$ 126,513	\$ 126,108	\$ 126,108	\$ (405)	-0.3%
			INDEPENDENT LIVING	\$ 34,116	\$ 29,746	\$ 29,746	\$ 29,746	\$ -	0.0%
			IV-D ADMINISTRATION	\$ 975,441	\$ 1,035,452	\$ 1,012,904	\$ 1,012,904	\$ (22,548)	-2.2%
			IV-D COLLECTION RETURNS	\$ 40,540	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			IV-E FOSTER CARE	\$ 696,554	\$ 820,000	\$ 752,680	\$ 752,680	\$ (67,320)	-8.2%
			IV-E OPTIONAL	\$ -	\$ 12,000	\$ 409,524	\$ 409,524	\$ 397,524	3312.7%
			JCPC	\$ 14,510	\$ 13,000	\$ -	\$ -	\$ (13,000)	-100.0%
			JOBS/WORKFIRST	\$ 154	\$ 960,098	\$ 960,098	\$ 960,098	\$ -	0.0%
			KEITH JOHNSON FUND	\$ 2,120	\$ 1,525	\$ 1,600	\$ 1,600	\$ 75	4.9%
			LIEAP	\$ -	\$ 724,566	\$ 798,988	\$ 798,988	\$ 74,422	10.3%
			MEDICAID AT RISK-CASE MGT	\$ -	\$ 45,000	\$ 47,723	\$ 433,407	\$ 388,407	863.1%
			MEDICAID TRANS ADM & SERV	\$ 5,177	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.0%
			MEDICAL ASSIST. EXPANSION	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			MEDICAL ASSISTANCE ADMIN	\$ -	\$ 2,492,866	\$ 2,821,150	\$ 2,821,150	\$ 328,284	13.2%
			PERM. PLANNING-REGULAR	\$ -	\$ 48,168	\$ 41,396	\$ 41,396	\$ (6,772)	-14.1%
			SHARE THE WARMTH	\$ -	\$ 4,599	\$ 6,674	\$ 6,674	\$ 2,075	45.1%
			SPECIAL ADOPTION FUND II	\$ 6,093	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	0.0%
			SPECIAL LINKS	\$ -	\$ 20,000	\$ 40,725	\$ 40,725	\$ 20,725	103.6%
			SSBG-IN HOME SERVICES	\$ -	\$ 48,317	\$ 48,317	\$ 48,317	\$ -	0.0%
			SSBG-REGULAR	\$ 7,951,246	\$ 285,237	\$ 392,192	\$ 283,267	\$ (1,970)	-0.7%
			SSBG-STATE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			STATE FOSTER CARE	\$ 304,637	\$ 400,000	\$ 250,754	\$ 250,754	\$ (149,246)	-37.3%
			TANF CPS & FC/ADOPT	\$ -	\$ 286,936	\$ 306,266	\$ 306,266	\$ 19,330	6.7%
			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	\$ -	\$ 26,593	\$ 29,154	\$ 29,154	\$ 2,561	9.6%
			TEA FOSTER CARE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			LIHWAP	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	#DIV/0!
			APS ESSENTIAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			INTERGOVERNMENTAL Total	\$ 10,364,732	\$ 10,785,631	\$ 11,027,677	\$ 11,304,436	\$ 518,805	4.8%
	Social Services Total			\$ 10,652,559	\$ 10,909,631	\$ 11,151,677	\$ 11,428,436	\$ 518,805	4.8%
	Soil & Water	INTERGOVERNMENTAL	SOIL & WATER	\$ 26,880	\$ 24,002	\$ 24,480	\$ 24,480	\$ 478	2.0%
			INTERGOVERNMENTAL Total	\$ 26,880	\$ 24,002	\$ 24,480	\$ 24,480	\$ 478	2.0%
	Soil & Water Total			\$ 26,880	\$ 24,002	\$ 24,480	\$ 24,480	\$ 478	2.0%
	Support Services	CHARGES FOR SERVICES	PARKING DECK FEES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CHARGES FOR SERVICES Total	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER FINANCING	TRANSFERS FROM CAP RESERV	\$ 441,760	\$ 444,200	\$ 449,200	\$ 554,700	\$ 110,500	24.9%
			OTHER FINANCING Total	\$ 441,760	\$ 444,200	\$ 449,200	\$ 554,700	\$ 110,500	24.9%
	Support Services Total			\$ 441,760	\$ 444,200	\$ 449,200	\$ 554,700	\$ 110,500	24.9%
	Tax	CHARGES FOR SERVICES	FORECLOSURE REIMBURSEMENT	\$ 51,536	\$ 45,000	\$ 45,000	\$ 15,000	\$ (30,000)	-66.7%
			MAPS & COPIES	\$ 132	\$ 485	\$ 485	\$ 485	\$ -	0.0%
			TAX COLLECTOR	\$ 7,051	\$ 9,385	\$ 9,385	\$ 7,000	\$ (2,385)	-25.4%
			CHARGES FOR SERVICES Total	\$ 58,719	\$ 54,870	\$ 54,870	\$ 22,485	\$ (32,385)	-59.0%
		INTERGOVERNMENTAL	TAX COMMISSIONS EARNED	\$ 222,079	\$ 124,480	\$ 124,480	\$ 124,480	\$ -	0.0%
			INTERGOVERNMENTAL Total	\$ 222,079	\$ 124,480	\$ 124,480	\$ 124,480	\$ -	0.0%
		TAXES	1ST PRIOR YR TAXES	\$ 1,015,698	\$ 775,000	\$ 775,000	\$ 750,000	\$ (25,000)	-3.2%
			2ND PRIOR YR TAXES	\$ 411,962	\$ 383,000	\$ 383,000	\$ 325,000	\$ (58,000)	-15.1%
			3RD PRIOR YR TAXES	\$ 256,068	\$ 300,000	\$ 300,000	\$ 185,000	\$ (115,000)	-38.3%
			4TH PRIOR YR TAXES	\$ 144,764	\$ 215,000	\$ 215,000	\$ 145,000	\$ (70,000)	-32.6%
			5TH PRIOR YR TAXES	\$ 319,131	\$ 350,000	\$ 350,000	\$ 275,000	\$ (75,000)	-21.4%

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2021 Actual	FY 2022 Adopted	FY 2023 Request	FY 2023 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
	Tax	TAXES	CURRENT YR AD VALOREM	\$ 81,075,380	\$ 75,000,000	\$ 76,500,000	\$ 78,050,000	\$ 3,050,000	4.1%
			DISCOUNTS	\$ (708,864)	\$ (681,035)	\$ (723,199)	\$ (856,156)	\$ (175,121)	25.7%
			DMV INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (40,356)	\$ (26,365)	\$ (40,123)	\$ (40,124)	\$ (13,759)	52.2%
			TAX PENALTY & INTEREST	\$ 713,842	\$ 700,000	\$ 700,000	\$ 650,000	\$ (50,000)	-7.1%
		TAXES Total		\$ 83,187,625	\$ 77,015,600	\$ 78,459,678	\$ 79,483,720	\$ 2,468,120	3.2%
	Tax Total			\$ 83,468,423	\$ 77,194,950	\$ 78,639,028	\$ 79,630,685	\$ 2,435,735	3.2%
	Transportation	TAXES	VEHICLE RENTAL TAX	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Transportation Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Veterans Services	INTERGOVERNMENTAL	VETERANS SERVICE	\$ 2,084	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%
		INTERGOVERNMENTAL Total		\$ 2,084	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%
	Veterans Services Total			\$ 2,084	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%
General Total				\$ 159,911,087	\$ 146,235,136	\$ 154,748,188	\$ 157,180,273	\$ 10,945,137	7.5%
Internal Service - Garage Fund	Public Services	APPROPRIATED FUND BALANCE	FUND BALANCE - APPROP	\$ -	\$ -	\$ 179,660	\$ -	\$ -	#DIV/0!
		APPROPRIATED FUND BALANCE Total		\$ -	\$ -	\$ 179,660	\$ -	\$ -	#DIV/0!
		CHARGES FOR SERVICES	DEPARTMENTAL CHARGES	\$ 1,683,507	\$ 1,802,173	\$ 1,900,000	\$ 2,391,953	\$ 589,780	32.7%
		CHARGES FOR SERVICES Total		\$ 1,683,507	\$ 1,802,173	\$ 1,900,000	\$ 2,391,953	\$ 589,780	32.7%
		INTERGOVERNMENTAL	GAS TAX REFUND	\$ 7,502	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERGOVERNMENTAL Total		\$ 7,502	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		MISCELLANEOUS REVENUE	GAIN/LOSS OF SALE OF FA	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			INSURANCE - LOSS OF FA	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			OTHER	\$ 32,675	\$ -	\$ 16,000	\$ 16,000	\$ 16,000	#DIV/0!
		MISCELLANEOUS REVENUE Total		\$ 32,675	\$ -	\$ 16,000	\$ 16,000	\$ 16,000	#DIV/0!
	Public Services Total			\$ 1,723,683	\$ 1,802,173	\$ 2,095,660	\$ 2,407,953	\$ 605,780	33.6%
Internal Service - Garage Fund Total				\$ 1,723,683	\$ 1,802,173	\$ 2,095,660	\$ 2,407,953	\$ 605,780	33.6%
Internal Service Funds - Insurance Fund	Insurance Fund	CHARGES FOR SERVICES	COBRA PAYMENTS	\$ 3,508,544	\$ 925,000	\$ 925,000	\$ 925,000	\$ -	0.0%
			DEPARTMENTAL CHARGES	\$ 10,239,862	\$ 10,772,064	\$ 12,523,087	\$ 12,334,801	\$ 1,562,737	14.5%
			DEPENDENT LIFE	\$ (59)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			EMPLOYEE WITHHOLDING	\$ 1,737,197	\$ 1,650,000	\$ 1,600,000	\$ 1,766,000	\$ 116,000	7.0%
			LIFE AD&D	\$ 25,557	\$ 25,250	\$ 25,250	\$ 25,250	\$ -	0.0%
		CHARGES FOR SERVICES Total		\$ 15,511,100	\$ 13,372,314	\$ 15,073,337	\$ 15,051,051	\$ 1,678,737	12.6%
	Insurance Fund Total			\$ 15,511,100	\$ 13,372,314	\$ 15,073,337	\$ 15,051,051	\$ 1,678,737	12.6%
Internal Service Funds - Insurance Fund Total				\$ 15,511,100	\$ 13,372,314	\$ 15,073,337	\$ 15,051,051	\$ 1,678,737	12.6%
Internal Service Funds - Workers Compensation Fund	Workers Compensation Fund	CHARGES FOR SERVICES	DEPARTMENTAL CHARGES	\$ 786,180	\$ 952,014	\$ 1,061,486	\$ 1,040,347	\$ 88,333	9.3%
		CHARGES FOR SERVICES Total		\$ 786,180	\$ 952,014	\$ 1,061,486	\$ 1,040,347	\$ 88,333	9.3%
	Workers Compensation Fund Total			\$ 786,180	\$ 952,014	\$ 1,061,486	\$ 1,040,347	\$ 88,333	9.3%
Internal Service Funds - Workers Compensation Fund Total				\$ 786,180	\$ 952,014	\$ 1,061,486	\$ 1,040,347	\$ 88,333	9.3%
Mental Health Fund	Mental Health Fund	OTHER FINANCING	TRANSFER TO/FROM GEN FUND	\$ 797,900	\$ 797,900	\$ 760,400	\$ 760,400	\$ (37,500)	-4.7%
		OTHER FINANCING Total		\$ 797,900	\$ 797,900	\$ 760,400	\$ 760,400	\$ (37,500)	-4.7%
		TAXES	FIVE CENTS PER BOTTLE	\$ 40,676	\$ 23,380	\$ 23,380	\$ 23,380	\$ -	0.0%
			ONE CENT PER BOTTLE	\$ 3,783	\$ 3,064	\$ 3,064	\$ 3,064	\$ -	0.0%
		TAXES Total		\$ 44,458	\$ 26,444	\$ 26,444	\$ 26,444	\$ -	0.0%
	Mental Health Fund Total			\$ 842,358	\$ 824,344	\$ 786,844	\$ 786,844	\$ (37,500)	-4.5%
Mental Health Fund Total				\$ 842,358	\$ 824,344	\$ 786,844	\$ 786,844	\$ (37,500)	-4.5%
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	\$ 703	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ 703	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	911 CHARGES	\$ 565,045	\$ 570,150	\$ 656,442	\$ 373,466	\$ (196,684)	-34.5%
		TAXES Total		\$ 565,045	\$ 570,150	\$ 656,442	\$ 373,466	\$ (196,684)	-34.5%
	Emergency Communications Total			\$ 565,748	\$ 570,150	\$ 656,442	\$ 373,466	\$ (196,684)	-34.5%
Special Revenue - Emergency Telephone Total				\$ 565,748	\$ 570,150	\$ 656,442	\$ 373,466	\$ (196,684)	-34.5%
Special Revenue - Transportation	Public Services	APPROPRIATED FUND BALANCE	FUND BALANCE - APPROP	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		APPROPRIATED FUND BALANCE Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CHARGES FOR SERVICES	CHARTER PROFITS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CLS - UNITED WAY	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DSS-MEDICAID	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DSS-WORKFIRST	\$ 4,290	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			FARES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			HEALTH-FAMILY PLANNING	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			MENTAL HEALTH DI	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2021 Actual	FY 2022 Adopted	FY 2023 Request	FY 2023 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
	Public Services	CHARGES FOR SERVICES	SENIOR SERVICES	\$ 635	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			SPONSORSHIPS	\$ 21,500	\$ 21,000	\$ 15,000	\$ 15,000	\$ (6,000)	-28.6%
			TITLE XX	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			WORKSHOP OF DAVIDSON	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CHARGES FOR SERVICES Total		\$ 26,425	\$ 21,000	\$ 15,000	\$ 15,000	\$ (6,000)	-28.6%
		INTERGOVERNMENTAL	CITY OF LEXINGTON	\$ 45,000	\$ -	\$ 45,000	\$ 45,000	\$ 45,000	#DIV/0!
			CITY OF THOMASVILLE	\$ 45,000	\$ -	\$ 45,000	\$ 45,000	\$ 45,000	#DIV/0!
			CMAQ GRANT	\$ 121,581	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DISABILITY EVALUATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			EDTAP	\$ -	\$ 134,604	\$ 121,844	\$ 121,844	\$ (12,760)	-9.5%
			ROAP EMPLOYMENT	\$ -	\$ 43,344	\$ 40,280	\$ 40,280	\$ (3,064)	-7.1%
			RURAL GENERAL PUBLIC	\$ -	\$ 124,592	\$ 113,063	\$ 113,063	\$ (11,529)	-9.3%
			SECTION 18	\$ -	\$ 285,325	\$ 289,745	\$ 289,745	\$ 4,420	1.5%
			TRANSP - SECTION 9 - H P	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TTAP- ELDERLY	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRANSP-5307-WS	\$ 4,907	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CAPITAL GRANT-5339	\$ 62,166	\$ 70,038	\$ 75,000	\$ 75,000	\$ 4,962	7.1%
			TRANSP - 5311 - CARES	\$ 550,489	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			HUMAN SERVICES/TRANSP - 5307 - HP CARES	\$ 482,729	\$ 228,698	\$ 258,698	\$ 258,698	\$ 30,000	13.1%
			HUMAN SERVICES/TRANSP - 5307 - WS CARES	\$ 457,256	\$ 228,698	\$ 258,698	\$ 258,698	\$ 30,000	13.1%
			TRANSP- CARES VAC TRIPS	\$ 35,145	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERGOVERNMENTAL Total		\$ 1,804,273	\$ 1,115,299	\$ 1,247,328	\$ 1,247,328	\$ 132,029	11.8%
		MISCELLANEOUS REVENUE	SALE OF GEN FIXED ASSETS	\$ 11,576	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		MISCELLANEOUS REVENUE Total		\$ 11,576	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER FINANCING	TRANSFER TO/FROM GEN FUND	\$ 123,385	\$ 102,839	\$ 107,146	\$ 107,326	\$ 4,487	4.4%
		OTHER FINANCING Total		\$ 123,385	\$ 102,839	\$ 107,146	\$ 107,326	\$ 4,487	4.4%
	Public Services Total			\$ 1,965,659	\$ 1,239,138	\$ 1,369,474	\$ 1,369,654	\$ 130,516	10.5%
Special Revenue - Transportation Total				\$ 1,965,659	\$ 1,239,138	\$ 1,369,474	\$ 1,369,654	\$ 130,516	10.5%
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	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 6,559	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 1,906	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 1,103,537	\$ 1,097,548	\$ 1,316,600	\$ 1,316,600	\$ 219,052	20.0%
			DISCOUNTS	\$ (10,815)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (434)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 3,129	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 1,103,883	\$ 1,097,548	\$ 1,316,600	\$ 1,316,600	\$ 219,052	20.0%
	Arcadia - RC - Hampton Total			\$ 1,103,883	\$ 1,097,548	\$ 1,316,600	\$ 1,316,600	\$ 219,052	20.0%
	Badin	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 243	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 146	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 44,916	\$ 40,000	\$ 45,000	\$ 45,000	\$ 5,000	12.5%
			DISCOUNTS	\$ (418)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 179	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 45,066	\$ 40,000	\$ 45,000	\$ 45,000	\$ 5,000	12.5%
	Badin Total			\$ 45,066	\$ 40,000	\$ 45,000	\$ 45,000	\$ 5,000	12.5%
	Central	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 3,021	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 1,041	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 387,310	\$ 351,830	\$ 428,700	\$ 428,700	\$ 76,870	21.8%
			DISCOUNTS	\$ (3,299)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (35)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 1,576	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2021 Actual	FY 2022 Adopted	FY 2023 Request	FY 2023 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
	Central	TAXES Total		\$ 389,614	\$ 351,830	\$ 428,700	\$ 428,700	\$ 76,870	21.8%
	Central Total			\$ 389,614	\$ 351,830	\$ 428,700	\$ 428,700	\$ 76,870	21.8%
	Churchland	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 5,232	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 1,927	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 250,398	\$ 279,386	\$ 300,000	\$ 299,577	\$ 20,191	7.2%
			DISCOUNTS	\$ (1,977)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (113)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 1,894	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 257,361	\$ 279,386	\$ 300,000	\$ 299,577	\$ 20,191	7.2%
	Churchland Total			\$ 257,361	\$ 279,386	\$ 300,000	\$ 299,577	\$ 20,191	7.2%
	Clemmons	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 163	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 38	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 86,910	\$ 98,380	\$ 114,600	\$ 114,600	\$ 16,220	16.5%
			DISCOUNTS	\$ (915)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (18)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 103	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 86,282	\$ 98,380	\$ 114,600	\$ 114,600	\$ 16,220	16.5%
	Clemmons Total			\$ 86,282	\$ 98,380	\$ 114,600	\$ 114,600	\$ 16,220	16.5%
	Fairgrove	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 4,658	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 1,609	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 473,229	\$ 494,952	\$ 521,646	\$ 521,646	\$ 26,694	5.4%
			DISCOUNTS	\$ (4,374)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (280)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 2,000	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 476,843	\$ 494,952	\$ 521,646	\$ 521,646	\$ 26,694	5.4%
	Fairgrove Total			\$ 476,843	\$ 494,952	\$ 521,646	\$ 521,646	\$ 26,694	5.4%
	Griffith	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 2,142	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 948	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 284,656	\$ 319,218	\$ 358,249	\$ 358,249	\$ 39,031	12.2%
			DISCOUNTS	\$ (2,892)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (16)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 820	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 285,657	\$ 319,218	\$ 358,249	\$ 358,249	\$ 39,031	12.2%
	Griffith Total			\$ 285,657	\$ 319,218	\$ 358,249	\$ 358,249	\$ 39,031	12.2%
	Gumtree	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 1,573	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 938	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 143,049	\$ 151,592	\$ 210,849	\$ 210,849	\$ 59,257	39.1%
			DISCOUNTS	\$ (1,297)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (14)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 677	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 144,926	\$ 151,592	\$ 210,849	\$ 210,849	\$ 59,257	39.1%
	Gumtree Total			\$ 144,926	\$ 151,592	\$ 210,849	\$ 210,849	\$ 59,257	39.1%
	Hasty	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 6,107	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 2,015	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 575,264	\$ 603,732	\$ 633,500	\$ 633,500	\$ 29,768	4.9%
			DISCOUNTS	\$ (5,063)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (166)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 2,484	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 580,640	\$ 603,732	\$ 633,500	\$ 633,500	\$ 29,768	4.9%
	Hasty Total			\$ 580,640	\$ 603,732	\$ 633,500	\$ 633,500	\$ 29,768	4.9%

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2021 Actual	FY 2022 Adopted	FY 2023 Request	FY 2023 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
	Healing Springs	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 4,602	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 1,678	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 314,819	\$ 325,531	\$ 357,529	\$ 357,529	\$ 31,998	9.8%
			DISCOUNTS	\$ (2,937)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (46)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 1,427	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 319,543	\$ 325,531	\$ 357,529	\$ 357,529	\$ 31,998	9.8%
	Healing Springs Total			\$ 319,543	\$ 325,531	\$ 357,529	\$ 357,529	\$ 31,998	9.8%
	Holly Grove	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 3,304	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 1,105	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 246,592	\$ 265,000	\$ 289,700	\$ 364,559	\$ 99,559	37.6%
			DISCOUNTS	\$ (2,073)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (46)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 1,391	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 250,273	\$ 265,000	\$ 289,700	\$ 364,559	\$ 99,559	37.6%
	Holly Grove Total			\$ 250,273	\$ 265,000	\$ 289,700	\$ 364,559	\$ 99,559	37.6%
	Horneytown	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 753	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 193	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 229,831	\$ 255,520	\$ 265,520	\$ 267,820	\$ 12,300	4.8%
			DISCOUNTS	\$ (1,811)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (126)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 627	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 229,466	\$ 255,520	\$ 265,520	\$ 267,820	\$ 12,300	4.8%
	Horneytown Total			\$ 229,466	\$ 255,520	\$ 265,520	\$ 267,820	\$ 12,300	4.8%
	Linwood	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 3,829	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 2,656	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 460,308	\$ 559,080	\$ 746,485	\$ 746,485	\$ 187,405	33.5%
			DISCOUNTS	\$ (2,362)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (35)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 1,592	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 465,989	\$ 559,080	\$ 746,485	\$ 746,485	\$ 187,405	33.5%
	Linwood Total			\$ 465,989	\$ 559,080	\$ 746,485	\$ 746,485	\$ 187,405	33.5%
	Midway	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 9,631	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 5,647	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 1,016,367	\$ 1,068,761	\$ 1,135,828	\$ 1,135,828	\$ 67,067	6.3%
			DISCOUNTS	\$ (9,823)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (218)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 4,421	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 1,026,025	\$ 1,068,761	\$ 1,135,828	\$ 1,135,828	\$ 67,067	6.3%
	Midway Total			\$ 1,026,025	\$ 1,068,761	\$ 1,135,828	\$ 1,135,828	\$ 67,067	6.3%
	North Lexington	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 5,386	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 2,056	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 279,849	\$ 290,000	\$ 310,000	\$ 310,000	\$ 20,000	6.9%
			DISCOUNTS	\$ (2,327)	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2021 Actual	FY 2022 Adopted	FY 2023 Request	FY 2023 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
	North Lexington	TAXES	REFUNDS	\$ (124)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 1,933	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 286,773	\$ 290,000	\$ 310,000	\$ 310,000	\$ 20,000	6.9%
	North Lexington Total			\$ 286,773	\$ 290,000	\$ 310,000	\$ 310,000	\$ 20,000	6.9%
	Pilot	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 5,929	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 2,104	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 306,794	\$ 321,739	\$ 340,539	\$ 340,539	\$ 18,800	5.8%
			DISCOUNTS	\$ (2,574)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (84)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 1,915	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 314,084	\$ 321,739	\$ 340,539	\$ 340,539	\$ 18,800	5.8%
	Pilot Total			\$ 314,084	\$ 321,739	\$ 340,539	\$ 340,539	\$ 18,800	5.8%
	Reeds	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 4,768	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 1,291	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 324,968	\$ 363,836	\$ 382,001	\$ 382,001	\$ 18,165	5.0%
			DISCOUNTS	\$ (2,675)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (71)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 1,660	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 329,940	\$ 363,836	\$ 382,001	\$ 382,001	\$ 18,165	5.0%
	Reeds Total			\$ 329,940	\$ 363,836	\$ 382,001	\$ 382,001	\$ 18,165	5.0%
	Silver Valley	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 8,181	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 3,401	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 449,076	\$ 435,422	\$ 489,922	\$ 489,922	\$ 54,500	12.5%
			DISCOUNTS	\$ (3,554)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (52)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 2,908	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 459,959	\$ 435,422	\$ 489,922	\$ 489,922	\$ 54,500	12.5%
	Silver Valley Total			\$ 459,959	\$ 435,422	\$ 489,922	\$ 489,922	\$ 54,500	12.5%
	South Davidson	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 3,461	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 699	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 121,734	\$ 130,822	\$ 135,889	\$ 134,889	\$ 4,067	3.1%
			DISCOUNTS	\$ (914)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 918	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 125,897	\$ 130,822	\$ 135,889	\$ 134,889	\$ 4,067	3.1%
	South Davidson Total			\$ 125,897	\$ 130,822	\$ 135,889	\$ 134,889	\$ 4,067	3.1%
	South Emmons	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 1,989	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 587	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 132,391	\$ 142,693	\$ 149,611	\$ 149,611	\$ 6,918	4.8%
			DISCOUNTS	\$ (1,094)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (69)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 694	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2021 Actual	FY 2022 Adopted	FY 2023 Request	FY 2023 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
	South Emmons	TAXES Total		\$ 134,498	\$ 142,693	\$ 149,611	\$ 149,611	\$ 6,918	4.8%
	South Emmons Total			\$ 134,498	\$ 142,693	\$ 149,611	\$ 149,611	\$ 6,918	4.8%
	South Lexington	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 7,951	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 2,409	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 283,707	\$ 309,000	\$ 309,000	\$ 309,000	\$ -	0.0%
			DISCOUNTS	\$ (2,455)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (106)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 2,169	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 293,675	\$ 309,000	\$ 309,000	\$ 309,000	\$ -	0.0%
	South Lexington Total			\$ 293,675	\$ 309,000	\$ 309,000	\$ 309,000	\$ -	0.0%
	Southmont	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 14,294	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 5,514	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 878,013	\$ 944,471	\$ 1,299,501	\$ 1,299,501	\$ 355,030	37.6%
			DISCOUNTS	\$ (7,961)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (63)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 4,702	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 894,498	\$ 944,471	\$ 1,299,501	\$ 1,299,501	\$ 355,030	37.6%
	Southmont Total			\$ 894,498	\$ 944,471	\$ 1,299,501	\$ 1,299,501	\$ 355,030	37.6%
	Tyro	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 6,197	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 2,409	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 368,460	\$ 406,203	\$ 434,985	\$ 434,985	\$ 28,782	7.1%
			DISCOUNTS	\$ (3,162)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (132)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 2,162	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 375,933	\$ 406,203	\$ 434,985	\$ 434,985	\$ 28,782	7.1%
	Tyro Total			\$ 375,933	\$ 406,203	\$ 434,985	\$ 434,985	\$ 28,782	7.1%
	Wallburg	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 5,660	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 3,288	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 901,871	\$ 958,528	\$ 1,019,258	\$ 1,019,258	\$ 60,730	6.3%
			DISCOUNTS	\$ (7,998)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (374)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 2,947	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 905,394	\$ 958,528	\$ 1,019,258	\$ 1,019,258	\$ 60,730	6.3%
	Wallburg Total			\$ 905,394	\$ 958,528	\$ 1,019,258	\$ 1,019,258	\$ 60,730	6.3%
	Welcome	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 4,670	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 1,823	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 638,045	\$ 645,544	\$ 700,000	\$ 700,000	\$ 54,456	8.4%
			DISCOUNTS	\$ (5,798)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (136)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 2,332	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 640,935	\$ 645,544	\$ 700,000	\$ 700,000	\$ 54,456	8.4%
	Welcome Total			\$ 640,935	\$ 645,544	\$ 700,000	\$ 700,000	\$ 54,456	8.4%

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2021 Actual	FY 2022 Adopted	FY 2023 Request	FY 2023 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
	West Lexington	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 5,314	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 1,076	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 288,980	\$ 318,499	\$ 433,000	\$ 433,000	\$ 114,501	36.0%
			DISCOUNTS	\$ (2,350)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (12)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 1,585	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 294,593	\$ 318,499	\$ 433,000	\$ 433,000	\$ 114,501	36.0%
	West Lexington Total			\$ 294,593	\$ 318,499	\$ 433,000	\$ 433,000	\$ 114,501	36.0%
Special Revenue Funds - Fire Districts Total				\$ 10,717,746	\$ 11,177,287	\$ 12,727,912	\$ 12,803,648	\$ 1,626,361	14.6%
Special Revenue Funds - School Capital Outlay Fund	Davidson County Community College	OTHER FINANCING	TRANSFERS FROM CAP RESERV	\$ 900,000	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER FINANCING Total		\$ 900,000	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Davidson County Community College Total			\$ 900,000	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Davidson County Schools	INTERGOVERNMENTAL	PUBLIC SCH BLDG CAP FUND	\$ 26,056	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERGOVERNMENTAL Total		\$ 26,056	\$ -	\$ -	\$ -	\$ -	#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	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2019-2020 TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2020-2021 TRANSFER	\$ 3,882,719	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2021-2022 TRANSFER	\$ -	\$ 3,788,050	\$ -	\$ -	\$ (3,788,050)	-100.0%
			2022-2023 TRANSFER	\$ -	\$ -	\$ 3,795,192	\$ 3,795,192	\$ 3,795,192	#DIV/0!
		OTHER FINANCING Total		\$ 3,882,719	\$ 3,788,050	\$ 3,795,192	\$ 3,795,192	\$ 7,142	0.2%
	Davidson County Schools Total			\$ 3,908,775	\$ 3,788,050	\$ 3,795,192	\$ 3,795,192	\$ 7,142	0.2%
	School Capital Outlay Fund	INTEREST EARNINGS	INTEREST EARNINGS	\$ 7,891	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ 7,891	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	School Capital Outlay Fund Total			\$ 7,891	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Special Revenue Funds - School Capital Outlay Fund Total				\$ 4,816,666	\$ 3,788,050	\$ 3,795,192	\$ 3,795,192	\$ 7,142	0.2%
Special Revenue Funds - Special School District	Special School District	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ 298	\$ 160	\$ -	\$ (298)	-100.0%
		INTEREST EARNINGS Total		\$ -	\$ 298	\$ 160	\$ -	\$ (298)	-100.0%
		TAXES	1ST PRIOR YR TAXES	\$ 29,075	\$ 26,521	\$ 27,051	\$ 27,000	\$ 479	1.8%
			2ND PRIOR YR TAXES	\$ 11,832	\$ 13,416	\$ 13,684	\$ 11,000	\$ (2,416)	-18.0%
			CURRENT YR AD VALOREM	\$ 1,585,782	\$ 1,635,316	\$ 1,668,022	\$ 1,750,000	\$ 114,684	7.0%
			DISCOUNTS	\$ (12,377)	\$ (12,171)	\$ (12,414)	\$ 20,000	\$ 32,171	-264.3%
			REFUNDS	\$ -	\$ (4,986)	\$ (5,086)	\$ (100)	\$ 4,886	-98.0%
			TAX PENALTY & INTEREST	\$ 8,927	\$ 9,306	\$ 9,797	\$ 8,000	\$ (1,306)	-14.0%
		TAXES Total		\$ 1,623,239	\$ 1,667,402	\$ 1,701,054	\$ 1,815,900	\$ 148,498	8.9%
	Special School District Total			\$ 1,623,239	\$ 1,667,700	\$ 1,701,214	\$ 1,815,900	\$ 148,200	8.9%
Special Revenue Funds - Special School District Total				\$ 1,623,239	\$ 1,667,700	\$ 1,701,214	\$ 1,815,900	\$ 148,200	8.9%
Special Revenue Funds - Opioid Fund	Opioid Fund	INTERGOVERNMENTAL	460 OPIOID FUND STATE GRANTS	\$ -	\$ -	\$ 1,535,862	\$ 1,535,862	\$ 1,535,862	#DIV/0!

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2021 Actual	FY 2022 Adopted	FY 2023 Request	FY 2023 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
Special Revenue Funds - Opioid Fund	Opioid Fund	INTERGOVERNMENTAL Total		\$ -	\$ -	\$ 1,535,862	\$ 1,535,862	\$ 1,535,862	#DIV/0!
	Opioid Fund Total			\$ -	\$ -	\$ 1,535,862	\$ 1,535,862	\$ 1,535,862	#DIV/0!
Special Revenue Funds - Opioid Fund Total				\$ -	\$ -	\$ 1,535,862	\$ 1,535,862	\$ 1,535,862	#DIV/0!
Grand Total				\$ 208,103,571	\$ 187,533,572	\$ 204,641,642	\$ 208,604,197	\$ 21,070,625	11.2%

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2021 Actual	FY 2022 Adopted	FY 2023 Request	FY 2023 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
DavidsonWorks	DavidsonWorks	CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 5,128	\$ 5,100	\$ 5,200	\$ 5,200	\$ 100	2.0%
		INTERNAL SERVICE CHARGES Total		\$ 5,128	\$ 5,100	\$ 5,200	\$ 5,200	\$ 100	2.0%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 100	\$ 150	\$ 150	\$ 150	\$ -	0.0%
		OTHER EXPENDITURES Total		\$ 100	\$ 150	\$ 150	\$ 150	\$ -	0.0%
		OTHER JTEC EXPENSES	PIC	\$ -	\$ -	\$ 211	\$ 211	\$ 211	#DIV/0!
		OTHER JTEC EXPENSES Total		\$ -	\$ -	\$ 211	\$ 211	\$ 211	#DIV/0!
		OTHER PURCHASED SERVICES	ADVERTISING	\$ -	\$ 300	\$ 300	\$ 300	\$ -	0.0%
			CONTRACTED SERVICES	\$ 206,570	\$ 262,206	\$ 247,742	\$ 247,742	\$ (14,464)	-5.5%
			PARTICIPANT SERVICES	\$ 42,939	\$ 32,000	\$ 57,000	\$ 57,000	\$ 25,000	78.1%
			POSTAGE	\$ 4	\$ 20	\$ 20	\$ 20	\$ -	0.0%
			PRINTING	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			STAFF TRAINING	\$ 1,550	\$ 5,554	\$ 5,578	\$ 5,578	\$ 24	0.4%
			TELEPHONE	\$ 739	\$ 750	\$ 750	\$ 750	\$ -	0.0%
		OTHER PURCHASED SERVICES Total		\$ 251,802	\$ 300,830	\$ 311,390	\$ 311,390	\$ 10,560	3.5%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ -	\$ 100	\$ 100	\$ 100	\$ -	0.0%
			UTILITIES	\$ 6,265	\$ 7,500	\$ 7,500	\$ 7,500	\$ -	0.0%
		PURCHASED PROPERTY SERVICE Total		\$ 6,265	\$ 7,600	\$ 7,600	\$ 7,600	\$ -	0.0%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 7,784	\$ 8,056	\$ 9,317	\$ 9,317	\$ 1,261	15.7%
			FICA	\$ 45,210	\$ 52,207	\$ 52,094	\$ 52,094	\$ (113)	-0.2%
			GROUP INSURANCE	\$ 162,475	\$ 179,018	\$ 200,894	\$ 194,984	\$ 15,966	8.9%
			PARTICIPANT WAGES	\$ -	\$ 3,687	\$ 4,375	\$ 4,375	\$ 688	18.7%
			REGULAR	\$ 623,228	\$ 659,469	\$ 666,739	\$ 666,739	\$ 7,270	1.1%
			RETIREMENT	\$ 74,173	\$ 86,278	\$ 92,538	\$ 92,538	\$ 6,260	7.3%
			TELEPHONE ALLOWANCE	\$ 542	\$ 560	\$ 540	\$ 540	\$ (20)	-3.6%
			WORKERS COMP	\$ 1,011	\$ 1,181	\$ 1,089	\$ 1,089	\$ (92)	-7.8%
		SALARIES & BENEFITS Total		\$ 914,422	\$ 990,456	\$ 1,027,586	\$ 1,021,676	\$ 31,220	3.2%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 1,618	\$ 3,100	\$ 3,100	\$ 3,100	\$ -	0.0%
		SUPPLIES Total		\$ 1,618	\$ 3,100	\$ 3,100	\$ 3,100	\$ -	0.0%
	DavidsonWorks Total			\$ 1,179,335	\$ 1,307,236	\$ 1,355,237	\$ 1,349,327	\$ 42,091	3.2%
DavidsonWorks Total				\$ 1,179,335	\$ 1,307,236	\$ 1,355,237	\$ 1,349,327	\$ 42,091	3.2%
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	\$ 1,016	\$ 1,680	\$ 1,020	\$ 1,000	\$ (680)	-40.5%
			VEHICLE MILEAGE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERNAL SERVICE CHARGES Total		\$ 1,016	\$ 1,680	\$ 1,020	\$ 1,000	\$ (680)	-40.5%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			INDIRECT COST	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			OPEB COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER EXPENDITURES Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER PROFESSIONAL SERVICES	ENGINEERING	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER PROFESSIONAL SERVICES Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 348,734	\$ 449,085	\$ 528,100	\$ 432,500	\$ (16,585)	-3.7%
			CONTRACTED SVCS. EQUIP	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			STAFF TRAINING	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			UNIFORMS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER PURCHASED SERVICES Total		\$ 348,734	\$ 449,085	\$ 528,100	\$ 432,500	\$ (16,585)	-3.7%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	\$ 12,381	\$ 10,000	\$ 15,000	\$ 12,500	\$ 2,500	25.0%
			MAINT & REPAIR EQUIPMENT	\$ 3,116	\$ 9,925	\$ 9,925	\$ 7,500	\$ (2,425)	-24.4%
			UTILITIES	\$ 18,825	\$ 22,000	\$ 26,000	\$ 25,000	\$ 3,000	13.6%
		PURCHASED PROPERTY SERVICE Total		\$ 34,322	\$ 41,925	\$ 50,925	\$ 45,000	\$ 3,075	7.3%
		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 2021 Actual	FY 2022 Adopted	FY 2023 Request	FY 2023 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	\$ 2,222	\$ 980	\$ 1,500	\$ 1,500	\$ 520	53.1%		
			GAS - DIESEL - OIL	\$ 200	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			MEDICAL-HEP B	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			SMALL TOOLS & EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			SUPPLIES Total				\$ 2,422	\$ 980	\$ 1,500	\$ 1,500	\$ 520
		Integrated Solid Waste Total				\$ 386,494	\$ 493,670	\$ 581,545	\$ 480,000	\$ (13,670)	-2.8%
Enterprise Fund - Landfill C&D Total				\$ 386,494	\$ 493,670	\$ 581,545	\$ 480,000	\$ (13,670)	-2.8%		
Enterprise Fund - Landfill MSW	Integrated Solid Waste	ASSET RECLASSIFICATION	ASSET RECLASSIFICATION	\$ (2,446,576)	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			ASSET RECLASSIFICATION Total				\$ (2,446,576)	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY	EQUIPMENT	\$ 370,548	\$ 772,957	\$ 379,800	\$ 263,800	\$ (509,157)	-65.9%		
			NEW LANDFILL CONSTRUCT	\$ 2,093,671	\$ 99,800	\$ 4,325,800	\$ 4,325,800	\$ 4,226,000	4234.5%		
			OTHER IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		CAPITAL OUTLAY Total				\$ 2,464,220	\$ 872,757	\$ 4,705,600	\$ 4,589,600	\$ 3,716,843	425.9%
		DEPRECIATION	DEPREC-BUILDINGS	\$ 904,990	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			DEPREC-EQUIPMENT	\$ 299,500	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		DEPRECIATION Total				\$ 1,204,490	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 3,443	\$ 5,710	\$ 5,710	\$ 2,500	\$ (3,210)	-56.2%		
			VEHICLE MILEAGE	\$ 62,271	\$ 54,260	\$ 56,000	\$ 56,000	\$ 1,740	3.2%		
		INTERNAL SERVICE CHARGES Total				\$ 65,714	\$ 59,970	\$ 61,710	\$ 58,500	\$ (1,470)	-2.5%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 16,369	\$ 23,585	\$ 26,368	\$ 23,000	\$ (585)	-2.5%		
			INDIRECT COST	\$ 135,801	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			OPEB COSTS	\$ 2,146	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			POSTCLOSURE COSTS	\$ (679,745)	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			OTHER EXPENDITURES Total				\$ (525,429)	\$ 23,585	\$ 26,368	\$ 23,000	\$ (585)
		OTHER PROFESSIONAL SERVICES	ENGINEERING	\$ 84,144	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	0.0%		
			PROFESSIONAL SERVICES	\$ -	\$ 6,500	\$ 10,000	\$ 2,500	\$ (4,000)	-61.5%		
		OTHER PROFESSIONAL SERVICES Total				\$ 84,144	\$ 106,500	\$ 110,000	\$ 102,500	\$ (4,000)	-3.8%
		OTHER PURCHASED SERVICES	ADVERTISING	\$ 1,360	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			CONTRACTED SERVICES	\$ 534,042	\$ 319,860	\$ 451,200	\$ 450,000	\$ 130,140	40.7%		
			CONTRACTED SVCS. EQUIP	\$ 9,744	\$ 7,925	\$ 16,400	\$ 15,000	\$ 7,075	89.3%		
			POSTAGE	\$ 161	\$ 160	\$ 160	\$ 160	\$ -	0.0%		
			PRINTING	\$ 156	\$ 100	\$ 400	\$ 400	\$ 300	300.0%		
			STAFF TRAINING	\$ 1,528	\$ 3,175	\$ 3,175	\$ 2,200	\$ (975)	-30.7%		
			TELEPHONE	\$ 10,010	\$ 9,420	\$ 12,000	\$ 15,000	\$ 5,580	59.2%		
			TRAVEL	\$ 270	\$ 1,685	\$ 1,685	\$ 1,686	\$ 1	0.1%		
			UNIFORMS	\$ 2,284	\$ 2,055	\$ 2,500	\$ 2,500	\$ 445	21.7%		
			OTHER PURCHASED SERVICES Total				\$ 559,556	\$ 344,380	\$ 487,520	\$ 486,946	\$ 142,566
PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	\$ 42,279	\$ 46,700	\$ 70,000	\$ 70,000	\$ 23,300	49.9%				
	MAINT & REPAIR EQUIPMENT	\$ 267,810	\$ 260,000	\$ 350,000	\$ 350,000	\$ 90,000	34.6%				
	UTILITIES	\$ 40,965	\$ 40,260	\$ 45,000	\$ 45,000	\$ 4,740	11.8%				
PURCHASED PROPERTY SERVICE Total				\$ 351,054	\$ 346,960	\$ 465,000	\$ 465,000	\$ 118,040	34.0%		
RENTAL	EQUIPMENT	\$ 34,966	\$ 38,000	\$ 70,000	\$ 55,000	\$ 17,000	44.7%				
RENTAL Total				\$ 34,966	\$ 38,000	\$ 70,000	\$ 55,000	\$ 17,000	44.7%		
SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 7,844	\$ 10,590	\$ 11,843	\$ 11,843	\$ 1,253	11.8%				
	FICA	\$ 46,598	\$ 50,864	\$ 60,478	\$ 60,478	\$ 9,614	18.9%				
	GROUP INSURANCE	\$ 164,191	\$ 165,985	\$ 207,983	\$ 207,983	\$ 41,998	25.3%				
	OVERTIME	\$ 59,653	\$ 43,091	\$ 43,091	\$ 43,091	\$ -	0.0%				
	PART TIME	\$ 30,390	\$ 16,666	\$ 70,129	\$ 70,129	\$ 53,463	320.8%				
	REGULAR	\$ 567,570	\$ 590,222	\$ 680,173	\$ 680,173	\$ 89,951	15.2%				
	RETIREMENT	\$ 126,913	\$ 82,742	\$ 97,283	\$ 97,283	\$ 14,541	17.6%				
	TELEPHONE ALLOWANCE	\$ 5,282	\$ 4,320	\$ 4,320	\$ 4,320	\$ -	0.0%				
	WORKERS COMP	\$ 33,927	\$ 30,234	\$ 36,230	\$ 36,230	\$ 5,996	19.8%				
	SALARIES & BENEFITS Total				\$ 1,042,369	\$ 994,714	\$ 1,211,531	\$ 1,211,530	\$ 216,816	21.8%	
SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 10,476	\$ 22,360	\$ 22,360	\$ 15,000	\$ (7,360)	-32.9%				
	GAS - DIESEL - OIL	\$ 162,363	\$ 172,600	\$ 333,000	\$ 300,000	\$ 127,400	73.8%				
	MEDICAL-HEP B	\$ 632	\$ 490	\$ 490	\$ 490	\$ -	0.0%				
	SMALL TOOLS & EQUIPMENT	\$ 1,186	\$ 4,055	\$ 5,000	\$ 4,500	\$ 445	11.0%				

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2021 Actual	FY 2022 Adopted	FY 2023 Request	FY 2023 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
Enterprise Fund - Landfill MSW	Integrated Solid Waste	SUPPLIES Total		\$ 174,657	\$ 199,505	\$ 360,850	\$ 319,990	\$ 120,485	60.4%
	Integrated Solid Waste Total			\$ 3,009,163	\$ 2,986,371	\$ 7,498,579	\$ 7,312,066	\$ 4,325,695	144.8%
Enterprise Fund - Landfill MSW Total				\$ 3,009,163	\$ 2,986,371	\$ 7,498,579	\$ 7,312,066	\$ 4,325,695	144.8%
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				\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Enterprise Fund - Sewer	Sewer	ASSET RECLASSIFICATION	ASSET RECLASSIFICATION	\$ (70,102)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		ASSET RECLASSIFICATION Total		\$ (70,102)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY	EQUIPMENT	\$ 51,282	\$ 66,000	\$ 30,000	\$ 30,000	\$ (36,000)	-54.5%
			OTHER IMPROVEMENTS	\$ 18,820	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY Total		\$ 70,102	\$ 66,000	\$ 30,000	\$ 30,000	\$ (36,000)	-54.5%
		DEBT SERVICE	INTEREST-OTHER DEBT	\$ 279,900	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PAYMENT TO ESCROW AGENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PRINCIPAL-OTHER DEBT	\$ (104,765)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		DEBT SERVICE Total		\$ 175,135	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		DEPRECIATION	DEPREC- SEWER	\$ 362,343	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DEPREC-EQUIPMENT	\$ 855	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		DEPRECIATION Total		\$ 363,198	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 408	\$ 360	\$ 360	\$ 200	\$ (160)	-44.4%
			VEHICLE MILEAGE	\$ 3,149	\$ 3,500	\$ 3,500	\$ 3,000	\$ (500)	-14.3%
		INTERNAL SERVICE CHARGES Total		\$ 3,557	\$ 3,860	\$ 3,860	\$ 3,200	\$ (660)	-17.1%

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2021 Actual	FY 2022 Adopted	FY 2023 Request	FY 2023 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
	Sewer	OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 675	\$ 685	\$ 892	\$ 891	\$ 206	30.1%
		OTHER EXPENDITURES Total		\$ 675	\$ 685	\$ 892	\$ 891	\$ 206	30.1%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 25,862	\$ 39,684	\$ 48,050	\$ 30,000	\$ (9,684)	-24.4%
			POSTAGE	\$ 739	\$ 625	\$ 625	\$ 625	\$ -	0.0%
			STAFF TRAINING	\$ -	\$ 720	\$ 600	\$ 600	\$ (120)	-16.7%
			TELEPHONE	\$ 145	\$ 280	\$ 150	\$ 350	\$ 70	25.0%
			UNIFORMS	\$ 350	\$ 330	\$ 600	\$ 350	\$ 20	6.1%
		OTHER PURCHASED SERVICES Total		\$ 27,096	\$ 41,639	\$ 50,025	\$ 31,925	\$ (9,714)	-23.3%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	\$ 20,092	\$ 27,350	\$ 35,000	\$ 35,000	\$ 7,650	28.0%
			MAINT & REPAIR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			UTILITIES	\$ 548,633	\$ 473,047	\$ 510,225	\$ 513,685	\$ 40,638	8.6%
		PURCHASED PROPERTY SERVICE Total		\$ 568,725	\$ 500,397	\$ 545,225	\$ 548,685	\$ 48,288	9.6%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 29	\$ 30	\$ 150	\$ 150	\$ 120	400.0%
			FICA	\$ 3,008	\$ 3,262	\$ 5,236	\$ 5,236	\$ 1,974	60.5%
			GROUP INSURANCE	\$ 11,203	\$ 11,861	\$ 12,999	\$ 12,999	\$ 1,138	9.6%
			OVERTIME	\$ 244	\$ 293	\$ 878	\$ 878	\$ 585	199.7%
			PART TIME	\$ -	\$ -	\$ -	\$ 23,747	\$ 23,747	#DIV/0!
			REGULAR	\$ 40,439	\$ 41,780	\$ 66,873	\$ 43,126	\$ 1,346	3.2%
			RETIREMENT	\$ 4,829	\$ 5,410	\$ 8,878	\$ 8,878	\$ 3,468	64.1%
			TELEPHONE ALLOWANCE	\$ 542	\$ 540	\$ 540	\$ 540	\$ -	0.0%
			WORKERS COMP	\$ 1,437	\$ 1,573	\$ 2,375	\$ 2,375	\$ 802	51.0%
		SALARIES & BENEFITS Total		\$ 61,731	\$ 64,749	\$ 97,928	\$ 97,929	\$ 33,180	51.2%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 1,601	\$ 4,025	\$ 4,025	\$ 2,000	\$ (2,025)	-50.3%
			GAS - DIESEL - OIL	\$ 1,120	\$ 1,150	\$ 3,500	\$ 2,000	\$ 850	73.9%
		SUPPLIES Total		\$ 2,721	\$ 5,175	\$ 7,525	\$ 4,000	\$ (1,175)	-22.7%
	Sewer Total			\$ 1,202,837	\$ 682,505	\$ 735,455	\$ 716,630	\$ 34,125	5.0%
Enterprise Fund - Sewer Total				\$ 1,202,837	\$ 682,505	\$ 735,455	\$ 716,630	\$ 34,125	5.0%
Enterprise Funds - Airport Fund	Airport Fund	ASSET RECLASSIFICATION	ASSET RECLASSIFICATION	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		ASSET RECLASSIFICATION Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		DEBT SERVICE	PRINCIPAL-OTHER DEBT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		DEBT SERVICE Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		DEPRECIATION	DEPRECIATION	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		DEPRECIATION Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INSURANCE	GENERAL LIABILITY	\$ 21,273	\$ 18,500	\$ 18,500	\$ 30,000	\$ 11,500	62.2%
		INSURANCE Total		\$ 21,273	\$ 18,500	\$ 18,500	\$ 30,000	\$ 11,500	62.2%
		OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	\$ 68,138	\$ 97,000	\$ 97,000	\$ 75,000	\$ (22,000)	-22.7%
		OTHER PROFESSIONAL SERVICES Total		\$ 68,138	\$ 97,000	\$ 97,000	\$ 75,000	\$ (22,000)	-22.7%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 244,733	\$ 202,700	\$ 202,700	\$ 303,467	\$ 100,767	49.7%
		OTHER PURCHASED SERVICES Total		\$ 244,733	\$ 202,700	\$ 202,700	\$ 303,467	\$ 100,767	49.7%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	\$ 28,325	\$ 44,240	\$ 44,240	\$ 75,000	\$ 30,760	69.5%
			UTILITIES	\$ 69,825	\$ 55,877	\$ 55,877	\$ 85,000	\$ 29,123	52.1%
		PURCHASED PROPERTY SERVICE Total		\$ 98,150	\$ 100,117	\$ 100,117	\$ 160,000	\$ 59,883	59.8%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 518	\$ 500	\$ 500	\$ 850	\$ 350	70.0%
		SUPPLIES Total		\$ 518	\$ 500	\$ 500	\$ 850	\$ 350	70.0%
	Airport Fund Total			\$ 432,812	\$ 418,817	\$ 418,817	\$ 569,317	\$ 150,500	35.9%
Enterprise Funds - Airport Fund Total				\$ 432,812	\$ 418,817	\$ 418,817	\$ 569,317	\$ 150,500	35.9%
General	All Schools	SCHOLARSHIPS	SCHOLARSHIPS	\$ 12,500	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%
		SCHOLARSHIPS Total		\$ 12,500	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%
	All Schools Total			\$ 12,500	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%
	Animal Shelter	CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 327	\$ 540	\$ 840	\$ 330	\$ (210)	-38.9%
			VEHICLE MILEAGE	\$ 1,686	\$ 1,705	\$ 1,705	\$ 1,500	\$ (205)	-12.0%
		INTERNAL SERVICE CHARGES Total		\$ 2,013	\$ 2,245	\$ 2,545	\$ 1,830	\$ (415)	-18.5%
		OTHER LAW ENFORCEMENT EXPENDITURES	DOG POUND OPERATIONS	\$ 121,069	\$ 168,000	\$ 168,000	\$ 175,000	\$ 7,000	4.2%
		OTHER LAW ENFORCEMENT EXPENDITURES Total		\$ 121,069	\$ 168,000	\$ 168,000	\$ 175,000	\$ 7,000	4.2%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 126,436	\$ 126,245	\$ 126,245	\$ 140,000	\$ 13,755	10.9%
			TELEPHONE	\$ 2,640	\$ 2,650	\$ 2,650	\$ 3,000	\$ 350	13.2%
		OTHER PURCHASED SERVICES Total		\$ 129,076	\$ 128,895	\$ 128,895	\$ 143,000	\$ 14,105	10.9%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		PURCHASED PROPERTY SERVICE Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2021 Actual	FY 2022 Adopted	FY 2023 Request	FY 2023 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
	Animal Shelter	SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 1,092	\$ 1,307	\$ 1,751	\$ 1,751	\$ 444	34.0%
			FICA	\$ 15,632	\$ 16,953	\$ 17,722	\$ 17,722	\$ 769	4.5%
			GROUP INSURANCE	\$ 65,707	\$ 71,167	\$ 77,994	\$ 77,994	\$ 6,827	9.6%
			OVERTIME	\$ 2,737	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	0.0%
			REGULAR	\$ 208,973	\$ 216,506	\$ 226,105	\$ 226,105	\$ 9,599	4.4%
			RETIREMENT	\$ 25,017	\$ 28,439	\$ 31,465	\$ 31,465	\$ 3,026	10.6%
			TELEPHONE ALLOWANCE	\$ 301	\$ 300	\$ 300	\$ 300	\$ -	0.0%
			WORKERS COMP	\$ 5,856	\$ 5,284	\$ 5,523	\$ 5,523	\$ 239	4.5%
		SALARIES & BENEFITS Total		\$ 325,316	\$ 343,456	\$ 364,360	\$ 364,360	\$ 20,904	6.1%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 2,466	\$ 3,000	\$ 2,500	\$ 3,000	\$ -	0.0%
		SUPPLIES Total		\$ 2,466	\$ 3,000	\$ 2,500	\$ 3,000	\$ -	0.0%
	Animal Shelter Total			\$ 579,941	\$ 645,596	\$ 666,300	\$ 687,190	\$ 41,594	6.4%
	Board of Elections	CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ 16,100	\$ 10,000	\$ 10,000	#DIV/0!
		CAPITAL OUTLAY Total		\$ -	\$ -	\$ 16,100	\$ 10,000	\$ 10,000	#DIV/0!
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 893	\$ 1,500	\$ 960	\$ 750	\$ (750)	-50.0%
		INTERNAL SERVICE CHARGES Total		\$ 893	\$ 1,500	\$ 960	\$ 750	\$ (750)	-50.0%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 238	\$ 300	\$ 450	\$ 250	\$ (50)	-16.7%
		OTHER EXPENDITURES Total		\$ 238	\$ 300	\$ 450	\$ 250	\$ (50)	-16.7%
		OTHER PURCHASED SERVICES	ADVERTISING	\$ 116	\$ 250	\$ 1,500	\$ 250	\$ -	0.0%
			CONTRACTED SERVICES	\$ 72,481	\$ 30,000	\$ 35,000	\$ 35,000	\$ 5,000	16.7%
			POSTAGE	\$ 25,104	\$ 13,800	\$ 24,300	\$ 24,300	\$ 10,500	76.1%
			PRINTING	\$ 35,136	\$ 21,000	\$ 51,000	\$ 35,000	\$ 14,000	66.7%
			TELEPHONE	\$ 998	\$ 700	\$ 900	\$ 900	\$ 200	28.6%
			TRAVEL	\$ 1,110	\$ 7,775	\$ 16,800	\$ 1,110	\$ (6,665)	-85.7%
		OTHER PURCHASED SERVICES Total		\$ 134,944	\$ 73,525	\$ 129,500	\$ 96,560	\$ 23,035	31.3%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ 38,700	\$ 70,600	\$ 115,000	\$ 115,000	\$ 44,400	62.9%
		PURCHASED PROPERTY SERVICE Total		\$ 38,700	\$ 70,600	\$ 115,000	\$ 115,000	\$ 44,400	62.9%
		RENTAL	BUILDINGS	\$ 3,060	\$ 3,210	\$ 5,060	\$ 3,060	\$ (150)	-4.7%
		RENTAL Total		\$ 3,060	\$ 3,210	\$ 5,060	\$ 3,060	\$ (150)	-4.7%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 6,159	\$ 6,547	\$ 1,601	\$ 1,563	\$ (4,984)	-76.1%
			FICA	\$ 29,773	\$ 29,101	\$ 33,015	\$ 30,643	\$ 1,542	5.3%
			GROUP INSURANCE	\$ 56,016	\$ 59,306	\$ 77,994	\$ 64,995	\$ 5,689	9.6%
			OVERTIME	\$ 68,367	\$ 30,823	\$ 39,279	\$ 30,279	\$ (544)	-1.8%
			PART TIME	\$ 245,536	\$ 96,292	\$ 150,600	\$ 141,600	\$ 45,308	47.1%
			REGULAR	\$ 214,810	\$ 222,745	\$ 267,582	\$ 267,582	\$ 44,837	20.1%
			RETIREMENT	\$ 29,622	\$ 33,425	\$ 38,138	\$ 35,146	\$ 1,721	5.1%
			WORKERS COMP	\$ 835	\$ 856	\$ 1,035	\$ 932	\$ 76	8.9%
		SALARIES & BENEFITS Total		\$ 651,117	\$ 479,095	\$ 609,242	\$ 572,740	\$ 93,645	19.5%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 21,869	\$ 17,000	\$ 40,000	\$ 27,600	\$ 10,600	62.4%
		SUPPLIES Total		\$ 21,869	\$ 17,000	\$ 40,000	\$ 27,600	\$ 10,600	62.4%
	Board of Elections Total			\$ 850,820	\$ 645,230	\$ 916,312	\$ 825,960	\$ 180,730	28.0%
	Contingency	CONTINGENCY	CONTINGENCY	\$ -	\$ 975,000	\$ 993,548	\$ 3,328,276	\$ 2,353,276	241.4%
		CONTINGENCY Total		\$ -	\$ 975,000	\$ 993,548	\$ 3,328,276	\$ 2,353,276	241.4%
	Contingency Total			\$ -	\$ 975,000	\$ 993,548	\$ 3,328,276	\$ 2,353,276	241.4%
	Contributions	OPERATING	CAPSTONE CLIMBING	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CHAMBER OF COMM - LEX	\$ 1,795	\$ 1,795	\$ 9,750	\$ 1,795	\$ -	0.0%
			CHAMBER OF COMM - NORTH DAVIDSON	\$ -	\$ 300	\$ 300	\$ 300	\$ -	0.0%
			CHAMBER OF COMM - T'VILLE	\$ 1,750	\$ 1,795	\$ 9,750	\$ 1,795	\$ -	0.0%
			CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			ECONOMIC DEV COMMISSION	\$ 248,000	\$ 248,000	\$ 275,000	\$ 248,000	\$ -	0.0%
			FAMILY SERVICES - GRANT	\$ 341,151	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			FORESTER	\$ 92,914	\$ 101,600	\$ 109,600	\$ 109,600	\$ 8,000	7.9%
			JUV CRIME PREVENTION	\$ 331	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.0%
			JUVENILE MEDIATION	\$ 64,513	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			LIFE CENTER - GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			LIFE CENTER - TRANSPORTATION	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			MILLS HOME	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			NATIONAL GUARD LEXINGTON	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			NATIONAL GUARD T'VILLE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PIEDMONT TRIAD PARTNER	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PROJECT CHALLENGE	\$ 40,000	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2021 Actual	FY 2022 Adopted	FY 2023 Request	FY 2023 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
	Contributions	OPERATING	RESCUE SQUAD DAV CTY	\$ 50,000	\$ 50,000	\$ 160,000	\$ 150,000	\$ 100,000	200.0%
			RESCUE SQUAD LIFE SUPPORT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			RESCUE SQUAD T'VILLE	\$ 22,000	\$ 22,000	\$ 126,800	\$ 82,000	\$ 60,000	272.7%
			TOURISM	\$ 70,360	\$ 72,860	\$ 100,000	\$ 90,360	\$ 17,500	24.0%
			TRUANCY PROGRAM	\$ 44,000	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			UPTOWN LEXINGTON, INC.	\$ -	\$ -	\$ 30,000	\$ -	\$ -	#DIV/0!
			WORKSHOP OF DAVIDSON	\$ -	\$ -	\$ 125,000	\$ 125,000	\$ 125,000	#DIV/0!
			WORKSHOP OF DAVIDSON COUNTY	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			YDI-LIFT AFTERSCHOOL	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PARENTING WISELY	\$ 71,750	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			FRIENDS OF ROWAN	\$ 50,000	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			MISC NON-PROFITS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			SPECIAL OLYMPICS	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	#DIV/0!
			GOD'S WILL INC BACKPACK HEALTHCARE	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	#DIV/0!
			SENIOR COMPASSION FOUNDATION INC	\$ -	\$ -	\$ 120,000	\$ 120,000	\$ 120,000	#DIV/0!
			BRIDGING THE GAP MINISTRY INC	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	#DIV/0!
			DMMC - DC CONNECT	\$ -	\$ -	\$ 65,000	\$ -	\$ -	#DIV/0!
		OPERATING Total		\$ 1,098,564	\$ 500,850	\$ 1,228,700	\$ 1,026,350	\$ 525,500	104.9%
	Contributions Total			\$ 1,098,564	\$ 500,850	\$ 1,228,700	\$ 1,026,350	\$ 525,500	104.9%
	Cooperative Extension	CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERNAL SERVICE CHARGES	TELEPHONE	\$ 510	\$ 750	\$ 840	\$ 400	\$ (350)	-46.7%
		INTERNAL SERVICE CHARGES Total		\$ 510	\$ 750	\$ 840	\$ 400	\$ (350)	-46.7%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 591	\$ 1,005	\$ 1,005	\$ 1,005	\$ -	0.0%
		OTHER EXPENDITURES Total		\$ 591	\$ 1,005	\$ 1,005	\$ 1,005	\$ -	0.0%
		OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	\$ 129	\$ 100	\$ 100	\$ 100	\$ -	0.0%
		OTHER PROFESSIONAL SERVICES Total		\$ 129	\$ 100	\$ 100	\$ 100	\$ -	0.0%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 248,925	\$ 279,835	\$ 298,891	\$ 298,891	\$ 19,056	6.8%
			POSTAGE	\$ 101	\$ 85	\$ 85	\$ 50	\$ (35)	-41.2%
			PRINTING	\$ 72	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			STAFF TRAINING	\$ -	\$ 110	\$ 110	\$ 110	\$ -	0.0%
			TELEPHONE	\$ 1,270	\$ 1,245	\$ 1,245	\$ 1,245	\$ -	0.0%
			TRAVEL	\$ 385	\$ 2,675	\$ 8,240	\$ 2,675	\$ -	0.0%
		OTHER PURCHASED SERVICES Total		\$ 250,753	\$ 283,950	\$ 308,571	\$ 302,971	\$ 19,021	6.7%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		PURCHASED PROPERTY SERVICE Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		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!
		SPECIAL ACTIVITIES	SPECIAL ACTIVITIES	\$ 4,143	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		SPECIAL ACTIVITIES Total		\$ 4,143	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 9,992	\$ 7,120	\$ 7,120	\$ 7,120	\$ -	0.0%
			FOOD	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		SUPPLIES Total		\$ 9,992	\$ 7,120	\$ 7,120	\$ 7,120	\$ -	0.0%
	Cooperative Extension Total			\$ 266,118	\$ 292,925	\$ 317,636	\$ 311,596	\$ 18,671	6.4%
	County Manager	CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			OTHER IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INSURANCE	GENERAL LIABILITY	\$ 50,009	\$ 57,000	\$ 61,605	\$ 20,000	\$ (37,000)	-64.9%
		INSURANCE Total		\$ 50,009	\$ 57,000	\$ 61,605	\$ 20,000	\$ (37,000)	-64.9%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 2,610	\$ 3,754	\$ 3,680	\$ 1,900	\$ (1,854)	-49.4%
		INTERNAL SERVICE CHARGES Total		\$ 2,610	\$ 3,754	\$ 3,680	\$ 1,900	\$ (1,854)	-49.4%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 82,023	\$ 92,580	\$ 90,369	\$ 95,000	\$ 2,420	2.6%
			MISCELLANEOUS EXPENSE	\$ 14,528	\$ 36,660	\$ 38,160	\$ 25,000	\$ (11,660)	-31.8%
		OTHER EXPENDITURES Total		\$ 96,551	\$ 129,240	\$ 128,529	\$ 120,000	\$ (9,240)	-7.1%
		OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	\$ 58,475	\$ 103,355	\$ 96,355	\$ 90,000	\$ (13,355)	-12.9%
		OTHER PROFESSIONAL SERVICES Total		\$ 58,475	\$ 103,355	\$ 96,355	\$ 90,000	\$ (13,355)	-12.9%

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2021 Actual	FY 2022 Adopted	FY 2023 Request	FY 2023 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
	County Manager	OTHER PURCHASED SERVICES	ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CONTRACTED SERVICES	\$ 89,259	\$ 79,655	\$ 79,655	\$ 89,893	\$ 10,238	12.9%
			POSTAGE	\$ 677	\$ 825	\$ 700	\$ 1,640	\$ 815	98.8%
			PRINTING	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TELEPHONE	\$ 2,069	\$ 2,520	\$ 2,520	\$ 2,050	\$ (470)	-18.7%
			TRAVEL	\$ 12,114	\$ 32,455	\$ 49,640	\$ 32,000	\$ (455)	-1.4%
		OTHER PURCHASED SERVICES Total		\$ 104,119	\$ 115,455	\$ 132,515	\$ 125,583	\$ 10,128	8.8%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 5,893	\$ 9,542	\$ 11,319	\$ 11,318	\$ 1,776	18.6%
			FICA	\$ 79,970	\$ 95,908	\$ 100,272	\$ 100,253	\$ 4,345	4.5%
			GROUP INSURANCE	\$ 216,155	\$ 244,365	\$ 267,815	\$ 267,815	\$ 23,450	9.6%
			MEETING ALLOWANCE	\$ 42,146	\$ 42,000	\$ 42,000	\$ 42,000	\$ -	0.0%
			OVERTIME	\$ 162	\$ 524	\$ 524	\$ 262	\$ (262)	-50.0%
			PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REGULAR	\$ 1,050,722	\$ 1,166,121	\$ 1,221,391	\$ 1,221,391	\$ 55,270	4.7%
			RETIREMENT	\$ 112,225	\$ 136,973	\$ 151,860	\$ 151,825	\$ 14,852	10.8%
			TELEPHONE ALLOWANCE	\$ 11,171	\$ 11,724	\$ 11,724	\$ 11,724	\$ -	0.0%
			TRAVEL ALLOWANCE	\$ 24,906	\$ 25,155	\$ 25,155	\$ 25,000	\$ (155)	-0.6%
			WORKERS COMP	\$ 1,816	\$ 1,988	\$ 2,220	\$ 2,220	\$ 232	11.7%
		SALARIES & BENEFITS Total		\$ 1,545,166	\$ 1,734,300	\$ 1,834,281	\$ 1,833,808	\$ 99,508	5.7%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 15,190	\$ 22,975	\$ 21,775	\$ 15,675	\$ (7,300)	-31.8%
			SUP COURT JUDGE SUPPLIES	\$ 2,331	\$ 1,500	\$ 1,500	\$ 2,500	\$ 1,000	66.7%
		SUPPLIES Total		\$ 17,521	\$ 24,475	\$ 23,275	\$ 18,175	\$ (6,300)	-25.7%
	County Manager Total			\$ 1,874,451	\$ 2,167,579	\$ 2,280,240	\$ 2,209,466	\$ 41,887	1.9%
	Davidson County Community College	CAPITAL OUTLAY - CATEGORY II	SCHOOL C/O - CATEGORY II	\$ 411,075	\$ 415,186	\$ 670,000	\$ 426,188	\$ 11,002	2.6%
		CAPITAL OUTLAY - CATEGORY II Total		\$ 411,075	\$ 415,186	\$ 670,000	\$ 426,188	\$ 11,002	2.6%
		OPERATING	SCHOOL CURRENT EXPENSE	\$ 3,402,533	\$ 3,432,058	\$ 3,799,140	\$ 3,523,008	\$ 90,950	2.7%
		OPERATING Total		\$ 3,402,533	\$ 3,432,058	\$ 3,799,140	\$ 3,523,008	\$ 90,950	2.7%
	Davidson County Community College Total			\$ 3,813,608	\$ 3,847,244	\$ 4,469,140	\$ 3,949,196	\$ 101,952	2.7%
	Davidson County Schools	CAPITAL OUTLAY - CATEGORY II	SCHOOL C/O - CATEGORY II	\$ 1,326,883	\$ 1,340,193	\$ 1,410,193	\$ 1,375,193	\$ 35,000	2.6%
		CAPITAL OUTLAY - CATEGORY II Total		\$ 1,326,883	\$ 1,340,193	\$ 1,410,193	\$ 1,375,193	\$ 35,000	2.6%
		OPERATING	SCHOOL CURRENT EXPENSE	\$ 23,699,032	\$ 23,824,692	\$ 24,345,593	\$ 24,345,593	\$ 520,901	2.2%
		OPERATING Total		\$ 23,699,032	\$ 23,824,692	\$ 24,345,593	\$ 24,345,593	\$ 520,901	2.2%
	Davidson County Schools Total			\$ 25,025,915	\$ 25,164,885	\$ 25,755,786	\$ 25,720,786	\$ 555,901	2.2%
	Debt Service	DEBT SERVICE	BOND FEES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DEBT SERVICE FUND - QZAB BONDS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PAYMENT TO ESCROW AGENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		DEBT SERVICE Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST	INTEREST-BONDS	\$ 1,319,700	\$ 1,226,800	\$ 1,061,550	\$ 1,061,550	\$ (165,250)	-13.5%
			INTEREST-OTHER DEBT	\$ 3,582,908	\$ 3,683,336	\$ 3,454,535	\$ 3,454,535	\$ (228,801)	-6.2%
		INTEREST Total		\$ 4,902,608	\$ 4,910,136	\$ 4,516,085	\$ 4,516,085	\$ (394,051)	-8.0%
		PRINCIPAL	PRINCIPAL-BONDS	\$ 4,050,000	\$ 4,015,000	\$ 3,980,000	\$ 3,980,000	\$ (35,000)	-0.9%
			PRINCIPAL-OTHER DEBT	\$ 4,473,465	\$ 6,393,465	\$ 6,388,465	\$ 6,388,465	\$ (5,000)	-0.1%
		PRINCIPAL Total		\$ 8,523,465	\$ 10,408,465	\$ 10,368,465	\$ 10,368,465	\$ (40,000)	-0.4%
	Debt Service Total			\$ 13,426,073	\$ 15,318,601	\$ 14,884,550	\$ 14,884,550	\$ (434,051)	-2.8%
	Developmental Center	OPERATING	SCHOOL CURRENT EXPENSE	\$ 731,582	\$ 737,724	\$ 757,274	\$ 757,274	\$ 19,550	2.7%
		OPERATING Total		\$ 731,582	\$ 737,724	\$ 757,274	\$ 757,274	\$ 19,550	2.7%
	Developmental Center Total			\$ 731,582	\$ 737,724	\$ 757,274	\$ 757,274	\$ 19,550	2.7%
	Emergency Communications	CAPITAL OUTLAY	EQUIPMENT	\$ 35,019	\$ -	\$ 6,000	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY Total		\$ 35,019	\$ -	\$ 6,000	\$ -	\$ -	#DIV/0!
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 1,063	\$ 1,750	\$ 4,440	\$ 1,065	\$ (685)	-39.1%
			VEHICLE MILEAGE	\$ 9,229	\$ 10,100	\$ 15,900	\$ 12,000	\$ 1,900	18.8%
		INTERNAL SERVICE CHARGES Total		\$ 10,292	\$ 11,850	\$ 20,340	\$ 13,065	\$ 1,215	10.3%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 1,642	\$ 2,800	\$ 4,222	\$ 2,800	\$ -	0.0%
		OTHER EXPENDITURES Total		\$ 1,642	\$ 2,800	\$ 4,222	\$ 2,800	\$ -	0.0%
		OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	\$ 700	\$ 600	\$ 600	\$ 600	\$ -	0.0%
		OTHER PROFESSIONAL SERVICES Total		\$ 700	\$ 600	\$ 600	\$ 600	\$ -	0.0%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 172,493	\$ 250,000	\$ 322,758	\$ 300,000	\$ 50,000	20.0%
			POSTAGE	\$ 171	\$ 225	\$ 250	\$ 150	\$ (75)	-33.3%
			PRINTING	\$ 488	\$ 400	\$ 1,000	\$ 800	\$ 400	100.0%
			STAFF TRAINING	\$ 2,904	\$ 2,500	\$ 6,000	\$ 2,500	\$ -	0.0%
			TELEPHONE	\$ 66,295	\$ 15,600	\$ 15,600	\$ 15,600	\$ -	0.0%

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2021 Actual	FY 2022 Adopted	FY 2023 Request	FY 2023 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
	Emergency Communications	OTHER PURCHASED SERVICES	TRAVEL	\$ 375	\$ 1,500	\$ 4,835	\$ 500	\$ (1,000)	-66.7%
			UNIFORMS	\$ 1,484	\$ 500	\$ 500	\$ 500	\$ -	0.0%
		OTHER PURCHASED SERVICES Total		\$ 244,210	\$ 270,725	\$ 350,943	\$ 320,050	\$ 49,325	18.2%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ 7,990	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.0%
		PURCHASED PROPERTY SERVICE Total		\$ 7,990	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.0%
		RENTAL	EQUIPMENT	\$ 514	\$ 550	\$ 1,100	\$ 550	\$ -	0.0%
		RENTAL Total		\$ 514	\$ 550	\$ 1,100	\$ 550	\$ -	0.0%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 15,788	\$ 17,229	\$ 15,402	\$ 15,402	\$ (1,827)	-10.6%
			FICA	\$ 95,899	\$ 140,761	\$ 157,009	\$ 153,184	\$ 12,423	8.8%
			GROUP INSURANCE	\$ 416,146	\$ 449,816	\$ 519,958	\$ 519,958	\$ 70,142	15.6%
			OVERTIME	\$ 258,394	\$ 335,111	\$ 364,133	\$ 364,133	\$ 29,022	8.7%
			PART TIME	\$ 7,725	\$ 20,137	\$ 57,210	\$ 57,210	\$ 37,073	184.1%
			REGULAR	\$ 1,068,875	\$ 1,454,989	\$ 1,614,039	\$ 1,564,039	\$ 109,050	7.5%
			RETIREMENT	\$ 158,012	\$ 233,226	\$ 264,319	\$ 259,094	\$ 25,868	11.1%
			TELEPHONE ALLOWANCE	\$ 2,218	\$ 2,220	\$ 2,220	\$ 2,220	\$ -	0.0%
			WORKERS COMP	\$ 2,027	\$ 3,704	\$ 4,197	\$ 4,197	\$ 493	13.3%
		SALARIES & BENEFITS Total		\$ 2,025,084	\$ 2,657,193	\$ 2,998,486	\$ 2,939,437	\$ 282,244	10.6%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 52,462	\$ 22,000	\$ 30,000	\$ 36,000	\$ 14,000	63.6%
			RADIO SHOP SUPPLIES	\$ -	\$ 25,000	\$ 5,000	\$ 3,000	\$ (22,000)	-88.0%
			SIGN SHOP SUPPLIES	\$ -	\$ 5,000	\$ 40,000	\$ 27,000	\$ 22,000	440.0%
		SUPPLIES Total		\$ 52,462	\$ 52,000	\$ 75,000	\$ 66,000	\$ 14,000	26.9%
	Emergency Communications Total			\$ 2,377,912	\$ 3,010,718	\$ 3,471,691	\$ 3,357,502	\$ 346,784	11.5%
	Emergency Services	CAPITAL OUTLAY	EQUIPMENT	\$ 743,093	\$ 708,627	\$ 744,434	\$ 785,852	\$ 77,225	10.9%
			OTHER IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY Total		\$ 743,093	\$ 708,627	\$ 744,434	\$ 785,852	\$ 77,225	10.9%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 6,074	\$ 7,380	\$ 6,980	\$ 3,130	\$ (4,250)	-57.6%
			VEHICLE MILEAGE	\$ 377,408	\$ 339,787	\$ 397,726	\$ 497,750	\$ 157,963	46.5%
		INTERNAL SERVICE CHARGES Total		\$ 383,482	\$ 347,167	\$ 404,706	\$ 500,880	\$ 153,713	44.3%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 3,532	\$ 3,085	\$ 4,574	\$ 3,040	\$ (45)	-1.5%
		OTHER EXPENDITURES Total		\$ 3,532	\$ 3,085	\$ 4,574	\$ 3,040	\$ (45)	-1.5%
		OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	\$ 171,935	\$ 149,355	\$ 177,856	\$ 272,856	\$ 123,501	82.7%
		OTHER PROFESSIONAL SERVICES Total		\$ 171,935	\$ 149,355	\$ 177,856	\$ 272,856	\$ 123,501	82.7%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 127,641	\$ 140,180	\$ 176,963	\$ 150,440	\$ 10,260	7.3%
			LAUNDRY	\$ 11,085	\$ 12,000	\$ 13,000	\$ 12,000	\$ -	0.0%
			POSTAGE	\$ 2,418	\$ 2,248	\$ 2,358	\$ 2,283	\$ 35	1.6%
			PRINTING	\$ 635	\$ 1,045	\$ 1,415	\$ 900	\$ (145)	-13.9%
			STAFF TRAINING	\$ -	\$ -	\$ 920	\$ -	\$ -	#DIV/0!
			TELEPHONE	\$ 83,773	\$ 78,698	\$ 46,391	\$ 48,190	\$ (30,508)	-38.8%
			TRAVEL	\$ 4,566	\$ 5,600	\$ 17,250	\$ 5,300	\$ (300)	-5.4%
			UNIFORMS	\$ 51,986	\$ 60,700	\$ 63,825	\$ 62,425	\$ 1,725	2.8%
		OTHER PURCHASED SERVICES Total		\$ 282,104	\$ 300,471	\$ 322,122	\$ 281,538	\$ (18,933)	-6.3%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ 17,840	\$ 20,300	\$ 31,300	\$ 23,405	\$ 3,105	15.3%
		PURCHASED PROPERTY SERVICE Total		\$ 17,840	\$ 20,300	\$ 31,300	\$ 23,405	\$ 3,105	15.3%
		RENTAL	EQUIPMENT	\$ 46	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		RENTAL Total		\$ 46	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 37,658	\$ 38,496	\$ 43,954	\$ 43,877	\$ 5,381	14.0%
			FICA	\$ 324,752	\$ 432,753	\$ 467,667	\$ 450,612	\$ 17,859	4.1%
			GROUP INSURANCE	\$ 1,045,840	\$ 1,103,912	\$ 1,371,518	\$ 1,319,395	\$ 215,483	19.5%
			OVERTIME	\$ 638,113	\$ 781,909	\$ 896,760	\$ 895,830	\$ 113,921	14.6%
			PART TIME	\$ 618,818	\$ 773,150	\$ 778,300	\$ 699,300	\$ (73,850)	-9.6%
			REGULAR	\$ 3,207,187	\$ 4,049,654	\$ 4,385,411	\$ 4,247,699	\$ 198,045	4.9%
			RETIREMENT	\$ 471,777	\$ 632,207	\$ 738,481	\$ 712,082	\$ 79,875	12.6%
			TELEPHONE ALLOWANCE	\$ 3,219	\$ 3,090	\$ 4,170	\$ 4,170	\$ 1,080	35.0%
			WORKERS COMP	\$ 261,431	\$ 409,582	\$ 460,280	\$ 443,815	\$ 34,233	8.4%
		SALARIES & BENEFITS Total		\$ 6,608,795	\$ 8,224,753	\$ 9,146,541	\$ 8,816,780	\$ 592,027	7.2%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 52,698	\$ 62,218	\$ 59,835	\$ 68,079	\$ 5,861	9.4%
			FIRE PREVENTION MATERIALS	\$ 4,241	\$ 4,000	\$ 5,800	\$ 4,000	\$ -	0.0%
			MEDICAL SUPPLIES	\$ 294,253	\$ 305,000	\$ 317,500	\$ 317,500	\$ 12,500	4.1%
		SUPPLIES Total		\$ 351,192	\$ 371,218	\$ 383,135	\$ 389,579	\$ 18,361	4.9%
	Emergency Services Total			\$ 8,562,020	\$ 10,124,976	\$ 11,214,668	\$ 11,073,930	\$ 948,954	9.4%
	Finance	CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2021 Actual	FY 2022 Adopted	FY 2023 Request	FY 2023 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
	Finance	CAPITAL OUTLAY Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INSURANCE	OTHER	\$ 450	\$ 450	\$ 450	\$ 750	\$ 300	66.7%
		INSURANCE Total		\$ 450	\$ 450	\$ 450	\$ 750	\$ 300	66.7%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 1,190	\$ 1,720	\$ 1,440	\$ 700	\$ (1,020)	-59.3%
		INTERNAL SERVICE CHARGES Total		\$ 1,190	\$ 1,720	\$ 1,440	\$ 700	\$ (1,020)	-59.3%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 840	\$ 890	\$ 890	\$ 850	\$ (40)	-4.5%
		OTHER EXPENDITURES Total		\$ 840	\$ 890	\$ 890	\$ 850	\$ (40)	-4.5%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 16,336	\$ 16,860	\$ 16,860	\$ 16,500	\$ (360)	-2.1%
			POSTAGE	\$ 18,311	\$ 23,500	\$ 23,500	\$ 23,500	\$ -	0.0%
			PROFESSIONAL SERVICES	\$ 96,085	\$ 95,210	\$ 95,210	\$ 100,000	\$ 4,790	5.0%
			TELEPHONE	\$ 55	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRAVEL	\$ 225	\$ 250	\$ 250	\$ -	\$ (250)	-100.0%
		OTHER PURCHASED SERVICES Total		\$ 131,012	\$ 135,820	\$ 135,820	\$ 140,000	\$ 4,180	3.1%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 14,445	\$ 16,684	\$ 4,302	\$ 4,302	\$ (12,382)	-74.2%
			FICA	\$ 36,313	\$ 39,214	\$ 36,725	\$ 36,725	\$ (2,489)	-6.3%
			GROUP INSURANCE	\$ 109,512	\$ 106,751	\$ 116,991	\$ 116,991	\$ 10,240	9.6%
			OVERTIME	\$ 824	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REGULAR	\$ 487,290	\$ 495,924	\$ 475,759	\$ 475,759	\$ (20,165)	-4.1%
			RETIREMENT	\$ 58,821	\$ 65,870	\$ 65,288	\$ 65,288	\$ (582)	-0.9%
			WORKERS COMP	\$ 804	\$ 820	\$ 768	\$ 768	\$ (52)	-6.3%
		SALARIES & BENEFITS Total		\$ 708,009	\$ 725,263	\$ 699,832	\$ 699,833	\$ (25,430)	-3.5%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 37,171	\$ 23,000	\$ 37,175	\$ 45,000	\$ 22,000	95.7%
		SUPPLIES Total		\$ 37,171	\$ 23,000	\$ 37,175	\$ 45,000	\$ 22,000	95.7%
	Finance Total			\$ 878,672	\$ 887,143	\$ 875,607	\$ 887,133	\$ (10)	0.0%
	Human Resources	CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INSURANCE	GENERAL LIABILITY	\$ 8,237	\$ 2,315	\$ 8,250	\$ 11,350	\$ 9,035	390.3%
		INSURANCE Total		\$ 8,237	\$ 2,315	\$ 8,250	\$ 11,350	\$ 9,035	390.3%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 1,870	\$ 2,765	\$ 1,440	\$ 1,200	\$ (1,565)	-56.6%
			VEHICLE MILEAGE	\$ 402	\$ 475	\$ 475	\$ 475	\$ -	0.0%
		INTERNAL SERVICE CHARGES Total		\$ 2,272	\$ 3,240	\$ 1,915	\$ 1,675	\$ (1,565)	-48.3%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 995	\$ 2,685	\$ 3,948	\$ 2,400	\$ (285)	-10.6%
			MISCELLANEOUS EXPENSE	\$ 22,363	\$ 41,700	\$ 41,700	\$ 34,700	\$ (7,000)	-16.8%
		OTHER EXPENDITURES Total		\$ 23,358	\$ 44,385	\$ 45,648	\$ 37,100	\$ (7,285)	-16.4%
		OTHER PURCHASED SERVICES	ADVERTISING	\$ 100	\$ 500	\$ 300	\$ 100	\$ (400)	-80.0%
			CONTRACTED SERVICES	\$ 77,597	\$ 54,509	\$ 67,509	\$ 67,509	\$ 13,000	23.8%
			POSTAGE	\$ 1,497	\$ 1,400	\$ 1,400	\$ 1,200	\$ (200)	-14.3%
			PRINTING	\$ 1,123	\$ 1,090	\$ 1,090	\$ 1,090	\$ -	0.0%
			STAFF TRAINING	\$ 7,418	\$ 6,450	\$ 9,450	\$ 8,850	\$ 2,400	37.2%
			TELEPHONE	\$ 1,414	\$ 1,200	\$ 1,200	\$ 1,700	\$ 500	41.7%
			TRAVEL	\$ -	\$ 750	\$ 750	\$ -	\$ (750)	-100.0%
		OTHER PURCHASED SERVICES Total		\$ 89,149	\$ 65,899	\$ 81,699	\$ 80,449	\$ 14,550	22.1%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 4,523	\$ 5,028	\$ 5,019	\$ 5,019	\$ (9)	-0.2%
			FICA	\$ 32,300	\$ 33,261	\$ 35,850	\$ 35,850	\$ 2,589	7.8%
			GROUP INSURANCE	\$ 435,005	\$ 456,861	\$ 465,679	\$ 465,679	\$ 8,818	1.9%
			OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PART TIME	\$ 14,798	\$ 17,145	\$ 17,660	\$ 17,660	\$ 515	3.0%
			REGULAR	\$ 427,040	\$ 428,617	\$ 444,809	\$ 444,809	\$ 16,192	3.8%
			RETIREMENT	\$ 50,731	\$ 55,723	\$ 61,177	\$ 61,177	\$ 5,454	9.8%
			TELEPHONE ALLOWANCE	\$ 1,165	\$ 1,140	\$ 1,140	\$ 1,140	\$ -	0.0%
			UNEMPLOYMENT INS	\$ 40,491	\$ 18,000	\$ 18,000	\$ 18,000	\$ -	0.0%
			WORKERS COMP	\$ 716	\$ 694	\$ 720	\$ 720	\$ 26	3.7%
		SALARIES & BENEFITS Total		\$ 1,006,769	\$ 1,016,469	\$ 1,050,053	\$ 1,050,054	\$ 33,585	3.3%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 4,197	\$ 4,575	\$ 9,675	\$ 5,575	\$ 1,000	21.9%
		SUPPLIES Total		\$ 4,197	\$ 4,575	\$ 9,675	\$ 5,575	\$ 1,000	21.9%
	Human Resources Total			\$ 1,133,982	\$ 1,136,883	\$ 1,197,240	\$ 1,186,203	\$ 49,320	4.3%
	Information Technology	CAPITAL OUTLAY	EQUIPMENT	\$ 183,534	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	0.0%
		CAPITAL OUTLAY Total		\$ 183,534	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	0.0%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 2,210	\$ 3,212	\$ 2,640	\$ 1,475	\$ (1,737)	-54.1%
		INTERNAL SERVICE CHARGES Total		\$ 2,210	\$ 3,212	\$ 2,640	\$ 1,475	\$ (1,737)	-54.1%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 793,376	\$ 898,633	\$ 978,355	\$ 978,355	\$ 79,722	8.9%

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2021 Actual	FY 2022 Adopted	FY 2023 Request	FY 2023 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
	Information Technology	OTHER PURCHASED SERVICES	CONTRACTED SVCS. EQUIP	\$ 14,613	\$ 14,751	\$ 15,720	\$ 15,720	\$ 969	6.6%
			POSTAGE	\$ 21	\$ 55	\$ 105	\$ 30	\$ (25)	-45.5%
			TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRAVEL	\$ 4,532	\$ 13,000	\$ 17,652	\$ 7,100	\$ (5,900)	-45.4%
		OTHER PURCHASED SERVICES Total		\$ 812,542	\$ 926,439	\$ 1,011,832	\$ 1,001,205	\$ 74,766	8.1%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 13,480	\$ 14,569	\$ 15,628	\$ 15,628	\$ 1,059	7.3%
			FICA	\$ 39,183	\$ 42,218	\$ 43,766	\$ 43,679	\$ 1,461	3.5%
			GROUP INSURANCE	\$ 88,113	\$ 94,889	\$ 103,992	\$ 103,992	\$ 9,103	9.6%
			OVERTIME	\$ 5,642	\$ 6,147	\$ 6,157	\$ 5,017	\$ (1,130)	-18.4%
			REGULAR	\$ 513,789	\$ 527,497	\$ 546,657	\$ 546,657	\$ 19,160	3.6%
			RETIREMENT	\$ 62,646	\$ 70,446	\$ 77,308	\$ 77,153	\$ 6,707	9.5%
			TELEPHONE ALLOWANCE	\$ 3,673	\$ 3,660	\$ 3,660	\$ 3,660	\$ -	0.0%
			WORKERS COMP	\$ 856	\$ 887	\$ 920	\$ 916	\$ 29	3.3%
		SALARIES & BENEFITS Total		\$ 727,382	\$ 760,313	\$ 798,086	\$ 796,702	\$ 36,389	4.8%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 14,051	\$ 31,650	\$ 31,650	\$ 14,250	\$ (17,400)	-55.0%
		SUPPLIES Total		\$ 14,051	\$ 31,650	\$ 31,650	\$ 14,250	\$ (17,400)	-55.0%
	Information Technology Total			\$ 1,739,719	\$ 1,821,614	\$ 1,944,208	\$ 1,913,632	\$ 92,018	5.1%
	Inspections	CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ 150,000	\$ 90,000	\$ 90,000	#DIV/0!
		CAPITAL OUTLAY Total		\$ -	\$ -	\$ 150,000	\$ 90,000	\$ 90,000	#DIV/0!
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 2,822	\$ 2,690	\$ 1,800	\$ 1,500	\$ (1,190)	-44.2%
			VEHICLE MILEAGE	\$ 44,789	\$ 48,675	\$ 62,100	\$ 48,675	\$ -	0.0%
		INTERNAL SERVICE CHARGES Total		\$ 47,611	\$ 51,365	\$ 63,900	\$ 50,175	\$ (1,190)	-2.3%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 1,054	\$ 2,005	\$ 2,270	\$ 1,055	\$ (950)	-47.4%
		OTHER EXPENDITURES Total		\$ 1,054	\$ 2,005	\$ 2,270	\$ 1,055	\$ (950)	-47.4%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 44,594	\$ 35,000	\$ 104,432	\$ 104,432	\$ 69,432	198.4%
			POSTAGE	\$ 430	\$ 80	\$ 100	\$ 50	\$ (30)	-37.5%
			PRINTING	\$ 1,968	\$ 2,010	\$ 2,010	\$ 1,700	\$ (310)	-15.4%
			TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRAVEL	\$ 7,465	\$ 4,117	\$ 7,975	\$ 7,975	\$ 3,858	93.7%
		OTHER PURCHASED SERVICES Total		\$ 54,458	\$ 41,207	\$ 114,517	\$ 114,157	\$ 72,950	177.0%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		PURCHASED PROPERTY SERVICE Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 4,755	\$ 4,970	\$ 5,884	\$ 5,847	\$ 877	17.6%
			FICA	\$ 51,851	\$ 62,280	\$ 72,468	\$ 66,941	\$ 4,661	7.5%
			GROUP INSURANCE	\$ 153,317	\$ 177,918	\$ 233,981	\$ 246,980	\$ 69,062	38.8%
			OVERTIME	\$ 73	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PART TIME	\$ 37,345	\$ 31,170	\$ 52,000	\$ 52,000	\$ 20,830	66.8%
			REGULAR	\$ 653,270	\$ 739,974	\$ 882,629	\$ 810,411	\$ 70,437	9.5%
			RETIREMENT	\$ 77,349	\$ 95,726	\$ 120,838	\$ 111,011	\$ 15,285	16.0%
			TELEPHONE ALLOWANCE	\$ 7,496	\$ 7,560	\$ 8,340	\$ 8,340	\$ 780	10.3%
			WORKERS COMP	\$ 14,253	\$ 15,773	\$ 18,025	\$ 17,830	\$ 2,057	13.0%
		SALARIES & BENEFITS Total		\$ 999,708	\$ 1,135,371	\$ 1,394,165	\$ 1,319,360	\$ 183,989	16.2%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 43,297	\$ 42,205	\$ 42,100	\$ 42,100	\$ (105)	-0.2%
		SUPPLIES Total		\$ 43,297	\$ 42,205	\$ 42,100	\$ 42,100	\$ (105)	-0.2%
	Inspections Total			\$ 1,146,129	\$ 1,272,153	\$ 1,766,952	\$ 1,616,847	\$ 344,694	27.1%
	Integrated Solid Waste	CAPITAL OUTLAY	EQUIPMENT	\$ 47,953	\$ -	\$ 60,000	\$ 60,000	\$ 60,000	#DIV/0!
			OTHER IMPROVEMENTS	\$ -	\$ 60,900	\$ 98,200	\$ 98,200	\$ 37,300	61.2%
		CAPITAL OUTLAY Total		\$ 47,953	\$ 60,900	\$ 158,200	\$ 158,200	\$ 97,300	159.8%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 429	\$ 525	\$ 430	\$ 300	\$ (225)	-42.9%
			VEHICLE MILEAGE	\$ 24,078	\$ 38,450	\$ 31,265	\$ 31,265	\$ (7,185)	-18.7%
		INTERNAL SERVICE CHARGES Total		\$ 24,507	\$ 38,975	\$ 31,695	\$ 31,565	\$ (7,410)	-19.0%
		OTHER PROFESSIONAL SERVICES	MAINT & REPAIR BLDG/GRND	\$ 2,792	\$ 695	\$ 20,000	\$ 20,000	\$ 19,305	2777.7%
			MAINT & REPAIR EQUIPMENT	\$ 13,018	\$ 29,415	\$ 29,000	\$ 29,000	\$ (415)	-1.4%
			MEDICAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			UTILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER PROFESSIONAL SERVICES Total		\$ 15,810	\$ 30,110	\$ 49,000	\$ 49,000	\$ 18,890	62.7%
		OTHER PURCHASED SERVICES	ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CONTRACTED SERVICES	\$ 25,847	\$ 29,000	\$ 40,000	\$ 40,000	\$ 11,000	37.9%
			CONTRACTED SVCS. EQUIP	\$ 375	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			LANDFILL CHARGES	\$ 298,327	\$ 288,600	\$ 288,600	\$ 288,600	\$ -	0.0%

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2021 Actual	FY 2022 Adopted	FY 2023 Request	FY 2023 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
	Integrated Solid Waste	OTHER PURCHASED SERVICES	POSTAGE	\$ 47	\$ 25	\$ 25	\$ 25	\$ -	0.0%
			PRINTING	\$ 18	\$ 25	\$ 2,000	\$ 2,000	\$ 1,975	7900.0%
			STAFF TRAINING	\$ 192	\$ 275	\$ 275	\$ 200	\$ (75)	-27.3%
			TELEPHONE	\$ 9,282	\$ 8,786	\$ 14,300	\$ 14,300	\$ 5,514	62.8%
			TRAVEL	\$ -	\$ 300	\$ 300	\$ -	\$ (300)	-100.0%
			UNIFORMS	\$ 2,261	\$ 1,200	\$ 2,000	\$ 1,500	\$ 300	25.0%
		OTHER PURCHASED SERVICES Total		\$ 336,349	\$ 328,211	\$ 347,500	\$ 346,625	\$ 18,414	5.6%
		RENTAL	BUILDINGS	\$ 9,108	\$ 9,108	\$ 10,300	\$ 10,903	\$ 1,795	19.7%
		RENTAL Total		\$ 9,108	\$ 9,108	\$ 10,300	\$ 10,903	\$ 1,795	19.7%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 5,982	\$ 6,048	\$ 5,658	\$ 5,658	\$ (390)	-6.4%
			FICA	\$ 32,757	\$ 34,804	\$ 36,878	\$ 36,878	\$ 2,074	6.0%
			GROUP INSURANCE	\$ 147,841	\$ 160,126	\$ 175,486	\$ 175,486	\$ 15,360	9.6%
			OVERTIME	\$ 23,980	\$ 25,151	\$ 25,151	\$ 25,151	\$ -	0.0%
			PART TIME	\$ 39,275	\$ 34,823	\$ 39,272	\$ 39,272	\$ 4,449	12.8%
			REGULAR	\$ 400,273	\$ 387,007	\$ 410,065	\$ 410,065	\$ 23,058	6.0%
			RETIREMENT	\$ 50,487	\$ 58,260	\$ 64,479	\$ 64,479	\$ 6,219	10.7%
			TELEPHONE ALLOWANCE	\$ 1,272	\$ 1,920	\$ 1,920	\$ 1,920	\$ -	0.0%
			WORKERS COMP	\$ 37,992	\$ 32,696	\$ 39,877	\$ 39,877	\$ 7,181	22.0%
		SALARIES & BENEFITS Total		\$ 739,859	\$ 740,835	\$ 798,786	\$ 798,786	\$ 57,951	7.8%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 2,139	\$ 5,870	\$ 5,500	\$ 5,000	\$ (870)	-14.8%
			GAS - DIESEL - OIL	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			MEDICAL-HEP B	\$ 420	\$ 180	\$ 180	\$ 180	\$ -	0.0%
			SMALL TOOLS & EQUIPMENT	\$ 742	\$ 1,790	\$ 1,500	\$ 1,500	\$ (290)	-16.2%
		SUPPLIES Total		\$ 3,301	\$ 7,840	\$ 7,180	\$ 6,680	\$ (1,160)	-14.8%
	Integrated Solid Waste Total			\$ 1,176,888	\$ 1,215,979	\$ 1,402,661	\$ 1,401,759	\$ 185,780	15.3%
	Lexington City Schools	CAPITAL OUTLAY - CATEGORY II	SCHOOL C/O - CATEGORY II	\$ 295,222	\$ 267,847	\$ 274,847	\$ 274,847	\$ 7,000	2.6%
		CAPITAL OUTLAY - CATEGORY II Total		\$ 295,222	\$ 267,847	\$ 274,847	\$ 274,847	\$ 7,000	2.6%
		OPERATING	SCHOOL CURRENT EXPENSE	\$ 3,961,285	\$ 4,101,916	\$ 4,248,141	\$ 4,248,141	\$ 146,225	3.6%
		OPERATING Total		\$ 3,961,285	\$ 4,101,916	\$ 4,248,141	\$ 4,248,141	\$ 146,225	3.6%
	Lexington City Schools Total			\$ 4,256,507	\$ 4,369,763	\$ 4,522,988	\$ 4,522,988	\$ 153,225	3.5%
	Library	CAPITAL OUTLAY	EQUIPMENT	\$ 110,704	\$ 33,038	\$ 21,754	\$ -	\$ (33,038)	-100.0%
			OTHER IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY Total		\$ 110,704	\$ 33,038	\$ 21,754	\$ -	\$ (33,038)	-100.0%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 14,154	\$ 16,425	\$ 18,720	\$ 8,000	\$ (8,425)	-51.3%
			VEHICLE MILEAGE	\$ 434	\$ 2,000	\$ 2,200	\$ 1,500	\$ (500)	-25.0%
		INTERNAL SERVICE CHARGES Total		\$ 14,588	\$ 18,425	\$ 20,920	\$ 9,500	\$ (8,925)	-48.4%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 1,778	\$ 1,725	\$ 2,001	\$ 1,885	\$ 160	9.3%
			MISCELLANEOUS EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER EXPENDITURES Total		\$ 1,778	\$ 1,725	\$ 2,001	\$ 1,885	\$ 160	9.3%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 238,282	\$ 140,700	\$ 181,683	\$ 181,683	\$ 40,983	29.1%
			POSTAGE	\$ 2,981	\$ 3,750	\$ 3,850	\$ 3,000	\$ (750)	-20.0%
			PRINTING	\$ 1,658	\$ 3,350	\$ 4,500	\$ 1,660	\$ (1,690)	-50.4%
			STAFF TRAINING	\$ 305	\$ 5,080	\$ 3,062	\$ 2,660	\$ (2,420)	-47.6%
			TELEPHONE	\$ 76,904	\$ 72,275	\$ 113,000	\$ 92,000	\$ 19,725	27.3%
			TRAVEL	\$ 3,624	\$ 7,558	\$ 15,004	\$ 6,500	\$ (1,058)	-14.0%
		OTHER PURCHASED SERVICES Total		\$ 323,754	\$ 232,713	\$ 321,099	\$ 287,503	\$ 54,790	23.5%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			MAINT & REPAIR EQUIPMENT	\$ 136	\$ 1,200	\$ 1,200	\$ 300	\$ (900)	-75.0%
		PURCHASED PROPERTY SERVICE Total		\$ 136	\$ 1,200	\$ 1,200	\$ 300	\$ (900)	-75.0%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 26,677	\$ 27,823	\$ 26,347	\$ 26,347	\$ (1,476)	-5.3%
			FICA	\$ 139,966	\$ 164,313	\$ 173,863	\$ 171,857	\$ 7,544	4.6%
			GROUP INSURANCE	\$ 526,161	\$ 569,337	\$ 638,782	\$ 638,781	\$ 69,444	12.2%
			OVERTIME	\$ 569	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PART TIME	\$ 281,599	\$ 329,907	\$ 349,907	\$ 323,676	\$ (6,231)	-1.9%
			REGULAR	\$ 1,644,286	\$ 1,789,613	\$ 1,895,930	\$ 1,895,930	\$ 106,317	5.9%
			RETIREMENT	\$ 200,237	\$ 236,858	\$ 264,966	\$ 264,967	\$ 28,109	11.9%
			TELEPHONE ALLOWANCE	\$ 542	\$ 540	\$ 540	\$ 540	\$ -	0.0%
			WORKERS COMP	\$ 4,300	\$ 4,177	\$ 4,423	\$ 4,320	\$ 143	3.4%
		SALARIES & BENEFITS Total		\$ 2,824,337	\$ 3,122,568	\$ 3,354,758	\$ 3,326,418	\$ 203,850	6.5%
		SUPPLIES	BOOKS	\$ 204,968	\$ 210,000	\$ 215,000	\$ 210,000	\$ -	0.0%
			DEPARTMENTAL SUPPLIES	\$ 124,021	\$ 122,095	\$ 129,191	\$ 132,518	\$ 10,423	8.5%
			PERIODICALS	\$ 24,892	\$ 24,500	\$ 25,000	\$ 24,500	\$ -	0.0%

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2021 Actual	FY 2022 Adopted	FY 2023 Request	FY 2023 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
	Library	SUPPLIES Total		\$ 353,881	\$ 356,595	\$ 369,191	\$ 367,018	\$ 10,423	2.9%
	Library Total			\$ 3,629,178	\$ 3,766,264	\$ 4,090,923	\$ 3,992,624	\$ 226,360	6.0%
	Operating Transfers	OTHER FINANCING USES	AIRPORT CAPITAL PROJECT	\$ 1,216,667	\$ 16,667	\$ 16,667	\$ 16,667	\$ -	0.0%
			AIRPORT FUND	\$ 119,317	\$ 119,317	\$ 119,317	\$ 119,317	\$ -	0.0%
			CAPITAL RESERVE FUND	\$ 14,000,000	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			COUNTY CAPITAL PROJECTS	\$ 273,000	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			ECONOMIC DEV. RESERVE	\$ 217,089	\$ -	\$ 416,118	\$ 416,118	\$ 416,118	#DIV/0!
			JTEC FUND	\$ 174,927	\$ 269,682	\$ 269,682	\$ 269,682	\$ -	0.0%
			MENTAL HEALTH FUND	\$ 797,900	\$ 797,900	\$ 760,400	\$ 760,400	\$ (37,500)	-4.7%
			SCHOOL C/O-CATAGORY I	\$ 3,882,719	\$ 3,788,050	\$ 3,795,192	\$ 3,795,192	\$ 7,142	0.2%
			SEWER FUND	\$ 909,900	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRANSPORTATION FUND	\$ 123,385	\$ 102,839	\$ 107,326	\$ 107,326	\$ 4,487	4.4%
		OTHER FINANCING USES Total		\$ 21,714,904	\$ 5,094,455	\$ 5,484,702	\$ 5,484,702	\$ 390,247	7.7%
	Operating Transfers Total			\$ 21,714,904	\$ 5,094,455	\$ 5,484,702	\$ 5,484,702	\$ 390,247	7.7%
	Planning	CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 1,802	\$ 1,350	\$ 960	\$ 960	\$ (390)	-28.9%
			VEHICLE MILEAGE	\$ 5,421	\$ 11,445	\$ 13,440	\$ 10,000	\$ (1,445)	-12.6%
		INTERNAL SERVICE CHARGES Total		\$ 7,224	\$ 12,795	\$ 14,400	\$ 10,960	\$ (1,835)	-14.3%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 130	\$ 575	\$ 690	\$ 250	\$ (325)	-56.5%
		OTHER EXPENDITURES Total		\$ 130	\$ 575	\$ 690	\$ 250	\$ (325)	-56.5%
		OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	\$ 7,896	\$ 6,810	\$ 10,800	\$ 8,500	\$ 1,690	24.8%
		OTHER PROFESSIONAL SERVICES Total		\$ 7,896	\$ 6,810	\$ 10,800	\$ 8,500	\$ 1,690	24.8%
		OTHER PURCHASED SERVICES	ADVERTISING	\$ 5,653	\$ 5,100	\$ 5,100	\$ 2,200	\$ (2,900)	-56.9%
			CONTRACTED SERVICES	\$ 40,898	\$ 35,000	\$ 48,086	\$ 35,000	\$ -	0.0%
			POSTAGE	\$ 2,052	\$ 2,210	\$ 3,549	\$ 2,100	\$ (110)	-5.0%
			PRINTING	\$ 334	\$ 3,775	\$ 5,000	\$ 500	\$ (3,275)	-86.8%
			TELEPHONE	\$ 806	\$ 725	\$ 2,304	\$ 1,500	\$ 775	106.9%
			TRAVEL	\$ 155	\$ 950	\$ 2,200	\$ 950	\$ -	0.0%
		OTHER PURCHASED SERVICES Total		\$ 49,898	\$ 47,760	\$ 66,239	\$ 42,250	\$ (5,510)	-11.5%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ 333	\$ 595	\$ 595	\$ 350	\$ (245)	-41.2%
		PURCHASED PROPERTY SERVICE Total		\$ 333	\$ 595	\$ 595	\$ 350	\$ (245)	-41.2%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 9,684	\$ 6,316	\$ 6,645	\$ 6,645	\$ 329	5.2%
			FICA	\$ 23,083	\$ 25,016	\$ 36,837	\$ 36,837	\$ 11,821	47.3%
			GROUP INSURANCE	\$ 65,707	\$ 71,167	\$ 77,994	\$ 77,994	\$ 6,827	9.6%
			OVERTIME	\$ 414	\$ 795	\$ 860	\$ 860	\$ 65	8.2%
			REGULAR	\$ 307,783	\$ 318,697	\$ 337,378	\$ 337,378	\$ 18,681	5.9%
			RETIREMENT	\$ 37,355	\$ 41,866	\$ 45,983	\$ 45,983	\$ 4,117	9.8%
			TELEPHONE ALLOWANCE	\$ 1,045	\$ 1,200	\$ 1,200	\$ 1,200	\$ -	0.0%
			WORKERS COMP	\$ 6,232	\$ 6,234	\$ 9,190	\$ 9,190	\$ 2,956	47.4%
		SALARIES & BENEFITS Total		\$ 451,303	\$ 471,291	\$ 516,087	\$ 516,087	\$ 44,796	9.5%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 3,927	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.0%
			SMALL TOOLS & EQUIPMENT	\$ -	\$ -	\$ 1,300	\$ 1,300	\$ 1,300	#DIV/0!
		SUPPLIES Total		\$ 3,927	\$ 2,500	\$ 3,800	\$ 3,800	\$ 1,300	52.0%
	Planning Total			\$ 520,711	\$ 542,326	\$ 612,611	\$ 582,197	\$ 39,871	7.4%
	Public Health	CAPITAL OUTLAY	EQUIPMENT	\$ 170,044	\$ -	\$ 4,500	\$ -	\$ -	#DIV/0!
			OTHER IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY Total		\$ 170,044	\$ -	\$ 4,500	\$ -	\$ -	#DIV/0!
		INSURANCE	OTHER	\$ 7,100	\$ 7,100	\$ 8,250	\$ 7,100	\$ -	0.0%
		INSURANCE Total		\$ 7,100	\$ 7,100	\$ 8,250	\$ 7,100	\$ -	0.0%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 29,695	\$ 36,845	\$ 13,200	\$ 13,200	\$ (23,645)	-64.2%
			VEHICLE MILEAGE	\$ 28,172	\$ 30,500	\$ 32,000	\$ 32,000	\$ 1,500	4.9%
		INTERNAL SERVICE CHARGES Total		\$ 57,867	\$ 67,345	\$ 45,200	\$ 45,200	\$ (22,145)	-32.9%
		OTHER EXPENDITURES	CUSTOMER SERV INCENTIVES	\$ 1,000	\$ 700	\$ 1,000	\$ 1,000	\$ 300	42.9%
			DUES & SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			MISCELLANEOUS EXPENSE	\$ 2,061	\$ 2,000	\$ 3,000	\$ 2,000	\$ -	0.0%
		OTHER EXPENDITURES Total		\$ 3,061	\$ 2,700	\$ 4,000	\$ 3,000	\$ 300	11.1%
		OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	\$ 151,633	\$ 201,000	\$ 257,012	\$ 221,650	\$ 20,650	10.3%
		OTHER PROFESSIONAL SERVICES Total		\$ 151,633	\$ 201,000	\$ 257,012	\$ 221,650	\$ 20,650	10.3%
		OTHER PURCHASED SERVICES	ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CONTRACTED SERVICES	\$ 145,231	\$ 199,849	\$ 202,740	\$ 215,543	\$ 15,694	7.9%
			POSTAGE	\$ 14,502	\$ 14,330	\$ 13,310	\$ 13,310	\$ (1,020)	-7.1%
			PRINTING	\$ 13,586	\$ 5,400	\$ 9,150	\$ 8,975	\$ 3,575	66.2%
			SCHOOL HEALTH	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			STAFF TRAINING	\$ 11,832	\$ 13,600	\$ 23,200	\$ 35,100	\$ 21,500	158.1%

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2021 Actual	FY 2022 Adopted	FY 2023 Request	FY 2023 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
	Public Health	OTHER PURCHASED SERVICES	TELEPHONE	\$ 10,547	\$ 10,900	\$ 19,000	\$ 19,000	\$ 8,100	74.3%
			TRANSPORTATION	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRAVEL	\$ 46,218	\$ 67,681	\$ 86,282	\$ 84,782	\$ 17,101	25.3%
			DEPARTMENT SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER PURCHASED SERVICES Total		\$ 241,917	\$ 311,760	\$ 353,682	\$ 376,710	\$ 64,950	20.8%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ 844	\$ 615	\$ 2,000	\$ 615	\$ -	0.0%
		PURCHASED PROPERTY SERVICE Total		\$ 844	\$ 615	\$ 2,000	\$ 615	\$ -	0.0%
		RENTAL	BUILDINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		RENTAL Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 65,222	\$ 57,672	\$ 57,253	\$ 57,272	\$ (400)	-0.7%
			FICA	\$ 315,810	\$ 368,864	\$ 395,350	\$ 400,414	\$ 31,550	8.6%
			GROUP INSURANCE	\$ 1,044,284	\$ 1,174,461	\$ 1,391,091	\$ 1,402,252	\$ 227,791	19.4%
			OVERTIME	\$ 66,550	\$ 15,780	\$ 16,030	\$ 16,029	\$ 249	1.6%
			PART TIME	\$ 6,324	\$ 45,366	\$ 32,215	\$ 32,215	\$ (13,151)	-29.0%
			REGULAR	\$ 4,253,350	\$ 4,701,964	\$ 5,042,124	\$ 5,211,530	\$ 509,566	10.8%
			RETIREMENT	\$ 515,293	\$ 611,041	\$ 695,415	\$ 702,780	\$ 91,739	15.0%
			TELEPHONE ALLOWANCE	\$ 18,912	\$ 20,880	\$ 21,060	\$ 21,360	\$ 480	2.3%
			WORKERS COMP	\$ 65,356	\$ 85,470	\$ 88,011	\$ 88,408	\$ 2,938	3.4%
		SALARIES & BENEFITS Total		\$ 6,351,103	\$ 7,081,498	\$ 7,738,547	\$ 7,932,260	\$ 850,762	12.0%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 262,271	\$ 101,342	\$ 123,305	\$ 258,688	\$ 157,346	155.3%
			INT CHARGE-TELEPHONE	\$ 3,400	\$ 6,732	\$ 1,800	\$ 1,800	\$ (4,932)	-73.3%
			MEDICAL SUPPLIES	\$ 187,286	\$ 203,744	\$ 218,744	\$ 218,744	\$ 15,000	7.4%
		SUPPLIES Total		\$ 452,958	\$ 311,818	\$ 343,849	\$ 479,232	\$ 167,414	53.7%
	Public Health Total			\$ 7,436,527	\$ 7,983,836	\$ 8,757,040	\$ 9,065,767	\$ 1,081,931	13.6%
	Recreation	CAPITAL OUTLAY	EQUIPMENT	\$ 10,313	\$ 63,500	\$ 130,000	\$ 65,000	\$ 1,500	2.4%
			OTHER IMPROVEMENTS	\$ 11,808	\$ 12,000	\$ 12,107	\$ 20,000	\$ 8,000	66.7%
		CAPITAL OUTLAY Total		\$ 22,121	\$ 75,500	\$ 142,107	\$ 85,000	\$ 9,500	12.6%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 2,321	\$ 1,900	\$ 1,900	\$ 1,000	\$ (900)	-47.4%
			VEHICLE MILEAGE	\$ 29,931	\$ 32,105	\$ 32,105	\$ 31,800	\$ (305)	-1.0%
		INTERNAL SERVICE CHARGES Total		\$ 32,252	\$ 34,005	\$ 34,005	\$ 32,800	\$ (1,205)	-3.5%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 1,125	\$ 1,750	\$ 1,750	\$ 1,500	\$ (250)	-14.3%
			MISCELLANEOUS EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER EXPENDITURES Total		\$ 1,125	\$ 1,750	\$ 1,750	\$ 1,500	\$ (250)	-14.3%
		OTHER PURCHASED SERVICES	ADVERTISING	\$ -	\$ -	\$ 1,000	\$ -	\$ -	#DIV/0!
			CONTRACTED SERVICES	\$ 240,986	\$ 145,100	\$ 147,600	\$ 147,600	\$ 2,500	1.7%
			POSTAGE	\$ 129	\$ 2,125	\$ 2,125	\$ 2,000	\$ (125)	-5.9%
			PRINTING	\$ 2,837	\$ 4,060	\$ 2,825	\$ 2,765	\$ (1,295)	-31.9%
			TELEPHONE	\$ 3,839	\$ 9,200	\$ 6,800	\$ 7,100	\$ (2,100)	-22.8%
			TRAVEL	\$ -	\$ 7,120	\$ 7,920	\$ 4,500	\$ (2,620)	-36.8%
		OTHER PURCHASED SERVICES Total		\$ 247,791	\$ 167,605	\$ 168,270	\$ 163,965	\$ (3,640)	-2.2%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	\$ 59,643	\$ 64,000	\$ 68,000	\$ 57,500	\$ (6,500)	-10.2%
			MAINT & REPAIR EQUIPMENT	\$ 451	\$ 500	\$ 500	\$ 500	\$ -	0.0%
			UTILITIES	\$ 55,027	\$ 57,500	\$ 65,900	\$ 78,900	\$ 21,400	37.2%
		PURCHASED PROPERTY SERVICE Total		\$ 115,122	\$ 122,000	\$ 134,400	\$ 136,900	\$ 14,900	12.2%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 2,595	\$ 3,895	\$ 3,833	\$ 3,833	\$ (62)	-1.6%
			FICA	\$ 36,978	\$ 39,508	\$ 51,076	\$ 51,076	\$ 11,568	29.3%
			GROUP INSURANCE	\$ 98,813	\$ 106,751	\$ 129,990	\$ 129,990	\$ 23,239	21.8%
			OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PART TIME	\$ 109,059	\$ 147,054	\$ 173,418	\$ 173,418	\$ 26,364	17.9%
			REGULAR	\$ 394,527	\$ 363,150	\$ 432,843	\$ 432,843	\$ 69,693	19.2%
			RETIREMENT	\$ 46,684	\$ 49,859	\$ 65,979	\$ 65,979	\$ 16,120	32.3%
			TELEPHONE ALLOWANCE	\$ 2,496	\$ 2,640	\$ 2,640	\$ 2,640	\$ -	0.0%
			WORKERS COMP	\$ 12,200	\$ 12,040	\$ 13,759	\$ 13,759	\$ 1,719	14.3%
		SALARIES & BENEFITS Total		\$ 703,353	\$ 724,897	\$ 873,538	\$ 873,538	\$ 148,641	20.5%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 31,150	\$ 26,701	\$ 25,200	\$ 25,200	\$ (1,501)	-5.6%
			GAS-OIL-DIESEL	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			SUMMER PLAYGRND OPER.	\$ 5,262	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%
		SUPPLIES Total		\$ 36,413	\$ 31,701	\$ 30,200	\$ 30,200	\$ (1,501)	-4.7%
	Recreation Total			\$ 1,158,177	\$ 1,157,458	\$ 1,384,270	\$ 1,323,903	\$ 166,445	14.4%
	Register of Deeds	CAPITAL OUTLAY	EQUIPMENT	\$ 11,995	\$ 15,000	\$ 22,000	\$ -	\$ (15,000)	-100.0%
		CAPITAL OUTLAY Total		\$ 11,995	\$ 15,000	\$ 22,000	\$ -	\$ (15,000)	-100.0%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 519	\$ 875	\$ 2,340	\$ 520	\$ (355)	-40.6%
		INTERNAL SERVICE CHARGES Total		\$ 519	\$ 875	\$ 2,340	\$ 520	\$ (355)	-40.6%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 783	\$ 640	\$ 1,275	\$ 785	\$ 145	22.7%
		OTHER EXPENDITURES Total		\$ 783	\$ 640	\$ 1,275	\$ 785	\$ 145	22.7%

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2021 Actual	FY 2022 Adopted	FY 2023 Request	FY 2023 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
	Register of Deeds	OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 3,950	\$ 2,500	\$ 3,950	\$ 3,950	\$ 1,450	58.0%
			CONTRACTS-PRESERVATION	\$ 207,805	\$ 45,500	\$ 45,500	\$ 45,500	\$ -	0.0%
			POSTAGE	\$ 1,876	\$ 1,470	\$ 1,600	\$ 1,600	\$ 130	8.8%
			PRINTING	\$ 235	\$ 400	\$ 700	\$ 400	\$ -	0.0%
			TELEPHONE	\$ 607	\$ 690	\$ 700	\$ 700	\$ 10	1.4%
			TRAVEL	\$ 505	\$ 1,235	\$ 4,350	\$ 2,965	\$ 1,730	140.1%
		OTHER PURCHASED SERVICES Total		\$ 214,976	\$ 51,795	\$ 56,800	\$ 55,115	\$ 3,320	6.4%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 8,015	\$ 5,614	\$ 5,985	\$ 5,985	\$ 371	6.6%
			FICA	\$ 21,318	\$ 26,356	\$ 27,010	\$ 27,010	\$ 654	2.5%
			GROUP INSURANCE	\$ 77,556	\$ 94,890	\$ 103,992	\$ 103,992	\$ 9,102	9.6%
			REGULAR	\$ 295,406	\$ 337,837	\$ 345,361	\$ 345,361	\$ 7,524	2.2%
			RETIREMENT	\$ 53,596	\$ 44,272	\$ 47,944	\$ 47,944	\$ 3,672	8.3%
			TRAVEL ALLOWANCE	\$ 1,084	\$ 1,080	\$ 1,184	\$ 1,184	\$ 104	9.6%
			WORKERS COMP	\$ 487	\$ 550	\$ 562	\$ 562	\$ 12	2.2%
		SALARIES & BENEFITS Total		\$ 457,462	\$ 510,599	\$ 532,038	\$ 532,038	\$ 21,439	4.2%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 9,822	\$ 13,795	\$ 16,000	\$ 15,000	\$ 1,205	8.7%
			PRESERVATION FUND	\$ 7,395	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	0.0%
		SUPPLIES Total		\$ 17,216	\$ 19,795	\$ 22,000	\$ 21,000	\$ 1,205	6.1%
	Register of Deeds Total			\$ 702,952	\$ 598,704	\$ 636,453	\$ 609,458	\$ 10,754	1.8%
	Senior Services	CAPITAL OUTLAY	EQUIPMENT	\$ 9,830	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY Total		\$ 9,830	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 4,675	\$ 6,335	\$ 5,340	\$ 3,000	\$ (3,335)	-52.6%
			VEHICLE MILEAGE	\$ 6,309	\$ 3,000	\$ 6,310	\$ 6,310	\$ 3,310	110.3%
		INTERNAL SERVICE CHARGES Total		\$ 10,985	\$ 9,335	\$ 11,650	\$ 9,310	\$ (25)	-0.3%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 6,363	\$ 4,425	\$ 4,973	\$ 4,973	\$ 548	12.4%
		OTHER EXPENDITURES Total		\$ 6,363	\$ 4,425	\$ 4,973	\$ 4,973	\$ 548	12.4%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 228,028	\$ 250,000	\$ 199,365	\$ 199,365	\$ (50,635)	-20.3%
			FOOD SERVICE CONTRACT	\$ 474,792	\$ 312,595	\$ 312,595	\$ 312,595	\$ -	0.0%
			POSTAGE	\$ 6,832	\$ 6,300	\$ 6,300	\$ 6,300	\$ -	0.0%
			PRINTING	\$ 1,871	\$ 2,300	\$ 2,300	\$ 2,300	\$ -	0.0%
			SNAP INITIATIVE PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TELEPHONE	\$ 2,999	\$ 3,030	\$ 3,030	\$ 5,000	\$ 1,970	65.0%
			TRANSPORTATION	\$ 204,086	\$ 278,800	\$ 318,207	\$ 318,207	\$ 39,407	14.1%
			TRAVEL	\$ 26,988	\$ 25,908	\$ 26,058	\$ 22,000	\$ (3,908)	-15.1%
		OTHER PURCHASED SERVICES Total		\$ 945,595	\$ 878,933	\$ 867,855	\$ 865,767	\$ (13,166)	-1.5%
		OTHER SENIOR SERVICES EXPENDITURES	CRISIS PROGRAM	\$ 8,495	\$ 4,500	\$ 1,500	\$ 1,500	\$ (3,000)	-66.7%
			SENIOR GAMES	\$ 5,216	\$ 6,900	\$ 5,225	\$ 5,225	\$ (1,675)	-24.3%
			SPECIAL ACTIVITIES	\$ 27,005	\$ 17,000	\$ 27,850	\$ 27,850	\$ 10,850	63.8%
			SPECIAL EVENTS	\$ 3,132	\$ 9,700	\$ 4,300	\$ 4,300	\$ (5,400)	-55.7%
		OTHER SENIOR SERVICES EXPENDITURES Total		\$ 43,848	\$ 38,100	\$ 38,875	\$ 38,875	\$ 775	2.0%
		PURCHASED PROPERTY SERVICE	UTILITIES	\$ 2,480	\$ 1,510	\$ 2,500	\$ 2,500	\$ 990	65.6%
		PURCHASED PROPERTY SERVICE Total		\$ 2,480	\$ 1,510	\$ 2,500	\$ 2,500	\$ 990	65.6%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 13,556	\$ 15,223	\$ 16,538	\$ 16,538	\$ 1,315	8.6%
			FICA	\$ 55,577	\$ 70,561	\$ 76,515	\$ 74,092	\$ 3,531	5.0%
			GROUP INSURANCE	\$ 240,926	\$ 272,808	\$ 311,975	\$ 311,975	\$ 39,167	14.4%
			OVERTIME	\$ 422	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PART TIME	\$ 27,508	\$ 62,483	\$ 118,543	\$ 105,675	\$ 43,192	69.1%
			REGULAR	\$ 729,911	\$ 866,091	\$ 942,838	\$ 917,838	\$ 51,747	6.0%
			RETIREMENT	\$ 90,484	\$ 117,799	\$ 133,212	\$ 129,287	\$ 11,488	9.8%
			TELEPHONE ALLOWANCE	\$ 5,212	\$ 5,640	\$ 540	\$ 540	\$ (5,100)	-90.4%
			WORKERS COMP	\$ 8,894	\$ 14,907	\$ 17,470	\$ 17,157	\$ 2,250	15.1%
		SALARIES & BENEFITS Total		\$ 1,172,490	\$ 1,425,512	\$ 1,617,631	\$ 1,573,102	\$ 147,590	10.4%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 8,352	\$ 14,400	\$ 11,050	\$ 11,050	\$ (3,350)	-23.3%
			FOOD PROGRAM SUPPLIES	\$ 7,324	\$ 4,620	\$ 4,620	\$ 4,620	\$ -	0.0%
			HOME MOBILITY AIDS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			MEDICAL SUPPLIES	\$ 365	\$ 135	\$ 150	\$ 150	\$ 15	11.1%
			PET FOOD PROGRAM SUPPLIES	\$ 451	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%
		SUPPLIES Total		\$ 16,492	\$ 20,155	\$ 16,820	\$ 16,820	\$ (3,335)	-16.5%
	Senior Services Total			\$ 2,208,082	\$ 2,377,970	\$ 2,560,304	\$ 2,511,347	\$ 133,377	5.6%
	Sheriff	CAPITAL OUTLAY	EQUIPMENT	\$ 865,728	\$ 850,491	\$ 884,355	\$ 961,137	\$ 110,646	13.0%
			OTHER IMPROVEMENTS	\$ 18,369	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY Total		\$ 884,098	\$ 850,491	\$ 884,355	\$ 961,137	\$ 110,646	13.0%
		INSURANCE	GENERAL LIABILITY	\$ 76,822	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	0.0%
		INSURANCE Total		\$ 76,822	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	0.0%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 42,180	\$ 52,815	\$ 25,760	\$ 19,260	\$ (33,555)	-63.5%

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2021 Actual	FY 2022 Adopted	FY 2023 Request	FY 2023 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
	Sheriff	INTERNAL SERVICE CHARGES	VEHICLE MILEAGE	\$ 828,951	\$ 925,000	\$ 925,000	\$ 1,357,371	\$ 432,371	46.7%
		INTERNAL SERVICE CHARGES Total		\$ 871,131	\$ 977,815	\$ 950,760	\$ 1,376,631	\$ 398,816	40.8%
		OPERATING	CONTRACTED SERVICES	\$ -	\$ -	\$ 104,317	\$ 104,317	\$ 104,317	#DIV/0!
			DEPARTMENTAL SUPPLIES	\$ -	\$ -	\$ 38,605	\$ 38,605	\$ 38,605	#DIV/0!
			TRAVEL	\$ -	\$ -	\$ 17,400	\$ 17,400	\$ 17,400	#DIV/0!
		OPERATING Total		\$ -	\$ -	\$ 160,322	\$ 160,322	\$ 160,322	#DIV/0!
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 11,581	\$ 3,000	\$ 11,800	\$ 4,000	\$ 1,000	33.3%
			MISCELLANEOUS EXPENSE	\$ 3,703	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER EXPENDITURES Total		\$ 15,284	\$ 3,000	\$ 11,800	\$ 4,000	\$ 1,000	33.3%
		OTHER LAW ENFORCEMENT EXPENDITURES	CANINE PROGRAM	\$ 4,819	\$ 5,310	\$ 7,000	\$ 5,500	\$ 190	3.6%
			CID PROPERTY RECOVERY	\$ 5,000	\$ 7,500	\$ 7,500	\$ 7,500	\$ -	0.0%
			DOG POUND OPERATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			SPECIAL LAW ENFORCEMENT	\$ 37,500	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.0%
		OTHER LAW ENFORCEMENT EXPENDITURES Total		\$ 47,319	\$ 32,810	\$ 34,500	\$ 33,000	\$ 190	0.6%
		OTHER PROFESSIONAL SERVICES	MEDICAL SERVICES	\$ 349,023	\$ 121,650	\$ 285,000	\$ 121,650	\$ -	0.0%
			PROFESSIONAL SERVICES	\$ 3,385	\$ 5,135	\$ 7,000	\$ 3,700	\$ (1,435)	-27.9%
		OTHER PROFESSIONAL SERVICES Total		\$ 352,408	\$ 126,785	\$ 292,000	\$ 125,350	\$ (1,435)	-1.1%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 1,824,898	\$ 2,077,487	\$ 2,139,644	\$ 2,008,136	\$ (69,351)	-3.3%
			POSTAGE	\$ 22,619	\$ 11,800	\$ 15,000	\$ 15,000	\$ (800)	-6.8%
			PRINTING	\$ 1,948	\$ 1,825	\$ 5,000	\$ 1,850	\$ 25	1.4%
			TELEPHONE	\$ 88,843	\$ 83,210	\$ 85,200	\$ 90,200	\$ 6,990	8.4%
			TRAVEL	\$ 32,790	\$ 70,735	\$ 45,800	\$ 12,600	\$ (58,135)	-82.2%
			UNIFORMS	\$ 130,114	\$ 89,480	\$ 165,750	\$ 100,500	\$ 11,020	12.3%
		OTHER PURCHASED SERVICES Total		\$ 2,101,212	\$ 2,334,537	\$ 2,456,394	\$ 2,224,286	\$ (110,251)	-4.7%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ 88,245	\$ 51,500	\$ 136,500	\$ 97,600	\$ 46,100	89.5%
		PURCHASED PROPERTY SERVICE Total		\$ 88,245	\$ 51,500	\$ 136,500	\$ 97,600	\$ 46,100	89.5%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 96,993	\$ 106,260	\$ 103,143	\$ 103,143	\$ (3,117)	-2.9%
			CONTRIB-LEO SEPAR ALLOW	\$ 170,087	\$ 148,560	\$ 148,560	\$ 148,560	\$ -	0.0%
			DOG ALLOWANCE	\$ 7,132	\$ 12,100	\$ 12,100	\$ 11,600	\$ (500)	-4.1%
			FICA	\$ 583,563	\$ 785,679	\$ 826,698	\$ 817,130	\$ 31,451	4.0%
			GROUP INSURANCE	\$ 2,176,143	\$ 2,195,962	\$ 2,599,792	\$ 2,599,793	\$ 403,831	18.4%
			OVERTIME	\$ 854,097	\$ 1,069,260	\$ 1,077,885	\$ 1,052,815	\$ (16,445)	-1.5%
			PART TIME	\$ 198,498	\$ 170,245	\$ 176,370	\$ 176,370	\$ 6,125	3.6%
			REGULAR	\$ 6,945,442	\$ 8,924,717	\$ 9,449,114	\$ 9,349,115	\$ 424,398	4.8%
			RETIREMENT	\$ 1,183,427	\$ 1,676,938	\$ 1,904,311	\$ 1,885,074	\$ 208,136	12.4%
			TELEPHONE ALLOWANCE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			UNIFORM ALLOWANCE	\$ 39,978	\$ 47,787	\$ 47,787	\$ 44,697	\$ (3,090)	-6.5%
			WORKERS COMP	\$ 172,091	\$ 218,023	\$ 238,132	\$ 237,417	\$ 19,394	8.9%
		SALARIES & BENEFITS Total		\$ 12,427,452	\$ 15,355,531	\$ 16,583,893	\$ 16,425,714	\$ 1,070,183	7.0%
		SUPPLIES	CRIME PREVENTION SUPPLIES	\$ 4,427	\$ 5,000	\$ 5,000	\$ 4,500	\$ (500)	-10.0%
			DARE SUPPLIES	\$ 9,612	\$ 5,660	\$ 9,615	\$ 2,500	\$ (3,160)	-55.8%
			DEPARTMENTAL SUPPLIES	\$ 232,195	\$ 312,037	\$ 306,065	\$ 236,460	\$ (75,577)	-24.2%
			GAS - DIESEL - OIL	\$ 6,149	\$ 9,105	\$ 9,100	\$ 8,500	\$ (605)	-6.6%
		SUPPLIES Total		\$ 252,384	\$ 331,802	\$ 329,780	\$ 251,960	\$ (79,842)	-24.1%
	Sheriff Total			\$ 17,116,354	\$ 20,139,271	\$ 21,915,304	\$ 21,735,000	\$ 1,595,729	7.9%
	Social Services	CAPITAL OUTLAY	EQUIPMENT	\$ 58,905	\$ -	\$ 26,588	\$ 26,588	\$ 26,588	#DIV/0!
		CAPITAL OUTLAY Total		\$ 58,905	\$ -	\$ 26,588	\$ 26,588	\$ 26,588	#DIV/0!
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 42,504	\$ 56,000	\$ 27,600	\$ 27,600	\$ (28,400)	-50.7%
			VEHICLE MILEAGE	\$ 109,017	\$ 116,655	\$ 136,576	\$ 136,576	\$ 19,921	17.1%
		INTERNAL SERVICE CHARGES Total		\$ 151,521	\$ 172,655	\$ 164,176	\$ 164,176	\$ (8,479)	-4.9%
		OTHER DSS EXPENDITURES	CAROLYN PHILLIPS FUND	\$ -	\$ 300	\$ 300	\$ 300	\$ -	0.0%
			COUNTY FOSTER CARE & WARD	\$ 50,131	\$ 40,600	\$ 40,600	\$ 40,600	\$ -	0.0%
			EMERGENCY FOOD ASSISTANCE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			GRANT FUNDS FOR CHILDREN	\$ 1,560	\$ 1,830	\$ 1,830	\$ 1,830	\$ -	0.0%
			KEITH JOHNSON FUND	\$ 471	\$ 1,525	\$ 1,600	\$ 1,600	\$ 75	4.9%
			LINKS	\$ 1,719	\$ 29,746	\$ 29,746	\$ 29,746	\$ -	0.0%
			PA - LIEAP	\$ 776,789	\$ 724,566	\$ 798,988	\$ 798,988	\$ 74,422	10.3%
			PA SHARE THE WARMTH	\$ 435	\$ 4,599	\$ 6,674	\$ 6,674	\$ 2,075	45.1%
			PA SPECIAL LINKS	\$ 42,575	\$ 40,725	\$ 40,725	\$ 40,725	\$ -	0.0%
			PA-ADOPTION ASSISTANCE	\$ 370,630	\$ 400,000	\$ 500,000	\$ 500,000	\$ 100,000	25.0%
			PA-AFDC FOSTER CARE	\$ 823,277	\$ 975,000	\$ 975,000	\$ 975,000	\$ -	0.0%
			PA-AID TO THE BLIND	\$ 6,984	\$ 9,500	\$ 10,365	\$ 10,365	\$ 865	9.1%
			PA-BOARD HOME CARE	\$ 696,164	\$ 800,000	\$ 825,000	\$ 825,000	\$ 25,000	3.1%
			PA-CRISIS INTERVENTION	\$ 53,057	\$ 724,566	\$ 529,760	\$ 529,760	\$ (194,806)	-26.9%
			PA-DAY CARE PURCHASE	\$ 463	\$ 30,000	\$ 35,000	\$ 35,000	\$ 5,000	16.7%

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2021 Actual	FY 2022 Adopted	FY 2023 Request	FY 2023 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
	Social Services	OTHER DSS EXPENDITURES	PA-EMERG FOOD & SHELTER	\$ 63	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PA-ENHANCED ADOPTION FUND	\$ 32,487	\$ 27,876	\$ 37,000	\$ 37,000	\$ 9,124	32.7%
			PA-FOOD STAMPS	\$ 52,977	\$ 45,676	\$ 56,877	\$ 56,877	\$ 11,201	24.5%
			PA-GENERAL ASSISTANCE	\$ 200	\$ 1,200	\$ 1,200	\$ 1,200	\$ -	0.0%
			PA-MEDICAID TRANSPORT	\$ 6,727	\$ 9,955	\$ 20,000	\$ 20,000	\$ 10,045	100.9%
			PA-SPECIAL ASST/ADULTS	\$ 681,813	\$ 800,000	\$ 800,000	\$ 800,000	\$ -	0.0%
			PA-WORKFIRST CONTRACTS	\$ 11,721	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PA-WORKFIRST EMERG. ASST	\$ 3,296	\$ 17,755	\$ 17,755	\$ 17,755	\$ -	0.0%
			PA-WORKFIRST PARTICIPANT	\$ 58	\$ 1,155	\$ 1,155	\$ 1,155	\$ -	0.0%
			PA-WORKFIRST TRANSPORT	\$ 4,410	\$ 31,015	\$ 31,015	\$ 31,015	\$ -	0.0%
			SPECIAL ADOPTION FUND II	\$ 39,731	\$ 27,000	\$ 27,000	\$ 27,000	\$ -	0.0%
			PA-TEA FOSTER CARE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRIP FOSTER CARE	\$ 147,883	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			IV-E ESSA TRANSPORTATION	\$ 8,329	\$ 20,000	\$ 30,000	\$ 30,000	\$ 10,000	50.0%
			NEMT & MEDICAID	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.0%
			PA-LIHWAP	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	#DIV/0!
			SUPPLEMENTAL LINKS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			AP - APS ESSENTIAL SVCS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER DSS EXPENDITURES Total		\$ 3,813,949	\$ 4,789,589	\$ 4,892,590	\$ 4,892,590	\$ 103,001	2.2%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 6,934	\$ 3,850	\$ 4,150	\$ 3,850	\$ -	0.0%
		OTHER EXPENDITURES Total		\$ 6,934	\$ 3,850	\$ 4,150	\$ 3,850	\$ -	0.0%
		OTHER PROFESSIONAL SERVICES	INTERPRETING FEES	\$ 3,708	\$ 5,000	\$ 7,500	\$ 7,500	\$ 2,500	50.0%
			MEDICAL & PSYCH. SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PROFESSIONAL SERVICES	\$ 94,982	\$ 124,177	\$ 133,177	\$ 124,177	\$ -	0.0%
		OTHER PROFESSIONAL SERVICES Total		\$ 98,690	\$ 129,177	\$ 140,677	\$ 131,677	\$ 2,500	1.9%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICE-EQUIP.	\$ 47,925	\$ 54,075	\$ 54,075	\$ 54,075	\$ -	0.0%
			CONTRACTED SERVICES	\$ 315,823	\$ 350,958	\$ 278,662	\$ 664,346	\$ 313,388	89.3%
			CONTRACTS-ADLT DAY CARE	\$ 123,469	\$ 123,469	\$ 123,469	\$ 123,469	\$ -	0.0%
			POSTAGE	\$ 67,889	\$ 73,860	\$ 73,860	\$ 68,000	\$ (5,860)	-7.9%
			TELEPHONE	\$ 51,728	\$ 46,320	\$ 58,504	\$ 58,504	\$ 12,184	26.3%
			TRAVEL	\$ 22,443	\$ 85,000	\$ 105,643	\$ 85,000	\$ -	0.0%
			RENTAL / BUILDINGS	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ -	0.0%
		OTHER PURCHASED SERVICES Total		\$ 638,276	\$ 742,682	\$ 703,213	\$ 1,062,394	\$ 319,712	43.0%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		PURCHASED PROPERTY SERVICE Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 107,059	\$ 112,157	\$ 104,147	\$ 104,053	\$ (8,104)	-7.2%
			FICA	\$ 587,753	\$ 696,408	\$ 715,227	\$ 686,141	\$ (10,267)	-1.5%
			GROUP INSURANCE	\$ 2,074,689	\$ 2,193,407	\$ 2,468,799	\$ 2,403,805	\$ 210,398	9.6%
			OVERTIME	\$ 189,423	\$ 177,505	\$ 181,655	\$ 181,655	\$ 4,150	2.3%
			PART TIME	\$ 14,379	\$ 13,480	\$ 13,480	\$ 36,650	\$ 23,170	171.9%
			REGULAR	\$ 8,049,929	\$ 8,649,935	\$ 9,047,842	\$ 8,644,555	\$ (5,380)	-0.1%
			RETIREMENT	\$ 981,071	\$ 1,153,988	\$ 1,277,960	\$ 1,228,016	\$ 74,028	6.4%
			TELEPHONE ALLOWANCE	\$ 1,722	\$ 2,250	\$ 2,250	\$ 2,250	\$ -	0.0%
			WORKERS COMP	\$ 30,189	\$ 40,042	\$ 45,961	\$ 45,744	\$ 5,702	14.2%
		SALARIES & BENEFITS Total		\$ 12,036,213	\$ 13,039,172	\$ 13,857,321	\$ 13,332,869	\$ 293,697	2.3%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 68,829	\$ 108,541	\$ 109,480	\$ 109,480	\$ 939	0.9%
		SUPPLIES Total		\$ 68,829	\$ 108,541	\$ 109,480	\$ 109,480	\$ 939	0.9%
	Social Services Total			\$ 16,873,317	\$ 18,985,666	\$ 19,898,195	\$ 19,723,624	\$ 737,958	3.9%
	Soil & Water	CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 1,088	\$ 915	\$ 480	\$ 480	\$ (435)	-47.5%
			VEHICLE MILEAGE	\$ 1,550	\$ 2,145	\$ 2,240	\$ 1,600	\$ (545)	-25.4%
		INTERNAL SERVICE CHARGES Total		\$ 2,638	\$ 3,060	\$ 2,720	\$ 2,080	\$ (980)	-32.0%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 1,492	\$ 1,495	\$ 1,495	\$ 1,495	\$ -	0.0%
		OTHER EXPENDITURES Total		\$ 1,492	\$ 1,495	\$ 1,495	\$ 1,495	\$ -	0.0%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ -	\$ 220	\$ 220	\$ 220	\$ -	0.0%
			POSTAGE	\$ 102	\$ 65	\$ 65	\$ 65	\$ -	0.0%
			PRINTING	\$ 122	\$ 150	\$ 150	\$ 100	\$ (50)	-33.3%
			TELEPHONE	\$ 8	\$ 10	\$ 250	\$ 250	\$ 240	2400.0%
			TRAVEL	\$ 121	\$ 2,625	\$ 5,210	\$ 5,210	\$ 2,585	98.5%
		OTHER PURCHASED SERVICES Total		\$ 353	\$ 3,070	\$ 5,895	\$ 5,845	\$ 2,775	90.4%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 4,086	\$ 4,498	\$ 4,701	\$ 4,701	\$ 203	4.5%
			FICA	\$ 11,282	\$ 12,163	\$ 12,605	\$ 12,605	\$ 442	3.6%
			GROUP INSURANCE	\$ 33,610	\$ 35,584	\$ 38,997	\$ 38,997	\$ 3,413	9.6%
			OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2021 Actual	FY 2022 Adopted	FY 2023 Request	FY 2023 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
	Soil & Water	SALARIES & BENEFITS	REGULAR	\$ 149,611	\$ 154,489	\$ 160,075	\$ 160,075	\$ 5,586	3.6%
			RETIREMENT	\$ 18,068	\$ 20,430	\$ 22,409	\$ 22,409	\$ 1,979	9.7%
			WORKERS COMP	\$ 3,268	\$ 3,364	\$ 3,489	\$ 3,489	\$ 125	3.7%
		SALARIES & BENEFITS Total		\$ 219,926	\$ 230,528	\$ 242,276	\$ 242,276	\$ 11,748	5.1%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 1,122	\$ 500	\$ 1,200	\$ 750	\$ 250	50.0%
		SUPPLIES Total		\$ 1,122	\$ 500	\$ 1,200	\$ 750	\$ 250	50.0%
	Soil & Water Total			\$ 225,531	\$ 238,653	\$ 253,586	\$ 252,446	\$ 13,793	5.8%
	Stoner-Thomas Center	OPERATING	SCHOOL CURRENT EXPENSE	\$ 428,144	\$ 431,738	\$ 443,179	\$ 443,179	\$ 11,441	2.6%
		OPERATING Total		\$ 428,144	\$ 431,738	\$ 443,179	\$ 443,179	\$ 11,441	2.6%
	Stoner-Thomas Center Total			\$ 428,144	\$ 431,738	\$ 443,179	\$ 443,179	\$ 11,441	2.6%
	Support Services	CAPITAL OUTLAY	EQUIPMENT	\$ 5,388	\$ 39,600	\$ -	\$ -	\$ (39,600)	-100.0%
			OTHER IMPROVEMENTS	\$ 645,976	\$ 444,200	\$ 1,175,700	\$ 554,700	\$ 110,500	24.9%
			LAND	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY Total		\$ 651,364	\$ 483,800	\$ 1,175,700	\$ 554,700	\$ 70,900	14.7%
		INSURANCE	GENERAL LIABILITY	\$ 258,921	\$ 233,102	\$ 287,987	\$ 270,000	\$ 36,898	15.8%
		INSURANCE Total		\$ 258,921	\$ 233,102	\$ 287,987	\$ 270,000	\$ 36,898	15.8%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 2,975	\$ 2,545	\$ 3,275	\$ 1,500	\$ (1,045)	-41.1%
			VEHICLE MILEAGE	\$ 48,498	\$ 42,026	\$ 44,277	\$ 43,776	\$ 1,750	4.2%
		INTERNAL SERVICE CHARGES Total		\$ 51,474	\$ 44,571	\$ 47,552	\$ 45,276	\$ 705	1.6%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 379	\$ 950	\$ 950	\$ 500	\$ (450)	-47.4%
		OTHER EXPENDITURES Total		\$ 379	\$ 950	\$ 950	\$ 500	\$ (450)	-47.4%
		OTHER PURCHASED SERVICES	ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CONTRACTED SERVICES	\$ 724,635	\$ 693,544	\$ 754,320	\$ 702,225	\$ 8,681	1.3%
			POSTAGE	\$ 6,109	\$ (1,620)	\$ 8,000	\$ 8,000	\$ 9,620	-593.8%
			PRINTING	\$ (18,364)	\$ (3,427)	\$ (4,500)	\$ (4,500)	\$ (1,073)	31.3%
			STAFF TRAINING	\$ 2,673	\$ 3,850	\$ 3,850	\$ 2,700	\$ (1,150)	-29.9%
			TELEPHONE	\$ 7,066	\$ 5,120	\$ 12,013	\$ 9,113	\$ 3,993	78.0%
			TRAVEL	\$ 326	\$ 3,720	\$ 3,720	\$ 600	\$ (3,120)	-83.9%
			UNIFORMS	\$ 11,789	\$ 9,050	\$ 11,800	\$ 8,500	\$ (550)	-6.1%
		OTHER PURCHASED SERVICES Total		\$ 734,234	\$ 710,237	\$ 789,203	\$ 726,638	\$ 16,401	2.3%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	\$ 304,127	\$ 274,510	\$ 290,510	\$ 290,510	\$ 16,000	5.8%
			MAINT & REPAIR EQUIPMENT	\$ 2,082	\$ 6,515	\$ 6,515	\$ 2,100	\$ (4,415)	-67.8%
			PARK MAINTENANCE	\$ 10,928	\$ 10,510	\$ 10,510	\$ 10,510	\$ -	0.0%
			UTILITIES	\$ 1,044,985	\$ 1,235,000	\$ 1,235,000	\$ 1,233,800	\$ (1,200)	-0.1%
		PURCHASED PROPERTY SERVICE Total		\$ 1,362,122	\$ 1,526,535	\$ 1,542,535	\$ 1,536,920	\$ 10,385	0.7%
		RENTAL	BUILDINGS	\$ 60	\$ 60	\$ 486	\$ 60	\$ -	0.0%
			EQUIPMENT	\$ 6,262	\$ 3,230	\$ 10,000	\$ 7,500	\$ 4,270	132.2%
		RENTAL Total		\$ 6,322	\$ 3,290	\$ 10,486	\$ 7,560	\$ 4,270	129.8%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 8,525	\$ 10,781	\$ 7,612	\$ 7,612	\$ (3,169)	-29.4%
			FICA	\$ 48,716	\$ 61,474	\$ 62,716	\$ 62,532	\$ 1,058	1.7%
			GROUP INSURANCE	\$ 208,161	\$ 225,363	\$ 246,980	\$ 246,980	\$ 21,617	9.6%
			OVERTIME	\$ 2,229	\$ 3,456	\$ 7,900	\$ 5,488	\$ 2,032	58.8%
			REGULAR	\$ 664,284	\$ 782,562	\$ 797,471	\$ 797,471	\$ 14,909	1.9%
			RETIREMENT	\$ 79,337	\$ 102,389	\$ 110,566	\$ 110,237	\$ 7,848	7.7%
			TELEPHONE ALLOWANCE	\$ 6,790	\$ 7,320	\$ 7,380	\$ 7,380	\$ 60	0.8%
			WORKERS COMP	\$ 17,429	\$ 20,317	\$ 21,379	\$ 21,305	\$ 988	4.9%
		SALARIES & BENEFITS Total		\$ 1,035,471	\$ 1,213,662	\$ 1,262,003	\$ 1,259,005	\$ 45,343	3.7%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 63,342	\$ 69,555	\$ 69,830	\$ 67,400	\$ (2,155)	-3.1%
			SMALL TOOLS & EQUIPMENT	\$ 9,787	\$ 9,575	\$ 9,575	\$ 9,575	\$ -	0.0%
		SUPPLIES Total		\$ 73,129	\$ 79,130	\$ 79,405	\$ 76,975	\$ (2,155)	-2.7%
	Support Services Total			\$ 4,173,414	\$ 4,295,277	\$ 5,195,821	\$ 4,477,574	\$ 182,297	4.2%
	Tax	CAPITAL OUTLAY	EQUIPMENT	\$ 30,738	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY Total		\$ 30,738	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INSURANCE	OTHER	\$ 902	\$ 1,050	\$ 1,000	\$ 1,000	\$ (50)	-4.8%
		INSURANCE Total		\$ 902	\$ 1,050	\$ 1,000	\$ 1,000	\$ (50)	-4.8%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 8,288	\$ 10,450	\$ 5,580	\$ 5,580	\$ (4,870)	-46.6%
			VEHICLE MILEAGE	\$ 20,854	\$ 27,345	\$ 20,855	\$ 20,855	\$ (6,490)	-23.7%
		INTERNAL SERVICE CHARGES Total		\$ 29,142	\$ 37,795	\$ 26,435	\$ 26,435	\$ (11,360)	-30.1%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 5,220	\$ 3,740	\$ 4,020	\$ 4,020	\$ 280	7.5%
		OTHER EXPENDITURES Total		\$ 5,220	\$ 3,740	\$ 4,020	\$ 4,020	\$ 280	7.5%
		OTHER PROFESSIONAL SERVICES	BOARD MEETING COSTS	\$ -	\$ 725	\$ 3,850	\$ 3,000	\$ 2,275	313.8%
		OTHER PROFESSIONAL SERVICES Total		\$ -	\$ 725	\$ 3,850	\$ 3,000	\$ 2,275	313.8%
		OTHER PURCHASED SERVICES	ADVERTISING	\$ 5,510	\$ 11,315	\$ 8,000	\$ 6,500	\$ (4,815)	-42.6%
			CONTRACTED SERVICES	\$ 538,732	\$ 550,000	\$ 563,000	\$ 550,000	\$ -	0.0%
			POSTAGE	\$ 73,782	\$ 48,370	\$ 51,500	\$ 51,000	\$ 2,630	5.4%

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2021 Actual	FY 2022 Adopted	FY 2023 Request	FY 2023 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
	Tax	OTHER PURCHASED SERVICES	PRINTING	\$ 46,311	\$ 20,500	\$ 34,000	\$ 30,000	\$ 9,500	46.3%
			TELEPHONE	\$ 5,146	\$ 4,935	\$ 1,400	\$ 1,400	\$ (3,535)	-71.6%
			TRAVEL	\$ 12,462	\$ 13,200	\$ 11,000	\$ 11,000	\$ (2,200)	-16.7%
		OTHER PURCHASED SERVICES Total		\$ 681,943	\$ 648,320	\$ 668,900	\$ 649,900	\$ 1,580	0.2%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ 420	\$ 275	\$ 400	\$ 275	\$ -	0.0%
		PURCHASED PROPERTY SERVICE Total		\$ 420	\$ 275	\$ 400	\$ 275	\$ -	0.0%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 24,579	\$ 26,788	\$ 22,267	\$ 22,267	\$ (4,521)	-16.9%
			FICA	\$ 96,581	\$ 114,243	\$ 117,616	\$ 111,879	\$ (2,364)	-2.1%
			GROUP INSURANCE	\$ 365,770	\$ 396,164	\$ 434,165	\$ 434,166	\$ 38,002	9.6%
			OVERTIME	\$ 64,955	\$ 10,126	\$ 10,126	\$ 10,126	\$ -	0.0%
			PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REGULAR	\$ 1,241,602	\$ 1,450,904	\$ 1,499,519	\$ 1,424,519	\$ (26,385)	-1.8%
			RETIREMENT	\$ 156,447	\$ 191,785	\$ 209,127	\$ 201,290	\$ 9,505	5.0%
			TELEPHONE ALLOWANCE	\$ 4,869	\$ 5,556	\$ 5,556	\$ 5,556	\$ -	0.0%
			WORKERS COMP	\$ 15,190	\$ 18,289	\$ 18,561	\$ 18,561	\$ 272	1.5%
		SALARIES & BENEFITS Total		\$ 1,969,992	\$ 2,213,855	\$ 2,316,938	\$ 2,228,364	\$ 14,509	0.7%
		SUPPLIES	COURT FEES	\$ 1,050	\$ 2,545	\$ 1,200	\$ 1,050	\$ (1,495)	-58.7%
			DEPARTMENTAL SUPPLIES	\$ 33,490	\$ 39,050	\$ 32,415	\$ 32,415	\$ (6,635)	-17.0%
			SHERIFF FEES	\$ 30	\$ 180	\$ 180	\$ 50	\$ (130)	-72.2%
		SUPPLIES Total		\$ 34,570	\$ 41,775	\$ 33,795	\$ 33,515	\$ (8,260)	-19.8%
	Tax Total			\$ 2,752,928	\$ 2,947,535	\$ 3,055,338	\$ 2,946,509	\$ (1,026)	0.0%
	Teen Parenting	OPERATING	SCHOOL CURRENT EXPENSE	\$ 118,994	\$ 119,993	\$ 123,173	\$ 123,173	\$ 3,180	2.7%
		OPERATING Total		\$ 118,994	\$ 119,993	\$ 123,173	\$ 123,173	\$ 3,180	2.7%
	Teen Parenting Total			\$ 118,994	\$ 119,993	\$ 123,173	\$ 123,173	\$ 3,180	2.7%
	Thomasville City Schools	CAPITAL OUTLAY - CATEGORY II	SCHOOL C/O - CATEGORY II	\$ 347,426	\$ 350,886	\$ 359,886	\$ 359,886	\$ 9,000	2.6%
		CAPITAL OUTLAY - CATEGORY II Total		\$ 347,426	\$ 350,886	\$ 359,886	\$ 359,886	\$ 9,000	2.6%
		OPERATING	SCHOOL CURRENT EXPENSE	\$ 3,171,902	\$ 2,867,593	\$ 3,016,318	\$ 3,016,318	\$ 148,725	5.2%
		OPERATING Total		\$ 3,171,902	\$ 2,867,593	\$ 3,016,318	\$ 3,016,318	\$ 148,725	5.2%
	Thomasville City Schools Total			\$ 3,519,328	\$ 3,218,479	\$ 3,376,204	\$ 3,376,204	\$ 157,725	4.9%
	Transportation	OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER PURCHASED SERVICES Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Transportation Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Veterans Services	CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ 3,469	\$ 3,469	\$ 3,469	#DIV/0!
		CAPITAL OUTLAY Total		\$ -	\$ -	\$ 3,469	\$ 3,469	\$ 3,469	#DIV/0!
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 752	\$ 600	\$ 420	\$ 300	\$ (300)	-50.0%
		INTERNAL SERVICE CHARGES Total		\$ 752	\$ 600	\$ 420	\$ 300	\$ (300)	-50.0%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 60	\$ 200	\$ 300	\$ 200	\$ -	0.0%
		OTHER EXPENDITURES Total		\$ 60	\$ 200	\$ 300	\$ 200	\$ -	0.0%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 1,810	\$ 2,000	\$ 2,300	\$ 2,300	\$ 300	15.0%
			POSTAGE	\$ 515	\$ 330	\$ 195	\$ 195	\$ (135)	-40.9%
			PRINTING	\$ 84	\$ 105	\$ 200	\$ 50	\$ (55)	-52.4%
			TELEPHONE	\$ 21	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRAVEL	\$ 278	\$ 1,565	\$ 5,678	\$ 1,000	\$ (565)	-36.1%
		OTHER PURCHASED SERVICES Total		\$ 2,708	\$ 4,000	\$ 8,374	\$ 3,545	\$ (455)	-11.4%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 2,291	\$ 2,424	\$ 2,569	\$ 2,569	\$ 145	6.0%
			FICA	\$ 7,016	\$ 7,616	\$ 8,927	\$ 8,927	\$ 1,311	17.2%
			GROUP INSURANCE	\$ 21,903	\$ 23,722	\$ 38,997	\$ 38,997	\$ 15,275	64.4%
			OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REGULAR	\$ 94,311	\$ 97,134	\$ 140,285	\$ 140,285	\$ 43,151	44.4%
			RETIREMENT	\$ 11,356	\$ 12,793	\$ 19,428	\$ 19,428	\$ 6,635	51.9%
			WORKERS COMP	\$ 155	\$ 159	\$ 208	\$ 208	\$ 49	30.8%
		SALARIES & BENEFITS Total		\$ 137,032	\$ 143,848	\$ 210,414	\$ 210,414	\$ 66,566	46.3%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 4,603	\$ 4,000	\$ 4,500	\$ 4,000	\$ -	0.0%
		SUPPLIES Total		\$ 4,603	\$ 4,000	\$ 4,500	\$ 4,000	\$ -	0.0%
	Veterans Services Total			\$ 145,155	\$ 152,648	\$ 227,476	\$ 221,928	\$ 69,280	45.4%
	Education	EDUCATION	FINES & FORFEITURES	\$ 357,089	\$ -	\$ 600,000	\$ 600,000	\$ 600,000	#DIV/0!
		EDUCATION Total		\$ 357,089	\$ -	\$ 600,000	\$ 600,000	\$ 600,000	#DIV/0!
	Education Total			\$ 357,089	\$ -	\$ 600,000	\$ 600,000	\$ 600,000	#DIV/0!
	General Total			\$ 152,032,185	\$ 146,235,136	\$ 157,330,080	\$ 157,180,273	\$ 10,945,137	7.5%
	Internal Service - Garage Fund	Public Services	ASSET RECLASSIFICATION	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			ASSET RECLASSIFICATION Total	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY	EQUIPMENT	\$ 3,871	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY Total		\$ 3,871	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		DEPRECIATION	DEPREC-BUILDINGS	\$ 7,985	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DEPREC-EQUIPMENT	\$ 3,533	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2021 Actual	FY 2022 Adopted	FY 2023 Request	FY 2023 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
Internal Service - Garage Fund	Public Services	DEPRECIATION	DEPRECIATION - VEHICLES	\$ 17,519	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		DEPRECIATION Total		\$ 29,037	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INSURANCE	OTHER	\$ 180,187	\$ 130,000	\$ 180,187	\$ 192,078	\$ 62,078	47.8%
		INSURANCE Total		\$ 180,187	\$ 130,000	\$ 180,187	\$ 192,078	\$ 62,078	47.8%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 383	\$ 350	\$ 540	\$ 250	\$ (100)	-28.6%
			VEHICLE MILEAGE	\$ 6,833	\$ 7,000	\$ 7,000	\$ 5,500	\$ (1,500)	-21.4%
		INTERNAL SERVICE CHARGES Total		\$ 7,216	\$ 7,350	\$ 7,540	\$ 5,750	\$ (1,600)	-21.8%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 3,532	\$ 3,500	\$ 2,200	\$ 2,200	\$ (1,300)	-37.1%
		OTHER EXPENDITURES Total		\$ 3,532	\$ 3,500	\$ 2,200	\$ 2,200	\$ (1,300)	-37.1%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 2,339	\$ 3,430	\$ 3,325	\$ 3,325	\$ (105)	-3.1%
			POSTAGE	\$ 1	\$ 10	\$ 10	\$ 5	\$ (5)	-50.0%
			STAFF TRAINING	\$ 129	\$ 2,475	\$ 2,475	\$ 2,000	\$ (475)	-19.2%
			TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRAVEL	\$ -	\$ 250	\$ 2,750	\$ -	\$ (250)	-100.0%
			UNIFORMS	\$ 295	\$ 525	\$ 625	\$ 600	\$ 75	14.3%
		OTHER PURCHASED SERVICES Total		\$ 2,763	\$ 6,690	\$ 9,185	\$ 5,930	\$ (760)	-11.4%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ 540,594	\$ 538,880	\$ 499,056	\$ 485,000	\$ (53,880)	-10.0%
		PURCHASED PROPERTY SERVICE Total		\$ 540,594	\$ 538,880	\$ 499,056	\$ 485,000	\$ (53,880)	-10.0%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 2,939	\$ 3,170	\$ 2,889	\$ 2,889	\$ (281)	-8.9%
			FICA	\$ 16,065	\$ 19,551	\$ 20,635	\$ 20,635	\$ 1,084	5.5%
			GROUP INSURANCE	\$ 65,707	\$ 71,167	\$ 77,994	\$ 77,994	\$ 6,827	9.6%
			OVERTIME	\$ 2,610	\$ 2,603	\$ 3,000	\$ 3,000	\$ 397	15.3%
			REGULAR	\$ 219,620	\$ 247,575	\$ 261,628	\$ 261,628	\$ 14,053	5.7%
			RETIREMENT	\$ 26,078	\$ 32,555	\$ 36,382	\$ 36,382	\$ 3,827	11.8%
			TELEPHONE ALLOWANCE	\$ 2,228	\$ 2,520	\$ 2,520	\$ 2,520	\$ -	0.0%
			WORKERS COMP	\$ 3,409	\$ 5,612	\$ 5,947	\$ 5,947	\$ 335	6.0%
		SALARIES & BENEFITS Total		\$ 338,656	\$ 384,753	\$ 410,995	\$ 410,995	\$ 26,242	6.8%
SUPPLIES	DEPARTMENTAL SUPPLIES	\$ (10,685)	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	0.0%		
	GAS - DIESEL - OIL	\$ 642,996	\$ 725,000	\$ 975,000	\$ 1,300,000	\$ 575,000	79.3%		
SUPPLIES Total		\$ 632,310	\$ 731,000	\$ 981,000	\$ 1,306,000	\$ 575,000	78.7%		
	Public Services Total	\$ 1,738,166	\$ 1,802,173	\$ 2,090,163	\$ 2,407,953	\$ 605,780	33.6%		
Internal Service - Garage Fund Total		\$ 1,738,166	\$ 1,802,173	\$ 2,090,163	\$ 2,407,953	\$ 605,780	33.6%		
Internal Service Funds - Insurance Fund	Insurance Fund	BENEFITS	CONTRACTED SERVICES	\$ 1,736,920	\$ 1,275,000	\$ 1,355,000	\$ 1,355,000	\$ 80,000	6.3%
			DEPENDENT LIFE	\$ 16,576	\$ 14,270	\$ 14,270	\$ 14,270	\$ -	0.0%
			GROUP INSURANCE	\$ 12,105,639	\$ 12,081,544	\$ 13,702,567	\$ 13,680,281	\$ 1,598,737	13.2%
			MISCELLANEOUS EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			WELLNESS PROGRAM	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.0%
		BENEFITS Total		\$ 13,859,134	\$ 13,372,314	\$ 15,073,337	\$ 15,051,051	\$ 1,678,737	12.6%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			FICA	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			GROUP INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REGULAR	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			RETIREMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TELEPHONE ALLOWANCE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			WORKERS COMP	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
SALARIES & BENEFITS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	Insurance Fund Total	\$ 13,859,134	\$ 13,372,314	\$ 15,073,337	\$ 15,051,051	\$ 1,678,737	12.6%		
Internal Service Funds - Insurance Fund Total		\$ 13,859,134	\$ 13,372,314	\$ 15,073,337	\$ 15,051,051	\$ 1,678,737	12.6%		
Internal Service Funds - Workers Compensation Fund	Workers Compensation Fund	BENEFITS	CONTRACTED SERVICES	\$ 26,718	\$ 22,164	\$ 26,718	\$ 26,718	\$ 4,554	20.5%
			WELLNESS PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			WORKERS COMP CLAIMS	\$ 922,440	\$ 929,850	\$ 1,034,768	\$ 1,013,629	\$ 83,779	9.0%
		BENEFITS Total		\$ 949,158	\$ 952,014	\$ 1,061,486	\$ 1,040,347	\$ 88,333	9.3%
		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	\$ 949,158	\$ 952,014	\$ 1,061,486	\$ 1,040,347	\$ 88,333	9.3%		
Internal Service Funds - Workers Compensation Fund Total		\$ 949,158	\$ 952,014	\$ 1,061,486	\$ 1,040,347	\$ 88,333	9.3%		
Mental Health Fund	Mental Health Fund	OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 824,340	\$ 824,344	\$ 786,844	\$ 786,844	\$ (37,500)	-4.5%
		OTHER PURCHASED SERVICES Total		\$ 824,340	\$ 824,344	\$ 786,844	\$ 786,844	\$ (37,500)	-4.5%
	Mental Health Fund Total	\$ 824,340	\$ 824,344	\$ 786,844	\$ 786,844	\$ (37,500)	-4.5%		
Mental Health Fund Total		\$ 824,340	\$ 824,344	\$ 786,844	\$ 786,844	\$ (37,500)	-4.5%		

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2021 Actual	FY 2022 Adopted	FY 2023 Request	FY 2023 Adopted	\$ Change vs. Adopted	% Change vs. Adopted	
Special Revenue - Emergency Telephone	Emergency Communications	CAPITAL OUTLAY	COUNTY CAPITAL PROJECTS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		CAPITAL OUTLAY Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 156,230	\$ 307,150	\$ 228,110	\$ 117,706	\$ (189,444)	-61.7%	
			STAFF TRAINING	\$ 15,000	\$ 18,000	\$ 50,760	\$ 50,760	\$ 32,760	182.0%	
			TELEPHONE	\$ 240,861	\$ 235,000	\$ 180,000	\$ 180,000	\$ (55,000)	-23.4%	
			TRAVEL	\$ 312	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		OTHER PURCHASED SERVICES Total			\$ 412,403	\$ 560,150	\$ 458,870	\$ 348,466	\$ (211,684)	-37.8%
			SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 3,176	\$ 10,000	\$ 25,000	\$ 25,000	\$ 15,000	150.0%
		SUPPLIES Total			\$ 3,176	\$ 10,000	\$ 25,000	\$ 25,000	\$ 15,000	150.0%
Emergency Communications Total				\$ 415,579	\$ 570,150	\$ 483,870	\$ 373,466	\$ (196,684)	-34.5%	
Special Revenue - Emergency Telephone Total				\$ 415,579	\$ 570,150	\$ 483,870	\$ 373,466	\$ (196,684)	-34.5%	
Special Revenue - Transportation	Public Services	CAPITAL OUTLAY	EQUIPMENT	\$ 262,330	\$ 77,820	\$ 75,000	\$ 75,000	\$ (2,820)	-3.6%	
			OTHER IMPROVEMENTS GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		CAPITAL OUTLAY Total			\$ 262,330	\$ 77,820	\$ 75,000	\$ 75,000	\$ (2,820)	-3.6%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 1,190	\$ 1,150	\$ 1,020	\$ 550	\$ (600)	-52.2%	
			VEHICLE MILEAGE	\$ 74,205	\$ 106,000	\$ 110,000	\$ 110,000	\$ 4,000	3.8%	
		INTERNAL SERVICE CHARGES Total			\$ 75,395	\$ 107,150	\$ 111,020	\$ 110,550	\$ 3,400	3.2%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 1,460	\$ 1,265	\$ 1,460	\$ 1,460	\$ 195	15.4%	
		OTHER EXPENDITURES Total			\$ 1,460	\$ 1,265	\$ 1,460	\$ 1,460	\$ 195	15.4%
		OTHER PURCHASED SERVICES	ADVERTISING	\$ 4,563	\$ 3,265	\$ 2,000	\$ 2,000	\$ (1,265)	-38.7%	
			CONTRACTED SERVICES	\$ 34,810	\$ 44,100	\$ 44,100	\$ 43,000	\$ (1,100)	-2.5%	
			POSTAGE	\$ 136	\$ 10	\$ 75	\$ 75	\$ 65	650.0%	
			PRINTING	\$ 354	\$ 700	\$ 700	\$ 700	\$ -	0.0%	
			STAFF TRAINING	\$ 4,031	\$ 2,950	\$ 4,000	\$ 4,000	\$ 1,050	35.6%	
			TELEPHONE	\$ 5,406	\$ 2,770	\$ 7,000	\$ 8,500	\$ 5,730	206.9%	
			TRANSPORTATION	\$ 522,747	\$ 410,000	\$ 509,036	\$ 517,746	\$ 107,746	26.3%	
			TRAVEL	\$ 705	\$ 1,155	\$ 1,155	\$ 1,155	\$ -	0.0%	
			UNIFORMS	\$ 1,324	\$ 1,600	\$ 1,500	\$ 1,500	\$ (100)	-6.3%	
		OTHER PURCHASED SERVICES Total			\$ 574,076	\$ 466,550	\$ 569,566	\$ 578,676	\$ 112,126	24.0%
			PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ 18,224	\$ 2,250	\$ 2,250	\$ 2,250	\$ -	0.0%
		PURCHASED PROPERTY SERVICE Total			\$ 18,224	\$ 2,250	\$ 2,250	\$ 2,250	\$ -	0.0%
	SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 3,765	\$ 4,197	\$ 5,226	\$ 5,226	\$ 1,029	24.5%		
		FICA	\$ 28,236	\$ 30,609	\$ 31,393	\$ 31,159	\$ 550	1.8%		
		GROUP INSURANCE	\$ 44,844	\$ 59,306	\$ 64,995	\$ 64,995	\$ 5,689	9.6%		
		OVERTIME	\$ 5,595	\$ 9,102	\$ 9,102	\$ 6,046	\$ (3,056)	-33.6%		
		PART TIME	\$ -	\$ 170,493	\$ 170,493	\$ 170,493	\$ -	0.0%		
		REGULAR	\$ 375,465	\$ 213,627	\$ 222,842	\$ 222,842	\$ 9,215	4.3%		
		RETIREMENT	\$ 45,241	\$ 48,511	\$ 52,885	\$ 52,469	\$ 3,958	8.2%		
		TELEPHONE ALLOWANCE	\$ 2,168	\$ 2,700	\$ 2,700	\$ 2,700	\$ -	0.0%		
		WORKERS COMP	\$ 8,598	\$ 17,558	\$ 17,961	\$ 17,788	\$ 230	1.3%		
SALARIES & BENEFITS Total			\$ 513,911	\$ 556,103	\$ 577,597	\$ 573,718	\$ 17,615	3.2%		
	SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 49,076	\$ 28,000	\$ 28,000	\$ 28,000	\$ -	0.0%		
SUPPLIES Total			\$ 49,076	\$ 28,000	\$ 28,000	\$ 28,000	\$ -	0.0%		
Public Services Total				\$ 1,494,473	\$ 1,239,138	\$ 1,364,893	\$ 1,369,654	\$ 130,516	10.5%	
Special Revenue - Transportation Total				\$ 1,494,473	\$ 1,239,138	\$ 1,364,893	\$ 1,369,654	\$ 130,516	10.5%	
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%
		Airport Fund - Capital Improvement Project Plan Total				\$ 16,667	\$ 16,667	\$ 16,667	\$ 16,667	\$ -
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	\$ 1,036,357	\$ 1,094,256	\$ 1,311,992	\$ 1,311,992	\$ 217,736	19.9%	
			VTS COLLECTION COST	\$ 5,647	\$ 3,292	\$ 4,608	\$ 4,608	\$ 1,316	40.0%	
		OTHER EXPENDITURES Total			\$ 1,042,004	\$ 1,097,548	\$ 1,316,600	\$ 1,316,600	\$ 219,052	20.0%
	Arcadia - RC - Hampton Total				\$ 1,042,004	\$ 1,097,548	\$ 1,316,600	\$ 1,316,600	\$ 219,052	20.0%
	Badin	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 39,880	\$ 39,880	\$ 44,843	\$ 44,843	\$ 4,963	12.4%	
			VTS COLLECTION COST	\$ 68	\$ 120	\$ 157	\$ 157	\$ 37	30.8%	
		OTHER EXPENDITURES Total			\$ 39,948	\$ 40,000	\$ 45,000	\$ 45,000	\$ 5,000	12.5%
	Badin Total				\$ 39,948	\$ 40,000	\$ 45,000	\$ 45,000	\$ 5,000	12.5%
	Central	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 350,774	\$ 350,774	\$ 427,200	\$ 427,200	\$ 76,426	21.8%	
			VTS COLLECTION COST	\$ 2,247	\$ 1,056	\$ 1,500	\$ 1,500	\$ 444	42.0%	
		OTHER EXPENDITURES Total			\$ 353,021	\$ 351,830	\$ 428,700	\$ 428,700	\$ 76,870	21.8%
	Central Total				\$ 353,021	\$ 351,830	\$ 428,700	\$ 428,700	\$ 76,870	21.8%
Churchland	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 245,586	\$ 278,548	\$ 298,950	\$ 298,528	\$ 19,980	7.2%		
		VTS COLLECTION COST	\$ 1,536	\$ 838	\$ 1,050	\$ 1,049	\$ 211	25.2%		

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2021 Actual	FY 2022 Adopted	FY 2023 Request	FY 2023 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
	Churchland	OTHER EXPENDITURES Total		\$ 247,122	\$ 279,386	\$ 300,000	\$ 299,577	\$ 20,191	7.2%
	Churchland Total			\$ 247,122	\$ 279,386	\$ 300,000	\$ 299,577	\$ 20,191	7.2%
	Clemmons	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 75,234	\$ 98,085	\$ 114,199	\$ 114,199	\$ 16,114	16.4%
			VTS COLLECTION COST	\$ 382	\$ 295	\$ 401	\$ 401	\$ 106	35.9%
		OTHER EXPENDITURES Total		\$ 75,616	\$ 98,380	\$ 114,600	\$ 114,600	\$ 16,220	16.5%
	Clemmons Total			\$ 75,616	\$ 98,380	\$ 114,600	\$ 114,600	\$ 16,220	16.5%
	Fairgrove	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 455,855	\$ 493,467	\$ 519,820	\$ 519,820	\$ 26,353	5.3%
			VTS COLLECTION COST	\$ 2,825	\$ 1,485	\$ 1,826	\$ 1,826	\$ 341	23.0%
		OTHER EXPENDITURES Total		\$ 458,680	\$ 494,952	\$ 521,646	\$ 521,646	\$ 26,694	5.4%
	Fairgrove Total			\$ 458,680	\$ 494,952	\$ 521,646	\$ 521,646	\$ 26,694	5.4%
	Griffith	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 260,547	\$ 318,260	\$ 356,995	\$ 356,995	\$ 38,735	12.2%
			VTS COLLECTION COST	\$ 1,511	\$ 958	\$ 1,254	\$ 1,254	\$ 296	30.9%
		OTHER EXPENDITURES Total		\$ 262,058	\$ 319,218	\$ 358,249	\$ 358,249	\$ 39,031	12.2%
	Griffith Total			\$ 262,058	\$ 319,218	\$ 358,249	\$ 358,249	\$ 39,031	12.2%
	Gumtree	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 140,492	\$ 151,137	\$ 210,111	\$ 210,111	\$ 58,974	39.0%
			VTS COLLECTION COST	\$ 892	\$ 455	\$ 738	\$ 738	\$ 283	62.2%
		OTHER EXPENDITURES Total		\$ 141,384	\$ 151,592	\$ 210,849	\$ 210,849	\$ 59,257	39.1%
	Gumtree Total			\$ 141,384	\$ 151,592	\$ 210,849	\$ 210,849	\$ 59,257	39.1%
	Hasty	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 609,376	\$ 601,920	\$ 631,283	\$ 631,283	\$ 29,363	4.9%
			VTS COLLECTION COST	\$ 2,659	\$ 1,812	\$ 2,217	\$ 2,217	\$ 405	22.4%
		OTHER EXPENDITURES Total		\$ 612,035	\$ 603,732	\$ 633,500	\$ 633,500	\$ 29,768	4.9%
	Hasty Total			\$ 612,035	\$ 603,732	\$ 633,500	\$ 633,500	\$ 29,768	4.9%
	Healing Springs	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 296,301	\$ 324,551	\$ 356,278	\$ 356,278	\$ 31,727	9.8%
			VTS COLLECTION COST	\$ 917	\$ 980	\$ 1,251	\$ 1,251	\$ 271	27.7%
		OTHER EXPENDITURES Total		\$ 297,218	\$ 325,531	\$ 357,529	\$ 357,529	\$ 31,998	9.8%
	Healing Springs Total			\$ 297,218	\$ 325,531	\$ 357,529	\$ 357,529	\$ 31,998	9.8%
	Holly Grove	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 240,199	\$ 264,205	\$ 288,686	\$ 363,283	\$ 99,078	37.5%
			VTS COLLECTION COST	\$ 1,311	\$ 795	\$ 1,014	\$ 1,276	\$ 481	60.5%
		OTHER EXPENDITURES Total		\$ 241,510	\$ 265,000	\$ 289,700	\$ 364,559	\$ 99,559	37.6%
	Holly Grove Total			\$ 241,510	\$ 265,000	\$ 289,700	\$ 364,559	\$ 99,559	37.6%
	Horneytown	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 201,848	\$ 254,754	\$ 264,591	\$ 266,883	\$ 12,129	4.8%
			VTS COLLECTION COST	\$ 1,113	\$ 766	\$ 929	\$ 937	\$ 171	22.3%
		OTHER EXPENDITURES Total		\$ 202,961	\$ 255,520	\$ 265,520	\$ 267,820	\$ 12,300	4.8%
	Horneytown Total			\$ 202,961	\$ 255,520	\$ 265,520	\$ 267,820	\$ 12,300	4.8%
	Linwood	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 462,975	\$ 557,398	\$ 743,872	\$ 743,872	\$ 186,474	33.5%
			VTS COLLECTION COST	\$ 1,254	\$ 1,682	\$ 2,613	\$ 2,613	\$ 931	55.4%
		OTHER EXPENDITURES Total		\$ 464,229	\$ 559,080	\$ 746,485	\$ 746,485	\$ 187,405	33.5%
	Linwood Total			\$ 464,229	\$ 559,080	\$ 746,485	\$ 746,485	\$ 187,405	33.5%
	Midway	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 974,179	\$ 1,065,555	\$ 1,131,853	\$ 1,131,853	\$ 66,298	6.2%
			VTS COLLECTION COST	\$ 5,134	\$ 3,206	\$ 3,975	\$ 3,975	\$ 769	24.0%
		OTHER EXPENDITURES Total		\$ 979,313	\$ 1,068,761	\$ 1,135,828	\$ 1,135,828	\$ 67,067	6.3%
	Midway Total			\$ 979,313	\$ 1,068,761	\$ 1,135,828	\$ 1,135,828	\$ 67,067	6.3%
	North Lexington	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 269,190	\$ 289,130	\$ 308,915	\$ 308,915	\$ 19,785	6.8%
			VTS COLLECTION COST	\$ 1,407	\$ 870	\$ 1,085	\$ 1,085	\$ 215	24.7%
		OTHER EXPENDITURES Total		\$ 270,597	\$ 290,000	\$ 310,000	\$ 310,000	\$ 20,000	6.9%
	North Lexington Total			\$ 270,597	\$ 290,000	\$ 310,000	\$ 310,000	\$ 20,000	6.9%
	Pilot	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 296,139	\$ 320,774	\$ 339,347	\$ 339,347	\$ 18,573	5.8%
			VTS COLLECTION COST	\$ 1,594	\$ 965	\$ 1,192	\$ 1,192	\$ 227	23.5%
		OTHER EXPENDITURES Total		\$ 297,733	\$ 321,739	\$ 340,539	\$ 340,539	\$ 18,800	5.8%
	Pilot Total			\$ 297,733	\$ 321,739	\$ 340,539	\$ 340,539	\$ 18,800	5.8%
	Reeds	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 302,333	\$ 362,744	\$ 380,664	\$ 380,664	\$ 17,920	4.9%
			VTS COLLECTION COST	\$ 1,862	\$ 1,092	\$ 1,337	\$ 1,337	\$ 245	22.4%
		OTHER EXPENDITURES Total		\$ 304,195	\$ 363,836	\$ 382,001	\$ 382,001	\$ 18,165	5.0%
	Reeds Total			\$ 304,195	\$ 363,836	\$ 382,001	\$ 382,001	\$ 18,165	5.0%
	Silver Valley	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 407,396	\$ 434,116	\$ 488,207	\$ 488,207	\$ 54,091	12.5%
			VTS COLLECTION COST	\$ 2,260	\$ 1,306	\$ 1,715	\$ 1,715	\$ 409	31.3%
		OTHER EXPENDITURES Total		\$ 409,656	\$ 435,422	\$ 489,922	\$ 489,922	\$ 54,500	12.5%
	Silver Valley Total			\$ 409,656	\$ 435,422	\$ 489,922	\$ 489,922	\$ 54,500	12.5%
	South Davidson	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 119,540	\$ 130,429	\$ 135,413	\$ 134,417	\$ 3,988	3.1%
			VTS COLLECTION COST	\$ 555	\$ 393	\$ 476	\$ 472	\$ 79	20.1%
		OTHER EXPENDITURES Total		\$ 120,095	\$ 130,822	\$ 135,889	\$ 134,889	\$ 4,067	3.1%
	South Davidson Total			\$ 120,095	\$ 130,822	\$ 135,889	\$ 134,889	\$ 4,067	3.1%
	South Emmons	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 124,136	\$ 142,264	\$ 149,087	\$ 149,087	\$ 6,823	4.8%
			VTS COLLECTION COST	\$ 610	\$ 429	\$ 524	\$ 524	\$ 95	22.1%
		OTHER EXPENDITURES Total		\$ 124,746	\$ 142,693	\$ 149,611	\$ 149,611	\$ 6,918	4.8%

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2021 Actual	FY 2022 Adopted	FY 2023 Request	FY 2023 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
	South Emmons Total			\$ 124,746	\$ 142,693	\$ 149,611	\$ 149,611	\$ 6,918	4.8%
	South Lexington	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 269,788	\$ 308,073	\$ 307,919	\$ 307,919	\$ (154)	0.0%
			VTS COLLECTION COST	\$ 1,465	\$ 927	\$ 1,081	\$ 1,081	\$ 154	16.6%
		OTHER EXPENDITURES Total		\$ 271,253	\$ 309,000	\$ 309,000	\$ 309,000	\$ -	0.0%
	South Lexington Total			\$ 271,253	\$ 309,000	\$ 309,000	\$ 309,000	\$ -	0.0%
	Southmont	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 871,965	\$ 941,638	\$ 1,294,953	\$ 1,294,953	\$ 353,315	37.5%
			VTS COLLECTION COST	\$ 3,292	\$ 2,833	\$ 4,548	\$ 4,548	\$ 1,715	60.5%
		OTHER EXPENDITURES Total		\$ 875,257	\$ 944,471	\$ 1,299,501	\$ 1,299,501	\$ 355,030	37.6%
	Southmont Total			\$ 875,257	\$ 944,471	\$ 1,299,501	\$ 1,299,501	\$ 355,030	37.6%
	Tyro	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 352,094	\$ 404,981	\$ 433,463	\$ 433,463	\$ 28,482	7.0%
			VTS COLLECTION COST	\$ 2,102	\$ 1,222	\$ 1,522	\$ 1,522	\$ 300	24.5%
		OTHER EXPENDITURES Total		\$ 354,196	\$ 406,203	\$ 434,985	\$ 434,985	\$ 28,782	7.1%
	Tyro Total			\$ 354,196	\$ 406,203	\$ 434,985	\$ 434,985	\$ 28,782	7.1%
	Wallburg	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 884,558	\$ 955,644	\$ 1,015,691	\$ 1,015,691	\$ 60,047	6.3%
			VTS COLLECTION COST	\$ 4,582	\$ 2,884	\$ 3,567	\$ 3,567	\$ 683	23.7%
		OTHER EXPENDITURES Total		\$ 889,140	\$ 958,528	\$ 1,019,258	\$ 1,019,258	\$ 60,730	6.3%
	Wallburg Total			\$ 889,140	\$ 958,528	\$ 1,019,258	\$ 1,019,258	\$ 60,730	6.3%
	Welcome	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 585,283	\$ 643,608	\$ 697,550	\$ 697,550	\$ 53,942	8.4%
			VTS COLLECTION COST	\$ 2,677	\$ 1,936	\$ 2,450	\$ 2,450	\$ 514	26.5%
		OTHER EXPENDITURES Total		\$ 587,960	\$ 645,544	\$ 700,000	\$ 700,000	\$ 54,456	8.4%
	Welcome Total			\$ 587,960	\$ 645,544	\$ 700,000	\$ 700,000	\$ 54,456	8.4%
	West Lexington	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 273,424	\$ 317,540	\$ 431,485	\$ 431,485	\$ 113,945	35.9%
			VTS COLLECTION COST	\$ 1,735	\$ 959	\$ 1,515	\$ 1,515	\$ 556	58.0%
		OTHER EXPENDITURES Total		\$ 275,159	\$ 318,499	\$ 433,000	\$ 433,000	\$ 114,501	36.0%
	West Lexington Total			\$ 275,159	\$ 318,499	\$ 433,000	\$ 433,000	\$ 114,501	36.0%
	Special Revenue Funds - Fire Districts Total			\$ 10,197,086	\$ 11,177,287	\$ 12,727,912	\$ 12,803,648	\$ 1,626,361	14.6%
	Special Revenue Funds - School Capital Outlay Fund	Davidson County Community College	CAPITAL PROJECT RENOVATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			BUILDING	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL PROJECT RENOVATIONS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Davidson County Community College Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Davidson County Schools	CAPITAL PROJECT IMPROVEMENT	BUILDINGS	\$ 264,572	\$ 247,536	\$ -	\$ -	\$ (247,536)	-100.0%
			FOUNDATIONS	\$ 5,368	\$ 392,312	\$ 392,312	\$ 392,312	\$ -	0.0%
		CAPITAL PROJECT IMPROVEMENT Total		\$ 269,940	\$ 639,848	\$ 392,312	\$ 392,312	\$ (247,536)	-38.7%
		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	\$ 2,386,662	\$ 1,873,135	\$ 1,876,705	\$ 1,876,705	\$ 3,570	0.2%
			FOUNDATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL PROJECT RENOVATIONS Total		\$ 2,386,662	\$ 1,873,135	\$ 1,876,705	\$ 1,876,705	\$ 3,570	0.2%
	Davidson County Schools Total			\$ 2,656,603	\$ 2,512,983	\$ 2,269,017	\$ 2,269,017	\$ (243,966)	-9.7%
	Lexington City Schools	CAPITAL PROJECT RENOVATIONS	BUILDING	\$ 1,021,094	\$ 783,014	\$ 784,800	\$ 784,800	\$ 1,786	0.2%
			FOUNDATIONS	\$ 4,682	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL PROJECT RENOVATIONS Total		\$ 1,025,776	\$ 783,014	\$ 784,800	\$ 784,800	\$ 1,786	0.2%
	Lexington City Schools Total			\$ 1,025,776	\$ 783,014	\$ 784,800	\$ 784,800	\$ 1,786	0.2%
	Thomasville City Schools	CAPITAL PROJECT IMPROVEMENT	BUILDINGS	\$ 56,061	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			FOUNDATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL PROJECT IMPROVEMENT Total		\$ 56,061	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL PROJECT RENOVATIONS	BUILDING	\$ 480,448	\$ 739,589	\$ 741,375	\$ 741,375	\$ 1,786	0.2%
			FOUNDATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL PROJECT RENOVATIONS Total		\$ 480,448	\$ 739,589	\$ 741,375	\$ 741,375	\$ 1,786	0.2%
	Thomasville City Schools Total			\$ 536,509	\$ 739,589	\$ 741,375	\$ 741,375	\$ 1,786	0.2%
	Special Revenue Funds - School Capital Outlay Fund Total			\$ 4,218,887	\$ 4,035,586	\$ 3,795,192	\$ 3,795,192	\$ (240,394)	-6.0%
	Special Revenue Funds - Special School District	Special School District	OTHER EXPENDITURES	\$ 1,602,047	\$ 1,648,387	\$ 1,681,355	\$ 1,788,400	\$ 140,013	8.5%
			TAX COMMISSIONS PAID	\$ 14,623	\$ 14,310	\$ 14,756	\$ 20,000	\$ 5,690	39.8%
			VTS COLLECTION COST	\$ 6,570	\$ 5,003	\$ 5,103	\$ 7,500	\$ 2,497	49.9%
		OTHER EXPENDITURES Total		\$ 1,623,239	\$ 1,667,700	\$ 1,701,214	\$ 1,815,900	\$ 148,200	8.9%
	Special School District Total			\$ 1,623,239	\$ 1,667,700	\$ 1,701,214	\$ 1,815,900	\$ 148,200	8.9%
	Special Revenue Funds - Special School District Total			\$ 1,623,239	\$ 1,667,700	\$ 1,701,214	\$ 1,815,900	\$ 148,200	8.9%
	Grand Total			\$ 193,579,557	\$ 187,781,108	\$ 207,021,290	\$ 207,068,335	\$ 19,287,227	10.3%

Davidson County Board of Commissioners

- Mr. Steve Shell, Chairman
- Mr. Don Truell, Vice-Chairman
- Mr. Chris Elliott
- Mr. Fred McClure
- Mr. James Shores
- Mrs. Karen Watford
- Mr. Todd Yates

The Board of Commissioners holds regular meetings on the 2nd and 4th Monday 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	Andrew Richards	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	Christy Stilwell	242-2027
Fire Marshal	Danny Ward	242-2281
Health	Lillian Koonitz	242-2349
Human Resources	Tony Dill	242-2919
Inspections	Beau Chollett	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	Scott Leonard	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	David Rickard	242-2160
Transportation	Richard Jones	242-2925
Veterans Services	Rick Johnson	242-2037

The Layman's Budget

A Citizen's Guide to the Budget

Fiscal Year

Adopted 2022-2023

Beginning July 1, 2022



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



REVENUES

- Adopted property tax rate remains \$0.54 per \$100 of assessed property valuation. Total tax base equals \$14.78 billion, with a 96.75% overall blended collection rate. The County expects to collect \$78,050,000 in property taxes for next fiscal year. This is an increase of \$3,050,000 or 4.067% over the FY 2021-22 Adopted Budget total of \$75,000,000.
- Article 46 Sales Tax (0.25%) increases to (\$5.1 million) + (\$4.3) million for Article 44. Base Sales Tax revenue increase of (\$3.28) to a total of (\$28.49) million. Article 44 and 46 increase to largely fund Education operating / major capital.
- Increase of (\$522K) in Intergovernmental Revenue or 16.1% largely due to expected increases in state LIEAP and Adoption Assistance funds for the upcoming fiscal year. In addition, the adopted budget continues the use of COVID-19 / American Recovery Plan Funds particularly, within the Public Health.
- Increases the need to utilize County fund balance in order to balance the budget. The total amount appropriated for FY 2023 equals \$5,533,382. 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.
- Other Funds (Changes) - Sewer — an increase of 6% is anticipated by waste water treatment provider, the City / County Commission (Winston-Salem / Forsyth County), but the adopted budget holds the rate flat (no increase) for FY 2023. Rural Fire Districts — Four (4) fire departments propose increasing tax rates to invest in more full-time paid staff and to make Capital purchases, Transportation Fund— replaces a high mileage service bus, and reinstates Lexington and Thomasville's local match for the circulator routes after CARES Act \$ provided a one-year reprieve.

EXPENDITURES

- Annualized FY 2022 COLA for Employees (\$500 + 1.7%), annualized Year #3 of PTRC Employee Pay Study results and includes FY 2023 COLA for Employees (\$500 + 2.0%) + Sheriff Office Pay Adjustment from FY 2021.
- Also includes \$3.3M within County Contingency to cover Year #4 of the PTRC Salary Study.
- Includes increase in employee group insurance costs (14%) to cover "high cost" claims. A slight cost increase for employees' insurance contributions, and increase in state-mandated employee retirement contributions.
- Reduces debt obligations in FY 2023 (reduction = \$434K or -2.8%) over FY 2022.
- Increase Education funding by 968K or 2.65% vs. FY 2022. The "per pupil" funding increases from \$1,246.78 in FY 2022 to \$1,303.51 for FY 2023.
- Lastly, includes "net" funding for (15.00—General Fund) "High Priority" positions the majority of which fall within the Public Health Department to continue with COVID response efforts (Grant Funded). Other additional positions will address growth demands (Inspections — demand has increased; Parks & Recreation—increased acreage to maintain), and service demands (Veterans Services — claim complexity and numbers served; Senior Services—increased need for C.N.A.'s to provide in-home health support).
 - ⇒10.00 — Public Health (9 COVID Funded, 1 WIC Funded)
 - ⇒2.00 — Emergency Communications
 - ⇒4.00 — (Increased Workload) Inspections, Parks & Recreation, Senior Services, and Veterans Services
 - ⇒(1.00) — Eliminated Position —Public Health

General Fund Budget

General Government

County Commissioners	\$ 400,210
County Manager	\$ 775,518
County Attorney	\$ 879,127
Human Resources	\$ 1,186,203
Finance	\$ 887,133
Purchasing	\$ 474,067
Assessor & Collector	\$ 2,946,509
Board of Elections	\$ 825,960
Register of Deeds	\$ 609,458
State Agencies	\$ 154,611
Public Buildings	\$ 4,003,507
Information Technology	\$ 1,680,670
Contingency	\$ 3,328,276
Fines & Forfeitures	\$ <u>600,000</u>
Total General Government	\$18,751,249

Public Safety

Sheriff	\$15,173,745
Sheriff Resource Officers	\$ 1,181,072
Jail	\$ 5,380,183
Emergency Communications	\$ 3,357,502
Inspections	\$ 1,616,847
Medical Examiner	\$ 255,000
Emergency Management	\$ 246,498
Fire Marshal	\$ 463,479
Ambulance	\$10,108,953
Animal Shelter	\$ 687,190
JCPC Operating Supplies	\$ 2,500
Contributions to Rescue Squads	\$ 72,000
Tville Rescue Squad (State Prescribed)	\$ 60,000
Davidson County Resc. Squad (State Prescribed)	\$ <u>100,000</u>
Total Public Safety	\$38,704,969

Transportation

Financing Use-Transfer to Airport	\$ 119,317
Financing Use-Transfer to Transportation	\$ 107,326
Financing Use-Transfer Airport Project	\$ <u>16,667</u>
Total Transportation	\$ 243,310

Environmental Protection

Sanitation	\$ 1,401,759
Soil & Water	\$ <u>252,446</u>
Total Environmental Protection	\$ 1,654,205

Economic And Physical Development

Planning	\$ 582,197
GIS	\$ 232,962
Cooperative Extension	\$ 311,596
Contribution to Economic Development	\$ 248,000
Contribution to Forester	\$ 109,600
Contribution to Chambers of Commerce	\$ 3,890
Financing Use-Transfer DavidsonWorks	\$ <u>269,682</u>
Total Economic and Physical Development	\$ 1,757,927

Human Services

Health	\$ 9,065,767
Social Services	\$ 14,831,034
Public Assistance	\$ 4,892,590
Senior Services	\$ 2,511,347
Veterans Services	\$ 221,928
Financing Use-Transfer to Mental Health	\$ 786,844
Nonprofit Contributions (State Prescribed)	\$ <u>340,000</u>
Total Human Services	\$ 32,649,510

Culture and Recreation

Recreation	\$ 1,169,482
Library	\$ 3,804,648
Museum	\$ 187,976
Lake Thom-a-Lex	\$ 154,421
Tourism	\$ <u>90,360</u>
Total Culture and Recreation	\$ 5,406,887

Debt Service

Principal	\$ 10,368,465
Interest	\$ <u>4,516,085</u>
Total Debt Service	\$ 14,884,550

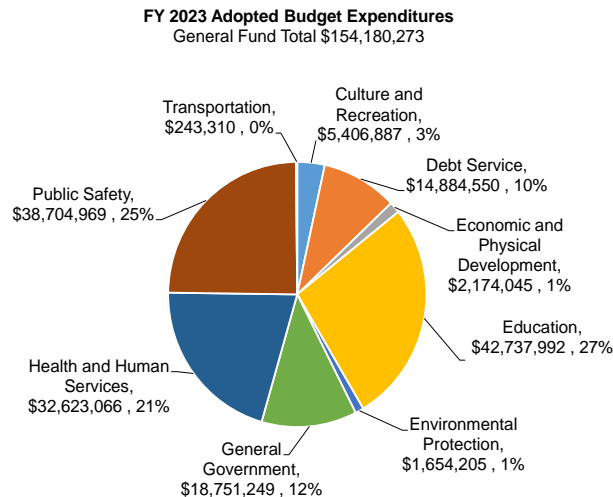
Education

School Current Expense	\$ 31,610,052
School Capital Outlay	\$ 2,009,926
Community College - Current Expense	\$ 3,523,008
Community College - Capital Outlay	\$ 426,188
Other Education Contributions	\$ 1,373,626
School Capital Outlay Fund	\$ <u>3,795,192</u>
Total Education	\$ 42,737,992

Total General Fund \$ 157,180,273

Other Funds Budget

Mental Health Fund \$ **786,844**
Mental Health is funded by County dollars in the amount of \$760,400. The remainder comes from other sources.



DavidsonWorks \$ **1,349,327**

DavidsonWorks is to help retrain workers and get them back in the workforce. DavidsonWorks receives \$269,682 in County Funds.

Special Revenue Funds Budget

Fire District Fund \$ **12,803,648**

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 \$ **1,369,654**

This fund is for the Davidson County Transportation System. The fund will receive \$102,839 from the General Fund. The remainder comes from charges for services, sale of Fixed Assets and Federal / State funds.

Special School District Fund \$ **1,815,900**

This fund includes revenue collected for the Lexington City Schools through a special school district tax.

Emergency Telephone Fund \$ **373,466**

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 \$ **3,795,192**

This fund pays for construction of new buildings, additions to older facilities and purchase of land and equipment.

Opioid Fund \$ **1,535,862**

This fund is to help address challenges stemming from opioid addiction. Annual installments will be made over the next several years.

Total Special Revenue Funds \$ 21,710,389

Internal Service Fund Budget

Garage \$ **2,407,953**

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 \$ **15,051,051**

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 \$ **1,040,347**

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 \$ 18,499,351

Enterprise Funds Budget

Landfill \$ **7,792,066**

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 \$ **569,317**

This fund is used to operate the local airport. The County portion of this is \$119,317.

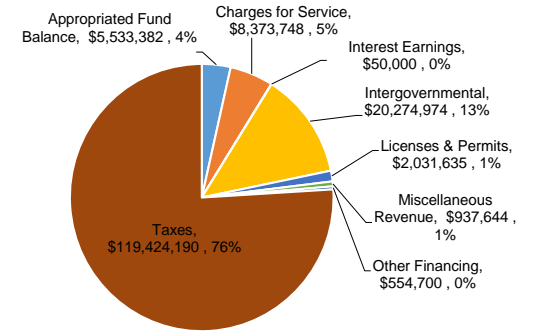
Sewer \$ **716,630**

This fund is used to track the operating cost of the Davidson County sewer program.

Total Enterprise Funds \$ 9,078,013

Total of All Fund Types \$ 206,604,197

FY 2023 Adopted Budget Revenues
Total \$154,180,273



Property Tax Rate

The FY 2022-2023 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 50% funded by property tax revenue. The Adopted tax rate will yield total revenue of \$78,050,000 on a collection rate of 96.75%. One penny of property tax equals \$1,445,370. The current tax base is \$14.78 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 60 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 169,180.



Home of EGGER Wood Products, the I-85 Corporate Center, a partnership fostered by the County Commissioners, Industry, and the local EDC, has created opportunities for businesses and citizens alike.

Creating Jobs. Improving the Tax Base. Building the Local Economy.

913 Greensboro Street
Lexington, NC 27292
P.O. Box 1067

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)

May 2022

Demographics

Population & Growth

	Population	% Annual Growth
2019 Est Population	165,381	0.4%
2020 Census Total Population	168,930	0.4%
Jul2020 NC Certified Population Estimate	169,180	0.0%

Urban/Rural Representation

		Urban/Rural Percent
2010 Census Total Population: Urban	85,699	52.6%
2010 Census Total Population: Rural	77,179	47.4%

Estimated Population by Age

		% Pop by Age
2019 Est Median Age	43	
2019 Est Total Pop 0-19	40,033	24.2%
2019 Est Total Pop 20-24	9,149	5.5%
2019 Est Total Pop 25-34	18,924	11.4%
2019 Est Total Pop 35-44	19,692	11.9%
2019 Est Total Pop 45-54	24,604	14.9%
2019 Est Total Pop 55-64	23,496	14.2%
2019 Est Total Pop 65+	29,483	17.8%

Commuters, Workers Age 16 and Over, 2019 Census ACS Est

Percent of Workers, By Travel Time

Avg Travel Time, Minutes	25.1
Workers Not Working at Home	71,147
Travel Time to Work: < 10 minutes	12.4%
Travel Time to Work: 10-14 minutes	12.9%
Travel Time to Work: 15-19 minutes	17.1%
Travel Time to Work: 20-24 minutes	16.4%
Travel Time to Work: 25-29 minutes	7.5%
Travel Time to Work: 30-34 minutes	13.8%
Travel Time to Work: 35-44 minutes	7.4%
Travel Time to Work: 45-59 minutes	7.3%
Travel Time to Work: 60+ minutes	5.1%

Workers, By Transportation

Worker Transp, Base	73,521
Work at Home	3.2%
Drove Car/Truck/Van Alone	83.9%
Carpooled Car/Truck/Van	10.6%
Public Transportation	0.4%
Walked	1.0%
Bicycle	0.0%
Taxi, Motorcycle, Other	0.9%

Place of Work

Worked in State/County of Residence	
Worked in State/Outside County of Residence	
Worked Outside State of Residence	

Commuters

34,481
38,157
956

Residents

46.9%
51.9%
1.3%

Education

		Pop Age 25+
2020-21 Kindergarten-12th Enrollment	23,278	
2020 Average SAT score (1600 scale)	1,076	
2020 Percent of Graduates taking SAT	33.3%	
2019-20 (Provisional) Higher Education Completions	1,783	
2019-20 (Provisional) Higher Education Enrollment	5,162	
2019 Est Education Attainment age 25+, At Least High School Graduate	97,507	83.9%
2019 Est Education Attainment age 25+, At Least Bachelor's Degree	21,469	18.5%

Housing

		% Ann Growth or % Total
2020 Census Total Housing Units, % annual growth	74,536	0.3%
2020 Census Occupied Housing, % of total	68,126	91.4%
2020 Census Vacant Housing, % of total	6,410	8.6%
2019 Est Median Value of Owner Occupied Housing	\$142,100	
2019 Est Median Gross Rent	\$720	
2019 Est Owner Occupied Housing, % of total	46,531	69.8%
2019 Est Renter Occupied Housing, % of total	20,122	30.2%
2019 Est % Owner Occupied Vacancy Rate	2.4%	
2019 Est % Renter Occupied Vacancy Rate	5.8%	

Income

		% Ann Growth or % Pov
2019 Est Median Family Income	\$60,913	
2020 Median Household Income (SAIPE)	\$56,067	4.0%
2019 Est Median Worker Earnings	\$31,734	
2020 Per Capita Income (BEA)	\$43,348	
2020 Est Pop, Income Below Poverty (SAIPE)	20,044	12.0%

Employment / Unemployment

	Currently	2021 Annual
Mar2022 Prelim., 2021 Employment	78,217	73,311
Mar2022 Prelim., 2021 Unemployment	2,627	5,605
Mar2022 Prelim., 2021 Unemployment Rate	3.2%	7.1%
2021Q4YTD, 2021 Announced Job Creation	192	192
2021Q4YTD, 2021 Total Announced Investments (\$mil)	\$142.1	\$142.1

Employment / Wages by Industry

	2021Q4 Employment	2021 Employment	2021Q4 Avg Weekly Wage	2021 Avg Weekly Wage
Total All Industries	44,769	42,578	\$997	\$840
Total Government	6,248	5,989	\$1,061	\$828
Total Private Industry	38,521	36,589	\$986	\$842
Agriculture Forestry Fishing & Hunting	59	.	\$747	.
Mining	20	.	\$1,160	.
Utilities	141	127	\$1,400	\$1,249
Construction	2,225	2,241	\$1,071	\$886
Manufacturing	10,536	9,606	\$1,186	\$993
Wholesale Trade	2,314	1,915	\$1,093	\$896
Retail Trade	5,331	5,174	\$625	\$555
Transportation and Warehousing	2,038	1,913	\$1,109	\$921
Information	113	124	\$1,004	\$938
Finance and Insurance	574	590	\$1,238	\$1,080
Real Estate and Rental and Leasing	387	404	\$1,025	\$929
Professional and Technical Services	877	737	\$1,256	\$989
Mgt of Companies, Enterprises	1,184	1,128	\$2,768	\$2,532
Administrative and Waste Services	2,814	2,938	\$723	\$738
Educational Services	4,031	3,756	\$1,018	\$773
Health Care and Social Assistance	4,468	4,671	\$1,004	\$824
Arts, Entertainment and Recreation	652	538	\$1,199	\$1,065
Accommodation and Food Services	3,759	3,509	\$370	\$305
Other Services Ex. Public Admin	1,189	1,068	\$752	\$617
Public Administration	2,057	2,059	\$1,003	\$850
Unclassified	0	0	\$0	\$0

Commercial/Retail/Industrial

Local Business

2021Q4 Available Industrial Buildings	.
2021Q4 Establishments: Total Private Industry	2,981
2021Q4 Establishments: Manufacturing	231
2019 Est Self Employed	4,585

Local Retail Business

2021 Total Retail Sales (With Food/Drink) (\$mil)	\$1,319.7
2021 Total Retail Businesses (With Food/Drink)	1,003
2021 Avg Sales/Business Total (with Food/Drink)	\$1,315,787
2021Q4 Available Commercial Buildings (if County reports)	.

Quality of Life

Taxes

FY2021-22 Property Tax Rate per \$100 Value	\$0.5400
FY2020-21 Annual Taxable Retail Sales (\$mil)	\$1,837.3
2021 Tier designation	2

Childcare

2022Q1 Licensed Child Care Facilities	74
2022Q1 Licensed Child Care Enrollment	3,098

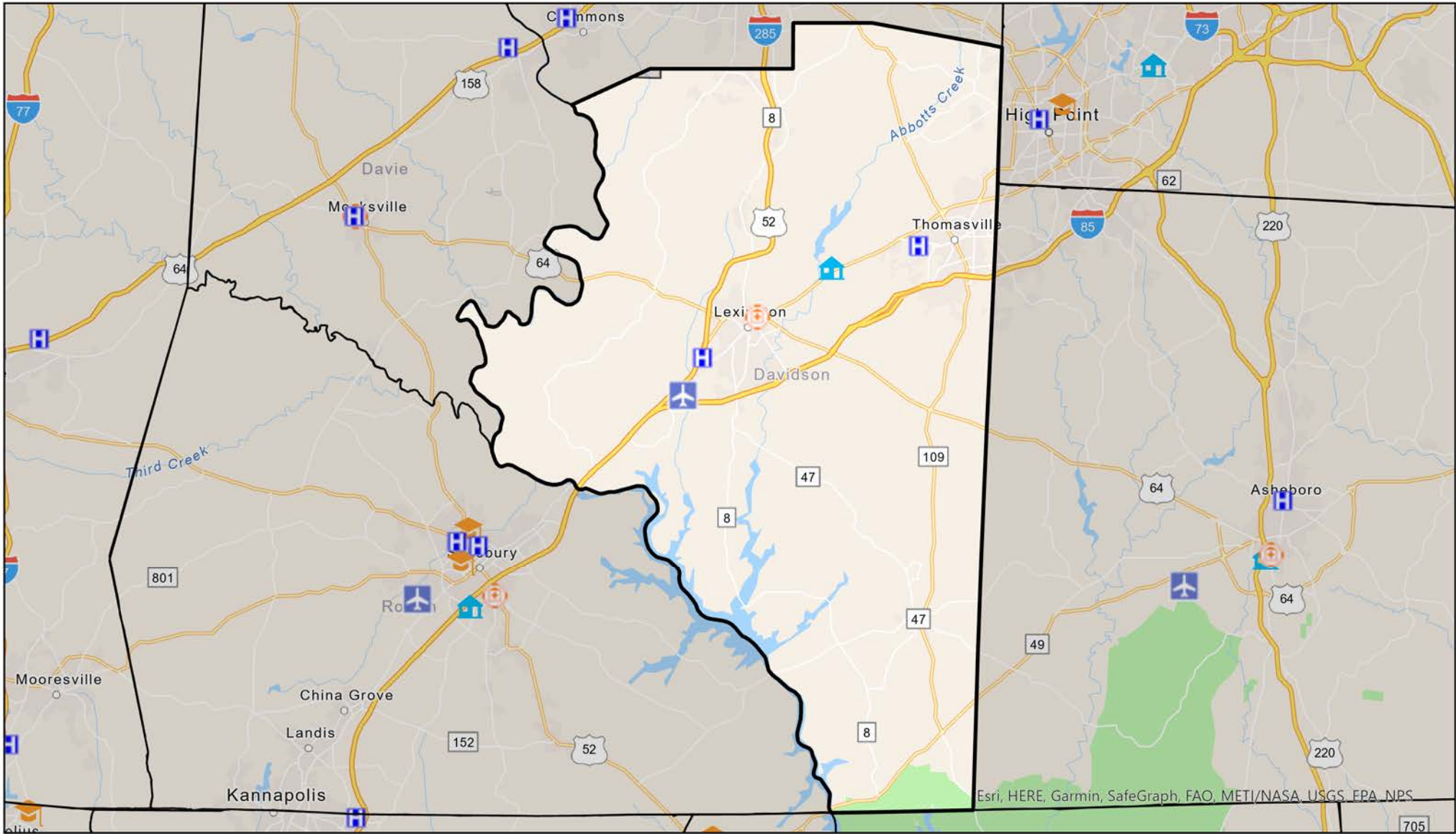
Healthcare Providers

2019 Number of Physicians	124
2019 Physicians/10,000 population	7.3
2020 RNs/10,000 population	46.1
2020 Dentists/10,000 population	1.9
2020 Pharmacists/10,000 population	4.2

Sources:
 Census (2020, ACS 2015-19) for income, commuters, place of work, population, housing, and educational attainment at <https://data.census.gov>. AGS for retail data at www.AppliedGeographic.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 <https://d4.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.ncdhhs.gov/>. UNC Sheps Center for healthcare professions at <https://nchealthworkforce.unc.edu/>. For more data resources, see <https://d4.nccommerce.com/>.

Notes:
 Data are the latest available at the date the profile was prepared. A period means the data is not available. SAT scores use the 1600 scoring system 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. Census' 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 resources are available at: <https://d4.nccommerce.com/>.

Davidson County, North Carolina



- 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	500-999
Atrium Windows and Doors	500-999
Old Dominion Freight Line	500-999
Wal-Mart Associates Inc.	500-999
Food Lion	500-999
Bradley Personnel	500-999
Jeld-Wen	500-999
Asco Power Technologies	500-999
Pergo LLC	<u>500-999</u>
Total County Employment	80,476

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
EGGER Wood Products	\$ 130,565,460	0.85%
Duke Energy	127,923,385	0.83%
Unilin Flooring NC LLC	110,946,799	0.72%
Halyard North Carolina (formerly Kimberly-Clark Corporation)	106,353,233	0.69%
Electric Glass Fiber America, LLC (formerly PPG Industries)	78,979,554	0.52%
Energy United	72,055,512	0.47%
Cube Yadkin Generation LLC (formerly Yadkin, Inc.)	69,612,545	0.45%
Norfolk Southern	46,720,613	0.30%
Owens Brockway	45,936,193	0.30%
Transcontinental Pipeline Co.	<u>45,780,425</u>	0.30%
	<u>\$ 834,873,719</u>	

Source – Davidson County Tax Department