



2024 - 2025

Proposed Budget



For the fiscal year ending June 30, 2025

Davidson County

FY 2024-25 Proposed Budget

Board of Commissioners



Chairman
Todd Yates



Vice-Chairman
James Shores



Commissioner
Chris Elliott



Commissioner
Fred McClure



Commissioner
Matt Mizell



Commissioner
Steve Shell



Commissioner
Karen Watford

Prepared by:

Casey Smith, **County Manager**
Jason Martin, **Assistant County Manager**
Christy Stilwell, **Finance Director**
Tim Maness, **Budget & Management Analyst**



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Davidson County
North Carolina**

For the Fiscal Year Beginning

July 01, 2023

Christopher P. Morill

Executive Director

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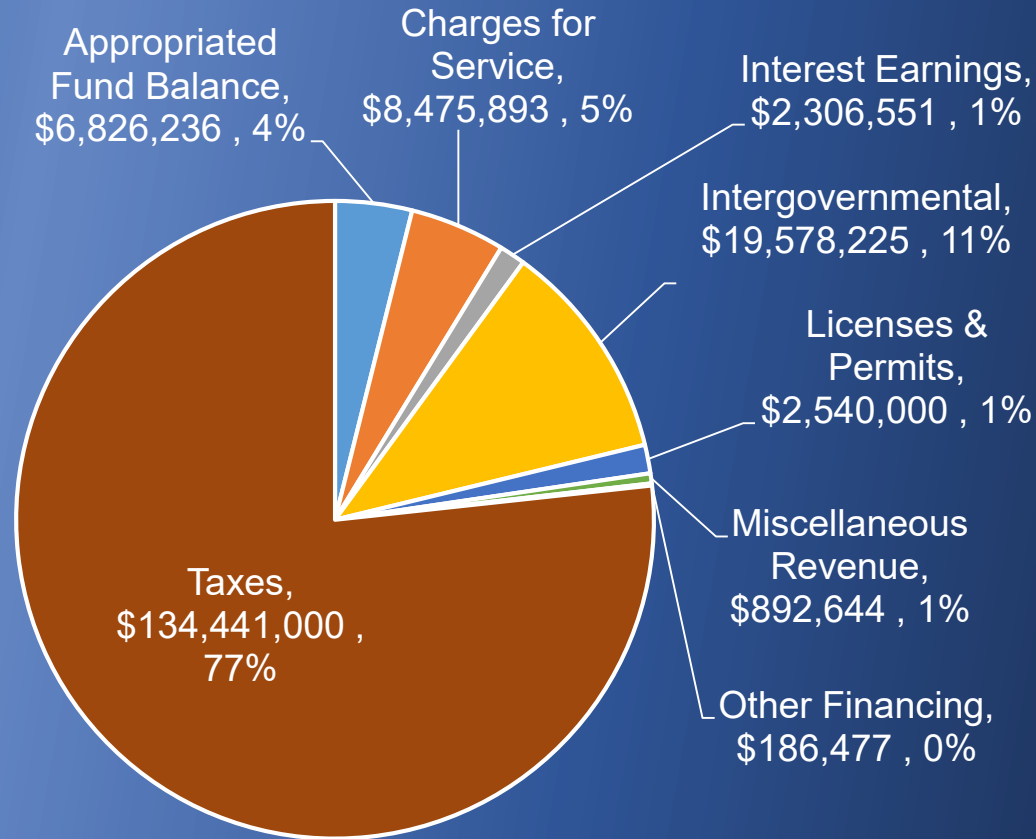
Proposed Budget

FY 2024-25

Where Does the Money Come From?

5/13/2024

FY 2025 Proposed Budget Revenues
Total: \$175,247,026



**Increase of \$4.9
Million Over FY 2024**

Highlights (General Fund)

- **Proposed Tax Rate** of **\$0.54** per **\$100** of assessed property valuation, the same as FY 2024 (Property Tax revenue increase of **\$3M** or **3.6%**)
- **Article 46** Sales Tax (0.25%) increases to **(\$5.7)** million + **(\$5.3)** million for **Article 44. Base Sales Tax** revenue increase of **(\$900K)** to a total of **(\$33.9)** million
- Decrease of **(\$4.1)** million in **Intergovernmental Revenue** largely in Social Services (**State allocation decreased and / or vendors receiving payments directly from the state**) + Less Lottery Proceeds **(\$550K)** + No “one-time” state prescribed funds (\$1.5M)
- Overall increase in other revenues **“driven”** by strength in the local housing market: 1) Building Permits = \$150K + ROD = \$300K + \$2.6M in Interest Revenue
- Use of **General Fund Reserves** to **“balance”** the budget has increased by **(\$1.8M)** over FY 2024 to **\$6.8 million**

Property Tax Values Summary

5/13/2024

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	\$ 0.54	\$ 14,071,996,766	\$ 1,767,972,748	\$ 1,810,221,971	\$ 17,650,191,485	\$ 2,324,850,513	15.17%
2023	\$ 0.54	\$ 14,383,002,411	\$ 1,804,625,064	\$ 1,940,035,901	\$ 18,127,663,376	\$ 2,802,322,404	2.71%
2024 Adopted Budget	\$ 0.54	\$ 12,778,093,650	\$ 1,650,000,000	\$ 1,650,000,000	\$ 16,078,093,650	\$ (1,572,097,835)	-11.31%
2024 Estimated Actual	\$ 0.54	\$ 15,190,656,277	\$ 1,859,570,916	\$ 1,857,685,100	\$ 18,907,912,293	\$ 780,248,917	17.60%
2025 Proposed Budget	\$ 0.54	\$ 13,259,811,140	\$ 1,697,500,000	\$ 1,695,000,000	\$ 16,652,311,140	\$ 574,217,490	-11.93%
Total	\$ 0.54	\$ 191,109,695,425	\$ 22,192,893,915	\$ 23,181,404,271	\$ 236,483,993,611	\$ 10,076,264,324	59.03%
Average Growth Per Year						\$ 592,721,431	3.47%

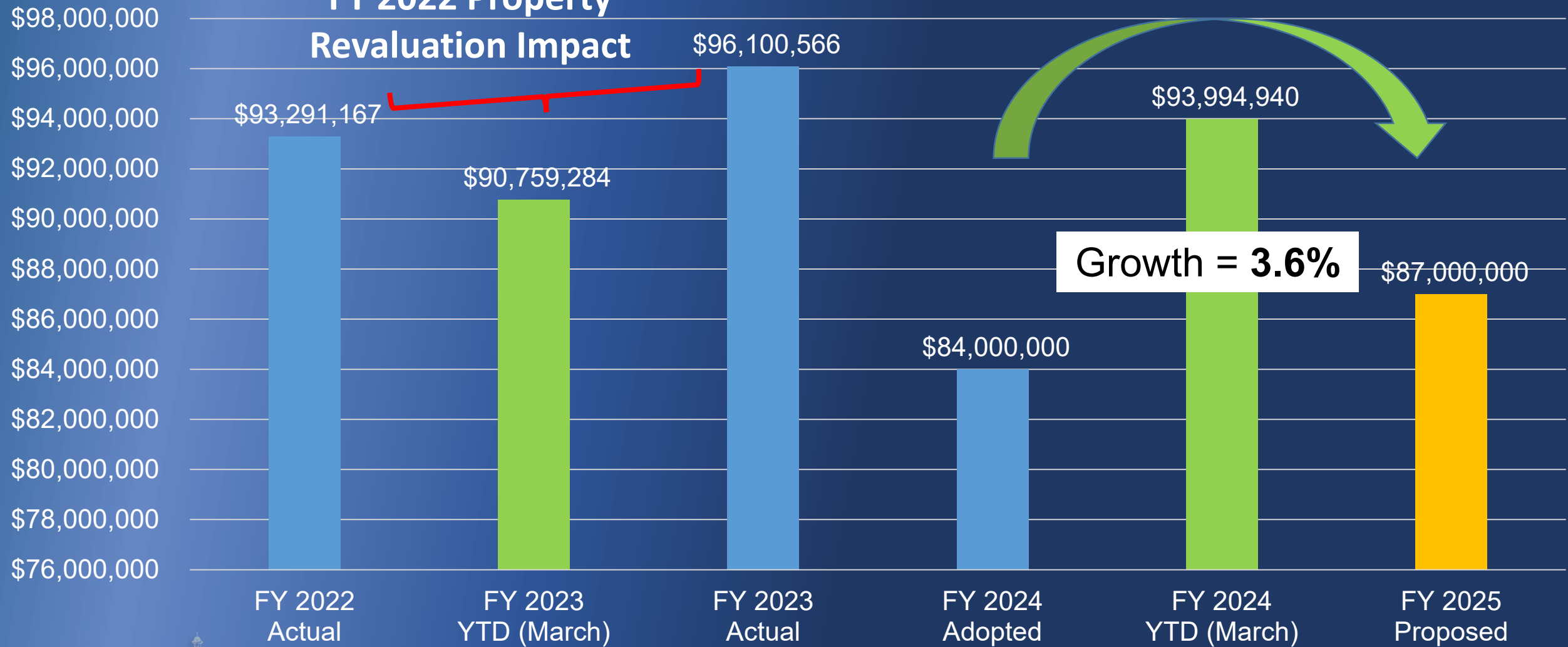
**3.6% Growth vs.
FY 2024 Adopted Budget**



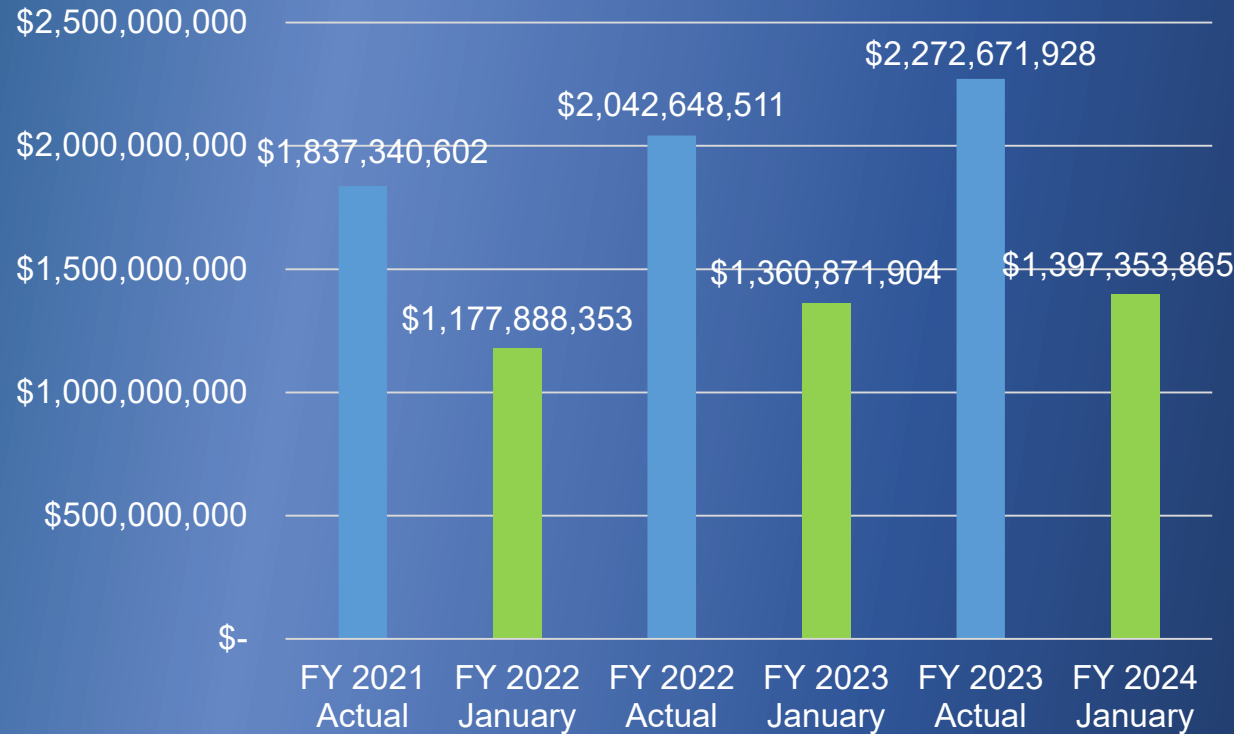
Current Year Property Tax

5/13/2024

FY 2022 Property Revaluation Impact



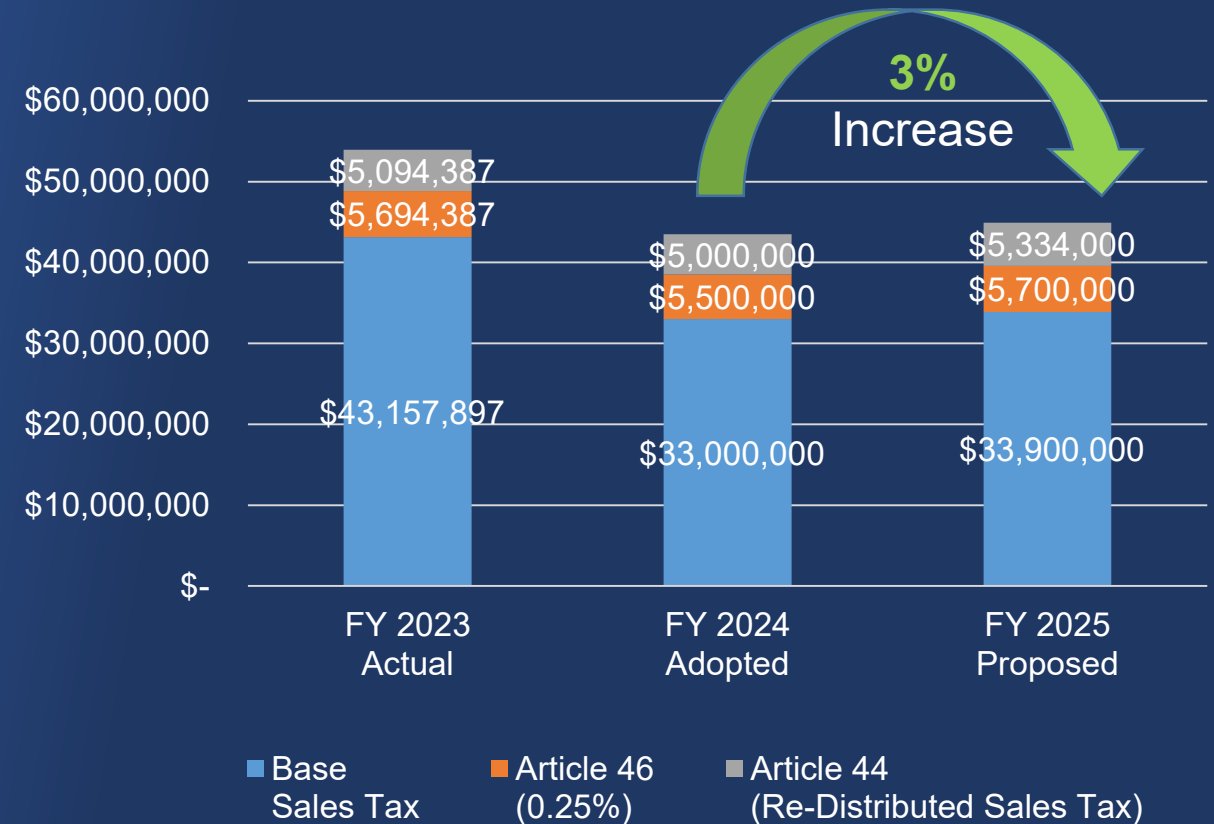
Taxable Retail Sales



**Increase of 2.7%
Over Previous Year**

Sales Tax Revenue

5/13/2024



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

Medicaid **"Hold-Harmless"** Affect = (\$3M Loss)

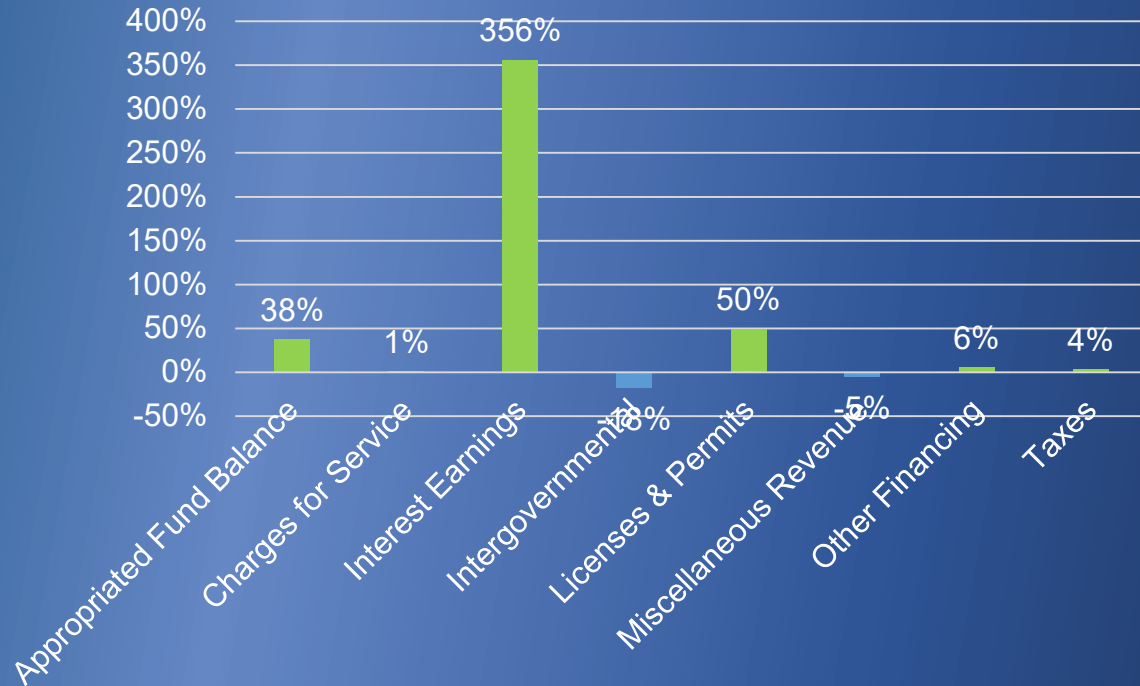
Article 44 and 46 Sales Tax Revenue

- **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 operational needs

Description	Article 44	Article 46
Estimated Collections	\$ 5,334,000	\$ 5,700,000
Expense Items:		
County Economic Development	\$ (25,000)	\$ -
Oak Grove Debt Service	\$ -	\$(2,833,400)
REDLG	\$ (240,000)	\$ -
DCAA	\$ (119,317)	\$ -
County Transportation	\$ (107,000)	\$ -
Transfer to Sewer Fund	\$ (569,308)	\$ -
Transfer to Economic Development Reserve	\$ (1,049,000)	\$ -
Chambers of Commerce + DDAC Contribution	\$ (11,890)	\$ -
School Operating "Per Pupil \$'s" (FY 2024 - FY 2025)	\$ -	\$(2,775,650)
DDCC Operating (FY 2024 - FY 2025)	\$ -	\$ (90,950)
School Type I Capital (FY 2024 - FY 2025)	\$ (3,212,485)	\$ -
Total	\$ (5,334,000)	\$(5,700,000)

FY 2025 Revenues

Changes from Prior Year

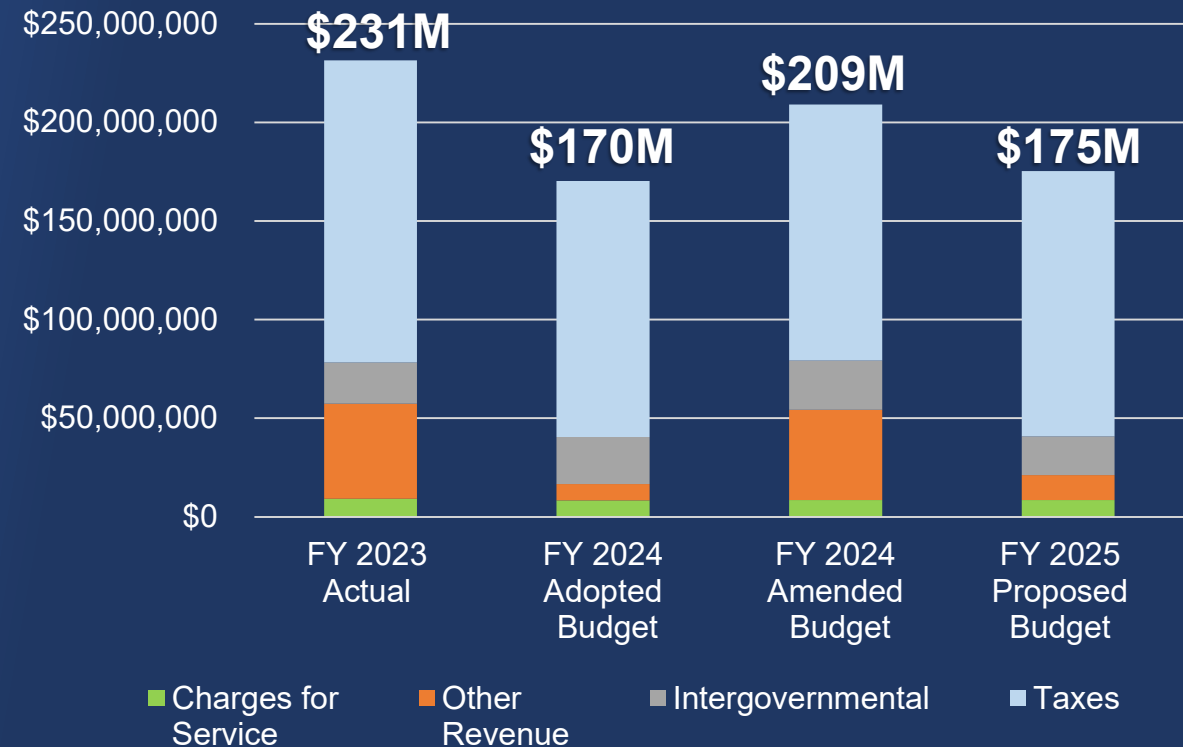


- Increased Use of **Fund Balance** + > Transfer to Eco. Dev. Res. And Sewer Fund Reserves (For Future Use) + > Interest Earned Proceeds
- Decreased **Intergovernmental Revenue** (DSS Programs, Less Lottery \$'s and < "One-Time" State Prescribed Funds)

2.9% "More" Proposed Budget vs. FY 2024 Adopted

FY 2025 Revenues

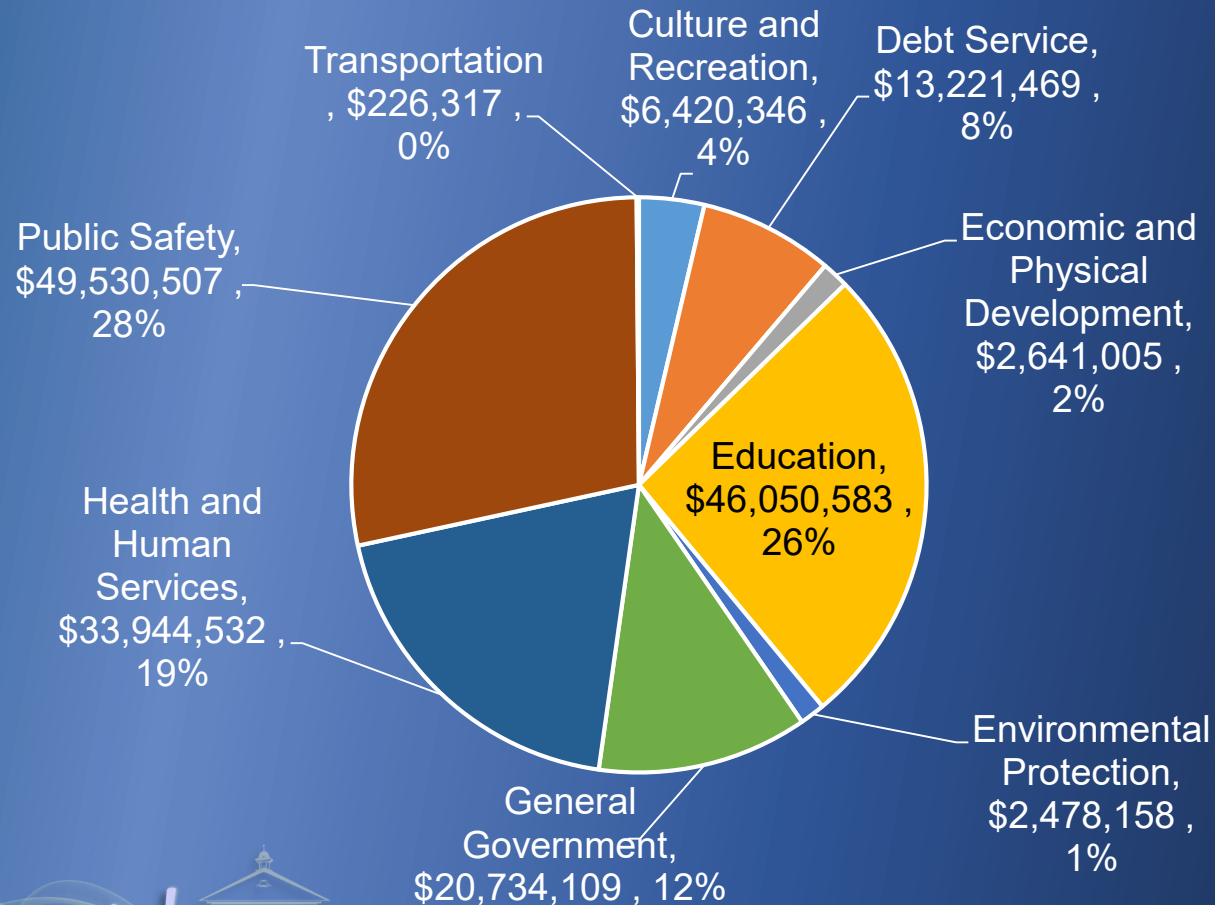
By Category



Where Does The Money Go?

5/13/2024

FY 2025 Proposed Budget Expenditures
Total: \$175,247,026



Highlights (General Fund)

- Increases per pupil spending from \$1,347 to \$1,400 or 4% + \$107K additional for DDCC
- Increases major capital funding provided to the schools vs. FY 2024 = \$4.8M
- Added (2.00) School Nurse positions (To Assist with Staff vs. Student Ratios)
- Less debt services vs. FY 2023 = (\$2.2M) but places in County Contingency to have Ready for Detention Facility Renovations / Expansion Additional Debt
- Removes (\$1.5M) from the state for "prescribed" outside agency funding
- Transfers \$1.1 + \$569K (Article 44 Sales Tax) to Economic Development and Sewer Fund Reserves for Future Use

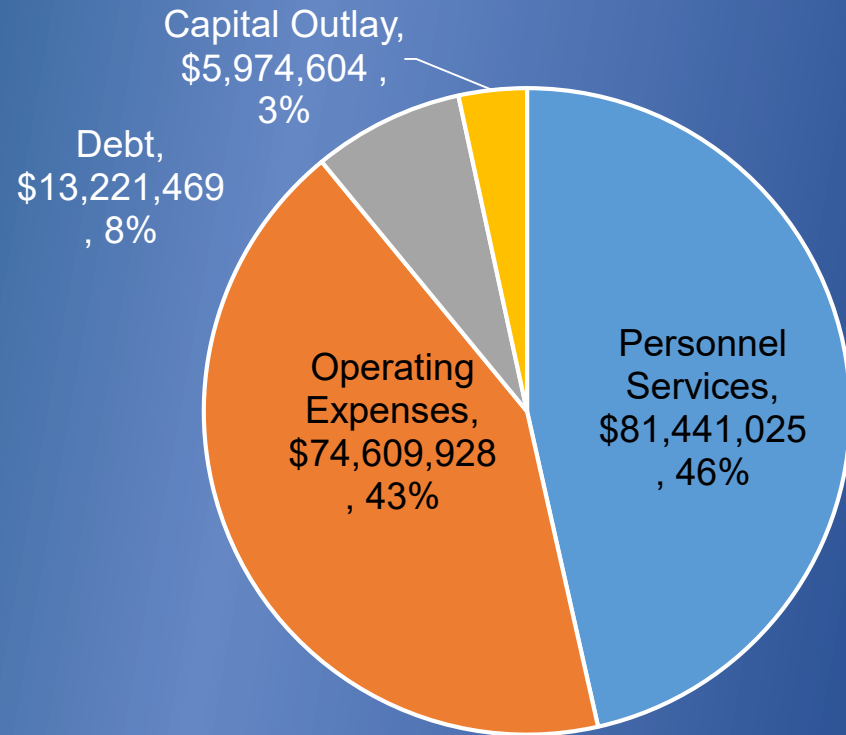
General Fund Expenditure Summary by Function

	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Amended Budget	FY 2025 Proposed Budget	vs. Adopted	
					\$ Change	% Change
Culture and Recreation	\$ 5,751,510	\$ 6,220,064	\$ 6,396,885	\$ 6,420,346	\$ 200,282	3.2%
Debt Service	\$ 14,000,025	\$ 15,477,449	\$ 15,477,449	\$ 13,221,469	\$ (2,255,980)	-14.6%
Economic and Physical Development	\$ 25,949,260	\$ 2,903,484	\$ 36,931,663	\$ 2,641,005	\$ (262,479)	-9.0%
Education	\$ 43,792,992	\$ 44,356,418	\$ 44,356,418	\$ 46,050,583	\$ 1,694,165	3.8%
Environmental Protection	\$ 2,594,865	\$ 2,351,555	\$ 2,351,555	\$ 2,478,158	\$ 126,603	5.4%
General Government	\$ 16,459,218	\$ 17,130,512	\$ 18,224,877	\$ 20,734,109	\$ 3,603,597	21.0%
Health and Human Services	\$ 29,717,446	\$ 35,967,997	\$ 37,137,606	\$ 33,944,532	\$ (2,023,465)	-5.6%
Public Safety	\$ 40,768,032	\$ 45,675,061	\$ 48,018,332	\$ 49,530,507	\$ 3,855,446	8.4%
Transportation	\$ 2,243,310	\$ 226,317	\$ 226,317	\$ 226,317	\$ -	0.0%
Total	\$181,276,657	\$ 170,308,857	\$209,121,102	\$175,247,026	\$ 4,938,169	2.9%

Total Funded Positions	919.50	937.50	943.50	938.50	1.00	0.1%
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\$4.9M or **2.9%** > Than
FY 2024 Adopted Budget

FY 2025 Proposed Budget Expenditures Total: \$175,247,026



- FY 2024 COLA for Employees (\$500 + 4%)
- No increase in employee group insurance costs (Local retiree program >) but increase in state-mandated employee retirement contributions
- Less Current Year Debt Service = (\$2.2M) – Moves to County Contingency
- Includes an additional \$1.2M for Education vs. FY 2024. Increases operating funding as the Per Pupil \$'s (Including Charter Schools) totals \$1,400.17. An increase of \$53.66 or 3.9% over FY 2024 Adopted
- Decreases state funds within DSS + removes (\$1.5M) in state prescribed funds for certain public safety / human services outside agencies
- Lastly, includes funding for (2.00) School Nurse positions
- Includes funds for replacing three (high mileage) ambulances, twenty Sheriff vehicles and P&R equipment

“High Priority” Positions – General Fund

5/13/2024

(2.00) Additional PH
School Nurse **100%**
Covered Via State **\$'s**

(46.00) Position “Reclassifications / In-Band
Adjustments” to Align Job Duties to
Current Job Descriptions

General Fund

“Net” Increase = 1.00

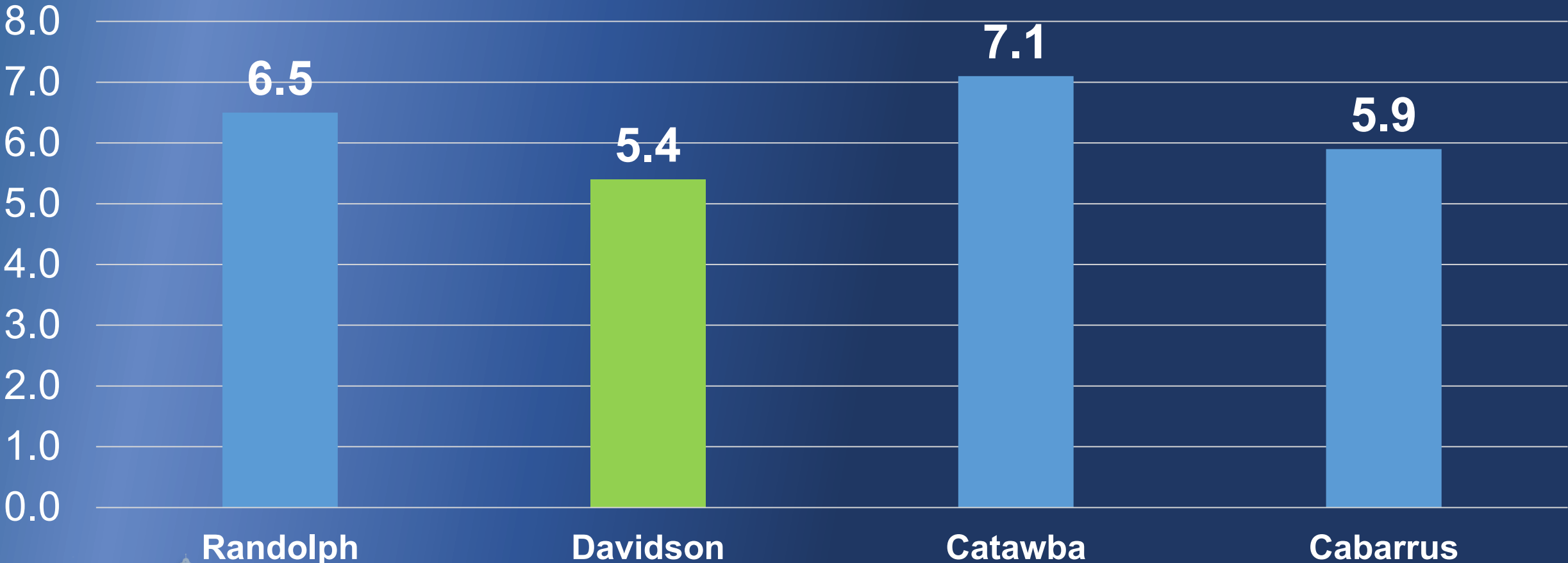


Department	Category	Count
Emergency Communications	FY 2025 Reclassifications / In-Band Adjustment(s)	0.00
Public Health		
Register of Deeds		
Social Services		
Landfill		
Sub-Total		0.00
Public Health	FY 2025 Additions	2.00
Sub-Total		2.00
Economic Development	FY 2025 Eliminations	(1.00)
Public Health		(6.00)
Sub-Total		(7.00)
EMS	FY 2024 Additions	4.00
Public Health		1.00
GIS		1.00
Sub-Total		6.00
Net Total		1.00

“High Priority” Positions – General Fund

5/13/2024

General Fund
FTEs per 1,000 Citizens – FY 2024 Adopted



Education Funding Summary

5/13/2024

ADM Funding with Charter School #'s Included

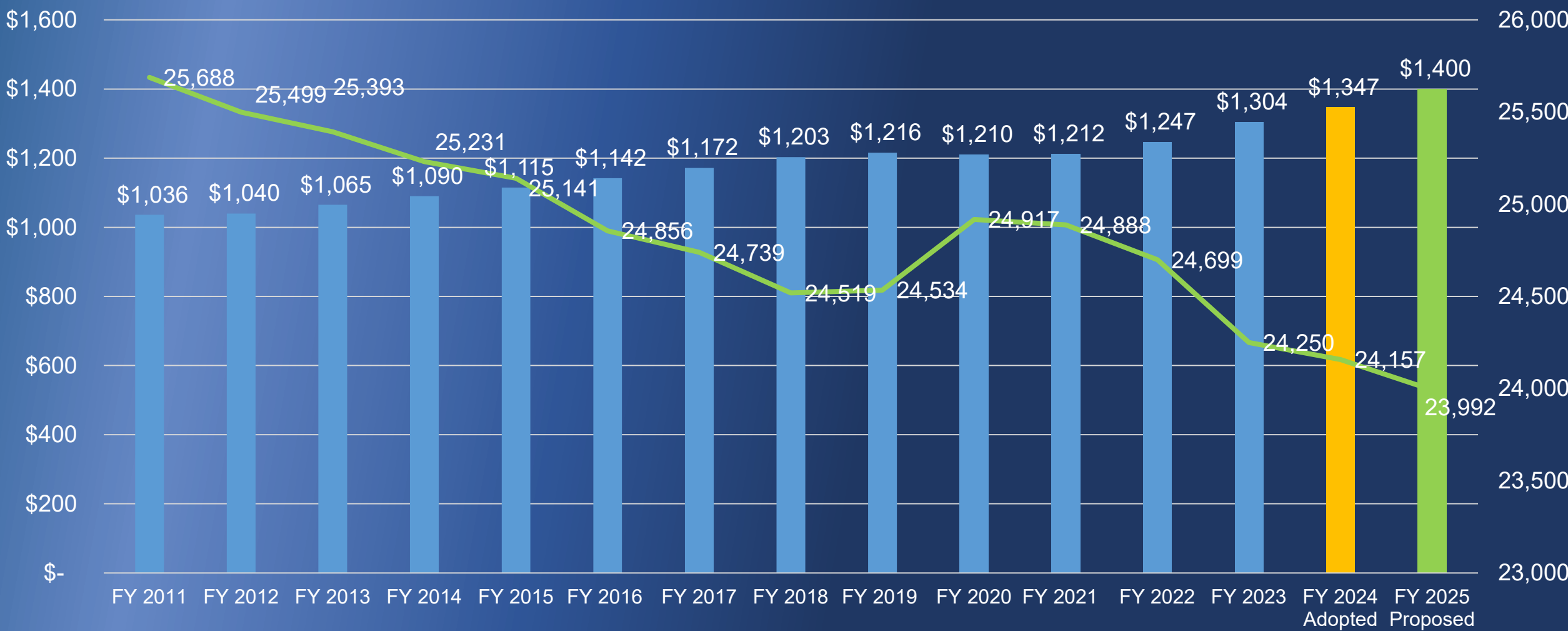
Information		FY 2024 Adopted			FY 2025 Proposed			Operating		Capital	
Agency	ADM FY 2024-25 Projection	Operating	Type II & III Capital	Per Pupil	Operating	Type II & III Capital	Per Pupil	% Change	\$ Change	% Change	\$ Change
DCS	18,568	\$ 25,113,665	\$ 1,400,000	\$ 1,346.51	\$ 25,998,388	\$ 1,414,000	\$ 1,400.17	3.5%	\$ 884,723	1.0%	\$ 14,000
Lexington City	3,218	\$ 4,360,000	\$ 279,700	\$ 1,346.51	\$ 4,505,750	\$ 282,497	\$ 1,400.17	3.3%	\$ 145,750	1.0%	\$ 2,797
Thomasville City	2,206	\$ 3,053,885	\$ 366,500	\$ 1,346.51	\$ 3,088,775	\$ 370,165	\$ 1,400.17	1.1%	\$ 34,890	1.0%	\$ 3,665
DDCC	-	\$ 3,633,000	\$ 434,000	\$ -	\$ 3,737,000	\$ 438,340	\$ -	2.9%	\$ 104,000	1.0%	\$ 4,340
Total	23,992	\$ 36,160,550	\$ 2,480,200	\$ 1,346.51	\$ 37,329,913	\$ 2,505,002	\$ 1,400.17	3.2%	\$ 1,169,363	1.0%	\$ 24,802

Total Funding Increase (Three School Districts) \$ 1,085,825

Cumulative Per Pupil Funding % Increase 3.99%



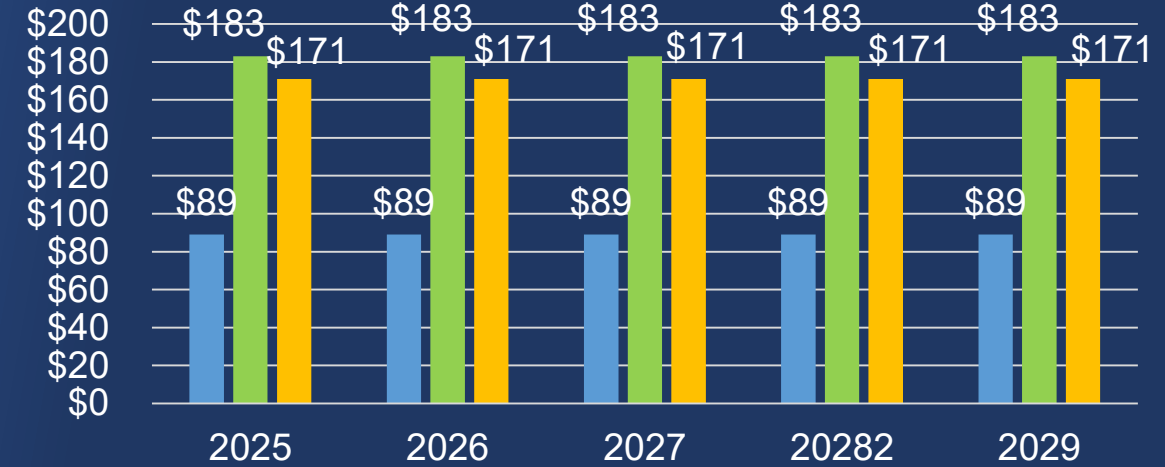
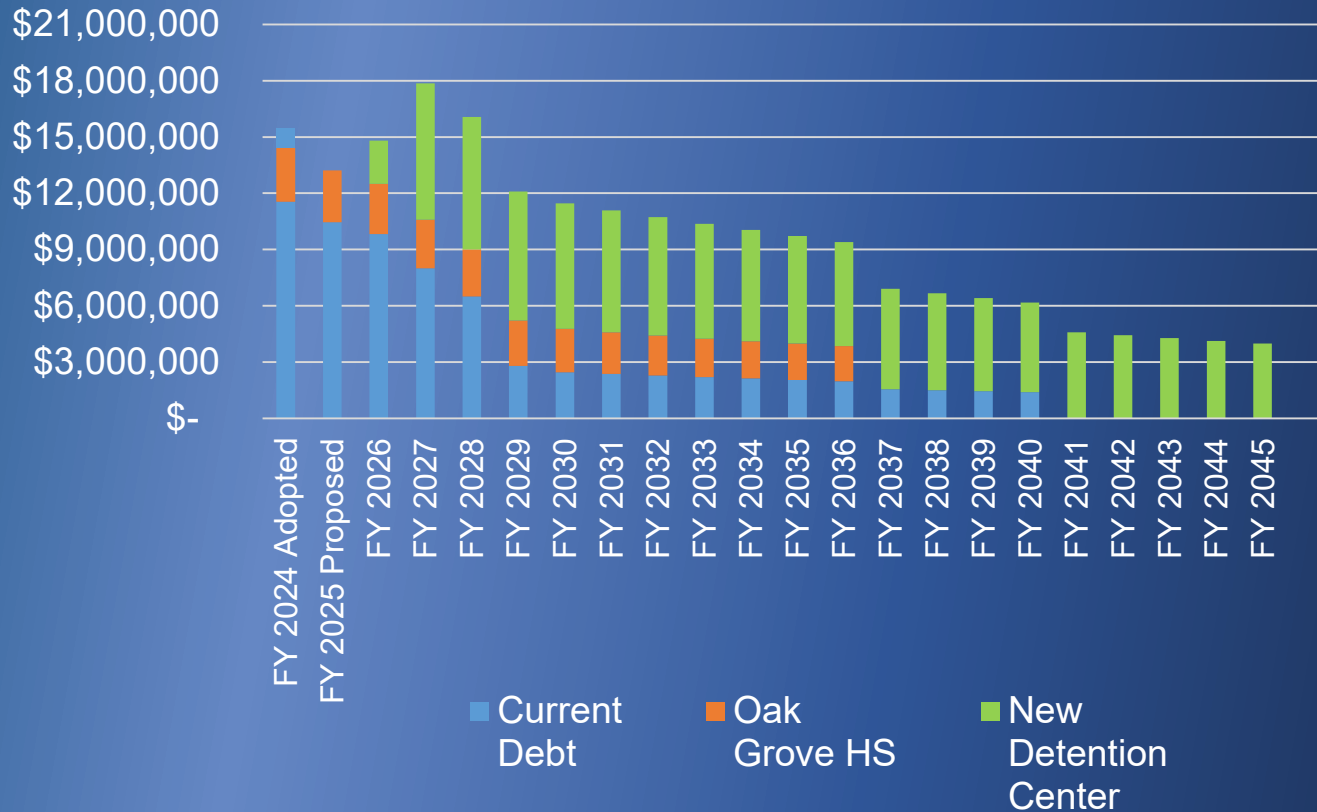
Per Pupil Funding Summary



■ Per Pupil \$'s ▲ ADM
(Average Daily Membership - Including Charter Schools)

Debt Service Summary

Debt Service Comparison Summary



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

New County Debt Includes
(Borrowing - Detention Center Renovations / Expansion)

Outside Agencies Summary

Function	FY 2024 Adopted	FY 2025 Proposed	\$ Change	% Change
Culture & Recreation	\$ 90,360	\$ 90,360	\$ -	0.00%
Economic Development	\$ 436,490	\$ 135,212	\$ (301,278)	-69.02%
Human Services	\$ 1,025,000	\$ -	\$ (1,025,000)	-100.00%
Public Safety	<u>\$ 234,500</u>	<u>\$ 74,500</u>	<u>\$ (160,000)</u>	<u>-68.23%</u>
Total	\$ 1,786,350	\$ 300,072	\$ (1,486,278)	-83.20%
State Prescribed \$'s	\$(1,500,000)	\$ -	\$ 1,500,000	-100.00%
Article 44 Sales Tax	\$ (3,890)	\$ (11,890)	\$ (8,000)	205.66%
Net County \$'s	\$ 282,460	\$ 288,182	\$ 5,722	2.03%

- **\$5,722K** Increase Forrester
- Covering **\$3,890** in Chamber of Commerce Memberships + DDAC **\$8,000** County **\$'s** vs. Article 44 Sales Tax Proceeds

Removes **(\$1.5M)** from the State for **"Prescribed"** Public Safety, Human Services and Economic Development Functions programs

FY 2024 - 2029 Capital Improvement Plan - Summary by Function

Potential Debt Sale for
Education **FY 2027**

5/13/2024

Category / Function	Current Year FY 2024	FY 2025 Estimated	FY 2026 Estimated	FY 2027 Estimated	FY 2028 Estimated	FY 2029 Estimated	Total (All Years)
Expenses							
General Government	\$ 19,782,086	\$ 35,934,501	\$ 97,664,987	\$ 5,791,156	\$ 750,000	\$ -	\$ 159,922,730
Education	\$ 6,972,636	\$ 38,822,636	\$ -	\$ 150,000,000	\$ -	\$ -	\$ 195,795,272
Sewer	\$ 8,682,500	\$ 52,875,836	\$ -	\$ -	\$ -	\$ -	\$ 61,558,336
Landfill	\$ -	\$ 5,129,695	\$ 1,178,000	\$ 6,920,000	\$ 1,080,000	\$ 702,000	\$ 15,009,695
Total	\$ 35,437,222	\$ 132,762,668	\$ 98,842,987	\$ 162,711,156	\$ 1,830,000	\$ 702,000	\$ 432,286,033
Source of Funds							
Capital Reserve	\$ 18,289,693	\$ 112,306,676	\$ 18,602,392	\$ 5,791,156	\$ 750,000	\$ -	\$ 155,739,917
Enterprise Funds	\$ -	\$ 5,129,695	\$ 1,178,000	\$ 6,920,000	\$ 1,080,000	\$ 702,000	\$ 15,009,695
Federal / State Revenue	\$ 17,147,529	\$ 15,326,297	\$ 294,813	\$ -	\$ -	\$ -	\$ 32,768,639
Debt Financing	\$ -	\$ -	\$ 78,767,782	\$ 150,000,000	\$ -	\$ -	\$ 228,767,782
Total	\$ 35,437,222	\$ 132,762,668	\$ 98,842,987	\$ 162,711,156	\$ 1,830,000	\$ 702,000	\$ 432,286,033

About **\$91M** Remaining in County Capital Reserve + **\$22M** +/-
Added FY 2024, 2025 and 2026 = **\$155M** +/-

FY 2024 - 2029 Capital Improvement Plan - Summary by Project

5/13/2024

Category / Project	Current Year FY 2024	FY 2025 Estimated	FY 2026 Estimated	FY 2027 Estimated	FY 2028 Estimated	FY 2029 Estimated	Total (All Years)
County-Wide Soccer / Sports Complex	\$ 1,500,000	\$ 18,500,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000,000
New Detention Facility	\$ -	\$ -	\$ 96,749,174	\$ -	\$ -	\$ -	\$ 96,749,174
Courthouse Renovation - Public Defender Office	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000
County-Wide Server Replacement	\$ -	\$ -	\$ -	\$ 684,000	\$ -	\$ -	\$ 684,000
West Campus Gym Roof Replacement	\$ -	\$ 229,564	\$ -	\$ -	\$ -	\$ -	\$ 229,564
Health Department Roof Replacement	\$ -	\$ 788,040	\$ -	\$ -	\$ -	\$ -	\$ 788,040
Colonial Drive Rep. & Brick Sealing + Roof Rep.	\$ 1,149,786	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,149,786
Cecil School Window Replacement	\$ -	\$ -	\$ 621,000	\$ -	\$ -	\$ -	\$ 621,000
County-Wide Elevator Replacement	\$ 127,726	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 527,726
Transportation Retaining Wall	\$ -	\$ 290,600	\$ -	\$ -	\$ -	\$ -	\$ 290,600
Parking Deck Renovations (w / New Elevator)	\$ 1,062,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,062,900
EMS Lexington Base	\$ -	\$ -	\$ -	\$ 750,000	\$ -	\$ -	\$ 750,000
EMS Administration Expansion	\$ -	\$ -	\$ -	\$ -	\$ 750,000	\$ -	\$ 750,000
EMS Silver Valley Base	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750,000
Old Daymark Building Renovations	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
911 Communications Consoles & Technology	\$ -	\$ -	\$ -	\$ 2,107,156	\$ -	\$ -	\$ 2,107,156
911 Radio Replacement (450+/-)	\$ -	\$ -	\$ -	\$ 2,250,000	\$ -	\$ -	\$ 2,250,000
Total	\$4,690,412	\$20,608,204	\$97,370,174	\$5,791,156	\$750,000	\$ -	\$ 129,209,946

Fiscal Year / Projects	Total Cost	Capital Reserve	State \$'s / Golden Leaf Grant	Article 46 (School Capital Reserve)	Debt
Current Available	\$ -	\$ 91,426,306	\$ 37,300,000	\$ 521,605	\$ -
FY 2024 - (June - 2024)	\$ -	\$ 22,648,964	\$ -	\$ -	\$ -
FY 2025 - (June - 2025)	\$ -	\$ 22,648,964	\$ -	\$ -	\$ -
FY 2026 - (June - 2026)	\$ -	\$ 19,015,683	\$ -	\$ -	\$ 78,767,782
Total	\$ -	\$ 155,739,917	\$ 37,300,000	\$ 521,605	\$ 78,767,782
All Other CIP Projects for FY 2024-2029	\$ 32,610,772	\$ (32,610,772)	\$ -	\$ -	\$ -
New Detention Facility	\$ 96,749,174	\$ (17,981,392)	\$ -	\$ -	\$ (78,767,782)
LMS Renovations	\$ 10,645,272	\$ (10,645,272)	\$ -	\$ -	\$ -
Sewer Expansion (Thomasville - 1M gpd)	\$ 45,338,500	\$ (8,038,500)	\$ (37,300,000)	\$ -	\$ -
Nucor (Contribution + Golden Leaf Grant)	\$ 2,362,398	\$ (2,362,398)	\$ -	\$ -	\$ -
Sewer Expansion (SRU - 2M gpd)	\$ 49,623,188	\$ (49,623,188)	\$ -	\$ -	\$ -
TCS HS Renovations	\$ 16,750,000	\$ (16,750,000)	\$ -	\$ -	\$ -
DCS Administration Building Renovation	\$ 1,500,000	\$ (978,395)	\$ -	\$ (521,605)	\$ -
LCS HS Renovations	\$ 16,750,000	\$ (16,750,000)	\$ -	\$ -	\$ -
Total	\$ 272,329,304	\$ (155,739,917)	\$ (37,300,000)	\$ (521,605)	\$ (78,767,782)
Remaining		\$ -	\$ -	\$ -	\$ -

**“Funding”
For “Major”
Capital Projects**

Fund Balance

Category	%
State Recommendation	16%
County Policy	18%
FY 2022	51%
FY 2023	77%
FY 2023 (Revised)	59%

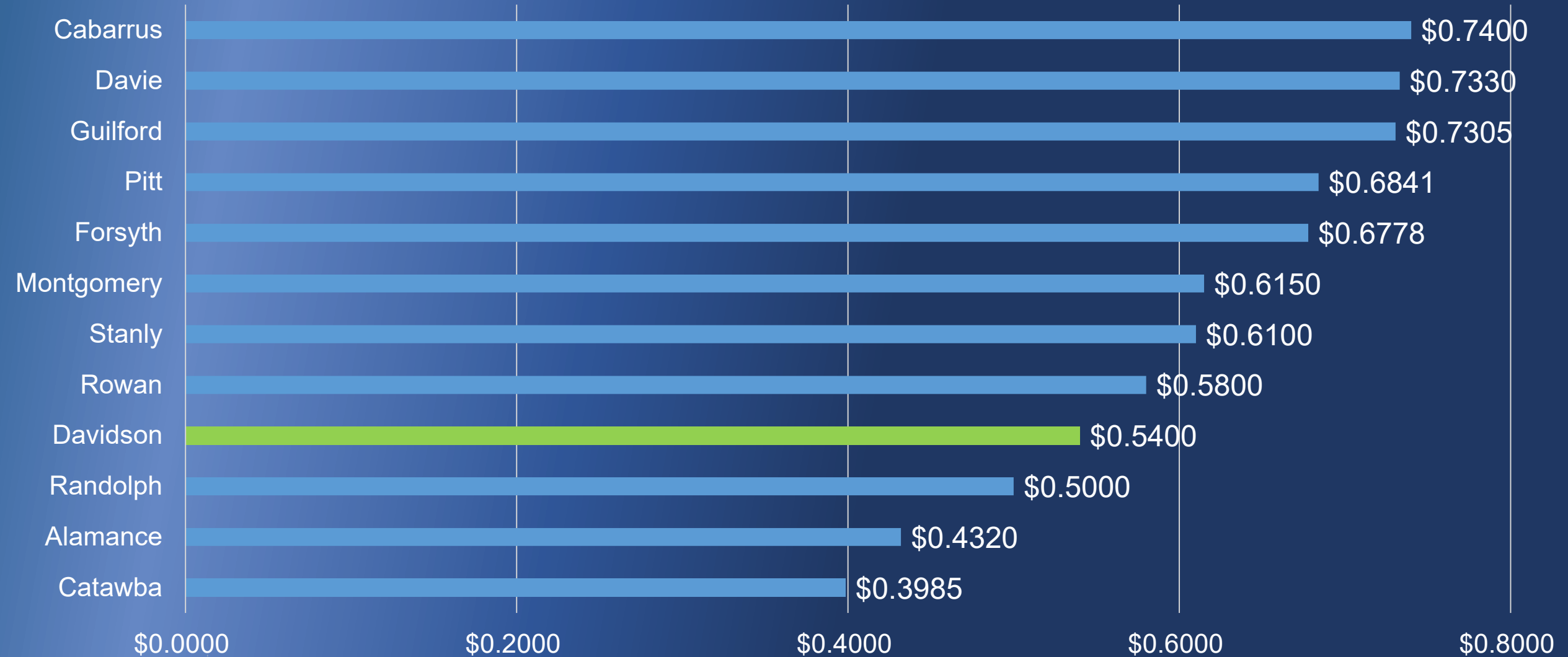
Goals (Next Five Years)

- Tax Rate = **\$0.54** or **>**
(Pending “Results” from
County-Wide Property Revaluation)
- General Fund Reserve
Balance = **30%** - **50%** or **>**
- Continue With Employee Pay
Increases + School **\$’s**

FY 2023 (Revised) “Excludes” ARAP = **\$32M** + FY 2023 “Over-Collections”
in Article 44 (**\$747K**) and 46 (**\$521K**) - (Move **\$’s** to Economic
Development and School Capital Reserve)

Current Tax Rate

5/13/2024



Changes In General Fund Budget – 10 Years

5/13/2024

Category	FY 2016	FY 2025	All Years		Average Per Year	
			\$ Change	% Change	\$ Change	% Change
Total General Fund Budget	\$128,061,055	\$175,247,026	\$47,185,971	37%	\$ 5,242,886	4%
Personnel	\$ 48,057,294	\$ 81,441,025	\$33,383,731	69%	\$ 3,709,303	8%
FTEs	819.00	938.50	119.50	15%	13.28	2%
School Operating (Per Pupil + Type II / III Capital)	\$ 35,303,849	\$ 41,248,249	\$ 5,944,400	17%	\$ 660,489	2%
School Capital (Type I Capital)	\$ 2,637,319	\$ 4,802,334	\$ 2,165,015	82%	\$ 240,557	9%
Personnel + School \$'s	\$ 85,998,462	\$127,491,608	\$41,493,146	48%	\$ 4,610,350	5%
% of Total General Fund Budget	67%	73%	88%		88%	
Remaining County Government "Growth"			\$ 5,692,825	14%	\$ 632,536	2%

All Years Tax Rate = \$0.54



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) – Adding (1.00) FTE to assist with mowing and 811 tickets
- **Transportation** - The department plans to replace two “high mileage” service bus + both Lexington and Thomasville will continue with their local match contributions for their local circulator routes
- **Rural Fire Districts** – Four departments seeking tax rate increase:
 - Healing Springs = **\$0.04**
 - Pilot = **\$0.02**
 - Reeds = **\$0.02**
 - Clemmons = **\$0.04**
- **Landfill** – The proposed budget increases overall operating expenses due to allocating **\$1.2M** to replace / purchase “**outdated**” equipment

Other Funds with Major Changes:

- **Insurance** – Cost decrease of **(\$164K)**, related to more **“favorable”** claim cost projections for FY 2025
- **School Capital Outlay** – Increases **\$’s** vs. FY 2024 = **\$4.8M**
- **Mental Health** – Maintains same level of funding vs. FY 2024
(Partner Behavioral Health Management)
- **Garage** – Increase charges to departments **(1st Rate Change in Nine Years)** and total funding by **(\$387K)**
- **Opioid Settlement Fund** – Proposed budget includes third year installment to a total of = **(\$6.6M)** of opioid settlement funds **(\$22.5M over next 18 years – used for opioid treatment / diversion)**

Other Funds with Major Changes:

- **911 Fund** – Increase of **\$219K** to replace 911 Center equipment
- **DavidsonWorks** – Service **“Transferred”** to PTRC during FY 2024
- **Special School District Fund** – Increase of **\$149K** and maintains the current tax rate of **\$0.12** per **\$100** of assessed property valuation
- **Airport Fund** – Maintains same level of funding vs. FY 2024 - County contribution = **(\$119K – Covered Via Article 44 \$’s)**

Next Steps

- Public Hearing on the County Manager's Proposed Budget – May 28th
6:00 pm, County Commissioners' Board Room
- Board of Commissioners Budget Worksession – June 6th
8:00 am, County Commissioners' Board Room
- Possible Adoption of the Budget – June 10th
6:00 pm, County Commissioners' Board Room



Davidson County
"Dedicated to Excellence in Serving Our Citizens"
LEXINGTON, NORTH CAROLINA
BUDGET MESSAGE
May 13, 2024
DAVIDSON COUNTY BOARD OF COMMISSIONERS

Commissioners,

I am pleased to submit to you the Proposed Davidson County FY 2024-2025 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 28, 2024 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 is made 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 go 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.

2023-2024 Budget in Review

To date, the FY 2023 - 2024 budget remains consistent with anticipated projections. Tax collections are expected to be 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, 2024, 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. As during 2024, the Davidson County Economic Development Commission (in partnership with Davidson County Government) announced the partnership with Dai Nippon Printing (DNP) who plans to open a new facility within the corporate center, as its first lithium-ion battery pouch manufacturing operations center here in the United States. They plan to invest \$277M and add 350 +/- jobs.

In late 2023, Nucor (a clean steel manufacturer based in Charlotte, NC creating over 180 jobs + \$350 million in investment within Davidson County) had their formal "ribbon cutting" ceremony to showcase the new facilities.



Also, during FY 2024, the County reached an agreement to purchase 1M gallons per day (gpd) of wastewater capacity to serve (for industrial growth) the Hwy 85 / 64 corridor. The project will not only assist with economic development growth but service Nucor's "long-term" wastewater needs.

In addition, the County continues to work through three other major projects: 1) Detention Center Expansion / Renovations and 2) School Building Renovations at Lexington Middle School and 3) Expansion of the County’s Wastewater capacity for future commercial development growth (Potentially with Salisbury / Rowan Utilities – SRU). 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.

At the March 7, 2024 Board of Commissioners Budget Worksession, the board received the auditor’s report for the fiscal year ending June 30, 2023. 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 \$140,873,282, which is 77.38% 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 \$154,532,194 or 44.03% respectively.

General Fund Balance as of June 30, 2023	
Total Fund Balance	\$ 160,018,680
Non-Spendable	\$ (204,042)
Stabilization by State Statute	\$ (18,941,356)
Available Fund Balance	\$ 140,873,282
Available Fund Balance 2022	\$ 92,091,255
Increase / (Decrease) in Available Fund Balance	
	\$ 48,782,027

The Proposed Budget for FY 2024-2025

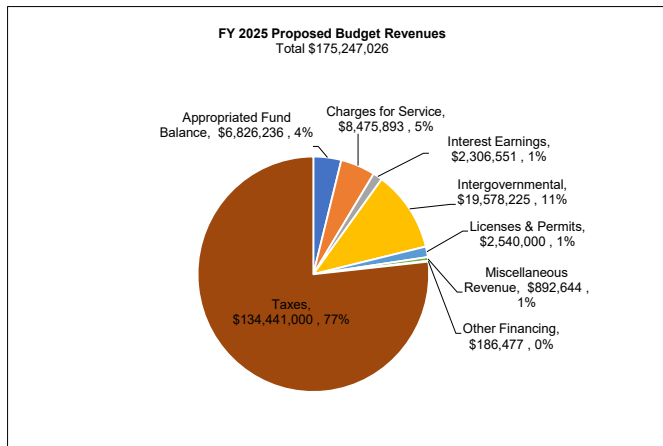
Growth is occurring within the local economy, as reflected in projected revenue from property and sales taxes and user fees for next fiscal year. Property values appear to be growing, as the County continues to utilize the growth in property taxes collected from the FY 2021-22 county-wide property revaluation to fund large “major” capital projects. However, sales (albeit growing) has slowed down. As recent as 2023, the County saw “double digit” growth in (year over year) collections. During the first part of 2024, that growth has been reduced to 2% - 3%. Further, the state Medicaid “hold-harmless” payment received from the state was (\$3M) “less” than it was for FY 2023.

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, Lexington City Middle School campus and increasing the County’s wastewater expansion / capacity.

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 2024-25 Proposed Budget recommends a general county wide tax rate at \$0.54 for each \$100 of assessed property valuation – equal to that of FY 2023-24.

REVENUES (GENERAL FUND)



The property tax remains the major local revenue source available to the County and it accounts for 50% 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.

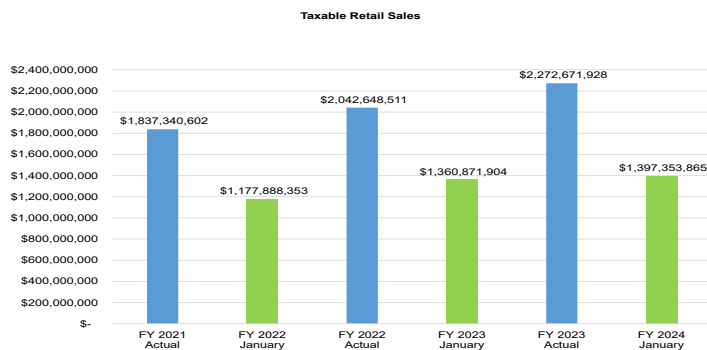
This trend is attributed to overall reduction in state funding for various programs. With greater dependence being placed on property tax revenue, it is critical that state legislators understand the potential negative impact of passing laws, which will further erode the county's tax base.

The FY 2024-2025 Proposed Budget is built on an estimated June 30, 2023 year ending assessed value amount of \$18,127,663,376. This is a 11% more than the figure used to develop the FY 2023-24 Adopted Budget of \$16,078,093,650. Therefore, growth is expected to increase by an additional 3.6% to an estimated total of \$16,652,311,140 for the FY 2024-25 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	\$ 0.54	\$ 14,071,996,766	\$ 1,767,972,748	\$ 1,810,221,971	\$ 17,650,191,485	\$ 2,324,850,513	15.17%
2023	\$ 0.54	\$ 14,383,002,411	\$ 1,804,625,064	\$ 1,940,035,901	\$ 18,127,663,376	\$ 2,802,322,404	2.71%
2024 Adopted Budget	\$ 0.54	\$ 12,778,093,650	\$ 1,650,000,000	\$ 1,650,000,000	\$ 16,078,093,650	\$ (1,572,097,835)	-11.31%
2024 Estimated Actual	\$ 0.54	\$ 15,190,656,277	\$ 1,859,570,916	\$ 1,857,685,100	\$ 18,907,912,293	\$ 780,248,917	17.60%
2025 Proposed Budget	\$ 0.54	\$ 13,259,811,140	\$ 1,697,500,000	\$ 1,695,000,000	\$ 16,652,311,140	\$ 574,217,490	-11.93%
Total	\$ 0.54	\$ 191,109,695,425	\$ 22,192,893,915	\$ 23,181,404,271	\$ 236,483,993,611	\$10,076,264,324	59.03%
Average Growth Per Year						\$ 592,721,431	3.47%

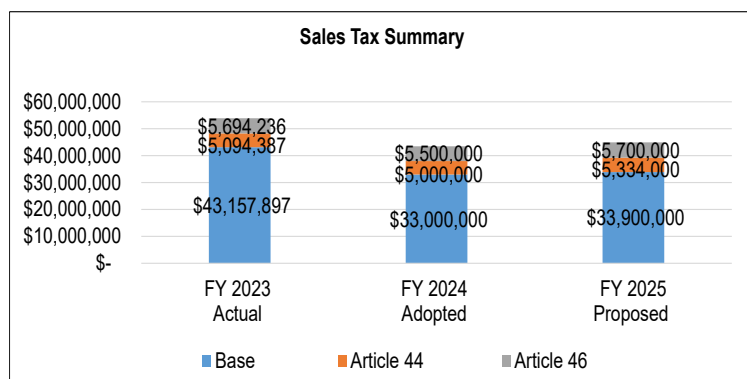
For sales tax the latest taxable retail sales shows the County ahead (only "slightly") in terms of overall collections as compared to this time a year ago. Much of this increase is likely due to the tax reforms put in place by the General Assembly back in 2013 as well as in March of 2016.

The County has begun to realize the full impact of the newly approved 0.25% - Article 46 Sales Tax (\$5.7 million) and anticipates receiving approximately \$5.3 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.



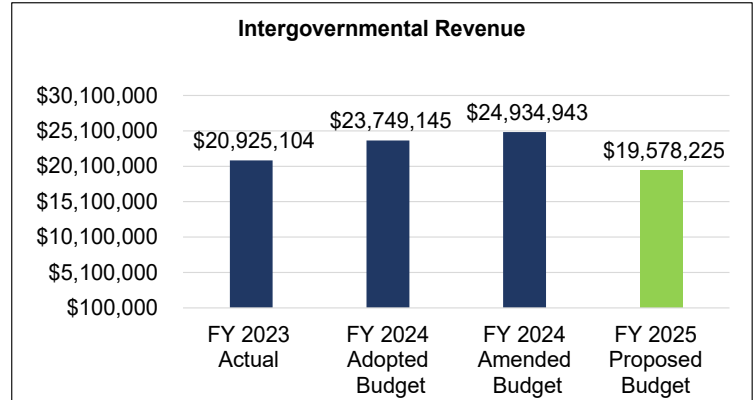
This article re-allocates sales tax dollars from all 100 counties to 79 counties for the purposes of providing additional resources related to local education, community colleges and / or economic development spending. All of the Article 46 sales tax collections will continue to be used for the debt 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 Oak Grove High School. The re-allocated (Article 44) sales tax dollars are also allocated as prescribed by state law (Education and Economic Development) and within the table above.

Description	Article 44	Article 46
Estimated Collections	\$ 5,334,000	\$ 5,700,000
Expense Items:		
County Economic Development	\$ (25,000)	\$ -
Oak Grove Debt Service	\$ -	\$(2,833,400)
REDLG	\$ (240,000)	\$ -
DCAA	\$ (119,317)	\$ -
County Transportation	\$ (107,000)	\$ -
Transfer to Sewer Fund	\$ (569,308)	\$ -
Transfer to Economic Development Reserve	\$ (1,049,000)	\$ -
Chambers of Commerce + DDAC Contribution	\$ (11,890)	\$ -
School Operating "Per Pupil \$'s" (FY 2024 - FY 2025)	\$ -	\$(2,775,650)
DDCC Operating (FY 2024 - FY 2025)	\$ -	\$ (90,950)
School Type I Capital (FY 2024 - FY 2025)	\$ (3,212,485)	\$ -
Total	\$ (5,334,000)	\$(5,700,000)



Taxable retail sales are “only” up by about 2.7% YTD thru January (2023 vs. 2024 – shown in table above), so the proposed budget increases the base or natural sales tax projections only “slightly” as a way to adjust to the changing collections data.

Intergovernmental revenue is expected to decrease by (\$4.1M) or -17.6%. This is largely due to a reduction in state funds provided for several Department of Social Services programs (LIEAP, Medical Assistance and State Foster Care), Less Lottery Proceeds from the schools for prior years sewer debt and removal of the “one-time” agency specific state funds received from Senator Jarvis’s office for FY 2024.



In addition, the proposed budget eliminates (6.00) grant funded positions within Public Health. These positions were temporary in status and largely related to funds devoted to help assist with COVID-19 mitigation. However, the proposed budget does add (2.00) new school nurses (to assist with high staff to student ratios) and includes grants funding from Davidson Charter Academy for an additional SRO position.

Finally, for the upcoming fiscal year the proposed budget decreases the need to utilize County fund balance in order to balance the budget. The total amount appropriated for FY 2025 equals \$6,826,236. 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 the Department of Social Services + removal of “one-time” state prescribed dollars received from Senator Jarvis’s Office. Large expense “drivers” also include additional funding for education as well as replacement of “high mileage” patrol vehicles and ambulances.

As you can see in more detail, once you back out the expense items in “blue” the overall budget is “basically flat” versus FY 2023-24.

The large expense items for the upcoming fiscal year include:

- FY 2025 COLA (\$500 + 4%).
- Incr. Employee Retirement / Retiree Insurance.
- Adding to Econ. Dev. Reserve + Sewer.
- Additional Positions – PH – School Nurses.
- Education Operating / Capital.
- Debt Service “Fall-Off” – Placed in County Contingency.
- Replace “High Mileage” Patrol Vehicles + Ambulances.

	Change vs. FY 2024 Adopted
Base Property Tax	\$ 3,000,000
Base Sales Tax	\$ 900,000
Article 44 Sales Tax	\$ 334,000
Article 46 Sales Tax	\$ 200,000
Intergovernmental Revenue (Decrease Largely Due to DSS + Senator Jarvis "One-Time" Revenues + Less School Lottery Proceeds for Old Sewer Debt)	\$ (4,170,920)
Increased Use of County Fund Balance	\$ 1,860,541
Increased Use of Interest Earned	\$ 1,800,813
Conceal Carry Permits + ROD + Building Permits	\$ 842,570
Other County Revenues	\$ 171,165
Total Revenue	\$ 4,938,169
FY 2025 COLA (\$500 + 4%)	\$ 2,389,461
Group Insurance Increase (For Retiree Program)	\$ 460,063
Mandated State Retirement Contribution	\$ 719,384
Increase for Education Funding (Per Pupil + Major Capital)	\$ 1,694,165
Additional Positions (2.00 PH Grant Funded School Nurses)	\$ 177,248
Current Year Debt - "Fall Off"	\$ (2,255,980)
County Contingency (Debt "Fall Off")	\$ 2,255,980
Reserve for Future Detention Center Renovations	\$ 2,052,000
Replace "High Mileage" Sheriff + EMS Vehicles	\$ (3,088,884)
DSS Grant Funded Programs + "One-Time" Senator Jarvis Funds	\$ 183,727
Increase County Vehicle Mileage Rates	\$ 346,446
Increased Jail Medical + Davidson Charter Academy SRO (School Funded)	\$ 4,559
All Other Changes	
Total Expenses	\$ 4,938,169

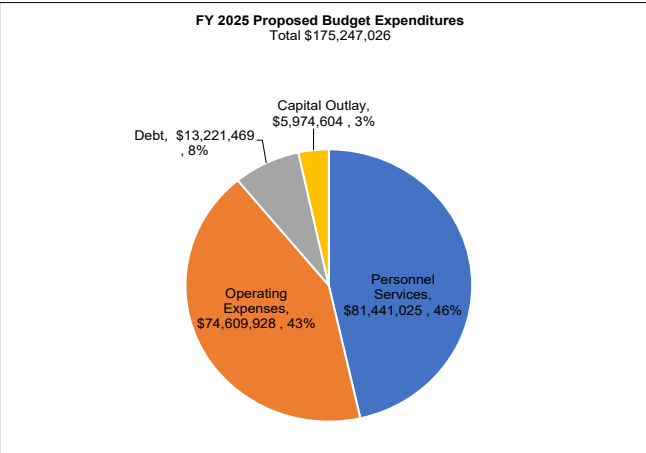
These expense items are covered via the natural growth in property / sales tax collections. Additional sales tax Revenues (Article 44 and 46) are expected to cover education and economic development related expenditures for FY 2025.

General Fund Expenditure Summary by Function						
	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Amended Budget	FY 2025 Proposed Budget	vs. Adopted	
					\$ Change	% Change
Culture and Recreation	\$ 5,751,510	\$ 6,220,064	\$ 6,396,885	\$ 6,420,346	\$ 200,282	3.2%
Debt Service	\$ 14,000,025	\$ 15,477,449	\$ 15,477,449	\$ 13,221,469	\$ (2,255,980)	-14.6%
Economic and Physical Development	\$ 25,949,260	\$ 2,903,484	\$ 36,931,663	\$ 2,641,005	\$ (262,479)	-9.0%
Education	\$ 43,792,992	\$ 44,356,418	\$ 44,356,418	\$ 46,050,583	\$ 1,694,165	3.8%
Environmental Protection	\$ 2,594,865	\$ 2,351,555	\$ 2,351,555	\$ 2,478,158	\$ 126,603	5.4%
General Government	\$ 16,459,218	\$ 17,130,512	\$ 18,224,877	\$ 20,734,109	\$ 3,603,597	21.0%
Health and Human Services	\$ 29,717,446	\$ 35,967,997	\$ 37,137,606	\$ 33,944,532	\$ (2,023,465)	-5.6%
Public Safety	\$ 40,768,032	\$ 45,675,061	\$ 48,018,332	\$ 49,530,507	\$ 3,855,446	8.4%
Transportation	\$ 2,243,310	\$ 226,317	\$ 226,317	\$ 226,317	\$ -	0.0%
Total	\$181,276,657	\$ 170,308,857	\$209,121,102	\$175,247,026	\$ 4,938,169	2.9%
Total Funded Positions	919.50	937.50	943.50	938.50	1.00	0.1%

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 2025 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 + 4%). The County’s group insurance budget is projected to increase for the upcoming fiscal year due to an increase in retiree health insurance cost. The local program (ended in 2009) provided for group health insurance cost for retirees from the County.

In April, 2024 the Board of Commissioners approved a new employee benefit plan, which did not increase the employee cost for health insurance. Further, retirement is expected to increase substantially for LEOs and Non-LEOs for FY 2024 (7% and 6%).

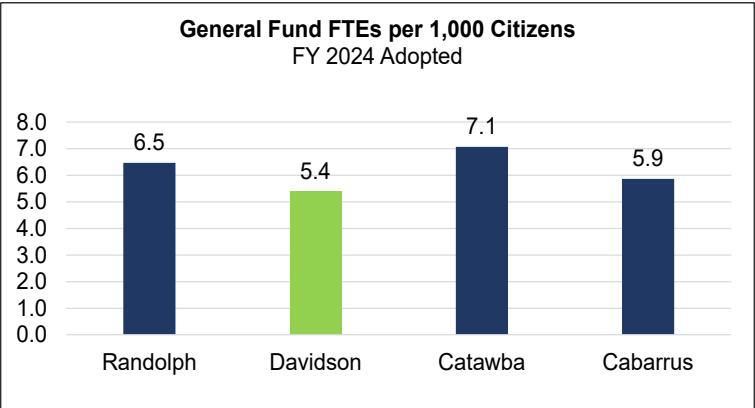
The FY 2025 Proposed Budget only adds a “net” 2.00 new position within the County. As you can see from the graph to the right, Davidson County has a low full-time FTE count per 1,000 citizens when compared to some of our surrounding peer counties.

Majority (All PH positions) are covered via state sources of funding, so there is no local contribution. For the Sheriff, the added position during FY 2024 is to assist with providing school resources officer services to Davidson Charter Academy (Paid for completely by the school).

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 during its budget process. The proposed budget increases funding (\$1.1 or 3.1%) for education vs. FY 2024.

To determine the total operating funding spread across each of the three County school systems, the County utilized the Average Daily Membership “projections” for 2024-25 + (Charter School enrollment). So, the total funding level “increases” the per pupil amount from \$1,346.51 for FY 2024 to \$1,400.17 for FY 2025.

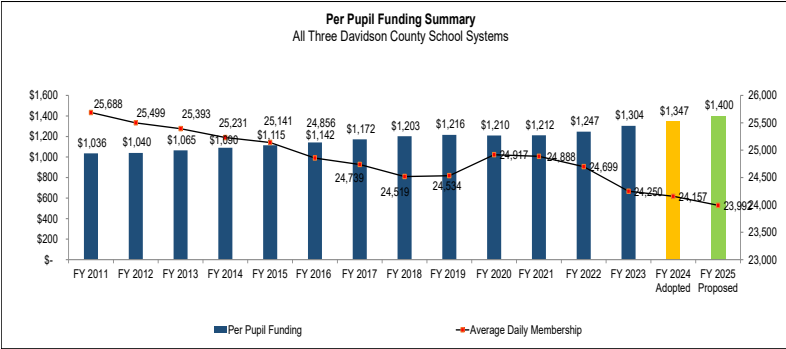


ADM Funding with Charter School #'s Included

Information		FY 2024 Adopted			FY 2025 Proposed			Operating		Capital	
Agency	ADM FY 2024-25 Projection	Operating	Type II & III Capital	Per Pupil	Operating	Type II & III Capital	Per Pupil	% Change	\$ Change	% Change	\$ Change
DCS	18,568	\$ 25,113,665	\$ 1,400,000	\$ 1,346.51	\$ 25,998,388	\$ 1,414,000	\$ 1,400.17	3.5%	\$ 884,723	1.0%	\$ 14,000
Lexington City	3,218	\$ 4,360,000	\$ 279,700	\$ 1,346.51	\$ 4,505,750	\$ 282,497	\$ 1,400.17	3.3%	\$ 145,750	1.0%	\$ 2,797
Thomasville City	2,206	\$ 3,053,885	\$ 366,500	\$ 1,346.51	\$ 3,088,775	\$ 370,165	\$ 1,400.17	1.1%	\$ 34,890	1.0%	\$ 3,665
DDCC	-	\$ 3,633,000	\$ 434,000	\$ -	\$ 3,737,000	\$ 438,340	\$ -	2.9%	\$ 104,000	1.0%	\$ 4,340
Total	23,992	\$ 36,160,550	\$ 2,480,200	\$ 1,346.51	\$ 37,329,913	\$ 2,505,002	\$ 1,400.17	3.2%	\$ 1,169,363	1.0%	\$ 24,802

Total Funding Increase (Three School Districts) \$ 1,085,825

Cumulative Per Pupil Funding % Increase 3.99%

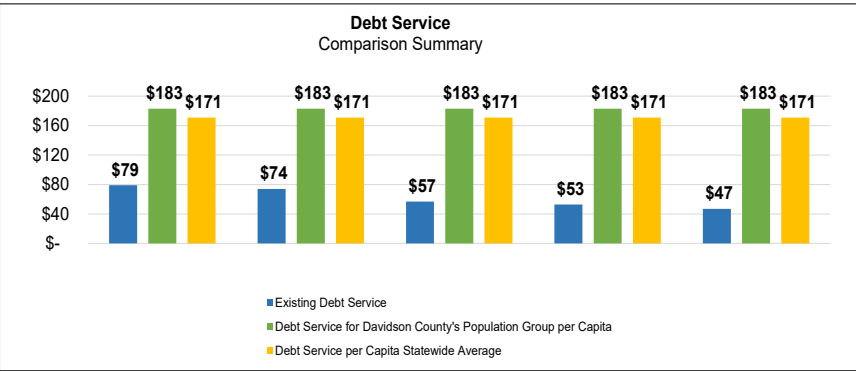
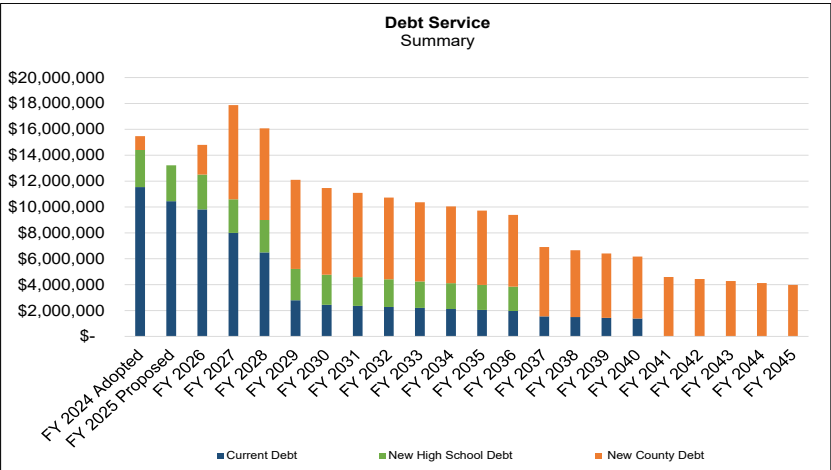


As you can see the County’s commitment to education is strong as proof by the last several years of per pupil funding. Although the Average Daily Membership (ADM) has been decreasing over the last several years, the County has continued to provide increased levels of funding to ensure the best educational opportunities are available for every student in Davidson County. For FY 2025, the per pupil amount includes Charter School enrollment is “much” higher when compared to FY 2024.

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 (\$104K or 2.9%) vs. FY 2024. Lastly, the proposed budget “increases” major capital funding (vs. that approved for FY 2024), which totals \$4.8M (For all three school systems combined).

Debt Service and Major Capital Projects

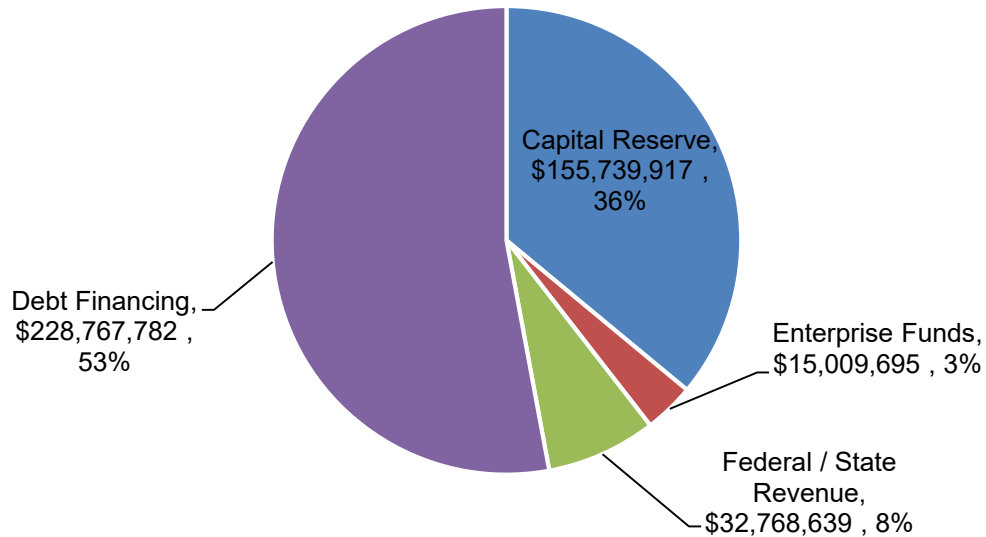
A large part of the additional spending for this year’s upcoming budget comes from debt service and cash contributions related to major capital projects. For the upcoming fiscal year “current / existing” debt obligations are expected to be lower than that due for FY 2024 (\$2.2 or -14.6%). The debt “fall-off” will be placed within County Contingency for FY 2025. This will ensure the County has funds available for the new 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 2029.



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 FY 2026 but for a few 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 2024 – 2029 Capital Improvement Plan includes all the projects from above totals \$432.2 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, a potential education debt sale and other major capital projects (like expanding wastewater capacity for commercial development via ARPA \$’s) will ensure he County must continue to prioritize operating needs annually.

FY 2024- 2029
Capital Improvement Plan
All Years Total \$432,286,033



Davidson County
Financial Model

Category	FY 2024 - 2025 Estimated	FY 2025 - 2026 Estimated	FY 2026 - 2027 Estimated	FY 2027 - 2028 Estimated	FY 2028 - 2029 Estimated
Total Expenditures	\$ 284,016,947	\$ 197,142,445	\$ 207,351,268	\$ 211,116,290	\$ 219,156,304
Total Revenues	\$ 285,026,674	\$ 200,913,279	\$ 206,844,373	\$ 206,452,109	\$ 210,470,312
Effect on Fund Balance					
Beginning Fund Balance	\$ 92,091,255	\$ 93,100,983	\$ 96,871,817	\$ 96,364,922	\$ 91,700,741
Increase (Decrease) Fund Balance	\$ 1,009,728	\$ 3,770,834	\$ (506,895)	\$ (4,664,181)	\$ (8,685,992)
Ending Fund Balance	\$ 93,100,983	\$ 96,871,817	\$ 96,364,922	\$ 91,700,741	\$ 83,014,749
Fund Balance %	53.90%	53.14%	47.93%	44.58%	39.44%
Tax Rate	\$ 54.00	\$ 43.60	\$ 49.42	\$ 49.42	\$ 49.42

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.

For FY 2024-25 there are fourteen major changes within several funds effecting revenues:

- Airport Fund – Enterprise / Special Revenue Fund – For FY 2025, the proposed budget maintains (same as for FY 2024) the overall funding to the airport. The County's contribution also stays the same vs. FY 2024 to (\$119K – All of local contribution is covered via Article 44 Sales Tax).
- DavidsonWorks – Special Revenue Fund – For FY 2025, the proposed budget eliminates funding for local workforce development (Same as for FY 2024). The service has been transferred to the Piedmont Triad Regional Council of Governments (PTRC).
- Insurance Fund – Internal Service Fund - The proposed budget decreases overall funding for group insurance by (\$164K) or -1.0%. The decrease is due to more favorable claim cost projections for the upcoming fiscal year. The proposed budget does not anticipate a change in cost to employees for health insurance for FY 2025.
- Landfill Fund – Enterprise Fund – The proposed budget increases overall operating expenses by \$176K or 3.5%. This is due to allocating \$1.2M to replace / purchase equipment for the upcoming fiscal year.
- Transportation Fund – Special Revenue Fund – The proposed budget increases overall funding for transportation by \$155K or 10.3%. For FY 2025 the department plans to replace two “end-of-life” service buses. For FY 2025 both Lexington and Thomasville expect to contribute (\$45K each toward their local grant match) for their local circulator routes.
- Rural Fire Districts – Special Revenue Fund – The proposed budget increases overall funding for the rural fire districts by \$835K or 6.2%. 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 a tax rate increase for the upcoming fiscal year

Fire Districts Summary
FY 2024-2025

District	Tax Rate				Change				Budget				Change				Increase Justification
	FY 2024 Adopted	FY 2025 Proposed	\$ Change vs. Adopted	% Change vs. Adopted	FY 2024 Adopted	FY 2025 Proposed	\$ Change vs. Adopted	% Change vs. Adopted	FY 2024 Adopted	FY 2025 Proposed	\$ Change vs. Adopted	% Change vs. Adopted	FY 2024 Adopted	FY 2025 Proposed	\$ Change vs. Adopted	% Change vs. Adopted	
ARCH	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 1,372,702	\$ 1,387,155	\$ 14,453	1.1%									
Central	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 446,000	\$ 461,000	\$ 15,000	3.4%									
Churchland	\$ 0.0900	\$ 0.0900	\$ -	0.0%	\$ 316,172	\$ 327,340	\$ 11,168	3.5%									
Fairgrove	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 541,317	\$ 548,951	\$ 7,634	1.4%									
Gumtree	\$ 0.1275	\$ 0.1275	\$ -	0.0%	\$ 204,526	\$ 214,114	\$ 9,588	4.7%									
Healing Springs	\$ 0.0900	\$ 0.1300	\$ 0.0400	44.4%	\$ 334,828	\$ 501,546	\$ 166,718	49.8%									Expand daytime staffing from 9-hours daily to 12-hours per day (5-days per week), offer more competitive wages, and offset the cost of expenses that have risen steadily over the years (e.g. equipment, maintenance, supplies, utilities, etc.)
Holly Grove	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 364,559	\$ 364,559	\$ -	0.0%									
Linwood	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 770,814	\$ 771,300	\$ 486	0.1%									
Midway	\$ 0.1300	\$ 0.1300	\$ -	0.0%	\$ 1,414,206	\$ 1,472,823	\$ 58,617	4.1%									
North Lexington	\$ 0.1300	\$ 0.1300	\$ -	0.0%	\$ 315,000	\$ 320,000	\$ 5,000	1.6%									
Pilot	\$ 0.0850	\$ 0.1050	\$ 0.0200	23.5%	\$ 347,039	\$ 445,439	\$ 98,400	28.4%									Add (2) two staff to each day and night shift 7 days a week.
Reeds	\$ 0.0600	\$ 0.0800	\$ 0.0200	33.3%	\$ 398,981	\$ 553,834	\$ 154,853	38.8%									Add full-time and part-time staff, replace a 35-year old bursh truck and 24-year old rescue truck, complete renovations to the fire station, and technology and equipment upgrades.
Silver Valley	\$ 0.1100	\$ 0.1100	\$ -	0.0%	\$ 494,422	\$ 513,922	\$ 19,500	3.9%									
South Emmons	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 153,403	\$ 157,640	\$ 4,237	2.8%									
South Lexington	\$ 0.1100	\$ 0.1100	\$ -	0.0%	\$ 309,000	\$ 341,100	\$ 32,100	10.4%									
Southmont	\$ 0.1300	\$ 0.1300	\$ -	0.0%	\$ 1,343,354	\$ 1,397,493	\$ 54,139	4.0%									
Hasty	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 652,940	\$ 658,185	\$ 5,245	0.8%									
Tyro	\$ 0.0800	\$ 0.0800	\$ -	0.0%	\$ 450,282	\$ 463,857	\$ 13,575	3.0%									
Wallburg	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 1,041,180	\$ 1,062,483	\$ 21,303	2.0%									
Welcome	\$ 0.1100	\$ 0.1100	\$ -	0.0%	\$ 725,500	\$ 740,500	\$ 15,000	2.1%									
West Lexington	\$ 0.1200	\$ 0.1200	\$ -	0.0%	\$ 455,892	\$ 490,000	\$ 34,108	7.5%									
South Davidson	\$ 0.1300	\$ 0.1300	\$ -	0.0%	\$ 183,266	\$ 192,671	\$ 9,405	5.1%									
Hometown	\$ 0.1500	\$ 0.1500	\$ -	0.0%	\$ 280,000	\$ 282,000	\$ 2,000	0.7%									
Griffith	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 468,183	\$ 469,721	\$ 1,538	0.3%									
Clemmons	\$ 0.0600	\$ 0.1000	\$ 0.0400	66.7%	\$ 119,280	\$ 199,635	\$ 80,355	67.4%									Lagging revenues in Davidson (<1%) and Forsyth (1.1%) Counties have not kept up with operation and personnel costs. The additional revenue will permit the department to replace equipment that has exceeded its useful life , and will reduce the department's reliance on Fund Balance to absorb the cost increases.
Badin Lake	\$ 0.0550	\$ 0.0550	\$ -	0.0%	\$ 49,000	\$ 50,000	\$ 1,000	2.0%									
Total	\$ 2.6675	\$ 2.7875	\$ 0.1200	4.5%	\$ 13,551,846	\$ 14,387,268	\$ 835,422	6.2%									

- **Special School District – Special Revenue Fund –** The proposed budget increases overall funding to the Special School District Fund by \$149K or 8.1%. 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 \$50K or 3.5%. The proposed budget includes an anticipated 6% sewer rate increase mandated by the Winston-Salem Utility Commission. The budget also includes funding for an additional Utility Technician to assist with mowing and 811 tickets as well as funds for additional rock spread on pump station road in Midway. Further, the budget includes funds to replace two nine-year old pumps at the Oak Grove pump station site. Lastly, the proposed budget also includes \$569K (Article 44 Sales Tax Collections) for future use within the Sewer Fund.
- **Workers Compensation Fund – Internal Service Fund –** The proposed budget increases funding to the Workers Compensation Fund by \$164K or 16.2%. 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 funding vs. FY 2024 by \$500K or 11.6%) the amount of funding for Type I School Capital =\$4.8M. These funds are expected to be used for critical school infrastructure repair / renovations.
- **Emergency Telephone (911 Fund – Special Revenue Fund) –** The proposed budget increases funding to the 911 Emergency Telephone Fund by \$219K or 97%. 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 maintains (same level of funding as for FY 2024) to the Mental Health Fund totaling \$786K. These funds represent the

County's contribution to Partners Behavioral Health Management for being selected as the County's mental health provider.

- Opioid Settlement Fund – Special Revenue Fund – The proposed budget includes the next installment (to a total of \$6.6M) of the Opioid Settlement Funds. The County expects to receive \$22.5M 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 \$387K or 17.5%. Majority of the increase is related to internal rates being adjusted during FY 2024 and FY 2025 to account for the increasing cost of repair and maintenance. The internal rates had not been previously adjusted in nine years. Lastly, the proposed budget includes funds (from Garage reserves) to replace several “motor pool” vehicles. The amount of “turn-in” vehicles has diminished and the quality of the remaining vehicles County departments can receive as a “lend” has also decreased over the last several years.

Conclusion

County	Current Tax Rate	Tax Rate Summary		
Catawba	\$ 0.3985	FY 2008 - FY 2023 Approved Tax Rates	FY 2024 Adopted Tax Rate	FY 2025 Proposed Tax Rate
Alamance	\$ 0.4320			
Randolph	\$ 0.5000	\$ 0.5400	\$ 0.5400	\$ 0.5400
Davidson	\$ 0.5400			
Rowan	\$ 0.5800	\$ 0.5400	\$ 0.5400	\$ 0.5400
Stanly	\$ 0.6100			
Montgomery	\$ 0.6150	\$ 0.5400	\$ 0.5400	\$ 0.5400
Forsyth	\$ 0.6778			
Pitt	\$ 0.6841	\$ 0.5400	\$ 0.5400	\$ 0.5400
Guilford	\$ 0.7305			
Davie	\$ 0.7330	\$ 0.5400	\$ 0.5400	\$ 0.5400
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 (gray indicates 2023 property revaluation) in terms of the overall property tax rate. This is due to the financial philosophies and practices embedded within the culture of our organization. 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 School. 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, while keeping an eye towards the future in terms of the pending county-wide property revaluation and potential debt sale for education capital needs.

The budget also includes pay increases for employees 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, 2024.

The FY 2025 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 as well as loss of sale tax revenue via the state Medicaid Hold-Harless agreement of 2009 and slowing of statewide sales and collections.
- 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 School.
- The budget approved by the North Carolina General Assembly and the Governor.

Respectfully Submitted

Casey R. Smith

Casey Smith
Davidson County Manager



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DAVIDSON COUNTY
PROPOSED BUDGET ORDINANCE FOR FISCAL YEAR 2024-2025

Be it ordained by the Board of Commissioners of Davidson County, North Carolina that the following anticipated fund revenues and departmental expenditures together with a Financial Plan for the Internal Service Funds are hereby appropriated and approved for the operation of the county government and its activities for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Summary by Fund

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

Section 1. The following amounts are hereby appropriated in the General Fund for the operation of the government and its activities for the fiscal year beginning July 1, 2024 and ending June 30, 2025 in accordance with the chart of accounts heretofore established for this county.

DAVIDSON COUNTY
PROPOSED BUDGET ORDINANCE FOR FISCAL YEAR 2024-2025

General Government:

County Commissioners	\$	416,021
County Manager	\$	891,700
County Attorney	\$	713,254
Human Resources	\$	1,813,011
Finance	\$	1,323,982
Purchasing	\$	556,111
Tax Assessor & Collector	\$	3,585,085
Board of Elections	\$	1,138,894
Register of Deeds	\$	713,054
State Agencies	\$	223,418
Public Works & Services	\$	4,218,842
Information Technology	\$	2,034,757
Contingency	\$	2,255,980
Fines & Forfeitures	\$	850,000
Total	\$	<u>20,734,109</u>

Public Safety:

Sheriff	\$	19,147,684
Sheriff Resource Officers	\$	2,030,739
Jail	\$	7,703,510
Emergency Communications	\$	4,057,470
Inspections	\$	1,727,438
Medical Examiner	\$	255,000
Emergency Management	\$	173,518
Fire Marshal	\$	530,264
Emergency Medical Services	\$	12,987,787
Animal Shelter	\$	842,597
JCPC Operating Supplies Allocation	\$	2,500
Contributions to National Guard	\$	-
Contributions to Rescue Squads	\$	72,000
Total	\$	<u>49,530,507</u>

Environmental Protection:

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

Economic and Physical Development:

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

Human Services:

Public Health	\$	9,031,349
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DAVIDSON COUNTY
PROPOSED BUDGET ORDINANCE FOR FISCAL YEAR 2024-2025

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

DAVIDSON COUNTY
PROPOSED BUDGET ORDINANCE FOR FISCAL YEAR 2024-2025

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

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

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

DAVIDSON COUNTY
PROPOSED BUDGET ORDINANCE FOR FISCAL YEAR 2024-2025

School Current Expense:

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

DAVIDSON COUNTY
PROPOSED BUDGET ORDINANCE FOR FISCAL YEAR 2024-2025

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

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

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

Arcadia-Reedy Creek-Hampton Fire District	\$	0.1000
Central Fire District	\$	0.1000
Churchland Fire District	\$	0.0900
Fairgrove Fire District	\$	0.1000
Gumtree Fire District	\$	0.1275
Healing Springs Fire District	\$	0.1300
Holly Grove Fire District	\$	0.1000
Linwood Fire District	\$	0.1000
Midway Fire District	\$	0.1300
North Lexington-Triangle Fire District	\$	0.1300
Pilot Fire District	\$	0.1050
Reeds Fire District	\$	0.0800
Silver Valley Fire District	\$	0.1100
South Emmons Fire District	\$	0.1000
South Lexington Fire District	\$	0.1100
Southmont Fire District	\$	0.1300
Hasty Fire District	\$	0.1000
Tyro Fire District	\$	0.0800
Wallburg Fire District	\$	0.1000
Welcome Fire District	\$	0.1100
West Lexington Fire District	\$	0.1200
South Davidson Fire District	\$	0.1300
Horneytown Fire District	\$	0.1500
Griffith Fire District	\$	0.1000
Clemmons Fire District	\$	0.1000
Badin Lake Fire District	\$	0.0550

Section 7. The following amounts are hereby appropriated in the General Fund for the Mental Health activities for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Mental Health	\$	<u>786,844</u>
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Section 8. It is estimated that the following revenues will be available in the General Fund for the Mental Health activities for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Other Financing-Transfer from General Fund	\$	760,400
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DAVIDSON COUNTY
PROPOSED BUDGET ORDINANCE FOR FISCAL YEAR 2024-2025

Taxes-One Cent per Bottle	\$ 3,064
Taxes-Five Cents per Bottle	\$ 23,380
Total	<u>\$ 786,844</u>

Section 9. The following amounts are hereby appropriated in the Special Revenue Fund for the Transportation activities fiscal year beginning July 1, 2024 and ending June 30, 2025.

Transportation	<u>\$ 1,669,653</u>
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Section 10. It is estimated that the following revenues will be available in the Special Revenue Fund for the Transportation activities for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Intergovernmental	\$ 1,552,653
Charges for Service	\$ 10,000
Other Financing-Transfer from General Fund	\$ 107,000
Total	<u>\$ 1,669,653</u>

Section 11. The following amounts are hereby appropriated in the Special Revenue Fund for the Fire Protection Districts activities fiscal year beginning July 1, 2024 and ending June 30, 2025.

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

DAVIDSON COUNTY
PROPOSED BUDGET ORDINANCE FOR FISCAL YEAR 2024-2025

Section 12. It is estimated that the following revenues will be available in the Special Revenue Fund for the Fire Protection Districts for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Property Taxes	<u>\$ 14,387,268</u>
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Section 13. The following amounts are hereby appropriated in the Special Revenue Fund for the Special School District for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Lexington School Administrative Unit	<u>\$ 2,000,000</u>
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Section 14. It is estimated that the following revenues will be available in the Special Revenue Fund for the Special School District for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Property Taxes	<u>\$ 2,000,000</u>
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Section 15. The following amounts are hereby appropriated in the Special Revenue Fund for the Emergency Telephone Activities for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Taxes-Emergency Telephone (E-911)	<u>\$ 445,271</u>
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Section 16. It is estimated that the following revenues will be available in the Special Revenue Fund for the Emergency Telephone activities for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Telephone Customer Surcharges	<u>\$ 445,271</u>
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Section 17. The following amounts are hereby appropriated in the Special Revenue Fund for the School Capital Outlay Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

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

Section 18. It is estimated that the following revenues will be available in the Special Revenue Fund for the School Capital Outlay Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

DAVIDSON COUNTY
PROPOSED BUDGET ORDINANCE FOR FISCAL YEAR 2024-2025

Other Financing-Transfer from General Fund	<u>\$ 4,802,334</u>
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Section 19. The following amounts are hereby appropriated in the Special Revenue Fund for the Opioid Settlement Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Opioid Fund	<u>\$ 6,679,507</u>
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Section 20. It is estimated that the following revenues will be available in the Special Revenue Fund for the Opioid Settlement Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Opioid Settlement Fund - Intergovernmental Revenue	<u>\$ 6,679,507</u>
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Section 21. The following amounts are hereby appropriated in the Capital Outlay Project Plan for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Capital Projects	<u>\$ 16,667</u>
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Section 22. It is estimated that the following revenues will be available in the Capital Outlay Project Plan for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Other Financing-Transfer from General Fund	<u>\$ 16,667</u>
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Section 23. The following amounts are hereby appropriated in the Enterprise Fund for the Landfill operations for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Landfill	<u>\$ 5,167,673</u>
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Section 24. It is estimated that the following revenues will be available in the Enterprise Fund for the Integrated Solid Waste operations for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

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

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

Airport	<u>\$ 552,650</u>
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Section 26. It is estimated that the following revenues will be available in the Enterprise Fund for the Airport operations for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

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

DAVIDSON COUNTY
PROPOSED BUDGET ORDINANCE FOR FISCAL YEAR 2024-2025

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

Sewer	<u>\$ 1,518,783</u>
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Section 28. It is estimated that the following revenues will be available in the Enterprise Fund for the Sewer operations for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

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

Section 29. The Finance Officer is hereby authorized to transfer appropriations within a fund as contained herein under the following conditions:

- A. The Finance Officer, in concurrence with the Budget Officer, is hereby authorized to transfer line item appropriations within a department during the fiscal year if they are consistent with operational needs and any Board approved goals. A report must be submitted to the Commissioners within thirty days after the transfer.
- B. Transfer of salary appropriations shall be approved by the Board of Commissioners.
- C. Revisions or transfers that alter the total expenditures of any department or fund shall be approved by the Board of Commissioners.

Section 30. The operating funds encumbered on the financial records as of June 30, 2024, are hereby appropriated to this budget.

Section 31. Copies of the Budget Ordinance shall be furnished to the Budget Officer, Finance Officer, and the Tax Administrator for the direction in carrying out their duties.

Section 32. The County Manager has the authority to approve an "in-band" pay adjustment of up to 5% for an employee within a particular pay classification (post initial hiring) during the fiscal year (Limit of one adjustment per fiscal year). This adjustment should be based on either internal / external equity issues, approved (by Davidson County Board of Commissioners) career progression development changes and / or increased job duties that do not warrant a complete change in job classification. Any other salary changes are to be approved via the annual budget development process, and the "in-band" adjustments during that time will be accompanied (by the submitting department) with the appropriate business case (equity / workload issues) substantiating the request and "offsetting" budget adjustment designed to cover the difference in the cost of the approved salary change.

Section 33. The County Manager may execute contracts which are not required to be bid (per County bid policy - \$25,000 for Service Contracts and \$50,000 for Construction / Repair Contracts) so long as the annual budget or appropriate capital project ordinance contains sufficient appropriated but unencumbered funds for such purposes. The County Manager may also approve contract "change orders", as long as the change order does not exceed the amount allocated within the contract for "contingency."

DAVIDSON COUNTY
PROPOSED BUDGET ORDINANCE FOR FISCAL YEAR 2024-2025

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

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

DAVIDSON COUNTY
PROPOSED BUDGET ORDINANCE FOR FISCAL YEAR 2024-2025

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

Garage Fund

Expenditures-Operation Cost	\$ 2,596,411
Revenues:	
Department Charges	\$ 2,466,411
Appropriated Fund Balance	\$ 105,000
Miscellaneous Revenue	\$ 25,000
	\$ 2,596,411

Insurance Fund

Group Insurance Claims	\$ 12,607,077
Dependent Life	\$ 20,000
Other Expenses	\$ 2,900,000
Expenditures-Operation Cost	\$ 15,527,077
Revenues:	
Department Charges	\$ 13,263,651
Withholding	\$ 1,851,683
Cobra Payments	\$ 403,743
Life AD & D	\$ 8,000
Total	\$ 15,527,077

Workers Compensation Fund

Workers Comp Claims	\$ 1,180,115
Other Expenses	\$ 2,250
Expenditures-Operation Cost	\$ 1,182,365
Revenues:	
Department Charges	\$ 1,182,365

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 2023, the Adopted Budget for FY 2024, the Amended Budget for FY 2024 (includes changes to the Adopted Budget during the year), YTD Actuals for FY 2024 and the Proposed Budget for FY 2025 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, Director 913 Greensboro Street Lexington, NC 27292 (336) 242-2807

BUDGET SUMMARY

Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 YTD Actual	FY 2025 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$1,187,212	\$1,299,633	\$1,299,633	\$851,992	\$1,433,895	\$134,262	10.3%
Operating	\$183,149	\$210,282	\$198,747	\$131,147	\$203,543	(\$6,739)	-3.2%
Capital Outlay	\$ -	\$ 80,000	\$ -	\$1,434	\$ 80,000	\$10,000	12.5%
Total	\$1,372,765	\$1,589,915	\$1,589,915	\$1,074,573	\$1,727,438	\$137,523	8.6%
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	\$2,072,682	\$1,300,000	\$1,300,000	\$1,277,245	\$1,450,000	\$150,000	11.5%
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	\$2,072,682	\$1,300,000	\$1,300,000	\$1,277,245	\$1,450,000	\$150,000	11.5%
Net County Funds	(\$699,897)	\$289,915	\$289,915	(\$202,672)	\$277,438	(\$12,477)	-4.3%
Authorized Positions	16.00	16.00	16.00	16.00	16.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The Central Permitting & Inspections Department provides public service for permits and inspections to the citizens of Davidson County, which falls under the NC Office of State Fire Marshal that is a division of the NC Dept. of Insurance. The overall goal of the department is to provide safe guarding in protecting the life, safety, health, and property of the Davidson County citizens through the enforcement of the International Building Code with the North Carolina Amendments as per the North Carolina General Statutes that apply. The department also strives to provide the absolute best in customer service, with its responsibilities including the review of building construction plans and specifications; issuance and tracking of permits and inspection data; performing all required state and local field inspections for code compliance.

FY 2025 PROPOSED BUDGET HIGHLIGHTS

The FY 2025 Proposed Budget decreases local funding to the Inspections Department by (\$12,477) or -4.3%. The proposed budget includes an employee COLA of \$500 + 4% + a state mandated employee retirement increase of 6% for non-law enforcement.

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

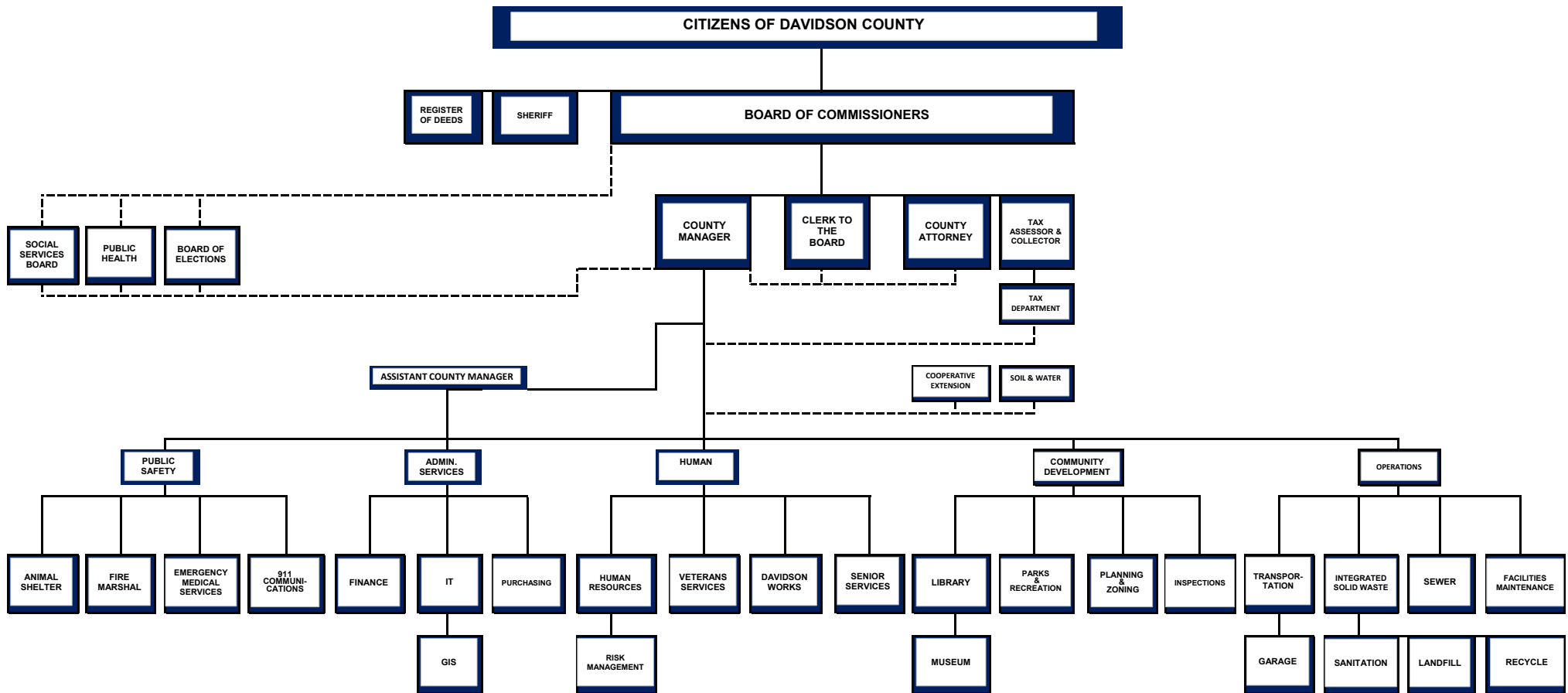
- A list of terms related to governmental budgeting and accounting.

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.

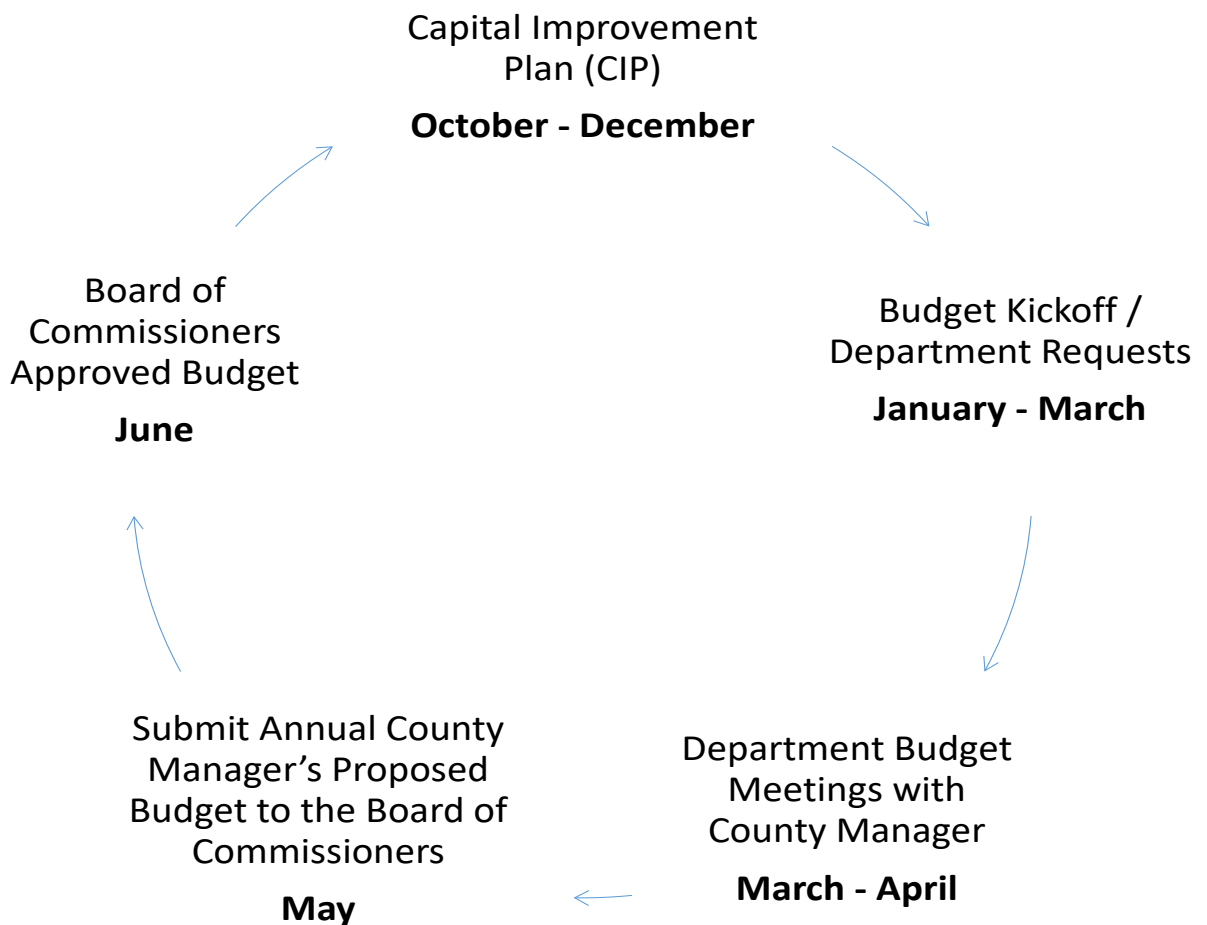
The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates. Significant areas where estimates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

Davidson County Budget Calendar
Fiscal Year 2024-2025

DATE	DAY	BUDGET PROCEDURE
1/23/2024	TUESDAY	BUDGET SEMINARS WITH DEPARTMENT HEADS AND STAFF PERSON WHO PREPARES THE BUDGET TO GO OVER BUDGET WORKSHEETS
1/24/2024	WEDNESDAY	ISSUE BUDGET PACKETS TO THE DEPARTMENT HEADS
1/29/2024	MONDAY	ISSUE BUDGET PACKETS TO NOT FOR PROFIT AGENCIES
1/29/2024	MONDAY	ISSUE BUDGET PACKETS TO THE FIRE DISTRICTS
2/23/2024	FRIDAY	COMPLETED COUNTY DEPARTMENT BUDGET PACKETS RETURNED TO THE BUDGET DIRECTOR
2/26/2024	MONDAY	START AND FINISH ASSEMBLY AND REVIEW COMPLETED BUDGET PACKETS
2/26/2024	MONDAY	START MEETINGS WITH DEPARTMENT HEADS TO REVIEW BUDGET REQUEST
3/7/2023	THURSDAY	RETREAT WITH BOARD OF COMMISSIONERS
3/8/2024	FRIDAY	RECEIVE BUDGET REQUESTS FROM NOT FOR PROFIT AGENCIES
3/15/2024	FRIDAY	RECEIVE BUDGET REQUESTS FROM FIRE DISTRICTS
3/18/2024	MONDAY	FINISH MEETINGS WITH DEPARTMENT HEADS
4/3/2024	WEDNESDAY	PROPERTY TAX ESTIMATES AND SALES TAX ESTIMATES
4/26/2024	FRIDAY	BUDGET SUBMITTED BY THE SCHOOLS

Davidson County Budget Calendar
Fiscal Year 2024-2025

DATE	DAY	BUDGET PROCEDURE
5/13/2024	MONDAY	DISTRIBUTION OF PROPOSED BUDGET AT THE REGULAR BOARD OF COMMISSIONERS MEETING AS WELL AS NOTIFY DEPARTMENT HEADS OF RECOMMENDATIONS
5/28/2024	TUESDAY	PUBLIC HEARING BOARD OF COMMISSIONERS
6/6/2024	THURSDAY	BUDGET WORKSHOP
6/10/2024	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



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Summary of Revenues, Expenditures and Changes in Fund Balance

					vs. Adopted	
	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Amended Budget	FY 2025 Proposed Budget	\$ Change	% Change
Summary of All Funds						
Revenues						
Charges for Service	\$ 36,460,568	\$ 33,292,414	\$ 33,377,956	\$ 33,768,894	\$ 476,480	1.4%
Interest Earnings	\$ 6,218,939	\$ 505,738	\$ 802,081	\$ 2,306,551	\$ 1,800,813	356.1%
Intergovernmental	\$ 25,600,248	\$ 27,527,158	\$ 28,866,456	\$ 27,810,385	\$ 283,227	1.0%
Licenses & Permits	\$ 3,843,451	\$ 1,697,430	\$ 1,793,240	\$ 2,540,000	\$ 842,570	49.6%
Miscellaneous Revenue	\$ 1,237,499	\$ 968,644	\$ 1,225,843	\$ 932,644	\$ (36,000)	-3.7%
Other Financing (Includes Transfer In)	\$ 49,974,401	\$ 6,034,836	\$ 6,666,094	\$ 6,544,836	\$ 510,000	8.5%
Taxes (Various Taxes)	\$ 169,173,600	\$ 145,728,984	\$ 145,902,940	\$ 151,744,983	\$ 6,015,999	4.1%
Total	\$ 292,508,707	\$ 215,755,204	\$ 218,634,610	\$ 225,648,293	\$ 9,893,089	4.6%
Expenditures by Type						
Capital Outlay	\$ 12,948,909	\$ 11,767,596	\$ 15,705,829	\$ 12,543,505	\$ 775,909	6.6%
Debt	\$ 14,000,025	\$ 15,477,449	\$ 15,477,449	\$ 13,221,469	\$ (2,255,980)	-14.6%
Operating Expenses (Includes Transfer Out)	\$ 135,224,660	\$ 113,265,372	\$ 149,366,013	\$ 122,676,110	\$ 9,410,738	7.0%
Personnel Services	\$ 71,158,257	\$ 80,356,844	\$ 80,149,016	\$ 84,138,445	\$ 3,781,601	4.7%
Total	\$ 233,331,851	\$ 220,867,261	\$ 260,698,307	\$ 232,579,529	\$ 11,712,268	5.3%
Expenditures by General Fund Function						
Culture and Recreation	\$ 5,751,510	\$ 6,220,064	\$ 6,396,885	\$ 6,420,346	\$ 200,282	3.2%
Debt Service	\$ 14,000,025	\$ 15,477,449	\$ 15,477,449	\$ 13,221,469	\$ (2,255,980)	-14.6%
Economic and Physical Development	\$ 25,949,260	\$ 2,903,484	\$ 36,931,663	\$ 2,641,005	\$ (262,479)	-9.0%
Education	\$ 43,792,992	\$ 44,356,418	\$ 44,356,418	\$ 46,050,583	\$ 1,694,165	3.8%
Environmental Protection	\$ 2,594,865	\$ 2,351,555	\$ 2,351,555	\$ 2,478,158	\$ 126,603	5.4%
General Government	\$ 16,459,218	\$ 17,130,512	\$ 18,224,877	\$ 20,734,109	\$ 3,603,597	21.0%
Health and Human Services	\$ 29,717,446	\$ 35,967,997	\$ 37,137,606	\$ 33,944,532	\$ (2,023,465)	-5.6%
Public Safety	\$ 40,768,032	\$ 45,675,061	\$ 48,018,332	\$ 49,530,507	\$ 3,855,446	8.4%
Transportation	\$ 2,243,310	\$ 226,317	\$ 226,317	\$ 226,317	\$ -	0.0%
Total	\$ 181,276,657	\$ 170,308,857	\$ 209,121,102	\$ 175,247,026	\$ 4,938,169	2.9%
Expenditures by Remaining Funds						
Enterprise Funds	\$ 5,519,567	\$ 7,011,851	\$ 7,385,499	\$ 7,239,106	\$ 227,255	3.2%
DavidsonWorks	\$ 834,408	\$ -	\$ 13,892	\$ -	\$ -	0.0%
Internal Service Funds	\$ 20,596,768	\$ 18,918,293	\$ 18,946,817	\$ 19,305,853	\$ 387,560	2.0%
Mental Health	\$ 786,840	\$ 786,844	\$ 786,844	\$ 786,844	\$ -	0.0%
Special Revenue Funds	\$ 24,317,610	\$ 23,841,416	\$ 24,444,153	\$ 30,000,700	\$ 6,159,284	25.8%
Total	\$ 52,055,193	\$ 50,558,404	\$ 51,577,205	\$ 57,332,503	\$ 6,774,099	13.4%
Excess / (Deficiency) of Revenues Over Expenditures	\$ 59,176,856	\$ (5,112,057)	\$ (42,063,697)	\$ (6,931,236)	\$ (1,819,179)	35.6%
Beginning Fund Balance	\$ 189,532,296	\$ 248,709,152	\$ 248,709,152	\$ 243,597,095	\$ (5,112,057)	-2.1%
Ending Fund Balance	\$ 248,709,152	\$ 243,597,095	\$ 243,597,095	\$ 236,665,859	\$ (6,931,236)	-2.8%

Note:
Figures Above Only Include Budgeted Funds

Summary of Revenues, Expenditures and Changes in Fund Balance

					vs. Adopted	
	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Amended Budget	FY 2025 Proposed Budget	\$ Change	% Change
Summary of General Fund						
Revenues						
Charges for Service	\$ 9,129,228	\$ 8,422,228	\$ 8,490,230	\$ 8,475,893	\$ 53,665	0.6%
Interest Earnings	\$ 5,001,686	\$ 505,738	\$ 802,081	\$ 2,306,551	\$ 1,800,813	356.1%
Intergovernmental	\$ 20,925,104	\$ 23,749,145	\$ 24,934,943	\$ 19,578,225	\$ (4,170,920)	-17.6%
Licenses & Permits	\$ 3,843,451	\$ 1,697,430	\$ 1,793,240	\$ 2,540,000	\$ 842,570	49.6%
Miscellaneous Revenue	\$ 1,159,975	\$ 937,644	\$ 1,004,654	\$ 892,644	\$ (45,000)	-4.8%
Other Financing (Includes Transfer In)	\$ 38,207,190	\$ 176,477	\$ 513,069	\$ 186,477	\$ 10,000	5.7%
Taxes (Property and Sales Tax)	\$ 153,177,580	\$ 129,854,500	\$ 129,854,500	\$ 134,441,000	\$ 4,586,500	3.5%
Total	\$ 231,444,214	\$ 165,343,162	\$ 167,392,717	\$ 168,420,790	\$ 3,077,628	1.9%
Expenditures by Type						
Capital Outlay	\$ 5,335,663	\$ 5,493,140	\$ 9,091,930	\$ 5,974,604	\$ 481,464	8.8%
Debt	\$ 14,000,025	\$ 15,477,449	\$ 15,477,449	\$ 13,221,469	\$ (2,255,980)	-14.6%
Operating Expenses (Includes Transfer Out)	\$ 93,860,967	\$ 71,568,385	\$ 107,003,486	\$ 74,609,928	\$ 3,041,543	4.2%
Personnel Services	\$ 68,080,003	\$ 77,769,883	\$ 77,548,237	\$ 81,441,025	\$ 3,671,142	4.7%
Total	\$ 181,276,657	\$ 170,308,857	\$ 209,121,102	\$ 175,247,026	\$ 4,938,169	2.9%
Expenditures by General Fund Functions / Fund						
Culture and Recreation	\$ 5,751,510	\$ 6,220,064	\$ 6,396,885	\$ 6,420,346	\$ 200,282	3.2%
Debt Service	\$ 14,000,025	\$ 15,477,449	\$ 15,477,449	\$ 13,221,469	\$ (2,255,980)	-14.6%
Economic and Physical Development	\$ 25,949,260	\$ 2,903,484	\$ 36,931,663	\$ 2,641,005	\$ (262,479)	-9.0%
Education	\$ 43,792,992	\$ 44,356,418	\$ 44,356,418	\$ 46,050,583	\$ 1,694,165	3.8%
Environmental Protection	\$ 2,594,865	\$ 2,351,555	\$ 2,351,555	\$ 2,478,158	\$ 126,603	5.4%
General Government	\$ 16,459,218	\$ 17,130,512	\$ 18,224,877	\$ 20,734,109	\$ 3,603,597	21.0%
Health and Human Services	\$ 29,717,446	\$ 35,967,997	\$ 37,137,606	\$ 33,944,532	\$ (2,023,465)	-5.6%
Public Safety	\$ 40,768,032	\$ 45,675,061	\$ 48,018,332	\$ 49,530,507	\$ 3,855,446	8.4%
Transportation	\$ 2,243,310	\$ 226,317	\$ 226,317	\$ 226,317	\$ -	0.0%
Total	\$ 181,276,657	\$ 170,308,857	\$ 209,121,102	\$ 175,247,026	\$ 4,938,169	2.9%
Excess / (Deficiency) of Revenues Over Expenditures	\$ 50,167,556	\$ (4,965,695)	\$ (41,728,385)	\$ (6,826,236)	\$ (1,860,541)	37.5%
Beginning Fund Balance	\$ 140,873,282	\$ 191,887,896	\$ 191,887,896	\$ 186,922,201	\$ (4,965,695)	-2.6%
Ending Fund Balance	\$ 191,887,896	\$ 186,922,201	\$ 186,922,201	\$ 180,095,965	\$ (6,826,236)	-3.7%

Note:
Figures Above Only Include Budgeted Funds

Summary of Revenues, Expenditures and Changes in Fund Balance

					vs. Adopted	
	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Amended Budget	FY 2025 Proposed Budget	\$ Change	% Change
Summary of All Special Revenue Funds						
Revenues						
Charges for Service	\$ 17,700	\$ 9,000	\$ 9,000	\$ 10,000	\$ 1,000	11.1%
Interest Earnings	\$ 273,973	\$ -	\$ -	\$ -	\$ -	0.0%
Intergovernmental	\$ 3,966,136	\$ 3,778,013	\$ 3,931,513	\$ 8,232,160	\$ 4,454,147	117.9%
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Other Financing	\$ 5,617,812	\$ 4,426,001	\$ 4,533,282	\$ 4,926,001	\$ 500,000	11.3%
Taxes (Property Tax)	\$ 15,464,089	\$ 15,482,040	\$ 15,655,996	\$ 16,832,539	\$ 1,350,499	8.7%
Total	\$ 25,339,710	\$ 23,695,054	\$ 24,129,791	\$ 30,000,700	\$ 6,305,646	26.6%
Expenditures by Type						
Capital Outlay	\$ 957,468	\$ 594,531	\$ 749,531	\$ 734,531	\$ 140,000	23.5%
Operating Expenses	\$ 22,742,401	\$ 22,559,571	\$ 23,007,308	\$ 28,600,894	\$ 6,041,323	26.8%
Personnel Services	\$ 617,740	\$ 687,314	\$ 687,314	\$ 665,275	\$ (22,039)	-3.2%
Total	\$ 24,317,610	\$ 23,841,416	\$ 24,444,153	\$ 30,000,700	\$ 6,159,284	25.8%
Excess / (Deficiency) of Revenues Over Expenditures	\$ 1,022,100	\$ (146,362)	\$ (314,362)	\$ -	\$ 146,362	-100.0%
Beginning Fund Balance	\$ 2,860,032	\$ 3,882,132	\$ 3,882,132	\$ 3,735,770	\$ (146,362)	-3.8%
Ending Fund Balance	\$ 3,882,132	\$ 3,735,770	\$ 3,735,770	\$ 3,735,770	\$ -	0.0%

Note:
Figures Above Only Include Budgeted Funds

Summary of Revenues, Expenditures and Changes in Fund Balance

					vs. Adopted	
	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Amended Budget	FY 2025 Proposed Budget	\$ Change	% Change
Summary of Mental Health Fund						
Revenues						
Other Financing	\$ 760,400	\$ 760,400	\$ 760,400	\$ 760,400	\$ -	0.0%
Taxes (Bottle Tax Revenue)	\$ 46,701	\$ 26,444	\$ 26,444	\$ 26,444	\$ -	0.0%
Total	\$ 807,101	\$ 786,844	\$ 786,844	\$ 786,844	\$ -	0.0%
Expenditures by Type						
Operating Expenses	\$ 786,840	\$ 786,844	\$ 786,844	\$ 786,844	\$ -	0.0%
Total	\$ 786,840	\$ 786,844	\$ 786,844	\$ 786,844	\$ -	0.0%
Excess / (Deficiency) of Revenues Over Expenditures	\$ 20,261	\$ -	\$ -	\$ -	\$ -	0.0%
Beginning Fund Balance	\$ -	\$ 20,261	\$ 20,261	\$ 20,261	\$ -	0.0%
Ending Fund Balance	\$ 20,261	\$ 20,261	\$ 20,261	\$ 20,261	\$ -	0.0%

Note:

Figures Above Only Include Budgeted Funds

Summary of Revenues, Expenditures and Changes in Fund Balance

						vs. Adopted	
	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Amended Budget	FY 2025 Proposed Budget		\$ Change	% Change
Summary of DavidsonWorks Fund							
Revenues							
Intergovernmental	\$ 627,009	\$ -	\$ -	\$ -	\$ -	-	0.0%
Other Financing	\$ 269,682	\$ -	\$ 13,892	\$ -	\$ -	-	0.0%
Total	\$ 896,691	\$ -	\$ 13,892	\$ -	\$ -	-	0.0%
Expenditures by Type							
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.0%
Operating Expenses	\$ 213,118	\$ -	\$ 74	\$ -	\$ -	-	0.0%
Personnel Services	\$ 621,290	\$ -	\$ 13,818	\$ -	\$ -	-	0.0%
Total	\$ 834,408	\$ -	\$ 13,892	\$ -	\$ -	-	0.0%
Excess / (Deficiency) of Revenues Over Expenditures	\$ 62,282	\$ -	\$ -	\$ -	\$ -	-	0.0%
Beginning Fund Balance	\$ -	\$ 62,282	\$ 62,282	\$ 62,282	\$ -	-	0.0%
Ending Fund Balance	\$ 62,282	\$ 62,282	\$ 62,282	\$ 62,282	\$ -	-	0.0%

Note:
Figures Above Only Include Budgeted Funds

Summary of Revenues, Expenditures and Changes in Fund Balance

					vs. Adopted	
	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Amended Budget	FY 2025 Proposed Budget	\$ Change	% Change
Summary of All Enterprise Funds						
Revenues						
Charges for Service	\$ 6,873,044	\$ 5,958,893	\$ 5,976,433	\$ 6,107,148	\$ 148,255	2.5%
Interest Earnings	\$ 943,280	\$ -	\$ -	\$ -	\$ -	0.0%
Intergovernmental	\$ 82,000	\$ -	\$ -	\$ -	\$ -	0.0%
Miscellaneous Revenue	\$ 65,166	\$ 15,000	\$ 197,615	\$ 15,000	\$ -	0.0%
Other Financing	\$ 5,119,317	\$ 671,958	\$ 845,451	\$ 671,958	\$ -	0.0%
Taxes (Disposal Tax Revenue)	\$ 485,231	\$ 366,000	\$ 366,000	\$ 445,000	\$ 79,000	21.6%
Total	\$ 13,568,038	\$ 7,011,851	\$ 7,385,499	\$ 7,239,106	\$ 227,255	3.2%
Expenditures by Type						
Capital Outlay	\$ 522,616	\$ 1,769,903	\$ 1,943,396	\$ 1,319,348	\$ (450,555)	-25.5%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Operating Expenses	\$ 3,595,153	\$ 3,813,667	\$ 4,013,822	\$ 4,376,678	\$ 563,011	14.8%
Personnel Services	\$ 1,401,797	\$ 1,428,281	\$ 1,428,281	\$ 1,543,080	\$ 114,799	8.0%
Total	\$ 5,519,567	\$ 7,011,851	\$ 7,385,499	\$ 7,239,106	\$ 227,255	3.2%
Excess / (Deficiency) of Revenues Over Expenditures	\$ 8,048,471	\$ -	\$ -	\$ -	\$ -	0.0%
Beginning Fund Balance	\$ 41,116,863	\$ 48,608,230	\$ 48,608,230	\$ 48,608,230	\$ -	0.0%
Ending Fund Balance	\$ 48,608,230	\$ 48,608,230	\$ 48,608,230	\$ 48,608,230	\$ -	0.0%

Note:

Figures Above Only Include Budgeted Funds

Summary of Revenues, Expenditures and Changes in Fund Balance

					vs. Adopted	
	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Amended Budget	FY 2025 Proposed Budget	\$ Change	% Change
Summary of All Internal Service Funds (Financial Plan)						
Revenues						
Charges for Service	\$ 20,440,596	\$ 18,902,293	\$ 18,902,293	\$ 19,175,853	\$ 273,560	1.4%
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Miscellaneous Revenue	\$ 12,358	\$ 16,000	\$ 23,574	\$ 25,000	\$ 9,000	56.3%
Total	\$ 20,452,954	\$ 18,918,293	\$ 18,925,867	\$ 19,200,853	\$ 282,560	1.5%
Expenditures by Type						
Capital Outlay	\$ -	\$ -	\$ 10,950	\$ 105,000	\$ 105,000	0.0%
Operating Expenses	\$ 20,159,342	\$ 18,446,927	\$ 18,464,501	\$ 18,711,788	\$ 264,861	1.4%
Personnel Services	\$ 437,426	\$ 471,366	\$ 471,366	\$ 489,065	\$ 17,699	3.8%
Total	\$ 20,596,768	\$ 18,918,293	\$ 18,946,817	\$ 19,305,853	\$ 387,560	2.0%
Excess / (Deficiency) of Revenues Over Expenditures	\$ (143,814)	\$ -	\$ (20,950)	\$ (105,000)	\$ (105,000)	0.0%
Beginning Fund Balance	\$ 4,682,119	\$ 4,538,305	\$ 4,538,305	\$ 4,538,305	\$ -	0.0%
Ending Fund Balance	\$ 4,538,305	\$ 4,538,305	\$ 4,538,305	\$ 4,433,305	\$ (105,000)	-2.3%

Note:
Figures Above Only Include Budgeted Funds

Available Fund Balance Analysis

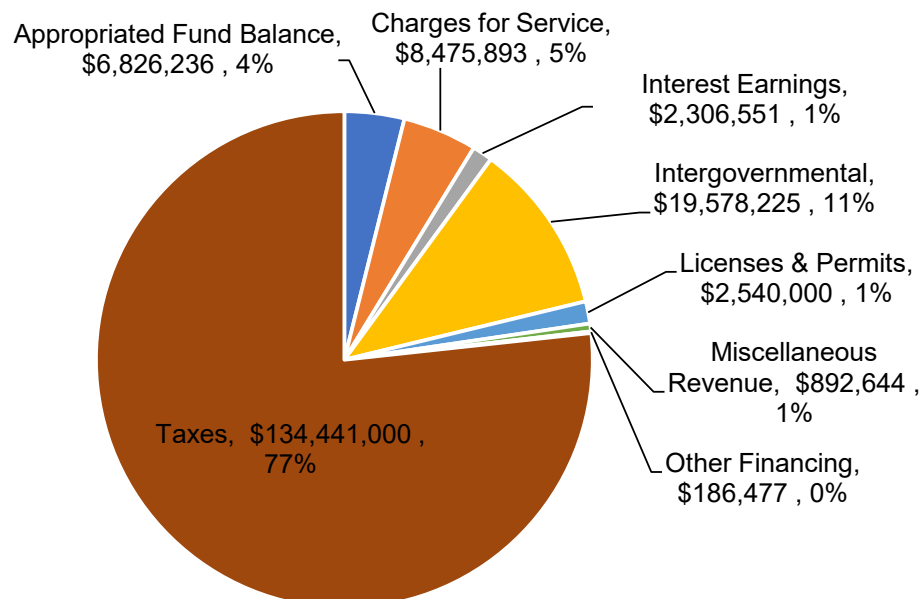
	<u>FY 2023 Actual</u>	<u>Estimated FY 2024 Actual</u>	<u>FY 2025 Proposed</u>	<u>\$ Change</u>	<u>% Change</u>
Calculation of Recommended Reserve for the General Fund:					
General Fund Expenditures	\$ 181,276,657	\$ 178,500,000	\$ 175,247,026	\$ (3,252,974)	-1.8%
18% County Internal Fund Balance Policy	\$ 32,629,798	\$ 32,130,000	\$ 31,544,465	\$ (585,535)	-1.8%
General Fund (Fund Balance Analysis):					
Fund Balance at June 30, 2023 (Estimate for June 30, 2024)	\$ 160,018,680	\$ 126,018,680	\$ 126,018,680	\$ -	0.0%
Less 18% County Policy Internal Fund Balance Policy	\$ 32,629,798	\$ 32,130,000	\$ 31,544,465	\$ (585,535)	-1.8%
Available Above Unreserved	\$ 127,388,882	\$ 93,888,680	\$ 94,474,215	\$ 585,535	0.6%
Less Amount Included in Operating Budget	\$ -	\$ -	\$ 6,826,236	\$ 6,826,236	0.0%
Less Debt Service	\$ 11,062,920	\$ 11,062,920	\$ 11,062,920	\$ -	0.0%
Less Stabilization by State Statute	\$ 18,941,356	\$ 18,941,356	\$ 18,941,356	\$ -	0.0%
Less Long Term Note Receivable	\$ 200,000	\$ 200,000	\$ 200,000	\$ -	0.0%
Less Prepays / Leases	\$ 4,042	\$ 4,042	\$ 4,042	\$ -	0.0%
Total	\$ 30,208,318	\$ 30,208,318	\$ 37,034,554	\$ 6,826,236	22.6%
Restricted Amounts:					
Register of Deeds	\$ 508,766	\$ 508,766	\$ 508,766	\$ -	0.0%
Sheriff Operations	\$ 300,441	\$ 300,441	\$ 300,441	\$ -	0.0%
Health Programs	\$ 3,171,372	\$ 3,171,372	\$ 3,171,372	\$ -	0.0%
Inspections Operations	\$ 1,310,529	\$ 1,310,529	\$ 1,310,529	\$ -	0.0%
LEO Special Separation Allowance	\$ 296,340	\$ 296,340	\$ 296,340	\$ -	0.0%
Tax Revaluation	\$ 10,000	\$ -	\$ -	\$ -	0.0%
PBB Savings	\$ 3,424,185	\$ 3,289,471	\$ 3,389,471	\$ 100,000	3.0%
Total	\$ 9,021,633	\$ 8,876,919	\$ 8,976,919	\$ 100,000	1.1%
Updated Amount Available Above Recommended Reserve	\$ 88,158,931	\$ 54,803,443	\$ 48,462,742	\$ (6,340,701)	-11.6%

Summary of General Fund

					vs. Adopted	
	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Amended Budget	FY 2025 Proposed Budget	\$ Change	% Change
Summary of General Fund						
Revenues						
Appropriated Fund Balance	\$ -	\$ 4,965,695	\$ 41,728,385	\$ 6,826,236	\$ 1,860,541	37.5%
Charges for Service	\$ 9,129,228	\$ 8,422,228	\$ 8,490,230	\$ 8,475,893	\$ 53,665	0.6%
Interest Earnings	\$ 5,001,686	\$ 505,738	\$ 802,081	\$ 2,306,551	\$ 1,800,813	356.1%
Intergovernmental	\$ 20,925,104	\$ 23,749,145	\$ 24,934,943	\$ 19,578,225	\$ (4,170,920)	-17.6%
Licenses & Permits	\$ 3,843,451	\$ 1,697,430	\$ 1,793,240	\$ 2,540,000	\$ 842,570	49.6%
Miscellaneous Revenue	\$ 1,159,975	\$ 937,644	\$ 1,004,654	\$ 892,644	\$ (45,000)	-4.8%
Other Financing	\$ 38,207,190	\$ 176,477	\$ 513,069	\$ 186,477	\$ 10,000	5.7%
Taxes	\$ 153,177,580	\$ 129,854,500	\$ 129,854,500	\$ 134,441,000	\$ 4,586,500	3.5%
Total	\$ 231,444,214	\$ 170,308,857	\$ 209,121,102	\$ 175,247,026	\$ 4,938,169	2.9%
Expenditures by Type						
Personnel Services	\$ 68,080,003	\$ 77,769,883	\$ 77,548,237	\$ 81,441,025	\$ 3,671,142	4.7%
Operating Expenses	\$ 93,860,967	\$ 71,568,385	\$ 107,003,486	\$ 74,609,928	\$ 3,041,543	4.2%
Debt	\$ 14,000,025	\$ 15,477,449	\$ 15,477,449	\$ 13,221,469	\$ (2,255,980)	-14.6%
Capital Outlay	\$ 5,335,663	\$ 5,493,140	\$ 9,091,930	\$ 5,974,604	\$ 481,464	8.8%
Total	\$ 181,276,657	\$ 170,308,857	\$ 209,121,102	\$ 175,247,026	\$ 4,938,169	2.9%

FY 2025 Proposed Budget Revenues

Total \$175,247,026

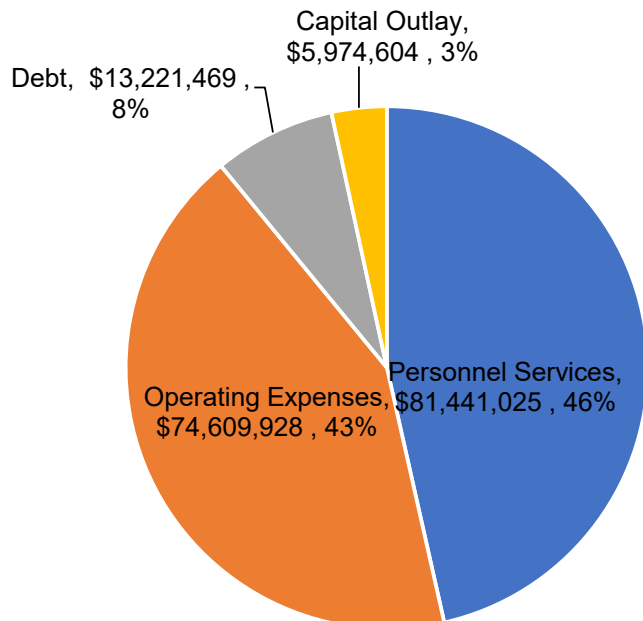


Summary of General Fund

					vs. Adopted	
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Total	\$ 181,276,657	\$ 170,308,857	\$ 209,121,102	\$ 175,247,026	\$ 4,938,169	2.9%

FY 2025 Proposed Budget Expenditures

Total \$175,247,026



Summary of Funded Positions by Fund / Department

Fund / Department	Adopted FY 2022-23	Adopted FY 2023-24	Proposed FY 2024-25	Change
<u>General Fund</u>				
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	32.40	32.40	-
County Attorney	7.60	7.60	4.60	(3.00)
Finance	9.00	9.00	10.00	1.00
Economic Development	-	1.00	-	(1.00)
Purchasing	6.00	6.00	6.00	-
Register of Deeds	8.00	8.00	8.00	-
Human Resources	8.00	9.00	8.00	(1.00)
Information Technology	6.00	6.00	6.00	-
Public Buildings	13.00	13.00	13.00	-
Elections	5.00	5.00	5.00	-
General Government	109.00	110.00	106.00	(4.00)
Public Health	109.00	98.00	95.00	(3.00)
Social Services & Child Support	208.50	224.50	227.50	3.00
Senior Services	24.00	24.00	24.00	-
Veterans Services	3.00	3.00	3.00	-
Health & Human Services	344.50	349.50	349.50	-
Emergency Services	96.50	96.50	100.50	4.00
Emergency Management	1.00	1.00	1.00	-
Fire Marshal	4.00	4.00	4.00	-
911 Communications	40.00	40.00	40.00	-
Sheriff	141.00	147.00	146.00	(1.00)
Jail	40.00	50.00	51.00	1.00
Animal Control	4.00	4.00	4.00	-
Animal Shelter	6.00	6.00	6.00	-
School Resource Officers	14.00	21.00	21.00	-
DCCC - School Resource Officers	1.00	1.00	1.00	-
Inspections	16.00	16.00	16.00	-
Public Safety	363.50	386.50	390.50	4.00
Library	47.00	47.00	47.00	-
Museum	2.00	2.00	2.00	-
Parks & Recreation	10.00	11.00	11.00	-
Culture and Recreation	59.00	60.00	60.00	-
Planning	6.00	7.00	7.00	-
Geographical Information Systems	2.00	2.00	3.00	1.00
Cooperative Extension	6.00	6.00	6.00	-
Economic and Physical Development	14.00	15.00	16.00	1.00
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	906.50	937.50	938.50	1.00
<u>Internal Service Fund</u>				
Garage	6.00	6.00	6.00	-
Insurance Fund	-	-	-	-
Total Internal Service Fund	6.00	6.00	6.00	-
<u>Other Funds</u>				
DavidsonWorks	15.00	-	-	-
Transportation	5.00	5.00	5.00	-
Total Other Funds	20.00	5.00	5.00	-
<u>Enterprise Funds</u>				
Landfill	15.50	15.50	15.50	-
Recycling	-	-	-	-
Sewer	1.00	1.00	2.00	1.00
Total Enterprise Funds	16.50	16.50	17.50	1.00
Total Countywide	949.00	965.00	967.00	2.00

Summary of Funded Position Changes from FY 2023-24 to FY 2024-25

Department	Position Name	FTE
Position Splits / Transfers / Reclassifications / Corrections to Position Counts from FY 2024		
Human Resources	Talent Acquisition Specialist (68)	(1.00)
Finance	Accountant (68)	1.00
Finance	Accountant (68)	(1.00)
Finance	Accountant II (70)	1.00
Human Resources	Human Resources Assistant (64)	(1.00)
Human Resources	Human Resources Technician (66)	1.00
Social Services	Income Maintenance Supervisor III (69)	(1.00)
Social Services	Income Maintenance Program Administrator I (72)	1.00
Social Services	SW I/A/T (71)	(1.00)
Social Services	Paralegal I (66)	1.00
Emergency Communications	Telecommunicator I (63)	(1.00)
Emergency Communications	TC Assistant Training Officer (67)	1.00
Sheriff	Deputy I (66)	(1.00)
Sheriff	Digital Forensic Analyst (72)	1.00
Library	Library Tech I (59)	(1.00)
Library	Library Tech II (60)	1.00
County Attorney	Senior Assistant County Attorney (81)	(1.00)
Social Services	Senior Attorney (81)	1.00
County Attorney	Assistant County Attorney (80)	(1.00)
Social Services	Attorney (78)	1.00
County Attorney	Paralegal I (66)	(1.00)
Social Services	Paralegal I (66)	1.00
Count Attorney	Assistant County Attorney (80)	(1.00)
Count Attorney	Senior Assistant County Attorney (81)	1.00
Count Attorney	Senior Assistant County Attorney (81)	(1.00)
Count Attorney	Assistant County Attorney (80)	1.00
Public Health / Env. Health	Environmental Health Director I (76a)	(1.00)
Public Health / Env. Health	Environmetnal Health Specialist (69a)	1.00
Public Health / Env. Health	Environmental Health Supervisor I (72a)	(2.00)
Public Health / Env. Health	Environmental Health Supervisor I (75b)	2.00
Health	Community Health Technician (59)	(1.00)
Health	Office Support III (60)	1.00
GIS / Information Technology	GIS Manager (72)	(2.00)
GIS / Information Technology	GIS Manager (75)	2.00
GIS / Information Technology	GIS Analyst/Developer (69)	(1.00)
GIS / Information Technology	GIS Analyst/Developer (72)	1.00
Information Technology	Chief Information Officer (83)	(1.00)

Summary of Funded Position Changes from FY 2023-24 to FY 2024-25

Department	Position Name	FTE
Position Splits / Transfers / Reclassifications / Corrections to Position Counts from FY 2024		
Information Technology	Information Technology Director (83)	1.00
Social Services	Administrative Officer II (70)	(1.00)
Social Services	Business Officer II (75)	1.00
Social Services	Parlegal I (66)	(2.00)
Social Services	Paralegal II (69)	2.00
County Attorney	Paralegal I (66)	(1.00)
County Attorney	Paralegal II (69)	1.00
County Attorney	Paralegal II / Deputy Clerk to the Board (68)	(1.00)
County Attorney	Paralegal II / Deputy Clerk to the Board (69)	1.00
		-
Board-Approved Position Increases / Decreases During FY 2023-24		
Sheriff	SRO - Deputy II (67) (Full-Time) to SRO (2 - Part-Time)	(1.00)
Social Services	Income Maintenance Program Administrator II (74) - Shell	1.00
Social Services	Income Maintenance Program Administrator II (74) - Shell	(1.00)
Human Resources	Human Resources Technician (66) - Shell	1.00
Human Resources	Human Resources Technician (66) - Shell	(1.00)
Emergency Medical Services	Paramedic (66B)	4.00
Information Technology	Chief Information Officer (83) - Shell	1.00
Information Technology	Chief Information Officer (83) - Shell	(1.00)
Sheriff	Detention Officer I (66)	1.00
Social Services	Administrative Officer (70) - Shell	1.00
Social Services	Administrative Officer (70) - Shell	(1.00)
Public Health / Env. Health	Environmental Health Specialist (69a)	1.00
Sheriff	Custodian (56)	(1.00)
GIS / Information Technology	GIS Manager (75)	1.00
Sheriff	SRO - Deputy III (68)	1.00
Total		6.00
Reclassification, New & Eliminated Positions Included in the FY 2024-25 Proposed Budget		
Reclassifications		
Emergency Communications	Telecommunicator I (63)	(1.00)
Emergency Communications	TC Assistant Training Officer (67)	1.00
Public Health	Practical Nurse II (63)	(1.00)
Public Health	Medical Office Assistant IV (62)	1.00
Public Health	Administrative Officer III (72) In-band Adjustment	0.00
Register of Deeds	Deputy Register of Deeds II (62)	(5.00)
Register of Deeds	Deputy Register of Deeds (65)	5.00
Register of Deeds	Deputy Register of Deeds III (66)	(1.00)
Register of Deeds	Deputy Register of Deeds (65)	1.00

Summary of Funded Position Changes from FY 2023-24 to FY 2024-25

Department	Position Name	FTE
Reclassification, New & Eliminated Positions Included in the FY 2024-25 Proposed Budget		
Register of Deeds	Assistant Register of Deeds (68)	(1.00)
Register of Deeds	Assistant Register of Deeds (69)	1.00
Social Services	Accounting Technician I (62)	(1.00)
Social Services	Accounting Technician II (64)	1.00
Social Services	Income Maintenance Supervisor II (67)	(3.00)
Social Services	Income Maintenance Supervisor II (69)	3.00
Landfill	Finance Specialist II (67)	(1.00)
Landfill	Landfill Supervisor / Finance Specialist II (69)	1.00
		-
Additional Positions		
Health	Public School Nurse II (72)	2.00
Sewer	Utility Systems Technician (65)	1.00
		3.00
Eliminated Positions		
Economic Development	Director Economic Development (84)	(1.00)
Health	Office Support III (60)	(3.00)
Health	Office Support IV (62)	(2.00)
Health	Public Health Nurse I (70)	(1.00)
		(7.00)
Grand Total Position Adjustments		2.00

General Fund Revenues

General Fund revenues and appropriated fund balance for FY 2024-25 total \$175,247,026. This is (\$4,938,169) million dollars or 2.9% more than the budget approved for FY 2023-24. Property and Sales Tax revenues account for (77%) of the total revenue budget next fiscal year. The next largest sources of funds for general county operations are Federal and State Funds (11%) and Charges for Services revenues (5%). All other sources total approximately (7%).

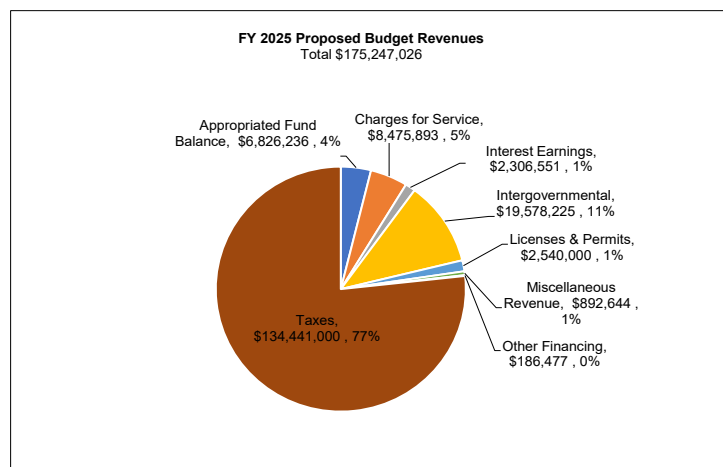
Summary of General Fund

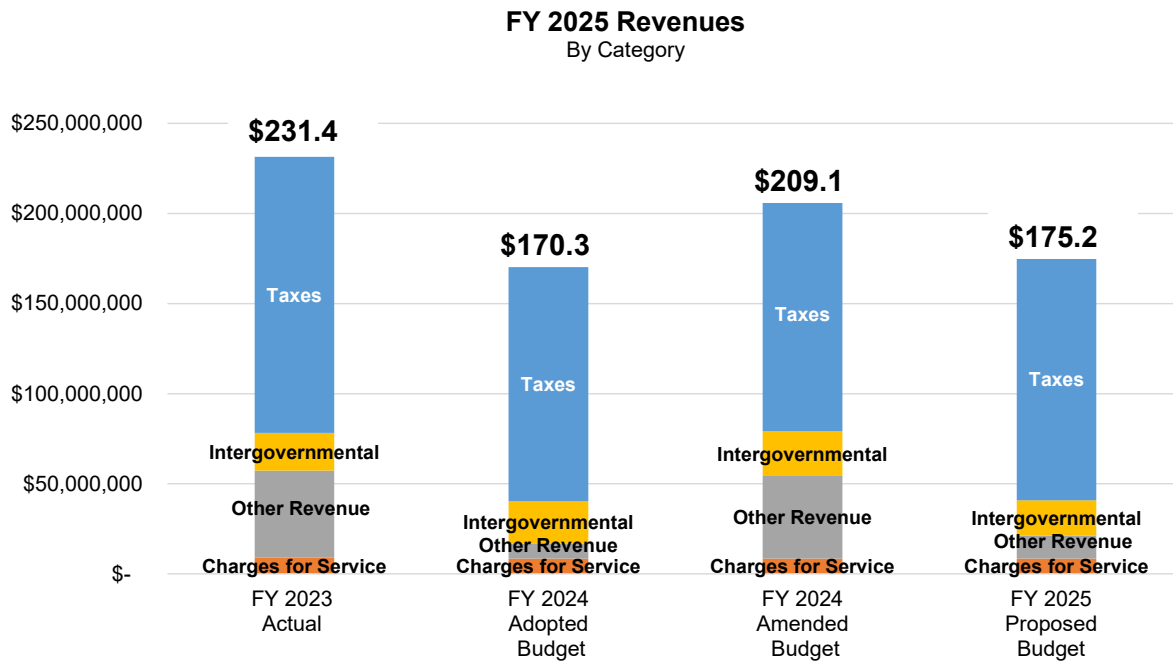
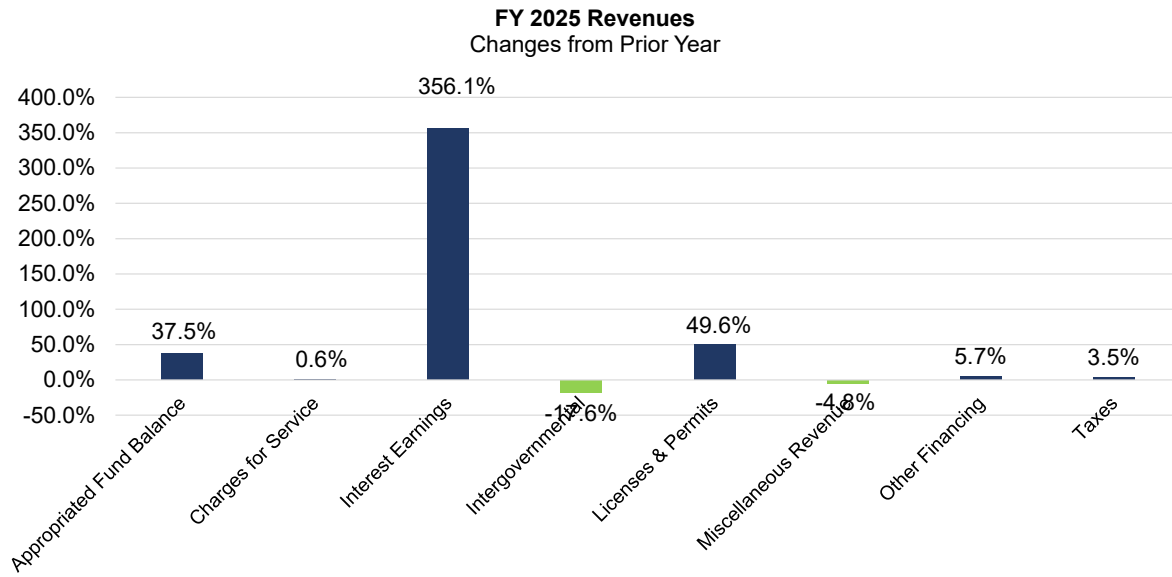
					vs. Adopted	
	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Amended Budget	FY 2025 Proposed Budget	\$ Change	% Change
Summary of General Fund						
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Miscellaneous Revenue	\$ 1,159,975	\$ 937,644	\$ 1,004,654	\$ 892,644	\$ (45,000)	-4.8%
Other Financing	\$ 38,207,190	\$ 176,477	\$ 513,069	\$ 186,477	\$ 10,000	5.7%
Taxes	\$153,177,580	\$ 129,854,500	\$129,854,500	\$134,441,000	\$ 4,586,500	3.5%
Total	\$231,444,214	\$ 170,308,857	\$209,121,102	\$175,247,026	\$ 4,938,169	2.9%

The FY 2024-25 Proposed 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 2023-24.

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 87% of all general county revenues are generated from just three sources – Property Taxes (50%), Sales Taxes (26%), and (11%) 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.





Property Tax / Other Taxes

\$89,507,000

Revenue from the property tax is the largest source of funds for Davidson County. For FY 2024-2025, the ad valorem property tax and other taxes is estimated to generate approximately 50% of total General Fund revenues, or \$89.5 million dollars. Current year taxes (i.e., taxes paid on time) are expected to generate \$87 million of the total revenues estimated for next year, while the remaining \$2.5 million will come from payments made for taxes other penalties / fees. Overall, property tax revenues are projected to increase by approximately \$3M or 3.5% from the amount originally budgeted for FY 2023-24.

FY 2023-24 Property Tax Revenues

Current year revenues generated from the property tax on real and personal property are expected to exceed the budget for FY 2023-24. 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 2023-24. In addition, the natural growth in property values + dollars from the 2021 county-wide property revaluation, continue to be applied to high priority “major” capital projects.

Estimating FY 2024-25 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. The next scheduled revaluation was set for 2027 however, the state has notified the County that due to a large decrease in sales ratios (county-wide) the next revaluation must be completed by January 1, 2026.

FY 2024-25 Proposed Tax Rate

The FY 2024-25 Proposed Budget requires a general county wide tax rate of \$0.54 for each \$100 of assessed valuation to balance. This proposed tax rate is equal to the tax rate established for FY 2023-24.

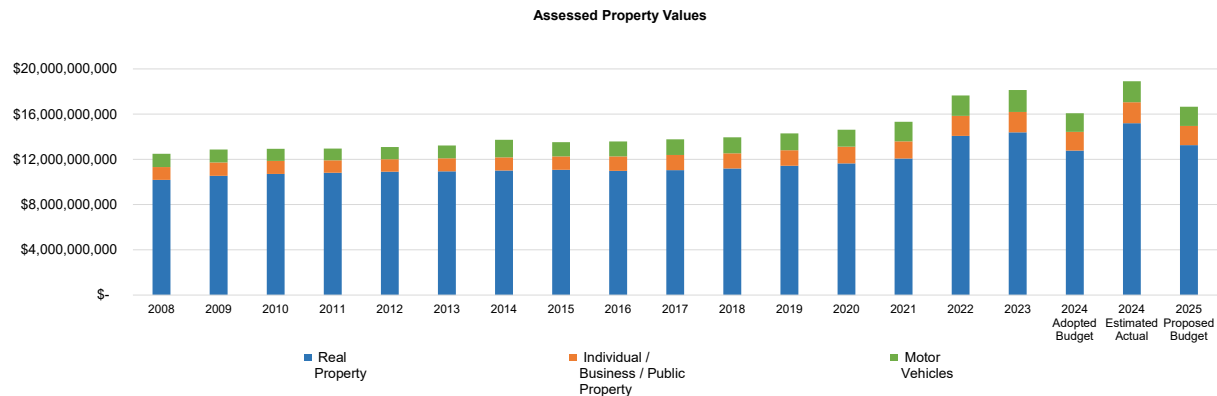
Assessed Value of Taxable Property

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 2024-2025 Proposed Budget is built on an estimated June 30, 2023 year ending assessed value amount of \$18,127,663,376. This is a 11% more than the figure used to develop the

FY 2023-24 Adopted Budget of \$16,078,093,650. Therefore, growth is expected to increase by an additional 3.6% to an estimated total of \$16,652,311,140 for the FY 2024-25 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	\$ 0.54	\$ 14,071,996,766	\$ 1,767,972,748	\$ 1,810,221,971	\$ 17,650,191,485	\$ 2,324,850,513	15.17%
2023	\$ 0.54	\$ 14,383,002,411	\$ 1,804,625,064	\$ 1,940,035,901	\$ 18,127,663,376	\$ 2,802,322,404	2.71%
2024 Adopted Budget	\$ 0.54	\$ 12,778,093,650	\$ 1,650,000,000	\$ 1,650,000,000	\$ 16,078,093,650	\$ (1,572,097,835)	-11.31%
2024 Estimated Actual	\$ 0.54	\$ 15,190,656,277	\$ 1,859,570,916	\$ 1,857,685,100	\$ 18,907,912,293	\$ 780,248,917	17.60%
2025 Proposed Budget	\$ 0.54	\$ 13,259,811,140	\$ 1,697,500,000	\$ 1,695,000,000	\$ 16,652,311,140	\$ 574,217,490	-11.93%
Total	\$ 0.54	\$ 191,109,695,425	\$ 22,192,893,915	\$ 23,181,404,271	\$ 236,483,993,611	\$ 10,076,264,324	59.03%
Average Growth Per Year						\$ 592,721,431	3.47%



As the preceding charts indicates, total assessed property values are projecting to increase (post County-wide property re-valuation) from FY 2023-24 to FY 2024-25, 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 a four process, the county decided to go with once every six years however, the state has notified the County that due to a large decrease in sales ratios (county-wide) the next revaluation must be completed by January 1, 2026.

Property Tax Rate Comparison

County		Current Tax Rate	Tax Rate Summary		
Catawba	\$	0.3985	FY 2008 - FY 2023 Approved Tax Rates	FY 2024 Adopted Tax Rate	FY 2025 Proposed Tax Rate
Alamance	\$	0.4320			
Randolph	\$	0.5000			
Davidson	\$	0.5400	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 2024-25 the table to the left highlights Davidson County's current property tax rate as it compares to eleven of its peer counties (gray indicates 2023 revaluation) as well as how stable the current tax rate has been over the last seventeen years. In addition to paying the	\$ 0.5400	\$ 0.5400
Rowan	\$	0.5800			
Stanly	\$	0.6100			
Montgomery	\$	0.6150			
Forsyth	\$	0.6778			
Pitt	\$	0.6841			
Guilford	\$	0.7305			
Davie	\$	0.7330			
Cabarrus	\$	0.7400			

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 97.70% by year-end FY 2023-24.

The FY 2024-25 Proposed 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 2023-24 were not available at the time of the budget presentation, 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

\$44,934,000

Sales Tax revenues are expected to generate \$44 million dollars for next fiscal year, or about 26% 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 \$475K+ per month in collections, next year's budgeted amount totals \$5.7 million dollars. These funds will be used for the debt service related to the new Oak Grove High School as well as covering "portions" of the increase in per pupil \$'s + DDCC increase for the upcoming fiscal year.

Finally, the proposed budget includes \$5.3 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	\$ 5,334,000	\$ 5,700,000
Expense Items:		
County Economic Development	\$ (25,000)	\$ -
Oak Grove Debt Service	\$ -	\$(2,833,400)
REDLG	\$ (240,000)	\$ -
DCAA	\$ (119,317)	\$ -
County Transportation	\$ (107,000)	\$ -
Transfer to Sewer Fund	\$ (569,308)	\$ -
Transfer to Economic Development Reserve	\$ (1,049,000)	\$ -
Chambers of Commerce + DDAC Contribution	\$ (11,890)	\$ -
School Operating "Per Pupil \$'s" (FY 2024 - FY 2025)	\$ -	\$(2,775,650)
DDCC Operating (FY 2024 - FY 2025)	\$ -	\$ (90,950)
School Type I Capital (FY 2024 - FY 2025)	\$ (3,212,485)	\$ -
Total	\$ (5,334,000)	\$(5,700,000)

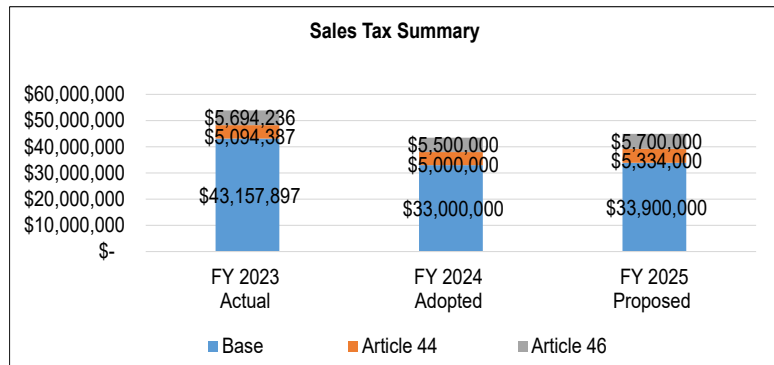
Sales Tax Components & Distribution to Local Governments

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

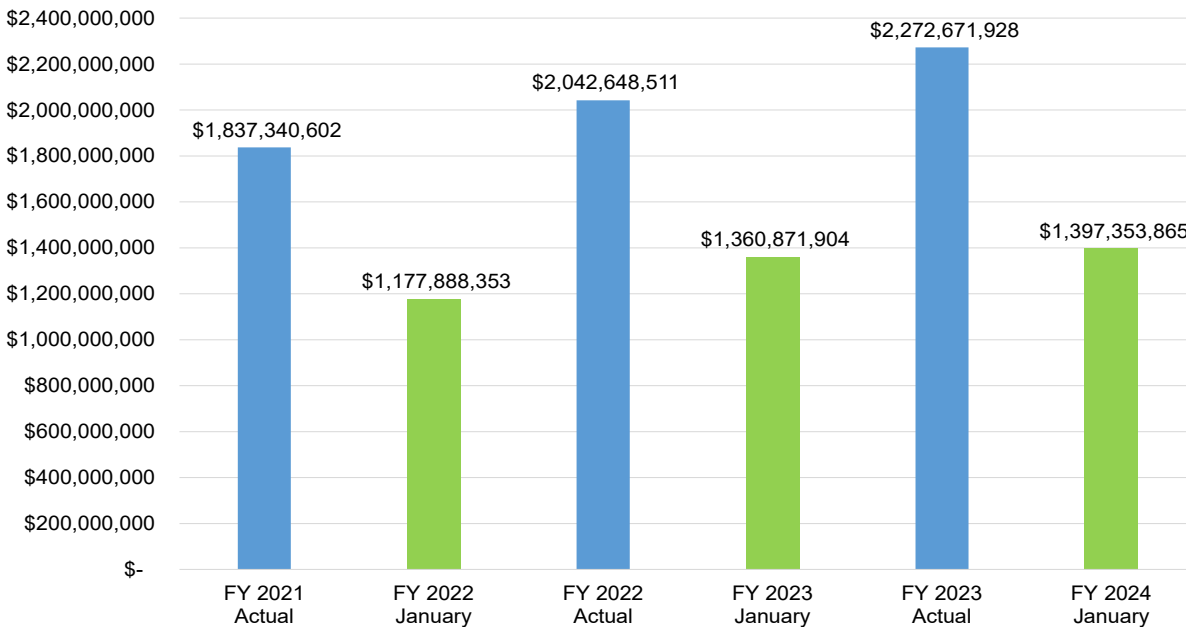


revenue to the state was complete in October 2009. While counties lost a significant revenue stream, the state now assumes all of the counties' share of Medicaid expenditures. Because municipalities receive a portion of the sales taxes generated in their counties, the legislation also includes a provision that counties hold municipalities harmless from any sales tax losses. This hold harmless amount is projected to be nearly \$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 2023-2024 was estimated to be approximately \$0.

FY 2023-24 Projections

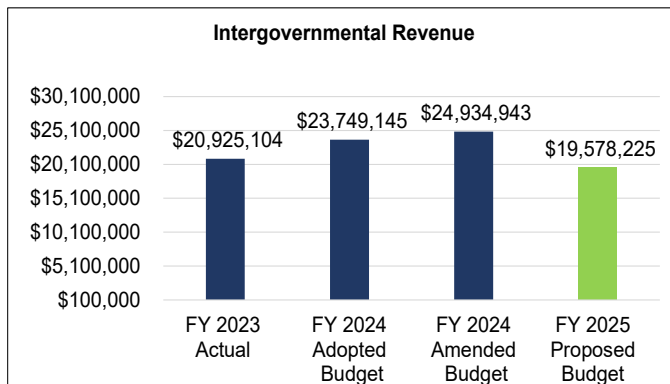
As discussed earlier North Carolina State legislators recently reformed the tax code to broaden the sales tax base and lower corporate and individual income tax burdens. By doing so overall sales tax collections have increased state-wide and can be seen more clearly below via a comparison of taxable retail sales within Davidson County since FY 2021-24. However, over the last year, collections (for January) in Davidson County from FY 2023 to FY 2024 have only seen an increase of \$36 million dollars or 3%. This is due to two main factors: 1) the Medicaid Hold Harmless payment mentioned above was (\$2.9M) less than was received during 2023. This is due to increased cost of Medicaid services within Davidson County + a "slowing" of the state economy.

Taxable Retail Sales



Intergovernmental Revenue

\$19,578,225



Intergovernmental revenue represents about 11% or \$19.5 million dollars of total revenues anticipated for FY 2024-25. This represents a decrease of (\$4.1M) or -17.6% from the amount of federal and state funds included in the FY 2023-24 budget. Most of this decrease is related to loss of “one-time” state revenue (\$1.5M) from Senator Jarvis for various “prescribed” outside agencies. The proposed budget also reduces the lottery proceeds provided by the schools for old

debt related to sewer line extensions (\$550K). Further, the proposed budget eliminates (\$2M) in federal / state funds within Social Services for largely three programs: 1) LIEAP, 2) Medical Assistance / Administration and 3) State Foster Care. For LIEAP vendors can bill “directly” to the state now via their new payment portal. For Medical Assistance / Administration the “hold harmless” revenue loss has corresponding expense loss + for FY 2025 it is anticipated the state will provide a lower amount of “bridge” funding for the Medicaid Expansion. Lastly, for state foster

care, it is anticipated the state will provide lower reimbursement rates, so the County will provide local dollars the fill in the “gap”, which ensures the mandated program operates effectively.

Lottery Funds

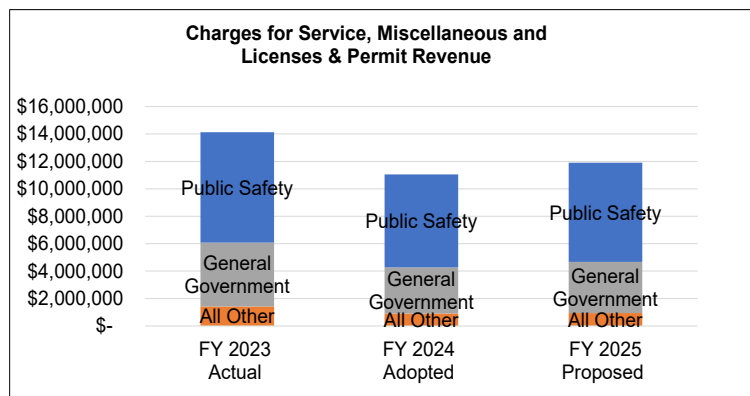
The original legislation establishing the North Carolina Education Lottery directed 40% of lottery proceeds to counties for local school capital needs, including debt service on school facilities. Davidson County chose to allocate its share of lottery revenues to repay debt / bonds issued to build and renovate school facilities. Several years ago, the state changed the lottery legislation and reduced the amount of money provided to counties. The FY 2024-25 Proposed Budget includes \$550K of lottery revenues for education debt service. If the original lottery legislation were still in effect, the county’s share of lottery revenues for would exceed \$3.5 million dollars (a loss of approximately \$1.7M).

Nearly all of the federal and state revenue expected to be received in FY 2024-25 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.

\$11,908,537

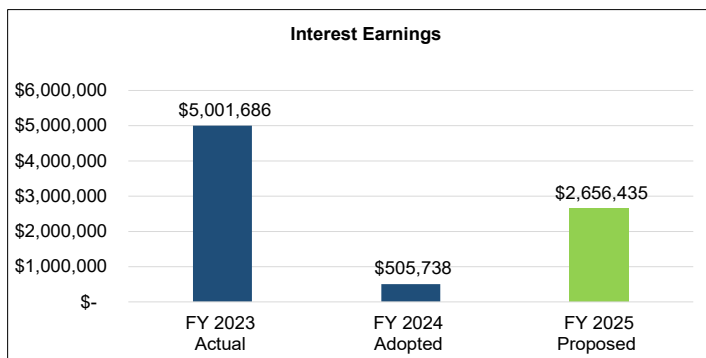
Davidson County departments expect to generate approximately \$11 million dollars from charges for service, miscellaneous revenue and licenses / permits (approximately 7% of total revenues). Examples include fees for ambulance transportation or clinical visits to the Health Department. Most user fees 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 2024-25 are expected to increase over the current fiscal year by \$851K or 7.7%. The increase is largely driven increases in Building Permit and ROD collections + \$225K in handgun permit fees within the Sheriff’s Office, as NC Senate Bill 41 allows gun owners to purchase a pistol without having a local permit but the Sheriff’s Office still collects “conceal carry” fees. Similarly, the FY 2025 Proposed Budget includes \$850K in Fine and Forfeitures that are collected via the court system and distributed to each school system.

Other Fin. & Interest Earnings

\$2,493,028



Next year, Davidson County expects to receive \$2.4K 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 2024-25 Proposed Budget for Other Revenues is greater than the

amount approved in the FY 2024 Adopted Budget. The proposed budget expects to use “slightly” more County Capital Reserve funds (\$186K as a transfer to the General Fund) for FY 2025 to complete minor capital projects within the County. A full list of those capital projects planned for completion during FY 2025 using these funds can be seen within the capital outlay or Support Services (Public Buildings) section of this document.

Appropriated Fund Balance

\$6,826,236

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 2024-25 General Fund budget includes a fund balance appropriation of \$6.8 million dollars, which is \$1.8M or 37% more than the amount originally appropriated during FY 2023-24. Approximately \$6.8 million dollars will be used for general county needs, with \$18.9 million dollars being restricted to repay certain debt service expenditures. Lastly, another \$8.9 million dollars is restricted for use by certain departments / functions. These components are highlighted within the table below.

Available Fund Balance Analysis

	<u>FY 2023 Actual</u>	<u>Estimated FY 2024 Actual</u>	<u>FY 2025 Proposed</u>	<u>\$ Change</u>	<u>% Change</u>
Calculation of Recommended Reserve for the General Fund:					
General Fund Expenditures	\$ 181,276,657	\$ 178,500,000	\$ 175,247,026	\$ (3,252,974)	-1.8%
18% County Internal Fund Balance Policy	\$ 32,629,798	\$ 32,130,000	\$ 31,544,465	\$ (585,535)	-1.8%
General Fund (Fund Balance Analysis):					
Fund Balance at June 30, 2023 (Estimate for June 30, 2024)	\$ 160,018,680	\$ 126,018,680	\$ 126,018,680	\$ -	0.0%
Less 18% County Policy Internal Fund Balance Policy	<u>\$ 32,629,798</u>	<u>\$ 32,130,000</u>	<u>\$ 31,544,465</u>	<u>\$ (585,535)</u>	<u>-1.8%</u>
Available Above Unreserved	\$ 127,388,882	\$ 93,888,680	\$ 94,474,215	\$ 585,535	0.6%
Less Amount Included in Operating Budget	\$ -	\$ -	\$ 6,826,236	\$ 6,826,236	0.0%
Less Debt Service	\$ 11,062,920	\$ 11,062,920	\$ 11,062,920	\$ -	0.0%
Less Stabilization by State Statute	\$ 18,941,356	\$ 18,941,356	\$ 18,941,356	\$ -	0.0%
Less Long Term Note Receivable	\$ 200,000	\$ 200,000	\$ 200,000	\$ -	0.0%
Less Prepaids / Leases	<u>\$ 4,042</u>	<u>\$ 4,042</u>	<u>\$ 4,042</u>	<u>\$ -</u>	<u>0.0%</u>
Total	\$ 30,208,318	\$ 30,208,318	\$ 37,034,554	\$ 6,826,236	22.6%
Restricted Amounts:					
Register of Deeds	\$ 508,766	\$ 508,766	\$ 508,766	\$ -	0.0%
Sheriff Operations	\$ 300,441	\$ 300,441	\$ 300,441	\$ -	0.0%
Health Programs	\$ 3,171,372	\$ 3,171,372	\$ 3,171,372	\$ -	0.0%
Inspections Operations	\$ 1,310,529	\$ 1,310,529	\$ 1,310,529	\$ -	0.0%
LEO Special Separation Allowance	\$ 296,340	\$ 296,340	\$ 296,340	\$ -	0.0%
Tax Revaluation	\$ 10,000	\$ -	\$ -	\$ -	0.0%
PBB Savings	<u>\$ 3,424,185</u>	<u>\$ 3,289,471</u>	<u>\$ 3,389,471</u>	<u>\$ 100,000</u>	<u>3.0%</u>
Total	\$ 9,021,633	\$ 8,876,919	\$ 8,976,919	\$ 100,000	1.1%
Updated Amount Available Above Recommended Reserve	\$ 88,158,931	\$ 54,803,443	\$ 48,462,742	\$ (6,340,701)	-11.6%

All Other Funds

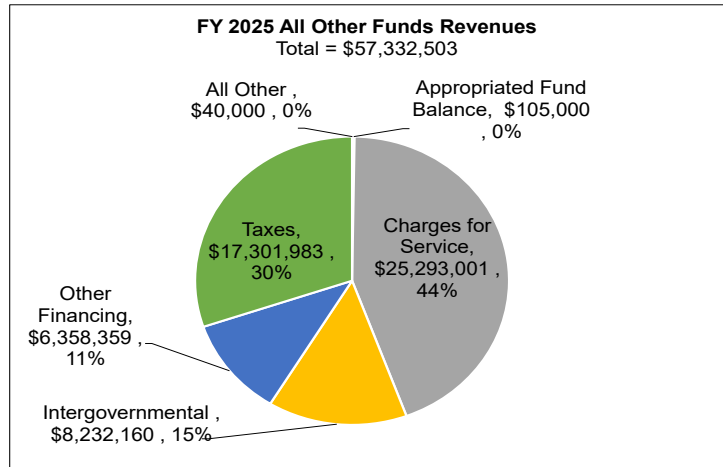
\$57,332,503

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 2024-25 there are fourteen major changes within several funds effecting revenues:

- Airport Fund – Enterprise / Special Revenue Fund – For FY 2025, the proposed budget maintains (same as for FY 2024) the overall funding to the airport. The County’s contribution also stays the same vs. FY 2024 to (\$119K – All of local contribution is covered via Article 44 Sales Tax).



- DavidsonWorks – Special Revenue Fund – For FY 2025, the proposed budget eliminates funding for local workforce development (Same as for FY 2024). The service has been transferred to the Piedmont Triad Regional Council of Governments (PTRC).
- Insurance Fund – Internal Service Fund - The proposed budget decreases overall funding for group insurance by (\$164K) or -1.0%. The decrease is due to more favorable claim cost projections for the upcoming fiscal year. The proposed budget does not anticipate a change in cost to employees for health insurance for FY 2025.
- Landfill Fund – Enterprise Fund – The proposed budget increases overall operating expenses by \$176K or 3.5%. This is due to allocating \$1.2M to replace / purchase equipment for the upcoming fiscal year.
- Transportation Fund – Special Revenue Fund – The proposed budget increases overall funding for transportation by \$155K or 10.3%. For FY 2025 the department plans to replace two “end-of-life” service buses. For FY 2025 both Lexington and Thomasville expect to contribute (\$45K each toward their local grant match) for their local circulator routes.
- Rural Fire Districts – Special Revenue Fund – The proposed budget increases overall funding for the rural fire districts by \$835K or 6.2%. 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 a tax rate increase for the upcoming fiscal year

Fire Districts Summary
FY 2024-2025

District	Tax Rate		Change		Budget		Change		Increase Justification
	FY 2024 Adopted	FY 2025 Proposed	\$ Change vs. Adopted	% Change vs. Adopted	FY 2024 Adopted	FY 2025 Proposed	\$ Change vs. Adopted	% Change vs. Adopted	
ARCH	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 1,372,702	\$ 1,387,155	\$ 14,453	1.1%	
Central	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 446,000	\$ 461,000	\$ 15,000	3.4%	
Churchland	\$ 0.0900	\$ 0.0900	\$ -	0.0%	\$ 316,172	\$ 327,340	\$ 11,168	3.5%	
Fairgrove	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 541,317	\$ 548,951	\$ 7,634	1.4%	
Gumtree	\$ 0.1275	\$ 0.1275	\$ -	0.0%	\$ 204,526	\$ 214,114	\$ 9,588	4.7%	
Healing Springs	\$ 0.0900	\$ 0.1300	\$ 0.0400	44.4%	\$ 334,828	\$ 501,546	\$ 166,718	49.8%	Expand daytime staffing from 9-hours daily to 12-hours per day (5-days per week), offer more competitive wages, and offset the cost of expenses that have risen steadily over the years (e.g. equipment, maintenance, supplies, utilities, etc.)
Holly Grove	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 364,559	\$ 364,559	\$ -	0.0%	
Linwood	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 770,814	\$ 771,300	\$ 486	0.1%	
Midway	\$ 0.1300	\$ 0.1300	\$ -	0.0%	\$ 1,414,206	\$ 1,472,823	\$ 58,617	4.1%	
North Lexington	\$ 0.1300	\$ 0.1300	\$ -	0.0%	\$ 315,000	\$ 320,000	\$ 5,000	1.6%	
Pilot	\$ 0.0850	\$ 0.1050	\$ 0.0200	23.5%	\$ 347,039	\$ 445,439	\$ 98,400	28.4%	Add (2) two staff to each day and night shift 7 days a week.
Reeds	\$ 0.0600	\$ 0.0800	\$ 0.0200	33.3%	\$ 398,981	\$ 553,834	\$ 154,853	38.8%	Add full-time and part-time staff, replace a 35-year old bursh truck and 24-year old rescue truck, complete renovations to the fire station, and technology and equipment upgrades.
Silver Valley	\$ 0.1100	\$ 0.1100	\$ -	0.0%	\$ 494,422	\$ 513,922	\$ 19,500	3.9%	
South Emmons	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 153,403	\$ 157,640	\$ 4,237	2.8%	
South Lexington	\$ 0.1100	\$ 0.1100	\$ -	0.0%	\$ 309,000	\$ 341,100	\$ 32,100	10.4%	
Southmont	\$ 0.1300	\$ 0.1300	\$ -	0.0%	\$ 1,343,354	\$ 1,397,493	\$ 54,139	4.0%	
Hasty	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 652,940	\$ 658,185	\$ 5,245	0.8%	
Tyro	\$ 0.0800	\$ 0.0800	\$ -	0.0%	\$ 450,282	\$ 463,857	\$ 13,575	3.0%	
Walburg	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 1,041,180	\$ 1,062,483	\$ 21,303	2.0%	
Welcome	\$ 0.1100	\$ 0.1100	\$ -	0.0%	\$ 725,500	\$ 740,500	\$ 15,000	2.1%	
West Lexington	\$ 0.1200	\$ 0.1200	\$ -	0.0%	\$ 455,892	\$ 490,000	\$ 34,108	7.5%	
South Davidson	\$ 0.1300	\$ 0.1300	\$ -	0.0%	\$ 183,266	\$ 192,671	\$ 9,405	5.1%	
Hornetown	\$ 0.1500	\$ 0.1500	\$ -	0.0%	\$ 280,000	\$ 282,000	\$ 2,000	0.7%	
Griffith	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 468,183	\$ 469,721	\$ 1,538	0.3%	
Clemmons	\$ 0.0600	\$ 0.1000	\$ 0.0400	66.7%	\$ 119,280	\$ 199,635	\$ 80,355	67.4%	Lagging revenues in Davidson (<1%) and Forsyth (1.1%) Counties have not kept up with operation and personnel costs. The additional revenue will permit the department to replace equipment that has exceeded its useful life , and will reduce the department's reliance on Fund Balance to absorb the cost increases.
Badin Lake	\$ 0.0550	\$ 0.0550	\$ -	0.0%	\$ 49,000	\$ 50,000	\$ 1,000	2.0%	
Total	\$ 2.6675	\$ 2.7875	\$ 0.1200	4.5%	\$ 13,551,846	\$ 14,387,268	\$ 835,422	6.2%	

- Special School District – Special Revenue Fund – The proposed budget increases overall funding to the Special School District Fund by \$149K or 8.1%. 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 \$50K or 3.5%. The proposed budget includes an anticipated 6% sewer rate increase mandated by the Winston-Salem Utility Commission. The budget also includes funding for an additional Utility Technician to assist with mowing and 811 tickets as well as funds for additional rock spread on pump station road in Midway. Further, the budget includes funds to replace two nine-year old pumps at the Oak Grove pump station site. Lastly, the proposed budget also includes \$569K (Article 44 Sales Tax Collections) for future use within the Sewer Fund.
- Workers Compensation Fund – Internal Service Fund – The proposed budget increases funding to the Workers Compensation Fund by \$164K or 16.2%. 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 funding vs. FY 2024 by \$500K or 11.6%) the amount of funding for Type I School Capital = \$4.8M. These funds are expected to be used for critical school infrastructure repair / renovations.
- Emergency Telephone (911 Fund – Special Revenue Fund) – The proposed budget increases funding to the 911 Emergency Telephone Fund by \$219K or 97%. 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 maintains (same level of funding as for FY 2024) to the Mental Health Fund totaling \$786K. These funds represent the County’s contribution to Partners Behavioral Health Management for being selected as the County’s mental health provider.
- Opioid Settlement Fund – Special Revenue Fund – The proposed budget includes the next installment (to a total of \$6.6M) of the Opioid Settlement Funds. The County expects to receive \$22.5M 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 \$387K or 17.5%. Majority of the increase is related to internal rates being adjusted during FY 2024 and FY 2025 to account for the increasing cost of repair and maintenance. The internal rates had not been previously adjusted in nine years. Lastly, the proposed budget includes funds (from Garage reserves) to replace several “motor pool” vehicles. The amount of “turn-in” vehicles has diminished and the quality of the remaining vehicles County departments can receive as a “lend” has also decreased over the last several years.

General Fund Expenditures

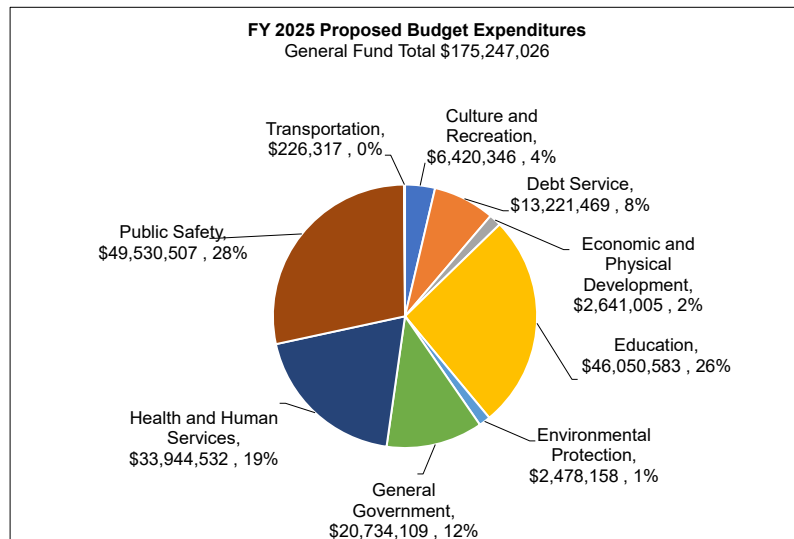
The FY 2024-25 Proposed General Fund budget totals \$175,247,026. This is (\$4.9) million dollars or 2.9% more than the budget approved for FY 2023-24. The Proposed General Fund property tax rate totals \$0.54, which is equal to the current fiscal year's rate at \$0.54 per \$100 of assessed valuation. 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 2023 Actual	FY 2024 Adopted Budget	FY 2024 Amended Budget	FY 2025 Proposed Budget	vs. Adopted	
					\$ Change	% Change
Culture and Recreation	\$ 5,751,510	\$ 6,220,064	\$ 6,396,885	\$ 6,420,346	\$ 200,282	3.2%
Debt Service	\$ 14,000,025	\$ 15,477,449	\$ 15,477,449	\$ 13,221,469	\$ (2,255,980)	-14.6%
Economic and Physical Development	\$ 25,949,260	\$ 2,903,484	\$ 36,931,663	\$ 2,641,005	\$ (262,479)	-9.0%
Education	\$ 43,792,992	\$ 44,356,418	\$ 44,356,418	\$ 46,050,583	\$ 1,694,165	3.8%
Environmental Protection	\$ 2,594,865	\$ 2,351,555	\$ 2,351,555	\$ 2,478,158	\$ 126,603	5.4%
General Government	\$ 16,459,218	\$ 17,130,512	\$ 18,224,877	\$ 20,734,109	\$ 3,603,597	21.0%
Health and Human Services	\$ 29,717,446	\$ 35,967,997	\$ 37,137,606	\$ 33,944,532	\$ (2,023,465)	-5.6%
Public Safety	\$ 40,768,032	\$ 45,675,061	\$ 48,018,332	\$ 49,530,507	\$ 3,855,446	8.4%
Transportation	\$ 2,243,310	\$ 226,317	\$ 226,317	\$ 226,317	\$ -	0.0%
Total	\$181,276,657	\$ 170,308,857	\$209,121,102	\$175,247,026	\$ 4,938,169	2.9%
Total Funded Positions	919.50	937.50	943.50	938.50	1.00	0.1%

Summary of Budgeted Expenses

North Carolina counties are “extensions” of 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 2024-25. Approximately 73% of the FY 2024-25 Proposed 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 26% of the total county operating budget. **Public Safety** and **Human Services** services, the next largest expenditures, account for 28% and 19% of expenses, respectively.

Debt service represents 8% of the total FY 2024-25 Proposed Budget. For next fiscal year, the budget assumes less “existing” debt (\$2.2M) from prior years, but does take the \$2.2M “slack” and place within County Contingency, in order to have ready once additional debt is taken out for the new detention facility renovations / expansion / repairs.

For FY 2024-25 the County is expected to receive approximately \$5.3 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. Further, the proposed budget includes \$5.7M for Article 46 collections, which will be used for debt service for Oak Grove HS + per pupil funding for each school systems and community college operating. The summary below highlights a plan for FY 2025, which allocates the funds accordingly based on historical collection estimates.

Description	Article 44	Article 46
Estimated Collections	\$ 5,334,000	\$ 5,700,000
Expense Items:		
County Economic Development	\$ (25,000)	\$ -
Oak Grove Debt Service	\$ -	\$(2,833,400)
REDLG	\$ (240,000)	\$ -
DCAA	\$ (119,317)	\$ -
County Transportation	\$ (107,000)	\$ -
Transfer to Sewer Fund	\$ (569,308)	\$ -
Transfer to Economic Development Reserve	\$ (1,049,000)	\$ -
Chambers of Commerce + DDAC Contribution	\$ (11,890)	\$ -
School Operating "Per Pupil \$'s" (FY 2024 - FY 2025)	\$ -	\$(2,775,650)
DDCC Operating (FY 2024 - FY 2025)	\$ -	\$ (90,950)
School Type I Capital (FY 2024 - FY 2025)	\$ (3,212,485)	\$ -
Total	\$ (5,334,000)	\$(5,700,000)

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 \$1.1M or 3.1%.

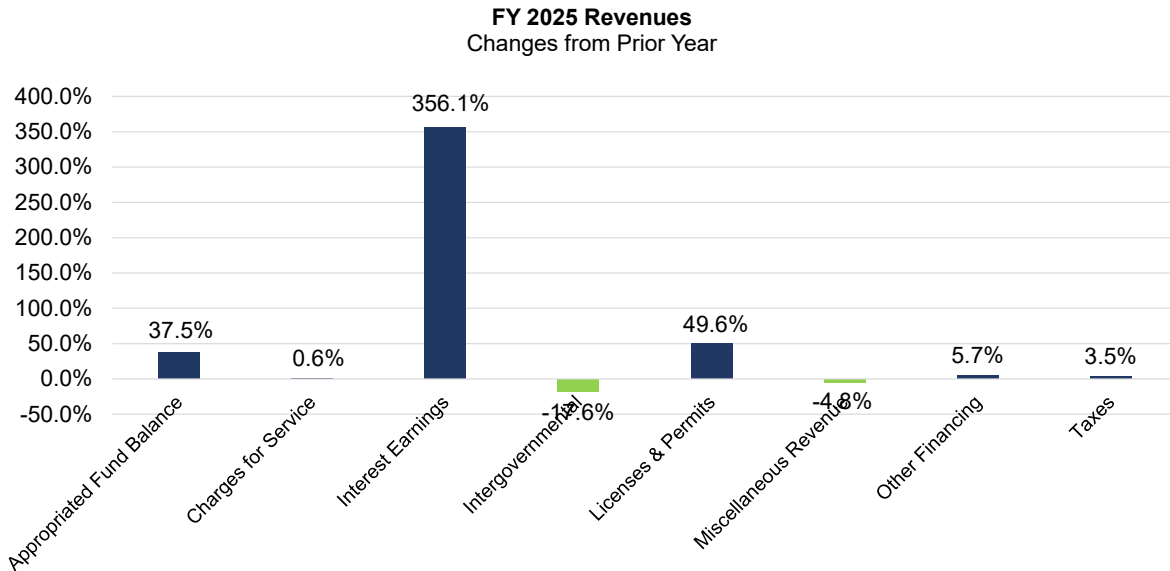
- The FY 2025 Proposed Budget includes an employee COLA = \$500 + 4%. In addition, the proposed budget does not anticipate a change in cost to employees for health insurance. However, the proposed budget includes a mandated county increase in state retirement for employees (7% for LEOs and 6% for Non-LEOs).

Lastly, the FY 2025 Proposed Budget includes additional funding to replace (20) patrol vehicles and (3) ambulances (2 replacements and 1 re-mounts). The proposed budget also includes a reduction of “expired” grant positions within PH but adds two new school nurse positions (Covered via state funds) to assist with high nurse to student ratios.

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 (\$4.9M).

	Change vs. FY 2024 Adopted
Base Property Tax	\$ 3,000,000
Base Sales Tax	\$ 900,000
Article 44 Sales Tax	\$ 334,000
Article 46 Sales Tax	\$ 200,000
Intergovernmental Revenue (Decrease Largely Due to DSS + Senator Jarvis "One-Time" Revenues + Less School Lottery Proceeds for Old Sewer Debt)	\$ (4,170,920)
Increased Use of County Fund Balance	\$ 1,860,541
Increased Use of Interest Earned	\$ 1,800,813
Conceal Carry Permits + ROD + Building Permits	\$ 842,570
Other County Revenues	\$ 171,165
Total Revenue	\$ 4,938,169
FY 2025 COLA (\$500 + 4%)	\$ 2,389,461
Group Insurance Increase (For Retiree Program)	\$ 460,063
Mandated State Retirement Contribution	\$ 719,384
Increase for Education Funding (Per Pupil + Major Capital)	\$ 1,694,165
Additional Positions (2.00 PH Grant Funded School Nurses)	\$ 177,248
Current Year Debt - "Fall Off"	\$ (2,255,980)
County Contingency (Debt "Fall Off")	\$ 2,255,980
Reserve for Future Detention Center Renovations	\$ 2,052,000
Replace "High Mileage" Sheriff + EMS Vehicles	\$ (3,088,884)
DSS Grant Funded Programs + "One-Time" Senator Jarvis Funds	\$ 183,727
Increase County Vehicle Mileage Rates	\$ 346,446
Increased Jail Medical + Davidson Charter Academy SRO (School Funded)	\$ 4,559
All Other Changes	
Total Expenses	\$ 4,938,169

The following chart and table illustrate the overall changes in the FY 2024-25 Proposed Budget by functional area and type of expenditure.



Summary of General Fund						
	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Amended Budget	FY 2025 Proposed Budget	vs. Adopted	
					\$ Change	% Change
Expenditures by Type						
Personnel Services	\$ 68,080,003	\$ 77,769,883	\$ 77,548,237	\$ 81,441,025	\$ 3,671,142	4.7%
Operating Expenses	\$ 93,860,967	\$ 71,568,385	\$ 107,003,486	\$ 74,609,928	\$ 3,041,543	4.2%
Debt	\$ 14,000,025	\$ 15,477,449	\$ 15,477,449	\$ 13,221,469	\$(2,255,980)	-14.6%
Capital Outlay	\$ 5,335,663	\$ 5,493,140	\$ 9,091,930	\$ 5,974,604	\$ 481,464	8.8%
Total	\$181,276,657	\$ 170,308,857	\$209,121,102	\$175,247,026	\$ 4,938,169	2.9%
Total Funded Positions	919.50	937.50	943.50	938.50	1.00	0.1%

Personnel Services

Personnel Services (e.g., salaries and related benefits) account for 46% of all General Fund expenditures. Operating Expenses, which include appropriations to Education (excluding debt + HS assistance \$'s), represent 42% of total expenditures. Other expenditures are for debt repayment (7%), Human Services Assistance (2%), and funding for capital needs (3%). Personnel services expenses within the General Fund are projected to increase by \$3.6M in FY 2024-25. The

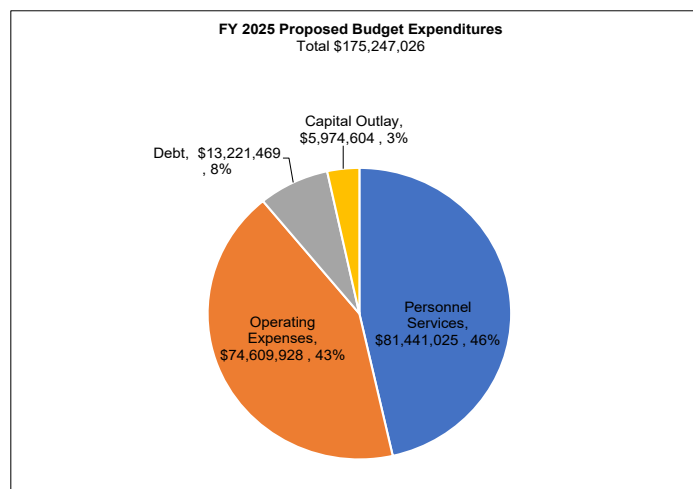
total number of permanent full-time funded positions is 938.50. This is a net increase of (1.00) positions over FY 2023-24 and (5.00) less than currently authorized within the FY 2024 Amended Budget.

Category	FY 2025 Change
FY 2025 COLA (\$500 + 4%)	\$ 2,389,461
Group Insurance Increase (For Retiree Program)	\$ 460,063
Mandated State Retirement Increase	\$ 719,384
Additional Positions (2.00 PH Grant Funded School Nurses)	\$ 177,248
Additional Davidson Charter Academy SRO	\$ 96,811
Additional (4.00) FY 2024 EMS Paramedics	\$ 306,364
All Other Changes	\$ (478,189)
Total	\$ 3,671,142

Position Changes - The total number of permanent full-time funded positions is 938.50. This is a net increase of (1.00) positions over FY 2023-24 and (5.00) less than currently authorized within the FY 2024 Amended Budget.

Employee Raises - The proposed budget includes a COLA for employees totaling \$500 + 4%. The proposed budget also includes funding to

Other Personnel Benefits - The General Fund's contribution to county's group insurance budget is projected to increase by 3.6% for the upcoming fiscal year. In April 2024, the Board of Commissioners approved a new employee benefit plan. This plan renewal adds no cost or significant plan changes to employees. Most of the increase is due to the County seeing increased cost related to Retiree Health Insurance. The program (eliminated in 2009) provides group insurance coverage for retirees from the County.



Further, the county expects an increase (7% for LEOs and 6% for Non-LEOs) related to the employee retirement system contribution for FY 2025. This state-mandated increase will add 0.85% and 0.94% respectively to existing Non-LEO and LEO retirement rates (Non-LEO 12.85% to 13.65% and LEO 14.10% to 15.04%).

Operating, Debt Repayment, and Capital Expenses

Operating Expenses will increase by \$3M or 4.2% in FY 2024-25. The proposed budget increases funding for Education by \$1.1M and also includes \$850K to pay mandated (court collected) Fines and Forfeitures to the school systems + an additional \$500K for major capital renovations / repairs for the schools and community college.

Education is major component of operating expenses for the county. For FY 2025, the Proposed Budget increases education funding above FY 2024 by \$1.1 or 3.1%. 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 \$1,347 for FY 2024 to \$1,400 for FY 2025.

ADM Funding with Charter School #'s Included

Information		FY 2024 Adopted			FY 2025 Proposed			Operating		Capital	
Agency	ADM FY 2024-25 Projection	Operating	Type II & III Capital	Per Pupil	Operating	Type II & III Capital	Per Pupil	% Change	\$ Change	% Change	\$ Change
DCS	18,568	\$ 25,113,665	\$ 1,400,000	\$ 1,346.51	\$ 25,998,388	\$ 1,414,000	\$ 1,400.17	3.5%	\$ 884,723	1.0%	\$ 14,000
Lexington City	3,218	\$ 4,360,000	\$ 279,700	\$ 1,346.51	\$ 4,505,750	\$ 282,497	\$ 1,400.17	3.3%	\$ 145,750	1.0%	\$ 2,797
Thomasville City	2,206	\$ 3,053,885	\$ 366,500	\$ 1,346.51	\$ 3,088,775	\$ 370,165	\$ 1,400.17	1.1%	\$ 34,890	1.0%	\$ 3,665
DDCC	-	\$ 3,633,000	\$ 434,000	\$ -	\$ 3,737,000	\$ 438,340	\$ -	2.9%	\$ 104,000	1.0%	\$ 4,340
Total	23,992	\$ 36,160,550	\$ 2,480,200	\$ 1,346.51	\$ 37,329,913	\$ 2,505,002	\$ 1,400.17	3.2%	\$ 1,169,363	1.0%	\$ 24,802

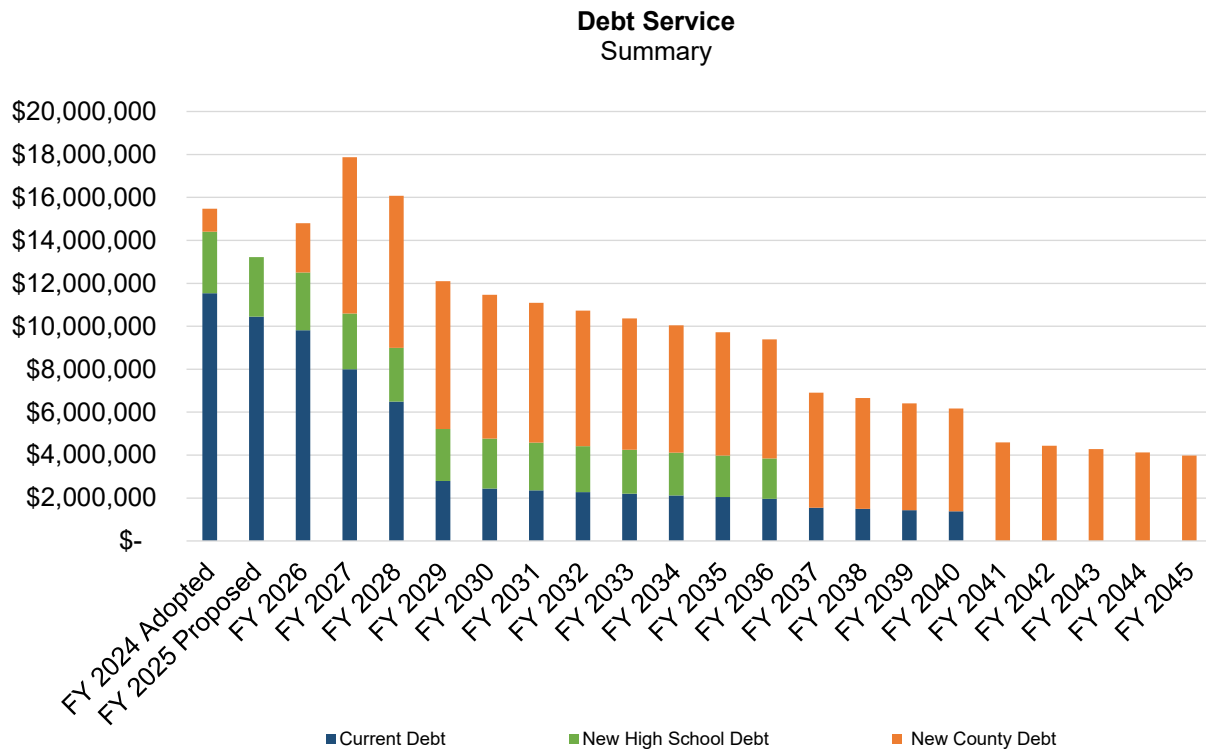
Total Funding Increase (Three School Districts) \$ 1,085,825

Cumulative Per Pupil Funding % Increase 3.99%

Lastly, the FY 2025 Proposed 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 (\$2.2M) or -14.6% for FY 2025. Debt service estimates for the high priority capital projects such as the I-85 Corporate Center (REDLG Loan) and Courthouse Expansion / Renovations. The proposed budget allocates the (\$2.2M) in debt "fall-off" to County Contingency for FY 2025. This will allow for the County to "not" utilize the savings for on-going County expenses thereby allowing for the funds to be used for the future detention center renovations / expansion.

As shown below, the added debt service from these new capital projects will increase the burden on the general fund thru at least, FY 2029.



Capital Outlay will increase by (\$481K) or 15.9% above FY 2024. 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; two in service ambulance, and one re-mount chassis). At the time of replacement each vehicle will have 175K + / - miles. The proposed budget also includes funding to replace (20 Sheriff patrol vehicles; 175K+ miles – 200K miles).

Public Safety

\$49,530,507

At 28% of total county expenditures, Public Safety is the 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 2025 Proposed Budget includes \$49 million for Public Safety services, an increase of \$3.8M or 8.4% from last year's approved budget.

Department	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Amended Budget	FY 2025 Proposed Budget	vs. Adopted	
					\$ Change	% Change
Animal Shelter	\$ 722,659	\$ 774,334	\$ 786,334	\$ 842,597	\$ 68,263	8.8%
Contributions - Rescue Squads	\$ 72,000	\$ 72,000	\$ 72,000	\$ 72,000	\$ -	0.0%
Contributions - State Prescribed - Rescue Squads	\$ 180,000	\$ -	\$ -	\$ -	\$ -	0.0%
Contributions - State Prescribed - DC S&N Program	\$ -	\$ 160,000	\$ 160,000	\$ -	\$ (160,000)	100.0%
JCPC Operating Supplies + Program Grant	\$ 251,447	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.0%
Emergency Communications	\$ 4,326,345	\$ 3,814,617	\$ 3,896,457	\$ 4,057,470	\$ 242,853	6.4%
Emergency Services	\$ 10,595,453	\$ 12,095,425	\$ 12,902,397	\$ 13,946,569	\$ 1,851,144	15.3%
Inspections	\$ 1,372,785	\$ 1,589,915	\$ 1,589,915	\$ 1,727,438	\$ 137,523	8.6%
Sheriff	\$ 23,247,342	\$ 27,166,270	\$ 28,502,500	\$ 28,881,933	\$ 1,715,663	6.3%
Grand Total	\$ 40,768,032	\$ 45,675,061	\$ 47,912,103	\$ 49,530,507	\$ 3,855,446	8.4%
Total Revenue	\$ 9,934,141	\$ 9,010,774	\$ 9,322,813	\$ 9,445,249	\$ 434,475	4.8%
County Funds	\$ 30,833,890	\$ 36,664,287	\$ 38,589,290	\$ 40,085,258	\$ 3,420,971	9.3%

The **Sheriff's Office** budget will increase by \$1.7M or 6.3%. Specific expense items include:

- The proposed includes the additional SRO for Davidson Charter Academy (No cost to the County) as well as a deputy within the jail, which was approved by the BOC during FY 2024. In addition, the proposed budget also reduces one full-time deputy (SRO) and a full-time custodian to create part-time staff. This transition was also approved by the BOC during FY 2024.
- The proposed budget includes additional funding for replacement of (20) staff vehicles and two K-9 car kennels (\$1.1M). Currently, there are (49) vehicles with 150K miles, (27) over 175K and (10) above 200K.
- Further, the proposed budget includes (\$576K) replace / purchase the following equipment (Budgeted within Department Supplies):
 - ✓ Outdated MDTs (20), trays (30), power supplies (30) and docking stations (10).
 - ✓ Purchasing the remaining needed night vision equipment.
 - ✓ Purchasing the remaining body cams and dash cams for deputies and patrol vehicles + (\$75K) for annual license and maintenance fees. The department received a grant from the state for the initial purchases however, this will purchase all remaining SROs + Civil Patrol deputies. The department has submitted a second grant, but will not know about outcome until the summer of 2024.
 - ✓ Replacing all tasers, as many are outdated (No longer supported) or fail to operate properly. Currently, there are (20) in use but need = (50).
- The proposed budget includes an additional (\$67K) to continue with enhancements to the CSI Forensic program. Additional funds will purchase a replacement drone for searches, as newer models have better night vision and infrared technology. This technology is also a valuable tool for processing crime scene investigations and enhanced evidence seizures.

With multiple investigations across the United States, the equipment utilized within the lab assist with major felony investigations such as child abductions.

- Lastly, the proposed budget includes additional funds to cover (3%) for the inmate meals contract + (37% to \$1.2M in total) for the jail medical services contract. The jail medical services contract is increasing due to the need for higher wages related to nursing staff + increased liability insurance premiums (increased by 230%) need to maintain the operating license.

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

- The proposed budget includes the full year cost (\$306K) of four approved Paramedic positions approved during FY 2024 as well as the employee pay adjustment also approved during the Spring of 2023.
- Further, the proposed budget includes replacement of three “high-mileage” (175K +/- miles) ambulances (Two replacements and one “re-mount”) as well as the Operations Manager vehicles which currently has 150K miles and is a 2013 model. The budget includes replacement of gas vehicles with diesel engines, as the hope is that they are more reliable.
- Additional funds (\$5K) are included within the Fire Marshal’s contract services to utilize private lab services for processing fire crime scene data. Now that the County utilizes the canine for scene processing, the results will come faster from the private lab processing company.
- Lastly, the proposed budget includes \$1.2M to replace major capital equipment as follows:
 - ✓ Stretchers + mounts for new ambulances.
 - ✓ Stair chairs for all ambulances.
 - ✓ Out-dated mobile radios.
 - ✓ Tough books for EMS reports (Budgeted within Department Supplies).

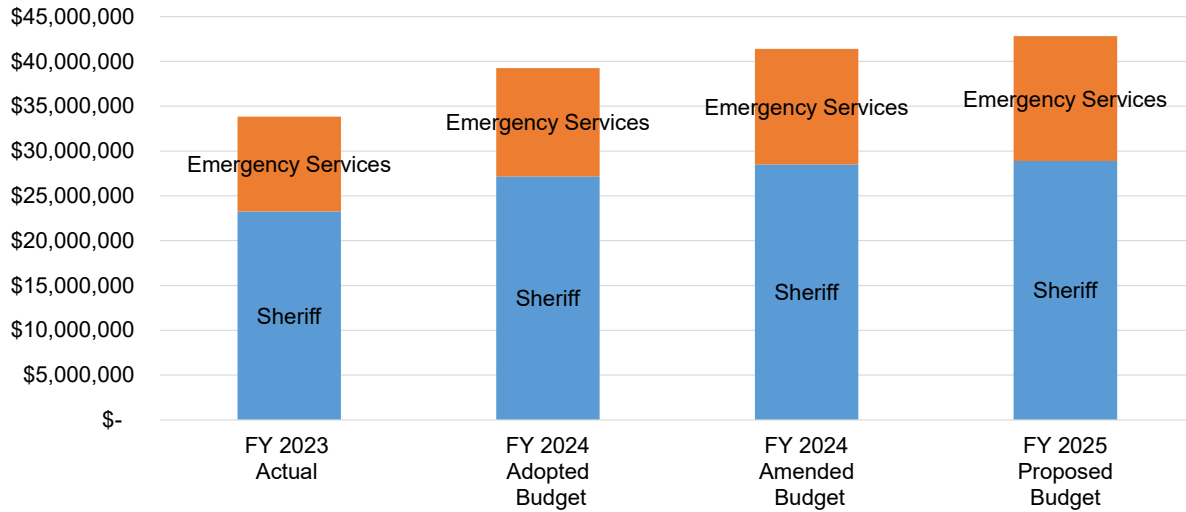
The **Emergency Communications Department** budget includes funding for the following major expense item:

- The proposed includes funds to cover (\$99K) the upgrade to VIPER’s latest system version for the emergency radio system as well as dollars to ensure CAD training for all system administrators, training coordinators and supervisors

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

- The proposed budget includes \$90K to replace two staff vehicles. The current vehicles are 2007 and 2009 models and each have 200K +/- miles.

Public Safety
Expenditure Summary



Education

\$46,050,583

The FY 2025 Proposed Budget allocates \$46 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 26% 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.

Department	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Amended Budget	FY 2025 Proposed Budget	vs. Adopted	
					\$ Change	% Change
Scholarships	\$ 5,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%
Davidson County Community College	\$ 3,949,196	\$ 4,067,000	\$ 4,067,000	\$ 4,067,000	\$ -	0.0%
Davidson County Schools	\$ 25,720,786	\$ 26,513,665	\$ 26,513,665	\$ 27,707,830	\$ 1,194,165	4.5%
Developmental Center	\$ 757,274	\$ 779,992	\$ 779,992	\$ 779,992	\$ -	0.0%
Lexington City Schools	\$ 4,555,988	\$ 4,639,700	\$ 4,669,700	\$ 4,639,700	\$ -	0.0%
Operating Transfers - School Capital Outlay Fund	\$ 4,862,192	\$ 4,302,334	\$ 4,272,334	\$ 4,802,334	\$ 500,000	11.6%
Stoner-Thomas Center	\$ 443,179	\$ 456,474	\$ 456,474	\$ 456,474	\$ -	0.0%
Teen Parenting	\$ 123,173	\$ 126,868	\$ 126,868	\$ 126,868	\$ -	0.0%
Thomasville City Schools	\$ 3,376,204	\$ 3,420,385	\$ 3,420,385	\$ 3,420,385	\$ -	0.0%
Grand Total	\$ 43,792,992	\$ 44,356,418	\$ 44,356,418	\$ 46,050,583	\$ 1,694,165	3.8%
Total Revenue	\$ 3,011,435	\$ 5,445,585	\$ 5,445,585	\$ 6,136,835	\$ 691,250	12.7%
County Funds	\$ 40,781,557	\$ 38,910,833	\$ 38,910,833	\$ 39,913,748	\$ 1,002,915	2.6%

For public school systems, the general statutes require that the following categories be provided for mainly from local funds: buildings, furniture, and apparatus; garage and maintenance equipment for school buses; liability insurance; maintenance of plant; site acquisition; furnishing of superintendent's office; school building supplies; and water supply and sewerage facilities.

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

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

Davidson County Schools, Lexington and Thomasville City Schools

Education is a high priority for the Board of Commissioners. In recognition of this importance, the Board did not reduce per pupil local operating funding for each of the three school systems throughout the recession and the struggling recovery from COVID-19. The FY 2025 Proposed Budget increases operating funding (\$1.1M or 2.9%) for the three Davidson County School systems above that was appropriated for FY 2024. This increases the cumulative per pupil funding amount by 3.9% from \$1,346.51 for FY 2024 to \$1,400.17 for each school system for FY 2025.

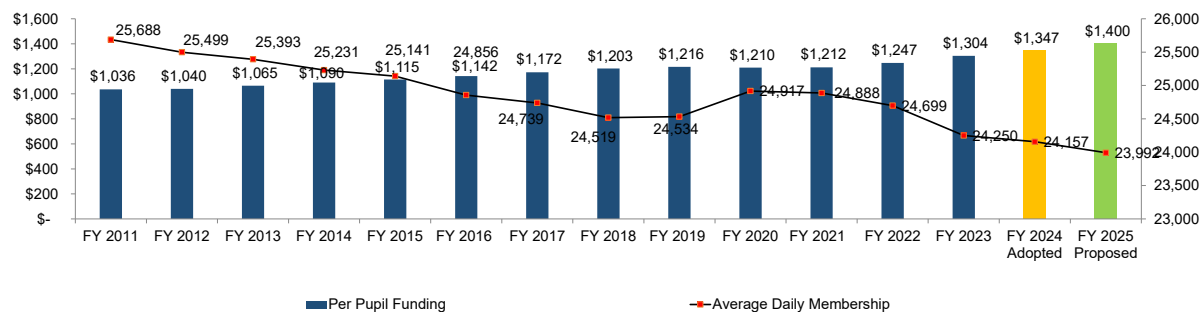
ADM Funding with Charter School #'s Included

Information		FY 2024 Adopted			FY 2025 Proposed			Operating		Capital	
Agency	ADM FY 2024-25 Projection	Operating	Type II & III Capital	Per Pupil	Operating	Type II & III Capital	Per Pupil	% Change	\$ Change	% Change	\$ Change
DCS	18,568	\$ 25,113,665	\$ 1,400,000	\$ 1,346.51	\$ 25,998,388	\$ 1,414,000	\$ 1,400.17	3.5%	\$ 884,723	1.0%	\$ 14,000
Lexington City	3,218	\$ 4,360,000	\$ 279,700	\$ 1,346.51	\$ 4,505,750	\$ 282,497	\$ 1,400.17	3.3%	\$ 145,750	1.0%	\$ 2,797
Thomasville City	2,206	\$ 3,053,885	\$ 366,500	\$ 1,346.51	\$ 3,088,775	\$ 370,165	\$ 1,400.17	1.1%	\$ 34,890	1.0%	\$ 3,665
DDCC	-	\$ 3,633,000	\$ 434,000	\$ -	\$ 3,737,000	\$ 438,340	\$ -	2.9%	\$ 104,000	1.0%	\$ 4,340
Total	23,992	\$ 36,160,550	\$ 2,480,200	\$ 1,346.51	\$ 37,329,913	\$ 2,505,002	\$ 1,400.17	3.2%	\$ 1,169,363	1.0%	\$ 24,802

Total Funding Increase (Three School Districts) \$ 1,085,825

Cumulative Per Pupil Funding % Increase 3.99%

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 \$4,747,795 from Davidson County for FY 2025 (\$4,077,795 in operating funds and \$670,000 in capital outlay funds). This request is \$396K or 16.7% higher than the current year's budget (Excluding Type I Capital Outlay allocation). The FY 2025 Proposed Budget increases (\$108K or 2.7%) the level of county funding to Davidson-Davie Community College versus what was approved for FY 2024. 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.

Human Services

\$33,944,532

The proposed budget includes \$33.9 million for Human Services expenditures, a decrease of (\$2M or -5.6%) versus FY 2024. Human Services is the third largest expenditure category and accounts for approximately 19% 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 2023 Actual	FY 2024 Adopted Budget	FY 2024 Amended Budget	FY 2025 Proposed Budget	vs. Adopted	
					\$ Change	% Change
Contributions (State Prescribed)						
Bridging the Gap Ministry	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Contributions - Family Services Grant	\$ 320,938	\$ -	\$ -	\$ -	\$ -	0.0%
Contributions (State Prescribed)						
God's Will Inc. - Backback Healthcare	\$ 20,000	\$ -	\$ -	\$ -	\$ -	0.0%
Contributions (State Prescribed)						
Senior Compassion Foundation Inc.	\$ 120,000	\$ -	\$ -	\$ -	\$ -	0.0%
Contributions (State Prescribed)						
Special Olympics	\$ 30,000	\$ -	\$ -	\$ -	\$ -	0.0%
Contributions (State Prescribed)						
Workshop of Davidson County	\$ 150,000	\$ 125,000	\$ 125,000	\$ -	\$ (125,000)	-100.0%
Contributions (State Prescribed)						
DC PRISON MINISTRY, INC.	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ (50,000)	100.0%
Contributions (State Prescribed)						
CANCER SERVICES OF DC, INC.	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ (100,000)	100.0%
Contributions (State Prescribed)						
SALVATION ARMY	\$ -	\$ 250,000	\$ 250,000	\$ -	\$ (250,000)	100.0%
Contributions (State Prescribed)						
HOSPICE OF DC, INC.	\$ -	\$ 150,000	\$ 150,000	\$ -	\$ (150,000)	100.0%
Contributions (State Prescribed)						
SERVICES FOR THE DEAF OF DC	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ (100,000)	100.0%
Contributions (State Prescribed)						
CAROLINA CHRISTIAN ACADEMY	\$ -	\$ 250,000	\$ 250,000	\$ -	\$ (250,000)	100.0%
Operating Transfers - Mental Health	\$ 760,400	\$ 760,400	\$ 760,400	\$ 760,400	\$ -	0.0%
Public Health	\$ 8,853,390	\$ 9,053,498	\$ 9,385,185	\$ 9,031,349	\$ (22,149)	-0.2%
Senior Services	\$ 2,809,910	\$ 2,883,335	\$ 3,537,630	\$ 3,116,008	\$ 232,673	8.1%
Social Services	\$ 16,406,580	\$ 21,984,931	\$ 22,134,058	\$ 20,764,258	\$ (1,220,673)	-5.6%
Veterans Services	\$ 246,227	\$ 260,833	\$ 295,333	\$ 272,517	\$ 11,684	4.5%
Grand Total	\$29,717,446	\$ 35,967,997	\$ 37,137,606	\$ 33,944,532	\$ (2,023,465)	-5.6%
Total Revenue	\$17,849,986	\$ 20,226,439	\$ 21,095,910	\$ 16,955,341	\$ (3,271,098)	-16.2%
County Funds	\$11,867,460	\$ 15,741,558	\$ 16,041,696	\$ 16,989,191	\$ 1,247,633	7.9%

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

- The proposed budget includes three position reclassifications approved during FY 2024 + four for the upcoming fiscal year:
 - IMS III (69) to IM / PA (72).
 - Administrative Officer II (70) to Business Officer II (75).
 - SW I / A / T (71) to Paralegal I (66).
 - Accounting Technician II (62) to Accounting Technician III (64).
 - (3.00) IMS II (67) to IMS III (69).
- Three FTEs from the County Attorney's Office were transferred during FY 2024 to DSS in order to have direct "in-house" legal services within the department. Upon completion of the transfer, the Paralegal I's were approved as Paralegal II's to enhance recruitment opportunities.
- Further, the proposed budget includes funds (\$37K) to replace (20) "out-of-date" computers with docking stations and monitors. This is to ensure the department has the latest up-to-date computers + the ability go mobile with laptops and docking stations.
- In addition, the proposed budget includes an additional (\$142K) for the newly approved Traverse contract. This agreement is related to the department's new case management software for Child Welfare and Adult Services. The new system replaces the 26 +/- year-old existing system, which has limited features and accessibility to reports / information.
- Similarly, the proposed budget provides funding to enhance state-mandated Child Welfare "pre-service" training and newly required background checks for any employee (in-services or pre-services) dealing with Medicaid.
- Lastly, the proposed budget decreases state funds (\$2.7M) for a variety of programs:
 - ✓ LIEAP and Crisis Intervention - Vendors that provide services for county residents are now getting paid via the state online portal system.
 - ✓ Medical Assistance / Administration – State "hold-harmless" revenue loss (Loss of offsetting expenses) + lower amount of "bridge" Medicaid Expansion dollars from the state for FY 2025.
 - ✓ State Foster Care – Lower reimbursement rates provided by the state. County funds are utilized as the "gap" to ensure mandated program operates effectively.

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

- The proposed budget eliminates six COVID-19 grant funded positions but adds one EH Specialist (Approved by BOC during FY 2024). The six eliminated positions include:
 - ✓ (3.00) – Office Support III (60).

✓ (2.00) – Office Support IV (62).

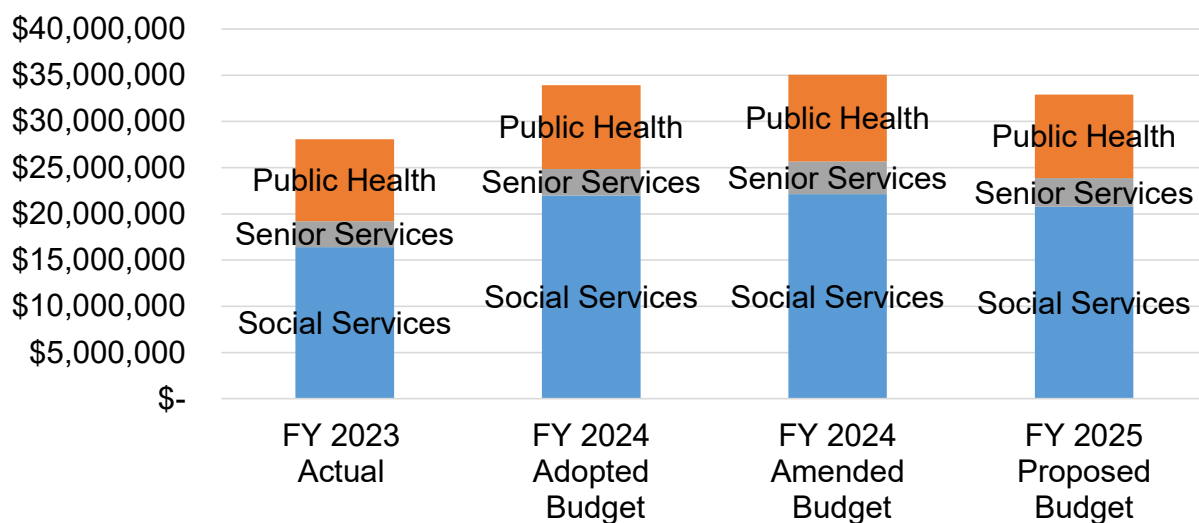
✓ (1.00) – PH Nurse I (70).

- The proposed budget also includes two (100%) grant funded School Nurse positions. Based on the latest data provided by the state in 2022, Davidson County's nurse to student ratio (for County schools only) = 2,208, with the state average = 833.
- Further, the proposed budget includes one downgrade reclassification (Practical Nurse II – 63 to Medical Office Assistant IV – 62) + one "in-band" adjustment for an Administrative Officer III. These adjustments will make recruitment easier and align compensation with existing job duties.
- Lastly, the proposed budget eliminates the EH On-Site Septic employee incentive program for FY 2025, as "turnaround times" have reduced to a manageable level.

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

- The proposed includes COVID-19 grant funds to cover additional part-time. These part-time services include nutrition programs, case management and clinical supervision of CNAs.
- Lastly, the proposed budget also provides additional funds for increased food service cost (6%) and transportation cost which are increasing due to higher volume of trips.

Human Services Expenditure Summary



General Government

\$20,734,109

At \$20.7 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 2025 Proposed Budget for General Government is expected to increase by \$3.6M or 21% for the upcoming fiscal year.

Category	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Amended Budget	FY 2025 Proposed Budget	vs. Adopted	
					\$ Change	% Change
Board of Elections	\$ 770,363	\$ 990,258	\$ 990,258	\$ 1,138,894	\$ 148,636	15.0%
Contingency	\$ -	\$ 530,738	\$ 439	\$ 2,255,980	\$ 1,725,242	325.1%
Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
County Manager	\$ 2,245,467	\$ 2,393,156	\$ 2,590,364	\$ 2,244,393	\$ (148,763)	-6.2%
Education	\$ 892,881	\$ 600,000	\$ 600,000	\$ 850,000	\$ 250,000	41.7%
Finance	\$ 1,117,671	\$ 1,060,617	\$ 1,121,275	\$ 1,323,982	\$ 263,365	24.8%
Human Resources	\$ 1,539,285	\$ 1,373,659	\$ 1,349,063	\$ 1,813,011	\$ 439,352	32.0%
Information Technology	\$ 1,908,237	\$ 1,834,198	\$ 1,872,498	\$ 2,034,757	\$ 200,559	10.9%
Operating Transfers - Revaluation Fund	\$ -	\$ -	\$ 28,001	\$ -	\$ -	0.0%
Register of Deeds	\$ 649,835	\$ 664,282	\$ 698,742	\$ 713,054	\$ 48,772	7.3%
Support Services	\$ 4,353,254	\$ 4,346,062	\$ 5,636,695	\$ 4,774,953	\$ 428,891	9.9%
Tax	\$ 2,982,224	\$ 3,337,542	\$ 3,337,542	\$ 3,585,085	\$ 247,543	7.4%
Grand Total	\$ 16,459,218	\$ 17,130,512	\$ 18,224,877	\$ 20,734,109	\$ 3,603,597	21.0%
Total Revenue	\$ 156,308,748	\$ 128,849,458	\$ 166,398,223	\$ 136,680,295	\$ 7,830,837	6.1%
County Funds	\$ (139,849,530)	\$ (111,718,946)	\$ (148,173,346)	\$ (115,946,186)	\$ (4,227,240)	3.8%

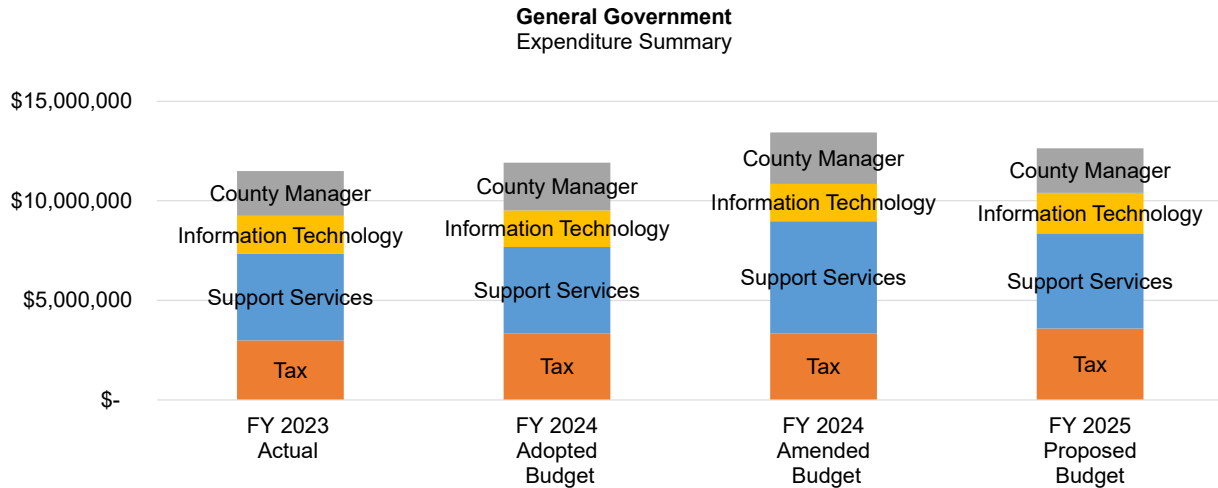
Most of the change in funding for General Government is related to **County Contingency** (\$2.2M). This is directly related the amount that is expected to "fall-off" within the debt service budget for FY 2025. These funds will be placed within County Contingency as a way to guard against spending for "on-going" annual expenses. Once the additional debt service is approved for the new detention center renovations / expansion, the County have the funds available for debt repayments.

Overall the Support Services budget is expected to increase by (\$428K) for the upcoming fiscal year. However, the proposed budget includes funds needed for the completion of several major capital as shown below:

- ✓ Update HVAC – County-Wide = \$50K.
- ✓ Roof Repair – County-Wide = \$75K.
- ✓ Sidewalk Repair – County-Wide = \$61K.

In addition, the proposed budget includes additional funding to the Board of Elections to manage / complete the local, state and federal elections occurring during the fall of 2024. Finally, the adopted budget includes \$850K in Fines and Forfeiture collections (via the court system) to allocate to each school system as part of funding school operations.

Lastly, the proposed includes funds within Human Resources, Information Technology and the Tax Departments to cover retiree health insurance increases, migrating the County to Microsoft 365 and preparing for the upcoming January 1, 2026 county-wide property revaluation.



Debt Service

\$13,221,469

Total debt repayment expenditures in the FY 2025 Proposed Budget totals approximately \$13.2M, 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 (\$2.2M) or -14.6% for FY 2025. 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 2029. 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

\$11,765,826

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 proposed budget includes an additional \$25K in building maintenance / repair to assist with repair park equipment that is damaged throughout the year.
- Lastly, the proposed budget includes \$287K to replace the following major equipment / capital:
 - ✓ 2016 Mini Excavator – Currently, has cylinder leak.
 - ✓ Cub Cadet UTV – 12 years old and will not go in reverse.
 - ✓ Ventrac Mower – 11 years old.
 - ✓ Lawnmower – 12-year-old and only turns right.
 - ✓ Bush Hog – For mowing large areas.
 - ✓ Replace staff vehicle used for Yadkin River Park – Current vehicle has 113K and front end is damaged.

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

- The proposed budget includes funds to continue with (57) mobile wi-fi “hot spots” used by patrons for educational purposes. Further, the proposed budget includes funds for ABC Mouse, a subscription-based service that provides educational activities for children.
- Lastly, the proposed budget includes funds for exhibit enhancement within the Museum and dollars to purchase display software that provides interactive content.

Department	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Amended Budget	FY 2025 Proposed Budget	vs. Adopted	
					\$ Change	% Change
Contributions - All Other	\$ 348,930	\$ 121,490	\$ 121,490	\$ 127,212	\$ 5,722	4.7%
Contributions - Tourism	\$ 90,360	\$ 90,360	\$ 90,360	\$ 90,360	\$ -	0.0%
Cooperative Extension	\$ 358,398	\$ 329,552	\$ 404,029	\$ 345,059	\$ 15,507	4.7%
Economic Development	\$ -	\$ 245,338	\$ 245,338	\$ 25,000	\$ (220,338)	-89.8%
Geographical Information Systems	\$ 253,202	\$ 307,867	\$ 307,867	\$ 357,796	\$ 49,929	16.2%
Integrated Solid Waste	\$ 1,432,175	\$ 1,492,264	\$ 1,492,264	\$ 1,643,154	\$ 150,890	10.1%
Library	\$ 4,138,616	\$ 4,434,394	\$ 4,588,086	\$ 4,491,428	\$ 57,034	1.3%
Operating Transfers - All Other	\$ 25,320,923	\$ 1,469,308	\$ 35,405,731	\$ 1,618,308	\$ 149,000	10.1%
Operating Transfers - Transportation	\$ 2,243,310	\$ 226,317	\$ 226,317	\$ 226,317	\$ -	0.0%
Planning	\$ 538,321	\$ 684,237	\$ 684,237	\$ 728,938	\$ 44,701	6.5%
Parks & Recreation	\$ 1,522,534	\$ 1,695,310	\$ 1,718,439	\$ 1,838,558	\$ 143,248	8.4%
Soil & Water	\$ 278,166	\$ 289,983	\$ 289,983	\$ 346,696	\$ 56,713	19.6%
Grand Total	\$ 36,524,933	\$ 11,386,420	\$ 45,574,141	\$ 11,838,826	\$ 452,406	4.0%
Total Revenue	\$ 2,022,337	\$ 2,275,313	\$ 2,342,283	\$ 2,484,959	\$ 209,646	9.2%
County Funds	\$ 34,502,597	\$ 9,111,107	\$ 43,231,858	\$ 9,353,867	\$ 242,760	2.7%

Lastly, the adopted includes \$1M 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. Similarly, the proposed budget includes \$569K as a transfer to the Sewer Fund for future use as it relates to infrastructure repair / replacement.

All Other Funds **\$57,332,503**

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 2024-25 there are fourteen major changes within several funds effecting revenues:

- Airport Fund – Enterprise / Special Revenue Fund – For FY 2025, the proposed budget maintains (same as for FY 2024) the overall funding to the airport. The County’s contribution also stays the same vs. FY 2024 to (\$119K – All of local contribution is covered via Article 44 Sales Tax).
- DavidsonWorks – Special Revenue Fund – For FY 2025, the proposed budget eliminates funding for local workforce development (Same as for FY 2024). The service has been transferred to the Piedmont Triad Regional Council of Governments (PTRC).

- Insurance Fund – Internal Service Fund - The proposed budget decreases overall funding for group insurance by (\$164K) or -1.0%. The decrease is due to more favorable claim cost projections for the upcoming fiscal year. The proposed budget does not anticipate a change in cost to employees for health insurance for FY 2025.
- Landfill Fund – Enterprise Fund – The proposed budget increases overall operating expenses by \$176K or 3.5%. This is due to allocating \$1.2M to replace / purchase equipment for the upcoming fiscal year.
- Transportation Fund – Special Revenue Fund – The proposed budget increases overall funding for transportation by \$155K or 10.3%. For FY 2025 the department plans to replace two “end-of-life” service buses. For FY 2025 both Lexington and Thomasville expect to contribute (\$45K each toward their local grant match) for their local circulator routes.
- Rural Fire Districts – Special Revenue Fund – The proposed budget increases overall funding for the rural fire districts by \$835K or 6.2%. 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 a tax rate increase for the upcoming fiscal year

Fire Districts Summary
FY 2024-2025

District	Tax Rate				Change				Budget				Change				Increase Justification
	FY 2024 Adopted	FY 2025 Proposed	\$ Change	% Change	FY 2024 Adopted	FY 2025 Proposed	\$ Change	% Change	FY 2024 Adopted	FY 2025 Proposed	\$ Change	% Change	FY 2024 Adopted	FY 2025 Proposed	\$ Change	% Change	
ARCH	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 1,372,702	\$ 1,387,155	\$ 14,453	1.1%									
Central	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 446,000	\$ 461,000	\$ 15,000	3.4%									
Churchland	\$ 0.0900	\$ 0.0900	\$ -	0.0%	\$ 316,172	\$ 327,340	\$ 11,168	3.5%									
Fairgrove	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 541,317	\$ 548,951	\$ 7,634	1.4%									
Gumtree	\$ 0.1275	\$ 0.1275	\$ -	0.0%	\$ 204,526	\$ 214,114	\$ 9,588	4.7%									
Healing Springs	\$ 0.0900	\$ 0.1300	\$ 0.0400	44.4%	\$ 334,828	\$ 501,546	\$ 166,718	49.8%									Expand daytime staffing from 9-hours daily to 12-hours per day (5-days per week), offer more competitive wages, and offset the cost of expenses that have risen steadily over the years (e.g. equipment, maintenance, supplies, utilities, etc.)
Holly Grove	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 364,559	\$ 364,559	\$ -	0.0%									
Linwood	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 770,814	\$ 771,300	\$ 486	0.1%									
Midway	\$ 0.1300	\$ 0.1300	\$ -	0.0%	\$ 1,414,206	\$ 1,472,823	\$ 58,617	4.1%									
North Lexington	\$ 0.1300	\$ 0.1300	\$ -	0.0%	\$ 315,000	\$ 320,000	\$ 5,000	1.6%									
Pilot	\$ 0.0850	\$ 0.1050	\$ 0.0200	23.5%	\$ 347,039	\$ 445,439	\$ 98,400	28.4%									Add (2) two staff to each day and night shift 7 days a week.
Reeds	\$ 0.0600	\$ 0.0800	\$ 0.0200	33.3%	\$ 398,981	\$ 553,834	\$ 154,853	38.8%									Add full-time and part-time staff, replace a 35-year old bursh truck and 24-year old rescue truck, complete renovations to the fire station, and technology and equipment upgrades.
Silver Valley	\$ 0.1100	\$ 0.1100	\$ -	0.0%	\$ 494,422	\$ 513,922	\$ 19,500	3.9%									
South Emmons	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 153,403	\$ 157,640	\$ 4,237	2.8%									
South Lexington	\$ 0.1100	\$ 0.1100	\$ -	0.0%	\$ 309,000	\$ 341,100	\$ 32,100	10.4%									
Southmont	\$ 0.1300	\$ 0.1300	\$ -	0.0%	\$ 1,343,354	\$ 1,397,493	\$ 54,139	4.0%									
Hasty	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 652,940	\$ 658,185	\$ 5,245	0.8%									
Tyro	\$ 0.0800	\$ 0.0800	\$ -	0.0%	\$ 450,282	\$ 463,857	\$ 13,575	3.0%									
Wallburg	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 1,041,180	\$ 1,062,483	\$ 21,303	2.0%									
Welcome	\$ 0.1100	\$ 0.1100	\$ -	0.0%	\$ 725,500	\$ 740,500	\$ 15,000	2.1%									
West Lexington	\$ 0.1200	\$ 0.1200	\$ -	0.0%	\$ 455,892	\$ 490,000	\$ 34,108	7.5%									
South Davidson	\$ 0.1300	\$ 0.1300	\$ -	0.0%	\$ 183,266	\$ 192,671	\$ 9,405	5.1%									
Hornetown	\$ 0.1500	\$ 0.1500	\$ -	0.0%	\$ 280,000	\$ 282,000	\$ 2,000	0.7%									
Griffith	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 468,183	\$ 469,721	\$ 1,538	0.3%									
Clemmons	\$ 0.0600	\$ 0.1000	\$ 0.0400	66.7%	\$ 119,280	\$ 199,635	\$ 80,355	67.4%									Lagging revenues in Davidson (<1%) and Forsyth (1.1%) Counties have not kept up with operation and personnel costs. The additional revenue will permit the department to replace equipment that has exceeded its useful life , and will reduce the department's reliance on Fund Balance to absorb the cost increases.
Badin Lake	\$ 0.0550	\$ 0.0550	\$ -	0.0%	\$ 49,000	\$ 50,000	\$ 1,000	2.0%									
Total	\$ 2.6675	\$ 2.7875	\$ 0.1200	4.5%	\$ 13,551,846	\$14,387,268	\$ 835,422	6.2%									

- Special School District – Special Revenue Fund – The proposed budget increases overall funding to the Special School District Fund by \$149K or 8.1%. 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 \$50K or 3.5%. The proposed budget includes an anticipated 6% sewer rate increase mandated by the Winston-Salem Utility Commission. The budget also includes

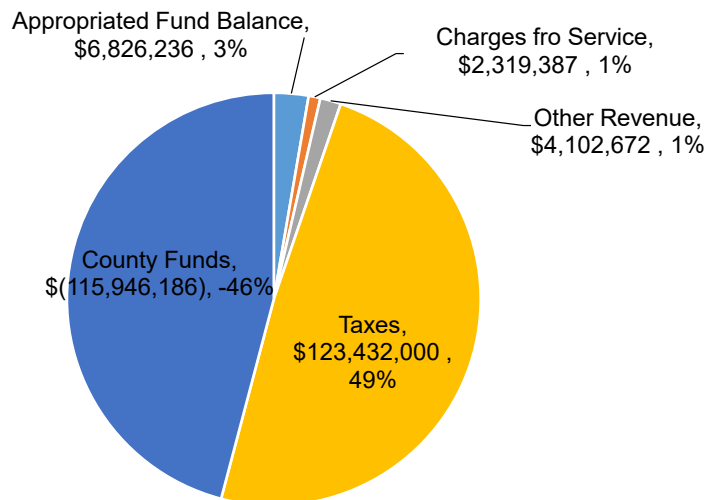
funding for an additional Utility Technician to assist with mowing and 811 tickets as well as funds for additional rock spread on pump station road in Midway. Further, the budget includes funds to replace two nine-year old pumps at the Oak Grove pump station site. Lastly, the proposed budget also includes \$569K (Article 44 Sales Tax Collections) for future use within the Sewer Fund.

- Workers Compensation Fund – Internal Service Fund – The proposed budget increases funding to the Workers Compensation Fund by \$164K or 16.2%. 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 funding vs. FY 2024 by \$500K or 11.6%) the amount of funding for Type I School Capital = \$4.8M. These funds are expected to be used for critical school infrastructure repair / renovations.
- Emergency Telephone (911 Fund – Special Revenue Fund) – The proposed budget increases funding to the 911 Emergency Telephone Fund by \$219K or 97%. 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 maintains (same level of funding as for FY 2024) to the Mental Health Fund totaling \$786K. These funds represent the County's contribution to Partners Behavioral Health Management for being selected as the County's mental health provider.
- Opioid Settlement Fund – Special Revenue Fund – The proposed budget includes the next installment (to a total of \$6.6M) of the Opioid Settlement Funds. The County expects to receive \$22.5M 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 \$387K or 17.5%. Majority of the increase is related to internal rates being adjusted during FY 2024 and FY 2025 to account for the increasing cost of repair and maintenance. The internal rates had not been previously adjusted in nine years. Lastly, the proposed budget includes funds (from Garage reserves) to replace several “motor pool” vehicles. The amount of “turn-in” vehicles has diminished and the quality of the remaining vehicles County departments can receive as a “lend” has also decreased over the last several years.

General Government Summary

Category	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Amended Budget	FY 2025 Proposed Budget	vs. Adopted	
					\$ Change	% Change
Board of Elections	\$ 770,363	\$ 990,258	\$ 990,258	\$ 1,138,894	\$ 148,636	15.0%
Contingency	\$ -	\$ 530,738	\$ 439	\$ 2,255,980	\$ 1,725,242	325.1%
Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
County Manager	\$ 2,245,467	\$ 2,393,156	\$ 2,590,364	\$ 2,244,393	\$ (148,763)	-6.2%
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Information Technology	\$ 1,908,237	\$ 1,834,198	\$ 1,872,498	\$ 2,034,757	\$ 200,559	10.9%
Operating Transfers - Revaluation Fund	\$ -	\$ -	\$ 28,001	\$ -	\$ -	0.0%
Register of Deeds	\$ 649,835	\$ 664,282	\$ 698,742	\$ 713,054	\$ 48,772	7.3%
Support Services	\$ 4,353,254	\$ 4,346,062	\$ 5,636,695	\$ 4,774,953	\$ 428,891	9.9%
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Total Revenue	\$ 156,308,748	\$ 128,849,458	\$ 166,398,223	\$ 136,680,295	\$ 7,830,837	6.1%
County Funds	\$ (139,849,530)	\$ (111,718,946)	\$ (148,173,346)	\$ (115,946,186)	\$ (4,227,240)	3.8%

FY 2025 General Government Revenues
Total = \$136,680,295



BOARD OF ELECTIONS

Andrew Richards, Director

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

BUDGET SUMMARY

Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 YTD Actual	FY 2025 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$535,780	\$635,463	\$635,463	\$421,054	\$787,876	\$152,413	24.0%
Operating	\$233,714	\$344,795	\$344,795	\$124,107	\$351,018	\$6,223	1.8%
Capital Outlay	\$870	\$10,000	\$10,000	\$2,065	\$0	(\$10,000)	-100.0%
Total	\$770,363	\$990,258	\$990,258	\$547,226	\$1,138,894	\$148,636	15.0%
Revenues							
Charges for Service	\$15	\$425	\$425	\$69,088	\$125	(\$300)	-70.6%
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	\$425	\$425	\$69,088	\$125	(\$300)	-70.6%
Net County Funds	\$770,348	\$989,833	\$989,833	\$478,138	\$1,138,769	\$148,936	15.0%
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 2025 PROPOSED BUDGET HIGHLIGHTS

- The FY 2025 Proposed Budget increases local funding to the Board of Elections by \$148,936 or 15.0%. The proposed budget includes an employee COLA of \$500 + 4% + a state mandated employee retirement increase of 6% for non-law enforcement employees. As for insurance cost related to existing employees, there is expected to be "no significant" changes for the upcoming fiscal year, both for the County and employees.

- Further, the FY 2025 Proposed Budget includes funds to conduct the fall 2024 General Election. This includes funding for a new elections record management system. The system will enable for more accurate inventorying of equipment as well as improved “chain-of-custody” processing.
- Lastly, the proposed budget includes funding for replacing “outdated” laptops, curbside call bells, packing containers for supplies and a ballot safe.

FY 2024 SIGNIFICANT ACCOMPLISHMENTS

- Successfully conducted three elections (High Point Primary, 2023 Municipal Elections, 2024 Primary) Still have a fourth election on the way with the May Second Primary.
- Deputy Director completed certification to be an North Carolina Certified Elections Administrator.
- Revamped trainings and training material for precinct officials.
- Improved office space by modernizing our office and improving our space to create more space for voters and election equipment during early voting.

KEY PERFORMANCE MEASURES

Measures	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Projected
% of Voting Age Population Registered to Vote	77%	77%	79%	79%
County Funds Spent per Registered Voter	\$7.41	\$8.12	\$7.41	\$7.85
Total Ballots Cast in Election	59,523	34,896	92,000	32,500
Absentee and Early Voting Ballots Cast	33,371	13,802	74,800	15,000
Provisional Ballots Cast	395	244	925	425

FUTURE ISSUES

- Warehouse Space – Quickly running out of space in warehouse for election equipment and record retention schedule. Need a space to conduct logic and Accuracy testing, meaning setting up the supplies in a secure area. Currently during such testing in the garage area of the print shop due to the space limitations.

CONTINGENCY

Todd Yates, Chairman

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

BUDGET SUMMARY

Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 YTD Actual	FY 2025 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$0	\$530,738	\$439	\$0	\$2,255,980	\$1,725,242	325.1%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$530,738	\$439	\$0	\$2,255,980	\$1,725,242	325.1%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$0	\$530,738	\$439	\$0	\$2,255,980	\$1,725,242	325.1%
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 2025 PROPOSED BUDGET HIGHLIGHTS

- The proposed budget includes \$2.2M for the upcoming fiscal year should any emergency appropriations be necessary. This amount represents the “debt fall-off” from FY 2024 vs. FY 2025. Rather than appropriate elsewhere within County government, the FY 2025 Proposed Budget places in County Contingency to allow for use as additional debt is acquired during the potential upcoming detention facility expansion / renovations.

COUNTY ATTORNEY

Adam Jones, County Attorney

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

BUDGET SUMMARY

						vs. Adopted	
Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 YTD Actual	FY 2025 Proposed	\$ Change	% Change
Expenses							
Personnel	\$822,129	\$885,400	\$835,400	\$498,161	\$653,783	(\$231,617)	-26.2%
Operating	\$64,080	\$58,505	\$128,505	\$97,021	\$59,471	\$966	1.7%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$886,210	\$943,905	\$963,905	\$595,182	\$713,254	(\$230,651)	-24.4%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$136,054	\$136,054	\$0	\$0	(\$136,054)	-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	\$136,054	\$136,054	\$0	\$0	(\$136,054)	-100.0%
Net County Funds	\$886,210	\$807,851	\$827,851	\$595,182	\$713,254	(\$94,597)	-11.7%
Authorized Positions	7.60	7.60	4.60	4.60	4.60	(3.00)	-39.5%

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 2025 PROPOSED BUDGET HIGHLIGHTS

- The FY 2025 Proposed Budget decreases local funding to the County Attorney's Office by (\$94,597) or -11.7%. The proposed budget includes an employee COLA of \$500 + 4% + a state mandated employee retirement increase of 6% for non-law enforcement employees. As for insurance cost related to existing employees, there is expected to be "no significant" changes for the upcoming fiscal year, both for the County and employees.
- During FY 2024 three staff positions (two attorneys + one paralegal) were transferred to the Department of Social Services in order to handle the department's legal services. Lastly, the remaining two paralegals within the department were approved to match the state's pay plan during FY 2024 (Moving from Pay Grade 66 to 69).

FY 2024 SIGNIFICANT ACCOMPLISHMENTS

- Recruited for a new County Attorney, along with one Assistant County Attorney.

KEY PERFORMANCE MEASURES

Measures	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 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%	100%	99%	99%
Contracts and Other Standard Documents Reviewed, Edited, and Modified Within (5) Days (Goal 90% or Less)	98%	97%	97%	97%
Juvenile Orders Required to be Drafted and Submitted Within (30) Days (Goal 80% or Less)	96%	96%	92%	N/A
Child Support Enforcement Orders Required to be Drafted or Edited and Submitted Within (45) Days (Goal 80% or Less)	99%	100%	100%	N/A
Staff Presence in All Requested or Required County Meetings, Hearings or Other Functions	100%	99%	100%	99%
Tax Foreclosures (Goal = 100%)	N/A	100%	85%	93%
Delinquent Taxes (Goal = 100%)	N/A	100%	100%	100%

FUTURE ISSUES

- Recruiting and retaining talent.

BOARD OF COMMISSIONERS

Todd Yates, Chairman

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

BUDGET SUMMARY

Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 YTD Actual	FY 2025 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$290,564	\$304,074	\$301,667	\$183,550	\$311,811	\$7,737	2.5%
Operating	\$102,314	\$104,729	\$116,503	\$110,328	\$104,210	(\$519)	-0.5%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$392,878	\$408,803	\$418,170	\$293,878	\$416,021	\$7,218	1.8%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$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	\$392,878	\$408,803	\$418,170	\$293,878	\$416,021	\$7,218	1.8%
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 2025 PROPOSED BUDGET HIGHLIGHTS

- The FY 2025 Proposed Budget increases local funding to the County Commissioners by \$7,218 or 1.8%. The proposed budget includes an employee COLA of \$500 + 4% + a state mandated employee retirement increase of 6% for non-law enforcement employees. As for insurance cost related to existing employees, there is expected to be “no significant” changes for the upcoming fiscal year, both for the County and employees.

COUNTY MANAGER

Casey Smith, County Manager

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

BUDGET SUMMARY

Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 YTD Actual	FY 2025 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$726,026	\$764,787	\$764,787	\$549,021	\$823,217	\$58,430	7.6%
Operating	\$240,354	\$275,661	\$443,502	\$297,334	\$291,901	\$16,240	5.9%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$966,380	\$1,040,448	\$1,208,289	\$846,355	\$1,115,118	\$74,670	7.2%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$966,380	\$1,040,448	\$1,208,289	\$846,355	\$1,115,118	\$74,670	7.2%
Authorized Positions	6.00	6.00	6.00	6.00	6.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

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

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

FY 2025 PROPOSED BUDGET HIGHLIGHTS

- The FY 2025 Proposed Budget increases local funding to the County Manager's Office by \$74,670 or 7.2%. The proposed budget includes an employee COLA of \$500 + 4% + a state mandated employee retirement increase of 6% for non-law enforcement employees. As for insurance cost related to existing employees, there is expected to be "no significant" changes for the upcoming fiscal year, both for the County and employees.

FY 2024 SIGNIFICANT ACCOMPLISHMENTS

- Continued assistance to the Economic Development Commission.
- Secured DNP for I-85 Corporate Center
(Total investment = \$277M, with approximately 350 +/- jobs).
- Hired new Information Technology Director.
- Assisted BOC members with recruiting new County Attorney.
- Lastly, finalized wastewater agreement with the City of Thomasville. The new deal will allow the County to secure 1M gpd of wastewater capacity within the City's treatment facility for future industrial growth along the I-85 / Hwy 64 corridor. At a total cost of \$47M, the new system will also assist with serving Nucor and is largely paid for via state grant dollars.

KEY PERFORMANCE MEASURES

Measures	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Projected
Board of Commissioner Agendas Completed and Made Available to the Board and Public by 12:00 pm on Friday Before the Meeting	91%	89%	95%	100%
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.	100%	100%	100%	100%
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.	100%	100%	100%	100%

FUTURE ISSUES

- Future sales tax growth.
- Funding for major capital projects such as for a renovated detention facility and funds to assist with major school renovations / repairs as well as the upcoming FY 2026 county-wide property revaluation.

FINANCE

Christy Stillwell, Director

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

BUDGET SUMMARY

Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 YTD Actual	FY 2025 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$743,709	\$771,562	\$832,220	\$560,288	\$929,089	\$157,527	20.4%
Operating	\$373,962	\$289,055	\$289,055	\$231,461	\$394,893	\$105,838	36.6%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,117,671	\$1,060,617	\$1,121,275	\$791,749	\$1,323,982	\$263,365	24.8%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$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	\$1,117,671	\$1,060,617	\$1,121,275	\$791,749	\$1,323,982	\$263,365	24.8%
Authorized Positions	9.00	9.00	10.00	10.00	10.00	1.00	11.1%

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 2025 PROPOSED BUDGET HIGHLIGHTS

- The FY 2025 Proposed Budget increases local funding to the Finance Department by \$263,365 or 24.8%. The proposed budget includes an employee COLA of \$500 + 4% + a state mandated employee retirement increase of 6% for non-law enforcement employees. As for insurance cost related to existing employees, there is expected to be “no significant” changes for the upcoming fiscal year, both for the County and employees.
- During FY 2024 an authorized position was transferred from HR to Finance to assist with workload.
- Lastly, the operating budget increase are related to cost for audit services (due to adding more programs by the Accounting Standards Board and NC Treasurer) as well as temporary employment services to ensure ambulance billing stays up-to-date.

FY 2024 SIGNIFICANT ACCOMPLISHMENTS

During FY 2024 the finance department was able to continue to develop operational efficiencies in order to overcome additional turnover in staffing. After several challenging months, we have resumed meeting our internal deadlines for closing the month, completing reconciliations and timely filing of all reports. Ambulance Billing, through the hard work of staff, continues to work to close the gap in billing EMS calls in spite of increasing call volumes, accelerated deadlines for filing claims in order to collect and additional reporting requirements with the state.

KEY PERFORMANCE MEASURES

Measures	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 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	5 days	5 days	5 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

- Increased cost associated with ambulance billing / collections.
- From a broader finance perspective, the cost of the annual audit will likely increase due to the growing number of major programs. This, coupled with an auditor shortage has led and will likely lead to future increases in professional services.

HUMAN RESOURCES

Tony Dill, Director

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

BUDGET SUMMARY

Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 YTD Actual	FY 2025 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$1,394,225	\$1,202,632	\$1,171,380	\$862,147	\$1,613,150	\$410,518	34.1%
Operating	\$145,059	\$171,027	\$177,683	\$110,206	\$199,861	\$28,834	16.9%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,539,285	\$1,373,659	\$1,349,063	\$972,353	\$1,813,011	\$439,352	32.0%
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	\$1,539,285	\$1,373,659	\$1,349,063	\$972,353	\$1,813,011	\$439,352	32.0%
Authorized Positions	8.00	9.00	8.00	8.00	8.00	(1.00)	-11.1%

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 2025 PROPOSED BUDGET HIGHLIGHTS

- The FY 2025 Proposed Budget increases local funding to the Human Resources Department by \$439,352 or 32.0%. The proposed budget includes an employee COLA of \$500 + 4% + a state mandated employee retirement increase of 6% for non-law enforcement employees. Further, the increase in personnel cost is also attributed to the increased local portion cost of retiree health insurance. Employees “grand-fathered” in to the County program (which ceased as of 2009), provided health insurance for retirees of the County based on years of service. Although the program is no longer available, the cost for retirees has increased due to the many employees now becoming of retirement age. The cost for FY 2025 is expected to be approximately \$825K vs. \$364K during FY 2022 and \$655K for FY 2023. As for insurance cost related to existing

employees, there is expected to be “no significant” changes for the upcoming fiscal year, both for the County and employees.

- The remaining increase within the operating budget is due to the expected purchase of additional AED devices county-wide, funding for job postings and a workers’ compensation dashboard software for better file management.

FY 2024 SIGNIFICANT ACCOMPLISHMENTS

- Formalized the process for requesting ADA accommodations but creating an online request process.
- Completed HR portion of the Executime migration.
- Two staff members received their CPR and First aid Certification as Trainers (Can begin training staff county wide).
- One staff member received their Safety MESH Certification.
- Conducted the 1st annual County wide job fair.
- Arranged for a Mammogram Bus to be onsite for employees to receive checkups.
- Re-started Leadership Development Training.
- Revised, streamlined and created an online process employee benefit forms.
- Developed and implemented a new safety initiative called “SNAP FIX.”

KEY PERFORMANCE MEASURES

Measures	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Projected
# Annual/Special Trainings	16	16	20	25
Participation Annual/Special Trainings	823	871	815	835
% of Loss Property and Casualty Insurance (Property and General Liability- Law Enforcement)	38%	124%	41%	40%
Worker Compensation Recordable Injuries	40	36	65	60
# of Employment Applications Processed	5,171	5,326	6,024	8,031
% of Positions Studied / Re-Classified	100%	15%	5%	10%

FUTURE ISSUES

- Replace existing HR / payroll software.
- Continue to recruit for talent.

INFORMATION TECHNOLOGY

Daniel Parrish, Director

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

BUDGET SUMMARY

Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 YTD Actual	FY 2025 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$ 698,030	\$ 731,405	\$ 731,405	\$ 520,310	\$ 689,434	(\$41,971)	-5.7%
Operating	\$1,110,569	\$1,002,793	\$1,041,093	\$849,939	\$1,186,913	\$184,120	18.4%
Capital Outlay	\$ 99,639	\$ 100,000	\$ 100,000	\$ 92,555	\$ 158,410	\$58,410	58.4%
Total	\$1,908,237	\$1,834,198	\$1,872,498	\$1,462,804	\$2,034,757	\$200,559	10.9%
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	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$1,908,237	\$1,834,198	\$1,872,498	\$1,462,804	\$2,034,757	\$200,559	10.9%
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 2025 PROPOSED BUDGET HIGHLIGHTS

- The FY 2025 Proposed Budget increases local funding to the Information Technology Department by \$200,559 or 10.9%. The proposed budget includes an employee COLA of \$500 + 4% + a state mandated employee retirement increase of 6% for non-law enforcement employees. As for insurance cost related to existing employees, there is expected to be "no significant" changes for the upcoming fiscal year, both for the County and employees.

- The proposed budget includes funds to replace the existing UPS (which has failing parts) and to replace the existing Microsoft software with Microsoft 365. The transition allows for several enhancements, which include:
 - ✓ Use of Microsoft Teams for conference calling.
 - ✓ Enhanced employee desk supervision.
 - ✓ Enhanced document storage (Save County server space).
 - ✓ Use of surveys and “One Drive”, which means large departments such as Social Services can transfer files from County drives to the “cloud.”

FY 2024 SIGNIFICANT ACCOMPLISHMENTS

- Replaced 100+ computers with new computers.
- Implemented new Privileged Remote Access for vendors supporting various applications.
- Rollout of Flex Public Safety to Fire Departments.

KEY PERFORMANCE MEASURES

Measure	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Projected
IT workorder completion time (In Days)	0.5	0.5	1.5	1.5
IT work order priorities - HOT completed same day	93%	93%	93%	93%
IT work order priorities - High completed within two days	94%	97%	92%	92%
IT work order priorities - Medium completed in one week	93%	98%	95%	95%
IT work order priorities - Low completed in four weeks	99%	90%	99%	99%

FUTURE ISSUES

- Firewall replacement.
- Server room UPS replacement.
- Additional staffing for cybersecurity.
- Additional staff training.

NON-DEPARTMENTAL

Jason Martin, Assistant County Manager

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

BUDGET SUMMARY

Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 YTD Actual	FY 2025 Proposed	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	\$4,965,695	\$41,728,385	\$0	\$6,826,236	\$1,860,541	37.5%
Charges for Service	\$1,553,421	\$1,078,510	\$1,078,510	\$683,525	\$1,328,510	\$250,000	23.2%
Interest Earnings	\$5,001,686	\$505,738	\$802,081	\$6,895,958	\$2,306,551	\$1,800,813	356.1%
Intergovernmental	\$372,710	\$2,000	\$149,419	\$198,798	\$2,000	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$938,021	\$817,644	\$823,365	\$1,432,421	\$767,644	(\$50,000)	-6.1%
Other Financing	\$1,637,262	\$0	\$13,892	\$0	\$0	\$0	0.0%
Taxes	\$44,354,929	\$34,134,500	\$34,134,500	\$15,946,727	\$35,040,000	\$905,500	2.7%
Total	\$53,858,030	\$41,504,087	\$78,730,152	\$25,157,429	\$46,270,941	\$4,766,854	11.5%
Net County Funds	(\$53,858,030)	(\$41,504,087)	(\$78,730,152)	(\$25,157,429)	(\$46,270,941)	(\$4,766,854)	11.5%
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 2025 PROPOSED BUDGET HIGHLIGHTS

- The FY 2025 Proposed Budget includes an increase in overall revenue estimates totaling \$4.9M or 12.0%. The change is largely due to a “slow-down” in the use of sales tax proceeds (\$905K or 2.7%). Collections year over year have “slowed” due to “slower” growth in terms of consumer spending within NC and Davidson County. In addition, the County lost \$3M in sales tax collections from the Medicaid Hold Harmless agreement with the state. In 2007, Counties agreed to allow the state to receive a portion of collected sales tax revenues in exchange for covering Medicaid client costs. The hold harmless calculation factors in the growth in such vs. the state economy and provide an annual hold harmless payment amount to each county. For 2023 Davidson County’s amount = \$5.9M. For 2024 it - \$3M.

- Finally, the proposed budget increases the use of county fund balance as a source of funds to balance the budget equal by (\$1.8M) and increases the use of interest revenue by \$1.8M.

REGISTER OF DEEDS

Michael Horne, Register of Deeds

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

BUDGET SUMMARY

	vs. Adopted						
Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 YTD Actual	FY 2025 Proposed	\$ Change	% Change
Expenses							
Personnel	\$557,926	\$582,857	\$582,857	\$408,611	\$623,120	\$40,263	6.9%
Operating	\$89,026	\$81,425	\$106,385	\$67,256	\$89,934	\$8,509	10.5%
Capital Outlay	\$2,883	\$0	\$9,500	\$8,140	\$0	\$0	0.0%
Total	\$649,835	\$664,282	\$698,742	\$484,007	\$713,054	\$48,772	7.3%
Revenues							
Charges for Service	\$920,581	\$1,069,500	\$1,069,500	\$2,135,039	\$931,467	(\$138,033)	-12.9%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$1,170,946	\$342,430	\$342,430	(\$806,901)	\$640,000	\$297,570	86.9%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$2,091,527	\$1,411,930	\$1,411,930	\$1,328,138	\$1,571,467	\$159,537	11.3%
Net County Funds	(\$1,441,693)	(\$747,648)	(\$713,188)	(\$844,131)	(\$858,413)	(\$110,765)	14.8%
Authorized Positions	8.00	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 2025 PROPOSED BUDGET HIGHLIGHTS

- The FY 2025 Proposed Budget increases total funding to the Register of Deeds by \$48,772 or 7.3%. The proposed budget includes an employee COLA of \$500 + 4% + a state mandated employee retirement increase of 6% for non-law enforcement employees. As for insurance cost related to existing employees, there is expected to be "no significant" changes for the upcoming fiscal year, both for the County and employees.

- The proposed budget “reclassifies” five Deputy ROD II positions (Current pay grade 62) to a Deputy ROD (pay grade 65). This will better “align” the minimum starting salary with neighboring jurisdictions as well as place Davidson County’s job classes more in-line with those “peer” counties. One current Deputy ROD III will also be reclassified to a Deputy ROD (Pay grade 65, from a 66 – with no pay change) to again align the County’s job classifications with “peer” counties, as of the counties listed below, only Davidson County currently has a Deputy ROD III.

County	Current Job	Current Minimum	Revised Job	Revised Minimum
Davidson	Deputy ROD II	\$ 34,477	Deputy ROD	\$ 39,802
Forsyth		\$ -		\$ 37,108
Guilford		\$ -		\$ 40,611
Randolph		\$ -		\$ 37,192
Rowan		\$ -		\$ 36,567
Iredell		\$ -		\$ 34,143
Catawba		\$ -		\$ 34,736
Average		\$ 34,477		\$ 37,166

- Lastly, the proposed budget moves the only Assistant ROD position up one pay grade (68 to 69). This accomplishes two goals: 1) Places the minimum starting pay better “in-line” with neighboring jurisdictions and 2) reduces the # of pay grades “difference” between the Assistant ROD and new Deputy ROD positions.

County	Current Job	Current Minimum	Revised Job	Revised Minimum
Davidson	Assistant ROD	\$ 46,108	Assistant ROD	\$ 48,351
Guilford		\$ 46,060		\$ 46,060
Randolph		\$ 47,509		\$ 47,509
Rowan		\$ 51,454		\$ 51,454
Catawba		\$ 46,545		\$ 46,545
Average		\$ 47,535		\$ 47,984

FY 2024 SIGNIFICANT ACCOMPLISHMENTS

- 100% staff retention.
- Five staff received State NCARD Certifications.
- First Davidson County Registrar in History to serve on the State Association Executive Board as Historian.
- Staff member was appointed to serve on the State Certification Committee.

5. As District III Chair oversaw and hosted the Annual State Conference in Winston Salem.
6. Chosen to participate in a School of Government Training Video for New Registers of Deeds.
7. Vault was totally cleaned, shelves built and old books removed from the floor.
8. Replaced microfilm card reader and now have a backup reader.

KEY PERFORMANCE MEASURES

Measures	FY 2022 Actual	FY 2023 Actual	FY 2024 Projection	FY 2025 Projected
Administrative Notice (Corrections)	19	16	12	12
Marriage Licenses Issued	981	988	990	990
Births Recorded	655	644	630	630
Deaths Recorded	1,790	1,793	1,650	1,650
Notary Oaths	739	673	650	650
Military Discharges	12	18	15	15
Real Estate Documents Recorded	29,297	24,882	25,000	25,000

FUTURE ISSUES

- Simply securing budgeted funding for necessary training, educational opportunities and certifications of staff to better meet the needs of day to day operations and knowledge.
- Educating the public on the services provided by the Register of Deeds Office and the importance of participating in the Fraud Alert Program.

SUPPORT SERVICES

Dwayne Childress, Director

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

BUDGET SUMMARY

Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 YTD Actual	FY 2025 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$1,159,204	\$1,340,365	\$1,332,965	\$850,288	\$1,387,473	\$47,108	3.5%
Operating	\$2,603,204	\$2,829,220	\$2,905,958	\$2,165,706	\$3,143,003	\$313,783	11.1%
Capital Outlay	\$590,845	\$176,477	\$1,397,772	\$438,779	\$244,477	\$68,000	38.5%
Total	\$4,353,254	\$4,346,062	\$5,636,695	\$3,454,772	\$4,774,953	\$428,891	9.9%
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	\$2,000,000	\$176,477	\$499,177	\$0	\$186,477	\$10,000	5.7%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$2,000,000	\$176,477	\$499,177	\$0	\$186,477	\$10,000	5.7%
Net County Funds	\$2,353,254	\$4,169,585	\$5,137,518	\$3,454,772	\$4,588,476	\$418,891	10.0%
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 2025 PROPOSED BUDGET HIGHLIGHTS

- The FY 2025 Proposed Budget increases local funding to the Support Services Department by \$418,891 or 10.0%. The proposed budget includes an employee COLA of \$500 + 4% + a state mandated employee retirement increase of 6% for non-law enforcement employees. As for insurance cost related to existing employees, there is expected to be "no significant" changes for the upcoming fiscal year, both for the County and employees.

- Further, the proposed includes additional funds for maintenance of buildings / equipment + to cover the cost of increases built into existing agreements.
- Lastly, the proposed budget includes funds (\$58K) to replace a 2009 staff vehicle for which the cadillac converter has failed + funds transferred from County Capital Reserve (\$186K) to cover three major capital projects for FY 2025:
 - ✓ Update HVAC – County-Wide = \$50K.
 - ✓ Roof Repair – County-Wide = \$75K.
 - ✓ Sidewalk Repair – County-Wide = \$61K.

FY 2024 SIGNIFICANT ACCOMPLISHMENTS

- Denton Library LED conversion.
- Several positions filled including Maintenance Supervisor.
- Mass Grading at Corporate Park Lots 1 and 4.
- Colonial Drive Window Replacement.
- Exterior renovations for Health Department.
- Drainage improvements at Health Department and Governmental Center.
- Roof replacement West Davidson Library.

KEY PERFORMANCE MEASURES

Measures	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Projected
90% of All Print Jobs Completed and Ready to Ship to All Internal Customers Within (8) Hours	100%	100%	97%	100%
Average number of vendors solicited >10 per RFP/RFQ	231%	179%	320%	220%
No work orders >8 weeks <20%	1.0%	1.3%	2%	3%
All building assessments completed total of 60	100%	100%	100%	100%
No abatement work orders >8 weeks <20%	1.0%	1.1%	1.5%	2%

FUTURE ISSUES

- Colonial Drive roof replacement.

- Daymark Building renovations.
- Health Department roof replacement.
- West Campus gym roof replacement.
- Museum exterior repair and renovations.

TAX ASSESSOR

David Rickard, Tax Administrator

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

BUDGET SUMMARY

Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 YTD Actual	FY 2025 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$2,281,897	\$2,538,455	\$2,538,455	\$1,660,119	\$2,606,415	\$67,960	2.7%
Operating	\$700,327	\$799,087	\$799,087	\$596,956	\$978,670	\$179,583	22.5%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$2,982,224	\$3,337,542	\$3,337,542	\$2,257,074	\$3,585,085	\$247,543	7.4%
Revenues							
Charges for Service	\$76,335	\$52,485	\$52,485	\$59,338	\$59,285	\$6,800	13.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$248,814	\$100,000	\$100,000	\$16,908	\$200,000	\$100,000	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	\$98,034,028	\$85,220,000	\$85,220,000	\$94,840,995	\$88,367,000	\$3,147,000	3.7%
Total	\$98,359,177	\$85,372,485	\$85,372,485	\$94,917,241	\$88,626,285	\$3,253,800	3.8%
Net County Funds	(\$95,376,952)	(\$82,034,943)	(\$82,034,943)	(\$92,660,167)	(\$85,041,200)	(\$3,006,257)	3.7%
Authorized Positions	33.40	32.40	32.40	32.40	32.40	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 2025 PROPOSED BUDGET HIGHLIGHTS

- The FY 2025 Proposed Budget increases total funding to the Tax Department by \$247,543 or 7.4%. The proposed budget includes an employee COLA of \$500 + 4% + a state mandated employee retirement increase of 6% for non-law enforcement employees. As for insurance cost related to existing employees, there is expected to be "no significant" changes for the upcoming fiscal year, both for the County and employees.
- Lastly, the proposed budget includes \$163K to begin work with C.B. Ferris Inc. to assist in evaluating commercial properties for the upcoming "mandated" 1/1/2026 county-wide property revaluation.

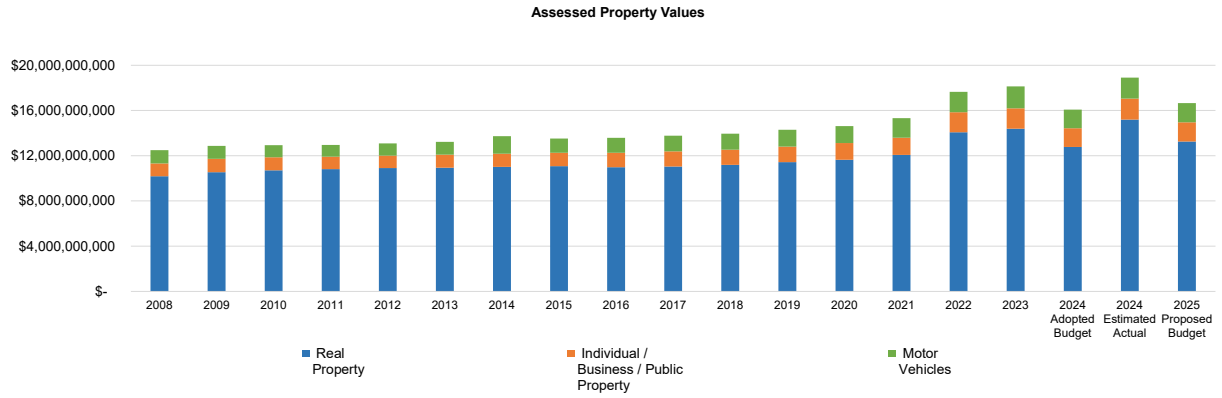
FY 2024 SIGNIFICANT ACCOMPLISHMENTS

- The collections rate has been the main focus for the past two years. Staff has seen a steady collection rate in line with last year and hope to exceed that a little this year. Enforced collections play a big part and staff will continue to pursue delinquent accounts.

KEY PERFORMANCE MEASURES

Measures	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Projected
Releases Per 1,000 Bills	6.24%	11.80%	11.80%	11.50%
Total Collections - (Current Year %)	97.59%	98.10%	97.69%	97.75%
Delinquent Collection - (All Years %)	99.81%	99.82%	99.82%	99.85%

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	\$ 0.54	\$ 14,071,996,766	\$ 1,767,972,748	\$ 1,810,221,971	\$ 17,650,191,485	\$ 2,324,850,513	15.17%
2023	\$ 0.54	\$ 14,383,002,411	\$ 1,804,625,064	\$ 1,940,035,901	\$ 18,127,663,376	\$ 2,802,322,404	2.71%
2024 Adopted Budget	\$ 0.54	\$ 12,778,093,650	\$ 1,650,000,000	\$ 1,650,000,000	\$ 16,078,093,650	\$ (1,572,097,835)	-11.31%
2024 Estimated Actual	\$ 0.54	\$ 15,190,656,277	\$ 1,859,570,916	\$ 1,857,685,100	\$ 18,907,912,293	\$ 780,248,917	17.60%
2025 Proposed Budget	\$ 0.54	\$ 13,259,811,140	\$ 1,697,500,000	\$ 1,695,000,000	\$ 16,652,311,140	\$ 574,217,490	-11.93%
Total	\$ 0.54	\$ 191,109,695,425	\$ 22,192,893,915	\$ 23,181,404,271	\$ 236,483,993,611	\$ 10,076,264,324	59.03%
Average Growth Per Year						\$ 592,721,431	3.47%



FUTURE ISSUES

- Conducting an accurate and efficiency mandated 1/1/2026 county-wide property revaluation.



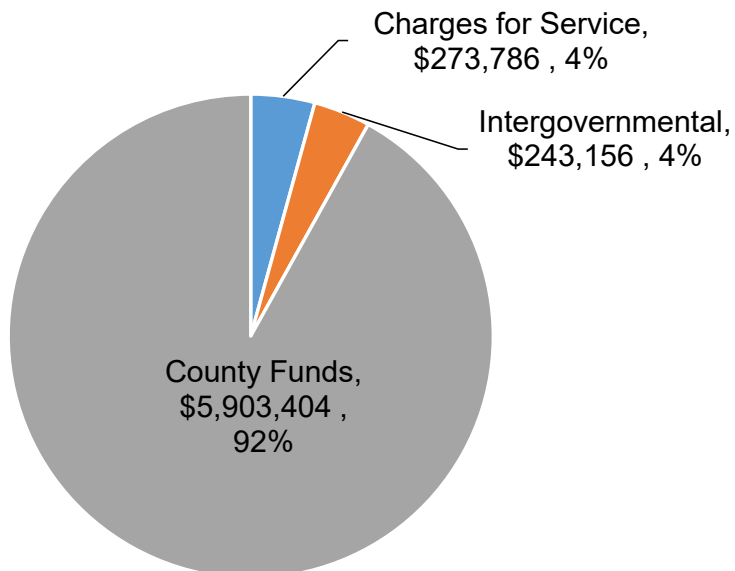
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Culture & Recreation Summary

Department	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Amended Budget	FY 2025 Proposed Budget	vs. Adopted	
					\$ Change	% Change
Contributions - Tourism	\$ 90,360	\$ 90,360	\$ 90,360	\$ 90,360	\$ -	0.0%
Library	\$ 4,138,616	\$ 4,434,394	\$ 4,588,086	\$ 4,491,428	\$ 57,034	1.3%
Recreation	\$ 1,522,534	\$ 1,695,310	\$ 1,718,439	\$ 1,838,558	\$ 143,248	8.4%
Grand Total	\$ 5,751,510	\$ 6,220,064	\$ 6,396,885	\$ 6,420,346	\$ 200,282	3.2%
Total Revenue	\$ 628,290	\$ 464,796	\$ 490,298	\$ 516,942	\$ 52,146	11.2%
County Funds	\$ 5,123,219	\$ 5,755,268	\$ 5,906,587	\$ 5,903,404	\$ 148,136	2.6%

FY 2025 Culture & Recreation Revenues

Total = \$516,942



CONTRIBUTIONS – CULTURE & RECREATION

Jason Martin, Assistant County Manager

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

BUDGET SUMMARY

Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 YTD Actual	FY 2025 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$90,360	\$90,360	\$90,360	\$67,770	\$90,360	\$0	0.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$90,360	\$90,360	\$90,360	\$67,770	\$90,360	\$0	0.0%
Revenues							
Appropriated Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$90,360	\$90,360	\$90,360	\$67,770	\$90,360	\$0	0.0%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

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

FY 2025 PROPOSED BUDGET HIGHLIGHTS

- The FY 2025 Proposed Budget maintains (same as for FY 2024) local funding to Culture and Recreation totaling \$90,360. These funds are for the county's contract tourism agency TRIP.

Contribution Summary

Functional Area	Agency	FY 2024 Adopted	FY 2024 Amended	FY 2025 Requested	FY 2025 Proposed	\$ Change vs. Requested	\$ Change vs. Adopted
Culture and Recreation Organizations	TOURISM	\$ 90,360	\$ 90,360	\$ 90,360	\$ 90,360	\$ -	\$ -
Culture and Recreation Total		\$ 90,360	\$ 90,360	\$ 90,360	\$ 90,360	\$ -	\$ -
	CHAMBER OF COMM - LEXINGTON	\$ 1,795	\$ 1,795	\$ 1,795	\$ 1,795	\$ -	\$ -
	CHAMBER OF COMM - THOMASVILLE	\$ 1,795	\$ 1,795	\$ 9,750	\$ 1,795	\$ (7,955)	\$ -
	CHAMBER OF COMM - NORH DAVIDSON	\$ 300	\$ 300	\$ 300	\$ 300	\$ -	\$ -
	FORESTER	\$ 117,600	\$ 117,600	\$ 123,322	\$ 123,322	\$ -	\$ 5,722
Economic Development Organizations	(STATE PRESCRIBED) THE BBQ FESTIVAL	\$ 165,000	\$ 165,000	\$ -	\$ -	\$ -	\$ (165,000)
	(STATE PRESCRIBED) TOWN OF WALLBURG	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ -	\$ (150,000)
	DAVIDSON / DAVE APPRENTICESHIP CONSORTIUM	\$ -	\$ -	\$ 8,000	\$ 8,000	\$ -	\$ 8,000
Economic Development Total		\$ 436,490	\$ 436,490	\$ 143,167	\$ 135,212	\$ (7,955)	\$ (301,278)
	(STATE PRESCRIBED) WORKSHOP OF DAVIDSON COUNTY	\$ 125,000	\$ 125,000	\$ -	\$ -	\$ -	\$ (125,000)
	(STATE PRESCRIBED) DC PRISON MINISTRY, INC.	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ (50,000)
	(STATE PRESCRIBED) CANCER SERVICES OF DC, INC.	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ (100,000)
Human Service Organizations	(STATE PRESCRIBED) SALVATION ARMY	\$ 250,000	\$ 250,000	\$ -	\$ -	\$ -	\$ (250,000)
	(STATE PRESCRIBED) HOSPICE OF DC, INC.	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ -	\$ (150,000)
	(STATE PRESCRIBED) SERVICES FOR THE DEAF OF DC	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ (100,000)
	(STATE PRESCRIBED) CAROLINA CHRISTIAN ACADEMY	\$ 250,000	\$ 250,000	\$ -	\$ -	\$ -	\$ (250,000)
Human Service Organizations Total		\$ 1,025,000	\$ 1,025,000	\$ -	\$ -	\$ -	\$ (1,025,000)
	JUV CRIME PREVENTION	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	\$ -
Public Safety Organizations	RESCUE SQUAD DAV CTY	\$ 50,000	\$ 50,000	\$ 65,000	\$ 50,000	\$ (15,000)	\$ -
	RESCUE SQUAD THOMASVILLE	\$ 22,000	\$ 22,000	\$ 140,000	\$ 22,000	\$ (118,000)	\$ -
	(STATE PRESCRIBED) DC S&N PROGRAM	\$ 160,000	\$ 160,000	\$ -	\$ -	\$ -	\$ (160,000)
Public Safety Organizations Total		\$ 234,500	\$ 234,500	\$ 207,500	\$ 74,500	\$ (133,000)	\$ (160,000)
Grand Total		\$ 1,786,350	\$ 1,786,350	\$ 441,027	\$ 300,072	\$ (140,955)	\$ (1,486,278)
State Prescribed Grant Revenue		\$ (1,500,000)	\$ (1,500,000)	\$ -	\$ -	\$ 1,500,000	\$ 1,500,000
Article 44 Sales Tax (to Cover Economic Development)		\$ (3,890)	\$ (3,890)	\$ (11,890)	\$ (11,890)	\$ (8,000)	\$ (8,000)
Net County \$'s		\$ 282,460	\$ 282,460	\$ 429,137	\$ 288,182	\$ 146,677	\$ 5,722

LIBRARY - MUSEUM

Sheila Killebrew, Director

612 South Main Street Lexington, NC 27292 (336) 242-2064

BUDGET SUMMARY

Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 YTD Actual	FY 2025 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$3,342,587	\$3,725,264	\$3,725,264	\$2,425,557	\$3,784,887	\$59,623	1.6%
Operating	\$692,765	\$709,130	\$793,712	\$472,661	\$706,541	(\$2,589)	-0.4%
Capital Outlay	\$103,264	\$0	\$69,110	\$14,185	\$0	\$0	0.0%
Total	\$4,138,616	\$4,434,394	\$4,588,086	\$2,912,403	\$4,491,428	\$57,034	1.3%
Revenues							
Charges for Service	\$98,320	\$30,000	\$52,502	\$65,861	\$55,000	\$25,000	83.3%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$368,626	\$205,088	\$205,588	\$149,824	\$243,156	\$38,068	18.6%
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	\$466,946	\$235,088	\$258,090	\$215,685	\$298,156	\$63,068	26.8%
Net County Funds	\$3,671,669	\$4,199,306	\$4,329,996	\$2,696,718	\$4,193,272	(\$6,034)	-0.1%
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 2025 PROPOSED BUDGET HIGHLIGHTS

- The FY 2025 Proposed Budget decreases local funding to the Library / Museum by (\$6,034) or -0.1%. The proposed budget includes an employee COLA of \$500 + 4% + a state mandated employee retirement increase of 6% for non-law enforcement employees. As for insurance cost related to existing employees, there is expected to be "no significant" changes for the upcoming fiscal year, both for the County and employees.
- The proposed budget includes funds to continue with (57) mobile wi-fi "hot spots" used by patrons for educational purposes. Further, the proposed budget includes funds for ABC Mouse, a subscription-based service that provides educational activities for children.

- Lastly, the proposed budget includes funds for exhibit enhancement within the Museum and dollars to purchase display software that provides interactive content.

FY 2024 SIGNIFICANT ACCOMPLISHMENTS

- The Lexington Library received The Arc of Davidson County's Inclusive Community Award.
- The Thomasville Library received the Large Service Innovation of the Year Award for 2023 from the North Carolina Public Library Directors' Association for their "Portraits at the Library" program.
- The Library System received \$116,353 in unexpected revenue from the NC State Legislature (administered by the State Library of NC). It used the funds for a range of needs including: new shelving, 3D printer, replacing old, worn furniture, and filling in gaps in the book collection.
- The overall door count increased 13% from FY 2022 to 2023. From 241,874 to 273,551. The circulation of physical materials increased by 27,000 from 270,000 to 297,000, a 10% increase.
- The museum was granted a 1-year period of performance extension by the Institute of Museum and Library Services (IMLS) *Inspire! Grants for Small Museums* for the design, fabrication, and installation of exhibit components as part of our Permanent Exhibit Redevelopment Plan. This project has allowed staff to work with a professional exhibit design team to make updates to an 18-year-old permanent exhibit, *The County Seat Comes of Age*. The museum submitted the final exhibit content, files, designs, and floorplan input to the contractor in November 2023. Staff is currently making the final touches with the contractor before moving to production. Staff has decided to rename this exhibit, *Davidson County Full Steam Ahead!* Through hands-on activities and immersive environments, this exhibit offers an exploration of the influence of the railroad on Davidson County and the history of the agricultural and manufacturing industries that shaped the county's identity. Museum staff are very proud of the years of original research, creativity, and community collaboration and support that have resulted in this dynamic exhibit.
- Visitation rates are on an upward trend and staff hopes to continue nurturing this growth through delivering quality exhibits and programs to our diverse audience. In 2023, the museum welcomed 4,766 visitors, an increase from previous pandemic and pre-pandemic years, and just below the 2022 national median visitation to history organizations.

KEY PERFORMANCE MEASURES

Measures	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Projected
Percentage of requested items processed and available to the borrower will equal 97% each quarter.	98%	98%	97%	97%
Percentage of Staff participating in job-swapping will equal 50% by June 30, 2020.	100%	50%	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

- Library staff members continue to work on identifying funding and a new location for the North Davidson Public Library, as space and septic issues with the current facility still remain.
- Library staff members are working to secure grants to fund the following projects: installation of a StoryWalk at Yadkin River Park (collaboration with Davidson County Parks and Recreation) and a laptop kiosk at Lexington Public Library.
- The Historical Museum will complete the *Inspire! Grants for Small Museums* project by August 2024. The completion of this project will result in the opening of a new exhibit, *Davidson County Full Steam Ahead!*
- The museum will work towards increasing visitation to reach the reported national average (6,489) for history organizations within our budget range (\$50k-250k). Staff hopes to achieve this by improving the quality of exhibits and the museum visitor experience, by offering interactive and engaging museum activities for a diverse audience, and by increasing our community programs including specialty guided tours and walking tours throughout the year. ([American Association for State and Local History 2023 National Visitation Report.](#))

PARKS & RECREATION

Thomas Marshburn, Director

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

BUDGET SUMMARY

Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 YTD Actual	FY 2025 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$854,259	\$952,451	\$952,451	\$628,724	\$997,229	\$44,778	4.7%
Operating	\$409,891	\$365,190	\$370,569	\$234,954	\$395,600	\$30,410	8.3%
Capital Outlay	\$108,108	\$210,620	\$228,370	\$221,004	\$287,500	\$76,880	36.5%
Total	\$1,372,257	\$1,528,261	\$1,551,390	\$1,084,682	\$1,680,329	\$152,068	10.0%
Revenues							
Charges for Service	\$56,147	\$107,500	\$110,000	\$39,873	\$98,300	(\$9,200)	-8.6%
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	\$56,147	\$107,500	\$110,000	\$39,873	\$98,300	(\$9,200)	-8.6%
Net County Funds	\$1,316,110	\$1,420,761	\$1,441,390	\$1,044,809	\$1,582,029	\$161,268	11.4%
Authorized Positions	9.00	10.00	10.00	10.00	10.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

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

FY 2025 PROPOSED BUDGET HIGHLIGHTS

- The FY 2025 Proposed Budget increases local funding to the Parks and Recreation Department by \$161,268 or 11.4%. The proposed budget includes an employee COLA of \$500 + 4% + a state mandated employee retirement increase of 6% for non-law enforcement employees. As for insurance cost related to existing employees, there is expected to be “no significant” changes for the upcoming fiscal year, both for the County and employees.
- The proposed budget includes an additional \$25K in building maintenance / repair to assist with repair park equipment that is damaged throughout the year.

- Lastly, the proposed budget includes \$287K to replace the following major equipment / capital:
 - ✓ 2016 Mini Excavator – Currently, has cylinder leak.
 - ✓ Cub Cadet UTV – 12 years old and will not go in reverse.
 - ✓ Ventrac Mower – 11 years old.
 - ✓ Lawnmower – 12-year-old and only turns right.
 - ✓ Bush Hog – For mowing large areas.
 - ✓ Replace staff vehicle used for Yadkin River Park – Current vehicle has 113K and front end is damaged.

FY 2024 SIGNIFICANT ACCOMPLISHMENTS

- Increase social media, increase participation, no accidents with employees.
- Completed 2nd annual 4th of July Fireworks show at Hughes Park.

KEY PERFORMANCE MEASURES

Measures	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Projected
Volleyball Program Participants	0	0	0	0
Cross Country Meeting Participants	400	300	200	200
Visitors to Boone's Cave	58,000	44,000	48,000	52,000
Volunteer Coaches for Sport Athletic Programs	0	10	10	11
Athletics Participants	250	10,660	15,808	17,160
Total Citizens Using County Parks	1,500,000	1,500,000	1,600,000	2,000,000

FUTURE ISSUES

- Older equipment, continued vandalism, staff growth.

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 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 YTD Actual	FY 2025 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$120,722	\$125,429	\$125,429	\$82,270	\$128,479	\$3,050	2.4%
Operating	\$29,554	\$41,620	\$41,620	\$29,894	\$29,750	(\$11,870)	-28.5%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$150,277	\$167,049	\$167,049	\$112,165	\$158,229	(\$8,820)	-5.3%
Revenues							
Charges for Service	\$105,197	\$122,208	\$122,208	\$67,688	\$120,486	(\$1,722)	-1.4%
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	\$105,197	\$122,208	\$122,208	\$67,688	\$120,486	(\$1,722)	-1.4%
Net County Funds	\$45,080	\$44,841	\$44,841	\$44,476	\$37,743	(\$7,098)	-15.8%
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 2025 PROPOSED BUDGET HIGHLIGHTS

- The FY 2025 Proposed Budget decreases local funding to Lake-Thom-A-Lex by (7,098) or -15.2%. The proposed budget includes an employee COLA of \$500 + 4% + a state mandated employee retirement increase of 6% for non-law enforcement employees. As for insurance cost related to existing employees, there is expected to be “no significant” changes for the upcoming fiscal year, both for the County and employees.

- Lastly, the proposed budget decreases the contribution required from the Cities of Lexington and Thomasville.

FY 2024 SIGNIFICANT ACCOMPLISHMENTS

- Increase of social media, increase participation, accident free workplace.

FUTURE ISSUES

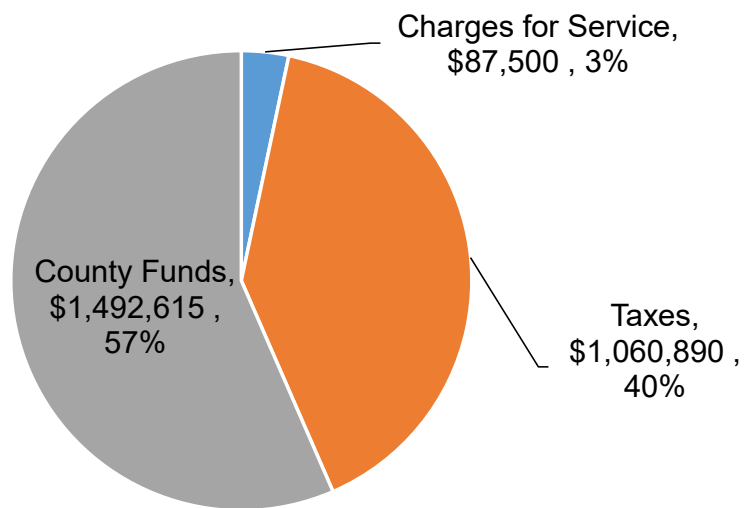
- Boat motor, new fishing piers.

Economic & Physical Development Summary

Department	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Amended Budget	FY 2025 Proposed Budget	vs. Adopted	
					\$ Change	% Change
Contributions - Economic Development	\$ 348,930	\$ 436,490	\$ 436,490	\$ 135,212	\$(301,278)	-69.0%
Cooperative Extension	\$ 372,409	\$ 329,552	\$ 421,308	\$ 345,059	\$ 15,507	4.7%
Economic Development	\$ -	\$ 245,338	\$ 245,338	\$ 25,000	\$(220,338)	-89.8%
Geographical Information Systems	\$ 253,202	\$ 307,867	\$ 307,867	\$ 357,796	\$ 49,929	16.2%
Operating Transfers - JTEC and Eco. Dev. Res.	\$ 24,436,398	\$ 900,000	\$ 34,836,423	\$ 1,049,000	\$ 149,000	16.6%
Planning	\$ 538,321	\$ 684,237	\$ 684,237	\$ 728,938	\$ 44,701	6.5%
Grand Total	\$ 25,949,260	\$ 2,903,484	\$ 36,931,663	\$ 2,641,005	\$(262,479)	-9.0%
Total Revenue	\$ 1,240,128	\$ 1,305,890	\$ 1,362,358	\$ 1,148,390	\$(157,500)	-12.1%
County Funds	\$ 24,709,133	\$ 1,597,594	\$ 35,569,305	\$ 1,492,615	\$(104,979)	-6.6%

FY 2025 Economic and Physical Development Revenues

Total = \$1,148,390



CONTRIBUTIONS – ECONOMIC & PHYSICAL DEVELOPMENT

Jason Martin, Assistant County Manager

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

BUDGET SUMMARY

Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 YTD Actual	FY 2025 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$348,930	\$436,490	\$436,490	\$362,880	\$135,212	(\$301,278)	-69.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$348,930	\$436,490	\$436,490	\$362,880	\$135,212	(\$301,278)	-69.0%
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	\$315,000	\$315,000	\$315,000	\$0	(\$315,000)	-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	\$295,210	\$3,890	\$3,890	\$1,786	\$11,890	\$0	0.0%
Total	\$295,210	\$318,890	\$318,890	\$316,786	\$11,890	(\$315,000)	-98.8%
Net County Funds	\$53,720	\$117,600	\$117,600	\$46,094	\$123,322	\$5,722	4.9%
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 North Davidson Chamber of Commerce.

FY 2025 PROPOSED BUDGET HIGHLIGHTS

- The FY 2025 Proposed Budget increases overall funding for Contributions related to Economic & Physical Development by \$5,722 or 4.9%. 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 / operating cost vs. FY 2024.

- Lastly, the proposed budget includes \$8K (Covered via Article 44 Sales Tax Proceeds) for Davidson – Davie Apprenticeship Consortium. The group assists high school age and “under-employed” adults with attaining class credit and “on-the job” work experience paid for by the state and employer.

Contribution Summary

Functional Area	Agency	FY 2024 Adopted	FY 2024 Amended	FY 2025 Requested	FY 2025 Proposed	\$ Change vs. Requested	\$ Change vs. Adopted
Culture and Recreation Organizations	TOURISM	\$ 90,360	\$ 90,360	\$ 90,360	\$ 90,360	\$ -	\$ -
Culture and Recreation Total		\$ 90,360	\$ 90,360	\$ 90,360	\$ 90,360	\$ -	\$ -
	CHAMBER OF COMM - LEXINGTON	\$ 1,795	\$ 1,795	\$ 1,795	\$ 1,795	\$ -	\$ -
	CHAMBER OF COMM - THOMASVILLE	\$ 1,795	\$ 1,795	\$ 9,750	\$ 1,795	\$ (7,955)	\$ -
	CHAMBER OF COMM - NORH DAVIDSON	\$ 300	\$ 300	\$ 300	\$ 300	\$ -	\$ -
	FORESTER	\$ 117,600	\$ 117,600	\$ 123,322	\$ 123,322	\$ -	\$ 5,722
Economic Development Organizations	(STATE PRESCRIBED) THE BBQ FESTIVAL	\$ 165,000	\$ 165,000	\$ -	\$ -	\$ -	\$ (165,000)
	(STATE PRESCRIBED) TOWN OF WALLBURG	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ -	\$ (150,000)
	DAVIDSON / DAVIE APPRENTICESHIP CONSORTIUM	\$ -	\$ -	\$ 8,000	\$ 8,000	\$ -	\$ 8,000
Economic Development Total		\$ 436,490	\$ 436,490	\$ 143,167	\$ 135,212	\$ (7,955)	\$ (301,278)
	(STATE PRESCRIBED) WORKSHOP OF DAVIDSON COUNTY	\$ 125,000	\$ 125,000	\$ -	\$ -	\$ -	\$ (125,000)
	(STATE PRESCRIBED) DC PRISON MINISTRY, INC.	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ (50,000)
	(STATE PRESCRIBED) CANCER SERVICES OF DC, INC.	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ (100,000)
Human Service Organizations	(STATE PRESCRIBED) SALVATION ARMY	\$ 250,000	\$ 250,000	\$ -	\$ -	\$ -	\$ (250,000)
	(STATE PRESCRIBED) HOSPICE OF DC, INC.	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ -	\$ (150,000)
	(STATE PRESCRIBED) SERVICES FOR THE DEAF OF DC	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ (100,000)
	(STATE PRESCRIBED) CAROLINA CHRISTIAN ACADEMY	\$ 250,000	\$ 250,000	\$ -	\$ -	\$ -	\$ (250,000)
Human Service Organizations Total		\$ 1,025,000	\$ 1,025,000	\$ -	\$ -	\$ -	\$ (1,025,000)
	JUV CRIME PREVENTION	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	\$ -
Public Safety Organizations	RESCUE SQUAD DAV CTY	\$ 50,000	\$ 50,000	\$ 65,000	\$ 50,000	\$ (15,000)	\$ -
	RESCUE SQUAD THOMASVILLE	\$ 22,000	\$ 22,000	\$ 140,000	\$ 22,000	\$ (118,000)	\$ -
	(STATE PRESCRIBED) DC S&N PROGRAM	\$ 160,000	\$ 160,000	\$ -	\$ -	\$ -	\$ (160,000)
Public Safety Organizations Total		\$ 234,500	\$ 234,500	\$ 207,500	\$ 74,500	\$ (133,000)	\$ (160,000)
Grand Total		\$ 1,786,350	\$ 1,786,350	\$ 441,027	\$ 300,072	\$ (140,955)	\$ (1,486,278)
State Prescribed Grant Revenue		\$ (1,500,000)	\$ (1,500,000)	\$ -	\$ -	\$ 1,500,000	\$ 1,500,000
Article 44 Sales Tax (to Cover Economic Development)		\$ (3,890)	\$ (3,890)	\$ (11,890)	\$ (11,890)	\$ (8,000)	\$ (8,000)
Net County \$'s		\$ 282,460	\$ 282,460	\$ 429,137	\$ 288,182	\$ 146,677	\$ 5,722

COOPERATIVE EXTENSION

Troy Coggins, Director

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

BUDGET SUMMARY

						vs. Adopted	
Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 YTD Actual	FY 2025 Proposed	\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$ 372,409	\$ 329,552	\$ 421,308	\$ 235,394	\$ 345,059	\$15,507	4.7%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$372,409	\$329,552	\$421,308	\$235,394	\$345,059	\$15,507	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	\$11,012	\$0	\$15,179	\$10,231	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$44,408	\$0	\$41,289	\$13,344	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$55,420	\$0	\$56,468	\$23,575	\$0	\$0	0.0%
Net County Funds	\$316,989	\$329,552	\$364,840	\$211,819	\$345,059	\$15,507	4.7%
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 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. CES will continue working with the Davidson County Health Department and NCSU Food Science Department to provide education to the food service industry and support certification testing. CES is 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 2025 PROPOSED BUDGET HIGHLIGHTS

- The FY 2025 Proposed Budget increases local funding to the Cooperative Extension Department by \$15,507 or 4.7%. Staff within CES are employed by the NC State University via the County. As such, cost related to COLAs, retirement and health insurance are covered under the state's employee benefit plans. The increase for FY 2025 is to cover the expected COLA and health insurance cost increases approved by the state for the upcoming fiscal year.

FY 2024 SIGNIFICANT ACCOMPLISHMENTS

- Agriculture producers of agronomic crops, horticulture crops, livestock and poultry realized a combined net income gain greater than \$2.52 million by implementing extension recommended best management practices.
- Homeowners and gardeners saved over \$67,840 by utilizing extension recommended practices for pest management, fertilization, water management and pruning techniques in their landscape, lawns, and gardens.
- Over 650 people were trained in food preservation (canning, freezing, dehydration) and safe handling of foods for non-commercial use.
- 2,944 youth (students) gained knowledge in Science, Technology, Engineering and Math (STEM) through 4-H youth programing. In addition, 1,015 youth gained career / employable skill by involvement in 4-H opportunities.
- 2,771 hours of volunteer service were documented by extension volunteers (Master Gardeners, ECA, 4-H, Commodity Groups, On-farm test cooperators, ALS)
- 96% of certified pesticide applicators and dealers meet their training requirements through Cooperative Extension Programing.

- 160 teachers (goal 125+) used 4-H STEM (Science, Technology, Engineering, & Math) curriculum in the classroom.

KEY PREFORMACE MEASURES

Measures	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Projected
Agronomic Crops Income Gain	2.04M	1.87M	1.5M	1.5M
Livestock Income Gain	415,791	592,945	250,000	250,000
Horticulture Income Gain	55,454	59,897	50,000	50,000
Urban & Consumer Cost Savings	60,560	67,849	50,000	50,000
Food Preservation	1354	658	200	200
4-H STEM Teachers	161	160	125	125
4-H STEM Students	3,224	2,994	2,200	2,200
4-H Career Skills	1,018	1,015	1,000	1,000
Volunteer Service Hours	2,937	2,771	2,000	2,000

FUTURE ISSUES

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

ECONOMIC DEVELOPMENT

Casey Smith, County Manager

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

BUDGET SUMMARY

Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 YTD Actual	FY 2025 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$161,074	\$161,074	\$0	\$0	(\$161,074)	-100.0%
Operating	\$0	\$84,264	\$84,264	\$19,180	\$25,000	(\$59,264)	-70.3%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$245,338	\$245,338	\$19,180	\$25,000	(\$220,338)	-89.8%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$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	\$245,338	\$245,338	\$19,180	\$25,000	(\$220,338)	-89.8%
Authorized Positions	0.00	1.00	1.00	1.00	0.00	(1.00)	-100.0%

DEPARTMENTAL PURPOSE & GOALS

To assist the County in growing its commercial and industrial development tax base. This produces more jobs and a better quality of life for all Davidson County citizens. The department acts as the liaison between NC Commerce and the all Davidson County economic development projects.

FY 2025 PROPOSED BUDGET HIGHLIGHTS

- The FY 2025 Proposed Budget provides local funding to the Economic Development Department totaling \$25,000. The original plan called for the hiring of a new ED Director however, over the last year staff from the County Manager's Office have provided staff support to the newly re-organized Economic Development Commission (EDC). Therefore, the position has been eliminated for FY 2025.

GEOGRAPHICAL INFORMATION SYSTEMS

Daniel Parrish, Director

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

BUDGET SUMMARY

Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 YTD Actual	FY 2025 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$208,996	\$216,740	\$216,740	\$118,371	\$274,108	\$57,368	26.5%
Operating	\$44,205	\$91,127	\$91,127	\$62,241	\$83,688	(\$7,439)	-8.2%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$253,202	\$307,867	\$307,867	\$180,612	\$357,796	\$49,929	16.2%
Revenues							
Charges for Service	\$250	\$0	\$0	\$35	\$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	\$250	\$0	\$0	\$35	\$0	\$0	0.0%
Net County Funds	\$252,952	\$307,867	\$307,867	\$180,577	\$357,796	\$49,929	16.2%
Authorized Positions	2.00	2.00	3.00	3.00	3.00	1.00	50.0%

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 2025 PROPOSED BUDGET HIGHLIGHTS

- The FY 2025 Proposed Budget increases local funding to Geographical Information Services by \$49,929 or 16.2%. The proposed budget includes an employee COLA of \$500 + 4% + a state mandated employee retirement increase of 6% for non-law enforcement employees. As for insurance cost related to existing employees, there is expected to be “no significant” changes for the upcoming fiscal year, both for the County and employees.

- The proposed budget includes funding to prepare for the retirement of current director in October, 2024. This required an additional temporary position to allow for the transition.

FY 2024 SIGNIFICANT ACCOMPLISHMENTS

- Developed input Businesses tool for use in Flex (Public Safety).
- Training 911 Addressing Coordinator to transition centerline maintenance.
- Implemented NearMap online imagery for staff.
- Continues support for Environmental Health staff for field data collection.

KEY PERFORMANCE MEASURES

Measure	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2024 Projected
Assisting WebGIS users and walk-ins	99%	99%	95%	95%
Creation of GIS Data Requests or Maps Within Two Business Days	99%	99%	95%	95%

FUTURE ISSUES

- Continued staff training & continuing education to stay current with GIS Technologies and trends.
- Continued staffing / contracted services for 911 GIS data needs.

OPERATING TRANSFERS – ECONOMIC & PHYSICAL DEVELOPMENT

Jason Martin, Assistant County Manager

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

BUDGET SUMMARY

Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 YTD Actual	FY 2025 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$24,436,398	\$900,000	\$34,836,423	\$0	\$1,049,000	\$149,000	16.6%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$24,436,398	\$900,000	\$34,836,423	\$0	\$1,049,000	\$149,000	16.6%
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	\$803,743	\$900,000	\$900,000	\$413,253	\$1,049,000	\$149,000	16.6%
Total	\$803,743	\$900,000	\$900,000	\$413,253	\$1,049,000	\$149,000	16.6%
Net County Funds	\$23,632,655	\$0	\$33,936,423	(\$413,253)	\$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 2025 PROPOSED BUDGET HIGHLIGHTS

- The FY 2025 Proposed Budget increases the level of funding the General Fund contributes to other funds for economic and physical development services. The dollars included for FY 2025 are Economic Development Reserve = \$1.04M (Covered via Article 44 Sales Tax). 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 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 YTD Actual	FY 2025 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$479,856	\$597,699	\$597,699	\$412,021	\$635,358	\$37,659	6.3%
Operating	\$58,465	\$86,538	\$86,538	\$47,411	\$67,424	(\$19,114)	-22.1%
Capital Outlay	\$0	\$0	\$0	\$0	\$26,156	\$26,156	0.0%
Total	\$538,321	\$684,237	\$684,237	\$459,432	\$728,938	\$44,701	6.5%
Revenues							
Charges for Service	\$85,505	\$87,000	\$87,000	\$62,759	\$87,500	\$500	0.6%
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	\$85,505	\$87,000	\$87,000	\$62,759	\$87,500	\$500	0.6%
Net County Funds	\$452,817	\$597,237	\$597,237	\$396,673	\$641,438	\$44,201	7.4%
Authorized Positions	6.00	7.00	7.00	7.00	7.00	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 2025 PROPOSED BUDGET HIGHLIGHTS

- The FY 2025 Proposed Budget increases local funding to the Planning and Development Department by \$44,201 or 7.4%. The proposed budget includes an employee COLA of \$500 + 4% + a state mandated employee retirement increase of 6% for non-law enforcement employees. As for insurance cost related to existing employees, there is expected to be "no significant" changes for the upcoming fiscal year, both for the County and employees.
- Lastly, the proposed budget includes funds to replace one staff vehicle. The current vehicle is a 2006 model and has 164K miles.

FY 2024 SIGNIFICANT ACCOMPLISHMENTS

- The Department re-established the position of 911 Addressing Coordinator and promoted an existing staff member to that position. This accomplishment was extremely timely due to the new permitting software, OpenGov, being implemented. OpenGov is driven by addresses rather than tax parcel numbers, which requires not only accurate but expedient addresses being calculated and installed into the GIS. Not only has the staff member been able to create the addresses accurately and expeditiously, but with the resignation of key GIS staff, the staff member has taken on the role of installing the addresses into GIS. The staff member has also coordinated with the other permitting Departments (Health, Central Permitting) by creating a workflow that streamlines the permitting process so citizens do not have to wait more than a day to apply for permits.
- The Department received a record number of zoning and solid waste complaints (235) during this past year. Zoning Officers developed a working relationship with the County Attorney's Office and was able to see more compliance with these complaints. The established workflow created more court appearances for those persistent violators.
- The Department worked with County Commissioners on sweeping changes in our developmental standards, increasing the minimum lot size throughout the County and placing responsibility of road maintenance within new subdivisions directly on the

developers rather than future homeowners. This will hopefully put an end to so many deteriorated roads within future subdivisions.

KEY PERFORMANCE MEASURES

Measures	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Projected
# of Complaints Investigated Within (72) Hours of Receipt	195	235	230	230
# of Phone Calls Returned Before 4:30 pm the Same Day	4,000	7,200	7,200	7,200
# of Land Use Applications Processed in a Timely Manner	57	51	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	21	8	10	5
# of Non-Residential Zoning Compliance Permits Reviewed and Approved Within (72) Hours of Receipt	98	106	110	110
# of Answers Provided to Online Inquiries Within (48) Hours	15,000	15,000	15,000	15,000
# of Professional Recommendations Provided on All Land use Related Applications	57	51	50	50
# of Professional Assistance to Citizens that are Walk-in Customers	2,500	2,500	2,500	2,500
# of Complaint Trips Generated from Office	750	750	750	750
# of Phone Calls Assisting Customers Within an Eight Hour Work Day	10,000	10,000	10,000	10,000
# of N.O.V. Letters Issued for Zoning & Solid Waste Violations	213	189	250	250
# of Solid Waste Citations Issued	see line 2			
# of ABC Permits Issued	5	16	10	10
# of Zoning Consistency Letters Issued	12	15	15	15
# of Court Appearances	15	15	20	25

FUTURE ISSUES

- The State of North Carolina have completed the study of the High Rock Lake watershed in regards to Nutrient Management. The State had several Technical Advisory Groups where stakeholders offered advice and data. The Planning Department was involved with the Stormwater TAG and submitted all the current regulations placed on development in watershed districts. The State will produce a mandated Stormwater Management Plan for the High Rock Lake watershed which will include all of Davidson County, within the next two years. This will require increased regulation with engineering expertise either on a staff level, or contracted.
- The City of Lexington has expressed an interest in meeting with the County Planning Staff to discuss growth in and around the greater Lexington area. Staff expect the intention of this meeting will be to coordinate the future growth, the area is expected to experience.

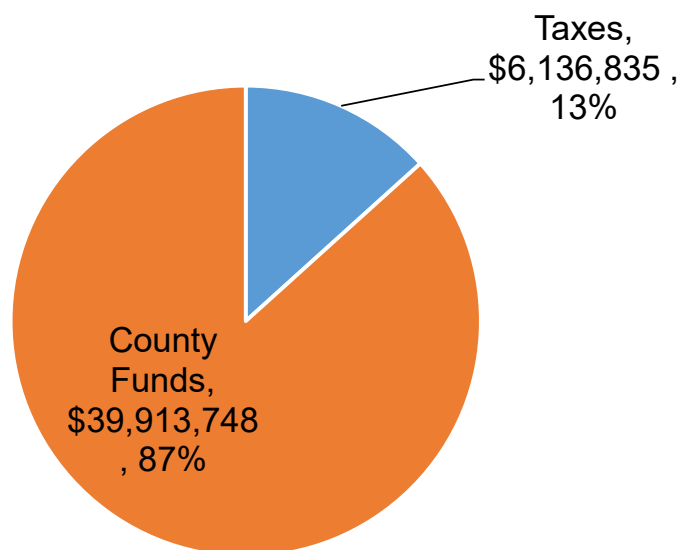
- With approved sewer installations from Thomasville along the E US Highway 64 corridor, as well as the possibility of future extensions to Rowan County, the Department expects to work more closely with the City of Thomasville in the future as well as expand involvement in sewer administration.
- The current Land Development Plan for the County will expire within the next two years, therefore, staff anticipates revising the plan to reflect the growth that has taken place since 2009 when the plan was adopted. Staff anticipates hiring PTRC to assist in this endeavor, and will have public involvement as well.

Education Summary

Department	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Amended Budget	FY 2025 Proposed Budget	vs. Adopted	
					\$ Change	% Change
Scholarships	\$ 5,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%
Davidson County Community College	\$ 3,949,196	\$ 4,067,000	\$ 4,067,000	\$ 4,175,340	\$ 108,340	2.7%
Davidson County Schools	\$ 25,720,786	\$ 26,513,665	\$ 26,513,665	\$ 27,412,388	\$ 898,723	3.4%
Developmental Center	\$ 757,274	\$ 779,992	\$ 779,992	\$ 779,992	\$ -	0.0%
Lexington City Schools	\$ 4,555,988	\$ 4,639,700	\$ 4,669,700	\$ 4,788,247	\$ 148,547	3.2%
Operating Transfers - School Capital Outlay Fund	\$ 4,862,192	\$ 4,302,334	\$ 4,272,334	\$ 4,802,334	\$ 500,000	11.6%
Stoner-Thomas Center	\$ 443,179	\$ 456,474	\$ 456,474	\$ 456,474	\$ -	0.0%
Teen Parenting	\$ 123,173	\$ 126,868	\$ 126,868	\$ 126,868	\$ -	0.0%
Thomasville City Schools	\$ 3,376,204	\$ 3,420,385	\$ 3,420,385	\$ 3,458,940	\$ 38,555	1.1%
Grand Total	\$ 43,792,992	\$ 44,356,418	\$ 44,356,418	\$ 46,050,583	\$ 1,694,165	3.8%
Total Revenue	\$ 3,011,435	\$ 5,445,585	\$ 5,445,585	\$ 6,136,835	\$ 691,250	12.7%
County Funds	\$ 40,781,557	\$ 38,910,833	\$ 38,910,833	\$ 39,913,748	\$ 1,002,915	2.6%

FY 2025 Education Revenues

Total = \$6,136,835



EDUCATION - OTHER

Jason Martin, Assistant County Manager

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

BUDGET SUMMARY

Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 YTD Actual	FY 2025 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$1,328,626	\$1,413,334	\$1,413,334	\$1,129,201	\$1,413,334	\$0	0.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,328,626	\$1,413,334	\$1,413,334	\$1,129,201	\$1,413,334	\$0	0.0%
Revenues							
Appropriated Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$1,328,626	\$1,413,334	\$1,413,334	\$1,129,201	\$1,413,334	\$0	0.0%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

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

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

2025 PROPOSED BUDGET HIGHLIGHTS

- The FY 2025 Proposed Budget maintains county funding (same as for FY 2024) to Other Education totaling \$1.4M.

DAVIDSON – DAVIE COMMUNITY COLLEGE

Jenny Varner, President

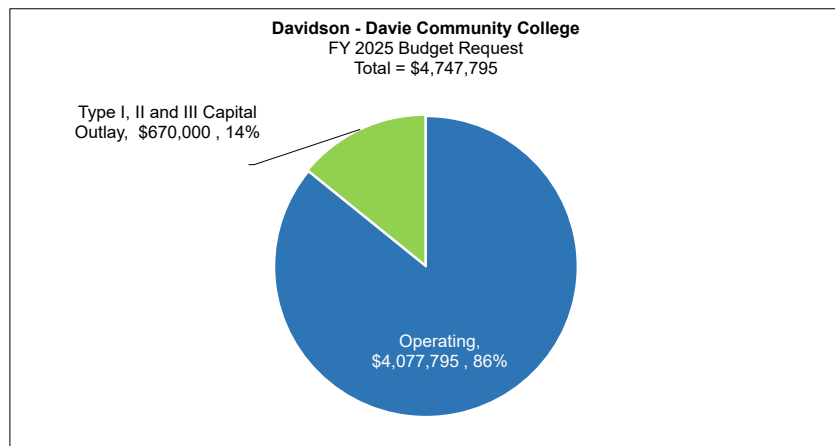
297 DCCC Road Thomasville, NC 27360 (336) 249-8186

BUDGET SUMMARY

Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 YTD Actual	FY 2025 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$3,523,008	\$3,633,000	\$3,633,000	\$2,906,400	\$3,737,000	\$104,000	2.9%
Capital Outlay	\$426,188	\$434,000	\$434,000	\$347,200	\$438,340	\$4,340	1.0%
Total	\$3,949,196	\$4,067,000	\$4,067,000	\$3,253,600	\$4,175,340	\$108,340	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	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$3,949,196	\$4,067,000	\$4,067,000	\$3,253,600	\$4,175,340	\$108,340	2.7%
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 \$4,747,795 from Davidson County for FY 2025 (\$4,077,795 in operating funds and \$670,000 in capital outlay funds). This request, detailed on the following page, is \$396,090 or 16.7% higher than the current year's budget (Excluding Type I Capital Outlay allocation).

FY 2025 PROPOSED BUDGET HIGHLIGHTS

- The FY 2025 Proposed Budget increases the level of county funding to Davidson-Davie Community College by \$108,340 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 FY 2025 Budget Request

Category	Operating	Type I Capital Outlay	Total
Payroll & Contracted Services	\$2,706,933	\$ -	\$2,706,933
Utilities	\$ 704,000	\$ -	\$ 704,000
Telecommunications	\$ 77,900	\$ -	\$ 77,900
Insurance	\$ 117,812	\$ -	\$ 117,812
Lease / Rental	\$ 21,650	\$ -	\$ 21,650
Supplies, Equipment Repairs, & Other Costs	\$ 449,500	\$ -	\$ 449,500
General Facility Repairs, Renovations & Equipment	\$ -	\$670,000	\$ 670,000
Total	\$4,077,795	\$670,000	\$4,747,795

ADM Funding with Charter School #'s Included

Information		FY 2024 Adopted			FY 2025 Proposed			Operating		Capital	
Agency	ADM FY 2024-25 Projection	Operating	Type II & III Capital	Per Pupil	Operating	Type II & III Capital	Per Pupil	% Change	\$ Change	% Change	\$ Change
DCS	18,568	\$ 25,113,665	\$ 1,400,000	\$ 1,346.51	\$ 25,998,388	\$ 1,414,000	\$ 1,400.17	3.5%	\$ 884,723	1.0%	\$ 14,000
Lexington City	3,218	\$ 4,360,000	\$ 279,700	\$ 1,346.51	\$ 4,505,750	\$ 282,497	\$ 1,400.17	3.3%	\$ 145,750	1.0%	\$ 2,797
Thomasville City	2,206	\$ 3,053,885	\$ 366,500	\$ 1,346.51	\$ 3,088,775	\$ 370,165	\$ 1,400.17	1.1%	\$ 34,890	1.0%	\$ 3,665
DDCC	-	\$ 3,633,000	\$ 434,000	\$ -	\$ 3,737,000	\$ 438,340	\$ -	2.9%	\$ 104,000	1.0%	\$ 4,340
Total	23,992	\$ 36,160,550	\$ 2,480,200	\$ 1,346.51	\$ 37,329,913	\$ 2,505,002	\$ 1,400.17	3.2%	\$ 1,169,363	1.0%	\$ 24,802

Total Funding Increase (Three School Districts) \$ 1,085,825

Cumulative Per Pupil Funding % Increase 3.99%



April 25, 2024

Mr. Todd Yates
Chair, Davidson County Commissioners
PO Box 1067
Lexington, NC 27293-1067

Dear Chairman Yates:

On behalf of the Board of Trustees, thank you for the opportunity to present the Davidson-Davie Community College budget request for the 2024-2025 fiscal year. Our College educates approximately 12,000 students annually and is dedicated to the success of our students and the communities we serve.

Career-Focused Programs, Including Apprenticeships

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. Working with business and industry, as well as local economic development partners, Davidson-Davie prepares students with the skills needed by local employers for immediate employment or career advancement in positions that offer financial security through family-sustaining wages. Through apprenticeship programs such as the Davidson and 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 into the future. During the 2023-2024 academic year, Davidson-Davie has had 93 manufacturing apprentices, 54 of which were part of the apprenticeship consortium. At present, we also have 15 healthcare apprentices in partnership with Atrium Health.

Continuing Education & Customized Training

In addition to our existing degree, diploma, and certificate pathways in more than 40 programs of study, Davidson-Davie is providing additional educational and career opportunities to local citizens. Classes and programs focused on Spanish-speakers have increased, including Cosmetology, Teacher Assistant, Pharmacy Technology, and CPR. To support new, expanding, and existing businesses and industry, the Customized Training Program has provided education, training, and support services this year to companies such as BMK, Border Concepts, Egger, McIntyre Metal, Mohawk, and Nucor.

High School Programs

Expansion of dual enrollment programs for our high school students includes additional courses being offered on our high school campuses. During this academic year, college courses have been offered at Central Davidson, East Davidson, North Davidson, Oak Grove, South Davidson, Thomasville City, and

Davidson Campus
PO Box 1287
Lexington, NC 27293-1287
336.249.8186

Davie Campus
1205 Salisbury Road
Mocksville, NC 27028
336.751.2885



Lexington City. Enrollment in Career and College Promise (CCP) courses offered on our campus has also continued to increase, with students coming to join us on campus or online. These collaborations, in addition to our partnerships with Davidson Early College 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. Furthermore, our Small Business Center recently hosted a “Shark Tank” where 22 high school students from across the county worked with entrepreneurs to pitch their ideas for business ventures. Students got to interact with industry professionals, gain insights into business practices, and understand the complexities of bringing ideas to market.

Community Engagement

Davidson-Davie has played a significant role in engaging the community through various events and initiatives. Our Open Aquarium nights, held multiple times per year, bring hundreds of visitors to campus each time as local families come to visit the aquarium and enjoy kid-friendly activities. One of our newest programs, Sustainable Agriculture, was included in a local tour of farms and recently hosted a plant sale that drew crowds from the community. Numerous cultural events and travel abroad opportunities are available for both students and community members. At our recent Mobile Pharmacy event, 625 individuals from the campus and community received free over-the-counter medication. Over 300 community members used tax services at our Single Stop office to get free assistance filing their income taxes.

Budget Request for 2024-2025

The Board of Trustees of Davidson-Davie Community College approved the Davidson County Budget Request for 2024-25 on March 12, 2024. The approved budget is enclosed. The total 2024-2025 budget request is \$4,747,795 (\$4,077,795 general expense + \$670,000 capital expense).

The enclosed budget includes a three percent raise for staff. The budget also includes an increase for the cost of healthcare and retirement. The capital request of \$670,000 will be used for other large projects in need of repair previously submitted to the County Manager.

On behalf of our students and community, we thank you for your continued support of educational excellence, economic development, and the workforce. Please let us know if you have questions or need additional information.

Sincerely,

Dr. William P. Steed
Chair, Board of Trustees

Davidson Campus
PO Box 1287
Lexington, NC 27293-1287
336.249.8186

Davie Campus
1205 Salisbury Road
Mocksville, NC 27028
336.751.2885

Davidson-Davie Community College
Davidson Campus Budget Request
2024-2025

	2024-2025 Budget Requests	2023-2024 Budget Requests	Change vs. P/Y Request
GENERAL EXPENSE:			
Payroll & Contracted Services	\$ 2,706,933	\$ 2,590,426	
Utilities	\$ 704,000	\$ 688,000	
Telecommunications	\$ 77,900	\$ 75,432	
Insurance	\$ 117,812	\$ 100,740	
Lease/Rental	\$ 21,650	\$ 19,500	
Supplies, Equipment Repairs, & Other Costs	\$ 449,500	\$ 445,000	
Subtotal General Expense	\$ 4,077,795	\$ 3,919,098	4.05%
CAPITAL			
General Facility Repairs, Renovations & Equipment	\$ 670,000	\$ 670,000	
Total Capital Expense	\$ 670,000	\$ 670,000	0.00%
Grand Total Budget Request	\$ 4,747,795	\$ 4,589,098	3.46%

DAVIDSON COUNTY SCHOOLS

Dr. Greg Slate, Superintendent

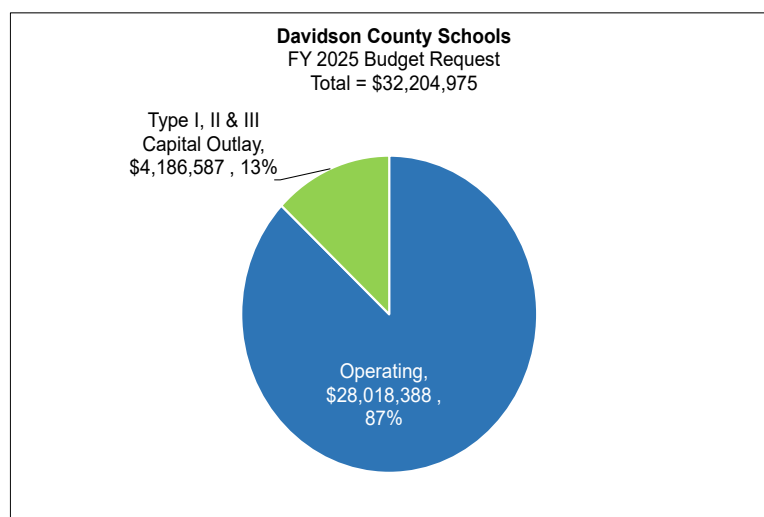
250 County School Road Lexington, NC 27292 (336) 249-1062

BUDGET SUMMARY

Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 YTD Actual	FY 2025 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$24,345,593	\$25,113,665	\$25,113,665	\$20,547,540	\$25,998,388	\$884,723	3.5%
Capital Outlay	\$1,375,193	\$1,400,000	\$1,400,000	\$1,145,457	\$1,414,000	\$14,000	1.0%
Total	\$25,720,786	\$26,513,665	\$26,513,665	\$21,692,997	\$27,412,388	\$898,723	3.4%
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	\$2,120,526	\$2,542,150	\$2,542,150	\$1,129,251	\$2,833,400	\$291,250	11.5%
Total	\$2,120,526	\$2,542,150	\$2,542,150	\$1,129,251	\$2,833,400	\$291,250	11.5%
Net County Funds	\$23,600,260	\$23,971,515	\$23,971,515	\$20,563,746	\$24,578,988	\$607,473	2.5%
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 18,568 (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 2025 PROPOSED BUDGET HIGHLIGHTS

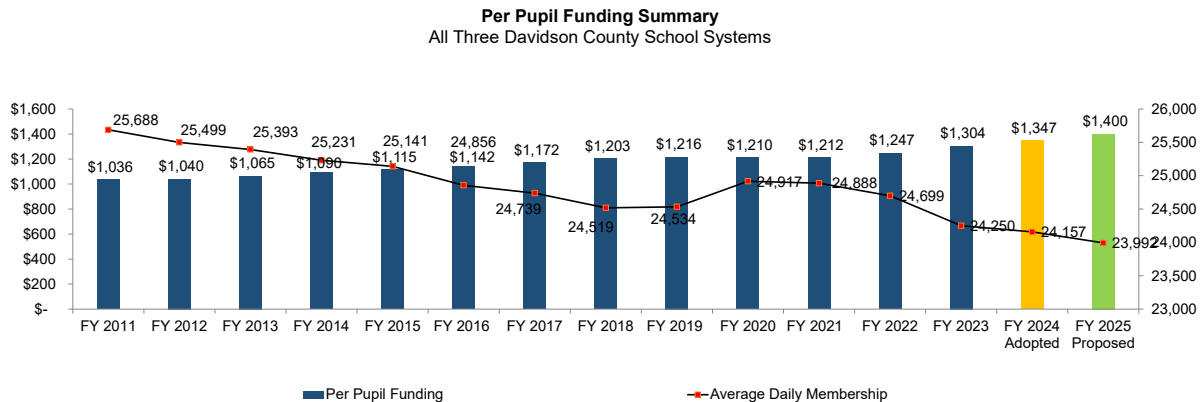
- The FY 2025 Proposed Budget increases total funding to Davidson County School System by \$898,723 or 3.4%. This increases the “per pupil” allocation from \$1,346.51 (FY 2024) to \$1,400.17 (FY 2025). Further, the proposed budget increases the Type II / III capital outlay allocation by 1.0% and brings the Type I Capital Outlay amount to a total of \$2.7M.

ADM Funding with Charter School #'s Included

Information		FY 2024 Adopted			FY 2025 Proposed			Operating		Capital	
Agency	ADM FY 2024-25 Projection	Operating	Type II & III Capital	Per Pupil	Operating	Type II & III Capital	Per Pupil	% Change	\$ Change	% Change	\$ Change
DCS	18,568	\$ 25,113,665	\$ 1,400,000	\$ 1,346.51	\$ 25,998,388	\$ 1,414,000	\$ 1,400.17	3.5%	\$ 884,723	1.0%	\$ 14,000
Lexington City	3,218	\$ 4,360,000	\$ 279,700	\$ 1,346.51	\$ 4,505,750	\$ 282,497	\$ 1,400.17	3.3%	\$ 145,750	1.0%	\$ 2,797
Thomasville City	2,206	\$ 3,053,885	\$ 366,500	\$ 1,346.51	\$ 3,088,775	\$ 370,165	\$ 1,400.17	1.1%	\$ 34,890	1.0%	\$ 3,665
DDCC	-	\$ 3,633,000	\$ 434,000	\$ -	\$ 3,737,000	\$ 438,340	\$ -	2.9%	\$ 104,000	1.0%	\$ 4,340
Total	23,992	\$ 36,160,550	\$ 2,480,200	\$ 1,346.51	\$ 37,329,913	\$ 2,505,002	\$ 1,400.17	3.2%	\$ 1,169,363	1.0%	\$ 24,802

Total Funding Increase (Three School Districts) \$ 1,085,825

Cumulative Per Pupil Funding % Increase 3.99%



Davidson County Schools

2024-2025 Proposed Budget

Ashley M. Crawford, Interim CFO

May 6, 2024



Davidson County Schools

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

Proposed Budget 2024-2025

Overview

- Legislative Budget Requirements of Public School Units
- Funding Sources 2024-2025
- Budget Factors and Projections for Fiscal Year 2025
- Proposed Budgets and Resolution for Fiscal Year 2025



Davidson County Schools

Proposed Budget 2024-2025

May 1, 2024 Proposed 2024-2025 budget with budget message submitted to the Board of Education and Superintendent.

NC 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 1st. A copy of the budget will be filed in the Superintendent's office available for public inspection until the budget resolution is adopted.

May 6, 2024 2024-2025 Proposed Local Current Expense Fund (2), Capital Outlay Fund (4), and Other Restricted Fund Presented to the Board of Education.

NC 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 15th.

June 24, 2024 Board Approval of the Budget Resolution for 2024-2025

NC 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 Proposed Budget 2024-2025

Funding Sources



*12% Federal

22% Local

66% State

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



Davidson County Schools Proposed Budget 2024-2025

Funding Sources (Proposed)

<u>Local</u>	<u>Revenue Source(s)</u>
<ul style="list-style-type: none"> Fund 2 (Local Current Expense Fund) Fund 4 (Capital Outlay Fund) Fund 8 (Other Restricted Fund) 	Davidson County, Interest Income, Miscellaneous Rev. Davidson County, State Yellow School Bus Replacement Davidson County, Medicaid (NCDHSS), Local Grants, State Grant Funds
<u>State</u>	
<ul style="list-style-type: none"> Fund 1 (State Public School Fund) 	NC State Revenues
<u>Federal</u>	
<ul style="list-style-type: none"> Fund 3 (Federal Grants Fund)* Fund 5 (School Nutrition Fund) 	Federal Government USDA (Federal Government)

* As of BOE meeting Federal Planning allotments have yet to be provided.



Davidson County Schools

Proposed Budget 2024-2025

Budgetary Factors & Projections

External

- **Biennial Budget** (*required changes*)
 - 3% Salary Increase
 - Retirement Rate of 24.04%
 - Hospitalization \$8,095 (Increase of \$538 per Person)
- **Short Session**



Davidson County Schools

Proposed Budget 2024-2025

Budget Resolution 2024-2025

SECTION 3- The following amounts are hereby appropriated for the operations of the school's administrative unit in the **Local Current Expense Fund** for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Instructional Services (5000)	\$ 16,941,137.79
System-Wide Support Services (6000)	\$ 12,881,370.52
Ancillary Services (7000)	\$ 111,553.12
Non- Programmed Charges (8000)	\$ 815,000.00

Total Local Current Expense Funds Appropriation	<u>\$ 30,749,061.43</u>
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Davidson County Schools

Proposed Budget 2024-2025

Budget Resolution 2024-2025

SECTION 4- The following revenues are estimated to be available to the **Local Current Expense Fund** for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Local Operating Funds:	\$ 25,998,388.00
Budget Expansion Request:	
School Nurses	\$ 1,000,000.00
Certified Supplements	\$ 1,020,000.00
Fines and Forfeitures	\$ 600,000.00
Other Operating Revenue	\$ 20,000.00
Fund Balance Appropriated:	\$ 2,110,673.43
Total Local Current Expense Fund Revenue	<u>\$ 30,749,061.43</u>



Davidson County Schools

Proposed Budget 2024-2025

Budget Resolution 2024-2025

SECTION 7- The following amounts are hereby appropriated for the operations of the school's administrative unit in the **Capital Outlay Fund** for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Instructional Services (5000)	\$ 195,000.00
System-Wide Support Services (6000)	\$ 1,773,800.00
Capital Outlay (9000)	\$ 2,772,587.00
Total Capital Outlay Appropriation	<u>\$ 4,741,387.00</u>



Davidson County Schools

Proposed Budget 2024-2025

Budget Resolution 2024-2025

SECTION 8- The following revenues are estimated to be available to the **Capital Outlay Fund** for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Local Funds	\$ 4,186,587.00
Other Revenue	\$ 200,000.00
Fund Balance Appropriated	\$ 354,800.00
Total Capital Outlay Revenue	<u>\$ 4,741,387.00</u>



Davidson County Schools

Proposed Budget 2024-2025

Budget Resolution 2024-2025

SECTION 11- The following amounts are hereby appropriated for the operations of the school's administrative unit in the **Other Restricted Fund** for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Instructional Services (5000)	\$ 2,548,471.47
System-Wide Support Services (6000)	\$ 1,284,018.53
Total Other Restricted Fund Appropriation	<u>\$ 3,832,490.00</u>



Davidson County Schools

Proposed Budget 2024-2025

Budget Resolution 2024-2025

SECTION 12- The following revenues are estimated to be available to the **Other Restricted Fund Revenue** for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Local Funds:

Stoner-Thomas	\$ 456,474.00
Teen Parent	\$ 126,868.00
Truancy	\$ 75,000.00
Smart Start School Readiness	\$ 434,138.00
More at Four Grant	\$ 364,210.00
Other Restricted Fund Revenue	\$ 2,375,800.00

Total Other Restricted Fund Revenue **\$ 3,832,490.00**



Budget Timeline 2024-2025





For Your Information

Budget Resolution 2024-2025

BE IT RESOLVED BY THE DAVIDSON COUNTY BOARD OF EDUCATION:

SECTION 1- The following amounts are hereby appropriated for the operations of the school's administrative unit in the **State Public School Fund** for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Instructional Services (5000)	\$ 112,702,239.68
System-Wide Support Services (6000)	\$ 7,525,654.68
Ancillary Services (7000)	\$ 45,000.00

Total State Public School Fund Appropriation	<u>\$ 120,272,894.36</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, 2024 and ending June 30, 2025.

State Funds	\$ 120,227,894.36
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Total State Public School Fund Revenue	<u>\$ 120,272,894.36</u>
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Budget Resolution 2024-2025

SECTION 3- The following amounts are hereby appropriated for the operations of the school's administrative unit in the **Local Current Expense Fund** for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Instructional Services (5000)	\$ 16,941,137.79
System-Wide Support Services (6000)	\$ 12,881,370.52
Ancillary Services (7000)	\$ 111,553.12
Non- Programmed Charges (8000)	\$ 815,000.00
Total Local Current Expense Funds Appropriation	<u>\$ 30,749,061.43</u>

SECTION 4- The following revenues are estimated to be available to the **Local Current Expense Fund** for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Local Operating Funds:	\$ 25,998,388.00
Budget Expansion Request:	
School Nurses	\$ 1,000,000.00
Certified Supplements	\$ 1,020,000.00
Fines and Forfeitures	\$ 600,000.00
Other Operating Revenue	\$ 20,000.00
Fund Balance Appropriated:	\$ 2,110,673.43
Total Local Current Expense Fund Revenue	<u>\$ 30,749,061.43</u>

Budget Resolution 2024-2025

SECTION 5- The following amounts are hereby appropriated for the operations of the school's administrative unit in the **Federal Grants Funds** for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

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, 2024 and ending June 30, 2025.

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

Budget Resolution 2024-2025

SECTION 7- The following amounts are hereby appropriated for the operations of the school's administrative unit in the **Capital Outlay Fund** for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Instructional Services (5000)	\$ 195,000.00
System-Wide Support Services (6000)	\$ 1,773,800.00
Capital Outlay (9000)	\$ 2,772,587.00
Total Capital Outlay Appropriation	<u>\$ 4,741,387.00</u>

SECTION 8- The following revenues are estimated to be available to the **Capital Outlay Fund** for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Local Funds	\$ 4,186,587.00
Other Revenue	\$ 200,000.00
Fund Balance Appropriated	\$ 354,800.00
Total Capital Outlay Revenue	<u>\$ 4,741,387.00</u>

Budget Resolution 2024-2025

SECTION 9- The following amounts are hereby appropriated for the operations of the school's administrative unit in the **Child Nutrition Fund** for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Ancillary Services (7000)	\$ 12,500,000.00
Total Child Nutrition Fund Appropriation	<u>\$ 12,500,000.00</u>

SECTION 10- The following revenues are estimated to be available to the **Child Nutrition Revenue** for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Federal Funds	\$ 9,500,000.00
Other Revenue	\$ 3,000,000.00
Total Child Nutrition Fund Revenue	<u>\$ 12,500,000.00</u>

Budget Resolution 2024-2025

SECTION 11- The following amounts are hereby appropriated for the operations of the school's administrative unit in the **Other Restricted Fund** for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Instructional Services (5000)	\$ 2,548,471.47
System-Wide Support Services (6000)	\$ 1,284,018.53
Total Other Restricted Fund Appropriation	<u>\$ 3,832,490.00</u>

SECTION 12- The following revenues are estimated to be available to the **Other Restricted Fund Revenue** for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Local Funds:

Stoner-Thomas	\$ 456,474.00
Teen Parent	\$ 126,868.00
Truancy	\$ 75,000.00
Smart Start School Readiness	\$ 434,138.00
More at Four Grant	\$ 364,210.00
Other Restricted Fund Revenue	\$ 2,375,800.00
Total Other Restricted Fund Revenue	<u>\$ 3,832,490.00</u>

Budget Resolution 2024-2025

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 _____, 2024.

Approved:

_____, Superintendent

_____, Date

Approved:

_____, Board of Education Chairperson

_____, Date

LEXINGTON CITY SCHOOLS

Dr. Nakia Hardy, Superintendent

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

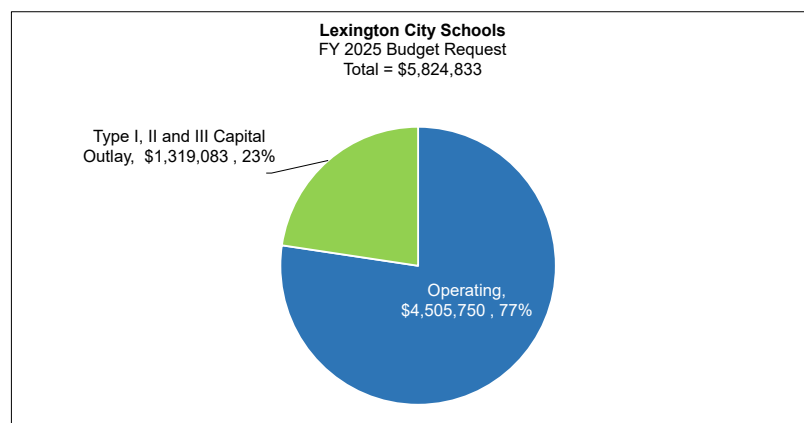
BUDGET SUMMARY

Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 YTD Actual	FY 2025 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$4,248,141	\$4,360,000	\$4,360,000	\$3,567,276	\$4,505,750	\$145,750	3.3%
Capital Outlay	\$307,847	\$279,700	\$309,700	\$228,843	\$282,497	\$2,797	1.0%
Total	\$4,555,988	\$4,639,700	\$4,669,700	\$3,796,119	\$4,788,247	\$148,547	3.2%
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	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$4,555,988	\$4,639,700	\$4,669,700	\$3,796,119	\$4,788,247	\$148,547	3.2%
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 3,218 (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 2025 PROPOSED BUDGET HIGHLIGHTS

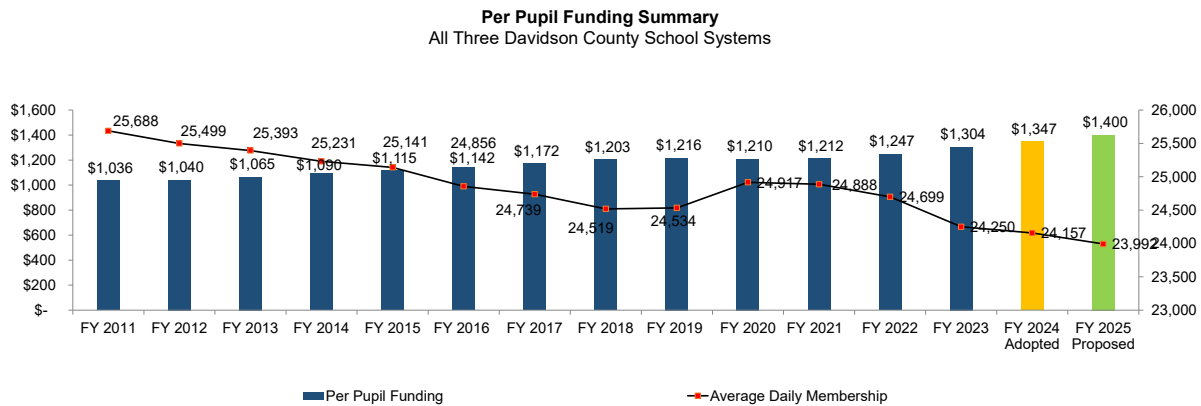
- The FY 2025 Proposed Budget increases total funding to the Lexington City School System by \$148,547 or 3.2%. This increases the “per pupil” allocation from \$1,346.51 (FY 2024) to \$1,400.17 (FY 2025). Further, the proposed budget increases the Type II / III capital outlay allocation by 1.0% and brings the Type I Capital Outlay amount to a total of \$1M.

ADM Funding with Charter School #'s Included

Information		FY 2024 Adopted			FY 2025 Proposed			Operating		Capital	
Agency	ADM FY 2024-25 Projection	Operating	Type II & III Capital	Per Pupil	Operating	Type II & III Capital	Per Pupil	% Change	\$ Change	% Change	\$ Change
DCS	18,568	\$ 25,113,665	\$ 1,400,000	\$ 1,346.51	\$ 25,998,388	\$ 1,414,000	\$ 1,400.17	3.5%	\$ 884,723	1.0%	\$ 14,000
Lexington City	3,218	\$ 4,360,000	\$ 279,700	\$ 1,346.51	\$ 4,505,750	\$ 282,497	\$ 1,400.17	3.3%	\$ 145,750	1.0%	\$ 2,797
Thomasville City	2,206	\$ 3,053,885	\$ 366,500	\$ 1,346.51	\$ 3,088,775	\$ 370,165	\$ 1,400.17	1.1%	\$ 34,890	1.0%	\$ 3,665
DDCC	-	\$ 3,633,000	\$ 434,000	\$ -	\$ 3,737,000	\$ 438,340	\$ -	2.9%	\$ 104,000	1.0%	\$ 4,340
Total	23,992	\$ 36,160,550	\$ 2,480,200	\$ 1,346.51	\$ 37,329,913	\$ 2,505,002	\$ 1,400.17	3.2%	\$ 1,169,363	1.0%	\$ 24,802

Total Funding Increase (Three School Districts) \$ 1,085,825

Cumulative Per Pupil Funding % Increase 3.99%





Lexington City Schools

2024-2025 Budget Request

Dr. Nakia Hardy, Superintendent
Lisa Jones, Executive Director-Finance
Tim Curry, Director-Building Services



AGENDA & PURPOSE

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

LEXINGTON CITY SCHOOLS

2024-2025

Request to the Davidson County Commissioners

	2023-24 Adopted Budget	2024-25 Proposed Budget	\$ Change	% Change
<u>Local Current Expense Fund</u>				
County Appropriation	\$4,360,000	\$4,505,750	\$145,750	3%
<u>Other Restricted Funds - Fund 8</u>				
Developmental Center	\$ 779,992	\$ 779,992	\$ -	0%
<u>Capital Outlay</u>				
Category I	\$ 911,586	\$1,036,586	\$125,000	13.7%
Category II & III	\$ 279,700	\$ 282,497	\$ 2,797	1%
Total	\$6,331,278	\$6,604,825	\$273,547	4%

LEXINGTON CITY SCHOOLS

2024-25 PROPOSED CAPITAL OUTLAY FUND BUDGET (CATEGORY I)

Proposed Projects	
System-wide paving	\$75,000
System-wide HVAC	\$210,000
Roofing	\$175,000
Playground Renovations	\$130,000
Maintenance Shop	\$40,000
Flooring	\$75,000
System-wide painting	\$75,000
Security	\$256,586
Total	<u>\$1,036,586</u>

LEXINGTON CITY SCHOOLS

2024-25 PROPOSED CAPITAL OUTLAY FUND BUDGET (CATEGORY II & III)

Category II - Proposed Capital Outlay Projects

Computer Equipment and Software	\$111,000
Apple Initiative	\$70,000
Maintenance (Repairs/Parts/Labor)	\$32,000
Vehicles	\$20,000
Furniture & Equipment	<u>\$49,497</u>
Total	\$282,497

Total Category II & III Request	\$282,497
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LEXINGTON CITY SCHOOLS

2024-25 PROPOSED CAPITAL OUTLAY FUND BUDGET

(Fund 8)

Accounts for moneys restricted in use:

- *Sales Tax
- *Tuition
- *Interest Income
- *Indirect Cost Allocated
- *E-rate
- *Developmental Center (County funded)
- *JROTC
- *Medicaid
- *More at Four
- *Driver Ed Fees
- *District Paid Life Insurance for Employees
- *Grant Allocations

Questions/Discussion

OPERATING TRANSFERS - EDUCATION

Jason Martin, Assistant County Manager

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

BUDGET SUMMARY

Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 YTD Actual	FY 2025 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$4,862,192	\$4,302,334	\$4,272,334	\$0	\$4,802,334	\$500,000	11.6%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$4,862,192	\$4,302,334	\$4,272,334	\$0	\$4,802,334	\$500,000	11.6%
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	\$790,788	\$2,812,485	\$2,812,485	\$1,291,409	\$3,212,485	\$400,000	14.2%
Total	\$790,788	\$2,812,485	\$2,812,485	\$1,291,409	\$3,212,485	\$400,000	14.2%
Net County Funds	\$4,071,404	\$1,489,849	\$1,459,849	(\$1,291,409)	\$1,589,849	\$100,000	6.7%
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 2025 PROPOSED BUDGET HIGHLIGHTS

- The FY 2025 Proposed Budget increases the county contribution from the General Fund to the School Capital Outlay Fund by \$500K or 11.6%. The change is attributed to an additional \$500K for school capital, which includes major renovations / repairs to "brick and mortar" aspects of school facilities. The total = \$4.8M for FY 2025, of which \$3.2M comes from Article 44 Sales Tax collections.

THOMASVILLE CITY SCHOOLS

Dr. Alisa McLean, Interim Superintendent

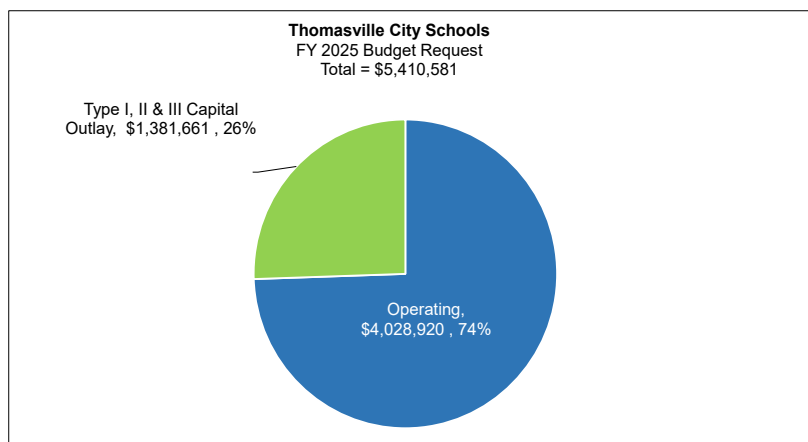
400 Turner Street Thomasville, NC 27360 (336) 474-4200

BUDGET SUMMARY

Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 YTD Actual	FY 2025 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$3,016,318	\$3,053,885	\$3,053,885	\$2,498,634	\$3,088,775	\$34,890	1.1%
Capital Outlay	\$359,886	\$366,500	\$366,500	\$299,862	\$370,165	\$3,665	1.0%
Total	\$3,376,204	\$3,420,385	\$3,420,385	\$2,798,496	\$3,458,940	\$38,555	1.1%
Revenues							
Appropriated Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$3,376,204	\$3,420,385	\$3,420,385	\$2,798,496	\$3,458,940	\$38,555	1.1%
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 2,206 (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 2025 PROPOSED BUDGET HIGHLIGHTS

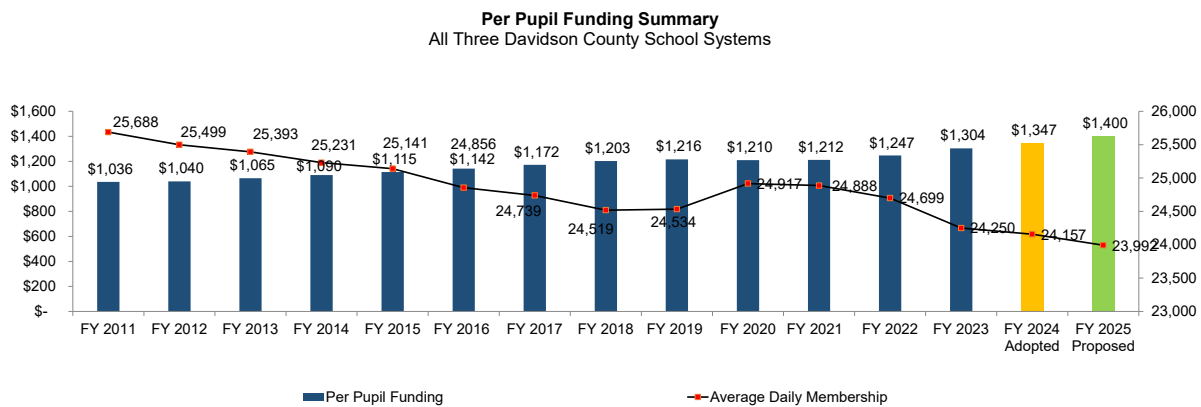
- The FY 2025 Proposed Budget increases county total funding to the Thomasville City School System by \$38,555 or 1.1%. This increases the “per pupil” allocation from \$1,346.51 (FY 2024) to \$1,400.17 (FY 2025). Further, the proposed budget increases the Type II / III capital outlay allocation by 1.0% and brings the Type I Capital Outlay amount to a total of \$993K.

ADM Funding with Charter School #'s Included

Information		FY 2024 Adopted			FY 2025 Proposed			Operating		Capital	
Agency	ADM FY 2024-25 Projection	Operating	Type II & III Capital	Per Pupil	Operating	Type II & III Capital	Per Pupil	% Change	\$ Change	% Change	\$ Change
DCS	18,568	\$ 25,113,665	\$ 1,400,000	\$ 1,346.51	\$ 25,998,388	\$ 1,414,000	\$ 1,400.17	3.5%	\$ 884,723	1.0%	\$ 14,000
Lexington City	3,218	\$ 4,360,000	\$ 279,700	\$ 1,346.51	\$ 4,505,750	\$ 282,497	\$ 1,400.17	3.3%	\$ 145,750	1.0%	\$ 2,797
Thomasville City	2,206	\$ 3,053,885	\$ 366,500	\$ 1,346.51	\$ 3,088,775	\$ 370,165	\$ 1,400.17	1.1%	\$ 34,890	1.0%	\$ 3,665
DDCC	-	\$ 3,633,000	\$ 434,000	\$ -	\$ 3,737,000	\$ 438,340	\$ -	2.9%	\$ 104,000	1.0%	\$ 4,340
Total	23,992	\$ 36,160,550	\$ 2,480,200	\$ 1,346.51	\$ 37,329,913	\$ 2,505,002	\$ 1,400.17	3.2%	\$ 1,169,363	1.0%	\$ 24,802

Total Funding Increase (Three School Districts) \$ 1,085,825

Cumulative Per Pupil Funding % Increase 3.99%





2024-2025
County Budget Request

Thomasville City Schools
400 Turner Street
Thomasville, NC 27360

CURRENT BUDGET SUMMARY

The current budget for Thomasville City Schools for the 23-24 school year totaling \$39 million is listed below by fund.

FUNDS	Current Budget	%
State	\$17,962,781	46%
Local Current Expense	\$4,807,576	12%
Federal	\$4,253,534	11%
Federal (COVID funds) *expires 9/2024	\$6,866,306	18%
Other Restricted	\$1,796,539	5%
Capital Outlay	\$3,272,605	8%
TOTAL FUNDS	\$38,959,341	

State funds are the primary funding source for public schools. State, Local, and Federal, and Other Restricted Funds make up the Operating Budget for primary system operations. The Capital Outlay Fund is used to account for purchases and improvement of buildings and equipment. Grant funds that flow through the State are included in Federal and other grants are budgeted in Other Restricted Revenue.

Note that Federal COVID funds, frequently referred to as ESSER funds, are listed separately in the chart above. Those funds must be encumbered by September 2024 and expended by December 2024.

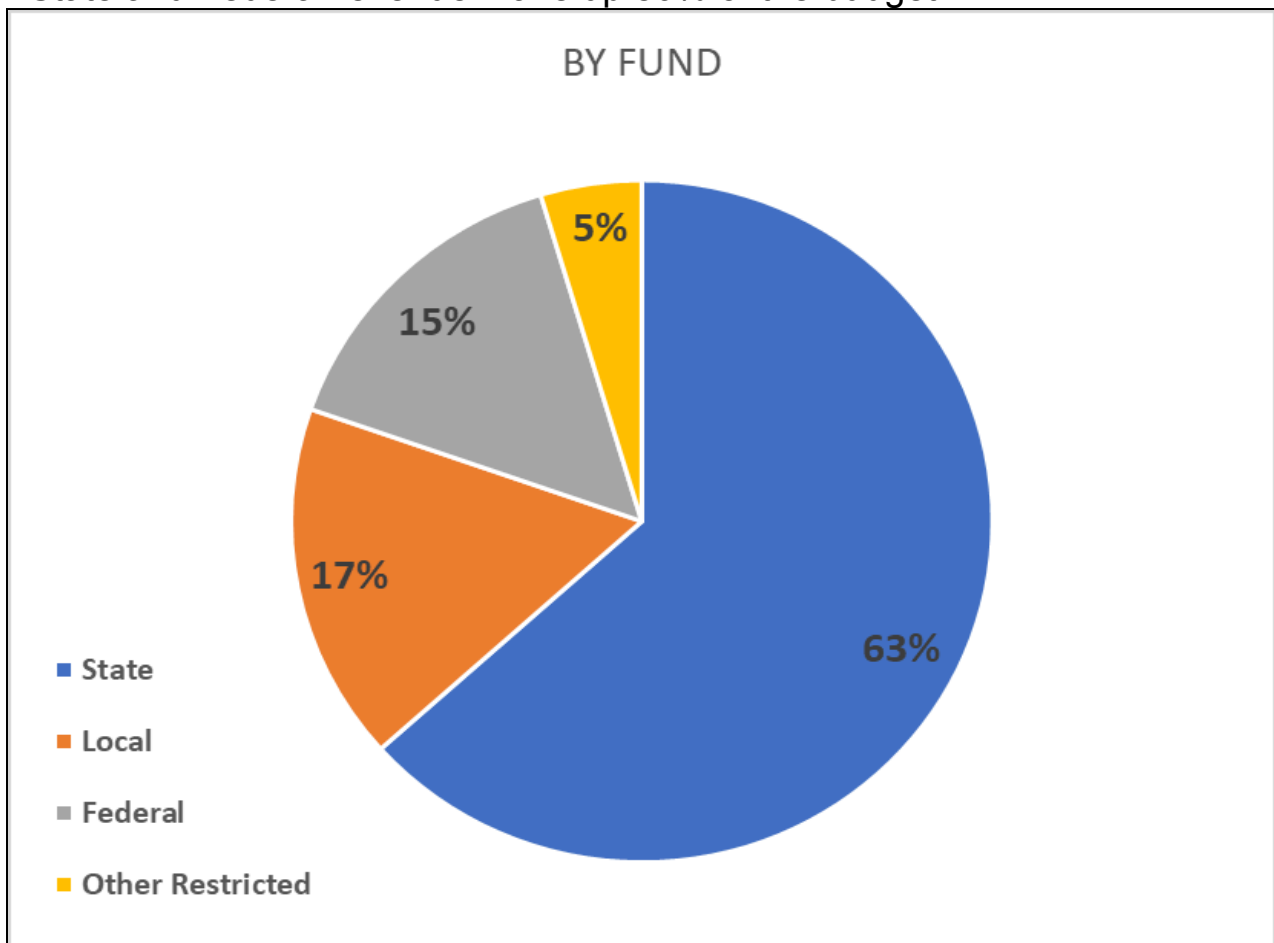
Davidson County appropriations are budgeted in both Local and Capital Outlay funds. To determine local funding needs, it is necessary to first estimate State revenue, which fluctuates based on enrollment, and estimate salaries that are subject to state salary and benefit policy.

Davidson County appropriations for fiscal year 2023-2024 are as follows:

FUNDS	Current Budget
Current Expense	\$3,053,885
Capital Outlay - Category I	\$3,451,626
Capital Outlay - Category II & III	\$366,498
Total TCS Appropriations	\$6,872,009

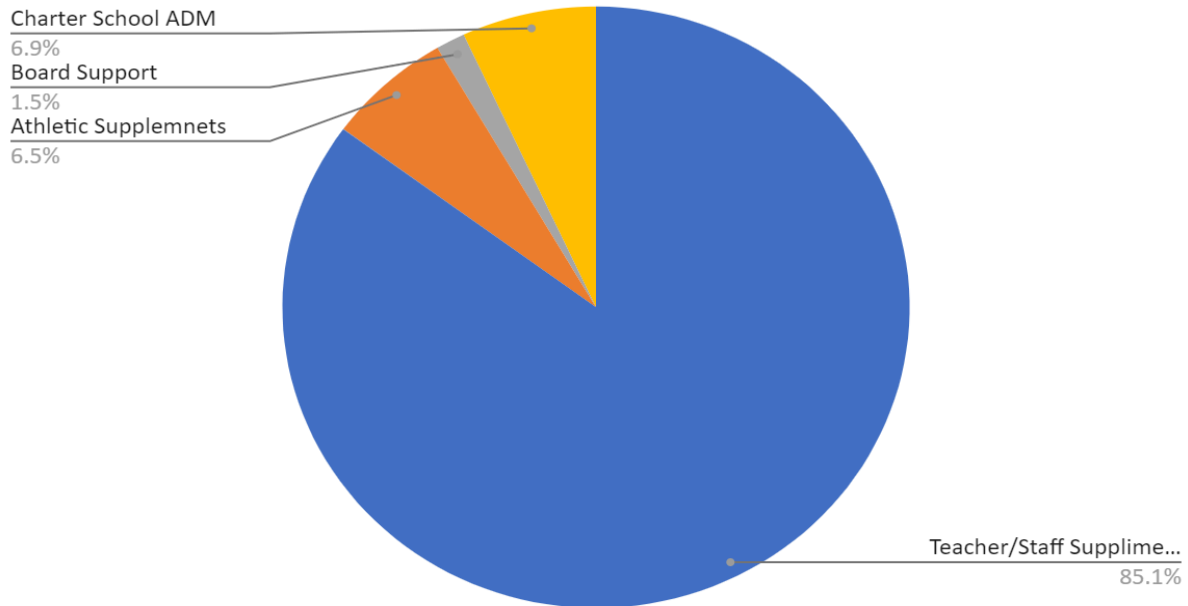
CURRENT OPERATING BUDGET ANALYSIS (FY 2023-2024)

State, Local, Federal (non-COVID), and Other Restricted Funds (indirect costs, grants, misc. rev) make up the Operating budget totaling \$29 million. State and Federal revenue make up 80% of the budget.

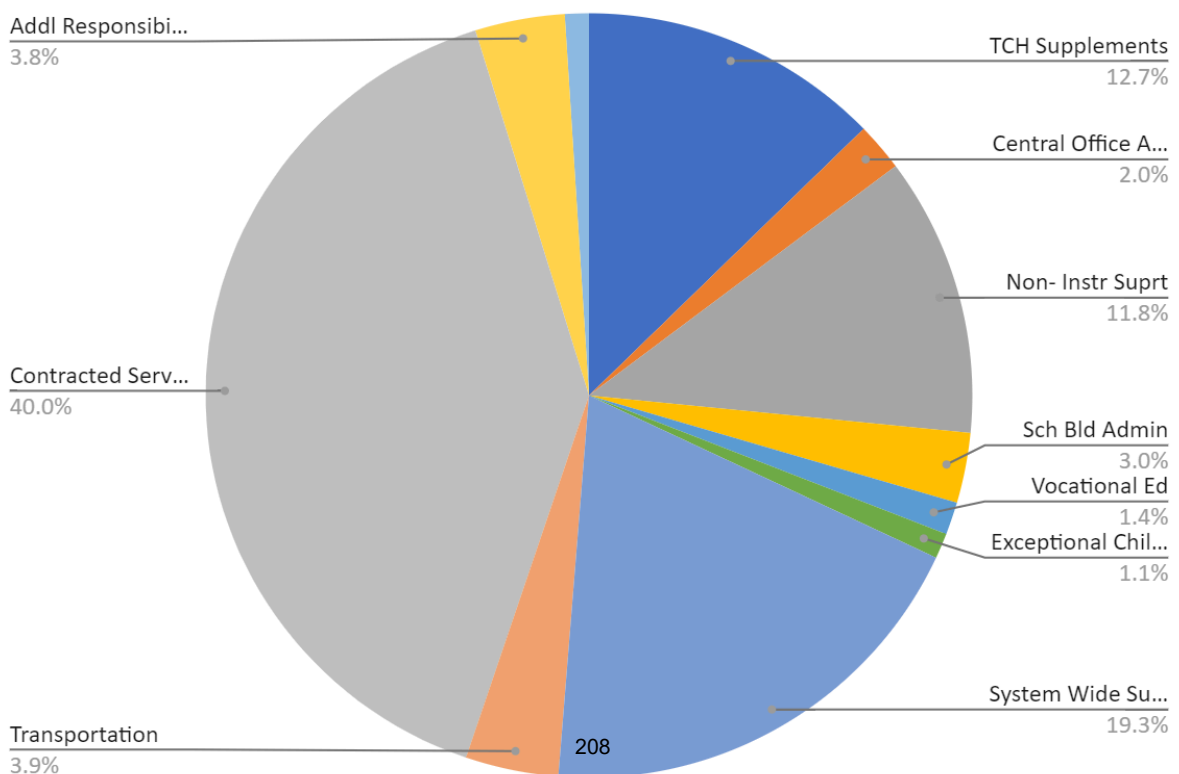


LOCAL DOLLARS Thomasville City Schools appreciates the support received in the form of local dollars. Those funds help support a variety of efforts in our schools. Before sharing our request for the 24-25 school year, allow us to share how TCS currently uses local funds.

Thomasville City Local Funding Expenditures



Davidson County Expenditures



COUNTY BUDGET REQUEST

The district budget request is summarized below.

Thomasville City Schools	FY 23-24 County Funding	FY25 Increase Request	FY 24-25 County Funding Request
Current Expense:			
General Operating Expenses	\$3,053,885.00	\$147,035.00	\$3,200,920.00
Teacher/Employee Supplements	\$0.00	\$828,000.00	\$828,000.00
Total Current Expense	\$3,053,885.00	\$975,035.00	\$4,028,920.00
Capital Outlay:			
Tier I Projects	\$868,161.00	\$125,000.00	\$993,161.00
Tier II Projects	\$370,000.00	\$18,500.00	\$388,500.00
Total Capital Outlay	\$1,238,161.00	\$143,500.00	\$1,381,661.00
Total Request	\$4,292,0461.00	\$1,118,535.00	\$5,410,581.00

The General Operating Expenses request is to provide continuing existing services, including the increased cost of living and “doing business”. This is roughly a 5% increase over last year (with the exception of the new request).

One of the requests is considered an “expansion” request totaling \$828,000 for “Teacher / Employee Supplements”; adding to existing budget expenses. This request focuses on increasing the amount of the local supplement for certified as well as our classified staff. This includes the 25.2% retirement rate, and 7.65% for FICA.

The final request is specific to Capital Outlay funding. The district requests a proportional increase in capital funding as school Capital needs continue to increase.

Comparison of Funding FY 23 to FY25

Fiscal Year	District ADM	Charter ADM	Total ADM	Operating Funding	Per Pupil Funding
2022-23	2,244	70	2,314	\$3,016,318	1303.51
2023-24	2,178	90	2,268	\$3,053,885	1346.51
2024-25	2,111	95	2,206	\$4,028,920	1826.35

The County's general operating and Capital funds are used for a variety of needs that are not fully provided from other sources.

- Athletic support
- District Human Resources and Administrative support services
- Testing and Accountability
- Board Support
- Legal and Audit services
- Performing Arts-Finch Auditorium
- Sinkholes
- Crumbling infrastructure
- Collapsing underground piping
- Graduation costs

EXPANSION REQUEST – LOCAL SUPPLEMENTS - WHY?

Thomasville City Schools	FY 23-24 County Funding	FY25 Increase Request	FY 24-25 County Funding Request
Current Expense: Expansion			
Teacher/Employee Supplements	\$0.00	\$828,000.00	\$828,000.00

District Concerns:

- To Attract new, and Retain existing teachers/staff
- To close gaps in classified pay
- To be competitive

TCS requests an expansion increase to bolster our current local supplement for teachers, certified employees and provide an increase for our classified staff. This additional funding will help us attract new employees and retain our current staff. We have had an average of 20 to 25 vacancies all year. This requires attention.

We believe that we need to move toward higher pay for all of our employees. This request will move us forward in meeting our District concerns and better achieve our goals.

To ensure full transparency. Thomasville City Schools has made a request to the Thomasville City Council for funds to help us address educator supplements. We have not heard anything back on that request yet.

Thomasville City Schools' Interim Superintendent, Board of Education, staff, and students appreciate all you do and will consider doing for our school system.

Proposed Projects FY 25 - NEW FUNDING
Planning Funds for FY 25 - Capital Tier I / Category I

FUNDING FY 25: \$993,161.00 (PROPOSED)

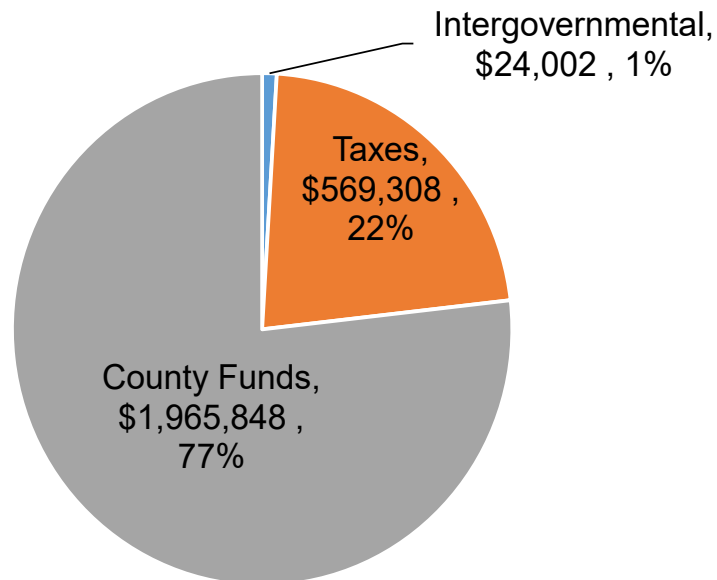
Project	Amount	Notes
4.9000.630.522.320.000.00 TMS Roofing Project - SCTMFR NEW/EXISTING PROJECT	\$800,000.00	This is an update to a previous budget line item for roof replacement - Phase 3 of 3 2 of Thomasville Middle roof replacement
4.9000.629.532.000.000.00 LDES Mobile Unit Removal SCTMUR NEW/EXISTING PROJECT	\$100,000.00	Removal of a Mobile Classroom Unit that is posing Health and Safety concerns and Fire Marshall has asked that it be removed.
4.9000.610.325.000.000.00 Pavement/Sidewalk Projects SCTPAV NEW/EXISTING PROJECT	\$50,000.00	Paving and Sidewalks, All pavement/sidewalks require annual review, maintenance and service to keep viable and in good shape, thus preventing full replacement over the long term.
4.9000.628.529.000.000.00 District wide Painting Projects - SCTPAT NEW/EXISTING PROJECT	\$43,161.00	Ongoing age of buildings and consistent need.
Total	\$993,161.00	

Environmental Protection Summary

Department	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Amended Budget	FY 2025 Proposed Budget	vs. Adopted	
					\$ Change	% Change
Integrated Solid Waste	\$ 1,432,175	\$ 1,492,264	\$ 1,492,264	\$ 1,562,154	\$ 69,890	4.7%
Operating Transfers - Sewer Fund	\$ 884,525	\$ 569,308	\$ 569,308	\$ 569,308	\$ -	0.0%
Soil & Water	\$ 278,166	\$ 289,983	\$ 289,983	\$ 346,696	\$ 56,713	19.6%
Grand Total	\$ 2,594,865	\$ 2,351,555	\$ 2,351,555	\$ 2,478,158	\$ 126,603	5.4%
Total Revenue	\$ 24,002	\$ 593,310	\$ 593,310	\$ 593,310	\$ -	0.0%
County Funds	\$ 2,570,863	\$ 1,758,245	\$ 1,758,245	\$ 1,884,848	\$ 126,603	7.2%

FY 2025 Environmental Protection Revenues

Total = \$593,310



INTEGRATED SOLID WASTE - SANATATION

Charlie Brushwood, Director

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

BUDGET SUMMARY

Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 YTD Actual	FY 2025 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$865,610	\$882,154	\$882,154	\$650,849	\$917,034	\$34,880	4.0%
Operating	\$396,610	\$442,710	\$442,710	\$274,161	\$445,120	\$2,410	0.5%
Capital Outlay	\$169,954	\$167,400	\$167,400	\$113,915	\$200,000	\$32,600	19.5%
Total	\$1,432,175	\$1,492,264	\$1,492,264	\$1,038,926	\$1,562,154	\$69,890	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	\$1,432,175	\$1,492,264	\$1,492,264	\$1,038,926	\$1,562,154	\$69,890	4.7%
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 2025 PROPOSED BUDGET HIGHLIGHTS

- The FY 2025 Proposed Budget increases local funding to Sanitation by \$69,890 or 4.7%. The proposed budget includes an employee COLA of \$500 + 4% + a state mandated employee retirement increase of 6% for non-law enforcement employees. As for insurance cost related to existing employees, there is expected to be “no significant” changes for the upcoming fiscal year, both for the County and employees.
- Lastly, the proposed budget includes \$200K to replace three trash compactors from the 1990s and the boxes at the Midway box site. In addition, funds are included to pave a one lane road within Midway box site. This will complete the last phase of the recycling site’s expansion.

FY 2024 SIGNIFICANT ACCOMPLISHMENTS

- Beginning January 29, 2024, fully staffed with heavy equipment operators, which is the first time in six years that has occurred. The heavy equipment is in better shape due to full staff and policies put in place with maintenance.

- With having the compactor that weighs 130,000 lbs. vs 90,000 lbs. have saved air space within the landfill.

KEY PERFORMANCE MEASURES

Measures	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Projected
Reduce OSHA Recordable Accidents < 3	0	3	0	0
MSW Tons Compacted	168,430	149,499	146,794	150,000
Ferrous & Nonferrous Metals Tons Recycled	449	630	680	700
Garbage Boxes Pulled	2,390	2,336	2,388	2,400
Recycle Boxes Pulled	624	583	592	600
Increase Tons per Load in Recycle Boxes	2.71	2.52	2.75	2.75
Provide Community Education Outreach Tours to the County / City School for (2) Schools	1	1	1	1
Transport at Least 1,600 Tons of Recyclables	1,786	1,631	1,700	1,700

FUTURE ISSUES

- Costs of materials and equipment going up each year.
- State working on future local regulations.
- Looking for new phase for a landfill
- Large tracks are getting harder to find.

OPERATING TRANSFERS – ENVIRONMENTAL PROTECTION

Jason Martin, Assistant County Manager

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

BUDGET SUMMARY

Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 YTD Actual	FY 2025 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$884,525	\$569,308	\$569,308	\$0	\$569,308	\$0	0.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$884,525	\$569,308	\$569,308	\$0	\$569,308	\$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	\$569,308	\$569,308	\$261,409	\$569,308	\$0	0.0%
Total	\$0	\$569,308	\$569,308	\$261,409	\$569,308	\$0	0.0%
Net County Funds	\$884,525	\$0	\$0	(\$261,409)	\$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 2025 PROPOSED BUDGET HIGHLIGHTS

- The FY 2025 Proposed 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 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 YTD Actual	FY 2025 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$268,675	\$279,364	\$279,364	\$198,333	\$286,360	\$6,996	2.5%
Operating	\$9,491	\$10,619	\$10,619	\$7,255	\$14,472	\$3,853	36.3%
Capital Outlay	\$0	\$0	\$0	\$0	\$45,864	\$45,864	0.0%
Total	\$278,166	\$289,983	\$289,983	\$205,588	\$346,696	\$56,713	19.6%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$24,002	\$24,002	\$24,002	\$12,001	\$24,002	\$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	\$24,002	\$24,002	\$24,002	\$12,001	\$24,002	\$0	0.0%
Net County Funds	\$254,164	\$265,981	\$265,981	\$193,587	\$322,694	\$56,713	21.3%
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 Department provides technical assistance to many land users who implement conservation measures without financial assistance.

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 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 2025 PROPOSED BUDGET HIGHLIGHTS

- The FY 2025 Proposed Budget increases local funding to the Soil & Water Department by \$56,713 or 21.3%. The proposed budget includes an employee COLA of \$500 + 4% + a state mandated employee retirement increase of 6% for non-law enforcement employees. As for insurance cost related to existing employees, there is expected to be “no significant” changes for the upcoming fiscal year, both for the County and employees.
- Lastly, the proposed budget includes the replacement of a staff vehicle. The current vehicle has 175K miles and is a 2005 model. Vehicles within this department are utilized for field visits and hauling equipment (such as a boat) to site remediation storm areas.

FY 2024 SIGNIFICANT ACCOMPLISHMENTS

- The Department completed a project to remove vegetative debris from a section of Abbotts Creek from the upper end of Lake Thom-A-Lex to Midway School Road. The project area covered 17,176 linear feet. This Project reduced the threat of flooding in the area and helped to minimize stream bank erosion on this section of Abbotts Creek and helped improve water quality in Lake Thom-A-Lex. The Project was fully funded by the NC Department of Agriculture and Consumer Services, Stream Rehabilitation Assistance Program.
- The Department continues to provide financial assistance to agricultural land users through multiple cost-sharing programs. The North Carolina Agricultural Cost Share Program provided funding to support the installation of best management practices through four contracts with land users. The United States Department of Agriculture-Natural Resources Conservation Service, Environmental Quality Incentives Program provided funding for four contracts 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.
- The Davidson Soil and Water Conservation District sponsored three Envirothon teams during the year. The Department Staff worked with these students to help them better understand the importance of properly managing natural resources. At the NC Envirothon, the teams claimed Seventh Place at the High School level and First Place at the Middle School level.
- 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.

KEY PERFORMANCE MEASURES

Measures	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Projected
State Cost Share Programs				
<i>(Cost-Share Dollars)</i>				
NC Ag. Cost Share	\$54,548	\$64,241	\$78,745	\$70,000
NC Ag. Water Resources Asst. Prog.	\$6,615	\$11,000	\$20,000	\$12,000
NC Community Conservation Asst. Prog.	\$0	\$3,000	\$50,000	\$3,000
Federal Cost Share Programs				
<i>(Cost-Share Dollars)</i>				
Env. Quality Incentives Prog.	\$219,919	\$178,985	\$63,016	\$391,000
Grassland Conservation Initiative	\$1,498	\$1,498	Project Closed Out	N/A
Conservation Security Program	\$1,499	\$34,819	\$1,674	\$50,000
Emergency Watershed Program				
<i>(Federal and State Grant Dollars)</i>				
NRCS & NCDA&CS *See Note	\$6,920	\$69,953	Project Closed Out	N/A
Stream Restoration Assistance Prog.				
NCDA&CS Funding	N/A	N/A	\$337,242	\$400,000
Technical Asst. to Individuals	940	963	1,000	1,000
Information Program				
Group Presentations (# of Attendees)	989	1,991	2,000	2,100
Envirothon Teams	3	3	8	10
Essay & Poster Contest (# of Students)	1,077	N/A	N/A	N/A
Essay & Computer Designed Slide Show	N/A	926	661	1,000

FUTURE ISSUES

- Stresses on the County's natural resources will increase as land uses change from agricultural or forest uses to land uses that increase 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.

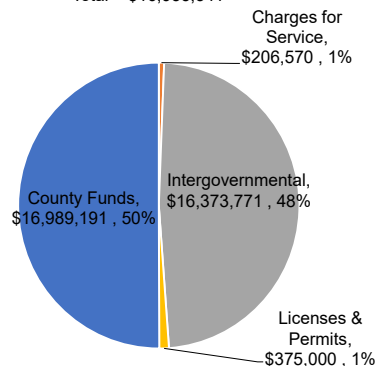
- The State Legislature demonstrated a desire to address storm debris in water bodies and the associated flooding by providing 20 million dollars to the NC Department of Agriculture and Consumer Services to address these issues in the Summer of 2023. These funds are provided to counties, municipalities, and soil and water conservation districts for implementation. Expectations are that additional funding will be available in the future. The Soil and Water Department has identified several sections of streams to take advantage of this opportunity.
- 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 2023 Actual	FY 2024 Adopted Budget	FY 2024 Amended Budget	FY 2025 Proposed Budget	vs. Adopted	
					\$ Change	% Change
Contributions (State Prescribed)	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Bridging the Gap Ministry						
Contributions - Family Services Grant	\$ 320,938	\$ -	\$ -	\$ -	\$ -	0.0%
Contributions (State Prescribed)	\$ 20,000	\$ -	\$ -	\$ -	\$ -	0.0%
God's Will Inc. - Backback Healthcare						
Contributions (State Prescribed)	\$ 120,000	\$ -	\$ -	\$ -	\$ -	0.0%
Senior Compassion Foundation Inc.						
Contributions (State Prescribed)	\$ 30,000	\$ -	\$ -	\$ -	\$ -	0.0%
Special Olympics						
Contributions (State Prescribed)	\$ 150,000	\$ 125,000	\$ 125,000	\$ -	\$ (125,000)	-100.0%
Workshop of Davidson County						
Contributions (State Prescribed)	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ (50,000)	100.0%
DC PRISON MINISTRY, INC.						
Contributions (State Prescribed)	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ (100,000)	100.0%
CANCER SERVICES OF DC, INC.						
Contributions (State Prescribed)	\$ -	\$ 250,000	\$ 250,000	\$ -	\$ (250,000)	100.0%
SALVATION ARMY						
Contributions (State Prescribed)	\$ -	\$ 150,000	\$ 150,000	\$ -	\$ (150,000)	100.0%
HOSPICE OF DC, INC.						
Contributions (State Prescribed)	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ (100,000)	100.0%
SERVICES FOR THE DEAF OF DC						
Contributions (State Prescribed)	\$ -	\$ 250,000	\$ 250,000	\$ -	\$ (250,000)	100.0%
CAROLINA CHRISTIAN ACADEMY						
Operating Transfers - Mental Health	\$ 760,400	\$ 760,400	\$ 760,400	\$ 760,400	\$ -	0.0%
Public Health	\$ 8,853,390	\$ 9,053,498	\$ 9,385,185	\$ 9,031,349	\$ (22,149)	-0.2%
Senior Services	\$ 2,809,910	\$ 2,883,335	\$ 3,537,630	\$ 3,116,008	\$ 232,673	8.1%
Social Services	\$ 16,406,580	\$ 21,984,931	\$ 22,134,058	\$ 20,764,258	\$ (1,220,673)	-5.6%
Veterans Services	\$ 246,227	\$ 260,833	\$ 295,333	\$ 272,517	\$ 11,684	4.5%
Grand Total	\$29,717,446	\$ 35,967,997	\$ 37,137,606	\$ 33,944,532	\$ (2,023,465)	-5.6%
Total Revenue	\$ 17,849,986	\$ 20,226,439	\$ 21,095,910	\$ 16,955,341	\$ (3,271,098)	-16.2%
County Funds	\$ 11,867,460	\$ 15,741,558	\$ 16,041,696	\$ 16,989,191	\$ 1,247,633	7.9%

FY 2025 Human Services Revenues

Total = \$16,955,341



CONTRIBUTIONS – HUMAN SERVICES

Jason Martin, Assistant County Manager

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

BUDGET SUMMARY

Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 YTD Actual	FY 2025 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$640,938	\$1,025,000	\$1,025,000	\$1,294,376	\$0	(\$1,025,000)	-100.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$640,938	\$1,025,000	\$1,025,000	\$1,294,376	\$0	(\$1,025,000)	-100.0%
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	\$320,938	\$1,025,000	\$1,025,000	\$1,264,400	\$0	(\$1,025,000)	-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	\$320,938	\$1,025,000	\$1,025,000	\$1,264,400	\$0	(\$1,025,000)	-100.0%
Net County Funds	\$320,000	\$0	\$0	\$29,976	\$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 North Davidson Chamber of Commerce.

FY 2025 PROPOSED BUDGET HIGHLIGHTS

- The FY 2025 Proposed Budget decreases funding toward Contributions related to Health and Human Service functions by (\$1M). The decrease is related to “prescribed” funding received by the state (during FY 2024) not being available for FY 2025.

Contribution Summary

Functional Area	Agency	FY 2024 Adopted	FY 2024 Amended	FY 2025 Requested	FY 2025 Proposed	\$ Change vs. Requested	\$ Change vs. Adopted
Culture and Recreation Organizations	TOURISM	\$ 90,360	\$ 90,360	\$ 90,360	\$ 90,360	\$ -	\$ -
Culture and Recreation Total		\$ 90,360	\$ 90,360	\$ 90,360	\$ 90,360	\$ -	\$ -
	CHAMBER OF COMM - LEXINGTON	\$ 1,795	\$ 1,795	\$ 1,795	\$ 1,795	\$ -	\$ -
	CHAMBER OF COMM - THOMASVILLE	\$ 1,795	\$ 1,795	\$ 9,750	\$ 1,795	\$ (7,955)	\$ -
	CHAMBER OF COMM - NORH DAVIDSON	\$ 300	\$ 300	\$ 300	\$ 300	\$ -	\$ -
	FORESTER	\$ 117,600	\$ 117,600	\$ 123,322	\$ 123,322	\$ -	\$ 5,722
Economic Development Organizations	(STATE PRESCRIBED) THE BBQ FESTIVAL	\$ 165,000	\$ 165,000	\$ -	\$ -	\$ -	\$ (165,000)
	(STATE PRESCRIBED) TOWN OF WALLBURG	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ -	\$ (150,000)
	DAVIDSON / DAVE APPRENTICESHIP CONSORTIUM	\$ -	\$ -	\$ 8,000	\$ 8,000	\$ -	\$ 8,000
Economic Development Total		\$ 436,490	\$ 436,490	\$ 143,167	\$ 135,212	\$ (7,955)	\$ (301,278)
	(STATE PRESCRIBED) WORKSHOP OF DAVIDSON COUNTY	\$ 125,000	\$ 125,000	\$ -	\$ -	\$ -	\$ (125,000)
	(STATE PRESCRIBED) DC PRISON MINISTRY, INC.	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ (50,000)
	(STATE PRESCRIBED) CANCER SERVICES OF DC, INC.	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ (100,000)
Human Service Organizations	(STATE PRESCRIBED) SALVATION ARMY	\$ 250,000	\$ 250,000	\$ -	\$ -	\$ -	\$ (250,000)
	(STATE PRESCRIBED) HOSPICE OF DC, INC.	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ -	\$ (150,000)
	(STATE PRESCRIBED) SERVICES FOR THE DEAF OF DC	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ (100,000)
	(STATE PRESCRIBED) CAROLINA CHRISTIAN ACADEMY	\$ 250,000	\$ 250,000	\$ -	\$ -	\$ -	\$ (250,000)
Human Service Organizations Total		\$ 1,025,000	\$ 1,025,000	\$ -	\$ -	\$ -	\$ (1,025,000)
	JUV CRIME PREVENTION	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	\$ -
Public Safety Organizations	RESCUE SQUAD DAV CTY	\$ 50,000	\$ 50,000	\$ 65,000	\$ 50,000	\$ (15,000)	\$ -
	RESCUE SQUAD THOMASVILLE	\$ 22,000	\$ 22,000	\$ 140,000	\$ 22,000	\$ (118,000)	\$ -
	(STATE PRESCRIBED) DC S&N PROGRAM	\$ 160,000	\$ 160,000	\$ -	\$ -	\$ -	\$ (160,000)
Public Safety Organizations Total		\$ 234,500	\$ 234,500	\$ 207,500	\$ 74,500	\$ (133,000)	\$ (160,000)
Grand Total		\$ 1,786,350	\$ 1,786,350	\$ 441,027	\$ 300,072	\$ (140,955)	\$ (1,486,278)
State Prescribed Grant Revenue		\$ (1,500,000)	\$ (1,500,000)	\$ -	\$ -	\$ 1,500,000	\$ 1,500,000
Article 44 Sales Tax (to Cover Economic Development)		\$ (3,890)	\$ (3,890)	\$ (11,890)	\$ (11,890)	\$ (8,000)	\$ (8,000)
Net County \$'s		\$ 282,460	\$ 282,460	\$ 429,137	\$ 288,182	\$ 146,677	\$ 5,722

OPERATING TRANSFERS – HUMAN SERVICES

Jason Martin, Assistant County Manager

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

BUDGET SUMMARY

Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 YTD Actual	FY 2025 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$760,400	\$760,400	\$760,400	\$0	\$760,400	\$0	0.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$760,400	\$760,400	\$760,400	\$0	\$760,400	\$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	\$760,400	\$760,400	\$760,400	\$0	\$760,400	\$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 2025 PROPOSED BUDGET HIGHLIGHTS

- The FY 2025 Proposed Budget maintains the county contribution from the General Fund to the Mental Health Fund. This County's contract Local Management Entity (LME) is Partners Behavioral Health Management.

PUBLIC HEALTH

Lillian Koontz, Director

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

BUDGET SUMMARY

Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 YTD Actual	FY 2025 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$7,238,909	\$8,075,031	\$7,891,431	\$4,818,869	\$7,942,412	(\$132,619)	-1.6%
Operating	\$1,251,458	\$978,467	\$1,329,840	\$846,137	\$1,088,937	\$110,470	11.3%
Capital Outlay	\$363,023	\$0	\$163,914	\$154,617	\$0	\$0	0.0%
Total	\$8,853,390	\$9,053,498	\$9,385,185	\$5,819,622	\$9,031,349	(\$22,149)	-0.2%
Revenues							
Charges for Service	\$230,569	\$144,000	\$172,000	\$164,167	\$127,000	(\$17,000)	-11.8%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$4,230,041	\$4,290,404	\$4,526,431	\$2,417,868	\$3,982,880	(\$307,524)	-7.2%
Licenses & Permits	\$458,078	\$215,000	\$215,000	\$199,869	\$375,000	\$160,000	74.4%
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	\$4,918,688	\$4,649,404	\$4,913,431	\$2,781,904	\$4,484,880	(\$164,524)	-3.5%
Net County Funds	\$3,934,702	\$4,404,094	\$4,471,754	\$3,037,718	\$4,546,469	\$142,375	3.2%
Authorized Positions	109.00	98.00	98.00	98.00	95.00	(3.00)	-3.1%

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 2025 PROPOSED BUDGET HIGHLIGHTS

- The FY 2025 Proposed Budget increases local funding to the Public Health Department by \$142,375 or 3.2%. The proposed budget includes an employee COLA of \$500 + 4% + a state mandated employee retirement increase of 6% for non-law enforcement employees. As for insurance cost related to existing employees, there is expected to be “no significant” changes for the upcoming fiscal year, both for the County and employees.
- The proposed budget eliminates six COVID-19 grant funded positions but adds one EH Specialist (Approved by BOC during FY 2024). The six eliminated positions include:
 - ✓ (3.00) – Office Support III (60).
 - ✓ (2.00) – Office Support IV (62).
 - ✓ (1.00) – PH Nurse I (70).
- The proposed budget also includes two (100%) grant funded School Nurse positions. Based on the latest data provided by the state in 2022, Davidson County’s nurse to student ratio (for County schools only) = 2,208, with the state average = 833.
- Further, the proposed budget includes one downgrade reclassification (Practical Nurse II – 63 to Medical Office Assistant IV – 62) + one “in-band” adjustment for an Administrative Officer III. These adjustments will make recruitment easier and align compensation with existing job duties.
- Lastly, the proposed budget eliminates the EH On-Site Septic employee incentive program for FY 2025, as “turnaround times” have reduced to a manageable level.

FY 2024 SIGNIFICANT ACCOMPLISHMENTS

- With the BOCC approval of increases in EH Salaries, we are fully staffed and our turnaround time is one of the quickest in the state.
- With the work of a contractor this agency very strategically made allowable purchases with State / Federal temporary funds to better serve our community (new communicable disease equipment, update computers for staff, updates to meeting and work spaces, and one-time software purchases for our computers).
- Reclassified positions in EH to create two EH Supervisor positions, which increases ability to serve.

KEY PERFORMANCE MEASURES

Measures	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Projected
Personal Health				
Immunization Rates for Children (DCHD) Benchmark Age = 24 Months	100%	100%	97%	90%
Total Unduplicated Patients (Clinic)	6,555	5,845	4,816	6,000
Total Unduplicated Visits (Clinic)	26,315	22,813	17,783	2,100
Environmental Health				
Average Number of Working Days to Make Initial Site Visit for New On-site Wastewater Applications	17.90	119.50	28.00	20.00
Average Number of Working Days to Make Initial Site Visit for Repairs to an Existing System	31.15	97.40	8.00	5.00
Average Number of Working Days to Make a F&L Site Visit in Response to a Complaint	2.10	2.78	1.89	2.00
% of Quality Control Inspections Completed	100%	100.00%	100.00%	100.00%

FUTURE ISSUES

- Continued concerns with staff retention and recruitment.
- Community needs identified in the community health needs assessment: mental health, substance abuse, chronic disease and transportation continue to be issues with very high price tags to resolve.
- Building needs a new roof, working with maintenance. The vaccine room has had several instances when the temperature was too high some concerns about what the summer will bring for that area.
- State changes to Medicaid and the potential of loss of our care management program (14 state funded positions), changes anticipated FY 26-27.

SENIOR SERVICES

Thessia Everhart-Roberts, Director

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

BUDGET SUMMARY

Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 YTD Actual	FY 2025 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$1,667,374	\$1,819,293	\$1,866,212	\$1,284,478	\$1,929,269	\$109,976	6.0%
Operating	\$1,137,815	\$1,064,042	\$1,597,740	\$937,000	\$1,171,480	\$107,438	10.1%
Capital Outlay	\$4,722	\$0	\$73,678	\$0	\$0	\$0	0.0%
Total	\$2,809,910	\$2,883,335	\$3,537,630	\$2,221,478	\$3,100,749	\$217,414	7.5%
Revenues							
Charges for Service	\$88,865	\$68,600	\$68,600	\$66,391	\$77,540	\$8,940	13.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$1,411,021	\$1,360,016	\$1,935,814	\$824,245	\$1,417,702	\$57,686	4.2%
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	\$1,499,886	\$1,428,616	\$2,004,414	\$890,636	\$1,495,242	\$66,626	4.7%
Net County Funds	\$1,310,024	\$1,454,719	\$1,533,216	\$1,330,841	\$1,605,507	\$150,788	10.4%
Authorized Positions	24.00	24.00	24.00	24.00	24.00	0.00	0.0%

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.

Utilizing the North Carolina Department of Health and Human Services, Division of Aging and Adult Services, Aging Services Plan, "AdvancNCing Equity in Aging: A Collaborative Strategy for NC" as a guide, these goals are developed to target six areas of focus over the next four years, 2024-2027.

GOALS AND OBJECTIVES

Safety, Protections and Advocacy

Goal 1: Use policy, advocacy, education, and a multi-disciplinary approach to protect the rights of older adults from abuse, neglect, and exploitation.

OBJECTIVE 1.1: Training and outreach regarding the protection of vulnerable older adults and indicators of maltreatment and guardianship resources will be provided to community stakeholders.

OBJECTIVE 1.2: Advocate for the advancement of Adult Protective Services (APS) transformation work in partnership with county DSS and key program stakeholders to advance innovative solutions that foster and promote safety, independence, and the improvement of health and well-being for vulnerable adults served by APS.

OBJECTIVE 1.3: Through building and maintaining strong relationships with key stakeholders and advocacy organizations, advance advocacy efforts and increase awareness and support for policies and programs that promote healthy aging.

Healthy Aging / Quality of Life

Goal 2: Support programs and partnerships that improve the health and well-being of older Davidson County residents.

OBJECTIVE 2.1: Through an interdisciplinary approach, Senior Services and community partners will employ system and community level strategies to meet the food and nutrition security needs of older adults, increase their access to nutritious foods, and promote healthy eating habits.

OBJECTIVE 2.2: Continue to improve transportation for older adults by supporting a more responsive, coordinated, diverse, and inclusive transportation system.

OBJECTIVE 2.3: Older adults will have access to evidence-based health promotion, wellness, and disease prevention programs.

OBJECTIVE 2.4: Maintain a countywide structure to coordinate falls reduction efforts.

OBJECTIVE 2.5: Expand public awareness regarding the benefits of senior centers and their role in the community.

OBJECTIVE 2.6: Increase public awareness of mental health challenges and disorders and strengthen social connection systems to mitigate the effects of social isolation, loneliness, and elevated suicide risk.

Housing and Homelessness

Goal 3: Adopt an equity-centered housing lens approach to enable older adults to age in their place of choice with the appropriate services, supports, and housing opportunities.

OBJECTIVE 3.1: Promote expansion of home and community-based services to support older adults aging in the least restrictive setting and provide aging-in-place housing improvements.

OBJECTIVE 3.2: Support increases in affordable housing opportunities and support a coordinated, comprehensive system of services to address, prevent, reduce, and end chronic homelessness among older adults.

Caregiving Support and Workforce Development

Goal 4: Advance equity, accessibility, and inclusion through informal and formal caregiving support.

OBJECTIVE 4.1: Support efforts to expand, and diversify the direct care workforce to meet the growing care needs in Davidson County.

OBJECTIVE 4.2: Raise awareness of impacts and challenges of Alzheimer's disease and related dementias for older adults.

OBJECTIVE 4.3: Strengthen the "No Wrong Door" (NWD) access to aging and disability services and promote the development of a system of long-term care that is coordinated.

OBJECTIVE 4.4: Ensure that people who need additional care can stay in their community and in the living arrangement of their choice.

OBJECTIVE 4.5: Promote social, physical and emotional well-being through Senior Centers, Adult Day Services and Program of All-Inclusive Care for the Elderly (PACE) program.

Long-Term Preparedness Planning

Goal 5: Incorporate innovative practices learned through COVID-19 and create reliable systems and infrastructures that will have the capacity to serve the growing aging population, all while recognizing the need for communication equity to foster involvement from all stakeholders.

OBJECTIVE 5.1: Evaluate current systems and infrastructures in response to the evolving needs, services, and communication access for our aging population's well-being.

OBJECTIVE 5.2: Implement operational improvements and managerial efficiencies for critical services and supports.

OBJECTIVE 5.3: Expand efforts to assist older adults, people with disabilities, and their caregivers with emergency management and disaster preparedness planning, response, and recovery with communication equity.

OBJECTIVE 5.4: Support the implementation of the Medicare-Medicaid integration strategy to better meet the diverse needs of the aging population.

Advancing Equity and Reframing Aging

Goal 6: Advance equity by supporting and encouraging older adults of all backgrounds and their support systems to access information that helps them make informed choices about support services at home or in the community.

OBJECTIVE 6.1: Continue to expand equity-centered communications to older adults, people with disabilities, and families of all backgrounds.

OBJECTIVE 6.2: Foster equity and inclusion across multiple structurally excluded and inadequately represented populations of greatest social and economic need and their community networks.

OBJECTIVE 6.3: Advance digital equity and connectivity literacy by supporting a comprehensive person-centered, community-involved approach.

FY 2025 PROPOSED BUDGET HIGHLIGHTS

- The FY 2025 Proposed Budget increases local funding to Senior Services by \$150,788 or 10.4%. The proposed budget includes an employee COLA of \$500 + 4% + a state mandated employee retirement increase of 6% for non-law enforcement employees. As for insurance cost related to existing employees, there is expected to be “no significant” changes for the upcoming fiscal year, both for the County and employees.
- The proposed includes COVID-19 grant funds to cover additional part-time. These part-time services include nutrition programs, case management and clinical supervision of CNAs.
- Lastly, the proposed budget also provides additional funds for increased food service cost (6%) and transportation cost which are increasing due to higher volume of trips.

FY 2024 SIGNIFICANT ACCOMPLISHMENTS

- Began offering senior center programming in the Denton and Southmont communities, including chair yoga, bingo, educational programs, art classes, and social events. *served 174 participants to date.
- Expanded the Resource and Benefits program, adding a part-time position in Thomasville.
- Purchased digital signage for West Campus to enhance marketing efforts and visibility of the Senior Services and Parks and Recreation departments.
- Implemented the pilot Home Care Independence program which allows an older adult to hire family, friends, or others as a caregiver or personal assistant. – Services began September 2023.
- Filled a CNA position on January 16, 2024, which had been vacant for more than a year due to the shortage of direct healthcare workers.
- Nutrition ARPA Funds hired one part-time Delivery Driver, served 6,982 meals, and delivered 933 produce boxes to 323 seniors.

KEY PERFORMANCE MEASURES

Measures	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Projected
To reduce cost involved in purchasing unserved meals at The Café's, Nutrition Site Coordinators will retain a combined monthly rate of 80 or less unserved meals.	84%	100%	85%	85%
Maintain a Daily Client Fill Rate for Meals on Wheels - Goal = 98%	84%	94%	95%	90%
Generate \$25,000 in community engagement fundraising revenue	N/A	N/A	N/A	85%
Increase the amount of revenue generated annually by 20% through in-home aide client consumer contributions of \$1,395	N/A	N/A	N/A	90%
Increase participation in Evidence-Based Programming by 10% over FY24	N/A	100%	N/A	80%

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.
- The growing need for case managers to assist with navigating the complexity of accessing services.

- 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 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 YTD Actual	FY 2025 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$12,356,423	\$15,642,596	\$15,642,596	\$9,282,945	\$16,010,807	\$368,211	2.4%
Operating	\$3,928,880	\$6,342,335	\$6,491,462	\$2,548,845	\$4,753,451	(\$1,588,884)	-25.1%
Capital Outlay	\$121,278	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$16,406,580	\$21,984,931	\$22,134,058	\$11,831,790	\$20,764,258	(\$1,220,673)	-5.6%
Revenues							
Charges for Service	\$254,080	\$133,400	\$133,400	\$1,280	\$2,030	(\$131,370)	-98.5%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$10,854,311	\$12,988,019	\$13,017,665	\$5,748,104	\$10,971,189	(\$2,016,830)	-15.5%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$11,108,391	\$13,121,419	\$13,151,065	\$5,749,384	\$10,973,219	(\$2,148,200)	-16.4%
Net County Funds	\$5,298,190	\$8,863,512	\$8,982,993	\$6,082,406	\$9,791,039	\$927,527	10.5%
Authorized Positions	208.50	224.50	227.50	227.50	227.50	3.00	1.3%

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 2025 PROPOSED BUDGET HIGHLIGHTS

- The FY 2025 Proposed Budget increases local funding to the Department of Social Services by \$927,527 or 10.5%. The proposed budget includes an employee COLA of \$500 + 4% + a state mandated employee retirement increase of 6% for non-law enforcement employees. As for insurance cost related to existing employees, there is expected to be “no significant” changes for the upcoming fiscal year, both for the County and employees.
- The proposed budget includes three position reclassifications approved during FY 2024 + four for the upcoming fiscal year:

- ✓ IMS III (69) to IM / PA (72).
 - ✓ Administrative Officer II (70) to Business Officer II (75).
 - ✓ SW I / A / T (71) to Paralegal I (66).
 - ✓ Accounting Technician II (62) to Accounting Technician III (64).
 - ✓ (3.00) IMS II (67) to IMS III (69).
- Three FTEs from the County Attorney's Office were transferred during FY 2024 to DSS in order to have direct "in-house" legal services within the department. Upon completion of the transfer, the Paralegal I's were approved as Paralegal II's to enhance recruitment opportunities.
 - Further, the proposed budget includes funds (\$37K) to replace (20) "out-of-date" computers with docking stations and monitors. This is to ensure the department has the latest up-to-date computers + the ability go mobile with laptops and docking stations.
 - In addition, the proposed budget includes an additional (\$142K) for the newly approved Traverse contract. This agreement is related to the department's new case management software for Child Welfare and Adult Services. The new system replaces the 26 +/- year-old existing system, which has limited features and accessibility to reports / information.
 - Similarly, the proposed budget provides funding to enhance state-mandated Child Welfare "pre-service" training and newly required background checks for any employee (in-services or pre-services) dealing with Medicaid.
 - Lastly, the proposed budget decreases state funds (\$2.7M) for a variety of programs:
 - ✓ LIEAP and Crisis Intervention - Vendors that provide services for county residents are now getting paid via the state online portal system.
 - ✓ Medical Assistance / Administration – State "hold-harmless" revenue loss (Loss of offsetting expenses) + lower amount of "bridge" Medicaid Expansion dollars from the state for FY 2025.
 - ✓ State Foster Care – Lower reimbursement rates provided by the state. County funds are utilized as the "gap" to ensure mandated program operates effectively.

FY 2024 SIGNIFICANT ACCOMPLISHMENTS

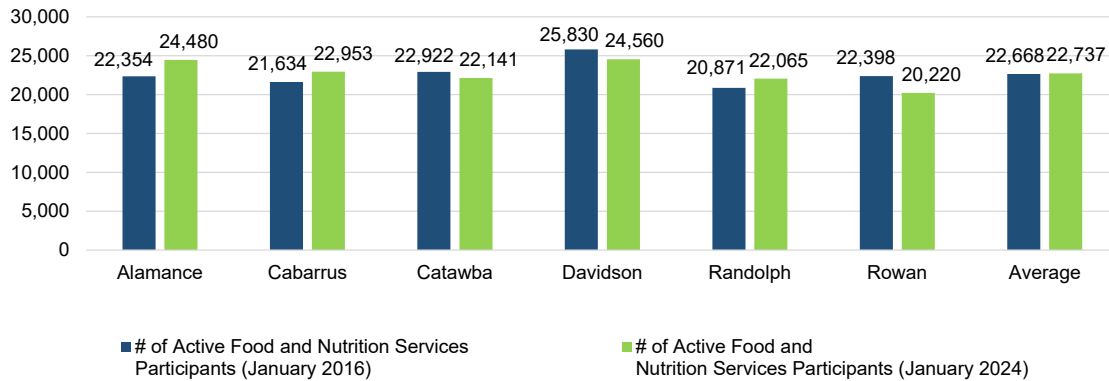
- The agency is on target to meet or exceed the state goal of \$12,124,358 for total Child Support collections.
- One staff was recognized at the state level for Recognition of Outstanding Collections which totaled approximately \$11,156.

- 100% of Adult Services reports of abuse and neglect evaluations are completed within (30) days of a report being received.
- In an effort to decrease the vacancy rate the agency has embarked on conducting job fairs monthly.
- Maintained county cost related to mandated services by effectively utilizing state and federal reimbursements.
- Despite vacancies and heavy workload, the agency continues to meet the needs of the residents of Davison county, processing Medicaid expansion applications timely and efficiently as possible.

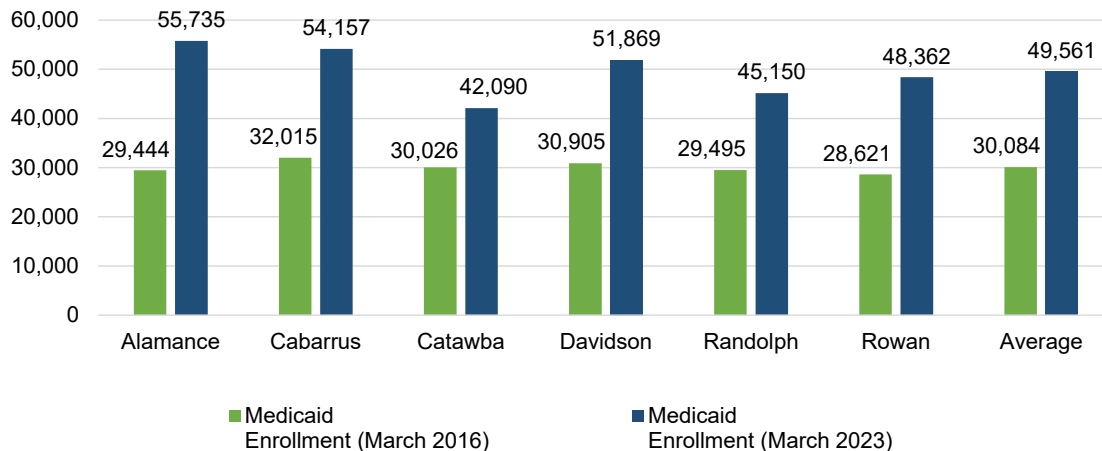
KEY PERFORMANCE MEASURES

Measures	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Projected
Timely Processing of Medicaid Applications (State Standard = 90%)	96%	92%	86%	90%
Timely Processing of Food and Nutrition Services (FSN) Applications (State Standard = 95%)	91%	92%	83%	95%
Child Support Collections (State Goal = \$12,124,358 Per Year)	\$12,603,023	\$12,302,792	\$12,124,358	\$12,124,358
Adult Services Complaint Investigations Initiated within 7 Days (Goal = 85%)	100%	100%	100%	100%
Adult Services Abuse and Neglect Evaluations Completed Within 30 days of Report Receipt	100%	100.0%	100%	100%
Adult Services Exploitation Evaluations Completed Within 45 days of Report Receipt	100%	100%	100%	100%
Child Protective Services Timely Initiation of CPS Abuse & Neglect Reports	93%	83%	90%	90%

Number of Active Food and Nutrition Services Participants
(January 2016 vs. January 2024)



Medicaid Enrollment
(March 2016 vs. March 2023)



FUTURE ISSUES

Workload

- The department continues to see a huge increase in workload. Income Maintenance and Child Welfare being hit the hardest. Use of temporary staff have allowed the department to process FNS applications and reviews. This eliminates a backlog created by the Continuous Care Unbinding (CCU) and reverting to policies pre-COVID with no waivers. Using temporary staff is not a long-term solution but workforce issues necessitated this and the likelihood of the need will continue.

- Medicaid Expansion began 12/1/2023 and has added a tremendous burden to staff. Volume of applications, recertifications and calls are unmanageable by existing staff which is reflected in our processing time and return call time.
- The department has attempted to address the increasing workload by requesting additional staff. However, finding qualified staff continues to be a challenge. Temporary staff is not an option for Medicaid programs due to Merit Based employment requirement, which temporary staff do not meet.

Workforce

- The workforce and employee expectations remain the top challenge facing the department. High turnover and volume of work continue to create challenges. The cost of turnover is extremely high. High caseloads and excessive workload make it difficult for employees to serve their clients effectively, leading to increased staff turnover and quality decreases in delivery of services. When caseloads are high employees are unable to spend the time necessary to do their job effectively thereby putting the families, children, and the agency at risk. Manageable workloads can make a difference in a worker's ability to engage families, deliver quality services, stay with the agency, and ultimately achieve positive outcomes for children and families.
- Employees leaving to seek better work life balance continues to impact the agency into FY 2025 and beyond. Workload demands are high in all parts of DSS and many jobs are higher stress than the norm – i.e. 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, traumatic and often dangerous situations our staff find themselves in finding a balance is essential for them and the agency. Employees want and need to be able to schedule activities outside of work and many jobs at DSS are such that staff cannot just leave at the end of the work day. For example, 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.
- Teleworking, flexible scheduling and higher pay appear to be what employees are looking for when they look for work. At present, Davidson County is not comparable to meeting these needs like many of the neighboring counties. As a result, the high turnover is likely to continue without other interventions. This in turn costs the agency / county, makes work more challenging, increases worker stress, decreases the quality of the service delivered and places vulnerable children, families and adults and the county at risk.
- Staff have attempted to address this in the department budget request with an across the board pay grade increase of one grade for all staff. Remaining competitive in this time of retention and sign on bonuses makes recruitment even more difficult.

Loss of Funding

- **Hold Harmless Funding** - will no longer be available for SFY 2024-2025 or for future state fiscal years for Enhanced 75 / 25 funding.
- **Bridge Funding** - Changes were made to reimbursement for children in congregate care placements aka Group Homes in October 2021. After 14-days, the cost reverted to larger county dollars, creating a potential shortfall for counties. To combat this, the legislature approved “bridge funding” for FY 2022 and FY 2023. 14-day limit for reimbursement for most congregate care placements made after October 1, 2021: The 14-day limit applies to all group placements currently available in North Carolina made after October 1st, 2021, with two exceptions: participants in adolescent parenting programs and young adults in Foster Care 18-21. The limit does not apply to children in congregate placements prior as of September 30, 2021, provided they do not change placements. This funding stream is not currently available for FY 2025.
- **Adult Protective Services Essential Services Funding** - There is no funding for this program for FY 2024-25

New Programs/Changes to Programs

- **Medicaid Expansion** - The large volume of work and need for additional staff comes at a cost to the county. Direct Medicaid eligibility workers draw 75% reimbursement. There were an anticipated 8-10,000 individuals who will be eligible under Medicaid Expansion. More than 5,800 individuals have already been added to the program. The department has seen an increase in call volume, increased applications and these individuals are not just applying but have been applying for multiply programs and this creates added workload on other program staff.
- **FNS** - Cases are no longer auto-extended, which requires more caseworker action to process recertifications. This has also increased the number of recertifications the County anticipates to receive; between 1,500-1,800 per month in the next three months.
- **Energy** - Policy was updated in February 2024 to align with federal regulations related to the Crisis Intervention Program (CIP). CIP offers financial assistance to eligible households facing heating/cooling-related crisis situations. The crisis definition was updated and states that a household is considered in crisis if their heating / cooling source is disconnected, in danger of being disconnected or has received a past due / shut off notice. The former crisis description required a household member to have a potential health / life-threatening emergency if the heating / cooling source was disconnected or in danger of being disconnected. This policy change will increase the number of households eligible for CIP.
- **IRS Background Investigation** - The Internal Revenue Service (IRS) Publication 1075 requires local and federal criminal background checks for employees and

contractors who have access to federal tax information (FTI). Child Support began requiring background checks in 2022-23. The requirement will be extended to Medicaid staff in FY 2024-25. It is anticipated that this will require criminal background checks on all existing and any newly hired Medicaid employees and every five years thereafter. This cost has been included in the department's budget request.

- **New Kinship Care Reimbursement** - During the 2023 legislative session the General Assembly established a reimbursement fund for unlicensed kinship care providers. The purpose of the fund is to support those kinship care providers related by blood, marriage, or adoption providing foster care as defined under G.S. 131D-10.2(9). The maximum rates for state participation in reimbursement for unlicensed kinship foster care are established on a graduated scale (based on age of child) and is based on half of the standard foster care board rate identified in the Foster Care Funding Manual. Counties provide 50% of the cost of the incentive; the state provides the other 50%. The entire amount of the payment is paid to the kinship care provider by the county and the county charges the state for its share of the cost. This is an increased cost to the county.
- **Increase in Foster Care Rate** - The legislature approved increases in foster care rates that became effective July 1, 2023. These rates, which better cover the cost of care for the foster parents, does increase the cost per child across several programs including family foster care, placements in childcare facilities, Foster Care (ages 18-21), adoption assistance, and guardianship assistance. Increasing the cost to the county.

VETERANS

Rick Johnson, Director

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

BUDGET SUMMARY

Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 YTD Actual	FY 2025 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$234,462	\$246,899	\$246,899	\$164,129	\$257,379	\$10,480	4.2%
Operating	\$8,327	\$13,934	\$13,934	\$9,899	\$15,138	\$1,204	8.6%
Capital Outlay	\$3,438	\$0	\$34,500	\$38,204	\$0	\$0	0.0%
Total	\$246,227	\$260,833	\$295,333	\$212,232	\$272,517	\$11,684	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	\$2,083	\$2,000	\$2,000	\$2,174	\$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	\$2,083	\$2,000	\$2,000	\$2,174	\$2,000	\$0	0.0%
Net County Funds	\$244,144	\$258,833	\$293,333	\$210,058	\$270,517	\$11,684	4.5%
Authorized Positions	3.00	3.00	3.00	3.00	3.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

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

FY 2025 PROPOSED BUDGET HIGHLIGHTS

- The FY 2025 Proposed Budget increases local funding to the Veteran Services Office by \$11,684 or 4.5%. The proposed budget includes an employee COLA of \$500 + 4% + a state mandated employee retirement increase of 6% for non-law enforcement employees. As for insurance cost related to existing employees, there is expected to be "no significant" changes for the upcoming fiscal year, both for the County and employees.

FY 2024 SIGNIFICANT ACCOMPLISHMENTS

- Overall work load and financial gains continue to increase.
- Total anticipated financial gain for FY 2023 will be approximately \$154,843,000 which is a 17% financial gain.
- Appointments have increased by 9%; Phone Calls by 22%; Emails by 26%; Car tag application by 29%; Property Tax applications by 109%; Appealed claims increased by 13%; Compensation Applications by 27%; Total forms and documents filled out increase by 51%.
- Bus on the road this spring. This will increase client base and out visibility in the community. Anticipated fuel and maintenance cost are unknown at this time.

KEY PERFORMANCE MEASURES

Measures	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Projected
Total Veteran Population	10,137	10,200	10,100	10,000

FUTURE ISSUES

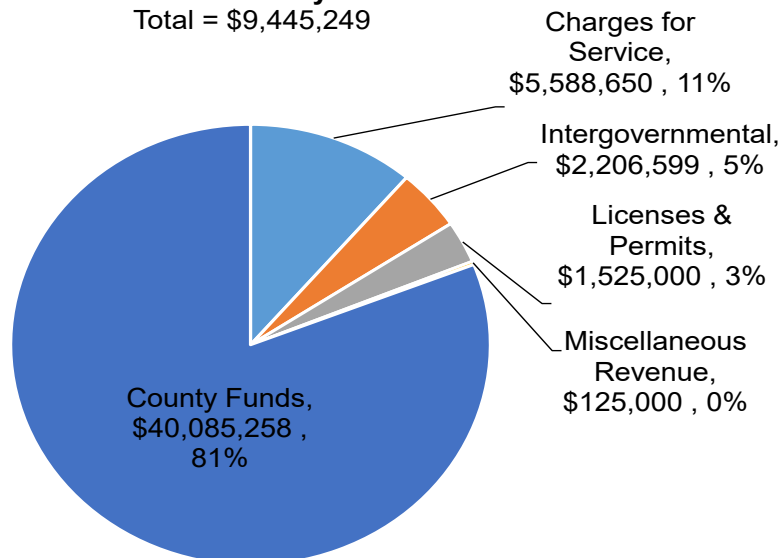
- Additional person to handle the influx created by the Expanded Pact Act.
- Moving to a new facility.
- Increased use of the bus to help advertise and to engage with the outlying communities.

Public Safety Summary

Department	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Amended Budget	FY 2025 Proposed Budget	vs. Adopted	
					\$ Change	% Change
Animal Shelter	\$ 722,659	\$ 774,334	\$ 786,334	\$ 842,597	\$ 68,263	8.8%
Contributions - Rescue Squads	\$ 72,000	\$ 72,000	\$ 72,000	\$ 72,000	\$ -	0.0%
Contributions - State Prescribed - Rescue Squads	\$ 180,000	\$ -	\$ -	\$ -	\$ -	0.0%
Contributions - State Prescribed - DC S&N Program	\$ -	\$ 160,000	\$ 160,000	\$ -	\$ (160,000)	100.0%
JCPC Operating Supplies + Program Grant	\$ 251,447	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.0%
Emergency Communications	\$ 4,326,345	\$ 3,814,617	\$ 3,896,457	\$ 4,057,470	\$ 242,853	6.4%
Emergency Services	\$ 10,595,453	\$ 12,095,425	\$ 12,902,397	\$ 13,946,569	\$ 1,851,144	15.3%
Inspections	\$ 1,372,785	\$ 1,589,915	\$ 1,589,915	\$ 1,727,438	\$ 137,523	8.6%
Sheriff	\$ 23,247,342	\$ 27,166,270	\$ 28,502,500	\$ 28,881,933	\$ 1,715,663	6.3%
Grand Total	\$ 40,768,032	\$ 45,675,061	\$ 47,912,103	\$ 49,530,507	\$ 3,855,446	8.4%
Total Revenue	\$ 9,934,141	\$ 9,010,774	\$ 9,322,813	\$ 9,445,249	\$ 434,475	4.8%
County Funds	\$ 30,833,890	\$ 36,664,287	\$ 38,589,290	\$ 40,085,258	\$ 3,420,971	9.3%

FY 2025 Public Safety Revenues

Total = \$9,445,249



ANIMAL SHELTER

Donna Grooms, Animal Shelter Manager

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

BUDGET SUMMARY

Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 YTD Actual	FY 2025 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$378,340	\$403,184	\$403,184	\$275,940	\$434,751	\$31,567	7.8%
Operating	\$344,318	\$371,150	\$383,150	\$272,080	\$407,846	\$36,696	9.9%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$722,659	\$774,334	\$786,334	\$548,020	\$842,597	\$68,263	8.8%
Revenues							
Charges for Service	\$75,785	\$55,000	\$55,000	\$29,346	\$32,500	(\$22,500)	-40.9%
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	\$75,785	\$55,000	\$55,000	\$29,346	\$32,500	(\$22,500)	-40.9%
Net County Funds	\$646,874	\$719,334	\$731,334	\$518,674	\$810,097	\$90,763	12.6%
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 2025 PROPOSED BUDGET HIGHLIGHTS

- The FY 2025 Proposed Budget increases local funding to the Animal Shelter by \$90,763 or 12.6%. The proposed budget includes an employee COLA of \$500 + 4% + a state mandated employee retirement increase of 6% for non-law enforcement employees. As for insurance cost related to existing employees, there is expected to be "no significant" changes for the upcoming fiscal year, both for the County and employees.
- For FY 2025 the County will continue the Spay and Neuter program, which assists local groups with the cost of procedures (\$75K).

- Lastly, the expected cost increases are due to the need for continued contract labor related to kennel / facility cleaning and veterinarian services.

FY 2024 SIGNIFICANT ACCOMPLISHMENTS

- Increased Adoption, Rescue and Return to Owner %'s vs. previous year.
- With the BOC's assistance, reduced / waived adoption fees in order to increase the # of animals leaving the facility to enter into new homes.

KEY PERFORMANCE MEASURES

Measures	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Projected
Adoption %	15%	9%	12%	12%
Rescue %	26%	28%	34%	30%
Return To Owner %	12%	11%	14%	13%

FUTURE ISSUES

- Issues with space continue to "limit" the amount of animals the shelter can care of at any one-time.

CONTRIBUTIONS – PUBLIC SAFETY

Jason Martin, Assistant County Manager

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

BUDGET SUMMARY

Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 YTD Actual	FY 2025 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$503,447	\$234,500	\$234,500	\$460,596	\$74,500	(\$160,000)	-68.2%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$503,447	\$234,500	\$234,500	\$460,596	\$74,500	(\$160,000)	-68.2%
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	\$160,000	\$160,000	\$160,000	\$0	(\$160,000)	-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	\$160,000	\$160,000	\$160,000	\$0	(\$160,000)	-100.0%
Net County Funds	\$503,447	\$74,500	\$74,500	\$300,596	\$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 North Davidson Chamber of Commerce.

FY 2025 PROPOSED BUDGET HIGHLIGHTS

- The FY 2025 Proposed Budget maintains local funding to Public Safety Contributions (equal to the FY 2024 Adopted Budget).

Contribution Summary

Functional Area	Agency	FY 2024 Adopted	FY 2024 Amended	FY 2025 Requested	FY 2025 Proposed	\$ Change vs. Requested	\$ Change vs. Adopted
Culture and Recreation Organizations	TOURISM	\$ 90,360	\$ 90,360	\$ 90,360	\$ 90,360	\$ -	\$ -
Culture and Recreation Total		\$ 90,360	\$ 90,360	\$ 90,360	\$ 90,360	\$ -	\$ -
	CHAMBER OF COMM - LEXINGTON	\$ 1,795	\$ 1,795	\$ 1,795	\$ 1,795	\$ -	\$ -
	CHAMBER OF COMM - THOMASVILLE	\$ 1,795	\$ 1,795	\$ 9,750	\$ 1,795	\$ (7,955)	\$ -
	CHAMBER OF COMM - NORH DAVIDSON	\$ 300	\$ 300	\$ 300	\$ 300	\$ -	\$ -
	FORESTER	\$ 117,600	\$ 117,600	\$ 123,322	\$ 123,322	\$ -	\$ 5,722
Economic Development Organizations	(STATE PRESCRIBED) THE BBQ FESTIVAL	\$ 165,000	\$ 165,000	\$ -	\$ -	\$ -	\$ (165,000)
	(STATE PRESCRIBED) TOWN OF WALLBURG	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ -	\$ (150,000)
	DAVIDSON / DAVE APPRENTICESHIP CONSORTIUM	\$ -	\$ -	\$ 8,000	\$ 8,000	\$ -	\$ 8,000
Economic Development Total		\$ 436,490	\$ 436,490	\$ 143,167	\$ 135,212	\$ (7,955)	\$ (301,278)
	(STATE PRESCRIBED) WORKSHOP OF DAVIDSON COUNTY	\$ 125,000	\$ 125,000	\$ -	\$ -	\$ -	\$ (125,000)
	(STATE PRESCRIBED) DC PRISON MINISTRY, INC.	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ (50,000)
	(STATE PRESCRIBED) CANCER SERVICES OF DC, INC.	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ (100,000)
Human Service Organizations	(STATE PRESCRIBED) SALVATION ARMY	\$ 250,000	\$ 250,000	\$ -	\$ -	\$ -	\$ (250,000)
	(STATE PRESCRIBED) HOSPICE OF DC, INC.	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ -	\$ (150,000)
	(STATE PRESCRIBED) SERVICES FOR THE DEAF OF DC	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ (100,000)
	(STATE PRESCRIBED) CAROLINA CHRISTIAN ACADEMY	\$ 250,000	\$ 250,000	\$ -	\$ -	\$ -	\$ (250,000)
Human Service Organizations Total		\$ 1,025,000	\$ 1,025,000	\$ -	\$ -	\$ -	\$ (1,025,000)
	JUV CRIME PREVENTION	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	\$ -
Public Safety Organizations	RESCUE SQUAD DAV CTY	\$ 50,000	\$ 50,000	\$ 65,000	\$ 50,000	\$ (15,000)	\$ -
	RESCUE SQUAD THOMASVILLE	\$ 22,000	\$ 22,000	\$ 140,000	\$ 22,000	\$ (118,000)	\$ -
	(STATE PRESCRIBED) DC S&N PROGRAM	\$ 160,000	\$ 160,000	\$ -	\$ -	\$ -	\$ (160,000)
Public Safety Organizations Total		\$ 234,500	\$ 234,500	\$ 207,500	\$ 74,500	\$ (133,000)	\$ (160,000)
Grand Total		\$ 1,786,350	\$ 1,786,350	\$ 441,027	\$ 300,072	\$ (140,955)	\$ (1,486,278)
State Prescribed Grant Revenue		\$ (1,500,000)	\$ (1,500,000)	\$ -	\$ -	\$ 1,500,000	\$ 1,500,000
Article 44 Sales Tax (to Cover Economic Development)		\$ (3,890)	\$ (3,890)	\$ (11,890)	\$ (11,890)	\$ (8,000)	\$ (8,000)
Net County \$'s		\$ 282,460	\$ 282,460	\$ 429,137	\$ 288,182	\$ 146,677	\$ 5,722

EMERGENCY COMMUNICATIONS

Rob Wilson, Director

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

BUDGET SUMMARY

Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 YTD Actual	FY 2025 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$2,968,829	\$3,279,573	\$3,279,573	\$2,118,478	\$3,451,995	\$172,422	5.3%
Operating	\$1,357,517	\$535,044	\$553,817	\$431,568	\$605,475	\$70,431	13.2%
Capital Outlay	\$0	\$0	\$63,067	\$540	\$0	\$0	0.0%
Total	\$4,326,345	\$3,814,617	\$3,896,457	\$2,550,587	\$4,057,470	\$242,853	6.4%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$4,326,345	\$3,814,617	\$3,896,457	\$2,550,587	\$4,057,470	\$242,853	6.4%
Authorized Positions	40.00	40.00	40.00	40.00	40.00	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 2025 PROPOSED BUDGET HIGHLIGHTS

- The FY 2025 Proposed Budget increases local funding to Emergency Communications by \$242,853 or 6.4%. The proposed budget includes an employee COLA of \$500 + 4% + a state mandated employee retirement increase of 6% for non-law enforcement employees. As for insurance cost related to existing employees, there is expected to be "no significant" changes for the upcoming fiscal year, both for the County and employees.

- Lastly, the proposed includes funds to cover (\$99K) the upgrade to VIPER's latest system version for the emergency radio system as well as dollars to ensure CAD training for all system administrators, training coordinators and supervisors

FY 2024 SIGNIFICANT ACCOMPLISHMENTS

- For the first time in several years, Davidson County 911 has maintained current staff retention and all vacant full time Telecommunicator positions filled as of March 2024.
- Radio shop continued to make TDMA upgrades, radio programming and modifications as needed for EMS and DCSO.
 - Lexington Police Department and several county fire departments as well as Davidson Davie Community College have signed contracts for the radio shop to do their radio programming and modifications.
- Remodel of the Lexington primary 911 center.
 - Admin offices, dispatch center floor, bathrooms, conference room and hallways were remodeled to make better use of the space and provide state of the art technology for the 911 Center.
 - Installation of a "Quiet Room" took the place of the old sign shop office so dispatchers can decompress after difficult 911 calls.
 - The remodel included:
 - New paint throughout the whole building.
 - Baseboard replacement.
 - New carpet in dispatch room, conference room and admin offices.
 - LVT flooring in hallway and bathrooms.
 - New state of the art consoles with built in heat/air as well as upward mobility.
 - New computers and monitors on the dispatch floor.
 - All new electrical and data cabling in the dispatch room.
- All operations moved from Lexington 911 Center to Thomasville Back Up Center for nearly 90 days during the remodel.
- Deployment of RAVE and PREPARED LIVE ENHANCED (SHARED) software.
- Addition of a second Systems Administration employee as well as a second Training Coordinator employee.

- Systems Admin has been become a Certified SA from SERSUN Conference.
- Second Systems Admin will also acquire the same certification.
- Installation and deployment of Motorola FLEX CAD, RMS and JMS system in May of 2023.

KEY PERFORMANCE MEASURES

Measures	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Projected
# of Calls Entered in to CAD System	260,919	249,762	262,250	275,360
Average Dispatch Time				
EMS	2 min 19 sec	2 Min 35 Sec	2 Min 45 Sec	2 Min 45 Sec
Fire	1 min 24 sec	2 Min 00 Sec	2 Min 00 Sec	2 Min 00 Sec
Law Enforcement	2 min 09 sec	2 Min 23 Sec	2 Min 30 Sec	2 Min 30 Sec
# of Days to Replace or Repair Reported Down / Missing / Damaged Green Street Name Road Signs	3.18 days	3.3 Days	3 Days	3 Days
(Goal is 10 Working Days 95% of the Time and Includes Performing the Utility Locate)				

FUTURE ISSUES

- Thomasville Back Up Center has posed several logistical, geographical and ADA issues that have been discovered following the move from the primary center in 2023 and a recent storm in 2024.
 - During a heavy rain storm, it was discovered that water was flowing down into the Back Up 911 Center area (Basement of old courthouse in Thomasville).
 - Davidson County currently owns the entire courthouse in Thomasville and it is desirable and necessary to move 911 dispatch out of the basement and upstairs into a remodeled old court room.
 - This remodel of the space to include:
 - Light demo of the court room to remove jury box and pony walls as well as judge's chambers.
 - Floor to ceiling windows either repaired or covered up.
 - New console furniture installation (to be covered by the 911 Board).

- New electrical and data cabling.
- New paint, baseboards and carpet throughout.
- Walls built within the courtroom to house a computer room and 3 administrative offices.
- New lighting.
- Demo of several walls in the hallway leading to dispatch to create locked points of entry to the 911 floor.
- Kitchen and locker room addition where demo occurs.
- Wall built where double doors into court room were to keep the public from being able to access the 911 Center from the front door.
- Once moved upstairs, the 911 Dispatch Center will be ADA compliant.
- Continuing to have issues with the physical location of the Primary 911 Center.
 - Natural gas and gasoline located behind the Center.
 - Natural gas leaks have been smelled within the 911 Center, at times Lexington Fire Department has had to respond to the Center.
 - Electrical Substation in vicinity of the 911 Center.
 - Crime rate continues to rise around the 911 Center. Over 400 calls or LEO self-initiated traffic has occurred on Jamaica Drive/Drexel Circle since May of 2023.
- Staffing Night Shift has continued to be an issue, there is a need for night shift differential.
- Maintenance of FLEX CAD system.
 - Fire Department Response Plans.
 - GIS Centric System has posed some issues due to CAD needing GIS updates that have not been able to occur.
 - This is causing an issue with Telecommunicators processing calls for addresses that GIS has not yet added to the system – CAD will not allow the TC to geo-verify the locations. This causes a delay in dispatch time and call processing as the TC has to locate the zone the call is in so they can dispatch the appropriate units.
 - New businesses are not added to the CAD system due to GIS delay – TC's are not able to quickly locate callers or first responders when all they can say is a business name.

EMERGENCY SERVICES

Alton Hanes, Director

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

BUDGET SUMMARY

Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 YTD Actual	FY 2025 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$8,880,682	\$9,787,175	\$9,787,175	\$7,358,378	\$11,056,667	\$1,269,492	13.0%
Operating	\$1,335,689	\$1,521,159	\$1,644,652	\$1,200,775	\$1,597,905	\$76,746	5.0%
Capital Outlay	\$379,082	\$787,091	\$1,470,570	\$1,059,543	\$1,291,997	\$504,906	64.1%
Total	\$10,595,453	\$12,095,425	\$12,902,397	\$9,618,697	\$13,946,569	\$1,851,144	15.3%
Revenues							
Charges for Service	\$5,276,151	\$5,228,000	\$5,228,000	\$3,540,967	\$5,308,000	\$80,000	1.5%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$76,120	\$57,500	\$82,500	\$50,907	\$62,500	\$5,000	8.7%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$5,352,271	\$5,285,500	\$5,310,500	\$3,591,873	\$5,370,500	\$85,000	1.6%
Net County Funds	\$5,243,181	\$6,809,925	\$7,591,897	\$6,026,823	\$8,576,069	\$1,766,144	25.9%
Authorized Positions	101.50	101.50	105.50	105.50	105.50	4.00	3.9%

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 2025 PROPOSED BUDGET HIGHLIGHTS

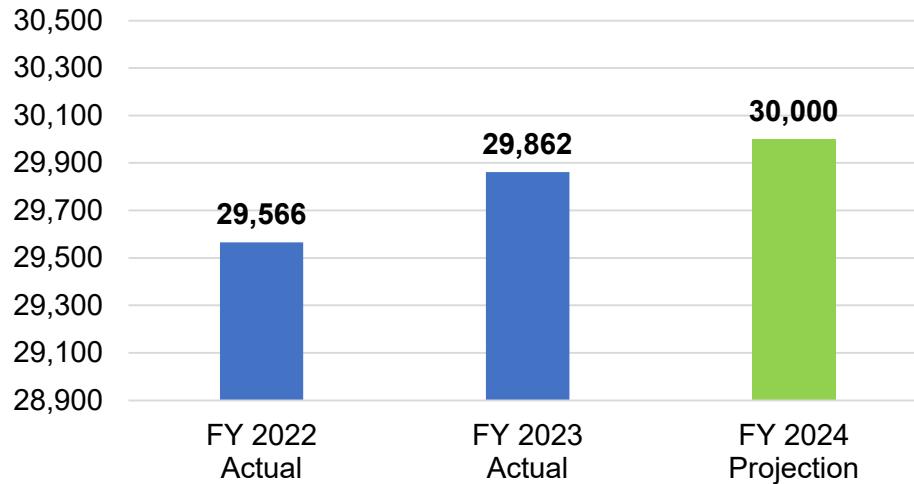
- The FY 2025 Proposed Budget increases local funding to the Emergency Services Department by \$1,766,144 or 25.6%. The proposed budget includes an employee COLA of \$500 + 4% + a state mandated employee retirement increase of 6% for non-law enforcement employees. As for insurance cost related to existing employees, there is expected to be “no significant” changes for the upcoming fiscal year, both for the County and employees.
- The proposed budget includes the full year cost (\$306K) of four approved Paramedic positions approved during FY 2024 as well as the employee pay adjustment also approved during the Spring of 2023.
- Further, the proposed budget includes replacement of three “high-mileage” (175K +/- miles) ambulances (Two replacements and one “re-mount”) as well as the Operations Manager vehicles which currently has 150K miles and is a 2013 model. The budget includes replacement of gas vehicles with diesel engines, as the hope is that they are more reliable.
- Additional funds (\$5K) are included within the Fire Marshal’s contract services to utilize private lab services for processing fire crime scene data. Now that the County utilizes the canine for scene processing, the results will come faster from the private lab processing company.
- Lastly, the proposed budget includes \$1.2M to replace major capital equipment as follows:
 - ✓ Stretchers + mounts for new ambulances.
 - ✓ Stair chairs for all ambulances.
 - ✓ Out-dated mobile radios.
 - ✓ Tough books for EMS reports (Budgeted within Department Supplies).

FY 2024 SIGNIFICANT ACCOMPLISHMENTS

- With assistance from BOC, resolved staffing crisis.
- Resolved issues related to ESO call reporting software.
- With BOC approval added four fulltime additions to staff 2nd QRV.
- Accelerant detection K-9 “Boone.”

KEY PERFORMANCE MEASURES

of Dispatched Calls



FUTURE ISSUES

- Call volume increasing and poses the need for additional EMS units (Silver Valley base in the planning stages).
- Continue to procure equipment that will help reduce workman's compensation injuries / claims.
- Explore the possibility of integrating county fire department on the same reporting software.

CENTRAL PERMITTING & INSPECTIONS

Beau Chollett, Director

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

BUDGET SUMMARY

Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 YTD Actual	FY 2025 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$1,187,212	\$1,299,633	\$1,299,633	\$851,992	\$1,433,895	\$134,262	10.3%
Operating	\$183,149	\$210,282	\$198,747	\$131,147	\$203,543	(\$6,739)	-3.2%
Capital Outlay	\$ 2,425	\$ 80,000	\$ 91,535	\$ 91,434	\$ 90,000	\$10,000	12.5%
Total	\$1,372,785	\$1,589,915	\$1,589,915	\$1,074,573	\$1,727,438	\$137,523	8.6%
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	\$2,072,682	\$1,300,000	\$1,300,000	\$1,277,245	\$1,450,000	\$150,000	11.5%
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	\$2,072,682	\$1,300,000	\$1,300,000	\$1,277,245	\$1,450,000	\$150,000	11.5%
Net County Funds	(\$699,897)	\$289,915	\$289,915	(\$202,672)	\$277,438	(\$12,477)	-4.3%
Authorized Positions	16.00	16.00	16.00	16.00	16.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The Central Permitting & Inspections Department provides public service for permits and inspections to the citizens of Davidson County, which falls under the NC Office of State Fire Marshal that is a division of the NC Dept. of Insurance. The overall goal of the department is to provide safe guarding in protecting the life safety, health, and property of the Davidson County citizens through the enforcement of the International Building Code with the North Carolina Amendments as per the North Carolina General Statutes that apply. The department also strives to provide the absolute best in customer service, with its responsibilities including the review of building construction plans and specifications; issuance and tracking of permits and inspection data; performing all required state and local field inspections for code compliance.

FY 2025 PROPOSED BUDGET HIGHLIGHTS

- The FY 2025 Proposed Budget decreases local funding to the Inspections Department by (\$12,477) or -4.3%. The proposed budget includes an employee COLA of \$500 + 4% + a state mandated employee retirement increase of 6% for non-law enforcement

employees. As for insurance cost related to existing employees, there is expected to be “no significant” changes for the upcoming fiscal year, both for the County and employees.

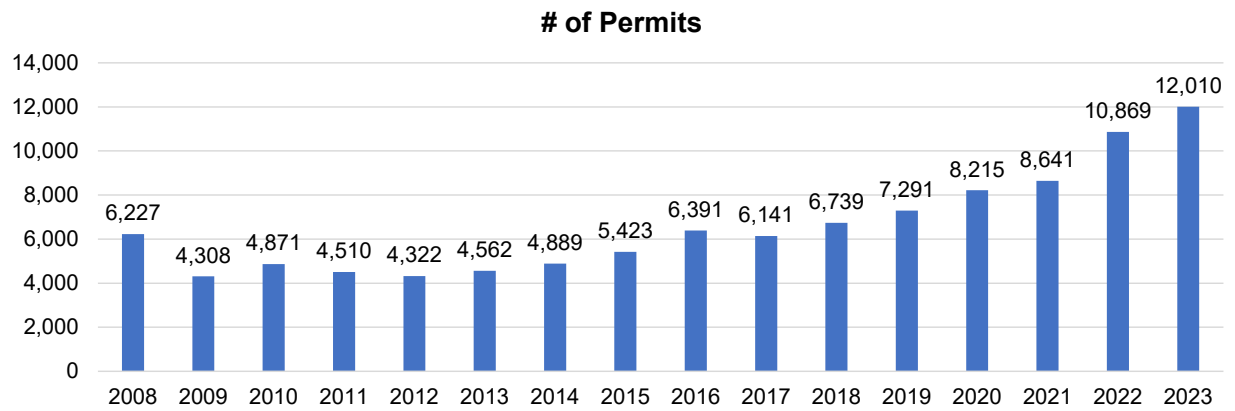
- Lastly, the proposed budget includes \$90K to replace two staff vehicles. The current vehicles are 2007 and 2009 models and each have 200K +/- miles.

FY 2024 SIGNIFICANT ACCOMPLISHMENTS

- Permit technician staff are on a daily rotation schedule of being assigned to the front desk to assist the public in person with their needs on a walk-in basis.
- Newly hired trainee Inspectors will be able to further assist with the volume of field inspections as they become acclimated to assure more efficiency and quality of inspections being done.
- Weekly meetings between the Director and the Inspectors for educational purposes & problem solving to ensure service and consistency with our daily functions in facilitating the public’s needs.
- Weekly meetings between the Director and the Permit Technicians to address problems, build consistency, and stay informed of the laws, rules, and regulations as they change or apply.
- Work on managing a thorough departmental policy and procedures program guideline that better fits the departments staff and the services that they provide.

KEY PERFORMANCE MEASURES

Measures	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Projected
Total # of Building Permits	10,869	12,010	13,271	12,970
Total # of Inspections	36,085	39,800	43,780	42,984
# of Inspections per Day per Inspector	28	32	30	28



FUTURE ISSUES

- Continuing to manage the ever-growing workload (Plan review, permitting and inspections).
- Continue to enhance OpenGov permitting software to allow the end user the best possible experience.

SHERIFF

Richie Simmons, Sheriff

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

BUDGET SUMMARY

Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 YTD Actual	FY 2025 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$17,817,577	\$20,519,324	\$20,429,909	\$13,352,017	\$21,475,027	\$955,703	4.7%
Operating	\$4,512,746	\$5,165,594	\$5,441,655	\$3,469,760	\$6,256,906	\$1,091,312	21.1%
Capital Outlay	\$917,019	\$1,481,352	\$2,702,314	\$2,158,605	\$1,150,000	(\$331,352)	-22.4%
Total	\$23,247,342	\$27,166,270	\$28,573,878	\$18,980,382	\$28,881,933	\$1,715,663	6.3%
Revenues							
Charges for Service	\$308,005	\$245,600	\$260,600	\$164,975	\$248,150	\$2,550	1.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$1,806,107	\$2,004,674	\$2,054,674	\$988,208	\$2,144,099	\$139,425	7.0%
Licenses & Permits	\$141,745	(\$160,000)	(\$64,190)	\$95,460	\$75,000	\$235,000	-146.9%
Miscellaneous Revenue	\$177,546	\$120,000	\$140,000	\$91,225	\$125,000	\$5,000	4.2%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$2,433,403	\$2,210,274	\$2,391,084	\$1,339,868	\$2,592,249	\$381,975	17.3%
Net County Funds	\$20,813,939	\$24,955,996	\$26,182,794	\$17,640,514	\$26,289,684	\$1,333,688	5.3%
Authorized Positions	200.00	223.00	223.00	223.00	223.00	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 – Davie County Community College – School Resource Officers
- Animal Control

FY 2025 PROPOSED BUDGET HIGHLIGHTS

- The FY 2025 Proposed Budget increases local funding to the Sheriff's Office by \$1,333,688 or 5.3%. The proposed budget includes an employee COLA of \$500 + 4% + a state mandated employee retirement increase of 7% for non-law enforcement employees. As for insurance cost related to existing employees, there is expected to be "no significant" changes for the upcoming fiscal year, both for the County and employees.

- The proposed includes the additional SRO for Davidson Charter Academy (No cost to the County) as well as a deputy within the jail, which was approved by the BOC during FY 2024. In addition, the proposed budget also reduces one full-time deputy (SRO) and a full-time custodian to create part-time staff. This transition was also approved by the BOC during FY 2024.
- The proposed budget includes additional funding for replacement of (20) staff vehicles and two K-9 car kennels (\$1.1M). Currently, there are (49) vehicles with 150K miles, (27) over 175K and (10) above 200K.
- Further, the proposed budget includes (\$576K) replace / purchase the following equipment (Budgeted within Department Supplies):
 - ✓ Outdated MDTs (20), trays (30), power supplies (30) and docking stations (10).
 - ✓ Purchasing the remaining needed night vision equipment.
 - ✓ Purchasing the remaining body cams and dash cams for deputies and patrol vehicles + (\$75K) for annual license and maintenance fees. The department received a grant from the state for the initial purchases however, this will purchase all remaining SROs + Civil Patrol deputies. The department has submitted a second grant, but will not know about outcome until the summer of 2024.
 - ✓ Replacing all tasers, as many are outdated (No longer supported) or fail to operate properly. Currently, there are (20) in use but need = (50).
- The proposed budget includes an additional (\$67K) to continue with enhancements to the CSI Forensic program. Additional funds will purchase a replacement drone for searches, as newer models have better night vision and infrared technology. This technology is also a valuable tool for processing crime scene investigations and enhanced evidence seizures. With multiple investigations across the United States, the equipment utilized within the lab assist with major felony investigations such as child abductions.
- Lastly, the proposed budget includes additional funds to cover (3%) for the inmate meals contract + (37% to \$1.2M in total) for the jail medical services contract. The jail medical services contract is increasing due to the need for higher wages related to nursing staff + increased liability insurance premiums (increased by 230%) need to maintain the operating license.

FY 2024 SIGNIFICANT ACCOMPLISHMENTS

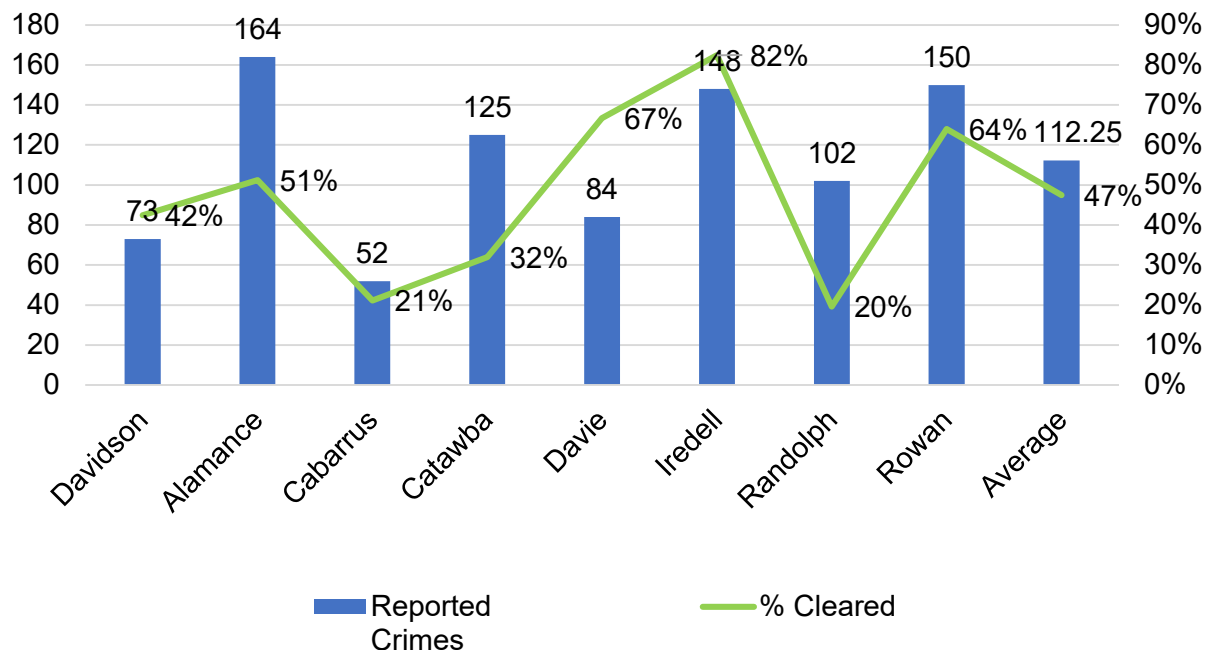
- Fully staffed with sworn staff positions.
- Implemented new flex system; first change in the CAD system in 23 years.
- Strengthened the Governor's Highway Safety Program and was awarded the regional coordinator position for central North Carolina.

- SBI crime rate report showed Davidson County down 5% for the year in overall crimes.
- Implemented Invictus Task Force which involves Davidson, Alamance, Randolph and Forsyth County Sheriff's Offices to fight the exploitation of children.

KEY PERFORMANCE MEASURES

Measures	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Projected
# of Total Arrests	3,600	3,880	3,900	3,925
# of Dispatched Calls	48,437	43,906	50,000	52,000
Average Daily Jail Population	275	291	290	290

Crime vs. Clearance Rates - 2022



FUTURE ISSUES

- Increase new positions for sworn and jail personnel to ensure safety and rapid response and to keep up with the increased population in Davidson County.

- Increase technology programs, such as: new tag reading devices to improve efficiency in detecting and preventing crimes and sharing vital intel information with other agencies across the state



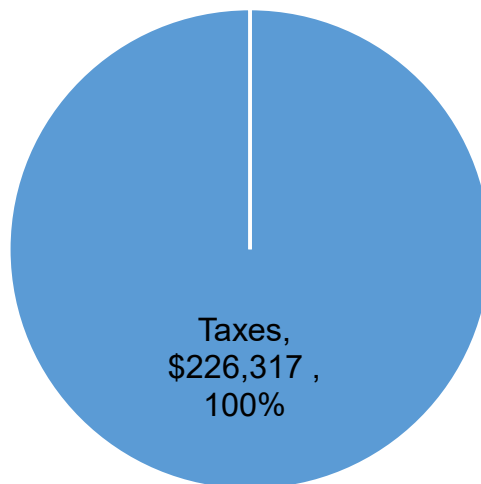
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Transportation Summary

Department	vs. Adopted						\$ Change	% Change
	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Amended Budget	FY 2025 Proposed Budget				
Airport	\$ 2,243,310	\$ 226,317	\$ 226,317	\$ 226,317			\$ -	0.0%
Transportation	\$ -	\$ -	\$ -	\$ -			\$ -	#DIV/0!
Grand Total	\$ 2,243,310	\$ 226,317	\$ 226,317	\$ 226,317			\$ -	0.0%
Total Revenue	\$ 145,317	\$ 226,317	\$ 226,317	\$ 226,317			\$ -	0.0%
County Funds	\$ 2,097,993	\$ -	\$ -	\$ -			\$ -	#DIV/0!

FY 2025 Transportation Revenues

Total = \$226,317



OPERATING TRANSFERS - TRANSPORTATION

Jason Martin, Assistant County Manager

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

BUDGET SUMMARY

Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 YTD Actual	FY 2025 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$2,243,310	\$226,317	\$226,317	\$0	\$226,317	\$0	0.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$2,243,310	\$226,317	\$226,317	\$0	\$226,317	\$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	\$145,317	\$226,317	\$226,317	\$103,918	\$226,317	\$0	0.0%
Total	\$145,317	\$226,317	\$226,317	\$103,918	\$226,317	\$0	0.0%
Net County Funds	\$2,097,993	\$0	\$0	(\$103,918)	\$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 2025 PROPOSED BUDGET HIGHLIGHTS

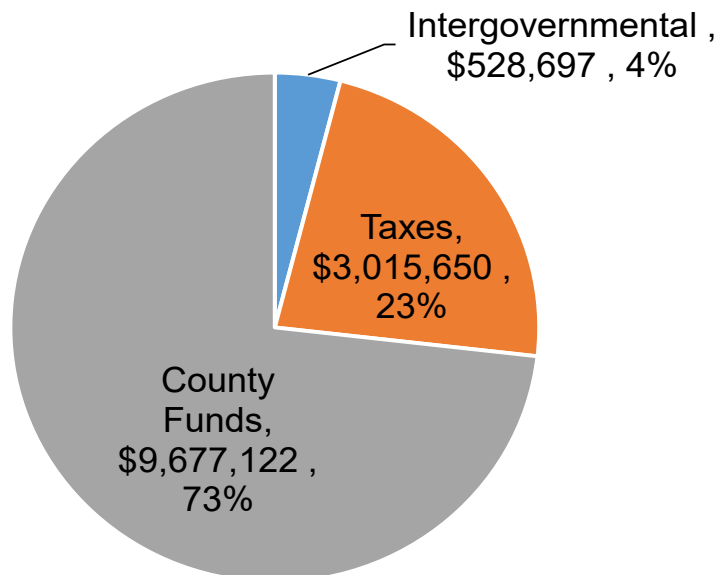
- The FY 2025 Proposed Budget maintains (same as for FY 2024) the county contribution from the General Fund to the Transportation Fund totaling \$107K (Covered via Article 44 Sales Tax proceeds).
- The proposed budget maintains (the same as for FY 2024) the contribution to the airport fund of \$102,650 + \$16,667 (Local matching \$'s for state grants = \$119,317 - (Covered via Article 44 Sales Tax proceeds). The airport is responsible for \$130M +/- in economic impact and 540 direct / indirect jobs per NCDOT – Division of Aviation report from 2023).

Debt Service Summary

Department	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Amended Budget	FY 2025 Proposed Budget	<u>vs. Adopted</u>	
					\$ Change	% Change
Debt Service	\$ 14,000,025	\$ 15,477,449	\$ 15,477,449	\$ 13,221,469	\$ (2,255,980)	-14.6%
Grand Total	\$ 14,000,025	\$ 15,477,449	\$ 15,477,449	\$ 13,221,469	\$ (2,255,980)	-14.6%
Total Revenue	\$ 42,302,166	\$ 4,186,288	\$ 4,186,288	\$ 3,544,347	\$ (641,941)	-15.3%
County Funds	\$ (28,302,141)	\$ 11,291,161	\$ 11,291,161	\$ 9,677,122	\$ (1,614,039)	-14.3%

FY 2025 Debt Service Revenues

Total = \$4,186,288



DEBT SERVICE

Christy Stillwell, Director

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

BUDGET SUMMARY

Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 YTD Actual	FY 2025 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$14,000,025	\$15,477,449	\$15,477,449	\$2,480,445	\$13,221,469	(\$2,255,980)	-14.6%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$14,000,025	\$15,477,449	\$15,477,449	\$2,480,445	\$13,221,469	(\$2,255,980)	-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	\$1,199,320	\$1,079,388	\$1,079,388	\$0	\$528,697	(\$550,691)	-51.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$34,569,928	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$6,532,918	\$3,106,900	\$3,106,900	\$1,383,710	\$3,015,650	(\$91,250)	-2.9%
Total	\$42,302,166	\$4,186,288	\$4,186,288	\$1,383,710	\$3,544,347	(\$641,941)	-15.3%
Net County Funds	(\$28,302,141)	\$11,291,161	\$11,291,161	\$1,096,735	\$9,677,122	(\$1,614,039)	-14.3%
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:

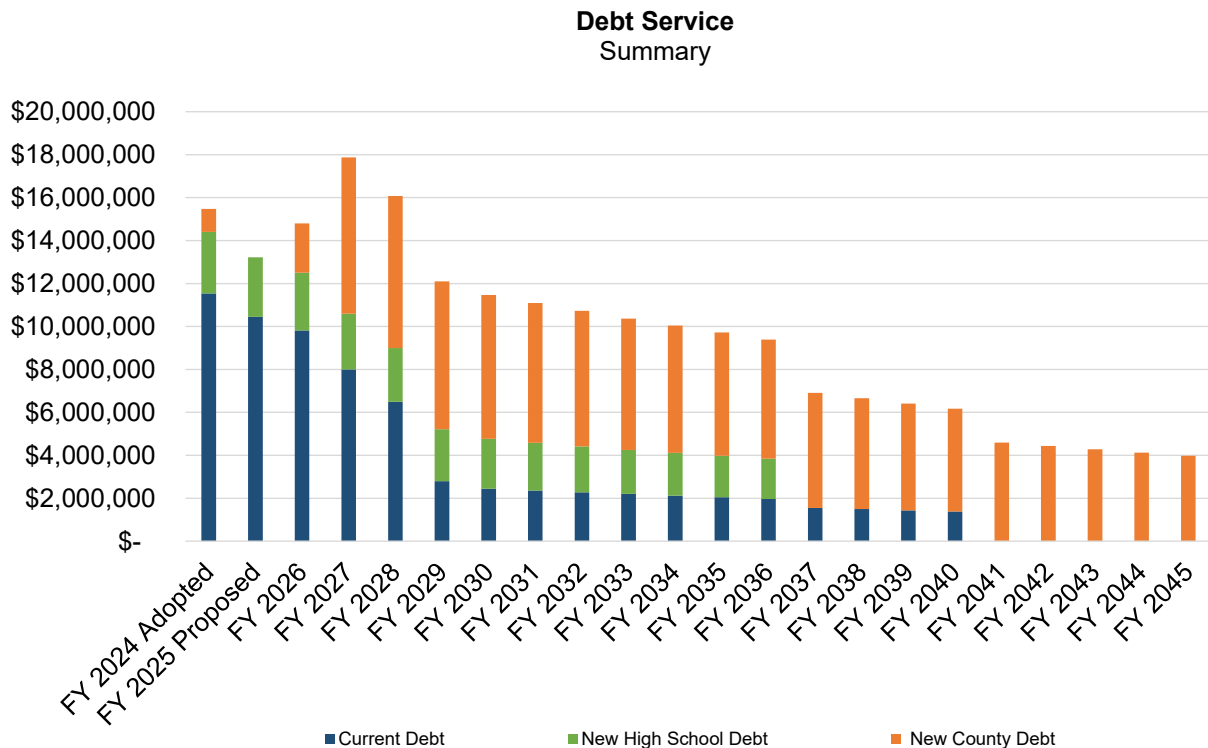
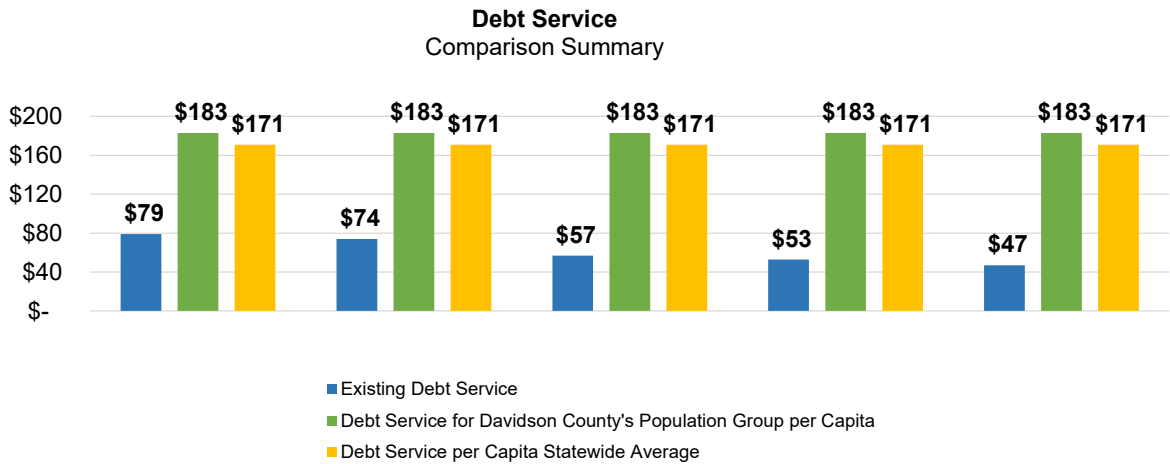
- Voter-Approved General Obligation Debt.
- Certificates of Participation.
- Installment Purchase Financing.
- Limited Obligation Bond Debt.

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 is 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 2025 PROPOSED BUDGET HIGHLIGHTS

- The FY 2025 Proposed Budget decreases total funding to the debt service by (\$2.2M) or -14.6%. The proposed budget places the (\$2.2M) in debt service savings from FY 2025 in to County Contingency in order to have funds available for the potential detention facility expansion / renovations.
- 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-one-year debt service summary, and principal / interest schedule for existing debt only for FY 2023-2045.



Legal Debt Margin Calculation for Fiscal Year 2023

Assessed Value of Taxable Property		<u>\$ 18,127,663,376</u>
Debt Limit - 8% of Assessed Value		\$ 1,450,213,070
Amount of Debt Applicable to Debt Limit:		
Bonded Debt	\$ 18,910,000	
Leases	\$ 225,807	
Subscriptions	\$ 1,334,186	
Certificates of Participation	\$ 775,000	
Limited Obligation Bonds	\$ 54,535,000	
Qualified School Construction Bonds	\$ 13,726,926	
Installment Financing - REDLG	<u>\$ 1,020,000</u>	
Total Amount of Debt Applicable to Legal Debt Limit		<u>\$ 90,526,919</u>
Legal Debt Margin		<u>\$ 1,359,686,151</u>

Current Debt Service Bonds - Principal

Fiscal Year	Series 2016 Refunding	Total
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	\$ 14,985,000	\$ 14,985,000

Current Debt Service Bonds - Interest

Fiscal Year	Series 2016 Refunding	Total
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	\$ 1,609,850	\$ 1,609,850

Current Debt Service
Installment - Principal

Fiscal Year	BB&T QSCB	2016 LOBS Sewer	LOB QSCB	LOBS Sewer Jail Refinancing	Sheriff's Office 2016 LOBs	High School 2016 LOBs	Courthouse 2020 LOBs	Schools 2020 LOBs	REDLG I-85 Corporate Center	Total
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	\$ 338,465	\$ 2,605,000	\$ 1,740,000	\$ 260,000	\$ 4,130,000	\$ 21,935,000	\$ 19,805,000	\$ 1,640,000	\$ 720,000	\$ 53,173,465

Current Debt Service
Interest

Fiscal Year	BB&T QSCB	2016 LOBS Sewer	LOB QSCB	LOBS Sewer Jail Refinancing	Sheriff's Office 2016 LOBs	High School 2016 LOBs	Courthouse 2020 LOBs	Schools 2020 LOBs	REDLG I-85 Corporate Center	Total
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	\$ 7,142	\$ 366,250	\$ 1,435,500	\$ 17,875	\$ 1,052,950	\$ 5,592,850	\$ 7,524,300	\$ 620,500	\$ -	\$ 16,617,367



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DAVIDSON COUNTY
BUDGET 2024-2025
VEHICLE LISTING

Department	Current Vehicles	Current Trailers	Current Boats	Current Motor Cycles	Total	Vehicles Requested	New / Replacement Vehicles in FY 2025 Proposed Budget
Animal Shelter	2				2		
Ambulance	25	5			30	4	4
911	3				3		
Fire Marshal	6	4			10		
Emergency Management	3	4			7		
Garage	4				4		
Environmental Health	13	2			15		
Health	2				2		
Risk Management	1				1		
Inspections	11				11	2	2
Library	1				1		
Planning	4				4	2	1
Public Buildings	13	4			17	1	1
Purchasing	1				1		
Recreation	6	6			12	1	1
Sheriff	197	17	2	7	223	20	20
DSS	22				22		
Transportation	10				10	2	2
Tax	11				11		
Sanitation	5				5		
Landfill	12	5			17		
Recycle	3	4			7		
Senior Services	3				3		
Soil & Water	1				1	1	1
Sewer	3	2			5		
Motor Pool	15				15	3	3
TOTAL	377	53	2	7	439	36	35

FY 2024 - 25 Capital Outlay / Other Improvements Summary

Fund	Department	Division	Type	Item	Quantity	Cost Per Item	Total Amount Proposed
General	Emergency Services	Emergency Medical Services	EQUIPMENT	Replace high mileage ambulances	2	\$ 300,000	\$ 600,000
General	Emergency Services	Emergency Medical Services	EQUIPMENT	Replace high mileage ambulance Remount	1	\$ 215,000	\$ 215,000
General	Emergency Services	Emergency Medical Services	EQUIPMENT	New vehicle F-150 for Operations Manager includes Equipment	1	\$ 87,000	\$ 87,000
General	Emergency Services	Emergency Medical Services	EQUIPMENT	Stryker MTS Power Load Stretcher Mount for New Ambulances	2	\$ 28,858	\$ 57,716
General	Emergency Services	Emergency Medical Services	EQUIPMENT	Stryker Power Pro 2 Stretcher for New Ambulances	2	\$ 30,563	\$ 61,126
General	Emergency Services	Emergency Medical Services	EQUIPMENT	Stryker Xpedition Stair Chair for New Ambulances	3	\$ 13,877	\$ 41,631
General	Emergency Services	Emergency Medical Services	EQUIPMENT	Motorola Mobile APX 6500 (Dual Head) - Radio Replacement	10	\$ 6,300	\$ 63,000
General	Emergency Services	Emergency Medical Services	EQUIPMENT	Stryker Xpedition Stair Chair for Remaining Ambulance Fleet	12	\$ 13,877	\$ 166,524
Sub-Total					33	\$ 39,151	\$ 1,291,997
General	Support Services	Public Buildings	EQUIPMENT	2024 RAM 2500 with Toolbox Body, Regular Cab 4x4	1	\$ 58,000	\$ 58,000
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	\$ 75,000	\$ 75,000

FY 2024 - 25 Capital Outlay / Other Improvements Summary

Fund	Department	Division	Type	Item	Quantity	Cost Per Item	Total Amount Proposed
General	Support Services	Public Buildings	OTHER IMPROVEMENTS	Sidewalk Repair	1	\$ 61,477	\$ 61,477
Sub-Total					4	\$ 61,119	\$ 244,477
General	Information Technology	Information Technology	EQUIPMENT	Replacement Computers (Countywide)	100	\$ 1,000	\$ 100,000
General	Information Technology	Information Technology	EQUIPMENT	Uninterruptible Power Supply (UPS)	1	\$ 58,410	\$ 58,410
Sub-Total					101	\$ 1,568	\$ 158,410
General	Integrated Solid Waste	Sanitation	EQUIPMENT	New Stationary Trash Compactor for Midway box site expansion	3	\$ 45,000	\$ 135,000
General	Integrated Solid Waste	Sanitation	EQUIPMENT	New Compactor Boxes for Midway box site expansion	3	\$ 14,000	\$ 42,000
General	Integrated Solid Waste	Sanitation	OTHER IMPROVEMENTS	Paving at Midway box site	1	\$ 23,000	\$ 23,000
Sub-Total					7	\$ 28,571	\$ 200,000
General	Recreation	Recreation	EQUIPMENT	Replace Dodge Nitro with Ford Ranger for use at Yadkin River Park	1	\$ 45,000	\$ 45,000
General	Recreation	Recreation	EQUIPMENT	Replace old Excavator	1	\$ 94,000	\$ 94,000
General	Recreation	Recreation	EQUIPMENT	Replace Cub Cadet Mower	1	\$ 17,000	\$ 17,000
General	Recreation	Recreation	EQUIPMENT	Replace Cub Cadet UTV	1	\$ 18,500	\$ 18,500
General	Recreation	Recreation	EQUIPMENT	Ventrac Mower	1	\$ 68,000	\$ 68,000
General	Recreation	Recreation	EQUIPMENT	Bush Hog Implement for Tractor	1	\$ 25,000	\$ 25,000

FY 2024 - 25 Capital Outlay / Other Improvements Summary

Fund	Department	Division	Type	Item	Quantity	Cost Per Item	Total Amount Proposed
General	Recreation	Recreation	OTHER IMPROVEMENTS	ADA Compliance upgrades at various parks	1	\$ 20,000	\$ 20,000
Sub-Total					7	\$ 41,071	\$ 287,500
General	Sheriff	Administration	EQUIPMENT	Replace (20) Patrol Vehicles	20	\$ 44,000	\$ 880,000
General	Sheriff	Administration	EQUIPMENT	Equipment for (20) Patrol Vehicles	20	\$ 13,000	\$ 260,000
General	Sheriff	Administration	EQUIPMENT	Replace K-9 Car Kennels	2	\$ 5,000	\$ 10,000
Sub-Total					42	\$ 27,381	\$ 1,150,000
General	Inspections	Inspections	EQUIPMENT	Replace (2) High-mileage Work Trucks	2	\$ 45,000	\$ 90,000
Sub-Total					2	\$ 45,000	\$ 90,000
General	Planning	Planning	EQUIPMENT	Replace High-mileage Vehicle	1	\$ 26,156	\$ 26,156
Sub-Total					1	\$ 26,156	\$ 26,156
General	Soil & Water	Soil & Water	EQUIPMENT	Replace High-mileage Vehicle	1	\$ 45,864	\$ 45,864
Sub-Total					1	\$ 45,864	\$ 45,864
Enterprise Fund	Integrated Solid Waste	Landfill-MSW	EQUIPMENT	Replace 2005 Excavator with over 9,750 hours	1	\$ 840,000	\$ 840,000
Enterprise Fund	Integrated Solid Waste	Landfill-MSW	EQUIPMENT	Portable wind fences to contain trash on premises	4	\$ 12,037	\$ 48,148
Enterprise Fund	Integrated Solid Waste	Landfill-MSW	EQUIPMENT	Replace Roll-off Truck	1	\$ 250,000	\$ 250,000
Enterprise Fund	Integrated Solid Waste	Landfill-MSW	EQUIPMENT	Car Port (20' X 40') to store equipment	1	\$ 8,000	\$ 8,000
Enterprise Fund	Integrated Solid Waste	Landfill-MSW	EQUIPMENT	Replace Solar Radar Speed Sign	1	\$ 4,700	\$ 4,700

FY 2024 - 25 Capital Outlay / Other Improvements Summary

Fund	Department	Division	Type	Item	Quantity	Cost Per Item	Total Amount Proposed
Enterprise Fund	Integrated Solid Waste	Landfill-MSW	NEW LANDFILL CONSTRUCTION	Engineering and planning for new cell construction	1	\$ 81,000	\$ 81,000
Sub-Total					9	\$ 136,872	\$ 1,231,848
Enterprise Fund	Sewer	Administration	EQUIPMENT	Pumps for Oak Grove Pump Station	2	\$ 30,000	\$ 60,000
Enterprise Fund	Sewer	Administration	EQUIPMENT	Vacuum Pump for Oak Grove	1	\$ 2,500	\$ 2,500
Sub-Total					3	\$ 20,833	\$ 62,500
Special Revenue	Public Services	Transportation	EQUIPMENT	Replace Ford E-450 Cutaway with a 25' LTV Bus	2	\$ 140,000	\$ 280,000
Sub-Total					2	\$ 140,000	\$ 280,000
Internal Service Fund	Public Services	Garage	EQUIPMENT	Replace (3) General Use Motorpool Vehicles	3	\$ 35,000	\$ 105,000
Sub-Total					3	\$ 35,000	\$ 105,000
Special Revenue	Emergency Telephone	911 Telephone System	EQUIPMENT	Replace console furniture and upgrade electrical system at primary 911 Center	1	\$ 45,552	\$ 45,552
Sub-Total					1	\$ 45,552	\$ 45,552
Special Revenue	Airport	Capital Improvement Plan	OTHER IMPROVEMENTS	Capital Outlay	1	\$ 16,667	\$ 16,667
Special Revenue	Airport	Capital Improvement Plan	OTHER IMPROVEMENTS	Equipment for grounds maintenance	1	\$ 25,000	\$ 25,000
Sub-Total					2	\$ 20,834	\$ 41,667
Grand Total - All Funds					212	\$ 24,816	\$ 5,260,971



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Capital Improvement Plan FY 2024-2029

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.

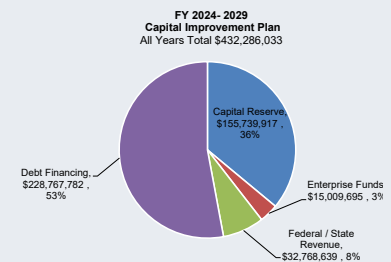
Impact on the Annual Operating Budget

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 Landfill) =
\$432.2M



Total "All Years" for Just
County Government +
Education Projects = \$417.1M

FY 2024 - 2029 Capital Improvement Plan - Summary by Project
(General Government / Education / Sewer)

Category / Project	Total (All Years)
Expenses	
General Government	
County-Wide Soccer / Sports Complex	\$ 20,000,000
New Detention Facility	\$ 96,749,174
Courthouse Renovation - Public Defender Office	\$ 400,000
County-Wide Server Replacement	\$ 684,000
West Campus Gym Roof Replacement	\$ 229,564
Health Department Roof Replacement	\$ 788,040
Colonial Drive Rep. & Brick Sealing + Roof Rep.	\$ 1,149,786
Cecil School Window Replacement	\$ 621,000
County-Wide Elevator Replacement	\$ 527,726
Transportation Retaining Wall	\$ 290,600
Parking Deck Renovations (w / New Elevator)	\$ 1,062,900
EMS Lexington Base	\$ 750,000
EMS Administration Expansion	\$ 750,000
EMS Silver Valley Base	\$ 750,000
Old Daymark Building Renovations	\$ 100,000
911 Communications Consoles & Technology	\$ 2,107,156
911 Radio Replacement (450+/-)	\$ 2,250,000
Airport Capital Infrastructure Bill Funds	\$ 16,600,000
Airport Runway, Taxiway and Apron Strengthening	\$ 14,112,784
Sub-Total	\$159,922,730
Education	
Lexington Middle Schools Renovations	\$ 10,645,272
Thomasville High School Renovations	\$ 16,750,000
Lexington High School Renovations	\$ 16,750,000
Thomasville City School - Sinkhole Repair	\$ 150,000
Davidson County Schools Admin Building	\$ 1,500,000
"Potential" Additional Debt for Education	\$150,000,000
Total	\$195,795,272
Sewer	
Sewer Expansion (ARP \$'s + State Grants)	\$ 61,558,336
Total	\$ 61,558,336
Total	\$417,276,338
Source of Funds	
Capital Reserve	\$ 155,739,917
Federal / State Revenue	\$ 32,768,639
Debt Financing	\$228,767,782
Total	\$417,276,338

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
Silver Valley Partial Roof Replacement	\$ 616,000
Reeds Elementary Metal Roof	\$ 2,220,400
YVRCA - Replace HVAC/Windows	\$ 2,159,000
South Davidson Welding Shop	\$ 1,746,497
Cameras & Safety Equipment Upgrades & Repairs - District-Wide	\$ 656,923
Fire Alarm Upgrades or Replacements - District-Wide	\$ 593,000
YVRCA - Elevator Installation	\$ 250,000
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
Athletic Facilities Upgrades - WDHS, SDHS, CDHS, Ledford HS, Ledford MS, EDHS & Others	\$ 2,193,635
Athletic Seating Repairs & Replacement	\$ 853,000
Generators Across the District	\$ 3,100,000
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
Total	\$ 99,340,424

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

Project	Request
Lexington City Schools	
Renovate Lexington Senior High School	\$ 50,000,000
Lexington Senior High Roof Replacements	\$ 1,198,000
Southwest Elementary Roof Replacement	\$ 931,755
South Lexington Elementary Roof Replacement	\$ 650,000
Pickett Elementary Roof Replacements	\$ 325,000
South Lexington Development Center Roof Replacement	\$ 205,620
Administration Office Roof Replacement	\$ 105,840
HVAC Replacement - R22 Systems	\$ 954,000
Lexington High School Softball and Baseball Fields Fencing	\$ 150,000
Athletic Light for Playing Fields to Meet NCHSAA Standards	\$ 400,000
Cameras & Safety Equipment Upgrades & Repairs	\$ 450,000
Technology Upgrades - Charles England	\$ 300,000
Pickett Elementary School - Technology Upgrades	\$ 350,000
Technology Upgrades - Southwest	\$ 350,000
Technology Upgrades - South Lexington	\$ 350,000
Asbestos Abatement Elimination of all Schools	\$ 3,000,000
Total	<u>\$ 59,720,215</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	\$ 250,000
Total	<u>\$ 1,650,000</u>
HVAC/ Electrical Upgrades:	
TMS HVAC Controls Replacement	\$ 150,000
THS CTE & Math HVAC	\$ 750,000
General District HVAC Service / Repair / Replacement	\$ 250,000
THS,TMS, TPS HVAC Air Quality Upgrades & Unit Replacements	\$ 6,000,000
Total	<u>\$ 7,150,000</u>
Facility / Property Upgrades:	
Security and Safety	\$ 750,000
Central Office Renovations / Replacement	\$ 4,500,000
Finch Auditorium Replace Flooring	\$ 200,000
Finch Auditorium Replace Seats	\$ 250,000
Total	<u>\$ 5,700,000</u>
Buildings:	
Thomasville High School (New Building)	\$ 71,806,318
CTE/Vocational Building at THS	\$ 3,000,000
Finch Auditorium Building Repairs	\$ 300,000
Remove LDES Mobile Unit	\$ 100,000
Blinds	\$ 150,000
Parking Lots	\$ 250,000
Pavement / Sidewalks	\$ 100,000
Painting	\$ 100,000
Total	<u>\$ 75,806,318</u>
Technology:	
Telecommunication Infrastructure Upgrades	\$ 350,000
Finch Auditorium Projections	\$ 150,000
Server Room Upgrades	\$ 200,000
Total	<u>\$ 700,000</u>
Total	<u>\$ 91,006,318</u>

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

Project	Request
Davidson - Davie Community College	
Reich and PSS Boiler Replacement	\$ 150,000
Finch Elevator Upgrade	\$ 120,000
Flooring Replacement - Campus-Wide (4) Four Facilities	\$ 150,000
Fire Alarm and Egress Upgrades- Mendenhall	\$ 150,000
Brooks HVAC Upgrades / Energy Efficiency Improvements	\$ 528,000
Sinclair HVAC Upgrades / Energy Efficiency Improvements	\$ 420,000
Replace Mendenhall Roof Top Units	\$ 500,000
Gee South Wing Chiller Replacement	\$ 200,000
Remove or Fill Underground Storage Tanks	\$ 500,000
Gee South Wing Roof Replacement	\$ 110,000
Fire Alarm and Egress Upgrades- Finch, Brinkley, Love	\$ 454,000
Mendenhall Roof Replacement	\$ 120,000
Replace Electrical Switch Gear in Sinclair Building	\$ 225,000
Total	\$ 3,627,000
Total All Requests	\$ 253,693,957

Davidson County Schools
Capital Improvements Plan (CIP) FY 2024-2029
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. We have applied for \$1,655,335 from the Need-Based Public School Capital Funds (NBPSCF) to help with the Silver Valley HVAC Project. We have applied for \$1,036,150 from the NBPSCF to help with the Ledford Middle School cooling tower and boiler replacement project.	\$ 25,000,000	HVAC systems are old and failing.	BMS, PES, EDHS, NDHS, NWES, and TMS have had new cooling towers, chillers, or air handlers, and heat pumps installed in 2018-2019. New cooling towers were installed at TMS, FGES and WES (2021) CES, LHS -new cooling tower-2022. LMS/CES new split systems-2022. Cooling tower has been installed at DT. Projects at Churchland and Stoner Thomas have been completed. Kitchens need air conditioning added at CDHS, LHS, WDHS, SDMHS, EDHS. Air conditioning is also needed in the following gyms- Brown, CDMS, Denton, EDHS, LMS, NDMS, NDHS, Silver Valley, SDMHS, Tyro Middle, WDHS, and Valley Academy.	1	Cooling tower and boiler replacement in planning stages- Ledford Middle. Mechanical room replacement and HVAC equipment-Northwest Elementary is underway. The Silver Valley project has been bid with a 1.9 million cost.	Yes	1-2 years
Silver Valley Partial Roof Replacement/Welcome Art Building/Wallburg Pod- The estimated cost for these projects comes from Metal Roof Consultants	\$ 616,000	1995 roof	Continue to make costly repairs.	2	Roofs have reached their life expectancy.	No	1-2 years
Reeds Elementary Metal Roof- This price estimate is from Metal Roof Consultant. We have applied for \$1,887,340 from the NBPSCF.	\$ 2,220,400	1951, 61, 75 roof with extensive repairs done in 1987.	Continue to make costly repairs.	3	Roofs have reached their life expectancy.	No	1-2 years
YVRCA - Replace HVAC/Windows- This price is from a proposal from McKissick Architecture. We have applied for \$1,835,915 from the Needs-Based Public School Capital Fund.	\$ 2,159,000	Windows and HVAC are in need of replacement.	Continue to make costly repairs to replace windows. Window units are highly ineffective.	4	Windows and HVAC has been installed on the front portion of the building.	No	1-2 years
South Davidson Welding Shop- The price is from Ramsey, Burgin, Smith Architects. We have applied for \$1,484,522 from the NBPSCF to help with the cost of the South Davidson Welding Shop project.	\$ 1,746,497	Davidson County Schools and DDCC have partnered to launch a welding program at South Davidson for school year 24-25.	Transporting student to and from the community college would not be efficient.	5	Community partners are in need of welders for their growing business.	No	1-2 years

Davidson County Schools
Capital Improvements Plan (CIP) FY 2024-2029
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
Cameras & Safety Equipment Upgrades & Repairs- We have applied for \$656,923.02 through the NC Safety Grant	\$ 656,923	We have been working on adding or replacing cameras and servers 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 recently (CDHS, LHS, NDMS).	Received \$125,000 safety grant from the state (2018). Received \$122,750 from the state safety grant (2019). Applied for \$316,535 from the NC Safe Schools Grant (2020-21) Applied and received 1.6 million for a variety of safety applications including 25 SROs, bus cameras, servers, door access controls, and reunification supplies (22-23).	6	School systems across America must continue to improve safety measures.	Yes	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.	7	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
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.	8	As the school grows in numbers, we may need to accommodate handicap students upstairs.	Yes	1-5 years
Tyro Middle New Cafeteria- This request was included in the 2015-2016 NCDPI 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	9	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	10	Overcrowded- Wallburg is currently at 129% capacity while Ledford Middle is at 95% capacity.	No	3-5 years

Davidson County Schools
Capital Improvements Plan (CIP) FY 2024-2029
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
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.	11	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
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.- South Davidson 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. Tyro Middle School- Outdoor bleachers.	Tracks have been replaced at North,Ledford, and Central. Water and sewer has been added to the baseball and softball complex at South. Drainage issues have been addressed at West. Sinkhole project has been completed at WDHS 10/22.	12	South Davidson track replacement is the next project.	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.	13	We must continue to make repairs to keep our schools safe.	Yes	1-5 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.	14	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
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	15	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.	16	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.	17	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.	18	All new buses will not be able to fit inside the existing garage bay areas.	Yes	1-5 years

Davidson County Schools
Capital Improvements Plan (CIP) FY 2024-2029
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
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 in outside storage containers.	19	Inventory has been stolen from outside storage containers and storage areas.	No	1-5 years
Total Davidson County Schools	<u>\$ 99,340,424</u>						

**New development, Bryson Park with 400 houses, will have a significant impact on Friedberg Elementary School. Currently, Friedberg is at 85% 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 84% capacity while West Davidson is at 89% capacity.

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

Land is being cleared for Fieldstone - 369 lot subdivision located off of S. Union Grove Road

Lexington City Schools
Capital Improvements Plan (CIP) FY 2024-2029
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
Renovate Lexington Senior High School	\$ 50,000,000	Major renovations to include upgrading all exterior doors, floors, HVAC, redesign entrance, replace gym floor, paint whole school, repair drainage issues in court yard, renovate CTE classrooms, renovate all bathrooms, redesign front entrance and office, HVAC, build new auxiliary gym and additional classrooms		1	N/A	yes	1 to 2 years
Lexington Senior High Roof Replacements	\$ 1,198,000	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	1	Roofs have reached their end of life stage	Yes	1 to 2 years
Southwest Elementary Roof Replacement	\$ 931,755	replace 1988 roof	Continue costly repairs to existing roofs	2	Roof has reached its end of life stage	Yes	1 to 2 years
South Lexington Elementary Roof Replacement	\$ 650,000	replace 1988 roof	Continue costly repairs to existing roofs	3	Roof has reached its end of life stage	Yes	2 to 3 years
Pickett Elementary Roof Replacements	\$ 325,000	Original bldg. (1986-1987), Media Center Addition (1995), Classroom addition (2001)	Continue costly repairs to existing roofs	4	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	5	Roof has reached its end of life stage	Yes	N/A
Administration Office Roof Replacement	\$ 105,840	Replace 1988 roof	Continue costly repairs to existing roofs	6	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	7	N/A	N/A	N/A

Lexington City Schools
Capital Improvements Plan (CIP) FY 2024-2029
Large Project Requests - Five Year Plan

Project	Request	Project Description / Justification	Possible Alternatives Evaluated	Priority Ranking	School Growth Trends / Key Stats	Life Safety Issue (Yes / No)	Timeframe to Implement
Lexington High School Softball and Baseball Fields Fencing	\$ 150,000	Fields are currently not useable for games all games played away from home.	Continue expense of all away games	8	N/A	N/A	1 to 5 years
Athletic Light for Playing Fields to Meet NCHSAA Standards	\$ 400,000	Baseball and softball fields and parking lots do not have lighting. Baseball field is not compliant with High School Athletic rules. Drainage for stands in football fields.	None	9	N/A	Yes	1 to 5 years
Cameras & Safety Equipment Upgrades & Repairs	\$ 450,000	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. Wrap front doors and windows with safety screens.	None	10	N/A	Yes	2 to 3 years
Technology Upgrades - Charles England	\$ 300,000	Modernized technology equipment allows for more interactive opportunity for students and increased engagement.	None	11	N/A	No	3 to 5 years
Pickett Elementary School - Technology Upgrades	\$ 350,000	Modernized technology equipment allows for more interactive opportunity for students and increased engagement.	None	12	N/A	No	3 to 5 years
Technology Upgrades - Southwest	\$ 350,000	Modernized technology equipment allows for more interactive opportunity for students and increased engagement.	None	13	N/A	No	3 to 5 years
Technology Upgrades - South Lexington	\$ 350,000	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 2024-2029
Large Project Requests - Five Year Plan

Project	Request	Project Description / Justification	Possible Alternatives Evaluated	Priority Ranking	School Growth Trends / Key Stats	Life Safety Issue (Yes / No)	Timeframe to Implement
Asbestos Abatement Elimination of all Schools	\$ 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.	15	N/A	Yes	3 to 5 years
Total Lexington City Schools	<u>\$ 59,720,215</u>						

Thomasville City Schools
Capital Improvements Plan (CIP) FY 2024-2029
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. 19,224 sq. ft.	Replacement with similar roof structure will not be as durable as the other roof replacements across the campus. Need is contingent on receiving NBG for new high school.	Priority 1	Growth in career and technical programs - overall building renovation needed. Rest of the campus roofing has been updated.	YES	2024-2026
TMS Roofing	\$ 800,000	New wing/replace overlay; main building/ replacement; Bulldog Academy wing/complete replacement with structural changes. Phases 1 and 2 of this project have been funded; largest section (Phase 3) remains.	Scan was completed; roof is beyond repair and will require a complete replacement.	Priority 1	Age of roof past life expectancy	YES	2024-2026
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 2024-2029
Total	<u>\$ 1,650,000</u>						
<u>HVAC/ Electrical Upgrades</u>							
TMS HVAC Controls Replacement	\$ 150,000	Replacement of HVAC control systems at TMS. Identified as part of ESSER assessment but funding was exhausted on other projects.	Continued maintenance and repair of outdated control system	Priority 2	Upgrade, cost savings on bill and services	NO	2024-2025
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. Need contingent on receiving NBG for new high school.	Priority 3	No growth anticipated but increases in demands for CTE programs and use of that part of campus. This work will be beyond the scope of available ESSER funds.	NO	2024-2025; 2025-2026

Thomasville City Schools
Capital Improvements Plan (CIP) FY 2024-2029
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 4	Maintenance and Preventative Care for maintenance and repair beyond the available funding and time frame for ESSER funds.	NO	Annually 2024-2029
THS, TMS, and TPS HVAC upgrades for air quality and replacement of units	\$ 6,000,000	Chiller replacement at all three schools; significant upgrades at TPS and TMS to meet air quality demands and life expectancy/warranty of current units	ESSER funds have been expended and projects are in various stages of completion. Needs for THS are contingent on NBG funding for a new high school	Priority 4	Life expectancy of unit is exhausted; needs for upgraded air quality requirements	YES	2025-2026; 2026-2027
Total	<u>\$ 7,150,000</u>						
<u>Facility/Property Upgrades</u>							
Security and Safety	\$ 750,000	New Entrance for TMS to create a secure entrance vestibule, along with additional and new cameras/software, upgraded alarm and notification systems.	Installations can be done in different phases to spread cost over different budget years.	Priority 1	N/A	YES	2024-2025; 2025-2026
Central Office Renovations/Replacement	\$ 4,500,000	Building envelope is substandard for air quality, energy efficiency, and safety. Building is inadequate for current district needs. HVAC estimates alone are nearly 1/2 the building value.	Replacement may be the most cost-effective option rather than renovation of the current facility. Need may be contingent on securing NBG for new high school and repurposing part of THS for this.	Priority s		NO	2024-2026
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

Thomasville City Schools
Capital Improvements Plan (CIP) FY 2024-2029
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 Seats	\$ 250,000	Replace existing seats in auditorium area. Upholstery is worn and some seats need mechanical repair. This is a community use facility	Seats are beginning to fail. Replacement will be more cost-effective than repairing individual seats.	Priority 4	N/A	NO	2025-2026
Total	<u>\$ 5,700,000</u>						
<u>Buildings</u>							
Thomasville High School Replacement	\$ 71,806,318	New High School to replace aging building that has exceeded its useful life	Major renovations that may prolong the life of facility by a few years	Priority 1	Pursuing NBPSCF through DPI (\$62-M) + County Match (\$10-M)	YES	2024-2025; 2025-2026
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	Partial funding has been secured for this project; however increases in material and construction costs have more than doubled the original cost projections. Need is contingent on securing NBG grant for new high school.	YES	2024-2025; 2025-2026
Finch Auditorium Building Repairs	\$ 300,000	Will need to have engineering & structural analysis conducted by professionals followed by repair work to existing facade.		Priority 1		YES	2024-2025
Remove LDES Mobile Unit	\$ 100,000	Remove mobile unit from LDES campus.		Priority 1	This is health and safety hazard and is a major concern from the fire marshal.	YES	2024-2025
Blinds	\$ 150,000	Replace existing blinds with energy efficient blinds district-wide. Blind replacement will also assist with security in individual classrooms and offices.		Priority 2	Increased energy efficiency and security.	NO	2025-2026

Thomasville City Schools
Capital Improvements Plan (CIP) FY 2024-2029
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
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	2025-2026
Pavement/Sidewalks	\$ 100,000	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	2024-2029
Painting	\$ 100,000	Interior and exterior paint for a building each year (contracted service)		Priority 1	Age and consistent need	NO	2024-2029
Total	<u>\$ 75,806,318</u>						
<u>Technology</u>							
Telecommunication infrastructure upgrades	\$ 350,000	Upgrade school intercom system for enhanced campus communication systems, including two-way communications both inside and outside the buildings	Current telecommunication infrastructure is approaching end of life	Priority 2	Upgrades needed for safety, security, and enhanced campus communication	YES	2024-2025
Finch Auditorium Network Infrastructure	\$ 150,000	Complete upgrades of 20 year old projection equipment and screens; add additional side screens, and update network architecture. This is a community use facility that receives significant use outside TCS.		Priority 3		NO	2025-2026
Server room upgrades	\$ 200,000	Upgrades needed for servers and switches across the district.		Priority 2	This is beyond the scope of E-rate fund availability.	NO	2024-2025
Total	<u>\$ 700,000</u>						
Total Thomasville City Schools	<u>\$ 91,006,318</u>						

Davidson-Davie Community College
Capital Improvements Plan (CIP) FY 2024-2029
Large Project Request - Five Year Plan

Project	Request	Project Description / Justification	Priority Ranking	Life Safety Issue (Yes / No)	Timeframe to Implement
Reich and PSS Boiler Replacement	\$ 150,000	Original boiler is aging and having issues	1	Yes	24-25
Finch Elevator Upgrade	\$ 120,000	Elevator put into service in 1974. Consistently malfunctions	1	Yes	24-25
Flooring Replacement - 1. PSS classrooms, offices and office hallways. 2. Briggs C/R105. 3. Finch Center Lobby 4. Sinclair Hallway	\$ 150,000	Aging flooring requires updating	1	No	24-25
Fire Alarm and Egress Upgrades- Mendenhall	\$ 150,000	Frequent trouble signals, 30 year old fire alarm panel	2	Yes	24-25
Brooks HVAC upgrades/Energy efficiency Improvements	\$ 528,000	Inconsistent Building Temp, high energy cost	2	No	25-26
Sinclair HVAC upgrades/Energy efficiency Improvements	\$ 420,000	High Energy Cost	3	No	25-26
Replace Mendenhall Roof Top Units	\$ 500,000	The 2 RTU's are aging and starting to have issues	3	Yes	25-26
Gee South Wing Chiller Replacement	\$ 200,000	2004 chiller is starting to have operational issues	4	Yes	25-26

Davidson-Davie Community College
Capital Improvements Plan (CIP) FY 2024-2029
Large Project Request - Five Year Plan

Project	Request	Project Description / Justification	Priority Ranking	Life Safety Issue (Yes / No)	Timeframe to Implement
Remove or fill underground storage tanks	\$ 500,000	EPA updates to underground storage tank.	5	No	25-26
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.	5	Yes	25-26
Fire Alarm and Egress Upgrades- Finch, Brinkley, Love	\$ 454,000	Numerous buildings across campus need the fire alarm and egress lighting upgraded	5	Yes	25-26
Mendenhall Roof Replacement	\$ 120,000	Aging roofs across campus need replacing to prevent damage to infrastructure.	5	Yes	25-26
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.	6	Yes	26-27
Total Davidson-Davie Community College	<u><u>\$ 3,627,000</u></u>				

Davidson County

County Government Projects not Included in the FY 2024 - 2029 CIP but are Considered "Horizon Issues"

Project	Estimated Cost	Estimated Offsetting Revenues	Net County Cost	First Year Operating Cost
County-wide CTE Facility - Construct a centrally located career & technical education facility for use by all three school districts.	\$ 19,200,000	\$ -	\$ 19,200,000	\$ -
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.	\$ 1,030,000	\$ -	\$ 1,030,000	\$ -
Hughes Park Renovations - Additional playgrounds, restroom facility, archery range.	\$ 350,000	\$ -	\$ 350,000	\$ -
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.	\$ 128,000	\$ -	\$ 128,000	\$ -
Yadkin River Park - Add an observation tower	\$ 4,000,000	\$ -	\$ 4,000,000	\$ -
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 capacity auditorium & other amenities on plan	\$ 15,000,000	\$ -	\$ 15,000,000	\$ -
Public Land Acquisition (Alcoa - Greenways)	\$ 10,000,000	\$ -	\$ 10,000,000	\$ -
Agriculture Center / Livestock Arena - 21,000 sq. ft. facility including land acquisition.	\$ 5,630,000	\$ -	\$ 5,630,000	\$ -
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.	\$ 8,000,000	\$ -	\$ 8,000,000	\$ -
Landfill - Replace 836 Trash Compactor (130,000lbs)	\$ 1,900,000	\$ 1,900,000	\$ -	\$ -
Landfill - Land Purchase for New Landfill	\$ 10,000,000	\$10,000,000	\$ -	\$ -
Colonial Drive Building - Remaining exterior & interior renovations including covered walkway (after window replacement and brick repointing)	\$ 4,338,912	\$ -	\$ 4,338,912	\$ -
West Campus (Senior Services) - Build a covered walkway to the main entrance	\$ 437,000	\$ -	\$ 437,000	\$ -
DSS Renovations - Includes reconfiguration of current space (Lexington / Governmental Center) to meet existing needs.	\$ 1,538,900	\$ -	\$ 1,538,900	\$ -
Southmont Civic Center (Senior Services) - Remodel facility to improve look and functionality	\$ 218,500	\$ -	\$ 218,500	\$ -
Technology / System Upgrade (DSS) - Replace outdated system for case management (3-yr Subscription)	\$ 485,000	\$ 194,000	\$ 291,000	\$ -
New 911 Center - Transition the existing 911 center to new location, more suitable for current use.	\$ 12,596,604	\$ -	\$ 12,596,604	\$ -
Total	\$ 98,282,916	\$12,145,667	\$ 86,137,249	\$ 15,000

FY 2024- 2029 Capital Improvement Plan Summary (All Projects)

Project	Department	2024	2025	2026	2027	2028	2029	Total
County-Wide Soccer / Sports Complex	Public Bldgs.	\$ 1,500,000	\$ 18,500,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000,000
New Detention Facility	Sheriff	\$ -	\$ -	\$ 96,749,174	\$ -	\$ -	\$ -	\$ 96,749,174
Courthouse Renovation - Public Defender Office	Public Bldgs.	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000
County-Wide Server Replacement	IT	\$ -	\$ -	\$ -	\$ 684,000	\$ -	\$ -	\$ 684,000
West Campus Gym Roof Replacement	Public Bldgs.	\$ -	\$ 229,564	\$ -	\$ -	\$ -	\$ -	\$ 229,564
Health Department Roof Replacement	Public Bldgs.	\$ -	\$ 788,040	\$ -	\$ -	\$ -	\$ -	\$ 788,040
Colonial Drive Brick Repointing & Sealing + Roof Replacement	Public Bldgs.	\$ 1,149,786	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,149,786
Cecil School Window Replacement	Public Bldgs.	\$ -	\$ -	\$ 621,000	\$ -	\$ -	\$ -	\$ 621,000
County-Wide Elevator Replacement	Public Bldgs.	\$ 127,726	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 527,726
Transportation Retaining Wall	Public Bldgs.	\$ -	\$ 290,600	\$ -	\$ -	\$ -	\$ -	\$ 290,600
Parking Deck Renovations (w / New Elevator)	Public Bldgs.	\$ 1,062,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,062,900
Lexington Middle School Renovations	Schools	\$ 5,322,636	\$ 5,322,636	\$ -	\$ -	\$ -	\$ -	\$ 10,645,272
"Potential" Additional Debt for Education	Schools	\$ -	\$ -	\$ -	\$ 150,000,000	\$ -	\$ -	\$ 150,000,000
TCS High School Renovation	Schools	\$ -	\$ 16,750,000	\$ -	\$ -	\$ -	\$ -	\$ 16,750,000
LCS High School Renovation	Schools	\$ -	\$ 16,750,000	\$ -	\$ -	\$ -	\$ -	\$ 16,750,000
DCS Administration Building Renovation	Schools	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
TCS Sinkhole Repairs	Schools	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
EMS Lexington Base	EMS	\$ -	\$ -	\$ -	\$ 750,000	\$ -	\$ -	\$ 750,000
EMS Administration Expansion	EMS	\$ -	\$ -	\$ -	\$ -	\$ 750,000	\$ -	\$ 750,000
EMS Silver Valley Base	EMS	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750,000
Old Daymark Building Renovations	Public Bldgs.	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
911 Communications Console Equipment & Technology Upgrade	Public Safety	\$ -	\$ -	\$ -	\$ 2,107,156	\$ -	\$ -	\$ 2,107,156
Replacement of 800 MHz Radios (450 Radios)	Public Safety	\$ -	\$ -	\$ -	\$ 2,250,000	\$ -	\$ -	\$ 2,250,000
Airport Capital Infrastructure Bill Funds	Airport	\$ 978,890	\$ 326,297	\$ 294,813	\$ -	\$ -	\$ -	\$ 1,600,000
Airport Runway Strengthening	Airport	\$ 14,112,784	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,112,784
Airport Capital Improvement (State Grant)	Airport	\$ -	\$ 15,000,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000,000
Sewer Expansion (Thomasville + SRU + Nucor Contribution + Golden Leaf Grant)	Sewer	\$ 8,682,500	\$ 52,875,836	\$ -	\$ -	\$ -	\$ -	\$ 61,558,336
Replace Komatsu Dozer	Landfill	\$ -	\$ -	\$ -	\$ -	\$ 880,000	\$ -	\$ 880,000
Replace 963 Trackloader	Landfill	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 702,000	\$ 702,000
Cell Construction Phase II - Area 4a (5.43 Acres)	Landfill	\$ -	\$ 4,289,695	\$ -	\$ -	\$ -	\$ -	\$ 4,289,695
Replace (826 Trash Compactor - 90,000 lbs)	Landfill	\$ -	\$ -	\$ -	\$ 1,300,000	\$ -	\$ -	\$ 1,300,000
Leachate Storage Tank Purchase & Installation	Landfill	\$ -	\$ -	\$ -	\$ 820,000	\$ -	\$ -	\$ 820,000
Replace Articulated Dump Truck	Landfill	\$ -	\$ -	\$ 990,000	\$ -	\$ -	\$ -	\$ 990,000
Replace 345 CAT Excavator	Landfill	\$ -	\$ 840,000	\$ -	\$ -	\$ -	\$ -	\$ 840,000
Cell Construction Phase II - Area 4 Cell 2 & Area 5 Cell 1 (7 Acres)	Landfill	\$ -	\$ -	\$ -	\$ 4,800,000	\$ -	\$ -	\$ 4,800,000
Purchase (2 - Roll Off Trucks)	Landfill	\$ -	\$ -	\$ 188,000	\$ -	\$ 200,000	\$ -	\$ 388,000
Total		\$ 35,437,222	\$ 132,762,668	\$ 98,842,987	\$ 162,711,156	\$ 1,830,000	\$ 702,000	\$ 432,286,033

FY 2024 - 2029 Capital Improvement Plan - Summary by Function

Category / Function	Current Year FY 2024	FY 2025 Estimated	FY 2026 Estimated	FY 2027 Estimated	FY 2028 Estimated	FY 2029 Estimated	Total (All Years)
Expenses							
General Government	\$ 19,782,086	\$ 35,934,501	\$ 97,664,987	\$ 5,791,156	\$ 750,000	\$ -	\$ 159,922,730
Education	\$ 6,972,636	\$ 38,822,636	\$ -	\$ 150,000,000	\$ -	\$ -	\$ 195,795,272
Sewer	\$ 8,682,500	\$ 52,875,836	\$ -	\$ -	\$ -	\$ -	\$ 61,558,336
Landfill	\$ -	\$ 5,129,695	\$ 1,178,000	\$ 6,920,000	\$ 1,080,000	\$ 702,000	\$ 15,009,695
Total	\$ 35,437,222	\$ 132,762,668	\$ 98,842,987	\$ 162,711,156	\$ 1,830,000	\$ 702,000	\$ 432,286,033
Source of Funds							
Capital Reserve	\$ 18,289,693	\$ 112,306,676	\$ 18,602,392	\$ 5,791,156	\$ 750,000	\$ -	\$ 155,739,917
Enterprise Funds	\$ -	\$ 5,129,695	\$ 1,178,000	\$ 6,920,000	\$ 1,080,000	\$ 702,000	\$ 15,009,695
Federal / State Revenue	\$ 17,147,529	\$ 15,326,297	\$ 294,813	\$ -	\$ -	\$ -	\$ 32,768,639
Debt Financing	\$ -	\$ -	\$ 78,767,782	\$ 150,000,000	\$ -	\$ -	\$ 228,767,782
Total	\$ 35,437,222	\$ 132,762,668	\$ 98,842,987	\$ 162,711,156	\$ 1,830,000	\$ 702,000	\$ 432,286,033

FY 2024 - 2029 Capital Improvement Plan - Summary by Project
(General Government / Education / Sewer)

Category / Project	Current Year FY 2024	FY 2025 Estimated	FY 2026 Estimated	FY 2027 Estimated	FY 2028 Estimated	FY 2029 Estimated	Total (All Years)
Expenses							
General Government							
County-Wide Soccer / Sports Complex	\$ 1,500,000	\$ 18,500,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000,000
New Detention Facility	\$ -	\$ -	\$ 96,749,174	\$ -	\$ -	\$ -	\$ 96,749,174
Courthouse Renovation - Public Defender Office	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000
County-Wide Server Replacement	\$ -	\$ -	\$ -	\$ 684,000	\$ -	\$ -	\$ 684,000
West Campus Gym Roof Replacement	\$ -	\$ 229,564	\$ -	\$ -	\$ -	\$ -	\$ 229,564
Health Department Roof Replacement	\$ -	\$ 788,040	\$ -	\$ -	\$ -	\$ -	\$ 788,040
Colonial Drive Rep. & Brick Sealing + Roof Rep.	\$ 1,149,786	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,149,786
Cecil School Window Replacement	\$ -	\$ -	\$ 621,000	\$ -	\$ -	\$ -	\$ 621,000
County-Wide Elevator Replacement	\$ 127,726	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 527,726
Transportation Retaining Wall	\$ -	\$ 290,600	\$ -	\$ -	\$ -	\$ -	\$ 290,600
Parking Deck Renovations (w / New Elevator)	\$ 1,062,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,062,900
EMS Lexington Base	\$ -	\$ -	\$ -	\$ 750,000	\$ -	\$ -	\$ 750,000
EMS Administration Expansion	\$ -	\$ -	\$ -	\$ -	\$ 750,000	\$ -	\$ 750,000
EMS Silver Valley Base	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750,000
Old Daymark Building Renovations	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
911 Communications Consoles & Technology	\$ -	\$ -	\$ -	\$ 2,107,156	\$ -	\$ -	\$ 2,107,156
911 Radio Replacement (450+/-)	\$ -	\$ -	\$ -	\$ 2,250,000	\$ -	\$ -	\$ 2,250,000
Airport Capital Infrastructure Bill Funds	\$ 978,890	\$ 15,326,297	\$ 294,813	\$ -	\$ -	\$ -	\$ 16,600,000
Airport Runway, Taxiway and Apron Strengthening	\$ 14,112,784	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,112,784
Sub-Total	\$ 19,782,086	\$ 35,934,501	\$ 97,664,987	\$ 5,791,156	\$ 750,000	\$ -	\$ 159,922,730
Education							
Lexington Middle Schools Renovations	\$ 5,322,636	\$ 5,322,636	\$ -	\$ -	\$ -	\$ -	\$ 10,645,272
Thomasville High School Renovations	\$ -	\$ 16,750,000	\$ -	\$ -	\$ -	\$ -	\$ 16,750,000
Lexington High School Renovations	\$ -	\$ 16,750,000	\$ -	\$ -	\$ -	\$ -	\$ 16,750,000
Thomasville City School - Sinkhole Repair	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Davidson County Schools Admin Building	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
"Potential" Additional Debt for Education	\$ -	\$ -	\$ -	\$ 150,000,000	\$ -	\$ -	\$ 150,000,000
Total	\$ 6,972,636	\$ 38,822,636	\$ -	\$ 150,000,000	\$ -	\$ -	\$ 195,795,272
Sewer							
Sewer Expansion (ARP \$'s + State Grants)	\$ 8,682,500	\$ 52,875,836	\$ -	\$ -	\$ -	\$ -	\$ 61,558,336
Total	\$ 8,682,500	\$ 52,875,836	\$ -	\$ -	\$ -	\$ -	\$ 61,558,336
Total	\$ 35,437,222	\$ 127,632,973	\$ 97,664,987	\$ 155,791,156	\$ 750,000	\$ -	\$ 417,276,338
Source of Funds							
Capital Reserve	\$ 18,289,693	\$ 112,306,676	\$ 18,602,392	\$ 5,791,156	\$ 750,000	\$ -	\$ 155,739,917
Federal / State Revenue	\$ 17,147,529	\$ 15,326,297	\$ 294,813	\$ -	\$ -	\$ -	\$ 32,768,639
Debt Financing	\$ -	\$ -	\$ 78,767,782	\$ 150,000,000	\$ -	\$ -	\$ 228,767,782
Total	\$ 35,437,222	\$ 127,632,973	\$ 97,664,987	\$ 155,791,156	\$ 750,000	\$ -	\$ 417,276,338

Davidson County
Estimated Revenue Redistributed Sales Tax - Article 44

FY 2022-23 Year End Actual	\$ 5,094,387
FY 2023-24 Adopted Budget	\$ 5,000,000

2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
\$ 5,000,000	\$ 5,083,333	\$ 5,235,833	\$ 5,392,908	\$ 5,554,695

Davidson County
Estimated Revenue Article 46 Sales Tax

FY 2022-23 Year End Actual	\$ 5,694,236
FY 2023-24 Adopted Budget	\$ 5,500,000

2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
\$ 5,500,000	\$ 5,700,000	\$ 5,871,000	\$ 6,047,130	\$ 6,228,544

Davidson County
Summary Outstanding Debt Schedule

	Budget Year	Budget Year	Budget Year	Budget Year	Budget Year
	2024	2025	2026	2027	2028
	2025	2026	2027	2028	2029
Debt Service Obligations (General Fund)					
QSCBs	\$ 3,521,106	\$ 1,587,750	\$ -	\$ -	\$ -
General Obligation (GO) Bonds	\$ -	\$ -	\$ -	\$ -	\$ -
Limited Obligation Bonds (LOBs)	\$ 114,260,240	\$ 59,578,763	\$ 53,056,150	\$ 46,854,050	\$ 41,062,450
Total Current Debt Outstanding	\$ 117,781,346	\$ 61,166,513	\$ 53,056,150	\$ 46,854,050	\$ 41,062,450
Debt from New Borrowing	\$ -	\$ 77,683,487	\$ 75,610,745	\$ 73,421,084	\$ 71,107,909
Total Outstanding Debt	\$ 117,781,346	\$ 138,850,000	\$ 128,666,895	\$ 120,275,134	\$ 112,170,359

Davidson County
Summary of Projected Interest and Principal Debt Payments

	Budget Year	Budget Year	Budget Year	Budget Year	Budget Year
	2024	2025	2026	2027	2028
	2025	2026	2027	2028	2029
Debt Service Payments (General Fund)					
General Obligation (GO) Bonds	\$ -	\$ -	\$ -	\$ -	\$ -
Limited Obligation Bonds (LOBs)	\$ 11,795,527	\$ 11,345,963	\$ 10,062,700	\$ 9,469,450	\$ 8,534,200
QSCB's	\$ 1,933,356	\$ 1,587,750	\$ -	\$ -	\$ -
Total Current Debt Payments	\$ 13,728,884	\$ 12,933,713	\$ 10,062,700	\$ 9,469,450	\$ 8,534,200
New Borrowing	\$ -	\$ 2,295,167	\$ 7,272,750	\$ 7,076,250	\$ 6,885,000
Total Principal and Interest Debt Service	\$ 13,728,884	\$ 15,228,880	\$ 17,335,450	\$ 16,545,700	\$ 15,419,200
Debt Service as a Percentage of Operating Budget	5%	8%	8%	8%	7%
Population (Per NC Office of Budget and Management)	174,101	175,603	177,117	178,645	180,186
Debt Service Budget Per Capita (Estimated with Existing + CIP New Projects)	\$79	\$87	\$98	\$93	\$86
Existing Debt for Davidson County Per Capita As of 6/30/23 Financial Statements	\$79	\$74	\$57	\$53	\$47
Debt for Davidson County's Population Group Per Capita As of 6/30/23 on the LGC Website	\$183	\$183	\$183	\$183	\$183
Debt Per Capita Statewide Average As of 6/30/23 on the LGC Website	\$171	\$171	\$171	\$171	\$171

Davidson County
Projected Property Taxes

	Budget Year		Budget Year		Budget Year		Budget Year		Budget Year		Budget Year	
	2023		2024		2025		2026		2027		2028	
	2024		2025		2026		2027		2028		2029	
Property Tax Revenue	\$98,500,000	\$	100,470,000	\$	108,576,661	\$	125,241,684	\$	127,746,518	\$	130,301,448	
Collection Rate	96.75%		96.75%		96.75%		96.75%		96.75%		96.75%	
Tax Rate	0.5400		0.5400		0.4360		0.4942		0.4942		0.4942	
Property Tax Base	18,780,470,483	2.00% \$	19,156,079,893	2.00% \$	24,902,903,860	30.00% \$	25,400,961,938	2.00% \$	25,908,981,176	2.00% \$	26,427,160,800	
One Penny Equals	\$1,824,074	\$	1,860,556	\$	2,490,290	\$	2,534,231	\$	2,584,915	\$	2,636,614	
Increase from Previous Year	\$2,399,434	\$	1,970,000	\$	8,106,661	\$	16,665,023	\$	2,504,834	\$	2,554,930	
Revenue Neutral Effect	\$ -	\$	-	\$	(10.40)	\$	-	\$	-	\$	-	
Tax Rate	\$ 54.00	\$	54.00	\$	43.60	\$	49.42	\$	49.42	\$	49.42	

Davidson County
Financial Model

Category	FY 2024 - 2025 Estimated			FY 2025 - 2026 Estimated			FY 2026 - 2027 Estimated			FY 2027 - 2028 Estimated			FY 2028 - 2029 Estimated		
Previous Year's General Fund Budget	\$ 170,308,857			\$ 171,710,271			\$ 178,540,053			\$ 201,560,112			\$ 210,366,290		
Operating Effects to General Government															
Personnel (Excluding Ins. + Retirement)	\$	2,620,256	4.55%	\$	3,011,291	5.00%	\$	3,161,855	5.00%	\$	3,319,948	5.00%	\$	3,485,945	5.00%
Group Health Insurance	\$	654,449	5.26%	\$	654,530	5.00%	\$	687,256	5.00%	\$	721,619	5.00%	\$	757,700	5.00%
Retirement Contribution	\$	382,173	4.95%	\$	405,518	5.00%	\$	425,794	5.00%	\$	447,083	5.00%	\$	469,438	5.00%
Operating Expenses	\$	(2,251,615)	-6.74%	\$	-	0.00%	\$	-	0.00%	\$	-	0.00%	\$	-	0.00%
General Fund Capital Outlay	\$	(459,447)	-15.25%	\$	-	0.00%	\$	-	0.00%	\$	-	0.00%	\$	-	0.00%
Operating Effects to the Schools															
Current Expense And Capital To School Systems	\$	1,294,165	3.18%	\$	1,258,447	3.00%	\$	1,296,201	3.00%	\$	1,335,087	3.00%	\$	1,375,140	3.00%
Increase (Decrease) Current Debt Schedule	\$ (1,748,565)			\$ (795,171)			\$ (2,871,013)			\$ (593,250)			\$ (935,250)		
Projected Budget	\$ 170,800,271			\$ 176,244,886			\$ 181,240,146			\$ 206,790,599			\$ 215,519,262		
Capital Improvement Plan															
Projects Funded By Debt															
Community College	\$ -			\$ -			\$ -			\$ -			\$ -		
Schools	\$ -			\$ -			\$ -			\$ -			\$ -		
Sewer	\$ -			\$ -			\$ -			\$ -			\$ -		
General Government	\$ -			\$ 2,295,167			\$ 19,477,583			\$ (371,500)			\$ (366,250)		
Capital Improvements Impact on Budget	\$ 910,000			\$ -			\$ 842,383			\$ 3,947,191			\$ 4,003,292		
Total Growth for the General Fund	\$ 171,710,271			\$ 178,540,053			\$ 201,560,112			\$ 210,366,290			\$ 219,156,304		
One-Time Capital Expenditures															
CIP Projects Funded by General Fund	\$ (0)			\$ -			\$ -			\$ -			\$ -		
CIP Projects Funded by the Capital Reserve	\$ 112,306,676			\$ 18,602,392			\$ 5,791,156			\$ 750,000			\$ -		
Sales Tax Pay as You Go	\$ -			\$ -			\$ -			\$ -			\$ -		
Total Expenditures	\$ 284,016,947			\$ 197,142,445			\$ 207,351,268			\$ 211,116,290			\$ 219,156,304		
Revenue Summary															
Previous Year's General Fund Budget	\$ 170,308,857			\$ 172,719,998			\$ 182,310,887			\$ 201,053,217			\$ 205,702,109		

Davidson County
Financial Model

Category	FY 2024 - 2025 Estimated		FY 2025 - 2026 Estimated		FY 2026 - 2027 Estimated		FY 2027 - 2028 Estimated		FY 2028 - 2029 Estimated						
Increase In Revenue Growth															
1/4 Cent Sales Tax	\$	200,000	3.64%	\$	171,000	3.00%	\$	176,130	3.00%	\$	181,414	3.00%	\$	186,856	3.00%
Property Tax	\$	1,970,000	2.00%	\$	8,106,661	8.07%	\$	16,665,023	15.35%	\$	2,504,834	2.00%	\$	2,554,930	2.00%
Base Sales Tax	\$	709,500	2.15%	\$	1,348,380	4.00%	\$	1,402,315	4.00%	\$	1,458,408	4.00%	\$	1,516,744	4.00%
Redistributed Sales Tax	\$	83,333	1.67%	\$	76,250	1.50%	\$	77,394	1.50%	\$	78,555	1.50%	\$	79,733	1.50%
Lottery Funds	\$	(551,691)	-51.11%	\$	(528,697)	-95.83%	\$	-	0.00%	\$	-	0.00%	\$	-	0.00%
Other Revenue	\$	-	0.00%	\$	417,295	1.00%	\$	421,468	1.00%	\$	425,682	1.00%	\$	429,939	1.00%
Total Growth for the General Fund	\$	172,719,998		\$	182,310,887		\$	201,053,217		\$	205,702,109		\$	210,470,312	
One Time Revenue Source															
Capital Reserve Proceeds	\$	112,306,676		\$	18,602,392		\$	5,791,156		\$	750,000		\$	-	
Total Revenues	\$	285,026,674		\$	200,913,279		\$	206,844,373		\$	206,452,109		\$	210,470,312	
Tax Increase (Decrease)	\$	-		\$	(10.40)		\$	5.82		\$	-		\$	-	
Effect on Fund Balance															
Beginning Fund Balance	\$	92,091,255		\$	93,100,983		\$	96,871,817		\$	96,364,922		\$	91,700,741	
Increase (Decrease) Fund Balance	\$	1,009,728		\$	3,770,834		\$	(506,895)		\$	(4,664,181)		\$	(8,685,992)	
Ending Fund Balance	\$	93,100,983		\$	96,871,817		\$	96,364,922		\$	91,700,741		\$	83,014,749	
Fund Balance %		53.90%			53.14%			47.93%			44.58%			39.44%	
Tax Rate	\$	54.00		\$	43.60		\$	49.42		\$	49.42		\$	49.42	

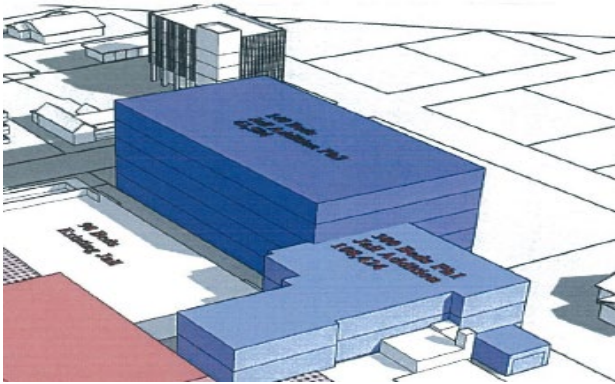


Project Description: Multi-field soccer and sports complex. Includes the purchase and development of 66-acres. Other amenities may include disc golf, a cross-country course, and playground.

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

Operating Impacts: Operating expenses includes three (3) full-time staff (1 for Marketing and Booking, 2 for Maintenance) and two (2) part-time staff for facility upkeep. Upfront cost in 2027 includes the purchase of needed equipment to maintain fields and grounds.

Category	Current Year FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total FY 2024-2029
Expenses							
Construction	\$ -	\$ 18,500,000	\$ -	\$ -	\$ -	\$ -	\$ 18,500,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
Total	\$ 1,500,000	\$ 18,500,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000,000
Revenues							
Capital Fund Balance	\$ 1,500,000	\$ 18,500,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000,000
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 1,500,000	\$ 18,500,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000,000
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ 250,000
Other Expenses	\$ -	\$ -	\$ -	\$ 175,000	\$ 60,000	\$ -	\$ 235,000
Sub-Total	\$ -	\$ -	\$ -	\$ 425,000	\$ 60,000	\$ -	\$ 485,000
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
# Positions	0.00	0.00	0.00	4.00	0.00	0.00	4.00



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 (85%) + County Capital Reserve (15%). Current year funds (FY 2024 - \$4,072,500) are budgeted in a Capital Project leaving an estimated remaining need of \$92,341,474.

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 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total FY 2024-2029
Expenses							
Construction	\$ -	\$ -	\$ 96,749,174	\$ -	\$ -	\$ -	\$ 96,749,174
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ 96,749,174	\$ -	\$ -	\$ -	\$ 96,749,174
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ 17,981,392	\$ -	\$ -	\$ -	\$ 17,981,392
Debt Financing	\$ -	\$ -	\$ 78,767,782	\$ -	\$ -	\$ -	\$ 78,767,782
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ 96,749,174	\$ -	\$ -	\$ -	\$ 96,749,174
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ 1,831,008	\$ 1,918,959	\$ 3,522,016
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ 1,100,683	\$ 1,100,683	\$ 2,201,366
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ 2,931,691	\$ 3,019,642	\$ 5,951,333
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
# Positions	0.00	0.00	0.00	0.00	25.00	24.00	49.00



Project Description: Renovate existing space to provide offices and meeting space for a Public Defender's Office.

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

Operating Impacts: Operating Impacts are minimal as additional staff will be State employees.

Category	Current Year FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total FY 2024-2029
Expenses							
Construction	\$ -	\$ 375,000	\$ -	\$ -	\$ -	\$ -	\$ 375,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000
Revenues							
Capital Fund Balance	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000
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 replace the aged VMWare host servers and storage at our primary, secondary & 911 data centers. Practically all (90%) of county systems and applications execute within this server environment system. The servers are approaching 7-8 years old, so a complete replacement is recommended. Utilizing the older hardware, means the servers are subject to potential failures, as the existing hardware is set for end-of-life support in 2027.

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

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

Category	Current Year FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total FY 2024-2029
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ 684,000	\$ -	\$ -	684,000
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	\$ -	\$ -	\$ 684,000	\$ -	\$ -	684,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ 684,000	\$ -	\$ -	684,000
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	\$ -	\$ -	\$ 684,000	\$ -	\$ -	684,000
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Project Description: Provide a new retrofit standing seam metal roof system with light gauge metal framing along with sheet metal flashing and accessories to provide a complete, watertight, 20-year warrantable roof assembly.

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

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

Category	Current Year FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total FY 2024-2029
Expenses							
Construction	\$ -	\$ 200,445	\$ -	\$ -	\$ -	\$ -	200,445
Contingency	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	10,000
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Planning	\$ -	\$ 19,119	\$ -	\$ -	\$ -	\$ -	19,119
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	\$ 229,564	\$ -	\$ -	\$ -	\$ -	229,564
Revenues							
Capital Fund Balance	\$ -	\$ 229,564	\$ -	\$ -	\$ -	\$ -	229,564
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	\$ 229,564	\$ -	\$ -	\$ -	\$ -	229,564
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: Provide a new retrofit standing seam metal roof system with light gauge metal framing along with sheet metal flashing and accessories to provide a complete, watertight, roof assembly.

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

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

Category	Current Year FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total FY 2024-2029
Expenses							
Construction	\$ -	\$ 716,400	\$ -	\$ -	\$ -	\$ -	716,400
Contingency	\$ -	\$ 35,820	\$ -	\$ -	\$ -	\$ -	35,820
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Planning	\$ -	\$ 35,820	\$ -	\$ -	\$ -	\$ -	35,820
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	\$ 788,040	\$ -	\$ -	\$ -	\$ -	788,040
Revenues							
Capital Fund Balance	\$ -	\$ 788,040	\$ -	\$ -	\$ -	\$ -	788,040
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	\$ 788,040	\$ -	\$ -	\$ -	\$ -	788,040
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: 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 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total FY 2024-2029
Expenses							
Construction	\$ 1,080,166	\$ -	\$ -	\$ -	\$ -	\$ -	1,080,166
Contingency	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	20,000
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Planning	\$ 49,620	\$ -	\$ -	\$ -	\$ -	\$ -	49,620
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ 1,149,786	\$ -	\$ -	\$ -	\$ -	\$ -	1,149,786
Revenues							
Capital Fund Balance	\$ 1,149,786	\$ -	\$ -	\$ -	\$ -	\$ -	1,149,786
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ 1,149,786	\$ -	\$ -	\$ -	\$ -	\$ -	1,149,786
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 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total FY 2024-2029
Expenses							
Construction	\$ -	\$ -	\$ 567,000	\$ -	\$ -	\$ -	\$ 567,000
Contingency	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ 34,000	\$ -	\$ -	\$ -	\$ 34,000
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ 621,000	\$ -	\$ -	\$ -	\$ 621,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ 621,000	\$ -	\$ -	\$ -	\$ 621,000
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ 621,000	\$ -	\$ -	\$ -	\$ 621,000
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: Replacement of (4) four aging elevators county-wide [Governmental Building (2); Colonial Drive (1); Old Courthouse/Museum (1)]. The elevators are near the end of their useful life (30+/- years old). In addition, parts for the current elevators for maintenance and repair have become difficult to source due to original manufacturers no longer in operation.

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

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

Category	Current Year FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total FY 2024-2029
Expenses							
Construction	\$ 127,726	\$ 400,000	\$ -	\$ -	\$ -	\$ -	527,726
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ 127,726	\$ 400,000	\$ -	\$ -	\$ -	\$ -	527,726
Revenues							
Capital Fund Balance	\$ 127,726	\$ 400,000	\$ -	\$ -	\$ -	\$ -	527,726
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ 127,726	\$ 400,000	\$ -	\$ -	\$ -	\$ -	527,726
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 retaining wall behind the Transportation Department is deteriorating and needs to be replaced or reinforced to avoid failure in the future.

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

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

Category	Current Year FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total FY 2024-2029
Expenses							
Construction	\$ -	\$ 197,900	\$ -	\$ -	\$ -	\$ -	\$ 197,900
Contingency	\$ -	\$ 29,700	\$ -	\$ -	\$ -	\$ -	\$ 29,700
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ 63,000	\$ -	\$ -	\$ -	\$ -	\$ 63,000
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 290,600	\$ -	\$ -	\$ -	\$ -	\$ 290,600
Revenues							
Capital Fund Balance	\$ -	\$ 290,600	\$ -	\$ -	\$ -	\$ -	\$ 290,600
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 290,600	\$ -	\$ -	\$ -	\$ -	\$ 290,600
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

Parking Deck - Exterior Renovations & Elevator Replacement

Function: General Government
New / Continuation: New



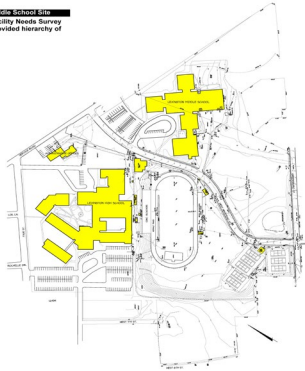
Project Description: Work will include an exterior overhaul to the parking deck to include replacement of P-1 seams, waterproofing improvements, replacement of (3) light poles, painting, concrete work at the West 3rd Street entrance, brick repointing, elevator replacement, and other improvements as identified when work begins.

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

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

Category	Current Year FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total FY 2024-2029
Expenses							
Construction	\$ -	\$ 952,000	\$ -	\$ -	\$ -	\$ -	\$ 952,000
Contingency	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ 85,900	\$ -	\$ -	\$ -	\$ -	\$ 85,900
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 1,062,900	\$ -	\$ -	\$ -	\$ -	\$ 1,062,900
Revenues							
Capital Fund Balance	\$ -	\$ 1,062,900	\$ -	\$ -	\$ -	\$ -	\$ 1,062,900
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 1,062,900	\$ -	\$ -	\$ -	\$ -	\$ 1,062,900
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

Lexington Senior High School & Junior School Site
Master Plan Study - 2020-21 City Facility Needs Survey
Phased delivery based on owner provided hierarchy of importance.



RBSA

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

Project Funding: Project funding from Capital Reserve (94.4%) Other Sources (5.6%)

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

Category	Current Year FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total FY 2024-2029
Expenses							
Construction	\$ 4,661,636	\$ 5,322,636	\$ -	\$ -	\$ -	\$ -	9,984,272
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Planning	\$ 661,000	\$ -	\$ -	\$ -	\$ -	\$ -	661,000
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ 5,322,636	\$ 5,322,636	\$ -	\$ -	\$ -	\$ -	10,645,272
Revenues							
Capital Fund Balance	\$ 5,322,636	\$ 5,322,636	\$ -	\$ -	\$ -	\$ -	10,645,272
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ 5,322,636	\$ 5,322,636	\$ -	\$ -	\$ -	\$ -	10,645,272
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



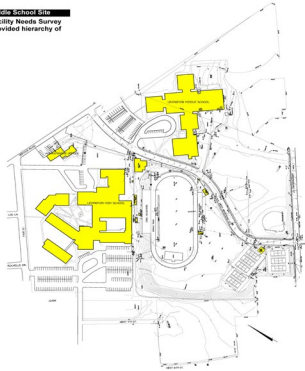
Project Description: Funds would be used for repairs, renovations, infrastructure enhancements, and other identified improvements among the (3) three school systems.

Project Funding: Educational debt financing would serve as the primary source for identified projects

Operating Impacts: Operating Impacts have not been identified to date

Category	Current Year FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total FY 2024-2029
Expenses							
Construction	\$ -	\$ -	\$ -	\$ 150,000,000	\$ -	\$ -	\$ 150,000,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ 150,000,000	\$ -	\$ -	\$ 150,000,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ -	\$ -	\$ -	\$ 150,000,000	\$ -	\$ -	\$ 150,000,000
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ 150,000,000	\$ -	\$ -	\$ 150,000,000
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

Lexington Senior High School & Junior School Site
Master Plan Study - 2020-21 City Facility Needs Survey
Phased delivery based on owner provided hierarchy of importance.



RBSA

Project Description: Renovate Lexington Senior High School - renovate existing building to extend its useful life.

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

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

Category	Current Year FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total FY 2024-2029
Expenses							
Construction	\$ -	\$ 15,410,000	\$ -	\$ -	\$ -	\$ -	\$ 15,410,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ 1,340,000	\$ -	\$ -	\$ -	\$ -	\$ 1,340,000
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 16,750,000	\$ -	\$ -	\$ -	\$ -	\$ 16,750,000
Revenues							
Capital Fund Balance	\$ -	\$ 16,750,000	\$ -	\$ -	\$ -	\$ -	\$ 16,750,000
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 16,750,000	\$ -	\$ -	\$ -	\$ -	\$ 16,750,000
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: Renovation of existing facility to extend its useful life, including HVAC and electrical systems work, ADA compliance upgrades, exterior and interior renovations, and parking lot resurfacing.

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

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

Category	Current Year FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total FY 2024-2029
Expenses							
Construction	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	1,500,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	1,500,000
Revenues							
Capital Fund Balance	\$ 978,395	\$ -	\$ -	\$ -	\$ -	\$ -	978,395
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
School Capital Funds	\$ 521,605	\$ -	\$ -	\$ -	\$ -	\$ -	521,605
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

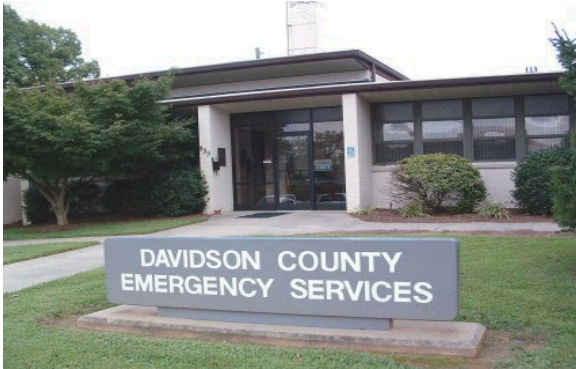


Project Description: The goal of this project is to cease utilizing the two current bays in operations within the existing EMS Administration Building. Due to safety concerns, EMS staff would like to purchase and develop a new EMS Base #1 located within the City of Lexington. This new base would be better 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 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total FY 2024-2029
Expenses							
Construction	\$ -	\$ -	\$ -	\$ 750,000	\$ -	\$ -	\$ 750,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ 750,000	\$ -	\$ -	\$ 750,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ 750,000	\$ -	\$ -	\$ 750,000
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ 750,000	\$ -	\$ -	\$ 750,000
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 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total FY 2024-2029
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	\$ 750,000	\$ -	\$ 750,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ 750,000	\$ -	\$ 750,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 750,000	\$ -	\$ 750,000
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ 750,000	\$ -	\$ 750,000
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: 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 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 would include adding a new EMS unit (This includes the cost associated with (8) eight additional full time positions plus the one-time cost for (2) two new ambulances).

Category	Current Year FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total FY 2024-2029
Expenses							
Construction	\$ 725,000	\$ -	\$ -	\$ -	\$ -	\$ -	725,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Site Acquisition	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	25,000
Total	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ -	750,000
Revenues							
Capital Fund Balance	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ -	750,000
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ -	750,000
Operating Budget Impacts							
Personnel	\$ -	\$ 560,000	\$ -	\$ -	\$ -	\$ -	560,000
Other Expenses	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ -	350,000
Sub-Total	\$ -	\$ 910,000	\$ -	\$ -	\$ -	\$ -	910,000
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
# Positions	0.00	8.00	0.00	0.00	0.00	0.00	8.00

Old Daymark Building Renovations

New / Continuation: New



Project Description: This project renovates the "Old Daymark" building, now occupied by NextGen and DSS. The renovations will rework the space and make ADA improvements to potentially house more DSS staff and/or VSO staff.

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

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

Category	Current Year FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total FY 2024-2029
Expenses							
Construction	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	100,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	100,000
Revenues							
Capital Fund Balance	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	100,000
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	100,000
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: In FY 2027, it's expected console equipment/technology (18 units total) will need to be replaced at both the main location and backup center as they will have reached their useful life.

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

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

Category	Current Year FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total FY 2024-2029
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Equipment / Furnishings	\$ -	\$ -	\$ -	2,107,156	\$ -	\$ -	2,107,156
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	\$ -	\$ -	2,107,156	\$ -	\$ -	2,107,156
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	2,107,156	\$ -	\$ -	2,107,156
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	\$ -	\$ -	2,107,156	\$ -	\$ -	2,107,156
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: Radio replacement of 450+/- units that have met or exceeded their useful life. The current lot of radios are aging out, parts and support will winddown from Motorola.

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

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

Category	Current Year FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total FY 2024-2029
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Equipment / Furnishings	\$ -	\$ -	\$ -	2,250,000	\$ -	\$ -	2,250,000
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	\$ -	\$ -	2,250,000	\$ -	\$ -	2,250,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	2,250,000	\$ -	\$ -	2,250,000
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	\$ -	\$ -	2,250,000	\$ -	\$ -	2,250,000
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 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total FY 2024-2029
Expenses							
Construction	\$ -	\$ 15,000,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ 978,890	\$ 326,297	\$ 294,813	\$ -	\$ -	\$ -	\$ 1,600,000
Total	\$ 978,890	\$ 15,326,297	\$ 294,813	\$ -	\$ -	\$ -	\$ 16,600,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ 978,890	\$ 15,326,297	\$ 294,813	\$ -	\$ -	\$ -	\$ 16,600,000
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 978,890	\$ 15,326,297	\$ 294,813	\$ -	\$ -	\$ -	\$ 16,600,000
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

Davidson County Airport - Runway, Taxiway and Apron Strengthening Project

Function: Public Safety
New / Continuation: Continuation



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 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total FY 2024-2029
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 Capital Reserve (61%)* & State Funds/Golden Leaf (39%); Total for all projects = \$97,324,086; Life-to-date Project Funds reside in Capital Project (\$35,765,750), **Remaining Estimated Cost = \$61,558,336**

Operating Impacts: Operating impacts include maintenance of sewer lines once project is completed. County maintenance drops-off as customers (sewer users) come online.

Category	Current Year FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total FY 2024-2029
Expenses							
Construction	\$ -	\$ 52,875,836	\$ -	\$ -	\$ -	\$ -	\$ 52,875,836
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ 8,682,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,682,500
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 8,682,500	\$ 52,875,836	\$ -	\$ -	\$ -	\$ -	\$ 61,558,336
Revenues							
Capital Fund Balance	\$ 7,148,250	\$ 52,875,836	\$ -	\$ -	\$ -	\$ -	\$ 60,024,086
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ 1,534,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,534,250
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 8,682,500	\$ 52,875,836	\$ -	\$ -	\$ -	\$ -	\$ 61,558,336
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ 417,383	\$ -	\$ -	\$ 417,383
Sub-Total	\$ -	\$ -	\$ -	\$ 417,383	\$ -	\$ -	\$ 417,383
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 bulldozer as the existing is estimated to meet its end of useful life. 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 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total FY 2024-2029
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	880,000	\$ -	880,000
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	\$ -	\$ -	\$ -	880,000	\$ -	880,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	880,000	\$ -	880,000
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	\$ -	\$ -	\$ -	880,000	\$ -	880,000
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 bulldozer as the existing is estimated to meet its end of useful life. 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 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total FY 2024-2029
Expenses							
Construction		- \$	- \$	- \$	- \$	- \$	-
Contingency	\$ -	\$ -	- \$	- \$	- \$	- \$	-
Equipment / Furnishings	\$ -	- \$	- \$	- \$	- \$	702,000	702,000
Planning	\$ -	- \$	- \$	- \$	- \$	- \$	-
Site Acquisition	\$ -	- \$	- \$	- \$	- \$	- \$	-
Total	\$ -	- \$	- \$	- \$	- \$	702,000	702,000
Revenues							
Capital Fund Balance	\$ -	- \$	- \$	- \$	- \$	- \$	-
Debt Financing	\$ -	- \$	- \$	- \$	- \$	- \$	-
Enterprise Funds	\$ -	- \$	- \$	- \$	- \$	702,000	702,000
Other Sources	\$ -	- \$	- \$	- \$	- \$	- \$	-
Transfer from General Fund	\$ -	- \$	- \$	- \$	- \$	- \$	-
School Capital Funds	\$ -	- \$	- \$	- \$	- \$	- \$	-
Total	\$ -	- \$	- \$	- \$	- \$	702,000	702,000
Operating Budget Impacts							
Personnel	\$ -	- \$	- \$	- \$	- \$	- \$	-
Other Expenses	\$ -	- \$	- \$	- \$	- \$	- \$	-
Sub-Total	\$ -	- \$	- \$	- \$	- \$	- \$	-
LESS: Available Funds	\$ -	- \$	- \$	- \$	- \$	- \$	-
Net Impact	\$ -	- \$	- \$	- \$	- \$	- \$	-
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Project Description: This construction is a continuation of the Phase II of the Landfill's Cell Construction. Phase II, Area 3, Cell 2 was built in 2020. These new areas are planned for continued operation after existing cells are filled. If new cell construction is not 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 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total FY 2024-2029
Expenses							
Construction	\$ -	\$ 4,289,695	\$ -	\$ 4,800,000	\$ -	\$ -	\$ 9,089,695
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 4,289,695	\$ -	\$ 4,800,000	\$ -	\$ -	\$ 9,089,695
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ 4,289,695	\$ -	\$ 4,800,000	\$ -	\$ -	\$ 9,089,695
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 4,289,695	\$ -	\$ 4,800,000	\$ -	\$ -	\$ 9,089,695
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 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total FY 2024-2029
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Equipment / Furnishings	\$ -	\$ -	\$ -	1,300,000	\$ -	\$ -	1,300,000
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	\$ -	\$ -	1,300,000	\$ -	\$ -	1,300,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Enterprise Funds	\$ -	\$ -	\$ -	1,300,000	\$ -	\$ -	1,300,000
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	\$ -	\$ -	1,300,000	\$ -	\$ -	1,300,000
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: 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 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total FY 2024-2029
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Equipment / Furnishings	\$ -	\$ -	\$ -	820,000	\$ -	\$ -	820,000
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	\$ -	\$ -	820,000	\$ -	\$ -	820,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Enterprise Funds	\$ -	\$ -	\$ -	820,000	\$ -	\$ -	820,000
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	\$ -	\$ -	820,000	\$ -	\$ -	820,000
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 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total FY 2024-2029
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Equipment / Furnishings	\$ -	\$ -	990,000	\$ -	\$ -	\$ -	990,000
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	\$ -	990,000	\$ -	\$ -	\$ -	990,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Enterprise Funds	\$ -	\$ -	990,000	\$ -	\$ -	\$ -	990,000
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	\$ -	990,000	\$ -	\$ -	\$ -	990,000
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 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total FY 2024-2029
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Equipment / Furnishings	\$ -	\$ 840,000	\$ -	\$ -	\$ -	\$ -	840,000
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	\$ 840,000	\$ -	\$ -	\$ -	\$ -	840,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Enterprise Funds	\$ -	\$ 840,000	\$ -	\$ -	\$ -	\$ -	840,000
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	\$ 840,000	\$ -	\$ -	\$ -	\$ -	840,000
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.

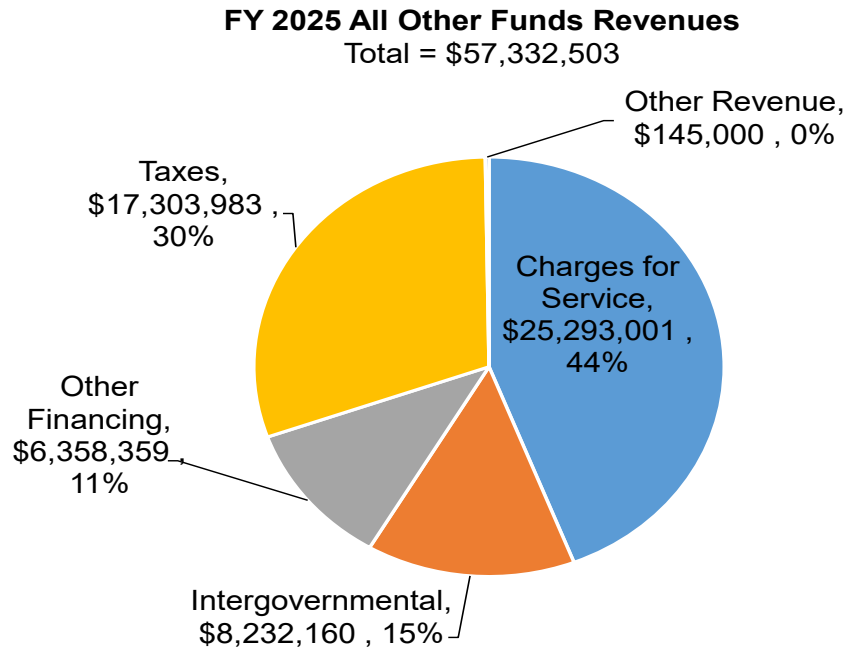
Category	Current Year FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total FY 2024-2029
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Equipment / Furnishings	\$ -	\$ -	188,000	\$ -	200,000	\$ -	388,000
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	\$ -	188,000	\$ -	200,000	\$ -	388,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Enterprise Funds	\$ -	\$ -	188,000	\$ -	200,000	\$ -	388,000
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	\$ -	188,000	\$ -	200,000	\$ -	388,000
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



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All Other Funds Summary

Department	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Amended Budget	FY 2025 Proposed Budget	vs. Adopted	
					\$ Change	% Change
Enterprise Funds	\$ 5,519,567	\$ 7,011,851	\$ 7,385,499	\$ 7,239,106	\$ 227,255	3.2%
DavidsonWorks	\$ 834,408	\$ -	\$ 13,892	\$ -	\$ -	0.0%
Internal Service Funds	\$ 20,596,768	\$ 18,918,293	\$ 18,946,817	\$ 19,305,853	\$ 387,560	2.0%
Mental Health	\$ 786,840	\$ 786,844	\$ 786,844	\$ 786,844	\$ -	0.0%
Special Revenue Funds	\$ 24,317,610	\$ 23,841,416	\$ 24,444,153	\$ 30,000,700	\$ 6,159,284	25.8%
Grand Total	\$ 52,055,193	\$ 50,558,404	\$ 51,577,205	\$ 57,332,503	\$ 6,774,099	13.4%
Total Revenue	\$ 61,064,493	\$ 50,558,404	\$ 51,577,205	\$ 57,332,503	\$ 6,774,099	13.4%
County Funds	\$ (9,009,300)	\$ -	\$ -	\$ -	\$ -	0.0%



ENTERPRISE / SPECIAL REVENUE FUND - AIRPORT

Jason Martin, Assistant County Manager

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

BUDGET SUMMARY

Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 YTD Actual	FY 2025 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$511,811	\$527,650	\$710,265	\$458,251	\$527,650	\$0	0.0%
Capital Outlay	\$16,667	\$41,667	\$41,667	\$20,837	\$41,667	\$0	0.0%
Total	\$528,478	\$569,317	\$751,932	\$479,088	\$569,317	\$0	0.0%
Revenues							
Appropriated Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Charges for Service	\$504,347	\$435,000	\$435,000	\$347,113	\$435,000	\$0	0.0%
Interest Earnings	\$806	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$82,000	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$21,016	\$15,000	\$197,615	\$202,543	\$15,000	\$0	0.0%
Other Financing	\$135,984	\$119,317	\$119,317	\$0	\$119,317	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$744,153	\$569,317	\$751,932	\$549,655	\$569,317	\$0	0.0%
Net County Funds	(\$215,676)	\$0	\$0	(\$70,568)	\$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 (\$119,317 – 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 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 YTD Actual	FY 2025 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$1,304,863	\$1,313,112	\$1,313,112	\$953,242	\$1,411,145	\$98,033	7.5%
Operating	\$2,417,906	\$2,074,105	\$2,091,645	\$1,281,408	\$2,524,680	\$450,575	21.7%
Capital Outlay	\$440,560	\$1,603,903	\$1,777,396	\$152,918	\$1,231,848	(\$372,055)	-23.2%
Total	\$4,163,330	\$4,991,120	\$5,182,153	\$2,387,567	\$5,167,673	\$176,553	3.5%
Revenues							
Charges for Service	\$5,324,943	\$4,625,120	\$4,642,660	\$3,348,944	\$4,722,673	\$97,553	2.1%
Interest Earnings	\$942,474	\$0	\$0	\$1,032,599	\$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	\$44,150	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$173,493	\$0	\$0	\$0	0.0%
Taxes	\$485,231	\$366,000	\$366,000	\$225,870	\$445,000	\$79,000	21.6%
Total	\$6,796,798	\$4,991,120	\$5,182,153	\$4,607,413	\$5,167,673	\$176,553	3.5%
Net County Funds	(\$2,633,468)	\$0	\$0	(\$2,219,846)	\$0	\$0	0.0%
Authorized Positions	15.50	15.50	15.50	15.50	15.50	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The Integrated Solid Waste (ISW) Department provides environmentally sound waste disposal and recycling services for the citizens 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. To stay in compliance with state and federal guide lines. Working towards replacing old trash compactors at recycling center and to have a recycling compactor at every site to reduce pulls.

FY 2025 PROPOSED BUDGET HIGHLIGHTS

- The FY 2025 Proposed Budget increases total funding to the Landfill Fund by \$176,533 or 3.5%. The proposed budget includes an employee COLA of \$500 + 4% + a state mandated employee retirement increase of 6% for non-law enforcement employees. As for insurance cost related to existing employees, there is expected to be "no significant" changes for the upcoming fiscal year, both for the County and employees.
- The proposed budget includes one position reclassification for a Financial Specialist II (Pay Grade – 67) to a Landfill Supervisor / Financial Specialist II (Pay Grade – 69). This will for transition of

Phase I landfill supervision duties from a current staff member who already manages safety training and the scheduling of maintenance of equipment.

- The proposed budget includes (\$400K) to begin the engineering for compliance with “Gen X – P – Phosphorus. The chemical which can be found in clothing is something the state wishes to remove from leachate. Further, the proposed budget includes funds (\$25K) to handle electronics disposal, as the state relaxed rules for disposal during COVID-19 but now these items need to be recycled.
- Lastly, the proposed budget includes \$1.15M to replace major capital items such as:
 - ✓ Replace a 2005 excavator (9,750 hours).
 - ✓ Replace old portable wind fences.
 - ✓ Replace old solar radar sign (Detects driving speed).
 - ✓ Replace 2001 roll-off truck (via White Goods Funds).
 - ✓ Purchase car port for housing equipment such as skid steers, seed drills and rubber tire backhoe.

FY 2024 SIGNIFICANT ACCOMPLISHMENTS

- Beginning January 29, 2024, fully staffed with heavy equipment operators, which is the first time in six years that has occurred. The heavy equipment is in better shape due to full staff and policies put in place with maintenance.
- With having the compactor that weighs 130,000 lbs. vs 90,000 lbs. have saved air space within the landfill.

KEY PERFORMANCE MEASURES

Measures	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Projected
Reduce OSHA Recordable Accidents < 3	0	3	0	0
MSW Tons Compacted	168,430	149,499	146,794	150,000
Ferrous & Nonferrous Metals Tons Recycled	449	630	680	700
Garbage Boxes Pulled	2,390	2,336	2,388	2,400
Recycle Boxes Pulled	624	583	592	600
Increase Tons per Load in Recycle Boxes	2.71	2.52	2.75	2.75
Provide Community Education Outreach Tours to the County / City School for (2) Schools	1	1	1	1
Transport at Least 1,600 Tons of Recyclables	1,786	1,631	1,700	1,700

FUTURE ISSUES

- Costs of materials and equipment going up each year.
- State working on future local regulations.
- Looking for new phase for a landfill
- Large tracks are getting harder to find.

ENTERPRISE FUND - SEWER

Charlie Brushwood, Director

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

BUDGET SUMMARY

Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 YTD Actual	FY 2025 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$96,934	\$115,169	\$115,169	\$75,734	\$131,935	\$16,766	14.6%
Operating	\$665,436	\$1,211,912	\$1,211,912	\$583,621	\$1,324,348	\$112,436	9.3%
Capital Outlay	\$82,056	\$141,000	\$141,000	\$74,778	\$62,500	(\$78,500)	-55.7%
Total	\$844,426	\$1,468,081	\$1,468,081	\$734,134	\$1,518,783	\$50,702	3.5%
Revenues							
Appropriated Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Charges for Service	\$1,043,754	\$898,773	\$898,773	\$701,153	\$949,475	\$50,702	5.6%
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	\$5,000,000	\$569,308	\$569,308	\$0	\$569,308	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$6,043,754	\$1,468,081	\$1,468,081	\$701,153	\$1,518,783	\$50,702	3.5%
Net County Funds	(\$5,199,327)	\$0	\$0	\$32,981	\$0	\$0	0.0%
Authorized Positions	1.00	1.00	1.00	1.00	2.00	1.00	100.0%

DEPARTMENTAL PURPOSE & GOALS

The Sewer Fund is used to account for the operations, maintenance and development of various County sewer lines. To do preventive maintenance to avoid major issues. Due to age, start rebuilding some of the 20-year old pumps. There are several hundred more homes already approved to be built. The county's sewer systems continue to gain customers are added as homes are bought. Goal is staying in compliance as systems grow and more and more 811 tickets come out.

FY 2025 PROPOSED BUDGET HIGHLIGHTS

- The FY 2025 Proposed Budget increases total funding to the Sewer Fund by \$50,702 or 3.5%. The proposed budget includes an employee COLA of \$500 + 4% + a state mandated employee retirement increase of 6% for non-law enforcement employees. As for insurance cost related to existing employees, there is expected to be "no significant" changes for the upcoming fiscal year, both for the County and employees.

- The proposed budget includes one additional Utility Technician position to assist with mowing and 811 tickets as the sewer systems continues to grow in the Northern end of the County. Further, as the County “expands” sewer down Hwy 64 and possibly to Salisbury from the I-85 Corporate Center, this position will be needed. To assist with paying for the position, the department plans to eliminate dollars used for part-time services.
- The proposed budget includes an anticipated wastewater rate increase imposed by the Winston-Salem Utilities Commission = 6%.

Description	FY 2024 Adopted	FY 2025 Proposed	\$ Change	% Change
Volume Rate				
(Cost per 100 cu. ft. of metered water, excluding first 267 cu. ft. (2,000 gallons))	\$ 11.71	\$ 12.41	\$ 0.70	6.0%
Base Rate				
(Cost per month; base fee includes up to 267 cu. ft. (2,000 gallons))	\$ 29.41	\$ 31.17	\$ 1.76	6.0%

- Lastly, the proposed budget includes an additional (\$10K) for additional rock spread on pump station road at Midway + (\$62K) for replacing two nine-year-old pumps at the Oak Grove pump station site.

FY 2024 SIGNIFICANT ACCOMPLISHMENTS

- Staying in compliance with state regulations and keeping up with growth.

FUTURE ISSUES

- Preparing for growth due to the Thomasville Sewer System and possibly the Salisbury system as well.
- The county’s natural growth.

DAVIDSON COUNTY, NORTH CAROLINA
SEWERAGE SYSTEM POLICY

Effective Date
July 1, 2024

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, 2024

(e) and (f) below are the new service rates effective as of July 1, 2024.

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

(1) Volume rate	\$12.41 per 100 cu.ft. of water metered, excluding first 267 cu. ft. (2,000 gal)
(2) Base fee	\$31.17 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 2024-25. 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, Former Director

220 East 1st Avenue, Extension, Lexington, NC 27292 (336) 242-2065

BUDGET SUMMARY

Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 YTD Actual	FY 2025 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$621,290	\$0	\$13,818	\$13,818	\$0	\$0	0.0%
Operating	\$213,118	\$0	\$74	\$74	\$0	\$0	#DIV/0!
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$834,408	\$0	\$13,892	\$13,892	\$0	\$0	#DIV/0!
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$627,009	\$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	\$269,682	\$0	\$13,892	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$896,691	\$0	\$13,892	\$0	\$0	\$0	0.0%
Net County Funds	(\$62,282)	\$0	\$0	\$13,892	\$0	\$0	0.0%
Authorized Positions	15.00	0.00	0.00	0.00	0.00	0.00	0.0%

FY 2025 PROPOSED BUDGET HIGHLIGHTS

- As of July 1, 2023 workforce development functions / services are provided by the Piedmont Triad Regional Council of Governments (PTRC).

INTERNAL SERVICE FUND - INSURANCE

Tony Dill, Director

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

BUDGET SUMMARY

Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 YTD Actual	FY 2025 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$17,347,354	\$15,691,546	\$15,691,546	\$9,402,499	\$15,527,077	(\$164,469)	-1.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$17,347,354	\$15,691,546	\$15,691,546	\$9,402,499	\$15,527,077	(\$164,469)	-1.0%
Revenues							
Charges for Service	\$17,721,846	\$15,691,546	\$15,691,546	\$9,115,672	\$15,527,077	(\$164,469)	-1.0%
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	\$17,721,846	\$15,691,546	\$15,691,546	\$9,115,672	\$15,527,077	(\$164,469)	-1.0%
Net County Funds	(\$374,492)	\$0	\$0	\$286,827	\$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 2025 PROPOSED BUDGET HIGHLIGHTS

- The proposed budget decreases funding for group insurance by (\$164,469) or -1.0%. Overall claim cost is lower but next fiscal year will see increases related to the County's share of cost for the retiree health insurance plan. Ending in 2009, employees hired before that timeframe and completing at least 20 years of service, qualified for the program.

INTERNAL SERVICE FUND - WORKERS COMPENSATION

Tony Dill, Director

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

BUDGET SUMMARY

Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 YTD Actual	FY 2025 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$883,581	\$1,017,708	\$1,017,708	\$975,434	\$1,185,518	\$167,810	16.5%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$883,581	\$1,017,708	\$1,017,708	\$975,434	\$1,185,518	\$167,810	16.5%
Revenues							
Charges for Service	\$910,501	\$1,017,708	\$1,017,708	\$774,865	\$1,185,518	\$167,810	16.5%
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	\$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	\$910,501	\$1,017,708	\$1,017,708	\$774,865	\$1,185,518	\$167,810	16.5%
Net County Funds	(\$26,919)	\$0	\$0	\$200,569	\$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, Director

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

BUDGET SUMMARY:

Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 YTD Actual	FY 2025 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$437,426	\$471,366	\$471,366	\$313,877	\$489,065	\$17,699	3.8%
Operating	\$1,928,407	\$1,737,673	\$1,755,247	\$1,590,173	\$2,002,346	\$264,673	15.2%
Capital Outlay	\$0	\$0	\$10,950	\$0	\$105,000	\$105,000	0.0%
Total	\$2,365,833	\$2,209,039	\$2,237,563	\$1,904,050	\$2,596,411	\$387,372	17.5%
Revenues							
Appropriated Fund Balance	\$0	\$0	\$20,950	\$0	\$105,000	\$105,000	0.0%
Charges for Service	\$1,808,249	\$2,193,039	\$2,193,039	\$1,433,834	\$2,466,411	\$273,372	12.5%
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	\$12,358	\$16,000	\$23,574	\$63,800	\$25,000	\$9,000	56.3%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,820,607	\$2,209,039	\$2,237,563	\$1,497,635	\$2,596,411	\$387,372	17.5%
Net County Funds	\$545,226	\$0	\$0	\$406,416	\$0	\$0	0.0%
Authorized Positions	6.00	6.00	6.00	6.00	6.00	0	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 2025 PROPOSED BUDGET HIGHLIGHTS:

- The FY 2025 Proposed Budget increases total funding to the Garage by \$387,372 or 17.5%. The proposed budget includes an employee COLA of \$500 + 4% + a state

mandated employee retirement increase of 6% for non-law enforcement employees. As for insurance cost related to existing employees, there is expected to be “no significant” changes for the upcoming fiscal year, both for the County and employees.

- Lastly, the proposed includes additional maintenance and repair funds (\$117K) to account for the growing repairs to County vehicles + (\$105K) from Garage reserves to purchase vehicles for the County “motor-pool.” The amount of “turn-in” vehicles has diminished and the quality of the remaining vehicles County departments can receive as a “lend” has also decreased over the last several years.

FY 2024 SIGNIFICANT ACCOMPLISHMENTS:

- Changed to a single battery vendor exclusively (Interstate) providing significant cost savings and utilizing consignment, allowing the department to keep larger selection on hand while only paying for what is used.
- Made necessary repairs to, and where necessary, upgraded county underground fuel storage / holding tanks to ensure no fuel or ground contamination while making certain the department remains in compliance with the North Carolina Department of Environmental Quality.
- Changed to different oil change stickers to eliminate smudged and missing stickers causing operators not to know when services are due.

KEY PERFORMANCE MEASURES

Measures	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Projected
Number of Preventative Maintenance (PMs) Performed Per Quarter	200	206	210	215
Number of Tech Inspections Per Quarter	213	229	235	240
Number of Repair Orders Per Quarter	500	479	525	535
Lower Cost Per Repair from Previous year	\$258.48	\$291.12	\$300.00	\$324
Number of Vehicle Services Per Day	8	7.0	10.0	11.0

FUTURE ISSUES

- Work to identify reasons for premature failures in in fleet vehicle (engines & transmissions) and work with departments to develop plans to reduce such failures and increase life span of expensive powertrain parts.
- Continued increase in major repairs due to lack of vehicle replacements.
- Continued volatile economic conditions causing increased costs and supply chain issues.

- Increase in landfill service, maintenance, and repairs if/when current option ends or changes.

SPECIAL REVENUE FUND – MENTAL HEALTH

Jason Martin, Assistant County Manager

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

BUDGET SUMMARY

Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 YTD Actual	FY 2025 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$786,840	\$786,844	\$786,844	\$391,825	\$786,844	\$0	0.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$786,840	\$786,844	\$786,844	\$391,825	\$786,844	\$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	\$760,400	\$760,400	\$760,400	\$0	\$760,400	\$0	0.0%
Taxes	\$46,701	\$26,444	\$26,444	\$24,010	\$26,444	\$0	0.0%
Total	\$807,101	\$786,844	\$786,844	\$24,010	\$786,844	\$0	0.0%
Net County Funds	(\$20,261)	\$0	\$0	\$367,815	\$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 Partners Behavioral Health Management. Partners 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 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 YTD Actual	FY 2025 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$234,442	\$180,504	\$287,785	\$102,157	\$399,719	\$219,215	121.4%
Capital Outlay	\$423,649	\$45,552	\$45,552	\$0	\$45,552	\$0	0.0%
Total	\$658,091	\$226,056	\$333,337	\$102,157	\$445,271	\$219,215	97.0%
Revenues							
Appropriated Fund Balance	\$0	\$146,362	\$146,362	\$0	\$0	(\$146,362)	-100.0%
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$26,710	\$0	\$0	\$13,452	\$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	\$107,281	\$0	\$0	\$0	0.0%
Taxes	\$373,466	\$79,694	\$79,694	\$49,505	\$445,271	\$365,577	458.7%
Total	\$400,176	\$226,056	\$333,337	\$62,957	\$445,271	\$219,215	97.0%
Net County Funds	\$257,915	\$0	\$0	\$39,200	\$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.

FUTURE ISSUES

- UPS has reached end of life at the Lexington Primary Center and will need to be replaced.
- CAD to CAD will need to be acquired, built out and implemented.
- Additional administrative requirements that the 911 Board has placed on all 911 Centers.

- Financial Planning Tool.
 - Fluctuation in Fund Balance and Carry Over in the 911 Fund.
- Maintaining all Telecommunicators acquired certifications as well as supply any additional requested training.
- Radio Consoles will need to be replaced as the current system is end of life – 3rd Quarter of 2026.

SPECIAL REVENUE FUND – RURAL FIRE DISTRICTS

Jason Martin, Assistant County Manager

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

BUDGET SUMMARY

Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 YTD Actual	FY 2025 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$13,524,582	\$13,551,846	\$13,725,802	\$13,675,557	\$14,385,268	\$833,422	6.1%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$13,524,582	\$13,551,846	\$13,725,802	\$13,675,557	\$14,385,268	\$833,422	6.1%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$13,210,667	\$13,551,846	\$13,725,802	\$13,242,082	\$14,385,268	\$833,422	6.1%
Total	\$13,210,667	\$13,551,846	\$13,725,802	\$13,242,082	\$14,385,268	\$833,422	6.1%
Net County Funds	\$313,915	\$0	\$0	\$433,475	\$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 2025 PROPOSED BUDGET HIGHLIGHTS

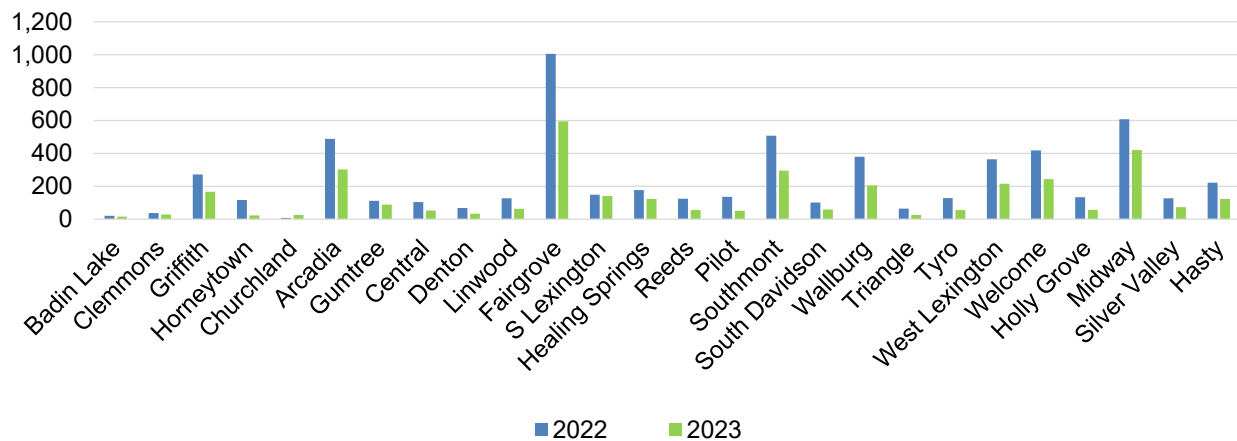
- The FY 2025 Proposed Budget increases total funding to the fire districts by \$833,422 or 6.1%. The changes in funding can be seen as displayed in the table below, with four departments receiving approval for a tax rate increase for the upcoming fiscal year. Each individual district's line-item budget request for FY 2025 follows this summary on the proceeding pages.

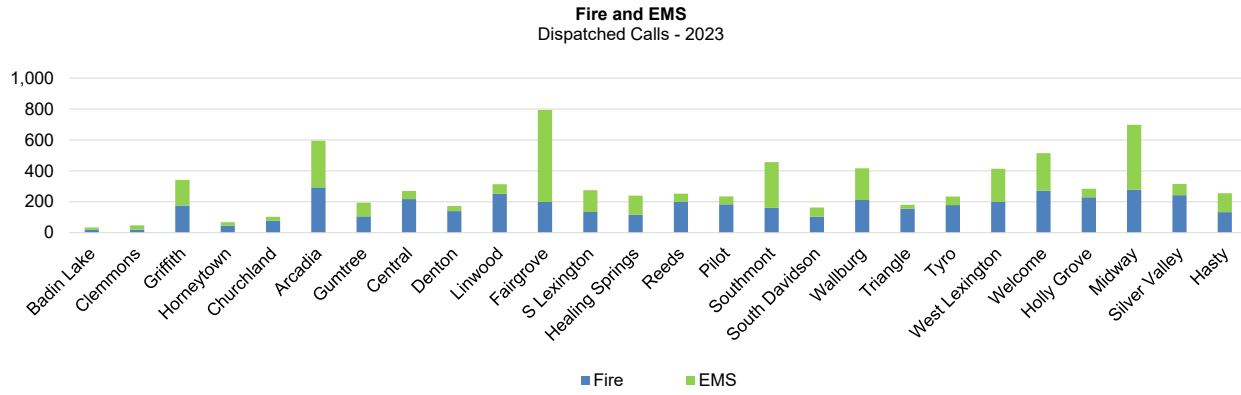
Fire Districts Summary
FY 2024-2025

District	Tax Rate				Change				Budget				Change				Increase Justification
	FY 2024 Adopted	FY 2025 Proposed	\$ Change vs. Adopted	% Change vs. Adopted	FY 2024 Adopted	FY 2025 Proposed	\$ Change vs. Adopted	% Change vs. Adopted	FY 2024 Adopted	FY 2025 Proposed	\$ Change vs. Adopted	% Change vs. Adopted	FY 2024 Adopted	FY 2025 Proposed	\$ Change vs. Adopted	% Change vs. Adopted	
ARCH	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 1,372,702	\$ 1,387,155	\$ 14,453	1.1%									
Central	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 446,000	\$ 461,000	\$ 15,000	3.4%									
Churchland	\$ 0.0900	\$ 0.0900	\$ -	0.0%	\$ 316,172	\$ 327,340	\$ 11,168	3.5%									
Fairgrove	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 541,317	\$ 548,951	\$ 7,634	1.4%									
Gumtree	\$ 0.1275	\$ 0.1275	\$ -	0.0%	\$ 204,526	\$ 214,114	\$ 9,588	4.7%									
Healing Springs	\$ 0.0900	\$ 0.1300	\$ 0.0400	44.4%	\$ 334,828	\$ 501,546	\$ 166,718	49.8%									Expand daytime staffing from 9-hours daily to 12-hours per day (5-days per week), offer more competitive wages, and offset the cost of expenses that have risen steadily over the years (e.g. equipment, maintenance, supplies, utilities, etc.)
Holly Grove	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 364,559	\$ 364,559	\$ -	0.0%									
Linwood	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 770,814	\$ 771,300	\$ 486	0.1%									
Midway	\$ 0.1300	\$ 0.1300	\$ -	0.0%	\$ 1,414,206	\$ 1,472,823	\$ 58,617	4.1%									
North Lexington	\$ 0.1300	\$ 0.1300	\$ -	0.0%	\$ 315,000	\$ 320,000	\$ 5,000	1.6%									
Pilot	\$ 0.0850	\$ 0.1050	\$ 0.0200	23.5%	\$ 347,039	\$ 445,439	\$ 98,400	28.4%									Add (2) two staff to each day and night shift 7 days a week.
Reeds	\$ 0.0600	\$ 0.0800	\$ 0.0200	33.3%	\$ 398,981	\$ 553,834	\$ 154,853	38.8%									Add full-time and part-time staff, replace a 35-year old bursh truck and 24-year old rescue truck, complete renovations to the fire station, and technology and equipment upgrades.
Silver Valley	\$ 0.1100	\$ 0.1100	\$ -	0.0%	\$ 494,422	\$ 513,922	\$ 19,500	3.9%									
South Emmons	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 153,403	\$ 157,640	\$ 4,237	2.8%									
South Lexington	\$ 0.1100	\$ 0.1100	\$ -	0.0%	\$ 309,000	\$ 341,100	\$ 32,100	10.4%									
Southmont	\$ 0.1300	\$ 0.1300	\$ -	0.0%	\$ 1,343,354	\$ 1,397,493	\$ 54,139	4.0%									
Hasty	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 652,940	\$ 658,185	\$ 5,245	0.8%									
Tyro	\$ 0.0800	\$ 0.0800	\$ -	0.0%	\$ 450,282	\$ 463,857	\$ 13,575	3.0%									
Wallburg	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 1,041,180	\$ 1,062,483	\$ 21,303	2.0%									
Welcome	\$ 0.1100	\$ 0.1100	\$ -	0.0%	\$ 725,500	\$ 740,500	\$ 15,000	2.1%									
West Lexington	\$ 0.1200	\$ 0.1200	\$ -	0.0%	\$ 455,892	\$ 490,000	\$ 34,108	7.5%									
South Davidson	\$ 0.1300	\$ 0.1300	\$ -	0.0%	\$ 183,266	\$ 192,671	\$ 9,405	5.1%									
Hornetown	\$ 0.1500	\$ 0.1500	\$ -	0.0%	\$ 280,000	\$ 282,000	\$ 2,000	0.7%									
Griffith	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 468,183	\$ 469,721	\$ 1,538	0.3%									
Clemmons	\$ 0.0600	\$ 0.1000	\$ 0.0400	66.7%	\$ 119,280	\$ 199,635	\$ 80,355	67.4%									Lagging revenues in Davidson (<1%) and Forsyth (1.1%) Counties have not kept up with operation and personnel costs. The additional revenue will permit the department to replace equipment that has exceeded its useful life , and will reduce the department's reliance on Fund Balance to absorb the cost increases.
Badin Lake	\$ 0.0550	\$ 0.0550	\$ -	0.0%	\$ 49,000	\$ 50,000	\$ 1,000	2.0%									
Total	\$ 2.6675	\$ 2.7875	\$ 0.1200	4.5%	\$ 13,551,846	\$ 14,387,268	\$ 835,422	6.2%									

KEY PERFORMANCE MEASURES

Dispatched Calls (2022 vs. 2023)





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 2024-2025

The Board of Directors of Arcadia-Reedy Creek-Hampton Volunteer Fire & Rescue Department estimates the cost of operations for fiscal year 2024-2025 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	PROPOSED BUDGET -----
Pension Fund	\$ 4,000	\$ 3,000	\$ 4,000	\$ 4,000
Building & Grounds	\$ 294,000	\$ 24,000	\$ 40,000	\$ 40,000
Vehicle Fund	\$ 35,100	\$ 65,000	\$ 65,000	\$ 65,000
Communications	\$ 20,000	\$ 10,000	\$ 30,000	\$ 30,000
Truck Operations	\$ 45,000	\$ 18,000	\$ 45,000	\$ 45,000
Fire Equipment	\$ 174,000	\$ 100,000	\$ 100,000	\$ 100,000
Furniture & Fixtures	\$ 5,000	\$ 10,000	\$ 10,000	\$ 10,000
Point System	\$ 1,000	\$ -	\$ -	\$ -
Insurance	\$ 45,000	\$ 52,000	\$ 60,000	\$ 60,000
Training & Books	\$ 7,000	\$ 5,000	\$ 10,000	\$ 10,000
Office Expenses	\$ 8,500	\$ 8,500	\$ 11,000	\$ 11,000
Computer Expense	\$ 5,000	\$ 35,000	\$ 20,000	\$ 20,000
Public Fire Education Expense	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Membership Dues	\$ 5,000	\$ 3,000	\$ 5,000	\$ 5,000
Utilities	\$ 25,000	\$ 20,000	\$ 20,000	\$ 20,000
Rescue Squad Equipment	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Rescue Equipment	\$ 10,000	\$ 15,000	\$ 15,000	\$ 15,000
Salaries	\$ 521,000	\$ 869,202	\$ 795,000	\$ 762,155
Protective Clothing	\$ 12,000	\$ 30,000	\$ 40,000	\$ 40,000
Mobile Doctor	\$ 5,000	\$ 9,000	\$ 9,000	\$ 9,000
Health & Disability	\$ 65,000	\$ 60,000	\$ 105,000	\$ 105,000
Travel Expense	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Uniforms	\$ 4,000	\$ 8,000	\$ 10,000	\$ 10,000
Contract Labor-Maintenance	\$ 10,000	\$ 12,000	\$ 10,000	\$ 10,000
TOTAL	\$ 1,316,600	\$ 1,372,702	\$ 1,420,000	\$ 1,387,155
Original or Amended Budget	\$ 1,316,600	\$ 1,372,702	\$ 1,420,000	\$ 1,387,155
YTD Revenues	\$ 1,354,559	\$ 1,318,247	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (37,959)	\$ 54,455	\$ 1,420,000	\$ 1,387,155
Current Year Tax Rate	\$ 0.10	\$ 0.10	\$ 0.10	\$ 0.10
Total Tax Valuation	\$ 1,316,600,681	\$ 1,372,702,794	#####	\$ 1,387,155,121

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 2024-2025 is not to exceed \$0.10.

Respectfully Submitted,

Brian Bumgarner
Board Chairman

David Hodges
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 2024-2025

The Board of Directors of Central Volunteer Fire Department estimates
Rescue Department estimates the cost of operations for fiscal year 2024-2025

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	PROPOSED BUDGET
Salaries	\$ 125,000	\$ 125,000	\$ 140,000	\$ 140,000
Fire Station	\$ 30,000	\$ 80,000	\$ 80,000	\$ 80,000
Repairs	\$ 13,000	\$ 15,000	\$ 15,000	\$ 15,000
Truck Operations (Gas & Oil)	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000
Equipment	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000
Insurance	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Telephone	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500
Electric	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Heating	\$ 2,500	\$ 3,000	\$ 3,000	\$ 3,000
County Water	\$ 450	\$ 450	\$ 450	\$ 450
Miscellaneous	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Travel Reimbursement	\$ 4,500	\$ 21,800	\$ 21,800	\$ 21,800
Dues	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200
Waste Disposal	\$ 1,350	\$ 1,350	\$ 1,350	\$ 1,350
Training	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Pest Control	\$ 600	\$ 600	\$ 600	\$ 600
Truck Payment	\$ 82,500		\$ -	\$ -
Truck Maintenance	\$ 11,000	\$ 15,000	\$ 15,000	\$ 15,000
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	\$ 36,000	\$ 36,000	\$ 36,000
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	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
TOTAL	\$ 428,700	\$ 446,000	\$ 461,000	\$ 461,000
Original or Amended Budget	\$ 428,700	\$ 475,820	\$ 461,000	\$ 461,000
YTD Revenues	\$ 463,888	\$ 447,759	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (35,188)	\$ 28,061	\$ 461,000	\$ 461,000
Current Year Tax Rate	\$ 0.10	\$ 0.10	\$ 0.10	\$ 0.10
Total Tax Valuation	\$ 451,446,356	\$ 469,975,205	\$ 479,086,419	\$ 479,086,419

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 2024-2025 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 2024-2025

The Board of Directors of Churchland Rural Volunteer Fire Department estimates the cost of operations for fiscal year 2024-2025 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	PROPOSED BUDGET -----
Vehicle Fund	\$ 50,000	\$ 10,255	\$ 18,000	\$ 18,000
Building Repairs	\$ 14,000	\$ 16,000	\$ 16,000	\$ 16,000
Truck Operations (Gas & Oil)	\$ 14,577	\$ 14,577	\$ 12,000	\$ 12,000
Equipment	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Insurance	\$ 20,000	\$ 20,000	\$ 25,000	\$ 25,000
Utilities	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Training	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Miscellaneous	\$ 6,000	\$ 6,000	\$ 7,000	\$ 7,000
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
Truck Payment	\$ -	\$ 53,340	\$ 53,340	\$ 53,340
Office Equipment	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Chief	\$ 32,000	\$ 38,000	\$ 38,000	\$ 38,000
Admin	\$ 20,000	\$ 10,000	\$ 10,000	\$ 10,000
Clerical	\$ 50,000	\$ 55,000	\$ 55,000	\$ 55,000
TOTAL	\$ 299,577	\$ 316,172	\$ 327,340	\$ 327,340
Original or Amended Budget	\$ 299,577	\$ 316,172	\$ 327,340	\$ 327,340
YTD Revenues	\$ 297,360	\$ 298,950	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ 2,217 =====	\$ 17,222 =====	\$ 327,340 =====	\$ 327,340 =====
Current Year Tax Rate	\$ 0.09	\$ 0.09	\$ 0.09	\$ 0.09
Total Tax Valuation	\$ 332,863,515	\$ 351,302,923	\$ 363,932,772	\$ 363,932,772

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 2024-2025 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 2024-2025

The Board of Directors of Fair Grove Volunteer Fire Department estimates the cost of operations for fiscal year 2024-2025 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	PROPOSED BUDGET
Building Fund-Mortgage	\$ 21,764	\$ 21,899	\$ 18,908	\$ 18,908
Vehicle Fund	\$ 22,283	\$ 16,685	\$ 18,008	\$ 18,008
Building Repairs	\$ 6,218	\$ 6,257	\$ 5,402	\$ 5,402
Equipment Repairs	\$ 15,546	\$ 20,856	\$ 18,008	\$ 18,008
Truck Operations (Gas & Oil)	\$ 38,865	\$ 40,669	\$ 35,116	\$ 35,116
Equipment	\$ 12,929	\$ 12,514	\$ 21,610	\$ 21,610
Insurance	\$ 39,383	\$ 28,156	\$ 25,594	\$ 25,594
Utilities	\$ 18,137	\$ 18,249	\$ 15,757	\$ 15,757
Supplies	\$ 21,505	\$ 22,681	\$ 15,082	\$ 15,082
Miscellaneous	\$ 8,032	\$ 7,873	\$ 6,348	\$ 6,348
Compensation	\$ 195,621	\$ 224,932	\$ 269,085	\$ 269,085
Professional Services	\$ 9,328	\$ 7,300	\$ 11,255	\$ 11,255
Protective Clothing	\$ 12,955	\$ 13,035	\$ 22,510	\$ 22,510
Building Fund-Capital	\$ 44,565	\$ 45,883	\$ 19,359	\$ 19,359
Truck Payments	\$ 44,047	\$ 44,319	\$ 38,267	\$ 38,267
Training Expense	\$ 3,731	\$ 3,233	\$ 2,791	\$ 2,791
SCBA Fund	\$ 6,737	\$ 6,778	\$ 5,853	\$ 5,853
TOTAL	\$ 521,646	\$ 541,317	\$ 548,951	\$ 548,951
Original or Amended Budget	\$ 521,646	\$ 541,317	\$ 548,951	\$ 548,951
YTD Revenues	\$ 534,726	\$ 523,475	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (13,080)	\$ 17,842	\$ 548,951	\$ 548,951
Current Year Tax Rate	\$ 0.10	\$ 0.10	\$ 0.10	\$ 0.10
Total Tax Valuation	\$ 521,699,069	\$ 541,657,843	\$ 549,062,989	\$ 549,062,989

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 2024-2025 is not to exceed \$0.10.

Respectfully Submitted,

Daniel A. Oakley
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 2024-2025

The Board of Directors of Gumtree Fire & Rescue Department estimates the cost of operations for fiscal year 2024-2025 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	PROPOSED BUDGET
Truck Payments	\$ -	\$ -	\$ -	\$ -
Truck Repairs & Maintenance	\$ 32,000	\$ 28,000	\$ 30,000	\$ 30,000
Building Repairs	\$ 6,000	\$ 6,000	\$ 5,000	\$ 5,000
Equipment Repairs	\$ 4,500	\$ 4,500	\$ 5,500	\$ 5,500
Truck Operations (Gas & Oil)	\$ 6,149	\$ 6,126	\$ 6,200	\$ 6,200
Equipment	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
Insurance	\$ 18,000	\$ 18,000	\$ 22,000	\$ 22,000
Utilities	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500
Supplies	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Training & Conference	\$ 4,000	\$ 2,000	\$ 1,500	\$ 1,500
Legal Fees/Office Supply	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
Squad Supplies & Equipment	\$ 4,500	\$ 4,500	\$ 4,000	\$ 4,000
Uniforms / Turn Out Gear	\$ 5,500	\$ 5,500	\$ 5,000	\$ 5,000
Membership Dues & Subscription	\$ 12,500	\$ 12,500	\$ 12,000	\$ 12,000
New Truck Down Payment	\$ -	\$ -	\$ -	\$ -
Salaries	\$ 73,000	\$ 73,000	\$ 78,414	\$ 78,414
Medical	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Building payment	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Reporting Software	\$ 2,200	\$ 1,900	\$ 2,000	\$ 2,000
TOTAL	\$ 210,849	\$ 204,526	\$ 214,114	\$ 214,114
Original or Amended Budget	\$ 210,849	\$ 225,892	\$ 214,114	\$ 214,114
YTD Revenues	\$ 211,801	\$ 203,249	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (952)	\$ 22,643	\$ 214,114	\$ 214,114
Current Year Tax Rate	\$ 0.1275	\$ 0.1275	\$ 0.1275	\$ 0.1275
Total Tax Valuation	\$ 165,372,200	\$ 161,511,348	\$ 167,932,914	\$ 167,932,914

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 2024-2025 is not to exceed \$0.1275.

Respectfully Submitted,

Frank Williams
Board Chairman

Debbie Noah
Secretary to Board

John Little
Treasurer to Board

To: Davidson County Board of County Commissioners

From: Healing Springs Volunteer Fire Department
P O Box 1076
Denton, North Carolina 27239

Re: Budget Request For Fiscal Year 2024-2025

The Board of Directors of Healing Springs Volunteer Fire Department estimates the cost of operations for fiscal year 2024-2025 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	PROPOSED BUDGET
Truck Payment	\$ 52,000	\$ 60,000	\$ 60,000	\$ 60,000
Telephone	\$ -	\$ -	\$ 3,000	\$ 3,000
Building Repairs	\$ 40,000	\$ 20,000	\$ 20,000	\$ 20,000
Equipment Repairs	\$ 6,000	\$ 12,000	\$ 40,000	\$ 40,000
Truck Operations (Gas & Oil)	\$ 15,000	\$ 25,000	\$ 25,000	\$ 25,000
Equipment	\$ 35,000	\$ 33,478	\$ 61,796	\$ 61,796
Insurance	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000
Utilities	\$ 9,000	\$ 15,000	\$ 20,000	\$ 20,000
Supplies	\$ 4,000	\$ 4,000	\$ 10,000	\$ 10,000
Contingency Fund	\$ 5,000	\$ 6,000	\$ 10,000	\$ 10,000
Training	\$ 7,000	\$ 7,000	\$ 8,000	\$ 8,000
Squad Funds	\$ 3,000	\$ 6,000	\$ 6,000	\$ 6,000
Dumpster Service	\$ 350	\$ 350	\$ 350	\$ 350
Retirement	\$ 5,000	\$ 5,000	\$ 6,000	\$ 6,000
Building Fund	\$ 44,479	\$ -	\$ 50,000	\$ 50,000
Part Time Salaries	\$ 101,000	\$ 110,000	\$ 150,000	\$ 150,000
Alltel Land Line Phone	\$ -	\$ -	\$ -	\$ -
Account. Service	\$ 1,700	\$ 2,000	\$ 2,400	\$ 2,400
Dues	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
TOTAL	\$ 357,529	\$ 334,828	\$ 501,546	\$ 501,546
Original or Amended Budget	\$ 357,529	\$ 334,828	\$ 501,546	\$ 501,546
YTD Revenues	\$ 333,082	\$ 326,773	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ 24,447	\$ 8,055	\$ 501,546	\$ 501,546
Current Year Tax Rate	\$ 0.09	\$ 0.09	\$ 0.13	\$ 0.13
Total Tax Valuation	\$ 397,255,257	\$ 372,031,281	\$ 385,804,915	\$ 385,804,915

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 2024-2025 is not to exceed \$0.13.

Respectfully Submitted,

Walter Kruger
Board Chairman

Rhae Auman
Secretary to Board

Rhae Auman
Treasurer to Board

HEALING SPRINGS FIRE DEPARTMENT INC

P O BOX 1076

DENTON, NC 27239

(336) 859-4409

To: Davidson County Board of Commissioners

Date: February 28th, 2024

Subject: Fire Tax Increase

Commissioners:

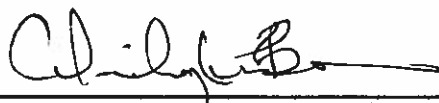
Healing Springs Fire Department Inc. would like to request a fire rate increase from \$.09 to \$.13 for the 2024-2025 budget. With the rising cost of equipment, personnel, supplies, utilities, repairs, building maintenance, insurance, etc.; this additional funding is needed. This additional funding would allow the department to best recruit and retain highly qualified paid staffing , and increase the daytime hours from 9 hours per day to 12 hours per day, 5 days a week. We need to be more competitive with other departments' salaries, in order to attract and keep highly qualified personnel. By doing so our department will be better prepared to serve the growing community weekday needs while our Volunteers are working. With aging equipment, increasing repair cost and increased personnel cost, the department needs additional funding to ensure the safety of our fire fighters and better serve the community with the needed operational equipment and highly trained personnel.

Healing Springs Fire Department board voted for this tax increase on November 14th, 2023. The department held a community meeting on January 9th, 2024 (which was advertised in the local newspaper for several weeks, the Davidson County website and the departments lighted information sign located by the highway) and the attending community voted unanimously for this rate increase.

We thank you for your consideration and support. If any additional information is needed, please let me know.

Sincerely,

Chris Bean – Chief HSFD



Walt Kruger – President HSFD Board



The Denton Orator

P.O. Box 1546

2 North Main

Denton, NC 27239-1546

Voice: 336-859-3131

Fax: 336-859-9656

INVOICE

Invoice Number: Public Notice3

Invoice Date: Dec 31, 2023

Page: 1

Duplicate

Bill To:

Healing Springs Fire Dept
Att: Charlie Foster
PO BOX 1076
Denton, NC 27239

Ship to:

Customer ID	Customer PO	Payment Terms	
healingfd		Net 10th of Next Month	
Sales Rep ID	Shipping Method	Ship Date	Due Date
	UPS Ground		1/10/24

Quantity	Item	Description	Unit Price	Amount
8.00	classified	Classified Advertising	6.00	48.00
<div>Public Notice Public Meeting of Healing Springs Fire Department will be held at Healing Springs Fire Department, 18694 NC Hwy 8, Denton, NC on January 9, 24 at 7:00pm. This community meeting will be to discuss upcoming Fire Department budget and Tax Increases for 2024-2025. 4x t1/3</div>				
Subtotal				48.00
Sales Tax				
Total Invoice Amount				48.00
Payment/Credit Applied				
TOTAL				48.00

Check/Credit Memo No:

HEALING SPRINGS FIRE DEPT INC

MINUTES

NOVEMBER 14, 2023

7PM

WALT – CALL MEETING TO ORDER

ATTENDANCE- WALT KRUGER, CHRIS BEAN, RHAEE AUMAN, DAVID POPE, TOMMY CARRICK, JOE BEAN, BRYANT GOBBLE, MARION GRUBB, HOWARD STEEPY, KELLY DUNN, SCOTT ASKEW

OPEN WITH PRAYER – DAVID POPE

CHIEF REPORT- OCT CALL REPORT 26, 67 TRAINING HOURS, YTD – 280 CALLS, 1402 TRAINING HOURS

RECEIVED FORESTRY GRANT – TOTAL \$9960, OUR PART \$4980 6 COMPLETE SETS LIGHT WEIGHT TURN OUT GEAR

NO WORD ON RESCUE GRANT

MARION – SPETIC TANK UPDATE, SPOKE WITH ANDREW, WILL GET TO US SOON.

NCID IS BEING CORRECTED SO WE CAN GET ON STATE PROGRAM FOR TIRES.

CONTINUING WORKING ON DISPATCH RESPONSE LIST

SENT OUT APPLICATIONS FOR EMPLOYMENT, APPS HAVE BEEN UPDATED BEFORE SENDING, MUST BE BACK TO DAVID BY DECEMBER 31, 2023

- **INCLUDE CPR AND WORKING ON EMT**
- **WILL TO 12 HOUR SPLIT SHIFT, OR 12 HOUR SHIFT, 5 DAYS A WEEK**
- **PAY BASED ON EXPERIENCE – STARTING AT \$14 PROGRESS UP TO \$18.**
- **DAVID SPOKE WITH SEVERAL DEPARTMENTS TO SEE WHAT THEIR PAY IS AND REQUIRMENTS THEY HAVE IN PLACE**
- **WOULD HAVE TO INCREASE BUDGET FROM \$61000 INCREASE UP TO \$104,000 BASED ON EXPERIENCE, ETC. BOARD WILL COME BACK TO TABLE NEXT MEETING TO FINALIZE THIS BASED ON NUMBER THAT APPLY AND EXPERIENCE. DO AGGREE WE MUST DO THIS AND A BUDGET INCREASE IS A MUST.**

WALT- SINCE LAST MEETING, WAS ASKED TO CONSIDER BUDGET FIRE TAX INCREASE. CURRENTLY AT .09 AND WOULD LIKE TO DISCUSS GOING TO .13.

MUCH DISCUSSION ON THE INCREASE ON TAX RATE SINCE EVERY LINE ITEM ON BUDGET HAS INCREASED. UTILITIES, EQUIPMENT INCREASES, REPAIR COST INCREASE, INSURANCE AND BASICALLY OUR EMPLOYEES ARE BEING LOST TO OTHER DEPARTMENT BECAUSE OF OUR PAY. MUST ADDRESS THESE ISSUES AND THE ONLY SOLUTION IS A TAX INCREASE.

ALSO HAVE A 20 PLUS YEAR OLD TRUCK WHICH IS STARTING TO SHOW SIGNS OF ITS AGE.. MUST LOOK INTO HOW WE HARE GOING TO PAY FOR A NEW TRUCK IN THE FUTURE WITH THE PRICE OF TRUCKS BASICALLY INCREASING FROM 30 TO 50 PERCENT IN THE LAST 5 YEARS.

MOTION WAS CREATED, WALT, DOES THIS BOARD WANT TO SEEK A FIRE TAX INCREASE FROM .09 TO .13 IN THE UPCOMING BUDGET.

MOTION, HOWARD STEEPY, 2ND JOE BEAN. ALL IN FAVOR, UNANIMOUS.

WHEN TO HAVE PUBLIC COMMUNITY MEETING, JANUARY 9TH, AT 7 PM. (BOARD WILL MEET ONE HOUR PRIOR FOR THEIR MONTHLY BOARD MEETING)

MOTION FOR THIS DATE, JOE BEAN, 2ND BY HOWARD STEEPY, UNANIMOUS.

DISCUSSION ON CHRISTMAS PARTY, WILL BE JANUARY 13TH, 2024 AT 6PM AT FIRE DEPARTMENT. RHAЕ WILL OVERSEE THE MEAL, YEARLY PLAQUES. IDEA OF GRILLED CHICKEN, PRIME RIB, VEGETABLES, SALAD, DESSERTS, BANANA PUDDING AND PEACH COBBLE, ETC. SINCE INCREASE IN FOOD PRICES SINCE LAST YEAR, NO WAY TO BUDGET FOR THIS... RHAЕ IS OKED TO PROCEED. WITHOUT PRIOR APPROVAL SINCE SHE HANDLES FOOD BUDGET IN THE PAST. MOTION, HOWARD STEEPY, 2ND JOE BEAN, ALL IN FOAVOR, UNANIMOUS.

WOULD LIKE TO HAVE 2 MONITORS (ONE IN BAY AREA AND ONE IN OFFICE). POPS UP CALL AND INFO SO WHEN WORKING IN OFFICE OR BAYS, FIRE FIGHTERS CAN GLANCE UP AND SEE INFO. GM MINI TECH, \$600, HD CONNECTION, \$160 AND TWO 55 INCH MONITORS, \$554. TOTAL \$1438. MOTION, HOWARD STEEPY, 2ND JOE BEAN, ALL IN FAVOR, UNANIMOUS.

TRUCK 248, SCREEN HAS WENT OUT, DO NOT MAKE THAT ONE ANY LONGER, MUST UPGADE. NEW ONE, PUMP BOSS, \$2785.00, MOTION JOE BEAN, 2ND HOWARD STEEPY, ALL IN FAVOR, UNANIMOUS.

J&S LADDER WILL BE DOING TESTING ON ALL TRUCKS IN NEXT MONTH.

CHRIS – ELETION ON FIRE FIGHTER OFFICERS IS COMING UP NOVEMBER 16TH.

WALT – HSFD HAS COMPLETED ALL MANINTANCE WITH THE SPRINGS, NOW WILL ONLY DO OUR SYSTEM CHECK WITH THE SPRINGS ONCE A YEAR. ALSO, FIRE MARSHALL HAS ADDRESSED CERTAIN HOMES IN THE SPRINGS, ROAD ARE NOT WIDE ENOUGH SO SOME

HOMES NOW REQUIRE SPRINKER SYSTEM TO SOME NEW HOMES LOCATED IN THE SPRINGS.

NEXT MEETING – JANUARY 9TH, 24 AT 6 PM FOLLOWED BY COMMUNITY MEETING AT 7PM.

CLOSED MEETING- WALT

Rhyan Sen - Sec - Tres -

HEALING SPRINGS FIRE DEPT INC

BOARD MEMBERS

WALT KRUGER – PRESIDENT

2208 Rocky Cove Lane

Denton, NC 27239

MARION GRUBB – VICE PRES

519 Flat Swamp Lake Rd

Denton, NC 27239

RHAE AUMAN – SEC/TRES

660 Mountain Shore Drive

Denton, NC 27239

Howard Steepy – BOARD MEMBER

342 Rima Landing

Denton, NC 27239

Kelly Dunn – BOARD MEMBER

523 Denton Rd

Denton, NC 27239

Scott Askew – BOARD MEMBER

186 Lick Creek Church Rd

Denton, NC 27239

Joe Bean – BOARD MEMBER

4402 Lick Creek Church Rd

Denton, NC 27239

Bryant Gobble – BOARD MEMBER

16071 NC Hwy 8

Denton, NC 27239

Ricky Surratt – BOARD MEMBER

P O Box 323

Denton, NC 27239

D Wayne Frank

PO Box 1146
Denton, NC 27239
dwaynefrank49@gmail.com
Phone: (336)859-5655 | Fax: (336)859-5655

May 08, 2023

Healing Springs Fire Dept Inc
P O Box 1076
Denton, NC 27239

Your privacy is important to us. Read the following privacy policy.

We collect nonpublic personal information about you from various sources, including:

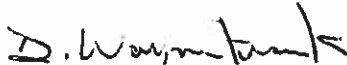
- * Interviews regarding your tax situation
- * Applications, organizers, or other documents that supply such information as your name, address, telephone number, Social Security Number, number of dependents, income, and other tax-related data
- * Tax-related documents you provide that are required for processing tax returns, such as Forms W-2, 1099R, 1099-INT and 1099-DIV, and stock transactions

We do not disclose any nonpublic personal information about our clients or former clients to anyone, except as requested by our clients or as required by law.

We restrict access to personal information concerning you, except to our employees who need such information in order to provide products or services to you. We maintain physical, electronic, and procedural safeguards that comply with federal regulations to guard your personal information.

If you have any questions about our privacy policy, contact our office at (336)859-5655.

Sincerely,



D Wayne Frank
D Wayne Frank

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2021

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2021 calendar year, or tax year beginning 07-01, 2021, and ending 06-30, 2022	
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization: HEALING SPRINGS FIRE DEPT INC
	Doing business as: C/O RHA E AUMAN
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite P O BOX 1076
	City or town, state or province, country, and ZIP or foreign postal code DENTON, NC 27239
	F Name and address of principal officer:
D Employer identification number: 56-1357139	
E Telephone number: (336) 859-4409	
G Gross receipts: \$ 451,971	
H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No	
If "No," attach a list. See instructions	
H(c) Group exemption number: ▶	
I Tax-exempt status: <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c)(4) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	
J Website: ▶ N/A	
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶	
L Year of formation: 1967	
M State of legal domicile: NC	

Part I Summary	
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: VOLUNTEER FIRE DEPARTMENT
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.
	3 Number of voting members of the governing body (Part VI, line 1a) 3 7
	4 Number of independent voting members of the governing body (Part VI, line 1b) 4 0
	5 Total number of individuals employed in calendar year 2021 (Part V, line 2a) 5 7
	6 Total number of volunteers (estimate if necessary) 6
	7a Total unrelated business revenue from Part VIII, column (C), line 12 7a 0
7b Net unrelated business taxable income from Form 990-T, Part I, line 11 7b 0	
Revenue	8 Contributions and grants (Part VIII, line 1h) 0
	9 Program service revenue (Part VIII, line 2g) 296,301 377,551
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 0
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 9,566 74,420
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 305,867 451,971
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) 0
	14 Benefits paid to or for members (Part IX, column (A), line 4) 0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 100,250 102,573
	16a Professional fundraising fees (Part IX, column (A), line 11e) 0
	b Total fundraising expenses (Part IX, column (D), line 25) 0
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 236,271 276,419
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 336,521 378,992
19 Revenue less expenses. Subtract line 18 from line 12 (30,654) 72,979	
Net Assets or Fund Balances	20 Total assets (Part X, line 16) 586,396 659,375
	21 Total liabilities (Part X, line 26) 456,886
	22 Net assets or fund balances. Subtract line 21 from line 20 586,396 202,489

Part II Signature Block	
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.	
Sign Here	RHEA F AUMAN Signature of officer
	RHEA F AUMAN, SEC TRES Type or print name and title
Paid Preparer Use Only	Print/Type preparer's name: D Wayne Frank
	Preparer's signature: D Wayne Frank
	Date: 05-08-2023
	Check <input checked="" type="checkbox"/> if self-employed PTIN: P00292108
Firm's name: D Wayne Frank	
Firm's address: PO Box 1146	
Firm's EIN: 336-859-5655	
Phone no.:	

May the IRS discuss this return with the preparer shown above? See instructions ☐ Yes ☒ No

For Paperwork Reduction Act Notice, see the separate instructions.

Part III **Statement of Program Service Accomplishments**Check if Schedule O contains a response or note to any line in this Part III ☐**1** Briefly describe the organization's mission:**VOLUNTEER FIRE DEPARTMENT****2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code:) (Expenses \$ 378,992 including grants of \$) (Revenue \$ 451,971)
VOLUNTEER FIRE DEPARTMENT FOR APPROVED AREA OF DAVIDSON COUNTY**4b** (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4c** (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4d** Other program services (Describe on Schedule O.)
(Expenses \$ including grants of \$) (Revenue \$)**4e** Total program service expenses **378,992**

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A		X
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? If "Yes," complete Schedule D, Part V		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I See instructions		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23	X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a	X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b	X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member or any of these persons? If "Yes," complete Schedule L, Part II	26	X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27	X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV	28a	X
b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b	X
c A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? If "Yes," complete Schedule L, Part IV	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33	X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	34	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b	X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36	
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37	X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	38	X

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	0
b Enter the number of Form W-2G included in line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)		Yes	No		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	7		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		X	
Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.					
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a			X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			X
b	If "Yes," enter the name of the foreign country ▶ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	Organizations that may receive deductible contributions under section 170(c).				
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a			
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9	Sponsoring organizations maintaining donor advised funds.				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	Section 501(c)(7) organizations. Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	Section 501(c)(12) organizations. Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.				
a	Is the organization licensed to issue qualified health plans in more than one state?	13a			
Note: See the instructions for additional information the organization must report on Schedule O.					
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?	15			X
If "Yes," see instructions and file Form 4720, Schedule N.					
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16			X
If "Yes," complete Form 4720, Schedule O.					
17	Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953?	17			
If "Yes," complete Form 6069.					

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.Check if Schedule O contains a response or note to any line in this Part VI ☒**Section A. Governing Body and Management**

	1a	7	1b	0	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year		7				
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.						
b Enter the number of voting members included in line 1a, above, who are independent			1b	0		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?					2	X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?					3	X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?					4	X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?					5	X
6 Did the organization have members or stockholders?					6	X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?					7a	X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?					7b	X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:						
a The governing body?					8a	X
b Each committee with authority to act on behalf of the governing body?					8b	X
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O					9	X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?		10a X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		10b
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a X	
b Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13		12a X
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		12b
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done		12c
13 Did the organization have a written whistleblower policy?		13 X
14 Did the organization have a written document retention and destruction policy?		14 X
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official		15a X
b Other officers or key employees of the organization		15b X
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		16a X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		16b

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed ▶
- 18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)
- 19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20 State the name, address, and telephone number of the person who possesses the organization's books and records ▶

RHEA AUMAN (336) 859-4409, PO BOX 1475, DENTON, NC 27239

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations W-2/ 1099-MISC/ 1099-NEC	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) RHEA AUMAN SEC-TRES	12.00			X				6,164	0	0
(2) JEFF GALLIMORE BD MEMBER		X						0	0	0
(3) MATT COLLINS BD MEMBER		X						0	0	0
(4) KELLY DUNN BD MEMBER		X						0	0	0
(5) HOWARD STEEPY BD MEMBER		X						0	0	0
(6) SHARON BEAN BD MEMBER		X						0	0	0
(7) KEVIN ROBBINS BD MEMBER		X						0	0	0
(8) MARION GRUBB VICE-PRESIDENT				X				0	0	0
(9) WALT KRUGER PRESIDENT				X				0	0	0
(10)										
(11)										
(12)										
(13)										
(14)										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) -----										
(16) -----										
(17) -----										
(18) -----										
(19) -----										
(20) -----										
(21) -----										
(22) -----										
(23) -----										
(24) -----										
(25) -----										
1b Subtotal										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)							6,164	0	0	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **0**

3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual

	Yes	No
3		X
4		X
5		X

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) 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			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f			
	g	Noncash contributions included in lines 1a-1f	1g	\$		
	h	Total. Add lines 1a-1f				
Program Service Revenue			Business Code			
	2a	CTY TAX FOR FIRE DEPT	900099	377,551	377,551	
	b					
	c					
	d					
	e					
	f	All other program service revenue				
	g	Total. Add lines 2a-2f		377,551		
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)				
	4	Income from investment of tax-exempt bond proceeds				
	5	Royalties				
	6a	Gross rents	6a	(i) Real	(ii) Personal	
	b	Less: rental expenses	6b			
	c	Rental income or (loss)	6c			
	d	Net rental income or (loss)				
	7a	Gross amount from sales of assets other than inventory	7a	(i) Securities	(ii) Other	
	b	Less: cost or other basis and sales expenses	7b			
	c	Gain or (loss)	7c			
	d	Net gain or (loss)				
	8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a			
	b	Less: direct expenses	8b			
	c	Net income or (loss) from fundraising events				
	9a	Gross income from gaming activities. See Part IV, line 19	9a			
	b	Less: direct expenses	9b			
	c	Net income or (loss) from gaming activities				
	10a	Gross sales of inventory, less returns and allowances	10a			
b	Less: cost of goods sold	10b				
c	Net income or (loss) from sales of inventory					
Miscellaneous Revenue			Business Code			
	11a					
	b					
	c					
	d	All other revenue	900099	74,420	74,420	
	e	Total. Add lines 11a-11d		74,420		
12	Total revenue. See instructions	381	451,971	451,971	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				
5 Compensation of current officers, directors, trustees, and key employees	6,164	6,164		
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	69,716	69,716		
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . .				
9 Other employee benefits				
10 Payroll taxes	26,693	26,693		
11 Fees for services (nonemployees):				
a Management				
b Legal	25	25		
c Accounting	1,790	1,790		
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				
14 Information technology				
15 Royalties				
16 Occupancy	36,064	36,064		
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	918	918		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	82,971	82,971		
23 Insurance	16,961	16,961		
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 EQUIPMENT MAINTANANCE	117,243	117,243		
b				
c				
d				
e All other expenses	20,447	20,447		
25 Total functional expenses. Add lines 1 through 24e . .	378,992	378,992	0	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) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing	191,446	1 90,363
	2	Savings and temporary cash investments	35,947	2 38,730
	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 2,633,211	
	b	Less: accumulated depreciation	10b 2,102,929	10c 530,282
	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)	586,396	16 659,375	
Liabilities	17	Accounts payable and accrued expenses		17
	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		23 456,886
	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	0	26 456,886
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	586,396	30 202,489
	31	Retained earnings, endowment, accumulated income, or other funds		31
	32	Total net assets or fund balances	586,396	32 202,489
33	Total liabilities and net assets/fund balances	586,396	33 659,375	

Part XI Reconciliation of Net AssetsCheck 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	451,971
2	Total expenses (must equal Part IX, column (A), line 25)	2	378,992
3	Revenue less expenses. Subtract line 2 from line 1	3	72,979
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	586,396
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	(456,886)
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	202,489

Part XII Financial Statements and ReportingCheck 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 on 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 type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input checked="" 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 checked="" 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		

SCHEDULE C
(Form 990)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2021

Department of the Treasury
Internal Revenue Service

For Organizations Exempt From Income Tax Under section 501(c) and section 527
▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**
▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

Open to Public Inspection

If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (See separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (See separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization HEALING SPRINGS FIRE DEPT INC	Employer identification number 56-1357139
--	---

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV. See instructions for definition of "political campaign activities."
- 2 Political campaign activity expenditures. See instructions ▶ \$ _____
- 3 Volunteer hours for political campaign activities. See instructions

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$ _____
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$ _____
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No
- 4a Was a correction made? ☐ Yes ☐ No
- b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$ _____
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$ _____
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ▶ \$ _____
- 4 Did the filing organization file Form 1120-POL for this year? ☐ Yes ☐ No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule C (Form 990) 2021

EEA

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

A Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

B Check ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures
(The term "expenditures" means amounts paid or incurred.)

(a) Filing organization's totals	(b) Affiliated group totals

- 1a** Total lobbying expenditures to influence public opinion (grassroots lobbying)
- b** Total lobbying expenditures to influence a legislative body (direct lobbying)
- c** Total lobbying expenditures (add lines 1a and 1b)
- d** Other exempt purpose expenditures
- e** Total exempt purpose expenditures (add lines 1c and 1d)
- f** Lobbying nontaxable amount. Enter the amount from the following table in both columns.

If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:
Not over \$500,000	20% of the amount on line 1e.
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.
Over \$17,000,000	\$1,000,000.

- g** Grassroots nontaxable amount (enter 25% of line 1f)
- h** Subtract line 1g from line 1a. If zero or less, enter -0-
- i** Subtract line 1f from line 1c. If zero or less, enter -0-
- j** If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? ☐ Yes ☐ No

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.
See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column (e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities?			
j Total. Add lines 1c through 1i			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	X
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	X
3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?	3	

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5 Taxable amount of lobbying and political expenditures. See instructions	5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (See instructions); and Part II-B, line 1. Also, complete this part for any additional information.

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Financial Statements

▶ Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

**Open to Public
Inspection**

Employer identification number

HEALING SPRINGS FIRE DEPT INC

56-1357139

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(I) Revenue included on Form 990, Part VIII, line 1	▶ \$ _____
(II) Assets included in Form 990, Part X	▶ \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1	▶ \$ _____
b Assets included in Form 990, Part X	▶ \$ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

- a ☐ Public exhibition
 b ☐ Scholarly research
 c ☐ Preservation for future generations

- d ☐ Loan or exchange programs
 e ☐ Other _____

- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

- b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment %
 b Permanent endowment %
 c Term endowment %

The percentages on lines 2a, 2b, and 2c should equal 100%.

- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i) Unrelated organizations
 (ii) Related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

- b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	36,321			36,321
b Buildings	285,111		138,479	146,632
c Leasehold improvements				
d Equipment	2,261,103	50,676	1,964,450	347,329
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				530,282

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other _____		
(A) _____		
(B) _____		
(C) _____		
(D) _____		
(E) _____		
(F) _____		
(G) _____		
(H) _____		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) _____		
(2) _____		
(3) _____		
(4) _____		
(5) _____		
(6) _____		
(7) _____		
(8) _____		
(9) _____		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) _____	
(2) _____	
(3) _____	
(4) _____	
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) _____	
(3) _____	
(4) _____	
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☐

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2021

**Open to Public
Inspection**

Name of the organization

HEALING SPRINGS FIRE DEPT INC

Employer identification number

56-1357139

01. Members or stockholder classes and rights (Part VI, line 6)

EVERYONE WITH PROPERTY IN THE FIRE DISTRICT IS TAXED AND IS A MEMBER OF THE DEPARTMENT

02. Member election for additional members (Part VI, line 7a)

THE BOARD OF DIRECTORS ARE ELECTED BY THE MEMBER AT THE ANNUAL MEETING HELD AT THE FIRE
DEPARTMENT

03. Form 990 governing body review (Part VI, line 11)

THE BOARD HAS THE 990 AND CAN REVIEW BEFORE THE SEC SIGNS FORM TO THE FILED WITH THE IRS

04. Governing documents, etc, available to public (Part VI, line 19)

THE FINANCIAL RECORD ARE AVAILABE AT THE ANNUAL MEETING AND AVAILABLE THE THE MEMBERS UPON
REQUESTING TO SEE THEM

05. Explanation of other changes in net assets or fund balances (Part XI, line 9)

CHANGE IN DEPERATION VALUE

LIABILITIES FOR NEW FIRE TRUCK PURCHASED

Depreciation and Amortization

(Including Information on Listed Property)

OMB No. 1545-0172

2021Attachment
Sequence No. **179**Department of the Treasury
Internal Revenue Service (99)▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

▶ Attach to your tax return.

Name(s) shown on return

Business or activity to which this form relates

Identifying number

HEALING SPRINGS FIRE DEPT INC

FORM 990 - 1

56-1357139

Part I Election To Expense Certain Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2020 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2022. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property. See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2021	17	59,319
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B - Assets Placed in Service During 2021 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property	06-2021					23,596
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property	06-2022	52,177	39 yrs.	MM	S/L	56

Section C - Assets Placed in Service During 2021 Tax Year Using the Alternative Depreciation System

20a Class life					
b 12-year			12 yrs.		S/L
c 30-year			30 yrs.	MM	S/L
d 40-year			40 yrs.	MM	S/L

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	82,971
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Federal Supporting Statements

2021 PG01

Name(s) as shown on return

HEALING SPRINGS FIRE DEPT INC

Tax ID Number

56-1357139

FORM 4562 - LINE 19B

Statement #567

BASIS	RP	CV	METHOD	DEDUCTION
1,427	5	MQ	200 DB	357
1,182	5	MQ	200 DB	59
462,063	5	MQ	200 DB	23,103
289	5	MQ	200 DB	14
1,269	5	MQ	200 DB	63
TOTAL				23,596

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Overflow Statement

(This page is not filed with the return. It is for your records only.)

2021

Page 1

Name(s) as shown on return

HEALING SPRINGS FIRE DEPT INC

FEIN

56-1357139

LINE 10 PAYROLL TAXES

Description	Amount
FEDERAL 940	\$ 221
FEDERAL 941	22,373
NC WITHHOLDING	3,799
NC UNEMPLOYMENT	300
Total:	\$ 26,693

LINE 16 OCCUPANCY

Description	Amount
BUILDING AND GROUNDS MAINT	\$ 15,785
DUKE POWER	4,865
GARBAGE SERVICE	262
HEATING GAS	1,784
OFFICE SUPPLIES	4,844
SUPPLIES	3,269
TELEPHONE	5,255
Total:	\$ 36,064

LINE 23 INSURANCE

Description	Amount
COMMERCIAL PACKAGE	\$ 5,820
WORKERS COMPENSATION	1,010
AUTO INSURANCE	10,131
Total:	\$ 16,961

LINE 24A EQUIPMENT MAINTANENCE

Description	Amount
TRUCKS AND OTHER EQUIPMENT	\$ 80,337
FIRE FIGHTER EQUIPMENT	30,338
GAS AND FUEL	6,568
Total:	\$ 117,243

990

Overflow Statement

(This page is not filed with the return. It is for your records only.)

2021

Page 2

Name(s) as shown on return

FEIN

HEALING SPRINGS FIRE DEPT INC

56-1357139

24F ALL OTHER EXPENSE**Description****Amount**

ANNUAL CHRISTMAS MEETING	\$ 1,492
ANNUAL MEMBERSHIP MEETING	2,070
ASSESSMENT DEATH BENEFIT	2,001
MOBILE AIR	300
EQUIPMENT RENTAL	1,877
BANK FEES CHECKS AND SAFETY DEPOSIT BOX	35
DAV CTY FIREMANS FUND ASSESSMENT	175
EDUCATIONAL	9,524
BENEVOLENTS	241
STATE FIREMENS ASSOC DUES	1,518
PROPERTY TAX	214
SCHOLARSHIPS	1,000
Total:	\$ 20,447

LINE 11 OTHER REVENUE**Description****Amount**

REIMBERSEMENTS	\$ 447
DONATIONS	2,027
EQUIPMENT SALE	2,483
LAND LEASE	12,000
INSURANCE CLAIM	2,279
RENT	25
YARD SALE	4,472
GRANTS	50,687
Total:	\$ 74,420

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 2024-2025

The Board of Directors of Holly Grove Volunteer Fire Department estimates the cost of operations for fiscal year 2024-2025 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	PROPOSED BUDGET
Fire Prevention	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Wages	\$ 92,000	\$ 92,000	\$ 92,000	\$ 92,000
Telephone	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500
Building Repairs	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Equipment Repairs	\$ 10,959	\$ 5,500	\$ 5,500	\$ 5,500
Truck Operations (Gas & Oil)	\$ 40,000	\$ 43,859	\$ 43,859	\$ 43,859
Equipment	\$ 34,900	\$ 35,000	\$ 35,000	\$ 35,000
Insurance	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000
Utilities	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
Supplies	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
Reserve for Capital	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Fraternal Benefit	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500
Employee Travel & Incentive	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Meals	\$ 1,000	\$ 2,500	\$ 2,500	\$ 2,500
Training	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
Health Physicals	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Dues & Subscription	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Garbage Service	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Truck Payment	\$ 79,600	\$ 79,600	\$ 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	\$ 364,559	\$ 364,559	\$ 364,559	\$ 364,559
Original or Amended Budget	\$ 364,559	\$ 364,559	\$ 364,559	\$ 364,559
YTD Revenues	\$ 364,518	\$ 362,250	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ 41	\$ 2,309	\$ 364,559	\$ 364,559
Current Year Tax Rate	\$ 0.10	\$ 0.10	\$ 0.10	\$ 0.10
Total Tax Valuation	\$ 364,559,260	\$ 367,364,763	\$ 381,840,502	\$ 381,840,502

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 2024-2025 is not to exceed \$0.10.

Respectfully Submitted,

Todd Warford
Board Chairman

Alyson Warford
Secretary to Board

Sandy Yarbrough
Treasurer to Board

To: Davidson County Board of County Commissioners

From: Linwood Volunteer Fire Department
P O Box 173
Linwood, North Carolina 27299

Re: Budget Request For Fiscal Year 2024-2025

The Board of Directors of Linwood Volunteer Fire Department estimates the cost of operations for fiscal year 2024-2025 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	PROPOSED BUDGET
Salary	\$ 225,000	\$ 225,000	\$ 235,000	\$ 235,000
Record Supplies & Accounting	\$ 15,000	\$ 10,000	\$ 10,000	\$ 10,000
Equipment Repairs	\$ 25,000	\$ 35,000	\$ 40,000	\$ 40,000
Truck Operations (Gas & Oil) & Maintenance	\$ 30,000	\$ 40,000	\$ 55,000	\$ 55,000
Equipment	\$ 186,185	\$ 200,000	\$ 150,000	\$ 150,000
Insurance	\$ 70,000	\$ 80,000	\$ 40,000	\$ 40,000
Utilities & Telephone	\$ 15,000	\$ 11,000	\$ 10,500	\$ 10,500
Supplies, Fire Fighting	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Reserve for Capital	\$ 40,000	\$ 70,000	\$ -	\$ -
Miscellaneous	\$ 26,500	\$ 32,514	\$ 20,000	\$ 20,000
Mowing	\$ 3,000	\$ -	\$ -	\$ -
Building Maintenance	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
School & Dues	\$ 5,000	\$ 5,000	\$ 500	\$ 500
Firemen's Gas to Fires	\$ 15,000	\$ 32,000	\$ 25,000	\$ 25,000
Maint for Mobile Air	\$ 500	\$ 300	\$ 300	\$ 300
Future Truck Reserve	\$ 60,300	\$ -	\$ 77,500	\$ 77,500
Building Fund Capital	\$ -	\$ -	\$ 77,500	\$ 77,500
TOTAL	\$ 746,485	\$ 770,814	\$ 771,300	\$ 771,300
Original or Amended Budget	\$ 746,485	\$ 770,814	\$ 771,300	\$ 771,300
YTD Revenues	\$ 754,637	\$ 741,251	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (8,152)	\$ 29,563	\$ 771,300	\$ 771,300
Current Year Tax Rate	\$ 0.100	\$ 0.100	\$ 0.100	\$ 0.100
Total Tax Valuation	\$ 746,485,630	\$ 770,814,802	\$ 771,364,574	\$ 771,364,574

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 2024-2025 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 2024-2025

The Board of Directors of Midway Volunteer Fire & Rescue Department estimates the cost of operations for fiscal year 2024-2025 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	PROPOSED BUDGET
Salary	\$ 540,000	\$ 622,500	\$ 700,000	\$ 700,000
Overtime	\$ -	\$ 25,000	\$ 25,000	\$ 25,000
Telephone	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Truck Repairs	\$ 30,000	\$ 33,000	\$ 33,000	\$ 33,000
Equipment Repairs	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Truck Operations (Gas & Oil)	\$ 30,000	\$ 37,000	\$ 32,000	\$ 32,000
Equipment	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Insurance	\$ 170,000	\$ 170,000	\$ 200,000	\$ 200,000
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	\$ 108,000	\$ 108,000	\$ 108,000	\$ 108,000
Radio & Communication Equipment	\$ 40,000	\$ 70,000	\$ 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	\$ 4,328	\$ 5,206	\$ 8,323	\$ 8,323
Building Maintenance	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Capital Improvements	\$ 40,000	\$ 120,000	\$ 100,000	\$ 100,000
Legal & Accounting	\$ 8,000	\$ 8,000	\$ 14,000	\$ 14,000
Salary-Part Time	\$ 20,000	\$ 30,000	\$ 30,000	\$ 30,000
Uniforms	\$ 12,000	\$ 12,000	15000	15000
Garbage Service	\$ 500	\$ 500	\$ 500	\$ 500
Future Fire Station	\$ -	\$ 20,000	\$ 14,000	\$ 14,000
Future Apparatus	\$ -	\$ 20,000	\$ 20,000	\$ 20,000
TOTAL	\$ 1,135,828	\$ 1,414,206	\$ 1,472,823	\$ 1,472,823
Original or Amended Budget	\$ 1,135,828	\$ 1,414,206	\$ 1,472,823	\$ 1,472,823
YTD Revenues	\$ 1,183,345	\$ 1,382,807	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (47,517)	\$ 31,399	\$ 1,472,823	\$ 1,472,823
Current Year Tax Rate	\$ 0.1300	\$ 0.1300	\$ 0.1300	\$ 0.1300
Total Tax Valuation	\$ 1,059,921,629	\$ 1,093,317,312	#####	\$1,138,633,686

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 2024-2025 is not to exceed \$0.13.

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 2024-2025

The Board of Directors of North Lexington Triangle Fire Department estimates the cost of operations for fiscal year 2024-2025 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	PROPOSED BUDGET
Personnel (formerly Salaries)	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Debt Service (formerly Truck Payment)	\$ 60,000	\$ 61,442	\$ 61,442	\$ 61,442
Apparatus Operations (formerly Truck Operations Gas & Oil)	\$ 10,000	\$ 21,000	\$ 22,500	\$ 22,500
Equipment	\$ 55,000	\$ 46,058	\$ 47,058	\$ 47,058
Station Operations (formerly Utilities)	\$ 15,000	\$ 24,000	\$ 25,000	\$ 25,000
Technology (New)	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
Training	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Fire and Life Safety Education (New)	\$ -	\$ 1,000	\$ 2,000	\$ 2,000
Consulting & Professional Services (formerly Audit/Review)	\$ 3,600	\$ 8,500	\$ 8,500	\$ 8,500
Insurance	\$ 25,000	\$ 27,000	\$ 27,000	\$ 27,000
Supplies (formerly Miscellaneous)	\$ 2,000	\$ 3,000	\$ 3,500	\$ 3,500
Capital Reserves (formerly Truck Fund)	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Maintenance (Removing)	\$ 15,000	\$ -	\$ -	\$ -
Fuel Costs (Removing)	\$ 5,400	\$ -	\$ -	\$ -
Contingency (Removing)	\$ 1,000	\$ -	\$ -	\$ -
TOTAL	\$ 310,000	\$ 315,000	\$ 320,000	\$ 320,000
Original or Amended Budget	\$ 310,000	\$ 315,000	\$ 320,000	\$ 320,000
YTD Revenues	\$ 313,234	\$ 303,648	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (3,234)	\$ 11,352	\$ 320,000	\$ 320,000
Current Year Tax Rate	\$ 0.13	\$ 0.13	\$ 0.13	\$ 0.13
Total Tax Valuation	\$ 242,985,321	\$ 245,771,112	\$ 250,297,215	\$ 250,297,215

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 2024-2025 is not to exceed \$0.13.

Respectfully Submitted,

Danny Kennedy
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 2024-2025

The Board of Directors of Pilot Volunteer Fire Department estimates the cost of operations for fiscal year 2024-2025 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	PROPOSED BUDGET
-----	-----	-----	-----	-----
New Station Fund	\$ 53,600	\$ 53,600	\$ 50,000	\$ 50,000
Truck Fund	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
New Pagers, Radio & Crystals	\$ 12,139	\$ 12,139	\$ 12,139	\$ 12,139
Truck Operations (Gas & Oil)	\$ 12,800	\$ 12,800	\$ 12,800	\$ 12,800
Equipment	\$ 8,000	\$ 8,000	\$ 13,000	\$ 13,000
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	\$ 5,700	\$ 5,700	\$ 5,700	\$ 5,700
Salary	\$ 69,500	\$ 76,000	\$ 152,000	\$ 152,000
Payroll Tax Expense	\$ 17,500	\$ 17,500	\$ 23,500	\$ 23,500
Hepatitis B Vaccine Immunization	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Protective Clothing	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000
Dues & Memberships	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300
Personnel & Contracted Services	\$ 6,400	\$ 6,400	\$ 21,400	\$ 21,400
Fire Prevention Program	\$ 500	\$ 500	\$ 500	\$ 500
Maintenance on Trucks	\$ 14,600	\$ 14,600	\$ 14,600	\$ 14,600
Maintenance on Equipment	\$ 5,100	\$ 5,100	\$ 5,100	\$ 5,100
Pension & Fraternal Benefit Funds	\$ 8,400	\$ 8,400	\$ 8,400	\$ 8,400
Truck Payments	\$ 38,800	\$ 38,800	\$ 38,800	\$ 38,800
TOTAL	\$ 340,539	\$ 347,039	\$ 445,439	\$ 445,439
Original or Amended Budget	\$ 340,539	\$ 347,039	\$ 445,439	\$ 445,439
YTD Revenues	\$ 348,072	\$ 343,349	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (7,533)	\$ 3,690	\$ 445,439	\$ 445,439
	=====	=====	=====	=====
Current Year Tax Rate	\$ 0.085	\$ 0.085	\$ 0.105	\$ 0.105
Total Tax Valuation	\$ 401,355,421	\$ 409,122,452	\$ 428,066,252	\$ 428,066,252

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 2024-2025 is not to exceed \$0.105.

Respectfully Submitted,

Lisa Pugh
Board Chairman

Don Wilkerson
Secretary to Board

Melvin Tucker Sr.
Treasurer to Board

Pilot Fire Department and Community Center Inc.

2024 Special Called Community Meeting

Minutes for January 11, 2024

Board Members Present:

Lisa Pugh

Jim Louya

Melvin Tucker Sr.

Donn Wilkerson

Michael Tucker

Brian Starnes

Donnie Coltrane

Carlie Swink

Jeff Byerly

Keith Ridge

Austin Greene

Chris Elliot

Chief 554: Marcus Zachary

Meeting called to Order: by Chairman Donnie Coltrane @18:37

Invocation: given by Donn Wilkerson

Opening Statements Welcome to attendees by Chairman Donnie Coltrane and the reason for having a special called meeting was to discuss and formally present to the Pilot community a 2-cent fire tax increase. This proposed increase would increase the current

rate of 8.5 cents to 10.5 cents and to have an open forum discussion of the necessity to do so.

Minutes: No Minutes read

Treasurer's report: No Statement presented.

Chief's Report – No Chiefs report presented:

Old Business: President Jim Louya presenting.

Talking Points from the floor:

1. Discussion about the proposed fire tax increase that was presented at the Annual community meeting in August and what are the reasons for doing so.

Answers:

- Fire tax has not increased since 2001.
 - The cost of goods and services (operational cost) has increased dramatically.
 - Increased labor and staffing cost are going to increase to attract and retain paid staff.
 - Offset of inflationary increases.
 - To accomplish and maintain a more favorable ISO rating so as to not provoke a rate increase from homeowners and business insurance companies.
 - To offer an even better and more reliable service to this community.
2. What steps or plans are being taken to utilize the additional tax dollars received and how they will be spent.
 - Possibly adding additional paid personnel to cover a possible 3 shift alternative to achieve a 24-hour staffing goal. Or hiring additional personnel to have a 2-person staffing for the current 24-hour coverage schedule when volunteers were unavailable to fill in.
 - Continue an ever-developing Incentive package to cover the cost for volunteers to pull additional shifts periodically.

3. What pitfalls have been considered and what should the community expect going forward.

- Homeowners and business owners will see a slight increase in property taxes.
- Additional tax liabilities to paid staff and department will be incurred.
- Additional accountancy cost to department.
- Administrative duties will increase.
- A greater effort to research and apply for grants to possibly offset the need for another rate increase request.
- The community requests the desire to be presented with a statement of the payroll expenses at the next annual meeting to show that additional money is being utilized for payroll expenses.

Vote: Motion by Steve Comer to increase the Fire Tax from 8.5 cents to 10.5 cents seconded by Kathy Brown, no additional discussion Motion passed Eighteen (18) for and twelve (12) against.

New Business: None

Closing Comments: Special thanks to all attendees etc.

Motion to adjourn by Brian Starnes with a second by Melvin Tucker Sr. no further discussion motion passed unopposed.

Meeting Adjourned at 19:19pm



Pilot Fire Department is at **Pilot Fire Department**.

December 11, 2023 · Thomasville · 🌐

****Pilot Fire Department Community Fire Tax increase meeting.**

When: JANUARY 11th, 2024 6:30pm

Where: Pilot Fire Department

Address: 4205 Old Hwy 29 Thomasville NC, 27360

Community Meeting and vote regarding raising fire tax to help overcome equipment price increases, incentivize current volunteers, and attract new while retaining current firefighters.

We at Pilot FD are striving everyday to grow and continue to provide the level of service, training and equipment you've been accustomed to and we thank you for all your support in achieving our mission.



Log in or sign up for Facebook to connect with friends, family...

Log In

or

Create new account

Name (Please Print)	Address	Telephone Number
Jim Louya	1078 Pilot School rd T-Ville	336-669-9334
Jeff Beverly	588 Myers Dr. T-ville	336-689-0522
Lee Trotter	3952 Upper LAKE Rd	336-688-2980
Michael Comer	1717 Old Hwy. 29 Thomasville	336-687-2670
Michael Shadruck	591 Darr Road Thomasville	336-239-3303
Gay Ragan	601 Bonnie Ragan Rd Thomasville	336 803-2057
Allen Ragan	601 Bonnie Ragan Rd Thomasville	336 689-6318
Timothy R. Robertson	2485 Upper LAKE Rd Thomasville	336-847-7694
John Beck	475 Jimmy Dr Tville	336-688-5687
Rob Beverly	633 Jimmy Creek Rd Tville	336-687-2508
Adam Spahr	206 Fritt's Dr Tville	336-244 336-942-1694

8:32 AM

01/11/24

Accrual Basis

**Pilot Fire Department
General Ledger
As of January 11, 2024**

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
First Bank									0.00
Total First Bank									0.00
First National Bank #2065797									291,079.33
Check	12/01/2023	draft		City of Lexington		Utilities		107.41	290,971.92
Check	12/02/2023	10894		Classic Family Rest...	Christmas Party	Meeting Meals		932.55	290,039.37
Check	12/05/2023	draft		North State		Telephone		137.44	289,901.93
Check	12/06/2023	draft		Duke Energy		Utilities		733.18	289,168.75
Check	12/06/2023	draft		Republic Services		Waste Disposal		219.05	288,949.70
Check	12/08/2023	draft		City of Thomasville		Utilities		179.65	288,770.05
Deposit	12/11/2023			Davidson County Ca...	Deposit	County Funding	8,226.19		296,996.24
Check	12/13/2023	draft		Duke Energy		Utilities		30.06	296,966.18
Check	12/14/2023	15522		Advance Auto	Customer #18...	Auto Expense -...		157.43	296,808.75
Check	12/14/2023	15523		Winner's Circle Award	Invoice #23971	Office Supplies		112.35	296,696.40
Check	12/14/2023	15524		After 5 Truck Repair	Inv #20856 & ...	Truck		10,448.45	286,247.95
Check	12/14/2023	15525		Mobile Communicati...	Inv #4390013...	Radio & Crystals		5,019.69	281,228.26
Check	12/14/2023	15526		John Bennett Brown...	Bookkeeping f...	Legal & Accou...		700.00	280,528.26
Liability Check	12/15/2023	E-pay		United States Treas...	56-7100411 Q...	-SPLIT-		1,995.26	278,533.00
Paycheck	12/20/2023	290		Dobbins, David Ernest		-SPLIT-		2,235.22	276,297.78
Paycheck	12/20/2023	291		McDaniel, Franklin T...		-SPLIT-		3,709.64	272,588.14
Paycheck	12/20/2023	292		Shuler, Christian S		-SPLIT-		1,472.19	271,115.95
Paycheck	12/20/2023	293		Sledge, Nicholas P		-SPLIT-		2,514.68	268,601.27
Check	12/20/2023	draft		Spectrum		Cable		130.97	268,470.30
Deposit	12/21/2023			Davidson County Ca...	Deposit	County Funding	2,579.78		271,050.08
Check	12/29/2023	draft		ACH Hard Charge		Bank Charges		0.80	271,049.28
Check	01/10/2024	15527		First National Bank	Acct # xxxx xx...	First National ...		2,452.05	268,597.23
Check	01/10/2024	15528		Austin Green	Reimburse for...	Equipment Re...		533.93	268,063.30
Check	01/10/2024	15529		Sure Kill Exterminati...	Statement #1...	Building		195.00	267,868.30
Check	01/10/2024	15530		Duke's Mart	Ticket #893669	Fuel		681.16	267,187.14
Check	01/10/2024	15531		Tarheel Paper & Su...	Invoice #2911...	Supplies		305.22	266,881.92
Check	01/10/2024	15532		Advance Auto	Customer #18...	Auto Expense -...		43.52	266,838.40
Total First National Bank #2065797							10,805.97	35,046.90	266,838.40
FNB Savings Fire Truck #3635									50,015.69
Total FNB Savings Fire Truck #3635									50,015.69
Petty Cash									0.00
Total Petty Cash									0.00
Ameriprise Investment									218,539.07
Total Ameriprise Investment									218,539.07
Suntrust Investment									0.00
Total Suntrust Investment									0.00
Accumulated Depreciation									-2,034,744.88
Total Accumulated Depreciation									-2,034,744.88
Autos & Trucks									1,328,094.78

11:45 AM

02/08/24

Accrual Basis

**Pilot Fire Department
General Ledger
As of February 8, 2024**

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
First Bank									0.00
Total First Bank									0.00
First National Bank #2065797									271,049.28
Check	01/02/2024	draft		Verizon Wireless		Wireless Service		281.45	270,767.83
Check	01/02/2024	draft		First National Bank		N/P FNB-2021 ...		8,374.94	262,392.89
Check	01/03/2024	draft		City of Lexington		Utilities		347.08	262,045.81
Check	01/04/2024	draft		Duke Energy		Utilities		689.26	261,356.55
Check	01/05/2024	draft		North State		Telephone		138.72	261,217.83
Check	01/05/2024	draft		Republic Services		Waste Disposal		124.70	261,093.13
Check	01/09/2024	draft		City of Thomasville		Utilities		217.72	260,875.41
Check	01/10/2024	15527		First National Bank	Acct # xxxx xx...	First National ...		2,452.05	258,423.36
Check	01/10/2024	15528		Austin Green	Reimburse for...	Equipment Re...		533.93	257,889.43
Check	01/10/2024	15529		Sure Kill Exterminati...	Statement #1...	Building		195.00	257,694.43
Check	01/10/2024	15530		Duke's Mart	Ticket #893669	Fuel		681.16	257,013.27
Check	01/10/2024	15531		Tarheel Paper & Su...	Invoice #2911...	Supplies		305.22	256,708.05
Check	01/10/2024	15532		Advance Auto	Customer #18...	Auto Expense -...		43.52	256,664.53
Deposit	01/10/2024			Davidson County Ca...	Deposit	County Funding	28,128.68		284,793.21
Check	01/10/2024	draft		Duke Energy		Utilities		29.23	284,763.98
Liability Check	01/12/2024	E-pay		United States Treas...	56-7100411 Q...	-SPLIT-		2,117.54	282,646.44
Paycheck	01/18/2024	130		Dobbins, David Ernest		-SPLIT-		2,530.68	280,115.76
Paycheck	01/18/2024	131		McDaniel, Franklin T...		-SPLIT-		2,964.37	277,151.39
Paycheck	01/18/2024	132		Shuler, Christian S		-SPLIT-		1,690.53	275,460.86
Paycheck	01/18/2024	133		Sledge, Nicholas P		-SPLIT-		2,951.37	272,509.49
Paycheck	01/18/2024	134		Zachary, Marcus		-SPLIT-		166.23	272,343.26
Liability Check	01/20/2024	15533		Employment Securit...	91-29-239	SUTA		18.62	272,324.64
Check	01/22/2024	draft		Spectrum		Cable		130.97	272,193.67
Check	01/25/2024	15534		First National Bank	Acct # xxxx xx...	First National ...		1,802.38	270,391.29
Check	01/25/2024	15535		Donn Wilkerson	Reimburse for...	Supplies		84.44	270,306.85
Check	01/25/2024	15536		Lisa Pugh	Reimburse for...	Office Expense		96.31	270,210.54
Check	01/25/2024	15537		Napa	Account #150...	Auto Expense -...		26.94	270,183.60
Check	01/25/2024	15538		Municipal Emergenc...	Invoice #1990...	Protective Clot...		223.85	269,959.75
Check	01/25/2024	15539		Super Source of NC	Invoice #0238...	Supplies		122.84	269,836.91
Deposit	01/29/2024			Davidson County Ca...	Deposit	County Funding	3,372.35		273,209.26
Check	01/30/2024	draft		Verizon Wireless		Wireless Service		281.45	272,927.81
Liability Check	01/31/2024	draft		NC Department of R...	029007081	State W/H		974.00	271,953.81
Check	01/31/2024	draft		ACH Hard Charge		Bank Charges		0.96	271,952.85
Check	01/31/2024	draft		City of Lexington		Utilities		665.68	271,287.17
Check	02/08/2024	15540		Duke's Mart	Ticket #893670	Fuel		722.17	270,565.00
Check	02/08/2024	15541		Davidson County Pu...	Invoice #2024...	Dues and Subs...		2,987.00	267,578.00
Check	02/08/2024	15542		Jeffery Burrow	Ticket #749414	Building		95.00	267,483.00
Check	02/08/2024	15543		Donn Wilkerson	Reimburse for...	Supplies		151.91	267,331.09
Check	02/08/2024	15544		Braxton Springer	Reimburse for...	Training Progr...		45.00	267,286.09
Check	02/08/2024	15545		EWR CPA, PLLC	Bookkeeping ...	Legal & Accou...		350.00	266,936.09

Total First National Bank #2065797

31,501.03

35,614.22

266,936.09

FNB Savings Fire Truck #3635

50,015.69

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 2024-2025

The Board of Directors of Reeds Volunteer Fire Department estimates the cost of operations for fiscal year 2024-2025 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	PROPOSED BUDGET
Equipment Maintenance	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Truck Fund	\$ 100,000	\$ 100,000	\$ 150,000	\$ 150,000
Truck Operations (Gas & Oil)	\$ 9,100	\$ 9,000	\$ 10,000	\$ 10,000
Equipment	\$ 66,619	\$ 60,000	\$ 60,000	\$ 60,000
Insurance	\$ 30,000	\$ 30,000	\$ 35,000	\$ 35,000
Utilities	\$ 13,259	\$ 15,000	\$ 17,000	\$ 17,000
Supplies	\$ 3,647	\$ 3,647	\$ 4,000	\$ 4,000
Miscellaneous	\$ 7,500	\$ 10,000	\$ 10,000	\$ 10,000
Benefits	\$ 4,880	\$ 4,000	\$ 10,000	\$ 10,000
Building Maint.	\$ 13,200	\$ 12,434	\$ 15,000	\$ 15,000
Fire Station Employee	\$ 107,205	\$ 129,000	\$ 216,934	\$ 216,934
Benevolence - Burn-Out	\$ 1,600	\$ 900	\$ 900	\$ 900
TOTAL	\$ 382,010	\$ 398,981	\$ 553,834	\$ 553,834
Original or Amended Budget	\$ 382,010	\$ 398,981	\$ 553,834	\$ 553,834
YTD Revenues	\$ 391,055	\$ 389,117	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (9,045)	\$ 9,864	\$ 553,834	\$ 553,834
Current Year Tax Rate	\$ 0.06	\$ 0.06	\$ 0.08	\$ 0.08
Total Tax Valuation	\$ 636,668,648	\$ 664,969,017	\$ 692,291,473	\$ 692,291,473

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 2024-2025 is not to exceed \$0.08.

Respectfully Submitted,

Scott Milam
Board Chairman

Kathy Crafford
Secretary to Board

Terry Bule
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 2024-2025

The Board of Directors of Reeds Volunteer Fire Department estimates the cost of operations for fiscal year 2024-2025 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET
Equipment Maintenance	\$ 25,000	\$ 25,000	\$ 25,000
Truck Fund	\$ 100,000	\$ 100,000	\$ 150,000
Truck Operations (Gas & Oil)	\$ 9,100	\$ 9,000	\$ 10,000
Equipment	\$ 66,619	\$ 60,000	\$ 60,000
Insurance	\$ 30,000	\$ 30,000	\$ 35,000
Utilities	\$ 13,259	\$ 15,000	\$ 17,000
Supplies	\$ 3,647	\$ 3,647	\$ 4,000
Miscellaneous	\$ 7,500	\$ 10,000	\$ 10,000
Benefits	\$ 4,880	\$ 4,000	\$ 10,000
Building Maint.	\$ 13,200	\$ 12,434	\$ 15,000
Fire Station Employee	\$ 107,205	\$ 129,000	\$ 216,934
Benevolence - Burn-Out	\$ 1,600	\$ 900	\$ 900
TOTAL	\$ 382,010	\$ 398,981	\$ 553,834
Original or Amended Budget	\$ 382,010	\$ 398,981	\$ 553,834
YTD Revenues	\$ 391,055	\$ 330,513	\$ -
Amount (Over) or Under Original Budget	\$ (9,045)	\$ 68,468	\$ 553,834
Current Year Tax Rate	\$ 0.06	\$ 0.06	\$ 0.08
Total Tax Valuation	\$ 636,668,648	\$ 664,969,017	\$ 692,291,473

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 2024-2025 is not to exceed \$0.08.

Respectfully Submitted,

Scott Milam
Board Chairman

Kathy Crafford
Secretary to Board

Terry Bule
Treasurer to Board



REEDS FIRE DEPARTMENT INC.

186 S. Hwy 150 Lexington NC, 27295 (336) 787-5565 Phone (336) 787-3565 Fax

3/14/2023

To whom it may Concern:

Reeds Fire Department is requesting a 2% increase in our fire tax. We are trying to keep up with the growth of our community. We are requesting this to add full-time staff, more part-time staff, replace a 35-year-old brush truck, replace a 24-year-old rescue truck, make renovations to our 40 plus year old station, keep up with technology. Also, with the cost of everything going up (examples are insurance, pagers, radios, turnout gear) are just a few. We are in need to increase the fire tax to continue to provide a quality Level of service to Davidson County.

Thanks

Chad Fink
Chief Reeds Fire Department

REEDS VOLUNTEER FIRE DEPARTMENT
BOARD OF DIRECTORS
ANNUAL MEETING MINUTES

DATE: August 21, 2023
TIME CONVENED: 7:30 am

LOCATION: Fire Station
TIME ADJOURNED 9:25 p.m.

PRESENT: Scott Milam, President, Robert Daniels, Vice-President, Michael Hylton, Treasurer, Adam Prior, Chief Chad Fink, Wesley Perryman, Shannon Koontz, and Kathy Crafford, Secretary.

ABSENT: Scotty Sink
GUESTS: Lori Clements

DISCUSSION

ACTION

CALL TO ORDER

Scott Milam, called the meeting to order.

A quorum was established.

APPROVAL OF MINUTES

The minutes of the Annual meeting of August 15, 2022

A motion was made Robbie Yancey and seconded by Larry Potts to **APPROVE** the minutes.

Motion Carried Unanimously

TREASURER'S REPORT

Lori Clements, Triad Office Solutions presented the treasurer's report (filed w/minutes)

Gary Michael asked going forward to have the annual bank statement reflect the past 2 years instead on one year.

A motion was made Gary Michael and seconded by Tommy Sink to **APPROVE** including two years on the annual statement.

OLD BUSINESS

N/A

NEW BUSINESS

Michael Hylton, Treasurer presented slides of our overall budget expenses and projections. This presentation showed a detailed comparison of price increases from 2020-2021 thru 2022-2023.

The slides showed increases across the board for payroll, radios/pagers, station repairs, insurance, fuel, turn out gear, uniforms, fire truck maintenance & repairs, new fire equipment, fire trucks, future renovations. and many others.

A motion was made by Robbie Yancey and seconded by Travis Witherington to **APPROVE** raising the Reeds Fire Department tax by 2% (from 6% to 8%). Those in attendance voted 33 (yes) to 7 (no).

Motion Carried

Reeds Fire Department tax base has remained at 6% and is currently the lowest in the county. Due to rising costs, along with new construction, the Board of Directors felt it was time to ask the community to support a 2% tax increase.

CHIEF'S REPORT

Chief Fink presented his report for July 1, 2023, to June 30, 2023.

As information

- District square miles 26.18
- Population 6703
- Total calls - 351
- Fires, building, grass, vehicle - 40
- Medical, rescue, traffic accidents – 133
- Hazardous conditions – 52
- Unauthorized burning, public service – 4
- Dispatched cancelled enroute – 83
- False alarms – 83
- Lightning strike – 1
- Average response per call – 6
- Average response time dispatched to on scene 7 min 10 sec
- Firefighters – 23
- Jr. Firemen – 5
- Trainees – 4
- Part-time – 6
- Ladies Auxiliary – 7
- Certified firefighters – 21
- EMT's – 10
- ERT's – 2
- Total training hours - 2600

BOARD MEMBERS ROTATING OFF BOARD

Wesley Perryman, Robert Daniel, and Michael Hylton.

As information

BOARD MEMBER NOMINATIONS

Wesley Perryman, Terry Buie, Adam Sanders, Molly Michael, Robert Yancey, and Kevin Sluder.

A motion was made by Larry Potts and seconded by Robbie Yancey to **CLOSE** the board nominations.

Motion Carried Unanimously

DOOR PRIZES

COUNTING OF THE VOTES

Scott Milam, Robert Daniel, Michael Hylton, and Adam Prior conducted the counting of the votes.

As information

NEWLY ELECTED BOARD MEMBERS

- Molly Michael
- Robert Yancey
- Terry Buie

A motion was made by Wesley Perryman and seconded by Amelia Witherington **APPROVE** the newly selected board members.

Motion Carried Unanimously

ADJOURNMENT

There being no further business, the meeting was adjourned at 9:16 pm

Kathy L. Crafford

REEDS FIRE DEPARTMENT INC.

186 S. Hwy 150 Lexington NC, 27295 (336) 787-5565 Phone (336) 787-3565 Fax

3/14/2023

Scott Milam President Board of Directors

Chad Fink Fire Chief

Robert Yancey Vice President

Terry Buie Treasurer

Kathy Crafford Secretary

Board Members

Brent Beck

Shannon Koontz

Scotty Sink

Molly Michael

Adam Prior

11:02 AM

03/13/24

Accrual Basis

Reeds Volunteer Fire Department Inc
Balance Sheet
As of June 30, 2023

	<u>Jun 30, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
102 FNB Money Market	111,882.56
105 FNB Checking Operating Acct	83,366.40
107 Bank Ozarks - CD 17542	123,356.69
108 CD Bank of OZ 6901591422	109,657.72
109 Bank of OZ CD 6901634199	120,783.74
Total Checking/Savings	<u>549,047.11</u>
Total Current Assets	549,047.11
Fixed Assets	
201 Depreciable Asset	1,501,875.94
New Truck	430,697.00
Total Fixed Assets	<u>1,932,572.94</u>
TOTAL ASSETS	<u><u>2,481,620.05</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	37,338.28
Total Accounts Payable	<u>37,338.28</u>
Total Current Liabilities	37,338.28
Long Term Liabilities	
Other Liabilities	220,464.75
Total Long Term Liabilities	<u>220,464.75</u>
Total Liabilities	257,803.03
Equity	
Temp. Restricted Net Assets	153,511.34
Unrestricted Net Assets	2,022,167.33
Net Income	48,138.35
Total Equity	<u>2,223,817.02</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,481,620.05</u></u>

11:01 AM

03/13/24

Accrual Basis

Reeds Volunteer Fire Department Inc
Profit & Loss
 July 2022 through June 2023

	Jul '22 - Jun 23
Income	
601 Tax Levies	394,301.00
605 Interest Income	2,168.16
606 Sales Tax Refunds	7,808.67
612 Rebates & Donations	300.00
615 Services Rendered	270.00
Grant Income	45,000.00
Other Types of Income	
Miscellaneous Revenue	23.37
Total Other Types of Income	23.37
Total Income	449,871.20
Expense	
776 - Radios	22,059.09
802 Station & Grounds Repairs	30,886.49
804 Payroll - Paid Staff	120,918.21
840 Telephone & Cell Service	1,924.57
841 Lights, Heat & Water	9,238.07
842 Office Supplies	4,211.97
843 Insurance	20,842.18
844 Bank Charges	571.76
845 Dues & Maint. - Mobile Air	200.00
846 Points Fund	15,000.90
847 Door Prizes/Trophies/Plaque	2,088.28
848 Supplies - Station	3,712.17
849 Finance Charges	373.74
851 Advertising - Signs	188.24
852 Legal/Prof-Medical-Drug Te	1,822.50
864 Contract Labor	150.00
865 Fuel	6,992.09
866 Garbage Service	282.48
874 Death Benefit Fund	3,504.00
875 NC Fireman's Pension Fd	2,274.20
876 Fire Equipment	86,849.08
878 Fire Equ Maintenance - Refi	9,494.91
879 Turn Out Gear	25,833.95
880 Med Equip Supplies Oxygen	735.53
882 Radios/Pagers & Repairs	2,088.64
885 Meals Food Beverages	2,427.17
886 Training Expenses	1,649.16
887 NC Firemans - State Assoc	808.63
888 Fire Truck - Rep/Maint	16,909.33
894 Public Education	1,387.48
895 Flower Fund & Memorials	579.26
897 Uniforms	4,216.14
Interest Expense	1,694.26
Miscellaneous	-181.61
Total Expense	401,732.85
Net Income	48,138.35

1:04 AM

3/13/24

accrual Basis

Reeds Volunteer Fire Department Inc
Profit & Loss Budget vs. Actual
 July 2022 through June 2023

	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
Income				
601 Tax Levies	394,301.00	382,010.00	12,291.00	103.2%
605 Interest Income	2,168.16			
606 Sales Tax Refunds	7,808.67			
612 Rebates & Donations	300.00			
615 Services Rendered	270.00			
Grant Income	45,000.00			
Other Types of Income				
Miscellaneous Revenue	23.37			
Total Other Types of Income	23.37			
Total Income	449,871.20	382,010.00	67,861.20	117.8%
Expense				
776 - Radios	22,059.09			
802 Station & Grounds Repairs	30,886.49	13,200.00	17,686.49	234.0%
804 Payroll - Paid Staff	120,918.21	107,205.00	13,713.21	112.8%
840 Telephone & Cell Service	1,924.57	3,259.00	-1,334.43	59.1%
841 Lights, Heat & Water	9,238.07	10,000.00	-761.93	92.4%
842 Office Supplies	4,211.97			
843 Insurance	20,842.18	30,000.00	-9,157.82	69.5%
844 Bank Charges	571.76			
845 Dues & Maint. - Mobile Air	200.00			
846 Points Fund	15,000.90			
847 Door Prizes/Trophies/Plaque	2,088.28			
848 Supplies - Station	3,712.17	3,647.00	65.17	101.8%
849 Finance Charges	373.74			
851 Advertising - Signs	188.24			
852 Legal/Prof-Medical-Drug Te	1,822.50			
864 Contract Labor	150.00			
865 Fuel	6,992.09	9,100.00	-2,107.91	76.8%
866 Garbage Service	282.48			
874 Death Benefit Fund	3,504.00	4,880.00	-1,376.00	71.8%
875 NC Fireman's Pension Fd	2,274.20			
876 Fire Equipment	86,849.08	66,619.00	20,230.08	130.4%
877 Equipment	0.00	0.00	0.00	0.0%
878 Fire Equ Maintenance - Refi	9,494.91	25,000.00	-15,505.09	38.0%
879 Turn Out Gear	25,833.95			
880 Med Equip Supplies Oxygen	735.53			
882 Radios/Pagers & Repairs	2,088.64			
885 Meals Food Beverages	2,427.17			
886 Training Expenses	1,649.16			
887 NC Firemans - State Assoc	808.63			
888 Fire Truck - Rep/Maint	16,909.33			
889 - Truck Contingency Fund	0.00	0.00	0.00	0.0%
894 Public Education	1,387.46			
895 Flower Fund & Memorials	579.26			

1:04 AM

3/13/24

.ccrual Basis

Reeds Volunteer Fire Department Inc
Profit & Loss Budget vs. Actual
July 2022 through June 2023

	<u>Jul '22 - Jun 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
896 Benevolence Fund	0.00	1,600.00	-1,600.00	0.0%
897 Uniforms	4,216.14			
998 Undistributed	0.00	100,000.00	-100,000.00	0.0%
Interest Expense	1,694.26			
Miscellaneous	-181.61	7,500.00	-7,681.61	-2.4%
Total Expense	401,732.85	382,010.00	19,722.85	105.2%
Net Income	48,138.35	0.00	48,138.35	100.0%

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0900 LEGALS

Public Notice

Annual Meeting of Southmont Fire Department will be held at Southmont Fire Department, 11030 NC Hwy 8, Lexington NC on August 24th at 7:30pm. Any changes by-laws must be discussed and approved at this meeting. Regular board meetings are held bi-monthly on the fourth Thursday at 7:00pm except December.

August 15, 17, 19, 22, 24, 2023

Notice

The annual meeting of Reeds Fire & Rescue will be held at Reeds Fire & Rescue Fire Department, 188 South NC Hwy 150 Lexington, NC 27295 on Monday, August 21, 2023, at 7:30 pm. Any changes to the fire tax or by-laws must be discussed and approved at this meeting. All taxpayers of Reeds Fire & Rescue are welcome to attend.

August 10, 12, 17, 19, 2023

NORTH CAROLINA DAVIDSON COUNTY

NOTICE TO CREDITORS

Having qualified as Executor of the Estate of James E. Wilson, late of Davidson County, NC, this is to notify all persons, firms and corporations having claims against the said decedent to exhibit them to the undersigned on or before November 17, 2023 or this notice will be pleaded in bar of their recovery. All persons to make immediate payment.

This the 17th day of August, 2023

Joan Wilson Loggins
 2128 Bernicke Drive
 Pishtown, NC 27040

Send claims to:
 Wells Law, Attorney at Law
 360 Knollwood Street,
 Suite 710
 Winston Salem, NC 27103
 336.723.4378

0900 LEGALS

NORTH CAROLINA DAVIDSON COUNTY

NOTICE TO CREDITORS
 Having qualified as the Administrator of the Estate of Marilyn Jane Smith Barneycastle, deceased, late of Davidson County, this is to notify all persons, firms, or corporations having claims against the estate to present same duly proven to the undersigned on

August 15, 17, 19, 22, 24, 2023

Notice

The annual meeting of Reeds Fire & Rescue will be held at Reeds Fire & Rescue Fire Department, 188 South NC Hwy 150 Lexington, NC 27295 on Monday, August 21, 2023, at 7:30 pm. Any changes to the fire tax or by-laws must be discussed and approved at this meeting. All taxpayers of Reeds Fire & Rescue are welcome to attend.

August 10, 12, 17, 19, 2023

NOTICE TO CREDITORS

Having qualified as the Executor of the Estate of Agnes Carolyn Whyte, aka Agnes C. Whyte, deceased, late of Davidson County, this is to notify all persons, firms, or corporations having claims against the estate to present same duly proven to the undersigned on or before the 3rd day of November, 2023, otherwise this notice will be pleaded in bar of recovery. All persons, firms, or corporations indebted to the estate will please make prompt settlement with the Executor.

This the 3rd day of August, 2023.

Sandra Whyte-Corner
 Executor
 201 Lee Park Rd
 Lexington, NC 27202
 A small Carolyn Whyte

0900 LEGALS

NOTICE

Having qualified as the Administrator of the Estate of Mary V. Coppley, late of Davidson County, this is to notify all persons, firms, or corporations having claims against the estate to present same duly proven to the undersigned on or before November 17, 2023, otherwise this notice will be pleaded in bar of recovery. All persons, firms, or corporations indebted to the estate will please make prompt settlement with the Executor.

This the 20th day of August, 2023.

NOTICE

Having qualified as the Executor of the Estate of Whitman man, Jr., deceased, late of Davidson County, this is to notify all persons, firms, or corporations having claims against the estate to present same duly proven to the undersigned on or before the 3rd day of November, 2023, otherwise this notice will be pleaded in bar of recovery. All persons, firms, or corporations indebted to the estate will please make prompt settlement with the Executor.

This the 3rd day of August, 2023.

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 2024-2025

The Board of Directors of Silver Valley Volunteer Fire Department estimates the cost of operations for fiscal year 2024-2025 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	PROPOSED BUDGET
Truck Maintenance	\$ 20,000	\$ 22,000	\$ 24,000	\$ 24,000
Truck Fund	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Debt Service	\$ 62,500	\$ 62,500	\$ 62,500	\$ 62,500
Truck Operations (Gas & Oil)	\$ 20,000	\$ 20,000	\$ 23,000	\$ 23,000
Equipment	\$ 39,000	\$ 39,000	\$ 41,000	\$ 41,000
Insurance	\$ 52,000	\$ 54,000	\$ 57,000	\$ 57,000
Utilities	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Supplies	\$ 5,000	\$ 5,000	\$ 5,500	\$ 5,500
Miscellaneous	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Medical Supplies	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Building Maintenance	\$ 7,000	\$ 6,000	\$ 6,000	\$ 6,000
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	\$ 138,000	\$ 138,000	\$ 147,000	\$ 147,000
Bookkeeping	\$ 2,000	\$ 2,500	\$ 2,500	\$ 2,500
Pension & Death Benefit	\$ 3,000	\$ 4,000	\$ 4,000	\$ 4,000
TOTAL	\$ 489,922	\$ 494,422	\$ 513,922	\$ 513,922
Original or Amended Budget	\$ 489,922	\$ 494,422	\$ 513,922	\$ 513,922
YTD Revenues	\$ 527,596	\$ 515,118	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (37,674)	\$ (20,696)	\$ 513,922	\$ 513,922
Current Year Tax Rate	\$ 0.11	\$ 0.11	\$ 0.11	\$ 0.11
Total Tax Valuation	\$ 460,373,855	\$ 476,543,574	\$ 519,098,560	\$ 519,098,560

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 2024-2025 is not to exceed \$0.11.

Respectfully Submitted,

Milton Hedrick
Board Chairman

Josh Baldwin
Secretary to Board

Brandon Vereen
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 2024-2025

The Board of Directors of South Emmons Fire District estimates the cost of operations for fiscal year 2024-2025 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	PROPOSED BUDGET
Contract - Town of Denton	\$ 149,611	\$ 153,403	\$ 157,640	\$ 157,640
TOTAL	\$ 149,611	\$ 153,403	\$ 157,640	\$ 157,640
Original or Amended Budget	149,611	\$ 153,403	\$ 157,640	\$ 157,640
YTD Revenues	154,943	152,610	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (5,332)	\$ 793	\$ 157,640	\$ 157,640
	=====	=====	=====	=====
Current Year Tax Rate	\$ 0.10	\$ 0.10	\$ 0.10	\$ 0.10
Total Tax Valuation	\$ 149,611,220	\$ 153,403,799	\$ 157,640,376	\$ 157,640,376

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 2024-2025 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 2024-2025

The Board of Directors of South Lexington Fire Department estimates the cost of operations for fiscal year 2024-2025 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	PROPOSED BUDGET
Truck Maintenance	\$ 15,000	\$ 15,000	\$ 10,000	\$ 10,000
Truck Operations (Gas & Oil)	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Equipment	\$ 23,000	\$ 23,000	\$ 26,000	\$ 26,000
Insurance	\$ 23,000	\$ 23,000	\$ 26,000	\$ 26,000
Utilities	\$ 12,000	\$ 12,000	\$ 6,000	\$ 6,000
Miscellaneous	\$ 9,130	\$ 9,130	\$ 5,000	\$ 5,000
Officer Compensation	\$ -	\$ -	\$ -	\$ -
Pension Fund	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Building Maintenance	\$ 1,000	\$ 1,000	\$ 2,000	\$ 2,000
Telephone	\$ 5,000	\$ 5,000	\$ 3,000	\$ 3,000
Equipment Maintenance	\$ 3,500	\$ 3,500	\$ 5,000	\$ 5,000
Training	\$ 2,500	\$ 2,500	\$ 2,000	\$ 2,000
Legal Fees	\$ -	\$ -	\$ -	\$ -
Accounting Fees	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
Building Fund	\$ 87,000	\$ 87,000	\$ 75,000	\$ 75,000
Paid Personnel	\$ 95,770	\$ 95,770	\$ 149,000	\$ 149,000
Physicals	\$ -	\$ -	\$ -	\$ -
Future Truck Fund	\$ 20,600	\$ 20,600	\$ 20,600	\$ 20,600
TOTAL	\$ 309,000	\$ 309,000	\$ 341,100	\$ 341,100
Original or Amended Budget	\$ 309,000	\$ 309,000	\$ 341,100	\$ 341,100
YTD Revenues	\$ 330,259	\$ 329,391	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (21,259)	\$ (20,391)	\$ 341,100	\$ 341,100
Current Year Tax Rate	\$ 0.11	\$ 0.11	\$ 0.11	\$ 0.11
Total Tax Valuation	\$ 299,542,644	\$ 309,200,829	\$ 323,852,461	\$ 323,852,461

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 2024-2025 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 2024-2025

The Board of Directors of Southmont Volunteer Fire Department estimates the cost of operations for fiscal year 2024-2025 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	PROPOSED BUDGET
Truck / Building Payment	\$ 117,500	\$ 117,500	\$ 117,500	\$ 117,500
Insurance	\$ 46,000	\$ 52,000	\$ 55,000	\$ 55,000
Training	\$ 7,731	\$ 16,000	\$ 16,000	\$ 16,000
Communications	\$ 6,600	\$ 15,100	\$ 15,500	\$ 15,500
Personnel Expenses	\$ 679,020	\$ 839,420	\$ 862,500	\$ 862,500
Apparatus Expenses	\$ 110,800	\$ 125,650	\$ 125,050	\$ 125,050
Long Range Fund	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ 330,050	\$ 175,884	\$ 199,943	\$ 199,943
Contract Staff	\$ 1,800	\$ 1,800	\$ 6,000	\$ 6,000
TOTAL	\$ 1,299,501	\$ 1,343,354	\$ 1,397,493	\$ 1,397,493
Original or Amended Budget	\$ 1,299,501	\$ 1,343,354	\$ 1,397,493	\$ 1,397,493
YTD Revenues	\$ 1,338,063	\$ 1,310,451	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (38,562)	\$ 32,903	\$ 1,397,493	\$ 1,397,493
Current Year Tax Rate	\$ 0.130	\$ 0.130	\$ 0.130	\$ 0.130
Total Tax Valuation	\$ 999,616,843	\$ 1,033,349,253	#####	\$1,074,995,189

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 2024-2025 is not to exceed \$0.13.

Respectfully Submitted,

Phil Surratt
Board Chairman

George Baroody
Secretary to Board

Denita Burns
Treasurer to Board

To: Davidson County Board of County Commissioners

From: Hasty Fire Department
1306 Joe Moore Rd.
Thomasville, North Carolina 27360

Re: Budget Request For Fiscal Year 2024-2025

The Board of Directors of Hasty Fire Department estimates the cost of operations for fiscal year 2024-2025 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	PROPOSED BUDGET
New Building	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Salaries	\$ 312,000	\$ 318,000	\$ 323,245	\$ 323,245
Truck Payment	\$ 54,000	\$ 54,000	\$ 54,000	\$ 54,000
Truck Operations (Gas & Oil)	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Equipment	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
Insurance	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000
Utilities	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Office Supplies	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
Building Maintenance	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Equipment Maintenance	\$ 30,000	\$ 32,000	\$ 32,000	\$ 32,000
Training & Dues	\$ 5,000	\$ 5,000	\$ 14,000	\$ 14,000
Gifts & Contributions	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Squad Supplies	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Pension Fund	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Legal & Professional	\$ 5,000	\$ 5,000	\$ 7,000	\$ 7,000
Uniforms	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Employee Benefits & Insurance	\$ 45,000	\$ 45,000	\$ 41,000	\$ 41,000
Fire Prevention	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Turnout Gear	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Fire Fighter Physicals	\$ 3,000	\$ 14,000	\$ 7,000	\$ 7,000
Equipment Operatons	\$ 25,000	\$ 25,440	\$ 25,440	\$ 25,440
TOTAL	\$ 633,500	\$ 652,940	\$ 658,185	\$ 658,185
Original or Amended Budget	\$ 633,500	\$ 652,940	\$ 658,185	\$ 658,185
YTD Revenues	\$ 653,753	\$ 639,345	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (20,253)	\$ 13,595	\$ 658,185	\$ 658,185
Current Year Tax Rate	\$ 0.10	\$ 0.10	\$ 0.10	\$ 0.10
Total Tax Valuation	\$ 633,560,145	\$ 652,944,095	\$ 658,185,625	\$ 658,185,625

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 2024-2025 is not to exceed \$0.10.

Respectfully Submitted,

Adam Miller
Board Chairman

Janice Bristow
Secretary to Board

Phillip Sloan
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 2024-2025

The Board of Directors of Tyro Rural Fire Department estimates the cost of operations for fiscal year 2024-2025 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	PROPOSED BUDGET
-----	-----	-----	-----	-----
Truck Maintenance	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Truck Fund	\$ 56,985	\$ 57,282	\$ 67,857	\$ 67,857
Truck Operations (Gas & Oil)	\$ 12,000	\$ 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)	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Equip., Equip. Maintenance	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
Bldg. Maintenance	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Communication Replacement & Repairs	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Pay Per Call	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000
Paid Part-Time Position	\$ 105,000	\$ 120,000	\$ 123,000	\$ 123,000
TOTAL	\$ 434,985	\$ 450,282	\$ 463,857	\$ 463,857
Original or Amended Budget	\$ 434,985	\$ 450,282	\$ 463,857	\$ 463,857
YTD Revenues	\$ 446,499	\$ 434,605	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (11,514)	\$ 15,677	\$ 463,857	\$ 463,857
	=====	=====	=====	=====
Current Year Tax Rate	\$ 0.08	\$ 0.08	\$ 0.08	\$ 0.08
Total Tax Valuation	\$ 543,730,665	\$ 562,853,664	\$ 579,821,677	\$ 579,821,677

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 2024-2025 is not to exceed \$0.08.

Respectfully Submitted,

Michael Everhart
Board Chairman

Carson Chrisley
Secretary to Board

Jeff Chrisley
Treasurer to Board

To: Davidson County Board of County Commissioners

From: Wallburg Fire Department
P O Box 85
Wallburg, North Carolina 27373

Re: Budget Request For Fiscal Year 2024-2025

The Board of Directors of Wallburg Fire Department estimates the cost of operations for fiscal year 2024-2025 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	PROPOSED BUDGET
Truck Maintenance	\$ 40,000	\$ 45,000	\$ 40,000	\$ 40,000
Truck Fund	\$ 130,258	\$ 130,258	\$ 113,983	\$ 113,983
Equipment	\$ 50,000	\$ 50,000	\$ 40,000	\$ 40,000
Insurance	\$ 83,000	\$ 100,000	\$ 80,000	\$ 80,000
Utilities	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Miscellaneous	\$ 3,000	\$ 3,500	\$ 3,500	\$ 3,500
Supplies	\$ 5,000	\$ 4,500	\$ 4,500	\$ 4,500
Building Maintenance	\$ 47,000	\$ 20,000	\$ 25,000	\$ 25,000
Equipment Maintenance	\$ 18,000	\$ 15,000	\$ 10,000	\$ 10,000
Dues and Subscriptions	\$ -	\$ 9,180	\$ 10,000	\$ 10,000
Training	\$ 5,000	\$ 3,000	\$ 3,000	\$ 3,000
Certified Audit and Payroll Preparation	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Building Payment	\$ 2,000	\$ 1,500	\$ 1,000	\$ 1,000
Medical Supplies	\$ 3,500	\$ 2,000	\$ 2,000	\$ 2,000
Physicals	\$ 7,500	\$ 6,500	\$ 6,000	\$ 6,000
Uniform Expenses	\$ 5,000	\$ 5,000	\$ 25,000	\$ 25,000
Office Expenses	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
SCBA Loan	\$ 32,000	\$ 32,000	\$ -	\$ -
Pension Fund/Retirement	\$ 4,500	\$ 4,500	\$ 2,500	\$ 2,500
Salaries / Benefits	\$ 537,500	\$ 563,242	\$ 650,000	\$ 650,000
TOTAL	\$ 1,019,258	\$ 1,041,180	\$ 1,062,483	\$ 1,062,483
Original or Amended Budget	\$ 1,019,258	\$ 1,041,180	\$ 1,062,483	\$ 1,062,483
YTD Revenues	\$ 1,033,031	\$ 1,004,343	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (13,773)	\$ 36,837	\$ 1,062,483	\$ 1,062,483
Current Year Tax Rate	\$ 0.10	\$ 0.10	\$ 0.10	\$ 0.10
Total Tax Valuation	\$ 1,019,257,527	\$ 1,041,180,250	#####	\$ 1,062,483,687

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 2024-2025 is not to exceed \$0.10.

Respectfully Submitted,

Daniel Harper
Board Chairman

Beth Meyer
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 2024-2025

The Board of Directors of Welcome Fire Department estimates the cost of operations for fiscal year 2024-2025 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	PROPOSED BUDGET
Office & Administration	\$ 22,000	\$ 25,000	\$ 28,000	\$ 28,000
Repairs & Maintenance	\$ 70,500	\$ 75,000	\$ 78,000	\$ 78,000
Interest on Debt	\$ -	\$ -	\$ -	\$ -
Equipment	\$ 110,000	\$ 112,000	\$ 113,000	\$ 113,000
Insurance	\$ 44,000	\$ 46,000	\$ 48,500	\$ 48,500
Utilities & Fuel	\$ 35,000	\$ 38,000	\$ 39,000	\$ 39,000
Miscellaneous	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Supplies	\$ 10,000	\$ 12,000	\$ 12,000	12000
Training	\$ 2,500	\$ 2,500	\$ 3,000	\$ 3,000
PT Salaries / FICA	\$ 315,000	\$ 320,000	\$ 325,000	\$ 325,000
Fraternal Benefits	\$ 18,000	\$ 20,000	\$ 19,000	\$ 19,000
Truck Debt Service	\$ -	\$ -	\$ -	\$ -
Debt Service - Building	\$ 63,000	\$ 65,000	\$ 65,000	\$ 65,000
TOTAL	\$ 700,000	\$ 725,500	\$ 740,500	\$ 740,500
Original or Amended Budget	\$ 700,000	\$ 725,500	\$ 740,500	\$ 740,500
YTD Revenues	\$ 725,529	\$ 714,085	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (25,529)	\$ 11,415	\$ 740,500	\$ 740,500
Current Year Tax Rate	\$ 0.11	\$ 0.11	\$ 0.11	\$ 0.11
Total Tax Valuation	\$ 650,870,756	\$ 666,656,771	\$ 682,690,969	\$ 682,690,969

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 2024-2025 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 2024-2025

The Board of Directors of West Lexington Volunteer Fire Department estimates the cost of operations for fiscal year 2024-2025 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	PROPOSED BUDGET
Payroll	\$ 282,788	\$ 305,680	\$ 318,450	\$ 318,450
Equipment	\$ 28,827	\$ 28,827	\$ 23,700	\$ 23,700
Insurance	\$ 43,475	\$ 43,475	\$ 32,550	\$ 32,550
Utilities	\$ 16,900	\$ 16,900	\$ 12,950	\$ 12,950
Supplies	\$ 8,500	\$ 8,500	\$ 10,000	\$ 10,000
Building Maintenance	\$ 10,850	\$ 10,850	\$ 9,350	\$ 9,350
Truck Payment	\$ 25,000	\$ 25,000	\$ 62,500	\$ 62,500
Contingency	\$ 1,660	\$ 1,660	\$ 4,500	\$ 4,500
Truck Maintenance	\$ 15,000	\$ 15,000	\$ 16,000	\$ 16,000
TOTAL	\$ 433,000	\$ 455,892	\$ 490,000	\$ 490,000
Original or Amended Budget	\$ 433,000	\$ 455,892	\$ 490,000	\$ 490,000
YTD Revenues	\$ 448,966	\$ 452,577	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (15,966)	\$ 3,315	\$ 490,000	\$ 490,000
	=====	=====	=====	=====
Current Year Tax Rate	\$ 0.12	\$ 0.12	\$ 0.12	\$ 0.12
Total Tax Valuation	\$ 360,960,213	\$ 379,910,326	\$ 408,649,348	\$ 408,649,348

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 2024-2025 is not to exceed \$0.12.

Respectfully Submitted,

Jim Shinn
Board Chairman

Ralph Michael
Secretary to Board

Lori Clement
Treasurer to Board

To: Davidson County Board of County Commissioners

From: South Davidson Volunteer Fire Department
P O Box 1097
Denton, North Carolina 27239

Re: Budget Request For Fiscal Year 2024-2025

The Board of Directors of South Davidson Volunteer Fire Department estimates the cost of operations for fiscal year 2024-2025 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	PROPOSED BUDGET
EMS/Squad	\$ 2,000	\$ 3,000	\$ 5,000	\$ 3,000
Accounting Fees	\$ 1,900	\$ 2,000	\$ 3,500	\$ 2,000
Miscellaneous	\$ 3,000	\$ -	\$ -	\$ -
Gas & Oil	\$ 7,000	\$ 7,000	\$ 7,500	\$ 7,000
Equipment Maintenance	\$ 8,889	\$ 9,000	\$ 10,500	\$ 9,000
Insurance	\$ 21,500	\$ 24,000	\$ 26,500	\$ 24,756
Utilities	\$ 7,500	\$ 8,500	\$ 9,500	\$ 8,500
Replacement Radios	\$ 4,000	\$ 6,000	\$ 7,500	\$ 6,000
Replacement Pagers	\$ 2,000	\$ 4,000	\$ 5,000	\$ 4,000
Turn Out Gear	\$ 7,500	\$ 9,000	\$ 11,500	\$ 11,500
Building Maintenance	\$ 5,000	\$ 7,000	\$ 10,149	\$ 10,149
Miscellaneous	\$ 3,600	\$ 8,000	\$ 11,000	\$ 11,000
Pension Fund	\$ 2,500	\$ 3,000	\$ 3,500	\$ 3,000
Training	\$ 1,500	\$ 2,000	\$ 4,000	\$ 2,000
Truck Payment	\$ 47,000	\$ 31,117	\$ 31,117	\$ 31,117
Fire Hose	\$ -	\$ -	\$ -	\$ -
Truck Fund	\$ 10,000	\$ 57,649	\$ 68,000	\$ 57,649
Air Packs	\$ 1,000	\$ 2,000	\$ 4,000	\$ 2,000
TOTAL	\$ 135,889	\$ 183,266	\$ 218,266	\$ 192,671
Original or Amended Budget	\$ 135,889	\$ 227,211	\$ 218,266	\$ 192,671
YTD Revenues	\$ 142,369	\$ 175,088	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (6,480)	\$ 52,123	\$ 218,266	\$ 192,671
Current Year Tax Rate	\$ 0.13	\$ 0.13	\$ 0.13	\$ 0.13
Total Tax Valuation	\$ 134,889,828	\$ 140,973,962	\$ 148,208,455	\$ 148,208,455

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 2024-2025 is not to exceed \$0.13.

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 2024-2025

The Board of Directors of Horneytown Volunteer Fire Department estimates the cost of operations for fiscal year 2024-2025 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	PROPOSED BUDGET -----
Telephone	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Repair & Maintenance	\$ 23,500	\$ 23,500	\$ 23,500	\$ 23,500
Gas & Oil	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
Equipment	\$ 54,000	\$ 54,000	\$ 54,000	\$ 54,000
Insurance	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Utilities	\$ 3,800	\$ 3,800	\$ 3,800	\$ 3,800
Supplies, Janitorial	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700
Building Maintenance	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Equipment Depreciation Account	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Truck Payment	\$ 16,975	\$ 16,975	\$ 16,975	\$ 16,975
Postage	\$ 220	\$ 220	\$ 220	\$ 220
Uniforms	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
Supplies, Office	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Supplies, Maintenance	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
Supplies, Operating	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Membership & Dues	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800
Training	\$ 5,525	\$ 5,525	\$ 5,525	\$ 5,525
Chief Contract	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000
Part-Time Salaries	\$ 109,300	\$ 121,480	\$ 123,480	\$ 123,480
TOTAL	\$ 267,820	\$ 280,000	\$ 282,000	\$ 282,000
Original or Amended Budget	\$ 267,820	\$ 358,825	\$ 282,000	\$ 282,000
YTD Revenues	\$ 280,124	\$ 270,730	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (12,304)	\$ 88,095	\$ 282,000	\$ 282,000
Current Year Tax Rate	\$ 0.15	\$ 0.15	\$ 0.15	\$ 0.15
Total Tax Valuation	\$ 178,546,979	\$ 186,666,660	\$ 188,005,284	\$ 188,005,284

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 2024-2025

The Board of Directors of Griffith Volunteer Fire Department estimates the cost of operations for fiscal year 2024-2025to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	PROPOSED BUDGET
Telephone / Celluar / Internet	\$ 4,000	\$ 3,500	\$ 3,500	\$ 3,500
Repair & Maintenance	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Radios, Computers, Pagers, Batteries	\$ 20,000	\$ 13,000	\$ 12,000	\$ 12,000
Equipment / PPE	\$ 50,500	\$ 73,450	\$ 75,000	\$ 75,000
Membership & Dues	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
Insurance	\$ 12,000	\$ 19,500	\$ 19,500	\$ 19,500
Utilities / Fuel	\$ 5,000	\$ 19,000	\$ 19,000	\$ 19,000
Supplies, Maintenance	\$ 10,000	\$ 9,750	\$ 10,000	\$ 10,000
Supplies, Office	\$ 4,000	\$ 3,250	\$ 3,500	\$ 3,500
Supplies, Janitorial	\$ 2,000	\$ 1,300	\$ 1,500	\$ 1,500
Building Maintenance / Improvement Project	\$ 15,000	\$ 36,261	\$ 10,000	\$ 10,000
Equipment Depreciation Account	\$ 17,500	\$ 19,500	\$ 10,011	\$ 10,011
Salaries	\$ 130,000	\$ 199,472	\$ 225,000	\$ 225,000
Postage	\$ 500	\$ 650	\$ 650	\$ 650
Uniforms	\$ 20,000	\$ 4,000	\$ 6,010	\$ 6,010
Truck / Loan Payments	\$ 36,749	\$ 43,550	\$ 43,550	\$ 43,550
Training	\$ 15,500	\$ 6,500	\$ 15,000	\$ 15,000
TOTAL	\$ 358,249	\$ 468,183	\$ 469,721	\$ 469,721
Original or Amended Budget	\$ 358,249	\$ 468,183	\$ 469,721	\$ 469,721
YTD Revenues	\$ 361,739	\$ 438,842	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (3,490)	\$ 29,341	\$ 469,721	\$ 469,721
Current Year Tax Rate	\$ 0.10	\$ 0.10	\$ 0.10	\$ 0.10
Total Tax Valuation	\$ 447,810,793	\$ 468,183,488	\$ 469,721,595	\$ 469,721,595

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 2024-2025 is not to exceed \$0.10.

Respectfully Submitted,

Edgar Miller
Board Chairman

Ed Steward
Secretary to Board

Darrell Stallard
Treasurer to Board

To: Davidson County Board of County Commissioners

From: Clemmons Volunteer Fire Department
Attn. Chief Gary Styers
PO Box 36
Clemmons, NC 27012

Re: Budget Request For Fiscal Year 2024-2025

The Board of Directors of Clemmons Volunteer Fire Department estimates the cost of operations for fiscal year 2024-2025 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	PROPOSED BUDGET -----
Telephone	\$ 440	\$ 440	\$ 440	\$ 440
Repair & Maintenance	\$ 6,097	\$ 6,097	\$ 6,097	\$ 6,097
Gas & Oil	\$ 1,144	\$ 1,144	\$ 1,144	\$ 1,144
Equipment	\$ 440	\$ 440	\$ 440	\$ 440
Insurance	\$ 10,620	\$ 10,620	\$ 10,620	\$ 10,620
Utilities	\$ 792	\$ 792	\$ 792	\$ 792
Supplies, Janitorial	\$ 352	\$ 352	\$ 352	\$ 352
Building Maintenance	\$ 308	\$ 308	\$ 308	\$ 308
Equipment Depreciation Account	\$ 440	\$ 440	\$ 440	\$ 440
Professional Fees	\$ 689	\$ 689	\$ 689	\$ 689
Postage	\$ 132	\$ 132	\$ 132	\$ 132
Uniforms	\$ 2,512	\$ 2,512	\$ 2,512	\$ 2,512
Supplies, Office	\$ 1,143	\$ 1,143	\$ 1,143	\$ 1,143
Supplies, Operating	\$ 3,372	\$ 3,372	\$ 3,372	\$ 3,372
Membership & Dues	\$ 1,086	\$ 1,086	\$ 1,086	\$ 1,086
Training	\$ 1,408	\$ 1,408	\$ 1,408	\$ 1,408
Loan Repayment	\$ -	\$ -	\$ -	\$ -
Salaries	\$ 83,625	\$ 88,305	\$ 168,660	\$ 168,660
TOTAL	\$ 114,600	\$ 119,280	\$ 199,635	\$ 199,635
Original or Amended Budget	\$ 114,600	\$ 119,280	\$ 199,635	\$ 199,635
YTD Revenues	\$ 116,294	\$ 114,598	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (1,694)	\$ 4,682	\$ 199,635	\$ 199,635
	=====	=====	=====	=====
Current Year Tax Rate	\$ 0.06	\$ 0.06	\$ 0.10	\$ 0.10
Total Tax Valuation	\$ 191,020,539	\$ 198,800,000	\$ 199,635,343	\$ 199,635,343

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 2024-2025 is not to exceed \$0.10.

Respectfully Submitted,

Ed Armstrong
Board Chairman

Darlene Armstrong
Secretary to Board

J. Dodd Linker
Treasurer to Board

From: [Gary Styers](#)
To: [Tim Maness](#)
Subject: Budget Request for FY 24-25
Date: Tuesday, March 19, 2024 11:43:21 AM
Attachments: [Outlook-zmz4kpee.png](#)
[FY 2025 FIREDISTRICTS Davidson County.xls](#)

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click links or open attachments
unless verified.

Tim

Please see the attached for the Davidson County detailed budget worksheet.

We are requesting a tax increase from 6 cents to 10 cents

Audit- We are awaiting its return from the CPA. We should have this in a few weeks.

Public Meeting- We are planning a meeting for April. This will allow us to have the April tax numbers from Forsyth County for the presentation and meeting.

Board approval- On March 26, our board will receive the budget and give me direction on the budget. In June, once we have the final numbers from Forsyth County, the board will finally approve the budget. I will forward these minutes or if you have questions, please let me know.

Narrative

The purpose of our increase is to account for the increase in our operating cost and to help with equipment replacement costs. This is a result of lagging revenue growth in both Davidson and Forsyth County which is not keeping up with the growth of our cost to deliver service.

In our Davidson County Fire District, we only saw a .42% growth in revenue. In our Forsyth County district, we saw a 1.1% growth. This, along with our heavy dependence on our savings for several years, has placed us in a situation where we have less revenue and have no choice but to look for a tax increase.

In general, we have been pulling over \$500K from savings to balance our budget, and this year we find ourselves with the following;

Personal Service	13% increase due to personnel insurance increases and to maintain current paid staff
------------------	--

Contractual Services 19% increase due to an increase in insurance coverages for buildings and equipment and general cost increases from our vendors
Materials and Supplies 23% increase due to replacing aging equipment due to equipment failures
Capital Outlay Increase to replace 20-year-old SCBA's.

If you need further, please let me know. Also, if you would like to discuss this in-person please feel free to call me and I will be glad to set a time to do so!

Thanks,
Gary



Gary L. Styers, MPA, CFO
Chief of Department

Clemmons Fire Department
5931 James Street
Clemmons, NC 27012
O: 336-766-4114

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To the Board of Directors
Clemmons Fire Department, Inc.
Clemmons, North Carolina

In planning and performing our audit of the financial statements of Clemmons Fire Department, Inc. as of and for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered Clemmons Fire Department, Inc.'s internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

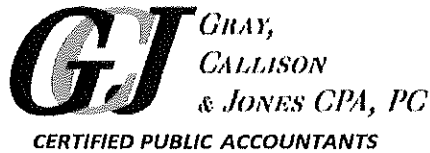
A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Organization's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Gray, Callison & Jones, CPA, PC

Winston-Salem, NC
March 22, 2023

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March 17, 2023

Communication with Those Charged with Governance

To the Board of Directors
Clemmons Fire Department, Inc.

We have audited the financial statements of Clemmons Fire Department, Inc. for the year ended June 30, 2022, and have issued our report thereon dated March 17, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. Accordingly, we are providing you with the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated July 19, 2022, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

Our responsibility for the supplementary information accompanying the financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Planned Scope and Timing of the Audit

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested.

We performed the audit according to the planned scope and timing previously communicated to you in our engagement letter to you dated July 19, 2022.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Clemmons Fire Department, Inc. are described in Note B to the financial statements.

We noted no transactions entered into by the Fire Department during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements was:

Management's estimate of the allocation of expenses by functional expense is based on its experience and knowledge as to the functional expense categories that benefited from such costs. We evaluated the key factors and assumptions used to develop the allocations in determining that it is reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Any misstatements have been determined to be trivial and are not reported to management.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 17, 2023.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the Organization’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Board of Directors and management of Clemmons Fire Department, Inc. and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

GRAY, CALLISON & JONES CPA, PC

CLEMMONS FIRE DEPARTMENT, INC.

Financial Statements

Years Ended June 30, 2022 and 2021


 **GRAY,
CALLISON
& JONES CPA, PC**
CERTIFIED PUBLIC ACCOUNTANTS
WINSTON-SALEM, NORTH CAROLINA

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Clemmons Fire Department, Inc.
Clemmons, North Carolina

Opinion

We have audited the accompanying financial statements of Clemmons Fire Department, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities and cash flows for the year then ended, and related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Clemmons Fire Department, Inc. as of June 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with the income tax basis of accounting.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Clemmons Fire Department, Inc.'s ability to continue as a going concern within one year after the date the financial statements are available to be issued. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Clemmons Fire Department, 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.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 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 statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, 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 statements.
- 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 Clemmons Fire Department, 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 statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Clemmons Fire Department, 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.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated March 22, 2023, on our consideration of Clemmons Fire Department, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Clemmons Fire Department, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Clemmons Fire Department, Inc.'s internal control over financial reporting and compliance.

Gray, Callison & Jones CPA, PC

Winston Salem, NC
March 22, 2023

CLEMMONS FIRE DEPARTMENT, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2022
(WITH COMPARATIVE AMOUNTS AT JUNE 30, 2021)

	ASSETS	2022	2021
CURRENT ASSETS			
Cash		\$ 1,452,583	\$ 1,413,291
Refunds receivable		3,204	7,279
Prepaid expenses		14,709	28,458
		<u>1,470,496</u>	<u>1,449,028</u>
TOTAL CURRENT ASSETS			
PROPERTY AND EQUIPMENT			
Land		23,500	23,500
Building and improvements		895,417	871,888
Furniture and equipment		1,360,342	1,232,500
Vehicles		3,475,356	2,712,646
		<u>5,754,615</u>	<u>4,840,534</u>
Accumulated depreciation		<u>(4,301,769)</u>	<u>(4,178,070)</u>
		<u>1,452,846</u>	<u>662,464</u>
		<u>\$ 2,923,342</u>	<u>\$ 2,111,492</u>
	LIABILITIES AND NET ASSETS		
LIABILITIES			
Accrued payroll taxes		\$ -	\$ 9,881
Accounts payable		117	-
		<u>117</u>	<u>9,881</u>
NET ASSETS			
Without donor restrictions		2,919,675	2,098,060
With donor restrictions		3,550	3,550
		<u>2,923,225</u>	<u>2,101,611</u>
		<u>\$ 2,923,342</u>	<u>\$ 2,111,492</u>

The accompanying notes are an integral part of these financial statements.

CLEMMONS FIRE DEPARTMENT, INC.
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2022
(WITH SUMMARIZED TOTALS FOR THE YEAR ENDED JUNE 30, 2021)

	Without Donor Restrictions	With Donor Restrictions	2022 Total	2021 Total
SUPPORT AND REVENUE				
Fire district tax - Forsyth County	\$ 1,932,062	\$ -	\$ 1,932,062	\$ 1,800,219
Contributions:				
County of Forsyth	6,200	-	6,200	11,400
County of Davidson	98,085	-	98,085	95,982
General public	2,195	-	2,195	2,480
Grant income	-	821,330	821,330	-
Interest earned	3,152	-	3,152	3,795
Tax refunds	10,721	-	10,721	8,700
Net assets released from restrictions	821,330	(821,330)	-	-
	<u>2,873,745</u>	<u>-</u>	<u>2,873,745</u>	<u>1,922,576</u>
EXPENSES				
Program:				
Salaries, benefits and payroll taxes	1,331,745	-	1,331,745	1,222,704
Repairs and maintenance	139,004	-	139,004	160,677
Vehicle expenses	30,105	-	30,105	16,471
Supplies	90,033	-	90,033	70,024
Insurance	73,924	-	73,924	92,391
Uniforms	15,364	-	15,364	23,711
Depreciation	123,699	-	123,699	126,798
Training and conferences	22,064	-	22,064	6,190
Dues and subscriptions	21,453	-	21,453	20,454
Travel	7,200	-	7,200	7,325
Interest	12,445.00	-	12,445	1,984
Miscellaneous	5,196	-	5,196	4,708
	<u>1,872,232</u>	<u>-</u>	<u>1,872,232</u>	<u>1,753,437</u>
Administration	<u>179,898</u>	<u>-</u>	<u>179,898</u>	<u>153,641</u>
	<u>2,052,130</u>	<u>-</u>	<u>2,052,130</u>	<u>1,907,078</u>
CHANGE IN NET ASSETS	821,615	-	821,615	15,498
Net Assets - beginning of year	<u>2,098,060</u>	<u>3,550</u>	<u>2,101,610</u>	<u>2,086,114</u>
NET ASSETS - END OF YEAR	<u>\$ 2,919,675</u>	<u>\$ 3,550</u>	<u>\$ 2,923,225</u>	<u>\$ 2,101,612</u>

The accompanying notes are an integral part of these financial statements.

CLEMMONS FIRE DEPARTMENT, INC.
 STATEMENTS OF CASH FLOWS
 YEAR ENDED JUNE 30, 2022
 (WITH COMPARATIVE AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)

	<u>2022</u>	<u>2021</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 821,615	\$ 15,498
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation expense	123,699	126,798
(Increase) decrease in assets:		
Refunds receivable	4,075	(3,258)
Prepaid expenses	13,749	12,738
Increase (decrease) in liabilities:		
Accrued payroll taxes	(9,881)	-
Account payable	<u>117</u>	<u>8,266</u>
CASH PROVIDED BY OPERATING ACTIVITIES	<u>953,374</u>	<u>160,042</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Cash paid for purchases of fixed assets	<u>(914,082)</u>	<u>(33,762)</u>
CASH USED FOR INVESTING ACTIVITIES	<u>(914,082)</u>	<u>(33,762)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from long-term debt	700,000	-
Principal payments on long term debt	<u>(700,000)</u>	<u>(66,182)</u>
CASH USED FOR FINANCING ACTIVITIES	<u>-</u>	<u>(66,182)</u>
NET INCREASE IN CASH	39,292	60,098
CASH AT BEGINNING OF YEAR	<u>1,413,291</u>	<u>1,353,193</u>
CASH AT END OF YEAR	<u><u>\$ 1,452,583</u></u>	<u><u>\$ 1,413,291</u></u>
CASH PAID DURING THE YEAR FOR:		
INTEREST	<u><u>\$ 12,445</u></u>	<u><u>\$ 1,984</u></u>

The accompanying notes are an integral part of these financial statements.

CLEMMONS FIRE DEPARTMENT, INC
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022 AND JUNE 30, 2021

NOTE A: ORGANIZATIONAL HISTORY

Clemmons Fire Department, Inc., was organized October 30, 1951, to provide fire protection and prevention of fires in the Clemmons Community, Forsyth County and the surrounding counties of Davie and Davidson, North Carolina, and is funded by a fire district tax levied on these residents of the communities. The Fire Department is recognized as a tax exempt entity under Section 501(c)(3) of the Internal Revenue Code.

NOTE B: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Accounting Method

The accompanying financial statements have been prepared using the accrual method of accounting.

Depreciation

Property and equipment are recorded at cost. Depreciation is recorded using the straight-line method based on the following estimated useful lives to the department:

Furniture and equipment	5 - 10 years
Vehicles	5 to 15 years (useful lives estimated by department officials)
Building	40 years

Depreciation expense for the years ended June 30, 2022 and 2021 totaled \$123,699 and \$126,798, respectively.

Concentrations of Credit Risk

The Fire Department has concentrated its credit risk by maintaining certain deposits in eight various financial institutions in excess of federally insured limits. At various times during the year, the Fire Department exceeded the \$250,000 FDIC insured limit. At June 30, 2022, the excess of deposit liabilities reported by the financial institution over the amount that would have been covered by the FDIC totaled \$32,023.

The Fire Department had support and revenue from one county that totaled \$1,938,262 (67 percent of total support and revenue) for the year ended June 30, 2022 and approximately \$1,811,619 (95 percent of total support and revenue) from one county for the year ended June 30, 2021.

Estimates and Assumptions

Management uses estimates and assumptions in preparing these financial statements in accordance with U.S. generally accepted accounting principles. Those estimates and assumptions affect the reported amounts of assets and liabilities, and the disclosure of contingent assets and liabilities. Actual results could vary from the estimates that were used.

Functional Allocation of Expenses

The costs of providing the program and administrative services have been summarized on a functional basis in the statements of activities. Accordingly, certain costs have been allocated among the program and administrative services benefited.

CLEMMONS FIRE DEPARTMENT, INC
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022 AND JUNE 30, 2021

Capitalization Policy

The Fire Department capitalizes assets over \$500 with a useful life of five years or more. Other items are expensed as repairs and maintenance as incurred.

Financial Accounting

The Fire Department follows the provisions of FASB ASC 958, Not-For-Profit Entities. It requires recognition of contributions, including contributed services meeting certain criteria, at fair values. FASB ASC 958, establishes standards for general purpose external financial statements of not-for-profit organizations and requires a statement of financial position, a statement of activities, and a statement of cash flows.

Cash

Cash is the most liquid current assets found on a business's balance sheet.

Revenue Recognition

In May 2014, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") No. 2014-09, "Revenue from Contracts with Customers (Topic 606)." The ASU and all subsequently issued clarifying ASUs replaced most existing revenue recognition guidance in U.S. generally accepted accounting principles. The ASU also required expanded disclosures related to the nature, amount, timing, and uncertainty of revenue and cash flows arising from contracts with customers. The Company adopted the new standard effective July 1, 2020, the first day of the Fire Department's prior year using the modified retrospective approach. There was no impact on the Fire Department's financial statements.

Summarized Financial Information

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Accordingly, such information does not constitute a presentation in conformity with U.S. GAAP. Such information should be read in conjunction with the Fire Department's financial statements as of and for the year ended June 30, 2021, from which the summarized information was derived.

NOTE C: CASH

Cash is represented as follows:

	2022	2021
Cash on hand and in checking account	\$ 8,117	\$ 81,443
Emergency Responders Credit Union	1,883	2,384
Bank money market accounts	1,442,583	1,329,464
	<u>\$ 1,452,583</u>	<u>\$ 1,413,291</u>

CLEMMONS FIRE DEPARTMENT, INC
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022 AND JUNE 30, 2021

NOTE D: LONG-TERM DEBT

On July 15, 2021, the Fire Department entered into a Promissory Note for \$700,000 with an interest rate 2.55% for a new fire truck. The note is collateralized by the truck. The note calls for 10 payments beginning July 15, 2022. The maturity date was originally July 15, 2031, but the note was repaid in full on March 23, 2022. The interest expense was \$12,445 for the year ending June 30, 2022.

NOTE E: LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

Financial assets available for general expenditures within one year of June 30, 2022 are as follows:

Cash	\$ 1,452,583
Refunds receivable	<u>3,204</u>
Financial assets available to meet general expenditures over the next twelve months	<u><u>\$ 1,455,787</u></u>

NOTE F: RETIREMENT PLAN

The full-time employees of the Fire Department participate in the North Carolina Local Governmental Retirement System. During the years ended June 30, 2022 and 2021, the Fire Department contributed 11.35% and 10.15%, respectively, of the annual salary of participating employees. During the years ended June 30, 2022 and 2021, the Fire Department's contribution to the Plan totaled \$121,491 and \$100,067, respectively. In addition, the Fire Department offers a voluntary 401(k) Plan for all employees.

NOTE G: STATE GRANT

The Department received a grant of \$821,330 from the State of North Carolina on March 21, 2022. The grant was restricted to use on the budget items listed on the grant application. All of the funds have been spent in accordance with the terms of the agreement. No grant funds were left unspent as of June 30, 2022.

NOTE H: SUBSEQUENT EVENTS

The Department received a gift of \$70,000 on December 15, 2022. The Department used \$52,356 of the gift to purchase a land for future fire station property.

The Fire Department evaluated the effects subsequent events would have on the financial statements through March 22, 2023, which is the date the financial statements were available for issuance.

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors of
Clemmons Fire Department, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Clemmons Fire Department, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities and cash flows for the year then ended, and related notes to the financial statements, and have issued our report thereon dated March 22, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Clemmons Fire Department, Inc.'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Clemmons Fire Department, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Clemmons Fire Department, Inc.'s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Clemmons Fire Department, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

GRAY, CALLISON & JONES CPA, PC

Winston-Salem, NC
March 22, 2023



INTERIM AD DRAFT

This is the proof of your ad scheduled to run in **Winston-Salem Journal** on the dates indicated below. If changes are needed, please contact us prior to deadline at help@column.us

Notice ID: 0YbZqQq7quPU6sKDuUc8 | **Proof Updated: May. 01, 2024 at 10:49am EDT**
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Total	\$293.18
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Public Meeting To Discuss Proposed Tax Increase

The Clemmons Fire Department, Inc. will conduct a public meeting on Thursday, May 16th, 2024 at 7:00 p.m.

This meeting will be to discuss a proposed increase in tax support for the delivery of rated fire protection and medical assist response in the Clemmons Fire Insurance District.

The meeting will be conducted at the James Street Station
5931 James St, Clemmons, NC 27012
WSJ: May 4, 11, 2024. #####

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 2024-2025

The Board of Directors of Badin Lake Volunteer Fire Department estimates the cost of operations for fiscal year 2024-2025 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	PROPOSED BUDGET
-----	-----	-----	-----	-----
Telephone	\$ 350	\$ 350	\$ 350	\$ 350
Repair & Maintenance	\$ 2,008	\$ 2,008	\$ 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	\$ 2,960	\$ 2,960	\$ 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	\$ 2,650	\$ 2,650	\$ 2,650	\$ 2,650
Loan Repayment	\$ 16,380	\$ 16,380	\$ 16,380	\$ 16,380
Paid Fire Fighter	\$ 8,000	\$ 12,000	\$ 13,000	\$ 13,000
TOTAL	\$ 45,000	\$ 49,000	\$ 50,000	\$ 50,000
Original or Amended Budget	\$ 45,000	\$ 49,000	\$ 50,000	\$ 50,000
YTD Revenues	\$ 47,821	\$ 49,426	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (2,821)	\$ (426)	\$ 50,000	\$ 50,000
	=====	=====	=====	=====
Current Year Tax Rate	\$ 0.055	\$ 0.055	\$ 0.055	\$ 0.055
Total Tax Valuation	\$ 90,586,134	\$ 90,798,221	\$ 94,019,458	\$ 94,019,458

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 2024-2025 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 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 YTD Actual	FY 2025 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$617,740	\$687,314	\$687,314	\$440,431	\$665,275	(\$22,039)	-3.2%
Operating	\$970,260	\$687,065	\$853,565	\$561,697	\$724,378	\$37,313	5.4%
Capital Outlay	\$302,887	\$140,000	\$295,000	\$0	\$280,000	\$140,000	100.0%
Total	\$1,890,888	\$1,514,379	\$1,835,879	\$1,002,128	\$1,669,653	\$155,274	10.3%
Revenues							
Appropriated Fund Balance	\$0	\$0	\$168,000	\$0	\$0	\$0	0.0%
Charges for Service	\$17,700	\$9,000	\$9,000	\$9,000	\$10,000	\$1,000	11.1%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$1,496,144	\$1,398,379	\$1,551,879	\$918,839	\$1,552,653	\$154,274	11.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$350,983	\$107,000	\$107,000	\$0	\$107,000	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,864,827	\$1,514,379	\$1,835,879	\$927,839	\$1,669,653	\$155,274	10.3%
Net County Funds	\$26,061	\$0	\$0	\$74,289	\$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 2025 PROPOSED BUDGET HIGHLIGHTS

- The FY 2025 Proposed Budget increases funding to the Transportation Fund by \$155,274 or 10.3%. The proposed budget includes an employee COLA of \$500 + 4% + a state mandated employee retirement increase of 6% for non-law enforcement employees. As for insurance cost related to existing employees, there is expected to be "no significant" changes for the upcoming fiscal year, both for the County and employees.

- The Proposed budget maintains the local contribution (same as for FY 2024) to the Transportation Fund from the County's General Fund = \$107K (Covered via Article 44 Sales Tax Proceeds).
- Lastly, the proposed budget includes \$280K to replace two high mileage buses. The FTA recommends replacement at 100K however, these buses currently have 120K and will have 200K by the time the new vehicles arrive. These buses are paid for with grant proceeds (90%) and (10%) local funds.

FY 2024 SIGNIFICANT ACCOMPLISHMENTS

- Submitted first 5307 funding grant application for Thomasville directly with the FTA.
- Continued Lexington Bus Stop Improvement project.
- Implemented new on bus technology to improve ability to evaluate system metrics and comply with FTA requirements for the National Transportation Data submission.

KEY PERFORMANCE MEASURES

Measures	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Projected
Less than Two (2) OSHA Recordable Accidents	0	0	0	0
Number of One Way Passenger Trips Per Quarter (Deviated Fixed) > 30,000	23,829	32,005	35,035	36,000
Number of Passengers Per Day (Deviated Fixed) > 385	305	409	443	460
Number of Passengers Per Service Hour > 10	8.89	10.51	12.48	12.75
Number of Passengers Per Service Mile > 2.0	2.43	1.83	1.61	1.80
Passengers Per Revenue Hour (Coordinated) > 7.75	7.61	7.72	7.8	7.8

FUTURE ISSUES

- Implementation and purchase of Electric Light Transit Vehicles that are being pushed by the Federal Government.
- As costs arise, the department will need to evaluate an increase in the amount the City of Lexington and Thomasville contribute to the local match required by the FTA's 5307 Grant Funding rules.

SPECIAL REVENUE FUND – OPIOID SETTLEMENT

Jason Martin, Assistant County Manager

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

BUDGET SUMMARY

Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 YTD Actual	FY 2025 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$0	\$2,379,634	\$2,379,634	\$0	\$6,679,507	\$4,299,873	100.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$2,379,634	\$2,379,634	\$0	\$6,679,507	\$4,299,873	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	\$1,619,992	\$2,379,634	\$2,379,634	\$2,339,733	\$6,679,507	\$4,299,873	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	\$1,619,992	\$2,379,634	\$2,379,634	\$2,339,733	\$6,679,507	\$4,299,873	100.0%
Net County Funds	(\$1,619,992)	\$0	\$0	(\$2,339,733)	\$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 \$22.5M in total funds “allocated” over the next eighteen years, which must be spent on opioid remediation activities. For FY 2025 the expected amount received totals = \$4.3M, with \$6.6M total within the established opioid settlement fund.

SPECIAL REVENUE FUND – SCHOOL CAPITAL OUTLAY

Jason Martin, Assistant County Manager

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

BUDGET SUMMARY

Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 YTD Actual	FY 2025 Proposed	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	\$6,347,426	\$4,302,334	\$4,302,334	\$2,092,948	\$4,802,334	\$500,000	11.6%
Total	\$6,347,426	\$4,302,334	\$4,302,334	\$2,092,948	\$4,802,334	\$500,000	11.6%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$247,264	\$0	\$0	\$326,547	\$0	\$0	0.0%
Intergovernmental	\$850,000	\$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	\$5,250,162	\$4,302,334	\$4,302,334	\$0	\$4,802,334	\$500,000	11.6%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$6,347,426	\$4,302,334	\$4,302,334	\$326,547	\$4,802,334	\$500,000	11.6%
Net County Funds	\$0	\$0	\$0	\$1,766,401	\$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 2025 PROPOSED BUDGET HIGHLIGHTS

- The FY 2025 Proposed Budget increases the overall contribution from the General Fund to the School Capital Outlay Fund by \$500K or 11.6%. The change is attributed to an increase to each of the three school systems annual allocation to renovate / repair major capital infrastructure as shown below.

Organization / Projects	FY 2024 Adopted Budget	FY 2025 Requested Budget	FY 2025 Proposed Budget	vs. Adopted	
				\$ Change	% Change
Davidson County Schools					
District-Wide Roof Replacement	\$ 873,570	\$ 730,150	\$ 730,150	\$ (143,420)	-16.4%
South Davidson Welding Shop	\$ -	\$ 222,595	\$ 222,595	\$ 222,595	0.0%
Athletic Facility Upgrades	\$ 600,000	\$ 257,431	\$ 257,431	\$ (342,569)	-57.1%
Cooling Tower - District-Wide	\$ -	\$ 1,562,411	\$ 1,562,411	\$ 1,562,411	0.0%
Total	\$ 1,473,570	\$ 2,772,587	\$ 2,772,587	\$ 1,299,017	88.2%
Lexington City Schools					
System-Wide Paving	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	0.0%
System-Wide HVAC	\$ 150,000	\$ 210,000	\$ 210,000	\$ 60,000	40.0%
Roofing	\$ 150,000	\$ 175,000	\$ 175,000	\$ 25,000	16.7%
Playground Renovations	\$ 140,000	\$ 130,000	\$ 130,000	\$ (10,000)	-7.1%
Maintenance Shop	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	0.0%
System-Wide Painting	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	0.0%
Security	\$ 206,586	\$ 256,586	\$ 256,586	\$ 50,000	24.2%
System-Wide Flooring	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	0.0%
Total	\$ 911,586	\$ 1,036,586	\$ 1,036,586	\$ 125,000	13.7%
Thomasville City Schools					
Safety and Security Projects	\$ 116,490	\$ -	\$ -	\$ (116,490)	-100.0%
TMS Roofing Project	\$ 396,171	\$ 800,000	\$ 800,000	\$ 403,829	101.9%
District HVAC Projects	\$ 355,500	\$ -	\$ -	\$ (355,500)	-100.0%
LDES Mobile Unit Removal	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	0.0%
Pavement / Sidewalks Projects	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	0.0%
District Wide Painting Project	\$ -	\$ 43,161	\$ 43,161	\$ 43,161	0.0%
Total	\$ 868,161	\$ 993,161	\$ 993,161	\$ 125,000	14.4%
Grand Total	\$ 3,253,317	\$ 4,802,334	\$ 4,802,334	\$ 1,549,017	47.6%

SPECIAL REVENUE FUND – SPECIAL SCHOOL DISTRICT

Jason Martin, Assistant County Manager

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

BUDGET SUMMARY

Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 YTD Actual	FY 2025 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$1,879,956	\$1,850,500	\$1,850,500	\$1,810,164	\$2,000,000	\$149,500	8.1%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,879,956	\$1,850,500	\$1,850,500	\$1,810,164	\$2,000,000	\$149,500	8.1%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$1,879,956	\$1,850,500	\$1,850,500	\$1,810,164	\$2,000,000	\$149,500	8.1%
Total	\$1,879,956	\$1,850,500	\$1,850,500	\$1,810,164	\$2,000,000	\$149,500	8.1%
Net County Funds	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The Special School District Fund is a Special Revenue fund to account for the proceeds generated from the special school tax levied by the county on behalf of the Lexington City School System.

The FY 2025 Proposed Budget keeps the tax rate equal to that of FY 2024, which is \$0.12 per \$100 dollars of assessed property valuation to continue to fund high priority school operating needs.



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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 2023 Actual	FY 2024 Adopted	FY 2025 Request	FY 2025 Proposed	\$ Change vs. Adopted	% Change vs. Adopted		
DavidsonWorks	DavidsonWorks	INTERGOVERNMENTAL	ADMIN		\$ 61,507	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			WIA INCUMBENT WORKER GRAN	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
			WIA-ADULT	\$ 183,962	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
			WIA-DISLOCATED WORKER	\$ 104,468	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
			WIA-YOUTH	\$ 202,747	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
			WIA-WORK BASED LEARNING	\$ 4,463	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
			WIOA - ADULT FINISH GRANT	\$ 24,695	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
			WIOA INFRASTRUCTURE GRANT	\$ 45,166	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
		INTERGOVERNMENTAL Total			\$ 627,009	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		OTHER FINANCING	FUND BALANCE - APPROP	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
			TRANSFER TO/FROM GEN FUND	\$ 269,682	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
		OTHER FINANCING Total			\$ 269,682	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		DavidsonWorks Total					\$ 896,691	\$ -	\$ -	\$ -	\$ -	#DIV/0!
DavidsonWorks Total					\$ 896,691	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
Enterprise Fund - Landfill C&D	Integrated Solid Waste	CHARGES FOR SERVICES	CARBON CREDITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			DISPOSAL TAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			RECYCLEABLES SALES	\$ 119,853	100,000	\$ 99,994	\$ 85,000	\$ (15,000)	-15.0%			
			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			\$ 119,853	\$ 100,000	\$ 99,994	\$ 85,000	\$ (15,000)	-15.0%	
		INTEREST EARNINGS	INTEREST EARNINGS	\$ 942,474	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		INTEREST EARNINGS Total			\$ 942,474	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		OTHER FINANCING	RETAINED EARNINGS - APPR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		OTHER FINANCING Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		TAXES	ELECTRONICS DISPOSAL TAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			SCRAP TIRE DISPOSAL TAX	\$ 322,478	200,000	\$ 330,000	\$ 300,000	\$ 100,000	50.0%			
			SOLID WASTE DISPOSAL TAX	\$ 116,611	100,000	\$ 120,000	\$ 100,000	\$ -	0.0%			
			WHITE GOODS DISPOSAL TAX	\$ 46,141	66,000	\$ 46,000	\$ 45,000	\$ (21,000)	-31.8%			
		TAXES Total			\$ 485,231	\$ 366,000	\$ 496,000	\$ 445,000	\$ 79,000	21.6%		
		Integrated Solid Waste Total					\$ 1,547,558	\$ 466,000	\$ 595,994	\$ 530,000	\$ 64,000	13.7%
		Enterprise Fund - Landfill C&D Total					\$ 1,547,558	\$ 466,000	\$ 595,994	\$ 530,000	\$ 64,000	13.7%
		Enterprise Fund - Landfill MSW	Integrated Solid Waste	CHARGES FOR SERVICES	CARBON CREDITS	\$ 211,369	\$ 90,000	\$ 90,000	\$ 90,000	\$ -	0.0%	
DISPOSAL TAX	\$ (220,788)				\$ (327,000)	\$ (327,000)	\$ (327,000)	\$ -	0.0%			
INTERDEPARTMENTAL CHARGES	\$ 283,760				280,000	\$ 280,000	\$ 284,000	\$ 4,000	1.4%			
USER FEES - C&D - CASH	\$ -				\$ -	\$ -	\$ -	\$ -	#DIV/0!			
USER FEES - C&D - CHARGES	\$ -				\$ -	\$ -	\$ -	\$ -	#DIV/0!			
USER FEES - INERT DEBRIS	\$ -				\$ -	\$ -	\$ -	\$ -	#DIV/0!			
USER FEES - MSW - CASH	\$ 743,888				650,000	\$ 691,544	\$ 683,674	\$ 33,674	5.2%			
USER FEES - MSW - CHARGES	\$ 4,186,860				3,832,120	\$ 4,110,877	\$ 3,906,999	\$ 74,879	2.0%			
CHARGES FOR SERVICES Total					\$ 5,205,090	\$ 4,525,120	\$ 4,845,421	\$ 4,637,673	\$ 112,553	2.5%		
MISCELLANEOUS REVENUE	GAIN/LOSS OF SALE OF FA			\$ 43,500	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	INSURANCE - LOSS OF FA			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	OTHER			\$ 650	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
MISCELLANEOUS REVENUE Total					\$ 44,150	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
OTHER FINANCING	OTHER FINANCING/RETAINED EARNINGS-APPR			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
OTHER FINANCING Total					\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
Integrated Solid Waste Total					\$ 5,249,240	\$ 4,525,120	\$ 4,845,421	\$ 4,637,673	\$ 112,553	2.5%		
Enterprise Fund - Landfill MSW Total					\$ 5,249,240	\$ 4,525,120	\$ 4,845,421	\$ 4,637,673	\$ 112,553	2.5%		
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!		
Enterprise Fund - Sewer	Sewer	APPROPRIATED FUND BALANCE	FUND BALANCE - APPROP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		APPROPRIATED FUND BALANCE Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		CHARGES FOR SERVICES	SERVICE FEES	\$ 1,043,754	898,773	\$ 1,018,676	\$ 949,475	\$ 50,702	5.6%			

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type		Account Description	FY 2023 Actual	FY 2024 Adopted	FY 2025 Request	FY 2025 Proposed	\$ Change vs. Adopted	% Change vs. Adopted	
Enterprise Fund - Sewer	Sewer	CHARGES FOR SERVICES Total			\$ 1,043,754	\$ 898,773	\$ 1,018,676	\$ 949,475	\$ 50,702	5.6%	
		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		\$ 5,000,000	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			TRANSFER TO/FROM GEN FUND		\$ -	\$ 569,308	\$ 569,308	\$ 569,308	\$ -	0.0%	
			TRANSFERS FROM CAP RESERV		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		OTHER FINANCING Total			\$ 5,000,000	\$ 569,308	\$ 569,308	\$ 569,308	\$ -	0.0%	
Sewer Total					\$ 6,043,754	\$ 1,468,081	\$ 1,587,984	\$ 1,518,783	\$ 50,702	3.5%	
Enterprise Fund - Sewer Total											
Enterprise Funds - Airport Fund	Airport Fund	APPROPRIATED FUND BALANCE	FUND BALANCE - APPROP		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		APPROPRIATED FUND BALANCE Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		CHARGES FOR SERVICES	FUEL SALES		\$ 20,373	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.0%	
			HANGAR RENTALS		\$ 481,975	\$ 400,000	\$ 400,000	\$ 400,000	\$ -	0.0%	
			MISCELLANEOUS SALES		\$ 2,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.0%	
		CHARGES FOR SERVICES Total			\$ 504,347	\$ 435,000	\$ 435,000	\$ 435,000	\$ -	0.0%	
		INTEREST EARNINGS	INTEREST INCOME - LEASES		\$ 806	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		INTEREST EARNINGS Total			\$ 806	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		INTERGOVERNMENTAL	CAPITAL PROJECTS- FEDERAL		\$ 82,000	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		INTERGOVERNMENTAL Total			\$ 82,000	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		MISCELLANEOUS REVENUE	OTHER		\$ 21,016	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.0%	
		MISCELLANEOUS REVENUE Total			\$ 21,016	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.0%	
		OTHER FINANCING	RETAINED EARNINGS - APPR		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			TRANSFER TO/FROM GEN FUND		\$ 119,317	\$ 102,650	\$ 102,650	\$ 102,650	\$ -	0.0%	
			TRANSFERS FROM CAP RESERV		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		OTHER FINANCING Total			\$ 119,317	\$ 102,650	\$ 102,650	\$ 102,650	\$ -	0.0%	
		Airport Fund Total					\$ 727,486	\$ 552,650	\$ 552,650	\$ 552,650	\$ -
Enterprise Funds - Airport Fund Total											
General	Animal Shelter	CHARGES FOR SERVICES	PUBLIC SAFETY / ANIMAL SHELTER ADOPTIONS		\$ 48,753	\$ 40,000	\$ 50,710	\$ 25,000	\$ (15,000)	-37.5%	
			PUBLIC SAFETY / OTHER		\$ 27,032	\$ 15,000	\$ 15,000	\$ 7,500	\$ (7,500)	-50.0%	
		CHARGES FOR SERVICES Total			\$ 75,785	\$ 55,000	\$ 65,710	\$ 32,500	\$ (22,500)	-40.9%	
		Animal Shelter Total			\$ 75,785	\$ 55,000	\$ 65,710	\$ 32,500	\$ (22,500)	-40.9%	
		Board of Elections	CHARGES FOR SERVICES	BOARD OF ELECTION		\$ 15	\$ 425	\$ 125	\$ 125	\$ (300)	-70.6%
		CHARGES FOR SERVICES Total			\$ 15	\$ 425	\$ 125	\$ 125	\$ (300)	-70.6%	
		Board of Elections Total			\$ 15	\$ 425	\$ 125	\$ 125	\$ (300)	-70.6%	
		Contributions	APPROPRIATED FUND BALANCE	FUND BALANCE - APPROP		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		APPROPRIATED FUND BALANCE Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			INTERGOVERNMENTAL	FAMILY SERVICE CENTER		\$ 320,938	\$ -	\$ -	\$ -	\$ -	#DIV/0!
				LIFE CENTER-HCCBG		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
				OTHER		\$ -	\$ 1,500,000	\$ -	\$ -	\$ (1,500,000)	-100.0%
		INTERGOVERNMENTAL Total			\$ 320,938	\$ 1,500,000	\$ -	\$ -	\$ (1,500,000)	-100.0%	
			TAXES	1/2% SALES TX-ARTICLE 44		\$ 295,210	\$ 3,890	\$ 3,890	\$ 11,890	\$ 8,000	205.7%
		TAXES Total			\$ 295,210	\$ 3,890	\$ 3,890	\$ 11,890	\$ 8,000	205.7%	
		Contributions Total			\$ 616,148	\$ 1,503,890	\$ 3,890	\$ 11,890	\$ (1,492,000)	-99.2%	
		Cooperative Extension	INTERGOVERNMENTAL	STATE GRANTS		\$ 11,012	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERGOVERNMENTAL Total			\$ 11,012	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			MISCELLANEOUS REVENUE	4-H CLUBS		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
				OTHER		\$ 29,758	\$ -	\$ -	\$ -	\$ -	#DIV/0!
				PRIVATE CONTRIBUTIONS		\$ 14,650	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		MISCELLANEOUS REVENUE Total			\$ 44,408	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		Cooperative Extension Total			\$ 55,420	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		County Manager	INTERGOVERNMENTAL	DSS		\$ -	\$ 136,054	\$ 136,054	\$ -	\$ (136,054)	-100.0%
		INTERGOVERNMENTAL Total			\$ -	\$ 136,054	\$ 136,054	\$ -	\$ (136,054)	-100.0%	
			MISCELLANEOUS REVENUE	OTHER		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		MISCELLANEOUS REVENUE Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		County Manager Total			\$ -	\$ 136,054	\$ 136,054	\$ -	\$ (136,054)	-100.0%	
		Davidson / Davie County Community College	TAXES	1/4% SALES TX-ARTICLE 46		\$ 100,121	\$ 90,950	\$ 90,950	\$ 90,950	\$ -	0.0%
		TAXES Total			\$ 100,121	\$ 90,950	\$ 90,950	\$ 90,950	\$ -	0.0%	
		Davidson / Davie County Community College Total			\$ 100,121	\$ 90,950	\$ 90,950	\$ 90,950	\$ -	0.0%	
		Davidson County Community College	TAXES	1/2% SALES TX-ARTICLE 44		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		Davidson County Community College Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		Davidson County Schools	TAXES	1/2% SALES TX-ARTICLE 44		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type		Account Description	FY 2023 Actual	FY 2024 Adopted	FY 2025 Request	FY 2025 Proposed	\$ Change vs. Adopted	% Change vs. Adopted
General	Davidson County Schools	TAXES	1/4% SALES TX-ARTICLE 46		\$ 2,120,526	\$ 2,542,150	\$ 2,833,400	\$ 2,833,400	\$ 291,250	11.5%
		TAXES Total			\$ 2,120,526	\$ 2,542,150	\$ 2,833,400	\$ 2,833,400	\$ 291,250	11.5%
	Davidson County Schools Total				\$ 2,120,526	\$ 2,542,150	\$ 2,833,400	\$ 2,833,400	\$ 291,250	11.5%
	Debt Service	INTERGOVERNMENTAL	PUBLIC SCH. BLDG CAP FUND		\$ 1,199,320	\$ 1,079,388	\$ 528,697	\$ 528,697	\$ (550,691)	-51.0%
		INTERGOVERNMENTAL Total			\$ 1,199,320	\$ 1,079,388	\$ 528,697	\$ 528,697	\$ (550,691)	-51.0%
		OTHER FINANCING	TRANSFER FROM OTHER FUNDS		\$ 34,569,928	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER FINANCING Total			\$ 34,569,928	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1/2% SALES TX-ARTICLE 44		\$ 3,059,329	\$ 240,000	\$ 240,000	\$ 240,000	\$ -	0.0%
			1/4% SALES TX-ARTICLE 46		\$ 3,473,589	\$ 2,866,900	\$ 2,775,650	\$ 2,775,650	\$ (91,250)	-3.2%
		TAXES Total			\$ 6,532,918	\$ 3,106,900	\$ 3,015,650	\$ 3,015,650	\$ (91,250)	-2.9%
	Debt Service Total				\$ 42,302,166	\$ 4,186,288	\$ 3,544,347	\$ 3,544,347	\$ (641,941)	-15.3%
	Economic Development	TAXES	1/2% SALES TX-ARTICLE 44		\$ -	\$ 248,000	\$ 25,000	\$ 25,000	\$ (223,000)	-89.9%
		TAXES Total			\$ -	\$ 248,000	\$ 25,000	\$ 25,000	\$ (223,000)	-89.9%
	Economic Development Total				\$ -	\$ 248,000	\$ 25,000	\$ 25,000	\$ (223,000)	-89.9%
	Emergency Services	CHARGES FOR SERVICES	AMBULANCE FEES		\$ 5,230,969	\$ 5,200,000	\$ 5,300,000	\$ 5,300,000	\$ 100,000	1.9%
			AMBULANCE GARNISHMENT		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PERMITS		\$ 37,282	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	0.0%
			SARA FEES		\$ 7,900	\$ 20,000	\$ -	\$ -	\$ (20,000)	-100.0%
		CHARGES FOR SERVICES Total			\$ 5,276,151	\$ 5,228,000	\$ 5,308,000	\$ 5,308,000	\$ 80,000	1.5%
		INTERGOVERNMENTAL	CITY OF LEXINGTON		\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ -	0.0%
			EMERGENCY MANAGEMENT		\$ 68,620	\$ 50,000	\$ 55,000	\$ 55,000	\$ 5,000	10.0%
		INTERGOVERNMENTAL Total			\$ 76,120	\$ 57,500	\$ 62,500	\$ 62,500	\$ 5,000	8.7%
	Emergency Services Total				\$ 5,352,271	\$ 5,285,500	\$ 5,370,500	\$ 5,370,500	\$ 85,000	1.6%
	Information Technology	CHARGES FOR SERVICES	MAPS & COPIES		\$ 250	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CHARGES FOR SERVICES Total			\$ 250	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Information Technology Total				\$ 250	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Inspections	LICENSES & PERMITS	BUILDING PERMITS		\$ 2,072,682	\$ 1,300,000	\$ 1,300,000	\$ 1,450,000	\$ 150,000	11.5%
		LICENSES & PERMITS Total			\$ 2,072,682	\$ 1,300,000	\$ 1,300,000	\$ 1,450,000	\$ 150,000	11.5%
	Inspections Total				\$ 2,072,682	\$ 1,300,000	\$ 1,300,000	\$ 1,450,000	\$ 150,000	11.5%
	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		\$ 57,088	\$ 30,000	\$ 20,000	\$ 35,000	\$ 5,000	16.7%
			OTHER		\$ 41,232	\$ -	\$ -	\$ 20,000	\$ 20,000	#DIV/0!
		CHARGES FOR SERVICES Total			\$ 98,320	\$ 30,000	\$ 20,000	\$ 55,000	\$ 25,000	83.3%
		INTERGOVERNMENTAL	LIBRARY ENRICHMENT GRT		\$ 34,435	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			LIBRARY-STATE AID ALLOC.		\$ 334,191	\$ 205,088	\$ 243,156	\$ 243,156	\$ 38,068	18.6%
		INTERGOVERNMENTAL Total			\$ 368,626	\$ 205,088	\$ 243,156	\$ 243,156	\$ 38,068	18.6%
	Library Total				\$ 466,946	\$ 235,088	\$ 263,156	\$ 298,156	\$ 63,068	26.8%
	Non-Departmental	APPROPRIATED FUND BALANCE	FUND BALANCE - APPROP		\$ -	\$ 4,965,695	\$ 4,965,695	\$ 6,826,236	\$ 1,860,541	37.5%
		APPROPRIATED FUND BALANCE Total			\$ -	\$ 4,965,695	\$ 4,965,695	\$ 6,826,236	\$ 1,860,541	37.5%
		CHARGES FOR SERVICES	FACILITY FEES		\$ 148,417	\$ 120,000	\$ 120,000	\$ 120,000	\$ -	0.0%
			FAMILY DOLLAR		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			JAIL FEES		\$ 67,892	\$ 55,000	\$ 55,000	\$ 55,000	\$ -	0.0%
			MEDICAL EXAM FEES		\$ 54,940	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	0.0%
			OFFICERS FEES		\$ 108,167	\$ 90,000	\$ 90,000	\$ 90,000	\$ -	0.0%
			OTHER		\$ 87,727	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%
			SHERIFF- WALLBURG/MIDWAY		\$ 123,510	\$ 123,510	\$ 123,510	\$ 123,510	\$ -	0.0%
			U S POST OFFICE		\$ 55,929	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			FINES & FORFEITURES		\$ 906,839	\$ 600,000	\$ 700,000	\$ 850,000	\$ 250,000	41.7%
		CHARGES FOR SERVICES Total			\$ 1,553,421	\$ 1,078,510	\$ 1,178,510	\$ 1,328,510	\$ 250,000	23.2%
		INTEREST EARNINGS	INTEREST EARNINGS		\$ 5,001,686	\$ 505,738	\$ -	\$ 2,306,551	\$ 1,800,813	356.1%
		INTEREST EARNINGS Total			\$ 5,001,686	\$ 505,738	\$ -	\$ 2,306,551	\$ 1,800,813	356.1%
		INTERGOVERNMENTAL	FEDERAL PAYMENTS-OTHER		\$ 99,500	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			NAT. FOREST TIMBER REC		\$ 4,189	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%
			OTHER		\$ 269,021	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERGOVERNMENTAL Total			\$ 372,710	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%
		MISCELLANEOUS REVENUE	INSURANCE-LOSS OF GEN FA		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			OTHER		\$ 168,966	\$ 200,000	\$ 150,000	\$ 150,000	\$ (50,000)	-25.0%
			QSCB INTEREST SUDSIDY		\$ 623,922	\$ 616,644	\$ 616,644	\$ 616,644	\$ -	0.0%
			SALE OF GEN FIXED ASSETS		\$ 143,135	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			VENDING		\$ 1,999	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%
	MISCELLANEOUS REVENUE Total			\$ 938,021	\$ 817,644	\$ 767,644	\$ 767,644	\$ (50,000)	-6.1%	

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2023 Actual	FY 2024 Adopted	FY 2025 Request	FY 2025 Proposed	\$ Change vs. Adopted	% Change vs. Adopted
General	Non-Departmental	OTHER FINANCING	NOTE PROCEEDS	\$ 1,637,262	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRANSFER TO/FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER FINANCING Total	\$ 1,637,262	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	TAXES	1% SALES TAX	\$ 19,901,249	\$ 16,000,000	\$ 16,370,765	\$ 15,900,000	\$ (100,000)	-0.6%	
		1/2% SALES TAX (83) REST	\$ 4,131,029	\$ 3,200,000	\$ 3,360,000	\$ 3,360,000	\$ 160,000	5.0%	
		1/2% SALES TAX (83) UNRES	\$ 9,639,069	\$ 7,500,000	\$ 7,840,000	\$ 7,840,000	\$ 340,000	4.5%	
		1/2% SALES TAX (86) REST	\$ 5,691,930	\$ 3,800,000	\$ 4,080,000	\$ 4,080,000	\$ 280,000	7.4%	
		1/2% SALES TAX (86) UNRES	\$ 3,794,620	\$ 2,500,000	\$ 2,720,000	\$ 2,720,000	\$ 220,000	8.8%	
		FRANCHISE FEES	\$ 672,888	\$ 700,000	\$ 670,000	\$ 670,000	\$ (30,000)	-4.3%	
		GROSS RECEIPTS TAX	\$ 15,215	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.0%	
		PRIVILEGE LICENSES	\$ 18,413	\$ 4,500	\$ 10,000	\$ 10,000	\$ 5,500	122.2%	
		ALCOHOLIC BEVERAGE TAXES	\$ 490,516	\$ 420,000	\$ 450,000	\$ 450,000	\$ 30,000	7.1%	
		TAXES Total	\$ 44,354,929	\$ 34,134,500	\$ 35,510,765	\$ 35,040,000	\$ 905,500	2.7%	
		Non-Departmental Total		\$ 53,858,030	\$ 41,504,087	\$ 42,424,614	\$ 46,270,941	\$ 4,766,854	11.5%
	Operating Transfers	TAXES	1/2% SALES TX-ARTICLE 44	\$ 1,739,848	\$ 4,508,110	\$ 4,814,443	\$ 5,057,110	\$ 549,000	12.2%
		TAXES Total		\$ 1,739,848	\$ 4,508,110	\$ 4,814,443	\$ 5,057,110	\$ 549,000	12.2%
	Operating Transfers Total		\$ 1,739,848	\$ 4,508,110	\$ 4,814,443	\$ 5,057,110	\$ 549,000	12.2%	
	Planning	CHARGES FOR SERVICES	COMPLIANCE PERMITS	\$ 61,792	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	0.0%
			COURT FEES	\$ -	\$ -	\$ 500	\$ 500	\$ 500	#DIV/0!
		OTHER PLANNING		\$ (12,000)	\$ 17,000	\$ 17,000	\$ 17,000	\$ -	0.0%
				\$ 35,713	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	0.0%
		CHARGES FOR SERVICES Total		\$ 85,505	\$ 87,000	\$ 87,500	\$ 87,500	\$ 500	0.6%
	Planning Total		\$ 85,505	\$ 87,000	\$ 87,500	\$ 87,500	\$ 500	0.6%	
	Public Health	APPROPRIATED FUND BALANCE	FUND BALANCE - APPROP	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		APPROPRIATED FUND BALANCE Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CHARGES FOR SERVICES	CHILD HEALTH COLLECTIONS	\$ 38	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CONTRIBUTIONS	\$ 37,088	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DENTAL	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			FAMILY PLANNING	\$ 27,700	\$ 20,000	\$ 10,000	\$ 10,000	\$ (10,000)	-50.0%
			FLU SHOTS	\$ 36,146	\$ 32,000	\$ 25,000	\$ 25,000	\$ (7,000)	-21.9%
			PNEUMONIA	\$ 2,212	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PRENATAL COLLECTIONS	\$ 108	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			SENIOR SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			X-RAY/RAT POISON	\$ 127,276	\$ 92,000	\$ 92,000	\$ 92,000	\$ -	0.0%
		CHARGES FOR SERVICES Total		\$ 230,569	\$ 144,000	\$ 127,000	\$ 127,000	\$ (17,000)	-11.8%
		INTERGOVERNMENTAL	AIDS - STATE	\$ 7,766	\$ 15,214	\$ 15,214	\$ 15,214	\$ -	0.0%
			BIOTERRORISM GRANT	\$ 34,698	\$ 38,166	\$ 37,736	\$ 37,736	\$ (430)	-1.1%
			CHILD CARE COORDINATION	\$ 9,442	\$ 9,442	\$ 9,442	\$ 9,442	\$ -	0.0%
			CHILD HEALTH	\$ 116,730	\$ 18,744	\$ 18,744	\$ 18,744	\$ -	0.0%
			CHILDBIRTH CLASS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			COMMUNICABLE DISEASE	\$ 186,010	\$ 218,906	\$ 88,906	\$ 88,906	\$ (130,000)	-59.4%
			COMP BREAST - CERV CANCER	\$ 31,227	\$ 49,100	\$ 44,025	\$ 44,025	\$ (5,075)	-10.3%
			DENTAL FEES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DEPOPROVERA CONTRA	\$ 5,927	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%
			ENVIRONMENTAL HEALTH	\$ 11,541	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			FAMILY PLANNING	\$ 127,577	\$ 140,926	\$ 140,926	\$ 140,926	\$ -	0.0%
			FOOD & LODGING	\$ 22,303	\$ 16,800	\$ 16,800	\$ 16,800	\$ -	0.0%
			HEALTH PROMOTION	\$ 24,130	\$ 34,178	\$ 34,526	\$ 34,526	\$ 348	1.0%
			HEALTH-DC SCHOOLS	\$ 166,190	\$ 310,214	\$ 486,937	\$ 309,149	\$ (1,065)	-0.3%
			HEALTH-DCCC NURSE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
HEALTH-LEX CITY SCHOOLS			\$ 94,422	\$ 101,966	\$ 85,026	\$ 85,026	\$ (16,940)	-16.6%	
HEALTH-TV ILLE SCHOOLS			\$ 73,576	\$ 79,978	\$ 83,018	\$ 83,018	\$ 3,040	3.8%	
IMMUNIZATION ACTION PLAN			\$ 41,386	\$ 41,386	\$ 36,621	\$ 36,621	\$ (4,765)	-11.5%	
IMMUNIZATION UPDATE			\$ 49,031	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	0.0%	
MATERNAL HEALTH			\$ 98,500	\$ 116,643	\$ 116,643	\$ 116,643	\$ -	0.0%	
MEDICAID MAXIMIZATION-CSC			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
MEDICAID MAXIMIZATION-DEN			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
MEDICAID MAXIMIZATION-FP			\$ 168,493	\$ 110,000	\$ 110,000	\$ 110,000	\$ -	0.0%	
MEDICAID MAXIMIZATION-GEN			\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	0.0%	
MEDICAID MAXIMIZATION-MCH			\$ -	\$ 110,000	\$ 110,000	\$ 110,000	\$ -	0.0%	
MH - MCC SUBSEQUENT			\$ 973,022	\$ 898,047	\$ 914,683	\$ 914,683	\$ 16,636	1.9%	
NW COMMUNITY CARE GRANT			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
OTHER			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
PP/NEW HV: MAT ASMT			\$ 227	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
PP/NEW HV: NB ASMT			\$ 240	\$ -	\$ -	\$ -	\$ -	#DIV/0!	

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2023 Actual	FY 2024 Adopted	FY 2025 Request	FY 2025 Proposed	\$ Change vs. Adopted	% Change vs. Adopted	
General	Public Health	INTERGOVERNMENTAL	PREGNANCY TEST	\$ 2,916	\$ 3,500	\$ 1,500	\$ 1,500	\$ (2,000)	-57.1%	
			PRENATAL MEDICAID	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			SCHOOL NURSE GRANT	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ -	0.0%	
			STATE AID TO COUNTIES	\$ 796,627	\$ 647,535	\$ 532,214	\$ 530,898	\$ (116,637)	-18.0%	
			SUMMER FOOD PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			TB - MEDICAL SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			TITLE XIX-FAMILY PLANNING	\$ 60,740	\$ 55,000	\$ 40,000	\$ 40,000	\$ (15,000)	-27.3%	
			TUBERCULOSIS - STATE	\$ 34,157	\$ 30,736	\$ 30,736	\$ 30,736	\$ -	0.0%	
			WIC	\$ 693,162	\$ 803,923	\$ 768,287	\$ 768,287	\$ (35,636)	-4.4%	
			INTERGOVERNMENTAL Total	\$ 4,230,041	\$ 4,290,404	\$ 4,161,984	\$ 3,982,880	\$ (307,524)	-7.2%	
			LICENSES & PERMITS	E H - PERMITS	\$ 458,078	\$ 215,000	\$ 375,000	\$ 375,000	\$ 160,000	74.4%
			LICENSES & PERMITS Total	\$ 458,078	\$ 215,000	\$ 375,000	\$ 375,000	\$ 160,000	74.4%	
	Public Health Total		\$ 4,918,688	\$ 4,649,404	\$ 4,663,984	\$ 4,484,880	\$ (164,524)	-3.5%		
	Recreation	CHARGES FOR SERVICES	BAIT SHOP SALES	\$ 19,393	\$ 6,600	\$ 15,000	\$ 15,000	\$ 8,400	127.3%	
			CITY OF LEXINGTON	\$ 24,645	\$ 44,839	\$ 37,478	\$ 37,743	\$ (7,096)	-15.8%	
			CITY OF THOMASVILLE	\$ 24,645	\$ 44,839	\$ 37,478	\$ 37,743	\$ (7,096)	-15.8%	
			CONCESSIONS	\$ -	\$ 2,500	\$ 29,200	\$ -	\$ (2,500)	-100.0%	
			FISHING/BOATING PERMITS	\$ 27,919	\$ 25,000	\$ 31,500	\$ 25,000	\$ -	0.0%	
			OTHER	\$ 42,198	\$ 85,000	\$ 97,800	\$ 91,300	\$ 6,300	7.4%	
			RECREATION FEES	\$ 22,294	\$ 20,000	\$ 6,400	\$ 12,000	\$ (8,000)	-40.0%	
			SALES AND RENTALS	\$ 250	\$ 930	\$ 930	\$ -	\$ (930)	-100.0%	
			CHARGES FOR SERVICES Total	\$ 161,344	\$ 229,708	\$ 255,786	\$ 218,786	\$ (10,922)	-4.8%	
			Recreation Total	\$ 161,344	\$ 229,708	\$ 255,786	\$ 218,786	\$ (10,922)	-4.8%	
		Register of Deeds	CHARGES FOR SERVICES	CHILDREN TRUST FUND	\$ (5,060)	\$ (4,000)	\$ (5,060)	\$ (5,060)	\$ (1,060)	26.5%
				DEED OF TRUST FEE	\$ (23,383)	\$ (20,000)	\$ (23,383)	\$ (23,383)	\$ (3,383)	16.9%
	DOMESTIC VIOLENCE FUND			\$ (30,360)	\$ (25,000)	\$ (30,360)	\$ (30,360)	\$ (5,360)	21.4%	
	PRESERVATION/ TECHNOLOGY			\$ 80,058	\$ 43,500	\$ 63,405	\$ 63,405	\$ 19,905	45.8%	
	RECORDS MANAGEMENT FEE			\$ (29,228)	\$ (25,000)	\$ (23,135)	\$ (23,135)	\$ 1,865	-7.5%	
	REGISTER OF DEEDS			\$ 928,555	\$ 1,100,000	\$ 155,000	\$ 950,000	\$ (150,000)	-13.6%	
	BIRTH CERT SEARCH FEES			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	CHARGES FOR SERVICES Total			\$ 920,581	\$ 1,069,500	\$ 136,467	\$ 931,467	\$ (138,033)	-12.9%	
	LICENSES & PERMITS			DEED CONVEYANCE TAX	\$ (1,186,807)	\$ (1,200,000)	\$ (535,000)	\$ (1,200,000)	\$ -	0.0%
	DEED STAMP EXCISE TAX			\$ 2,422,055	\$ 1,600,000	\$ 2,000,000	\$ 1,900,000	\$ 300,000	18.8%	
	FLOODPLAIN MAPPING FEES			\$ (64,302)	\$ (57,570)	\$ (25,000)	\$ (60,000)	\$ (2,430)	4.2%	
	LICENSES & PERMITS Total			\$ 1,170,946	\$ 342,430	\$ 1,440,000	\$ 640,000	\$ 297,570	86.9%	
	Register of Deeds Total	\$ 2,091,527		\$ 1,411,930	\$ 1,576,467	\$ 1,571,467	\$ 159,537	11.3%		
	Senior Services	CHARGES FOR SERVICES	PRIVATE PAY-IN HOME SERVICES	\$ 32,650	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	0.0%	
			PRIVATE PAY-MOW	\$ -	\$ 435	\$ 435	\$ 435	\$ -	0.0%	
			PROG INC-CONG NUTRITION	\$ 12,530	\$ 5,000	\$ 12,000	\$ 12,000	\$ 7,000	140.0%	
			PROG INC-ENSURE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			PROG INC-HOME DEL MEALS	\$ 31,086	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.0%	
			PROG INC-IN HOME SERVICES	\$ 1,375	\$ 2,000	\$ 1,375	\$ 1,375	\$ (625)	-31.3%	
			PROG INC-SENIOR GAMES	\$ 2,457	\$ 2,130	\$ 2,130	\$ 2,130	\$ -	0.0%	
			PROG INC-SPECIAL ACTIV	\$ 4,607	\$ 2,000	\$ 5,500	\$ 4,500	\$ 2,500	125.0%	
			PROG INC-SPECIAL EVENTS	\$ 1,305	\$ 935	\$ 1,000	\$ 1,000	\$ 65	7.0%	
			PROG INC-TRANSP-GENERAL	\$ 510	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			PROG INC-TRANSP-MEDICAL	\$ 1,370	\$ 500	\$ 500	\$ 500	\$ -	0.0%	
			PROGRAM INCOME-GENERAL	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			PROGRAM INCOME-MEDICAID CAP	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			PROG FEES-SENIOR CENTER	\$ 975	\$ 600	\$ 600	\$ 600	\$ -	0.0%	
CHARGES FOR SERVICES Total			\$ 88,865	\$ 68,600	\$ 78,540	\$ 77,540	\$ 8,940	13.0%		
INTERGOVERNMENTAL		CAREGIVER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		DONATIONS-CITY OF LEX	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		DONATIONS-CONGREG NUTRIT	\$ 2,738	\$ 1,000	\$ 2,500	\$ 2,500	\$ 1,500	150.0%		
		DONATIONS-CRISIS PROG	\$ 3,548	\$ 1,500	\$ 500	\$ 500	\$ (1,000)	-66.7%		
		DONATIONS-FITNESS ROOM	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		DONATIONS-GENERAL	\$ 24,474	\$ 3,000	\$ 14,400	\$ 14,400	\$ 11,400	380.0%		
		DONATIONS-HOME DEL MEALS	\$ 19,821	\$ 13,600	\$ 18,000	\$ 18,000	\$ 4,400	32.4%		
		DONATIONS-IN HOME SERVICE	\$ 309	\$ 500	\$ 1,000	\$ 300	\$ (200)	-40.0%		
		DONATIONS-LOVE LIGHT TREE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		DONATIONS-SENIOR GAMES	\$ 1,035	\$ 100	\$ 100	\$ 100	\$ -	0.0%		
		DONATIONS-SPECIAL ACTIVIT	\$ 110	\$ 100	\$ 100	\$ 100	\$ -	0.0%		
		DONATIONS-SPECIAL EVENTS	\$ 37	\$ 50	\$ 50	\$ 50	\$ -	0.0%		
		DONATIONS-SPONSORSHIPS	\$ 9,750	\$ 8,350	\$ 25,000	\$ 10,000	\$ 1,650	19.8%		
		DONATIONS-SR CENTER	\$ 1,369	\$ 500	\$ 500	\$ 500	\$ -	0.0%		

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2023 Actual	FY 2024 Adopted	FY 2025 Request	FY 2025 Proposed	\$ Change vs. Adopted	% Change vs. Adopted	
General	Senior Services	INTERGOVERNMENTAL	DONATIONS-TRANSP-GENERAL	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			DONATIONS-TRANSP-MEDICAL	\$ 270	\$ 100	\$ 100	\$ 100	\$ -	0.0%	
			ENSURE- USDA	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			HCCBG	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			HOME DELIVERED /CONG MEAL	\$ 505,464	\$ 554,704	\$ 542,998	\$ 542,998	\$ (11,706)	-2.1%	
			IN HOME AIDE SERVICES	\$ 215,693	\$ 203,000	\$ 215,697	\$ 215,697	\$ 12,697	6.3%	
			INFORMATION & CASE ASSIST	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			NCDOT GRANT-SECTION 5310	\$ 210,790	\$ 283,600	\$ 360,000	\$ 360,000	\$ 76,400	26.9%	
			SENIOR CENTER OPERATIONS	\$ 261,186	\$ 236,250	\$ 240,631	\$ 240,631	\$ 4,381	1.9%	
			SENIOR GAMES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			SHIIP	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			SNAP GRANT INITIATIVE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			SR CENTER GEN PURPOSE	\$ 8,193	\$ 21,802	\$ 22,000	\$ 10,000	\$ (11,802)	-54.1%	
			SR CENTER HEALTH & PREV	\$ 400	\$ 360	\$ 360	\$ 360	\$ -	0.0%	
			SR CENTER OUTREACH	\$ 756	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			TRANSPORTATION- MED & GEN	\$ 21,782	\$ 30,500	\$ 41,786	\$ 41,786	\$ 11,286	37.0%	
			DONATIONS-PET FOOD PROG	\$ 1,005	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%	
			NCDOT-5310-ARP	\$ 75,000	\$ -	\$ (27,966)	\$ (27,966)	\$ (27,966)	#DIV/0!	
			ARPA NUTRITION SERVICES	\$ 43,704	\$ -	\$ (55,354)	\$ (55,354)	\$ (55,354)	#DIV/0!	
			WINSTON SALEM MPO	\$ 3,588	\$ -	\$ 42,000	\$ 42,000	\$ 42,000	#DIV/0!	
			INTERGOVERNMENTAL Total			\$ 1,411,021	\$ 1,360,016	\$ 1,445,402	\$ 1,417,702	\$ 57,686
	Senior Services Total			\$ 1,499,886	\$ 1,428,616	\$ 1,523,942	\$ 1,495,242	\$ 66,626	4.7%	
	Sheriff	CHARGES FOR SERVICES	CANTEEN SALES	\$ 100,608	\$ 77,450	\$ 92,000	\$ 80,000	\$ 2,550	3.3%	
			INMATE MEDICAL COPAY	\$ 6,102	\$ 1,550	\$ 1,550	\$ 1,550	\$ -	0.0%	
			INVOLUNTARY COMM FEES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			OTHER	\$ 4,935	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%	
			SERVING PAPERS	\$ 156,860	\$ 125,000	\$ 125,000	\$ 125,000	\$ -	0.0%	
			CHILD SUPPORT PAPERS SERVED	\$ 39,030	\$ 39,600	\$ 39,600	\$ 39,600	\$ -	0.0%	
			EVIDENCE DIVISION FEES	\$ 470	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			FORENSICS LAB FEES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			CHARGES FOR SERVICES Total			\$ 308,005	\$ 245,600	\$ 260,150	\$ 248,150	\$ 2,550
		INTERGOVERNMENTAL	CONTROLLED SUB. TAX	\$ 35,421	\$ 22,000	\$ 22,000	\$ 22,000	\$ -	0.0%	
			CRIMINAL JUSTICE GRANT	\$ 25,136	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			DAVIDSON COUNTY SCHOOL	\$ 572,786	\$ 602,756	\$ 628,554	\$ 626,662	\$ 23,906	4.0%	
			DCCC	\$ 73,063	\$ 102,349	\$ 107,219	\$ 106,949	\$ 4,600	4.5%	
			INMATE REIMBURSEMENT	\$ 175,062	\$ 90,000	\$ 90,000	\$ 50,000	\$ (40,000)	-44.4%	
			RESTITUTION-VICE	\$ 11	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
SAFE ROAD ACT			\$ 6,687	\$ 6,952	\$ 5,860	\$ 5,860	\$ (1,092)	-15.7%		
SHERIFF REIMBURSEMENT			\$ 67,055	\$ 35,500	\$ 35,500	\$ 35,500	\$ -	0.0%		
SRO MIDDLE SCHOOL GRANT			\$ 680,855	\$ 1,145,117	\$ 1,203,133	\$ 1,199,617	\$ 54,500	4.8%		
VICE-US MARSHALL			\$ 70,031	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
ICAC GRANT			\$ 100,000	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
PUBLIC SAFETY/DAVIDSON CHARTER ACADEMY			\$ -	\$ -	\$ -	\$ 97,511	\$ 97,511	#DIV/0!		
INTERGOVERNMENTAL Total			\$ 1,806,107	\$ 2,004,674	\$ 2,092,266	\$ 2,144,099	\$ 139,425	7.0%		
LICENSES & PERMITS		HANDGUN PERMIT - STATE	\$ (193,950)	\$ (160,000)	\$ (194,000)	\$ (150,000)	\$ 10,000	-6.3%		
		HANDGUN PERMITS	\$ 335,695	\$ -	\$ -	\$ 225,000	\$ 225,000	#DIV/0!		
LICENSES & PERMITS Total			\$ 141,745	\$ (160,000)	\$ (194,000)	\$ 75,000	\$ 235,000	-146.9%		
MISCELLANEOUS REVENUE		SEIZED VEHICLE SALES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		TELEPHONE - JAIL	\$ 177,546	\$ 120,000	\$ 125,000	\$ 125,000	\$ 5,000	4.2%		
MISCELLANEOUS REVENUE Total			\$ 177,546	\$ 120,000	\$ 125,000	\$ 125,000	\$ 5,000	4.2%		
Sheriff Total			\$ 2,433,403	\$ 2,210,274	\$ 2,283,416	\$ 2,592,249	\$ 381,975	17.3%		
Social Services	CHARGES FOR SERVICES	HEALTH CHOICE FEES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		HEALTH INS-DISABLED WRKER	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		HOME STUDY - ADOPTION	\$ 4,400	\$ 8,400	\$ 2,000	\$ 2,000	\$ (6,400)	-76.2%		
		OTHER	\$ 249,680	\$ 125,000	\$ 30	\$ 30	\$ (124,970)	-100.0%		
	CHARGES FOR SERVICES Total			\$ 254,080	\$ 133,400	\$ 2,030	\$ 2,030	\$ (131,370)	-98.5%	
	INTERGOVERNMENTAL	ADOPT/FOSTER NON IV-E	\$ -	\$ 100,800	\$ 100,800	\$ 100,800	\$ -	0.0%		
		ADOPTION ASSISTANCE	\$ 16,654	\$ 17,000	\$ 34,000	\$ 34,000	\$ 17,000	100.0%		
		ADULT CASE MANAGEMENT	\$ 527	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		ADULT DAY CARE	\$ -	\$ 108,035	\$ 108,035	\$ 108,035	\$ -	0.0%		
		ADULT HOME SPEC	\$ -	\$ 23,175	\$ 23,175	\$ 23,175	\$ -	0.0%		
		CHILD DAY CARE	\$ 200	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		CHILD DAY CARE ADMIN	\$ -	\$ 271,220	\$ 228,389	\$ 228,389	\$ (42,831)	-15.8%		
		CHILD PROTECTIVE SERV	\$ -	\$ 542,608	\$ 542,608	\$ 542,608	\$ -	0.0%		
		CHILD SUPPORT APPL. FEES	\$ 1,226	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%		

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2023 Actual	FY 2024 Adopted	FY 2025 Request	FY 2025 Proposed	\$ Change vs. Adopted	% Change vs. Adopted				
General	Social Services	INTERGOVERNMENTAL	COMMISSIONS	\$ 46,147	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	0.0%				
			CRISIS	\$ 177	\$ 555,971	\$ 25,000	\$ 25,000	\$ (530,971)	-95.5%				
			DSS-CHRISTMAS FUND	\$ -	\$ 100	\$ 300	\$ 300	\$ 200	200.0%				
			DSS-CLOTHING FUND	\$ -	\$ 1,000	\$ -	\$ -	\$ (1,000)	-100.0%				
			DSS-LMH REIMBURSEMENT	\$ -	\$ 19,500	\$ -	\$ -	\$ (19,500)	-100.0%				
			EMERG FOOD&SHELTER-UW	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!				
			ENERGY ADMINISTRATION	\$ -	\$ 125,670	\$ 125,670	\$ 125,670	\$ -	0.0%				
			FAMILY REUNIFICATION FUND	\$ -	\$ 26,527	\$ 22,311	\$ 22,311	\$ (4,216)	-15.9%				
			FILING FEES	\$ 1,653	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%				
			FOOD ASSISTANCE ADMIN	\$ -	\$ 1,144,653	\$ 1,490,319	\$ 1,490,319	\$ 345,666	30.2%				
			FOOD STAMP FRAUD ADMIN	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!				
			FOOD STAMP RECOVERY	\$ 19,521	\$ 25,000	\$ 30,000	\$ 30,000	\$ 5,000	20.0%				
			INCENTIVES	\$ 226,651	\$ 128,358	\$ 128,358	\$ 145,000	\$ 16,642	13.0%				
			INDEPENDENT LIVING	\$ 25,431	\$ 29,246	\$ 27,088	\$ 27,088	\$ (2,158)	-7.4%				
			IV-D ADMINISTRATION	\$ 1,180,340	\$ 1,002,922	\$ 1,179,703	\$ 1,179,703	\$ 176,781	17.6%				
			IV-D COLLECTION RETURNS	\$ 162,333	\$ -	\$ -	\$ -	\$ -	#DIV/0!				
			IV-E FOSTER CARE	\$ 430,757	\$ 588,041	\$ 754,928	\$ 754,928	\$ 166,887	28.4%				
			IV-E OPTIONAL	\$ -	\$ 532,884	\$ 560,722	\$ 560,722	\$ 27,838	5.2%				
			JCPC	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!				
			JOBS/WORKFIRST	\$ -	\$ 960,098	\$ 960,098	\$ 960,098	\$ -	0.0%				
			KEITH JOHNSON FUND	\$ 3,938	\$ 2,000	\$ 1,200	\$ 1,200	\$ (800)	-40.0%				
			LIEAP	\$ 1,931	\$ 883,907	\$ 25,000	\$ 25,000	\$ (858,907)	-97.2%				
			MEDICAID AT RISK-CASE MGT	\$ -	\$ 40,000	\$ 22,000	\$ 22,000	\$ (18,000)	-45.0%				
			MEDICAID TRANS ADM & SERV	\$ 188	\$ 1,500	\$ 20,000	\$ 20,000	\$ 18,500	1233.3%				
			MEDICAL ASSIST. EXPANSION	\$ 126,102	\$ 614,390	\$ 468,862	\$ 468,862	\$ (145,528)	-23.7%				
			MEDICAL ASSISTANCE ADMIN	\$ 420,611	\$ 2,929,539	\$ 2,638,042	\$ 2,638,042	\$ (291,497)	-10.0%				
			PERM. PLANNING-REGULAR	\$ -	\$ 42,825	\$ 42,663	\$ 42,663	\$ (162)	-0.4%				
			SHARE THE WARMTH	\$ -	\$ 5,704	\$ 8,972	\$ 8,972	\$ 3,268	57.3%				
			SPECIAL ADOPTION FUND II	\$ 171,646	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	0.0%				
			SPECIAL LINKS	\$ -	\$ 25,000	\$ 20,000	\$ 20,000	\$ (5,000)	-20.0%				
			SSBG-IN HOME SERVICES	\$ -	\$ 48,317	\$ 48,317	\$ 48,317	\$ -	0.0%				
			SSBG-REGULAR	\$ 7,778,355	\$ 1,248,971	\$ 653,809	\$ 411,605	\$ (837,366)	-67.0%				
			SSBG-STATE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!				
			STATE FOSTER CARE	\$ 239,783	\$ 368,248	\$ 254,280	\$ 254,280	\$ (113,968)	-30.9%				
			TANF CPS & FC/ADOPT	\$ -	\$ 306,266	\$ 306,477	\$ 306,477	\$ 211	0.1%				
			TANF TO SSBG	\$ -	\$ 178,151	\$ 179,082	\$ 179,082	\$ 931	0.5%				
			WELFARE STATE IN HOME	\$ -	\$ 78,393	\$ 78,393	\$ 78,393	\$ -	0.0%				
			NC HEALTH CHOICE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!				
			TEA FOSTER CARE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!				
			LIHWAP	\$ 138	\$ (50,000)	\$ (20,000)	\$ (20,000)	\$ 30,000	-60.0%				
			APS ESSENTIAL SERVICES	\$ -	\$ -	\$ (25,000)	\$ (25,000)	\$ (25,000)	#DIV/0!				
			TITLE XIX MEDICAID	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!				
			DSS/EMERGENCY PLACEMENT FUND	\$ -	\$ -	\$ 71,150	\$ 71,150	\$ 71,150	#DIV/0!				
			INTERGOVERNMENTAL Total				\$ 10,854,311	\$ 12,988,019	\$ 11,196,751	\$ 10,971,189	\$ (2,016,830)	-15.5%	
			Social Services Total				\$ 11,108,391	\$ 13,121,419	\$ 11,198,781	\$ 10,973,219	\$ (2,148,200)	-16.4%	
			Soil & Water	INTERGOVERNMENTAL	SOIL & WATER		\$ 24,002	\$ 24,002	\$ 24,002	\$ 24,002	\$ -	0.0%	
						INTERGOVERNMENTAL Total				\$ 24,002	\$ 24,002	\$ 24,002	\$ 24,002
			Soil & Water Total				\$ 24,002	\$ 24,002	\$ 24,002	\$ 24,002	\$ -	0.0%	
			Support Services	CHARGES FOR SERVICES	PARKING DECK FEES		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
						CHARGES FOR SERVICES Total				\$ -	\$ -	\$ -	\$ -
					TRANSFERS FROM CAP RESERV	OTHER FINANCING	\$ 2,000,000	\$ 176,477	\$ 105,000	\$ 186,477	\$ 10,000	5.7%	
						OTHER FINANCING Total				\$ 2,000,000	\$ 176,477	\$ 105,000	\$ 186,477
			Support Services Total				\$ 2,000,000	\$ 176,477	\$ 105,000	\$ 186,477	\$ 10,000	5.7%	
			Tax	CHARGES FOR SERVICES	FORECLOSURE REIMBURSEMENT		\$ 67,004	\$ 45,000	\$ 50,000	\$ 50,000	\$ 5,000	11.1%	
						MAPS & COPIES	\$ 509	\$ 485	\$ 485	\$ 485	\$ -	0.0%	
						TAX COLLECTOR	\$ 8,822	\$ 7,000	\$ 8,800	\$ 8,800	\$ 1,800	25.7%	
CHARGES FOR SERVICES Total					\$ 76,335	\$ 52,485	\$ 59,285	\$ 59,285	\$ 6,800	13.0%			
TAX COMMISSIONS EARNED	INTERGOVERNMENTAL	\$ 248,814			\$ 100,000	\$ 200,000	\$ 200,000	\$ 100,000	100.0%				
	INTERGOVERNMENTAL Total				\$ 248,814	\$ 100,000	\$ 200,000	\$ 200,000	\$ 100,000	100.0%			
TAXES	1ST PRIOR YR TAXES	\$ 1,207,486			\$ 750,000	\$ 750,000	\$ 750,000	\$ -	0.0%				
	2ND PRIOR YR TAXES	\$ 304,227			\$ 300,000	\$ 300,000	\$ 300,000	\$ -	0.0%				
	3RD PRIOR YR TAXES	\$ 236,142			\$ 200,000	\$ 200,000	\$ 200,000	\$ -	0.0%				
	4TH PRIOR YR TAXES	\$ 147,158			\$ 125,000	\$ 125,000	\$ 125,000	\$ -	0.0%				
	5TH & PRIOR YR TAXES	\$ 321,299	\$ 275,000	\$ 275,000	\$ 275,000	\$ -	0.0%						
	CURRENT YR AD VALOREM	\$ 96,100,566	\$ 84,000,000	\$ 85,680,000	\$ 87,000,000	\$ 3,000,000	3.6%						

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type		Account Description	FY 2023 Actual	FY 2024 Adopted	FY 2025 Request	FY 2025 Proposed	\$ Change vs. Adopted	% Change vs. Adopted	
General	Tax	TAXES	DISCOUNTS		\$ (871,660)	\$ (875,000)	\$ (872,000)	\$ (872,000)	\$ 3,000	-0.3%	
			DMV INTEREST		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			REFUNDS		\$ (160,864)	\$ (155,000)	\$ (161,000)	\$ (161,000)	\$ (6,000)	3.9%	
			TAX PENALTY & INTEREST		\$ 749,674	\$ 600,000	\$ 750,000	\$ 750,000	\$ 150,000	25.0%	
		TAXES Total			\$ 98,034,028	\$ 85,220,000	\$ 87,047,000	\$ 88,367,000	\$ 3,147,000	3.7%	
		Tax Total			\$ 98,359,177	\$ 85,372,485	\$ 87,306,285	\$ 88,626,285	\$ 3,253,800	3.8%	
		Transportation	TAXES	VEHICLE RENTAL TAX		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		Transportation Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		Veterans Services	INTERGOVERNMENTAL	VETERANS SERVICE		\$ 2,083	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%
		INTERGOVERNMENTAL Total			\$ 2,083	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%	
		Veterans Services Total			\$ 2,083	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%	
General Total					\$ 231,444,214	\$ 170,308,857	\$ 169,899,352	\$ 175,247,026	\$ 4,938,169	2.9%	
Internal Service - Garage Fund	Public Services	APPROPRIATED FUND BALANCE	FUND BALANCE - APPROP		\$ -	\$ -	\$ 105,000	\$ 105,000	\$ 105,000	#DIV/0!	
		APPROPRIATED FUND BALANCE Total			\$ -	\$ -	\$ 105,000	\$ 105,000	\$ 105,000	#DIV/0!	
		CHARGES FOR SERVICES	DEPARTMENTAL CHARGES		\$ 1,808,249	\$ 2,193,039	\$ 2,499,729	\$ 2,466,411	\$ 273,372	12.5%	
		CHARGES FOR SERVICES Total			\$ 1,808,249	\$ 2,193,039	\$ 2,499,729	\$ 2,466,411	\$ 273,372	12.5%	
		INTERGOVERNMENTAL	GAS TAX REFUND		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		INTERGOVERNMENTAL Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		MISCELLANEOUS REVENUE	GAIN/LOSS OF SALE OF FA		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			INSURANCE - LOSS OF FA		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			OTHER		\$ 12,358	\$ 16,000	\$ -	\$ 25,000	\$ 9,000	56.3%	
		MISCELLANEOUS REVENUE Total			\$ 12,358	\$ 16,000	\$ -	\$ 25,000	\$ 9,000	56.3%	
		Public Services Total			\$ 1,820,607	\$ 2,209,039	\$ 2,604,729	\$ 2,596,411	\$ 387,372	17.5%	
		Internal Service - Garage Fund Total					\$ 1,820,607	\$ 2,209,039	\$ 2,604,729	\$ 2,596,411	\$ 387,372
Internal Service Funds - Insurance Fund	Insurance Fund	CHARGES FOR SERVICES	COBRA PAYMENTS		\$ 3,850,332	\$ 1,137,646	\$ 1,137,646	\$ 403,743	\$ (733,903)	-64.5%	
			DEPARTMENTAL CHARGES		\$ 11,982,346	\$ 12,820,550	\$ 13,460,672	\$ 13,263,651	\$ 443,101	3.5%	
			DEPENDENT LIFE		\$ (2,687)	\$ -	\$ (2,700)	\$ (12,000)	\$ (12,000)	#DIV/0!	
			EMPLOYEE WITHHOLDING		\$ 1,867,474	\$ 1,708,100	\$ 1,708,100	\$ 1,851,683	\$ 143,583	8.4%	
			LIFE AD&D		\$ 24,380	\$ 25,250	\$ 24,250	\$ 20,000	\$ (5,250)	-20.8%	
		CHARGES FOR SERVICES Total			\$ 17,721,846	\$ 15,691,546	\$ 16,327,968	\$ 15,527,077	\$ (164,469)	-1.0%	
		Insurance Fund Total			\$ 17,721,846	\$ 15,691,546	\$ 16,327,968	\$ 15,527,077	\$ (164,469)	-1.0%	
		Internal Service Funds - Insurance Fund Total					\$ 17,721,846	\$ 15,691,546	\$ 16,327,968	\$ 15,527,077	\$ (164,469)
Internal Service Funds - Workers Compensation Fund	Workers Compensation Fund	CHARGES FOR SERVICES	DEPARTMENTAL CHARGES		\$ 910,501	\$ 1,017,708	\$ 1,104,933	\$ 1,182,365	\$ 164,657	16.2%	
		CHARGES FOR SERVICES Total			\$ 910,501	\$ 1,017,708	\$ 1,104,933	\$ 1,182,365	\$ 164,657	16.2%	
		Workers Compensation Fund Total			\$ 910,501	\$ 1,017,708	\$ 1,104,933	\$ 1,182,365	\$ 164,657	16.2%	
Internal Service Funds - Workers Compensation Fund Total					\$ 910,501	\$ 1,017,708	\$ 1,104,933	\$ 1,182,365	\$ 164,657	16.2%	
Mental Health Fund	Mental Health Fund	OTHER FINANCING	TRANSFER TO/FROM GEN FUND		\$ 760,400	\$ 760,400	\$ 760,400	\$ 760,400	\$ -	0.0%	
		OTHER FINANCING Total			\$ 760,400	\$ 760,400	\$ 760,400	\$ 760,400	\$ -	0.0%	
		TAXES	FIVE CENTS PER BOTTLE		\$ 40,280	\$ 23,380	\$ 23,380	\$ 23,380	\$ -	0.0%	
			ONE CENT PER BOTTLE		\$ 6,421	\$ 3,064	\$ 3,064	\$ 3,064	\$ -	0.0%	
		TAXES Total			\$ 46,701	\$ 26,444	\$ 26,444	\$ 26,444	\$ -	0.0%	
		Mental Health Fund Total			\$ 807,101	\$ 786,844	\$ 786,844	\$ 786,844	\$ -	0.0%	
Mental Health Fund Total					\$ 807,101	\$ 786,844	\$ 786,844	\$ 786,844	\$ -	0.0%	
Special Revenue - Emergency Telephone	Emergency Communications	APPROPRIATED FUND BALANCE	OTHER FINANCING / FUND BALANCE - APPROPRIATED		\$ -	\$ 146,362	\$ 146,361	\$ -	\$ (146,362)	-100.0%	
		APPROPRIATED FUND BALANCE Total			\$ -	\$ 146,362	\$ 146,361	\$ -	\$ (146,362)	-100.0%	
		INTEREST EARNINGS	INTEREST EARNINGS		\$ 26,710	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		INTEREST EARNINGS Total			\$ 26,710	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		OTHER FINANCING	TRANSFER TO/FROM GEN FUND		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		OTHER FINANCING Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		TAXES	911 CHARGES		\$ 373,466	\$ 79,694	\$ 445,271	\$ 445,271	\$ 365,577	458.7%	
		TAXES Total			\$ 373,466	\$ 79,694	\$ 445,271	\$ 445,271	\$ 365,577	458.7%	
		Emergency Communications Total			\$ 400,176	\$ 226,056	\$ 591,632	\$ 445,271	\$ 219,215	97.0%	
		Special Revenue - Emergency Telephone Total					\$ 400,176	\$ 226,056	\$ 591,632	\$ 445,271	\$ 219,215
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		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			FARES		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			HEALTH-FAMILY PLANNING		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			MENTAL HEALTH DI		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			SENIOR SERVICES		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			SPONSORSHIPS		\$ 17,700	\$ 9,000	\$ 10,000	\$ 10,000	\$ 1,000	11.1%	

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type		Account Description	FY 2023 Actual	FY 2024 Adopted	FY 2025 Request	FY 2025 Proposed	\$ Change vs. Adopted	% Change vs. Adopted		
Special Revenue - Transportation	Public Services	CHARGES FOR SERVICES	TITLE XX		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			WORKSHOP OF DAVIDSON		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		CHARGES FOR SERVICES Total			\$ 17,700	\$ 9,000	\$ 10,000	\$ 10,000	\$ 1,000	11.1%		
		INTERGOVERNMENTAL	CITY OF LEXINGTON		\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ -	0.0%		
			CITY OF THOMASVILLE		\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ -	0.0%		
			CMAQ GRANT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			DISABILITY EVALUATIONS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			EDTAP		\$ 100,032	\$ 129,250	\$ 103,000	\$ 103,000	\$ (26,250)	-20.3%		
			ROAP EMPLOYMENT		\$ 45,735	\$ 46,000	\$ 45,000	\$ 45,000	\$ (1,000)	-2.2%		
			RURAL GENERAL PUBLIC		\$ 131,455	\$ 132,000	\$ 131,000	\$ 131,000	\$ (1,000)	-0.8%		
			SECTION 18		\$ 262,796	\$ 318,129	\$ 320,850	\$ 320,850	\$ 2,721	0.9%		
			TRANSP - SECTION 9 - H P		\$ 87,065	\$ 140,000	\$ 239,286	\$ 208,517	\$ 68,517	48.9%		
			TTAP- ELDERLY		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			TRANSP-5307-WS		\$ -	\$ 163,000	\$ 262,518	\$ 262,518	\$ 99,518	61.1%		
			CAPITAL GRANT-5339		\$ 68,350	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			TRANSP - 5311 - CARES		\$ 35,418	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			HUMAN SERVICES/TRANSP - 5307 - HP CARES		\$ 92,425	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			HUMAN SERVICES/TRANSP - 5307 - WS CARES		\$ 95,508	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			TRANSP- CARES VAC TRIPS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			TRANS - 5307 - WS ARP		\$ 487,360	\$ 240,000	\$ -	\$ -	\$ (240,000)	-100.0%		
			TRANSPORTATION/TRANSP - 5339 - Capital		\$ -	\$ 140,000	\$ 280,000	\$ 280,000	\$ 140,000	100.0%		
			RURAL GEN PUB-SUPPLEMENT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			MPO - PROJECTS		\$ -	\$ -	\$ 111,768	\$ 111,768	\$ 111,768	\$ 111,768	#DIV/0!	
				INTERGOVERNMENTAL Total			\$ 1,496,144	\$ 1,398,379	\$ 1,583,422	\$ 1,552,653	\$ 154,274	11.0%
			MISCELLANEOUS REVENUE	SALE OF GEN FIXED ASSETS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
				MISCELLANEOUS REVENUE Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			OTHER FINANCING	NOTE PROCEEDS		\$ 243,657	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
				TRANSFER TO/FROM GEN FUND		\$ 107,326	\$ 107,000	\$ 110,323	\$ 107,000	\$ -	0.0%	
				OTHER FINANCING Total			\$ 350,983	\$ 107,000	\$ 110,323	\$ 107,000	\$ -	0.0%
				Public Services Total			\$ 1,864,827	\$ 1,514,379	\$ 1,703,745	\$ 1,669,653	\$ 155,274	10.3%
Special Revenue - Transportation Total					\$ 1,864,827	\$ 1,514,379	\$ 1,703,745	\$ 1,669,653	\$ 155,274	10.3%		
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		\$ 6,441	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			2ND PRIOR YR TAXES		\$ 2,487	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			CURRENT YR AD VALOREM		\$ 1,354,559	\$ 1,372,702	\$ 1,420,000	\$ 1,387,155	\$ 14,453	1.1%		
			DISCOUNTS		\$ (13,280)	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			REFUNDS		\$ (334)	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			TAX PENALTY & INTEREST		\$ 3,901	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
				TAXES Total			\$ 1,353,772	\$ 1,372,702	\$ 1,420,000	\$ 1,387,155	\$ 14,453	1.1%
			Arcadia - RC - Hampton Total			\$ 1,353,772	\$ 1,372,702	\$ 1,420,000	\$ 1,387,155	\$ 14,453	1.1%	
	Badin	INTEREST EARNINGS	INTEREST EARNINGS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		INTEREST EARNINGS Total			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		TAXES	1ST PRIOR YR TAXES		\$ 402	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			2ND PRIOR YR TAXES		\$ 321	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			CURRENT YR AD VALOREM		\$ 47,821	\$ 49,000	\$ 50,000	\$ 50,000	\$ 1,000	2.0%		
			DISCOUNTS		\$ (454)	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			REFUNDS		\$ (1)	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			TAX PENALTY & INTEREST		\$ 202	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
				TAXES Total			\$ 48,292	\$ 49,000	\$ 50,000	\$ 50,000	\$ 1,000	2.0%
			Badin Total			\$ 48,292	\$ 49,000	\$ 50,000	\$ 50,000	\$ 1,000	2.0%	
	Central	INTEREST EARNINGS	INTEREST EARNINGS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		INTEREST EARNINGS Total			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		TAXES	1ST PRIOR YR TAXES		\$ 3,154	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			2ND PRIOR YR TAXES		\$ 1,638	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			CURRENT YR AD VALOREM		\$ 463,888	\$ 446,000	\$ 461,000	\$ 461,000	\$ 15,000	3.4%		
			DISCOUNTS		\$ (3,944)	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			REFUNDS		\$ (220)	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			TAX PENALTY & INTEREST		\$ 2,025	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2023 Actual	FY 2024 Adopted	FY 2025 Request	FY 2025 Proposed	\$ Change vs. Adopted	% Change vs. Adopted
Special Revenue Funds - Fire Districts	Central	TAXES Total		\$ 466,541	\$ 446,000	\$ 461,000	\$ 461,000	\$ 15,000	3.4%
	Central Total			\$ 466,541	\$ 446,000	\$ 461,000	\$ 461,000	\$ 15,000	3.4%
	Churchland	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 4,185	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 1,287	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 297,360	\$ 316,172	\$ 327,340	\$ 327,340	\$ 11,168	3.5%
			DISCOUNTS	\$ (2,368)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (157)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 1,888	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 302,195	\$ 316,172	\$ 327,340	\$ 327,340	\$ 11,168	3.5%
	Churchland Total			\$ 302,195	\$ 316,172	\$ 327,340	\$ 327,340	\$ 11,168	3.5%
	Clemmons	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 588	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 155	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 116,294	\$ 119,280	\$ 199,635	\$ 199,635	\$ 80,355	67.4%
			DISCOUNTS	\$ (1,238)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (22)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 252	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 116,029	\$ 119,280	\$ 199,635	\$ 199,635	\$ 80,355	67.4%
	Clemmons Total			\$ 116,029	\$ 119,280	\$ 199,635	\$ 199,635	\$ 80,355	67.4%
	Fairgrove	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 3,280	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 872	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 534,726	\$ 541,317	\$ 548,951	\$ 548,951	\$ 7,634	1.4%
			DISCOUNTS	\$ (4,847)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (261)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 2,129	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 535,899	\$ 541,317	\$ 548,951	\$ 548,951	\$ 7,634	1.4%
	Fairgrove Total			\$ 535,899	\$ 541,317	\$ 548,951	\$ 548,951	\$ 7,634	1.4%
	Griffith	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 775	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 385	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 361,739	\$ 468,183	\$ 469,721	\$ 469,721	\$ 1,538	0.3%
			DISCOUNTS	\$ (3,784)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (212)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 769	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 359,672	\$ 468,183	\$ 469,721	\$ 469,721	\$ 1,538	0.3%
	Griffith Total			\$ 359,672	\$ 468,183	\$ 469,721	\$ 469,721	\$ 1,538	0.3%
	Gumtree	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 2,097	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 1,435	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 211,801	\$ 204,526	\$ 214,114	\$ 214,114	\$ 9,588	4.7%
			DISCOUNTS	\$ (1,983)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (12)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 1,187	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 214,524	\$ 204,526	\$ 214,114	\$ 214,114	\$ 9,588	4.7%
	Gumtree Total			\$ 214,524	\$ 204,526	\$ 214,114	\$ 214,114	\$ 9,588	4.7%
	Hasty	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 3,328	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 1,088	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 653,753	\$ 652,940	\$ 658,185	\$ 658,185	\$ 5,245	0.8%
			DISCOUNTS	\$ (6,083)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (4,123)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 1,889	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 649,854	\$ 652,940	\$ 658,185	\$ 658,185	\$ 5,245	0.8%
	Hasty Total			\$ 649,854	\$ 652,940	\$ 658,185	\$ 658,185	\$ 5,245	0.8%
	Healing Springs	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type		Account Description	FY 2023 Actual	FY 2024 Adopted	FY 2025 Request	FY 2025 Proposed	\$ Change vs. Adopted	% Change vs. Adopted	
Special Revenue Funds - Fire Districts	Healing Springs	TAXES	1ST PRIOR YR TAXES		\$ 3,409	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			2ND PRIOR YR TAXES		\$ 934	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			CURRENT YR AD VALOREM		\$ 333,082	\$ 334,828	\$ 501,546	\$ 501,546	\$ 166,718	49.8%	
			DISCOUNTS		\$ (2,914)	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			REFUNDS		\$ (144)	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			TAX PENALTY & INTEREST		\$ 1,696	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			TAXES Total		\$ 336,062	\$ 334,828	\$ 501,546	\$ 501,546	\$ 166,718	49.8%	
	Healing Springs Total					\$ 336,062	\$ 334,828	\$ 501,546	\$ 501,546	\$ 166,718	49.8%
	Holly Grove	INTEREST EARNINGS	INTEREST EARNINGS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES		\$ 3,770	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES		\$ 1,423	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM		\$ 364,518	\$ 364,559	\$ 364,559	\$ 364,559	\$ -	0.0%	
			DISCOUNTS		\$ (2,983)	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			REFUNDS		\$ (36)	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			TAX PENALTY & INTEREST		\$ 2,191	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			TAXES Total		\$ 368,883	\$ 364,559	\$ 364,559	\$ 364,559	\$ -	0.0%	
			Holly Grove Total					\$ 368,883	\$ 364,559	\$ 364,559	\$ 364,559
	Horneytown	INTEREST EARNINGS	INTEREST EARNINGS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES		\$ 377	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES		\$ 272	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM		\$ 280,124	\$ 280,000	\$ 282,000	\$ 282,000	\$ 2,000	0.7%	
			DISCOUNTS		\$ (2,197)	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			REFUNDS		\$ (51)	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			TAX PENALTY & INTEREST		\$ 907	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			TAXES Total		\$ 279,432	\$ 280,000	\$ 282,000	\$ 282,000	\$ 2,000	0.7%	
			Horneytown Total					\$ 279,432	\$ 280,000	\$ 282,000	\$ 282,000
	Linwood	INTEREST EARNINGS	INTEREST EARNINGS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES		\$ 3,399	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES		\$ 379	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM		\$ 754,637	\$ 770,814	\$ 771,300	\$ 771,300	\$ 486	0.1%	
			DISCOUNTS		\$ (7,793)	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			REFUNDS		\$ 5	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			TAX PENALTY & INTEREST		\$ 1,296	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			TAXES Total		\$ 751,924	\$ 770,814	\$ 771,300	\$ 771,300	\$ 486	0.1%	
			Linwood Total					\$ 751,924	\$ 770,814	\$ 771,300	\$ 771,300
	Midway	INTEREST EARNINGS	INTEREST EARNINGS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES		\$ 9,962	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES		\$ 3,869	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM		\$ 1,183,345	\$ 1,414,206	\$ 1,472,823	\$ 1,472,823	\$ 58,617	4.1%	
			DISCOUNTS		\$ (10,450)	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			REFUNDS		\$ (4,457)	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			TAX PENALTY & INTEREST		\$ 4,518	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			TAXES Total		\$ 1,186,786	\$ 1,414,206	\$ 1,472,823	\$ 1,472,823	\$ 58,617	4.1%	
			Midway Total					\$ 1,186,786	\$ 1,414,206	\$ 1,472,823	\$ 1,472,823
	North Lexington	INTEREST EARNINGS	INTEREST EARNINGS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES		\$ 7,791	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES		\$ 3,417	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM		\$ 313,234	\$ 315,000	\$ 320,000	\$ 320,000	\$ 5,000	1.6%	
			DISCOUNTS		\$ (2,551)	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			REFUNDS		\$ (283)	\$ -	\$ -	\$ -	\$ -	#DIV/0!	

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type		Account Description	FY 2023 Actual	FY 2024 Adopted	FY 2025 Request	FY 2025 Proposed	\$ Change vs. Adopted	% Change vs. Adopted
Special Revenue Funds - Fire Districts	North Lexington	TAXES	TAX PENALTY & INTEREST		\$ 2,620	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total			\$ 324,227	\$ 315,000	\$ 320,000	\$ 320,000	\$ 5,000	1.6%
		North Lexington Total			\$ 324,227	\$ 315,000	\$ 320,000	\$ 320,000	\$ 5,000	1.6%
	Pilot	INTEREST EARNINGS	INTEREST EARNINGS		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES		\$ 4,633	\$ -	\$ -	\$ -	\$ -	#DIV/0!
				2ND PRIOR YR TAXES	\$ 1,819	\$ -	\$ -	\$ -	\$ -	#DIV/0!
				CURRENT YR AD VALOREM	\$ 348,072	\$ 347,039	\$ 445,439	\$ 445,439	\$ 98,400	28.4%
				DISCOUNTS	\$ (2,958)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
				REFUNDS	\$ 406	\$ -	\$ -	\$ -	\$ -	#DIV/0!
				TAX PENALTY & INTEREST	\$ 2,105	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total			\$ 354,078	\$ 347,039	\$ 445,439	\$ 445,439	\$ 98,400	28.4%
		Pilot Total			\$ 354,078	\$ 347,039	\$ 445,439	\$ 445,439	\$ 98,400	28.4%
	Reeds	INTEREST EARNINGS	INTEREST EARNINGS		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES		\$ 4,380	\$ -	\$ -	\$ -	\$ -	#DIV/0!
				2ND PRIOR YR TAXES	\$ 1,149	\$ -	\$ -	\$ -	\$ -	#DIV/0!
				CURRENT YR AD VALOREM	\$ 391,055	\$ 398,981	\$ 553,834	\$ 553,834	\$ 154,853	38.8%
				DISCOUNTS	\$ (3,259)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
				REFUNDS	\$ (115)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
				TAX PENALTY & INTEREST	\$ 1,893	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total			\$ 395,102	\$ 398,981	\$ 553,834	\$ 553,834	\$ 154,853	38.8%
		Reeds Total			\$ 395,102	\$ 398,981	\$ 553,834	\$ 553,834	\$ 154,853	38.8%
	Silver Valley	INTEREST EARNINGS	INTEREST EARNINGS		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES		\$ 7,174	\$ -	\$ -	\$ -	\$ -	#DIV/0!
				2ND PRIOR YR TAXES	\$ 2,111	\$ -	\$ -	\$ -	\$ -	#DIV/0!
				CURRENT YR AD VALOREM	\$ 527,956	\$ 494,422	\$ 513,922	\$ 513,922	\$ 19,500	3.9%
				DISCOUNTS	\$ (4,316)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
				REFUNDS	\$ (69)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
				TAX PENALTY & INTEREST	\$ 3,401	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total			\$ 536,257	\$ 494,422	\$ 513,922	\$ 513,922	\$ 19,500	3.9%
		Silver Valley Total			\$ 536,257	\$ 494,422	\$ 513,922	\$ 513,922	\$ 19,500	3.9%
	South Davidson	INTEREST EARNINGS	INTEREST EARNINGS		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES		\$ 2,045	\$ -	\$ -	\$ -	\$ -	#DIV/0!
				2ND PRIOR YR TAXES	\$ 856	\$ -	\$ -	\$ -	\$ -	#DIV/0!
				CURRENT YR AD VALOREM	\$ 142,369	\$ 183,266	\$ 218,266	\$ 192,671	\$ 9,405	5.1%
				DISCOUNTS	\$ (1,076)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
				REFUNDS	\$ (38)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
				TAX PENALTY & INTEREST	\$ 985	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total			\$ 145,141	\$ 183,266	\$ 218,266	\$ 192,671	\$ 9,405	5.1%
		South Davidson Total			\$ 145,141	\$ 183,266	\$ 218,266	\$ 192,671	\$ 9,405	5.1%
	South Emmons	INTEREST EARNINGS	INTEREST EARNINGS		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES		\$ 1,964	\$ -	\$ -	\$ -	\$ -	#DIV/0!
				2ND PRIOR YR TAXES	\$ 965	\$ -	\$ -	\$ -	\$ -	#DIV/0!
				CURRENT YR AD VALOREM	\$ 154,943	\$ 153,403	\$ 157,640	\$ 157,640	\$ 4,237	2.8%
				DISCOUNTS	\$ (1,265)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
				REFUNDS	\$ (52)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
				TAX PENALTY & INTEREST	\$ 982	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total			\$ 157,537	\$ 153,403	\$ 157,640	\$ 157,640	\$ 4,237	2.8%
		South Emmons Total			\$ 157,537	\$ 153,403	\$ 157,640	\$ 157,640	\$ 4,237	2.8%
	South Lexington	INTEREST EARNINGS	INTEREST EARNINGS		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type		Account Description	FY 2023 Actual	FY 2024 Adopted	FY 2025 Request	FY 2025 Proposed	\$ Change vs. Adopted	% Change vs. Adopted	
Special Revenue Funds - Fire Districts	South Lexington	TAXES	1ST PRIOR YR TAXES		\$ 5,116	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			2ND PRIOR YR TAXES		\$ 437	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			CURRENT YR AD VALOREM		\$ 330,059	\$ 309,000	\$ 341,100	\$ 341,100	\$ 32,100	10.4%	
			DISCOUNTS		\$ (3,044)	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			REFUNDS		\$ (16)	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			TAX PENALTY & INTEREST		\$ 1,422	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			TAXES Total		\$ 333,974	\$ 309,000	\$ 341,100	\$ 341,100	\$ 32,100	10.4%	
	South Lexington Total				\$ 333,974	\$ 309,000	\$ 341,100	\$ 341,100	\$ 32,100	10.4%	
	Southmont	INTEREST EARNINGS	INTEREST EARNINGS		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		INTEREST EARNINGS Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		TAXES	1ST PRIOR YR TAXES		\$ 10,815	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES		\$ 3,302	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM		\$ 1,338,063	\$ 1,343,354	\$ 1,397,493	\$ 1,397,493	\$ 54,139	4.0%	
			DISCOUNTS		\$ (12,430)	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS		\$ (347)	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	TAX PENALTY & INTEREST			\$ 4,933	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	TAXES Total			\$ 1,344,335	\$ 1,343,354	\$ 1,397,493	\$ 1,397,493	\$ 54,139	4.0%		
	Southmont Total				\$ 1,344,335	\$ 1,343,354	\$ 1,397,493	\$ 1,397,493	\$ 54,139	4.0%	
	Tyro	INTEREST EARNINGS	INTEREST EARNINGS		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		INTEREST EARNINGS Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		TAXES	1ST PRIOR YR TAXES		\$ 4,843	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES		\$ 1,696	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM		\$ 446,499	\$ 450,282	\$ 463,857	\$ 463,857	\$ 13,575	3.0%	
			DISCOUNTS		\$ (3,942)	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS		\$ (55)	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	TAX PENALTY & INTEREST			\$ 2,444	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	TAXES Total			\$ 451,486	\$ 450,282	\$ 463,857	\$ 463,857	\$ 13,575	3.0%		
	Tyro Total				\$ 451,486	\$ 450,282	\$ 463,857	\$ 463,857	\$ 13,575	3.0%	
	Wallburg	INTEREST EARNINGS	INTEREST EARNINGS		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		INTEREST EARNINGS Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		TAXES	1ST PRIOR YR TAXES		\$ 7,018	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES		\$ 1,776	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM		\$ 1,033,031	\$ 1,041,180	\$ 1,062,483	\$ 1,062,483	\$ 21,303	2.0%	
			DISCOUNTS		\$ (9,789)	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS		\$ (19,200)	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	TAX PENALTY & INTEREST			\$ 3,563	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	TAXES Total			\$ 1,016,400	\$ 1,041,180	\$ 1,062,483	\$ 1,062,483	\$ 21,303	2.0%		
	Wallburg Total				\$ 1,016,400	\$ 1,041,180	\$ 1,062,483	\$ 1,062,483	\$ 21,303	2.0%	
	Welcome	INTEREST EARNINGS	INTEREST EARNINGS		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		INTEREST EARNINGS Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		TAXES	1ST PRIOR YR TAXES		\$ 5,284	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES		\$ 1,380	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM		\$ 725,529	\$ 725,500	\$ 740,500	\$ 740,500	\$ 15,000	2.1%	
			DISCOUNTS		\$ (6,649)	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS		\$ (144)	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	TAX PENALTY & INTEREST			\$ 2,857	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	TAXES Total			\$ 728,256	\$ 725,500	\$ 740,500	\$ 740,500	\$ 15,000	2.1%		
	Welcome Total				\$ 728,256	\$ 725,500	\$ 740,500	\$ 740,500	\$ 15,000	2.1%	
	West Lexington	INTEREST EARNINGS	INTEREST EARNINGS		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		INTEREST EARNINGS Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		TAXES	1ST PRIOR YR TAXES		\$ 5,301	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES		\$ 1,787	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM		\$ 448,966	\$ 455,892	\$ 490,000	\$ 490,000	\$ 34,108	7.5%	
			DISCOUNTS		\$ (3,984)	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS		\$ (348)	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type		Account Description	FY 2023 Actual	FY 2024 Adopted	FY 2025 Request	FY 2025 Proposed	\$ Change vs. Adopted	% Change vs. Adopted
Special Revenue Funds - Fire Districts	West Lexington	TAXES	TAX PENALTY & INTEREST		\$ 2,288	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total			\$ 454,009	\$ 455,892	\$ 490,000	\$ 490,000	\$ 34,108	7.5%
	West Lexington Total			\$ 454,009	\$ 455,892	\$ 490,000	\$ 490,000	\$ 34,108	7.5%	
Special Revenue Funds - Fire Districts Total					\$ 13,210,667	\$ 13,551,846	\$ 14,445,708	\$ 14,387,268	\$ 835,422	6.2%
Special Revenue Funds - School Capital Outlay Fund	Davidson / Davie County Community College	OTHER FINANCING	TRANSFERS FROM CAP RESERV		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER FINANCING Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Davidson / Davie County Community College Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	Davidson County Schools	INTERGOVERNMENTAL	PUBLIC SCH BLDG CAP FUND		\$ 850,000	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERGOVERNMENTAL Total			\$ 850,000	\$ -	\$ -	\$ -	\$ -	#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 FUND		\$ 1,487,970	\$ -	\$ -	\$ -	\$ -	#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		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
2021-2022 TRANSFER		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
2022-2023 TRANSFER		\$ 3,762,192	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
2023-2024 TRANSFER		\$ -	\$ 4,302,334	\$ -	\$ -	\$ -	\$ (4,302,334)	-100.0%		
		2024-2025 TRANSFER		\$ -	\$ -	\$ 4,802,334	\$ 4,802,334	\$ 4,802,334	#DIV/0!	
		OTHER FINANCING Total			\$ 5,250,162	\$ 4,302,334	\$ 4,802,334	\$ 4,802,334	\$ 500,000	11.6%
		Davidson County Schools Total			\$ 6,100,162	\$ 4,302,334	\$ 4,802,334	\$ 4,802,334	\$ 500,000	11.6%
	School Capital Outlay Fund	INTEREST EARNINGS	INTEREST EARNINGS		\$ 247,264	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total			\$ 247,264	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	School Capital Outlay Fund Total			\$ 247,264	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
Special Revenue Funds - School Capital Outlay Fund Total					\$ 6,347,426	\$ 4,302,334	\$ 4,802,334	\$ 4,802,334	\$ 500,000	11.6%
Special Revenue Funds - Special School District	Special School District	INTEREST EARNINGS	INTEREST EARNINGS		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	TAXES	1ST PRIOR YR TAXES		\$ 25,655	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.0%	
2ND PRIOR YR TAXES		\$ 10,406	\$ 8,500	\$ 8,500	\$ 4,500	\$ (4,000)	-47.1%			
CURRENT YR AD VALOREM		\$ 1,848,243	\$ 1,800,000	\$ 1,800,000	\$ 1,900,000	\$ 100,000	5.6%			
DISCOUNTS		\$ (14,815)	\$ 15,000	\$ 15,000	\$ 15,500	\$ 500	3.3%			
REFUNDS		\$ (382)	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
TAX PENALTY & INTEREST		\$ 10,849	\$ 7,000	\$ 7,000	\$ 60,000	\$ 53,000	757.1%			
		TAXES Total			\$ 1,879,956	\$ 1,850,500	\$ 1,850,500	\$ 2,000,000	\$ 149,500	8.1%
		Special School District Total			\$ 1,879,956	\$ 1,850,500	\$ 1,850,500	\$ 2,000,000	\$ 149,500	8.1%
Special Revenue Funds - Special School District Total					\$ 1,879,956	\$ 1,850,500	\$ 1,850,500	\$ 2,000,000	\$ 149,500	8.1%
Special Revenue Funds - Opioid Fund	Opioid Fund	INTERGOVERNMENTAL	OPIOID FUND STATE GRANTS		\$ 1,619,992	\$ 2,379,634	\$ 6,401,496	\$ 6,679,507	\$ 4,299,873	180.7%
		INTERGOVERNMENTAL Total			\$ 1,619,992	\$ 2,379,634	\$ 6,401,496	\$ 6,679,507	\$ 4,299,873	180.7%
	Opioid Fund Total			\$ 1,619,992	\$ 2,379,634	\$ 6,401,496	\$ 6,679,507	\$ 4,299,873	180.7%	
Special Revenue Funds - Opioid Fund Total					\$ 1,619,992	\$ 2,379,634	\$ 6,401,496	\$ 6,679,507	\$ 4,299,873	180.7%
Grand Total					\$ 292,508,707	\$ 220,867,261	\$ 228,117,957	\$ 232,579,529	\$ 11,712,268	5.3%

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2023 Actual	FY 2024 Adopted	FY 2025 Request	FY 2025 Proposed	\$ Change vs. Adopted	% Change vs. Adopted
DavidsonWorks	DavidsonWorks	CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 2,439	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERNAL SERVICE CHARGES Total		\$ 2,439	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER EXPENDITURES Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER JTEC EXPENSES	PIC	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER JTEC EXPENSES Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER PURCHASED SERVICES	ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CONTRACTED SERVICES	\$ 180,605	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PARTICIPANT SERVICES	\$ 18,680	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			POSTAGE	\$ 11	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PRINTING	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			STAFF TRAINING	\$ 1,030	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TELEPHONE	\$ 2,163	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER PURCHASED SERVICES Total		\$ 202,488	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			UTILITIES	\$ 7,329	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		PURCHASED PROPERTY SERVICE Total		\$ 7,329	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 8,157	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			FICA	\$ 31,375	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			GROUP INSURANCE	\$ 103,082	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PARTICIPANT WAGES	\$ 1,624	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REGULAR	\$ 417,680	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			RETIREMENT	\$ 58,105	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TELEPHONE ALLOWANCE	\$ 541	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			WORKERS COMP	\$ 727	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		SALARIES & BENEFITS Total		\$ 621,290	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 862	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		SUPPLIES Total		\$ 862	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	DavidsonWorks Total			\$ 834,408	\$ -	\$ -	\$ -	\$ -	#DIV/0!
DavidsonWorks Total				\$ 834,408	\$ -	\$ -	\$ -	\$ -	#DIV/0!
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	\$ 362	\$ 760	\$ 370	\$ 370	\$ (390)	-105.4%
			VEHICLE MILEAGE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERNAL SERVICE CHARGES Total		\$ 362	\$ 760	\$ 370	\$ 370	\$ (390)	-105.4%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			INDIRECT COST	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			OPEB COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER EXPENDITURES Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER PROFESSIONAL SERVICES	ENGINEERING	\$ -	\$ -	\$ 11,000	\$ -	\$ -	#DIV/0!
			PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER PROFESSIONAL SERVICES Total		\$ -	\$ -	\$ 11,000	\$ -	\$ -	#DIV/0!
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 413,279	\$ 439,265	\$ 506,000	\$ 510,080	\$ 70,815	13.9%
			CONTRACTED SVCS. EQUIP	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			STAFF TRAINING	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			UNIFORMS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER PURCHASED SERVICES Total		\$ 413,279	\$ 439,265	\$ 506,000	\$ 510,080	\$ 70,815	13.9%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	\$ 1,038	\$ 7,200	\$ 7,200	\$ 1,050	\$ (6,150)	-585.7%
			MAINT & REPAIR EQUIPMENT	\$ -	\$ 3,275	\$ 3,275	\$ 1,000	\$ (2,275)	-227.5%
			UTILITIES	\$ 16,316	\$ 14,000	\$ 15,000	\$ 17,500	\$ 3,500	20.0%
		PURCHASED PROPERTY SERVICE Total		\$ 17,355	\$ 24,475	\$ 25,475	\$ 19,550	\$ (4,925)	-25.2%
		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!

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2023 Actual	FY 2024 Adopted	FY 2025 Request	FY 2025 Proposed	\$ Change vs. Adopted	% Change vs. Adopted	
Enterprise Fund - Landfill C&D	Integrated Solid Waste	SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 210	\$ 1,500	\$ 500	\$ -	\$ (1,500)	#DIV/0!	
			GAS - DIESEL - OIL	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			MEDICAL-HEP B	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			SMALL TOOLS & EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			SUPPLIES Total	\$ 210	\$ 1,500	\$ 500	\$ -	\$ (1,500)	#DIV/0!	
Integrated Solid Waste Total				\$ 431,205	\$ 466,000	\$ 543,345	\$ 530,000	\$ 64,000	12.1%	
Enterprise Fund - Landfill C&D Total				\$ 431,205	\$ 466,000	\$ 543,345	\$ 530,000	\$ 64,000	12.1%	
Enterprise Fund - Landfill MSW	Integrated Solid Waste	ASSET RECLASSIFICATION	ASSET RECLASSIFICATION	\$ (435,693)	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		ASSET RECLASSIFICATION Total			\$ (435,693)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY	EQUIPMENT	\$ 440,560	\$ 1,522,903	\$ 1,150,848	\$ 1,150,848	\$ (372,055)	-32.3%	
			NEW LANDFILL CONSTRUCT	\$ -	\$ 81,000	\$ 81,000	\$ 81,000	\$ -	0.0%	
			OTHER IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		CAPITAL OUTLAY Total			\$ 440,560	\$ 1,603,903	\$ 1,231,848	\$ 1,231,848	\$ (372,055)	-30.2%
		DEPRECIATION	DEPREC-BUILDINGS	\$ 560,681	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			DEPREC-EQUIPMENT	\$ 399,518	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		DEPRECIATION Total			\$ 960,200	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 1,230	\$ 2,000	\$ 1,260	\$ 1,260	\$ (740)	-58.7%	
			VEHICLE MILEAGE	\$ 59,386	\$ 53,000	\$ 80,165	\$ 80,165	\$ 27,165	33.9%	
		INTERNAL SERVICE CHARGES Total			\$ 60,616	\$ 55,000	\$ 81,425	\$ 81,425	\$ 26,425	32.5%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 22,750	\$ 19,855	\$ 21,255	\$ 21,255	\$ 1,400	6.6%	
			INDIRECT COST	\$ 114,122	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			OPEB COSTS	\$ (7,729)	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			POSTCLOSURE COSTS	\$ (113,222)	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		OTHER EXPENDITURES Total			\$ 15,922	\$ 19,855	\$ 21,255	\$ 21,255	\$ 1,400	6.6%
		OTHER PROFESSIONAL SERVICES	ENGINEERING	\$ 105,387	\$ 206,000	\$ 414,156	\$ 400,000	\$ 194,000	48.5%	
			PROFESSIONAL SERVICES	\$ -	\$ 2,000	\$ 6,000	\$ 2,000	\$ -	0.0%	
		OTHER PROFESSIONAL SERVICES Total			\$ 105,387	\$ 208,000	\$ 420,156	\$ 402,000	\$ 194,000	48.3%
		OTHER PURCHASED SERVICES	ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			CONTRACTED SERVICES	\$ 487,606	\$ 457,900	\$ 551,300	\$ 525,000	\$ 67,100	12.8%	
			CONTRACTED SVCS. EQUIP	\$ 12,100	\$ 25,000	\$ 11,500	\$ 11,500	\$ (13,500)	-117.4%	
			POSTAGE	\$ 70,145	\$ 300	\$ 9,350	\$ 500	\$ 200	40.0%	
			PRINTING	\$ 124	\$ 500	\$ 3,500	\$ 1,500	\$ 1,000	66.7%	
			STAFF TRAINING	\$ 4,113	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	0.0%	
			TELEPHONE	\$ 10,334	\$ 13,600	\$ 12,800	\$ 12,800	\$ (800)	-6.3%	
			TRAVEL	\$ 11,930	\$ 6,950	\$ 7,200	\$ 7,200	\$ 250	3.5%	
			UNIFORMS	\$ 1,961	\$ 3,500	\$ 9,000	\$ 3,500	\$ -	0.0%	
		OTHER PURCHASED SERVICES Total			\$ 598,312	\$ 511,250	\$ 608,150	\$ 565,500	\$ 54,250	9.6%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	\$ 49,695	\$ 50,000	\$ 65,000	\$ 55,000	\$ 5,000	9.1%	
			MAINT & REPAIR EQUIPMENT	\$ 267,310	\$ 387,600	\$ 550,000	\$ 475,000	\$ 87,400	18.4%	
			UTILITIES	\$ 45,100	\$ 57,000	\$ 45,000	\$ 50,000	\$ (7,000)	-14.0%	
		PURCHASED PROPERTY SERVICE Total			\$ 362,105	\$ 494,600	\$ 660,000	\$ 580,000	\$ 85,400	14.7%
		RENTAL	EQUIPMENT	\$ 13,258	\$ 30,000	\$ 35,000	\$ 35,000	\$ 5,000	14.3%	
		RENTAL Total			\$ 13,258	\$ 30,000	\$ 35,000	\$ 35,000	\$ 5,000	14.3%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 10,562	\$ 8,745	\$ 10,896	\$ 10,896	\$ 2,151	19.7%	
			FICA	\$ 58,422	\$ 66,538	\$ 76,409	\$ 71,703	\$ 5,165	7.2%	
			GROUP INSURANCE	\$ 207,983	\$ 212,368	\$ 206,723	\$ 206,723	\$ (5,645)	-2.7%	
			OVERTIME	\$ 69,112	\$ 54,753	\$ 70,130	\$ 70,130	\$ 15,377	21.9%	
			PART TIME	\$ 31,169	\$ 31,061	\$ 96,482	\$ 35,739	\$ 4,678	13.1%	
			REGULAR	\$ 705,914	\$ 770,125	\$ 816,746	\$ 816,748	\$ 46,623	5.7%	
			RETIREMENT	\$ 173,565	\$ 120,125	\$ 136,013	\$ 136,013	\$ 15,888	11.7%	
			TELEPHONE ALLOWANCE	\$ 5,540	\$ 4,321	\$ 3,781	\$ 3,781	\$ (540)	-14.3%	
			WORKERS COMP	\$ 42,597	\$ 45,076	\$ 62,240	\$ 59,412	\$ 14,336	24.1%	
		SALARIES & BENEFITS Total			\$ 1,304,863	\$ 1,313,112	\$ 1,479,420	\$ 1,411,145	\$ 98,033	6.9%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 16,021	\$ 13,900	\$ 18,000	\$ 18,000	\$ 4,100	22.8%	
			GAS - DIESEL - OIL	\$ 285,256	\$ 270,500	\$ 285,500	\$ 285,500	\$ 15,000	5.3%	
			MEDICAL-HEP B	\$ 1,627	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%	
			SMALL TOOLS & EQUIPMENT	\$ 3,691	\$ 4,000	\$ 6,000	\$ 5,000	\$ 1,000	20.0%	
		SUPPLIES Total			\$ 306,595	\$ 289,400	\$ 310,500	\$ 309,500	\$ 20,100	6.5%
Integrated Solid Waste Total				\$ 3,732,125	\$ 4,525,120	\$ 4,847,754	\$ 4,637,673	\$ 112,553	2.4%	
Enterprise Fund - Landfill MSW Total				\$ 3,732,125	\$ 4,525,120	\$ 4,847,754	\$ 4,637,673	\$ 112,553	2.4%	
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!		

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2023 Actual	FY 2024 Adopted	FY 2025 Request	FY 2025 Proposed	\$ Change vs. Adopted	% Change vs. Adopted			
Enterprise Fund - Recycling	Integrated Solid Waste	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		ASSET RECLASSIFICATION Total			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		CAPITAL OUTLAY	EQUIPMENT	\$ 82,056	\$ 141,000	\$ 62,500	\$ 62,500	\$ (78,500)	-125.6%			
			OTHER IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		CAPITAL OUTLAY Total			\$ 82,056	\$ 141,000	\$ 62,500	\$ 62,500	\$ (78,500)	-125.6%		
		DEBT SERVICE	INTEREST-OTHER DEBT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			PAYMENT TO ESCROW AGENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			PRINCIPAL-OTHER DEBT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		DEBT SERVICE Total			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		DEPRECIATION	DEPREC- SEWER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			DEPREC-EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		DEPRECIATION Total			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 78	\$ 165	\$ 80	\$ 80	\$ (85)	-106.3%			
			VEHICLE MILEAGE	\$ 3,043	\$ 3,300	\$ 4,108	\$ 4,108	\$ 808	19.7%			
		INTERNAL SERVICE CHARGES Total			\$ 3,120	\$ 3,465	\$ 4,188	\$ 4,188	\$ 723	17.3%		
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 435	\$ 450	\$ 1,610	\$ 750	\$ 300	40.0%			
		OTHER EXPENDITURES Total			\$ 435	\$ 450	\$ 1,610	\$ 750	\$ 300	40.0%		
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 36,537	\$ 70,000	\$ 83,542	\$ 83,542	\$ 13,542	16.2%			
			POSTAGE	\$ 917	\$ -	\$ 730	\$ -	\$ -	#DIV/0!			
			STAFF TRAINING	\$ 1,634	\$ 910	\$ 910	\$ 910	\$ -	0.0%			
			TELEPHONE	\$ -	\$ -	\$ 150	\$ -	\$ -	#DIV/0!			
			UNIFORMS	\$ 150	\$ -	\$ 350	\$ 350	\$ 350	100.0%			
		OTHER PURCHASED SERVICES Total			\$ 39,238	\$ 70,910	\$ 85,682	\$ 84,802	\$ 13,892	16.4%		
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	\$ 59,633	\$ 68,259	\$ 60,000	\$ 60,000	\$ (8,259)	-13.8%			
			MAINT & REPAIR EQUIPMENT	\$ -	\$ 569,308	\$ 569,308	\$ 569,308	\$ -	0.0%			
			UTILITIES	\$ 557,290	\$ 493,020	\$ 625,000	\$ 596,300	\$ 103,280	17.3%			
		PURCHASED PROPERTY SERVICE Total			\$ 616,923	\$ 1,130,587	\$ 1,254,308	\$ 1,225,608	\$ 95,021	7.8%		

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2023 Actual	FY 2024 Adopted	FY 2025 Request	FY 2025 Proposed	\$ Change vs. Adopted	% Change vs. Adopted
Enterprise Fund - Sewer	Sewer	SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 150	\$ 200	\$ 290	\$ 290	\$ 90	31.0%
			FICA	\$ 4,724	\$ 5,510	\$ 7,005	\$ 4,785	\$ (725)	-15.2%
			GROUP INSURANCE	\$ 14,409	\$ 26,037	\$ 25,345	\$ 25,345	\$ (692)	-2.7%
			OVERTIME	\$ 792	\$ 833	\$ 585	\$ 585	\$ (248)	-42.4%
			PART TIME	\$ -	\$ 23,747	\$ 28,652	\$ -	\$ (23,747)	#DIV/0!
			REGULAR	\$ 64,999	\$ 46,708	\$ 88,904	\$ 88,904	\$ 42,196	47.5%
			RETIREMENT	\$ 9,025	\$ 9,945	\$ 13,358	\$ 9,391	\$ (554)	-5.9%
			TELEPHONE ALLOWANCE	\$ 541	\$ 540	\$ 540	\$ 540	\$ -	0.0%
		WORKERS COMP	\$ 2,292	\$ 1,649	\$ 2,986	\$ 2,095	\$ 446	21.3%	
		SALARIES & BENEFITS Total		\$ 96,934	\$ 115,169	\$ 167,666	\$ 131,935	\$ 16,766	12.7%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 2,145	\$ 2,500	\$ 5,500	\$ 4,000	\$ 1,500	37.5%
			GAS - DIESEL - OIL	\$ 3,575	\$ 4,000	\$ 5,000	\$ 5,000	\$ 1,000	20.0%
		SUPPLIES Total		\$ 5,720	\$ 6,500	\$ 10,500	\$ 9,000	\$ 2,500	27.8%
	Sewer Total		\$ 844,426	\$ 1,468,081	\$ 1,586,454	\$ 1,518,783	\$ 50,702	3.3%	
Enterprise Fund - Sewer Total		\$ 844,426	\$ 1,468,081	\$ 1,586,454	\$ 1,518,783	\$ 50,702	3.3%		
Enterprise Funds - Airport Fund	Airport Fund	ASSET RECLASSIFICATION	ASSET RECLASSIFICATION	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		ASSET RECLASSIFICATION Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.0%
		CAPITAL OUTLAY Total		\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.0%
		DEBT SERVICE	PRINCIPAL-OTHER DEBT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		DEBT SERVICE Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		DEPRECIATION	DEPRECIATION	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		DEPRECIATION Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INSURANCE	GENERAL LIABILITY	\$ 32,666	\$ 33,000	\$ 33,000	\$ 33,000	\$ -	0.0%
		INSURANCE Total		\$ 32,666	\$ 33,000	\$ 33,000	\$ 33,000	\$ -	0.0%
		OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	\$ 75,325	\$ 86,250	\$ 86,250	\$ 86,250	\$ -	0.0%
		OTHER PROFESSIONAL SERVICES Total		\$ 75,325	\$ 86,250	\$ 86,250	\$ 86,250	\$ -	0.0%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 275,463	\$ 193,480	\$ 193,480	\$ 193,480	\$ -	0.0%
			TRAVEL	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%
		OTHER PURCHASED SERVICES Total		\$ 275,463	\$ 198,480	\$ 198,480	\$ 198,480	\$ -	0.0%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	\$ 66,070	\$ 99,520	\$ 99,520	\$ 99,520	\$ -	0.0%
			UTILITIES	\$ 57,623	\$ 107,400	\$ 107,400	\$ 107,400	\$ -	0.0%
		PURCHASED PROPERTY SERVICE Total		\$ 123,694	\$ 206,920	\$ 206,920	\$ 206,920	\$ -	0.0%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 4,663	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.0%
	SUPPLIES Total		\$ 4,663	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.0%	
Airport Fund Total		\$ 511,811	\$ 552,650	\$ 552,650	\$ 552,650	\$ -	0.0%		
Enterprise Funds - Airport Fund Total		\$ 511,811	\$ 552,650	\$ 552,650	\$ 552,650	\$ -	0.0%		
General	All Schools	SCHOLARSHIPS	SCHOLARSHIPS	\$ 5,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%
		SCHOLARSHIPS Total		\$ 5,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%
	All Schools Total		\$ 5,000	\$ 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	\$ 116	\$ 250	\$ 120	\$ 120	\$ (130)	-108.3%
			VEHICLE MILEAGE	\$ 1,130	\$ 1,200	\$ 1,526	\$ 1,526	\$ 326	21.4%
		INTERNAL SERVICE CHARGES Total		\$ 1,246	\$ 1,450	\$ 1,646	\$ 1,646	\$ 196	11.9%
		OTHER LAW ENFORCEMENT EXPENDITURES	DOG POUND OPERATIONS	\$ 202,114	\$ 215,000	\$ 225,000	\$ 225,000	\$ 10,000	4.4%
		OTHER LAW ENFORCEMENT EXPENDITURES Total		\$ 202,114	\$ 215,000	\$ 225,000	\$ 225,000	\$ 10,000	4.4%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 134,824	\$ 149,200	\$ 175,000	\$ 175,000	\$ 25,800	14.7%
			TELEPHONE	\$ 1,692	\$ 2,500	\$ 1,700	\$ 1,700	\$ (800)	-47.1%
		OTHER PURCHASED SERVICES Total		\$ 136,515	\$ 151,700	\$ 176,700	\$ 176,700	\$ 25,000	14.1%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		PURCHASED PROPERTY SERVICE Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 1,299	\$ 1,479	\$ 1,876	\$ 1,876	\$ 397	21.2%
			FICA	\$ 17,388	\$ 19,890	\$ 21,831	\$ 21,831	\$ 1,941	8.9%
			GROUP INSURANCE	\$ 77,994	\$ 79,638	\$ 77,521	\$ 77,521	\$ (2,117)	-2.7%
			OVERTIME	\$ 8,677	\$ 10,750	\$ 10,750	\$ 10,750	\$ -	0.0%
			REGULAR	\$ 232,868	\$ 247,473	\$ 272,449	\$ 272,449	\$ 24,976	9.2%
			RETIREMENT	\$ 33,183	\$ 37,423	\$ 43,189	\$ 43,189	\$ 5,766	13.4%
			TELEPHONE ALLOWANCE	\$ 301	\$ 300	\$ 300	\$ 300	\$ -	0.0%
			WORKERS COMP	\$ 6,631	\$ 6,231	\$ 6,835	\$ 6,835	\$ 604	8.8%
		SALARIES & BENEFITS Total		\$ 378,340	\$ 403,184	\$ 434,751	\$ 434,751	\$ 31,567	7.3%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 4,444	\$ 3,000	\$ 4,500	\$ 4,500	\$ 1,500	33.3%
		SUPPLIES Total		\$ 4,444	\$ 3,000	\$ 4,500	\$ 4,500	\$ 1,500	33.3%
	Animal Shelter Total		\$ 722,659	\$ 774,334	\$ 842,597	\$ 842,597	\$ 68,263	8.1%	
	Board of Elections	CAPITAL OUTLAY	EQUIPMENT	\$ 870	\$ 10,000	\$ 57,458	\$ -	\$ (10,000)	#DIV/0!

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2023 Actual	FY 2024 Adopted	FY 2025 Request	FY 2025 Proposed	\$ Change vs. Adopted	% Change vs. Adopted
General	Board of Elections	CAPITAL OUTLAY Total		\$ 870	\$ 10,000	\$ 57,458	\$ -	\$ (10,000)	#DIV/0!
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 323	\$ 700	\$ 985	\$ 985	\$ 285	28.9%
		INTERNAL SERVICE CHARGES Total		\$ 323	\$ 700	\$ 985	\$ 985	\$ 285	28.9%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 1,179	\$ 1,195	\$ 1,195	\$ 500	\$ (695)	-139.0%
		OTHER EXPENDITURES Total		\$ 1,179	\$ 1,195	\$ 1,195	\$ 500	\$ (695)	-139.0%
		OTHER PURCHASED SERVICES	ADVERTISING	\$ 227	\$ 2,500	\$ 1,500	\$ 275	\$ (2,225)	-809.1%
			CONTRACTED SERVICES	\$ 26,486	\$ 65,000	\$ 57,000	\$ 57,000	\$ (8,000)	-14.0%
			POSTAGE	\$ 24,147	\$ 21,400	\$ 35,450	\$ 28,000	\$ 6,600	23.6%
			PRINTING	\$ 31,267	\$ 56,500	\$ 62,000	\$ 40,000	\$ (16,500)	-41.3%
			TELEPHONE	\$ 616	\$ 1,400	\$ 9,800	\$ 1,200	\$ (200)	-16.7%
			TRAVEL	\$ 3,893	\$ 8,600	\$ 14,600	\$ 8,000	\$ (600)	-7.5%
		OTHER PURCHASED SERVICES Total		\$ 86,636	\$ 155,400	\$ 180,350	\$ 134,475	\$ (20,925)	-15.6%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ 129,443	\$ 127,500	\$ 142,500	\$ 130,000	\$ 2,500	1.9%
		PURCHASED PROPERTY SERVICE Total		\$ 129,443	\$ 127,500	\$ 142,500	\$ 130,000	\$ 2,500	1.9%
		RENTAL	BUILDINGS	\$ 2,020	\$ 3,100	\$ 3,700	\$ 3,100	\$ -	0.0%
		RENTAL Total		\$ 2,020	\$ 3,100	\$ 3,700	\$ 3,100	\$ -	0.0%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 1,543	\$ 1,726	\$ 2,297	\$ 2,278	\$ 552	24.2%
			FICA	\$ 24,098	\$ 37,558	\$ 51,544	\$ 47,543	\$ 9,985	21.0%
			GROUP INSURANCE	\$ 64,995	\$ 66,365	\$ 77,521	\$ 64,601	\$ (1,764)	-2.7%
			OVERTIME	\$ 38,801	\$ 42,843	\$ 90,446	\$ 81,446	\$ 38,603	47.4%
			PART TIME	\$ 133,473	\$ 196,800	\$ 306,000	\$ 276,000	\$ 79,200	28.7%
			REGULAR	\$ 237,566	\$ 249,047	\$ 301,609	\$ 261,609	\$ 12,562	4.8%
			RETIREMENT	\$ 34,649	\$ 39,932	\$ 55,636	\$ 52,257	\$ 12,325	23.6%
			WORKERS COMP	\$ 655	\$ 1,192	\$ 1,822	\$ 1,602	\$ 410	25.6%
			TELEPHONE ALLOWANCE	\$ -	\$ -	\$ 540	\$ 540	\$ 540	100.0%
		SALARIES & BENEFITS Total		\$ 535,780	\$ 635,463	\$ 887,416	\$ 787,876	\$ 152,413	19.3%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 14,113	\$ 56,900	\$ 49,500	\$ 81,958	\$ 25,058	30.6%
		SUPPLIES Total		\$ 14,113	\$ 56,900	\$ 49,500	\$ 81,958	\$ 25,058	30.6%
	Board of Elections Total			\$ 770,363	\$ 990,258	\$ 1,323,104	\$ 1,138,894	\$ 148,636	13.1%
	Contingency	CONTINGENCY	CONTINGENCY	\$ -	\$ 530,738	\$ 1,210,373	\$ 2,255,980	\$ 1,725,242	76.5%
		CONTINGENCY Total		\$ -	\$ 530,738	\$ 1,210,373	\$ 2,255,980	\$ 1,725,242	76.5%
	Contingency Total			\$ -	\$ 530,738	\$ 1,210,373	\$ 2,255,980	\$ 1,725,242	76.5%
	Contributions	OPERATING	CAPSTONE CLIMBING	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CHAMBER OF COMM - LEX	\$ 1,795	\$ 1,795	\$ 1,795	\$ 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	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			FAMILY SERVICES - GRANT	\$ 320,938	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			FORESTER	\$ 97,385	\$ 117,600	\$ 123,322	\$ 123,322	\$ 5,722	4.6%
			JUV CRIME PREVENTION	\$ 1,604	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.0%
			JUVENILE MEDIATION	\$ 106,343	\$ -	\$ -	\$ -	\$ -	#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!
			RESCUE SQUAD DAV CTY	\$ 170,000	\$ 50,000	\$ 65,000	\$ 50,000	\$ -	0.0%
			RESCUE SQUAD LIFE SUPPORT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			RESCUE SQUAD T'VILLE	\$ 82,000	\$ 22,000	\$ 140,000	\$ 22,000	\$ -	0.0%
			TOURISM	\$ 90,360	\$ 90,360	\$ 90,360	\$ 90,360	\$ -	0.0%
			TRUANCY PROGRAM	\$ 44,000	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			UPTOWN LEXINGTON, INC.	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			WORKSHOP OF DAVIDSON	\$ 150,000	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			WORKSHOP OF DAVIDSON COUNTY	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			YDI-LIFT AFTERSCHOOL	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PARENTING WISELY	\$ 59,500	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			FRIENDS OF ROWAN	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			MISC NON-PROFITS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			SPECIAL OLYMPICS	\$ 30,000	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			GOD'S WILL INC BACKPACK HEALTHCARE	\$ 20,000	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			SENIOR COMPASSION FOUNDATION INC	\$ 120,000	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			BRIDGING THE GAP MINISTRY INC	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2023 Actual	FY 2024 Adopted	FY 2025 Request	FY 2025 Proposed	\$ Change vs. Adopted	% Change vs. Adopted				
General	Contributions	OPERATING	DMMC - DC CONNECT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!				
			CAROLINA CHRISTIAN ACADEMY	\$ -	\$ 250,000	\$ -	\$ -	\$ (250,000)	#DIV/0!				
			TOWN OF WALLBURG	\$ -	\$ 150,000	\$ -	\$ -	\$ (150,000)	#DIV/0!				
			THE BBQ FESTIVAL	\$ -	\$ 165,000	\$ -	\$ -	\$ (165,000)	#DIV/0!				
			SNIP DC SPAY NEUTER	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!				
			FRIENDS OF THE ANIMAL SHELTER DC	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!				
			THE WORKSHOP OF DAVIDSON, INC.	\$ -	\$ 125,000	\$ -	\$ -	\$ (125,000)	#DIV/0!				
			SERVICES FOR THE DEAF OF DC	\$ -	\$ 100,000	\$ -	\$ -	\$ (100,000)	#DIV/0!				
			HOSPICE OF DC, INC.	\$ -	\$ 150,000	\$ -	\$ -	\$ (150,000)	#DIV/0!				
			SALVATION ARMY	\$ -	\$ 250,000	\$ -	\$ -	\$ (250,000)	#DIV/0!				
			CANCER SERVICES OF DC, INC.	\$ -	\$ 100,000	\$ -	\$ -	\$ (100,000)	#DIV/0!				
			DC TRANSITIONAL SERVICES, INC.	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!				
			DC PRISON MINISTRY, INC.	\$ -	\$ 50,000	\$ -	\$ -	\$ (50,000)	#DIV/0!				
			DAVIDSON COUNTY SPAY & NEUTER PROGRAM	\$ -	\$ 160,000	\$ -	\$ -	\$ (160,000)	#DIV/0!				
			CONTRIBUTIONS/DDCC APPRENTICESHIP CONSORTIUM	\$ -	\$ -	\$ 8,000	\$ 8,000	\$ 8,000	100.0%				
			OPERATING Total			\$ 1,583,675	\$ 1,786,350	\$ 441,027	\$ 300,072	\$ (1,486,278)	-495.3%		
	Contributions Total			\$ 1,583,675	\$ 1,786,350	\$ 441,027	\$ 300,072	\$ (1,486,278)	-495.3%				
	Cooperative Extension	Cooperative Extension	CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
				CAPITAL OUTLAY Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
				INTERNAL SERVICE CHARGES	TELEPHONE	\$ 162	\$ 350	\$ 165	\$ 165	\$ (185)	-112.1%		
				INTERNAL SERVICE CHARGES Total			\$ 162	\$ 350	\$ 165	\$ 165	\$ (185)	-112.1%	
				OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 792	\$ 1,000	\$ 1,157	\$ 850	\$ (150)	-17.6%		
				OTHER EXPENDITURES Total			\$ 792	\$ 1,000	\$ 1,157	\$ 850	\$ (150)	-17.6%	
				OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	\$ 80	\$ 100	\$ 100	\$ 100	\$ -	0.0%		
				OTHER PROFESSIONAL SERVICES Total			\$ 80	\$ 100	\$ 100	\$ 100	\$ -	0.0%	
				OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 318,117	\$ 310,197	\$ 328,434	\$ 328,434	\$ 18,237	5.6%		
					POSTAGE	\$ 60	\$ 40	\$ 40	\$ 40	\$ -	0.0%		
					PRINTING	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
					STAFF TRAINING	\$ 10	\$ 165	\$ 165	\$ 100	\$ (65)	-65.0%		
					TELEPHONE	\$ 866	\$ 1,010	\$ 870	\$ 870	\$ (140)	-16.1%		
					TRAVEL	\$ 5,253	\$ 7,070	\$ 8,220	\$ 5,500	\$ (1,570)	-28.5%		
				OTHER PURCHASED SERVICES Total			\$ 324,306	\$ 318,482	\$ 337,729	\$ 334,944	\$ 16,462	4.9%	
				PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		PURCHASED PROPERTY SERVICE Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
		County Manager	County Manager	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	\$ 27,117	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
						SPECIAL ACTIVITES	\$ 610	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
					SPECIAL ACTIVITIES Total			\$ 27,727	\$ -	\$ -	\$ -	\$ -	#DIV/0!
					SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 19,342	\$ 9,620	\$ 10,000	\$ 9,000	\$ (620)	-6.9%	
						FOOD	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
					SUPPLIES Total			\$ 19,342	\$ 9,620	\$ 10,000	\$ 9,000	\$ (620)	-6.9%
					Cooperative Extension Total			\$ 372,409	\$ 329,552	\$ 349,151	\$ 345,059	\$ 15,507	4.5%
	County Manager				County Manager	CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER IMPROVEMENTS	\$ -	\$ -			\$ -	\$ -	\$ -	#DIV/0!			
		CAPITAL OUTLAY Total				\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		INSURANCE	GENERAL LIABILITY	\$ -		\$ 47,575	\$ 27,500	\$ 27,500	\$ (20,075)	-73.0%			
		INSURANCE Total				\$ -	\$ 47,575	\$ 27,500	\$ 27,500	\$ (20,075)	-73.0%		
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 808		\$ 1,720	\$ 835	\$ 835	\$ (885)	-106.0%			
			VEHICLE MILEAGE	\$ -		\$ -	\$ -	\$ -	\$ -	#DIV/0!			
		INTERNAL SERVICE CHARGES Total				\$ 808	\$ 1,720	\$ 835	\$ 835	\$ (885)	-106.0%		
OTHER EXPENDITURES		DUES & SUBSCRIPTIONS	\$ 90,336	\$ 91,376		\$ 91,218	\$ 91,218	\$ (158)	-0.2%				
		MISCELLANEOUS EXPENSE	\$ 38,928	\$ 26,000		\$ 34,630	\$ 34,630	\$ 8,630	24.9%				
OTHER EXPENDITURES Total			\$ 129,264	\$ 117,376		\$ 125,848	\$ 125,848	\$ 8,472	6.7%				
OTHER PROFESSIONAL SERVICES		PROFESSIONAL SERVICES	\$ 184,612	\$ 121,000		\$ 182,255	\$ 156,255	\$ 35,255	22.6%				
OTHER PROFESSIONAL SERVICES Total			\$ 184,612	\$ 121,000		\$ 182,255	\$ 156,255	\$ 35,255	22.6%				
OTHER PURCHASED SERVICES		ADVERTISING	\$ 2,378	\$ 1,155		\$ 1,155	\$ 1,155	\$ -	0.0%				
		CONTRACTED SERVICES	\$ 21,926	\$ 80,944		\$ 81,034	\$ 81,034	\$ 90	0.1%				
	POSTAGE	\$ 2,612	\$ 1,455	\$ 1,455	\$ 1,455	\$ -	0.0%						
	PRINTING	\$ -	\$ 120	\$ 120	\$ 120	\$ -	0.0%						

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2023 Actual	FY 2024 Adopted	FY 2025 Request	FY 2025 Proposed	\$ Change vs. Adopted	% Change vs. Adopted
General	County Manager	OTHER PURCHASED SERVICES	TELEPHONE	\$ 1,181	\$ 1,060	\$ 1,170	\$ 1,170	\$ 110	9.4%
			TRAVEL	\$ 40,657	\$ 42,590	\$ 36,155	\$ 36,155	\$ (6,435)	-17.8%
		OTHER PURCHASED SERVICES Total		\$ 68,755	\$ 127,324	\$ 121,089	\$ 121,089	\$ (6,235)	-5.1%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 7,563	\$ 10,526	\$ 11,415	\$ 11,416	\$ 890	7.8%
			FICA	\$ 93,173	\$ 107,228	\$ 99,063	\$ 99,064	\$ (8,164)	-8.2%
			GROUP INSURANCE	\$ 267,815	\$ 275,332	\$ 227,395	\$ 227,395	\$ (47,937)	-21.1%
			MEETING ALLOWANCE	\$ 42,113	\$ 42,200	\$ 42,200	\$ 42,200	\$ -	0.0%
			OVERTIME	\$ 664	\$ 210	\$ 210	\$ 210	\$ -	0.0%
			PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REGULAR	\$ 1,234,560	\$ 1,313,286	\$ 1,206,759	\$ 1,206,758	\$ (106,528)	-8.8%
			RETIREMENT	\$ 154,292	\$ 166,225	\$ 164,453	\$ 164,454	\$ (1,771)	-1.1%
			TELEPHONE ALLOWANCE	\$ 11,538	\$ 11,724	\$ 10,104	\$ 10,104	\$ (1,620)	-16.0%
			TRAVEL ALLOWANCE	\$ 24,887	\$ 25,155	\$ 25,155	\$ 25,155	\$ -	0.0%
			WORKERS COMP	\$ 2,114	\$ 2,375	\$ 2,055	\$ 2,055	\$ (320)	-15.6%
		SALARIES & BENEFITS Total		\$ 1,838,719	\$ 1,954,261	\$ 1,788,809	\$ 1,788,811	\$ (165,450)	-9.2%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 18,761	\$ 20,400	\$ 21,255	\$ 19,505	\$ (895)	-4.6%
			SUP COURT JUDGE SUPPLIES	\$ 4,548	\$ 3,500	\$ 4,550	\$ 4,550	\$ 1,050	23.1%
		SUPPLIES Total		\$ 23,309	\$ 23,900	\$ 25,805	\$ 24,055	\$ 155	0.6%
	County Manager Total			\$ 2,245,467	\$ 2,393,156	\$ 2,272,141	\$ 2,244,393	\$ (148,763)	-6.6%
	Davidson County Community College	CAPITAL OUTLAY - CATEGORY II	SCHOOL C/O - CATEGORY II	\$ 426,188	\$ 434,000	\$ 670,000	\$ 438,340	\$ 4,340	1.0%
		CAPITAL OUTLAY - CATEGORY II Total		\$ 426,188	\$ 434,000	\$ 670,000	\$ 438,340	\$ 4,340	1.0%
		OPERATING	SCHOOL CURRENT EXPENSE	\$ 3,523,008	\$ 3,633,000	\$ 4,077,795	\$ 3,737,000	\$ 104,000	2.8%
		OPERATING Total		\$ 3,523,008	\$ 3,633,000	\$ 4,077,795	\$ 3,737,000	\$ 104,000	2.8%
	Davidson County Community College Total			\$ 3,949,196	\$ 4,067,000	\$ 4,747,795	\$ 4,175,340	\$ 108,340	2.6%
	Davidson County Schools	CAPITAL OUTLAY - CATEGORY II	SCHOOL C/O - CATEGORY II	\$ 1,375,193	\$ 1,400,000	\$ 1,414,000	\$ 1,414,000	\$ 14,000	1.0%
		CAPITAL OUTLAY - CATEGORY II Total		\$ 1,375,193	\$ 1,400,000	\$ 1,414,000	\$ 1,414,000	\$ 14,000	1.0%
		OPERATING	SCHOOL CURRENT EXPENSE	\$ 24,345,593	\$ 25,113,665	\$ 28,018,388	\$ 25,998,388	\$ 884,723	3.4%
		OPERATING Total		\$ 24,345,593	\$ 25,113,665	\$ 28,018,388	\$ 25,998,388	\$ 884,723	3.4%
	Davidson County Schools Total			\$ 25,720,786	\$ 26,513,665	\$ 29,432,388	\$ 27,412,388	\$ 898,723	3.3%
	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	\$ 1,045,600	\$ 1,061,550	\$ 850,000	\$ 850,000	\$ (211,550)	-24.9%
			INTEREST-OTHER DEBT	\$ 3,250,960	\$ 3,454,535	\$ 3,000,000	\$ 3,000,000	\$ (454,535)	-15.2%
			SBITAs	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST Total		\$ 4,296,560	\$ 4,516,085	\$ 3,850,000	\$ 3,850,000	\$ (666,085)	-17.3%
		PRINCIPAL	PRINCIPAL-BONDS	\$ 3,935,000	\$ 4,572,899	\$ 3,621,469	\$ 3,621,469	\$ (951,430)	-26.3%
			PRINCIPAL-OTHER DEBT	\$ 5,768,465	\$ 6,388,465	\$ 5,750,000	\$ 5,750,000	\$ (638,465)	-11.1%
			SBITAs	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		PRINCIPAL Total		\$ 9,703,465	\$ 10,961,364	\$ 9,371,469	\$ 9,371,469	\$ (1,589,895)	-17.0%
	Debt Service Total			\$ 14,000,025	\$ 15,477,449	\$ 13,221,469	\$ 13,221,469	\$ (2,255,980)	-17.1%
	Developmental Center	OPERATING	SCHOOL CURRENT EXPENSE	\$ 757,274	\$ 779,992	\$ 779,992	\$ 779,992	\$ -	0.0%
		OPERATING Total		\$ 757,274	\$ 779,992	\$ 779,992	\$ 779,992	\$ -	0.0%
	Developmental Center Total			\$ 757,274	\$ 779,992	\$ 779,992	\$ 779,992	\$ -	0.0%
	Economic Development	OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ -	\$ 59,264	\$ -	\$ -	\$ (59,264)	#DIV/0!
		OTHER PURCHASED SERVICES Total		\$ -	\$ 59,264	\$ -	\$ -	\$ (59,264)	#DIV/0!
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ -	\$ 19	\$ -	\$ -	\$ (19)	#DIV/0!
			FICA	\$ -	\$ 9,180	\$ -	\$ -	\$ (9,180)	#DIV/0!
			GROUP INSURANCE	\$ -	\$ 13,647	\$ -	\$ -	\$ (13,647)	#DIV/0!
			REGULAR	\$ -	\$ 120,000	\$ -	\$ -	\$ (120,000)	#DIV/0!
			RETIREMENT	\$ -	\$ 17,292	\$ -	\$ -	\$ (17,292)	#DIV/0!
			TELEPHONE ALLOWANCE	\$ -	\$ 540	\$ -	\$ -	\$ (540)	#DIV/0!
			WORKERS COMP	\$ -	\$ 396	\$ -	\$ -	\$ (396)	#DIV/0!
		SALARIES & BENEFITS Total		\$ -	\$ 161,074	\$ -	\$ -	\$ (161,074)	#DIV/0!
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.0%
		SUPPLIES Total		\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.0%
	Economic Development Total			\$ -	\$ 245,338	\$ 25,000	\$ 25,000	\$ (220,338)	-881.4%
	Education	EDUCATION	FINES & FORFEITURES	\$ 892,881	\$ 600,000	\$ 700,000	\$ 850,000	\$ 250,000	29.4%
		EDUCATION Total		\$ 892,881	\$ 600,000	\$ 700,000	\$ 850,000	\$ 250,000	29.4%
	Education Total			\$ 892,881	\$ 600,000	\$ 700,000	\$ 850,000	\$ 250,000	29.4%
	Emergency Communications	CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 377	\$ 600	\$ 4,249	\$ 600	\$ -	0.0%
			VEHICLE MILEAGE	\$ 9,541	\$ 10,000	\$ 12,880	\$ 12,880	\$ 2,880	22.4%

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2023 Actual	FY 2024 Adopted	FY 2025 Request	FY 2025 Proposed	\$ Change vs. Adopted	% Change vs. Adopted
General	Emergency Communications	INTERNAL SERVICE CHARGES Total		\$ 9,918	\$ 10,600	\$ 17,129	\$ 13,480	\$ 2,880	21.4%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 2,800	\$ 2,885	\$ 2,885	\$ 2,885	\$ -	0.0%
		OTHER EXPENDITURES Total		\$ 2,800	\$ 2,885	\$ 2,885	\$ 2,885	\$ -	0.0%
		OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	\$ 1,140	\$ 600	\$ 600	\$ 600	\$ -	0.0%
		OTHER PROFESSIONAL SERVICES Total		\$ 1,140	\$ 600	\$ 600	\$ 600	\$ -	0.0%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 1,194,971	\$ 365,269	\$ 426,335	\$ 426,335	\$ 61,066	14.3%
			POSTAGE	\$ 68	\$ 100	\$ 100	\$ 75	\$ (25)	-33.3%
			PRINTING	\$ 782	\$ 800	\$ 500	\$ 500	\$ (300)	-60.0%
			STAFF TRAINING	\$ 3,258	\$ 5,000	\$ 28,700	\$ 22,000	\$ 17,000	77.3%
			TELEPHONE	\$ 53,858	\$ 62,000	\$ 48,000	\$ 48,000	\$ (14,000)	-29.2%
			TRAVEL	\$ 393	\$ 540	\$ 1,200	\$ 850	\$ 310	36.5%
			UNIFORMS	\$ 500	\$ 1,500	\$ 3,000	\$ 1,750	\$ 250	14.3%
		OTHER PURCHASED SERVICES Total		\$ 1,253,830	\$ 435,209	\$ 507,835	\$ 499,510	\$ 64,301	12.9%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ 14,425	\$ 15,000	\$ 18,000	\$ 16,000	\$ 1,000	6.3%
		PURCHASED PROPERTY SERVICE Total		\$ 14,425	\$ 15,000	\$ 18,000	\$ 16,000	\$ 1,000	6.3%
		RENTAL	EQUIPMENT	\$ -	\$ 250	\$ 250	\$ -	\$ (250)	#DIV/0!
		RENTAL Total		\$ -	\$ 250	\$ 250	\$ -	\$ (250)	#DIV/0!
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 12,942	\$ 13,847	\$ 13,062	\$ 13,062	\$ (785)	-6.0%
			FICA	\$ 145,901	\$ 173,702	\$ 194,358	\$ 185,717	\$ 12,015	6.5%
			GROUP INSURANCE	\$ 519,958	\$ 530,920	\$ 516,807	\$ 516,807	\$ (14,113)	-2.7%
			OVERTIME	\$ 461,281	\$ 448,383	\$ 587,340	\$ 474,390	\$ 26,007	5.5%
			PART TIME	\$ 40,480	\$ 38,800	\$ 45,180	\$ 45,180	\$ 6,380	14.1%
			REGULAR	\$ 1,511,777	\$ 1,767,429	\$ 1,892,347	\$ 1,892,347	\$ 124,918	6.6%
			RETIREMENT	\$ 271,265	\$ 299,018	\$ 316,180	\$ 316,180	\$ 17,162	5.4%
			TELEPHONE ALLOWANCE	\$ 2,226	\$ 2,760	\$ 3,300	\$ 3,300	\$ 540	16.4%
			WORKERS COMP	\$ 3,000	\$ 4,714	\$ 5,385	\$ 5,012	\$ 298	5.9%
		SALARIES & BENEFITS Total		\$ 2,968,829	\$ 3,279,573	\$ 3,573,958	\$ 3,451,995	\$ 172,422	5.0%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 46,144	\$ 36,000	\$ 43,500	\$ 41,000	\$ 5,000	12.2%
			RADIO SHOP SUPPLIES	\$ 3,136	\$ 4,500	\$ 4,500	\$ 4,000	\$ (500)	-12.5%
			SIGN SHOP SUPPLIES	\$ 26,124	\$ 30,000	\$ 35,000	\$ 28,000	\$ (2,000)	-7.1%
		SUPPLIES Total		\$ 75,404	\$ 70,500	\$ 83,000	\$ 73,000	\$ 2,500	3.4%
	Emergency Communications Total			\$ 4,326,345	\$ 3,814,617	\$ 4,203,657	\$ 4,057,470	\$ 242,853	6.0%
	Emergency Services	CAPITAL OUTLAY	EQUIPMENT	\$ 379,082	\$ 787,091	\$ 1,552,972	\$ 1,291,997	\$ 504,906	39.1%
			OTHER IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY Total		\$ 379,082	\$ 787,091	\$ 1,552,972	\$ 1,291,997	\$ 504,906	39.1%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 1,589	\$ 2,355	\$ 6,920	\$ 6,920	\$ 4,565	66.0%
			VEHICLE MILEAGE	\$ 389,568	\$ 474,500	\$ 527,059	\$ 527,059	\$ 52,559	10.0%
		INTERNAL SERVICE CHARGES Total		\$ 391,157	\$ 476,855	\$ 533,979	\$ 533,979	\$ 57,124	10.7%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 2,486	\$ 3,350	\$ 5,984	\$ 2,779	\$ (571)	-20.5%
		OTHER EXPENDITURES Total		\$ 2,486	\$ 3,350	\$ 5,984	\$ 2,779	\$ (571)	-20.5%
		OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	\$ 203,622	\$ 272,856	\$ 272,856	\$ 272,856	\$ -	0.0%
		OTHER PROFESSIONAL SERVICES Total		\$ 203,622	\$ 272,856	\$ 272,856	\$ 272,856	\$ -	0.0%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 205,503	\$ 192,784	\$ 266,743	\$ 218,145	\$ 25,361	11.6%
			LAUNDRY	\$ 16,143	\$ 15,600	\$ 20,000	\$ 16,500	\$ 900	5.5%
			POSTAGE	\$ 4,068	\$ 2,836	\$ 2,671	\$ 2,671	\$ (165)	-6.2%
			PRINTING	\$ 510	\$ 950	\$ 800	\$ 600	\$ (350)	-58.3%
			STAFF TRAINING	\$ -	\$ 400	\$ 1,000	\$ 500	\$ 100	20.0%
			TELEPHONE	\$ 22,948	\$ 20,871	\$ 26,820	\$ 23,400	\$ 2,529	10.8%
			TRAVEL	\$ 7,657	\$ 16,120	\$ 19,020	\$ 14,500	\$ (1,620)	-11.2%
			UNIFORMS	\$ 63,914	\$ 69,075	\$ 103,220	\$ 71,075	\$ 2,000	2.8%
		OTHER PURCHASED SERVICES Total		\$ 320,744	\$ 318,636	\$ 440,274	\$ 347,391	\$ 28,755	8.3%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ 20,130	\$ 29,000	\$ 24,650	\$ 23,500	\$ (5,500)	-23.4%
		PURCHASED PROPERTY SERVICE Total		\$ 20,130	\$ 29,000	\$ 24,650	\$ 23,500	\$ (5,500)	-23.4%
		RENTAL	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		RENTAL Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 35,546	\$ 34,323	\$ 39,498	\$ 39,497	\$ 5,174	13.1%
			FICA	\$ 440,753	\$ 518,050	\$ 593,807	\$ 584,427	\$ 66,377	11.4%
			GROUP INSURANCE	\$ 1,319,395	\$ 1,347,210	\$ 1,363,079	\$ 1,363,079	\$ 15,869	1.2%
			OVERTIME	\$ 1,043,819	\$ 901,808	\$ 1,038,350	\$ 1,038,350	\$ 136,542	13.1%
			PART TIME	\$ 804,187	\$ 959,743	\$ 833,425	\$ 820,825	\$ (138,918)	-16.9%
			REGULAR	\$ 4,167,642	\$ 4,872,389	\$ 5,846,200	\$ 5,736,201	\$ 863,812	15.1%
			RETIREMENT	\$ 716,958	\$ 841,243	\$ 1,053,470	\$ 1,039,937	\$ 198,694	19.1%
			TELEPHONE ALLOWANCE	\$ 5,487	\$ 4,170	\$ 5,250	\$ 5,250	\$ 1,080	20.6%
			WORKERS COMP	\$ 346,895	\$ 308,239	\$ 432,063	\$ 429,101	\$ 120,862	28.2%
		SALARIES & BENEFITS Total		\$ 8,880,682	\$ 9,787,175	\$ 11,205,142	\$ 11,056,667	\$ 1,269,492	11.5%

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2023 Actual	FY 2024 Adopted	FY 2025 Request	FY 2025 Proposed	\$ Change vs. Adopted	% Change vs. Adopted
General	Emergency Services	SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 66,369	\$ 86,762	\$ 87,250	\$ 77,200	\$ (9,562)	-12.4%
			FIRE PREVENTION MATERIALS	\$ 3,152	\$ 3,700	\$ 5,000	\$ 2,200	\$ (1,500)	-68.2%
			MEDICAL SUPPLIES	\$ 328,028	\$ 330,000	\$ 349,800	\$ 338,000	\$ 8,000	2.4%
		SUPPLIES Total		\$ 397,550	\$ 420,462	\$ 442,050	\$ 417,400	\$ (3,062)	-0.7%
Emergency Services Total				\$ 10,595,453	\$ 12,095,425	\$ 14,477,907	\$ 13,946,569	\$ 1,851,144	13.3%
Finance	CAPITAL OUTLAY	EQUIPMENT		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CAPITAL OUTLAY Total		\$ -	\$ -	\$ -	\$ -	\$ -
		INSURANCE	OTHER	\$ -	\$ 750	\$ 3,000	\$ 3,000	\$ 2,250	75.0%
		INSURANCE Total		\$ -	\$ 750	\$ 3,000	\$ 3,000	\$ 2,250	75.0%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 370	\$ 700	\$ 400	\$ 400	\$ (300)	-75.0%
		INTERNAL SERVICE CHARGES Total		\$ 370	\$ 700	\$ 400	\$ 400	\$ (300)	-75.0%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 840	\$ 890	\$ 890	\$ 890	\$ -	0.0%
		OTHER EXPENDITURES Total		\$ 840	\$ 890	\$ 890	\$ 890	\$ -	0.0%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 125,662	\$ 67,325	\$ 75,373	\$ 123,213	\$ 55,888	45.4%
			POSTAGE	\$ 25,007	\$ 25,000	\$ 27,000	\$ 25,250	\$ 250	1.0%
			PROFESSIONAL SERVICES	\$ 144,980	\$ 133,710	\$ 162,710	\$ 162,710	\$ 29,000	17.8%
			TELEPHONE	\$ 664	\$ 680	\$ 680	\$ 680	\$ -	0.0%
			TRAVEL	\$ -	\$ -	\$ 750	\$ 750	\$ 750	100.0%
		OTHER PURCHASED SERVICES Total		\$ 296,314	\$ 226,715	\$ 266,513	\$ 312,603	\$ 85,888	27.5%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 4,110	\$ 4,911	\$ 4,783	\$ 4,764	\$ (147)	-3.1%
			FICA	\$ 37,282	\$ 40,822	\$ 49,956	\$ 48,967	\$ 8,145	16.6%
			GROUP INSURANCE	\$ 125,250	\$ 119,457	\$ 142,122	\$ 142,122	\$ 22,665	15.9%
			OVERTIME	\$ 8,407	\$ 4,500	\$ 8,400	\$ 8,400	\$ 3,900	46.4%
			REGULAR	\$ 497,568	\$ 523,669	\$ 664,518	\$ 626,393	\$ 102,724	16.4%
			RETIREMENT	\$ 69,738	\$ 76,817	\$ 98,850	\$ 96,893	\$ 20,076	20.7%
			TELEPHONE ALLOWANCE	\$ 541	\$ 540	\$ 540	\$ 540	\$ -	0.0%
			WORKERS COMP	\$ 813	\$ 846	\$ 1,052	\$ 1,010	\$ 164	16.2%
		SALARIES & BENEFITS Total		\$ 743,709	\$ 771,562	\$ 970,222	\$ 929,089	\$ 157,527	17.0%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 76,438	\$ 60,000	\$ 78,000	\$ 78,000	\$ 18,000	23.1%
		SUPPLIES Total		\$ 76,438	\$ 60,000	\$ 78,000	\$ 78,000	\$ 18,000	23.1%
Finance Total				\$ 1,117,671	\$ 1,060,617	\$ 1,319,025	\$ 1,323,982	\$ 263,365	19.9%
Human Resources	CAPITAL OUTLAY	EQUIPMENT		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CAPITAL OUTLAY Total		\$ -	\$ -	\$ -	\$ -	\$ -
		INSURANCE	GENERAL LIABILITY	\$ 23,828	\$ 17,252	\$ 23,000	\$ 23,000	\$ 5,748	25.0%
		INSURANCE Total		\$ 23,828	\$ 17,252	\$ 23,000	\$ 23,000	\$ 5,748	25.0%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 595	\$ 750	\$ 610	\$ 610	\$ (140)	-23.0%
			VEHICLE MILEAGE	\$ 656	\$ 605	\$ 1,546	\$ 1,546	\$ 941	60.9%
		INTERNAL SERVICE CHARGES Total		\$ 1,252	\$ 1,355	\$ 2,156	\$ 2,156	\$ 801	37.2%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 1,487	\$ 3,100	\$ 3,670	\$ 3,670	\$ 570	15.5%
			MISCELLANEOUS EXPENSE	\$ 25,307	\$ 27,155	\$ 29,415	\$ 28,030	\$ 875	3.1%
		OTHER EXPENDITURES Total		\$ 26,795	\$ 30,255	\$ 33,085	\$ 31,700	\$ 1,445	4.6%
		OTHER PURCHASED SERVICES	ADVERTISING	\$ 34	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	100.0%
			CONTRACTED SERVICES	\$ 74,389	\$ 108,310	\$ 352,827	\$ 108,010	\$ (300)	-0.3%
			POSTAGE	\$ 1,450	\$ 1,200	\$ 1,455	\$ 1,455	\$ 255	17.5%
			PRINTING	\$ 1,277	\$ 1,300	\$ 1,215	\$ 1,215	\$ (85)	-7.0%
			STAFF TRAINING	\$ 3,446	\$ 5,350	\$ 6,350	\$ 6,350	\$ 1,000	15.7%
			TELEPHONE	\$ 1,509	\$ 1,700	\$ 1,700	\$ 1,700	\$ -	0.0%
			TRAVEL	\$ -	\$ 300	\$ 300	\$ 300	\$ -	0.0%
		OTHER PURCHASED SERVICES Total		\$ 82,105	\$ 118,160	\$ 368,847	\$ 124,030	\$ 5,870	4.7%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 5,347	\$ 5,866	\$ 4,051	\$ 4,051	\$ (1,815)	-44.8%
			FICA	\$ 35,872	\$ 44,082	\$ 40,683	\$ 40,683	\$ (3,399)	-8.4%
			GROUP INSURANCE	\$ 771,139	\$ 481,076	\$ 925,131	\$ 925,128	\$ 444,052	48.0%
			OVERTIME	\$ 23	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PART TIME	\$ 16,477	\$ 17,660	\$ 17,660	\$ 17,660	\$ -	0.0%
			REGULAR	\$ 477,519	\$ 551,589	\$ 508,948	\$ 508,948	\$ (42,641)	-8.4%
			RETIREMENT	\$ 66,001	\$ 80,327	\$ 77,719	\$ 77,719	\$ (2,608)	-3.4%
			TELEPHONE ALLOWANCE	\$ 1,143	\$ 1,140	\$ 1,140	\$ 1,140	\$ -	0.0%
			UNEMPLOYMENT INS	\$ 19,904	\$ 20,000	\$ 37,000	\$ 37,000	\$ 17,000	45.9%
			WORKERS COMP	\$ 801	\$ 892	\$ 821	\$ 821	\$ (71)	-8.6%
		SALARIES & BENEFITS Total		\$ 1,394,225	\$ 1,202,632	\$ 1,613,154	\$ 1,613,150	\$ 410,518	25.4%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 11,080	\$ 4,005	\$ 18,975	\$ 18,975	\$ 14,970	78.9%
		SUPPLIES Total		\$ 11,080	\$ 4,005	\$ 18,975	\$ 18,975	\$ 14,970	78.9%
Human Resources Total				\$ 1,539,285	\$ 1,373,659	\$ 2,059,217	\$ 1,813,011	\$ 439,352	24.2%
Information Technology	CAPITAL OUTLAY	EQUIPMENT		\$ 99,639	\$ 100,000	\$ 269,505	\$ 158,410	\$ 58,410	36.9%
			CAPITAL OUTLAY Total		\$ 99,639	\$ 100,000	\$ 269,505	\$ 158,410	\$ 58,410

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2023 Actual	FY 2024 Adopted	FY 2025 Request	FY 2025 Proposed	\$ Change vs. Adopted	% Change vs. Adopted
General	Information Technology	INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 692	\$ 875	\$ 2,435	\$ 2,435	\$ 1,560	64.1%
		INTERNAL SERVICE CHARGES Total		\$ 692	\$ 875	\$ 2,435	\$ 2,435	\$ 1,560	64.1%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 1,127,369	\$ 1,043,854	\$ 1,308,716	\$ 1,230,716	\$ 186,862	15.2%
			CONTRACTED SVCS. EQUIP	\$ 3,957	\$ 11,497	\$ 12,175	\$ 12,175	\$ 678	5.6%
			POSTAGE	\$ 14	\$ 25	\$ 25	\$ 25	\$ -	0.0%
			TELEPHONE	\$ 1,657	\$ 1,620	\$ -	\$ -	\$ (1,620)	#DIV/0!
			TRAVEL	\$ 9,266	\$ 21,549	\$ 19,541	\$ 13,500	\$ (8,049)	-59.6%
		OTHER PURCHASED SERVICES Total		\$ 1,142,263	\$ 1,078,545	\$ 1,340,457	\$ 1,256,416	\$ 177,871	14.2%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 14,197	\$ 14,868	\$ 13,257	\$ 13,257	\$ (1,611)	-12.2%
			FICA	\$ 48,902	\$ 52,733	\$ 57,056	\$ 52,738	\$ 5	0.0%
			GROUP INSURANCE	\$ 103,992	\$ 106,184	\$ 116,282	\$ 116,282	\$ 10,098	8.7%
			OVERTIME	\$ 3,188	\$ 3,570	\$ 3,355	\$ 3,355	\$ (215)	-6.4%
			REGULAR	\$ 641,957	\$ 667,223	\$ 725,558	\$ 669,107	\$ 1,884	0.3%
			RETIREMENT	\$ 90,122	\$ 98,804	\$ 112,439	\$ 103,886	\$ 5,082	4.9%
			TELEPHONE ALLOWANCE	\$ 3,610	\$ 3,660	\$ 3,660	\$ 3,660	\$ -	0.0%
			WORKERS COMP	\$ 1,060	\$ 1,103	\$ 1,347	\$ 1,257	\$ 154	12.3%
		SALARIES & BENEFITS Total		\$ 907,027	\$ 948,145	\$ 1,032,952	\$ 963,542	\$ 15,397	1.6%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 11,819	\$ 14,500	\$ 13,055	\$ 11,750	\$ (2,750)	-23.4%
		SUPPLIES Total		\$ 11,819	\$ 14,500	\$ 13,055	\$ 11,750	\$ (2,750)	-23.4%
	Information Technology Total			\$ 2,161,439	\$ 2,142,065	\$ 2,658,404	\$ 2,392,553	\$ 250,488	10.5%
	Inspections	CAPITAL OUTLAY	EQUIPMENT	\$ 2,425	\$ 80,000	\$ 90,000	\$ 90,000	\$ 10,000	11.1%
		CAPITAL OUTLAY Total		\$ 2,425	\$ 80,000	\$ 90,000	\$ 90,000	\$ 10,000	11.1%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 579	\$ 1,215	\$ 600	\$ 600	\$ (615)	-102.5%
			VEHICLE MILEAGE	\$ 60,097	\$ 62,080	\$ 81,131	\$ 81,131	\$ 19,051	23.5%
		INTERNAL SERVICE CHARGES Total		\$ 60,676	\$ 63,295	\$ 81,731	\$ 81,731	\$ 18,436	22.6%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 448	\$ 1,285	\$ 1,305	\$ 750	\$ (535)	-71.3%
		OTHER EXPENDITURES Total		\$ 448	\$ 1,285	\$ 1,305	\$ 750	\$ (535)	-71.3%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 104,154	\$ 104,432	\$ 104,432	\$ 104,432	\$ -	0.0%
			POSTAGE	\$ 1	\$ 10	\$ 10	\$ 10	\$ -	0.0%
			PRINTING	\$ 1,748	\$ 1,700	\$ 1,750	\$ 1,750	\$ 50	2.9%
			TELEPHONE	\$ 866	\$ -	\$ 870	\$ 870	\$ 870	100.0%
			TRAVEL	\$ 7,796	\$ 14,560	\$ 13,200	\$ 8,500	\$ (6,060)	-71.3%
		OTHER PURCHASED SERVICES Total		\$ 114,564	\$ 120,702	\$ 120,262	\$ 115,562	\$ (5,140)	-4.4%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		PURCHASED PROPERTY SERVICE Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 4,145	\$ 4,894	\$ 5,563	\$ 5,563	\$ 669	12.0%
			FICA	\$ 55,462	\$ 67,243	\$ 75,536	\$ 75,536	\$ 8,293	11.0%
			GROUP INSURANCE	\$ 246,980	\$ 212,368	\$ 206,723	\$ 206,723	\$ (5,645)	-2.7%
			OVERTIME	\$ 51,819	\$ 10,875	\$ 51,250	\$ 51,250	\$ 40,375	78.8%
			PART TIME	\$ 35,785	\$ 20,250	\$ 35,550	\$ 35,550	\$ 15,300	43.0%
			REGULAR	\$ 670,153	\$ 835,836	\$ 887,361	\$ 887,361	\$ 51,525	5.8%
			RETIREMENT	\$ 99,292	\$ 122,716	\$ 143,042	\$ 143,042	\$ 20,326	14.2%
			TELEPHONE ALLOWANCE	\$ 7,603	\$ 7,920	\$ 8,760	\$ 8,760	\$ 840	9.6%
			WORKERS COMP	\$ 15,973	\$ 17,531	\$ 20,110	\$ 20,110	\$ 2,579	12.8%
		SALARIES & BENEFITS Total		\$ 1,187,212	\$ 1,299,633	\$ 1,433,896	\$ 1,433,895	\$ 134,262	9.4%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 7,460	\$ 25,000	\$ 5,500	\$ 5,500	\$ (19,500)	-354.5%
		SUPPLIES Total		\$ 7,460	\$ 25,000	\$ 5,500	\$ 5,500	\$ (19,500)	-354.5%
	Inspections Total			\$ 1,372,785	\$ 1,589,915	\$ 1,732,694	\$ 1,727,438	\$ 137,523	8.0%
	Integrated Solid Waste	CAPITAL OUTLAY	EQUIPMENT	\$ 78,302	\$ 155,400	\$ 225,000	\$ 200,000	\$ 44,600	22.3%
			OTHER IMPROVEMENTS	\$ 91,652	\$ 12,000	\$ -	\$ -	\$ (12,000)	#DIV/0!
		CAPITAL OUTLAY Total		\$ 169,954	\$ 167,400	\$ 225,000	\$ 200,000	\$ 32,600	16.3%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 113	\$ 200	\$ 120	\$ 120	\$ (80)	-66.7%
			VEHICLE MILEAGE	\$ 29,382	\$ 30,000	\$ 39,660	\$ 39,660	\$ 9,660	24.4%
		INTERNAL SERVICE CHARGES Total		\$ 29,495	\$ 30,200	\$ 39,780	\$ 39,780	\$ 9,580	24.1%
		OTHER PROFESSIONAL SERVICES	MAINT & REPAIR BLDG/GRND	\$ 9,595	\$ 21,700	\$ 20,000	\$ 20,000	\$ (1,700)	-8.5%
			MAINT & REPAIR EQUIPMENT	\$ 11,193	\$ 24,125	\$ 20,000	\$ 20,000	\$ (4,125)	-20.6%
			MEDICAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PROFESSIONAL SERVICES	\$ 238	\$ -	\$ 240	\$ 240	\$ 240	100.0%
			UTILITIES	\$ 342	\$ -	\$ 675	\$ 350	\$ 350	100.0%
		OTHER PROFESSIONAL SERVICES Total		\$ 21,368	\$ 45,825	\$ 40,915	\$ 40,590	\$ (5,235)	-12.9%
		OTHER PURCHASED SERVICES	ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CONTRACTED SERVICES	\$ 51,002	\$ 60,000	\$ 51,005	\$ 51,005	\$ (8,995)	-17.6%
			CONTRACTED SVCS. EQUIP	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			LANDFILL CHARGES	\$ 283,760	\$ 280,000	\$ 284,000	\$ 284,000	\$ 4,000	1.4%

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2023 Actual	FY 2024 Adopted	FY 2025 Request	FY 2025 Proposed	\$ Change vs. Adopted	% Change vs. Adopted		
General	Integrated Solid Waste	OTHER PURCHASED SERVICES	POSTAGE	\$ 19	\$ -	\$ 20	\$ 20	\$ 20	100.0%		
			PRINTING	\$ -	\$ 500	\$ 500	\$ 500	\$ -	0.0%		
			STAFF TRAINING	\$ 585	\$ 250	\$ 475	\$ 475	\$ 225	47.4%		
			TELEPHONE	\$ 6,435	\$ 9,250	\$ 10,200	\$ 9,000	\$ (250)	-2.8%		
			TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			UNIFORMS	\$ 1,778	\$ 1,610	\$ 3,500	\$ 2,000	\$ 390	19.5%		
		OTHER PURCHASED SERVICES Total			\$ 343,580	\$ 351,610	\$ 349,700	\$ 347,000	\$ (4,610)	-1.3%	
		RENTAL	BUILDINGS	\$ 1	\$ 10,300	\$ 10,300	\$ 10,300	\$ -	0.0%		
		RENTAL Total			\$ 1	\$ 10,300	\$ 10,300	\$ 10,300	\$ -	0.0%	
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 4,310	\$ 4,489	\$ 5,239	\$ 5,220	\$ 731	14.0%		
			FICA	\$ 38,619	\$ 41,543	\$ 46,511	\$ 43,611	\$ 2,068	4.7%		
			GROUP INSURANCE	\$ 175,486	\$ 179,186	\$ 187,343	\$ 174,422	\$ (4,764)	-2.7%		
			OVERTIME	\$ 20,976	\$ 15,979	\$ 21,149	\$ 21,149	\$ 5,170	24.4%		
			PART TIME	\$ 57,577	\$ 62,668	\$ 58,635	\$ 58,635	\$ (4,033)	-6.9%		
			REGULAR	\$ 457,577	\$ 457,687	\$ 521,066	\$ 483,153	\$ 25,466	5.3%		
			RETIREMENT	\$ 65,985	\$ 73,422	\$ 83,670	\$ 81,712	\$ 8,290	10.1%		
			TELEPHONE ALLOWANCE	\$ 1,185	\$ 2,220	\$ 1,920	\$ 1,920	\$ (300)	-15.6%		
			WORKERS COMP	\$ 43,893	\$ 44,960	\$ 47,481	\$ 47,212	\$ 2,252	4.8%		
			SALARIES & BENEFITS Total			\$ 865,610	\$ 882,154	\$ 973,013	\$ 917,034	\$ 34,880	3.8%
			SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 1,912	\$ 3,400	\$ 6,000	\$ 6,000	\$ 2,600	43.3%	
				GAS - DIESEL - OIL	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		MEDICAL-HEP B		\$ -	\$ 150	\$ 150	\$ 150	\$ -	0.0%		
		SMALL TOOLS & EQUIPMENT		\$ 254	\$ 1,225	\$ 1,300	\$ 1,300	\$ 75	5.8%		
		SUPPLIES Total			\$ 2,167	\$ 4,775	\$ 7,450	\$ 7,450	\$ 2,675	35.9%	
	Integrated Solid Waste Total			\$ 1,432,175	\$ 1,492,264	\$ 1,646,158	\$ 1,562,154	\$ 69,890	4.5%		
	Lexington City Schools	CAPITAL OUTLAY - CATEGORY II	SCHOOL C/O - CATEGORY II	\$ 307,847	\$ 279,700	\$ 282,497	\$ 282,497	\$ 2,797	1.0%		
		CAPITAL OUTLAY - CATEGORY II Total			\$ 307,847	\$ 279,700	\$ 282,497	\$ 282,497	\$ 2,797	1.0%	
		OPERATING	SCHOOL CURRENT EXPENSE	\$ 4,248,141	\$ 4,360,000	\$ 4,505,750	\$ 4,505,750	\$ 145,750	3.2%		
		OPERATING Total			\$ 4,248,141	\$ 4,360,000	\$ 4,505,750	\$ 4,505,750	\$ 145,750	3.2%	
	Lexington City Schools Total			\$ 4,555,988	\$ 4,639,700	\$ 4,788,247	\$ 4,788,247	\$ 148,547	3.1%		
	Library	CAPITAL OUTLAY	EQUIPMENT	\$ 100,764	\$ -	\$ 23,408	\$ -	\$ -	#DIV/0!		
			OTHER IMPROVEMENTS	\$ 2,500	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		CAPITAL OUTLAY Total			\$ 103,264	\$ -	\$ 23,408	\$ -	\$ -	#DIV/0!	
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 3,537	\$ 4,840	\$ 16,812	\$ 16,812	\$ 11,972	71.2%		
			VEHICLE MILEAGE	\$ 1,232	\$ 1,200	\$ 2,000	\$ 2,000	\$ 800	40.0%		
		INTERNAL SERVICE CHARGES Total			\$ 4,769	\$ 6,040	\$ 18,812	\$ 18,812	\$ 12,772	67.9%	
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 1,585	\$ 1,600	\$ 4,018	\$ 1,900	\$ 300	15.8%		
			MISCELLANEOUS EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		OTHER EXPENDITURES Total			\$ 1,585	\$ 1,600	\$ 4,018	\$ 1,900	\$ 300	15.8%	
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 199,426	\$ 194,200	\$ 195,479	\$ 195,479	\$ 1,279	0.7%		
			POSTAGE	\$ 2,935	\$ 3,500	\$ 5,000	\$ 3,500	\$ -	0.0%		
			PRINTING	\$ 1,660	\$ 2,000	\$ 2,300	\$ 1,700	\$ (300)	-17.6%		
			STAFF TRAINING	\$ 2,838	\$ 4,923	\$ 4,500	\$ 3,725	\$ (1,198)	-32.2%		
			TELEPHONE	\$ 89,514	\$ 112,850	\$ 122,800	\$ 92,800	\$ (20,050)	-21.6%		
			TRAVEL	\$ 7,203	\$ 17,017	\$ 26,197	\$ 15,600	\$ (1,417)	-9.1%		
		OTHER PURCHASED SERVICES Total			\$ 303,576	\$ 334,490	\$ 356,276	\$ 312,804	\$ (21,686)	-6.9%	
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			MAINT & REPAIR EQUIPMENT	\$ 1,621	\$ 300	\$ 1,225	\$ 1,225	\$ 925	75.5%		
		PURCHASED PROPERTY SERVICE Total			\$ 1,621	\$ 300	\$ 1,225	\$ 1,225	\$ 925	75.5%	
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 24,746	\$ 28,174	\$ 29,232	\$ 29,232	\$ 1,058	3.6%		
			FICA	\$ 163,927	\$ 193,768	\$ 203,447	\$ 199,370	\$ 5,602	2.8%		
			GROUP INSURANCE	\$ 638,781	\$ 663,650	\$ 633,089	\$ 633,088	\$ (30,562)	-4.8%		
			OVERTIME	\$ 140	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			PART TIME	\$ 336,501	\$ 373,838	\$ 427,492	\$ 374,192	\$ 354	0.1%		
REGULAR			\$ 1,907,807	\$ 2,146,937	\$ 2,202,177	\$ 2,202,177	\$ 55,240	2.5%			

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2023 Actual	FY 2024 Adopted	FY 2025 Request	FY 2025 Proposed	\$ Change vs. Adopted	% Change vs. Adopted	
General	Library	SALARIES & BENEFITS	RETIREMENT	\$ 265,125	\$ 313,478	\$ 341,273	\$ 341,273	\$ 27,795	8.1%	
			TELEPHONE ALLOWANCE	\$ 541	\$ 540	\$ 540	\$ 540	\$ -	0.0%	
			WORKERS COMP	\$ 5,019	\$ 4,879	\$ 5,223	\$ 5,015	\$ 136	2.7%	
		SALARIES & BENEFITS Total		\$ 3,342,587	\$ 3,725,264	\$ 3,842,474	\$ 3,784,887	\$ 59,623	1.6%	
		SUPPLIES	BOOKS	\$ 208,758	\$ 210,000	\$ 230,000	\$ 210,000	\$ -	0.0%	
			DEPARTMENTAL SUPPLIES	\$ 151,021	\$ 129,700	\$ 139,800	\$ 139,800	\$ 10,100	7.2%	
			PERIODICALS	\$ 21,434	\$ 27,000	\$ 30,000	\$ 22,000	\$ (5,000)	-22.7%	
		SUPPLIES Total		\$ 381,213	\$ 366,700	\$ 399,800	\$ 371,800	\$ 5,100	1.4%	
		Library Total			\$ 4,138,616	\$ 4,434,394	\$ 4,646,013	\$ 4,491,428	\$ 57,034	1.3%
		Operating Transfers	OTHER FINANCING USES	AIRPORT CAPITAL PROJECT	\$ 2,016,667	\$ 16,667	\$ 16,667	\$ 16,667	\$ -	0.0%
				AIRPORT FUND	\$ 119,317	\$ 102,650	\$ 102,650	\$ 102,650	\$ -	0.0%
				CAPITAL RESERVE FUND	\$ 22,923,845	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	COUNTY CAPITAL PROJECTS			\$ 544,260	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	ECONOMIC DEV. RESERVE			\$ 698,611	\$ 900,000	\$ 1,223,000	\$ 1,049,000	\$ 149,000	14.2%	
	JTEC FUND			\$ 269,682	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	MENTAL HEALTH FUND			\$ 760,400	\$ 760,400	\$ 760,400	\$ 760,400	\$ -	0.0%	
	SCHOOL C/O-CATAGORY I			\$ 4,862,192	\$ 4,302,334	\$ 4,802,334	\$ 4,802,334	\$ 500,000	10.4%	
	SEWER FUND			\$ 884,525	\$ 569,308	\$ 569,308	\$ 569,308	\$ -	0.0%	
	TRANSPORTATION FUND			\$ 107,326	\$ 107,000	\$ 107,000	\$ 107,000	\$ -	0.0%	
	REVALUATION FUND			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	OTHER FINANCING USES Total		\$ 33,186,825	\$ 6,758,359	\$ 7,581,359	\$ 7,407,359	\$ 649,000	8.8%		
	Operating Transfers Total			\$ 33,186,825	\$ 6,758,359	\$ 7,581,359	\$ 7,407,359	\$ 649,000	8.8%	
	Planning	CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ 52,311	\$ 26,156	\$ 26,156	100.0%	
			CAPITAL OUTLAY Total		\$ -	\$ -	\$ 52,311	\$ 26,156	\$ 26,156	100.0%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 291	\$ 620	\$ 1,045	\$ 1,045	\$ 425	40.7%	
			VEHICLE MILEAGE	\$ 7,982	\$ 6,500	\$ 10,776	\$ 10,776	\$ 4,276	39.7%	
		INTERNAL SERVICE CHARGES Total		\$ 8,273	\$ 7,120	\$ 11,821	\$ 11,821	\$ 4,701	39.8%	
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 210	\$ 250	\$ 988	\$ 250	\$ -	0.0%	
			OTHER EXPENDITURES Total		\$ 210	\$ 250	\$ 988	\$ 250	\$ -	0.0%
		OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	\$ 9,339	\$ 10,000	\$ 10,500	\$ 9,750	\$ (250)	-2.6%	
			OTHER PROFESSIONAL SERVICES Total		\$ 9,339	\$ 10,000	\$ 10,500	\$ 9,750	\$ (250)	-2.6%
		OTHER PURCHASED SERVICES	ADVERTISING	\$ 3,611	\$ 3,000	\$ 2,500	\$ 2,500	\$ (500)	-20.0%	
			CONTRACTED SERVICES	\$ 28,814	\$ 56,188	\$ 34,328	\$ 34,328	\$ (21,860)	-63.7%	
			POSTAGE	\$ 3,124	\$ 4,000	\$ 4,000	\$ 3,500	\$ (500)	-14.3%	
			PRINTING	\$ 670	\$ 550	\$ 550	\$ 550	\$ -	0.0%	
			TELEPHONE	\$ 637	\$ 1,000	\$ 1,000	\$ 750	\$ (250)	-33.3%	
			TRAVEL	\$ 798	\$ 1,600	\$ 3,315	\$ 1,200	\$ (400)	-33.3%	
		OTHER PURCHASED SERVICES Total		\$ 37,654	\$ 66,338	\$ 45,693	\$ 42,828	\$ (23,510)	-54.9%	
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ 54	\$ 155	\$ 100	\$ 100	\$ (55)	-55.0%	
			PURCHASED PROPERTY SERVICE Total		\$ 54	\$ 155	\$ 100	\$ 100	\$ (55)	-55.0%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 6,344	\$ 7,429	\$ 7,883	\$ 7,883	\$ 454	5.8%	
			FICA	\$ 23,385	\$ 29,867	\$ 33,487	\$ 33,487	\$ 3,620	10.8%	
			GROUP INSURANCE	\$ 77,994	\$ 92,911	\$ 90,441	\$ 90,441	\$ (2,470)	-2.7%	
			OVERTIME	\$ 900	\$ 460	\$ 355	\$ 355	\$ (105)	-29.6%	
	REGULAR		\$ 318,117	\$ 402,933	\$ 428,600	\$ 428,600	\$ 25,667	6.0%		
	RETIREMENT		\$ 44,477	\$ 56,129	\$ 66,181	\$ 66,181	\$ 10,052	15.2%		
	TELEPHONE ALLOWANCE		\$ 903	\$ 900	\$ 900	\$ 900	\$ -	0.0%		
	WORKERS COMP		\$ 7,736	\$ 7,070	\$ 7,511	\$ 7,511	\$ 441	5.9%		
	SALARIES & BENEFITS Total		\$ 479,856	\$ 597,699	\$ 635,357	\$ 635,358	\$ 37,659	5.9%		
	SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 2,019	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.0%		
		SMALL TOOLS & EQUIPMENT	\$ 916	\$ 175	\$ 175	\$ 175	\$ -	0.0%		
	SUPPLIES Total		\$ 2,935	\$ 2,675	\$ 2,675	\$ 2,675	\$ -	0.0%		
	Planning Total			\$ 538,321	\$ 684,237	\$ 759,445	\$ 728,938	\$ 44,701	6.1%	
	Public Health	CAPITAL OUTLAY	EQUIPMENT	\$ 183,067	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			OTHER IMPROVEMENTS	\$ 179,956	\$ -	\$ -	\$ -	\$ -	#DIV/0!	

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2023 Actual	FY 2024 Adopted	FY 2025 Request	FY 2025 Proposed	\$ Change vs. Adopted	% Change vs. Adopted
General	Public Health	CAPITAL OUTLAY Total		\$ 363,023	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INSURANCE	OTHER	\$ 6,381	\$ 7,500	\$ 8,000	\$ 7,500	\$ -	0.0%
		INSURANCE Total		\$ 6,381	\$ 7,500	\$ 8,000	\$ 7,500	\$ -	0.0%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 9,384	\$ 11,820	\$ 12,650	\$ 12,650	\$ 830	6.6%
			VEHICLE MILEAGE	\$ 36,612	\$ 31,000	\$ 60,700	\$ 60,700	\$ 29,700	48.9%
		INTERNAL SERVICE CHARGES Total		\$ 45,996	\$ 42,820	\$ 73,350	\$ 73,350	\$ 30,530	41.6%
		OTHER EXPENDITURES	CUSTOMER SERV INCENTIVES	\$ 826	\$ 700	\$ 1,000	\$ 850	\$ 150	17.6%
			DUES & SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			MISCELLANEOUS EXPENSE	\$ 425	\$ 1,500	\$ 2,000	\$ 1,500	\$ -	0.0%
		OTHER EXPENDITURES Total		\$ 1,251	\$ 2,200	\$ 3,000	\$ 2,350	\$ 150	6.4%
		OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	\$ 126,828	\$ 181,000	\$ 276,000	\$ 275,000	\$ 94,000	34.2%
		OTHER PROFESSIONAL SERVICES Total		\$ 126,828	\$ 181,000	\$ 276,000	\$ 275,000	\$ 94,000	34.2%
		OTHER PURCHASED SERVICES	ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CONTRACTED SERVICES	\$ 508,673	\$ 226,693	\$ 221,143	\$ 221,143	\$ (5,550)	-2.5%
			POSTAGE	\$ 7,243	\$ 9,000	\$ 7,300	\$ 6,300	\$ (2,700)	-42.9%
			PRINTING	\$ 4,920	\$ 7,350	\$ 7,300	\$ 4,950	\$ (2,400)	-48.5%
			SCHOOL HEALTH	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			STAFF TRAINING	\$ 15,609	\$ 32,300	\$ 36,700	\$ 33,700	\$ 1,400	4.2%
			TELEPHONE	\$ 21,563	\$ 24,800	\$ 24,800	\$ 24,800	\$ -	0.0%
			TRANSPORTATION	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRAVEL	\$ 67,918	\$ 76,000	\$ 85,200	\$ 78,000	\$ 2,000	2.6%
			DEPARTMENT SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER PURCHASED SERVICES Total		\$ 625,926	\$ 376,143	\$ 382,443	\$ 368,893	\$ (7,250)	-2.0%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ 335	\$ 600	\$ 1,000	\$ 600	\$ -	0.0%
		PURCHASED PROPERTY SERVICE Total		\$ 335	\$ 600	\$ 1,000	\$ 600	\$ -	0.0%
		RENTAL	BUILDINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		RENTAL Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 48,616	\$ 50,945	\$ 39,262	\$ 39,187	\$ (11,758)	-30.0%
			FICA	\$ 343,770	\$ 423,673	\$ 443,051	\$ 412,014	\$ (11,659)	-2.8%
			GROUP INSURANCE	\$ 1,405,952	\$ 1,294,728	\$ 1,279,097	\$ 1,227,666	\$ (67,062)	-5.5%
			OVERTIME	\$ 62,832	\$ 19,105	\$ 42,488	\$ 13,360	\$ (5,745)	-43.0%
			PART TIME	\$ 2,197	\$ 12,500	\$ 12,500	\$ 12,500	\$ -	0.0%
			REGULAR	\$ 4,639,757	\$ 5,355,583	\$ 5,680,557	\$ 5,303,943	\$ (51,640)	-1.0%
			RETIREMENT	\$ 649,395	\$ 797,957	\$ 875,276	\$ 815,002	\$ 17,045	2.1%
			TELEPHONE ALLOWANCE	\$ 18,273	\$ 19,980	\$ 18,540	\$ 17,340	\$ (2,640)	-15.2%
			WORKERS COMP	\$ 68,117	\$ 100,560	\$ 110,771	\$ 101,400	\$ 840	0.8%
		SALARIES & BENEFITS Total		\$ 7,238,909	\$ 8,075,031	\$ 8,501,542	\$ 7,942,412	\$ (132,619)	-1.7%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 238,716	\$ 139,460	\$ 118,500	\$ 116,500	\$ (22,960)	-19.7%
			MEDICAL SUPPLIES	\$ 206,025	\$ 228,744	\$ 244,744	\$ 244,744	\$ 16,000	6.5%
		SUPPLIES Total		\$ 444,741	\$ 368,204	\$ 363,244	\$ 361,244	\$ (6,960)	-1.9%
	Public Health Total		\$ 8,853,390	\$ 9,053,498	\$ 9,608,579	\$ 9,031,349	\$ (22,149)	-0.2%	
	Recreation	CAPITAL OUTLAY	EQUIPMENT	\$ 85,115	\$ 190,620	\$ 267,500	\$ 267,500	\$ 76,880	28.7%
			OTHER IMPROVEMENTS	\$ 22,992	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.0%
		CAPITAL OUTLAY Total		\$ 108,108	\$ 210,620	\$ 287,500	\$ 287,500	\$ 76,880	26.7%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 409	\$ 750	\$ 1,000	\$ 1,000	\$ 250	25.0%
			VEHICLE MILEAGE	\$ 39,460	\$ 36,055	\$ 47,055	\$ 47,055	\$ 11,000	23.4%
		INTERNAL SERVICE CHARGES Total		\$ 39,869	\$ 36,805	\$ 48,055	\$ 48,055	\$ 11,250	23.4%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 1,458	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.0%
			MISCELLANEOUS EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER EXPENDITURES Total		\$ 1,458	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.0%
		OTHER PURCHASED SERVICES	ADVERTISING	\$ -	\$ 1,000	\$ 2,000	\$ 1,000	\$ -	0.0%
			CONTRACTED SERVICES	\$ 223,146	\$ 147,850	\$ 149,260	\$ 149,260	\$ 1,410	0.9%
			POSTAGE	\$ 181	\$ 200	\$ 200	\$ 200	\$ -	0.0%
			PRINTING	\$ 2,701	\$ 2,250	\$ 2,600	\$ 2,600	\$ 350	13.5%
			TELEPHONE	\$ 9,040	\$ 19,205	\$ 19,135	\$ 15,135	\$ (4,070)	-26.9%

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2023 Actual	FY 2024 Adopted	FY 2025 Request	FY 2025 Proposed	\$ Change vs. Adopted	% Change vs. Adopted	
General	Recreation	OTHER PURCHASED SERVICES	TRAVEL	\$ 9,888	\$ 7,000	\$ 8,525	\$ 7,000	\$ -	0.0%	
		OTHER PURCHASED SERVICES Total		\$ 244,955	\$ 177,505	\$ 181,720	\$ 175,195	\$ (2,310)	-1.3%	
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	\$ 68,182	\$ 83,000	\$ 108,000	\$ 93,600	\$ 10,600	11.3%	
			MAINT & REPAIR EQUIPMENT	\$ 472	\$ 2,500	\$ 3,000	\$ 500	\$ (2,000)	-400.0%	
			UTILITIES	\$ 65,029	\$ 77,800	\$ 78,900	\$ 78,500	\$ 700	0.9%	
		PURCHASED PROPERTY SERVICE Total		\$ 133,682	\$ 163,300	\$ 189,900	\$ 172,600	\$ 9,300	5.4%	
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 2,643	\$ 2,973	\$ 3,459	\$ 3,459	\$ 486	14.1%	
			FICA	\$ 52,443	\$ 58,907	\$ 61,895	\$ 61,104	\$ 2,197	3.6%	
			GROUP INSURANCE	\$ 129,990	\$ 146,003	\$ 142,122	\$ 142,122	\$ (3,881)	-2.7%	
			OVERTIME	\$ 294	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			PART TIME	\$ 230,077	\$ 269,169	\$ 289,153	\$ 259,415	\$ (9,754)	-3.8%	
			REGULAR	\$ 473,129	\$ 499,860	\$ 545,854	\$ 545,854	\$ 45,994	8.4%	
			RETIREMENT	\$ 67,132	\$ 79,173	\$ 90,491	\$ 90,490	\$ 11,317	12.5%	
			TELEPHONE ALLOWANCE	\$ 2,278	\$ 2,940	\$ 3,240	\$ 3,240	\$ 300	9.3%	
			WORKERS COMP	\$ 16,994	\$ 18,855	\$ 20,699	\$ 20,024	\$ 1,169	5.8%	
		SALARIES & BENEFITS Total		\$ 974,981	\$ 1,077,880	\$ 1,156,913	\$ 1,125,708	\$ 47,828	4.2%	
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 17,616	\$ 25,200	\$ 36,000	\$ 25,500	\$ 300	1.2%	
			GAS-OIL-DIESEL	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			SUMMER PLAYGRND OPER.	\$ 1,865	\$ 2,500	\$ 7,000	\$ 2,500	\$ -	0.0%	
		SUPPLIES Total		\$ 19,481	\$ 27,700	\$ 43,000	\$ 28,000	\$ 300	1.1%	
	Recreation Total				\$ 1,522,534	\$ 1,695,310	\$ 1,908,588	\$ 1,838,558	\$ 143,248	7.8%
	Register of Deeds	CAPITAL OUTLAY	EQUIPMENT	\$ 2,883	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY Total		\$ 2,883	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 188	\$ 400	\$ 200	\$ 200	\$ (200)	-100.0%	
		INTERNAL SERVICE CHARGES Total		\$ 188	\$ 400	\$ 200	\$ 200	\$ (200)	-100.0%	
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 775	\$ 875	\$ 535	\$ 535	\$ (340)	-63.6%	
		OTHER EXPENDITURES Total		\$ 775	\$ 875	\$ 535	\$ 535	\$ (340)	-63.6%	
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 3,973	\$ 4,000	\$ 3,975	\$ 3,975	\$ (25)	-0.6%	
			CONTRACTS-PRESERVATION	\$ 61,254	\$ 38,500	\$ 47,000	\$ 61,405	\$ 22,905	37.3%	
			POSTAGE	\$ 1,870	\$ 1,600	\$ 1,870	\$ 1,870	\$ 270	14.4%	
			PRINTING	\$ 337	\$ 400	\$ 400	\$ 400	\$ -	0.0%	
			TELEPHONE	\$ 872	\$ 1,000	\$ 899	\$ 899	\$ (101)	-11.2%	
			TRAVEL	\$ 4,596	\$ 4,650	\$ 6,870	\$ 4,650	\$ -	0.0%	
		OTHER PURCHASED SERVICES Total		\$ 72,904	\$ 50,150	\$ 61,014	\$ 73,199	\$ 23,049	31.5%	
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 5,957	\$ 6,515	\$ 7,033	\$ 7,033	\$ 518	7.4%	
			FICA	\$ 25,206	\$ 29,836	\$ 32,337	\$ 32,337	\$ 2,501	7.7%	
			GROUP INSURANCE	\$ 103,992	\$ 106,184	\$ 103,361	\$ 103,361	\$ (2,823)	-2.7%	
			OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			REGULAR	\$ 356,979	\$ 382,315	\$ 414,594	\$ 414,594	\$ 32,279	7.8%	
			RETIREMENT	\$ 64,126	\$ 56,201	\$ 64,040	\$ 64,040	\$ 7,839	12.2%	
			TRAVEL ALLOWANCE	\$ 1,083	\$ 1,184	\$ 1,080	\$ 1,080	\$ (104)	-9.6%	
			WORKERS COMP	\$ 582	\$ 622	\$ 675	\$ 675	\$ 53	7.9%	
		SALARIES & BENEFITS Total		\$ 557,926	\$ 582,857	\$ 623,121	\$ 623,120	\$ 40,263	6.5%	
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 13,010	\$ 25,000	\$ 14,000	\$ 14,000	\$ (11,000)	-78.6%	
			PRESERVATION FUND	\$ 2,148	\$ 5,000	\$ 2,000	\$ 2,000	\$ (3,000)	-150.0%	
		SUPPLIES Total		\$ 15,158	\$ 30,000	\$ 16,000	\$ 16,000	\$ (14,000)	-87.5%	
	Register of Deeds Total				\$ 649,835	\$ 664,282	\$ 700,870	\$ 713,054	\$ 48,772	6.8%
	Senior Services	CAPITAL OUTLAY	EQUIPMENT	\$ 4,722	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY Total		\$ 4,722	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 1,364	\$ 2,860	\$ 5,737	\$ 5,737	\$ 2,877	50.1%	
			VEHICLE MILEAGE	\$ 7,001	\$ 6,915	\$ 9,522	\$ 9,522	\$ 2,607	27.4%	
		INTERNAL SERVICE CHARGES Total		\$ 8,366	\$ 9,775	\$ 15,259	\$ 15,259	\$ 5,484	35.9%	
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 4,774	\$ 5,058	\$ 3,836	\$ 3,836	\$ (1,222)	-31.9%	
		OTHER EXPENDITURES Total		\$ 4,774	\$ 5,058	\$ 3,836	\$ 3,836	\$ (1,222)	-31.9%	
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 185,689	\$ 196,890	\$ 141,790	\$ 141,790	\$ (55,100)	-38.9%	

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2023 Actual	FY 2024 Adopted	FY 2025 Request	FY 2025 Proposed	\$ Change vs. Adopted	% Change vs. Adopted	
General	Senior Services	OTHER PURCHASED SERVICES	FOOD SERVICE CONTRACT	\$ 372,660	\$ 389,702	\$ 413,239	\$ 413,239	\$ 23,537	5.7%	
			POSTAGE	\$ 5,593	\$ 6,800	\$ 5,600	\$ 5,600	\$ (1,200)	-21.4%	
			PRINTING	\$ 1,229	\$ 2,300	\$ 1,500	\$ 1,500	\$ (800)	-53.3%	
			SNAP INITIATIVE PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			TELEPHONE	\$ 4,815	\$ 5,000	\$ 4,815	\$ 4,815	\$ (185)	-3.8%	
			TRANSPORTATION	\$ 455,938	\$ 342,000	\$ 498,910	\$ 498,910	\$ 156,910	31.5%	
			TRAVEL	\$ 27,510	\$ 25,542	\$ 25,505	\$ 25,505	\$ (37)	-0.1%	
		OTHER PURCHASED SERVICES Total			\$ 1,053,434	\$ 968,234	\$ 1,091,359	\$ 1,091,359	\$ 123,125	11.3%
		OTHER SENIOR SERVICES EXPENDITURES	CRISIS PROGRAM	\$ 5,045	\$ 2,500	\$ 1,000	\$ 1,000	\$ (1,500)	-150.0%	
			SENIOR GAMES	\$ 5,295	\$ 3,500	\$ 5,325	\$ 5,325	\$ 1,825	34.3%	
			SPECIAL ACTIVITIES	\$ 27,355	\$ 29,920	\$ 29,150	\$ 29,150	\$ (770)	-2.6%	
			SPECIAL EVENTS	\$ 9,932	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.0%	
		OTHER SENIOR SERVICES EXPENDITURES Total			\$ 47,627	\$ 45,920	\$ 45,475	\$ 45,475	\$ (445)	-1.0%
		PURCHASED PROPERTY SERVICE	UTILITIES	\$ -	\$ 3,055	\$ 5,000	\$ 3,100	\$ 45	1.5%	
		PURCHASED PROPERTY SERVICE Total			\$ -	\$ 3,055	\$ 5,000	\$ 3,100	\$ 45	1.5%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 16,179	\$ 18,741	\$ 20,340	\$ 20,340	\$ 1,599	7.9%	
			FICA	\$ 81,127	\$ 89,964	\$ 102,161	\$ 100,795	\$ 10,831	10.7%	
			GROUP INSURANCE	\$ 311,975	\$ 331,825	\$ 310,084	\$ 310,084	\$ (21,741)	-7.0%	
			OVERTIME	\$ 148	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			PART TIME	\$ 99,593	\$ 132,179	\$ 203,495	\$ 185,637	\$ 53,458	28.8%	
			REGULAR	\$ 1,000,867	\$ 1,063,198	\$ 1,111,066	\$ 1,111,066	\$ 47,868	4.3%	
			RETIREMENT	\$ 143,719	\$ 162,092	\$ 186,519	\$ 183,814	\$ 21,722	11.8%	
			TELEPHONE ALLOWANCE	\$ 541	\$ 540	\$ 540	\$ 540	\$ -	0.0%	
			WORKERS COMP	\$ 13,226	\$ 20,754	\$ 17,120	\$ 16,993	\$ (3,761)	-22.1%	
		SALARIES & BENEFITS Total			\$ 1,667,374	\$ 1,819,293	\$ 1,951,326	\$ 1,929,269	\$ 109,976	5.7%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 16,018	\$ 25,000	\$ 20,000	\$ 20,000	\$ (5,000)	-25.0%	
			FOOD PROGRAM SUPPLIES	\$ 6,606	\$ 5,000	\$ 6,560	\$ 6,560	\$ 1,560	23.8%	
			HOME MOBILITY AIDS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			MEDICAL SUPPLIES	\$ 352	\$ 500	\$ 500	\$ 500	\$ -	0.0%	
			PET FOOD PROGRAM SUPPLIES	\$ 638	\$ 1,500	\$ 650	\$ 650	\$ (850)	-130.8%	
		SUPPLIES Total			\$ 23,614	\$ 32,000	\$ 27,710	\$ 27,710	\$ (4,290)	-15.5%
	Senior Services Total			\$ 2,809,910	\$ 2,883,335	\$ 3,139,965	\$ 3,116,008	\$ 232,673	7.5%	
	Sheriff	CAPITAL OUTLAY	EQUIPMENT	\$ 917,019	\$ 1,481,352	\$ 1,566,807	\$ 1,150,000	\$ (331,352)	-28.8%	
			OTHER IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		CAPITAL OUTLAY Total			\$ 917,019	\$ 1,481,352	\$ 1,566,807	\$ 1,150,000	\$ (331,352)	-28.8%
		INSURANCE	GENERAL LIABILITY	\$ 8,149	\$ 180,700	\$ 150,000	\$ 150,000	\$ (30,700)	-20.5%	
		INSURANCE Total			\$ 8,149	\$ 180,700	\$ 150,000	\$ 150,000	\$ (30,700)	-20.5%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 11,230	\$ 19,020	\$ 19,354	\$ 19,354	\$ 334	1.7%	
			VEHICLE MILEAGE	\$ 832,798	\$ 1,153,234	\$ 2,464,195	\$ 1,150,000	\$ (3,234)	-0.3%	
		INTERNAL SERVICE CHARGES Total			\$ 844,027	\$ 1,172,254	\$ 2,483,549	\$ 1,169,354	\$ (2,900)	-0.2%
		OPERATING	CONTRACTED SERVICES	\$ 91,638	\$ 105,000	\$ 141,615	\$ 141,615	\$ 36,615	25.9%	
			DEPARTMENTAL SUPPLIES	\$ 36,570	\$ 45,000	\$ 63,750	\$ 63,750	\$ 18,750	29.4%	
			TRAVEL	\$ 20,315	\$ 27,900	\$ 30,400	\$ 30,400	\$ 2,500	8.2%	
		OPERATING Total			\$ 148,523	\$ 177,900	\$ 235,765	\$ 235,765	\$ 57,865	24.5%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 4,866	\$ 3,000	\$ 5,434	\$ 5,000	\$ 2,000	40.0%	
			MISCELLANEOUS EXPENSE	\$ (3,835)	\$ 5,900	\$ 5,900	\$ 5,900	\$ -	0.0%	
		OTHER EXPENDITURES Total			\$ 1,031	\$ 8,900	\$ 11,334	\$ 10,900	\$ 2,000	18.3%
		OTHER LAW ENFORCEMENT EXPENDITURES	CANINE PROGRAM	\$ 17,065	\$ 250	\$ 14,000	\$ 14,000	\$ 13,750	98.2%	
			CID PROPERTY RECOVERY	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ -	0.0%	
			DOG POUND OPERATIONS	\$ 10	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			SPECIAL LAW ENFORCEMENT	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.0%	
		OTHER LAW ENFORCEMENT EXPENDITURES Total			\$ 44,575	\$ 27,750	\$ 41,500	\$ 41,500	\$ 13,750	33.1%
		OTHER PROFESSIONAL SERVICES	MEDICAL SERVICES	\$ 596,458	\$ 500,000	\$ 1,260,000	\$ 650,000	\$ 150,000	23.1%	
			PROFESSIONAL SERVICES	\$ 2,417	\$ 3,355	\$ 3,000	\$ 3,000	\$ (355)	-11.8%	
		OTHER PROFESSIONAL SERVICES Total			\$ 598,875	\$ 503,355	\$ 1,263,000	\$ 653,000	\$ 149,645	22.9%

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2023 Actual	FY 2024 Adopted	FY 2025 Request	FY 2025 Proposed	\$ Change vs. Adopted	% Change vs. Adopted		
General	Sheriff	OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 2,198,623	\$ 2,405,615	\$ 2,686,650	\$ 2,686,650	\$ 281,035	10.5%		
			POSTAGE	\$ 21,317	\$ 15,000	\$ 17,500	\$ 17,000	\$ 2,000	11.8%		
			PRINTING	\$ 1,861	\$ 2,000	\$ 3,000	\$ 2,000	\$ -	0.0%		
			TELEPHONE	\$ 69,420	\$ 78,600	\$ 84,325	\$ 75,700	\$ (2,900)	-3.8%		
			TRAVEL	\$ 42,379	\$ 53,610	\$ 45,000	\$ 45,000	\$ (8,610)	-19.1%		
			UNIFORMS	\$ 168,752	\$ 110,380	\$ 226,000	\$ 175,280	\$ 64,900	37.0%		
		OTHER PURCHASED SERVICES Total			\$ 2,502,352	\$ 2,665,205	\$ 3,062,475	\$ 3,001,630	\$ 336,425	11.2%	
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ 88,167	\$ 97,000	\$ 90,750	\$ 89,750	\$ (7,250)	-8.1%		
		PURCHASED PROPERTY SERVICE Total			\$ 88,167	\$ 97,000	\$ 90,750	\$ 89,750	\$ (7,250)	-8.1%	
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 98,953	\$ 99,805	\$ 99,788	\$ 99,924	\$ 119	0.1%		
			CONTRIB-LEO SEPAR ALLOW	\$ 264,475	\$ 148,560	\$ 148,560	\$ 148,560	\$ -	0.0%		
			DOG ALLOWANCE	\$ 13,835	\$ 12,100	\$ 12,100	\$ 12,100	\$ -	0.0%		
			FICA	\$ 852,756	\$ 1,042,344	\$ 1,129,100	\$ 1,091,340	\$ 48,996	4.5%		
			GROUP INSURANCE	\$ 2,680,864	\$ 2,959,879	\$ 3,049,162	\$ 2,881,199	\$ (78,680)	-2.7%		
			OVERTIME	\$ 1,456,008	\$ 1,231,000	\$ 1,430,175	\$ 1,651,300	\$ 420,300	25.5%		
			PART TIME	\$ 210,830	\$ 210,110	\$ 291,720	\$ 260,930	\$ 50,820	19.5%		
			REGULAR	\$ 9,994,647	\$ 12,011,069	\$ 12,805,769	\$ 12,255,651	\$ 244,582	2.0%		
			RETIREMENT	\$ 1,941,110	\$ 2,454,948	\$ 2,761,147	\$ 2,675,201	\$ 220,253	8.2%		
			TELEPHONE ALLOWANCE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			UNIFORM ALLOWANCE	\$ 52,151	\$ 47,787	\$ 57,099	\$ 57,364	\$ 9,577	16.7%		
			WORKERS COMP	\$ 251,950	\$ 301,722	\$ 348,951	\$ 341,458	\$ 39,736	11.6%		
		SALARIES & BENEFITS Total			\$ 17,817,577	\$ 20,519,324	\$ 22,133,573	\$ 21,475,027	\$ 955,703	4.5%	
		SUPPLIES	CRIME PREVENTION SUPPLIES	\$ 6,734	\$ 5,000	\$ 6,000	\$ 6,000	\$ 1,000	16.7%		
			DARE SUPPLIES	\$ 1,064	\$ 3,500	\$ 5,000	\$ 5,000	\$ 1,500	30.0%		
			DEPARTMENTAL SUPPLIES	\$ 263,157	\$ 312,505	\$ 560,000	\$ 886,807	\$ 574,302	64.8%		
			GAS - DIESEL - OIL	\$ 6,092	\$ 11,525	\$ 11,525	\$ 6,500	\$ (5,025)	-77.3%		
			DEPARTMENT SUPPLIES	\$ -	\$ -	\$ -	\$ 700	\$ 700	100.0%		
		SUPPLIES Total			\$ 277,046	\$ 332,530	\$ 582,525	\$ 905,007	\$ 572,477	63.3%	
		Sheriff Total				\$ 23,247,342	\$ 27,166,270	\$ 31,621,278	\$ 28,881,933	\$ 1,715,663	5.9%
		Social Services	CAPITAL OUTLAY	EQUIPMENT	\$ 121,278	\$ -	\$ 37,400	\$ -	\$ -	#DIV/0!	
			CAPITAL OUTLAY Total			\$ 121,278	\$ -	\$ 37,400	\$ -	\$ -	#DIV/0!
			INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 12,059	\$ 15,120	\$ 16,000	\$ 16,000	\$ 880	5.5%	
				VEHICLE MILEAGE	\$ 125,236	\$ 136,576	\$ 199,362	\$ 175,000	\$ 38,424	22.0%	
			INTERNAL SERVICE CHARGES Total			\$ 137,296	\$ 151,696	\$ 215,362	\$ 191,000	\$ 39,304	20.6%
			OTHER DSS EXPENDITURES	CAROLYN PHILLIPS FUND	\$ -	\$ 100	\$ 300	\$ 300	\$ 200	66.7%	
				COUNTY FOSTER CARE & WARD	\$ 39,963	\$ 44,000	\$ 52,000	\$ 52,000	\$ 8,000	15.4%	
				EMERGENCY FOOD ASSISTANCE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
				GRANT FUNDS FOR CHILDREN	\$ -	\$ 1,000	\$ -	\$ -	\$ (1,000)	#DIV/0!	
				KEITH JOHNSON FUND	\$ 616	\$ 2,000	\$ 1,200	\$ 1,200	\$ (800)	-66.7%	
				LINKS	\$ 100	\$ 29,246	\$ 28,000	\$ 28,000	\$ (1,246)	-4.5%	
				PA - LIEAP	\$ 247,005	\$ 883,907	\$ 25,000	\$ 25,000	\$ (858,907)	-3435.6%	
				PA SHARE THE WARMTH	\$ 200	\$ 5,704	\$ 8,972	\$ 8,972	\$ 3,268	36.4%	
				PA SPECIAL LINKS	\$ 11,756	\$ 25,000	\$ 20,000	\$ 20,000	\$ (5,000)	-25.0%	
				PA-ADOPTION ASSISTANCE	\$ 375,555	\$ 726,364	\$ 735,000	\$ 735,000	\$ 8,636	1.2%	
				PA-AFDC FOSTER CARE	\$ 730,405	\$ 845,000	\$ 975,000	\$ 975,000	\$ 130,000	13.3%	
				PA-AID TO THE BLIND	\$ 10,096	\$ 10,482	\$ 11,821	\$ 11,821	\$ 1,339	11.3%	
				PA-BOARD HOME CARE	\$ 352,422	\$ 571,261	\$ 400,000	\$ 400,000	\$ (171,261)	-42.8%	
				PA-CRISIS INTERVENTION	\$ 172,892	\$ 555,971	\$ 25,000	\$ 25,000	\$ (530,971)	-2123.9%	
				PA-DAY CARE PURCHASE	\$ 2,677	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.0%	
				PA-EMERG FOOD & SHELTER	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
				PA-ENHANCED ADOPTION FUND	\$ 28,258	\$ 40,000	\$ 45,000	\$ 45,000	\$ 5,000	11.1%	
				PA-FOOD STAMPS	\$ 40,496	\$ 64,332	\$ 76,000	\$ 76,000	\$ 11,668	15.4%	
				PA-GENERAL ASSISTANCE	\$ 462	\$ 1,200	\$ 1,200	\$ 1,200	\$ -	0.0%	
				PA-MEDICAID TRANSPORT	\$ 4,496	\$ 10,500	\$ 10,000	\$ 10,000	\$ (500)	-5.0%	
				PA-SPECIAL ASST/ADULTS	\$ 600,206	\$ 682,000	\$ 700,000	\$ 700,000	\$ 18,000	2.6%	

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2023 Actual	FY 2024 Adopted	FY 2025 Request	FY 2025 Proposed	\$ Change vs. Adopted	% Change vs. Adopted		
General	Social Services	OTHER DSS EXPENDITURES	PA-WORKFIRST CONTRACTS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			PA-WORKFIRST EMERG. ASST	\$ 1,500	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.0%		
			PA-WORKFIRST PARTICIPANT	\$ 50	\$ 1,200	\$ 1,200	\$ 1,200	\$ -	0.0%		
			PA-WORKFIRST TRANSPORT	\$ -	\$ 31,500	\$ 15,000	\$ 15,000	\$ (16,500)	-110.0%		
			SPECIAL ADOPTION FUND II	\$ 5,134	\$ 23,500	\$ 27,000	\$ 27,000	\$ 3,500	13.0%		
			PA-TEA FOSTER CARE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			TRIP FOSTER CARE	\$ 97,617	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			IV-E ESSA TRANSPORTATION	\$ 6,791	\$ 15,000	\$ 10,000	\$ 10,000	\$ (5,000)	-50.0%		
			NEMT & MEDICAID	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.0%		
			PA-LIHWAP	\$ 137,966	\$ 50,000	\$ 20,000	\$ 20,000	\$ (30,000)	-150.0%		
			SUPPLEMENTAL LINKS	\$ 15,990	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			AP - APS ESSENTIAL SVCS	\$ 4,597	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	100.0%		
			OTHER DSS EXPENDITURES/EMERGENCY PLACEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		OTHER DSS EXPENDITURES Total			\$ 2,887,250	\$ 4,674,267	\$ 3,267,693	\$ 3,267,693	\$ (1,406,574)	-43.0%	
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 3,767	\$ 3,800	\$ 5,720	\$ 3,800	\$ -	0.0%		
		OTHER EXPENDITURES Total			\$ 3,767	\$ 3,800	\$ 5,720	\$ 3,800	\$ -	0.0%	
		OTHER PROFESSIONAL SERVICES	INTERPRETING FEES	\$ 3,738	\$ 7,500	\$ 7,000	\$ 7,000	\$ (500)	-7.1%		
			MEDICAL & PSYCH. SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			PROFESSIONAL SERVICES	\$ 156,788	\$ 145,577	\$ 154,777	\$ 154,777	\$ 9,200	5.9%		
		OTHER PROFESSIONAL SERVICES Total			\$ 160,526	\$ 153,077	\$ 161,777	\$ 161,777	\$ 8,700	5.4%	
		OTHER PURCHASED SERVICES	CONTRACTED SERVICE-EQUIP.	\$ 29,045	\$ 51,000	\$ 53,300	\$ 53,300	\$ 2,300	4.3%		
			CONTRACTED SERVICES	\$ 387,284	\$ 744,964	\$ 599,412	\$ 599,412	\$ (145,552)	-24.3%		
			CONTRACTS-ADLT DAY CARE	\$ 123,469	\$ 123,469	\$ 123,469	\$ 123,469	\$ -	0.0%		
			POSTAGE	\$ 67,053	\$ 68,400	\$ 79,100	\$ 72,000	\$ 3,600	5.0%		
			TELEPHONE	\$ 55,463	\$ 84,699	\$ 88,057	\$ 82,000	\$ (2,699)	-3.3%		
			TRAVEL	\$ 18,692	\$ 122,033	\$ 142,696	\$ 25,000	\$ (97,033)	-388.1%		
			RENTAL / BUILDINGS	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ -	0.0%		
		OTHER PURCHASED SERVICES Total			\$ 690,006	\$ 1,203,565	\$ 1,095,034	\$ 964,181	\$ (239,384)	-24.8%	
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		PURCHASED PROPERTY SERVICE Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 85,247	\$ 87,620	\$ 89,715	\$ 89,582	\$ 1,962	2.2%		
			FICA	\$ 588,420	\$ 817,296	\$ 880,879	\$ 809,323	\$ (7,973)	-1.0%		
			GROUP INSURANCE	\$ 2,418,885	\$ 2,667,709	\$ 3,051,329	\$ 2,945,801	\$ 278,092	9.4%		
			OVERTIME	\$ 437,321	\$ 402,840	\$ 518,060	\$ 518,060	\$ 115,220	22.2%		
			PART TIME	\$ 20,353	\$ 153,308	\$ 217,516	\$ 106,960	\$ (46,348)	-43.3%		
			REGULAR	\$ 7,655,617	\$ 9,941,514	\$ 10,686,478	\$ 9,861,686	\$ (79,828)	-0.8%		
			RETIREMENT	\$ 1,118,044	\$ 1,521,426	\$ 1,747,311	\$ 1,643,100	\$ 121,674	7.4%		
			TELEPHONE ALLOWANCE	\$ 1,715	\$ 1,710	\$ 3,120	\$ 3,120	\$ 1,410	45.2%		
			WORKERS COMP	\$ 30,821	\$ 49,173	\$ 34,162	\$ 33,175	\$ (15,998)	-48.2%		
		SALARIES & BENEFITS Total			\$ 12,356,423	\$ 15,642,596	\$ 17,228,571	\$ 16,010,807	\$ 368,211	2.3%	
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 50,036	\$ 155,930	\$ 245,930	\$ 165,000	\$ 9,070	5.5%		
		SUPPLIES Total			\$ 50,036	\$ 155,930	\$ 245,930	\$ 165,000	\$ 9,070	5.5%	
		Social Services Total				\$ 16,406,580	\$ 21,984,931	\$ 22,257,487	\$ 20,764,258	\$ (1,220,673)	-5.9%
		Soil & Water	CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ 45,864	\$ 45,864	\$ 45,864	100.0%	
			CAPITAL OUTLAY Total			\$ -	\$ -	\$ 45,864	\$ 45,864	\$ 45,864	100.0%
			INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 197	\$ 250	\$ 570	\$ 570	\$ 320	56.1%	
				VEHICLE MILEAGE	\$ 2,051	\$ 2,000	\$ 2,795	\$ 2,795	\$ 795	28.4%	
			INTERNAL SERVICE CHARGES Total			\$ 2,248	\$ 2,250	\$ 3,365	\$ 3,365	\$ 1,115	33.1%
			OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 1,495	\$ 1,550	\$ 1,575	\$ 1,575	\$ 25	1.6%	
			OTHER EXPENDITURES Total			\$ 1,495	\$ 1,550	\$ 1,575	\$ 1,575	\$ 25	1.6%
			OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ -	\$ 1,650	\$ 1,700	\$ 1,700	\$ 50	2.9%	
				POSTAGE	\$ 84	\$ 75	\$ 85	\$ 85	\$ 10	11.8%	
				PRINTING	\$ 74	\$ 150	\$ 200	\$ 200	\$ 50	25.0%	
				TELEPHONE	\$ 409	\$ 450	\$ 550	\$ 550	\$ 100	18.2%	
				TRAVEL	\$ 4,241	\$ 2,944	\$ 5,397	\$ 5,397	\$ 2,453	45.5%	

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2023 Actual	FY 2024 Adopted	FY 2025 Request	FY 2025 Proposed	\$ Change vs. Adopted	% Change vs. Adopted
General	Soil & Water	OTHER PURCHASED SERVICES Total		\$ 4,807	\$ 5,269	\$ 7,932	\$ 7,932	\$ 2,663	33.6%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 4,669	\$ 4,901	\$ 5,107	\$ 5,107	\$ 206	4.0%
			FICA	\$ 13,651	\$ 14,758	\$ 15,166	\$ 15,166	\$ 408	2.7%
			GROUP INSURANCE	\$ 38,997	\$ 39,819	\$ 38,761	\$ 38,761	\$ (1,058)	-2.7%
			OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REGULAR	\$ 181,909	\$ 188,018	\$ 193,140	\$ 193,140	\$ 5,122	2.7%
			RETIREMENT	\$ 25,496	\$ 27,800	\$ 30,035	\$ 30,035	\$ 2,235	7.4%
			WORKERS COMP	\$ 3,952	\$ 4,068	\$ 4,151	\$ 4,151	\$ 83	2.0%
		SALARIES & BENEFITS Total		\$ 268,675	\$ 279,364	\$ 286,359	\$ 286,360	\$ 6,996	2.4%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 941	\$ 1,550	\$ 1,600	\$ 1,600	\$ 50	3.1%
		SUPPLIES Total		\$ 941	\$ 1,550	\$ 1,600	\$ 1,600	\$ 50	3.1%
	Soil & Water Total			\$ 278,166	\$ 289,983	\$ 346,695	\$ 346,696	\$ 56,713	16.4%
	Stoner-Thomas Center	OPERATING	SCHOOL CURRENT EXPENSE	\$ 443,179	\$ 456,474	\$ 456,474	\$ 456,474	\$ -	0.0%
		OPERATING Total		\$ 443,179	\$ 456,474	\$ 456,474	\$ 456,474	\$ -	0.0%
	Stoner-Thomas Center Total			\$ 443,179	\$ 456,474	\$ 456,474	\$ 456,474	\$ -	0.0%
	Support Services	CAPITAL OUTLAY	EQUIPMENT	\$ 62,912	\$ -	\$ 58,000	\$ 58,000	\$ 58,000	100.0%
			OTHER IMPROVEMENTS	\$ 527,933	\$ 176,477	\$ 1,774,927	\$ 186,477	\$ 10,000	5.4%
			LAND	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY Total		\$ 590,845	\$ 176,477	\$ 1,832,927	\$ 244,477	\$ 68,000	27.8%
		INSURANCE	GENERAL LIABILITY	\$ 5,556	\$ 290,000	\$ 368,577	\$ 368,577	\$ 78,577	21.3%
		INSURANCE Total		\$ 5,556	\$ 290,000	\$ 368,577	\$ 368,577	\$ 78,577	21.3%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 548	\$ 1,170	\$ 1,395	\$ 1,395	\$ 225	16.1%
			VEHICLE MILEAGE	\$ 41,508	\$ 43,800	\$ 45,236	\$ 45,236	\$ 1,436	3.2%
		INTERNAL SERVICE CHARGES Total		\$ 42,056	\$ 44,970	\$ 46,631	\$ 46,631	\$ 1,661	3.6%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 1,324	\$ 1,200	\$ 1,225	\$ 1,225	\$ 25	2.0%
		OTHER EXPENDITURES Total		\$ 1,324	\$ 1,200	\$ 1,225	\$ 1,225	\$ 25	2.0%
		OTHER PURCHASED SERVICES	ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CONTRACTED SERVICES	\$ 787,559	\$ 747,580	\$ 847,290	\$ 847,290	\$ 99,710	11.8%
			POSTAGE	\$ 19,228	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.0%
			PRINTING	\$ (6,707)	\$ 7,000	\$ 4,500	\$ 4,500	\$ (2,500)	-55.6%
			STAFF TRAINING	\$ 8,757	\$ 11,000	\$ 11,000	\$ 11,000	\$ -	0.0%
			TELEPHONE	\$ 8,014	\$ 8,515	\$ 8,600	\$ 8,600	\$ 85	1.0%
			TRAVEL	\$ 1,430	\$ 4,075	\$ 3,690	\$ 3,690	\$ (385)	-10.4%
			UNIFORMS	\$ 11,401	\$ 8,310	\$ 11,405	\$ 11,405	\$ 3,095	27.1%
		OTHER PURCHASED SERVICES Total		\$ 829,682	\$ 801,480	\$ 901,485	\$ 901,485	\$ 100,005	11.1%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	\$ 420,715	\$ 350,300	\$ 477,000	\$ 477,000	\$ 126,700	26.6%
			MAINT & REPAIR EQUIPMENT	\$ 5,224	\$ 4,110	\$ 5,225	\$ 5,225	\$ 1,115	21.3%
			PARK MAINTENANCE	\$ 19,652	\$ 18,800	\$ 18,000	\$ 18,000	\$ (800)	-4.4%
			UTILITIES	\$ 1,194,458	\$ 1,235,000	\$ 1,235,000	\$ 1,235,000	\$ -	0.0%
		PURCHASED PROPERTY SERVICE Total		\$ 1,640,048	\$ 1,608,210	\$ 1,735,225	\$ 1,735,225	\$ 127,015	7.3%
	RENTAL	BUILDINGS	\$ 60	\$ 60	\$ 1,160	\$ 60	\$ -	0.0%	
		EQUIPMENT	\$ 3,257	\$ 6,500	\$ 6,500	\$ 3,300	\$ (3,200)	-97.0%	
	RENTAL Total		\$ 3,317	\$ 6,560	\$ 7,660	\$ 3,360	\$ (3,200)	-95.2%	
	SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	FICA	\$ 6,887	\$ 7,658	\$ 7,944	\$ 7,944	\$ 286	3.6%
			FICA	\$ 52,641	\$ 66,493	\$ 69,620	\$ 69,620	\$ 3,127	4.5%
			GROUP INSURANCE	\$ 246,980	\$ 252,187	\$ 245,483	\$ 245,483	\$ (6,704)	-2.7%
			OVERTIME	\$ 1,001	\$ 5,036	\$ 4,223	\$ 4,223	\$ (813)	-19.3%
			REGULAR	\$ 725,572	\$ 849,418	\$ 890,278	\$ 890,278	\$ 40,860	4.6%
			RETIREMENT	\$ 100,255	\$ 128,553	\$ 137,425	\$ 137,425	\$ 8,872	6.5%
			TELEPHONE ALLOWANCE	\$ 7,302	\$ 7,620	\$ 8,160	\$ 8,160	\$ 540	6.6%
			WORKERS COMP	\$ 18,565	\$ 23,400	\$ 24,341	\$ 24,340	\$ 940	3.9%
		SALARIES & BENEFITS Total		\$ 1,159,204	\$ 1,340,365	\$ 1,387,474	\$ 1,387,473	\$ 47,108	3.4%
	SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 69,426	\$ 66,500	\$ 75,500	\$ 73,500	\$ 7,000	9.5%	
		SMALL TOOLS & EQUIPMENT	\$ 11,795	\$ 10,300	\$ 13,000	\$ 13,000	\$ 2,700	20.8%	
	SUPPLIES Total		\$ 81,221	\$ 76,800	\$ 88,500	\$ 86,500	\$ 9,700	11.2%	

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2023 Actual	FY 2024 Adopted	FY 2025 Request	FY 2025 Proposed	\$ Change vs. Adopted	% Change vs. Adopted	
General	Support Services Total			\$ 4,353,254	\$ 4,346,062	\$ 6,369,704	\$ 4,774,953	\$ 428,891	9.0%	
	Tax	CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		CAPITAL OUTLAY Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		INSURANCE	OTHER	\$ -	\$ 710	\$ 710	\$ 710	\$ -	0.0%	
		INSURANCE Total		\$ -	\$ 710	\$ 710	\$ 710	\$ -	0.0%	
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 2,250	\$ 3,100	\$ 5,822	\$ 5,822	\$ 2,722	46.8%	
			VEHICLE MILEAGE	\$ 25,656	\$ 22,000	\$ 34,506	\$ 34,506	\$ 12,506	36.2%	
		INTERNAL SERVICE CHARGES Total		\$ 27,907	\$ 25,100	\$ 40,328	\$ 40,328	\$ 15,228	37.8%	
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 8,032	\$ 8,727	\$ 8,507	\$ 8,507	\$ (220)	-2.6%	
		OTHER EXPENDITURES Total		\$ 8,032	\$ 8,727	\$ 8,507	\$ 8,507	\$ (220)	-2.6%	
		OTHER PROFESSIONAL SERVICES	BOARD MEETING COSTS	\$ 1,053	\$ 850	\$ 1,050	\$ 1,050	\$ 200	19.0%	
		OTHER PROFESSIONAL SERVICES Total		\$ 1,053	\$ 850	\$ 1,050	\$ 1,050	\$ 200	19.0%	
		OTHER PURCHASED SERVICES	ADVERTISING		\$ 9,354	\$ 4,100	\$ 10,000	\$ 10,000	\$ 5,900	59.0%
			CONTRACTED SERVICES		\$ 507,992	\$ 597,250	\$ 784,300	\$ 775,000	\$ 177,750	22.9%
			POSTAGE		\$ 60,978	\$ 80,500	\$ 60,300	\$ 60,300	\$ (20,200)	-33.5%
			PRINTING		\$ 30,618	\$ 32,000	\$ 30,000	\$ 30,000	\$ (2,000)	-6.7%
			TELEPHONE		\$ 6,662	\$ 7,000	\$ 6,700	\$ 6,700	\$ (300)	-4.5%
			TRAVEL		\$ 16,932	\$ 12,000	\$ 16,700	\$ 16,700	\$ 4,700	28.1%
		OTHER PURCHASED SERVICES Total		\$ 632,536	\$ 732,850	\$ 908,000	\$ 898,700	\$ 165,850	18.5%	
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ -	\$ 275	\$ -	\$ -	\$ (275)	#DIV/0!	
		PURCHASED PROPERTY SERVICE Total		\$ -	\$ 275	\$ -	\$ -	\$ (275)	#DIV/0!	
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY		\$ 19,978	\$ 22,530	\$ 24,656	\$ 24,656	\$ 2,126	8.6%
			FICA		\$ 108,573	\$ 132,505	\$ 134,643	\$ 134,643	\$ 2,138	1.6%
			GROUP INSURANCE		\$ 434,166	\$ 430,045	\$ 418,614	\$ 418,614	\$ (11,431)	-2.7%
			OVERTIME		\$ 62,492	\$ 73,050	\$ 67,425	\$ 67,425	\$ (5,625)	-8.3%
			PART TIME		\$ -	\$ 20,454	\$ -	\$ -	\$ (20,454)	#DIV/0!
			REGULAR		\$ 1,428,926	\$ 1,580,210	\$ 1,663,002	\$ 1,663,002	\$ 82,792	5.0%
			RETIREMENT		\$ 206,544	\$ 252,797	\$ 270,595	\$ 270,595	\$ 17,798	6.6%
			TELEPHONE ALLOWANCE		\$ 4,322	\$ 5,256	\$ 4,956	\$ 4,956	\$ (300)	-6.1%
			WORKERS COMP		\$ 16,895	\$ 21,608	\$ 22,524	\$ 22,524	\$ 916	4.1%
			SALARIES & BENEFITS Total		\$ 2,281,897	\$ 2,538,455	\$ 2,606,414	\$ 2,606,415	\$ 67,960	2.6%
		SUPPLIES	COURT FEES		\$ 2,175	\$ 500	\$ 2,200	\$ 2,200	\$ 1,700	77.3%
			DEPARTMENTAL SUPPLIES		\$ 28,565	\$ 30,000	\$ 27,100	\$ 27,100	\$ (2,900)	-10.7%
			SHERIFF FEES		\$ 60	\$ 75	\$ 75	\$ 75	\$ -	0.0%
		SUPPLIES Total		\$ 30,800	\$ 30,575	\$ 29,375	\$ 29,375	\$ (1,200)	-4.1%	
	Tax Total			\$ 2,982,224	\$ 3,337,542	\$ 3,594,384	\$ 3,585,085	\$ 247,543	6.9%	
	Teen Parenting	OPERATING	SCHOOL CURRENT EXPENSE	\$ 123,173	\$ 126,868	\$ 126,868	\$ 126,868	\$ -	0.0%	
		OPERATING Total		\$ 123,173	\$ 126,868	\$ 126,868	\$ 126,868	\$ -	0.0%	
	Teen Parenting Total			\$ 123,173	\$ 126,868	\$ 126,868	\$ 126,868	\$ -	0.0%	
	Thomasville City Schools	CAPITAL OUTLAY - CATEGORY II	SCHOOL C/O - CATEGORY II	\$ 359,886	\$ 366,500	\$ 388,500	\$ 370,165	\$ 3,665	1.0%	
		CAPITAL OUTLAY - CATEGORY II Total		\$ 359,886	\$ 366,500	\$ 388,500	\$ 370,165	\$ 3,665	1.0%	
		OPERATING	SCHOOL CURRENT EXPENSE	\$ 3,016,318	\$ 3,053,885	\$ 4,028,920	\$ 3,088,775	\$ 34,890	1.1%	
	OPERATING Total		\$ 3,016,318	\$ 3,053,885	\$ 4,028,920	\$ 3,088,775	\$ 34,890	1.1%		
	Thomasville City Schools Total			\$ 3,376,204	\$ 3,420,385	\$ 4,417,420	\$ 3,458,940	\$ 38,555	1.1%	
	Transportation	OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		OTHER PURCHASED SERVICES Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	Transportation Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	Veterans Services	CAPITAL OUTLAY	EQUIPMENT	\$ 3,438	\$ -	\$ 4,160	\$ -	\$ -	#DIV/0!	
		CAPITAL OUTLAY Total		\$ 3,438	\$ -	\$ 4,160	\$ -	\$ -	#DIV/0!	
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 129	\$ 250	\$ 505	\$ 505	\$ 255	50.5%	
		INTERNAL SERVICE CHARGES Total		\$ 129	\$ 250	\$ 505	\$ 505	\$ 255	50.5%	
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 794	\$ 400	\$ 1,096	\$ 1,096	\$ 696	63.5%	
		OTHER EXPENDITURES Total		\$ 794	\$ 400	\$ 1,096	\$ 1,096	\$ 696	63.5%	
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 1,983	\$ 1,800	\$ 2,347	\$ 2,347	\$ 547	23.3%	
	POSTAGE	\$ 472	\$ 440	\$ 440	\$ 440	\$ -	0.0%			

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2023 Actual	FY 2024 Adopted	FY 2025 Request	FY 2025 Proposed	\$ Change vs. Adopted	% Change vs. Adopted		
General	Veterans Services	OTHER PURCHASED SERVICES	PRINTING	\$ 42	\$ 100	\$ 100	\$ 75	\$ (25)	-33.3%		
			TELEPHONE	\$ 353	\$ 305	\$ 355	\$ 355	\$ 50	14.1%		
			TRAVEL	\$ 149	\$ 6,139	\$ 4,229	\$ 4,000	\$ (2,139)	-53.5%		
		OTHER PURCHASED SERVICES Total		\$ 2,999	\$ 8,784	\$ 7,471	\$ 7,217	\$ (1,567)	-21.7%		
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 2,543	\$ 3,444	\$ 3,630	\$ 3,610	\$ 166	4.6%		
			FICA	\$ 11,851	\$ 13,000	\$ 14,629	\$ 13,640	\$ 640	4.7%		
			GROUP INSURANCE	\$ 38,997	\$ 39,819	\$ 51,681	\$ 38,761	\$ (1,058)	-2.7%		
			OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			REGULAR	\$ 158,762	\$ 165,955	\$ 219,153	\$ 174,153	\$ 8,198	4.7%		
			RETIREMENT	\$ 22,051	\$ 24,410	\$ 33,752	\$ 26,931	\$ 2,521	9.4%		
			WORKERS COMP	\$ 258	\$ 271	\$ 327	\$ 284	\$ 13	4.6%		
		SALARIES & BENEFITS Total		\$ 234,462	\$ 246,899	\$ 323,171	\$ 257,379	\$ 10,480	4.1%		
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 4,405	\$ 4,500	\$ 4,500	\$ 6,320	\$ 1,820	28.8%		
		SUPPLIES Total		\$ 4,405	\$ 4,500	\$ 4,500	\$ 6,320	\$ 1,820	28.8%		
	Veterans Services Total		\$ 246,227	\$ 260,833	\$ 340,902	\$ 272,517	\$ 11,684	4.3%			
General Total				\$ 181,276,657	\$ 170,308,857	\$ 186,156,378	\$ 175,247,026	\$ 4,938,169	2.8%		
Internal Service - Garage Fund	Public Services	ASSET RECLASSIFICATION	ASSET RECLASSIFICATION	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		ASSET RECLASSIFICATION Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ 105,000	\$ 105,000	\$ 105,000	100.0%		
		CAPITAL OUTLAY Total		\$ -	\$ -	\$ 105,000	\$ 105,000	\$ 105,000	100.0%		
		DEPRECIATION	DEPREC-BUILDINGS	\$ 7,985	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			DEPREC-EQUIPMENT	\$ 5,830	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			DEPRECIATION - VEHICLES	\$ 17,519	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		DEPRECIATION Total		\$ 31,334	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		INSURANCE	OTHER	\$ 201,207	\$ 201,207	\$ 252,000	\$ 255,000	\$ 53,793	21.1%		
		INSURANCE Total		\$ 201,207	\$ 201,207	\$ 252,000	\$ 255,000	\$ 53,793	21.1%		
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 75	\$ 160	\$ 432	\$ 432	\$ 272	63.0%		
			VEHICLE MILEAGE	\$ 6,764	\$ 4,650	\$ 9,131	\$ 9,131	\$ 4,481	49.1%		
		INTERNAL SERVICE CHARGES Total		\$ 6,839	\$ 4,810	\$ 9,563	\$ 9,563	\$ 4,753	49.7%		
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 2,536	\$ 2,920	\$ 2,540	\$ 2,540	\$ (380)	-15.0%		
		OTHER EXPENDITURES Total		\$ 2,536	\$ 2,920	\$ 2,540	\$ 2,540	\$ (380)	-15.0%		
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 4,084	\$ 5,075	\$ 4,085	\$ 4,085	\$ (990)	-24.2%		
			POSTAGE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			STAFF TRAINING	\$ 5,695	\$ 2,525	\$ 2,525	\$ 2,525	\$ -	0.0%		
			TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			TRAVEL	\$ 1,905	\$ 2,375	\$ 1,975	\$ 1,975	\$ (400)	-20.3%		
			UNIFORMS	\$ 680	\$ 515	\$ 515	\$ 515	\$ -	0.0%		
		OTHER PURCHASED SERVICES Total		\$ 12,364	\$ 10,490	\$ 9,100	\$ 9,100	\$ (1,390)	-15.3%		
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ 566,678	\$ 500,000	\$ 617,160	\$ 607,756	\$ 107,756	17.7%		
		PURCHASED PROPERTY SERVICE Total		\$ 566,678	\$ 500,000	\$ 617,160	\$ 607,756	\$ 107,756	17.7%		
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 3,160	\$ 3,400	\$ 4,250	\$ 4,231	\$ 831	19.6%		
			FICA	\$ 20,833	\$ 24,122	\$ 28,095	\$ 25,195	\$ 1,073	4.3%		
			GROUP INSURANCE	\$ 77,994	\$ 79,638	\$ 90,441	\$ 77,521	\$ (2,117)	-2.7%		
			OVERTIME	\$ 4,993	\$ 6,448	\$ 5,118	\$ 5,118	\$ (1,330)	-26.0%		
			REGULAR	\$ 283,901	\$ 303,256	\$ 355,689	\$ 317,776	\$ 14,520	4.6%		
			RETIREMENT	\$ 39,682	\$ 45,118	\$ 55,303	\$ 49,559	\$ 4,441	9.0%		
			TELEPHONE ALLOWANCE	\$ 1,985	\$ 2,520	\$ 2,520	\$ 2,520	\$ -	0.0%		
			WORKERS COMP	\$ 4,878	\$ 6,864	\$ 7,548	\$ 7,145	\$ 281	3.9%		
		SALARIES & BENEFITS Total		\$ 437,426	\$ 471,366	\$ 548,965	\$ 489,065	\$ 17,699	3.6%		
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 3,438	\$ 6,000	\$ 3,500	\$ 3,500	\$ (2,500)	-71.4%		
			GAS - DIESEL - OIL	\$ 1,104,010	\$ 1,012,246	\$ 1,055,000	\$ 1,114,887	\$ 102,641	9.2%		
		SUPPLIES Total		\$ 1,107,448	\$ 1,018,246	\$ 1,058,500	\$ 1,118,387	\$ 100,141	9.0%		
		Public Services Total		\$ 2,365,833	\$ 2,209,039	\$ 2,602,828	\$ 2,596,411	\$ 387,372	14.9%		
		Internal Service - Garage Fund Total				\$ 2,365,833	\$ 2,209,039	\$ 2,602,828	\$ 2,596,411	\$ 387,372	14.9%
		Internal Service Funds - Insurance Fund	Insurance Fund	BENEFITS	CONTRACTED SERVICES	\$ 3,179,475	\$ 2,708,100	\$ 3,500,000	\$ 2,900,000	\$ 191,900	6.6%

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2023 Actual	FY 2024 Adopted	FY 2025 Request	FY 2025 Proposed	\$ Change vs. Adopted	% Change vs. Adopted		
Internal Service Funds - Insurance Fund	Insurance Fund	BENEFITS	DEPENDENT LIFE	\$ 13,885	\$ 16,225	\$ 14,000	\$ 20,000	\$ 3,775	18.9%		
			GROUP INSURANCE	\$ 14,153,972	\$ 12,967,221	\$ 12,813,968	\$ 12,607,077	\$ (360,144)	-2.9%		
			MISCELLANEOUS EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			WELLNESS PROGRAM	\$ 21	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		BENEFITS Total			\$ 17,347,354	\$ 15,691,546	\$ 16,327,968	\$ 15,527,077	\$ (164,469)	-1.1%	
		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			\$ 17,347,354	\$ 15,691,546	\$ 16,327,968	\$ 15,527,077	\$ (164,469)	-1.1%	
Internal Service Funds - Insurance Fund Total				\$ 17,347,354	\$ 15,691,546	\$ 16,327,968	\$ 15,527,077	\$ (164,469)	-1.1%		
Internal Service Funds - Workers Compensation Fund	Workers Compensation Fund	BENEFITS	CONTRACTED SERVICES	\$ 2,250	\$ 19,625	\$ 2,250	\$ 2,250	\$ (17,375)	-772.2%		
			WELLNESS PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			WORKERS COMP CLAIMS	\$ 881,331	\$ 998,083	\$ 1,102,683	\$ 1,180,115	\$ 182,032	15.4%		
		BENEFITS Total			\$ 883,581	\$ 1,017,708	\$ 1,104,933	\$ 1,182,365	\$ 164,657	13.9%	
		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			\$ 883,581	\$ 1,017,708	\$ 1,104,933	\$ 1,182,365	\$ 164,657	13.9%	
		Internal Service Funds - Workers Compensation Fund Total				\$ 883,581	\$ 1,017,708	\$ 1,104,933	\$ 1,182,365	\$ 164,657	13.9%
		Mental Health Fund	Mental Health Fund	OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 786,840	\$ 786,844	\$ 786,844	\$ 786,844	\$ -	0.0%
OTHER PURCHASED SERVICES Total				\$ 786,840	\$ 786,844	\$ 786,844	\$ 786,844	\$ -	0.0%		
Mental Health Fund Total			\$ 786,840	\$ 786,844	\$ 786,844	\$ 786,844	\$ -	0.0%			
Mental Health Fund Total				\$ 786,840	\$ 786,844	\$ 786,844	\$ 786,844	\$ -	0.0%		
Special Revenue - Emergency Telephone	Emergency Communications	CAPITAL OUTLAY	COUNTY CAPITAL PROJECTS	\$ 408,448	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			EQUIPMENT	\$ 15,201	\$ 45,552	\$ 45,552	\$ 45,552	\$ -	0.0%		
		CAPITAL OUTLAY Total			\$ 423,649	\$ 45,552	\$ 45,552	\$ 45,552	\$ -	0.0%	
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 102,342	\$ 108,004	\$ 473,580	\$ 327,219	\$ 219,215	67.0%		
			STAFF TRAINING	\$ 27,352	\$ 45,000	\$ 45,000	\$ 45,000	\$ -	0.0%		
			TELEPHONE	\$ 46,422	\$ 27,500	\$ 27,500	\$ 27,500	\$ -	0.0%		
			TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		OTHER PURCHASED SERVICES Total			\$ 176,117	\$ 180,504	\$ 546,080	\$ 399,719	\$ 219,215	54.8%	
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 58,325	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		SUPPLIES Total			\$ 58,325	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		Emergency Communications Total			\$ 658,091	\$ 226,056	\$ 591,632	\$ 445,271	\$ 219,215	49.2%	
Special Revenue - Emergency Telephone Total				\$ 658,091	\$ 226,056	\$ 591,632	\$ 445,271	\$ 219,215	49.2%		
Special Revenue - Transportation	Public Services	CAPITAL OUTLAY	EQUIPMENT	\$ 288,485	\$ 140,000	\$ 280,000	\$ 280,000	\$ 140,000	50.0%		
			OTHER IMPROVEMENTS	\$ 4,266	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			SBITAs	\$ 10,136	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		CAPITAL OUTLAY Total			\$ 302,887	\$ 140,000	\$ 280,000	\$ 280,000	\$ 140,000	50.0%	
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 248	\$ 200	\$ 1,105	\$ 1,105	\$ 905	81.9%		
			VEHICLE MILEAGE	\$ 127,122	\$ 126,000	\$ 171,615	\$ 171,615	\$ 45,615	26.6%		
		INTERNAL SERVICE CHARGES Total			\$ 127,370	\$ 126,200	\$ 172,720	\$ 172,720	\$ 46,520	26.9%	
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 2,292	\$ 2,210	\$ 2,210	\$ 2,210	\$ -	0.0%		
		OTHER EXPENDITURES Total			\$ 2,292	\$ 2,210	\$ 2,210	\$ 2,210	\$ -	0.0%	
		OTHER PURCHASED SERVICES	ADVERTISING	\$ 4,674	\$ 1,000	\$ 2,000	\$ 2,000	\$ 1,000	50.0%		

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2023 Actual	FY 2024 Adopted	FY 2025 Request	FY 2025 Proposed	\$ Change vs. Adopted	% Change vs. Adopted
Special Revenue - Transportation	Public Services	OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 274,026	\$ 52,886	\$ 41,886	\$ 41,886	\$ (11,000)	-26.3%
			POSTAGE	\$ 184	\$ 150	\$ 200	\$ 200	\$ 50	25.0%
			PRINTING	\$ 1,599	\$ 750	\$ 900	\$ 900	\$ 150	16.7%
			STAFF TRAINING	\$ 2,272	\$ 7,000	\$ 4,250	\$ 4,250	\$ (2,750)	-64.7%
			TELEPHONE	\$ 7,847	\$ 5,500	\$ 8,000	\$ 8,000	\$ 2,500	31.3%
			TRANSPORTATION	\$ 533,639	\$ 472,594	\$ 475,000	\$ 473,062	\$ 468	0.1%
			TRAVEL	\$ 3,400	\$ 2,075	\$ 3,400	\$ 3,400	\$ 1,325	39.0%
			UNIFORMS	\$ 119	\$ 1,200	\$ 500	\$ 500	\$ (700)	-140.0%
		OTHER PURCHASED SERVICES Total		\$ 827,760	\$ 543,155	\$ 536,136	\$ 534,198	\$ (8,957)	-1.7%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ -	\$ 500	\$ 250	\$ 250	\$ (250)	-100.0%
		PURCHASED PROPERTY SERVICE Total		\$ -	\$ 500	\$ 250	\$ 250	\$ (250)	-100.0%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 2,079	\$ 2,331	\$ 2,651	\$ 2,651	\$ 320	12.1%
			FICA	\$ 33,378	\$ 38,381	\$ 38,801	\$ 37,005	\$ (1,376)	-3.7%
			GROUP INSURANCE	\$ 57,668	\$ 66,365	\$ 64,601	\$ 64,601	\$ (1,764)	-2.7%
			OVERTIME	\$ 8,744	\$ 4,870	\$ 8,805	\$ 8,805	\$ 3,935	44.7%
			PART TIME	\$ 33,131	\$ 247,827	\$ 236,707	\$ 213,236	\$ (34,591)	-16.2%
			REGULAR	\$ 411,746	\$ 243,743	\$ 256,093	\$ 256,093	\$ 12,350	4.8%
			RETIREMENT	\$ 57,778	\$ 58,199	\$ 62,000	\$ 58,796	\$ 597	1.0%
			TELEPHONE ALLOWANCE	\$ 2,467	\$ 2,940	\$ 2,940	\$ 2,940	\$ -	0.0%
			WORKERS COMP	\$ 10,749	\$ 22,658	\$ 22,479	\$ 21,148	\$ (1,510)	-7.1%
		SALARIES & BENEFITS Total		\$ 617,740	\$ 687,314	\$ 695,077	\$ 665,275	\$ (22,039)	-3.3%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 12,839	\$ 15,000	\$ 16,000	\$ 15,000	\$ -	0.0%
		SUPPLIES Total		\$ 12,839	\$ 15,000	\$ 16,000	\$ 15,000	\$ -	0.0%
		Public Services Total		\$ 1,890,888	\$ 1,514,379	\$ 1,702,393	\$ 1,669,653	\$ 155,274	9.3%
		Special Revenue - Transportation Total				\$ 1,890,888	\$ 1,514,379	\$ 1,702,393	\$ 1,669,653
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	\$ -	0.0%	
Special Revenue Fund - Airport Fund Total				\$ 16,667	\$ 16,667	\$ 16,667	\$ 16,667	\$ -	0.0%
Special Revenue Funds - Fire Districts	Arcadia - RC - Hampton	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 1,395,892	\$ 1,367,692	\$ 1,414,817	\$ 1,382,092	\$ 14,400	1.0%
			VTS COLLECTION COST	\$ 6,234	\$ 5,010	\$ 5,183	\$ 5,063	\$ 53	1.0%
		OTHER EXPENDITURES Total		\$ 1,402,126	\$ 1,372,702	\$ 1,420,000	\$ 1,387,155	\$ 14,453	1.0%
	Arcadia - RC - Hampton Total		\$ 1,402,126	\$ 1,372,702	\$ 1,420,000	\$ 1,387,155	\$ 14,453	1.0%	
	Badin	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 45,000	\$ 48,821	\$ 49,817	\$ 49,817	\$ 996	2.0%
			VTS COLLECTION COST	\$ 72	\$ 179	\$ 183	\$ 183	\$ 4	2.2%
		OTHER EXPENDITURES Total		\$ 45,072	\$ 49,000	\$ 50,000	\$ 50,000	\$ 1,000	2.0%
	Badin Total		\$ 45,072	\$ 49,000	\$ 50,000	\$ 50,000	\$ 1,000	2.0%	
	Central	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 428,700	\$ 444,372	\$ 459,317	\$ 459,317	\$ 14,945	3.3%
			VTS COLLECTION COST	\$ 2,452	\$ 1,628	\$ 1,683	\$ 1,683	\$ 55	3.3%
		OTHER EXPENDITURES Total		\$ 431,152	\$ 446,000	\$ 461,000	\$ 461,000	\$ 15,000	3.3%
	Central Total		\$ 431,152	\$ 446,000	\$ 461,000	\$ 461,000	\$ 15,000	3.3%	
	Churchland	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 299,577	\$ 315,018	\$ 326,145	\$ 326,145	\$ 11,127	3.4%
			VTS COLLECTION COST	\$ 1,585	\$ 1,154	\$ 1,195	\$ 1,195	\$ 41	3.4%
		OTHER EXPENDITURES Total		\$ 301,162	\$ 316,172	\$ 327,340	\$ 327,340	\$ 11,168	3.4%
	Churchland Total		\$ 301,162	\$ 316,172	\$ 327,340	\$ 327,340	\$ 11,168	3.4%	
	Clemmons	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 199,480	\$ 118,845	\$ 198,906	\$ 198,906	\$ 80,061	40.3%
			VTS COLLECTION COST	\$ 428	\$ 435	\$ 729	\$ 729	\$ 294	40.3%
		OTHER EXPENDITURES Total		\$ 199,908	\$ 119,280	\$ 199,635	\$ 199,635	\$ 80,355	40.3%
	Clemmons Total		\$ 199,908	\$ 119,280	\$ 199,635	\$ 199,635	\$ 80,355	40.3%	
	Fairgrove	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 599,396	\$ 539,341	\$ 546,947	\$ 546,947	\$ 7,606	1.4%
			VTS COLLECTION COST	\$ 2,956	\$ 1,976	\$ 2,004	\$ 2,004	\$ 28	1.4%
		OTHER EXPENDITURES Total		\$ 602,352	\$ 541,317	\$ 548,951	\$ 548,951	\$ 7,634	1.4%
	Fairgrove Total		\$ 602,352	\$ 541,317	\$ 548,951	\$ 548,951	\$ 7,634	1.4%	
	Griffith	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 358,249	\$ 466,474	\$ 468,006	\$ 468,006	\$ 1,532	0.3%
			VTS COLLECTION COST	\$ 1,575	\$ 1,709	\$ 1,715	\$ 1,715	\$ 6	0.3%

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2023 Actual	FY 2024 Adopted	FY 2025 Request	FY 2025 Proposed	\$ Change vs. Adopted	% Change vs. Adopted
Special Revenue Funds - Fire Districts	Griffith	OTHER EXPENDITURES Total		\$ 359,824	\$ 468,183	\$ 469,721	\$ 469,721	\$ 1,538	0.3%
	Griffith Total			\$ 359,824	\$ 468,183	\$ 469,721	\$ 469,721	\$ 1,538	0.3%
	Gumtree	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 225,849	\$ 203,779	\$ 213,332	\$ 213,332	\$ 9,553	4.5%
			VTS COLLECTION COST	\$ 1,044	\$ 747	\$ 782	\$ 782	\$ 35	4.5%
	OTHER EXPENDITURES Total		\$ 226,893	\$ 204,526	\$ 214,114	\$ 214,114	\$ 9,588	4.5%	
	Gumtree Total			\$ 226,893	\$ 204,526	\$ 214,114	\$ 214,114	\$ 9,588	4.5%
	Hasty	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 633,500	\$ 650,557	\$ 655,782	\$ 655,782	\$ 5,225	0.8%
			VTS COLLECTION COST	\$ 2,709	\$ 2,383	\$ 2,403	\$ 2,403	\$ 20	0.8%
	OTHER EXPENDITURES Total		\$ 636,209	\$ 652,940	\$ 658,185	\$ 658,185	\$ 5,245	0.8%	
	Hasty Total			\$ 636,209	\$ 652,940	\$ 658,185	\$ 658,185	\$ 5,245	0.8%
	Healing Springs	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 355,722	\$ 333,606	\$ 499,715	\$ 499,715	\$ 166,109	33.2%
			VTS COLLECTION COST	\$ 1,075	\$ 1,222	\$ 1,831	\$ 1,831	\$ 609	33.3%
	OTHER EXPENDITURES Total		\$ 356,796	\$ 334,828	\$ 501,546	\$ 501,546	\$ 166,718	33.2%	
	Healing Springs Total			\$ 356,796	\$ 334,828	\$ 501,546	\$ 501,546	\$ 166,718	33.2%
	Holly Grove	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 364,559	\$ 363,228	\$ 363,228	\$ 363,228	\$ -	0.0%
			VTS COLLECTION COST	\$ 1,788	\$ 1,331	\$ 1,331	\$ 1,331	\$ -	0.0%
	OTHER EXPENDITURES Total		\$ 366,347	\$ 364,559	\$ 364,559	\$ 364,559	\$ -	0.0%	
	Holly Grove Total			\$ 366,347	\$ 364,559	\$ 364,559	\$ 364,559	\$ -	0.0%
	Horneytown	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 267,820	\$ 278,978	\$ 280,971	\$ 280,971	\$ 1,993	0.7%
			VTS COLLECTION COST	\$ 1,180	\$ 1,022	\$ 1,029	\$ 1,029	\$ 7	0.7%
	OTHER EXPENDITURES Total		\$ 269,000	\$ 280,000	\$ 282,000	\$ 282,000	\$ 2,000	0.7%	
	Horneytown Total			\$ 269,000	\$ 280,000	\$ 282,000	\$ 282,000	\$ 2,000	0.7%
	Linwood	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 763,985	\$ 768,001	\$ 768,485	\$ 768,485	\$ 484	0.1%
			VTS COLLECTION COST	\$ 1,354	\$ 2,813	\$ 2,815	\$ 2,815	\$ 2	0.1%
	OTHER EXPENDITURES Total		\$ 765,339	\$ 770,814	\$ 771,300	\$ 771,300	\$ 486	0.1%	
	Linwood Total			\$ 765,339	\$ 770,814	\$ 771,300	\$ 771,300	\$ 486	0.1%
	Midway	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 1,223,828	\$ 1,409,044	\$ 1,467,447	\$ 1,467,447	\$ 58,403	4.0%
			VTS COLLECTION COST	\$ 5,422	\$ 5,162	\$ 5,376	\$ 5,376	\$ 214	4.0%
	OTHER EXPENDITURES Total		\$ 1,229,250	\$ 1,414,206	\$ 1,472,823	\$ 1,472,823	\$ 58,617	4.0%	
	Midway Total			\$ 1,229,250	\$ 1,414,206	\$ 1,472,823	\$ 1,472,823	\$ 58,617	4.0%
	North Lexington	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 323,600	\$ 313,850	\$ 318,832	\$ 318,832	\$ 4,982	1.6%
			VTS COLLECTION COST	\$ 1,432	\$ 1,150	\$ 1,168	\$ 1,168	\$ 18	1.5%
	OTHER EXPENDITURES Total		\$ 325,032	\$ 315,000	\$ 320,000	\$ 320,000	\$ 5,000	1.6%	
	North Lexington Total			\$ 325,032	\$ 315,000	\$ 320,000	\$ 320,000	\$ 5,000	1.6%
	Pilot	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 434,539	\$ 345,772	\$ 443,813	\$ 443,813	\$ 98,041	22.1%
			VTS COLLECTION COST	\$ 1,625	\$ 1,267	\$ 1,626	\$ 1,626	\$ 359	22.1%
	OTHER EXPENDITURES Total		\$ 436,164	\$ 347,039	\$ 445,439	\$ 445,439	\$ 98,400	22.1%	
	Pilot Total			\$ 436,164	\$ 347,039	\$ 445,439	\$ 445,439	\$ 98,400	22.1%
	Reeds	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 394,301	\$ 397,525	\$ 551,812	\$ 551,812	\$ 154,287	28.0%
			VTS COLLECTION COST	\$ 1,951	\$ 1,456	\$ 2,022	\$ 2,022	\$ 566	28.0%
	OTHER EXPENDITURES Total		\$ 396,252	\$ 398,981	\$ 553,834	\$ 553,834	\$ 154,853	28.0%	
	Reeds Total			\$ 396,252	\$ 398,981	\$ 553,834	\$ 553,834	\$ 154,853	28.0%
	Silver Valley	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 489,922	\$ 492,634	\$ 512,046	\$ 512,046	\$ 19,412	3.8%
			VTS COLLECTION COST	\$ 2,479	\$ 1,788	\$ 1,876	\$ 1,876	\$ 88	4.7%
	OTHER EXPENDITURES Total		\$ 492,401	\$ 494,422	\$ 513,922	\$ 513,922	\$ 19,500	3.8%	
	Silver Valley Total			\$ 492,401	\$ 494,422	\$ 513,922	\$ 513,922	\$ 19,500	3.8%
	South Davidson	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 134,889	\$ 182,597	\$ 217,469	\$ 191,968	\$ 9,371	4.9%
			VTS COLLECTION COST	\$ 582	\$ 669	\$ 797	\$ 703	\$ 34	4.8%
	OTHER EXPENDITURES Total		\$ 135,471	\$ 183,266	\$ 218,266	\$ 192,671	\$ 9,405	4.9%	
	South Davidson Total			\$ 135,471	\$ 183,266	\$ 218,266	\$ 192,671	\$ 9,405	4.9%
	South Emmons	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 149,611	\$ 152,843	\$ 157,065	\$ 157,065	\$ 4,222	2.7%
			VTS COLLECTION COST	\$ 658	\$ 560	\$ 575	\$ 575	\$ 15	2.6%
	OTHER EXPENDITURES Total		\$ 150,269	\$ 153,403	\$ 157,640	\$ 157,640	\$ 4,237	2.7%	
	South Emmons Total			\$ 150,269	\$ 153,403	\$ 157,640	\$ 157,640	\$ 4,237	2.7%
	South Lexington	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 335,250	\$ 307,872	\$ 339,855	\$ 339,855	\$ 31,983	9.4%

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2023 Actual	FY 2024 Adopted	FY 2025 Request	FY 2025 Proposed	\$ Change vs. Adopted	% Change vs. Adopted
Special Revenue Funds - Fire Districts	South Lexington	OTHER EXPENDITURES	VTS COLLECTION COST	\$ 1,461	\$ 1,128	\$ 1,245	\$ 1,245	\$ 117	9.4%
		OTHER EXPENDITURES Total		\$ 336,711	\$ 309,000	\$ 341,100	\$ 341,100	\$ 32,100	9.4%
	South Lexington Total			\$ 336,711	\$ 309,000	\$ 341,100	\$ 341,100	\$ 32,100	9.4%
	Southmont	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 1,299,501	\$ 1,338,451	\$ 1,392,392	\$ 1,392,392	\$ 53,941	3.9%
			VTS COLLECTION COST	\$ 4,522	\$ 4,903	\$ 5,101	\$ 5,101	\$ 198	3.9%
		OTHER EXPENDITURES Total		\$ 1,304,023	\$ 1,343,354	\$ 1,397,493	\$ 1,397,493	\$ 54,139	3.9%
	Southmont Total			\$ 1,304,023	\$ 1,343,354	\$ 1,397,493	\$ 1,397,493	\$ 54,139	3.9%
	Tyro	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 456,285	\$ 448,638	\$ 462,164	\$ 462,164	\$ 13,526	2.9%
			VTS COLLECTION COST	\$ 2,236	\$ 1,644	\$ 1,693	\$ 1,693	\$ 49	2.9%
		OTHER EXPENDITURES Total		\$ 458,521	\$ 450,282	\$ 463,857	\$ 463,857	\$ 13,575	2.9%
	Tyro Total			\$ 458,521	\$ 450,282	\$ 463,857	\$ 463,857	\$ 13,575	2.9%
	Wallburg	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 1,039,758	\$ 1,037,380	\$ 1,058,605	\$ 1,058,605	\$ 21,225	2.0%
			VTS COLLECTION COST	\$ 4,864	\$ 3,800	\$ 3,878	\$ 3,878	\$ 78	2.0%
		OTHER EXPENDITURES Total		\$ 1,044,622	\$ 1,041,180	\$ 1,062,483	\$ 1,062,483	\$ 21,303	2.0%
	Wallburg Total			\$ 1,044,622	\$ 1,041,180	\$ 1,062,483	\$ 1,062,483	\$ 21,303	2.0%
	Welcome	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 700,000	\$ 722,852	\$ 737,797	\$ 737,797	\$ 14,945	2.0%
			VTS COLLECTION COST	\$ 2,954	\$ 2,648	\$ 2,703	\$ 2,703	\$ 55	2.0%
		OTHER EXPENDITURES Total		\$ 702,954	\$ 725,500	\$ 740,500	\$ 740,500	\$ 15,000	2.0%
	Welcome Total			\$ 702,954	\$ 725,500	\$ 740,500	\$ 740,500	\$ 15,000	2.0%
	West Lexington	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 548,500	\$ 454,228	\$ 488,211	\$ 488,211	\$ 33,983	7.0%
			VTS COLLECTION COST	\$ 2,231	\$ 1,664	\$ 1,789	\$ 1,789	\$ 125	7.0%
		OTHER EXPENDITURES Total		\$ 550,731	\$ 455,892	\$ 490,000	\$ 490,000	\$ 34,108	7.0%
	West Lexington Total			\$ 550,731	\$ 455,892	\$ 490,000	\$ 490,000	\$ 34,108	7.0%
Special Revenue Funds - Fire Districts Total				\$ 13,524,582	\$ 13,551,846	\$ 14,445,708	\$ 14,387,268	\$ 835,422	5.8%
Special Revenue Funds - School Capital Outlay Fund	Davidson / Davie County Community College	CAPITAL PROJECT RENOVATIONS	BUILDING	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL PROJECT RENOVATIONS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Davidson / Davie County Community College Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Davidson County Schools	CAPITAL PROJECT IMPROVEMENT	BUILDINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			GROUPS	\$ 115,107	\$ 392,312	\$ 392,312	\$ 392,312	\$ -	0.0%
		CAPITAL PROJECT IMPROVEMENT Total		\$ 115,107	\$ 392,312	\$ 392,312	\$ 392,312	\$ -	0.0%
		CAPITAL PROJECT NEW CONSTRUCTION	BUILDINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL PROJECT NEW CONSTRUCTION Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL PROJECT OTHER EXPENDITURE	PROGRAM EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL PROJECT OTHER EXPENDITURE Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL PROJECT RENOVATIONS	BUILDING	\$ 4,015,194	\$ 2,130,275	\$ 2,380,275	\$ 2,380,275	\$ 250,000	10.5%
			GROUPS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL PROJECT RENOVATIONS Total		\$ 4,015,194	\$ 2,130,275	\$ 2,380,275	\$ 2,380,275	\$ 250,000	10.5%
	Davidson County Schools Total			\$ 4,130,301	\$ 2,522,587	\$ 2,772,587	\$ 2,772,587	\$ 250,000	9.0%
	Lexington City Schools	CAPITAL PROJECT RENOVATIONS	BUILDING	\$ 1,240,610	\$ 911,586	\$ 1,036,586	\$ 1,036,586	\$ 125,000	12.1%
			GROUPS	\$ 214,836	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL PROJECT RENOVATIONS Total		\$ 1,455,446	\$ 911,586	\$ 1,036,586	\$ 1,036,586	\$ 125,000	12.1%
	Lexington City Schools Total			\$ 1,455,446	\$ 911,586	\$ 1,036,586	\$ 1,036,586	\$ 125,000	12.1%
	Thomasville City Schools	CAPITAL PROJECT IMPROVEMENT	BUILDINGS	\$ 70,616	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			GROUPS	\$ 28,542	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL PROJECT IMPROVEMENT Total		\$ 99,158	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL PROJECT RENOVATIONS	BUILDING	\$ 662,522	\$ 868,161	\$ 993,161	\$ 993,161	\$ 125,000	12.6%
			GROUPS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
CAPITAL PROJECT RENOVATIONS Total		\$ 662,522	\$ 868,161	\$ 993,161	\$ 993,161	\$ 125,000	12.6%		
Thomasville City Schools Total			\$ 761,679	\$ 868,161	\$ 993,161	\$ 993,161	\$ 125,000	12.6%	
Special Revenue Funds - School Capital Outlay Fund Total				\$ 6,347,426	\$ 4,302,334	\$ 4,802,334	\$ 4,802,334	\$ 500,000	10.4%
Special Revenue Funds - Special School District	Special School District	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 1,856,745	\$ 1,828,000	\$ 1,828,000	\$ 1,976,800	\$ 148,800	7.5%
			TAX COMMISSIONS PAID	\$ 17,043	\$ 16,500	\$ 16,500	\$ 17,000	\$ 500	2.9%
			VTS COLLECTION COST	\$ 6,168	\$ 6,000	\$ 6,000	\$ 6,200	\$ 200	3.2%
	OTHER EXPENDITURES Total		\$ 1,879,956	\$ 1,850,500	\$ 1,850,500	\$ 2,000,000	\$ 149,500	7.5%	
Special School District Total			\$ 1,879,956	\$ 1,850,500	\$ 1,850,500	\$ 2,000,000	\$ 149,500	7.5%	
Special Revenue Funds - Special School District Total				\$ 1,879,956	\$ 1,850,500	\$ 1,850,500	\$ 2,000,000	\$ 149,500	7.5%

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2023 Actual	FY 2024 Adopted	FY 2025 Request	FY 2025 Proposed	\$ Change vs. Adopted	% Change vs. Adopted
Special Revenue Funds - Opioid Fund	Opioid Fund	OPERATING	OPIOID FUND CONTRACTED SERVICES	\$ -	\$ 2,379,634	\$ 6,401,496	\$ 6,679,507	\$ 4,299,873	64.4%
		OPERATING Total		\$ -	\$ 2,379,634	\$ 6,401,496	\$ 6,679,507	\$ 4,299,873	64.4%
	Opioid Fund Total			\$ -	\$ 2,379,634	\$ 6,401,496	\$ 6,679,507	\$ 4,299,873	64.4%
Special Revenue Funds - Opioid Fund Total				\$ -	\$ 2,379,634	\$ 6,401,496	\$ 6,679,507	\$ 4,299,873	64.4%
Grand Total				\$ 233,331,851	\$ 220,867,261	\$ 244,319,883	\$ 232,579,529	\$ 11,712,268	5.0%

Davidson County Board of Commissioners

Mr. Todd Yates, Chairman
Mr. James Shores, Vice-Chairman
Mr. Chris Elliott
Mr. Fred McClure
Mr. Matt Mizell
Mr. Steve Shell
Mrs. Karen Watford

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	Alton Hanes	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	Adam Jones	236-3084
Economic Development	Casey Smith	242-2200
Finance	Christy Stilwell	242-2027
Fire Marshal	Danny Ward	242-2281
Health	Lillian Koontz	242-2349
Human Resources	Tony Dill	242-2919
Inspections	Beau Chollett	242-2807
Landfill / Solid Waste	Charlie Brushwood	242-2200
Library	Sheila Killebrew	242-2064
IT	Daniel Parrish	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

Proposed 2024-2025

Beginning July 1, 2024



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

- Proposed property tax rate remains \$0.54 per \$100 of assessed property valuation. Total tax base equals \$16.65 billion, with a 96.75% overall blended collection rate. The County expects to collect \$87,000,000 in property taxes for next fiscal year. This is an increase of \$3,000,000 or 3.6% over the FY 2023-24 Adopted Budget total of \$84,000,000.
- Article 46 Sales Tax increases to (\$5.7 million) + (\$5.33) million for Article 44. Article 44 and 46 increase to largely fund education operating , major capital, and build economic development reserves.
- Base sales tax revenue increase of (\$900,000) to a total of (\$33.9) million. This minimal increase in base sales tax is reflective of reduced Medicaid Hold Harmless payments from the State, an approximately (\$3.0) million reduction + overall “decline” in state sales tax collections.
- Decrease of (\$4.17) million in Intergovernmental Revenue or -17.5% largely due to one-time Directed Grants (State pass-through revenue) (\$1.5) million to non-profits in FY 2024 + a projected reduction in Social Services overall revenue of approximately (\$2.0) million.
- Proposed appropriated fund balance to balance the FY 2025 budget equals \$6,826,236. 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), 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 two (2) high mileage service buses.

EXPENDITURES

- Annualized FY 2024 COLA for Employees (\$500 + 4.0%), annualized EMS Pay adjustments results and includes FY 2025 COLA for Employees (\$500 + 4.0%) .
- Includes no increase in employee group insurance costs. Increase in state-mandated employee retirement contributions (6% Non-LEOs and 7% LEOs).
- Debt obligations in FY 2025 (decrease = \$2.2M) over FY 2024. Debt “fall off” moves to County Contingency for FY 2025 in anticipation of detention center borrowing in FY 2026.
- Increase Education funding by \$1.2M or 3.8% vs. FY 2024. The “per pupil” funding increases 3.9% over FY 2024 Adopted of \$1,346.51 going to \$1,400.17 in FY 2025. The proposed budget also includes an additional \$500K for major capital renovations / repairs. The total local funding for major capital for all three school systems = \$4.8M
- “Net” increase of 1.00 FTE versus FY 2024 Adopted.
 - ⇒ 2.00 — FY 2025 Proposed School Nurses (State \$; Improves Nurse-to-Student Ratio)
 - ⇒ (1.00) — Eliminates Director Economic Development (Service Handled through County Manager’s Office)
 - ⇒ (5.00) — Eliminates Positions —Public Health (Grant Funded); Adds 1.00 EH Specialist (FY 2024 Amended Budget)
 - ⇒ 4.00 — EMS (FY 2024 Amended added “Quick Response Vehicles” (QRV) Positions)
 - ⇒ 0.00 — Sheriff (Net increase of 0.00 FTE); FY 2024 Amended Added 1.00 SRO for DCA + 1.00 Detention Position; Removes 1.00 Custodian FTE (split into 2.00 PT) & 1.00 SRO FTE (split into 2.00 PT)
 - ⇒ 1.00 — GIS (FY 2024 Amended Added an Additional GIS Position through September 2024)

General Fund Budget

General Government

County Commissioners	\$ 416,021
County Manager	\$ 891,700
County Attorney	\$ 713,254
Human Resources	\$ 1,813,011
Finance	\$ 1,323,982
Purchasing	\$ 556,111
Assessor & Collector	\$ 3,585,085
Board of Elections	\$ 1,138,894
Register of Deeds	\$ 713,054
State Agencies	\$ 223,418
Public Buildings	\$ 4,218,842
Information Technology	\$ 2,034,757
Contingency	\$ 2,255,980
Fines & Forfeitures	\$ 850,000
Total General Government	\$20,734,109

Public Safety

Sheriff	\$19,147,684
Sheriff Resource Officers	\$ 2,030,739
Jail	\$ 7,703,510
Emergency Communications	\$ 4,057,470
Inspections	\$ 1,727,438
Medical Examiner	\$ 255,000
Emergency Management	\$ 173,518
Fire Marshal	\$ 530,264
Ambulance	\$12,987,787
Animal Shelter	\$ 842,597
JCPC Operating Supplies	\$ 2,500
Contributions to Rescue Squads	\$ 72,000
Total Public Safety	49,530,507

Transportation

Financing Use-Transfer to Airport	\$ 102,650
Financing Use-Transfer to Transportation	\$ 107,000
Financing Use-Transfer Airport Project	\$ 16,667
Total Transportation	\$ 226,317

Environmental Protection

Sanitation	\$ 1,562,154
Soil & Water	\$ 346,696
Total Environmental Protection	\$ 1,908,850

Economic And Physical Development

Planning	\$ 728,938
GIS	\$ 357,796
Cooperative Extension	\$ 345,059
Economic Development	\$ 25,000
Contribution to Forester	\$ 123,322
Contribution to Chambers of Commerce	\$ 3,890
Total Economic and Physical Development	\$ 1,592,005

Human Services

Health	\$ 9,031,349
Social Services	\$ 17,496,565
Public Assistance	\$ 3,267,693
Senior Services	\$ 3,116,008
Veterans Services	\$ 272,517
Financing Use-Transfer to Mental Health	\$ 786,844
Total Human Services	\$ 33,970,976

Culture and Recreation

Recreation	\$ 1,680,329
Library	\$ 4,292,626
Museum	\$ 198,802
Lake Thom-a-Lex	\$ 158,229
Tourism	\$ 90,360
Total Culture and Recreation	\$ 6,420,346

Debt Service

Principal	\$ 9,371,469
Interest	\$ 3,850,000
Total Debt Service	\$ 13,221,469

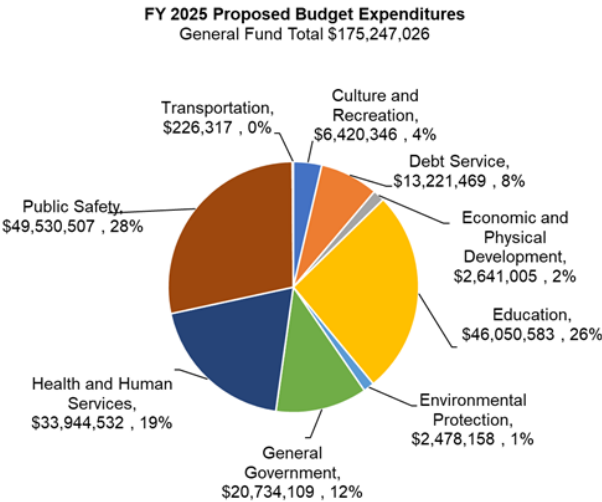
Education

School Current Expense	\$ 33,592,913
School Capital Outlay	\$ 2,066,662
Community College - Current Expense	\$ 3,737,000
Community College - Capital Outlay	\$ 438,340
Other Education Contributions	\$ 1,413,334
School Capital Outlay Fund	\$ 4,802,334
Total Education	\$ 46,050,583

Total General Fund \$ 175,247,026

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.



Special Revenue Funds Budget

Fire District Fund \$ 14,387,268
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 \$ 1,669,653
This fund is for the Davidson County Transportation System. The fund will receive \$107,000 from the General Fund. The remainder comes from charges for services, sale of Fixed Assets and Federal / State funds.

Special School District Fund \$ 2,000,000
This fund includes revenue collected for the Lexington City Schools through a special school district tax.

Emergency Telephone Fund \$ 445,271
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 \$ 4,802,334
This fund pays for construction of new buildings, additions to older facilities and purchase of land and equipment.

Opioid Fund \$ 6,679,507
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 \$ 30,000,070

Internal Service Fund Budget

Garage \$ 2,596,411
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 \$ 15,527,077
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 \$ 1,182,365
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 \$ 19,305,853

Enterprise Funds Budget

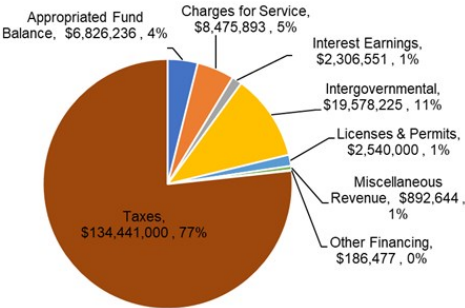
Landfill \$ 5,167,673
Revenues in this fund are raised through landfill tipping fees, tire disposal fees, and sale of recyclable materials are used for capital improvements and operations of the solid waste system of the County.

Airport \$ 552,650
This fund is used to operate the local airport. The County portion of this is \$119,317.

Sewer \$ 1,518,783
This fund is used to track the operating cost of the Davidson County sewer program.

Total Enterprise Funds \$ 7,239,106
Total of All Fund Types \$ 232,579,529

FY 2025 Proposed Budget Revenues
Total \$175,247,026



Property Tax Rate

The FY 2024-2025 Proposed 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 proposed tax rate will yield total revenue of \$87,000,000 on a collection rate of 96.75%. One penny of property tax equals \$1,611,111. The current tax base is \$16.65 billion.

Davidson County Profile

Davidson County was formed in 1822 including an area of 549 square miles. It was named for General William Lee Davidson, who was killed in a battle with British forces during the Revolutionary War. With a mild climate free of extremes, citizens enjoy each of the distinct four seasons of the year. The average annual temperature is 58 degrees and the average rainfall is 44 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 172,586



Home of EGGER Wood Products, the I-85 Corporate Center, a partnership fostered by the County Commissioners and Industry leaders 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

AREA PROFILE

» Davidson County



NC DEPARTMENT
of COMMERCE
LABOR & ECONOMIC
ANALYSIS

TOTAL JOBS 45,756 2023 Q3	BIZ ESTABLISHMENTS 3,395 2023 Q3	AVERAGE WEEKLY WAGE \$979 2023 Q3	MEDIAN HH INCOME \$63,590 2022
UNEMPLOYMENT RATE 3.6% February 2024	EMPLOYED 78,262 February 2024	UNEMPLOYED 2,954 February 2024	LABOR FORCE 81,216 February 2024

JOBS (Quarterly Census of Employment and Wages) Davidson County

SELECT AN INDUSTRY SECTOR
Total, All Industries

SNAPSHOT

45,756

Total, All Industries Jobs
2023 Q3

363↑ (0.8%)

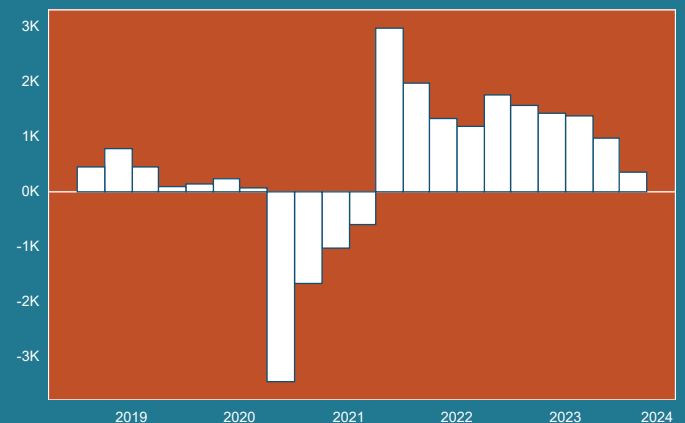
JOB CHANGE OVER THE YEAR

\$979

AVERAGE WEEKLY WAGE

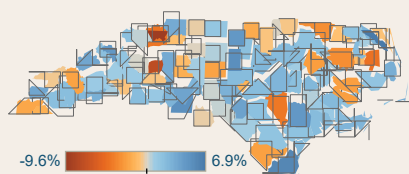
TREND

Quarterly Jobs Compared to Previous Year
Total, All Industries



COMPARISON

Job Change from One Year Ago
Total, All Industries



INDUSTRIES

Jobs and Percent of Area Total

Manufacturing	10,812 (23.6%)
Retail Trade	5,462 (11.9%)
Health Care and Social Assistance	4,786 (10.5%)
Accommodation and Food	4,318 (9.4%)
Admin/Waste Mgmt	3,267 (7.1%)
Educational Services	3,079 (6.7%)
Wholesale Trade	2,432 (5.3%)
Construction	2,375 (5.2%)
Public Administration	2,090 (4.6%)
Transportation and	

DATA

Total, All Industries

	Jobs	Avg Wkly Wage	Establishments
2023 Q3	45,756	\$979	3,395
2023 Q2	46,570	\$958	3,370
2023 Q1	46,145	\$1,014	3,327
2022 Q4	46,188	\$988	3,267
2022 Q3	45,393	\$959	3,247
2022 Q2	45,591	\$933	3,219
2022 Q1	44,756	\$971	3,166
2021 Q4	44,769	\$997	3,091
2021 Q3	43,827	\$917	3,069
2021 Q2	43,839	\$871	3,032
2021 Q1	43,565	\$846	2,991
2020 Q4	43,439	\$935	3,012
2020 Q3	41,857	\$803	2,967
2020 Q2	40,852	\$803	2,978
2020 Q1	44,163	\$816	2,952

LABOR FORCE (Local Area Unemployment Statistics)

Davidson County

SNAPSHOT

3.6% Unemployment Rate

February 2024

0.1 ↑

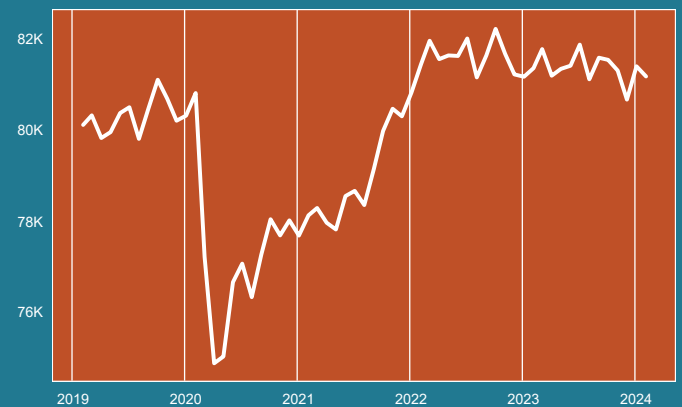
FROM PREVIOUS MONTH

0.0 ↔

FROM LAST YEAR

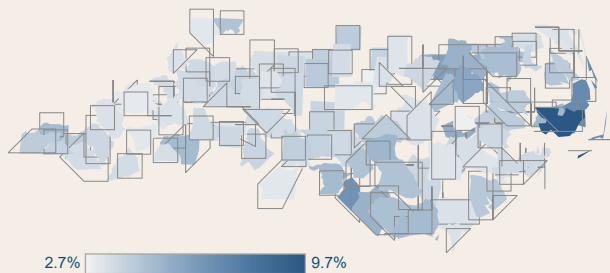
TREND

Size of Labor Force



COMPARISON

Unemployment Rates



DATA

	Employed Individuals	Unemployed Individuals	Unemployment Rate
February 2024	78,262	2,954	3.6%
January 2024	78,576	2,862	3.5%
December 2023	78,181	2,527	3.1%
November 2023	78,683	2,662	3.3%
October 2023	78,798	2,781	3.4%
September 2023	79,054	2,572	3.2%
August 2023	78,210	2,943	3.6%
July 2023	79,087	2,826	3.5%
June 2023	78,577	2,873	3.5%
May 2023	78,727	2,655	3.3%
April 2023	78,926	2,306	2.8%
March 2023	79,046	2,769	3.4%
February 2023	78,437	2,960	3.6%
January 2023	78,179	3,030	3.7%

DEMOGRAPHICS AND COMMUTING

Davidson County

POPULATION

174,101

Certified Population Estimate
2022

2,349 (1.4%)

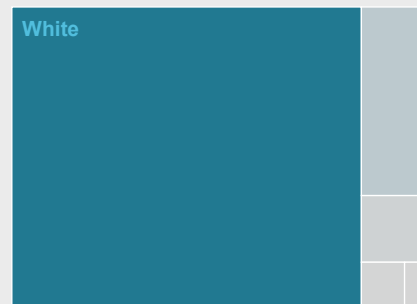
CHANGE FROM PREVIOUS YEAR

8,521 (5.1%)

CHANGE FROM FIVE YEARS AGO

POPULATION BY RACE

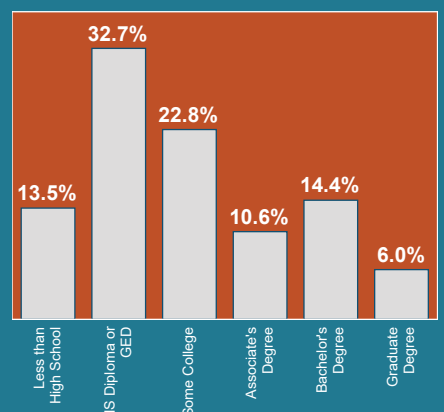
And Hispanic Ethnicity



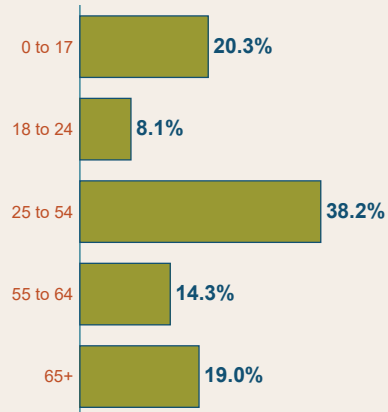
Hispanic Population
14,708
(8.4% of total population)

EDUCATION

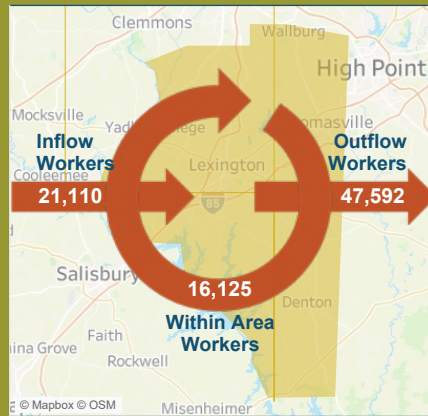
Population Age 25+



POPULATION AGE



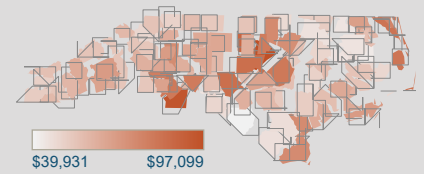
COMMUTING



HOUSEHOLDS

Median Household Income

\$63,590



Poverty Rate

12.5%

DAVIDSON COUNTY PRINCIPAL EMPLOYERS

<u>Employer</u>	<u>Employees</u>
Davidson County Schools	1,000+
Atrium Corporation	1,000+
County of Davidson	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
Pergo LLC	500-999
Asco Power Technologies	<u>500-999</u>
Total County Employment	83,058

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	\$ 361,638,240	1.99%
Unilin Flooring NC LLC	258,395,303	1.43%
Duke Energy	167,939,302	0.93%
Halyard North Carolina (formerly Kimberly-Clark Corporation)	110,015,407	0.61%
Electric Glass Fiber America, LLC (formerly PPG Industries)	80,832,121	0.45%
Energy United	80,812,017	0.45%
Transcontinental Pipeline Co.	68,896,350	0.38%
Owens Brockway	50,888,002	0.28%
Cube Yadkin Generation LLC (formerly Yadkin, Inc.)	48,737,192	0.27%
Norfolk Southern	37,964,215	0.21%
	<u>\$ 1,266,118,149</u>	

Source – Davidson County Tax Department