

Davidson County Board of Commissioners

Mr. Steve Shell, Chairman
 Mr. Don Truell, Vice-Chairman
 Mr. Chris Elliott
 Mr. Fred McClure
 Mr. James Shores
 Mrs. Karen Watford
 Mr. Todd Yates

The Board of Commissioners holds regular meetings on the 2nd and 4th Monday of each month at 6:00pm. In addition, informational meetings are held on the 1st Thursday of each month at 8:00am. The meetings are held on the 4th floor of the Governmental Center, which is located at 913 Greensboro Street in Lexington and all meetings are open to the public.

Commissioner's Telephone Number: 336-242-2200

County Manager

Casey R. Smith 242-2200

Departments

Cooperative Extension	Troy Coggins	242-2081
Ambulance	Larry James	242-2270
Board of Elections	Andrew Richards	242-2190
Assist. County Manager	Jason Martin	242-2213
Clerk of Court	Sandie Chappell	242-2264
911 Communications	Rob Wilson	242-2132
County Attorney	Chuck Frye	236-3084
Finance	Christy Stilwell	242-2027
Fire Marshal	Danny Ward	242-2281
Health	Lillian Koontz	242-2349
Human Resources	Tony Dill	242-2919
Inspections	Beau Chollett	242-2807
DavidsonWorks	Pam Walton	242-2065
Landfill/Solid Waste	Charlie Brushwood	242-2200
Library	Sheila Killebrew	242-2064
IT	Joel Hartley	242-2032
Museum	Caitlin Williams	242-2064
Planning & Zoning	Scott Leonard	242-2224
Support Services	Dwayne Childress	242-2030
Recreation	Thomas Marshburn	242-2285
Register of Deeds	Michael Horne	242-2150
Senior Services	Thessia Everhart	242-2290
Sheriff	Richie Simmons	242-2100
Social Services	Patricia Baker	242-2562
Soil & Water	Andy Miller	242-2075
Tax Administration	David Rickard	242-2160
Transportation	Richard Jones	242-2925
Veterans Services	Rick Johnson	242-2037

The Layman's Budget

A Citizen's Guide to the Budget

Fiscal Year

Adopted 2022-2023

Beginning July 1, 2022



Statement of Philosophy and Guiding Principles of Davidson County Government

Davidson County delivers services devoted to excellence, maintaining standards of professionalism and integrity while enhancing the well-being of our community.

Our philosophy is based on:
 Encouraging teamwork through collaboration and partnerships
 Offering responsive services to obtain positive results
 Delivering excellent services through committed employees who are sensitive to the needs of our citizens
 Creating and maintaining a safe, professional work environment that promotes leadership and empowers employees
 Providing fiscal accountability and environmental stewardship by effectively using human and natural resources



REVENUES

- Adopted property tax rate remains \$0.54 per \$100 of assessed property valuation. Total tax base equals \$14.78 billion, with a 96.75% overall blended collection rate. The County expects to collect \$78,050,000 in property taxes for next fiscal year. This is an increase of \$3,050,000 or 4.067% over the FY 2021-22 Adopted Budget total of \$75,000,000.
- Article 46 Sales Tax (0.25%) increases to (\$5.1 million) + (\$4.3) million for Article 44. Base Sales Tax revenue increase of (\$3.28) to a total of (\$28.49) million. Article 44 and 46 increase to largely fund Education operating / major capital.
- Increase of (\$522K) in Intergovernmental Revenue or 16.1% largely due to expected increases in state LIEAP and Adoption Assistance funds for the upcoming fiscal year. In addition, the adopted budget continues the use of COVID-19 / American Recovery Plan Funds particularly, within the Public Health.
- Increases the need to utilize County fund balance in order to balance the budget. The total amount appropriated for FY 2023 equals \$5,533,382. Even with this recommended fund balance appropriation, the unrestricted fund balance remains well in excess of the 18% minimum requirement set forth in the County's Fund Balance Policy adopted in 2008.
- Other Funds (Changes) - Sewer — an increase of 6% is anticipated by waste water treatment provider, the City / County Commission (Winston-Salem / Forsyth County), but the adopted budget holds the rate flat (no increase) for FY 2023. Rural Fire Districts — Four (4) fire departments propose increasing tax rates to invest in more full-time paid staff and to make Capital purchases, Transportation Fund— replaces a high mileage service bus, and reinstates Lexington and Thomasville's local match for the circulator routes after CARES Act \$ provided a one-year reprieve.

EXPENDITURES

- Annualized FY 2022 COLA for Employees (\$500 + 1.7%), annualized Year #3 of PTRC Employee Pay Study results and includes FY 2023 COLA for Employees (\$500 + 2.0%) + Sheriff Office Pay Adjustment from FY 2021.
- Also includes \$3.3M within County Contingency to cover Year #4 of the PTRC Salary Study.
- Includes increase in employee group insurance costs (14%) to cover "high cost" claims. A slight cost increase for employees' insurance contributions, and increase in state-mandated employee retirement contributions.
- Reduces debt obligations in FY 2023 (reduction = \$434K or -2.8%) over FY 2022.
- Increase Education funding by 968K or 2.65% vs. FY 2022. The "per pupil" funding increases from \$1,246.78 in FY 2022 to \$1,303.51 for FY 2023.
- Lastly, includes "net" funding for (15.00—General Fund) "High Priority" positions the majority of which fall within the Public Health Department to continue with COVID response efforts (Grant Funded). Other additional positions will address growth demands (Inspections — demand has increased; Parks & Recreation—increased acreage to maintain), and service demands (Veterans Services — claim complexity and numbers served; Senior Services—increased need for C.N.A.'s to provide in-home health support).
 - ⇒10.00 — Public Health (9 COVID Funded, 1 WIC Funded)
 - ⇒2.00 — Emergency Communications
 - ⇒4.00 — (Increased Workload) Inspections, Parks & Recreation, Senior Services, and Veterans Services
 - ⇒(1.00) — Eliminated Position —Public Health

Davidson County Adopted 2022-2023

General Fund Budget

General Government

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

Public Safety

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

Transportation

Financing Use-Transfer to Airport	\$ 119,317
Financing Use-Transfer to Transportation	\$ 107,326
Financing Use-Transfer Airport Project	\$ <u>16,667</u>
Total Transportation	\$ 243,310

Environmental Protection

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

Economic And Physical Development

Planning	\$ 582,197
GIS	\$ 232,962
Cooperative Extension	\$ 311,596
Contribution to Economic Development	\$ 248,000
Contribution to Forester	\$ 109,600
Contribution to Chambers of Commerce	\$ 3,890
Financing Use-Transfer DavidsonWorks	\$ <u>269,682</u>
Total Economic and Physical Development	\$ 1,757,927

Human Services

Health	\$ 9,065,767
Social Services	\$ 14,831,034
Public Assistance	\$ 4,892,590
Senior Services	\$ 2,511,347
Veterans Services	\$ 221,928
Financing Use-Transfer to Mental Health	\$ 786,844
Nonprofit Contributions (State Prescribed)	\$ <u>340,000</u>
Total Human Services	\$ 32,649,510

Culture and Recreation

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

Debt Service

Principal	\$ 10,368,465
Interest	\$ <u>4,516,085</u>
Total Debt Service	\$ 14,884,550

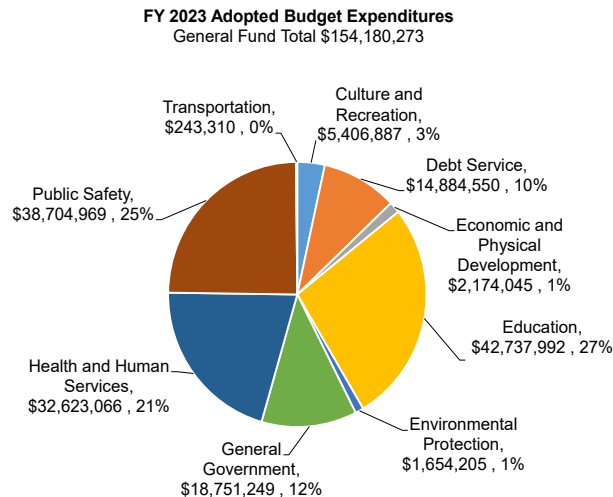
Education

School Current Expense	\$ 31,610,052
School Capital Outlay	\$ 2,009,926
Community College - Current Expense	\$ 3,523,008
Community College - Capital Outlay	\$ 426,188
Other Education Contributions	\$ 1,373,626
School Capital Outlay Fund	\$ <u>3,795,192</u>
Total Education	\$ 42,737,992

Total General Fund \$ 157,180,273

Other Funds Budget

Mental Health Fund \$ 786,844
Mental Health is funded by County dollars in the amount of \$760,400. The remainder comes from other sources.



DavidsonWorks \$ 1,349,327

DavidsonWorks is to help retrain workers and get them back in the workforce. DavidsonWorks receives \$269,682 in County Funds.

Special Revenue Funds Budget

Fire District Fund \$ 12,803,648

This fund includes revenue collected through fire district taxes for operational cost and capital needs for the County's (26) volunteer fire districts.

Transportation Fund \$ 1,369,654

This fund is for the Davidson County Transportation System. The fund will receive \$102,839 from the General Fund. The remainder comes from charges for services, sale of Fixed Assets and Federal / State funds.

Special School District Fund \$ 1,815,900

This fund includes revenue collected for the Lexington City Schools through a special school district tax.

Emergency Telephone Fund \$ 373,466

This fund holds revenues from the monthly surcharge fee on telephone service. The fees are used to pay for maintenance and upgrades to the County's emergency communication system.

Capital Improvement Project Plan \$ 16,667

This fund is used for specific capital projects, with the \$16,667 being for the airport.

School Capital Outlay Fund \$ 3,795,192

This fund pays for construction of new buildings, additions to older facilities and purchase of land and equipment.

Opioid Fund \$ 1,535,862

This fund is to help address challenges stemming from opioid addiction. Annual installments will be made over the next several years.

Total Special Revenue Funds \$ 21,710,389

Internal Service Fund Budget

Garage \$ 2,407,953

This fund is used by the Garage for maintenance, gas and insurance of County owned vehicles. The cost is distributed to the various County Departments.

Insurance Fund \$ 15,051,051

This fund is used to charge the various departments health insurance cost. Davidson County is self insured. Health claims and administration cost are paid from this fund.

Workers Compensation \$ 1,040,347

Davidson County is self insured for workers compensation claims. All departments are charged based on the workers compensation rate for their job code. All claims and administration are paid from this account.

Total Internal Service Funds \$ 18,499,351

Enterprise Funds Budget

Landfill \$ 7,792,066

Revenues in this fund are raised through landfill tipping fees, tire disposal fees, and sale of recyclable materials are used for capital improvements and operations of the solid waste system of the County.

Airport \$ 569,317

This fund is used to operate the local airport. The County portion of this is \$119,317.

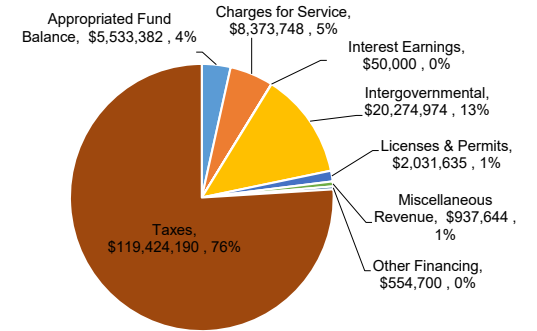
Sewer \$ 716,630

This fund is used to track the operating cost of the Davidson County sewer program.

Total Enterprise Funds \$ 9,078,013

Total of All Fund Types \$ 206,604,197

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



Property Tax Rate

The FY 2022-2023 Adopted Budget tax rate of \$0.54 is equal to the current property tax rate of \$0.54 per \$100 dollars of valuation. The County Budget is 50% funded by property tax revenue. The Adopted tax rate will yield total revenue of \$78,050,000 on a collection rate of 96.75%. One penny of property tax equals \$1,445,370. The current tax base is \$14.78 billion.

Davidson County Profile

Davidson County was formed in 1822 including an area of 549 square miles. It was named for General William Lee Davidson, who was killed in a battle with British forces during the Revolutionary War. With a mild climate free of extremes, citizens enjoy each of the distinct four seasons of the year. The average annual temperature is 60 degrees and the average rainfall is 45 inches. Lexington is the county seat of Davidson County and is located in the center of the North Carolina industrial piedmont. The County has six municipalities Lexington, Thomasville, Denton, Wallburg, Midway and High Point. The County population is approximately 169,180.



Home of EGGER Wood Products, the I-85 Corporate Center, a partnership fostered by the County Commissioners, Industry, and the local EDC, has created opportunities for businesses and citizens alike.

Creating Jobs. Improving the Tax Base. Building the Local Economy.

913 Greensboro Street
Lexington, NC 27292
P.O. Box 1067

Phone: 336-242-2000
Fax: 336-248-8440

Website: www.co.davidson.nc.us
The full contents of the Budget can be viewed at the website above