

Davidson County Board of Commissioners

Mr. Todd Yates, Chairman
 Mrs. Karen Watford Vice-Chairwoman
 Mr. Chris Elliott
 Mr. William Kester
 Mr. Fred McClure
 Mr. Matt Mizell
 Mr. Steve Shell

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

Adopted 2025-2026

Beginning July 1, 2025



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 \$16.65 billion, with a 96.75% overall blended collection rate. The County expects to collect \$91,000,000 in property taxes for next fiscal year. This is an increase of \$4,000,000 or 4.6% over the FY 2024-25 Adopted Budget total of \$87,000,000.
- Article 46 Sales Tax increases to (\$5.9 million) + (\$5.6) million for Article 44. Article 44 and 46 increase to largely fund education operating, major school capital, and build economic development reserves.
- Base sales tax revenue increase of (\$600,000) to a total of (\$34.5) million. This minimal increase in base sales tax is reflective of a "slowdown" in consumer spending statewide.
- Increase of (\$496K) million in Intergovernmental Revenue or 2.5% largely due to an "expected" increase in state foster care \$'s + a reduction (to a total = \$0) of school lottery proceeds to cover prior years debt.
- The FY 2026 Adopted Budget uses \$5,242,077 from County reserves to balance the overall budget. This is (\$1.5M) or -23% than the amount used for FY 2025. 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.
- The FY 2026 Adopted Budget only uses \$1.3M interest revenue. This is (\$1.2M) or -46.5% less than was used for FY 2025.
- Other Funds (Changes) - Sewer — an increase of 6% as approved by waste water treatment provider, the City / County Commission (Winston-Salem / Forsyth County). Rural Fire Districts — Five (5) fire departments propose increasing tax rates to invest in more full-time paid staff and to make Capital purchases and two departments are seeking approval to merge. Transportation Fund— replaces one (1) high mileage service bus. Lastly, the insurance fund anticipates a savings of (\$2.6M). This is due to several "High Cost Claimants HCCs" being removed from the County's insurance plan.

EXPENDITURES

- FY 2026 COLA for Employees (\$500 + 4.0%), with no employee insurance cost increases expected for the upcoming fiscal year. Does include an increase in state-mandated employee retirement contributions (5% Non-LEOs and 7% LEOs).
- Debt obligations in FY 2026 (decrease = \$953) over FY 2025. Debt "fall off" moves to County Contingency (\$1.6M) for FY 2026 in anticipation of detention center borrowing in FY 2027.
- Increase Education funding by \$1.6M or 4.2% vs. FY 2025. The "per pupil" funding increases 3.7% over FY 2025 Adopted of \$1,400.17 going to \$1,451.97 in FY 2026. The increase is expected to be used to increase local teacher supplements for the upcoming fiscal year. The adopted budget "maintains" the total funding for major capital for all three school systems = \$4.8M. Lastly, the adopted budget increases funding to DDCC by \$11.6K or 2.8%.
- "Net" increase of 19.00 FTE versus FY 2025 Adopted.
 - ⇒ 10.00 - FY 2025 Approved - DSS + Ambulance Billing.
 - ⇒ (1.00) - FY 2026 Adopted - Eliminated GIS Manager "Over-hire".
 - ⇒ 8.00 - FY 2026 Adopted - SV EMS Base.
 - ⇒ 1.00 - FY 2026 Adopted - PH (SW II - 100% Medicaid Funded).
 - ⇒ 1.00 - FY 2026 Adopted - BOE (State Election Law changes with respect to time allowed to count provisional ballots).

Davidson County Adopted 2025-2026

General Fund Budget

General Government

County Commissioners	\$ 413,025
County Manager	\$ 951,430
County Attorney	\$ 721,191
Human Resources	\$ 1,468,841
Finance	\$ 1,352,588
Purchasing	\$ 551,424
Assessor & Collector	\$ 3,541,371
Board of Elections	\$ 1,081,791
Register of Deeds	\$ 748,305
State Agencies	\$ 217,197
Public Buildings	\$ 4,270,506
Information Technology	\$ 2,579,339
Contingency	\$ 1,640,087
Fines & Forfeitures	\$ <u>680,000</u>
Total General Government	\$20,217,095

Public Safety

Sheriff	\$19,103,343
Sheriff Resource Officers	\$ 1,936,838
Jail	\$ 7,965,018
Emergency Communications	\$ 3,967,317
Inspections	\$ 1,688,123
Medical Examiner	\$ 205,000
Emergency Management	\$ 183,721
Fire Marshal	\$ 620,619
Ambulance	\$14,491,640
Animal Shelter	\$ 823,450
JCPC Operating Supplies	\$ 2,500
Contributions to Rescue Squads	\$ <u>72,000</u>
Total Public Safety	\$51,059,569

Transportation

Financing Use-Transfer to Airport	\$ 102,650
Financing Use-Transfer to Transportation	\$ 107,000
Financing Use-Transfer Airport Project	\$ <u>16,667</u>
Total Transportation	\$ 226,317

Environmental Protection

Sanitation	\$ 1,465,080
Soil & Water	\$ 299,342
Financing Use-Transfer to Sewer Fund	\$ <u>689,308</u>
Total Environmental Protection	\$ 2,453,730

Economic And Physical Development

Planning	\$ 729,419
GIS	\$ 308,566
Cooperative Extension	\$ 352,225
Economic Development	\$ 5,000
Contribution to Forester	\$ 168,886
Contribution to Chambers of Commerce	\$ 3,890
Financing Use-Transfer to Economic Dev. Res.	\$ <u>1,169,000</u>
Total Economic and Physical Development	\$ 2,736,986

Human Services

Health	\$ 9,150,460
Social Services	\$ 18,921,491
Public Assistance	\$ 3,335,645
Senior Services	\$ 3,397,518
Veterans Services	\$ 271,968
Financing Use-Transfer to Mental Health	\$ <u>760,400</u>
Total Human Services	\$ 35,837,482

Culture and Recreation

Recreation	\$ 1,494,704
Library	\$ 4,246,357
Museum	\$ 197,733
Lake Thom-a-Lex	\$ 203,677
Tourism	\$ <u>90,360</u>
Total Culture and Recreation	\$ 6,232,831

Debt Service

Principal	\$ 8,417,513
Interest	\$ <u>3,850,000</u>
Total Debt Service	\$ 12,267,513

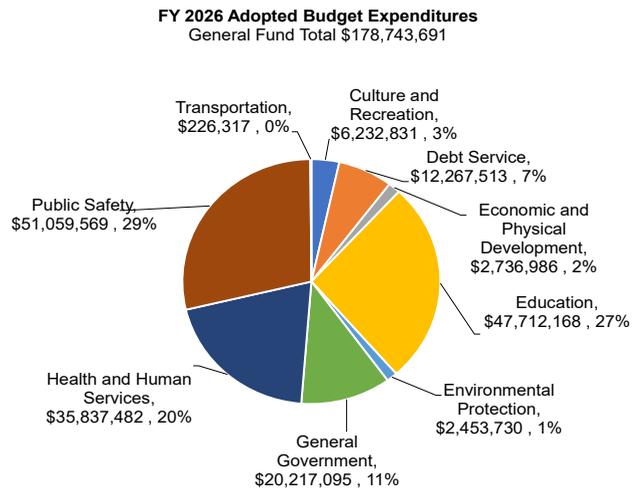
Education

School Current Expense	\$ 35,117,338
School Capital Outlay	\$ 2,087,329
Community College - Current Expense	\$ 3,849,110
Community College - Capital Outlay	\$ 442,723
Other Education Contributions	\$ 1,413,334
School Capital Outlay Fund	\$ <u>4,802,334</u>
Total Education	\$ 47,712,168

Total General Fund \$ 178,743,691

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 \$ 15,625,494
This fund includes revenue collected through fire district taxes for operational cost and capital needs for the County's (25) volunteer fire districts.

Transportation Fund \$ 1,752,000
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 \$ 2,018,500
This fund includes revenue collected for the Lexington City Schools through a special school district tax.

Emergency Telephone Fund \$ 417,095
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 \$ 1,900,000
This fund is to help address challenges stemming from opioid addiction. Annual installments will be made over the next several years.

MAT Grant \$ 503,499
This fund provides for the County's Medical Assistance Treatment program within the Detention Center (\$'s via the Opioid Fund).

Total Special Revenue Funds \$ 27,035,589

Internal Service Fund Budget

Garage \$ 2,771,712
This fund is used by the Garage for maintenance, gas and insurance of County owned vehicles. The cost is distributed to the various County Departments.

Insurance Fund \$ 12,887,072
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 \$ 1,327,011
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 \$ 16,985,795

Enterprise Funds Budget

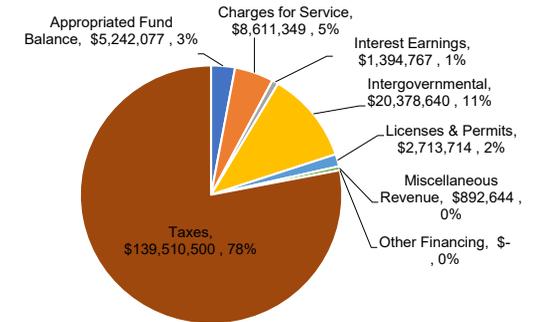
Landfill \$ 4,751,568
Revenues in this fund are raised through landfill tipping fees, tire disposal fees, and sale of recyclable materials are used for capital improvements and operations of the solid waste system of the County.

Airport \$ 618,770
This fund is used to operate the local airport. The County portion of this is \$119,317.

Sewer \$ 1,868,063
This fund is used to track the operating cost of the Davidson County sewer program.

Total Enterprise Funds \$ 7,238,401
Total of All Fund Types \$230,790,320

FY 2026 Adopted Budget Revenues
Total \$178,743,691



Property Tax Rate

The FY 2025-2026 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 \$91,000,000 on a collection rate of 96.75%. One penny of property tax equals \$1,685,185. The current tax base is \$17.41 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 63 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, Yadkin Valley Park, Wallburg, Midway and High Point. The County population is approximately 176,388.



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

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The full contents of the Budget can be viewed at the website above