

DAVIDSON COUNTY
ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2022-2023

Be it ordained by the Board of Commissioners of Davidson County, North Carolina that the following anticipated fund revenues and departmental expenditures together with a Financial Plan for the Internal Service Funds are hereby appropriated and approved for the operation of the county government and its activities for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Summary by Fund

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

Section 1. The following amounts are hereby appropriated in the General Fund for the operation of the government and its activities for the fiscal year beginning July 1, 2022 and ending June 30, 2023 in accordance with the chart of accounts heretofore established for this county.

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General Government:

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

Public Safety:

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

Environmental Protection:

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

Economic and Physical Development:

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

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Human Services:

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

Culture and Recreation:

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

Debt Service:

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

Education:

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

Transportation:

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

Operating Transfers:

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

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

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

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School Current Expense:

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

Section 4. It is estimated that the total valuation of property for the purpose of taxation is \$14,786,103,900 and the estimated collection rate 96.75%. There is levied a tax at the rate of fifty-four cents (\$0.54) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2023 for the purpose of raising the revenue listed as "Current Year Collections" in the General Fund in Section 2 of this ordinance.

Section 5. There is hereby levied a tax of twelve cents (\$0.12) per one-hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2023 located within the Lexington School Administrative Unit's School District, the proceeds of said tax to be used to supplement school expenditures as permitted by Chapter 115C of the North Carolina General Statutes.

Section 6. There is hereby levied a tax at the below listed rates per one-hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2023 located within each special district for the purpose of raising revenues for the following special district:

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Arcadia-Reedy Creek-Hampton Fire District	\$	0.1000
Central Fire District	\$	0.1000
Churchland Fire District	\$	0.0900
Fairgrove Fire District	\$	0.1000
Gumtree Fire District	\$	0.1275
Healing Springs Fire District	\$	0.0900
Holly Grove Fire District	\$	0.1000
Linwood Fire District	\$	0.1000
Midway Fire District	\$	0.1077
North Lexington-Triangle Fire District	\$	0.1300
Pilot Fire District	\$	0.0850
Reeds Fire District	\$	0.0600
Silver Valley Fire District	\$	0.1100
South Emmons Fire District	\$	0.1000
South Lexington Fire District	\$	0.1100
Southmont Fire District	\$	0.1300
Hasty Fire District	\$	0.1000
Tyro Fire District	\$	0.0800
Wallburg Fire District	\$	0.1000
Welcome Fire District	\$	0.1100
West Lexington Fire District	\$	0.1200
South Davidson Fire District	\$	0.1000
Horneytown Fire District	\$	0.1500
Griffith Fire District	\$	0.0800
Clemmons Fire District	\$	0.0600
Badin Lake Fire District	\$	0.0550

Section 7. The following amounts are hereby appropriated in the General Fund for the Mental Health activities for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

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

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

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

DavidsonWorks	\$	<u>1,349,327</u>
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Section 10. It is estimated that the following revenues will be available in the General Fund for DavidsonWorks for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

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

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

Transportation	<u>\$ 1,369,654</u>
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Section 12. It is estimated that the following revenues will be available in the Special Revenue Fund for the Transportation activities for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

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

Section 13. The following amounts are hereby appropriated in the Special Revenue Fund for the Fire Protection Districts activities fiscal year beginning July 1, 2022 and ending June 30, 2023.

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

Section 14. It is estimated that the following revenues will be available in the Special Revenue Fund for the Fire Protection Districts for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

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Property Taxes \$ 12,803,648

Section 15. The following amounts are hereby appropriated in the Special Revenue Fund for the Special School District for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Lexington School Administrative Unit \$ 1,815,900

Section 16. It is estimated that the following revenues will be available in the Special Revenue Fund for the Special School District for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Property Taxes \$ 1,815,900

Section 17. The following amounts are hereby appropriated in the Special Revenue Fund for the Emergency Telephone Activities for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

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

Section 18. It is estimated that the following revenues will be available in the Special Revenue Fund for the Emergency Telephone activities for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Telephone Customer Surcharges \$ 373,466

Section 19. The following amounts are hereby appropriated in the Special Revenue Fund for the School Capital Outlay Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

School Capital Projects	\$ 4,155,079
Less School Capital Outlay Allocation	<u>\$ (359,887)</u>
Total	<u>\$ 3,795,192</u>

Section 20. It is estimated that the following revenues will be available in the Special Revenue Fund for the School Capital Outlay Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

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

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

Opioid Fund \$ 1,535,862

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

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

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

Capital Projects \$ 16,667

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

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

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

Landfill \$ 7,792,066

Section 26. It is estimated that the following revenues will be available in the Enterprise Fund for the Integrated Solid Waste operations for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

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

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

Airport \$ 569,317

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

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

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

Sewer \$ 716,630

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

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Charges for Service-Sewer Fees

\$ 716,630

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

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

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

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

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

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

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

Section 35. The County Manager may execute contracts which are not required to be bid (per County bid policy - \$25,000 for Service Contracts and \$50,000 for Construction / Repair Contracts) so long as the annual budget or appropriate capital project ordinance contains sufficient appropriated but unencumbered funds for such purposes. The County Manager may also approve contract "change orders", as long as the change order does not exceed the amount allocated within the contract for "contingency."

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

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

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

Garage Fund

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

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

Insurance Fund

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

Revenues:

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

Workers Compensation Fund

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

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

Department Charges	<u>\$ 1,040,347</u>
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