



2026 – 2027 PROPOSED BUDGET

For the fiscal year ending June 30, 2027



Davidson County

FY 2026 - 27 Proposed Budget

Board of Commissioners



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Karen Watford



Vice-Chairman
Todd Yates



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Commissioner
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Commissioner
Steve Shell

Prepared by:

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Davidson County
North Carolina**

For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morrell

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Davidson County Government, for its FY 2025 - 2026 Budget for the fiscal year beginning July 1, 2025. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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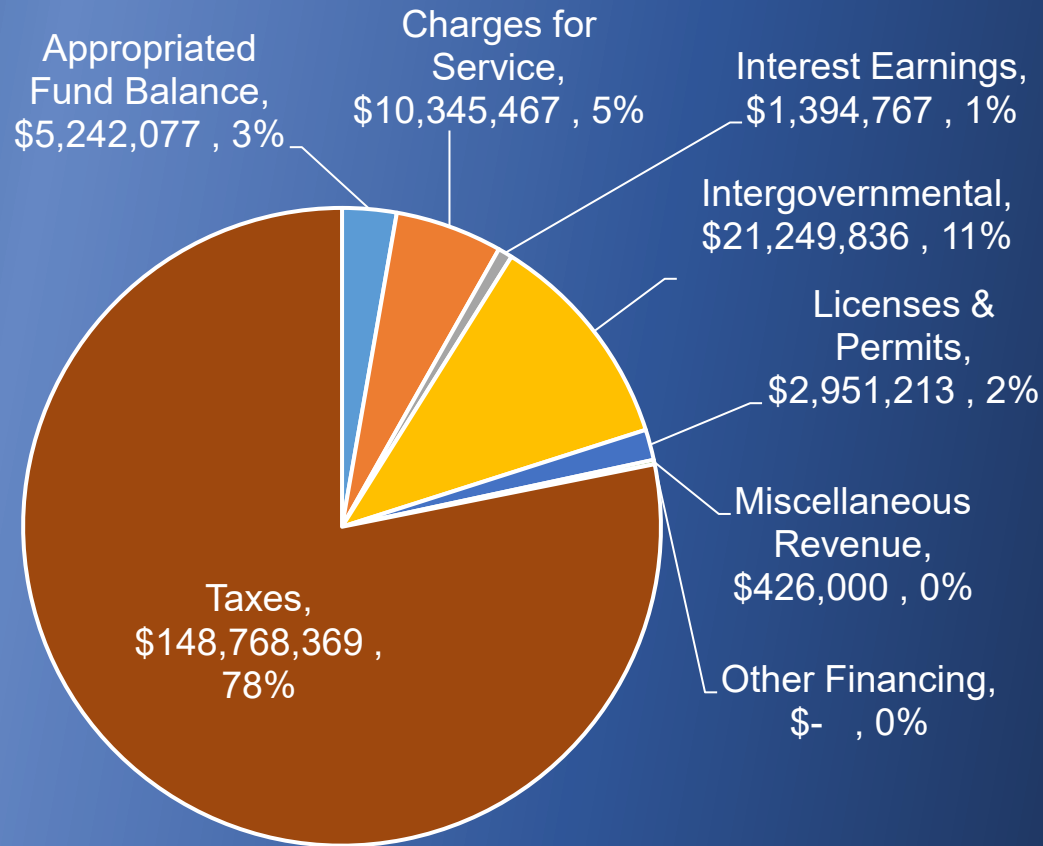
Proposed Budget

FY 2026-27

Where Does the Money Come From?

Highlights (General Fund) 5/11/2026

FY 2027 Proposed Budget Revenues
Total: \$190,377,729



**Increase of \$11.6
Million Over FY 2026**

- **Proposed Tax Rate / Revenue** of **\$0.3668** per **\$100** of assessed property valuation, which is equal to the “calculated” revenue-neutral tax rate (Increase of **\$6.5M** or **7.2%**) - (or **\$0.54** (Upon Passage of NC SB 889 Using Prior Year Property Values))
- **Article 46** Sales Tax (0.25%) increases to **(\$5.9)** million + **(\$6.0)** million for **Article 44. Base Sales Tax** revenue increase of **(\$2.1M)** to a total of **(\$36.6M)**
- Increase of **\$871K** in **Intergovernmental Revenue** expected increase in Foster Care allocation + > Transportation and SRO revenue but < Food Assistance \$’s **(\$513K)**
- Overall increase in other revenues due to Sports Complex opening **(\$480K** – Aquatic Park + Concessions) + > in use of “over-realized” Ambulance Fees + < QSCB reimbursement for FY 2010 School Debt that is “retired.”
- Use of **General Fund Reserves** to “balance” the budget “no change” vs. FY 2026 to **\$5.2M** + Maintain Interest Revenue at **\$1.3M**

Property Tax Values Summary

5/11/2026

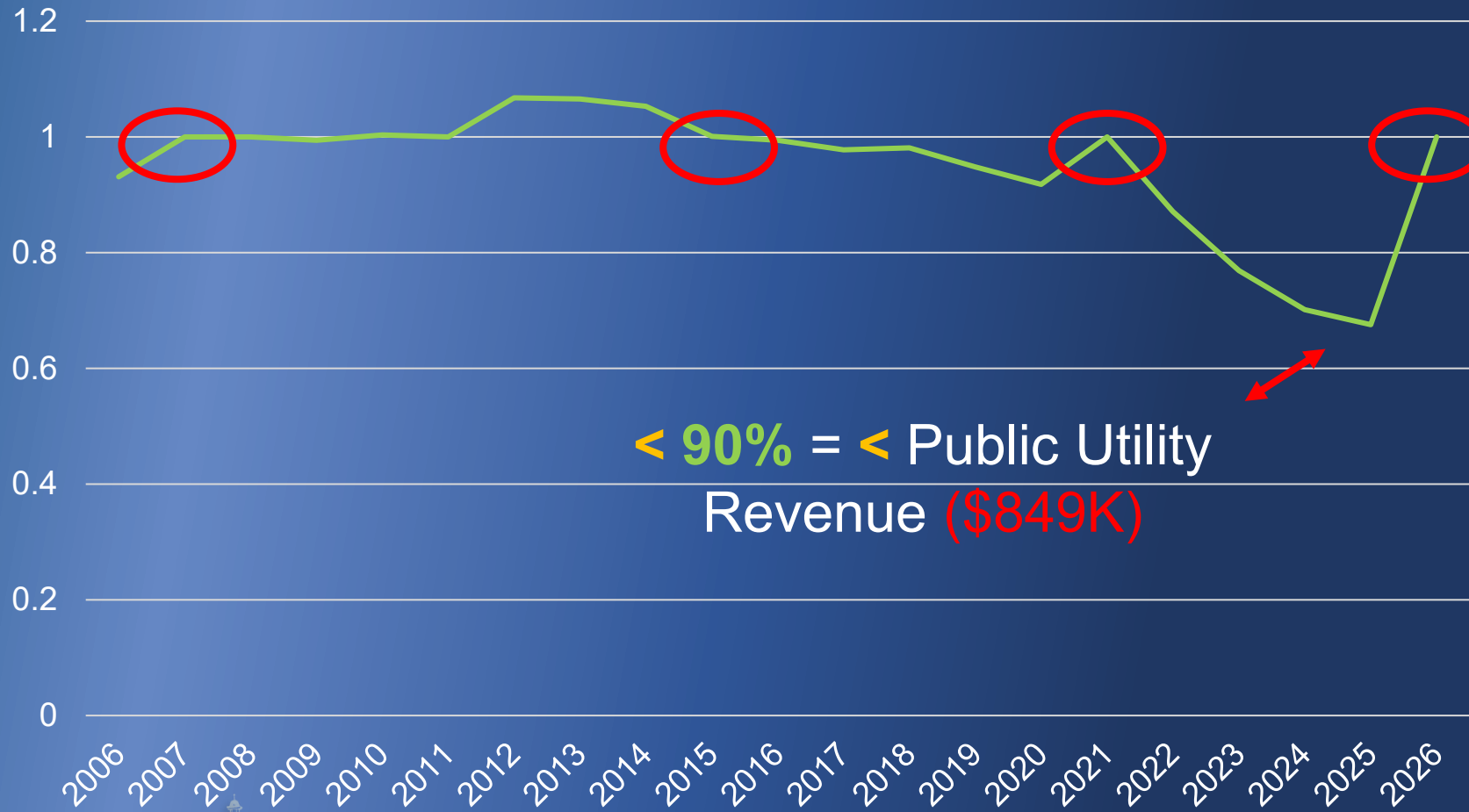
Fiscal Year	Tax Rate	Real Property	Individual / Business / Public Property	Motor Vehicles	Total	\$ Change	% Change
2007	\$ 0.5400	\$ 8,109,938,795	\$ 1,105,678,592	\$ 1,160,632,178	\$ 10,376,249,565	\$ -	-
2008	\$ 0.5400	\$ 10,186,197,400	\$ 1,130,264,565	\$ 1,172,035,633	\$ 12,488,497,598	\$ 2,112,248,033	20.36%
2009	\$ 0.5400	\$ 10,539,366,996	\$ 1,188,464,124	\$ 1,139,990,926	\$ 12,867,822,046	\$ 379,324,448	3.04%
2010	\$ 0.5400	\$ 10,705,278,310	\$ 1,159,390,264	\$ 1,066,520,996	\$ 12,931,189,570	\$ 63,367,524	0.49%
2011	\$ 0.5400	\$ 10,813,916,630	\$ 1,098,261,895	\$ 1,035,675,555	\$ 12,947,854,080	\$ 16,664,510	0.13%
2012	\$ 0.5400	\$ 10,907,215,885	\$ 1,106,489,904	\$ 1,076,760,000	\$ 13,090,465,789	\$ 142,611,709	1.10%
2013	\$ 0.5400	\$ 10,937,949,307	\$ 1,150,457,537	\$ 1,140,013,889	\$ 13,228,420,733	\$ 137,954,944	1.05%
2014	\$ 0.5400	\$ 11,010,529,658	\$ 1,169,818,413	\$ 1,548,177,407	\$ 13,728,525,478	\$ 500,104,745	3.78%
2015	\$ 0.5400	\$ 11,075,289,751	\$ 1,180,099,692	\$ 1,262,548,519	\$ 13,517,937,962	\$ (210,587,516)	-1.53%
2016	\$ 0.5400	\$ 10,985,234,859	\$ 1,274,470,882	\$ 1,319,261,111	\$ 13,578,966,852	\$ 61,028,890	0.45%
2017	\$ 0.5400	\$ 11,042,109,445	\$ 1,339,604,704	\$ 1,385,044,444	\$ 13,766,758,593	\$ 187,791,741	1.38%
2018	\$ 0.5400	\$ 11,195,009,577	\$ 1,342,326,534	\$ 1,405,318,519	\$ 13,942,654,630	\$ 175,896,037	1.28%
2019	\$ 0.5400	\$ 11,434,622,452	\$ 1,375,537,363	\$ 1,483,505,926	\$ 14,293,665,741	\$ 351,011,111	2.52%
2020	\$ 0.5400	\$ 11,644,711,132	\$ 1,476,470,602	\$ 1,500,607,407	\$ 14,621,789,141	\$ 328,123,400	2.30%
2021	\$ 0.5400	\$ 12,067,326,051	\$ 1,522,961,032	\$ 1,735,053,889	\$ 15,325,340,972	\$ 703,551,831	4.81%
2022	\$ 0.5400	\$ 14,071,996,766	\$ 1,767,972,748	\$ 1,810,221,971	\$ 17,650,191,485	\$ 2,324,850,513	15.17%
2023	\$ 0.5400	\$ 14,383,002,411	\$ 1,804,625,064	\$ 1,940,035,901	\$ 18,127,663,376	\$ 477,471,891	2.71%
2024	\$ 0.5400	\$ 14,811,736,022	\$ 1,901,817,092	\$ 2,061,216,049	\$ 18,774,769,163	\$ 647,105,787	3.57%
2025	\$ 0.5400	\$ 15,315,205,168	\$ 1,968,912,576	\$ 2,296,516,889	\$ 19,580,634,633	\$ 805,865,470	4.29%
2026 Adopted Budget	\$ 0.5400	\$ 14,025,434,650	\$ 1,697,500,000	\$ 1,695,000,000	\$ 17,417,934,650	\$ (2,162,699,983)	-11.05%
2026 Estimated Actual	\$ 0.5400	\$ 15,712,726,538	\$ 2,170,560,310	\$ 2,259,636,624	\$ 20,142,923,472	\$ 2,724,988,822	15.64%
2027 Proposed Budget	\$ 0.3668	\$ 24,055,289,000	\$ 1,700,000,000	\$ 1,800,000,000	\$ 27,555,289,000	\$ 7,412,365,528	36.80%
2027 Estimated Actual	\$ 0.3668	\$ 26,451,207,015	\$ 1,926,374,244	\$ 2,337,648,624	\$ 30,715,229,883	\$ 3,159,940,883	11.47%
Total	\$ 0.3668	\$ 221,236,636,615	\$ 26,063,623,583	\$ 27,539,137,209	\$ 274,839,397,407	\$ 9,204,385,068	66.89%
Average Growth Per Year						\$ 484,441,319	3.52%

**2.9% Growth vs.
FY 2025 Actual**

Property Tax Revaluation – Sales Ratios

Key Points

Sales Ratios
(2006 – 2026)



- NC Law Must Complete Process “At Least” Every Eight Years
- Davidson County Opted for Six Years in FY 2021
- In FY 2026 Was Notified by NC DOR that the County “Shall” Complete an Update Revaluation by 1/1/26
- If < 1 , then County Tax Assessments are on Average $<$ than Actual Market Values, if > 1 Reverse is True

Revenue-Neutral Tax Rate

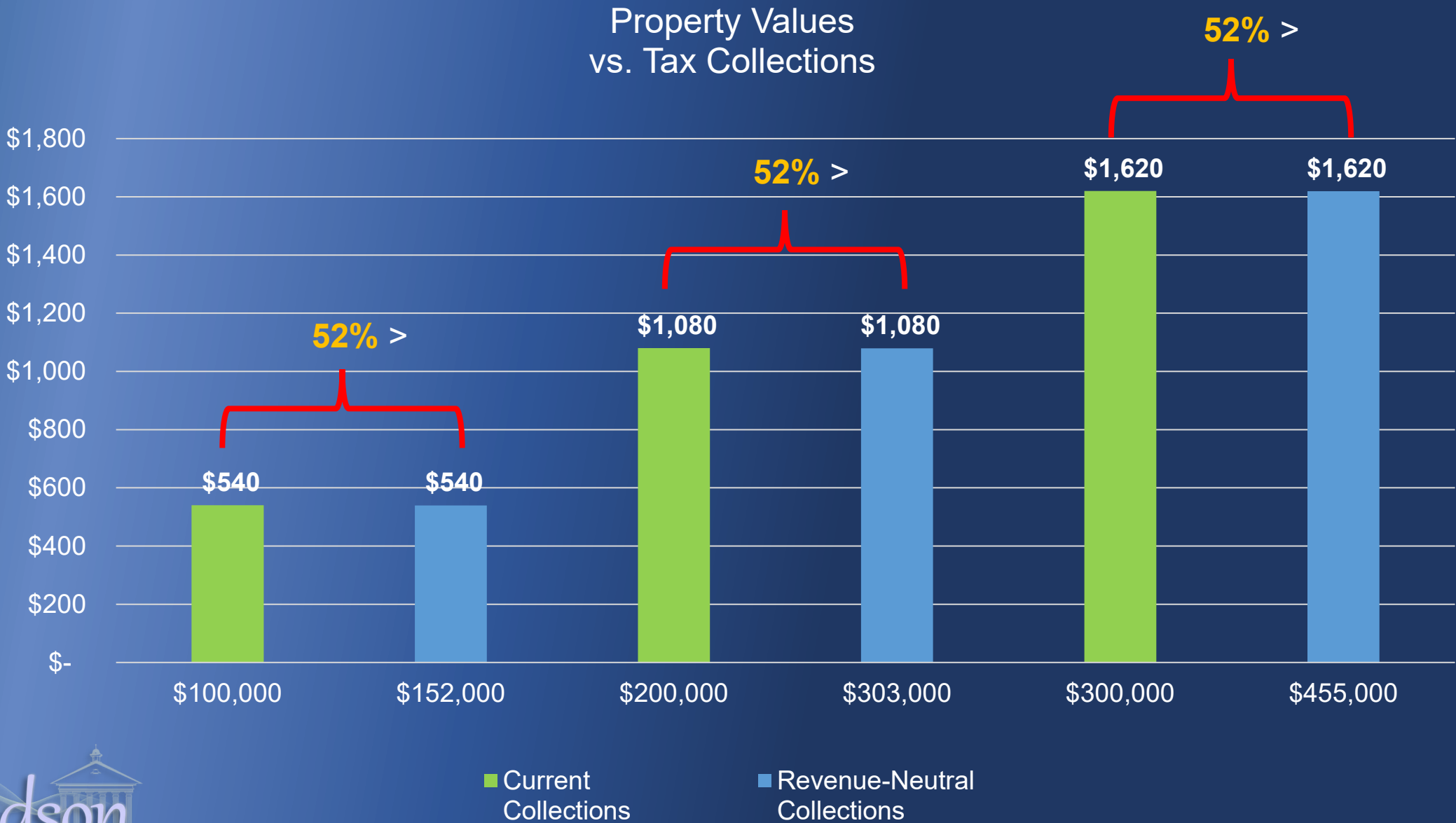
5/11/2026

General Fund Calculation of Revenue-Neutral Tax Rate

		Value	Tax Rate	100% of Tax Levy
STEP 1	FY 2026 Current Values			
	Estimated Actual Assessed Valuation	\$ 20,142,923,472	\$ 0.5400	\$ 108,771,787
			<i>New Rate to Generate Same \$</i>	
	FY 2027 New Values			
	Estimated Actual Assessed Valuation	\$ 30,715,229,883	\$ 0.3541	\$ 108,771,787
		52% >		\$150M = Releases, Current = \$67M
STEP 2	Increase Rate by Average Annual Growth Since Last General Revaluation			
	Average Regular Annual Growth	3.59% Average Growth	X 1.0359	
			\$ 0.3668	\$ 112,672,121

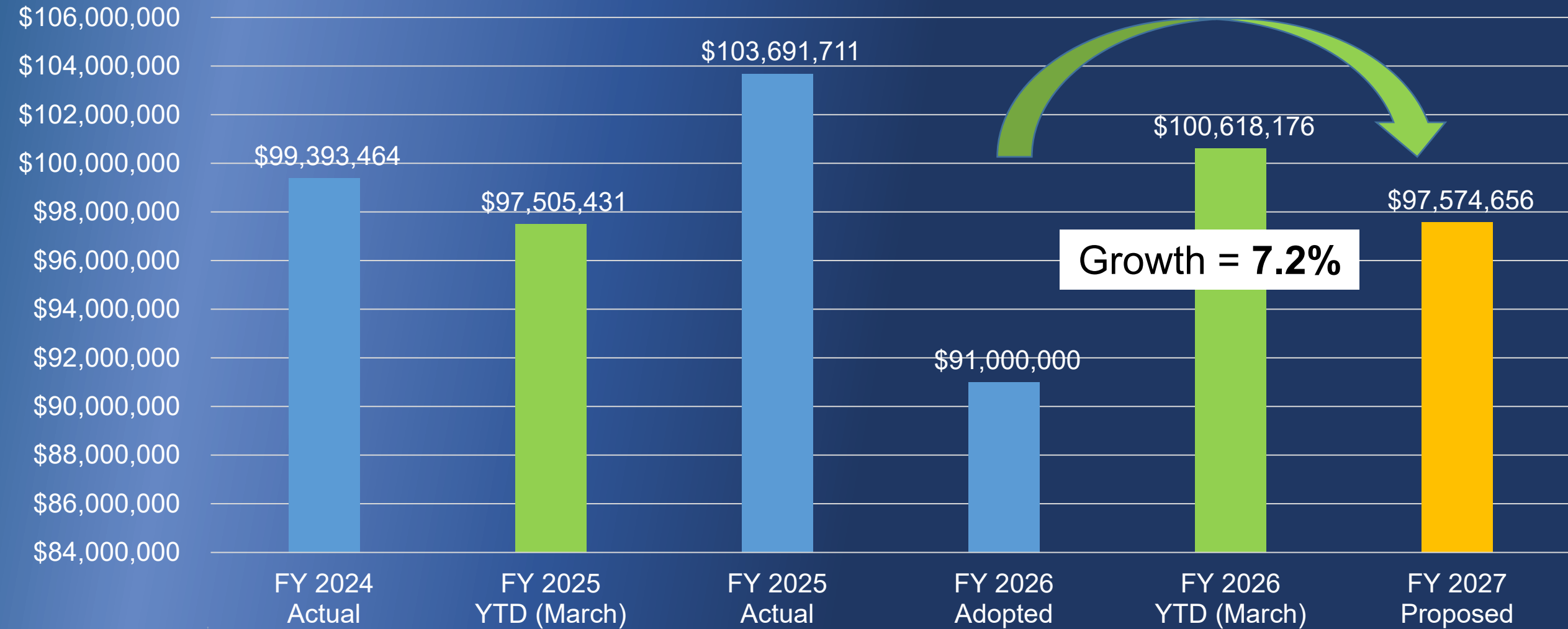
Increase in Tax levy Over Estimated Actual Final Levy for FY 2026 \$ 3,900,334
Percentage Increase in Tax Levy Over Estimated Actual Final Levy for FY 2026 3.59%

Property Tax Values Summary

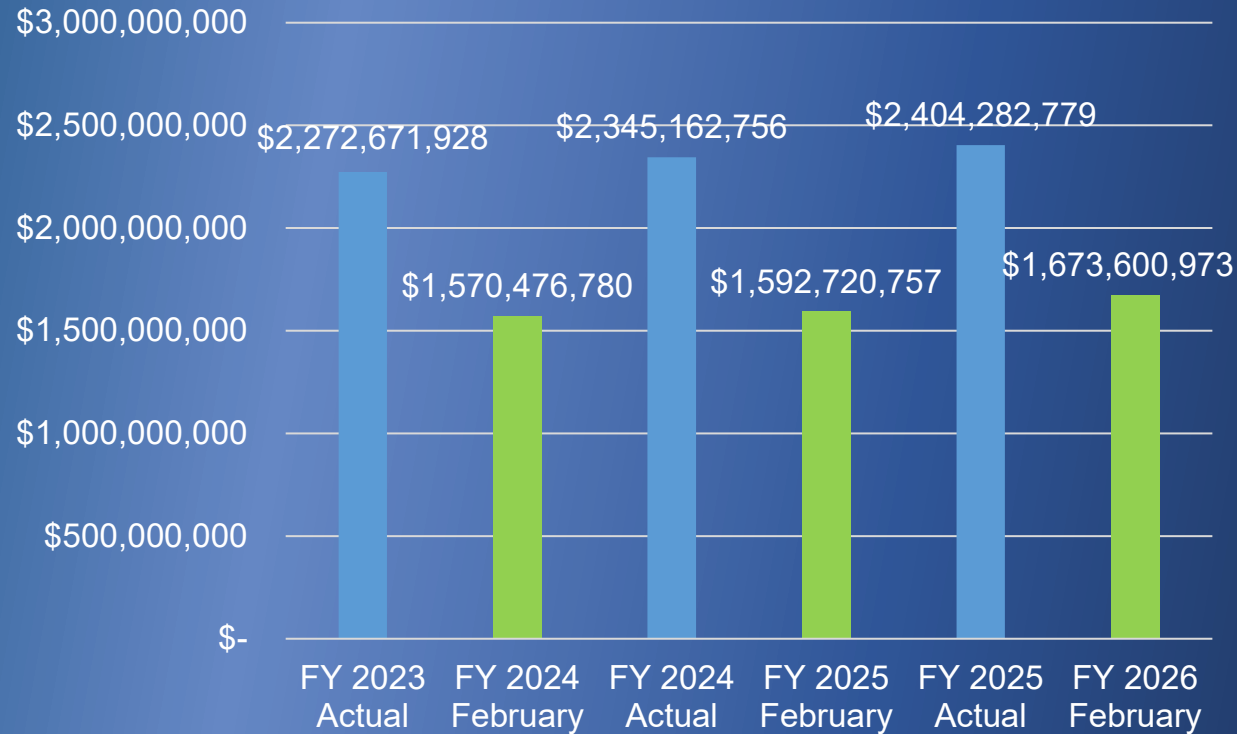


Current Year Property Tax

5/11/2026



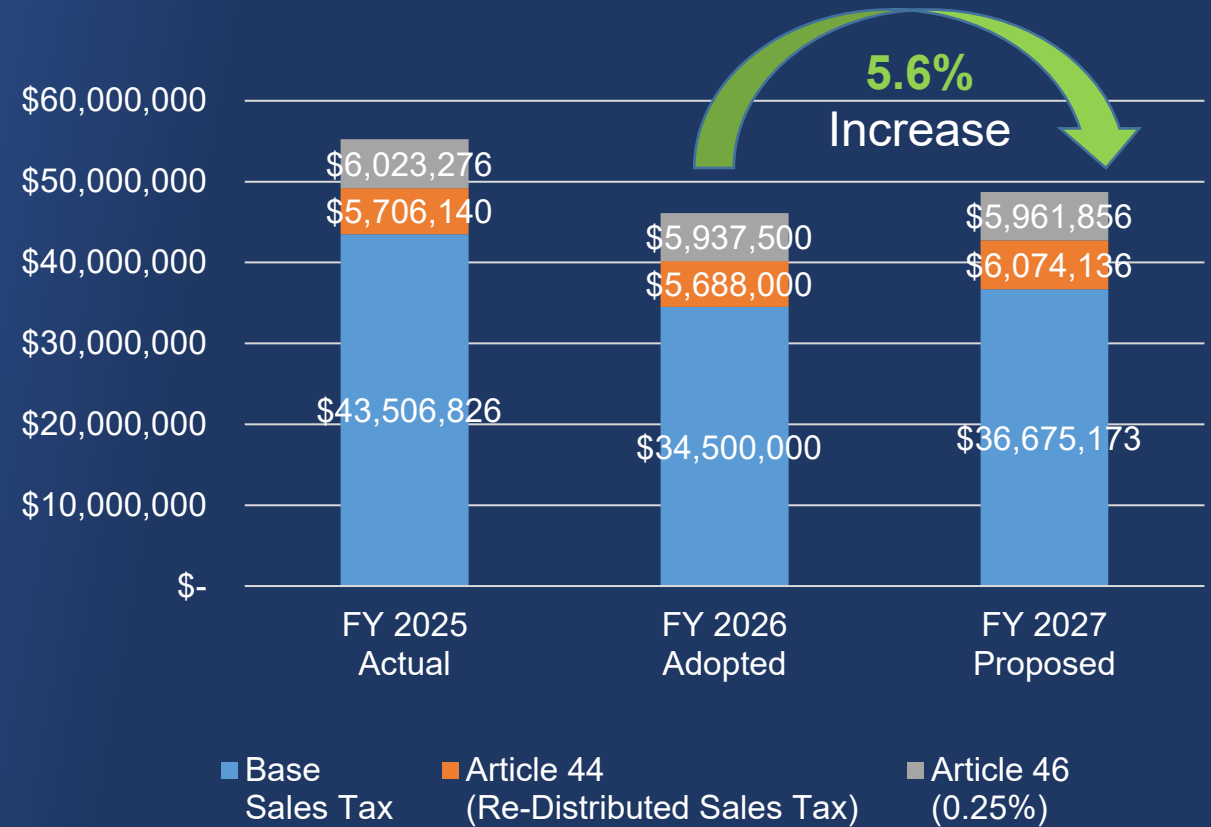
Taxable Retail Sales



**Increase of 5.1%
Over Previous Year**

Sales Tax Revenue

5/11/2026



**Article 44 For Edu. And / Or Eco. Dev.
Article 46 For School Capital
Article 40 and 42 %'s for School Debt / Capital**

Article 44 and 46 Sales Tax Revenue

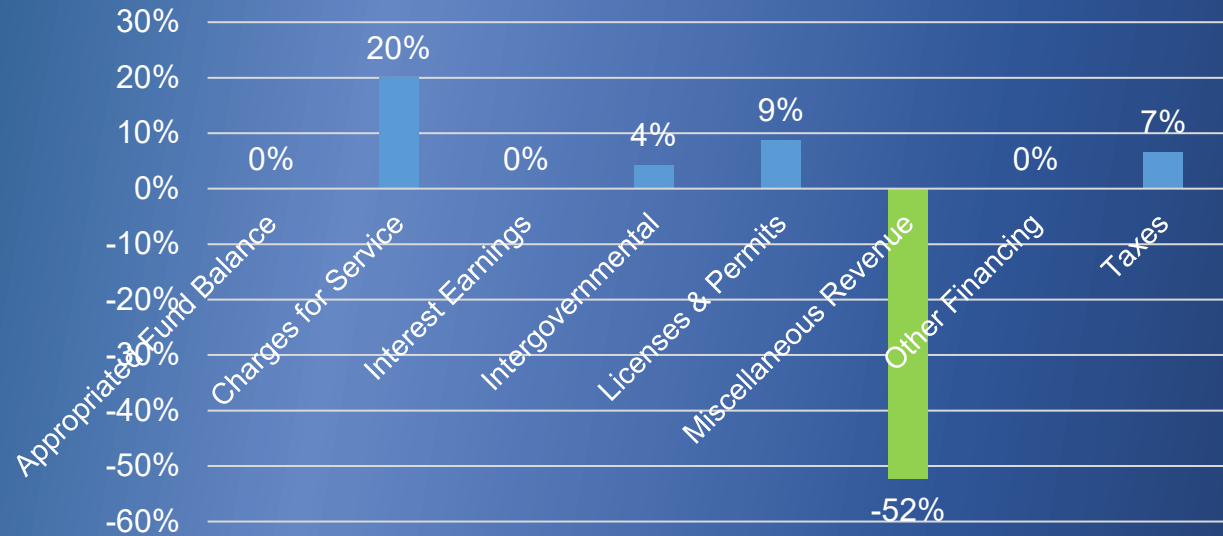
- **Article 44** – Began collecting in 2016 (per state legislation changes) and can only be used for Education and Economic Development
- **Article 46** – Began collecting in 2015 and is used for Oak Grove debt service and major capital

Description	Article 44	Article 46
Estimated Collections	\$ 6,074,136	\$ 5,961,856
Expense Items:		
County Economic Development	\$ (149,158)	\$ -
Oak Grove Debt Service	\$ -	\$ (2,495,856)
School HVAC / Roof Debt	\$ -	\$ (166,000)
DCAA	\$ (119,317)	\$ -
County Transportation	\$ (156,978)	\$ -
Transfer to Sewer Fund	\$ (689,308)	\$ -
Transfer to Economic Development Reserve	\$ (1,169,000)	\$ -
Chambers of Commerce	\$ (3,890)	\$ -
School Operating "Per Pupil \$'s" (FY 2026 - FY 2027)	\$ (3,412,485)	\$ -
DDCC Operating (FY 2026 - FY 2027)	\$ (374,000)	\$ -
School Type I Capital (FY 2026 - FY 2027)	\$ -	\$ (3,300,000)
Total	\$ (6,074,136)	\$ (5,961,856)

FY 2027 Revenues

Changes from Prior Year

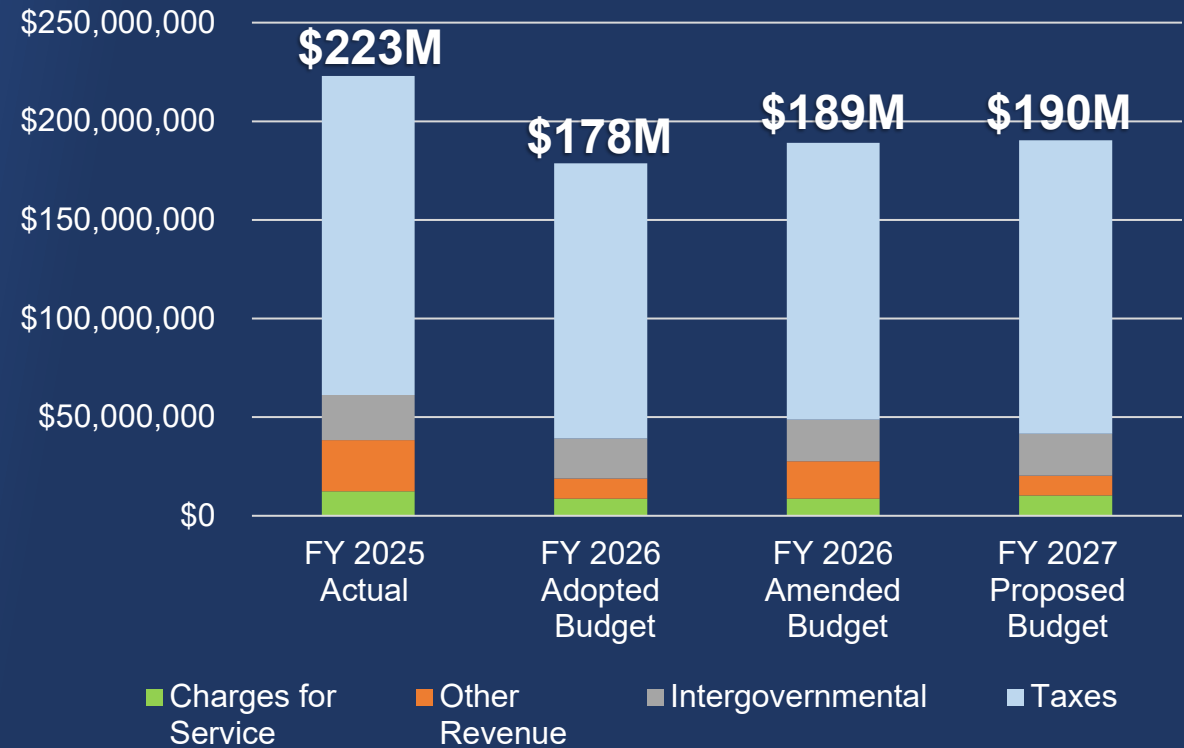
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- Maintain Use of **Fund Balance** + Interest Revenue (Same as for FY 2026)
- Increase in Property and Sales Taxes
- Increased **Intergovernmental Revenue** (DSS Foster Care but < DSS FNS \$'s)
- < QSCB Reimbursement but > Use of Ambulance Collection \$'s

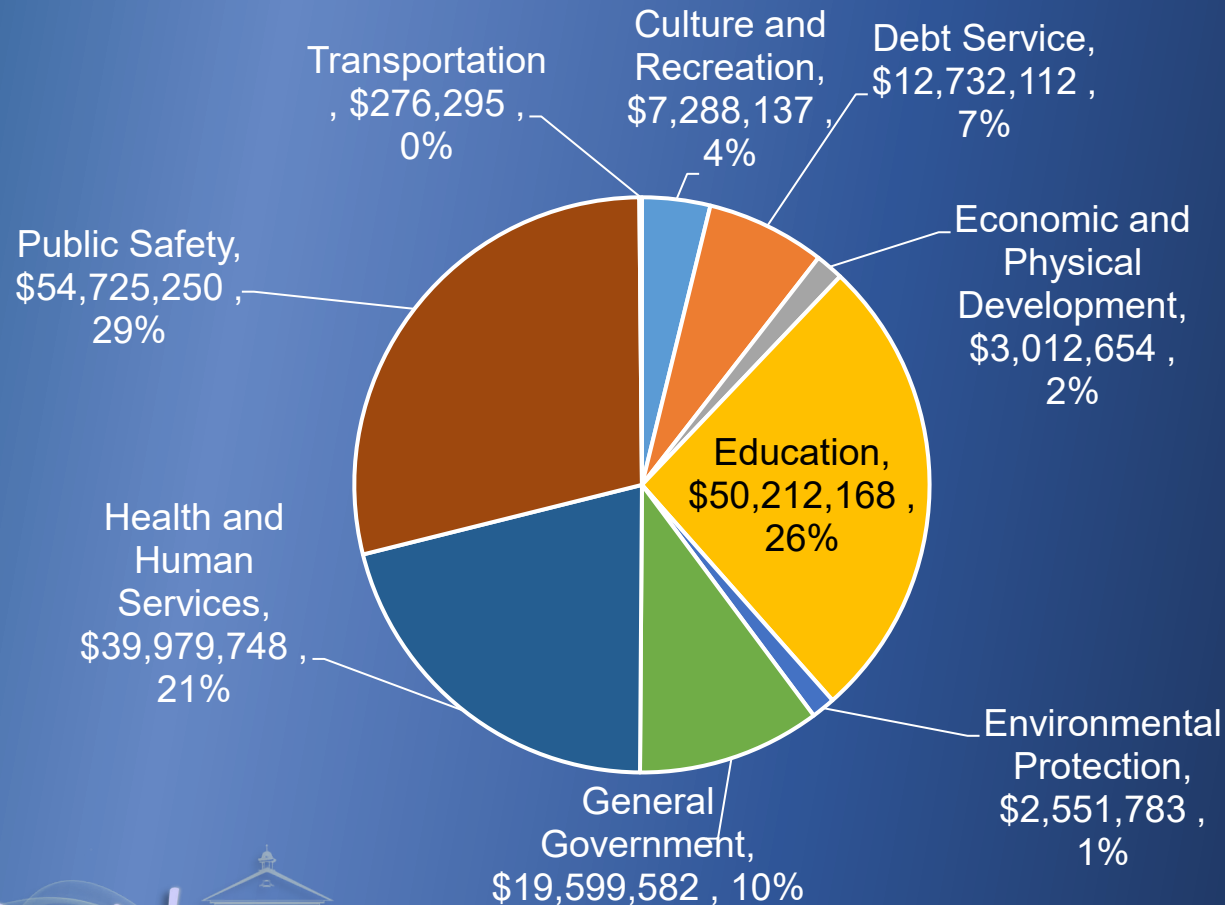
6.5% “More” Proposed Budget vs. FY 2026 Adopted

FY 2025 Revenues By Category



Where Does The Money Go?

FY 2027 Proposed Budget Expenditures Total: \$190,377,729



Highlights (General Fund)

- Increases per pupil spending from \$1,452 to \$1,553 or 4.8% + \$197K additional for DDCC
- “Increases” major capital funding provided to the schools = \$5.3M
- Adds a net 17.00 new positions – DSS, EC, Sheriff’s Office, P&R, EDC and PH (100% Medicaid Funded)
- Less debt services vs. FY 2026 = (\$2M), then adds \$649K and leaves within debt service to have ready for Detention Facility Renovations / Expansion additional debt
- Transfers \$1.1 + \$689K (Article 44 Sales Tax) to Economic Development and Sewer Fund Reserves for Future Use
- Provides \$3.6M to Replace (20) LEO Vehicles (> 176K +/- miles) + (3) Ambulances (250K +/- miles) + “one-time” equipment (body armor / night vision etc.) for the Sheriff’s Office

General Fund Expenditure Summary by Function

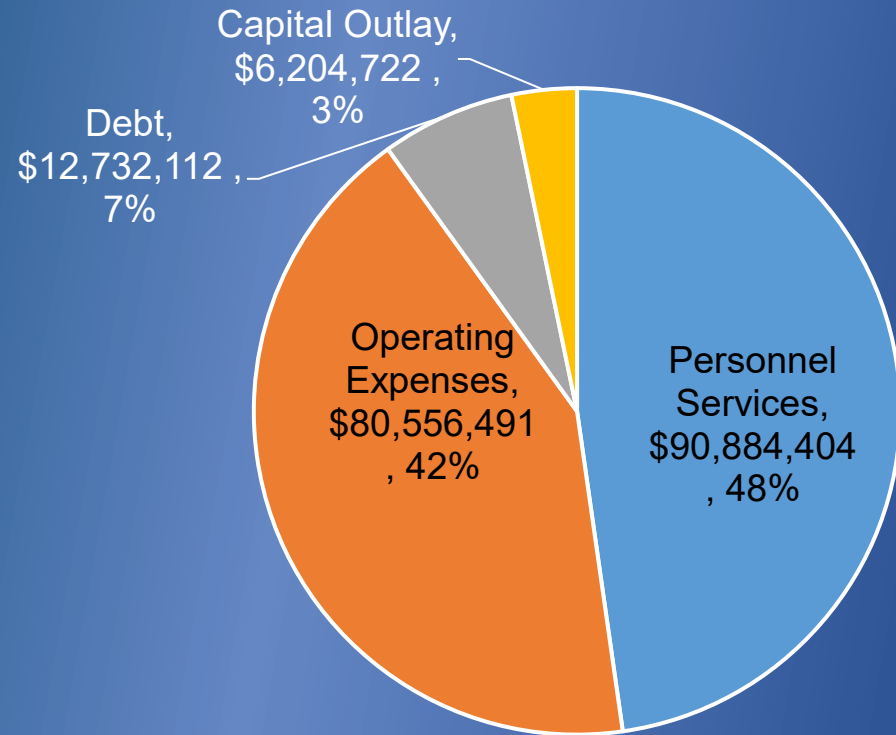
	FY 2025 Actual	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	vs. Adopted	
					\$ Change	% Change
Culture and Recreation	\$ 6,178,268	\$ 6,232,831	\$ 6,355,760	\$ 7,288,137	\$ 1,055,306	16.9%
Debt Service	\$ 14,004,639	\$ 12,267,513	\$ 11,403,600	\$ 12,732,112	\$ 464,599	3.8%
Economic and Physical Development	\$ 23,894,409	\$ 2,736,986	\$ 3,227,214	\$ 3,012,654	\$ 275,668	10.1%
Education	\$ 50,951,540	\$ 47,712,168	\$ 48,940,830	\$ 50,212,168	\$ 2,500,000	5.2%
Environmental Protection	\$ 3,291,556	\$ 2,453,730	\$ 3,326,493	\$ 2,551,783	\$ 98,053	4.0%
General Government	\$ 19,955,414	\$ 20,217,095	\$ 22,349,398	\$ 19,599,582	\$ (617,513)	-3.1%
Health and Human Services	\$ 35,224,188	\$ 35,837,482	\$ 37,289,266	\$ 39,979,748	\$ 4,142,266	11.6%
Public Safety	\$ 50,412,782	\$ 51,059,569	\$ 55,936,504	\$ 54,725,250	\$ 3,665,681	7.2%
Transportation	\$ 226,317	\$ 226,317	\$ 226,317	\$ 276,295	\$ 49,978	22.1%
Total	\$204,139,112	\$ 178,743,691	\$189,055,382	\$190,377,729	\$11,634,038	6.5%
Total Funded Positions	948.50	957.50	950.50	974.50	17.00	1.8%



\$11.6M or **6.5%** > Than
FY 2026 Adopted Budget

\$1.3M or **0.7%** > Than
FY 2026 Amended Budget

FY 2027 Proposed Budget Expenditures Total: \$190,377,729



- FY 2026 COLA for Employees (\$500 + 2.5%)
- No increase in employee group insurance costs but increase in state-mandated employee retirement contributions + dental (6%)
- Less Current Year Debt Service = (\$2M) + \$649K additional to leave within debt service for new detention renovations / expansion options
- Includes an additional \$2M for Education vs. FY 2026. Increases operating funding as the Per Pupil \$'s (Including Charter Schools) totals \$1,553.47. An increase of \$101.50 or 6.9% over FY 2026 Adopted
- Increases state foster care funds within DSS + reduces FNS (SNAP) reimbursement
- Includes funding for a net 17.00) – DSS, EC, Sheriff's Office, P&R, EDC and PH (100% Medicaid Funded)
- Includes funds for replacing three (high mileage) ambulances, twenty Sheriff vehicles and six "high mileage" county vehicles + Sheriff's Office "one-time" equipment

“High Priority” Positions – General Fund

5/11/2026

24.00 Additional Positions:

- **10.00** - To assist EDC, PH Stoner-Thomas School Nurse and WIC, EC’s quality assurance process / technology and DSS’s Public Assistance (SNAP / FNS) processes
- **2.00** - For Sports Complex opening in Spring / Summer of 2027
- **12.00** Sheriff’s Office – Staff to begin “phasing” in for opening of new detention center in FY 2029 + two positions to assist with sex offender registry and overdose cases and digital forensics

26.00 Position “Reclassifications / In-Band Adjustments” to Align Job Duties to Current Job Descriptions

Department / Division	Category	Count
DSS Attorney	FY 2026 Additions / Eliminations	1.00
SV EMS		(8.00)
Sub-Total		(7.00)

EDC	FY 2027 Additions	1.00
P&R		2.00
Sheriff's Office		12.00
PH		2.00
EC		2.00
DSS		5.00
Sub-Total		24.00



General Fund
“Net” Increase = **17.00**



Net

17.00

“High Priority” Positions Cost

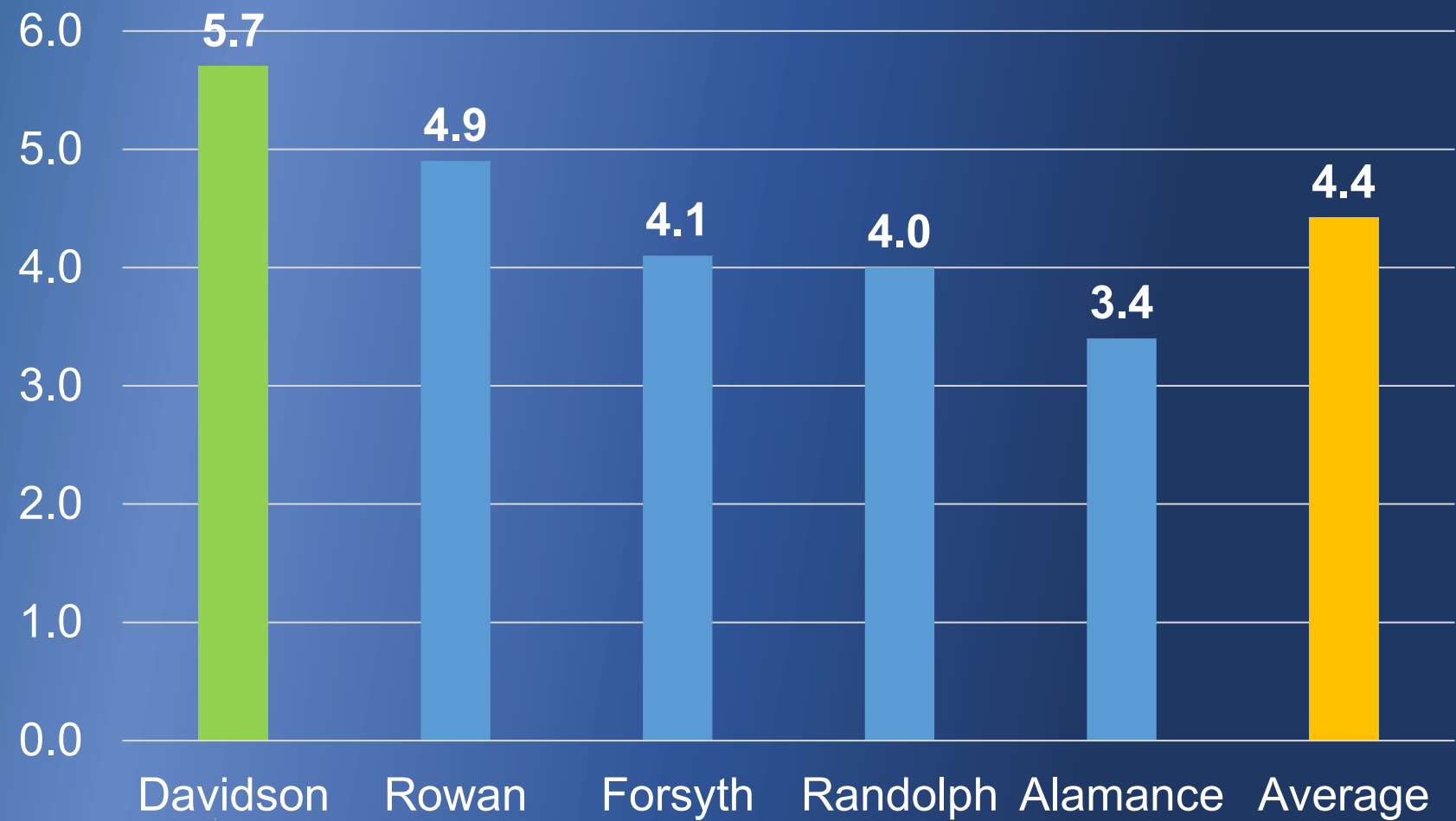
Department	Positions	Expense	Revenue	Net
EDC	1.0	\$ 149,158	\$(149,158)	\$ -
P&R	2.0	\$ 379,500	\$(379,500)	\$ -
Sheriff's Office	12.0	\$ 552,852	\$ -	\$552,852
PH	2.0	\$ 142,632	\$ (58,860)	\$ 83,772
Emergency Comm.	2.0	\$ 159,945	\$ -	\$159,945
DSS	5.0	\$ 328,006	\$(135,084)	\$192,922
Total	24.0	\$1,712,093	\$(722,602)	\$989,491

Local \$ Needed

Detention Center Staffing

5/11/2026

Inmate Beds vs. Staff Ratio



Key Points:

- 10.00 Added for FY 2027
- 15.00 Expected for FY 2028
- 13.00 Expected for FY 2029
- Total = **38.00**

Sports Complex Staffing

5/11/2026

Category	Amount
----------	--------

Expenses

Personnel	\$379,500
Operating	\$222,856
Total	<u>\$602,356</u>

Revenue

Concession	\$ 30,000
Aquatic Center	\$450,000
Sponsorships	\$122,356
Total	<u>\$602,356</u>

Key Points:

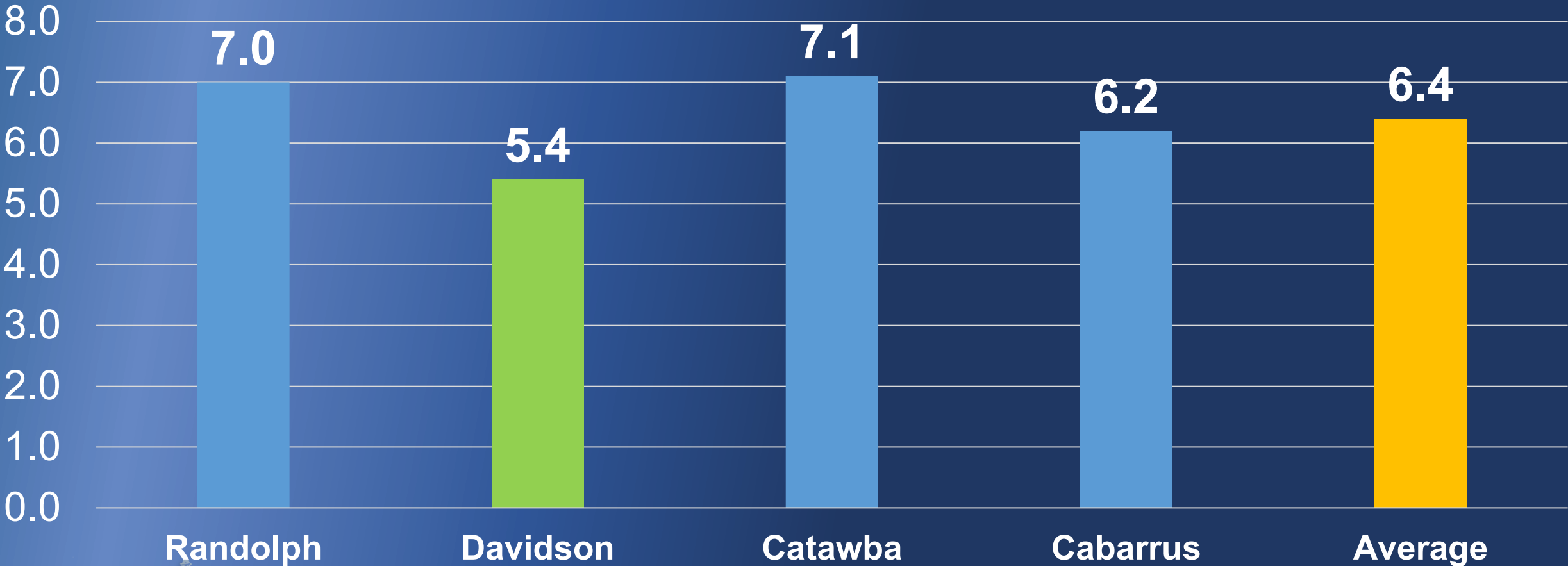
- 2.00 Staff Added (Park Manager + Aquatics Manager) + All Part-Time Maintenance / Cashier + Lifeguard Staff
- \$0 Local \$'s Required to Operate the Park



“High Priority” Positions – General Fund

5/11/2026

General Fund
FTEs per 1,000 Citizens – FY 2026 Adopted



Education Funding Summary

5/11/2026

ADM Funding with Charter School #'s Included

Information		FY 2026 Adopted			FY 2027 Proposed			Operating		Capital	
District	ADM FY 2026-27 Projection	Operating	Operating Capital	Per Pupil	Operating	Operating Capital	Per Pupil	% Change	\$ Change	% Change	\$ Change
DCS	18,387	\$ 27,053,113	\$ 1,428,140	\$ 1,451.97	\$ 28,563,680	\$ 1,428,140	\$ 1,553.47	5.6%	\$ 1,510,567	0.0%	\$ -
Lexington City	3,235	\$ 4,697,110	\$ 285,322	\$ 1,451.97	\$ 5,025,465	\$ 285,322	\$ 1,553.47	7.0%	\$ 328,355	0.0%	\$ -
Thomasville City	2,144	\$ 3,367,115	\$ 373,867	\$ 1,451.97	\$ 3,330,633	\$ 373,867	\$ 1,553.47	-1.1%	\$ (36,482)	0.0%	\$ -
DDCC	-	\$ 3,849,110	\$ 442,723	\$ -	\$ 4,046,670	\$ 442,723	\$ -	5.1%	\$ 197,560	0.0%	\$ -
Total	23,766	\$ 38,966,448	\$ 2,530,052	\$ 1,451.97	\$ 40,966,448	\$ 2,530,052	\$ 1,553.47	5.1%	\$ 2,000,000	0.0%	\$ -

Total Funding Increase (Three School Districts) \$ 1,802,440

Cumulative Per Pupil Funding % Increase 6.99%

Future Issues:

- Average State COLAs vs.
“Available” Local \$’s
- “Large Scale” State Pay Changes

Local Teacher Supplements

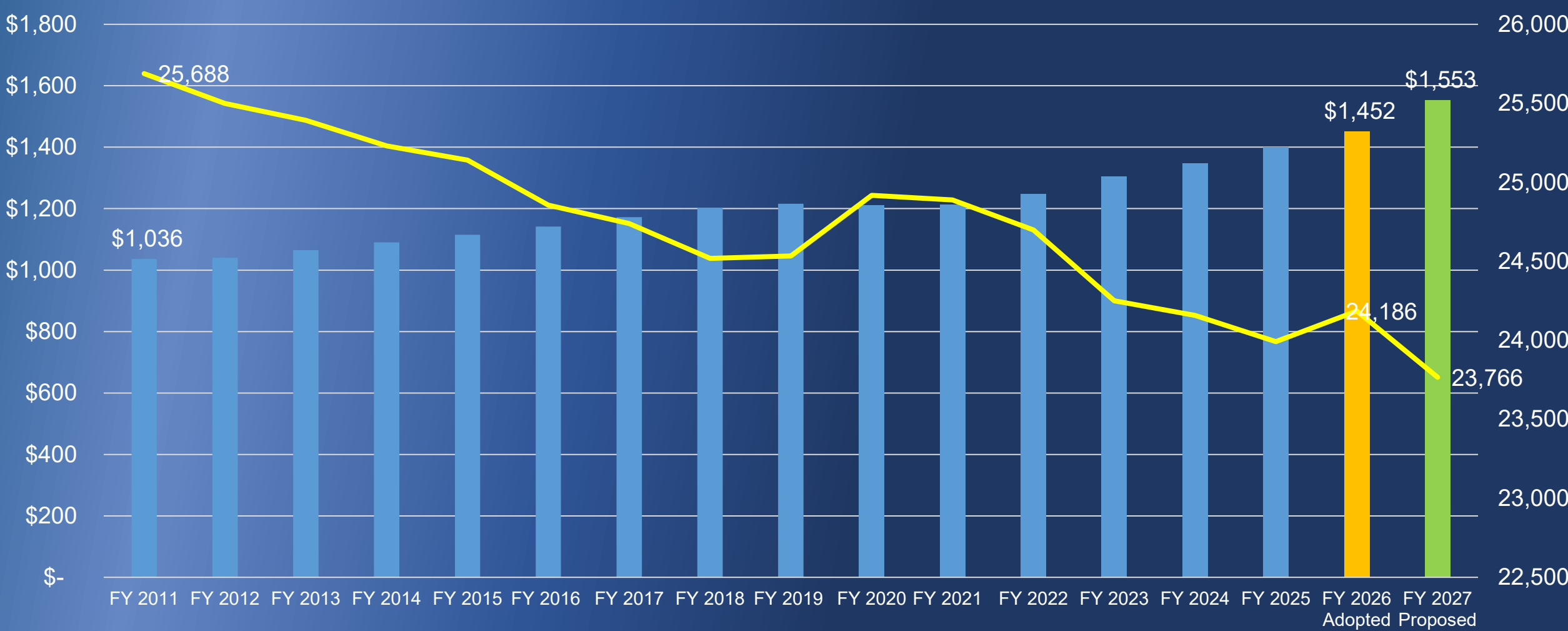
5/11/2026

District	Original	Current	Revised	Goal
DCS	6.125%	6.75%	6.75%	8.00%
LCS	Average 8%	8.25% - 8.75%	8.25% - 8.75%	8.25% - 8.75%
TCS	6.00%	7.40%	7.40%	7.40%

Key Points:

- For DCS to Get to 7%, About \$900K +/- additional \$'s
- Inflationary cost (like fuel) > + NC planning allotment = (\$2M) < (Still working off FY 2024 #'s)
- No state teacher COLA for FY 2026, and “unknown” for FY 2027
- DCS fund balance = \$6.5M (DCS auditors recommend \$8M or three months of operations)

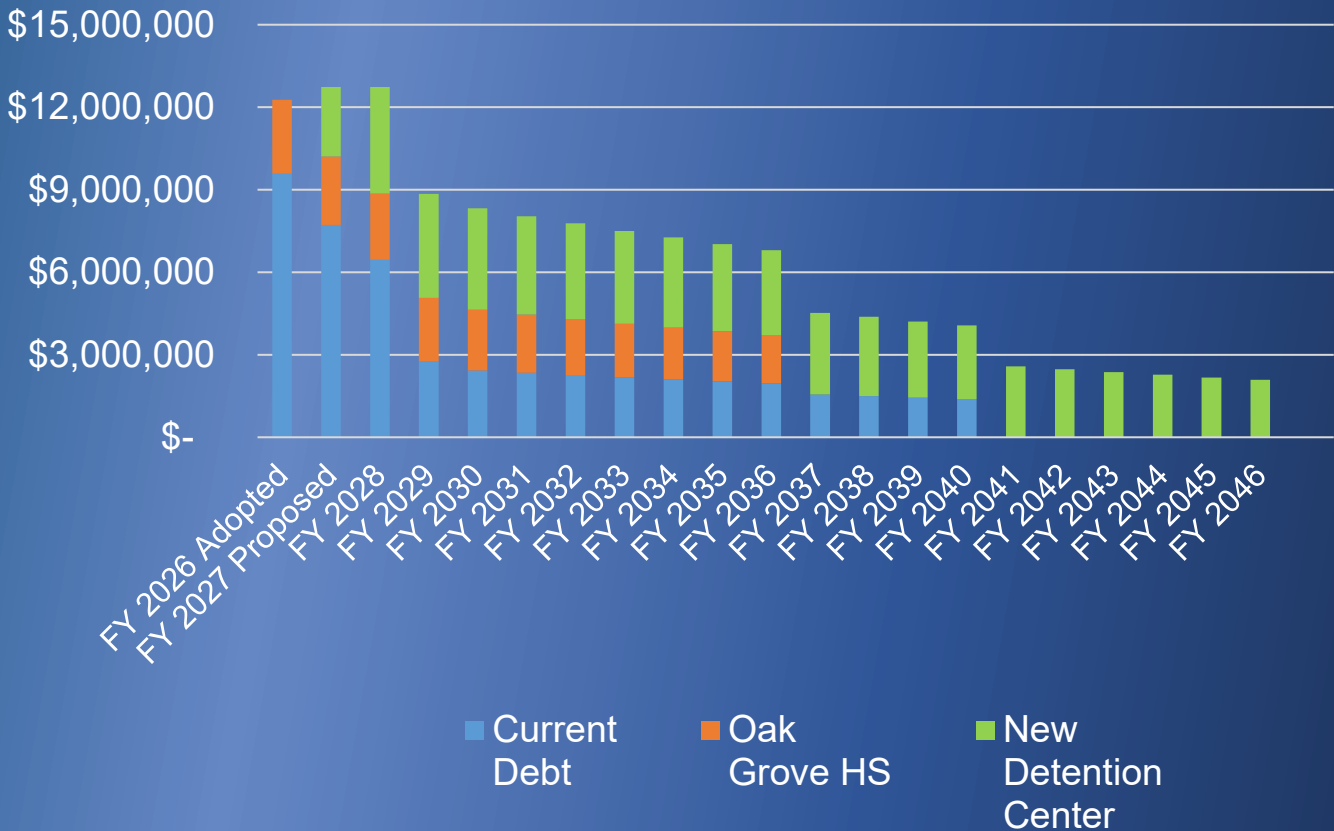
Per Pupil Funding Summary



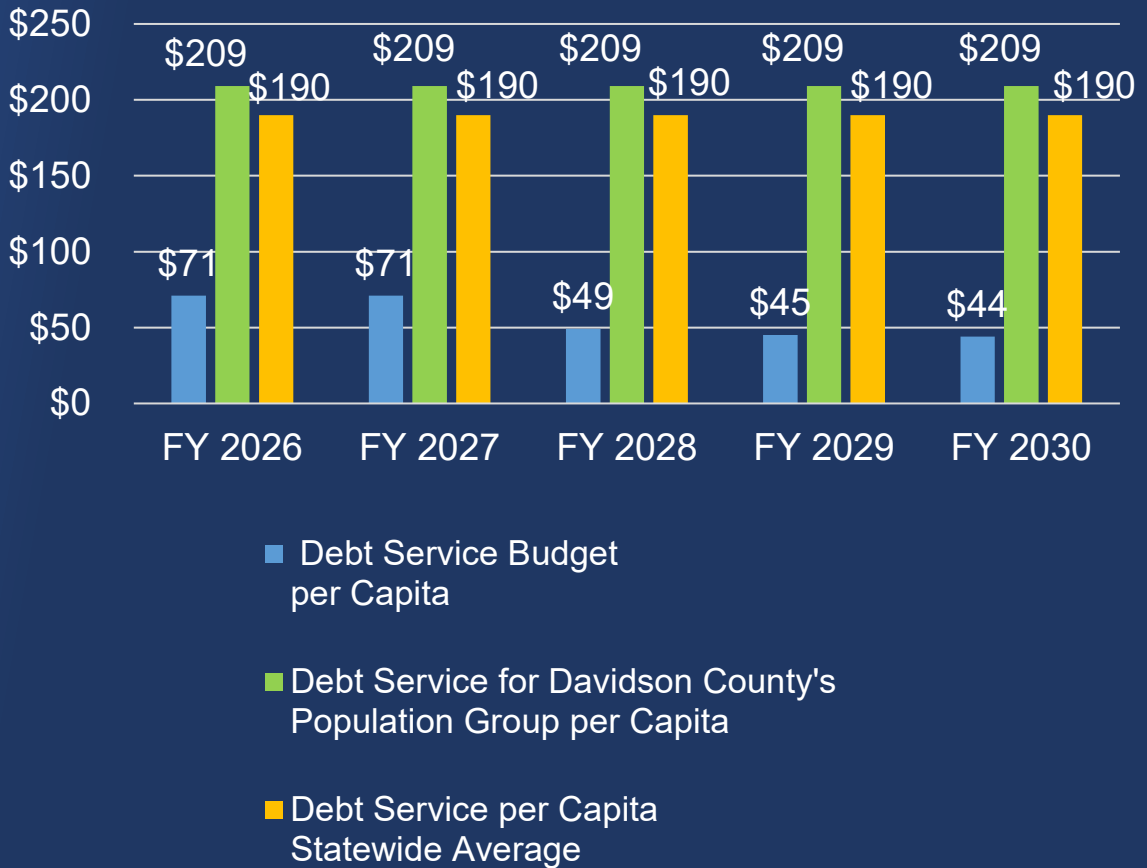
Per Pupil \$'s

ADM
(Average Daily Membership - Including Charter Schools)

Debt Service Summary



Debt Service Comparison Summary



New County Debt Includes

(Borrowing - Detention Center Renovations / Expansion)

Outside Agencies Summary

Function	FY 2026 Adopted	FY 2027 Proposed	\$ Change	% Change
Culture & Recreation	\$ 90,360	\$ 90,360	\$ -	0.00%
Economic Development	\$172,776	\$146,941	\$ (25,835)	-14.95%
Human Services	\$ -	\$ -	\$ -	0.00%
Public Safety	\$ 74,500	\$ 74,500	\$ -	0.00%
Total	\$337,636	\$311,801	\$ (25,835)	-7.65%
Article 44 Sales Tax	\$ (3,890)	\$ (3,890)	\$ -	0.00%
Net County \$'s	\$333,746	\$307,911	\$ (25,835)	-7.74%

Replaced **“One-Time”** Staff Vehicle
for NC Forester in FY 2026

FY 2026 - 2031 Capital Improvement Plan - Summary by Function

Category / Function	Current Year FY 2026	FY 2027 Estimated	FY 2028 Estimated	FY 2029 Estimated	FY 2030 Estimated	FY 2031 Estimated	Total (All Years)
Expenses							
General Government	\$ 18,043,628	\$ 85,415,169	\$ 13,432,178	\$ 1,100,000	\$ 2,950,000	\$ -	\$ 120,940,975
Education	\$ 3,500,000	\$ 35,667,000	\$ 4,667,000	\$ -	\$ -	\$ -	\$ 43,834,000
Landfill	\$ -	\$ 10,357,688	\$ 7,310,231	\$ 1,811,445	\$ 6,813,005	\$ 1,779,624	\$ 28,071,993
Total	\$ 21,543,628	\$ 131,439,857	\$ 25,409,409	\$ 2,911,445	\$ 9,763,005	\$ 1,779,624	\$ 192,846,968

Source of Funds

Capital Reserve	\$ 5,252,740	\$ 64,569,643	\$ 17,804,365	\$ 1,100,000	\$ 2,950,000	\$ -	\$ 91,676,748
Enterprise Funds	\$ -	\$ 10,357,688	\$ 7,310,231	\$ 1,811,445	\$ 6,813,005	\$ 1,779,624	\$ 28,071,993
Federal / State Revenue	\$ 16,290,888	\$ 15,326,297	\$ 294,813	\$ -	\$ -	\$ -	\$ 31,911,998
Debt Financing	\$ -	\$ 41,186,229	\$ -	\$ -	\$ -	\$ -	\$ 41,186,229
Total	\$ 21,543,628	\$ 131,439,857	\$ 25,409,409	\$ 2,911,445	\$ 9,763,005	\$ 1,779,624	\$ 192,846,968

Currently Available = **\$29M**

County Capital Improvement Plan

5/11/2026

Fiscal Year / Projects	Total	Local \$'s	Debt	Grants / Other Revenue	Already Appropriated	Total
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Revenue:

Current Available	\$ 71,721,507	\$ 29,279,800	\$ -	\$ 31,315,049	\$ 11,126,658	\$ 71,721,507
FY 2026	\$ 4,439,430	\$ -	\$ -	\$ 4,439,430	\$ -	\$ 4,439,430
FY 2027	\$ 74,427,044	\$ 26,947,453	\$ 41,186,229	\$ 6,293,362	\$ -	\$ 74,427,044
FY 2028	\$ 26,108,567	\$ 24,508,567	\$ -	\$ 1,600,000	\$ -	\$ 26,108,567
FY 2029	\$ 13,518,259	\$ 7,890,928	\$ -	\$ 5,627,331	\$ -	\$ 13,518,259
FY 2030	\$ 6,727,331	\$ 1,100,000	\$ -	\$ 5,627,331	\$ -	\$ 6,727,331
FY 2031	\$ 7,577,330	\$ 1,950,000	\$ -	\$ 5,627,330	\$ -	\$ 7,577,330
Total	\$ 204,519,468	\$ 91,676,748	\$ 41,186,229	\$ 60,529,833	\$ 11,126,658	\$ 204,519,468

Expenses:

"Proposed" FY 2026-2031 CIP	\$ 13,703,793	\$ 13,522,697	\$ -	\$ 181,096	\$ -	\$ 13,703,793
Detention Facility Expansion	\$ 72,178,780	\$ 24,320,051	\$ 41,186,229	\$ -	\$ 6,672,500	\$ 72,178,780
Possible School Renov. / Repairs	\$ 43,834,000	\$ 43,834,000	\$ -	\$ -	\$ -	\$ 43,834,000
Capital Res. - Future Capital Imp.	\$ 10,000,000	\$ 10,000,000	\$ -	\$ -	\$ -	\$ 10,000,000
DCS Admin. Building Renov.	\$ 5,000,000	\$ -	\$ -	\$ 545,842	\$ 4,454,158	\$ 5,000,000
Airport Improvement Projects	\$ 31,730,902	\$ -	\$ -	\$ 31,730,902	\$ -	\$ 31,730,902
Landfill Cell Const. & Equipment	\$ 28,071,993	\$ -	\$ -	\$ 28,071,993	\$ -	\$ 28,071,993
Total	\$ 204,519,468	\$ 91,676,748	\$ 41,186,229	\$ 60,529,833	\$ 11,126,658	\$ 204,519,468

"Cash Flow" for CIP – FY 2026 - 2031

5/11/2026

Project	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total
Courthouse Renov. - Public Defender Office	\$ -	\$ -	\$ -	\$ 965,250	\$ -	\$ -	\$ -	\$ 965,250
County-Wide IT Switch & Server Rep.	\$ -	\$ -	\$ 350,000	\$ 350,000	\$ 350,000	\$ 1,200,000	\$ -	\$ 2,250,000
1958 Jail Roof Replacement	\$ -	\$ -	\$ 335,000	\$ -	\$ -	\$ -	\$ -	\$ 335,000
Backup 911 Center + Equipment / Furniture	\$ -	\$ 1,462,140	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,462,140
Juvenile Services Office Roof Replacement	\$ -	\$ -	\$ -	\$ 330,000	\$ -	\$ -	\$ -	\$ 330,000
Cecil School Window Replacement	\$ -	\$ -	\$ 570,000	\$ 567,115	\$ -	\$ -	\$ -	\$ 1,137,115
Transportation Retaining Wall	\$ -	\$ 290,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 290,600
EMS Silver Valley	\$ -	\$ -	\$ -	\$ 925,000	\$ -	\$ -	\$ -	\$ 925,000
EMS Lexington Base	\$ -	\$ -	\$ -	\$ -	\$ 750,000	\$ -	\$ -	\$ 750,000
EMS Administration Expansion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750,000	\$ -	\$ 750,000
EMS Base Upgrades	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Fuel Station & Tank Replacments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000
Replacement of 800 MHz Radios (260 Radios)	\$ -	\$ -	\$ 2,827,592	\$ -	\$ -	\$ -	\$ -	\$ 2,827,592
Detention Facility Expansion / Renovations	\$ -	\$ -	\$ 24,320,051	\$ -	\$ -	\$ -	\$ -	\$ 24,320,051
Possible School Renovations / Repairs	\$ -	\$ 3,500,000	\$ 35,667,000	\$ 4,667,000	\$ -	\$ -	\$ -	\$ 43,834,000
Capital Res. - Future Capital Improvements	\$ -	\$ -	\$ -	\$ 10,000,000	\$ -	\$ -	\$ -	\$ 10,000,000
Total	\$ -	\$ 5,252,740	\$ 64,569,643	\$ 17,804,365	\$ 1,100,000	\$ 2,950,000	\$ -	\$ 91,676,748

"Expected" Cash from General Fund	\$ -	\$ 26,947,453	\$ 24,508,567	\$ 7,890,928	\$ 1,100,000	\$ 1,950,000	\$ -	\$ 62,396,948
Remaining Balance	\$ 29,279,800	\$ 50,974,513	\$ 10,913,437	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -



\$29M Currently Available, but Need
\$62M Additional to = **\$91M**

Davidson County
General Fund - Financial Model

5/11/2026

Category	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Revenues	\$232,331,441	\$228,074,891	\$233,320,614	\$238,686,988	\$244,176,789
Interest	\$ (8,000,000)	\$ -	\$ -	\$ -	\$ -
SNAP Reimbursement	\$ (767,689)	\$ -	\$ -	\$ -	\$ -
QSCB Reimbursement	\$ (616,644)	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$222,947,108	\$228,074,891	\$233,320,614	\$238,686,988	\$244,176,789
Expenditures	\$195,016,306	\$202,231,909	\$209,714,490	\$217,473,926	\$225,520,461
Current Debt	\$ -	\$ -	\$ (3,886,400)	\$ (523,750)	\$ (286,750)
Added Jail Staff + Debt	\$ 382,132	\$ 4,232,306	\$ 1,300,000	\$ -	\$ -
"Required" \$'s to CIP	\$ 24,508,567	\$ 7,890,928	\$ 1,100,000	\$ 1,950,000	\$ -
"Possible" \$'s to CIP	\$ 3,040,103	\$ 13,719,748	\$ 25,092,524	\$ 19,786,812	\$ 18,943,077
Sub-Total	\$222,947,108	\$228,074,891	\$233,320,614	\$238,686,988	\$244,176,788
Fund Balance %	68%	68%	68%	68%	68%
Tax Rate	\$ 0.3668	\$ 0.3668	\$ 0.3668	\$ 0.3668	\$ 0.3668

Unknowns:

- Federal / State legislation
- Economy

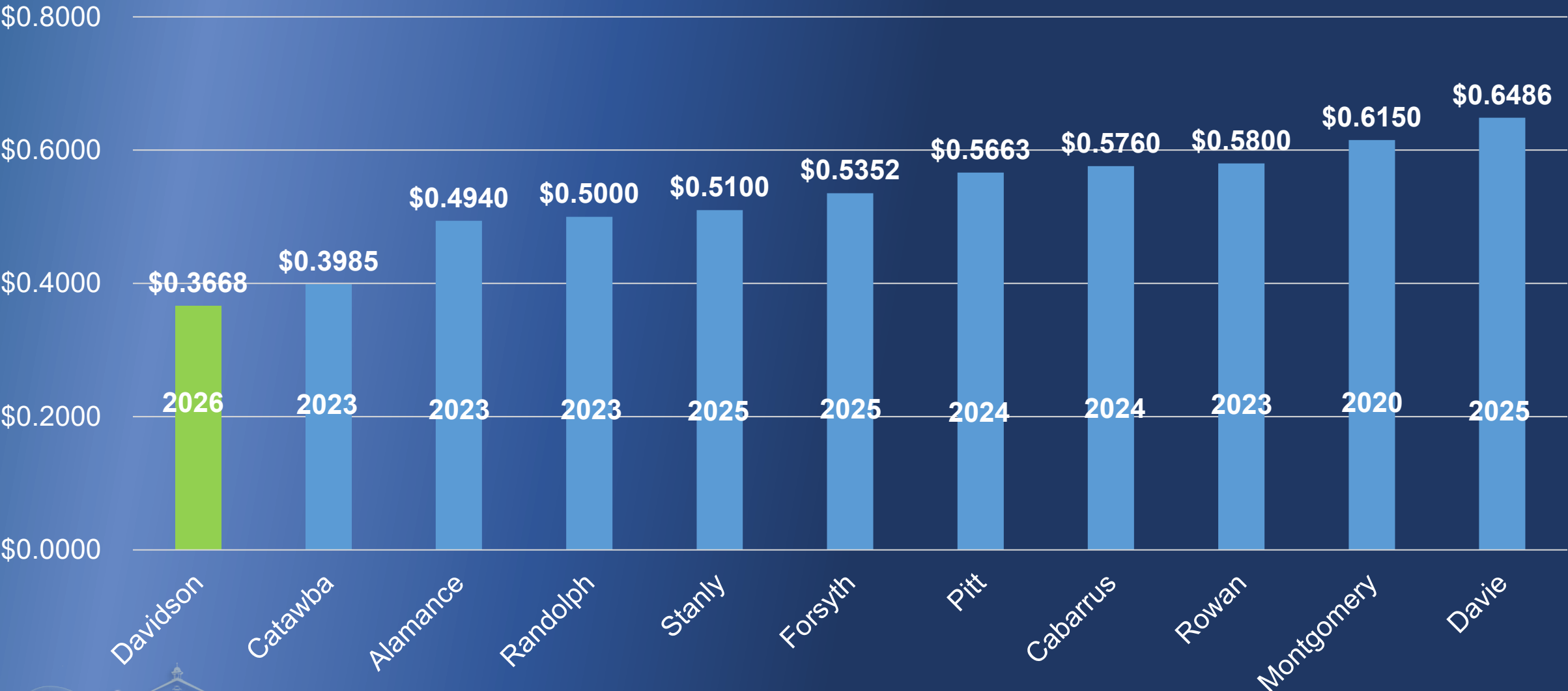
Fund Balance

Category	%
State Recommendation	16%
County Policy	18%
FY 2014	35%
FY 2015	28%
FY 2016	38%
FY 2017	42%
FY 2018	48%
FY 2019	45%
FY 2020	56%
FY 2021	57%
FY 2022	51%
FY 2023	77%
FY 2024	50%
FY 2025	68%

Goals (Next Five Years)

- Tax Rate = **\$0.3668** or **<**
- General Fund Reserve Balance = **50%** or **>**
- Continue With Pay Increases **+** School **“Per Pupil”** / Capital **\$’s +** Complete Major Capital Projects

Current Tax Rate vs. Last Property Revaluation



General Fund Comparison by County

County	Population	Tax Rate	Last Property Revaluation	Fund Balance	(2024) Revenue	(2024) Expenditures	(2024) Debt Service	(2024) Assessed Value	Spending Per Citizen	Debt Per Citizen	Assessed Value Per Citizen
Davidson	178,391	\$0.5400	2026	50%	\$205,656,496	\$164,727,239	\$13,311,611	\$18,664,931,196	\$ 923	\$ 75	\$ 104,629
Alamance	185,080	\$0.4940	2023	38%	\$209,331,968	\$204,297,580	\$21,919,398	\$25,251,922,187	\$ 1,104	\$ 118	\$ 136,438
Cabarrus	246,683	\$0.5760	2024	54%	\$406,129,775	\$345,412,207	\$55,852,611	\$32,387,274,806	\$ 1,400	\$ 226	\$ 131,291
Catawba	168,248	\$0.3985	2023	51%	\$235,047,016	\$219,503,182	\$21,592,538	\$30,522,452,702	\$ 1,305	\$ 128	\$ 181,413
Randolph	146,650	\$0.5000	2023	41%	\$177,244,430	\$165,374,855	\$17,127,767	\$17,227,005,904	\$ 1,128	\$ 117	\$ 117,470
Rowan	154,239	\$0.5800	2023	71%	\$212,369,309	\$183,420,570	\$12,522,786	\$19,973,615,601	\$ 1,189	\$ 81	\$ 129,498
Average	179,882	\$0.5148	2024	51%	\$240,963,166	\$213,789,272	\$23,721,119	\$24,004,533,733	\$ 1,175	\$ 124	\$ 133,457

Key Points:

- Lowest spending per Capita
- Lowest tax rate as of FY 2027 = **\$0.3668**
- Fund balance = **68%** (2nd Highest) as of FY 2025 YE

Additional Points:

- FY 2016 Adopted General Fund Budget = **\$128M** vs. FY 2027 Proposed = **\$190M**
- **\$62M or 48.6%** in Total > or **4.4%** “Average per Year”
- Inflation (2016 – 2026) = **35%** in Total or **3.1%** “Average per Year”

Other Funds with Major Changes:

- **Insurance Fund** – Increases overall funding for by \$2.5M or 20.0% - Increased claim cost (Musculoskeletal and Cancer)
- **Transportation Fund** – Decreases overall funding for transportation by (\$133K) or -7.6% (Replace one “high-mileage” bus)
- **Rural Fire Districts** – Increases overall funding for the rural fire districts by \$1.3M or 8.7%. All tax rates recommended equal to the “calculated” revenue-neutral tax rate (See budget for tax rate details)
- **Landfill Fund** – Enterprise Fund – Increases overall funding by \$568K or 11.9%. This is due to replacing / purchasing needed equipment for the upcoming fiscal year (B26 Trash Compactor / GPS for Excavator).

Sewer Fund – Increases overall funding to the Sewer Fund by \$21K or 1.2% + includes an anticipated 6.0% sewer rate increase mandated by the Winston-Salem Utility Commission + to purchase an underground sewer line locator, a spare pump for the county line pump station and replace two air valves on the Muddy Creek main line

School Capital Outlay Fund – Increases funding for Type I School Capital = \$5.3M. These funds are expected to be used for critical school infrastructure repair / renovations

Other Funds with Major Changes:

- **Mental Health Fund** – Maintains funding equal to that of FY 2026 = \$786K
(Partners Behavioral Health Management)
- **Opioid Settlement Fund** – Includes the next installment \$1.5M (to a total of \$10.3M) of the Opioid Settlement Funds. The County expects to receive \$23.4M in total funds “allocated” over eighteen years, and must be spent on opioid remediation activities
- **Medical Assistance Treatment (MAT) Grant Fund** - \$503K from the opioid settlement funds to provide for the detention center’s MAT program (Same as for FY 2025)
- **911 Fund** – Decreases funding by (38K) or -9.3% for a total of \$378K. 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
- **Garage** – Increases funding by \$155K or 5.6%. Majority of the increase is related to increases in general liability insurance + maintenance and repair cost
- **Special School District** – Increase funding by \$5K or 0.2% to match expected collections, at the “calculated” revenue-neutral tax rate = \$0.0695

Other Funds with Major Changes:

- **Airport Fund** – Maintains (same as for FY 2026) the overall funding to the airport \$635K. The County's contribution also stays the same vs. FY 2026 to \$119K (All of local contribution is covered via Article 44 Sales Tax)

Next Steps

- Public Hearing on the County Manager's Proposed Budget – May 26th
6:00 pm, County Commissioners' Board Room
- Board of Commissioners Budget Worksession – June 4th
8:00 am, County Commissioners' Board Room
- Possible Adoption of the Budget – June 8th
6:00 pm, County Commissioners' Board Room



Davidson County
"Dedicated to Excellence in Serving Our Citizens"
LEXINGTON, NORTH CAROLINA
BUDGET MESSAGE
May 11, 2026
DAVIDSON COUNTY BOARD OF COMMISSIONERS

Commissioners,

I am pleased to submit to you the Proposed Davidson County FY 2026-2027 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 26, 2026 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 Stilwell, 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.

2025-2026 Budget in Review

To date, the FY 2025 - 2026 budget remains consistent with anticipated projections. Tax collections + interest revenue is expected to be greater than the budgeted amounts. Sales tax proceeds are also tracking "slightly" ahead of what was budgeted this year. When all revenues are totaled through June 30, 2026, 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.



In March of 2026 the Board of Commissioners approved bids to construct \$65M for the construction of the Davidson County Sports Complex. The park located on Owens Road off Hwy 8, totals (360) acres. The plan is to utilize (125) acres to construct 10 multi-purpose + 8 baseball / softball "professional" style fields. Further, the plan calls developing a (5) acre aquatic center + a (63K) sq. ft. multi-purpose facility. In addition to athletic facilities and aquatic center, there will also be a disc-golf course and cross-country track + outdoor tennis / pickleball courts and playground. The goal of the facility is to allow for youth ball leagues + county citizens + schools to utilize year-round. This will hopefully create better wellness outcomes for individuals + strengthen family bonds. The facility is expected to open in the spring of 2027.



The County is in the final stages of developing the I-85 Corporate Center. After the sale of property to DNP in 2024, there are only (146) acres remaining of the original (450) acres from 2015. The County continues to “facilitate” the efforts related to economic development via the newly structured Economic Development Corporation (EDC).

Since the newly formed EDC began, staff have prepared (145) requests for information (RFIs) - (investment of \$48.7B + 42K jobs) from companies looking to located within NC. Since winter of 2025, five major projects are “seriously” considering Davidson County, Lexington, and Thomasville, with possible announcements of two projects by June / July of 2026. These five projects have a total investment potential of \$12.9B, creating a possible 680 jobs.

In addition, the County continues to work through five other major projects: 1) Detention Center Expansion / Renovations, 2) The Regional Sewer System in Partnership with the City of Thomasville and 3) Possible Schools Capital Needs. The County also continues to focus on providing for additional amenities such as those provided at the Yadkin River Park (YRP) / Historic Wilcox-Bridge / Fort York area, as in April of 2026 the County opening its new Environmental Center located at YRP.

At the March 5, 2026 Board of Commissioners Budget Worksession, the board received the auditor’s report for the fiscal year ending June 30, 2025. 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 \$137,155,257, which is 68.02% 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 \$187,104,927 or 46.45% respectively.

General Fund Balance as of June 30, 2025	
Total Fund Balance	\$ 157,319,366
Non-Spendable	\$ (182)
Stabilization by State Statute	\$ (20,163,927)
Available Fund Balance	\$ 137,155,257
Available Fund Balance 2024	\$ 118,422,989
Increase / (Decrease) in Available Fund Balance	
	\$ 18,732,268

The Proposed Budget for FY 2026-2027

Growth is occurring within the local economy, as reflected in projected revenue from property 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 tax has increased for FY 2026. As recent as 2023, the County saw “double digit” growth in (year over year) collections. During the first part of 2026, that growth increased from 1.4% - 5.1%. Similarly, interest revenue continues to remain higher than was budgeted for FY 2026.

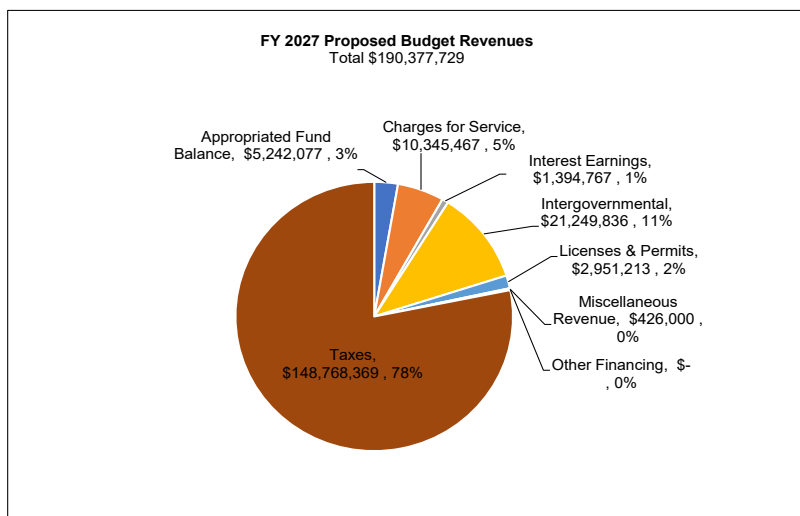
On the expenditure side, County departments continue efforts to identify opportunities to contain or even reduce operational costs without compromising service levels. The County continues to work through the planning stages of the renovations / expansion for the existing detention center, evaluate EMS needs via contracted study and

continue to plan for possible school capital needs. Projects such as the Regional Sewer System and Sports Complex are well underway or substantially complete.
 The main goals the Board of Commissioners identified at the March annual budget retreat was to:

- Approve / maintain the calculated “revenue-neutral” property tax rate of \$0.3668 per \$100 of assessed property valuation or less, while providing for the level of service citizens expect from County Government.
- Maintain the General Fund Reserve Balance = 50% or >.
- Maintain competitiveness in terms of staff pay + attempt to increase the “per pupil” spending + complete major capital projects

County Property Tax Rate - The FY 2025-26 Proposed Budget recommends a general county wide tax rate at \$0.3668 for each \$100 of assessed property valuation– equal to the calculated “revenue-neutral” tax rate (or \$0.54 upon passage of NC SB 889, with prior year property values).

REVENUES (GENERAL FUND)



The property tax remains the major local revenue source available to the County and it accounts for 52% 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.

Current year revenues generated from the property tax on real and personal property are expected to

exceed the budget for FY 2025-26. 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 2025-26. 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.

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. In 2023, the state notified the County that they “shall” complete an updated property revaluation by January 1, 2026 or FY 2027 (Due to low sales ratio). Therefore, the County followed through with that mandate, with the next scheduled revaluation set for January 1, 2032 or FY 2033.

The FY 2026-2027 Proposed Budget is built on an estimated June 30, 2025 year ending assessed value amount of \$19,580,634,633. This is a 11% more than the figure used to develop the FY 2025-26 Adopted Budget of \$17,417,934,650. Therefore, growth is expected to increase by an additional 58% (vs. the FY 2025-26 Adopted Budget) to an estimated total of \$27,555,289 for the FY 2026-27 Proposed Budget.

Summary of General Fund							
					vs. Adopted		
	FY 2025 Actual	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	\$ Change	% Change	
Summary of General Fund							
Revenues							
Appropriated Fund Balance	\$ -	\$ 5,242,077	\$ 10,584,407	\$ 5,242,077	\$ -	0.0%	
Charges for Service	\$ 12,448,658	\$ 8,611,349	\$ 8,648,185	\$ 10,345,467	\$ 1,734,118	20.1%	
Interest Earnings	\$ 9,872,421	\$ 1,394,767	\$ 1,394,767	\$ 1,394,767	\$ -	0.0%	
Intergovernmental	\$ 22,834,262	\$ 20,378,640	\$ 21,085,479	\$ 21,249,836	\$ 871,196	4.3%	
Licenses & Permits	\$ 3,401,854	\$ 2,713,714	\$ 2,729,514	\$ 2,951,213	\$ 237,499	8.8%	
Miscellaneous Revenue	\$ 4,192,001	\$ 892,644	\$ 909,994	\$ 426,000	\$ (466,644)	-52.3%	
Other Financing	\$ 8,510,160	\$ -	\$ 3,447,334	\$ -	\$ -	0.0%	
Taxes	\$161,742,560	\$ 139,510,500	\$140,255,702	\$148,768,369	\$ 9,257,869	6.6%	
Total	\$223,001,915	\$ 178,743,691	\$189,055,382	\$190,377,729	\$11,634,038	6.5%	
Fiscal Year	Tax Rate	Real Property	Individual / Business / Public Property	Motor Vehicles	Total	\$ Change	% Change
2007	\$ 0.5400	\$ 8,109,938,795	\$ 1,105,678,592	\$ 1,160,632,178	\$ 10,376,249,565	\$ -	-
2008	\$ 0.5400	\$ 10,186,197,400	\$ 1,130,264,565	\$ 1,172,035,633	\$ 12,488,497,598	\$ 2,112,248,033	20.36%
2009	\$ 0.5400	\$ 10,539,366,996	\$ 1,188,464,124	\$ 1,139,990,926	\$ 12,867,822,046	\$ 379,324,448	3.04%
2010	\$ 0.5400	\$ 10,705,278,310	\$ 1,159,390,264	\$ 1,066,520,996	\$ 12,931,189,570	\$ 63,367,524	0.49%
2011	\$ 0.5400	\$ 10,813,916,630	\$ 1,098,261,895	\$ 1,035,675,555	\$ 12,947,854,080	\$ 16,664,510	0.13%
2012	\$ 0.5400	\$ 10,907,215,885	\$ 1,106,489,904	\$ 1,076,760,000	\$ 13,090,465,789	\$ 142,611,709	1.10%
2013	\$ 0.5400	\$ 10,937,949,307	\$ 1,150,457,537	\$ 1,140,013,889	\$ 13,228,420,733	\$ 137,954,944	1.05%
2014	\$ 0.5400	\$ 11,010,529,658	\$ 1,169,818,413	\$ 1,548,177,407	\$ 13,728,525,478	\$ 500,104,745	3.78%
2015	\$ 0.5400	\$ 11,075,289,751	\$ 1,180,099,692	\$ 1,262,548,519	\$ 13,517,937,962	\$ (210,587,516)	-1.53%
2016	\$ 0.5400	\$ 10,985,234,859	\$ 1,274,470,882	\$ 1,319,261,111	\$ 13,578,966,852	\$ 61,028,890	0.45%
2017	\$ 0.5400	\$ 11,042,109,445	\$ 1,339,604,704	\$ 1,385,044,444	\$ 13,766,758,593	\$ 187,791,741	1.38%
2018	\$ 0.5400	\$ 11,195,009,577	\$ 1,342,326,534	\$ 1,405,318,519	\$ 13,942,654,630	\$ 175,896,037	1.28%
2019	\$ 0.5400	\$ 11,434,622,452	\$ 1,375,537,363	\$ 1,483,505,926	\$ 14,293,665,741	\$ 351,011,111	2.52%
2020	\$ 0.5400	\$ 11,644,711,132	\$ 1,476,470,602	\$ 1,500,607,407	\$ 14,621,789,141	\$ 328,123,400	2.30%
2021	\$ 0.5400	\$ 12,067,326,051	\$ 1,522,961,032	\$ 1,735,053,889	\$ 15,325,340,972	\$ 703,551,831	4.81%
2022	\$ 0.5400	\$ 14,071,996,766	\$ 1,767,972,748	\$ 1,810,221,971	\$ 17,650,191,485	\$ 2,324,850,513	15.17%
2023	\$ 0.5400	\$ 14,383,002,411	\$ 1,804,625,064	\$ 1,940,035,901	\$ 18,127,663,376	\$ 477,471,891	2.71%
2024	\$ 0.5400	\$ 14,811,736,022	\$ 1,901,817,092	\$ 2,061,216,049	\$ 18,774,769,163	\$ 647,105,787	3.57%
2025	\$ 0.5400	\$ 15,315,205,168	\$ 1,968,912,576	\$ 2,296,516,889	\$ 19,580,634,633	\$ 805,865,470	4.29%
2026 Adopted Budget	\$ 0.5400	\$ 14,025,434,650	\$ 1,697,500,000	\$ 1,695,000,000	\$ 17,417,934,650	\$ (2,162,699,983)	-11.05%
2026 Estimated Actual	\$ 0.5400	\$ 15,712,726,538	\$ 2,170,560,310	\$ 2,259,636,624	\$ 20,142,923,472	\$ 2,724,988,822	15.64%
2027 Proposed Budget	\$ 0.3668	\$ 24,055,289,000	\$ 1,700,000,000	\$ 1,800,000,000	\$ 27,555,289,000	\$ 7,412,365,528	36.80%
2027 Estimated Actual	\$ 0.3668	\$ 26,451,207,015	\$ 1,926,374,244	\$ 2,337,648,624	\$ 30,715,229,883	\$ 3,159,940,883	11.47%
Total	\$ 0.3668	\$ 221,236,636,615	\$ 26,063,623,583	\$ 27,539,137,209	\$ 274,839,397,407	\$ 9,204,385,068	66.89%
Average Growth Per Year						\$ 484,441,319	3.52%

FY 2027 Property Re-Valuation

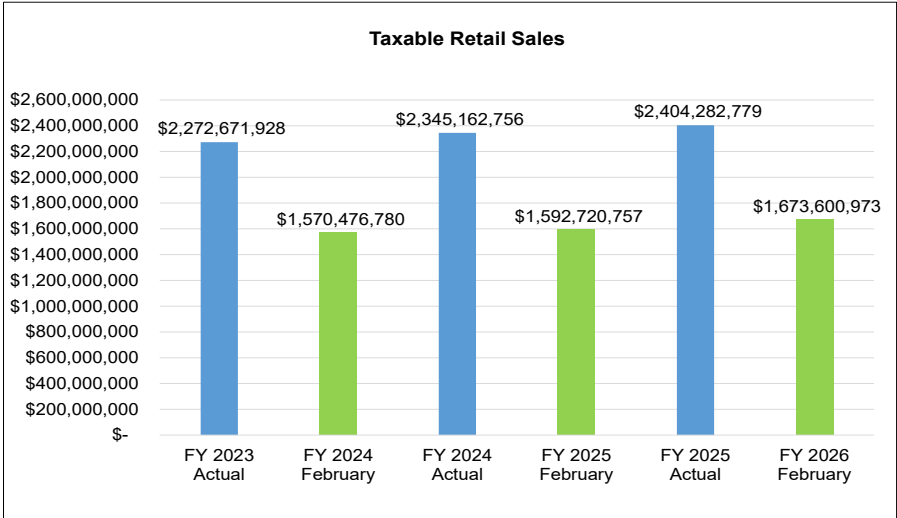
During 2026 the county moved forward with a county-wide property revaluation. Per state law, the county must go through this process “at least” once every eight years. Due to “inequities” in the residential housing market (see sales ratio graph below), the state recommends completing the process once every four years. To move closer to an every four process, the county decided to go with once every six years. However, in 2023 the state notified the County that they “shall” complete an updated property re-valuation by January 1, 2026 (Due to low sales ratio).

General Fund					
Calculation of Revenue-Neutral Tax Rate					
	Value		Tax Rate	100% of Tax Levy	
STEP 1	FY 2026 Current Values				
	Estimated Actual Assessed Valuation	\$ 20,142,923,472	\$	0.5400	\$ 108,771,787
				↓	
				New Rate to Generate Same \$	↑
				↓	
STEP 2	FY 2027 New Values				
	Estimated Actual Assessed Valuation	\$ 30,715,229,883	\$	0.3541	\$ 108,771,787
	Increase Rate by Average Annual Growth Since Last General Revaluation				
	Average Regular Annual Growth	3.59% Average Growth	X 1.0359		
			\$	0.3668	\$ 112,672,121
Increase in Tax levy Over Estimated Actual Final Levy for FY 2026				\$ 3,900,334	
Percentage Increase in Tax Levy Over Estimated Actual Final Levy for FY 2026				3.59%	

Also per state law, a jurisdiction is required to publicly display the “revenue-neutral” tax rate during the year of the property revaluation. This is 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.

For the entire county, the revenue-neutral tax equals \$0.3668 per \$100 dollars of assessed property valuation for FY 2027. Further, the FY 2027 Proposed Budget recommends the “calculated” revenue-neutral tax rate of \$0.3668 per \$100 dollars of assessed property valuation to provide funding for major capital expenses (such as a mandated Detention Center expansion / renovation) and the corresponding increase in detention center operating expenses (increase in detention staffing / operating) + large school renovations / expansions.

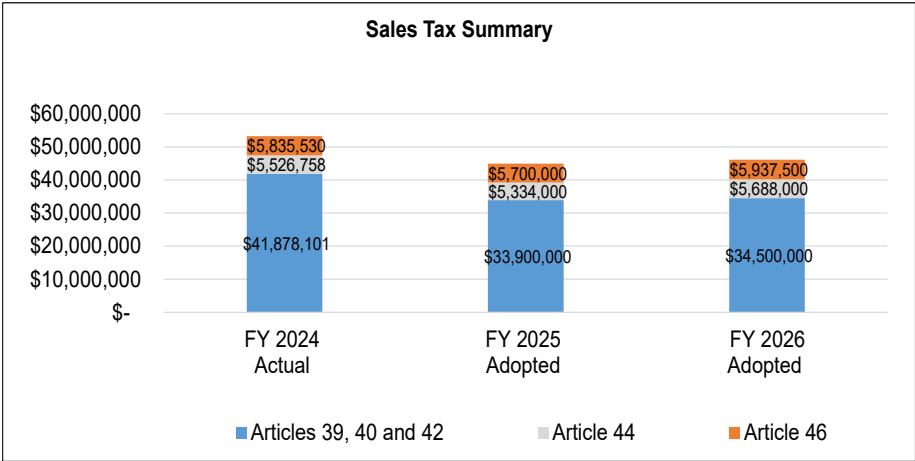
For sales tax the latest taxable retail sales shows the County ahead in terms of overall collections as compared to this time a year ago. Much of this increase is likely due to the tax reforms put in place by the General Assembly back in 2013 as well as in March of 2016.



The County has begun to realize the full impact of the newly approved 0.25% - Article 46 Sales Tax (\$5.9 million) and anticipates receiving approximately \$6.0 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	\$ 6,074,136	\$ 5,961,856
Expense Items:		
County Economic Development	\$ (149,158)	\$ -
Oak Grove Debt Service	\$ -	\$ (2,495,856)
School HVAC / Roof Debt	\$ -	\$ (166,000)
DCAA	\$ (119,317)	\$ -
County Transportation	\$ (156,978)	\$ -
Transfer to Sewer Fund	\$ (689,308)	\$ -
Transfer to Economic Development Reserve	\$ (1,169,000)	\$ -
Chambers of Commerce	\$ (3,890)	\$ -
School Operating "Per Pupil \$'s" (FY 2026 - FY 2027)	\$ (3,412,485)	\$ -
DDCC Operating (FY 2026 - FY 2027)	\$ (374,000)	\$ -
School Type I Capital (FY 2026 - FY 2027)	\$ -	\$ (3,300,000)
Total	\$ (6,074,136)	\$ (5,961,856)

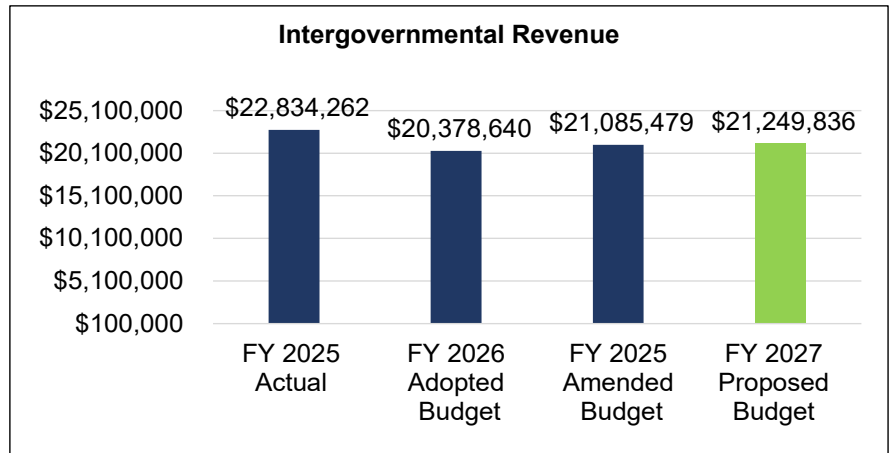


Taxable retail sales are up by about 5.1% YTD thru February (2025 vs. 2026), so the proposed budget increases the base or natural sales tax projections as a way to adjust to the changing collections data.

Intergovernmental revenue is expected to increase by \$871K or 4.3%. The is largely due to receiving additional foster care funds for the upcoming fiscal year.

However, for FY 2027 it is anticipated, the county will receive less reimbursement related to food and nutrition services due to federal legislation passed in 2025. Further, Senior Services expects to receive additional intergovernmental funds for transportation. This will assist to maintain the system with current ridership.

Finally, for the upcoming fiscal year the proposed budget maintains the need to utilize County fund balance in order to balance the budget. The total amount appropriated for FY 2027 equals \$5,242,077. 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)

	Change vs. FY 2026 Adopted
Property Tax	\$ 6,574,656
Sales Tax	\$ 2,585,665
Intergovernmental Revenue	\$ 871,196
Ambulance Fees	\$ 1,088,787
Aquatic Park	\$ 450,000
All Other County Revenues	\$ 63,734
Total Revenue	\$ 11,634,038

FY 2026 COLA (\$500 + 4%)	\$ 1,813,876
Group Insurance Increase	\$ 2,272,968
Mandated State Retirement Contribution	\$ 1,073,927
Increase for Education Funding (Per Pupil)	\$ 2,000,000
Additional (23.00) Positions	\$ 1,712,093
Current Year Debt - "Fall Off"	\$ (2,054,535)
Current Debt Service "Base Budget"	\$ 1,869,721
Debt Service "Addition" for Detention Center	\$ 649,414
County Contingency	\$ (1,565,087)
Replace "High Mileage" Sheriff + EMS Vehicles	\$ 2,246,000
Sherriff's Office Equipment	\$ 634,846
Additional DSS Contract SWs	\$ 1,000,000
All Other Changes	\$ (19,185)

Total Expenses	\$ 11,634,038
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As for the expense side of the budget the large drivers are on-going personnel cost, assisting the schools with both "per pupil" and capital needs and the replacing of "high-mileage" public safety vehicles / equipment.

As you can see in more detail, once you back out the expense items in "blue" the overall budget is "basically lower" versus FY 2025-26.

The large expense items for the upcoming fiscal year include:

- FY 2026 COLA (\$500 + 2.5%).
- Increase employee retirement / health insurance.
- Increase "Per Pupil" + school capital \$'s.
- (17.00) "Net" Additional positions – PH, EC, DSS, P&R EDC and the Sheriff's Office.
- Debt Service "fall off" + additional \$'s for Detention Center renovations / expansion.
- Replace "High Mileage" patrol vehicles + ambulances + equipment

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 2027.

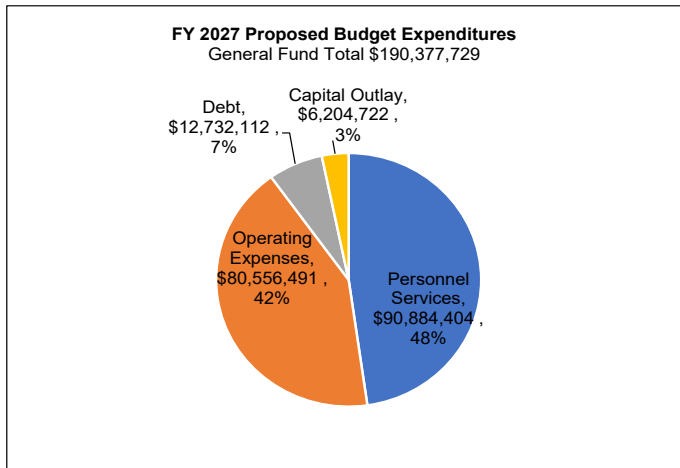
General Fund Expenditure Summary by Function

	FY 2025 Actual	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	vs. Adopted	
					\$ Change	% Change
Culture and Recreation	\$ 6,178,268	\$ 6,232,831	\$ 6,355,760	\$ 7,288,137	\$ 1,055,306	16.9%
Debt Service	\$ 14,004,639	\$ 12,267,513	\$ 11,403,600	\$ 12,732,112	\$ 464,599	3.8%
Economic and Physical Development	\$ 23,894,409	\$ 2,736,986	\$ 3,227,214	\$ 3,012,654	\$ 275,668	10.1%
Education	\$ 50,951,540	\$ 47,712,168	\$ 48,940,830	\$ 50,212,168	\$ 2,500,000	5.2%
Environmental Protection	\$ 3,291,556	\$ 2,453,730	\$ 3,326,493	\$ 2,551,783	\$ 98,053	4.0%
General Government	\$ 19,955,414	\$ 20,217,095	\$ 22,349,398	\$ 19,599,582	\$ (617,513)	-3.1%
Health and Human Services	\$ 35,224,188	\$ 35,837,482	\$ 37,289,266	\$ 39,979,748	\$ 4,142,266	11.6%
Public Safety	\$ 50,412,782	\$ 51,059,569	\$ 55,936,504	\$ 54,725,250	\$ 3,665,681	7.2%
Transportation	\$ 226,317	\$ 226,317	\$ 226,317	\$ 276,295	\$ 49,978	22.1%
Total	\$204,139,112	\$ 178,743,691	\$189,055,382	\$190,377,729	\$11,634,038	6.5%
Total Funded Positions	948.50	957.50	950.50	974.50	17.00	1.8%

When you combine all other County revenue sources, the various expense savings as well as the additional sales tax revenue, you can see where the entire FY 2027 Proposed Budget has been allocated.

From here let me highlight three key areas:

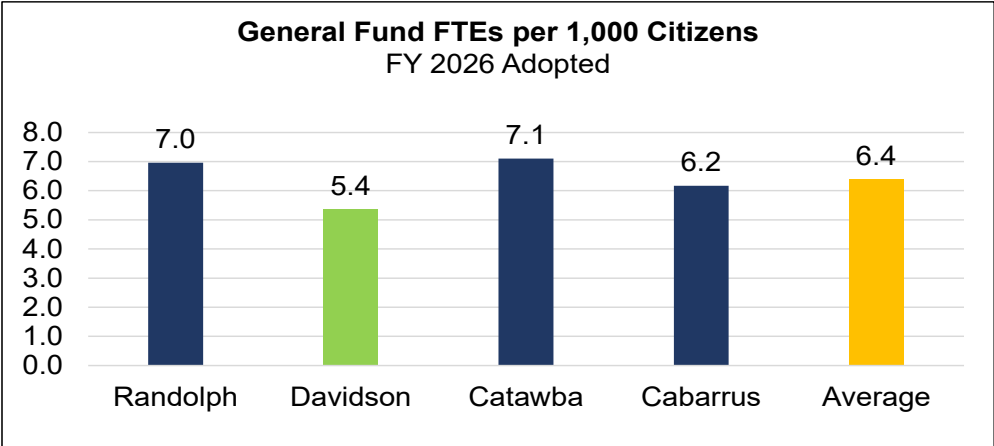
Personnel Cost



For personnel the proposed budget does include a COLA increase for employees (\$500 + 2.5%). In April, 2026 the Board of Commissioners approved a new employee benefit plan, which did not increase the employee cost for health insurance, but did increase the employee cost share for dental insurance by 6%. Group insurance is expected to increase dramatically (20%) due to “high cost” claimants + increases in claim cost related to Musculoskeletal and Cancer treatments. Further, retirement is expected to increase substantially for LEOs and Non-LEOs for FY 2027 (5% and 5%).

The FY 2027 Proposed Budget adds a “net” 17.00 new positions within the County. This is net increase of (17.00) positions over FY 2025-26 and (24.00) more than currently authorized within the FY 2026 Amended Budget. Majority of this change is due to adding (10.00) positions for the “phase in” of the new detention center (March of 2029). Further the change is due to adding (5.00) positions within DSS – Public Assistance to ensure low error rates when processing FNS payments + (8.00) additional positions for the opening of the Sports Complex (Spring 2027) and within other service areas such as Economic Development, PH and Emergency Communications to handle increasing workload.

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 (10.5% <).



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 (\$2M or 5.1%) for education vs. FY 2026.

To determine the total operating funding spread across each of the three County school systems, the County utilized the Average Daily Membership “projections” for 2026-27 + (Charter School enrollment). So, the total funding level “increases” the per pupil amount from \$1,451.97 for FY 2026 to \$1,553.47 for FY 2027.

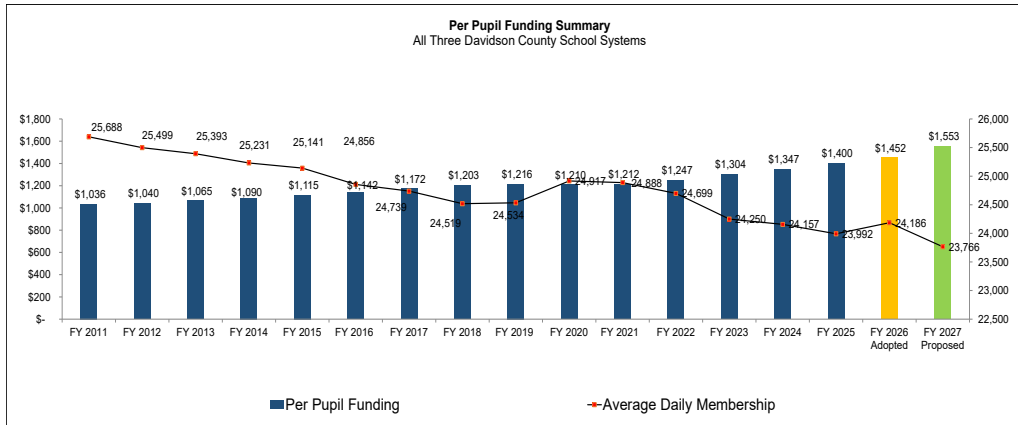
ADM Funding with Charter School #'s Included

Information		FY 2026 Adopted			FY 2027 Proposed			Operating		Capital	
District	ADM FY 2026-27 Projection	Operating	Operating Capital	Per Pupil	Operating	Operating Capital	Per Pupil	% Change	\$ Change	% Change	\$ Change
DCS	18,387	\$ 27,053,113	\$ 1,428,140	\$ 1,451.97	\$ 28,563,680	\$ 1,428,140	\$ 1,553.47	5.6%	\$ 1,510,567	0.0%	\$ -
Lexington City	3,235	\$ 4,697,110	\$ 285,322	\$ 1,451.97	\$ 5,025,465	\$ 285,322	\$ 1,553.47	7.0%	\$ 328,355	0.0%	\$ -
Thomasville City	2,144	\$ 3,367,115	\$ 373,867	\$ 1,451.97	\$ 3,330,633	\$ 373,867	\$ 1,553.47	-1.1%	\$ (36,482)	0.0%	\$ -
DDCC	-	\$ 3,849,110	\$ 442,723	\$ -	\$ 4,046,670	\$ 442,723	\$ -	5.1%	\$ 197,560	0.0%	\$ -
Total	23,766	\$ 38,966,448	\$ 2,530,052	\$ 1,451.97	\$ 40,966,448	\$ 2,530,052	\$ 1,553.47	5.1%	\$ 2,000,000	0.0%	\$ -

Total Funding Increase (Three School Districts) \$ 1,802,440

Cumulative Per Pupil Funding % Increase 6.99%

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 2027, the per pupil amount includes Charter School enrollment as well.

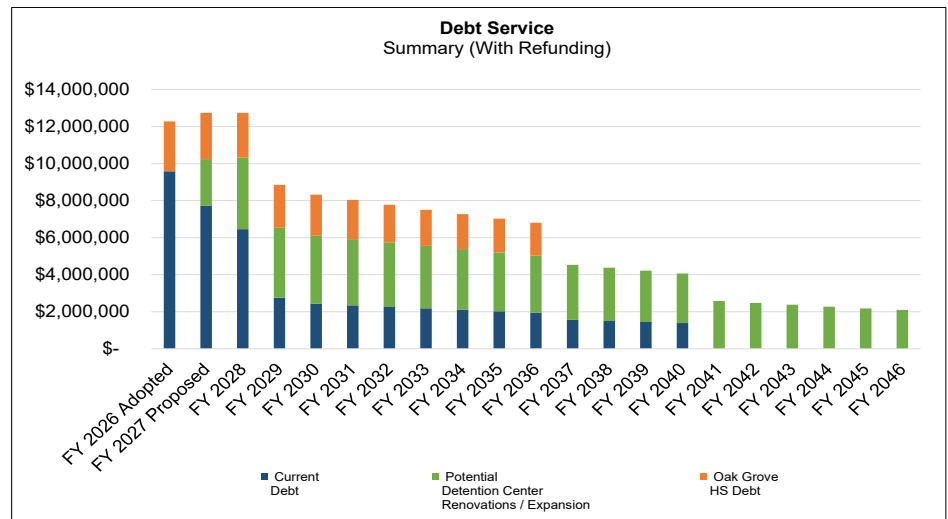


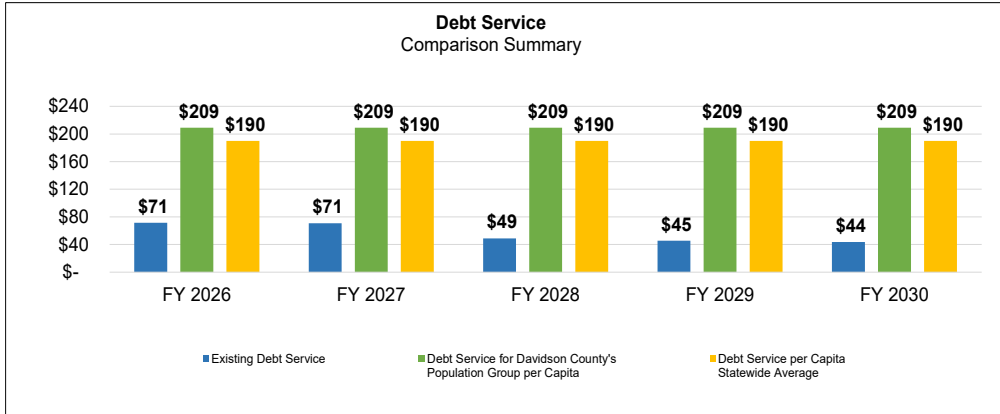
Per pupil funding above also does not include debt service expenses related to Education. Davidson County appropriates a substantial amount of funding for other items beyond the legal mandates. For instance, the County borrows funds to build new school facilities or provide for sewer infrastructure. Since 2001 the County, with assistance

from the schools, has funded approximately \$213 + / - 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 (\$197K or 5.1%) vs. FY 2026. Lastly, the proposed budget increases major capital funding (vs. that approved for FY 2026), which totals \$5.3M (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 2026 (\$2M or - 16.7%). The debt "fall-off" will stay within debt services + an additional \$649K for FY 2027 (Total = \$12.7M). This will ensure the County has (all or majority) of the 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.

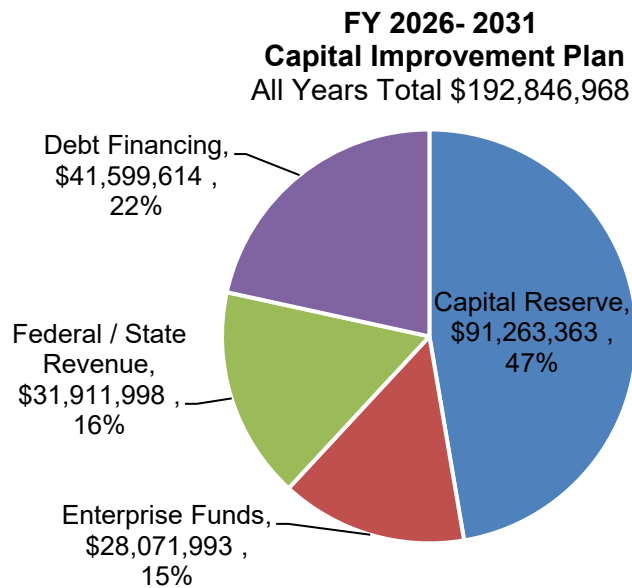




As you can see from above high priority capital projects (shown in orange and include a potential expanded / renovated detention center) will put increased burden on the debt service budget, not only for FY 2027 but for a few years to come. That being said, the County's debt service budget per capita is expected to remain relatively low compared to many of our peer counties and the state wide average.

The FY 2026 – 2031 Capital Improvement Plan includes all the projects from above totals \$192 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, possibly assisting with school / community college capital needs and other major capital projects.



Davidson County
General Fund - Financial Model

Category	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Revenues	\$232,331,441	\$228,074,891	\$233,320,614	\$238,686,988	\$244,176,789
Interest	\$ (8,000,000)	\$ -	\$ -	\$ -	\$ -
SNAP Reimbursement	\$ (767,689)	\$ -	\$ -	\$ -	\$ -
QSCB Reimbursement	\$ (616,644)	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$222,947,108	\$228,074,891	\$233,320,614	\$238,686,988	\$244,176,789
Expenditures	\$195,016,306	\$202,231,909	\$209,714,490	\$217,473,926	\$225,520,461
Current Debt	\$ -	\$ -	\$ (3,886,400)	\$ (523,750)	\$ (286,750)
Added Jail Staff + Debt	\$ 382,132	\$ 4,232,306	\$ 1,300,000	\$ -	\$ -
"Required" \$'s to CIP	\$ 24,508,567	\$ 7,890,928	\$ 1,100,000	\$ 1,950,000	\$ -
"Possible" \$'s to CIP	\$ 3,040,103	\$ 13,719,748	\$ 25,092,524	\$ 19,786,812	\$ 18,943,077
Sub-Total	\$222,947,108	\$228,074,891	\$233,320,614	\$238,686,988	\$244,176,788
Fund Balance %	68%	68%	68%	68%	68%
Tax Rate	\$ 0.3668	\$ 0.3668	\$ 0.3668	\$ 0.3668	\$ 0.3668

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 2025-26 there are fourteen major changes within several funds effecting expenses:

- Airport Fund – Enterprise / Special Revenue Fund – For FY 2026, the proposed budget maintains the overall funding to the airport to \$635K. The County's contribution stays the same vs. FY 2026 to (\$119K – All of local contribution is covered via Article 44 Sales Tax).
- Insurance Fund – Internal Service Fund - The proposed budget increases overall funding for group insurance by \$2.5M or 20.0%. The increase is due to an increase in claim cost (Musculoskeletal and Cancer) for the upcoming fiscal year. The proposed budget does not anticipate a change in cost to employees for health insurance for FY 2027, only a "slight" increase for dental coverage.
- Landfill Fund – Enterprise Fund – The proposed budget increases overall operating expenses by \$568K or 11.9%. This is due to replacing / purchasing needed equipment for the upcoming fiscal year (B26 Trash Compactor / GPS for Excavator).

- **Transportation Fund – Special Revenue Fund** – The proposed budget decreases overall funding for transportation by (\$133K) or -7.6%. For FY 2027 the department plans to replace one “end-of-life” service bus. For FY 2027 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 \$1.3M or 8.7%. The increase is attributed to the “natural growth” in property valuations. For FY 2027 all departments are being recommended at the “calculated” revenue-neutral tax rate.

Fire Districts Summary
FY 2026-2027

	Tax Rate				Change		Budget			Change	
District	FY 2026 Adopted	FY 2027 Revenue Neutral	FY 2027 Requested	FY 2027 Proposed	\$ Change vs. Adopted	% Change vs. Adopted	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	\$ Change vs. Adopted	% Change vs. Adopted
ARCH	\$ 0.1000	\$ 0.0669	\$ 0.1000	\$ 0.0669	\$ (0.033)	-49.5%	\$ 1,436,505	\$ 2,291,000	\$ 1,558,675	\$ 122,170	8.5%
Central	\$ 0.1300	\$ 0.0887	\$ 0.1300	\$ 0.0887	\$ (0.041)	-31.7%	\$ 607,000	\$ 935,000	\$ 677,029	\$ 70,029	11.5%
Churchland	\$ 0.0900	\$ 0.0625	\$ 0.0900	\$ 0.0625	\$ (0.028)	-30.6%	\$ 342,340	\$ 547,744	\$ 382,010	\$ 39,670	11.6%
Fairgrove	\$ 0.1000	\$ 0.0637	\$ 0.1000	\$ 0.0637	\$ (0.036)	-36.3%	\$ 563,843	\$ 893,700	\$ 599,575	\$ 35,732	6.3%
Healing Springs	\$ 0.1300	\$ 0.0848	\$ 0.1300	\$ 0.0848	\$ (0.045)	-34.8%	\$ 512,399	\$ 842,187	\$ 538,496	\$ 26,097	5.1%
Holly Grove	\$ 0.1000	\$ 0.0723	\$ 0.1000	\$ 0.0723	\$ (0.028)	-27.7%	\$ 403,520	\$ 511,025	\$ 511,264	\$ 107,744	26.7%
Linwood	\$ 0.1000	\$ 0.0772	\$ 0.1000	\$ 0.0772	\$ (0.023)	-22.8%	\$ 779,300	\$ 800,300	\$ 800,251	\$ 20,951	2.7%
Midway	\$ 0.1300	\$ 0.0897	\$ 0.1200	\$ 0.0897	\$ (0.040)	-31.0%	\$ 1,742,973	\$ 2,378,262	\$ 1,865,708	\$ 122,735	7.0%
North Lexington	\$ 0.1300	\$ 0.0881	\$ 0.1300	\$ 0.0881	\$ (0.042)	-32.2%	\$ 335,000	\$ 475,000	\$ 373,951	\$ 38,951	11.6%
Pilot	\$ 0.1050	\$ 0.0726	\$ 0.1050	\$ 0.0726	\$ (0.032)	-30.8%	\$ 452,574	\$ 644,400	\$ 484,900	\$ 32,326	7.1%
Reeds	\$ 0.0800	\$ 0.0515	\$ 0.0800	\$ 0.0515	\$ (0.029)	-35.7%	\$ 560,117	\$ 848,900	\$ 594,588	\$ 34,471	6.2%
Silver Valley	\$ 0.1300	\$ 0.0757	\$ 0.1300	\$ 0.0757	\$ (0.054)	-41.8%	\$ 673,230	\$ 1,000,000	\$ 751,925	\$ 78,695	11.7%
South Emmons	\$ 0.1000	\$ 0.0657	\$ 0.1000	\$ 0.0657	\$ (0.034)	-34.3%	\$ 161,947	\$ 201,554	\$ 174,753	\$ 12,806	7.9%
South Lexington	\$ 0.1100	\$ 0.0767	\$ 0.1100	\$ 0.0767	\$ (0.033)	-30.3%	\$ 380,510	\$ 619,845	\$ 426,035	\$ 45,525	12.0%
Southmont	\$ 0.1300	\$ 0.0854	\$ 0.1300	\$ 0.0854	\$ (0.045)	-34.3%	\$ 1,435,406	\$ 1,811,909	\$ 1,549,291	\$ 113,885	7.9%
Hasty	\$ 0.1200	\$ 0.0902	\$ 0.1200	\$ 0.0902	\$ (0.030)	-24.8%	\$ 808,350	\$ 1,230,000	\$ 853,531	\$ 45,181	5.6%
Tyro	\$ 0.0800	\$ 0.0531	\$ 0.1200	\$ 0.0531	\$ (0.027)	-33.6%	\$ 479,875	\$ 1,153,874	\$ 519,818	\$ 39,943	8.3%
Wallburg	\$ 0.1200	\$ 0.0825	\$ 0.1200	\$ 0.0825	\$ (0.037)	-31.2%	\$ 1,311,413	\$ 1,689,832	\$ 1,387,138	\$ 75,725	5.8%
Welcome	\$ 0.1100	\$ 0.0745	\$ 0.1100	\$ 0.0745	\$ (0.035)	-32.3%	\$ 781,000	\$ 1,089,000	\$ 877,889	\$ 96,889	12.4%
West Lexington	\$ 0.1200	\$ 0.0834	\$ 0.1200	\$ 0.0834	\$ (0.037)	-30.5%	\$ 528,000	\$ 800,643	\$ 598,609	\$ 70,609	13.4%
South Davidson	\$ 0.1300	\$ 0.0870	\$ 0.1300	\$ 0.0870	\$ (0.043)	-33.1%	\$ 200,997	\$ 331,000	\$ 226,928	\$ 25,931	12.9%
Hornetown	\$ 0.1500	\$ 0.1182	\$ 0.1176	\$ 0.1182	\$ (0.032)	-21.2%	\$ 290,186	\$ 314,400	\$ 314,440	\$ 24,254	8.4%
Griffith	\$ 0.1200	\$ 0.0839	\$ 0.1200	\$ 0.0839	\$ (0.036)	-30.1%	\$ 586,636	\$ 862,000	\$ 654,257	\$ 67,621	11.5%
Clemmons	\$ 0.1000	\$ 0.0754	\$ 0.0800	\$ 0.0754	\$ (0.025)	-24.6%	\$ 200,123	\$ 216,979	\$ 203,668	\$ 3,545	1.8%
Badin Lake	\$ 0.0550	\$ 0.0391	\$ 0.0550	\$ 0.0391	\$ (0.016)	-28.9%	\$ 52,250	\$ 150,000	\$ 59,102	\$ 6,852	13.1%
Total	\$ 2.7700	\$ 1.9087	\$ 2.7476	\$ 1.9087	\$ (0.861)	-31.1%	\$ 15,625,494	\$ 22,638,554	\$ 16,983,831	\$ 1,358,337	8.7%

- **Medical Assistance Treatment (MAT) Grant Fund** – The proposed budget includes \$503K from the opioid settlement funds to provide for the detention center’s MAT program.
- **Special School District – Special Revenue Fund** – The proposed budget increases overall funding to the Special School District Fund by \$5,000 or 0.2%. The increase is attributed to the “natural growth” in property valuations (Property tax rate equal to that of the calculated revenue-neutral tax rate = \$0.0695).
- **Sewer Fund – Enterprise Fund** – The proposed budget increases overall funding to the Sewer Fund by \$21K or 1.2%. The proposed budget includes an anticipated 6.0% sewer rate increase mandated by the Winston-Salem Utility Commission + \$45K to purchase an underground sewer line locator, a spare pump for the county line pump station and replace two air valves on the Muddy Creek force main line.

- Workers Compensation Fund – Internal Service Fund – The proposed budget increases funding to the Workers Compensation Fund by \$38K or 2.9%. 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 2026 for Type I School Capital = \$5.3M. These funds are expected to be used for critical school infrastructure repair / renovations.
- Emergency Telephone (911 Fund – Special Revenue Fund) – The proposed budget decreases funding to the 911 Emergency Telephone Fund by (38K) or -9.3% for a total of \$378K. 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 2026) 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 \$1.5M (to a total of \$10.3M) of the Opioid Settlement Funds. The County expects to receive \$23.4M in total funds “allocated” over eighteen years, and must be spent on opioid remediation activities.
- Garage – Internal Service Fund – The proposed budget increases funding for the Garage by \$155K or 5.6%. Majority of the increase is related to an increase in general liability insurance and maintenance and repair cost.

Conclusion

County	Current Tax Rate	Last Property Revaluation
Davidson	\$ 0.3668	2026
Catawba	\$ 0.3985	2023
Alamance	\$ 0.4940	2023
Randolph	\$ 0.5000	2023
Stanly	\$ 0.5100	2025
Forsyth	\$ 0.5352	2025
Davidson	\$ 0.5400	2021
Pitt	\$ 0.5663	2024
Cabarrus	\$ 0.5760	2024
Rowan	\$ 0.5800	2023
Montgomery	\$ 0.6150	2020
Davie	\$ 0.6486	2025
Guilford	\$ 0.7305	2022

Tax Rate Summary			
FY 2006 - FY 2025 Approved Tax Rates	FY 2026 Adopted Tax Rate	FY 2027 Revenue Neutral Tax Rate	FY 2027 Proposed Tax Rate
\$ 0.5400	\$ 0.5400	\$ 0.3668	\$ 0.3668

As you can see within the tables below the proposed tax rate of \$0.3668 per \$100 of assessed property valuation, Davidson County remains well below its peers in terms of the overall property tax rate. This is due to the financial philosophies and practices embedded 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, reviewing the results from the EMS study, and possible assistance with schools / community college capital operating / capital needs.

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 potential debt sale for the detention center renovations / expansion + education capital needs.

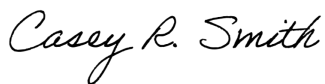
The budget also includes pay increases for employees and covers health / retirement cost increases for the upcoming fiscal year. This reinforces the County's statement of philosophy, which states "delivering services devoted to excellence, maintain standards of professionalism and integrity while enhancing 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 in March of 2026.

The FY 2027 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 intergovernmental + interest revenue.
- The labor market and impact on County finances / service delivery.
- The final cost of possible renovation / expansion of the Davidson County Detention Facility + possibly assisting the schools and community college with operating / capital needs.
- The budget approved by the North Carolina General Assembly and the Governor.

Respectfully Submitted



Casey Smith
Davidson County Manager



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DAVIDSON COUNTY
PROPOSED BUDGET ORDINANCE FOR FISCAL YEAR 2026-2027

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, 2026 and ending June 30, 2027.

Summary by Fund

Governmental Fund Types:		
General Fund	\$	190,377,729
Mental Health Fund	\$	786,844
Total	\$	191,164,573
Special Revenue Funds:		
Fire District Fund	\$	16,983,831
Transportation Fund	\$	1,618,903
Special School District	\$	2,023,500
Emergency Telephone Fund	\$	378,327
Capital Improvement Project Plan	\$	16,667
School Capital Outlay Fund	\$	5,302,334
Opioid Fund	\$	1,500,000
MAT Grant	\$	503,549
Total	\$	28,327,111
Total Governmental Fund Types	\$	219,491,684
Proprietary Fund Types:		
Internal Service Funds:		
Garage Fund	\$	2,927,035
Insurance Fund	\$	15,459,266
Workers Compensation Fund	\$	1,365,797
Total	\$	19,752,098
Enterprise Funds:		
Landfill Fund	\$	5,320,538
Airport Fund	\$	618,770
Sewer Fund	\$	1,890,059
Total	\$	7,829,367
Total Proprietary Fund Types	\$	27,581,465
Total of All Fund Types	\$	247,073,149

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, 2026 and ending June 30, 2027 in accordance with the chart of accounts heretofore established for this county.

General Government:		
County Commissioners	\$	428,939
County Manager	\$	989,910
County Attorney	\$	754,729

DAVIDSON COUNTY
PROPOSED BUDGET ORDINANCE FOR FISCAL YEAR 2026-2027

Human Resources	\$ 1,230,195
Finance	\$ 1,427,912
Purchasing	\$ 571,882
Tax Assessor & Collector	\$ 3,663,582
Board of Elections	\$ 1,222,644
Register of Deeds	\$ 839,100
State Agencies	\$ 197,371
Public Works & Services	\$ 4,734,116
Information Technology	\$ 2,714,202
Contingency	\$ 75,000
Fines & Forfeitures	\$ 750,000
Total	\$ 19,599,582
Public Safety:	
Sheriff	\$ 21,050,686
Sheriff Resource Officers	\$ 2,207,918
Jail	\$ 8,858,217
Emergency Communications	\$ 4,489,531
Inspections	\$ 1,817,147
Medical Examiner	\$ 205,000
Emergency Management	\$ 215,643
Fire Marshal	\$ 787,379
Emergency Medical Services	\$ 14,133,799
Animal Shelter	\$ 885,430
JCPC Operating Supplies Allocation	\$ 2,500
Contributions to Rescue Squads	\$ 72,000
Total	\$ 54,725,250
Environmental Protection:	
Sanitation	\$ 1,565,855
Soil & Water	\$ 296,620
Total	\$ 1,862,475
Economic and Physical Development:	
Planning	\$ 834,551
GIS	\$ 347,630
Cooperative Extension	\$ 365,374
Economic Development	\$ 149,158
Contribution to Forester	\$ 143,051
Contribution to Chambers of Commerce	\$ 3,890
Total	\$ 1,843,654
Human Services:	
Public Health	\$ 9,759,518
Social Services	\$ 22,326,003
Public Assistance	\$ 3,344,540
Senior Services	\$ 3,496,069
Veterans Service	\$ 293,218
Total	\$ 39,219,348
Culture and Recreation:	
Recreation	\$ 1,532,955

DAVIDSON COUNTY
PROPOSED BUDGET ORDINANCE FOR FISCAL YEAR 2026-2027

Sportsplex	\$ 602,356
Library	\$ 4,667,990
Museum	\$ 214,069
Lake Thom-A-Lex	\$ 180,407
Tourism	\$ 90,360
Total	<u>\$ 7,288,137</u>
Debt Service:	
Principal	\$ 8,882,112
Interest and Fiscal Charges	\$ 3,850,000
Total	<u>\$ 12,732,112</u>
Education:	
School Systems-Current Expense	\$ 36,919,778
School Systems-Capital Outlay	\$ 2,087,329
Community College-Current Expense	\$ 4,046,670
Community College-Capital Outlay	\$ 442,723
Other Education Contributions	\$ 1,413,334
Total Education	<u>\$ 44,909,834</u>
Operating Transfers:	
School Capital Outlay Fund	\$ 5,302,334
Economic Development Reserve	\$ 1,169,000
Transportation Fund	\$ 156,978
Sewer Fund	\$ 689,308
Mental Health Fund	\$ 760,400
Airport Fund	\$ 102,650
County Capital Projects Plan	\$ 16,667
Total	<u>\$ 8,197,337</u>
Total General Fund Appropriations	<u>\$ 190,377,729</u>

Section 2. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

Taxes:

Property Taxes:

Current Year Collections	\$ 97,574,656
Current Year Discount	\$ (955,000)
Prior Year Collections	\$ 1,746,148
Total	<u>\$ 98,365,804</u>

Sales Tax:

1% Sales Tax	\$ 16,800,000
1/2% Sales Tax (83) Restricted	\$ 3,419,469
1/2% Sales Tax (83) Unrestricted	\$ 8,700,000
1/2% Sales Tax (86) Restricted	\$ 4,424,062
1/2% Sales Tax (86) Unrestricted	\$ 3,331,642
1/2% Sales Tax - Article 44	\$ 6,074,136
1/4% Sales Tax - Article 46	\$ 5,961,856
Total	<u>\$ 48,711,165</u>

DAVIDSON COUNTY
PROPOSED BUDGET ORDINANCE FOR FISCAL YEAR 2026-2027

Other Taxes:	
Other Collections / Refunds	\$ 1,691,400
Intergovernmental Revenue	\$ 21,249,836
Charges for Services	\$ 10,345,467
Licenses & Permits	\$ 2,951,213
Miscellaneous Revenue	\$ 426,000
Interest Earnings	\$ 1,394,767
Total	\$ 36,367,283
Appropriated Fund Balance	\$ 5,242,077
Total General Fund Revenues	\$ 190,377,729

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:

School Current Expense:

	FY 2026-27 Projected Average Daily Membership (Including Charter Schools)	Appropriation Per Pupil	
Davidson County Administrative Unit	18,387	\$ 1,553.47	\$ 28,563,680
Lexington Administrative Unit	3,235	\$ 1,553.47	\$ 5,025,465
Thomasville Administrative Unit	2,144	\$ 1,553.47	\$ 3,330,633
Stoner-Thomas Operating (Children's Center)			\$ 456,474
Teen Parenting			\$ 126,868
Developmental Center			\$ 779,992
Scholarships			\$ 50,000
Total			\$ 38,333,112
School Capital Outlay-Category II & III			
Davidson County Administrative Unit			\$ 1,428,140
Lexington Administrative Unit			\$ 285,322
Thomasville Administrative Unit			\$ 373,867
Total			\$ 2,087,329
School Capital Outlay-Category I			
Davidson County Administrative Unit			\$ 3,022,587
Lexington Administrative Unit			\$ 1,161,586
Thomasville Administrative Unit			\$ 1,118,161
Total			\$ 5,302,334
Total Net School Capital Outlay-Category I			\$ 5,302,334

Section 4. It is estimated that the total valuation of property for the purpose of taxation is \$30,715,229,883 and the estimated collection rate 96.75%. There is levied a tax at the rate of thirty-six & sixty-eight hundredths (\$0.3668) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2026 for the purpose of raising the revenue listed as "Current Year Collections" in the General Fund in Section 2 of this ordinance (or \$0.54 upon passage of NC SB 889, with prior year property values).

DAVIDSON COUNTY
PROPOSED BUDGET ORDINANCE FOR FISCAL YEAR 2026-2027

Section 5. There is hereby levied a tax of twelve cents (\$0.0695) per one-hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2026 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, 2026 located within each special district for the purpose of raising revenues for the following special district:

Arcadia-Reedy Creek-Hampton Fire District	\$	0.0669
Central Fire District	\$	0.0887
Churchland Fire District	\$	0.0625
Fairgrove Fire District	\$	0.0637
Healing Springs Fire District	\$	0.0848
Holly Grove Fire District	\$	0.0723
Linwood Fire District	\$	0.0772
Midway Fire District	\$	0.0897
North Lexington-Triangle Fire District	\$	0.0881
Pilot Fire District	\$	0.0726
Reeds Fire District	\$	0.0515
Silver Valley Fire District	\$	0.0757
South Emmons Fire District	\$	0.0657
South Lexington Fire District	\$	0.0767
Southmont Fire District	\$	0.0854
Hasty Fire District	\$	0.0902
Tyro Fire District	\$	0.0531
Wallburg Fire District	\$	0.0825
Welcome Fire District	\$	0.0745
West Lexington Fire District	\$	0.0834
South Davidson Fire District	\$	0.0870
Horneytown Fire District	\$	0.1182
Griffith Fire District	\$	0.0839
Clemmons Fire District	\$	0.0754
Badin Lake Fire District	\$	0.0391

Section 7. The following amounts are hereby appropriated in the General Fund for the Mental Health activities for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

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, 2026 and ending June 30, 2027.

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 Special Revenue Fund for the Transportation activities fiscal year beginning July 1, 2026 and ending June 30, 2027.

DAVIDSON COUNTY
PROPOSED BUDGET ORDINANCE FOR FISCAL YEAR 2026-2027

Transportation	<u>\$ 1,618,903</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, 2026 and ending June 30, 2027.

Intergovernmental	\$ 1,451,925
Charges for Service	\$ 10,000
Other Financing-Transfer from General Fund	\$ 156,978
Total	<u>\$ 1,618,903</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, 2026 and ending June 30, 2027.

Arcadia-Reedy Creek-Hampton Fire District	\$ 1,558,675
Central Fire District	\$ 677,029
Churchland Fire District	\$ 382,010
Fairgrove Fire District	\$ 599,575
Healing Springs Fire District	\$ 538,496
Holly Grove Fire District	\$ 511,264
Linwood Fire District	\$ 800,251
Midway Fire District	\$ 1,865,708
North Lexington-Triangle Fire District	\$ 373,951
Pilot Fire District	\$ 484,900
Reeds Fire District	\$ 594,588
Silver Valley Fire District	\$ 751,925
South Emmons Fire District	\$ 174,753
South Lexington Fire District	\$ 426,035
Southmont Fire District	\$ 1,549,291
Hasty Fire District	\$ 853,531
Tyro Fire District	\$ 519,818
Wallburg Fire District	\$ 1,387,138
Welcome Fire District	\$ 877,889
West Lexington Fire District	\$ 598,609
South Davidson Fire District	\$ 226,928
Horneytown Fire District	\$ 314,440
Griffith Fire District	\$ 654,257
Clemmons	\$ 203,668
Badin Lake	\$ 59,102
Total	<u>\$ 16,983,831</u>

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, 2026 and ending June 30, 2027.

Property Taxes	<u>\$ 16,983,831</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, 2026 and ending June 30, 2027.

DAVIDSON COUNTY
PROPOSED BUDGET ORDINANCE FOR FISCAL YEAR 2026-2027

Lexington School Administrative Unit \$ 2,023,500

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, 2026 and ending June 30, 2027.

Property Taxes \$ 2,023,500

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, 2026 and ending June 30, 2027.

Taxes-Emergency Telephone (E-911) \$ 378,327

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, 2026 and ending June 30, 2027.

Telephone Customer Surcharges \$ 378,327

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, 2026 and ending June 30, 2027.

School Capital Projects \$ 5,302,334

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, 2026 and ending June 30, 2027.

Other Financing-Transfer from General Fund \$ 5,302,334

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, 2026 and ending June 30, 2027.

Opioid Fund \$ 1,500,000

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, 2026 and ending June 30, 2027.

Opioid Settlement Fund - Intergovernmental Revenue \$ 1,500,000

Section 21. The following amounts are hereby appropriated in the Capital Outlay Project Plan for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

Capital Projects \$ 16,667

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, 2026 and ending June 30, 2027.

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

DAVIDSON COUNTY
PROPOSED BUDGET ORDINANCE FOR FISCAL YEAR 2026-2027

Section 23. The following amounts are hereby appropriated in the Enterprise Fund for the Landfill operations for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

Landfill	<u>\$ 5,320,538</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, 2026 and ending June 30, 2027.

Charges for Service	\$ 4,895,538
Taxes	\$ 425,000
Total	<u>\$ 5,320,538</u>

Section 25. The following amounts are hereby appropriated in the Enterprise Fund for the Airport operations for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

Airport	<u>\$ 618,770</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, 2026 and ending June 30, 2027.

Charges for Service	\$ 501,120
Other Financing-Transfer from General Fund	\$ 102,650
Miscellaneous Revenue	\$ 15,000
Total	<u>\$ 618,770</u>

Section 27. The following amounts are hereby appropriated in the Enterprise Fund for the Sewer operations for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

Sewer	<u>\$ 1,890,059</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, 2026 and ending June 30, 2027.

Charges for Service-Sewer Fees	\$ 1,200,751
Other Financing - Transfer from General Fund	\$ 689,308
Total	<u>\$ 1,890,059</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.

DAVIDSON COUNTY
PROPOSED BUDGET ORDINANCE FOR FISCAL YEAR 2026-2027

Section 30. The operating funds encumbered on the financial records as of June 30, 2026, 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."

Section 34: Effective July 1, 2026, sixteen (16) positions will be changed within the following county departments / funds as summarized below:

<u>Job Classification</u>	<u>Previous Grade</u>	<u>New Grade</u>
Tax - Land Records Supervisor to GIS Land Records Supervisor	67	69
Tax - Land Records Tech II to GIS Land Records Tech II	65	67
Tax - Land Records Tech II to GIS Land Records Tech II	65	67
Tax - Property Exemption Coordinator (Grade Change)	62	63
Tax - Motor Vehicle / Personal Property Supervisor (In-band Adjustment)	69	69
Tax- Mobile Home Assessment Tech to Mobile Home Assessment Coordinator	63	65
Tax - Motor Vehicle / Personal Property Assessment Tech II to Motor Vehicle / Personal Property Appraiser II	63	65
Tax - Motor Vehicle / Personal Property Assessment Tech II to Motor Vehicle / Personal Property Appraiser II	63	65
Tax - Present Use Value Assistant (Grade Change)	64	65
Tax - Land Records Tech I to GIS Land Records Tech I	63	65

DAVIDSON COUNTY
PROPOSED BUDGET ORDINANCE FOR FISCAL YEAR 2026-2027

<u>Job Classification</u>	<u>Previous Grade</u>	<u>New Grade</u>
Tax - Motor Vehicle / Personal Property Assessment Tech I to Motor Vehicle / Personal Property Appraiser I	61	63
Public Health - Business Officer (Grade Change)	72	73
Public Health - Accounting Specialist (Grade Change)	67	66
Board of Elections - Elections Specialist to Precinct Coordinator	60	63
Cooperative Extension - Extension Agent (4% In-band Adjustment) State Recommended	NA	NA
Integrated Solid Waste - Recycling Center Attendant (part-time) to Roll Off Truck Drive (part-time)	56	63

Section 35. The following are the financial plans for the Internal Service Funds for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

Garage Fund

Expenditures-Operation Cost	<u>\$ 2,927,035</u>
Revenues:	
Department Charges	<u>\$ 2,927,035</u>

Insurance Fund

Group Insurance Claims	\$ 13,439,266
Dependent Life	\$ 20,000
Other Expenses	\$ 2,000,000
Expenditures-Operation Cost	<u>\$ 15,459,266</u>

Revenues:

Department Charges	\$ 12,972,839
Withholding	\$ 1,845,407
Cobra Payments	\$ 620,631
Life AD & D	\$ 20,389
Total	<u>\$ 15,459,266</u>

Workers Compensation Fund

Workers Comp Claims	\$ 1,363,547
Other Expenses	\$ 2,250
Expenditures-Operation Cost	<u>\$ 1,365,797</u>

Revenues:

Department Charges	<u>\$ 1,365,797</u>
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READER'S GUIDE TO THE DAVIDSON COUNTY BUDGET DOCUMENT

The Annual Budget Document for Davidson County is grouped into six primary sections, each with a specific theme and purpose. Taken together, they comprise a document designed to meet the information needs of a broad base of users. The following are the sections in the order in which they appear in the budget document.

MANAGER'S MESSAGE / PRESENTATION & COUNTY PRIORITIES / GOALS

The original Manager's message describes the objectives for the County based on priorities previously discussed by the Board of Commissioners. It covers important issues such as the tax rate, budget issues and objectives, changes in services, fund balance, personnel, schools, and other changes that are incorporated into the annual budget.

INTRODUCTION

This section provides general introductory information on the budget, the budget development process, and overall revenues and expenditures. It includes the following sections.

- ***Board of Commissioner Approved Changes to the Proposed Budget / Adopted Budget Ordinance***

The annual budget is formally adopted at the time the Board of Commissioners adopts a budget ordinance. The ordinance includes specific expenditure and revenue appropriations for the County's departments, as well as the ad valorem tax rates and levies. The ordinance also delineates the authority of the County Manager to amend the budget during the year and to enter into certain contractual agreements. Other provisions cover restrictions on contingency funds and compensation/allowances of the County Commissioners.

- ***Organizational Chart*** of County functional areas and related departments.
- ***Budget Development and Amendment Information***

This section includes a description of the budget development process used to prepare the annual budget. It includes a copy of the budget development calendar, as well as an outline of the requirements that must be followed to amend the budget during the year.

This section also includes a summary of the budget financial guidelines that are used when developing the annual budget.

Finally, this section discusses the fund structure used to account for the financial affairs of the County, as well as the specific ways expenses and revenues are reported in the budget (Basis of Budgeting) and in the annual financial report (Basis of Accounting).

- **Summary of Revenues, Expenditures, and Changes in Fund Balances**

This section includes several tables of summary information that provide the reader with a snapshot of the overall resources budgeted by the County. The data is presented in summary form for all budgeted funds and by individual major fund.

GENERAL FUND SUMMARY INFORMATION

This section provides additional information regarding the General Fund, the primary operating fund of Davidson County.

- A comparison of prior and current year **staffing levels** and changes is also presented.

FUNCTIONAL AREAS and DEPARTMENTS

County services are grouped into six general functions: **General Government, Culture & Recreation, Economic & Physical Development, Education, Environmental Protections, Human Services, Public Safety and Transportation.**

Each functional area has its own section in this document. The first two pages of each section include **summary information regarding the overall expenditures and revenues for each function.**

The remaining pages of each functional section are comprised of individual **department pages.** These pages provide additional details about the County's specific departments.

The department service pages link each department to one or more county goals and priorities, as indicated by color bars and icons at the top of each page. The pages also show the expenditures and revenues associated with each department in a Budget Summary. Actual expenditures and revenues for FY 2025, the Adopted Budget for FY 2026, the Amended Budget for FY 2026 (includes changes to the Adopted Budget during the year), YTD Actuals for FY 2026 and the Proposed Budget for FY 2027 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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 YTD Actual	FY 2027 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$1,304,919	\$1,377,635	\$1,377,635	\$831,666	\$1,486,146	\$108,511	7.9%
Operating	\$213,728	\$215,488	\$215,488	\$155,518	\$235,001	\$19,513	9.1%
Capital Outlay	\$95,364	\$95,000	\$95,000	\$0	\$96,000	\$1,000	1.1%
Total	\$1,614,012	\$1,688,123	\$1,688,123	\$987,184	\$1,817,147	\$129,024	7.6%
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	\$1,833,721	\$1,487,714	\$1,487,714	\$1,181,455	\$1,618,213	\$130,499	8.8%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,833,721	\$1,487,714	\$1,487,714	\$1,181,455	\$1,618,213	\$130,499	8.8%
Net County Funds	(\$219,709)	\$200,409	\$200,409	(\$194,271)	\$198,934	(\$1,475)	-0.7%
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.

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 adopted 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.

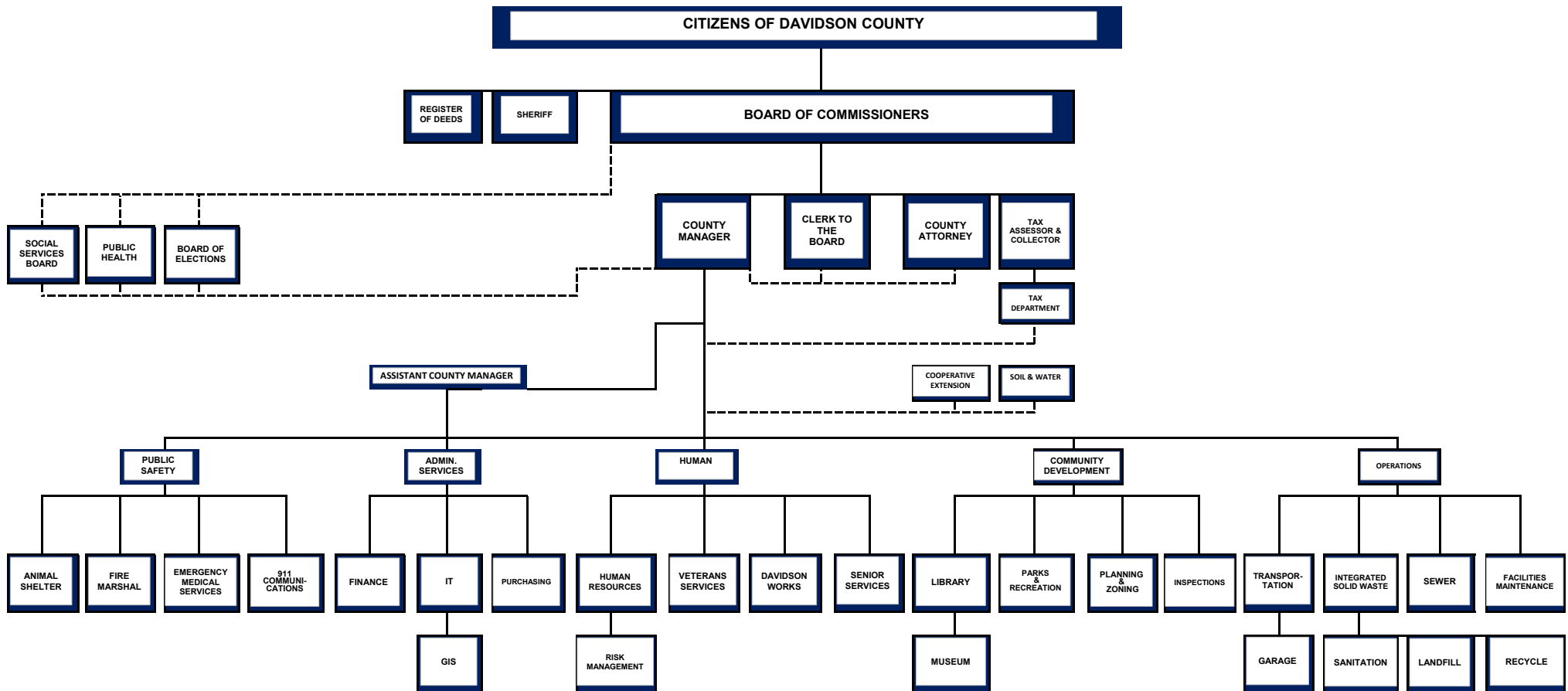
APPENDICES

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 Casey Smith, County Manager at (336) 242-2200.



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.

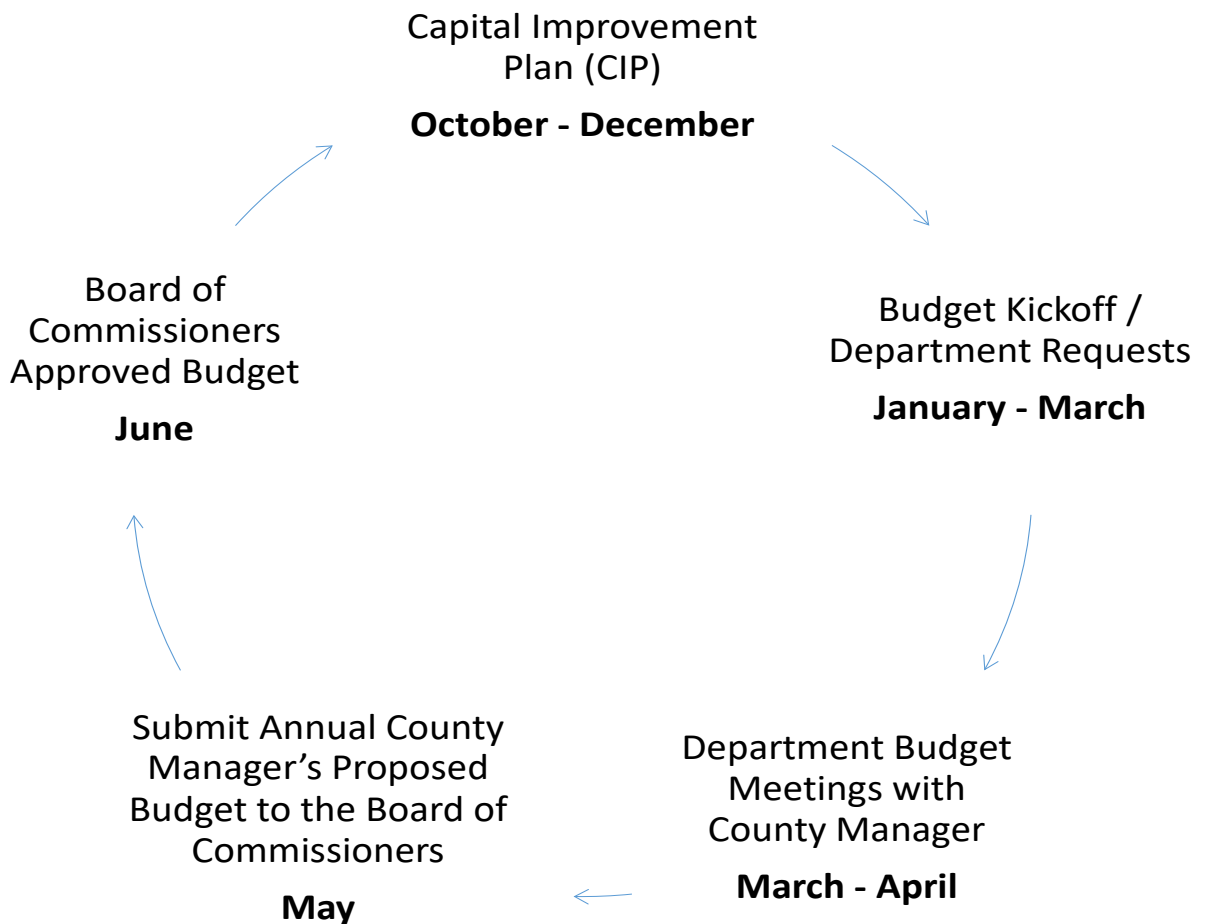
The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates. Significant areas where estimates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

Davidson County Budget Calendar
Fiscal Year 2026-2027

DATE	DAY	BUDGET PROCEDURE
1/27/2026	TUESDAY	BUDGET SEMINARS WITH DEPARTMENT HEADS AND STAFF PERSON WHO PREPARES THE BUDGET TO GO OVER BUDGET WORKSHEETS
1/27/2026	TUESDAY	ISSUE BUDGET PACKETS TO THE DEPARTMENT HEADS
1/29/2026	THURSDAY	ISSUE BUDGET PACKETS TO THE FIRE DISTRICTS
2/4/2026	WEDNESDAY	ISSUE BUDGET PACKETS TO NOT FOR PROFIT AGENCIES
2/23/2026	MONDAY	COMPLETED COUNTY DEPARTMENT BUDGET PACKETS RETURNED TO THE BUDGET DIRECTOR
2/24/2026	TUESDAY	START AND FINISH ASSEMBLY AND REVIEW COMPLETED BUDGET PACKETS
2/26/2026	THURSDAY	START MEETINGS WITH DEPARTMENT HEADS TO REVIEW BUDGET REQUEST
3/5/2026	THURSDAY	BUDGET PLANNING WITH BOARD OF COMMISSIONERS
3/10/2026	TUESDAY	RECEIVE BUDGET REQUESTS FROM NOT FOR PROFIT AGENCIES
3/16/2026	MONDAY	RECEIVE BUDGET REQUESTS FROM FIRE DISTRICTS
3/26/2026	THURSDAY	FINISH MEETINGS WITH DEPARTMENT HEADS
4/2/2026	THURSDAY	PROPERTY TAX ESTIMATES AND SALES TAX ESTIMATES
5/1/2026	FRIDAY	BUDGET SUBMITTED BY THE SCHOOLS

Davidson County Budget Calendar
Fiscal Year 2026-2027

DATE	DAY	BUDGET PROCEDURE
5/11/2026	MONDAY	DISTRIBUTION OF PROPOSED BUDGET AT THE REGULAR BOARD OF COMMISSIONERS MEETING AS WELL AS NOTIFY DEPARTMENT HEADS OF RECOMMENDATIONS
5/26/2026	TUESDAY	PUBLIC HEARING BOARD OF COMMISSIONERS
6/4/2026	THURSDAY	BUDGET WORKSHOP
6/8/2026	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	No
OPIOID FUND	This fund accounts for costs associated with the NC Opioid Settlement Funds.	Governmental	Special Revenue	Yes
MEDICAL ASSISTANCE TREATMENT (MAT) GRANT FUND	This fund accounts for costs associated with the MAT Grant, which is covered via Opioid Settlement Funds.	Governmental	Special Revenue	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 (25) 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

FUND STRUCTURE

Fund	Description	Category	Type	Appropriated in Budget Ordinance
RECYCLE FUND	This fund is used to account for the provisions of Recycle services	Proprietary	Enterprise	Yes
AIRPORT FUND	This fund is used for the operation and maintenance of the Davidson County Airport	Proprietary	Enterprise	Yes
SEWER FUND	This fund is used to account for the operation, maintenance and development of various sewer lines	Proprietary	Enterprise	Yes
GARAGE FUND	Used for the accounting of mechanical services for the maintenance of fleet vehicles owned by the County on a cost reimbursement basis	Proprietary	Internal Service	Yes
INSURANCE FUND	This fund is used for the accounting of a self-funded employee health care program and self-funded workers compensation insurance	Proprietary	Internal Service	Yes
DEBT SERVICE FUND	Used to account for the accumulation of resources for and the payment of general long-term debt principal, interest and other costs associated with long-term debt	Governmental	Debt Service	No
AGENCY - DSS, LEO, JTEC	Accounts for various assets belonging to others, which are held pending disposition	Fiduciary	Agency	No
TAX COLLECTION FUND	Accounts for real and personal property taxes collected by the County Tax Collector in his capacity as agent for various municipalities and special districts	Fiduciary	Agency	No

Summary of Revenues, Expenditures and Changes in Fund Balance

					vs. Adopted	
	FY 2025 Actual	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	\$ Change	% Change
Summary of All Funds						
Revenues						
Charges for Service	\$ 35,840,882	\$ 31,716,876	\$ 31,753,712	\$ 36,704,974	\$ 4,988,098	15.7%
Interest Earnings	\$ 11,665,694	\$ 1,394,767	\$ 1,394,767	\$ 1,394,767	\$ -	0.0%
Intergovernmental	\$ 26,536,804	\$ 24,417,139	\$ 25,989,854	\$ 24,705,310	\$ 288,171	1.2%
Licenses & Permits	\$ 3,401,854	\$ 2,713,714	\$ 2,729,514	\$ 2,951,213	\$ 237,499	8.8%
Miscellaneous Revenue	\$ 4,251,342	\$ 907,644	\$ 1,040,222	\$ 441,000	\$ (466,644)	-51.4%
Other Financing (Includes Transfer In)	\$ 15,739,691	\$ 6,478,359	\$ 12,898,557	\$ 7,028,337	\$ 549,978	8.5%
Taxes (Various Taxes)	\$ 180,002,326	\$ 157,919,744	\$ 159,710,936	\$ 168,605,471	\$ 10,685,727	6.8%
Total	\$ 277,438,593	\$ 225,548,243	\$ 235,517,562	\$ 241,831,072	\$ 16,282,829	7.2%
Expenditures by Type						
Capital Outlay	\$ 20,705,237	\$ 12,853,004	\$ 22,948,340	\$ 13,159,431	\$ 306,427	2.4%
Debt	\$ 14,053,887	\$ 12,267,513	\$ 12,267,513	\$ 12,732,112	\$ 464,599	3.8%
Operating Expenses (Includes Transfer Out)	\$ 143,874,361	\$ 119,607,728	\$ 126,169,181	\$ 127,275,365	\$ 7,667,637	5.3%
Personnel Services	\$ 79,104,228	\$ 86,062,075	\$ 85,339,244	\$ 93,906,241	\$ 7,844,166	9.1%
Total	\$ 257,737,713	\$ 230,790,320	\$ 246,724,278	\$ 247,073,149	\$ 16,282,829	7.1%
Expenditures by General Fund Function						
Culture and Recreation	\$ 6,178,268	\$ 6,232,831	\$ 6,355,760	\$ 7,288,137	\$ 1,055,306	16.9%
Debt Service	\$ 14,004,639	\$ 12,267,513	\$ 11,403,600	\$ 12,732,112	\$ 464,599	3.8%
Economic and Physical Development	\$ 23,894,409	\$ 2,736,986	\$ 3,227,214	\$ 3,012,654	\$ 275,668	10.1%
Education	\$ 50,951,540	\$ 47,712,168	\$ 48,940,830	\$ 50,212,168	\$ 2,500,000	5.2%
Environmental Protection	\$ 3,291,556	\$ 2,453,730	\$ 3,326,493	\$ 2,551,783	\$ 98,053	4.0%
General Government	\$ 19,955,414	\$ 20,217,095	\$ 22,349,398	\$ 19,599,582	\$ (617,513)	-3.1%
Health and Human Services	\$ 35,224,188	\$ 35,837,482	\$ 37,289,266	\$ 39,979,748	\$ 4,142,266	11.6%
Public Safety	\$ 50,412,782	\$ 51,059,569	\$ 55,936,504	\$ 54,725,250	\$ 3,665,681	7.2%
Transportation	\$ 226,317	\$ 226,317	\$ 226,317	\$ 276,295	\$ 49,978	22.1%
Total	\$ 204,139,112	\$ 178,743,691	\$ 189,055,382	\$ 190,377,729	\$ 11,634,038	6.5%
Expenditures by Remaining Funds						
Enterprise Funds	\$ 9,866,822	\$ 7,238,401	\$ 10,407,918	\$ 7,829,367	\$ 590,966	8.2%
Internal Service Funds	\$ 18,320,359	\$ 16,985,795	\$ 16,993,146	\$ 19,752,098	\$ 2,766,303	16.3%
Mental Health	\$ 786,840	\$ 786,844	\$ 786,844	\$ 786,844	\$ -	0.0%
Special Revenue Funds	\$ 24,624,580	\$ 27,035,589	\$ 29,480,988	\$ 28,327,111	\$ 1,291,522	4.8%
Total	\$ 53,598,601	\$ 52,046,629	\$ 57,668,896	\$ 56,695,420	\$ 4,648,791	8.9%
Excess / (Deficiency) of Revenues Over Expenditures	\$ 19,700,880	\$ (5,242,077)	\$ (11,206,716)	\$ (5,242,077)	\$ -	0.0%
Beginning Fund Balance	\$ 204,813,298	\$ 224,514,178	\$ 224,514,178	\$ 219,272,101	\$ (5,242,077)	-2.3%
Ending Fund Balance	\$ 224,514,178	\$ 219,272,101	\$ 219,272,101	\$ 214,030,024	\$ (5,242,077)	-2.4%

Note:

Figures Above Only Include Budgeted Funds

Summary of Revenues, Expenditures and Changes in Fund Balance

					vs. Adopted	
	FY 2025 Actual	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	\$ Change	% Change
Summary of General Fund						
Revenues						
Charges for Service	\$ 12,448,658	\$ 8,611,349	\$ 8,648,185	\$ 10,345,467	\$ 1,734,118	20.1%
Interest Earnings	\$ 9,872,421	\$ 1,394,767	\$ 1,394,767	\$ 1,394,767	\$ -	0.0%
Intergovernmental	\$ 22,834,262	\$ 20,378,640	\$ 21,085,479	\$ 21,249,836	\$ 871,196	4.3%
Licenses & Permits	\$ 3,401,854	\$ 2,713,714	\$ 2,729,514	\$ 2,951,213	\$ 237,499	8.8%
Miscellaneous Revenue	\$ 4,192,001	\$ 892,644	\$ 909,994	\$ 426,000	\$ (466,644)	-52.3%
Other Financing (Includes Transfer In)	\$ 8,510,160	\$ -	\$ 3,447,334	\$ -	\$ -	0.0%
Taxes (Property and Sales Tax)	\$ 161,742,560	\$ 139,510,500	\$ 140,255,702	\$ 148,768,369	\$ 9,257,869	6.6%
Total	\$ 223,001,915	\$ 173,501,614	\$ 178,470,975	\$ 185,135,652	\$ 11,634,038	6.7%
Expenditures by Type						
Capital Outlay	\$ 76,301,860	\$ 83,211,042	\$ 82,488,211	\$ 90,884,404	\$ 7,673,362	9.2%
Debt	\$ 103,616,689	\$ 76,826,133	\$ 82,151,915	\$ 80,556,491	\$ 3,730,358	4.9%
Operating Expenses (Includes Transfer Out)	\$ 14,004,639	\$ 12,267,513	\$ 11,403,600	\$ 12,732,112	\$ 464,599	3.8%
Personnel Services	\$ 10,215,924	\$ 6,439,003	\$ 13,011,656	\$ 6,204,722	\$ (234,281)	-3.6%
Total	\$ 204,139,112	\$ 178,743,691	\$ 189,055,382	\$ 190,377,729	\$ 11,634,038	6.5%
Expenditures by General Fund Functions / Fund						
Culture and Recreation	\$ 6,178,268	\$ 6,232,831	\$ 6,355,760	\$ 7,288,137	\$ 1,055,306	16.9%
Debt Service	\$ 14,004,639	\$ 12,267,513	\$ 11,403,600	\$ 12,732,112	\$ 464,599	3.8%
Economic and Physical Development	\$ 23,894,409	\$ 2,736,986	\$ 3,227,214	\$ 3,012,654	\$ 275,668	10.1%
Education	\$ 50,951,540	\$ 47,712,168	\$ 48,940,830	\$ 50,212,168	\$ 2,500,000	5.2%
Environmental Protection	\$ 3,291,556	\$ 2,453,730	\$ 3,326,493	\$ 2,551,783	\$ 98,053	4.0%
General Government	\$ 19,955,414	\$ 20,217,095	\$ 22,349,398	\$ 19,599,582	\$ (617,513)	-3.1%
Health and Human Services	\$ 35,224,188	\$ 35,837,482	\$ 37,289,266	\$ 39,979,748	\$ 4,142,266	11.6%
Public Safety	\$ 50,412,782	\$ 51,059,569	\$ 55,936,504	\$ 54,725,250	\$ 3,665,681	7.2%
Transportation	\$ 226,317	\$ 226,317	\$ 226,317	\$ 276,295	\$ 49,978	22.1%
Total	\$ 204,139,112	\$ 178,743,691	\$ 189,055,382	\$ 190,377,729	\$ 11,634,038	6.5%
Excess / (Deficiency) of Revenues Over Expenditures	\$ 18,862,803	\$ (5,242,077)	\$ (10,584,407)	\$ (5,242,077)	\$ -	0.0%
Beginning Fund Balance	\$ 152,574,761	\$ 172,284,622	\$ 172,284,622	\$ 167,042,545	\$ (5,242,077)	-3.0%
Ending Fund Balance	\$ 172,284,622	\$ 167,042,545	\$ 167,042,545	\$ 161,800,468	\$ (5,242,077)	-3.1%

Note:

Figures Above Only Include Budgeted Funds

Summary of Revenues, Expenditures and Changes in Fund Balance

					vs. Adopted	
	FY 2025 Actual	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	\$ Change	% Change
Summary of All Special Revenue Funds						
Revenues						
Charges for Service	\$ 9,090	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.0%
Interest Earnings	\$ 20,694	\$ -	\$ -	\$ -	\$ -	0.0%
Intergovernmental	\$ 3,702,542	\$ 4,038,499	\$ 4,904,375	\$ 3,455,474	\$ (583,025)	-14.4%
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Other Financing	\$ 4,928,160	\$ 4,926,001	\$ 4,926,001	\$ 5,475,979	\$ 549,978	11.2%
Taxes (Property Tax)	\$ 17,671,974	\$ 18,061,089	\$ 19,107,079	\$ 19,385,658	\$ 1,324,569	7.3%
Total	\$ 26,332,460	\$ 27,035,589	\$ 28,947,455	\$ 28,327,111	\$ 1,291,522	4.8%
Expenditures by Type						
Capital Outlay	\$ 5,205,630	\$ 5,099,001	\$ 6,462,908	\$ 5,454,001	\$ 355,000	7.0%
Operating Expenses	\$ 18,710,730	\$ 21,163,505	\$ 22,244,997	\$ 22,072,204	\$ 908,699	4.3%
Personnel Services	\$ 708,220	\$ 773,083	\$ 773,083	\$ 800,906	\$ 27,823	3.6%
Total	\$ 24,624,580	\$ 27,035,589	\$ 29,480,988	\$ 28,327,111	\$ 1,291,522	4.8%
Excess / (Deficiency) of Revenues Over Expenditures	\$ 1,707,879	\$ -	\$ (533,533)	\$ -	\$ -	0.0%
Beginning Fund Balance	\$ 2,500,334	\$ 4,208,213	\$ 4,208,213	\$ 4,208,213	\$ -	0.0%
Ending Fund Balance	\$ 4,208,213	\$ 4,208,213	\$ 4,208,213	\$ 4,208,213	\$ -	0.0%

Note:

Figures Above Only Include Budgeted Funds

Summary of Revenues, Expenditures and Changes in Fund Balance

						vs. Adopted	
	FY 2025 Actual	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 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)	\$ 52,876	\$ 26,444	\$ 26,444	\$ 26,444	\$ -	-	0.0%
Total	\$ 813,276	\$ 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	\$ 26,436	\$ -	\$ -	\$ -	\$ -	-	0.0%
Beginning Fund Balance	\$ 4,744,605	\$ 4,771,041	\$ 4,771,041	\$ 4,771,041	\$ -	-	0.0%
Ending Fund Balance	\$ 4,771,041	\$ 4,771,041	\$ 4,771,041	\$ 4,771,041	\$ -	-	0.0%

Note:

Figures Above Only Include Budgeted Funds

Summary of Revenues, Expenditures and Changes in Fund Balance

					vs. Adopted	
	FY 2025 Actual	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	\$ Change	% Change
Summary of All Enterprise Funds						
Revenues						
Charges for Service	\$ 7,184,506	\$ 6,109,732	\$ 6,109,732	\$ 6,597,409	\$ 487,677	8.0%
Interest Earnings	\$ 1,772,580	\$ -	\$ -	\$ -	\$ -	0.0%
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Miscellaneous Revenue	\$ 29,716	\$ 15,000	\$ 130,228	\$ 15,000	\$ -	0.0%
Other Financing	\$ 1,540,971	\$ 791,958	\$ 3,764,822	\$ 791,958	\$ -	0.0%
Taxes (Disposal Tax Revenue)	\$ 534,917	\$ 321,711	\$ 321,711	\$ 425,000	\$ 103,289	32.1%
Total	\$ 11,062,689	\$ 7,238,401	\$ 10,326,493	\$ 7,829,367	\$ 590,966	8.2%
Expenditures by Type						
Capital Outlay	\$ 5,177,219	\$ 1,315,000	\$ 3,473,776	\$ 1,500,708	\$ 185,708	14.1%
Debt	\$ 49,248	\$ -	\$ 863,913	\$ -	\$ -	0.0%
Operating Expenses	\$ 3,022,829	\$ 4,340,676	\$ 4,487,504	\$ 4,637,246	\$ 296,570	6.8%
Personnel Services	\$ 1,617,527	\$ 1,582,725	\$ 1,582,725	\$ 1,691,413	\$ 108,688	6.9%
Total	\$ 9,866,822	\$ 7,238,401	\$ 10,407,918	\$ 7,829,367	\$ 590,966	8.2%
Excess / (Deficiency) of Revenues Over Expenditures	\$ 1,195,867	\$ -	\$ (81,425)	\$ -	\$ -	0.0%
Beginning Fund Balance	\$ 40,986,601	\$ 41,625,364	\$ 41,625,364	\$ 41,625,364	\$ -	0.0%
Ending Fund Balance	\$ 41,625,364	\$ 41,625,364	\$ 41,625,364	\$ 41,625,364	\$ -	0.0%

Note:

Figures Above Only Include Budgeted Funds

Summary of Revenues, Expenditures and Changes in Fund Balance

					vs. Adopted	
	FY 2025 Actual	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	\$ Change	% Change
Summary of All Internal Service Funds (Financial Plan)						
Revenues						
Charges for Service	\$ 16,198,627	\$ 16,985,795	\$ 16,985,795	\$ 19,752,098	\$ 2,766,303	16.3%
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Miscellaneous Revenue	\$ 29,626	\$ -	\$ -	\$ -	\$ -	0.0%
Total	\$ 16,228,253	\$ 16,985,795	\$ 16,985,795	\$ 19,752,098	\$ 2,766,303	16.3%
Expenditures by Type						
Capital Outlay	\$ 106,464	\$ -	\$ -	\$ -	\$ -	0.0%
Operating Expenses	\$ 17,737,273	\$ 16,490,570	\$ 16,497,921	\$ 19,222,580	\$ 2,732,010	16.6%
Personnel Services	\$ 476,621	\$ 495,225	\$ 495,225	\$ 529,518	\$ 34,293	6.9%
Total	\$ 18,320,359	\$ 16,985,795	\$ 16,993,146	\$ 19,752,098	\$ 2,766,303	16.3%
Excess / (Deficiency) of Revenues Over Expenditures	\$ (2,092,105)	\$ -	\$ (7,351)	\$ -	\$ -	0.0%
Beginning Fund Balance	\$ 3,533,138	\$ 1,441,033	\$ 1,441,033	\$ 1,441,033	\$ -	0.0%
Ending Fund Balance	\$ 1,441,033	\$ 1,441,033	\$ 1,441,033	\$ 1,441,033	\$ -	0.0%

Note:
Figures Above Only Include Budgeted Funds

Available Fund Balance Analysis

Category	FY 2025 Actual	Estimated FY 2026 Actual	FY 2027 Proposed	\$ Change	% Change
Calculation of Recommended Reserve for the General Fund:					
General Fund Expenditures	\$ 239,677,207	\$ 210,529,392	\$ 190,377,729	\$ (20,151,663)	-9.6%
18% County Internal Fund Balance Policy	\$ 43,141,897	\$ 37,895,291	\$ 34,267,991	\$ (3,627,299)	-9.6%
General Fund (Fund Balance Analysis):					
Fund Balance at June 30, 2025 (Estimate for June 30, 2026)	\$ 137,155,257	\$ 142,155,257	\$ 142,155,257	\$ -	0.0%
Less 18% County Policy Internal Fund Balance Policy	\$ 43,141,897	\$ 37,895,291	\$ 34,267,991	\$ (3,627,299)	-9.6%
Available Above Unreserved	\$ 94,013,360	\$ 104,259,966	\$ 107,887,266	\$ 3,627,299	3.5%
Less Amount Included in Operating Budget	\$ -	\$ -	\$ 5,242,077	\$ 5,242,077	0.0%
Less Debt Service	\$ 14,037,512	\$ 14,037,512	\$ 14,037,512	\$ -	0.0%
Less Stabilization by State Statute	\$ 20,163,927	\$ 20,163,927	\$ 20,163,927	\$ -	0.0%
Less Long Term Note Receivable	\$ -	\$ -	\$ -	\$ -	0.0%
Less Prepays / Leases	\$ 182	\$ 182	\$ 182	\$ -	0.0%
Total	\$ 34,201,621	\$ 34,201,621	\$ 39,443,698	\$ 5,242,077	15.3%
Restricted Amounts:					
Register of Deeds	\$ 563,656	\$ 563,656	\$ 563,656	\$ -	0.0%
Sheriff Operations	\$ 354,447	\$ 354,447	\$ 354,447	\$ -	0.0%
Health Programs	\$ 4,148,239	\$ 4,148,239	\$ 4,148,239	\$ -	0.0%
Inspections Operations	\$ 1,699,980	\$ 1,699,980	\$ 1,699,980	\$ -	0.0%
LEO Special Separation Allowance	\$ 296,340	\$ 296,340	\$ 296,340	\$ -	0.0%
Tax Revaluation	\$ -	\$ -	\$ -	\$ -	0.0%
PBB Savings	\$ 5,238,248	\$ 3,500,000	\$ 5,000,000	\$ 1,500,000	42.9%
Total	\$ 12,300,910	\$ 10,562,662	\$ 12,062,662	\$ 1,500,000	14.2%
Updated Amount Available Above Recommended Reserve	\$ 47,510,829	\$ 59,495,683	\$ 56,380,906	\$ (3,114,778)	-5.2%



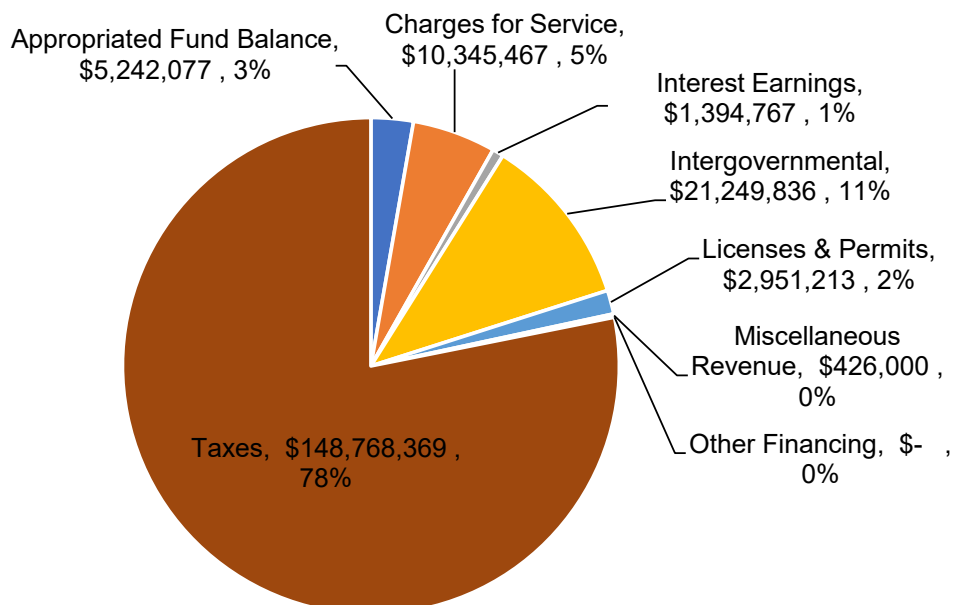
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Summary of General Fund

					vs. Adopted	
	FY 2025 Actual	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	\$ Change	% Change
Summary of General Fund						
Revenues						
Appropriated Fund Balance	\$ -	\$ 5,242,077	\$ 10,584,407	\$ 5,242,077	\$ -	0.0%
Charges for Service	\$ 12,448,658	\$ 8,611,349	\$ 8,648,185	\$ 10,345,467	\$ 1,734,118	20.1%
Interest Earnings	\$ 9,872,421	\$ 1,394,767	\$ 1,394,767	\$ 1,394,767	\$ -	0.0%
Intergovernmental	\$ 22,834,262	\$ 20,378,640	\$ 21,085,479	\$ 21,249,836	\$ 871,196	4.3%
Licenses & Permits	\$ 3,401,854	\$ 2,713,714	\$ 2,729,514	\$ 2,951,213	\$ 237,499	8.8%
Miscellaneous Revenue	\$ 4,192,001	\$ 892,644	\$ 909,994	\$ 426,000	\$ (466,644)	-52.3%
Other Financing	\$ 8,510,160	\$ -	\$ 3,447,334	\$ -	\$ -	0.0%
Taxes	\$ 161,742,560	\$ 139,510,500	\$ 140,255,702	\$ 148,768,369	\$ 9,257,869	6.6%
Total	\$ 223,001,915	\$ 178,743,691	\$ 189,055,382	\$ 190,377,729	\$ 11,634,038	6.5%
Expenditures by Type						
Personnel Services	\$ 76,301,860	\$ 83,211,042	\$ 82,488,211	\$ 90,884,404	\$ 7,673,362	9.2%
Operating Expenses	\$ 103,616,689	\$ 76,826,133	\$ 82,151,915	\$ 80,556,491	\$ 3,730,358	4.9%
Debt	\$ 14,004,639	\$ 12,267,513	\$ 11,403,600	\$ 12,732,112	\$ 464,599	3.8%
Capital Outlay	\$ 10,215,924	\$ 6,439,003	\$ 13,011,656	\$ 6,204,722	\$ (234,281)	-3.6%
Total	\$ 204,139,112	\$ 178,743,691	\$ 189,055,382	\$ 190,377,729	\$ 11,634,038	6.5%

FY 2027 Proposed Budget Revenues

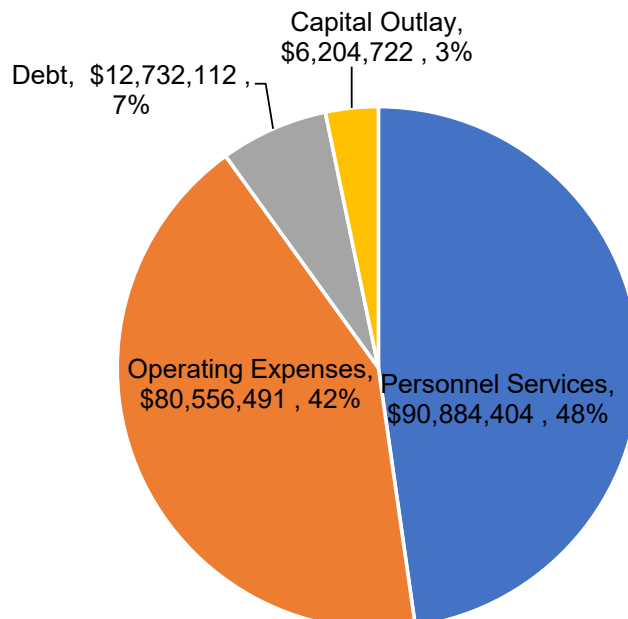
Total \$190,377,729



Summary of General Fund

					vs. Adopted	
	FY 2025 Actual	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	\$ Change	% Change
Summary of General Fund						
Revenues						
Appropriated Fund Balance	\$ -	\$ 5,242,077	\$ 10,584,407	\$ 5,242,077	\$ -	0.0%
Charges for Service	\$ 12,448,658	\$ 8,611,349	\$ 8,648,185	\$ 10,345,467	\$ 1,734,118	20.1%
Interest Earnings	\$ 9,872,421	\$ 1,394,767	\$ 1,394,767	\$ 1,394,767	\$ -	0.0%
Intergovernmental	\$ 22,834,262	\$ 20,378,640	\$ 21,085,479	\$ 21,249,836	\$ 871,196	4.3%
Licenses & Permits	\$ 3,401,854	\$ 2,713,714	\$ 2,729,514	\$ 2,951,213	\$ 237,499	8.8%
Miscellaneous Revenue	\$ 4,192,001	\$ 892,644	\$ 909,994	\$ 426,000	\$ (466,644)	-52.3%
Other Financing	\$ 8,510,160	\$ -	\$ 3,447,334	\$ -	\$ -	0.0%
Taxes	\$ 161,742,560	\$ 139,510,500	\$ 140,255,702	\$ 148,768,369	\$ 9,257,869	6.6%
Total	\$ 223,001,915	\$ 178,743,691	\$ 189,055,382	\$ 190,377,729	\$ 11,634,038	6.5%
Expenditures by Type						
Personnel Services	\$ 76,301,860	\$ 83,211,042	\$ 82,488,211	\$ 90,884,404	\$ 7,673,362	9.2%
Operating Expenses	\$ 103,616,689	\$ 76,826,133	\$ 82,151,915	\$ 80,556,491	\$ 3,730,358	4.9%
Debt	\$ 14,004,639	\$ 12,267,513	\$ 11,403,600	\$ 12,732,112	\$ 464,599	3.8%
Capital Outlay	\$ 10,215,924	\$ 6,439,003	\$ 13,011,656	\$ 6,204,722	\$ (234,281)	-3.6%
Total	\$ 204,139,112	\$ 178,743,691	\$ 189,055,382	\$ 190,377,729	\$ 11,634,038	6.5%

FY 2027 Proposed Budget Expenditures
Total \$190,377,729



Summary of Funded Positions by Fund / Department

Fund / Department	Adopted FY 2024-25	Adopted FY 2025-26	Proposed FY 2026-27	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	32.40	32.40	32.40	-
County Attorney	4.60	4.60	4.60	-
Finance	10.00	11.00	11.00	-
Purchasing	6.00	6.00	6.00	-
Register of Deeds	8.00	8.00	8.00	-
Human Resources	8.00	8.00	8.00	-
Information Technology	6.00	6.00	6.00	-
Public Buildings	13.00	13.00	13.00	-
Elections	5.00	6.00	6.00	-
General Government	106.00	108.00	108.00	-
Public Health	95.00	96.00	97.00	1.00
Social Services & Child Support	227.50	236.50	242.50	6.00
Senior Services	24.00	24.00	24.00	-
Veterans Services	3.00	3.00	3.00	-
Health & Human Services	349.50	359.50	366.50	7.00
Emergency Services	100.50	108.50	100.50	(8.00)
Emergency Management	1.00	1.00	1.00	-
Fire Marshal	4.00	4.00	4.00	-
911 Communications	40.00	40.00	42.00	2.00
Sheriff	146.00	146.00	148.00	2.00
Jail	51.00	51.00	61.00	10.00
Animal Control	4.00	4.00	4.00	-
Animal Shelter	6.00	6.00	6.00	-
School Resource Officers	21.00	21.00	22.00	1.00
DCCC - School Resource Officers	1.00	1.00	1.00	-
Inspections	16.00	16.00	16.00	-
Public Safety	390.50	398.50	405.50	7.00
Library	47.00	47.00	47.00	-
Museum	2.00	2.00	2.00	-
Parks & Recreation	11.00	11.00	13.00	2.00
Culture and Recreation	60.00	60.00	62.00	2.00
Planning	7.00	7.00	7.00	-
Economic Development	-	-	1.00	1.00
Geographical Information Systems	3.00	2.00	2.00	-
Cooperative Extension	6.00	6.00	6.00	-
Economic and Physical Development	16.00	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	938.50	957.50	974.50	17.00
<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>				
Medical Assistance Treatment (MAT - Grant)	-	1.00	1.00	-
Transportation	5.00	5.00	5.00	-
Total Other Funds	5.00	6.00	6.00	-
<u>Enterprise Funds</u>				
Landfill	15.50	15.50	15.50	-
Recycling	-	-	-	-
Sewer	2.00	2.00	2.00	-
Total Enterprise Funds	17.50	17.50	17.50	-
Total Countywide	967.00	987.00	1,004.00	17.00

Summary of Funded Position Changes from FY 2025-26 to FY 2026-27

Department	Position Name	FTE
Position Splits / Transfers / Reclassifications / Corrections to Position Counts from FY 2026		
EMS	EMS Training Captain (70A)	(1.00)
EMS	EMS Training Captain (71B)	1.00
Animal Shelter	Volunteer Services Coordinator (62)	(1.00)
Animal Shelter	Shelter Operations Coordinator (66)	1.00
Finance	Ambulance Billing Tech I (63)	(2.00)
Finance	Ambulance Collections Tech I (63)	(1.00)
Finance	Ambulance Billing Supervisor (64)	(1.00)
Finance	Ambulance Billing & Collections Tech (65)	4.00
Sheriff Administration	Sheriff Deputy III (68D)	(1.00)
Sheriff Administration	Sheriff Lieutenant (73B)	1.00
Sheriff Administration	Sheriff Deputy I (66A)	(1.00)
Sheriff Animal Control	Sheriff Deputy I (66A)	1.00
Social Services	Human Services Deputy Director (78A)	(1.00)
Social Services	IMC Program Administrator II (74A)	1.00
Tax	Personal Property Supervisor (70)	(1.00)
Tax	Present Use Value Coordinator (68)	1.00
Veteran Services	Director (Shell) (70)	1.00
Veteran Services	Director (Shell) (70)	(1.00)
Finance	Ambulance Billing & Collections Tech (65)	1.00
Finance	Ambulance Billing & Collections Tech (65)	(1.00)
Soil & Water	Director (Shell) (70)	1.00
Soil & Water	Director (Shell) (70)	(1.00)
Total		-
Board-Approved Position Increases / Decreases During FY 2025-26		
Sheriff SRO 3107	Deputy II (67F) (Part-time to Full-time)	1.00
EMS	Paramedic (66B)	(8.00)
Public Health	Medical Office Assistant (WIC) (60)	(1.00)
Social Services	Attorney (78)	1.00
Total		(7.00)
Reclassification, New & Eliminated Positions Included in the FY 2026-27 Proposed Budget		
Reclassifications		
Tax	Land Records Supervisor (67)	(1.00)
Tax	GIS Land Records Supervisor (69)	1.00
Tax	Land Records Tech II (65)	(2.00)
Tax	GIS Land Records Tech II (67)	2.00
Tax	Property Exemption Coordinator (62)	(1.00)
Tax	Property Exemption Coordinator (63)	1.00
Tax	Motor Vehicle / Personal Property Supervisor (69) (In-band only)	-
Tax	Mobile Home Assessment Tech (63)	(1.00)
Tax	Mobile Home Assessment Coordinator (65)	1.00
Tax	Motor Vehicle / Personal Property Assessment Tech II (63)	(2.00)

Summary of Funded Position Changes from FY 2025-26 to FY 2026-27

Department	Position Name	FTE
Tax	Motor Vehicle / Personal Property Appraiser II (65)	2.00
Tax	Present Use Value Assistant (64)	(1.00)
Tax	Present Use Value Assistant (65)	1.00
Tax	Land Records Tech I (63)	(1.00)
Tax	GIS Land Records Tech I (65)	1.00
Tax	Motor Vehicle / Personal Property Assessment Tech I (61)	(1.00)
Tax	Motor Vehicle / Personal Property Appraiser I (63)	1.00
Public Health	Business Officer (72)	(1.00)
Public Health	Business Officer (73)	1.00
Public Health	Accounting Specialist I (67)	(1.00)
Public Health	Accounting Specialist I (66)	1.00
Board of Elections	Elections Specialist (60)	(1.00)
Board of Elections	Precinct Coordinator (63)	1.00
Cooperative Extension	Extension Agent - In-band adjustment (4%) - State Recommendation	-
ISW - Sanitation	PT Recycling Center Attendant (56)	(1.00)
ISW - Sanitation	PT Roll Off Truck Driver (63)	1.00
Emergency Communications	PT Telecommunicator III (66C)	(1.00)
Emergency Communications	PT Administrative Assitant (64)	<u>1.00</u>
Total		-
Additional Positions		
EDC	Director of Economic Development (84)	1.00
Parks & Recreation	Park Manager (64)	1.00
Parks & Recreation	Pool Manager (64)	1.00
Sheriff - Jail	Detention Officer I (66D)	5.00
Sheriff - Jail	Deputy I (66A)	4.00
Sheriff - Jail	Detention Lieutenant (72C)	1.00
Sheriff - Administration	Digital Forensic Specialist (72)	1.00
Sheriff - Administration	Sheriff Deputy Investigator (69)	1.00
Public Health	Office Support III (WIC) (60)	1.00
Public Health	Public Health Nurse II - School Nurse (72)	1.00
Emergency Communications	Telecommunications Quality Assurance Officer (67E)	1.00
Emergency Communications	Computer Support Technician III - 911 (68C)	1.00
Social Services	IMC II - FNS (63B)	2.00
Social Services	IMC III - FNS (65A)	1.00
Social Services	IMC II - Call Center (63B)	1.00
Social Services	IMC II - Call Center (63B)	<u>1.00</u>
Total		24.00
Total		24.00
Grand Total Position Adjustments		<u><u>17.00</u></u>



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General Fund Revenues

General Fund revenues and appropriated fund balance for FY 2026-27 total \$190,377,729. This is \$11,634,038 million dollars or 6.5% more than the budget approved for FY 2025-26. Property and Sales Tax revenues account for (78%) 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 (6%).

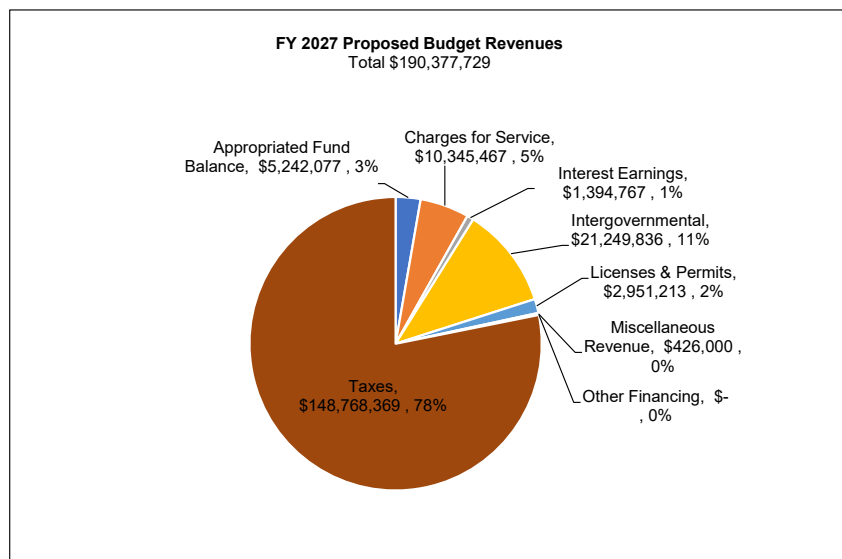
Summary of General Fund

					vs. Adopted	
	FY 2025 Actual	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	\$ Change	% Change
Summary of General Fund						
Revenues						
Appropriated Fund Balance	\$ -	\$ 5,242,077	\$ 10,584,407	\$ 5,242,077	\$ -	0.0%
Charges for Service	\$ 12,448,658	\$ 8,611,349	\$ 8,648,185	\$ 10,345,467	\$ 1,734,118	20.1%
Interest Earnings	\$ 9,872,421	\$ 1,394,767	\$ 1,394,767	\$ 1,394,767	\$ -	0.0%
Intergovernmental	\$ 22,834,262	\$ 20,378,640	\$ 21,085,479	\$ 21,249,836	\$ 871,196	4.3%
Licenses & Permits	\$ 3,401,854	\$ 2,713,714	\$ 2,729,514	\$ 2,951,213	\$ 237,499	8.8%
Miscellaneous Revenue	\$ 4,192,001	\$ 892,644	\$ 909,994	\$ 426,000	\$ (466,644)	-52.3%
Other Financing	\$ 8,510,160	\$ -	\$ 3,447,334	\$ -	\$ -	0.0%
Taxes	\$161,742,560	\$139,510,500	\$140,255,702	\$148,768,369	\$ 9,257,869	6.6%
Total	\$223,001,915	\$ 178,743,691	\$189,055,382	\$190,377,729	\$11,634,038	6.5%

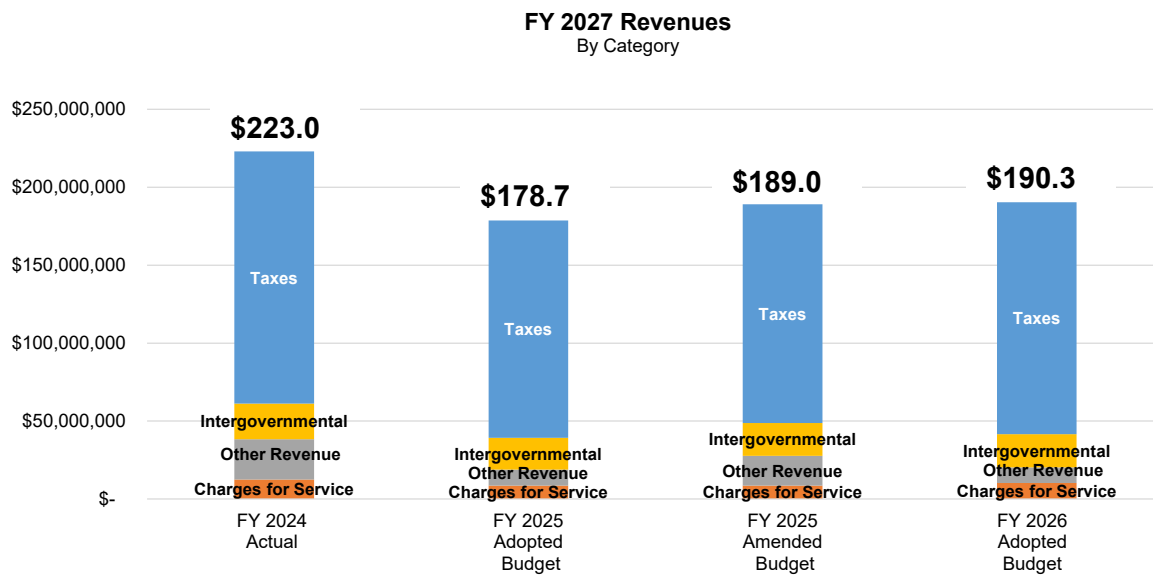
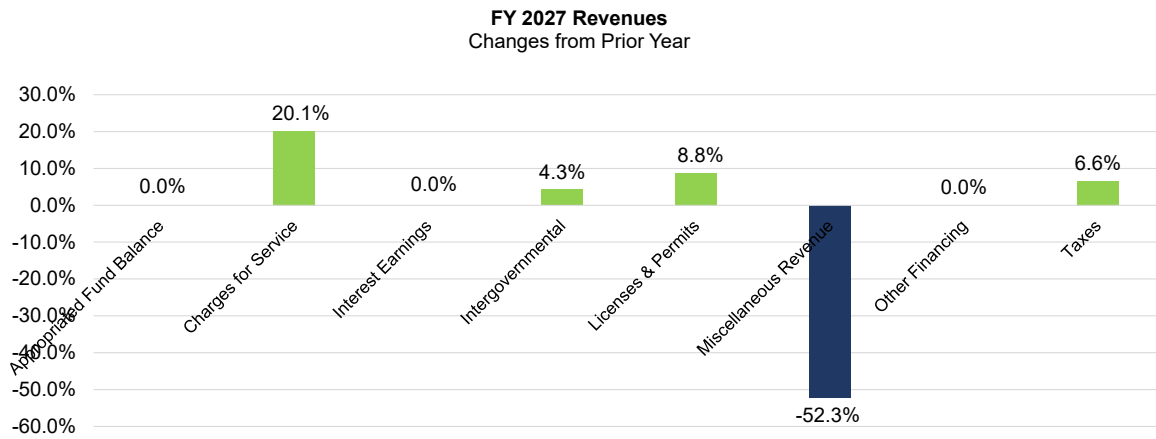
The FY 2026-27 Proposed Budget recommends a general county wide tax rate at \$0.3668 for each \$100 of assessed property valuation. That is equal to the “calculated” revenue-neutral tax rate for the upcoming fiscal year (or \$0.54 upon passage of NC SB 889, with prior year property values).

The budget estimates some increase in several county revenue sources but particularly for the major sources like Property and Sales Tax, Licenses and Permit and Intergovernmental Revenues.

Approximately 89% of all general county revenues are generated from just three sources – Property Taxes (52%), Sales Taxes (26%), and (11%) Intergovernmental Revenue. All Other Revenue are generated by fees for



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

\$100,057,204

Revenue from the property tax is the largest source of funds for Davidson County. For FY 2026-2027, the ad valorem property tax and other taxes is estimated to generate approximately 52% of total General Fund revenues, or \$100.0 million dollars. Current year taxes (i.e., taxes paid on time) are expected to generate \$97.5 million of the total revenues estimated for next year, while the remaining \$2.4 million will come from payments made for taxes other penalties / fees. Overall, property tax revenues are projected to increase by approximately \$6.6M or 7.1% from the amount originally budgeted for FY 2025-26.

FY 2025-26 Property Tax Revenues

Current year revenues generated from the property tax on real and personal property are expected to exceed the budget for FY 2025-26. 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 2025-26. 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 2026-27 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 or FY 2027.

FY 2026-27 Proposed Tax Rate

The FY 2026-27 Proposed Budget requires a general county wide tax rate of \$0.3668 for each \$100 of assessed valuation to balance. This proposed tax rate is equal to the “calculated” revenue-neutral tax rate for the upcoming fiscal year.

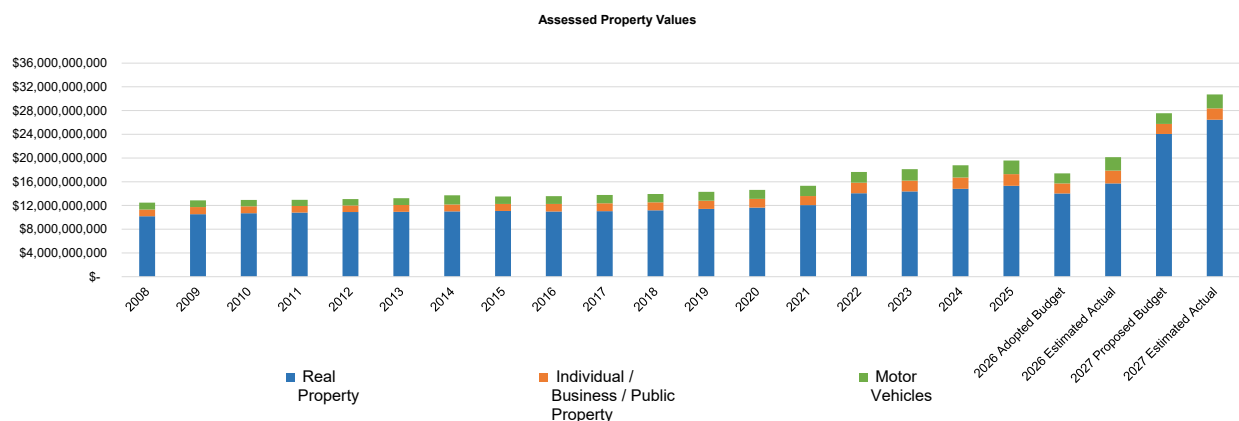
Assessed Value of Taxable Property

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 2026-2027 Proposed Budget is built on an estimated June 30, 2025 year ending assessed value amount of \$19,580,634,633. This is a 11% more than the figure used to develop the

FY 2025-26 Adopted Budget of \$17,417,934,650. Therefore, growth is expected to increase by an additional 58% (vs. the FY 2025-26 Adopted Budget) to an estimated total of \$27,555,289 for the FY 2026-27 Proposed Budget.

Fiscal Year	Tax Rate	Real Property	Individual / Business / Public Property	Motor Vehicles	Total	\$ Change	% Change
2007	\$ 0.5400	\$ 8,109,938,795	\$ 1,105,678,592	\$ 1,160,632,178	\$ 10,376,249,565	\$ -	-
2008	\$ 0.5400	\$ 10,186,197,400	\$ 1,130,264,565	\$ 1,172,035,633	\$ 12,488,497,598	\$ 2,112,248,033	20.36%
2009	\$ 0.5400	\$ 10,539,366,996	\$ 1,188,464,124	\$ 1,139,990,926	\$ 12,867,822,046	\$ 379,324,448	3.04%
2010	\$ 0.5400	\$ 10,705,278,310	\$ 1,159,390,264	\$ 1,066,520,996	\$ 12,931,189,570	\$ 63,367,524	0.49%
2011	\$ 0.5400	\$ 10,813,916,630	\$ 1,098,261,895	\$ 1,035,675,555	\$ 12,947,854,080	\$ 16,664,510	0.13%
2012	\$ 0.5400	\$ 10,907,215,885	\$ 1,106,489,904	\$ 1,076,760,000	\$ 13,090,465,789	\$ 142,611,709	1.10%
2013	\$ 0.5400	\$ 10,937,949,307	\$ 1,150,457,537	\$ 1,140,013,889	\$ 13,228,420,733	\$ 137,954,944	1.05%
2014	\$ 0.5400	\$ 11,010,529,658	\$ 1,169,818,413	\$ 1,548,177,407	\$ 13,728,525,478	\$ 500,104,745	3.78%
2015	\$ 0.5400	\$ 11,075,289,751	\$ 1,180,099,692	\$ 1,262,548,519	\$ 13,517,937,962	\$ (210,587,516)	-1.53%
2016	\$ 0.5400	\$ 10,985,234,859	\$ 1,274,470,882	\$ 1,319,261,111	\$ 13,578,966,852	\$ 61,028,890	0.45%
2017	\$ 0.5400	\$ 11,042,109,445	\$ 1,339,604,704	\$ 1,385,044,444	\$ 13,766,758,593	\$ 187,791,741	1.38%
2018	\$ 0.5400	\$ 11,195,009,577	\$ 1,342,326,534	\$ 1,405,318,519	\$ 13,942,654,630	\$ 175,896,037	1.28%
2019	\$ 0.5400	\$ 11,434,622,452	\$ 1,375,537,363	\$ 1,483,505,926	\$ 14,293,665,741	\$ 351,011,111	2.52%
2020	\$ 0.5400	\$ 11,644,711,132	\$ 1,476,470,602	\$ 1,500,607,407	\$ 14,621,789,141	\$ 328,123,400	2.30%
2021	\$ 0.5400	\$ 12,067,326,051	\$ 1,522,961,032	\$ 1,735,053,889	\$ 15,325,340,972	\$ 703,551,831	4.81%
2022	\$ 0.5400	\$ 14,071,996,766	\$ 1,767,972,748	\$ 1,810,221,971	\$ 17,650,191,485	\$ 2,324,850,513	15.17%
2023	\$ 0.5400	\$ 14,383,002,411	\$ 1,804,625,064	\$ 1,940,035,901	\$ 18,127,663,376	\$ 477,471,891	2.71%
2024	\$ 0.5400	\$ 14,811,736,022	\$ 1,901,817,092	\$ 2,061,216,049	\$ 18,774,769,163	\$ 647,105,787	3.57%
2025	\$ 0.5400	\$ 15,315,205,168	\$ 1,968,912,576	\$ 2,296,516,889	\$ 19,580,634,633	\$ 805,865,470	4.29%
2026 Adopted Budget	\$ 0.5400	\$ 14,025,434,650	\$ 1,697,500,000	\$ 1,695,000,000	\$ 17,417,934,650	\$ (2,162,699,983)	-11.05%
2026 Estimated Actual	\$ 0.5400	\$ 15,712,726,538	\$ 2,170,560,310	\$ 2,259,636,624	\$ 20,142,923,472	\$ 2,724,988,822	15.64%
2027 Proposed Budget	\$ 0.3668	\$ 24,055,289,000	\$ 1,700,000,000	\$ 1,800,000,000	\$ 27,555,289,000	\$ 7,412,365,528	36.80%
2027 Estimated Actual	\$ 0.3668	\$ 26,451,207,015	\$ 1,926,374,244	\$ 2,337,648,624	\$ 30,715,229,883	\$ 3,159,940,883	11.47%
Total	\$ 0.3668	\$221,236,636,615	\$ 26,063,623,583	\$27,539,137,209	\$ 274,839,397,407	\$ 9,204,385,068	66.89%
Average Growth Per Year						\$ 484,441,319	3.52%

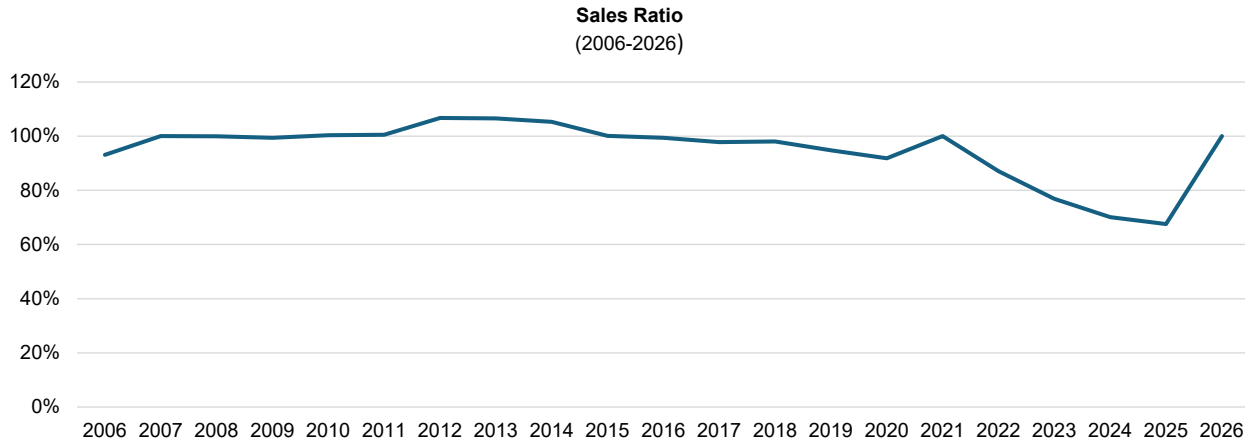


As the preceding charts indicates, total assessed property values are projecting to increase (post County-wide property re-valuation during 2021-22) from FY 2025-26 to FY 2026-27, so the outlook going forward in to the coming years is stable and steady growth with respect to property tax revenues.

During 2026 the county moved forward with a county-wide property revaluation. Per state law, the county must go through this process “at least” once every eight years. Due to “inequities” in the residential housing market, the state recommends completing the process once every four years. To move closer to an every four process, the county decided to go with once every six years. Also per state law, a jurisdiction is required to publicly display the “revenue-neutral” tax rate during the year of the property revaluation. This is 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. The next scheduled property revaluation will be January 1, 2032 or FY 2033.

As shown within the chart below, the “calculated” revenue-neutral tax rate for FY 2027 totals \$0.3668 per \$100 of assessed property valuation. Therefore, the FY 2027 Proposed Budget recommends the overall county-wide tax rate be equal to the new revenue-neutral tax rate of \$0.3668 per \$100 of assessed property valuation. This will provide much needed funding for major capital expenses (such as a mandated Detention Center expansion / renovation) and the corresponding increase in detention center operating expenses (increase in detention staffing / operating) + renovations for school campuses / facilities. Upon completion of the property revaluation, the sales ratio (difference between the market sales vs. taxable valuation) will equal 100%. Currently it is at 67.5%.

General Fund Calculation of Revenue-Neutral Tax Rate			
	Value	Tax Rate	100% of Tax Levy
STEP 1	FY 2026 Current Values		
	Estimated Actual Assessed Valuation \$ 20,142,923,472	\$ 0.5400	\$ 108,771,787
		↓	↑
		New Rate to Generate Same \$	
STEP 2	FY 2027 New Values		
	Estimated Actual Assessed Valuation \$ 30,715,229,883	\$ 0.3541	\$ 108,771,787
	Increase Rate by Average Annual Growth Since Last General Revaluation		
	Average Regular Annual Growth 3.59% Average Growth	X 1.0359	
		\$ 0.3668	\$ 112,672,121
Increase in Tax levy Over Estimated Actual Final Levy for FY 2026			\$ 3,900,334
Percentage Increase in Tax Levy Over Estimated Actual Final Levy for FY 2026			3.59%



Property Tax Rate Comparison

County	Current Tax Rate	Last Property Revaluation
Davidson	\$ 0.3668	2026
Catawba	\$ 0.3985	2023
Alamance	\$ 0.4940	2023
Randolph	\$ 0.5000	2023
Stanly	\$ 0.5100	2025
Forsyth	\$ 0.5352	2025
Davidson	\$ 0.5400	2021
Pitt	\$ 0.5663	2024
Cabarrus	\$ 0.5760	2024
Rowan	\$ 0.5800	2023
Montgomery	\$ 0.6150	2020
Davie	\$ 0.6486	2025
Guilford	\$ 0.7305	2022

Tax Rate Summary			
FY 2006 - FY 2025 Approved Tax Rates	FY 2026 Adopted Tax Rate	FY 2027 Revenue Neutral Tax Rate	FY 2027 Proposed Tax Rate
\$ 0.5400	\$ 0.5400	\$ 0.3668	\$ 0.3668

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 2026-27 the table to the left highlights Davidson County's current property tax rate (and the new recommended revenue-neutral tax rate) as it compares to eleven of its peer counties as well as how stable the current tax rate has been over the last eighteen years. In addition to paying the

general, county-wide property tax, property owners may pay additional property taxes for fire protection (see the Other Funds section of this document) or municipal services, depending on where their property is located.

Collection Rate

When estimating property tax revenues, North Carolina counties must consider the fact that they will not collect 100% of the total taxes billed in a given year. To comply with this requirement, all counties apply a collection rate percentage to the estimated total property tax levy. The collection rate used cannot be more than the percentage of taxes actually collected during the prior fiscal year. In Davidson County, the overall actual collection rate is estimated to equal 97.99% by year-end FY 2025-26.

The FY 2025-26 Adopted Budget assumes an overall collection rate of 96.75%, even with the estimated rate for the current fiscal year. As the level of economic activity remains uncertain, it is prudent to conservatively budget the county's largest source of revenue. This approach guards against a decline in property tax collections and provides a margin of protection against declines in other revenues (such sales taxes) that are highly sensitive to changing economic conditions. Although final collection rates for FY 2024-25 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

\$48,711,165

Sales Tax revenues are expected to generate \$48 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 \$496K+ per month in collections, next year's budgeted amount totals \$5.9 million dollars. These funds will be used for the debt service related to the new Oak Grove High School as well as covering the 2020 Schools HVAC / Roof Debt sale + portions of all schools "major capital" needs.

Finally, the proposed budget includes \$6 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.

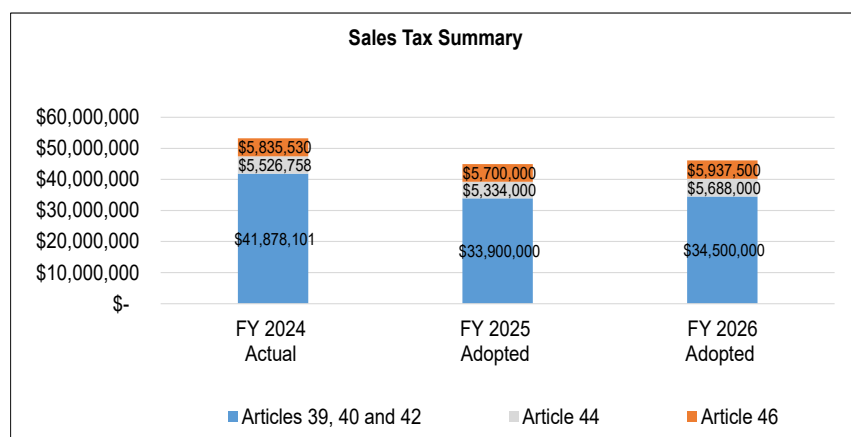
Description	Article 44	Article 46
Estimated Collections	\$ 6,074,136	\$ 5,961,856
Expense Items:		
County Economic Development	\$ (149,158)	\$ -
Oak Grove Debt Service	\$ -	\$ (2,495,856)
School HVAC / Roof Debt	\$ -	\$ (166,000)
DCAA	\$ (119,317)	\$ -
County Transportation	\$ (156,978)	\$ -
Transfer to Sewer Fund	\$ (689,308)	\$ -
Transfer to Economic Development Reserve	\$ (1,169,000)	\$ -
Chambers of Commerce	\$ (3,890)	\$ -
School Operating "Per Pupil \$'s" (FY 2026 - FY 2027)	\$ (3,412,485)	\$ -
DDCC Operating (FY 2026 - FY 2027)	\$ (374,000)	\$ -
School Type I Capital (FY 2026 - FY 2027)	\$ -	\$ (3,300,000)
Total	\$ (6,074,136)	\$ (5,961,856)

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

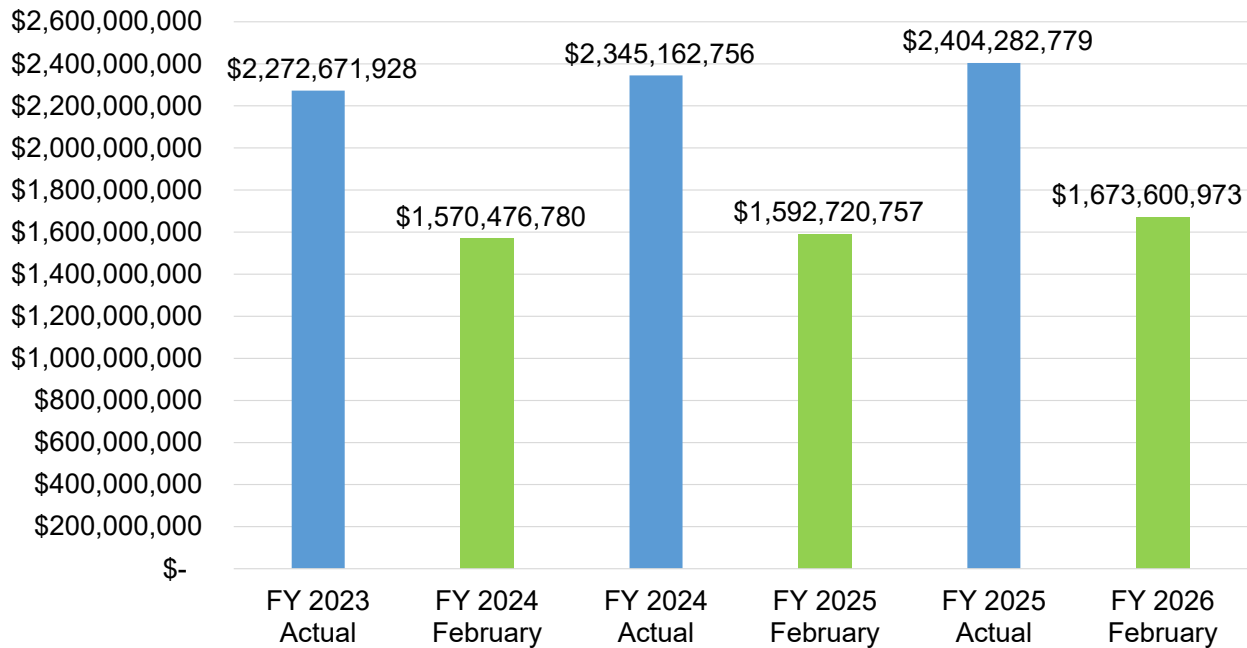


related sales tax revenue to the state was complete in October 2009. While counties lost a significant revenue stream, the state now assumes all of the counties' share of Medicaid expenditures. Because municipalities receive a portion of the sales taxes generated in their counties, the legislation also includes a provision that counties hold municipalities harmless from any sales tax losses. This hold harmless amount is projected to be nearly \$1.8M for FY 2026. For FY 2027, it is expected to decrease to \$918K.

FY 2025-26 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 2023-26. However, over the last year, collections (for February) in Davidson County from FY 2025 vs. FY 2026 have seen an increase of \$80 million dollars or 5.1%, compared to an increase of \$22 million dollars or 1.4% (For February FY 2024 vs. FY 2025).

Taxable Retail Sales



Intergovernmental Revenue

\$21,249,836

Intergovernmental revenue represents about 11% or \$21.2 million dollars of total revenues anticipated for FY 2026-27. This represents an increase of \$871K or 4.3% from the amount of federal and state funds included in the FY 2025-26 budget. The change is largely due to receiving additional foster care funds for the upcoming fiscal year. However, for FY 2027 it is anticipated, the county will receive less reimbursement related to food and nutrition services due to federal legislation passed in 2025. Further, Senior Services expects to receive additional intergovernmental funds for transportation. This will assist to maintain the system with current ridership.

Lottery Funds

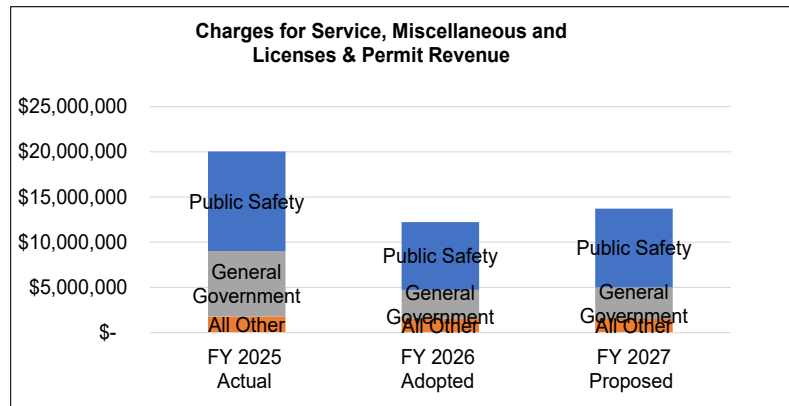
The original legislation establishing the North Carolina Education Lottery directed 40% of lottery proceeds to counties for local school capital needs, including debt service on school facilities. Davidson County chose to allocate its share of lottery revenues to repay debt / bonds issued to build and renovate school facilities. Several years ago, the state changed the lottery legislation and reduced the amount of money provided to counties. The FY 2026-27 Proposed Budget includes \$0 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.

Nearly all of the federal and state revenue expected to be received in FY 2026-27 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.

\$13,722,680

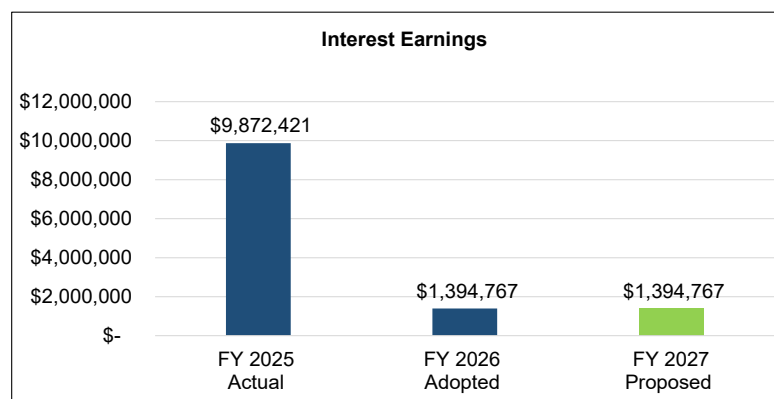
Davidson County departments expect to generate approximately \$13 million dollars from charges for service, miscellaneous revenue and licenses / permits (approximately 7% of total revenues). Examples include fees for ambulance transportation or clinical visits to the Health Department. Most user fees 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 2026-27 are expected to increase over the current fiscal year by \$1.5M or 12.3%. The increase is largely driven by ambulance fees (\$1M >), building permit fees and ROD collections. Similarly, the FY 2027 Proposed Budget includes \$750K in Fine and Forfeitures that are collected via the court system and distributed to each school system but does remove (\$616K) for the QSCB interest reimbursement received by the County for school debt approved during FY 2010, that is now “retired.”

Other Fin. & Interest Earnings

\$1,394,767



Next year, Davidson County expects to appropriate \$1.3M 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 2026-27 Proposed Budget for Other Revenues is equal to that of the amount approved in the

FY 2026 Proposed Budget. The proposed budget expects to use no County Capital Reserve funds for FY 2026 to complete minor capital projects within the County, rather will cover via other County revenue sources. A full list of those capital projects planned for completion during

FY 2027 using these funds can be seen within the capital outlay or Support Services (Public Buildings) section of this document.

Appropriated Fund Balance

\$5,242,077

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 2026-27 General Fund budget includes a fund balance appropriation of \$5.2 million dollars. Approximately \$5.2 million dollars will be used for general county needs, with \$20.1 million dollars being restricted to repay certain debt service expenditures. Lastly, another \$12.0 million dollars is restricted for use by certain departments / functions. These components are highlighted within the table below.

Available Fund Balance Analysis

Category	FY 2025 Actual	Estimated FY 2026 Actual	FY 2027 Proposed	\$ Change	% Change
Calculation of Recommended Reserve for the General Fund:					
General Fund Expenditures	\$239,677,207	\$210,529,392	\$190,377,729	\$ (20,151,663)	-9.6%
18% County Internal Fund Balance Policy	\$ 43,141,897	\$ 37,895,291	\$ 34,267,991	\$ (3,627,299)	-9.6%
General Fund (Fund Balance Analysis):					
Fund Balance at June 30, 2025 (Estimate for June 30, 2026)	\$137,155,257	\$142,155,257	\$142,155,257	\$ -	0.0%
Less 18% County Policy Internal Fund Balance Policy	\$ 43,141,897	\$ 37,895,291	\$ 34,267,991	\$ (3,627,299)	-9.6%
Available Above Unreserved	\$ 94,013,360	\$104,259,966	\$107,887,266	\$ 3,627,299	3.5%
Less Amount Included in Operating Budget	\$ -	\$ -	\$ 5,242,077	\$ 5,242,077	0.0%
Less Debt Service	\$ 14,037,512	\$ 14,037,512	\$ 14,037,512	\$ -	0.0%
Less Stabilization by State Statute	\$ 20,163,927	\$ 20,163,927	\$ 20,163,927	\$ -	0.0%
Less Long Term Note Receivable	\$ -	\$ -	\$ -	\$ -	0.0%
Less Prepaids / Leases	\$ 182	\$ 182	\$ 182	\$ -	0.0%
Total	\$ 34,201,621	\$ 34,201,621	\$ 39,443,698	\$ 5,242,077	15.3%
Restricted Amounts:					
Register of Deeds	\$ 563,656	\$ 563,656	\$ 563,656	\$ -	0.0%
Sheriff Operations	\$ 354,447	\$ 354,447	\$ 354,447	\$ -	0.0%
Health Programs	\$ 4,148,239	\$ 4,148,239	\$ 4,148,239	\$ -	0.0%
Inspections Operations	\$ 1,699,980	\$ 1,699,980	\$ 1,699,980	\$ -	0.0%
LEO Special Separation Allowance	\$ 296,340	\$ 296,340	\$ 296,340	\$ -	0.0%
Tax Revaluation	\$ -	\$ -	\$ -	\$ -	0.0%
PBB Savings	\$ 5,238,248	\$ 3,500,000	\$ 5,000,000	\$ 1,500,000	42.9%
Total	\$ 12,300,910	\$ 10,562,662	\$ 12,062,662	\$ 1,500,000	14.2%
Updated Amount Available Above Recommended Reserve	\$ 47,510,829	\$ 59,495,683	\$ 56,380,906	\$ (3,114,778)	-5.2%

All Other Funds

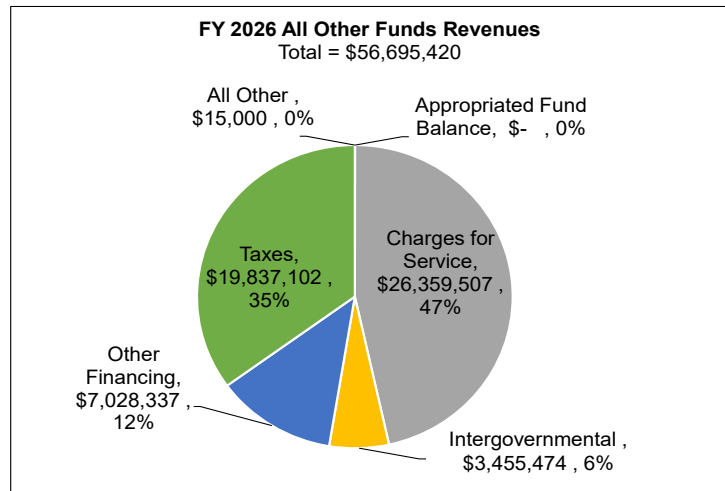
\$56,695,420

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 2026-27 there are fourteen major changes within several funds effecting revenues:

- Airport Fund – Enterprise / Special Revenue Fund – For FY 2026, the proposed budget maintains the overall funding to the airport to \$635K. The County's contribution stays the same vs. FY 2026 to (\$119K – All of local contribution is covered via Article 44 Sales Tax).



- Insurance Fund – Internal Service Fund - The proposed budget increases overall funding for group insurance by \$2.5M or 20.0%. The increase is due to an increase in claim cost (Musculoskeletal and Cancer) for the upcoming fiscal year. The proposed budget does not anticipate a change in cost to employees for health insurance for FY 2027, only a “slight” increase for dental coverage.
- Landfill Fund – Enterprise Fund – The proposed budget increases overall operating expenses by \$568K or 11.9%. This is due to replacing / purchasing needed equipment for the upcoming fiscal year (B26 Trash Compactor / GPS for Excavator).
- Transportation Fund – Special Revenue Fund – The proposed budget decreases overall funding for transportation by (\$133K) or -7.6%. For FY 2027 the department plans to replace one “end-of-life” service bus. For FY 2027 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 \$1.3M or 8.7%. The increase is attributed to the “natural growth” in property valuations. For FY 2027 all departments are being recommended at the “calculated” revenue-neutral tax rate.

Fire Districts Summary
FY 2026-2027

	Tax Rate				Change		Budget			Change	
District	FY 2026 Adopted	FY 2027 Revenue Neutral	FY 2027 Requested	FY 2027 Proposed	\$ Change vs. Adopted	% Change vs. Adopted	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	\$ Change vs. Adopted	% Change vs. Adopted
ARCH	\$ 0.1000	\$ 0.0669	\$ 0.1000	\$ 0.0669	\$ (0.033)	-49.5%	\$ 1,436,505	\$ 2,291,000	\$ 1,558,675	\$ 122,170	8.5%
Central	\$ 0.1300	\$ 0.0887	\$ 0.1300	\$ 0.0887	\$ (0.041)	-31.7%	\$ 607,000	\$ 935,000	\$ 677,029	\$ 70,029	11.5%
Churchland	\$ 0.0900	\$ 0.0625	\$ 0.0900	\$ 0.0625	\$ (0.028)	-30.6%	\$ 342,340	\$ 547,744	\$ 382,010	\$ 39,670	11.6%
Fairgrove	\$ 0.1000	\$ 0.0637	\$ 0.1000	\$ 0.0637	\$ (0.036)	-36.3%	\$ 563,843	\$ 893,700	\$ 599,575	\$ 35,732	6.3%
Healing Springs	\$ 0.1300	\$ 0.0848	\$ 0.1300	\$ 0.0848	\$ (0.045)	-34.8%	\$ 512,399	\$ 842,187	\$ 538,496	\$ 26,097	5.1%
Holly Grove	\$ 0.1000	\$ 0.0723	\$ 0.1000	\$ 0.0723	\$ (0.028)	-27.7%	\$ 403,520	\$ 511,025	\$ 511,264	\$ 107,744	26.7%
Linwood	\$ 0.1000	\$ 0.0772	\$ 0.1000	\$ 0.0772	\$ (0.023)	-22.8%	\$ 779,300	\$ 800,300	\$ 800,251	\$ 20,951	2.7%
Midway	\$ 0.1300	\$ 0.0897	\$ 0.1200	\$ 0.0897	\$ (0.040)	-31.0%	\$ 1,742,973	\$ 2,378,262	\$ 1,865,708	\$ 122,735	7.0%
North Lexington	\$ 0.1300	\$ 0.0881	\$ 0.1300	\$ 0.0881	\$ (0.042)	-32.2%	\$ 335,000	\$ 475,000	\$ 373,951	\$ 38,951	11.6%
Pilot	\$ 0.1050	\$ 0.0726	\$ 0.1050	\$ 0.0726	\$ (0.032)	-30.8%	\$ 452,574	\$ 644,400	\$ 484,900	\$ 32,326	7.1%
Reeds	\$ 0.0800	\$ 0.0515	\$ 0.0800	\$ 0.0515	\$ (0.029)	-35.7%	\$ 560,117	\$ 848,900	\$ 594,588	\$ 34,471	6.2%
Silver Valley	\$ 0.1300	\$ 0.0757	\$ 0.1300	\$ 0.0757	\$ (0.054)	-41.8%	\$ 673,230	\$ 1,000,000	\$ 751,925	\$ 78,695	11.7%
South Emmons	\$ 0.1000	\$ 0.0657	\$ 0.1000	\$ 0.0657	\$ (0.034)	-34.3%	\$ 161,947	\$ 201,554	\$ 174,753	\$ 12,806	7.9%
South Lexington	\$ 0.1100	\$ 0.0767	\$ 0.1100	\$ 0.0767	\$ (0.033)	-30.3%	\$ 380,510	\$ 619,845	\$ 426,035	\$ 45,525	12.0%
Southmont	\$ 0.1300	\$ 0.0854	\$ 0.1300	\$ 0.0854	\$ (0.045)	-34.3%	\$ 1,435,406	\$ 1,811,909	\$ 1,549,291	\$ 113,885	7.9%
Hasty	\$ 0.1200	\$ 0.0902	\$ 0.1200	\$ 0.0902	\$ (0.030)	-24.8%	\$ 808,350	\$ 1,230,000	\$ 853,531	\$ 45,181	5.6%
Tyro	\$ 0.0800	\$ 0.0531	\$ 0.1200	\$ 0.0531	\$ (0.027)	-33.6%	\$ 479,875	\$ 1,153,874	\$ 519,818	\$ 39,943	8.3%
Wallburg	\$ 0.1200	\$ 0.0825	\$ 0.1200	\$ 0.0825	\$ (0.037)	-31.2%	\$ 1,311,413	\$ 1,689,832	\$ 1,387,138	\$ 75,725	5.8%
Welcome	\$ 0.1100	\$ 0.0745	\$ 0.1100	\$ 0.0745	\$ (0.035)	-32.3%	\$ 781,000	\$ 1,089,000	\$ 877,889	\$ 96,889	12.4%
West Lexington	\$ 0.1200	\$ 0.0834	\$ 0.1200	\$ 0.0834	\$ (0.037)	-30.5%	\$ 528,000	\$ 800,643	\$ 598,609	\$ 70,609	13.4%
South Davidson	\$ 0.1300	\$ 0.0870	\$ 0.1300	\$ 0.0870	\$ (0.043)	-33.1%	\$ 200,997	\$ 331,000	\$ 226,928	\$ 25,931	12.9%
Hometown	\$ 0.1500	\$ 0.1182	\$ 0.1176	\$ 0.1182	\$ (0.032)	-21.2%	\$ 290,186	\$ 314,400	\$ 314,440	\$ 24,254	8.4%
Griffith	\$ 0.1200	\$ 0.0839	\$ 0.1200	\$ 0.0839	\$ (0.036)	-30.1%	\$ 586,636	\$ 862,000	\$ 654,257	\$ 67,621	11.5%
Clemmons	\$ 0.1000	\$ 0.0754	\$ 0.0800	\$ 0.0754	\$ (0.025)	-24.6%	\$ 200,123	\$ 216,979	\$ 203,668	\$ 3,545	1.8%
Badin Lake	\$ 0.0550	\$ 0.0391	\$ 0.0550	\$ 0.0391	\$ (0.016)	-28.9%	\$ 52,250	\$ 150,000	\$ 59,102	\$ 6,852	13.1%
Total	\$ 2.7700	\$ 1.9087	\$ 2.7476	\$ 1.9087	\$ (0.861)	-31.1%	\$ 15,625,494	\$ 22,638,554	\$ 16,983,831	\$ 1,358,337	8.7%

- Medical Assistance Treatment (MAT) Grant Fund – The proposed budget includes \$503K from the opioid settlement funds to provide for the detention center's MAT program.
- Special School District – Special Revenue Fund – The proposed budget increases overall funding to the Special School District Fund by \$5,000 or 0.2%. The increase is attributed to the “natural growth” in property valuations (Property tax rate equal to that of the calculated revenue-neutral tax rate = \$0.0695).
- Sewer Fund – Enterprise Fund – The proposed budget increases overall funding to the Sewer Fund by \$21K or 1.2%. The proposed budget includes an anticipated 6.0% sewer rate increase mandated by the Winston-Salem Utility Commission + \$45K to purchase an underground sewer line locator, a spare pump for the county line pump station and replace two air valves on the Muddy Creek force main line.
- Workers Compensation Fund – Internal Service Fund – The proposed budget increases funding to the Workers Compensation Fund by \$38K or 2.9%. 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 2026 for Type I School Capital = \$5.3M. These funds are expected to be used for critical school infrastructure repair / renovations.
- Emergency Telephone (911 Fund – Special Revenue Fund) – The proposed budget decreases funding to the 911 Emergency Telephone Fund by (38K) or -9.3% for a total

of \$378K. 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 2026) 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 \$1.5M (to a total of \$10.3M) of the Opioid Settlement Funds. The County expects to receive \$23.4M in total funds “allocated” over eighteen years, and must be spent on opioid remediation activities.
- Garage – Internal Service Fund – The proposed budget increases funding for the Garage by \$155K or 5.6%. Majority of the increase is related to an increase in general liability insurance and maintenance and repair cost.



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General Fund Expenditures

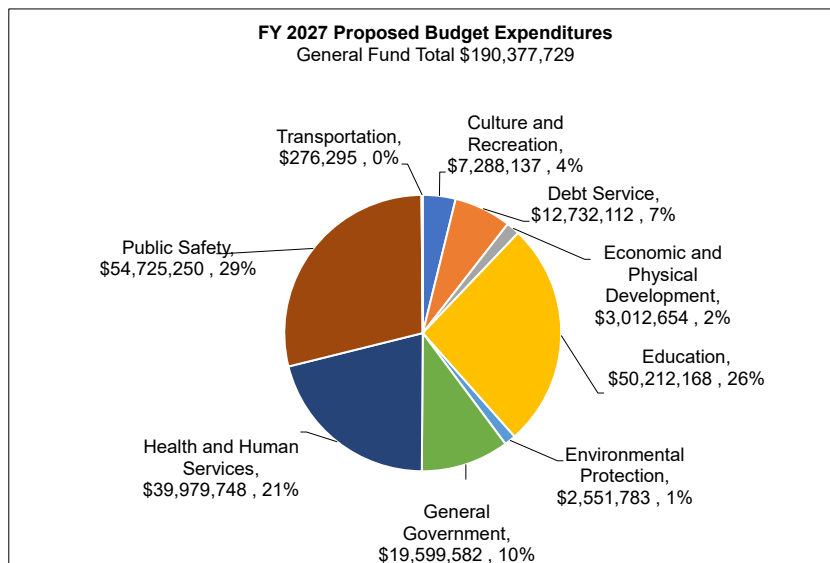
The FY 2026-27 Proposed General Fund budget totals \$190,377,729. This is \$11.6 million dollars or 6.5% more than the budget approved for FY 2025-26. The Proposed General Fund property tax rate totals \$0.3668, which is equal to the calculated revenue-neutral tax rate per \$100 of assessed valuation (or \$0.54 upon passage of NC SB 889, with prior year property values). At this rate, a property owner will pay \$36.68 of general county property tax for every \$10,000 of property owned. 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 2025 Actual	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	vs. Adopted	
					\$ Change	% Change
Culture and Recreation	\$ 6,178,268	\$ 6,232,831	\$ 6,355,760	\$ 7,288,137	\$ 1,055,306	16.9%
Debt Service	\$ 14,004,639	\$ 12,267,513	\$ 11,403,600	\$ 12,732,112	\$ 464,599	3.8%
Economic and Physical Development	\$ 23,894,409	\$ 2,736,986	\$ 3,227,214	\$ 3,012,654	\$ 275,668	10.1%
Education	\$ 50,951,540	\$ 47,712,168	\$ 48,940,830	\$ 50,212,168	\$ 2,500,000	5.2%
Environmental Protection	\$ 3,291,556	\$ 2,453,730	\$ 3,326,493	\$ 2,551,783	\$ 98,053	4.0%
General Government	\$ 19,955,414	\$ 20,217,095	\$ 22,349,398	\$ 19,599,582	\$ (617,513)	-3.1%
Health and Human Services	\$ 35,224,188	\$ 35,837,482	\$ 37,289,266	\$ 39,979,748	\$ 4,142,266	11.6%
Public Safety	\$ 50,412,782	\$ 51,059,569	\$ 55,936,504	\$ 54,725,250	\$ 3,665,681	7.2%
Transportation	\$ 226,317	\$ 226,317	\$ 226,317	\$ 276,295	\$ 49,978	22.1%
Total	\$204,139,112	\$ 178,743,691	\$189,055,382	\$190,377,729	\$11,634,038	6.5%
Total Funded Positions	948.50	957.50	950.50	974.50	17.00	1.8%

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 2026-27. Approximately 76% of the



FY 2026-27 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 **Public Safety**. The second 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. **Human Services** is the third largest expenditures, accounting for 21% of expenses, respectively.

Debt service represents 7% of the total FY 2026-27 Proposed Budget. For next fiscal year, the budget assumes less "existing" debt (\$2M) from prior years, but does not remove the funding + adds \$649K (total of \$12.7M for FY 2027 from \$12.3 during FY 2026) in order to have dollars ready once additional debt is taken out for the new detention facility renovations / expansion / repairs.

For FY 2026-27 the County is expected to receive approximately \$6 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 \$5.9M for Article 46 collections, which will be used for debt service for Oak Grove HS + major capital funding for each of three school systems. The summary below highlights a plan for FY 2027, which allocates the funds accordingly based on historical collection estimates.

Description	Article 44	Article 46
Estimated Collections	\$ 6,074,136	\$ 5,961,856
Expense Items:		
County Economic Development	\$ (149,158)	\$ -
Oak Grove Debt Service	\$ -	\$ (2,495,856)
School HVAC / Roof Debt	\$ -	\$ (166,000)
DCAA	\$ (119,317)	\$ -
County Transportation	\$ (156,978)	\$ -
Transfer to Sewer Fund	\$ (689,308)	\$ -
Transfer to Economic Development Reserve	\$ (1,169,000)	\$ -
Chambers of Commerce	\$ (3,890)	\$ -
School Operating "Per Pupil \$'s" (FY 2026 - FY 2027)	\$ (3,412,485)	\$ -
DDCC Operating (FY 2026 - FY 2027)	\$ (374,000)	\$ -
School Type I Capital (FY 2026 - FY 2027)	\$ -	\$ (3,300,000)
Total	\$ (6,074,136)	\$ (5,961,856)

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 \$2M or 5.1%. The increase will assist each district with increasing their respective local teacher supplement for the upcoming fiscal year.

The FY 2027 Proposed Budget includes an employee COLA = \$500 + 2.5%. In addition, the proposed budget does not anticipate a change in cost to employees for health insurance but does increase the County's cost significantly (20% >). This is largely due to higher claim cost for (Musculoskeletal and Cancer) for the upcoming fiscal year. Employee dental cost share are expected to increase by 6%. Further, the proposed budget includes a mandated county increase in state retirement for employees (5% for LEOs and 5% for Non-LEOs).

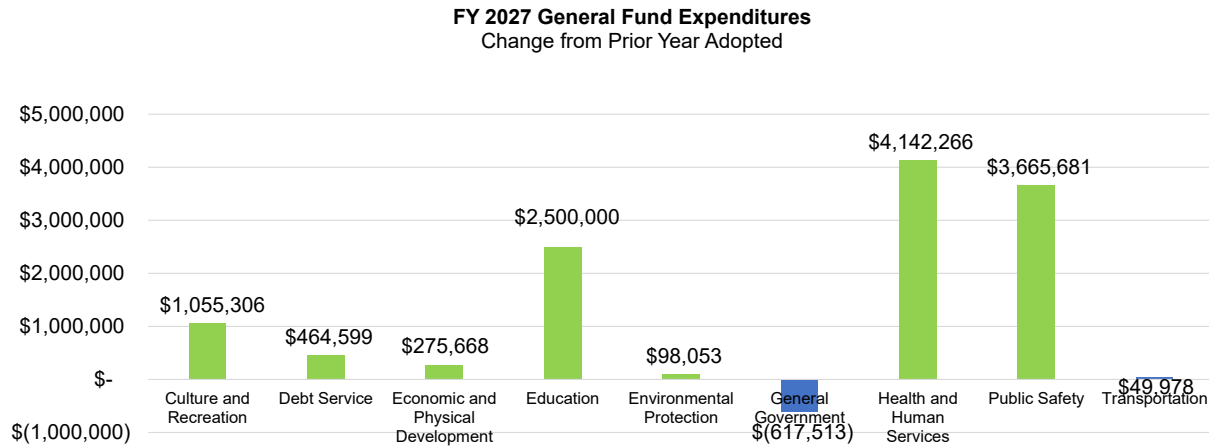
The proposed budget includes funding (within the \$2M > mentioned above) to assist each school system with increasing local teacher supplements. The goal is to get the local supplement %'s equal to that of surrounding school districts such as Rowan-Salisbury and Davie County Schools.

Lastly, the FY 2027 Proposed Budget includes additional funding to replace (20) patrol vehicles and (3) ambulances. Similarly, the proposed budget includes funding to add (23) County positions within EDC, P&R, the Sheriff's Office, PH, Emergency Communications and DSS. All additions are to combat increasing workload levels or are needed for the beginning "phase in" to prepare for the new detention center opening (March 2029) and Sports Complex (Spring 2027).

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 (\$11.6M).

	Change vs. FY 2026 Adopted
Property Tax	\$ 6,574,656
Sales Tax	\$ 2,585,665
Intergovernmental Revenue	\$ 871,196
Ambulance Fees	\$ 1,088,787
Aquatic Park	\$ 450,000
All Other County Revenues	\$ 63,734
Total Revenue	\$ 11,634,038
FY 2026 COLA (\$500 + 4%)	\$ 1,813,876
Group Insurance Increase	\$ 2,272,968
Mandated State Retirement Contribution	\$ 1,073,927
Increase for Education Funding (Per Pupil)	\$ 2,000,000
Additional (23.00) Positions	\$ 1,712,093
Current Year Debt - "Fall Off"	\$ (2,054,535)
Current Debt Service "Base Budget"	\$ 1,869,721
Debt Service "Addition" for Detention Center	\$ 649,414
County Contingency	\$ (1,565,087)
Replace "High Mileage" Sheriff + EMS Vehicles	\$ 2,246,000
Sheriff's Office Equipment	\$ 634,846
Additional DSS Contract SWs	\$ 1,000,000
All Other Changes	\$ (19,185)
Total Expenses	\$ 11,634,038

The following chart and table illustrate the overall changes in the FY 2026-27 Proposed Budget by functional area and type of expenditure.



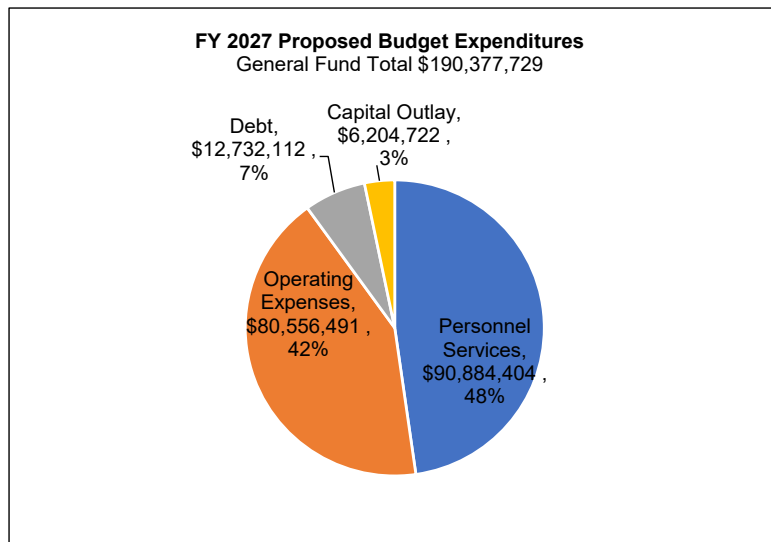
Summary of General Fund						
	FY 2025 Actual	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	vs. Adopted	
					\$ Change	% Change
Expenditures by Type						
Personnel Services	\$ 76,301,860	\$ 83,211,042	\$ 82,488,211	\$ 90,884,404	\$ 7,673,362	9.2%
Operating Expenses	\$103,616,689	\$ 76,826,133	\$ 82,151,915	\$ 80,556,491	\$ 3,730,358	4.9%
Debt	\$ 14,004,639	\$ 12,267,513	\$ 11,403,600	\$ 12,732,112	\$ 464,599	3.8%
Capital Outlay	\$ 10,215,924	\$ 6,439,003	\$ 13,011,656	\$ 6,204,722	\$ (234,281)	-3.6%
Total	\$204,139,112	\$ 178,743,691	\$189,055,382	\$190,377,729	\$11,634,038	6.5%
Total Funded Positions	948.50	957.50	950.50	974.50	17.00	1.8%

Personnel Services

Personnel Services (e.g., salaries and related benefits) account for 48% of all General Fund expenditures. Operating Expenses, which include appropriations to Education (excluding debt + HS assistance \$'s), represent 40% 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 \$7.6M in FY 2026-27. The total number of permanent full-time funded positions is 974.5. This is a net increase of (17.00) positions over FY 2025-26 and (24.00) more than currently authorized within the FY 2026 Amended Budget.

Category	FY 2027 Change
FY 2027 COLA (\$500 + 2.5%)	\$ 1,813,876
Group Insurance Increase	\$ 2,272,968
Mandated State Retirement Increase	\$ 1,073,927
Additional (23) Positions	\$ 1,712,093
Reduced Vacancy Rate (vs. FY 2026)	\$ 490,000
Additional PT - Sports Complex (No County \$'s)	\$ 200,000
All Other Changes	\$ 110,498
Total	\$ 7,673,362

Position Changes - The total number of permanent full-time funded positions is 974.50. This is a net increase of (17.00) positions over FY 2025-26 and (24.00) more than currently authorized within the FY 2026 Amended Budget. Majority of this change is due to adding (10.00) positions for the “phase in” of the new detention center (March of 2029). Further the change is due to adding (5.00) positions within DSS – Public Assistance to ensure low error rates when processing FNS payments + (8.00) additional positions for the opening of the Sports Complex (Spring 2027) and within other service areas such as Economic Development, PH and Emergency Communications to handle increasing workload.



Employee Raises - The proposed budget includes a COLA for employees totaling \$500 + 2.5%.

Other Personnel Benefits - The General Fund's contribution to county's group insurance budget is projected to increase by 20% for the upcoming fiscal year. In April 2026, the Board of Commissioners approved a new employee benefit plan. This plan renewal adds no cost or significant plan changes to employees but does increase the employee cost share for dental coverage by 6%. Most of the increase is due to the County seeing increased cost related to High Cost Claimants – HCCs + increased claims related to Musculoskeletal and Cancer treatments.

Further, the county expects an increase (5% for LEOs and 5% for Non-LEOs) related to the employee retirement system contribution for FY 2027. This state-mandated increase will add 0.72% and 0.80% respectively to existing Non-LEO and LEO retirement rates (Non-LEO 14.35% to 15.07% and LEO 16.08% to 16.88%).

Operating, Debt Repayment, and Capital Expenses

Operating Expenses will increase by \$3.7M or 4.9% in FY 2026-27. The proposed budget increases funding for Education by \$2M and also includes \$750K to pay mandated (court collected) Fines and Forfeitures to the school systems.

Education is major component of operating expenses for the county. For FY 2027, the Proposed Budget increases education funding above FY 2026 by \$2M or 5.1%. The additional 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 \$1,451 for FY 2026 to \$1,553 for FY 2027. The increase will assist each district with increasing their respective local teacher supplement for the upcoming fiscal year.

ADM Funding with Charter School #'s Included

Information		FY 2026 Adopted			FY 2027 Proposed			Operating		Capital	
District	ADM FY 2026-27 Projection	Operating	Operating Capital	Per Pupil	Operating	Operating Capital	Per Pupil	% Change	\$ Change	% Change	\$ Change
DCS	18,387	\$ 27,053,113	\$ 1,428,140	\$ 1,451.97	\$ 28,563,680	\$ 1,428,140	\$ 1,553.47	5.6%	\$ 1,510,567	0.0%	\$ -
Lexington City	3,235	\$ 4,697,110	\$ 285,322	\$ 1,451.97	\$ 5,025,465	\$ 285,322	\$ 1,553.47	7.0%	\$ 328,355	0.0%	\$ -
Thomasville City	2,144	\$ 3,367,115	\$ 373,867	\$ 1,451.97	\$ 3,330,633	\$ 373,867	\$ 1,553.47	-1.1%	\$ (36,482)	0.0%	\$ -
DDCC	-	\$ 3,849,110	\$ 442,723	\$ -	\$ 4,046,670	\$ 442,723	\$ -	5.1%	\$ 197,560	0.0%	\$ -
Total	23,766	\$ 38,966,448	\$ 2,530,052	\$ 1,451.97	\$ 40,966,448	\$ 2,530,052	\$ 1,553.47	5.1%	\$ 2,000,000	0.0%	\$ -

Total Funding Increase (Three School Districts) \$ 1,802,440

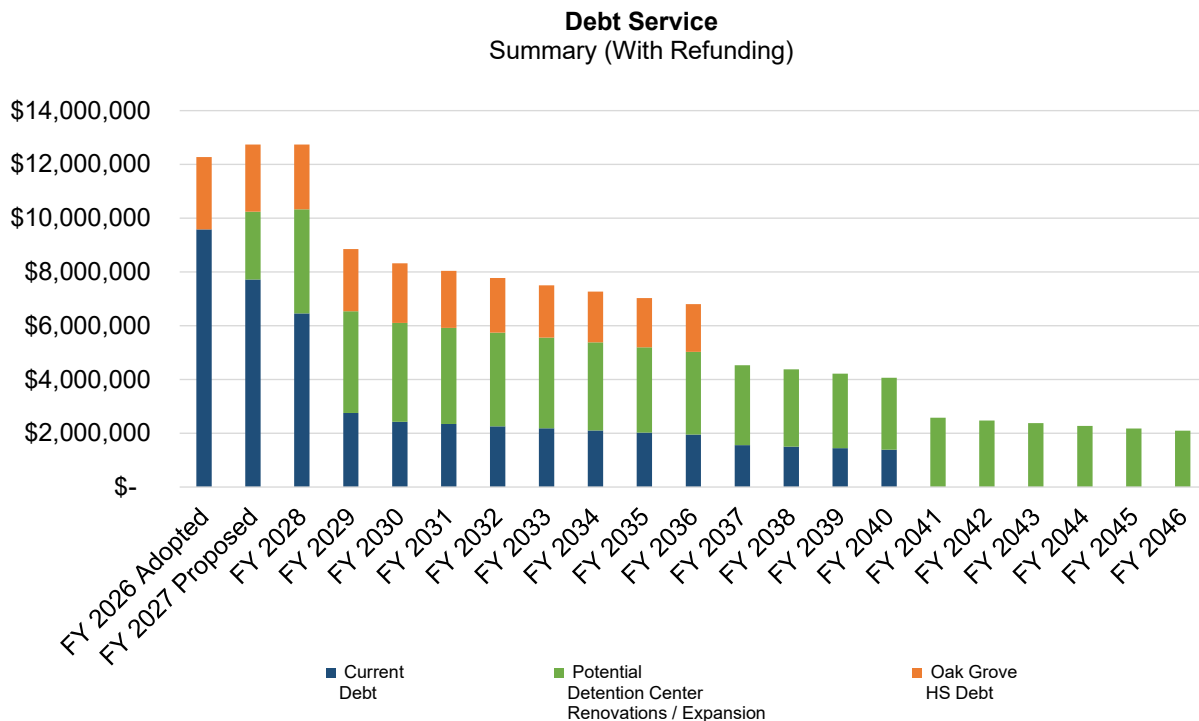
Cumulative Per Pupil Funding % Increase 6.99%

The FY 2027 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. Further, the proposed budget includes the full cost of new systems such as the new HR / Payroll system with Workday, which came online during the fall / early winter of 2025-26. Lastly, the proposed budget includes an additional \$1.6M to cover additional use of contract SWs within DSS related to child welfare + replacement / purchase of "one-time" equipment within the Sheriff's Office.

Scheduled **Debt Service Payments** are expected to decrease by about (\$2M) or -16.7% for FY 2027. Debt service estimates for the high priority capital projects such as the Courthouse

Expansion / Renovations and School Renovations are included in the upcoming fiscal year totals. The proposed budget “maintains” the base budget level of funding (equal to FY 2026 = \$12.2M) + adds \$649K in order to prepare for a borrowing on a detention center renovation / expansion option in January of 2027.

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



Capital Outlay will decrease by (\$234K) or -3.6% versus FY 2026. 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). At the time of replacement each vehicle will have 250K + / - miles. The proposed budget also includes funding to replace (20 Sheriff patrol vehicles; 176K + / - miles).

Public Safety

\$54,725,250

At 29% 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 2027 Proposed Budget includes \$54 million for Public Safety services, an increase of \$3.6M or 7.2% from last year’s approved budget.

Department	FY 2025 Actual	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	vs. Adopted	
					\$ Change	% Change
Animal Shelter	\$ 813,563	\$ 823,450	\$ 823,450	\$ 885,430	\$ 61,980	7.5%
Contributions - Rescue Squads	\$ 72,000	\$ 72,000	\$ 72,000	\$ 72,000	\$ -	0.0%
JCPC Operating Supplies + Program Grant	\$ 247,987	\$ 2,500	\$ 482,565	\$ 2,500	\$ -	0.0%
Emergency Communications	\$ 3,793,041	\$ 3,967,317	\$ 6,823,326	\$ 4,489,531	\$ 522,214	13.2%
Emergency Services	\$ 15,356,531	\$ 15,500,980	\$ 16,474,930	\$ 15,341,821	\$ (159,159)	-1.0%
Inspections	\$ 1,614,012	\$ 1,688,123	\$ 1,688,123	\$ 1,817,147	\$ 129,024	7.6%
Operating Transfers - MAT Grant	\$ 2,159	\$ -	\$ -	\$ -	\$ -	0.0%
Sheriff	\$ 28,513,489	\$ 29,005,199	\$ 29,572,110	\$ 32,116,821	\$ 3,111,622	10.7%
Grand Total	\$ 50,412,782	\$ 51,059,569	\$ 55,936,504	\$ 54,725,250	\$ 3,665,681	7.2%
Total Revenue	\$ 13,407,702	\$ 9,566,301	\$ 9,766,097	\$ 11,074,664	\$ 1,508,363	15.8%
County Funds	\$ 37,005,079	\$ 41,493,268	\$ 46,170,407	\$ 43,650,586	\$ 2,157,318	5.2%

The **Sheriff's Office** budget will increase by \$3.1M or 10.7%. Specific expense items include:

- During FY 2026 the BOC approve for one PT Deputy II (SRO) to be FT + the FY 2027 Proposed Budget includes funding for twelve additional positions:
 - 10.00 – Detention Division Staff - Deputy I (4.00) / Detention Officer I (5.00) / Detention Lieutenant (1.00) positions to lower the current inmate vs. staff ratio compared to peer counties + begin staffing for the new opening of the new detention center in FY 2029. Below are the following inmate bed vs. staff ratios for the following counties:
 - ✓ Davidson = 5.7.
 - ✓ Rowan = 4.9.
 - ✓ Forsyth = 4.1.
 - ✓ Randolph = 4.0.
 - ✓ Alamance = 3.4.
 - 1.00 – Digital Forensic Specialist – To provide “relief” from Lieutenant and one staff person with growing forensic examination workload.
 - 1.00 – Deputy Investigator – To assist with monitoring of sex offender registry + overdose cases. Currently, 8th in the state in total offenders, which must be monitored annually.
- The proposed budget includes \$1.2M in capital outlay for the following items:
 - Replace twenty “high-mileage” vehicles (20 with 176K +/- miles).
 - Purchase a lawnmower for mowing firing range area.

- The proposed budget includes an additional \$634K to purchase / replace the following equipment (within department supplies):
 - In-car cameras.
 - Body armor + tasers.
 - Replacement furniture at Sheriff's Office.
 - A large animal trailer.
 - A transcription machine.
 - Night vision.
- Lastly, the proposed budget includes additional dollars to cover contract increases related to the detention center for medical (11% >) and food (2.75% >).

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

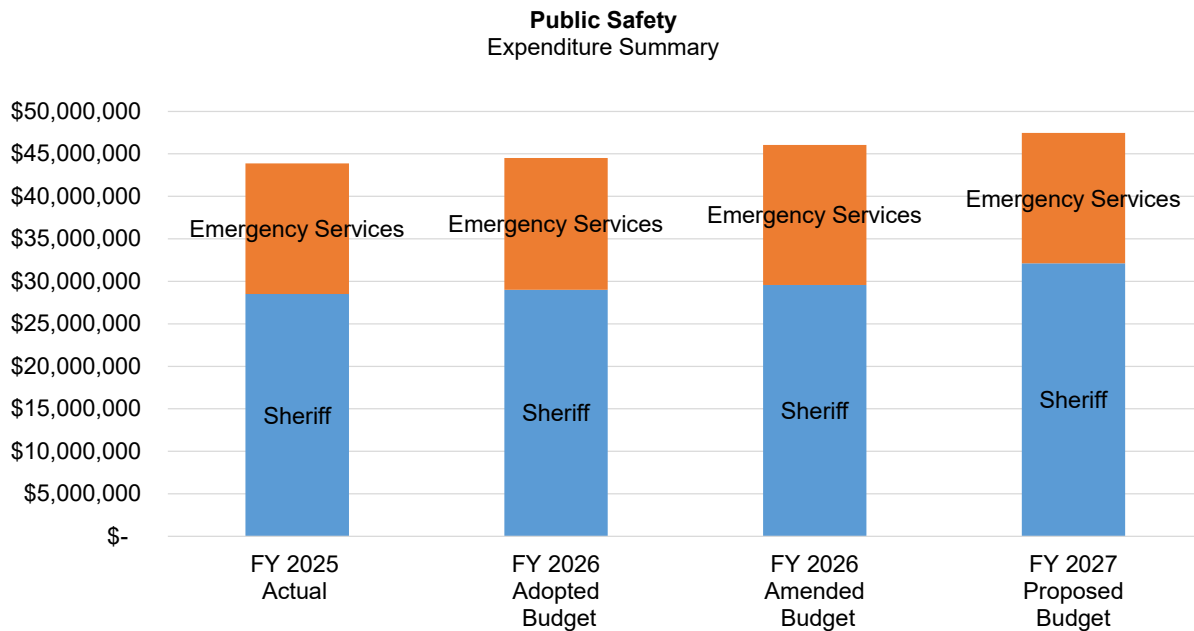
- The proposed budget provides \$1.5M in capital outlay for the following items:
 - Replace three "high mileage" ambulances (250K +/- miles).
 - Purchase / replace three Stryker power load, stair chairs, and Lucas machines.
 - Replace one "high mileage" staff vehicles (2012 / 2013 models with 170K +/- miles).
- Within department supplies (EMS, Fire Marshal and Emergency Management), the proposed budget includes \$140K for the following equipment purchases / replacement:
 - Replace airpicks (replace every 5-10 years) that cannot be updated / upgraded.
 - Purchase twenty binder lift assists.
 - Purchase twenty IV pumps for medication.
 - Purchase twenty scoop back boards.
 - Replace turnout gear.
 - Replace outdated UAV (drone) technology.
 - Purchase a Matterport scanner.
 - Create a "Continuity of Operations Plan" for the County + complete "full scale" emergency services drill county-wide to evaluate emergency preparedness.
- Lastly, during FY 2026 the BOC approve eliminated (8.00) staff positions for the proposed Silver Valley EMS Base. Due to staffing concerns and a current study of the entire EMS system, the base has been postponed at this time.

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

- The proposed budget includes two additional positions to assist with increasing department workload:
 - Telecommunications Quality Assurance Officer – Only able to QA 37% of 90K +/- 911 “dispatched” calls. The goal is 100%.
 - Computer Support Technician – Currently there are 75K “response plans” to support + the 15 +/- department software applications to manage. The new position would assist with support of above + provide needed SQL database expertise.

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

- The proposed budget includes funding to replace three staff I-Pads, as these devices are invaluable for field work.
- Lastly, the proposed budget includes \$96K to replace two staff vehicles. They both have 200K +/- miles and are ten to twenty years old respectively.



Education

\$50,212,168

The FY 2027 Proposed Budget allocates \$50 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 2025 Actual	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	vs. Adopted	
					\$ Change	% Change
Scholarships	\$ 5,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%
Davidson County Community College	\$ 4,175,340	\$ 4,291,833	\$ 4,291,833	\$ 4,489,393	\$ 197,560	4.6%
Davidson County Schools	\$ 27,412,388	\$ 28,481,253	\$ 28,481,253	\$ 29,991,820	\$ 1,510,567	5.3%
Developmental Center	\$ 779,992	\$ 779,992	\$ 779,992	\$ 779,992	\$ -	0.0%
Lexington City Schools	\$ 4,788,247	\$ 4,982,432	\$ 4,982,432	\$ 5,310,787	\$ 328,355	6.6%
Operating Transfers - School Capital Outlay Fund	\$ 9,748,291	\$ 4,802,334	\$ 6,030,996	\$ 5,302,334	\$ 500,000	10.4%
Stoner-Thomas Center	\$ 456,474	\$ 456,474	\$ 456,474	\$ 456,474	\$ -	0.0%
Teen Parenting	\$ 126,868	\$ 126,868	\$ 126,868	\$ 126,868	\$ -	0.0%
Thomasville City Schools	\$ 3,458,940	\$ 3,740,982	\$ 3,740,982	\$ 3,704,500	\$ (36,482)	-1.0%
Grand Total	\$ 50,951,540	\$ 47,712,168	\$ 48,940,830	\$ 50,212,168	\$ 2,500,000	5.2%
Total Revenue	\$ 6,415,148	\$ 6,666,335	\$ 6,666,335	\$ 7,086,485	\$ 420,150	6.3%
County Funds	\$ 44,536,392	\$ 41,045,833	\$ 42,274,495	\$ 43,125,683	\$ 2,079,850	5.1%

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 \$213 + / - million dollars for various new school / renovation projects such as the new Oak Grove High School and a January, 2020 debt sell for replacing high priority HVACs / Roofs. The current five-year capital improvement plan calls for additional funding to replace HVACs within cafeterias / gyms for DCS and renovate both LCS and TCS's high school campuses.

Davidson County Schools, Lexington and Thomasville City Schools

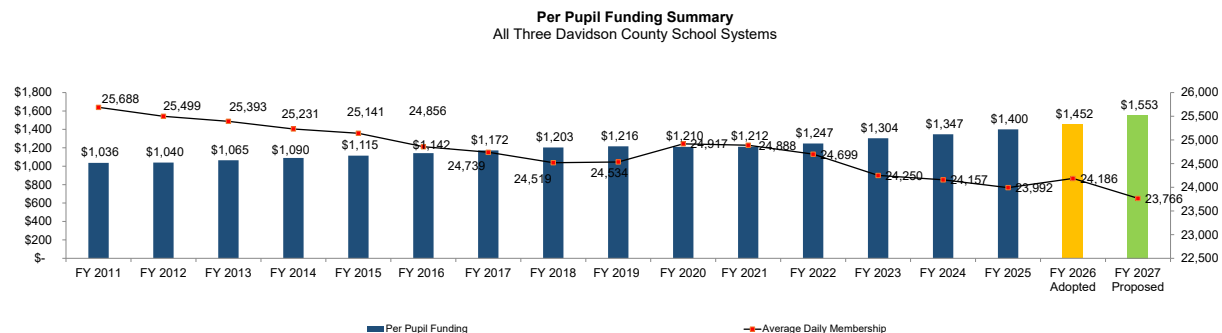
Education is a high priority for the Board of Commissioners. In recognition of this importance, the Board did not reduce per pupil local operating funding for each of the three school systems throughout the recession and the struggling recovery from COVID-19. The FY 2027 Proposed Budget increases operating funding (\$1.8M or 4.8%) for the three Davidson County School systems above that was appropriated for FY 2026. This increases the cumulative per pupil funding amount by 6.9% from \$1,451 for FY 2026 to \$1,553 for each school system for FY 2027. The increase will assist each district with increasing their respective local teacher supplement for the upcoming fiscal year.

ADM Funding with Charter School #'s Included

Information		FY 2026 Adopted			FY 2027 Proposed			Operating		Capital	
District	ADM FY 2026-27 Projection	Operating	Operating Capital	Per Pupil	Operating	Operating Capital	Per Pupil	% Change	\$ Change	% Change	\$ Change
DCS	18,387	\$ 27,053,113	\$ 1,428,140	\$ 1,451.97	\$ 28,563,680	\$ 1,428,140	\$ 1,553.47	5.6%	\$ 1,510,567	0.0%	\$ -
Lexington City	3,235	\$ 4,697,110	\$ 285,322	\$ 1,451.97	\$ 5,025,465	\$ 285,322	\$ 1,553.47	7.0%	\$ 328,355	0.0%	\$ -
Thomasville City	2,144	\$ 3,367,115	\$ 373,867	\$ 1,451.97	\$ 3,330,633	\$ 373,867	\$ 1,553.47	-1.1%	\$ (36,482)	0.0%	\$ -
DDCC	-	\$ 3,849,110	\$ 442,723	\$ -	\$ 4,046,670	\$ 442,723	\$ -	5.1%	\$ 197,560	0.0%	\$ -
Total	23,766	\$ 38,966,448	\$ 2,530,052	\$ 1,451.97	\$ 40,966,448	\$ 2,530,052	\$ 1,553.47	5.1%	\$ 2,000,000	0.0%	\$ -

Total Funding Increase (Three School Districts) \$ 1,802,440

Cumulative Per Pupil Funding % Increase 6.99%



Davidson County Community College

The Community College's Board of Trustees has requested a total budget of \$5,006,743 from Davidson County for FY 2027 (\$4,336,743 in operating funds and \$670,000 in capital outlay funds). This request is \$487K or 12.7% higher than the current year's budget (Excluding Type I Capital Outlay allocation). The FY 2027 Proposed Budget increases (\$197K or 4.6%) the level of county funding to Davidson-Davie Community College versus what was approved for FY 2026. 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

\$39,979,748

The proposed budget includes \$39.9 million for Human Services expenditures, an increase of (\$4.1M or 11.6%) versus FY 2026. Human Services is the third largest expenditure category and accounts for approximately 21% of general fund expenditures. Departments in this category include Public Health, local support for mental health, the Department of Social Services (includes the County's share of expenses for mandated public assistance programs), Senior Services and Veterans Services.

Department	FY 2025 Actual	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	vs. Adopted	
					\$ Change	% Change
Contributions - Family Services Grant	\$ 359,734	\$ -	\$ -	\$ -	\$ -	0.0%
Operating Transfers - Mental Health	\$ 760,400	\$ 760,400	\$ 760,400	\$ 760,400	\$ -	0.0%
Public Health	\$ 8,383,126	\$ 9,150,460	\$ 9,565,849	\$ 9,759,518	\$ 609,058	6.7%
Senior Services	\$ 3,351,839	\$ 3,397,518	\$ 3,611,663	\$ 3,496,069	\$ 98,551	2.9%
Social Services	\$ 22,112,742	\$ 22,257,136	\$ 23,067,636	\$ 25,670,543	\$ 3,413,407	15.3%
Veterans Services	\$ 256,346	\$ 271,968	\$ 283,718	\$ 293,218	\$ 21,250	7.8%
Grand Total	\$ 35,224,188	\$ 35,837,482	\$ 37,289,266	\$ 39,979,748	\$ 4,142,266	11.6%
Total Revenue	\$ 19,964,477	\$ 18,376,022	\$ 18,425,941	\$ 18,983,057	\$ 607,035	3.3%
County Funds	\$ 15,259,710	\$ 17,461,460	\$ 18,863,325	\$ 20,996,691	\$ 3,535,231	20.2%

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

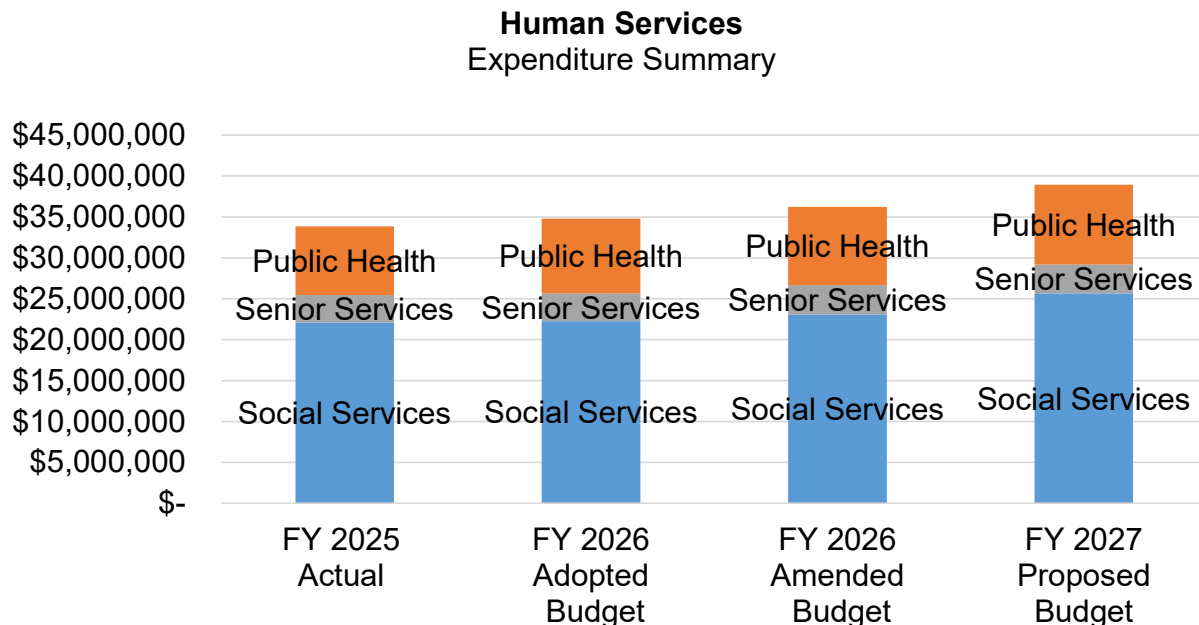
- The proposed budget includes an additional \$1M related to enhanced contract services for SWs within Child Welfare. With over 500 current cases, the division continues to work through staffing issues (high vacancies), which creates higher than recommended cases per SW.
- The proposed budget includes five new public assistance positions (IMC IIs + III) + one new DSS Attorney. The total cost = \$442K, with \$175K or 40% coming back in reimbursement, so the local \$'s = \$267K.
- The proposed budget also includes \$56K (within supplies) to purchase a network switch. This is required to increase the # of ports available for use by staff.
- Lastly, the proposed budget will see a decrease in overall FNS / SNAP reimbursement of 25% (from 50% to 25%). This is expected to equal a loss in revenue of about \$715K +/- . Although the revenue is expected to be lower, the required review of each case to lower the probability of errors will increase substantially per staff member. Should error rates exceed a certain %, there is a possibility of the federal / state authorities charging each county a penalty.

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

- The proposed budget includes two additional staff positions:
 - 1.00 - Office Support III (WIC) – 100% federal / state funds, with “base” caseloads increasing by 4% from 2025 to 2026. Currently, relying on two contractors to fill in, so by adding the staff position, PH plans to reduce one contractor for the upcoming fiscal year.
 - 1.00 - School Nurse (Stoner-Thomas) – Will allow for one FT nurse at Stoner-Thomas school. Current SN ratios = 952 students per nurse, with the state average equal to 736 students per nurse for 2025.
- Lastly, the proposed budget includes two existing position re-classifications. This will remove HR duties from the Accounting Specialist I and add those functions + billing duties to the Business Officer position.
 - Business Officer (72) to (73).
 - Accounting Specialist I (67) to (66).

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

- The proposed budget includes increases state funds related to home delivered / congregate meal sites and transportation.



General Government

\$19,599,582

At \$19.5 million dollars, Davidson County's General Government departments make up 10% 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 2027 Proposed Budget for General Government is expected to decrease by (\$617K) or -3.1% for the upcoming fiscal year.

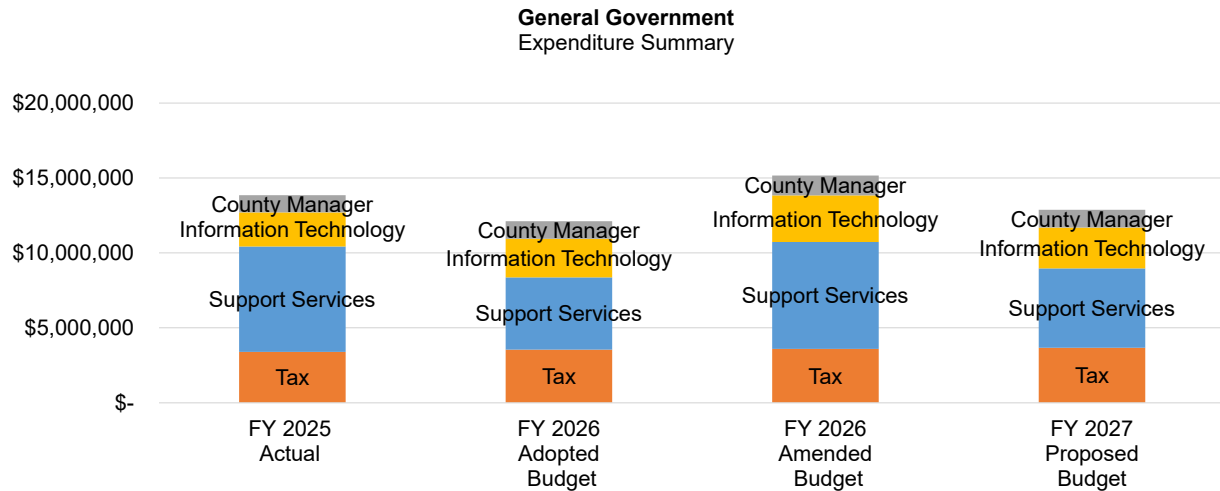
Department	FY 2025 Actual	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	vs. Adopted	
					\$ Change	% Change
Board of Elections	\$ 1,062,110	\$ 1,081,791	\$ 1,176,951	\$ 1,222,644	\$ 140,853	13.0%
Contingency	\$ -	\$ 1,640,087	\$ 538,863	\$ 75,000	\$ (1,565,087)	-95.4%
Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
County Commissioners	\$ 362,805	\$ 413,025	\$ 413,025	\$ 428,939	\$ 15,914	3.9%
County Manager	\$ 1,142,747	\$ 1,168,627	\$ 1,316,136	\$ 1,187,281	\$ 18,654	1.6%
County Attorney	\$ 713,882	\$ 721,191	\$ 721,191	\$ 754,729	\$ 33,538	4.7%
Education	\$ 850,000	\$ 680,000	\$ 680,000	\$ 750,000	\$ 70,000	10.3%
Finance	\$ 1,204,151	\$ 1,352,588	\$ 1,352,588	\$ 1,427,912	\$ 75,324	5.6%
Human Resources	\$ 1,195,876	\$ 1,468,841	\$ 1,545,177	\$ 1,230,195	\$ (238,646)	-16.2%
Information Technology	\$ 2,275,086	\$ 2,579,339	\$ 3,120,539	\$ 2,714,202	\$ 134,863	5.2%
Operating Transfers - Revaluation Fund	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Register of Deeds	\$ 718,864	\$ 748,305	\$ 762,776	\$ 839,100	\$ 90,795	12.1%
Support Services	\$ 7,032,666	\$ 4,821,930	\$ 7,135,000	\$ 5,305,998	\$ 484,068	10.0%
Tax	\$ 3,397,228	\$ 3,541,371	\$ 3,587,152	\$ 3,663,582	\$ 122,211	3.5%
Grand Total	\$ 19,955,414	\$ 20,217,095	\$ 22,349,398	\$ 19,599,582	\$ (617,513)	-3.1%
Total Revenue	\$ 176,224,899	\$ 137,900,558	\$ 147,924,067	\$ 147,026,490	\$ 9,125,932	6.6%
County Funds	\$ (156,269,485)	\$ (117,683,463)	\$ (125,574,669)	\$ (127,426,908)	\$ (9,743,445)	8.3%

Most of the change in funding for General Government is related to **County Contingency** (Reduction of \$1.5 to a total of \$75K). This is directly related the amount of debt service needed for FY 2028 to accommodate the renovations / expansion of the existing detention center. These funds will be placed back within Debt Service 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 will have the majority if not all the funds available for debt repayments.

Overall the Support Services budget is expected to increase by (\$484K) for the upcoming fiscal year. Further, the proposed budget includes funds needed for the completion of several major capital as shown below:

- The proposed budget includes \$461K replace / renovate / purchase the following:
 - Update HVACs.
 - Roof repair.
 - 2020 elevator belt replacement.
 - Colonial Drive building controls.
 - Replace one nineteen year old (157K +/- miles) staff vehicle.

Lastly, the proposed includes funds within Information Technology and the Board of Elections to cover the new HR / Payroll system (Workday – Potential “Go-Live” date of fall / early winter 2025-26) + funds to replace (95) outdated computers + \$52K to replace (50 – 14 year old) election day printers, purchase additional security cameras for facilities and replace (43 – 20 year old election call bells.



Debt Service

\$12,732,112

Total debt repayment expenditures in the FY 2027 Proposed Budget totals approximately \$12.7M, 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 (\$2M) or -16.7% for FY 2027. Debt service estimates are included for the high priority capital project listed below:

- Courthouse Expansion / Renovation.
- Oak Grove High School + Various School Construction Projects.
- \$2.39M for School HVACs / Roof Needs (Debt sold in January, 2020).
- Future Detention Center Expansion / Renovations.

The added debt service from these new capital projects will increase the burden on the general fund through at least FY 2028. 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

\$13,128,869

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 \$602K to complete the opening of the new Sport Complex. This will include two new staff positions (Park Manager + Pool Manager) + several part-time park maintenance / pool concession positions. Within contract services, there are funds for lifeguard staff as well. The 360 acre +/- park (with the sports complex totaling 120 acres) is expected to house 18 baseball / soccer fields, a 65K sq. ft. multi-purpose facility and aquatic center. The expect “soft” opening is late spring 2027. Park operations are expected to be covered by revenues from the aquatic center, concessions and sponsorships, not local dollars (Shown within table below).

Category	Amount
Expenses	
Personnel	\$379,500
Operating	<u>\$222,856</u>
Total	\$602,356
Revenue	
Concession	\$ 30,000
Aquatic Center	\$450,000
Sponsorships	<u>\$122,356</u>
Total	\$602,356

- Further, the proposed budget includes funding to replace a staff truck that had an engine loss during FY 2026 (\$65K).
- Lastly, the proposed budget includes funding to provide for three part-time staff at the new Environmental Center and Lake Thom-A-Lex bait shop.

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

- The proposed budget includes \$64K to purchase / replace the following equipment:
 - Replace Microfilm Scanner + Furniture / Shelving for Genealogy (from the 1980s).
 - Additional Security Cameras – North Davidson Library + replace fifty-four-year-old furniture within juvenile section at North Davidson Library.

- The proposed budget includes \$30K for (46) additional wi-fi “hotspots” + \$72K for increased use of e-books (Hoopla). Hoopla use is up 72% since 2024.
- Lastly, the proposed budget includes funding within the museum to enhanced Adobe software for PDF / movie and photo edits + purchase subscriptions based software to continue to provide interactive digital content as part of new exhibits.

Department	FY 2025 Actual	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	vs. Adopted	
					\$ Change	% Change
Contributions - All Other	\$ 125,781	\$ 172,776	\$ 172,776	\$ 146,941	\$ (25,835)	-15.0%
Contributions - Tourism	\$ 90,360	\$ 90,360	\$ 90,360	\$ 90,360	\$ -	0.0%
Cooperative Extension	\$ 374,811	\$ 352,225	\$ 400,972	\$ 365,374	\$ 13,149	3.7%
Economic Development	\$ 7,920	\$ 5,000	\$ 5,000	\$ 149,158	\$ 144,158	2883.2%
Geographical Information Systems	\$ 308,528	\$ 308,566	\$ 358,566	\$ 347,630	\$ 39,064	12.7%
Integrated Solid Waste	\$ 1,514,784	\$ 1,465,080	\$ 1,467,480	\$ 1,565,855	\$ 100,775	6.9%
Library	\$ 4,333,323	\$ 4,444,090	\$ 4,494,555	\$ 4,882,059	\$ 437,969	9.9%
Operating Transfers - All Other	\$ 23,732,300	\$ 1,858,308	\$ 3,094,361	\$ 1,858,308	\$ -	0.0%
Operating Transfers - Transportation	\$ 226,317	\$ 226,317	\$ 226,317	\$ 276,295	\$ 49,978	22.1%
Planning	\$ 783,391	\$ 729,419	\$ 748,760	\$ 834,551	\$ 105,132	14.4%
Parks & Recreation	\$ 1,754,585	\$ 1,698,381	\$ 1,770,845	\$ 2,315,718	\$ 617,337	36.3%
Soil & Water	\$ 338,451	\$ 299,342	\$ 305,792	\$ 296,620	\$ (2,722)	-0.9%
Grand Total	\$ 33,590,550	\$ 11,649,864	\$ 13,135,784	\$ 13,128,869	\$ 1,479,005	12.7%
Total Revenue	\$ 2,847,547	\$ 2,752,181	\$ 2,790,648	\$ 3,545,177	\$ 792,996	28.8%
County Funds	\$ 30,743,003	\$ 8,897,683	\$ 10,345,136	\$ 9,583,692	\$ 686,009	7.7%

Lastly, the proposed includes \$1.1M 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 \$689K as a transfer to the Sewer Fund for future use as it relates to infrastructure repair / replacement.

All Other Funds **\$56,695,420**

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 2025-26 there are fourteen major changes within several funds effecting expenses:

- **Airport Fund – Enterprise / Special Revenue Fund** – For FY 2026, the proposed budget maintains the overall funding to the airport to \$635K. The County’s contribution stays the same vs. FY 2026 to (\$119K – All of local contribution is covered via Article 44 Sales Tax).
- **Insurance Fund – Internal Service Fund** - The proposed budget increases overall funding for group insurance by \$2.5M or 20.0%. The increase is due to an increase in claim cost (Musculoskeletal and Cancer) for the upcoming fiscal year. The proposed budget does not anticipate a change in cost to employees for health insurance for FY 2027, only a “slight” increase for dental coverage.
- **Landfill Fund – Enterprise Fund** – The proposed budget increases overall operating expenses by \$568K or 11.9%. This is due to replacing / purchasing needed equipment for the upcoming fiscal year (B26 Trash Compactor / GPS for Excavator).
- **Transportation Fund – Special Revenue Fund** – The proposed budget decreases overall funding for transportation by (\$133K) or -7.6%. For FY 2027 the department plans to replace one “end-of-life” service bus. For FY 2027 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 \$1.3M or 8.7%. The increase is attributed to the “natural growth” in property valuations. For FY 2027 all departments are being recommended at the “calculated” revenue-neutral tax rate.

Fire Districts Summary
FY 2026-2027

District	Tax Rate				Change		Budget			Change	
	FY 2026 Adopted	FY 2027 Revenue Neutral	FY 2027 Requested	FY 2027 Proposed	\$ Change vs. Adopted	% Change vs. Adopted	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	\$ Change vs. Adopted	% Change vs. Adopted
ARCH	\$ 0.1000	\$ 0.0669	\$ 0.1000	\$ 0.0669	\$ (0.033)	-49.5%	\$ 1,436,505	\$ 2,291,000	\$ 1,558,675	\$ 122,170	8.5%
Central	\$ 0.1300	\$ 0.0887	\$ 0.1300	\$ 0.0887	\$ (0.041)	-31.7%	\$ 607,000	\$ 935,000	\$ 677,029	\$ 70,029	11.5%
Churchland	\$ 0.0900	\$ 0.0625	\$ 0.0900	\$ 0.0625	\$ (0.028)	-30.6%	\$ 342,340	\$ 547,744	\$ 382,010	\$ 39,670	11.6%
Fairgrove	\$ 0.1000	\$ 0.0637	\$ 0.1000	\$ 0.0637	\$ (0.036)	-36.3%	\$ 563,843	\$ 893,700	\$ 599,575	\$ 35,732	6.3%
Healing Springs	\$ 0.1300	\$ 0.0848	\$ 0.1300	\$ 0.0848	\$ (0.045)	-34.8%	\$ 512,399	\$ 842,187	\$ 538,496	\$ 26,097	5.1%
Holly Grove	\$ 0.1000	\$ 0.0723	\$ 0.1000	\$ 0.0723	\$ (0.028)	-27.7%	\$ 403,520	\$ 511,025	\$ 511,264	\$ 107,744	26.7%
Linwood	\$ 0.1000	\$ 0.0772	\$ 0.1000	\$ 0.0772	\$ (0.023)	-22.8%	\$ 779,300	\$ 800,300	\$ 800,251	\$ 20,951	2.7%
Midway	\$ 0.1300	\$ 0.0897	\$ 0.1200	\$ 0.0897	\$ (0.040)	-31.0%	\$ 1,742,973	\$ 2,378,262	\$ 1,865,708	\$ 122,735	7.0%
North Lexington	\$ 0.1300	\$ 0.0881	\$ 0.1300	\$ 0.0881	\$ (0.042)	-32.2%	\$ 335,000	\$ 475,000	\$ 373,951	\$ 38,951	11.6%
Pilot	\$ 0.1050	\$ 0.0726	\$ 0.1050	\$ 0.0726	\$ (0.032)	-30.8%	\$ 452,574	\$ 644,400	\$ 484,900	\$ 32,326	7.1%
Reeds	\$ 0.0800	\$ 0.0515	\$ 0.0800	\$ 0.0515	\$ (0.029)	-35.7%	\$ 560,117	\$ 848,900	\$ 594,588	\$ 34,471	6.2%
Silver Valley	\$ 0.1300	\$ 0.0757	\$ 0.1300	\$ 0.0757	\$ (0.054)	-41.8%	\$ 673,230	\$ 1,000,000	\$ 751,925	\$ 78,695	11.7%
South Emmons	\$ 0.1000	\$ 0.0657	\$ 0.1000	\$ 0.0657	\$ (0.034)	-34.3%	\$ 161,947	\$ 201,554	\$ 174,753	\$ 12,806	7.9%
South Lexington	\$ 0.1100	\$ 0.0767	\$ 0.1100	\$ 0.0767	\$ (0.033)	-30.3%	\$ 380,510	\$ 619,845	\$ 426,035	\$ 45,525	12.0%
Southmont	\$ 0.1300	\$ 0.0854	\$ 0.1300	\$ 0.0854	\$ (0.045)	-34.3%	\$ 1,435,406	\$ 1,811,909	\$ 1,549,291	\$ 113,885	7.9%
Hasty	\$ 0.1200	\$ 0.0902	\$ 0.1200	\$ 0.0902	\$ (0.030)	-24.8%	\$ 808,350	\$ 1,230,000	\$ 853,531	\$ 45,181	5.6%
Tyro	\$ 0.0800	\$ 0.0531	\$ 0.1200	\$ 0.0531	\$ (0.027)	-33.6%	\$ 479,875	\$ 1,153,874	\$ 519,818	\$ 39,943	8.3%
Wallburg	\$ 0.1200	\$ 0.0825	\$ 0.1200	\$ 0.0825	\$ (0.037)	-31.2%	\$ 1,311,413	\$ 1,689,832	\$ 1,387,138	\$ 75,725	5.8%
Welcome	\$ 0.1100	\$ 0.0745	\$ 0.1100	\$ 0.0745	\$ (0.035)	-32.3%	\$ 781,000	\$ 1,089,000	\$ 877,889	\$ 96,889	12.4%
West Lexington	\$ 0.1200	\$ 0.0834	\$ 0.1200	\$ 0.0834	\$ (0.037)	-30.5%	\$ 528,000	\$ 800,643	\$ 598,609	\$ 70,609	13.4%
South Davidson	\$ 0.1300	\$ 0.0870	\$ 0.1300	\$ 0.0870	\$ (0.043)	-33.1%	\$ 200,997	\$ 331,000	\$ 226,928	\$ 25,931	12.9%
Hometown	\$ 0.1500	\$ 0.1182	\$ 0.1176	\$ 0.1182	\$ (0.032)	-21.2%	\$ 290,186	\$ 314,400	\$ 314,440	\$ 24,254	8.4%
Griffith	\$ 0.1200	\$ 0.0839	\$ 0.1200	\$ 0.0839	\$ (0.036)	-30.1%	\$ 586,636	\$ 862,000	\$ 654,257	\$ 67,621	11.5%
Clemmons	\$ 0.1000	\$ 0.0754	\$ 0.0800	\$ 0.0754	\$ (0.025)	-24.6%	\$ 200,123	\$ 216,979	\$ 203,668	\$ 3,545	1.8%
Badin Lake	\$ 0.0550	\$ 0.0391	\$ 0.0550	\$ 0.0391	\$ (0.016)	-28.9%	\$ 52,250	\$ 150,000	\$ 59,102	\$ 6,852	13.1%
Total	\$ 2.7700	\$ 1.9087	\$ 2.7476	\$ 1.9087	\$ (0.861)	-31.1%	\$ 15,625,494	\$ 22,638,554	\$ 16,983,831	\$ 1,358,337	8.7%

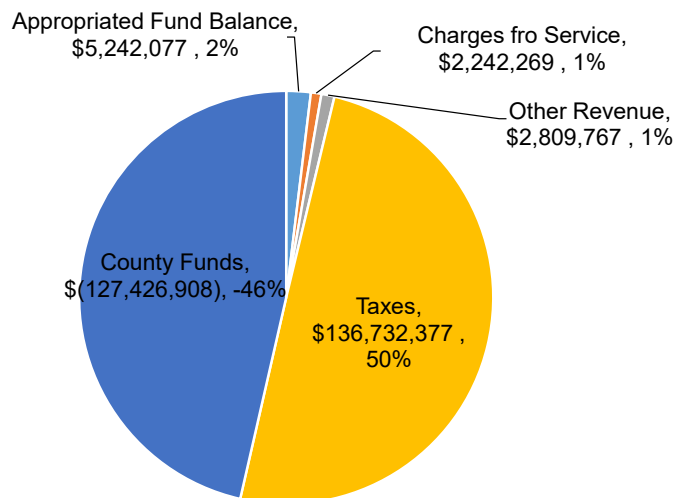
- Medical Assistance Treatment (MAT) Grant Fund – The proposed budget includes \$503K from the opioid settlement funds to provide for the detention center's MAT program.
- Special School District – Special Revenue Fund – The proposed budget increases overall funding to the Special School District Fund by \$5,000 or 0.2%. The increase is attributed to the “natural growth” in property valuations (Property tax rate equal to that of the calculated revenue-neutral tax rate = \$0.0695).
- Sewer Fund – Enterprise Fund – The proposed budget increases overall funding to the Sewer Fund by \$21K or 1.2%. The proposed budget includes an anticipated 6.0% sewer rate increase mandated by the Winston-Salem Utility Commission + \$45K to purchase an underground sewer line locator, a spare pump for the county line pump station and replace two air valves on the Muddy Creek force main line.
- Workers Compensation Fund – Internal Service Fund – The proposed budget increases funding to the Workers Compensation Fund by \$38K or 2.9%. 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 2026 for Type I School Capital = \$5.3M. These funds are expected to be used for critical school infrastructure repair / renovations.
- Emergency Telephone (911 Fund – Special Revenue Fund) – The proposed budget decreases funding to the 911 Emergency Telephone Fund by (38K) or -9.3% for a total of \$378K. 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 2026) 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 \$1.5M (to a total of \$10.3M) of the Opioid Settlement Funds. The County expects to receive \$23.4M in total funds “allocated” over eighteen years, and must be spent on opioid remediation activities.
- Garage – Internal Service Fund – The proposed budget increases funding for the Garage by \$155K or 5.6%. Majority of the increase is related to an increase in general liability insurance and maintenance and repair cost.

General Government Summary

Department	FY 2025 Actual	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	vs. Adopted	
					\$ Change	% Change
Board of Elections	\$ 1,062,110	\$ 1,081,791	\$ 1,176,951	\$ 1,222,644	\$ 140,853	13.0%
Contingency	\$ -	\$ 1,640,087	\$ 538,863	\$ 75,000	\$ (1,565,087)	-95.4%
Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
County Commissioners	\$ 362,805	\$ 413,025	\$ 413,025	\$ 428,939	\$ 15,914	3.9%
County Manager	\$ 1,142,747	\$ 1,168,627	\$ 1,316,136	\$ 1,187,281	\$ 18,654	1.6%
County Attorney	\$ 713,882	\$ 721,191	\$ 721,191	\$ 754,729	\$ 33,538	4.7%
Education	\$ 850,000	\$ 680,000	\$ 680,000	\$ 750,000	\$ 70,000	10.3%
Finance	\$ 1,204,151	\$ 1,352,588	\$ 1,352,588	\$ 1,427,912	\$ 75,324	5.6%
Human Resources	\$ 1,195,876	\$ 1,468,841	\$ 1,545,177	\$ 1,230,195	\$ (238,646)	-16.2%
Information Technology	\$ 2,275,086	\$ 2,579,339	\$ 3,120,539	\$ 2,714,202	\$ 134,863	5.2%
Operating Transfers - Revaluation Fund	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Register of Deeds	\$ 718,864	\$ 748,305	\$ 762,776	\$ 839,100	\$ 90,795	12.1%
Support Services	\$ 7,032,666	\$ 4,821,930	\$ 7,135,000	\$ 5,305,998	\$ 484,068	10.0%
Tax	\$ 3,397,228	\$ 3,541,371	\$ 3,587,152	\$ 3,663,582	\$ 122,211	3.5%
Grand Total	\$ 19,955,414	\$ 20,217,095	\$ 22,349,398	\$ 19,599,582	\$ (617,513)	-3.1%
Total Revenue	\$ 176,224,899	\$ 137,900,558	\$ 147,924,067	\$ 147,026,490	\$ 9,125,932	6.6%
County Funds	\$ (156,269,485)	\$ (117,683,463)	\$ (125,574,669)	\$ (127,426,908)	\$ (9,743,445)	8.3%

FY 2027 General Government Revenues

Total = \$147,026,490



BOARD OF ELECTIONS

Andrew Richards, Director

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

BUDGET SUMMARY

Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 YTD Actual	FY 2027 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$674,732	\$751,316	\$751,316	\$390,377	\$801,594	\$50,278	6.7%
Operating	\$387,378	\$330,475	\$425,635	\$174,188	\$421,050	\$90,575	27.4%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,062,110	\$1,081,791	\$1,176,951	\$564,565	\$1,222,644	\$140,853	13.0%
Revenues							
Charges for Service	\$0	\$49,275	\$49,275	\$11,450	\$75	(\$49,200)	-99.8%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$49,275	\$49,275	\$11,450	\$75	(\$49,200)	-99.8%
Net County Funds	\$1,062,110	\$1,032,516	\$1,127,676	\$553,115	\$1,222,569	\$190,053	18.4%
Authorized Positions	5.00	6.00	6.00	6.00	6.00	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 2027 PROPOSED BUDGET HIGHLIGHTS

- The FY 2027 Proposed Budget increases local dollars to the Board of Elections by \$190,053 or 18.4%. For FY 2027 the COLA is proposed at \$500 + 2.5%, which equals about 3.5% on average county-wide. Group insurance is expected to increase by 20% however, employee health insurance costs are not expected to rise, as the county is covering the cost increase for the upcoming fiscal year. Further, there are no expected employee health plan design changes with exception of utilizing a new entity for pharmacy services (CVS). Employee cost for dental coverage is expected to increase by 6%.

Mandated state retirement contributions for Non-LEOs are expected to increase by 5% (14.35% to 15.07%).

- The proposed budget includes one position reclassification for a Elections Specialist (60) to a Precinct Coordinator (63) to better align the position's current job duties with how the position is currently utilized.
- Lastly, the proposed budget includes \$52K to replace (50 – 14 year old) election day printers, purchase additional security cameras for facilities and replace (43 – 20 year old election call bells. Further, the department plans to continue the transition of moving certain polling places located with rural fire departments to various elementary schools, which provide more enhanced space and accommodations etc.

FY 2026 SIGNIFICANT ACCOMPLISHMENTS

- Successfully conducted the 2025 Municipal Election.
- Successfully conducted the 2026 Primary Election.
- Implemented new precinct officials' training.
- Implemented new precinct officials / polling place/ election equipment management program.
- Increased Voter Registration to over 121,000 up from 116,000 from May of 2024.

KEY PERFORMANCE MEASURES

Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Projected
% of Voting Age Population Registered to Vote	79%	80%	79%	78%
County Funds Spent per Registered Voter	\$8.15	\$8.01	\$8.00	\$8.15
Total Ballots Cast in Election	93,848	53,000	75,000	67,000
Absentee and Early Voting Ballots Cast	72,062	17,000	52,000	40,000
Provisional Ballots Cast	1,207	450	1,000	1,200

FUTURE ISSUES

- New warehouse. The warehouse space is quickly becoming not big enough with the new Election Equipment to contain all the machines, voting booths, supplies, signs. The current warehouse is already overflowing into the Print Shop garage / Surplus area. The department needs a space where staff can do Logic and Accuracy testing. Currently staff

has to set up in the garage area of the print shop and surplus area due to the space limitations.

- Additional Early Voting Locations across the county to accommodate increased numbers of voters during the early voting period and alleviate the long lines at early voting sites (Board of Elections, Thomasville Library, Midway, and Arcadia.)

CONTINGENCY

Karen Watford, Chairwoman

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

BUDGET SUMMARY

Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 YTD Actual	FY 2027 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$0	\$1,640,087	\$538,863	\$0	\$75,000	(\$1,565,087)	-95.4%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$1,640,087	\$538,863	\$0	\$75,000	(\$1,565,087)	-95.4%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$0	\$1,640,087	\$538,863	\$0	\$75,000	(\$1,565,087)	-95.4%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The County appropriates funds during the annual budget process for contingency items that may occur during the upcoming fiscal year.

FY 2027 PROPOSED BUDGET HIGHLIGHTS

- The proposed budget includes \$75K for the upcoming fiscal year should any emergency appropriations be necessary.

COUNTY ATTORNEY

Adam Jones, County Attorney

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

BUDGET SUMMARY

Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 YTD Actual	FY 2027 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$654,130	\$679,940	\$679,940	\$448,256	\$714,244	\$34,304	5.0%
Operating	\$59,752	\$41,251	\$41,251	\$22,145	\$40,485	(\$766)	-1.9%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$713,882	\$721,191	\$721,191	\$470,402	\$754,729	\$33,538	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	\$713,882	\$721,191	\$721,191	\$470,402	\$754,729	\$33,538	4.7%
Authorized Positions	4.60	4.60	4.60	4.60	4.60	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The Davidson County Attorney's office is committed to providing timely, thorough, accurate and effective legal services to the Board of Commissioners, County Government and the citizens of Davidson County.

The Davidson County Attorney's Office is committed to:

- Providing legal opinions to the Board of Commissioners and County departments.
- Reviewing, editing, and modifying contracts and other documents for the Board of Commissioners and County departments.
- Attending and participating as required or requested in all county meetings, hearings or other functions.

- Representing Davidson County in all courts and administrative hearings.

FY 2027 PROPOSED BUDGET HIGHLIGHTS

- The FY 2027 Proposed Budget increases local dollars to the County Attorney's Office by \$33,538 or 4.7%. For FY 2027 the COLA is proposed at \$500 + 2.5%, which equals about 3.5% on average county-wide. Group insurance is expected to increase by 20% however, employee health insurance costs are not expected to rise, as the county is covering the cost increase for the upcoming fiscal year. Further, there are no expected employee health plan design changes with exception of utilizing a new entity for pharmacy services (CVS). Employee cost for dental coverage is expected to increase by 6%. Mandated state retirement contributions for Non-LEOs are expected to increase by 5% (14.35% to 15.07%).

FY 2026 SIGNIFICANT ACCOMPLISHMENTS

- Successfully represented the County for all legal issues, and met all PBB goals.

KEY PERFORMANCE MEASURES

Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 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)	98%	100%	98%	98%
Contracts and Other Standard Documents Reviewed, Edited, and Modified Within (5) Days (Goal 90% or Less)	98%	97%	98%	98%
Public Records Requests Reviewed within (5) days (Goal 80% or Less)	N / A	96%	92%	94%
Staff Presence in All Requested or Required County Meetings, Hearings or Other Functions	99%	98%	99%	99%
Tax Foreclosures (Goal = 100%)	90%	80%	80%	80%
Delinquent Taxes (Goal = 100%)	100%	100%	95%	97%

FUTURE ISSUES

- Continue to monitor public record request and tax appeals litigation workload.

BOARD OF COMMISSIONERS

Karen Watford, Chairwoman

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

BUDGET SUMMARY

Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 YTD Actual	FY 2027 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$262,720	\$303,570	\$303,570	\$169,817	\$319,484	\$15,914	5.2%
Operating	\$100,085	\$109,455	\$109,455	\$97,706	\$109,455	\$0	0.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$362,805	\$413,025	\$413,025	\$267,523	\$428,939	\$15,914	3.9%
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	\$362,805	\$413,025	\$413,025	\$267,523	\$428,939	\$15,914	3.9%
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 2027 PROPOSED BUDGET HIGHLIGHTS

- The FY 2027 Proposed Budget increases local dollars to the Board of Commissioners by \$15,914 or 3.9%. For FY 2027 the COLA is proposed at \$500 + 2.5%, which equals about 3.5% on average county-wide. Group insurance is expected to increase by 20% however, employee health insurance costs are not expected to rise, as the county is covering the cost increase for the upcoming fiscal year. Further, there are no expected employee health plan design changes with exception of utilizing a new entity for pharmacy services (CVS). Employee cost for dental coverage is expected to increase by 6%.

COUNTY MANAGER

Casey Smith, County Manager

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

BUDGET SUMMARY

Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 YTD Actual	FY 2027 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$828,250	\$857,311	\$857,311	\$562,623	\$901,465	\$44,154	5.2%
Operating	\$314,497	\$311,316	\$458,825	\$225,872	\$285,816	(\$25,500)	-8.2%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,142,747	\$1,168,627	\$1,316,136	\$788,495	\$1,187,281	\$18,654	1.6%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$1,142,747	\$1,168,627	\$1,316,136	\$788,495	\$1,187,281	\$18,654	1.6%
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 are 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 2027 PROPOSED BUDGET HIGHLIGHTS

- The FY 2027 Proposed Budget increases local dollars to the County Manager's Office by \$18,654 or 1.6%. For FY 2027 the COLA is proposed at \$500 + 2.5%, which equals about 3.5% on average county-wide. Group insurance is expected to increase by 20% however, employee health insurance costs are not expected to rise, as the county is covering the cost increase for the upcoming fiscal year. Further, there are no expected employee health plan design changes with exception of utilizing a new entity for pharmacy services (CVS). Employee cost for dental coverage is expected to increase by 6%. Mandated state retirement contributions for Non-LEOs are expected to increase by 5% (14.35% to 15.07%).
- Lastly, the proposed budget reduces operating cost within the courts, aligning the budget with historical spending trends.

FY 2026 SIGNIFICANT ACCOMPLISHMENTS

- Hired for a Soil and Water and Landfill Director positions.
- Continued with implementation of the Sports Complex project.
- Continued work on EMS study with approved consultants.
- Continued work on detention center expansion / renovations project with approved consultants.

KEY PERFORMANCE MEASURES

Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Projected
Board of Commissioner Agendas Completed and Made Available to the Board and Public by 12:00 pm on Friday Before the Meeting	100%	94%	95%	98%
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

- Succession planning.

FINANCE

Christy Stilwell, Director

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

BUDGET SUMMARY

Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 YTD Actual	FY 2027 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$863,240	\$976,756	\$976,756	\$598,734	\$1,056,180	\$79,424	8.1%
Operating	\$340,911	\$375,832	\$375,832	\$157,763	\$371,732	(\$4,100)	-1.1%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,204,151	\$1,352,588	\$1,352,588	\$756,497	\$1,427,912	\$75,324	5.6%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$1,204,151	\$1,352,588	\$1,352,588	\$756,497	\$1,427,912	\$75,324	5.6%
Authorized Positions	11.00	11.00	11.00	11.00	11.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The Davidson County Finance Department is responsible for recording and reporting on the financial activities of the County and verifying that all financial transactions are conducted in accordance with the Local Government and Fiscal Control Act as well as the County budget ordinance and County policies.

The Finance Department has the following goals:

- Process property tax allocations in a timely manner.
- Post approved budget amendments in a timely manner.
- Increase ambulance collections.
- Provide information in an accurate, efficient, and timely manner.

FY 2027 PROPOSED BUDGET HIGHLIGHTS

- The FY 2027 Proposed Budget increases local dollars to the Finance Department by \$75,324 or 5.6%. For FY 2027 the COLA is proposed at \$500 + 2.5%, which equals about 3.5% on average county-wide. Group insurance is expected to increase by 20% however, employee health insurance costs are not expected to rise, as the county is covering the cost increase for the upcoming fiscal year. Further, there are no expected employee health plan design changes with exception of utilizing a new entity for pharmacy services (CVS). Employee cost for dental coverage is expected to increase by 6%. Mandated state retirement contributions for Non-LEOs are expected to increase by 5% (14.35% to 15.07%).

FY 2026 SIGNIFICANT ACCOMPLISHMENTS

- Ambulance Billing revenue will once again exceed budget.
- Continue to improve processes in Finance to move towards use of less paper improve technologies.
- Successful implementation of Workday for Payroll Processing.

KEY PERFORMANCE MEASURES

Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Projected
Pay property taxes allocated by the 15th of the following month	16th	11th	15th	15th
Post 98% of budget amendments within five working days of approval	6 days	6 days	6 days	6 days
Increase ambulance collections by 1%	1%	49%	1%	1%

FUTURE ISSUES

- Move to modernized check printing / signing for accounts payable.
- Continue to grow Ambulance Billing Collections and close gap date of service to billing.
- Continue to improve processes around new Workday Payroll System.

HUMAN RESOURCES

Tony Dill, Director

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

BUDGET SUMMARY

Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 YTD Actual	FY 2027 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$841,892	\$1,304,158	\$1,304,158	\$591,739	\$986,491	(\$317,667)	-24.4%
Operating	\$353,985	\$164,683	\$241,019	\$162,571	\$243,704	\$79,021	48.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,195,876	\$1,468,841	\$1,545,177	\$754,310	\$1,230,195	(\$238,646)	-16.2%
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	\$1,195,876	\$1,468,841	\$1,545,177	\$754,310	\$1,230,195	(\$238,646)	-16.2%
Authorized Positions	8.00	8.00	8.00	8.00	8.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

To be the proactive and strategic provider of quality professional human services for Davidson County Government, including the development and administration of all related policies, employee recruitment, job classification and compensation, benefits administration, regulatory compliance, safety and risk management, employee training and development, public and employee relations.

FY 2027 PROPOSED BUDGET HIGHLIGHTS

- The FY 2027 Proposed Budget decreases local dollars to the Human Resources Department by (\$238,646) or -16.2%. For FY 2027 the COLA is proposed at \$500 + 2.5%, which equals about 3.5% on average county-wide. Group insurance is expected to increase by 20% however, employee health insurance costs are not expected to rise, as the county is covering the cost increase for the upcoming fiscal year. Further, there are no expected employee health plan design changes with exception of utilizing a new entity for pharmacy services (CVS). Employee cost for dental coverage is expected to increase by 6%. Mandated state retirement contributions for Non-LEOs are expected to increase by 5% (14.35% to 15.07%).

- The county's contribution toward retiree health insurance is expected to decrease by (\$346K) for FY 2027, as it is anticipated there will be fewer current employees opt to retire for the upcoming fiscal.
- The FY 2027 Proposed Budget includes \$55K to add six AEDs to county box sites, replace pads / batteries for existing AED equipment and purchase ADP "SmartCompliance", which is specialized software designed to assist with wage garnishments, health compliance and unemployment claims processing.
- Lastly, the proposed budget includes \$32K for the second-year cost associated with Workday technical support.

FY 2026 SIGNIFICANT ACCOMPLISHMENTS

- Implementation of Workday

KEY PERFORMANCE MEASURES

Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Projected
# Annual/Special Trainings	17	52	50	52
Participation Annual/Special Trainings	726	1,019	850	900
% of Loss Property and Casualty Insurance (Property and General Liability- Law Enforcement)	41%	N / A	N / A	N / A
Worker Compensation Recordable Injuries	66	63	65	65
# of Employment Applications Processed	5,523	4,500	5,000	6,000
% of Positions Studied / Re-Classified	10%	28%	16%	15%

FUTURE ISSUES

- Realignment of HR Staff Responsibilities to account for Workday implementation.

INFORMATION TECHNOLOGY

Daniel Parrish, Director

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

BUDGET SUMMARY

Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 YTD Actual	FY 2027 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$685,317	\$709,856	\$709,856	\$461,827	\$750,434	\$40,578	5.7%
Operating	\$1,334,086	\$1,769,483	\$2,287,763	\$2,123,846	\$1,823,768	\$54,285	3.1%
Capital Outlay	\$255,682	\$100,000	\$122,920	\$23,224	\$140,000	\$40,000	40.0%
Total	\$2,275,086	\$2,579,339	\$3,120,539	\$2,608,898	\$2,714,202	\$134,863	5.2%
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	\$2,275,086	\$2,579,339	\$3,120,539	\$2,608,898	\$2,714,202	\$134,863	5.2%
Authorized Positions	6.00	6.00	6.00	6.00	6.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The mission of the Davidson County 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 2027 PROPOSED BUDGET HIGHLIGHTS

- The FY 2027 Proposed Budget increases local dollars to the Information Technology Department by \$134,863 or 5.2%. For FY 2027 the COLA is proposed at \$500 + 2.5%, which equals about 3.5% on average county-wide. Group insurance is expected to increase by 20% however, employee health insurance costs are not expected to rise, as the county is covering the cost increase for the upcoming fiscal year. Further, there are no expected employee health plan design changes with exception of utilizing a new entity for pharmacy services (CVS). Employee cost for dental coverage is expected to increase by 6%.

Mandated state retirement contributions for Non-LEOs are expected to increase by 5% (14.35% to 15.07%).

- The proposed budget includes \$345K within contract services for the new Workday HR system. The new payroll / HR system will enhance efficiency and effectiveness throughout the organization.
- Lastly, the proposed budget includes \$140K for (95) annual “outdated” computer replacements + a “one-time” network storage purchase to house Sheriff’s Office data.

FY 2026 SIGNIFICANT ACCOMPLISHMENTS

- Brought the Environmental Center at York Hill / Yadkin River Park on to the county network.
- Worked closely with our GIS division to migrate Esri software to new servers.
- Replaced email archiver.
- Set up Workday Single Sign-On (SSO) for added security.
- Worked with Sheriff’s Office to install new fingerprint machines.

KEY PERFORMANCE MEASURES

Measure	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Projected
IT workorder completion time (In Days)	1.5	1.5	1.5	1.5
IT work order priorities - Hot completed same day	93%	92%	93%	93%
IT work order priorities - High completed within two days	92%	91%	92%	92%
IT work order priorities - Medium completed in one week	97%	92%	95%	95%
IT work order priorities - Low completed in four weeks	96%	97%	98%	98%

FUTURE ISSUES

- Replacement of all network switches due to them reaching end of life.
- Worked closely with GIS division to migrate Esri software to new servers.
- Growing data storage needs for various departments.
- Continue to increase network security as threats rise.

NON-DEPARTMENTAL

Casey Smith, County Manager

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

BUDGET SUMMARY

Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 YTD Actual	FY 2027 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	\$5,242,077	\$10,584,407	\$0	\$5,242,077	\$0	0.0%
Charges for Service	\$1,408,348	\$1,158,510	\$1,158,510	\$550,699	\$1,243,510	\$85,000	7.3%
Interest Earnings	\$9,872,421	\$1,394,767	\$1,394,767	\$6,397,816	\$1,394,767	\$0	0.0%
Intergovernmental	\$4,768	\$2,000	\$2,000	\$0	\$2,000	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$3,712,171	\$151,000	\$158,450	\$461,944	\$301,000	\$150,000	99.3%
Other Financing	\$2,231,827	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$44,566,574	\$35,640,000	\$36,385,202	\$17,065,931	\$37,690,173	\$2,050,173	5.8%
Total	\$61,796,109	\$43,588,354	\$49,683,336	\$24,476,390	\$45,873,527	\$2,285,173	5.2%
Net County Funds	(\$61,796,109)	(\$43,588,354)	(\$49,683,336)	(\$24,476,390)	(\$45,873,527)	(\$2,285,173)	5.2%
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 2027 PROPOSED BUDGET HIGHLIGHTS

- The FY 2027 Proposed Budget includes an increase in overall revenue estimates totaling \$2.28M or 5.2%. The change is largely due to an “increase” in the use of sales tax proceeds (\$2.1M or 6.3%). Collections year over year have “increased” due to “higher” growth in terms of consumer spending within NC and Davidson County. However, the County lost 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 FY 2024 Davidson County’s payment amount from the state totaled \$3.0M, and for FY 2025 it totaled \$577K.

REGISTER OF DEEDS

Michael Horne, Register of Deeds

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

BUDGET SUMMARY

	vs. Adopted						
Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 YTD Actual	FY 2027 Proposed	\$ Change	% Change
Expenses							
Personnel	\$627,705	\$639,343	\$639,343	\$421,632	\$682,338	\$42,995	6.7%
Operating	\$91,159	\$108,962	\$123,433	\$45,392	\$156,762	\$47,800	43.9%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$718,864	\$748,305	\$762,776	\$467,024	\$839,100	\$90,795	12.1%
Revenues							
Charges for Service	\$870,323	\$923,644	\$923,644	\$2,250,559	\$919,399	(\$4,245)	-0.5%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$1,124,085	\$840,000	\$840,000	(\$769,820)	\$937,000	\$97,000	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	\$1,994,408	\$1,763,644	\$1,763,644	\$1,480,740	\$1,856,399	\$92,755	5.3%
Net County Funds	(\$1,275,544)	(\$1,015,339)	(\$1,000,868)	(\$1,013,716)	(\$1,017,299)	(\$1,960)	0.2%
Authorized Positions	8.00	8.00	8.00	8.00	8.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The purpose of the Davidson County Register of Deeds office 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. This office strives to be the role model for all Register of Deeds offices across the state.

FY 2027 PROPOSED BUDGET HIGHLIGHTS

- The FY 2027 Proposed Budget decreases local dollars to the Register of Deeds by (\$1,960) or -0.2%. For FY 2027 the COLA is proposed at \$500 + 2.5%, which equals about 3.5% on average county-wide. Group insurance is expected to increase by 20% however, employee health insurance costs are not expected to rise, as the county is covering the cost increase for the upcoming fiscal year. Further, there are no expected employee health plan design changes with exception of utilizing a new entity for pharmacy services (CVS).

Employee cost for dental coverage is expected to increase by 6%. Mandated state retirement contributions for Non-LEOs are expected to increase by 5% (14.35% to 15.07%).

- Lastly, the proposed budget includes funding to replace the plat storage cabinets within the vault area (Paid for via ROD Preservation Funds).

FY 2026 SIGNIFICANT ACCOMPLISHMENTS

- 100% Staff Retention for over three years.
- Federal Conviction of Sovereign Citizen (Jonathan Friend) for Deed Fraud.
- Appointed by NCARD President to serve on Strategic Long Range Planning Committee as well as Finance Committee.
- All staff members are now NCARD Certified.
- First Davidson County Registrar in History to serve on the State Association Executive Board as Treasure.
- Sr. Assistant was re-appointed to serve on the State Certification Committee.
- Conducted several public speaking engagements concerning Deed Fraud & Fraud Alert.

KEY PERFORMANCE MEASURES

Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Projection	FY 2027 Projected
Administrative Notice (Corrections)	12	11	11	12
Marriage Licenses Issued	990	953	975	980
Births Recorded	630	627	628	630
Deaths Recorded	1,650	1,687	1,675	1,680
Notary Oaths	650	611	635	640
Military Discharges	15	13	14	15
Real Estate Documents Recorded	25,000	17,970	18,000	19,000

FUTURE ISSUES

- After recently losing a seven-year veteran employee it was discovered that there are three positions in the Register of deeds office that are barely above the starting salary. Each of

these employees have more than three years of experience. These employees' salaries need to be addressed to avoid further compression. The department proposal would be a 5% increase to the three positions that are currently filled. Without some type of adjustment, a new hire would be at a greater starting salary than the current veteran employees.

- Plat storage is becoming an issue. New cabinets will need to be purchased and a small remodel in the Vault to create a larger secured area for the plat cabinets and other filing issues.
- Beyond securing the funding and adjustments requested in this budget, this office should be able to continue the success that it has been so fortunate to demonstrate for the past eight years. No additional future issues beyond the ones previously mentioned are on the horizon.

SUPPORT SERVICES

Dwayne Childress, Director

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

BUDGET SUMMARY

Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 YTD Actual	FY 2027 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$1,306,337	\$1,440,965	\$1,440,965	\$869,411	\$1,549,435	\$108,470	7.5%
Operating	\$3,253,418	\$3,192,965	\$3,253,781	\$2,276,247	\$3,295,563	\$102,598	3.2%
Capital Outlay	\$2,472,911	\$188,000	\$2,440,254	\$1,347,379	\$461,000	\$273,000	145.2%
Total	\$7,032,666	\$4,821,930	\$7,135,000	\$4,493,036	\$5,305,998	\$484,068	10.0%
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	\$5,707,488	\$0	\$3,445,533	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$5,707,488	\$0	\$3,445,533	\$0	\$0	\$0	0.0%
Net County Funds	\$1,325,178	\$4,821,930	\$3,689,467	\$4,493,036	\$5,305,998	\$484,068	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 2027 PROPOSED BUDGET HIGHLIGHTS

- The FY 2027 Proposed Budget increases local dollars to the Support Services Department by \$484,068 or 10.0%. For FY 2027 the COLA is proposed at \$500 + 2.5%, which equals about 3.5% on average county-wide. Group insurance is expected to increase by 20% however, employee health insurance costs are not expected to rise, as the county is covering the cost increase for the upcoming fiscal year. Further, there are no expected employee health plan design changes with exception of utilizing a new entity for pharmacy services (CVS). Employee cost for dental coverage is expected to increase by 6%.

Mandated state retirement contributions for Non-LEOs are expected to increase by 5% (14.35% to 15.07%).

- The proposed budget includes \$461K replace / renovate / purchase the following:
 - Update HVACs.
 - Roof repair.
 - 2020 elevator belt replacement.
 - Colonial Drive building controls.
 - Replace one nineteen year old (157K +/- miles) staff vehicle.

FY 2026 SIGNIFICANT ACCOMPLISHMENTS

- West Campus Parks & Rec Building “B” Roof Replacement.
- Health Department Roof Replacement.
- Probation & Parole Roof Replacement.
- Thomasville Old Courthouse Roof Replacement.
- Thomasville Government Center “Colonial Drive” Roof Replacement.
- Thomasville Government Center “Colonial Drive” Boiler Replacement (Grant).
- Thomasville Government Center “Colonial Drive” Elevator Renovations.
- Parking Deck Elevator Renovations.
- Daymark Building Veterans Services Renovations.
- Cecil School Ramp Replacement.

KEY PERFORMANCE MEASURES

Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Projected
90% of All Print Jobs Completed and Ready to Ship to All Internal Customers Within (8) Hours	100%	100%	100%	100%
Average number of vendors solicited >10 per RFP/RFQ	200%	246%	125%	125%
No work orders > 8 weeks < 2 0%	2.0%	1.0%	3.0%	3.0%
All building assessments completed total of 60	100%	100%	100%	100%
No abatement work orders > 8 weeks < 20%	1.5%	0.0%	1.5%	1.5%

FUTURE ISSUES

- 1958 Jail Roof Replacement.
- Post Office Demolition.
- 2029 Detention Center Start.
- 2020 Courthouse Elevator Belt Replacement.
- Cecil School Exterior Repair.
- Cecil School Window Replacement.

TAX ASSESSOR

David Rickard, Tax Administrator

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

BUDGET SUMMARY

Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 YTD Actual	FY 2027 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$2,545,595	\$2,616,730	\$2,634,730	\$1,751,245	\$2,830,019	\$213,289	8.2%
Operating	\$851,633	\$924,641	\$924,641	\$603,692	\$833,563	(\$91,078)	-9.9%
Capital Outlay	\$0	\$0	\$27,781	\$27,780	\$0	\$0	0.0%
Total	\$3,397,228	\$3,541,371	\$3,587,152	\$2,382,718	\$3,663,582	\$122,211	3.5%
Revenues							
Charges for Service	\$123,793	\$79,285	\$79,285	\$36,370	\$79,285	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$270,921	\$175,000	\$175,000	\$17,735	\$175,000	\$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	\$105,446,570	\$92,245,000	\$92,245,000	\$98,598,273	\$99,042,204	\$6,797,204	7.4%
Total	\$105,841,284	\$92,499,285	\$92,499,285	\$98,652,377	\$99,296,489	\$6,797,204	7.3%
Net County Funds	(\$102,444,057)	(\$88,957,914)	(\$88,912,133)	(\$96,269,660)	(\$95,632,907)	(\$6,674,993)	7.5%
Authorized Positions	32.40	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 2027 PROPOSED BUDGET HIGHLIGHTS

- The FY 2027 Proposed Budget increases overall funding to the Tax Department by \$122,211 or 3.5%. For FY 2027 the COLA is proposed at \$500 + 2.5%, which equals about 3.5% on average county-wide. Group insurance is expected to increase by 20% however, employee health insurance costs are not expected to rise, as the county is covering the cost increase for the upcoming fiscal year. Further, there are no expected employee health plan design changes with exception of utilizing a new entity for pharmacy services (CVS). Employee cost for dental coverage is expected to increase by 6%. Mandated state retirement contributions for Non-LEOs are expected to increase by 5% (14.35% to 15.07%).

- The proposed budget includes \$8K within department supplies to replace an “outdated” currency counter machine + purchase two commercial appraiser long distance measurement tools.
- The proposed budget recommends the “revenue-neutral” tax rate of \$0.366 per \$100 of assessed property value. The table on subsequent pages shows the steps in the process for calculating the new tax rate. By law in North Carolina, each jurisdiction must display the revenue-neutral tax rate following the completion of a scheduled property revaluation.
- Lastly, the proposed budget includes several position reclassifications designed to “align” job duties and salary with department appraisal staff. Many of these positions have began to provide “enhanced” GIS services, which also is the reason for the proposed reclassifications.

Position	Count
Land Records Supervisor (67)	(1.00)
GIS Land Records Supervisor (69)	1.00
Land Records Tech II (65)	(2.00)
GIS Land Records Tech II (67)	2.00
Property Exemption Coordinator (62)	(1.00)
Property Exemption Coordinator (63) - Keep Title Same	1.00
Motor Vehicle / Personal Property Supervisor (In-band Only 69)	-
Mobile Home Assessment Tech (63)	(1.00)
Mobile Home Assessment Coordinator (65)	1.00
Motor Vehicle / Personal Property Assessment Tech II (63)	(2.00)
Motor Vehicle / Personal Property Appraiser II (65)	2.00
Present Use Value Assistant (64)	(1.00)
Present Use Value Assistant (65) Keep Title Same	1.00
Land Records Tech I (63)	(1.00)
GIS Land Records Tech I (65)	1.00
Motor Vehicle / Personal Property Assessment Tech I (61)	(1.00)
Motor Vehicle / Personal Property Appraiser I (63)	1.00
Total	-

FY 2026 SIGNIFICANT ACCOMPLISHMENTS

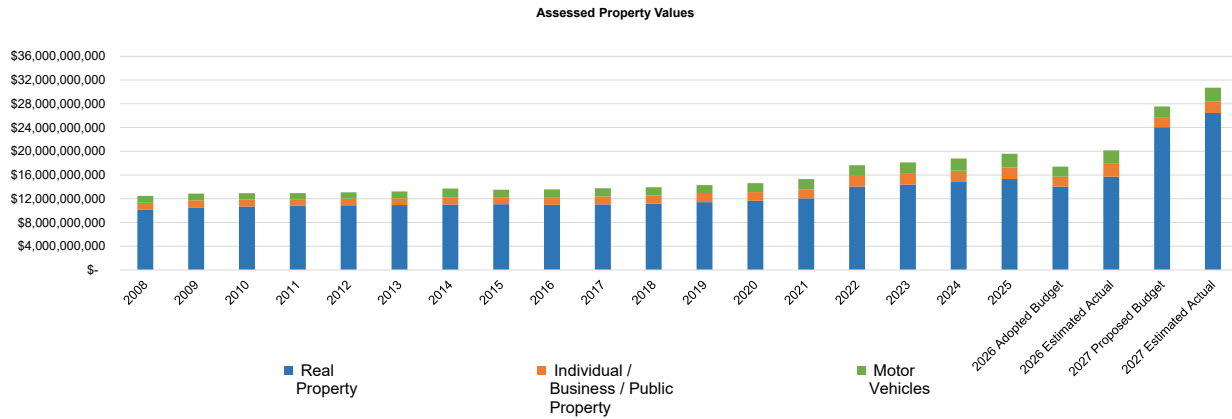
- Completed the 2026 county wide reappraisal which added over 10 billion to the tax assessment.
- Signed new tax service (collection) agreements with all Municipalities.
- Increased online payment activity to include the following:
 - 118% increase in the number of taxpayers paying online (massive increase in online payments leading to less work for staff).

- 192% increase in the payment dollars moving through InvoiceCloud (big indication that taxpayers trust the system with larger amounts).
- 46% reduction in the number of walk-ins.

KEY PERFORMANCE MEASURES

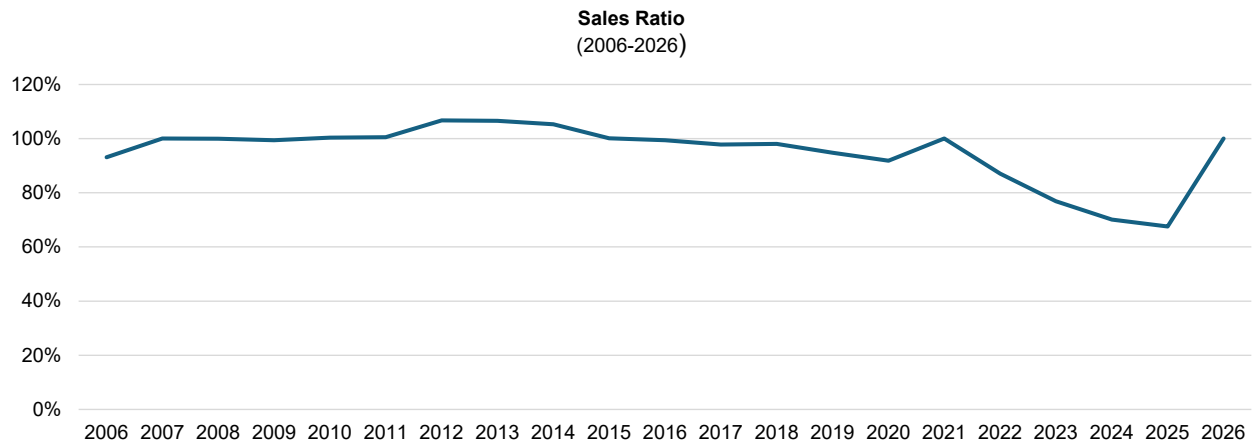
Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Projected
Releases Per 1,000 Bills	8.20%	8.35%	9.10%	8.75%
Total Collections - (Current Year %)	97.98%	97.74%	98.00%	98.02%
Delinquent Collection - (All Years %)	99.83%	99.81%	99.85%	99.86%

Fiscal Year	Tax Rate	Real Property	Individual / Business / Public Property	Motor Vehicles	Total	\$ Change	% Change
2007	\$ 0.5400	\$ 8,109,938,795	\$ 1,105,678,592	\$ 1,160,632,178	\$ 10,376,249,565	\$ -	-
2008	\$ 0.5400	\$ 10,186,197,400	\$ 1,130,264,565	\$ 1,172,035,633	\$ 12,488,497,598	\$ 2,112,248,033	20.36%
2009	\$ 0.5400	\$ 10,539,366,996	\$ 1,188,464,124	\$ 1,139,990,926	\$ 12,867,822,046	\$ 379,324,448	3.04%
2010	\$ 0.5400	\$ 10,705,278,310	\$ 1,159,390,264	\$ 1,066,520,996	\$ 12,931,189,570	\$ 63,367,524	0.49%
2011	\$ 0.5400	\$ 10,813,916,630	\$ 1,098,261,895	\$ 1,035,675,555	\$ 12,947,854,080	\$ 16,664,510	0.13%
2012	\$ 0.5400	\$ 10,907,215,885	\$ 1,106,489,904	\$ 1,076,760,000	\$ 13,090,465,789	\$ 142,611,709	1.10%
2013	\$ 0.5400	\$ 10,937,949,307	\$ 1,150,457,537	\$ 1,140,013,889	\$ 13,228,420,733	\$ 137,954,944	1.05%
2014	\$ 0.5400	\$ 11,010,529,658	\$ 1,169,818,413	\$ 1,548,177,407	\$ 13,728,525,478	\$ 500,104,745	3.78%
2015	\$ 0.5400	\$ 11,075,289,751	\$ 1,180,099,692	\$ 1,262,548,519	\$ 13,517,937,962	\$ (210,587,516)	-1.53%
2016	\$ 0.5400	\$ 10,985,234,859	\$ 1,274,470,882	\$ 1,319,261,111	\$ 13,578,966,852	\$ 61,028,890	0.45%
2017	\$ 0.5400	\$ 11,042,109,445	\$ 1,339,604,704	\$ 1,385,044,444	\$ 13,766,758,593	\$ 187,791,741	1.38%
2018	\$ 0.5400	\$ 11,195,009,577	\$ 1,342,326,534	\$ 1,405,318,519	\$ 13,942,654,630	\$ 175,896,037	1.28%
2019	\$ 0.5400	\$ 11,434,622,452	\$ 1,375,537,363	\$ 1,483,505,926	\$ 14,293,665,741	\$ 351,011,111	2.52%
2020	\$ 0.5400	\$ 11,644,711,132	\$ 1,476,470,602	\$ 1,500,607,407	\$ 14,621,789,141	\$ 328,123,400	2.30%
2021	\$ 0.5400	\$ 12,067,326,051	\$ 1,522,961,032	\$ 1,735,053,889	\$ 15,325,340,972	\$ 703,551,831	4.81%
2022	\$ 0.5400	\$ 14,071,996,766	\$ 1,767,972,748	\$ 1,810,221,971	\$ 17,650,191,485	\$ 2,324,850,513	15.17%
2023	\$ 0.5400	\$ 14,383,002,411	\$ 1,804,625,064	\$ 1,940,035,901	\$ 18,127,663,376	\$ 477,471,891	2.71%
2024	\$ 0.5400	\$ 14,811,736,022	\$ 1,901,817,092	\$ 2,061,216,049	\$ 18,774,769,163	\$ 647,105,787	3.57%
2025	\$ 0.5400	\$ 15,315,205,168	\$ 1,968,912,576	\$ 2,296,516,889	\$ 19,580,634,633	\$ 805,865,470	4.29%
2026 Adopted Budget	\$ 0.5400	\$ 14,025,434,650	\$ 1,697,500,000	\$ 1,695,000,000	\$ 17,417,934,650	\$ (2,162,699,983)	-11.05%
2026 Estimated Actual	\$ 0.5400	\$ 15,712,726,538	\$ 2,170,560,310	\$ 2,259,636,624	\$ 20,142,923,472	\$ 2,724,988,822	15.64%
2027 Proposed Budget	\$ 0.3668	\$ 24,055,289,000	\$ 1,700,000,000	\$ 1,800,000,000	\$ 27,555,289,000	\$ 7,412,365,528	36.80%
2027 Estimated Actual	\$ 0.3668	\$ 26,451,207,015	\$ 1,926,374,244	\$ 2,337,648,624	\$ 30,715,229,883	\$ 3,159,940,883	11.47%
Total	\$ 0.3668	\$ 221,236,636,615	\$ 26,063,623,583	\$ 27,539,137,209	\$ 274,839,397,407	\$ 9,204,385,068	66.89%
Average Growth Per Year						\$ 484,441,319	3.52%



**General Fund
Calculation of Revenue-Neutral Tax Rate**

		Value	Tax Rate	100% of Tax Levy
STEP 1	FY 2026 Current Values			
	Estimated Actual Assessed Valuation	\$ 20,142,923,472	\$ 0.5400	\$ 108,771,787
			↓ <i>New Rate to Generate Same \$</i>	↑
	FY 2027 New Values			
	Estimated Actual Assessed Valuation	\$ 30,715,229,883	\$ 0.3541	\$ 108,771,787
STEP 2	Increase Rate by Average Annual Growth Since Last General Revaluation			
	Average Regular Annual Growth	3.59% Average Growth	X 1.0359	
			\$ 0.3668	\$ 112,672,121
	Increase in Tax levy Over Estimated Actual Final Levy for FY 2026			\$ 3,900,334
	Percentage Increase in Tax Levy Over Estimated Actual Final Levy for FY 2026			3.59%



FUTURE ISSUES

- Completion of all property tax appeals related to the 2026 reappraisal.
- Property Tax Reform legislation at the state level.
- Integration of Eagle View Aerial Photography services into Bi-Tek in preparation for the next reappraisal.



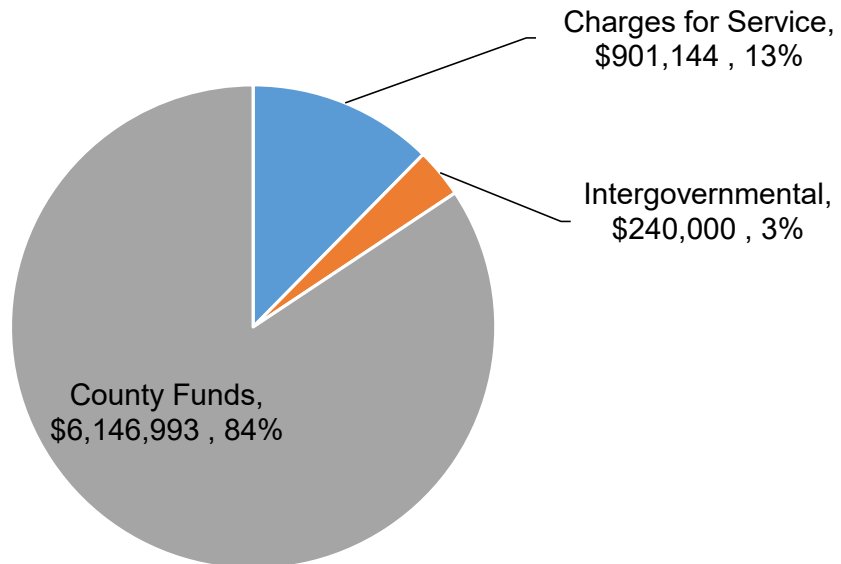
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Culture & Recreation Summary

Department	FY 2025 Actual	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	vs. Adopted	
					\$ Change	% Change
Contributions - Tourism	\$ 90,360	\$ 90,360	\$ 90,360	\$ 90,360	\$ -	0.0%
Library	\$ 4,333,323	\$ 4,444,090	\$ 4,494,555	\$ 4,882,059	\$ 437,969	9.9%
Recreation	\$ 1,754,585	\$ 1,698,381	\$ 1,770,845	\$ 2,315,718	\$ 617,337	36.3%
Grand Total	\$ 6,178,268	\$ 6,232,831	\$ 6,355,760	\$ 7,288,137	\$ 1,055,306	16.9%
Total Revenue	\$ 683,873	\$ 559,324	\$ 581,070	\$ 1,141,144	\$ 581,820	104.0%
County Funds	\$ 5,494,395	\$ 5,673,507	\$ 5,774,690	\$ 6,146,993	\$ 473,486	8.3%

FY 2027 Culture & Recreation Revenues

Total = \$1,141,144



CONTRIBUTIONS – CULTURE & RECREATION

Casey Smith, County Manager

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

BUDGET SUMMARY

Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 YTD Actual	FY 2027 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 2027 PROPOSED BUDGET HIGHLIGHTS

- The FY 2027 Proposed Budget maintains (same as for FY 2026) 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 2026 Adopted	FY 2026 Amended	FY 2027 Requested	FY 2027 Proposed	\$ Change vs. Requested	\$ Change vs. Proposed
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	\$ -	\$ -
Economic Development Organizations	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 - NORTH DAVIDSON	\$ 300	\$ 300	\$ 300	\$ 300	\$ -	\$ -
	FORESTER	\$ 168,886	\$ 168,886	\$ 143,051	\$ 143,051	\$ -	\$ (25,835)
Economic Development Total		\$ 172,776	\$ 172,776	\$ 154,896	\$ 146,941	\$ (7,955)	\$ (25,835)
Public Safety Organizations	JUV CRIME PREVENTION	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	\$ -
	RESCUE SQUAD DAV CTY	\$ 50,000	\$ 50,000	\$ 65,000	\$ 50,000	\$ (15,000)	\$ -
	RESCUE SQUAD THOMASVILLE	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ -	\$ -
	TRUANCY PROGRAM	\$ -	\$ 26,899	\$ -	\$ -	\$ -	\$ -
	PARENTING WISELY	\$ -	\$ 193,309	\$ -	\$ -	\$ -	\$ -
	JUVENILE MEDIATION	\$ -	\$ 126,938	\$ -	\$ -	\$ -	\$ -
	A.R.I.S.E.	\$ -	\$ 90,159	\$ -	\$ -	\$ -	\$ -
	A BETTER YOUTH	\$ -	\$ 42,760	\$ -	\$ -	\$ -	\$ -
	DAVIDSON COUNTY S&N PROGRAM	\$ -	\$ -	\$ 100,000	\$ -	\$ (100,000)	\$ -
Public Safety Organizations Total		\$ 74,500	\$ 554,565	\$ 189,500	\$ 74,500	\$ (115,000)	\$ -
Grand Total		\$ 337,636	\$ 817,701	\$ 434,756	\$ 311,801	\$ (122,955)	\$ (25,835)
Article 44 Sales Tax (to Cover Economic Development)		\$ (3,890)	\$ (3,890)	\$ (3,890)	\$ (3,890)	\$ -	\$ -
JCPC - Grant		\$ -	\$ (481,193)	\$ -	\$ -	\$ -	\$ -
Net County \$'s		\$ 333,746	\$ 332,618	\$ 430,866	\$ 307,911	\$ (122,955)	\$ (25,835)

LIBRARY - MUSEUM

Sheila Killebrew, Director

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

BUDGET SUMMARY

Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 YTD Actual	FY 2027 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$3,542,474	\$3,753,025	\$3,753,025	\$2,418,339	\$4,008,702	\$255,677	6.8%
Operating	\$764,760	\$691,065	\$741,530	\$408,011	\$873,357	\$182,292	26.4%
Capital Outlay	\$26,089	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$4,333,323	\$4,444,090	\$4,494,555	\$2,826,350	\$4,882,059	\$437,969	9.9%
Revenues							
Charges for Service	\$99,898	\$55,000	\$72,569	\$49,485	\$30,000	(\$25,000)	-45.5%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$289,279	\$243,156	\$247,333	\$163,940	\$240,000	(\$3,156)	-1.3%
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	\$389,177	\$298,156	\$319,902	\$213,425	\$270,000	(\$28,156)	-9.4%
Net County Funds	\$3,944,146	\$4,145,934	\$4,174,653	\$2,612,925	\$4,612,059	\$466,125	11.2%
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 2027 PROPOSED BUDGET HIGHLIGHTS

- The FY 2027 Proposed Budget increases local dollars to the Library – Museum by \$466,125 or 11.2%. For FY 2027 the COLA is proposed at \$500 + 2.5%, which equals about 3.5% on average county-wide. Group insurance is expected to increase by 20% however, employee health insurance costs are not expected to rise, as the county is covering the cost increase for the upcoming fiscal year. Further, there are no expected employee health plan design changes with exception of utilizing a new entity for pharmacy services (CVS). Employee cost for dental coverage is expected to increase by 6%.

Mandated state retirement contributions for Non-LEOs are expected to increase by 5% (14.35% to 15.07%).

- The proposed budget includes \$64K to purchase / replace the following equipment:
 - Replace Microfilm Scanner + Furniture / Shelving for Genealogy (from the 1980s).
 - Additional Security Cameras – North Davidson Library + replace fifty-four-year-old furniture within juvenile section at North Davidson Library.
- The proposed budget includes \$30K for (46) additional wi-fi “hotspots” + \$72K for increased use of e-books (Hoopla). Hoopla use is up 72% since 2024.
- Lastly, the proposed budget includes funding within the museum to enhanced Adobe software for PDF / movie and photo edits + purchase subscriptions based software to continue to provide interactive digital content as part of new exhibits.

FY 2026 SIGNIFICANT ACCOMPLISHMENTS

- Sponsored an author talk with Cynthia Kierner, who wrote the book *The Tory's Wife*, which was about a Davidson County woman who served the Patriot's cause even while her husband fought for the British.
- Using the last of non-recurring state aid funds, four of the five branches are establishing a Library of Things. Patrons can check out these items for purposes of one-time usage or to try them out before purchasing. Examples include a telescope, busy bottles for people living with dementia, and a dog agility training kit.
- The five branches continue to offer coordinated programs on occasion including Take Your Child to the Library Day in February and the Summer Reading Program during the months of June and July.
- Co-hosted, along with the Friends of the Lexington Library, North Carolina author and newspaper columnist John Hood. He spoke about his series of three novels featuring early North Carolina and US history.

KEY PERFORMANCE MEASURES

Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Projected
Percentage of requested items processed and available to the borrower will equal 97% each quarter.	99%	97%	97%	97%
Percentage of Staff participating in job-swapping will equal 50% by June 30, 2020.	50%	50%	50%	50%
Percentage of Staff attending five library related training will equal 95% by June 30.	100%	95%	95%	95%
Percentage of Staff having safety training will equal 90% by June 30.	100%	90%	90%	90%

FUTURE ISSUES

- Library staff continue working to identify solutions to problems at North Davidson Public Library. Concerns with the current facility remain: asbestos in multiple locations, a failing septic system, and space and access issues.
- The Library and Historical Museum are in the process of planning and executing programming related to America250. These are some examples: The Historical Museum will host the State Archives' one-day traveling exhibit containing the original constitution for the State of North Carolina and other founding documents on Constitution Day, September 17. The story walk will feature *How to Make a Cherry Pie and See the U.S.A* by Marjorie Priceman over the summer. Thomasville Public Library is sponsoring cooking program featuring cuisine from across the United States.
- The Library is applying for a grant from the State Library of North Carolina to implement RFID technology to check in, check out, track, and secure library materials. If the grant and resulting implementation move forward, the Library will spend approximately three months of the next fiscal year tagging all the items in the collection and installing RFID terminals in all locations. The Library plans to apply for a grant the following year to acquire and install gates at 2-5 locations, which would fully complete the RFID system.
- The Library will continue to celebrate increased usage of electronic resources while continuing to grapple with the elevated costs associated with the increased usage.

PARKS & RECREATION

Thomas Marshburn, Director

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

BUDGET SUMMARY

Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 YTD Actual	FY 2027 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$949,852	\$996,654	\$996,654	\$679,881	\$1,319,064	\$322,410	32.3%
Operating	\$382,832	\$478,050	\$519,014	\$244,526	\$731,247	\$253,197	53.0%
Capital Outlay	\$265,751	\$20,000	\$51,500	\$35,940	\$85,000	\$65,000	325.0%
Total	\$1,598,436	\$1,494,704	\$1,567,168	\$960,347	\$2,135,311	\$640,607	42.9%
Revenues							
Charges for Service	\$132,882	\$107,200	\$107,200	\$48,675	\$732,356	\$625,156	583.2%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$132,882	\$107,200	\$107,200	\$48,675	\$732,356	\$625,156	583.2%
Net County Funds	\$1,465,554	\$1,387,504	\$1,459,968	\$911,672	\$1,402,955	\$15,451	1.1%
Authorized Positions	10.00	10.00	10.00	10.00	12.00	2.00	20.0%

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 2027 PROPOSED BUDGET HIGHLIGHTS

- The FY 2027 Proposed Budget increases local dollars to the Parks & Recreation Department by \$15,451 or 1.1%. For FY 2027 the COLA is proposed at \$500 + 2.5%, which equals about 3.5% on average county-wide. Group insurance is expected to increase by 20% however, employee health insurance costs are not expected to rise, as the county is covering the cost increase for the upcoming fiscal year. Further, there are no expected employee health plan design changes with exception of utilizing a new entity for pharmacy services (CVS). Employee cost for dental coverage is expected to

increase by 6%. Mandated state retirement contributions for Non-LEOs are expected to increase by 5% (14.35% to 15.07%).

- The proposed budget includes \$602K to complete the opening of the new Sport Complex. This will include two new staff positions (Park Manager + Pool Manager) + several part-time park maintenance / pool concession positions. Within contract services, there are funds for lifeguard staff as well. The 360 acre +/- park (with the sports complex totaling 120 acres) is expected to house 18 baseball / soccer fields, a 65K sq. ft. multi-purpose facility and aquatic center. The expect “soft” opening is late spring 2027. Park operations are expected to be covered by revenues from the aquatic center, concessions and sponsorships, not local dollars (Shown within table below).

Category	Amount
Expenses	
Personnel	\$379,500
Operating	<u>\$222,856</u>
Total	\$602,356
Revenue	
Concession	\$ 30,000
Aquatic Center	\$450,000
Sponsorships	<u>\$122,356</u>
Total	\$602,356

- Further, the proposed budget includes funding to replace a staff truck that had an engine loss during FY 2026 (\$65K).
- Lastly, the proposed budget includes funding to provide for three part-time staff at the new Environmental Center and Lake Thom-A-Lex bait shop.

FY 2026 SIGNIFICANT ACCOMPLISHMENTS

- Yadkin River Park Environmental Building construction completed.
- Ribbon cutting at YRP Environmental Building.
- All renovations are completed at West Campus (outdoor restroom with paved walkway, indoor restroom renovations, and new VCT flooring throughout recreation building).

KEY PERFORMANCE MEASURES

Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Projected
Volleyball Program Participants	0	0	0	0
Cross Country Meeting Participants	260	400	400	400
Visitors to Boone's Cave	42,000	39,000	39,000	39,000
Volunteer Coaches for Sport Athletic Programs	8	10	10	10
Athletics Participants	11,000	12,000	12,000	12,000
Total Citizens Using County Parks	1,500,000	1,800,000	1,800,000	1,800,000

FUTURE ISSUES

- Ensuring adequate staff and facility improvements to maintain pace with citizens service usage.

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 YTD Actual	FY 2027 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$119,652	\$116,592	\$116,592	\$78,642	\$130,147	\$13,555	11.6%
Operating	\$36,497	\$27,085	\$27,085	\$17,410	\$31,260	\$4,175	15.4%
Capital Outlay	\$0	\$60,000	\$60,000	\$0	\$19,000	(\$41,000)	-68.3%
Total	\$156,149	\$203,677	\$203,677	\$96,052	\$180,407	(\$23,270)	-11.4%
Revenues							
Charges for Service	\$161,814	\$153,968	\$153,968	\$121,783	\$138,788	(\$15,180)	-9.9%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$161,814	\$153,968	\$153,968	\$121,783	\$138,788	(\$15,180)	-9.9%
Net County Funds	(\$5,665)	\$49,709	\$49,709	(\$25,731)	\$41,619	(\$8,090)	-16.3%
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 2027 PROPOSED BUDGET HIGHLIGHTS

- The FY 2027 Proposed Budget decreases local dollars to Parks & Recreation (Lake Thom-A-Lex) by (\$8,090) or -16.3%. For FY 2027 the COLA is proposed at \$500 + 2.5%, which equals about 3.5% on average county-wide. Group insurance is expected to increase by 20% however, employee health insurance costs are not expected to rise, as the county is covering the cost increase for the upcoming fiscal year. Further, there are no

expected employee health plan design changes with exception of utilizing a new entity for pharmacy services (CVS). Employee cost for dental coverage is expected to increase by 6%. Mandated state retirement contributions for Non-LEOs are expected to increase by 5% (14.35% to 15.07%).

- Lastly, the proposed budget includes \$19K to replace an existing water line that was broken recently.

FY 2026 SIGNIFICANT ACCOMPLISHMENTS

- Peir 3 is currently being updated.
- Added a mile to existing walking trail.

FUTURE ISSUES

- Increase citizen usage of parks.
- Working on the continuation of the trail at the park.

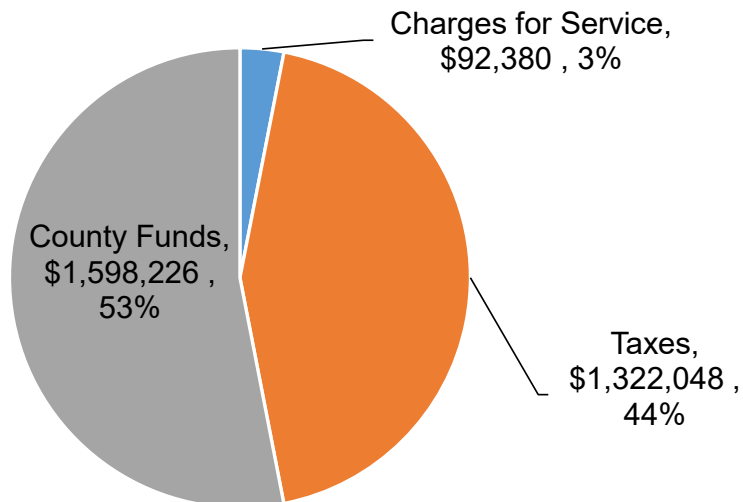


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Economic & Physical Development Summary

Department	FY 2025 Actual	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	vs. Adopted	
					\$ Change	% Change
Contributions - Economic Development	\$ 125,781	\$ 172,776	\$ 172,776	\$ 146,941	\$ (25,835)	-15.0%
Cooperative Extension	\$ 374,811	\$ 352,225	\$ 400,972	\$ 365,374	\$ 13,149	3.7%
Economic Development	\$ 7,920	\$ 5,000	\$ 5,000	\$ 149,158	\$ 144,158	2883.2%
Geographical Information Systems	\$ 308,528	\$ 308,566	\$ 358,566	\$ 347,630	\$ 39,064	12.7%
Operating Transfers - JTEC and Eco. Dev. Res.	\$ 22,293,979	\$ 1,169,000	\$ 1,541,140	\$ 1,169,000	\$ -	0.0%
Planning	\$ 783,391	\$ 729,419	\$ 748,760	\$ 834,551	\$ 105,132	14.4%
Grand Total	\$ 23,894,409	\$ 2,736,986	\$ 3,227,214	\$ 3,012,654	\$ 275,668	10.1%
Total Revenue	\$ 1,288,537	\$ 1,253,230	\$ 1,269,951	\$ 1,414,428	\$ 161,198	12.9%
County Funds	\$ 22,605,872	\$ 1,483,756	\$ 1,957,263	\$ 1,598,226	\$ 114,470	7.7%

**FY 2027 Economic and Physical
Development Revenues**
Total = \$1,414,428



CONTRIBUTIONS – ECONOMIC & PHYSICAL DEVELOPMENT

Casey Smith, County Manager

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

BUDGET SUMMARY

Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 YTD Actual	FY 2027 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$125,781	\$172,776	\$172,776	\$102,844	\$146,941	(\$25,835)	-15.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$125,781	\$172,776	\$172,776	\$102,844	\$146,941	(\$25,835)	-15.0%
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	\$12,720	\$3,890	\$3,890	\$1,676	\$3,890	\$0	0.0%
Total	\$12,720	\$3,890	\$3,890	\$1,676	\$3,890	\$0	0.0%
Net County Funds	\$113,061	\$168,886	\$168,886	\$101,168	\$143,051	(\$25,835)	-15.3%
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 2027 PROPOSED BUDGET HIGHLIGHTS

- The FY 2027 Proposed Budget decreases overall funding for Contributions related to Economic & Physical Development by (\$25,835) or -15.3%. The change is related to a decrease in the expected amount the county “matches” with the state to provide Forrester services within the county. The decrease is due to the “one-time” purchase of a replacement staff vehicle for the NC Forester in FY 2026.

Contribution Summary

Functional Area	Agency	FY 2026 Adopted	FY 2026 Amended	FY 2027 Requested	FY 2027 Proposed	\$ Change vs. Requested	\$ Change vs. Proposed
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	\$ -	\$ -
Economic Development Organizations	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 - NORTH DAVIDSON	\$ 300	\$ 300	\$ 300	\$ 300	\$ -	\$ -
	FORESTER	\$ 168,886	\$ 168,886	\$ 143,051	\$ 143,051	\$ -	\$ (25,835)
Economic Development Total		\$ 172,776	\$ 172,776	\$ 154,896	\$ 146,941	\$ (7,955)	\$ (25,835)
Public Safety Organizations	JUV CRIME PREVENTION	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	\$ -
	RESCUE SQUAD DAV CTY	\$ 50,000	\$ 50,000	\$ 65,000	\$ 50,000	\$ (15,000)	\$ -
	RESCUE SQUAD THOMASVILLE	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ -	\$ -
	TRUANCY PROGRAM	\$ -	\$ 26,899	\$ -	\$ -	\$ -	\$ -
	PARENTING WISELY	\$ -	\$ 193,309	\$ -	\$ -	\$ -	\$ -
	JUVENILE MEDIATION	\$ -	\$ 126,938	\$ -	\$ -	\$ -	\$ -
	A.R.I.S.E.	\$ -	\$ 90,159	\$ -	\$ -	\$ -	\$ -
	A BETTER YOUTH	\$ -	\$ 42,760	\$ -	\$ -	\$ -	\$ -
	DAVIDSON COUNTY S&N PROGRAM	\$ -	\$ -	\$ 100,000	\$ -	\$ (100,000)	\$ -
Public Safety Organizations Total		\$ 74,500	\$ 554,565	\$ 189,500	\$ 74,500	\$ (115,000)	\$ -
Grand Total		\$ 337,636	\$ 817,701	\$ 434,756	\$ 311,801	\$ (122,955)	\$ (25,835)
Article 44 Sales Tax (to Cover Economic Development)		\$ (3,890)	\$ (3,890)	\$ (3,890)	\$ (3,890)	\$ -	\$ -
JCPC - Grant		\$ -	\$ (481,193)	\$ -	\$ -	\$ -	\$ -
Net County \$'s		\$ 333,746	\$ 332,618	\$ 430,866	\$ 307,911	\$ (122,955)	\$ (25,835)

COOPERATIVE EXTENSION

Troy Coggins, Director

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

BUDGET SUMMARY

Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 YTD Actual	FY 2027 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$374,811	\$352,225	\$400,972	\$247,553	\$365,374	\$13,149	3.7%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$374,811	\$352,225	\$400,972	\$247,553	\$365,374	\$13,149	3.7%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$11,314	\$0	\$6,821	\$9,195	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$15,695	\$0	\$9,900	\$77,557	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$27,009	\$0	\$16,721	\$86,752	\$0	\$0	0.0%
Net County Funds	\$347,802	\$352,225	\$384,251	\$160,801	\$365,374	\$13,149	3.7%
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, driven by the "buy local" initiative, and the need to find new income opportunities to support a quality life continue to be a component of department services. Our 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. We will continue working with the NCSU Food Science Department to provide education to the food service industry. We continue to see growth in home food preservation such as canning, freezing, dehydrating, etc. and our staff supports by providing education, canner testing and safety. This was brought on by circumstances surrounding COVID-19 but continues as people enjoy the benefits and quality of the food they produce. This is a healthy alternatives to purchasing processed foods at the retail grocery store.

Youth need quality, educational opportunities that focus on healthy lifestyles, career exploration, and citizenship skills that are provided by our 4-H Youth program. We focus and success can be seen across the spectrum, from reducing the school dropout rate, to producing skilled leaders for today's society. Our youth focus also includes teaching healthy lifestyles, making good food choices and reducing childhood obesity.

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 2027 PROPOSED BUDGET HIGHLIGHTS

- The FY 2027 Proposed Budget increases local dollars to Cooperative Extension by \$13,149 or 3.7%. The budget includes funding for an expected state COLA increase of 3%. Lastly, the budget includes the match portion of one "in-band" pay adjustment recommended by the state, for one CES employee. This is align current pay with market trends.

FY 2026 SIGNIFICANT ACCOMPLISHMENTS

- Agriculture producers of agronomic crops, horticulture crops, livestock and poultry realized a combined net income gain greater than \$2.19 million by implementing extension recommended best management practices.
- Homeowners and gardeners saved over \$77,929 by utilizing extension recommended practices for pest management, fertilization, water management and pruning techniques in their landscape, lawns, and gardens.
- 779 people were trained in food preservation (canning, freezing, dehydration) and safe handling of foods for non-commercial use.
- 2,973 youth (students) gained knowledge in Science, Technology, Engineering and Math (STEM) through 4-H youth programing. In addition, 1,238 youth gained career / employable skill by involvement in 4-H opportunities.
- 2,344 hours of volunteer service were documented by extension volunteers (Master Gardeners, ECA, 4-H, Commodity Groups, On-farm test cooperators, ALS)

- 89.2% of licensed pesticide applicators and dealers meet their training requirements through Cooperative Extension Programming.

KEY PREFORMACE MEASURES

Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Projected
Agronomic Crops Income Gain	\$2.03M	\$1.73M	\$1.50M	\$1.50M
Livestock Income Gain	399,845	369,000	275,000	250,000
Horticulture Income Gain	67,657	65,788	50,000	50,000
Urban & Consumer Cost Savings	73,030	77,929	50,000	50,000
Food Preservation	549	779	400	200
4-H STEM Teachers	144	156	125	125
4-H STEM Students	3,199	2,937	2,000	2,000
4-H Career Skills	1,042	1,238	1,000	1,000

FUTURE ISSUES

- Consider options that allow our CES employees to benefit from county salary adjustment / increase programs.
- 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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 YTD Actual	FY 2027 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$144,158	\$144,158	0.0%
Operating	\$7,920	\$5,000	\$5,000	\$2,300	\$5,000	\$0	0.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$7,920	\$5,000	\$5,000	\$2,300	\$149,158	\$144,158	2883.2%
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	\$26,744	\$5,000	\$5,000	\$2,154	\$149,158	\$144,158	2883.2%
Total	\$26,744	\$5,000	\$5,000	\$2,154	\$149,158	\$144,158	2883.2%
Net County Funds	(\$18,824)	\$0	\$0	\$146	\$0	\$0	0.0%
Authorized Positions	0.00	0.00	0.00	0.00	1.00	1.00	0.0%

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 2027 PROPOSED BUDGET HIGHLIGHTS

- The FY 2027 Proposed Budget provides local funding to the Economic Development Department totaling \$144,158. The original plan called for the hiring of a new ED Director however, over the last several years staff from the County Manager's Office have provided staff support to the newly re-organized Economic Development Commission (EDC). To better provide support to the EDC, the proposed budget includes a position to go back to the original idea when the new EDC was formed. The \$144K is covered via Article 44 Sale Tax Proceeds.

GEOGRAPHICAL INFORMATION SYSTEMS

Daniel Parrish, Director

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

BUDGET SUMMARY

Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 YTD Actual	FY 2027 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$244,293	\$220,881	\$220,881	\$146,803	\$236,490	\$15,609	7.1%
Operating	\$64,235	\$87,685	\$137,685	\$75,517	\$111,140	\$23,455	26.7%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$308,528	\$308,566	\$358,566	\$222,320	\$347,630	\$39,064	12.7%
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	\$308,528	\$308,566	\$358,566	\$222,320	\$347,630	\$39,064	12.7%
Authorized Positions	2.00	2.00	2.00	2.00	2.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The mission of the Davidson County Information Technology Department is to offer quality, cost-effective information services to assist County departments in fulfilling their responsibilities to provide services to the public. The department also consists of two divisions: 1) Geographic Information Systems (GIS) and 2) Information Technology. Both areas assist internal County departments as well as external customers with their technology needs.

FY 2027 PROPOSED BUDGET HIGHLIGHTS

- The FY 2027 Proposed Budget increases local dollars to Geographical Information Systems by \$39,064 or 12.7%. For FY 2027 the COLA is proposed at \$500 + 2.5%, which equals about 3.5% on average county-wide. Group insurance is expected to increase by 20% however, employee health insurance costs are not expected to rise, as the county is covering the cost increase for the upcoming fiscal year. Further, there are no expected

employee health plan design changes with exception of utilizing a new entity for pharmacy services (CVS). Employee cost for dental coverage is expected to increase by 6%. Mandated state retirement contributions for Non-LEOs are expected to increase by 5% (14.35% to 15.07%).

- Lastly, the proposed budget includes funding to “enhance” the public GIS website.

FY 2026 SIGNIFICANT ACCOMPLISHMENTS

- ArcGIS Enterprise Upgrade.
- GIS Server Migration.
- ArcGIS Pro Upgrade to version 3.3.5 for all users.
- Migration of tax mappers to Parcel Fabric in ArcGIS Pro (version 3.4) webGIS Upgrade (public GIS site).
- ArcGIS Server Upgrade for CADGIS Server (Emergency Communications).
- New Data Created.
 - Building footprints based on 2025 Nearmap Imagery.
 - Airport Height Overlay District.
 - Topo created from 2016 LiDAR.
 - New fire hydrant layer with specific attributes for CAD and Fireworks.
 - Piers/docks layer.
 - Addresses with all response plans (Fire, Law, EMS, Animal Control) for every individual address in the county.
 - Childcare Facilities & Playgrounds.
- Web Applications Created.
 - Economic Development.
 - Tax.
 - Elections.
 - Sheriff’s Office.
 - County Attorney’s Office.
 - Environmental Health.

- ISW.
- Emergency Management.
- Web Applications Revised.
- Web Accessibility Requirements.
- Helped organize and participated in Piedmont Triad Regional GIS Day event in Greensboro.

KEY PERFORMANCE MEASURES

Measure	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Projected
Assisting WebGIS users and walk-ins	99%	100%	N / A	N / A
GIS Tech Support Response - within 1 business	NA	100%	97%	97%
GIS Data Requests - within 2 business days	99%	100%	97%	97%
GIS Map Requests - within 2 business days	99%	99%	95%	95%
GIS Analysis / Research - within 5 business days	NA	99%	95%	95%
GIS Database Uptime/Availability	NA	98%	95%	95%
GIS Services Uptime/Availability	NA	98%	95%	95%

FUTURE ISSUES

- Strategic Plan for GIS.
- Data sharing/collaboration with Cities of Lexington and Thomasville.
- Like last year, licensing costs for our GIS software from ESRI continue to increase. The GIS team continues to navigate the changes in ESRI licensing structure to best fit the needs of the county in the most cost-effective manner possible. In addition, the costs for our GIS Managed Services provided by Avineon, Inc have increased. Beginning with this new fiscal year, Avineon has also changed their entire pricing model. Even with these changes and increases, Avineon continues to be of tremendous value for the price.
- The GIS division has increased the use of GIS web applications by more than 350% since March 2024 and are currently managing and maintaining approximately 50 such applications. In addition, staff successfully migrated to a new public facing GIS website in October 2025; the first such upgrade in more than 20 years. Staff continue to streamline routine tasks and monthly updates via automation and Python scripting and have created many new data layers which are available to both internal users and the public. Each month staff update data used internally by 911/Emergency Communications, Addressing (Planning Dept), Tax and ISW. Additionally, staff provide updated data to the State of NC for the NC Seamless Parcels initiative as well as update all data available as public downloads on the GIS departmental web page.

- With expansion of GIS within the county and rapid changes in technology comes an increase in GIS technical support. The GIS Division has seen an increase in providing tech support to other county users of 30% this fiscal year as compared to FY24-25. Many of staff's projects are outlined, along with other accomplishments, in the GIS Division Major Projects for FY 2025-26
- As a result of the increased capabilities and responsibilities as outlined above, as part of this year's budget proposal is requesting a four percent (4%) increase in salary for both the GIS Manager and GIS Analyst/Developer. Staff is also asking that these positions be moved up to new salary grades; GIS Manager move to grade 78 (from 75) and the GIS Analyst/Developer move to grade 73 (from 72). This will not only reward the current staff for the tremendous strides made over the past year but also put these positions more in line with peer counties.

OPERATING TRANSFERS – ECONOMIC & PHYSICAL DEVELOPMENT

Casey Smith, County Manager

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

BUDGET SUMMARY

Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 YTD Actual	FY 2027 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$22,293,979	\$1,169,000	\$1,541,140	\$0	\$1,169,000	\$0	0.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$22,293,979	\$1,169,000	\$1,541,140	\$0	\$1,169,000	\$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	\$1,122,186	\$1,169,000	\$1,169,000	\$503,574	\$1,169,000	\$0	0.0%
Total	\$1,122,186	\$1,169,000	\$1,169,000	\$503,574	\$1,169,000	\$0	0.0%
Net County Funds	\$21,171,793	\$0	\$372,140	(\$503,574)	\$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 2027 PROPOSED BUDGET HIGHLIGHTS

- The FY 2027 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 2027 are Economic Development Reserve = \$1.16M (Covered via Article 44 Sales Tax). These funds will be used to pay performance based economic development incentives (# of jobs + investment \$'s).

PLANNING & ZONING

Lee Crook, Director

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

BUDGET SUMMARY

Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 YTD Actual	FY 2027 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$603,753	\$625,302	\$625,302	\$408,886	\$656,685	\$31,383	5.0%
Operating	\$151,897	\$69,380	\$88,721	\$55,822	\$140,310	\$70,930	102.2%
Capital Outlay	\$27,741	\$34,737	\$34,737	\$27,780	\$37,556	\$2,819	8.1%
Total	\$783,391	\$729,419	\$748,760	\$492,489	\$834,551	\$105,132	14.4%
Revenues							
Charges for Service	\$99,879	\$75,340	\$75,340	\$63,453	\$92,380	\$17,040	22.6%
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	\$99,879	\$75,340	\$75,340	\$63,453	\$92,380	\$17,040	22.6%
Net County Funds	\$683,513	\$654,079	\$673,420	\$429,035	\$742,171	\$88,092	13.5%
Authorized Positions	7.00	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 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 2027 PROPOSED BUDGET HIGHLIGHTS

- The FY 2027 Proposed Budget increases local dollars to the Planning and Zoning Department by \$105,132 or 14.4%. For FY 2027 the COLA is proposed at \$500 + 2.5%, which equals about 3.5% on average county-wide. Group insurance is expected to increase by 20% however, employee health insurance costs are not expected to rise, as the county is covering the cost increase for the upcoming fiscal year. Further, there are no expected employee health plan design changes with exception of utilizing a new entity for pharmacy services (CVS). Employee cost for dental coverage is expected to increase by 6%. Mandated state retirement contributions for Non-LEOs are expected to increase by 5% (14.35% to 15.07%).
- The proposed budget includes \$69K for an expected MPO fee increase + completing an update to the existing land development plan.
- Lastly, the proposed budget includes \$37K to replace a 2006 staff vehicle with 140K miles.

FY 2026 SIGNIFICANT ACCOMPLISHMENTS

- In December of 2024 the Davidson County BOC adopted a moratorium on solar development and solar farms. By the end of 2026 the department will have researched, laid out and conducted hearings on the rewrite of our solar regulations. This should give the BOC the tools they need to effectively regulate solar development in Davidson County for the foreseeable future.
- At the BOC's direction, staff researched and developed the Community Recreation Zoning classification. Depending on our rezoning caseload, the department hopes to be close to completion by the end of 2026 or early 2027 and have all public facilities within the CR zoning classification. This will bring awareness to all of the county's recreational amenities.
- FIMA is in the process of introducing the new flood prevention maps for Davidson County. The department will introduce those maps to the BOC for review. After reviewing, a public hearing will be necessary for readoption of the County's flood Prevention Regulations. The department plans to have that accomplished by the end of the fiscal year.

- The department's 911 Coordinator role has expanded to satisfy state needs. In an effort to get Davidson County's street centerline data ready for the States Next Gen 911 program, staff has had to correct errors within the database. Staff has reduced the existing errors within the entire county's street centerline file from 5197 down to 633. This has been a long process that is ongoing. The state requires less than 10% fallouts in the database before they will accept the data for the program.
- The department has now created a workflow within the OpenGov permitting software that will track and communicate progress with the applicant for all of the department's processes. This was accomplished by creating a workflow process for floodplain permits and subdivision applications. This makes all of the department's processes trackable within the OpenGov software.

KEY PERFORMANCE MEASURES

Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Projected
# of Complaints Investigated Within (72) Hours of Receipt	219	223	230	230
# of Phone Calls Returned Before 4:30 pm the Same Day	11,819	10,615	11,000	11,000
# of Land Use Applications Processed in a Timely Manner	70	81	75	75
# of Minor Subdivisions Reviewed and Approved Within (30) Days of Receipt	228	235	200	210
# of Major Subdivisions Reviewed and Approved Within Statutory Requirements	23	14	16	16
# of Non-Residential Zoning Compliance Permits Reviewed and Approved Within (72) Hours of Receipt	165	149	119	120
# 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	70	81	75	75
# of Professional Assistance to Citizens that are Walk-in Customers	2,500	2,500	2,500	2,500
# of Complaint Trips Generated from Office	248	289	250	250
# of Phone Calls Assisting Customers Within an Eight Hour Work Day	11,819	10,615	11,000	11,000
# of N.O.V. Letters Issued for Zoning & Solid Waste Violations	267	276	270	270
# of Addresses Assigned	1,638	1,263	1,300	1,300
# of ABC Permits Issued	7	12	11	11
# of Zoning Consistency Letters Issued	39	36	39	40
# of Court Appearances	15	10	9	10
# of Addresses Keyed into GIS	N / A	2,341	2,400	2,400

FUTURE ISSUES

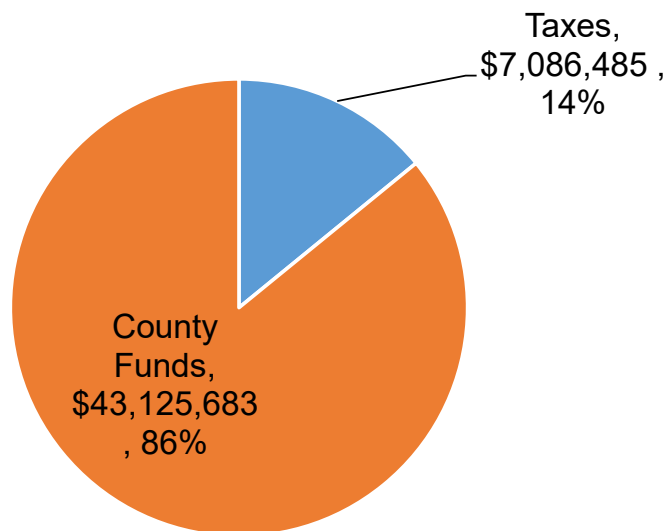
- Subdivision reform is expected to be a “hot topic” for the upcoming fiscal year. The department is ready to present a mild set of proposed changes to the subdivision regulations next month to the BOC. Staff are not sure if those changes will be drastic enough, so the department may be instructed to evaluate more restrictive changes to the subdivision regulations including lot sizes, screening, open space preservation, etc.
- The department are still under the impression that stormwater regulations will be coming down from the state level to the local level at some point. In what form or fashion that will be is yet to be determined. The hiring or contracting of some type of engineer may be required for us to administer said regulations.

Education Summary

Department	FY 2025 Actual	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	vs. Adopted	
					\$ Change	% Change
Scholarships	\$ 5,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%
Davidson County Community College	\$ 4,175,340	\$ 4,291,833	\$ 4,291,833	\$ 4,489,393	\$ 197,560	4.6%
Davidson County Schools	\$ 27,412,388	\$ 28,481,253	\$ 28,481,253	\$ 29,991,820	\$ 1,510,567	5.3%
Developmental Center	\$ 779,992	\$ 779,992	\$ 779,992	\$ 779,992	\$ -	0.0%
Lexington City Schools	\$ 4,788,247	\$ 4,982,432	\$ 4,982,432	\$ 5,310,787	\$ 328,355	6.6%
Operating Transfers - School Capital Outlay Fund	\$ 9,748,291	\$ 4,802,334	\$ 6,030,996	\$ 5,302,334	\$ 500,000	10.4%
Stoner-Thomas Center	\$ 456,474	\$ 456,474	\$ 456,474	\$ 456,474	\$ -	0.0%
Teen Parenting	\$ 126,868	\$ 126,868	\$ 126,868	\$ 126,868	\$ -	0.0%
Thomasville City Schools	\$ 3,458,940	\$ 3,740,982	\$ 3,740,982	\$ 3,704,500	\$ (36,482)	-1.0%
Grand Total	\$ 50,951,540	\$ 47,712,168	\$ 48,940,830	\$ 50,212,168	\$ 2,500,000	5.2%
Total Revenue	\$ 6,415,148	\$ 6,666,335	\$ 6,666,335	\$ 7,086,485	\$ 420,150	6.3%
County Funds	\$ 44,536,392	\$ 41,045,833	\$ 42,274,495	\$ 43,125,683	\$ 2,079,850	5.1%

FY 2027 Education Revenues

Total = \$7,086,485



EDUCATION - OTHER

Casey Smith, County Manager

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

BUDGET SUMMARY

Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 YTD Actual	FY 2027 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$1,368,334	\$1,413,334	\$1,413,334	\$994,012	\$1,413,334	\$0	0.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,368,334	\$1,413,334	\$1,413,334	\$994,012	\$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	\$1,368,334	\$1,413,334	\$1,413,334	\$994,012	\$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.

2027 PROPOSED BUDGET HIGHLIGHTS

- The FY 2027 Proposed Budget maintains county funding (same as for FY 2026) to Other Education totaling \$1.4M.

DAVIDSON – DAVIE COMMUNITY COLLEGE

Jenny Varner, President

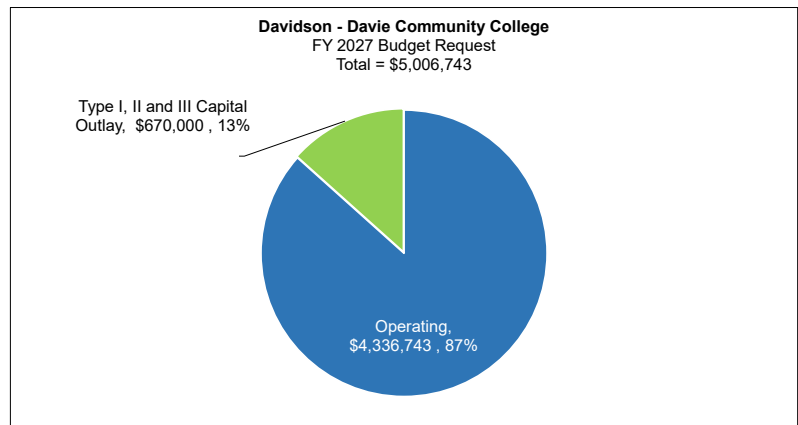
297 DCCC Road Thomasville, NC 27360 (336) 249-8186

BUDGET SUMMARY

Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 YTD Actual	FY 2027 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$3,737,000	\$3,849,110	\$3,849,110	\$2,738,649	\$4,046,670	\$197,560	5.1%
Capital Outlay	\$438,340	\$442,723	\$442,723	\$265,632	\$442,723	\$0	0.0%
Total	\$4,175,340	\$4,291,833	\$4,291,833	\$3,004,281	\$4,489,393	\$197,560	4.6%
Revenues							
Appropriated Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$374,000	\$374,000	\$161,109	\$374,000	\$0	0.0%
Total	\$0	\$374,000	\$374,000	\$161,109	\$374,000	\$0	0.0%
Net County Funds	\$4,175,340	\$3,917,833	\$3,917,833	\$2,843,172	\$4,115,393	\$197,560	5.0%
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 \$5,006,743 from Davidson County for FY 2027 (\$4,336,743 in operating funds and \$670,000 in capital outlay

funds). This request, detailed on the following page, is \$487,633 or 12.7% higher than the current year's budget (Excluding Type I Capital Outlay allocation).

FY 2027 PROPOSED BUDGET HIGHLIGHTS

- The FY 2027 Proposed Budget increases the level of county funding to Davidson-Davie Community College by \$197,560 or 4.6%. 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 2027 Budget Request

Category	Operating	Type I Capital Outlay	Total
Payroll & Contracted Services	\$2,838,669	\$ -	\$2,838,669
Utilities	\$ 754,000	\$ -	\$ 754,000
Telecommunications	\$ 78,200	\$ -	\$ 78,200
Insurance	\$ 179,349	\$ -	\$ 179,349
Lease / Rental	\$ 17,275	\$ -	\$ 17,275
Supplies, Equipment Repairs, & Other Costs	\$ 469,250	\$ -	\$ 469,250
General Facility Repairs, Renovations & Equipment	\$ -	\$670,000	\$ 670,000
Total	\$4,336,743	\$670,000	\$5,006,743

ADM Funding with Charter School #'s Included

Information		FY 2026 Adopted			FY 2027 Proposed			Operating		Capital	
District	ADM FY 2026-27 Projection	Operating	Operating Capital	Per Pupil	Operating	Operating Capital	Per Pupil	% Change	\$ Change	% Change	\$ Change
DCS	18,387	\$ 27,053,113	\$ 1,428,140	\$ 1,451.97	\$ 28,563,680	\$ 1,428,140	\$ 1,553.47	5.6%	\$ 1,510,567	0.0%	\$ -
Lexington City	3,235	\$ 4,697,110	\$ 285,322	\$ 1,451.97	\$ 5,025,465	\$ 285,322	\$ 1,553.47	7.0%	\$ 328,355	0.0%	\$ -
Thomasville City	2,144	\$ 3,367,115	\$ 373,867	\$ 1,451.97	\$ 3,330,633	\$ 373,867	\$ 1,553.47	-1.1%	\$ (36,482)	0.0%	\$ -
DDCC	-	\$ 3,849,110	\$ 442,723	\$ -	\$ 4,046,670	\$ 442,723	\$ -	5.1%	\$ 197,560	0.0%	\$ -
Total	23,766	\$ 38,966,448	\$ 2,530,052	\$ 1,451.97	\$ 40,966,448	\$ 2,530,052	\$ 1,553.47	5.1%	\$ 2,000,000	0.0%	\$ -

Total Funding Increase (Three School Districts) \$ 1,802,440

Cumulative Per Pupil Funding % Increase 6.99%

March 26, 2026

Karen Watford, Chair
Davidson County Commissioners
PO Box 1067
Lexington, NC 27293-1067

Dear Chair Watford:

On behalf of the Board of Trustees, thank you for the opportunity to present a budget request for the 2026-2027 fiscal year. Our College educates over 13,000 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 to meet today's needs and lead local business and industry into the future.

During the 2025 calendar year, Davidson-Davie had 148 apprentices, an increase of 28 over the prior year. Their apprenticeships involved 38 participating employers and were in fields including manufacturing (machining, industrial systems, and electrical engineering) healthcare (nursing, surgical technology, pharmacy technology, and emergency medical science) and education at Lexington City Schools.

Our newest program, Radiography Technology, started in the fall with a cohort of 15 students, expanding our healthcare offerings. We were also awarded a state grant to launch a Childcare

Academy that prepares entry-level workers for childcare to address the critical shortage of skilled employees in this field. The first cohort began February 2026 with 8 completers and two more cohorts are scheduled.

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. Since 2021, we continue to demonstrate nearly a 50% increase in continuing education headcount. The areas of greatest interest are automotive, welding, fire protection, advanced law enforcement, emergency medical science, and cosmetology. To support new, expanding, and existing businesses and industry, the Customized Training Program has provided education, training, and support this year to companies such as EGGER, McIntyre Manufacturing, Mohawk, Nucor, Old Dominion, Matcor, Arneg USA, and Woodgrain.

High School Programs

Enrollment in Career and College Promise (CCP) courses offered on our campus and most high school campuses has also continued to increase, with students taking classes both in person and online. Collaborations with our local school systems, in addition to our partnerships with Davidson Early College and Yadkin Valley Regional Career Academy, provide opportunities for high school students 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. Dual enrollment has increased more than 35% over the last 5 years, with current numbers for Fall 2026 showing an increase over Fall 2025.

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 as local families visit the aquarium and enjoy kid-friendly activities. Our Sustainable Agriculture program hosts a plant sale that always draws crowds and has plans to provide fresh produce to local food pantries in Davidson County this summer. Numerous cultural events and travel abroad opportunities are available for both students and community members. Our Mobile Pharmacy event provides free over-the-counter medication to campus and community members. Community members use tax services through our Student Connections office to get free assistance filing their income taxes. Additionally, we are providing temporary space at our Uptown Lexington location as part of our workforce partnership with Siemens Mobility while their new facilities are being built. This year we are offering fiber optic training to Davidson County prisoners also at our Uptown Lexington Center.

The Small Business Center is partnering with the City of Thomasville on an initiative called “Launch Thomasville,” which is financially supported by a National League of Southern Cities grant to provide business start-up or expansion education to 45 companies, with a second phase focused on sustainable growth education with the opportunity for businesses to win \$10,000.

Budget Request for 2026-2027

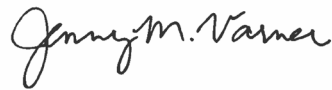
The Board of Trustees of Davidson-Davie Community College approved a budget request for Davidson County on March 10, 2026. The request is attached. The total request is \$5,006,743 (\$4,336,743 general expense + \$670,000 capital expense).

On behalf of our students, community, and many employer partners, 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



Jenny M. Varner
President, Davidson-Davie

Davidson-Davie Community College
Davidson Campus Budget Request
2026-2027

	2026-2027 Budget Requests	2025-2026 Budget Requests	2025-2026 Allotment Received	Change vs. P/Y Request
GENERAL EXPENSE:				
Payroll & Contracted Services	\$ 2,838,669	\$ 2,796,782		
Utilities	\$ 754,000	\$ 704,000		
Telecommunications	\$ 78,200	\$ 78,200		
Insurance	\$ 179,349	\$ 135,000		
Lease/Rental	\$ 17,275	\$ 21,650		
Supplies, Equipment Repairs, & Other Costs	\$ 469,250	\$ 453,200		
Subtotal General Expense	\$ 4,336,743	\$ 4,188,832	\$ 3,849,110	3.53%
CAPITAL				
General Facility Repairs, Renovations & Equipment	\$ 670,000	\$ 670,000	\$ 442,723	
Total Capital Expense	\$ 670,000	\$ 670,000	\$ 442,723	0.00%
Grand Total Budget Request	\$ 5,006,743	\$ 4,858,832	\$ 4,291,833	3.04%

DAVIDSON COUNTY SCHOOLS

Dr. Greg Slate, Superintendent

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

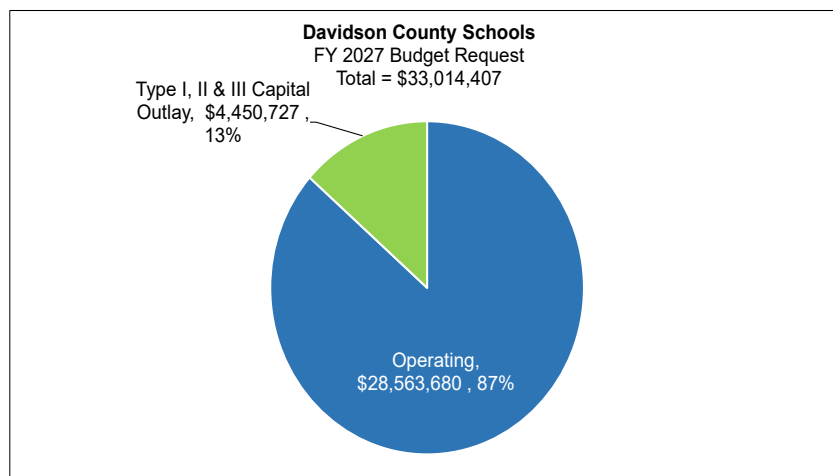
BUDGET SUMMARY

Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 YTD Actual	FY 2027 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$25,998,388	\$27,053,113	\$27,053,113	\$19,674,984	\$28,563,680	\$1,510,567	5.6%
Capital Outlay	\$1,414,000	\$1,428,140	\$1,428,140	\$1,038,640	\$1,428,140	\$0	0.0%
Total	\$27,412,388	\$28,481,253	\$28,481,253	\$20,713,624	\$29,991,820	\$1,510,567	5.3%
Revenues							
Appropriated Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$3,436,612	\$3,220,485	\$3,220,485	\$1,387,300	\$3,412,485	\$192,000	6.0%
Total	\$3,436,612	\$3,220,485	\$3,220,485	\$1,387,300	\$3,412,485	\$192,000	6.0%
Net County Funds	\$23,975,776	\$25,260,768	\$25,260,768	\$19,326,324	\$26,579,335	\$1,318,567	5.2%
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 18,387 (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 2027 PROPOSED BUDGET HIGHLIGHTS

- The FY 2027 Proposed Budget increases total funding to Davidson County School System by \$1,510,567 or 5.3%. This increases the “per pupil” allocation from \$1,451.97 (FY 2026) to \$1,553.47 (FY 2027). Further, the proposed budget “maintains” (same as for FY 2026) the Type II / III capital outlay allocation but brings the Type I Capital Outlay amount to a total of \$3M.

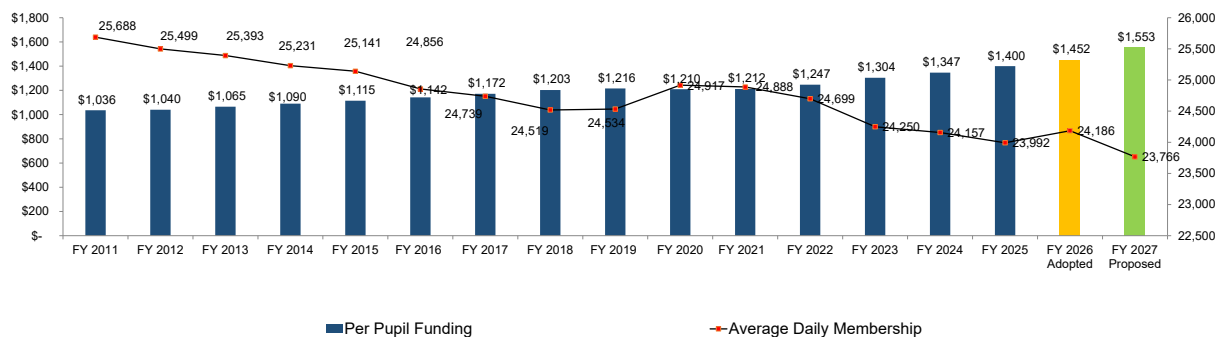
ADM Funding with Charter School #'s Included

Information		FY 2026 Adopted			FY 2027 Proposed			Operating		Capital	
District	ADM FY 2026-27 Projection	Operating	Operating Capital	Per Pupil	Operating	Operating Capital	Per Pupil	% Change	\$ Change	% Change	\$ Change
DCS	18,387	\$ 27,053,113	\$ 1,428,140	\$ 1,451.97	\$ 28,563,680	\$ 1,428,140	\$ 1,553.47	5.6%	\$ 1,510,567	0.0%	\$ -
Lexington City	3,235	\$ 4,697,110	\$ 285,322	\$ 1,451.97	\$ 5,025,465	\$ 285,322	\$ 1,553.47	7.0%	\$ 328,355	0.0%	\$ -
Thomasville City	2,144	\$ 3,367,115	\$ 373,867	\$ 1,451.97	\$ 3,330,633	\$ 373,867	\$ 1,553.47	-1.1%	\$ (36,482)	0.0%	\$ -
DDCC	-	\$ 3,849,110	\$ 442,723	\$ -	\$ 4,046,670	\$ 442,723	\$ -	5.1%	\$ 197,560	0.0%	\$ -
Total	23,766	\$ 38,966,448	\$ 2,530,052	\$ 1,451.97	\$ 40,966,448	\$ 2,530,052	\$ 1,553.47	5.1%	\$ 2,000,000	0.0%	\$ -

Total Funding Increase (Three School Districts) \$ 1,802,440

Cumulative Per Pupil Funding % Increase 6.99%

Per Pupil Funding Summary
All Three Davidson County School Systems



To: Davidson County Board of Commissioners

From: Davidson County Schools

Re: FY 2026-2027 Budget Request

Date: April 23, 2026

Dear Chairperson Watford and Commissioners,

Davidson County Schools respectfully submits this budget request for the 2026-2027 school year. We appreciate the County's continued support and partnership in serving the students, staff, and families of Davidson County.

As we prepare for the upcoming fiscal year, we are facing a significant reduction in state support. Davidson County Schools has experienced a \$1,974,441 cut in state funding for our planning allotment. At the same time, operational costs continue to rise, and we are projecting a 4% increase in salary-related expenses due to uncertainty around state-provided raises and ongoing cost pressures. State budget uncertainty is affecting school districts across North Carolina, and districts are having to plan with limited information while absorbing rising costs.

We also want to be transparent about our local financial position. At the end of the 2024-2025 school year, our fund balance was \$6,600,468. While we would like to build that balance to \$8 million, we recognize that the immediate minimum goal is to maintain at least three months of operating costs in fund balance to ensure financial stability and cash-flow protection.

Another important priority remains teacher compensation. Davidson County Schools would like to continue working toward increasing the local teacher supplement from 6.75% to 7%, but doing so would require an additional \$960,986. Given the state funding cut and the continued rise in operating expenses, we do not currently see a path to increasing the local teacher supplement at this time, this is why we are requesting an additional \$960,986 in funding from the county so that we can increase our local teacher supplement to 7%.

We recognize the critical importance of competitive compensation for our teachers and employees. However, under current conditions, our immediate focus must remain on maintaining core operations, preserving financial stability, and addressing the funding reduction we have absorbed from the state.

Accordingly, we respectfully request the County's support in helping Davidson County Schools manage these challenges during the 2026-2027 budget cycle. We remain committed to working collaboratively with the Board of Commissioners to protect educational services, support our employees, and maintain the strong financial foundation needed to serve our students effectively.

Thank you for your consideration and for your continued investment in Davidson County Schools.

Sincerely,



Greggory R. Slate, Ed.D.
Superintendent
Davidson County Schools

Davidson County Schools 2026-2027 Proposed Budget

Ashley M. Crawford, CFO

May 4, 2026



Davidson County Schools

Mission

To create a *rigorous* and *relevant* learning environment built on strong personal *relationships* that empowers ALL students for *future success*.



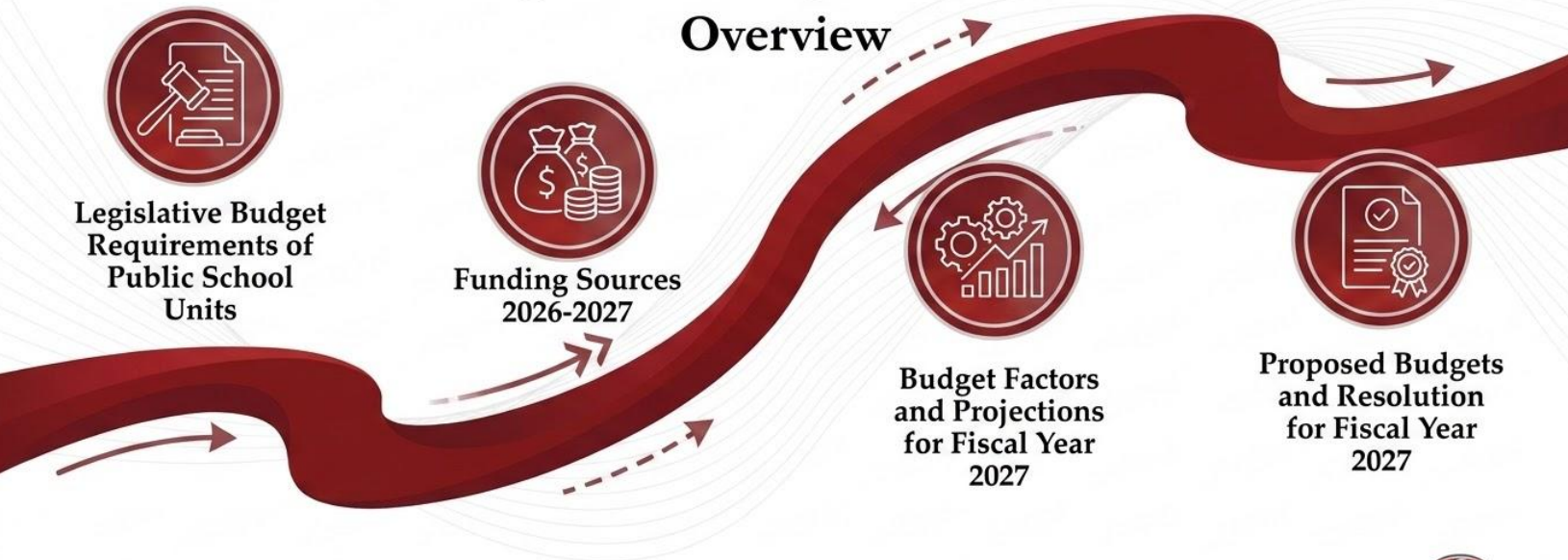
Vision

To prepare students to enter the world ready to navigate challenges and to construct successes.



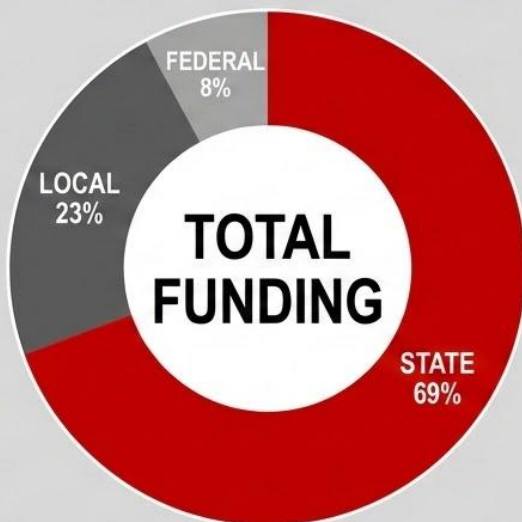
Davidson County Schools Proposed Budget 2026-2027

Overview



Proposed 2026-2027 Budget: Funding Sources

TOTAL FUNDING MIX



STATE FUNDING (69%)

- Fund 1 (State Public School Fund): NC State Revenues



LOCAL FUNDING (23%)

- Fund 2 (Local Current Expense Fund): Davidson County, Interest Income, Miscellaneous Rev.
- Fund 4 (Capital Outlay Fund): Davidson County, State Yellow School Bus Replacement
- Fund 8 (Other Restricted Fund): Davidson County, Medicaid (NCDHSS), Local Grants, State Grant Funds



FEDERAL FUNDING (8%)

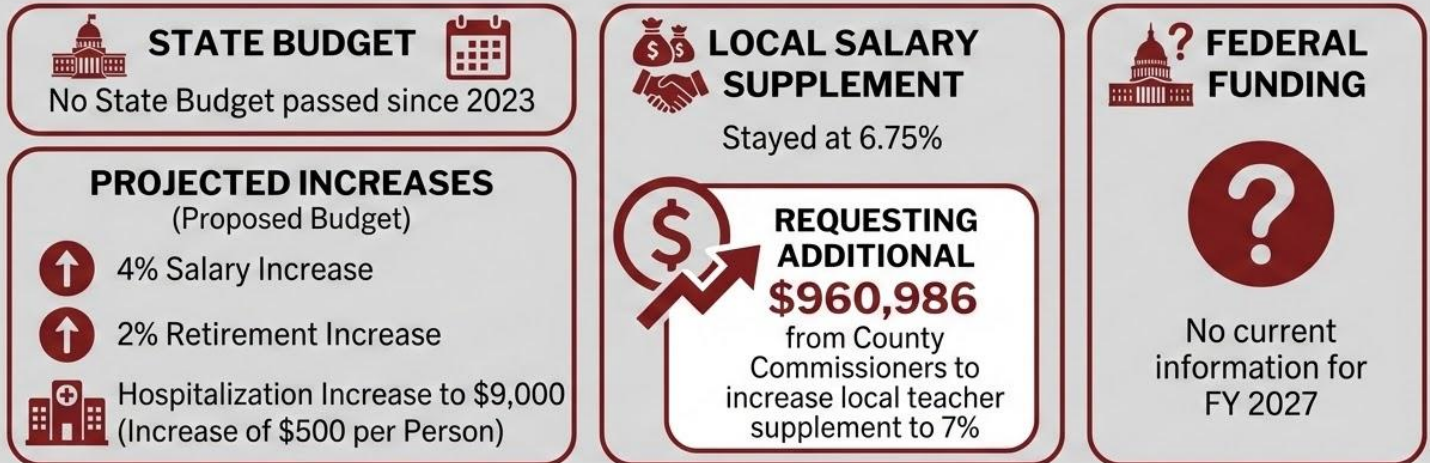
- Fund 3 (Federal Grants Fund)*: Federal Government
- Fund 5 (School Nutrition Fund): USDA (Federal Government)

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

Davidson County Schools

Proposed Budget 2026-2027

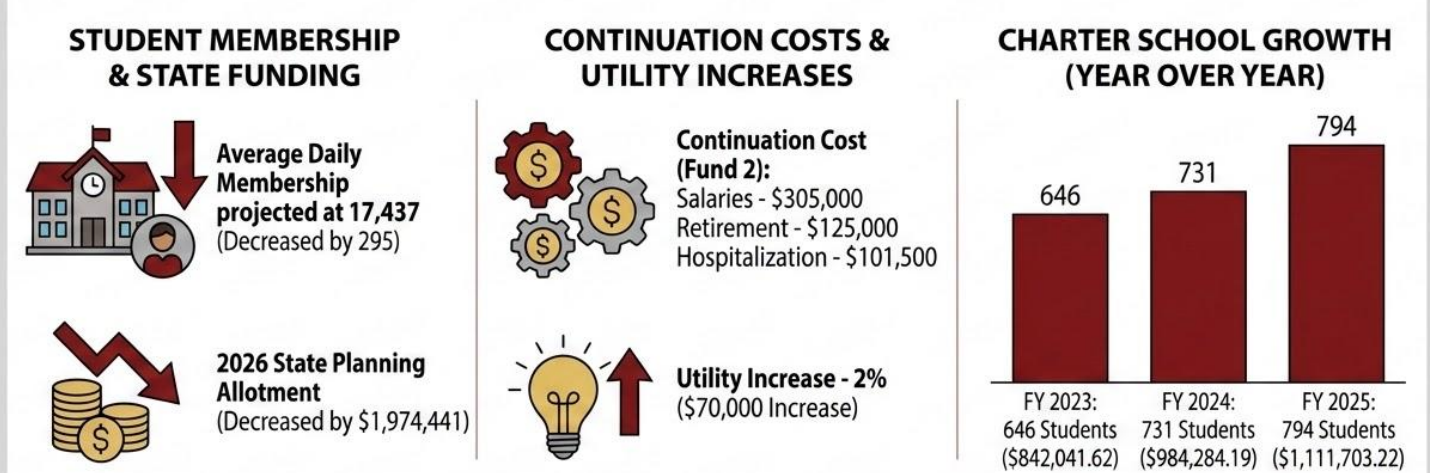
Budgetary Factors & Projections - FY 2027



Davidson County Schools

Proposed Budget 2026-2027

Budgetary Factors & Projections



Davidson County Schools

Proposed Budget 2026-2027

Budget Resolution 2026-2027

SECTION 3 - Local Current Expense Fund Appropriations

Instructional Services (5000):	\$ 18,466,514.24
System-Wide Support Services (6000):	\$ 13,127,680.27
Ancillary Services (7000):	\$ 102,382.19
Non-Programmed Charges (8000):	\$ 1,260,000.00

=

SECTION 4 - Local Current Expense Fund Estimated Revenues

Local Operating Funds:	\$ 28,563,680.00
Fines and Forfeitures:	\$ 600,000.00
Other Operating Revenue:	\$ 750,000.00
Fund Balance Appropriated:	\$ 3,042,896.70

**Total Local Current Expense
Funds Appropriation:**

\$ 32,956,576.70



**Total Local Current Expense
Fund Revenue:**

\$ 32,956,576.70

Total Revenues = Total Appropriations: Balanced Budget

Davidson County Schools

Proposed Budget 2026-2027

Budget Resolution 2026-2027

SECTION 7 - Capital Outlay Fund Appropriations

Instructional Services (5000):	\$ 75,000.00
System-Wide Support Services (6000):	\$ 1,932,800.00
Capital Outlay (9000):	\$ 3,022,587.00

=

SECTION 8 - Capital Outlay Fund Estimated Revenues

Local Funds:	\$ 4,450,727.00
Other Revenue:	\$ 140,000.00
Fund Balance Appropriated:	\$ 439,660.00

**Total Capital Outlay
Appropriation:**

\$ 5,030,387.00



**Total Capital Outlay
Revenue:**

\$ 5,030,387.00

Total Revenues = Total Appropriations: Balanced Budget

Davidson County Schools Proposed Budget 2026-2027

Budget Resolution 2026-2027

SECTION 11 - Other Restricted Fund Appropriations

Instructional Services (5000): \$ 5,434,072.09
System-Wide Support Services (6000): \$ 889,246.00

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**Total Other Restricted Fund
Appropriation: \$ 6,323,318.09**

SECTION 12 - Other Restricted Fund Revenues

Local Funds:

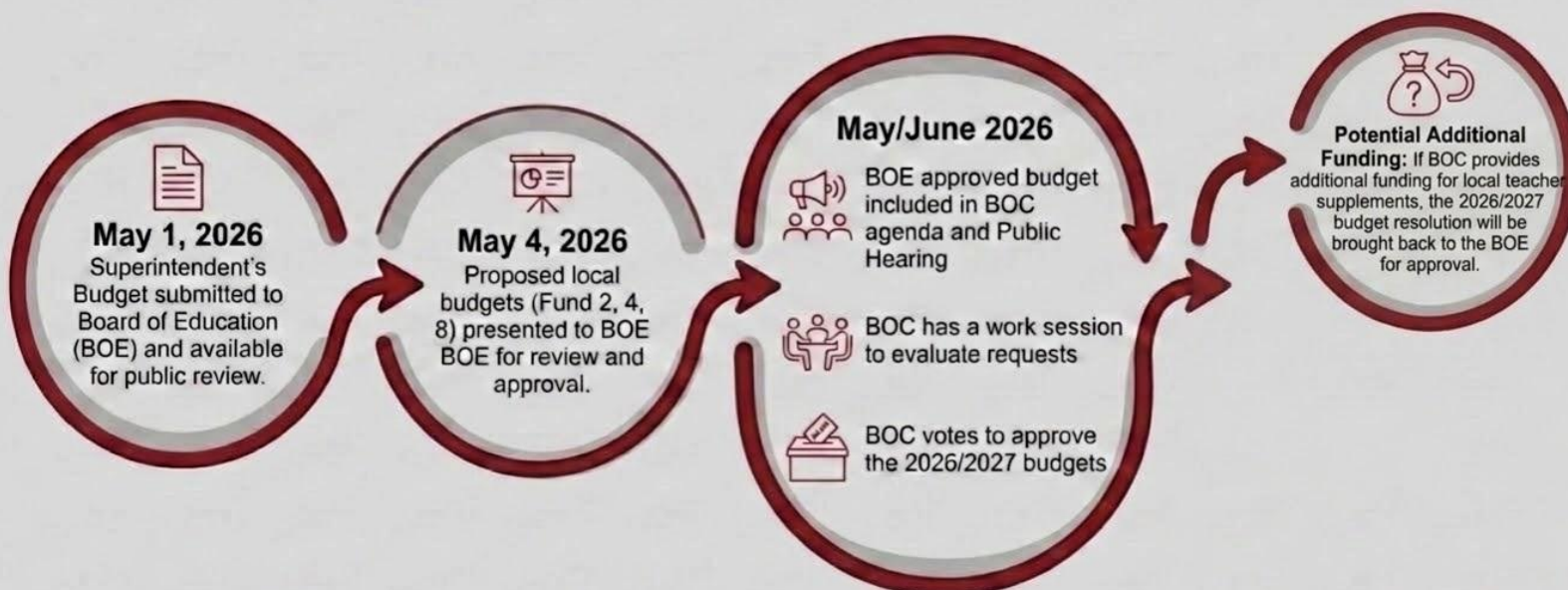
Stoner-Thomas: \$ 456,474.00
Teen Parent: \$ 126,868.00
Truancy: \$ 59,399.00
Smart Start School Readiness: \$ 434,138.00
More at Four Grant: \$ 525,000.00
Other Restricted Fund Revenue: \$ 1,993,922.39
Fund Balance Appropriated: \$ 2,727,516.70

**Total Other Restricted Fund
Revenue: \$ 6,323,318.09**

Total Revenues = Total Appropriations: Balanced Budget



Budget Timeline 2026-2027





DAVIDSON
COUNTY SCHOOLS

Your future. Our focus.

For Your Information

Local Current Expense (Fund 2)

Expense			
Instructional Services	5000	\$	18,466,514.24
System Wide Support Services	6000	\$	13,127,680.27
Ancillary Services	7000	\$	102,382.19
Non-Programmed Charges	8000	\$	1,260,000.00
	Total	\$	32,956,576.70
Revenues			
Davidson County Government- Local		\$	28,563,680.00
Fines & Forfeitures		\$	600,000.00
Other Operating Fund Revenue		\$	750,000.00
Fund Balance Appropriated		\$	3,042,896.70
	Total	\$	32,956,576.70

Capital Outlay (Fund 4)

Tier II & III

Expense			
Instructional Services	5000	\$	75,000.00
System Wide Support Services	6000	\$	1,932,800.00
	Total	\$	2,007,800.00
Revenues			
Davidson County Government- Tier II & III		\$	1,428,140.00
Other Revenue		\$	140,000.00
Fund Balance Appropriated		\$	439,660.00
	Total	\$	2,007,800.00

Tier I

Expense/ Revenue			
Cameras/Servers - All	SCCCSV	\$	80,000.00
Safety Equipment		\$	200,000.00
Ledford Tennis Courts	SCCLTC	\$	375,000.00
Cooling Tower District Wide	SCCSWC	\$	2,367,587.00
Davidson County Government- Tier I	Total	\$	3,022,587.00

Other Restricted (Fund 8)

Expense			
Instructional Services	5000	\$	5,434,072.10
System Wide Support Services	6000	\$	889,246.00
	Total	\$	6,323,318.10
Revenues			
Stoner-Thomas		\$	456,474.00
Teen Parent		\$	126,868.00
Truancy		\$	59,399.00
Smart Start School Readiness		\$	434,138.00
More at Four Grant		\$	525,000.00
Other Restricted Fund Revenue		\$	1,993,922.39
Fund Balance Appropriated		\$	2,727,516.70
	Total	\$	6,323,318.09

Budget projections are based on draft amounts. Board of Education will review and approve at May 4, 2026 meeting.

Budget Resolution 2026-2027

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, 2026 and ending June 30, 2027.

Instructional Services (5000)	\$ 118,853,753.70
System-Wide Support Services (6000)	\$ 15,511,686.98
Ancillary Services (7000)	\$ 47,054.21

Total State Public School Fund Appropriation	<u>\$ 134,412,494.89</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, 2026 and ending June 30, 2027.

State Funds	\$ 134,412,494.89
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Total State Public School Fund Revenue	<u>\$ 134,412,494.89</u>
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Budget Resolution 2026-2027

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, 2026 and ending June 30, 2027.

Instructional Services (5000)	\$ 18,466,514.24
System-Wide Support Services (6000)	\$ 13,127,680.27
Ancillary Services (7000)	\$102,382.19
Non- Programmed Charges (8000)	\$ 1,260,000.00
Total Local Current Expense Funds Appropriation	<u>\$ 32,956,576.70</u>

SECTION 4- The following revenues are estimated to be available to the **Local Current Expense Fund** for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

Local Operating Funds:	\$ 28,563,680.00
Fines and Forfeitures	\$ 600,000.00
Other Operating Revenue	\$ 750,000.00
Fund Balance Appropriated:	\$ 3,042,896.70
Total Local Current Expense Fund Revenue	<u>\$ 32,956,576.70</u>

Budget Resolution 2026-2027

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, 2026 and ending June 30, 2027.

Instructional Services (5000)	\$ 3,327,674.60
System-Wide Support Services (6000)	\$ 189,698.06
Non-Programmed Charges (8000)	\$ 565,930.09

Total Federal Grants Fund Appropriation	<u>\$ 4,083,302.75</u>
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SECTION 6- The following revenues are estimated to be available to the **Federal Grants Fund** for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

Federal Funds	\$ 4,083,302.75
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Total Federal Grants Fund Revenue	<u>\$ 4,083,302.75</u>
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Budget Resolution 2026-2027

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, 2026 and ending June 30, 2027.

Instructional Services (5000)	\$ 75,000.00
System-Wide Support Services (6000)	\$ 1,932,800.00
Capital Outlay (9000)	\$ 3,022,587.00
Total Capital Outlay Appropriation	<u>\$ 5,030,387.00</u>

SECTION 8- The following revenues are estimated to be available to the **Capital Outlay Fund** for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

Local Funds	\$ 4,450,727.00
Other Revenue	\$ 140,000.00
Fund Balance Appropriated	\$439,660.00
Total Capital Outlay Revenue	<u>\$ 5,030,387.00</u>

Budget Resolution 2026-2027

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, 2026 and ending June 30, 2027.

Ancillary Services (7000)	\$ 12,100,000.00
Non-Programmed Charges (8000)	\$400,000.00
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, 2026 and ending June 30, 2027.

Federal Funds	\$ 10,000,000.00
Other Revenue	\$ 2,500,000.00
Total Child Nutrition Fund Revenue	<u>\$ 12,500,000.00</u>

Budget Resolution 2026-2027

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, 2026 and ending June 30, 2027.

Instructional Services (5000)	\$ 5,434,072.09
System-Wide Support Services (6000)	\$ 889,246.00
Total Other Restricted Fund Appropriation	<u>\$ 6,323,318.09</u>

SECTION 12- The following revenues are estimated to be available to the **Other Restricted Fund Revenue** for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

Local Funds:

Stoner-Thomas	\$ 456,474.00
Teen Parent	\$ 126,868.00
Truancy	\$ 59,399.00
Smart Start School Readiness	\$ 434,138.00
More at Four Grant	\$ 525,000.00
Other Restricted Fund Revenue	\$ 1,993,922.39
Fund Balance Appropriated	\$2,727,516.70
Total Other Restricted Fund Revenue	<u>\$ 6,323,318.09</u>

Budget Resolution 2026-2027

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 _____, 2026.

Approved:

_____, Superintendent

_____, Date

Approved:

_____, Board of Education Chairperson

_____, Date

LEXINGTON CITY SCHOOLS

Dr. Ron Anthony, Superintendent

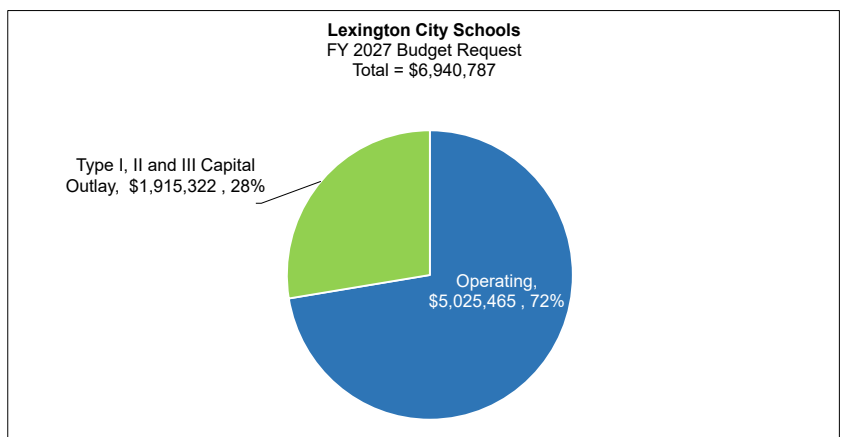
1010 Fair Street Lexington, NC 27292 (336) 242-1527

BUDGET SUMMARY

Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 YTD Actual	FY 2027 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$4,505,750	\$4,697,110	\$4,697,110	\$3,416,080	\$5,025,465	\$328,355	7.0%
Capital Outlay	\$282,497	\$285,322	\$285,322	\$207,504	\$285,322	\$0	0.0%
Total	\$4,788,247	\$4,982,432	\$4,982,432	\$3,623,584	\$5,310,787	\$328,355	6.6%
Revenues							
Appropriated Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$4,788,247	\$4,982,432	\$4,982,432	\$3,623,584	\$5,310,787	\$328,355	6.6%
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 3,235 (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 2027 PROPOSED BUDGET HIGHLIGHTS

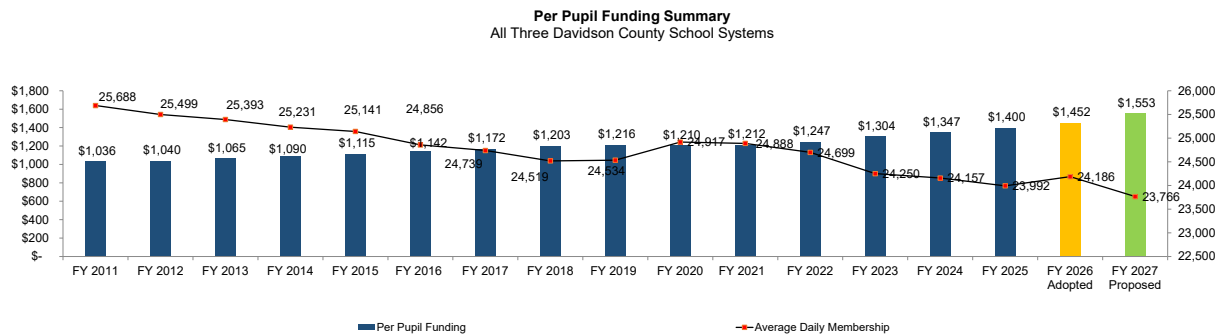
- The FY 2027 Proposed Budget increases total funding to the Lexington City School System by \$328,355 or 6.6%. This increases the “per pupil” allocation from \$1,451.97 (FY 2026) to \$1,553.47 (FY 2027). Further, the proposed budget increases the Type I Capital Outlay amount of \$1.0M to \$1.1M for the upcoming fiscal year.

ADM Funding with Charter School #'s Included

Information		FY 2026 Adopted			FY 2027 Proposed			Operating		Capital	
District	ADM FY 2026-27 Projection	Operating	Operating Capital	Per Pupil	Operating	Operating Capital	Per Pupil	% Change	\$ Change	% Change	\$ Change
DCS	18,387	\$ 27,053,113	\$ 1,428,140	\$ 1,451.97	\$ 28,563,680	\$ 1,428,140	\$ 1,553.47	5.6%	\$ 1,510,567	0.0%	\$ -
Lexington City	3,235	\$ 4,697,110	\$ 285,322	\$ 1,451.97	\$ 5,025,465	\$ 285,322	\$ 1,553.47	7.0%	\$ 328,355	0.0%	\$ -
Thomasville City	2,144	\$ 3,367,115	\$ 373,867	\$ 1,451.97	\$ 3,330,633	\$ 373,867	\$ 1,553.47	-1.1%	\$ (36,482)	0.0%	\$ -
DDCC	-	\$ 3,849,110	\$ 442,723	\$ -	\$ 4,046,670	\$ 442,723	\$ -	5.1%	\$ 197,560	0.0%	\$ -
Total	23,766	\$ 38,966,448	\$ 2,530,052	\$ 1,451.97	\$ 40,966,448	\$ 2,530,052	\$ 1,553.47	5.1%	\$ 2,000,000	0.0%	\$ -

Total Funding Increase (Three School Districts) \$ 1,802,440

Cumulative Per Pupil Funding % Increase 6.99%





Lexington City Schools

2026-2027 Budget Request

Dr. Rodney Shotwell, Interim 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

2026-2027

Request to the Davidson County Commissioners

	2025-26 Adopted Budget	2026-27 Proposed Budget	\$ Change	% Change
Local Current Expense Fund				
County Appropriation	\$4,697,110	\$5,025,465	\$ 328,355	7.0%
Other Restricted Funds - Fund 8				
Developmental Center	\$ 779,992	\$ 779,992	\$ -	0%
Capital Outlay				
Category I	\$1,105,000	\$1,630,000	\$ 525,000	47.5%
Category II & III	\$ 282,497	\$ 285,322	\$ 2,825	1.0%
Total	\$6,864,599	\$7,720,779	\$ 856,180	12.5%

LEXINGTON CITY SCHOOLS

2026-27 PROPOSED CAPITAL OUTLAY FUND BUDGET (CATEGORY I)

Proposed Projects	
System-wide paving	\$75,000
System-wide HVAC	\$300,000
Roofing	\$650,000
Playground Renovations	\$130,000
Maintenance Shop	\$40,000
Flooring	\$100,000
System-wide painting	\$75,000
Security	\$260,000
Total	<u>\$1,630,000</u>

LEXINGTON CITY SCHOOLS

2025-26 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)	\$30,000
Vehicles	\$10,000
Furniture & Equipment	<u>\$64,322</u>
Total	\$285,322

Total Category II & III Request	\$285,322
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LEXINGTON CITY SCHOOLS

2025-26 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

Casey Smith, County Manager

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

BUDGET SUMMARY

Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 YTD Actual	FY 2027 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$9,748,291	\$4,802,334	\$6,030,996	\$0	\$5,302,334	\$500,000	10.4%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$9,748,291	\$4,802,334	\$6,030,996	\$0	\$5,302,334	\$500,000	10.4%
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	\$2,978,536	\$3,071,850	\$3,071,850	\$1,329,740	\$3,300,000	\$228,150	7.4%
Total	\$2,978,536	\$3,071,850	\$3,071,850	\$1,329,740	\$3,300,000	\$228,150	7.4%
Net County Funds	\$6,769,755	\$1,730,484	\$2,959,146	(\$1,329,740)	\$2,002,334	\$271,850	15.7%
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 2027 PROPOSED BUDGET HIGHLIGHTS

- The FY 2027 Proposed Budget maintains the county contribution from the General Fund to the School Capital Outlay Fund equal to \$5.3M. From the total, \$3.3M comes from Article 46 Sales Tax Collections.

THOMASVILLE CITY SCHOOLS

TBD, Superintendent

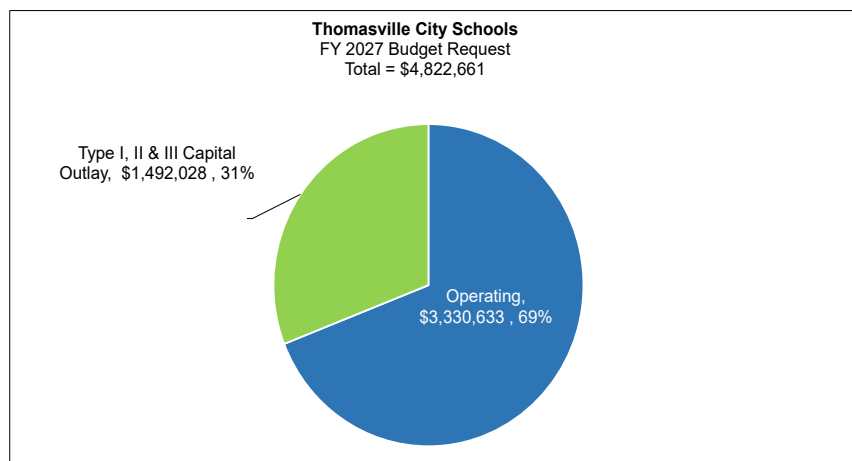
400 Turner Street Thomasville, NC 27360 (336) 474-4200

BUDGET SUMMARY

Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 YTD Actual	FY 2027 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$3,088,775	\$3,367,115	\$3,367,115	\$2,448,808	\$3,330,633	(\$36,482)	-1.1%
Capital Outlay	\$370,165	\$373,867	\$373,867	\$271,896	\$373,867	\$0	0.0%
Total	\$3,458,940	\$3,740,982	\$3,740,982	\$2,720,704	\$3,704,500	(\$36,482)	-1.0%
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	\$3,458,940	\$3,740,982	\$3,740,982	\$2,720,704	\$3,704,500	(\$36,482)	-1.0%
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 2,144 (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 2027 PROPOSED BUDGET HIGHLIGHTS

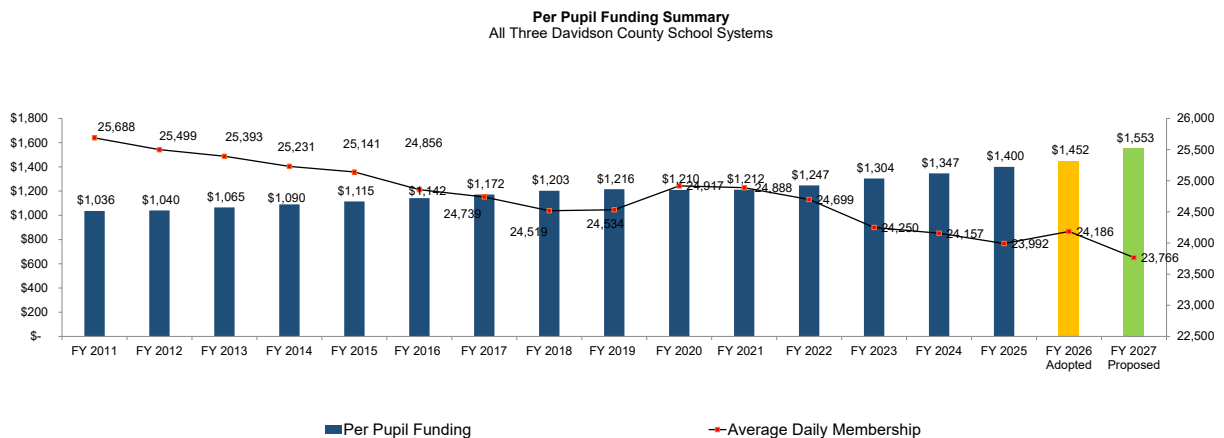
- The FY 2027 Proposed Budget decreases county total funding to the Thomasville City School System by (\$36,482) or -1.0%. However, the “per pupil” allocation will increase from \$1,451.97 (FY 2026) to \$1,553.47 (FY 2027). Further, the proposed budget “maintains” the Type II / III capital outlay allocation but “increases” the Type I Capital Outlay amount to a total of \$1.1M.

ADM Funding with Charter School #'s Included

Information		FY 2026 Adopted			FY 2027 Proposed			Operating		Capital	
District	ADM FY 2026-27 Projection	Operating	Operating Capital	Per Pupil	Operating	Operating Capital	Per Pupil	% Change	\$ Change	% Change	\$ Change
DCS	18,387	\$ 27,053,113	\$ 1,428,140	\$ 1,451.97	\$ 28,563,680	\$ 1,428,140	\$ 1,553.47	5.6%	\$ 1,510,567	0.0%	\$ -
Lexington City	3,235	\$ 4,697,110	\$ 285,322	\$ 1,451.97	\$ 5,025,465	\$ 285,322	\$ 1,553.47	7.0%	\$ 328,355	0.0%	\$ -
Thomasville City	2,144	\$ 3,367,115	\$ 373,867	\$ 1,451.97	\$ 3,330,633	\$ 373,867	\$ 1,553.47	-1.1%	\$ (36,482)	0.0%	\$ -
DDCC	-	\$ 3,849,110	\$ 442,723	\$ -	\$ 4,046,670	\$ 442,723	\$ -	5.1%	\$ 197,560	0.0%	\$ -
Total	23,766	\$ 38,966,448	\$ 2,530,052	\$ 1,451.97	\$ 40,966,448	\$ 2,530,052	\$ 1,553.47	5.1%	\$ 2,000,000	0.0%	\$ -

Total Funding Increase (Three School Districts) \$ 1,802,440

Cumulative Per Pupil Funding % Increase 6.99%





FY 2026-2027

Thomasville City Schools Proposed Budget

01

FY 26-27 STRATEGIC PLAN

02

**FY 26-27 BUDGET OBJECTIVE
& GOALS**

AGENDA

03

**FY 26-27 CITY/COUNTY
REQUESTS**

04

CLOSING

Our Focus:

VISION STATEMENT We envision a school system where every Thomasville student graduates confident, capable, and prepared to thrive, whether pursuing college, entering the workforce, or serving in the military. Our students will lead with purpose, succeed with integrity, and contribute meaningfully to a dynamic global society.

MISSION STATEMENT Thomasville City Schools partners with families, educators, and the greater community to create engaging, student-centered learning environments that are safe, inclusive, and innovative. We are committed to personalized, high-quality instruction that nurtures the whole child, academically, socially, emotionally, and physically, so that every student is equipped with the knowledge, skills, and character to achieve lifelong success.

STRATEGIC PLAN PRIORITIES

Priority #1: Thomasville City Schools recruits, develops, and retains exceptional, mission-aligned staff through a culture of belonging, well-being, and professional growth.

Priority #2: Thomasville City Schools strengthens partnerships with families and the broader community to promote engagement and position the district as the choice for education.

Priority #3: Thomasville City Schools ensures that every student meets or exceeds growth academically and graduates prepared for success in college, career, and life through rigorous, differentiated, and data-informed instruction.

Priority #4: Thomasville City Schools ensures every student feels physically, emotionally, and psychologically safe in every school building, every day.

Priority #5: Thomasville City Schools ensures safe, modern spaces that support learning through smart investments and sustainable operations



2026-2027 BUDGET OBJECTIVE AND GOAL

MAINTAIN TO SUSTAIN

Ensuring Financial Stability:

Strategically allocate resources to mitigate increasing fixed benefit and operational costs while protecting the district's financial integrity. This approach prioritizes fiscal responsibility, preserves all current positions, and supports long-term sustainability ensuring continued, focused investment in student success.



Proposed Estimated Budget 2026-2027

Budget Resolution 2026-2027

Section 2 - The following revenues are hereby estimated to be available to the **Local Current Expense Fund** for the period beginning July 1, 2026 and ending June 30, 2027

City Appropriation	\$1,937,326
County Appropriation	\$3,330,633
Fees, Fines, Forfeitures	\$65,000
Fund Balance	\$150,000
 Total Local Current Expense Fund Appropriations	 \$5,482,959



Proposed Estimated Budget 2026-2027

Budget Resolution 2026-2027

Section 1 - The following amounts are hereby appropriated for the operation of the school administrative unit in the **Local Current Expense Fund** for the period beginning July 1, 2026 and ending June 30, 2027

5000 Instructional Programs	\$1,602,099
6000 Supporting Services	\$3,509,859
7000 Ancillary Services	\$221,001
8000 Non-Programmed Charges	\$150,000
Total Local Current Expense Fund Appropriations	<u>\$5,482,959</u>



Proposed Estimated Budget 2026-2027

Budget Resolution 2026-2027

Section 11 - The following amounts are hereby appropriated for the operation of the school administrative unit in the **Capital Outlay Fund** for the period beginning July 1, 2026 and ending June 30, 2027

5000 Instructional Programs	\$134,734
6000 Supporting Services	\$239,130
9000 Capital Outlay Projects	\$1,118,161
Total Local Current Expense Fund Appropriations	<u>\$1,492,028</u>



2026 - 2027 Proposed Capital Outlay Fund Budget (Category I)

Proposed Projects

District-wide painting	\$50,000
District Wide Paving	\$118,161
Liberty Drive Roof	\$150,000
HVAC Repairs and Renovations	\$200,000
ADA Compliance Renovations	\$300,000
Drainage/Plumbing Renovations	\$300,000
<u>Total</u>	<u>\$1,118,161</u>



2026/2027

Request to the City Council/Davidson County Commissioners

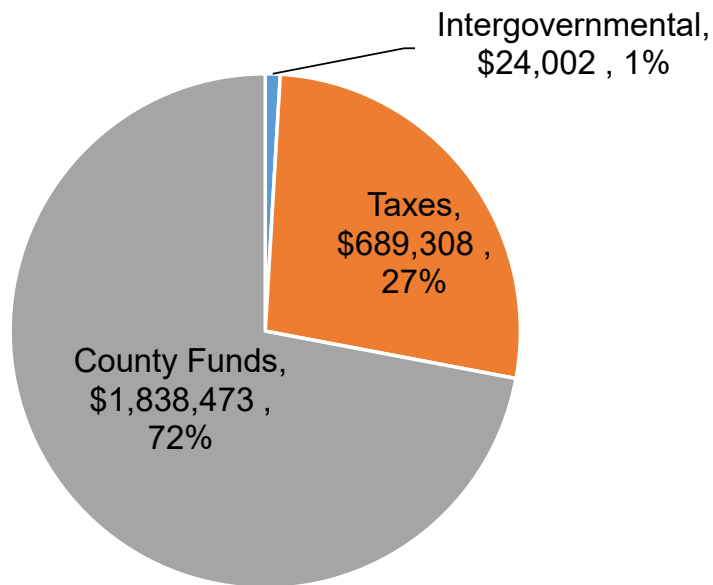
	2025-26	2026-27		
	Adopted	Proposed		
	<u>Budget</u>	<u>Budget</u>	<u>\$ Change</u>	<u>% Change</u>
<u>Local Current Expense Fund</u>				
City Council Ad Valorem Tax	\$1,855,000	\$1,937,326	\$82,326	4.40%
County Appropriation	\$3,367,115	\$3,330,633	-\$36,482	-1.10%
Fees, Fines, Forfeitures	\$65,000	\$65,000	\$0	0%
<u>Fund Balance</u>	<u>\$150,000</u>	<u>\$150,000</u>	<u>\$0</u>	<u>0%</u>
Total	\$5,437,115	\$5,482,959	\$45,844	
<u>Capital Outlay</u>				
Category I	\$993,161	\$1,118,161	\$125,000	1.20%
<u>Category II & III</u>	<u>\$373,867</u>	<u>\$373,867</u>	<u>\$0</u>	<u>0%</u>
Total	\$1,367,028.00	\$1,492,028.00	\$125,000	



Environmental Protection Summary

Department	FY 2025 Actual	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	vs. Adopted	
					\$ Change	% Change
Integrated Solid Waste	\$ 1,514,784	\$ 1,465,080	\$ 1,467,480	\$ 1,565,855	\$ 100,775	6.9%
Operating Transfers - Sewer Fund	\$ 1,438,321	\$ 689,308	\$ 1,553,221	\$ 689,308	\$ -	0.0%
Soil & Water	\$ 338,451	\$ 299,342	\$ 305,792	\$ 296,620	\$ (2,722)	-0.9%
Grand Total	\$ 3,291,556	\$ 2,453,730	\$ 3,326,493	\$ 2,551,783	\$ 98,053	4.0%
Total Revenue	\$ 633,029	\$ 713,310	\$ 713,310	\$ 713,310	\$ -	0.0%
County Funds	\$ 2,658,527	\$ 1,740,420	\$ 2,613,183	\$ 1,838,473	\$ 98,053	5.6%

**FY 2027 Environmental
Protection Revenues**
Total = \$713,310



INTEGRATED SOLID WASTE - SANITATION

Charlie Brushwood, Director

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

BUDGET SUMMARY

Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 YTD Actual	FY 2027 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$940,252	\$940,245	\$940,245	\$673,756	\$1,036,480	\$96,235	10.2%
Operating	\$420,138	\$409,835	\$412,235	\$282,560	\$429,375	\$19,540	4.8%
Capital Outlay	\$154,394	\$115,000	\$115,000	\$82,979	\$100,000	(\$15,000)	-13.0%
Total	\$1,514,784	\$1,465,080	\$1,467,480	\$1,039,295	\$1,565,855	\$100,775	6.9%
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	\$1,514,784	\$1,465,080	\$1,467,480	\$1,039,295	\$1,565,855	\$100,775	6.9%
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 2027 PROPOSED BUDGET HIGHLIGHTS

- The FY 2027 Proposed Budget increases local dollars to Sanitation by \$100,775 or 6.9%. For FY 2027 the COLA is proposed at \$500 + 2.5%, which equals about 3.5% on average county-wide. Group insurance is expected to increase by 20% however, employee health insurance costs are not expected to rise, as the county is covering the cost increase for the upcoming fiscal year. Further, there are no expected employee health plan design changes with exception of utilizing a new entity for pharmacy services (CVS). Employee cost for dental coverage is expected to increase by 6%. Mandated state retirement contributions for Non-LEOs are expected to increase by 5% (14.35% to 15.07%).
- The proposed budget includes one position reclassification of a PT Recycling Center Attendant (63) to a PT Roll Off Truck Driver (63). This is needed to cease using contract roll-off drivers.
- Lastly, the proposed budget includes funding to purchase new directional, holiday and safety signage + replace two outdated compactors.

FY 2026 SIGNIFICANT ACCOMPLISHMENTS

- New cell is finally complete and is now available for use (Spring 2026).
- Replaced skid steer and pre-crusher for residential landfill convenient center.
- Scale system upgrade was completed at the commercial scale house.
- EV truck purchased to assist with the transition during director's retirement.
- New sanitation utility technician position in effect and assisting with compactor repairs and other duties.

KEY PERFORMANCE MEASURES

Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Projected
Reduce OSHA Recordable Accidents < 3	0	0	0	0
MSW Tons Compacted	144,266	149,660	150,000	150,000
Ferrous & Nonferrous Metals Tons Recycled	758	776	700	700
Garbage Boxes Pulled	2,335	2,092	2,300	2,200
Recycle Boxes Pulled	564	448	580	580
Increase Tons per Load in Recycle Boxes	2.86	3.74	3.25	3.5
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	1,643	1,748	1,675	1,675

FUTURE ISSUES

- Finding property for future landfill.

OPERATING TRANSFERS – ENVIRONMENTAL PROTECTION

Casey Smith, County Manager

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

BUDGET SUMMARY

Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 YTD Actual	FY 2027 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$1,438,321	\$689,308	\$1,553,221	\$0	\$689,308	\$0	0.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,438,321	\$689,308	\$1,553,221	\$0	\$689,308	\$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	\$609,027	\$689,308	\$689,308	\$296,936	\$689,308	\$0	0.0%
Total	\$609,027	\$689,308	\$689,308	\$296,936	\$689,308	\$0	0.0%
Net County Funds	\$829,294	\$0	\$863,913	(\$296,936)	\$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 2027 PROPOSED BUDGET HIGHLIGHTS

- The FY 2027 Proposed Budget provides \$689K (from Article 44 – Sales Tax Collections) to the Sewer Fund Reserve for Future Use. These funds will be utilized in the future to replace aging sewer lines and / or pumps / pump stations the County owes.

SOIL & WATER

Gabriela Castaneda, Director

301 East Center Street Lexington, NC 27292 (336) 242-2075

BUDGET SUMMARY

Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 YTD Actual	FY 2027 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$286,296	\$286,941	\$286,941	\$197,471	\$286,719	(\$222)	-0.1%
Operating	\$9,220	\$12,401	\$18,851	\$7,690	\$9,901	(\$2,500)	-20.2%
Capital Outlay	\$42,936	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$338,451	\$299,342	\$305,792	\$205,160	\$296,620	(\$2,722)	-0.9%
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	\$0	\$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	\$0	\$24,002	\$0	0.0%
Net County Funds	\$314,449	\$275,340	\$281,790	\$205,160	\$272,618	(\$2,722)	-1.0%
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 land users for the implementation of Best Management Practices that protect and improve natural resources. The Department also 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 2027 PROPOSED BUDGET HIGHLIGHTS

- The FY 2027 Proposed Budget decreases local dollars to the Soil & Water Department by (\$2,722) or -1.0%. For FY 2027 the COLA is proposed at \$500 + 2.5%, which equals about 3.5% on average county-wide. Group insurance is expected to increase by 20% however, employee health insurance costs are not expected to rise, as the county is covering the cost increase for the upcoming fiscal year. Further, there are no expected employee health plan design changes with exception of utilizing a new entity for pharmacy services (CVS). Employee cost for dental coverage is expected to increase by 6%. Mandated state retirement contributions for Non-LEOs are expected to increase by 5% (14.35% to 15.07%).

FY 2026 SIGNIFICANT ACCOMPLISHMENTS

- The Department is scheduled to complete a project to remove vegetative debris from a section of Abbotts Creek from Friendship-Ledford Road downstream to Old Hoover Road 2,200 feet. This project would help reduce the threat of flooding in the area, help to minimize stream bank erosion on this section of Abbotts Creek and increase 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 eight contracts with land users. The United States Department of Agriculture-Natural Resources Conservation Service, Environmental Quality Incentives Program provided funding for two contracts for installing best management practices. These cost-sharing programs utilize a competitive process for selecting 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 15 High School teams and 2 Middle School 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 Second Place at the High School local level and Second Place at the Middle School local level. At the state level Middle School team placed 1st place and High School 5th place.
- Assisting hundreds of land users across the County implement soil and water conservation practices that prevent erosion, enhance soil quality, and increase 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 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Projected
State Cost Share Programs				
<i>(Cost-Share Dollars)</i>				
NC Ag. Cost Share	\$ 77,050	\$66,976	\$70,000	\$66,000
NC Ag. Water Resources Asst. Prog.	\$ 10,000	\$10,500	\$11,000	\$10,000
NC Community Conservation Asst. Prog.	\$ 50,000	\$3,000	\$3,000	\$3,000
Federal Cost Share Programs				
<i>(Cost-Share Dollars)</i>				
Env. Quality Incentives Prog.	\$ 64,921	\$47,460	\$100,000	\$100,000
Conservation Security Program	\$ 32,014	\$30,000	\$30,000	\$700,000
Stream Restoration Assistance Prog.				
NCDA&CS Funding	\$ 396,512	\$140,756	\$150,000	\$0
Technical Asst. to Individuals	1,160	1,000	1,000	1,000
Information Program				
Group Presentations (# of Attendees)	1,657	2,021	1,750	1,600
Envirothon Teams	11	12	10	12
Essay & Computer Designed Slide Show	783	525	500	600

FUTURE ISSUES

- Demands for 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 ecosystem 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 other challenges. The Department will work with all land users to manage the properties they control to minimize the negative impacts on the community.
- The State Legislature continues to demonstrate a desire to address storm debris in water bodies and the associated flooding by providing funding to the NC Department of Agriculture and Consumer Services to address these issues. These funds are provided to counties, municipalities, and soil and water conservation districts for implementation. Expectations are that additional funding will continue to be available. The Soil and Water Department has identified several sections of streams to take advantage of this opportunity

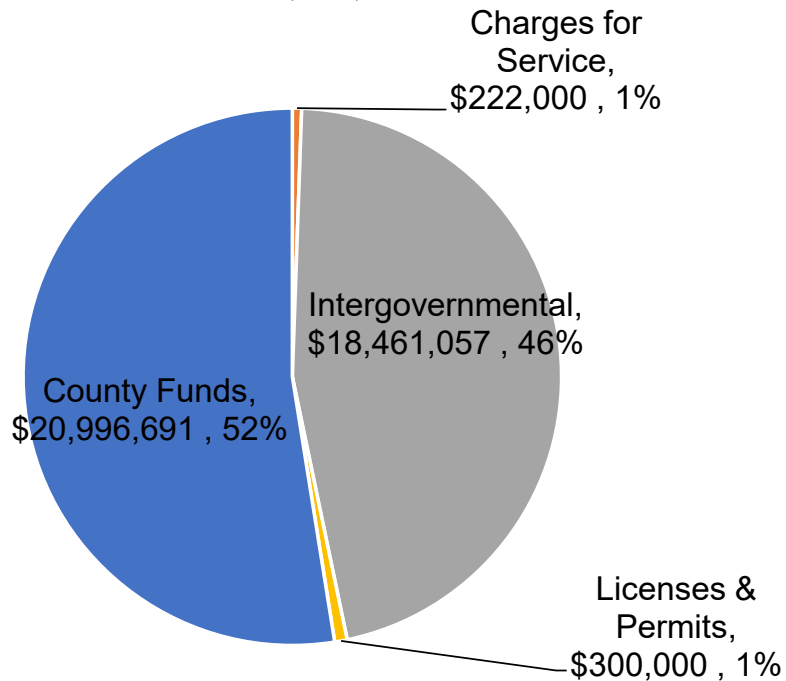
- Increasing demand for water will require innovative solutions to meet the needs. Even though the County is blessed with water resources, experience from previous dry years has shown that there is a continuing need to develop the water resources of the County. Issues that should be considered include 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 to produce 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 with 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 2025 Actual	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	vs. Adopted	
					\$ Change	% Change
Contributions - Family Services Grant	\$ 359,734	\$ -	\$ -	\$ -	\$ -	0.0%
Operating Transfers - Mental Health	\$ 760,400	\$ 760,400	\$ 760,400	\$ 760,400	\$ -	0.0%
Public Health	\$ 8,383,126	\$ 9,150,460	\$ 9,565,849	\$ 9,759,518	\$ 609,058	6.7%
Senior Services	\$ 3,351,839	\$ 3,397,518	\$ 3,611,663	\$ 3,496,069	\$ 98,551	2.9%
Social Services	\$ 22,112,742	\$ 22,257,136	\$ 23,067,636	\$ 25,670,543	\$ 3,413,407	15.3%
Veterans Services	\$ 256,346	\$ 271,968	\$ 283,718	\$ 293,218	\$ 21,250	7.8%
Grand Total	\$35,224,188	\$ 35,837,482	\$ 37,289,266	\$ 39,979,748	\$ 4,142,266	11.6%
Total Revenue	\$ 19,964,477	\$ 18,376,022	\$ 18,425,941	\$ 18,983,057	\$ 607,035	3.3%
County Funds	\$ 15,259,710	\$ 17,461,460	\$ 18,863,325	\$ 20,996,691	\$ 3,535,231	20.2%

FY 2027 Human Services Revenues

Total = \$18,983,057



CONTRIBUTIONS – HUMAN SERVICES

Casey Smith, County Manager

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

BUDGET SUMMARY

Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 YTD Actual	FY 2027 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$359,734	\$0	\$0	\$0	\$0	\$0	0.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$359,734	\$0	\$0	\$0	\$0	\$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	\$359,734	\$0	\$0	\$250	\$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	\$359,734	\$0	\$0	\$250	\$0	\$0	0.0%
Net County Funds	\$0	\$0	\$0	(\$250)	\$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 2027 PROPOSED BUDGET HIGHLIGHTS

- The FY 2027 Proposed Budget provides no contributions related to Health and Human Service functions for next fiscal year.

Contribution Summary

Functional Area	Agency	FY 2026 Adopted	FY 2026 Amended	FY 2027 Requested	FY 2027 Proposed	\$ Change vs. Requested	\$ Change vs. Proposed
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	\$ -	\$ -
Economic Development Organizations	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 - NORTH DAVIDSON	\$ 300	\$ 300	\$ 300	\$ 300	\$ -	\$ -
	FORESTER	\$ 168,886	\$ 168,886	\$ 143,051	\$ 143,051	\$ -	\$ (25,835)
Economic Development Total		\$ 172,776	\$ 172,776	\$ 154,896	\$ 146,941	\$ (7,955)	\$ (25,835)
Public Safety Organizations	JUV CRIME PREVENTION	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	\$ -
	RESCUE SQUAD DAV CTY	\$ 50,000	\$ 50,000	\$ 65,000	\$ 50,000	\$ (15,000)	\$ -
	RESCUE SQUAD THOMASVILLE	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ -	\$ -
	TRUANCY PROGRAM	\$ -	\$ 26,899	\$ -	\$ -	\$ -	\$ -
	PARENTING WISELY	\$ -	\$ 193,309	\$ -	\$ -	\$ -	\$ -
	JUVENILE MEDIATION	\$ -	\$ 126,938	\$ -	\$ -	\$ -	\$ -
	A.R.I.S.E.	\$ -	\$ 90,159	\$ -	\$ -	\$ -	\$ -
	A BETTER YOUTH	\$ -	\$ 42,760	\$ -	\$ -	\$ -	\$ -
	DAVIDSON COUNTY S&N PROGRAM	\$ -	\$ -	\$ 100,000	\$ -	\$ (100,000)	\$ -
Public Safety Organizations Total		\$ 74,500	\$ 554,565	\$ 189,500	\$ 74,500	\$ (115,000)	\$ -
Grand Total		\$ 337,636	\$ 817,701	\$ 434,756	\$ 311,801	\$ (122,955)	\$ (25,835)
Article 44 Sales Tax (to Cover Economic Development)		\$ (3,890)	\$ (3,890)	\$ (3,890)	\$ (3,890)	\$ -	\$ -
JCPC - Grant		\$ -	\$ (481,193)	\$ -	\$ -	\$ -	\$ -
Net County \$'s		\$ 333,746	\$ 332,618	\$ 430,866	\$ 307,911	\$ (122,955)	\$ (25,835)

OPERATING TRANSFERS – HUMAN SERVICES

Casey Smith, County Manager

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

BUDGET SUMMARY

Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 YTD Actual	FY 2027 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 2027 PROPOSED BUDGET HIGHLIGHTS

- The FY 2027 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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 YTD Actual	FY 2027 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$7,221,490	\$8,024,488	\$8,107,968	\$4,725,012	\$8,716,557	\$692,069	8.6%
Operating	\$1,161,637	\$1,125,972	\$1,365,012	\$671,228	\$1,042,961	(\$83,011)	-7.4%
Capital Outlay	\$0	\$0	\$92,869	\$0	\$0	\$0	0.0%
Total	\$8,383,126	\$9,150,460	\$9,565,849	\$5,396,240	\$9,759,518	\$609,058	6.7%
Revenues							
Charges for Service	\$230,234	\$127,000	\$127,000	\$123,274	\$117,000	(\$10,000)	-7.9%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$4,627,215	\$4,199,596	\$4,512,015	\$2,505,744	\$4,441,681	\$242,085	5.8%
Licenses & Permits	\$322,482	\$315,000	\$315,000	\$215,960	\$300,000	(\$15,000)	-4.8%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$5,179,931	\$4,641,596	\$4,954,015	\$2,844,979	\$4,858,681	\$217,085	4.7%
Net County Funds	\$3,203,195	\$4,508,864	\$4,611,834	\$2,551,262	\$4,900,837	\$391,973	8.7%
Authorized Positions	95.00	96.00	95.00	95.00	97.00	1.00	1.0%

DEPARTMENTAL PURPOSE & GOALS

The Health Department operates under the direction of the Health Director at the discretion of the Board of Health. The divisions within the Health Department are Clinical and Outreach Nursing, including School Nurses, Community Health Promotion and Education, Office Support, Public Health Laboratory, Public Health Pharmacy, WIC, Case Management with Social Workers and Nurses, Environmental Health, and Administration; each designed to offer better health care with emphasis on education and prevention and environmental protection to the citizens of Davidson County. We focus on mandated and essential services such as communicable disease control, family planning, vital records management and breast/cervical cancer screening.

Environmental Health conducts on-site water and sewage investigations and inspections and manufactured home park inspections, in addition to food and lodging inspections, vector control and disease education, methamphetamine lab investigations, and lead poisoning investigations. The department also works to mobilize the community in the event of wide-spread health-related issues affecting the community as a whole. The Davidson County Health Department's mission is to assess, protect, promote, and assure the quality of life and health of all people within the county.

FY 2027 PROPOSED BUDGET HIGHLIGHTS

- The FY 2027 Proposed Budget increases local dollars to the Public Health Department by \$391,973 or 8.7%. For FY 2027 the COLA is proposed at \$500 + 2.5%, which equals about 3.5% on average county-wide. Group insurance is expected to increase by 20% however, employee health insurance costs are not expected to rise, as the county is covering the cost increase for the upcoming fiscal year. Further, there are no expected employee health plan design changes with exception of utilizing a new entity for pharmacy services (CVS). Employee cost for dental coverage is expected to increase by 6%. Mandated state retirement contributions for Non-LEOs are expected to increase by 5% (14.35% to 15.07%).
- The proposed budget includes two additional staff positions:
 - 1.00 - Office Support III (WIC) – 100% federal / state funds, with “base” caseloads increasing by 4% from 2025 to 2026. Currently, relying on two contractors to fill in, so by adding the staff position, PH plans to reduce one contractor for the upcoming fiscal year.
 - 1.00 - School Nurse (Stoner-Thomas) – Will allow for one FT nurse at Stoner-Thomas school. Current SN ratios = 952 students per nurse, with the state average equal to 736 students per nurse for 2025.
- Lastly, the proposed budget includes two existing position re-classifications. This will remove HR duties from the Accounting Specialist I and add those functions + billing duties to the Business Officer position.
 - Business Officer (72) to (73).
 - Accounting Specialist I (67) to (66).

FY 2026 SIGNIFICANT ACCOMPLISHMENTS

- Increased state funding for the WIC Program due to increased caseload and staff maintenance of caseload.
- Maintained staffing levels within EH.
- New roof for the building.

KEY PERFORMANCE MEASURES

Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Projected
Personal Health				
Immunization Rates for Children (DCHD) Benchmark Age = 24 Months	100%	100%	100%	100%
Total Unduplicated Patients (Clinic)	5,573	5,061	6,000	6,000
Total Unduplicated Visits (Clinic)	21,846	20,749	22,000	22,000
Environmental Health				
Average Number of Working Days to Make Initial Site Visit for New On-site Wastewater Applications	30	19.50	16.00	15.00
Average Number of Working Days to Make Initial Site Visit for Repairs to an Existing System	11	9.50	8.00	8.00
Average Number of Working Days to Make a F&L Site Visit in Response to a Complaint	1.64	1.65	1.65	1.65
% of Quality Control Inspections Completed	100%	100%	100%	100%

FUTURE ISSUES

- Continued uncertainty with the care management program. This program is funded directly from the state, and with changes at the state related to service delivery requirements, it is expected the program will be eliminated. Staff are aware, via continually conversation from PH leadership. However, the department is concerned regarding limited retention perks for staff and a high turnover rate.

SENIOR SERVICES

Thessia Everhart-Roberts, Director

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

BUDGET SUMMARY

Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 YTD Actual	FY 2027 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$1,800,837	\$1,897,553	\$1,897,553	\$1,199,662	\$2,014,204	\$116,651	6.1%
Operating	\$1,551,003	\$1,499,965	\$1,714,110	\$928,571	\$1,481,865	(\$18,100)	-1.2%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$3,351,839	\$3,397,518	\$3,611,663	\$2,128,233	\$3,496,069	\$98,551	2.9%
Revenues							
Charges for Service	\$115,694	\$78,540	\$78,540	\$107,374	\$103,000	\$24,460	31.1%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$1,539,729	\$1,556,634	\$1,559,134	\$901,018	\$1,658,208	\$101,574	6.5%
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	\$1,655,424	\$1,635,174	\$1,637,674	\$1,008,393	\$1,761,208	\$126,034	7.7%
Net County Funds	\$1,696,416	\$1,762,344	\$1,973,989	\$1,119,840	\$1,734,861	(\$27,483)	-1.6%
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 the 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 2027 PROPOSED BUDGET HIGHLIGHTS

- The FY 2027 Proposed Budget decreases local dollars to the Senior Services Department by (\$27,483) or -1.6%. For FY 2027 the COLA is proposed at \$500 + 2.5%, which equals about 3.5% on average county-wide. Group insurance is expected to increase by 20% however, employee health insurance costs are not expected to rise, as the county is covering the cost increase for the upcoming fiscal year. Further, there are no expected employee health plan design changes with exception of utilizing a new entity for pharmacy services (CVS). Employee cost for dental coverage is expected to increase by 6%. Mandated state retirement contributions for Non-LEOs are expected to increase by 5% (14.35% to 15.07%).
- Lastly, the proposed budget includes increases state funds related to home delivered / congregate meal sites and transportation.

FY 2026 SIGNIFICANT ACCOMPLISHMENTS

- During Fiscal Year 2026, seven marketing videos highlighting the services provided through DCSS were produced. These videos are now being utilized across social media platforms, incorporated into presentations, and shared through various other channels to enhance awareness of the programs and services available to the aging population within our county.
- Davidson County Meals on Wheels is one of six programs across the country participating in the Core Client Insights (CCI) Project. The purpose of the CCI Project is to equip Meals on Wheels America and local programs with data to assess individuals' baseline risk and demonstrate the outcomes of Meals on Wheels services on participants' health and well-being at the local and national levels. Meals on Wheels America has developed a set of rigorous, practice-tested measures and decision-making tools that members can use to meet their business needs by making informed decisions more quickly and effectively communicating the impact of their programs through data. The Meals on Wheels program received a \$10,000 grant for participating in this initiative.
- As the senior population becomes increasingly diverse, Meals on Wheels and The Senior Cafés have expanded the menus to better reflect the communities served. These items include tacos and fajitas. Incorporating diverse menu options helps ensure that cultural, religious, and personal preferences are respected, which increases meal consumption, supports nutritional stability, and promotes the mental well-being of a diverse aging population. Offering familiar, culturally appropriate foods fosters comfort, dignity, and a sense of belonging.
- The Meals on Wheels Pet Program was awarded a \$2,500 grant from Meals on Wheels America to support program initiatives through the purchase of pet food, pet care products, and essential pet supplies.
- The Meals on Wheels program was awarded a total of \$14,000 in grant funding from Meals on Wheels America, in addition to a \$4,609.56 grant through Subaru Share the Love, a \$2,500

grant from Silicon Valley Community Foundation, a \$2,000 grant from Blue Cross Blue Shield via Meals on Wheels America, and a \$500 grant from Winston Salem Regional Realtors. These funds will strengthen program initiatives by reducing the waitlist and supporting the purchase of meals and critical supplies for individuals in need.

- The NC Division of Aging allocated funding to the PTRC Area Agency on Aging for Food Assistance for High Risk Older Adults known as “The PEAS – Providing Elders Additional Sustenance – Project.” The PEAS Project funds are a part of State Fiscal Recovery Funds that have been appropriated by the NC General Assembly and provided delivery or pick-up of food boxes to persons who are frail or functionally impaired. Davidson County Senior Services partnered with Conrad & Hinkle Grocery to utilize the \$32,700 of funding received to provide a mixture of meat boxes, produce boxes and grocery bags equal to \$80 per month through five months to 96 high risk seniors.
- The Southmont Café underwent revitalization, featuring new blinds, updated furnishings, and cohesive décor. The transformation refreshed the space, creating a modern and visually appealing environment.
- The Senior Centers were awarded the \$7,000 NCAOA Digital Literacy Grant to implement a Digital Literacy Initiative. In partnership with AT&T, the program will offer workshops and “connected learning” office hours to support older adults with their technology needs. As part of the grant, DCSS will receive two new laptops to expand its technology library.
- A request was submitted to the Winston-Salem Metropolitan Planning Organization to expand the reimbursable claim area to include the smoothed urbanized boundaries, resulting in a significant increase in the area eligible for reimbursement. Following approval of the amendment, the transportation waitlist was reduced from 49 individuals to 7.
- During a period of widespread workforce shortages impacting in-home care providers across the state, the In-Home Services Program made significant progress toward stabilizing staffing levels. This improvement allowed the program to maintain consistent, high-quality services for seniors who rely on in-home assistance to safely remain in their homes.

KEY PERFORMANCE MEASURES

Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 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.	75%	100%	100%	100%
Maintain a Daily Client Fill Rate for Meals on Wheels - Goal = 98%	100%	100%	100%	100%
Generate \$25,000 in community engagement fundraising revenue	N / A	N / A	N / A	N / A
Increase the amount of revenue generated annually by 20% through in-home aide client consumer contributions of \$1,395	100%	100%	100%	100%
Increase participation in Evidence-Based Programming by 10% over FY24	N/A	100%	100%	100%

FUTURE ISSUES

Wait list for services

- Senior Services maintains a wait list for critical community-based care programs, including In-Home Services, Transportation, and Meals on Wheels. Additionally, as participation rebounds to pre-COVID levels, Senior Centers are facing challenges in meeting the growing demand for classes and special events.

Aging of citizens in Davidson County

- According to the 2020 U.S. Census, the population age 65 and older in Davidson County totaled 34,850, with demand for supportive services continuing to rise. The North Carolina Department of Health and Human Services projects that the population age 65 and older will grow by more than 52% between 2020 and 2040. Projections also indicate that by 2031, adults age 65 and older will outnumber children ages 0–17. As Federal and State grant funding decreases, the need for additional funding to sustain programs becomes increasingly critical. Securing these resources will be essential to ensure older adults continue to receive vital services that allow them to remain in their homes, supporting both the local economy and broader society.

Facility and additional space needs

- The Thomasville facility has limited parking and insufficient space to accommodate future expansion. Ongoing concerns regarding unauthorized presence on the premises have at times affected participants' comfort and sense of security during activities, highlighting the need for facility improvements to better serve the senior population.

Sustainable Workforce

- As the demand for services continues to increase with an aging population, Senior Services' greatest future need will be to build a resilient and sustainable workforce. This includes ongoing recruitment efforts, retention incentives, professional development opportunities, and strategies to remain competitive in a challenging labor market.

SOCIAL SERVICES & CHILD SUPPORT

Trish Baker, Director

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

BUDGET SUMMARY

						vs. Adopted	
Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 YTD Actual	FY 2027 Proposed	\$ Change	% Change
Expenses							
Personnel	\$14,587,307	\$17,193,671	\$16,636,671	\$10,727,627	\$19,661,786	\$2,468,115	14.4%
Operating	\$7,397,789	\$5,043,465	\$6,410,965	\$3,845,443	\$6,008,757	\$965,292	19.1%
Capital Outlay	\$127,647	\$20,000	\$20,000	\$1,936	\$0	(\$20,000)	-100.0%
Total	\$22,112,742	\$22,257,136	\$23,067,636	\$14,575,006	\$25,670,543	\$3,413,407	15.3%
Revenues							
Charges for Service	\$289,791	\$2,200	\$2,200	\$1,300	\$2,000	(\$200)	-9.1%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$12,477,324	\$12,095,002	\$11,830,002	\$7,552,421	\$12,359,118	\$264,116	2.2%
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	\$12,767,116	\$12,097,202	\$11,832,202	\$7,553,721	\$12,361,118	\$263,916	2.2%
Net County Funds	\$9,345,627	\$10,159,934	\$11,235,434	\$7,021,284	\$13,309,425	\$3,149,491	31.0%
Authorized Positions	227.50	236.50	237.50	237.50	242.50	6.00	2.5%

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 2027 PROPOSED BUDGET HIGHLIGHTS

- The FY 2027 Proposed Budget decreases local dollars to the Human Resources Department by (\$238,646) or -16.2%. For FY 2027 the COLA is proposed at \$500 + 2.5%, which equals about 3.5% on average county-wide. Group insurance is expected to increase by 20% however, employee health insurance costs are not expected to rise, as the county is covering the cost increase for the upcoming fiscal year. Further, there are no expected

employee health plan design changes with exception of utilizing a new entity for pharmacy services (CVS). Employee cost for dental coverage is expected to increase by 6%. Mandated state retirement contributions for Non-LEOs are expected to increase by 5% (14.35% to 15.07%).

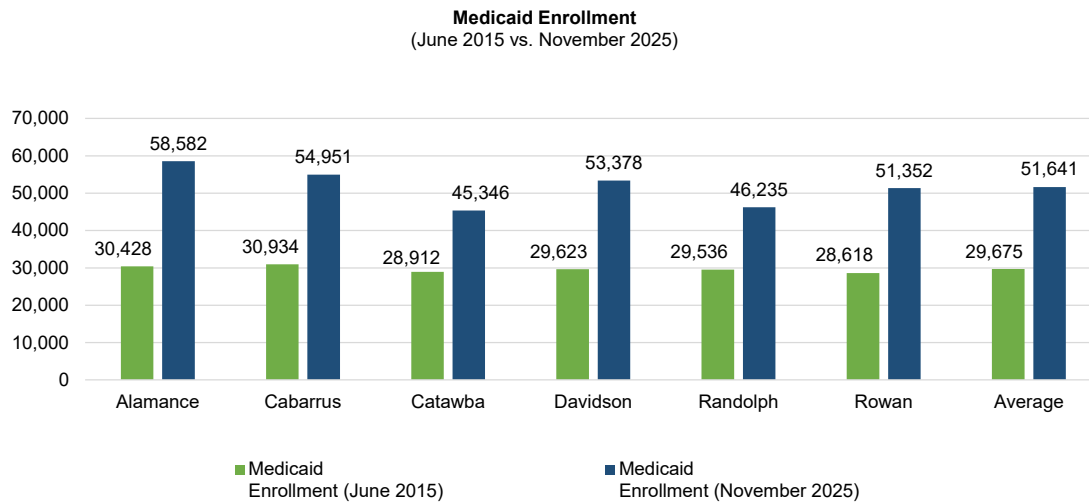
- The proposed budget includes an additional \$1M related to enhanced contract services for SWs within Child Welfare. With over 500 current cases, the division continues to work through staffing issues (high vacancies), which creates higher than recommended cases per SW.
- The proposed budget includes five new public assistance positions (IMC IIs + III) + one new DSS Attorney. The total cost = \$442K, with \$175K or 40% coming back in reimbursement, so the local \$'s = \$267K.
- The proposed budget also includes \$56K (within supplies) to purchase a network switch. This is required to increase the # of ports available for use by staff.
- Lastly, the proposed budget will see a decrease in overall FNS / SNAP reimbursement of 25% (from 50% to 25%). This is expected to equal a loss in revenue of about \$715K +/- . Although the revenue is expected to be lower, the required review of each case to lower the probability of errors will increase substantially per staff member. Should error rates exceed a certain %, there is a possibility of the federal / state authorities charging each county a penalty.

FY 2026 SIGNIFICANT ACCOMPLISHMENTS

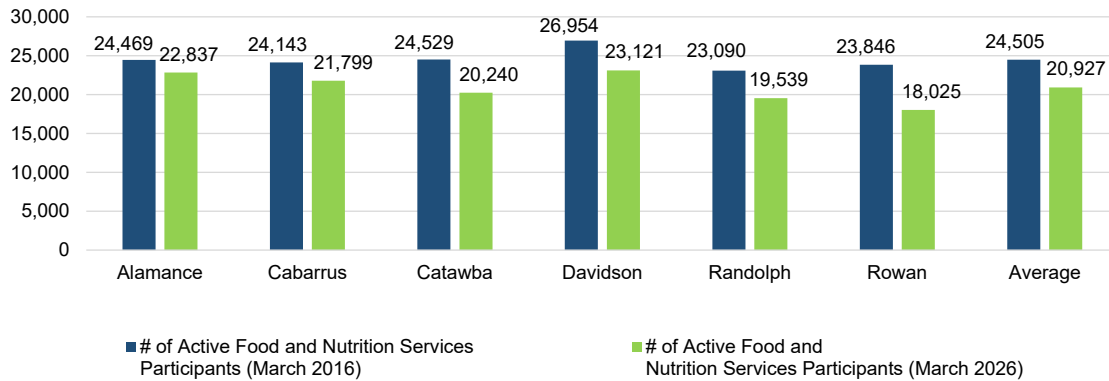
- Child Support Agents were recognized seven times at the state level for Outstanding Collections which totaled \$91,801.95.
- Program Integrity Collected over \$525,000 for claims which included \$128,104.39 reimbursed to the County.
- Medicaid had 100% timeliness for traditional applications 7 of 12 months.
- 100% of Adult Services Reports of Abuse and Neglect evaluations are completed within 30 day of a report being received.
- Maintained county cost in providing mandates services by effectively utilizing state and federal reimbursements.

KEY PERFORMANCE MEASURES

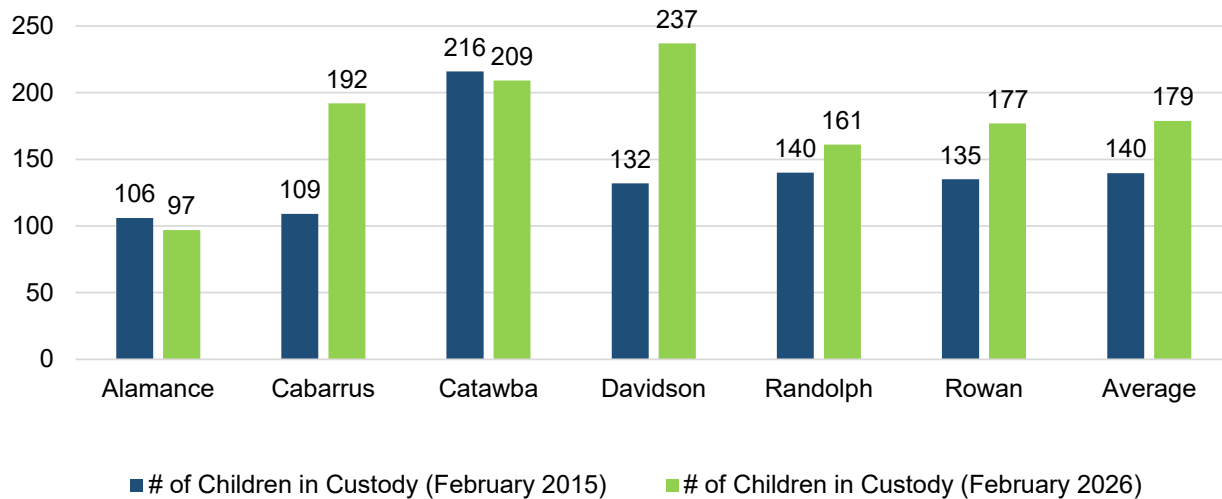
Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Projected
Timely Processing of Medicaid Applications (State Standard = 90%)	84%	97.5%	97%	97%
Timely Processing of Food and Nutrition Services (FSN) Applications (State Standard = 95%)	76%	97%	97%	97%
Child Support Collections (State Goal = \$12,124,358 Per Year)	\$11,777,525	\$11,448,773	\$1,400,000	\$ 1,400,000
Adult Services Complaint Investigations Initiated within 7 Days (Goal = 85%)	100%	100%	95%	95%
Adult Services Abuse and Neglect Evaluations Completed Within 30 days of Report Receipt	100%	98.0%	98%	98%
Adult Services Exploitation Evaluations Completed Within 45 days of Report Receipt	100%	98%	98%	98%



Number of Active Food and Nutrition Services Participants
(March 2016 vs. March 2026)



of Children in Custody
(February 2015 vs. February 2026)



FUTURE ISSUES

Revenue Impacts:

- Department will see the full loss of FNS Administrative funding – reduction of administrative reimbursement revenue from 50% of cost to 25% beginning October 1, 2026.
- FY 27-28 Effective October 1, 2027 - There is a potential cost to counties of a percent (based on the error rate – ranging from 8-15%) of the total FNS benefits issued if the State error rate remains above 6%. It is unknown how the State will pass the cost to county, whether even distribution or based on county individual error rate.

- There is still uncertainty in the state budget for FY 2027 due to changes in federal funding and program requirements and as a result in the departmental budget. Staff continue to monitor this and will react / respond appropriately.
- After funding and programmatic uncertainties, the workforce and employee expectations remain the top challenge facing the department. High Turnover, High Work Volume continue to create an endless cycle. 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 decreased quality in the 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 clients.
- Eligibility Audits of Timeliness and Accuracy - Legislation requires county DSS agencies achieve minimum percentages of accurate determinations and to meet specified timeliness standards. Agencies that do not achieve required percentages will: need to implement corrective action plans, may require additional investment of time by DSS local leadership, including directors and supervisors, and may require additional staff for compliance, including internal QC, monitoring, or processing applications. These audits impact all areas of the agency with varying impacts depending on the program, such as the payment error rate in FNS/SNAP.
- Employees leaving to seek better work life balance continues to impact the agency into FY 2027 and beyond. Workload demands are high in all parts of DSS and many jobs are higher stress than the norm. In addition many of these jobs are not typical (8-5) and 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 you cannot just leave at the end of your workday.
- Teleworking, Flexible scheduling and higher pay appear to be what employees are looking for when they look for work. Davidson County has taken great strides to becoming pay comparable but flexibility in work scheduling and alternative work locations continue to be benefits employees are looking for and private agencies and many of our neighboring counties offer these. As a result, the higher turnover is likely to continue without other interventions. This in turn costs the agency / county, makes our work more challenging, increases worker stress, decreases the quality of the service we deliver.

VETERANS

Barry West, Director

220 E. 1st Ave. Ext., Suite 2, Lexington, NC 27292, 336-242-2037

BUDGET SUMMARY

Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 YTD Actual	FY 2027 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$244,434	\$261,745	\$261,745	\$176,246	\$280,560	\$18,815	7.2%
Operating	\$11,912	\$10,223	\$21,973	\$6,705	\$12,658	\$2,435	23.8%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$256,346	\$271,968	\$283,718	\$182,950	\$293,218	\$21,250	7.8%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$2,273	\$2,050	\$2,050	\$0	\$2,050	\$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	\$2,273	\$2,050	\$2,050	\$0	\$2,050	\$0	0.0%
Net County Funds	\$254,073	\$269,918	\$281,668	\$182,950	\$291,168	\$21,250	7.9%
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 2027 PROPOSED BUDGET HIGHLIGHTS

- The FY 2027 Proposed Budget increases local dollars to the Veteran Services Department by \$21,250 or 7.9%. For FY 2027 the COLA is proposed at \$500 + 2.5%, which equals about 3.5% on average county-wide. Group insurance is expected to increase by 24% however, employee health insurance costs are not expected to rise, as the county is covering the cost increase for the upcoming fiscal year. Further, there are no expected employee health plan design changes with exception of utilizing a new entity for pharmacy services (CVS). Employee cost for dental coverage is expected to increase by 6%.
- Lastly, the proposed budget includes funding to increase post military “needs” training + purchase new military flags for each branch of service.

FY 2026 SIGNIFICANT ACCOMPLISHMENTS

- During the last calendar year, the Veteran Services Office facilitated 2,824 Records Reviews, 11,378 phone calls, 1,204 Walk-in visits, 751 traditional office appointments, 1,249 misc. veteran “other” requests and 51,000+ emails. 1,242 current in-progress claims with pending issues.
- Total award for 2025 from 1,439 active payments to local veterans was \$34,213,237.22. Retroactive amount from Claim submissions vs. Awards granted to be added to overall total was \$1,176,262.04. The award amount for local veterans continues to increase steadily due in part to newer VA PACT Act and TERA laws that were instituted.

KEY PERFORMANCE MEASURES

Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Projected
Total Veteran Population	9,950	9,726	9,950	10,000

FUTURE ISSUES

- Additions to the new office location such as US military branch of service flag set for entrance area. Will aim to coordinate a patriotic veteran-based mural to be painted in entrance area by veteran artists.
- Continuing with coordination of renovations, upgrades to building and work area. This will include finishing the training / meeting room set-up and waiting areas.
- Upon some repairs & some overhaul maintenance and anticipate increased usage of the Veteran Bus in upcoming spring and summer timeframes to help advertise through community outreach. Expect 15-25 local events are accessible throughout the year for its usage. When in usage staff drops by 33%. Balance of in-house appointments vs. local event attendance must be monitored and maintained.



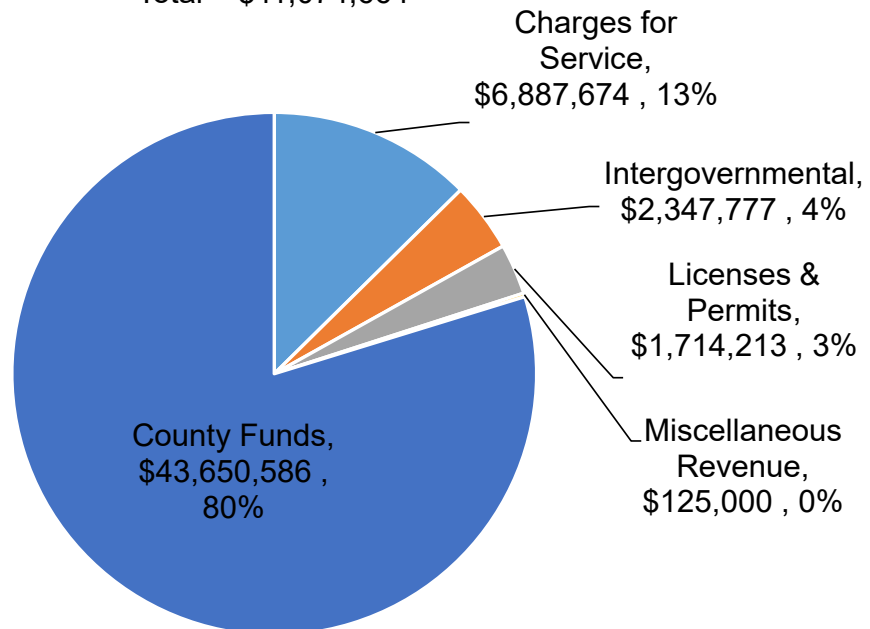
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Public Safety Summary

Department	FY 2025 Actual	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	vs. Adopted	
					\$ Change	% Change
Animal Shelter	\$ 813,563	\$ 823,450	\$ 823,450	\$ 885,430	\$ 61,980	7.5%
Contributions - Rescue Squads	\$ 72,000	\$ 72,000	\$ 72,000	\$ 72,000	\$ -	0.0%
JCPC Operating Supplies + Program Grant	\$ 247,987	\$ 2,500	\$ 482,565	\$ 2,500	\$ -	0.0%
Emergency Communications	\$ 3,793,041	\$ 3,967,317	\$ 6,823,326	\$ 4,489,531	\$ 522,214	13.2%
Emergency Services	\$ 15,356,531	\$ 15,500,980	\$ 16,474,930	\$ 15,341,821	\$ (159,159)	-1.0%
Inspections	\$ 1,614,012	\$ 1,688,123	\$ 1,688,123	\$ 1,817,147	\$ 129,024	7.6%
Operating Transfers - MAT Grant	\$ 2,159	\$ -	\$ -	\$ -	\$ -	0.0%
Sheriff	\$ 28,513,489	\$ 29,005,199	\$ 29,572,110	\$ 32,116,821	\$ 3,111,622	10.7%
Grand Total	\$ 50,412,782	\$ 51,059,569	\$ 55,936,504	\$ 54,725,250	\$ 3,665,681	7.2%
Total Revenue	\$ 13,407,702	\$ 9,566,301	\$ 9,766,097	\$ 11,074,664	\$ 1,508,363	15.8%
County Funds	\$ 37,005,079	\$ 41,493,268	\$ 46,170,407	\$ 43,650,586	\$ 2,157,318	5.2%

FY 2027 Public Safety Revenues

Total = \$11,074,664



ANIMAL SHELTER

Donna Grooms, Animal Shelter Manager

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

BUDGET SUMMARY

Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 YTD Actual	FY 2027 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$408,985	\$426,754	\$426,754	\$257,224	\$474,184	\$47,430	11.1%
Operating	\$404,578	\$396,696	\$396,696	\$243,031	\$411,246	\$14,550	3.7%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$813,563	\$823,450	\$823,450	\$500,256	\$885,430	\$61,980	7.5%
Revenues							
Charges for Service	\$41,452	\$32,500	\$32,500	\$41,510	\$30,000	(\$2,500)	-7.7%
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	\$41,452	\$32,500	\$32,500	\$41,510	\$30,000	(\$2,500)	-7.7%
Net County Funds	\$772,111	\$790,950	\$790,950	\$458,746	\$855,430	\$64,480	8.2%
Authorized Positions	6.00	6.00	6.00	6.00	6.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The mission of the Davidson County Animal Shelter is to provide shelter and care to domestic companion animals, to reunite lost pets with their owners, to aid in the relief of suffering among animals and the encouragement of animal population control. The department hopes to promote responsible pet ownership by utilizing spay and neuter programs for animals adopted from the County's animal shelter.

FY 2027 PROPOSED BUDGET HIGHLIGHTS

- The FY 2027 Proposed Budget increases local dollars to the Animal Shelter by \$64,480 or 8.2%. For FY 2027 the COLA is proposed at \$500 + 2.5%, which equals about 3.5% on average county-wide. Group insurance is expected to increase by 20% however, employee health insurance costs are not expected to rise, as the county is covering the cost increase for the upcoming fiscal year. Further, there are no expected employee health plan design changes with exception of utilizing a new entity for pharmacy services (CVS). Employee cost for dental coverage is expected to increase by 6%. Mandated state retirement contributions for Non-LEOs are expected to increase by 5% (14.35% to 15.07%).

FY 2026 SIGNIFICANT ACCOMPLISHMENTS

- Although rescue organization are increasingly “full”, department has continued to maintain a low euthanasia rate. Staff continues to work closely with community partners.
- Hired for staff “quickly” when vacancies arise.

KEY PERFORMANCE MEASURES

Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Projected
Adoption %	9%	10%	12%	11%
Rescue %	28%	33%	23%	25%
Return To Owner %	11%	11%	10%	10%

FUTURE ISSUES

- Maintain staff.
- Continued training.

CONTRIBUTIONS – PUBLIC SAFETY

Casey Smith, County Manager

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

BUDGET SUMMARY

Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 YTD Actual	FY 2027 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$319,987	\$74,500	\$554,565	\$361,522	\$74,500	\$0	0.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$319,987	\$74,500	\$554,565	\$361,522	\$74,500	\$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	\$319,987	\$74,500	\$554,565	\$361,522	\$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 2027 PROPOSED BUDGET HIGHLIGHTS

- The FY 2027 Proposed Budget maintains local funding to Public Safety Contributions (equal to the FY 2026 Adopted Budget). This includes both Davidson County and Thomasville City Rescue Squads (\$72K) and \$2,500 for JCPC Administration.

Contribution Summary

Functional Area	Agency	FY 2026 Adopted	FY 2026 Amended	FY 2027 Requested	FY 2027 Proposed	\$ Change vs. Requested	\$ Change vs. Proposed
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	\$ -	\$ -
Economic Development Organizations	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 - NORTH DAVIDSON	\$ 300	\$ 300	\$ 300	\$ 300	\$ -	\$ -
	FORESTER	\$ 168,886	\$ 168,886	\$ 143,051	\$ 143,051	\$ -	\$ (25,835)
Economic Development Total		\$ 172,776	\$ 172,776	\$ 154,896	\$ 146,941	\$ (7,955)	\$ (25,835)
Public Safety Organizations	JUV CRIME PREVENTION	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	\$ -
	RESCUE SQUAD DAV CTY	\$ 50,000	\$ 50,000	\$ 65,000	\$ 50,000	\$ (15,000)	\$ -
	RESCUE SQUAD THOMASVILLE	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ -	\$ -
	TRUANCY PROGRAM	\$ -	\$ 26,899	\$ -	\$ -	\$ -	\$ -
	PARENTING WISELY	\$ -	\$ 193,309	\$ -	\$ -	\$ -	\$ -
	JUVENILE MEDIATION	\$ -	\$ 126,938	\$ -	\$ -	\$ -	\$ -
	A.R.I.S.E.	\$ -	\$ 90,159	\$ -	\$ -	\$ -	\$ -
	A BETTER YOUTH	\$ -	\$ 42,760	\$ -	\$ -	\$ -	\$ -
	DAVIDSON COUNTY S&N PROGRAM	\$ -	\$ -	\$ 100,000	\$ -	\$ (100,000)	\$ -
Public Safety Organizations Total		\$ 74,500	\$ 554,565	\$ 189,500	\$ 74,500	\$ (115,000)	\$ -
Grand Total		\$ 337,636	\$ 817,701	\$ 434,756	\$ 311,801	\$ (122,955)	\$ (25,835)
Article 44 Sales Tax (to Cover Economic Development)		\$ (3,890)	\$ (3,890)	\$ (3,890)	\$ (3,890)	\$ -	\$ -
JCPC - Grant		\$ -	\$ (481,193)	\$ -	\$ -	\$ -	\$ -
Net County \$'s		\$ 333,746	\$ 332,618	\$ 430,866	\$ 307,911	\$ (122,955)	\$ (25,835)

EMERGENCY COMMUNICATIONS

Rob Wilson, Director

949 North Main Street Lexington, NC 27292 (336) 242-2047

BUDGET SUMMARY

Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 YTD Actual	FY 2027 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$3,322,476	\$3,457,528	\$3,457,528	\$2,476,172	\$4,046,067	\$588,539	17.0%
Operating	\$421,591	\$509,789	\$629,573	\$411,398	\$443,464	(\$66,325)	-13.0%
Capital Outlay	\$48,974	\$0	\$2,736,225	\$0	\$0	\$0	0.0%
Total	\$3,793,041	\$3,967,317	\$6,823,326	\$2,887,570	\$4,489,531	\$522,214	13.2%
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	\$3,793,041	\$3,967,317	\$6,823,326	\$2,887,570	\$4,489,531	\$522,214	13.2%
Authorized Positions	40.00	40.00	40.00	40.00	42.00	2.00	5.0%

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 2027 PROPOSED BUDGET HIGHLIGHTS

- The FY 2027 Proposed Budget decreases local dollars to the Emergency Communications Department by \$522,214 or 13.2%. For FY 2027 the COLA is proposed at \$500 + 2.5%, which equals about 3.5% on average county-wide. Group insurance is expected to increase by 20% however, employee health insurance costs are not expected to rise, as the county is covering the cost increase for the upcoming fiscal year. Further, there are no expected employee health plan design changes with exception of utilizing a new entity for pharmacy services (CVS). Employee cost for dental coverage is expected to increase by 6%.

Mandated state retirement contributions for Non-LEOs are expected to increase by 5% (14.35% to 15.07%).

- Lastly, the proposed budget includes two additional positions to assist with increasing department workload:
 - Telecommunications Quality Assurance Officer – Only able to QA 37% of 90K +/- 911 “dispatched” calls. The goal is 100%.
 - Computer Support Technician – Currently there are 75K “response plans” to support + the 15 +/- department software applications to manage. The new position would assist with support of above + provide needed SQL database expertise.
 - Reclassify an existing PT Telecommunicator III to an Administrative Assistant to handle the increase in public records requests.

FY 2026 SIGNIFICANT ACCOMPLISHMENTS

- Radio shop has completed TDMA upgrades, radio programming and modifications as needed for departments.
- The Center fully staffed for approximately two of the last twelve months.
- Increased use of AI expected in 911 field over the coming years. Already deployed several AI components in the Center to alleviate cognitive overload by TC staff.
- Locution was officially adopted and implementation will begin in 2nd Quarter of 2026.

KEY PERFORMANCE MEASURES

Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Projected
# of Calls Entered in to CAD System	118,703	169,300	178,000	187,000
# of Calls Received in Phone System	242,839	244,706	257,000	270,000
Average Dispatch Time				
EMS	1 Min 21 Sec	1 Min 10 Sec	1 Min 8 Sec	1 Min 5 Sec
Fire	4 Min 52 Sec	4 Min 29 Sec	4 Min 20 Sec	4 Min 10 Sec
Law Enforcement	8 Mins 56 Sec	5 Min 58 Sec	5 Min 45 Sec	5 Min 30 Sec
# of Days to Replace or Repair Reported Down / Missing / Damaged Green Street Name Road Signs	3-7 Days	5 Days	4-5 Days	4-5 Days
(Goal is 10 Working Days 95% of the Time and Includes Performing the Utility Locate)				

FUTURE ISSUES

- Telecommunicator Cognitive Overload / Span of Control.
- Public Records Requests.
- Finalize Replacement of Radios in County Inventory.

EMERGENCY SERVICES

Alton Hanes, Director

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

BUDGET SUMMARY

Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 YTD Actual	FY 2027 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$10,808,762	\$11,634,299	\$11,255,634	\$7,396,498	\$11,881,717	\$247,418	2.1%
Operating	\$1,771,355	\$1,730,467	\$1,792,196	\$1,198,815	\$1,923,990	\$193,523	11.2%
Capital Outlay	\$2,776,415	\$2,136,214	\$3,427,100	\$1,877,294	\$1,536,114	(\$600,100)	-28.1%
Total	\$15,356,531	\$15,500,980	\$16,474,930	\$10,472,606	\$15,341,821	(\$159,159)	-1.0%
Revenues							
Charges for Service	\$8,591,054	\$5,521,737	\$5,521,737	\$5,089,865	\$6,610,524	\$1,088,787	19.7%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$197,019	\$62,500	\$62,500	\$7,500	\$35,000	(\$27,500)	-44.0%
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	\$8,788,073	\$5,584,237	\$5,584,237	\$5,097,365	\$6,645,524	\$1,061,287	19.0%
Net County Funds	\$6,568,459	\$9,916,743	\$10,890,693	\$5,375,241	\$8,696,297	(\$1,220,446)	-12.3%
Authorized Positions	105.50	113.50	105.50	105.50	105.50	(8.00)	-7.0%

DEPARTMENTAL PURPOSE & GOALS

Davidson County Emergency Services will provide emergency medical care, fire marshal and emergency management services and meet the needs of our citizens by providing appropriate, timely and courteous care through a comprehensive and effective system. The department strives to continuously educate our community about accident and fire prevention and the importance of the EMS System.

To achieve the mission, Emergency Services will generate a total quality culture by:

- Anticipating, understanding and responding to our patients and citizens.
- Investing in staff development and training.
- Communicating effectively with our staff and the public.
- Fostering a sense of team spirit and ownership among staff.
- Encouraging and rewarding innovation.

- Demanding an open and responsible style of management and leadership.
- Remembering that a continuous vision will always encourage and enhance change

FY 2027 PROPOSED BUDGET HIGHLIGHTS

- The FY 2027 Proposed Budget decreases local dollars to the Emergency Services Department by (\$1,220,446) or -12.3%. For FY 2027 the COLA is proposed at \$500 + 2.5%, which equals about 3.5% on average county-wide. Group insurance is expected to increase by 20% however, employee health insurance costs are not expected to rise, as the county is covering the cost increase for the upcoming fiscal year. Further, there are no expected employee health plan design changes with exception of utilizing a new entity for pharmacy services (CVS). Employee cost for dental coverage is expected to increase by 6%. Mandated state retirement contributions for Non-LEOs are expected to increase by 5% (14.35% to 15.07%).
- The proposed budget provides \$1.5M in capital outlay for the following items:
 - Replace three “high mileage” ambulances (250K +/- miles).
 - Purchase / replace three Stryker power load, stair chairs, and Lucas machines.
 - Replace one “high mileage” staff vehicles (2012 / 2013 models with 170K +/- miles).
- Within department supplies (EMS, Fire Marshal and Emergency Management), the proposed budget includes \$140K for the following equipment purchases / replacement:
 - Replace airpacks (replace every 5-10 years) that cannot be updated / upgraded.
 - Purchase twenty binder lift assists.
 - Purchase twenty IV pumps for medication.
 - Purchase twenty scoop back boards.
 - Replace turnout gear.
 - Replace outdated UAV (drone) technology.
 - Purchase a Matterport scanner.
 - Create a “Continuity of Operations Plan” for the County + complete “full scale” emergency services drill county-wide to evaluate emergency preparedness.
- Lastly, during FY 2026 the BOC approve eliminated (8.00) staff positions for the proposed Silver Valley EMS Base. Due to staffing concerns and a current study of the entire EMS system, the base has been postponed at this time.

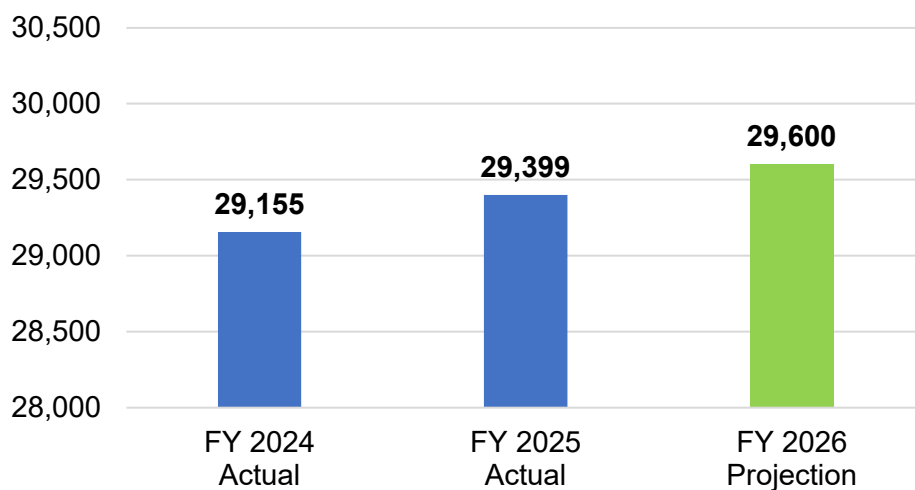
FY 2026 SIGNIFICANT ACCOMPLISHMENTS

- Switched to Fireworks for call reporting software.
- Hired NC Fire Chief Consulting for overall EMS assessment for future planning.
- Upgraded internet technology to provide better connection for data utilization.
- Completed the transition to fireworks with all the Davidson County Fire Departments joining the Fireworks system.
- EMS joined the fireworks system.
- K9 Training hours - Completed 269.5 hours of training.
- Completed 62 fire investigations with three arrests.
- Successfully implemented a new mass notification system to citizens and employees within Davidson County (Genasys).
- Steady Increase of LEPC participation.
- Awarded HMEP Grant to conduct a Hazmat Exercise.
- Completed Credentialing in Operations Section Chief for NC.
- Conducted exercises with Assisted Living Facilities.
- 100 % Tier II submittal from industry in Davidson County.

PERFORMANCE MEASURES

Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Projected
Track number and % of successful IV starts	72%	72%	70%	70%
Provide a minimum of 30 hours continuing education to EMS employees	53 hrs.	150 hrs.	90 hrs.	97 hrs
Complete all call reports electronically and upload to billing	100%	100%	100%	100%
Projected number of fire inspections to complete within the fiscal year	1,240	1,402	1,250	1,200
Conduct or participate in a minimum of four (4) multi-agency training exercises annually	4	4	4	4

of Dispatched Calls



FUTURE ISSUES

- Recruit and retain EMS staff.
- Finalize the EMS study.
- Administrative Support for Training and Logistics.
- Renovations / Repairs to current bases, emphasizing Midway and Lexington due to age and inability to house the new style trucks being purchased.
- Need to replace one truck in the next few years.
- Fire Department staffing issues and their impact on performance.
- Growing need for Incident Management Team personnel to assist in the EOC when a disaster and large-scale incidents occur in Davidson County.
- Needing a generator in the future to assist with operating multiple shelter sites throughout the county.

CENTRAL PERMITTING & INSPECTIONS

Beau Chollett, Director

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

BUDGET SUMMARY

Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 YTD Actual	FY 2027 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$1,304,919	\$1,377,635	\$1,377,635	\$831,666	\$1,486,146	\$108,511	7.9%
Operating	\$213,728	\$215,488	\$215,488	\$155,518	\$235,001	\$19,513	9.1%
Capital Outlay	\$95,364	\$95,000	\$95,000	\$0	\$96,000	\$1,000	1.1%
Total	\$1,614,012	\$1,688,123	\$1,688,123	\$987,184	\$1,817,147	\$129,024	7.6%
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	\$1,833,721	\$1,487,714	\$1,487,714	\$1,181,455	\$1,618,213	\$130,499	8.8%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,833,721	\$1,487,714	\$1,487,714	\$1,181,455	\$1,618,213	\$130,499	8.8%
Net County Funds	(\$219,709)	\$200,409	\$200,409	(\$194,271)	\$198,934	(\$1,475)	-0.7%
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 2027 PROPOSED BUDGET HIGHLIGHTS

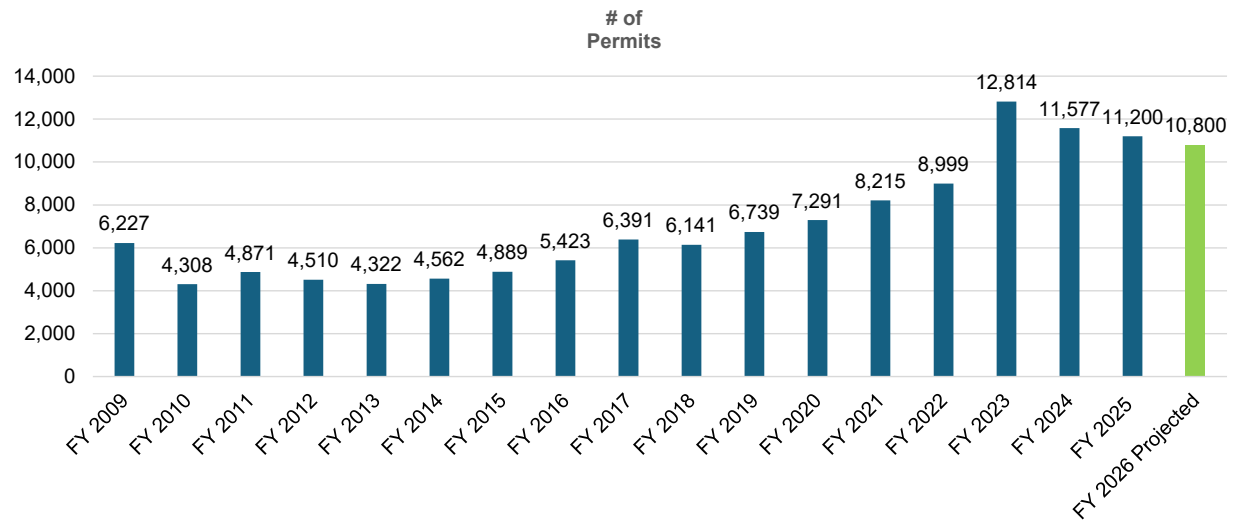
- The FY 2027 Proposed Budget decreases local dollars to the Central Permitting Department by (\$1,475) or -0.7%. For FY 2027 the COLA is proposed at \$500 + 2.5%, which equals about 3.5% on average county-wide. Group insurance is expected to increase by 20% however, employee health insurance costs are not expected to rise, as the county is covering the cost increase for the upcoming fiscal year. Further, there are no expected employee health plan design changes with exception of utilizing a new entity for pharmacy services (CVS). Employee cost for dental coverage is expected to increase by 6%. Mandated state retirement contributions for Non-LEOs are expected to increase by 5% (14.35% to 15.07%).
- The proposed budget includes funding to replace three staff I-Pads, as these devices are invaluable for field work.
- Lastly, the proposed budget includes \$96K to replace two staff vehicles. They both have 200K +/- miles and are ten to twenty years old respectively.

FY 2026 SIGNIFICANT ACCOMPLISHMENTS

- Quarterly interdepartmental meetings for all of the public service / permitting departments have been implemented and have proven to be very helpful.
- A Complaint process has now been created and went over with each department that receives complaints and is now in use. Complaints that are applicable are now located in one place in OpenGov that all departments can use as well as be documented efficiently if needed by our legal team when entered accordingly.

KEY PERFORMANCE MEASURES

Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Projected
Total # of Building Permits	11,577	11,200	10,800	10,500
Total # of Inspections	34,952	32,869	32,000	31,700
# of Inspections per Day per Inspector	25	21	20	18



FUTURE ISSUES

- Several commercial projects are starting across the County along with the single-family housing remaining steady. Staff experience and training growth have grown significantly and will aid to meet the demand to come.
- State legislature has implemented technical standards and setbacks that leave certain aspects of law currently uncertain but have also provided guidance paths to follow in lieu of effective dates of changes. Managing this information and the timelines that follow the laws while keeping the public informed will require attention to detail in staying current as the rules apply.

SHERIFF

Richie Simmons, Sheriff

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

BUDGET SUMMARY

Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 YTD Actual	FY 2027 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$20,626,160	\$21,717,784	\$21,829,138	\$13,816,743	\$23,913,054	\$2,195,270	10.1%
Operating	\$6,470,311	\$6,147,415	\$6,484,754	\$3,905,414	\$7,003,767	\$856,352	13.9%
Capital Outlay	\$1,417,018	\$1,140,000	\$1,258,218	\$881,004	\$1,200,000	\$60,000	5.3%
Total	\$28,513,489	\$29,005,199	\$29,572,110	\$18,603,161	\$32,116,821	\$3,111,622	10.7%
Revenues							
Charges for Service	\$283,495	\$247,150	\$266,417	\$280,158	\$247,150	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$2,187,221	\$2,018,700	\$2,183,429	\$1,239,188	\$2,312,777	\$294,077	14.6%
Licenses & Permits	\$121,566	\$71,000	\$86,800	\$114,040	\$96,000	\$25,000	35.2%
Miscellaneous Revenue	\$152,174	\$125,000	\$125,000	\$91,800	\$125,000	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$2,744,456	\$2,461,850	\$2,661,646	\$1,725,185	\$2,780,927	\$319,077	13.0%
Net County Funds	\$25,769,032	\$26,543,349	\$26,910,464	\$16,877,976	\$29,335,894	\$2,792,545	10.5%
Authorized Positions	223.00	223.00	224.00	224.00	236.00	13.00	5.8%

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 2027 PROPOSED BUDGET HIGHLIGHTS

- The FY 2027 Proposed Budget increases local dollars to the Sheriff's Office by \$2,792,545 or 10.5%. For FY 2027 the COLA is proposed at \$500 + 2.5%, which equals about 3.5% on

average county-wide. Group insurance is expected to increase by 20% however, employee health insurance costs are not expected to rise, as the county is covering the cost increase for the upcoming fiscal year. Further, there are no expected employee health plan design changes with exception of utilizing a new entity for pharmacy services (CVS). Employee cost for dental coverage is expected to increase by 6%. Mandated state retirement contributions for LEOs are expected to increase by 5% (16.08% to 16.88%).

- During FY 2026 the BOC approve for one PT Deputy II (SRO) to be FT + the FY 2027 Proposed Budget includes funding for twelve additional positions:
 - 10.00 – Detention Division Staff - Deputy I (4.00) / Detention Officer I (5.00) / Detention Lieutenant (1.00) positions to lower the current inmate vs. staff ratio compared to peer counties + begin staffing for the new opening of the new detention center in FY 2029. Below are the following inmate bed vs. staff ratios for the following counties:
 - ✓ Davidson = 5.7.
 - ✓ Rowan = 4.9.
 - ✓ Forsyth = 4.1.
 - ✓ Randolph = 4.0.
 - ✓ Alamance = 3.4.
 - 1.00 – Digital Forensic Specialist – To provide “relief” from Lieutenant and one staff person with growing forensic examination workload.
 - 1.00 – Deputy Investigator – To assist with monitoring of sex offender registry + overdose cases. Currently, 8th in the state in total offenders, which must be monitored annually.
- The proposed budget includes \$1.2M in capital outlay for the following items:
 - Replace twenty “high-mileage” vehicles (20 with 176K +/- miles).
 - Purchase a lawnmower for mowing firing range area.
- The proposed budget includes an additional \$634K to purchase / replace the following equipment (within department supplies):
 - In-car cameras.
 - Body armor + tasers.
 - Replacement furniture at Sheriff’s Office.
 - A large animal trailer.
 - A transcription machine.

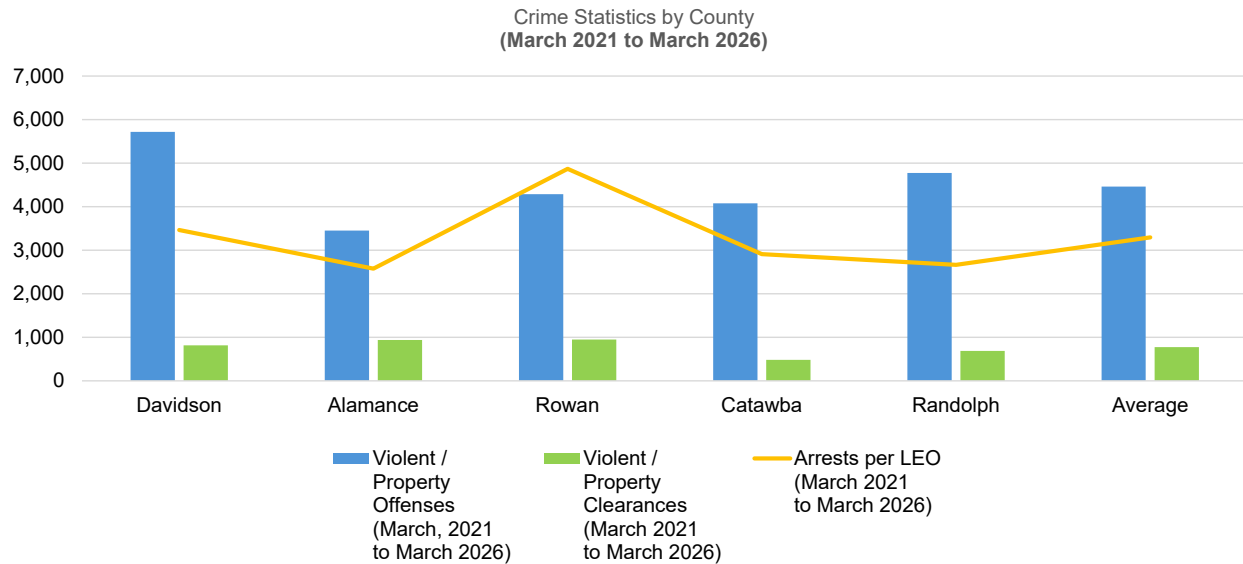
- Night vision.
- Lastly, the proposed budget includes additional dollars to cover contract increases related to the detention center for medical (11% >) and food (2.75% >).

FY 2026 SIGNIFICANT ACCOMPLISHMENTS

- Established the DART Team, Davidson Anti-Drug Regional Task Force, with local and state agencies.
- Established a Cold Case Team to include missing persons.
- In compliance with the state traffic stop data entry, after moving to the new RMS program.
- Established a drug complaint dashboard with the assistance of the county GIS Department. drone program.
- Completed another nuisance case, to remove a drug house from the county, with the help of state partners.
- MAT Program in the Jail, and released Inmates were able to be placed in local housing, and ten released inmates were assisted into long-term treatment.
- The social media platform was expanded to better inform citizens of local events and new media of recent arrests.
- Expanded the Flex dashboards to include helping other county departments with their own dashboards.
- Staff did a rebuild on the Sex Offender database to require homeless people to register by state law.

KEY PERFORMANCE MEASURES

Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Projected
# of Total Arrests	2,245	3,634	3,743	3,892
# of Dispatched Calls	49,921	50,271	51,779	53,850
Average Daily Jail Population	288	295	309	327



FUTURE ISSUES

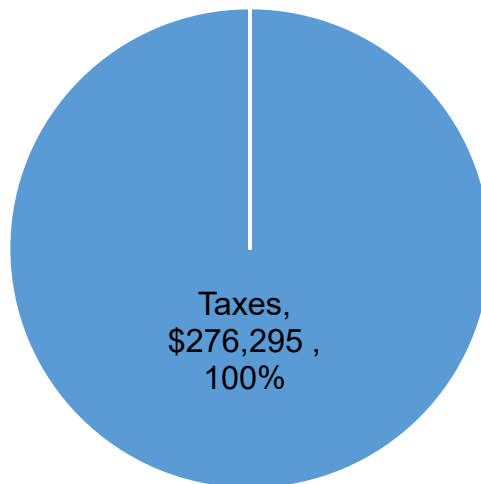
- Add positions to the Jail due to the planned construction of the new Detention Center.
- Add an attorney position to the Sheriff's Budget.
- Add patrol and Criminal Investigators to help reduce the overtime due to call volume, investigation clearance rates, and response times.
- Add one civilian CSI position due to the number of electronic devices that have to be downloaded for investigations.
- Look at adding a command post that would be used countywide for emergency events, continue to work with Emergency Management with SARTOPO mapping.
- Complete the MAT room in the Jail.
- Complete the CRAVE system in the courthouse.
- Establish the Bridge project in the community for wrap-around services, post-overdoses, and MAT from the jail.
- Recruiting and retention of staff.
- Continue to send supervisors to Leadership training.
- Establish a Member Assistance Team (MAT) for staff, and EMS if requested.
- Establishing the FLOCK Cameras around the county has vastly increased the ability to combat crime in the county.

Transportation Summary

Department	FY 2025 Actual	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	vs. Adopted	
					\$ Change	% Change
Airport	\$ 119,317	\$ 119,317	\$ 119,317	\$ 119,317	\$ -	0.0%
Transportation	\$ 107,326	\$ 107,000	\$ 107,000	\$ 156,978	\$ 49,978	46.7%
Grand Total	\$ 226,643	\$ 226,317	\$ 226,317	\$ 276,295	\$ 49,978	22.1%
Total Revenue	\$ 242,107	\$ 226,317	\$ 226,317	\$ 276,295	\$ 49,978	22.1%
County Funds	\$ (15,464)	\$ -	\$ -	\$ -	\$ -	0.0%

FY 2027 Transportation Revenues

Total = \$276,295



OPERATING TRANSFERS - TRANSPORTATION

Casey Smith, County Manager

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

BUDGET SUMMARY

Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 YTD Actual	FY 2027 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$226,317	\$226,317	\$226,317	\$0	\$276,295	\$49,978	22.1%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$226,317	\$226,317	\$226,317	\$0	\$276,295	\$49,978	22.1%
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	\$242,107	\$226,317	\$226,317	\$97,491	\$276,295	\$49,978	22.1%
Total	\$242,107	\$226,317	\$226,317	\$97,491	\$276,295	\$49,978	22.1%
Net County Funds	(\$15,790)	\$0	\$0	(\$97,491)	\$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 2027 PROPOSED BUDGET HIGHLIGHTS

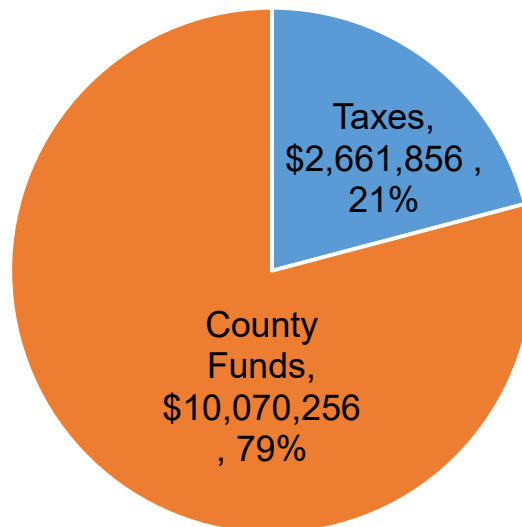
- The FY 2027 Proposed Budget increases the county contribution from the General Fund to the Transportation Fund totaling \$156K (Covered via Article 44 Sales Tax proceeds).
- The proposed budget maintains (the same as for FY 2025) the contribution to the airport fund of \$102,650 + \$16,667 (Local matching \$'s for state grants = \$119,317 - (Covered via Article 44 Sales Tax proceeds). The airport is responsible for \$137M +/- in economic impact and 710 direct / indirect jobs per NCDOT – Division of Aviation report from 2025).

Debt Service Summary

Department	FY 2025 Actual	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	vs. Adopted	
					\$ Change	% Change
Debt Service	\$ 14,004,639	\$ 12,267,513	\$ 11,403,600	\$ 12,732,112	\$ 464,599	3.8%
Grand Total	\$ 14,004,639	\$ 12,267,513	\$ 11,403,600	\$ 12,732,112	\$ 464,599	3.8%
Total Revenue	\$ 4,142,142	\$ 3,482,294	\$ 3,482,294	\$ 2,661,856	\$ (820,438)	-23.6%
County Funds	\$ 9,862,497	\$ 8,785,219	\$ 7,921,306	\$ 10,070,256	\$ 1,285,037	14.6%

FY 2027 Debt Service Revenues

Total = \$2,661,856



DEBT SERVICE

Christy Stillwell, Director

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

BUDGET SUMMARY

Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 YTD Actual	FY 2027 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$14,004,639	\$12,267,513	\$11,403,600	\$1,581,800	\$12,732,112	\$464,599	3.8%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$14,004,639	\$12,267,513	\$11,403,600	\$1,581,800	\$12,732,112	\$464,599	3.8%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$528,697	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$311,961	\$616,644	\$616,644	\$316,700	\$0	(\$616,644)	-100.0%
Other Financing	\$0	\$0	\$570,845	\$0	\$0	\$0	0.0%
Taxes	\$3,301,484	\$2,865,650	\$2,865,650	\$1,240,480	\$2,661,856	(\$203,794)	-7.1%
Total	\$4,142,142	\$3,482,294	\$4,053,139	\$1,557,180	\$2,661,856	(\$820,438)	-23.6%
Net County Funds	\$9,862,497	\$8,785,219	\$7,350,461	\$24,620	\$10,070,256	\$1,285,037	14.6%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Davidson County issues debt using a variety of tools such as:

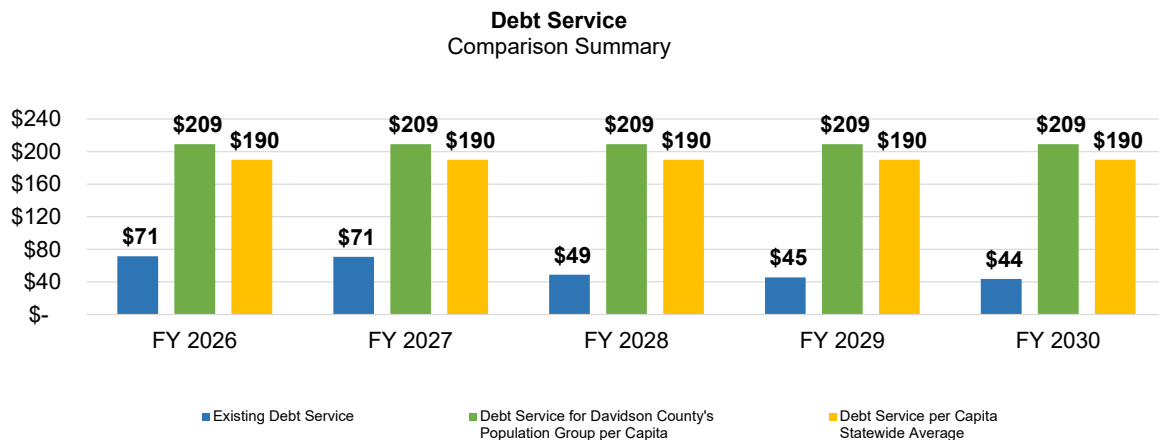
- Voter-Approved General Obligation Debt.
- Certificates of Participation.
- Installment Purchase Financing.
- Limited Obligation Bond Debt.

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

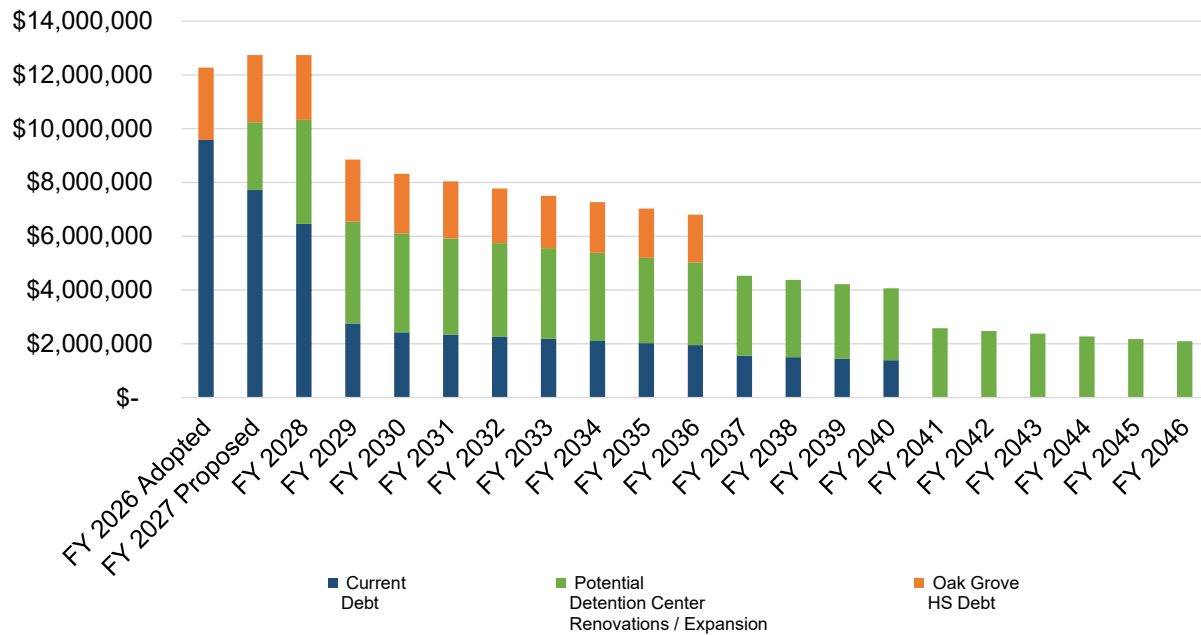
In addition, Davidson County maintains an Aa1 bond rating with Moody's and an AA rating with Standard & Poor's. Bond ratings, much like an individual's credit score, determine the County's cost to borrow money. An Aa1 rating with Moody's, and AA+ rating with Standard & Poor's is the second highest ratings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

FY 2027 PROPOSED BUDGET HIGHLIGHTS

- The FY 2027 Proposed Budget increases total funding to the debt service by \$464K or 3.8%, as this decrease is due to current debt “fall-off”, but also adds funding (\$464K) for an anticipated borrowing for the potential Detention Center Renovations / Expansion project during FY 2027. The proposed budget includes enough funding to cover debt for a \$72M +/- renovation / expansion of the existing detention center however, the Board of Commissioners are currently reviewing options to acquire additional inmate bed space for an additional cost.
- Further, the adopted budget uses \$2.6M in Article 46 Sales Tax proceeds to pay for debt related to Oak Grove HS as well as the 2020 HVAC / Roof projects (All three school districts).
- 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 2026-2046.



Debt Service
Summary (With Refunding)



Legal Debt Margin Calculation for Fiscal Year 2025

Assessed Value of Taxable Property		<u>\$ 19,580,634,633</u>
Debt Limit - 8% of Assessed Value		\$ 1,566,450,771
Amount of Debt Applicable to Debt Limit:		
Bonded Debt	\$ 11,085,000	
Leases	\$ 407,916	
Subscriptions	\$ 2,157,381	
Limited Obligation Bonds	\$ 46,195,000	
Qualified School Construction Bonds	\$ 13,050,000	
	<u>\$ 72,895,297</u>	
Total Amount of Debt Applicable to Legal Debt Limit		<u>\$ 72,895,297</u>
Legal Debt Margin		<u>\$ 1,493,555,474</u>

Current Debt Service
Bonds - Principal

Fiscal Year	Series 2016 Refunding	Total
2027	\$ 4,085,000	\$ 4,085,000
2028	\$ 3,105,000	\$ 3,105,000
2029	\$ -	\$ -
2030	\$ -	\$ -
2031	\$ -	\$ -
2032	\$ -	\$ -
Total	\$ 7,190,000	\$ 7,190,000

Current Debt Service
Bonds - Interest

Fiscal Year	Series 2016 Refunding	Total
2027	\$ 307,400	\$ 307,400
2028	\$ 103,150	\$ 103,150
2029	\$ -	\$ -
2030	\$ -	\$ -
2031	\$ -	\$ -
2032	\$ -	\$ -
Total	\$ 410,550	\$ 410,550

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
2027	\$ -	\$ 570,000	\$ -	\$ -	\$ 290,000	\$ 1,545,000	\$ 1,235,000	\$ 100,000	\$ -	\$ 3,740,000
2028	\$ -	\$ 610,000	\$ -	\$ -	\$ 315,000	\$ 1,690,000	\$ 1,240,000	\$ 105,000	\$ -	\$ 3,960,000
2029	\$ -	\$ 245,000	\$ -	\$ -	\$ 315,000	\$ 1,680,000	\$ 1,235,000	\$ 100,000	\$ -	\$ 3,575,000
2030	\$ -	\$ -	\$ -	\$ -	\$ 315,000	\$ 1,675,000	\$ 1,235,000	\$ 100,000	\$ -	\$ 3,325,000
2031	\$ -	\$ -	\$ -	\$ -	\$ 310,000	\$ 1,660,000	\$ 1,240,000	\$ 100,000	\$ -	\$ 3,310,000
2032	\$ -	\$ -	\$ -	\$ -	\$ 305,000	\$ 1,625,000	\$ 1,235,000	\$ 105,000	\$ -	\$ 3,270,000
2033	\$ -	\$ -	\$ -	\$ -	\$ 305,000	\$ 1,615,000	\$ 1,240,000	\$ 105,000	\$ -	\$ 3,265,000
2034	\$ -	\$ -	\$ -	\$ -	\$ 310,000	\$ 1,635,000	\$ 1,240,000	\$ 105,000	\$ -	\$ 3,290,000
2035	\$ -	\$ -	\$ -	\$ -	\$ 315,000	\$ 1,660,000	\$ 1,240,000	\$ 105,000	\$ -	\$ 3,320,000
2036	\$ -	\$ -	\$ -	\$ -	\$ 320,000	\$ 1,690,000	\$ 1,240,000	\$ 105,000	\$ -	\$ 3,355,000
2037	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,240,000	\$ 100,000	\$ -	\$ 1,340,000
2038	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,240,000	\$ 100,000	\$ -	\$ 1,340,000
2039	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,235,000	\$ 100,000	\$ -	\$ 1,335,000
2040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,235,000	\$ 100,000	\$ -	\$ 1,335,000
2041	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 1,425,000	\$ -	\$ -	\$ 3,100,000	\$ 16,475,000	\$ 17,330,000	\$ 1,430,000	\$ -	\$ 39,760,000

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
2027	\$ -	\$ 85,698	\$ -	\$ -	\$ 178,973	\$ 950,856	\$ 799,050	\$ 66,000	\$ -	\$ 2,080,577
2028	\$ -	\$ 42,750	\$ -	\$ -	\$ 134,300	\$ 713,300	\$ 737,300	\$ 61,000	\$ -	\$ 1,688,650
2029	\$ -	\$ 12,250	\$ -	\$ -	\$ 118,550	\$ 628,800	\$ 675,300	\$ 55,750	\$ -	\$ 1,490,650
2030	\$ -	\$ -	\$ -	\$ -	\$ 102,800	\$ 544,800	\$ 619,100	\$ 51,200	\$ -	\$ 1,317,900
2031	\$ -	\$ -	\$ -	\$ -	\$ 87,050	\$ 461,050	\$ 557,350	\$ 46,200	\$ -	\$ 1,151,650
2032	\$ -	\$ -	\$ -	\$ -	\$ 77,750	\$ 411,250	\$ 495,350	\$ 41,200	\$ -	\$ 1,025,550
2033	\$ -	\$ -	\$ -	\$ -	\$ 62,500	\$ 330,000	\$ 433,600	\$ 35,950	\$ -	\$ 862,050
2034	\$ -	\$ -	\$ -	\$ -	\$ 47,250	\$ 249,250	\$ 371,600	\$ 30,700	\$ -	\$ 698,800
2035	\$ -	\$ -	\$ -	\$ -	\$ 31,750	\$ 167,500	\$ 309,600	\$ 24,550	\$ -	\$ 533,400
2036	\$ -	\$ -	\$ -	\$ -	\$ 16,000	\$ 84,500	\$ 247,600	\$ 20,200	\$ -	\$ 368,300
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	\$ -	\$ 140,698	\$ -	\$ -	\$ 856,923	\$ 4,541,306	\$ 5,740,450	\$ 472,750	\$ -	\$ 11,752,127



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DAVIDSON COUNTY
BUDGET 2026-2027
VEHICLE LISTING

Department	Current Vehicles	Current Trailers	Current Boats	Current Motor Cycles	Total	Vehicles Requested	New / Replacement Vehicles in FY 2027 Proposed Budget
Animal Shelter	1				1		
Ambulance	31	5			36	3	3
911	3				3		
Fire Marshal	6	4			10	1	1
Emergency Management	3	5			8		
Garage	3				3		
Environmental Health	13	0			13		
Health	2				2		
Risk Management	1				1		
Inspections	11				11	2	2
Library	1				1		
Planning	4				4	1	1
Public Buildings	13	4			17	1	1
Purchasing	1				1		
Recreation	6	6			12	1	1
Sheriff	205	15	3	6	229	20	20
DSS	24				24		
Transportation	10				10	1	1
Tax	11				11		
Sanitation	4				4		
Landfill	13	5			18	1	1
Recycle	3	4			7		
Senior Services	3				3		
Soil & Water	1				1		
Sewer	3	3			6		
Veteran Services	1				1		
Motor Pool	14				14		
TOTAL	391	51	3	6	451	31	31

FY 2026 - 27 Capital Outlay / Other Improvements Summary

Fund	Department	Division	Type	Item	Quantity	Cost Per Item	Total Amounted Proposed
General	Emergency Services	Emergency Medical Services	EQUIPMENT	Replace high mileage ambulances with Type I Pick-up Chassis	3	\$ 355,000	\$ 1,065,000
General	Emergency Services	Emergency Medical Services	EQUIPMENT	Lucas devices for new ambulances (CPR aids)	3	\$ 20,000	\$ 60,000
General	Emergency Services	Emergency Medical Services	EQUIPMENT	Stryker MTS Power Load Stretcher Mount for New Ambulances + Pro 2 Stretcher	3	\$ 86,600	\$ 259,800
General	Emergency Services	Emergency Medical Services	EQUIPMENT	Stryker Xpedition Stair Chair for New Ambulances	3	\$ 18,000	\$ 54,000
General	Emergency Services	Fire Marshal	EQUIPMENT	Ford F-250 Pickup Truck	1	\$ 64,814	\$ 64,814
General	Emergency Services	Fire Marshal	EQUIPMENT	Equipment for Truck - lights, sirens, camper shell, decals, tool storage, radio	1	\$ 32,500	\$ 32,500
Sub-Total					14	\$ 109,722	\$ 1,536,114
General	Support Services	Public Buildings	EQUIPMENT	2026 RAM 2500 with Service Body	1	\$ 67,000	\$ 67,000
General	Support Services	Public Buildings	OTHER IMPROVEMENTS	Update HVAC Fleet	1	\$ 75,000	\$ 75,000
General	Support Services	Public Buildings	OTHER IMPROVEMENTS	Roof Repair Fleet	1	\$ 18,000	\$ 18,000
General	Support Services	Public Buildings	OTHER IMPROVEMENTS	Elevator Belt Replacement - 2020 Courthouse	1	\$ 100,000	\$ 100,000
General	Support Services	Public Buildings	OTHER IMPROVEMENTS	Building Controls Upgrade - Colonial Drive Building	1	\$ 201,000	\$ 201,000
Sub-Total					5	\$ 92,200	\$ 461,000
General	Information Technology	Information Technology	EQUIPMENT	Replacement Computers (Countywide)	100	\$ 1,000	\$ 100,000

FY 2026 - 27 Capital Outlay / Other Improvements Summary

Fund	Department	Division	Type	Item	Quantity	Cost Per Item		Total Amounted Proposed
General	Information Technology	Information Technology	EQUIPMENT	ThinkSystem Storage Array - Network Storage	2	\$	20,000	\$ 40,000
Sub-Total					2	\$	70,000	\$ 140,000
General	Integrated Solid Waste	Sanitation	EQUIPMENT	New Trash Compactor for Evan's Road box site & Recycling Compactor at Midway	2	\$	50,000	\$ 100,000
Sub-Total					2	\$	50,000	\$ 100,000
General	Recreation	Recreation	EQUIPMENT	Ford F-250 Pickup Truck	1	\$	65,000	\$ 65,000
General	Recreation	Recreation	OTHER IMPROVEMENTS	ADA improvements	1	\$	20,000	\$ 20,000
General	Recreation	Lake Thom-A-Lex	OTHER IMPROVEMENTS	Waterline Repair	1	\$	19,000	\$ 19,000
Sub-Total					3	\$	34,667	\$ 104,000
General	Sheriff	Administration	EQUIPMENT	Replace (20) Patrol Vehicles	20	\$	44,000	\$ 880,000
General	Sheriff	Administration	EQUIPMENT	Equipment for (20) Patrol Vehicles	20	\$	13,700	\$ 274,000
General	Sheriff	Administration	EQUIPMENT	Ventrac mower to maintain shooting range	1	\$	46,000	\$ 46,000
Sub-Total					41	\$	29,268	\$ 1,200,000
General	Inspections	Inspections	EQUIPMENT	Replace (2) High-mileage Work Trucks	2	\$	48,000	\$ 96,000
Sub-Total					2	\$	48,000	\$ 96,000
General	Planning	Planning	EQUIPMENT	Replace High-mileage Vehicle	1	\$	37,556	\$ 37,556
Sub-Total					1	\$	37,556	\$ 37,556
Enterprise Fund	Integrated Solid Waste	Landfill-MSW	EQUIPMENT	CAT 826 Trash Compactor	1	\$	1,357,688	\$ 1,357,688
Enterprise Fund	Integrated Solid Waste	Landfill-MSW	EQUIPMENT	Replace High-mileage Vehicle	1	\$	35,520	\$ 35,520

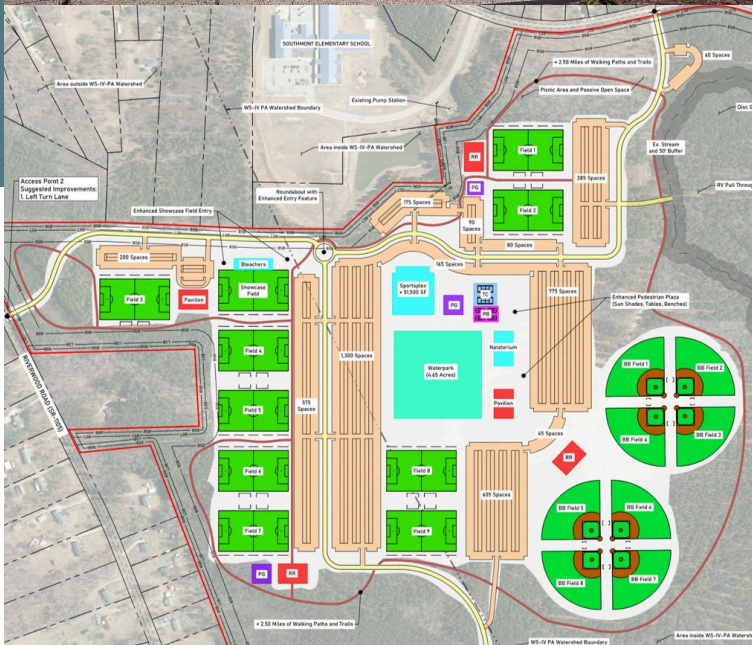
FY 2026 - 27 Capital Outlay / Other Improvements Summary

Fund	Department	Division	Type	Item	Quantity	Cost Per Item	Total Amount Proposed
Enterprise Fund	Integrated Solid Waste	Landfill - C&D	EQUIPMENT	Tire Rim Crusher	1	\$ 40,000	\$ 40,000
Sub-Total					3	\$ 477,736	\$ 1,433,208
Enterprise Fund	Sewer	Administration	EQUIPMENT	Pump for Country Lane pump station	1	\$ 16,500	\$ 16,500
Enterprise Fund	Sewer	Administration	EQUIPMENT	Replace (2) Air Valves on Muddy Creek Force Main	2	\$ 13,000	\$ 26,000
Sub-Total					3	\$ 14,167	\$ 42,500
Special Revenue	Public Services	Transportation	EQUIPMENT	Replace Ford E-450 Cutaway with a 25' LTV Bus	1	\$ 135,000	\$ 135,000
Sub-Total					1	\$ 135,000	\$ 135,000
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					79	\$ 1,119,150	\$ 5,327,045



CAPITAL IMPROVEMENT PLAN

FY 2026 - 2031



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.

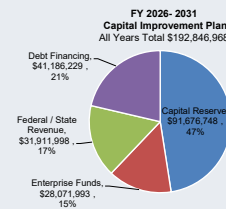
Impact on the Annual Operating Budget

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) =
\$192.8M



Total "All Years" for Just
County Government +
Education Projects = \$164.7M

FY 2026 - 2031 Capital Improvement Plan - Summary by Project
(General Government / Education / Sewer)

Category / Project	Total (All Years)
Expenses	
General Government	
New Detention Facility	\$ 65,508,280
Courthouse Renovation - Public Defender Office	\$ 965,250
County-Wide Server & Aruba Switch Replacements	\$ 2,250,000
1958 Jail Roof Replacement	\$ 335,000
Juvenile Services Office Roof Replacement	\$ 330,000
Cecil School Window Replacement & Masonry Restoration	\$ 1,137,115
Transportation Retaining Wall	\$ 290,600
EMS Lexington Base	\$ 750,000
EMS Administration Expansion	\$ 750,000
EMS Silver Valley Base (New Construction)	\$ 925,000
EMS Base Renovations & Upgrades	\$ 500,000
County Fuel Station Replacement	\$ 1,000,000
Backup 911 Center & Equipment	\$ 1,643,236
Replacement of 800 MHz Radios (260 Radios)	\$ 2,827,592
Airport Capital Infrastructure Bill Funds	\$ 1,600,000
Airport Runway Strengthening	\$ 15,130,902
Airport Capital Improvement (State Grant)	\$ 15,000,000
Capital Reserve - Future Capital Improvements	\$ 10,000,000
	\$120,940,975
Education	
Potential School Systems Renovation Projects	\$ 43,834,000
Total	\$ 43,834,000
Total	\$164,774,975
Source of Funds	
Capital Reserve	\$ 91,676,748
Federal / State Revenue	\$ 31,911,998
Debt Financing	\$ 41,186,229
Total	\$164,774,975

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
Reeds Elementary Metal Roof/WDHS Annex	\$ 1,633,400
Brier Creek Metal Roof	\$ 1,300,000
YVRCA - Replace HVAC / Windows	\$ 1,835,915
Cameras & Safety Equipment Upgrades & Repairs - District-Wide	\$ 500,000
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	\$ 97,210,919

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

Project	Request
Lexington City Schools	
New Lexington Senior High School	\$ 112,578,288
Southwest Elementary Roof Replacement	\$ 475,000
Districtwide HVAC Replacement	\$ 5,000,000
Administration / Central Office Renovations	\$ 3,500,000
Sidewalk Repair at Lexington Senior High School	\$ 150,000
Districtwide Fire Alarm Upgrades	\$ 700,000
Generators for (5) Six Schools & Central Office	\$ 700,000
Rekeying (4) Four Elementary Schools	\$ 200,000
Districtwide Technology Upgrades	\$ 500,000
Districtwide Cameras Upgrades	\$ 710,000
Total	<u>\$ 124,513,288</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)	\$ 680,000
Finch Building Roof Replacement	\$ 250,000
General District Roofing	\$ 200,000
Total	\$ 1,130,000
HVAC/ Electrical Upgrades:	
TMS, THS, and Primary Valving and HVAC control system	\$ 2,000,000
Thomasville High School HVAC	\$ 7,000,000
General District Wide HVAC Service, Maintenance and Refurbishing	\$ 10,000,000
THS, TMS, and TPS HVAC Air Quality Upgrades	\$ 6,000,000
Total	\$ 25,000,000
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	\$ 5,700,000
Buildings:	
CTE/Vocational Building at THS	\$ 3,000,000
Finch Auditorium Building Repairs	\$ 300,000
Blinds	\$ 150,000
Parking Lots	\$ 250,000
Pavement / Sidewalks	\$ 100,000
Painting	\$ 100,000
Total	\$ 3,900,000
Technology:	
Telecommunication Infrastructure Upgrades	\$ 350,000
Finch Auditorium Projections	\$ 150,000
Server Room Upgrades	\$ 200,000
Total	\$ 700,000
Total	\$ 36,430,000

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

Project	Request
Davidson - Davie Community College	
Mendenhall Roof Replacement	\$ 250,000
Gee South Wing Roof Replacement	\$ 565,000
Public Safety Building Boiler	\$ 50,000
Sinclair Welding Shop Booths for Ventilation	\$ 500,000
AHU Replacement - Sinclair	\$ 100,000
AHU Replacement - Finch Building 8 multi zone	\$ 1,070,000
AHU Replacement - Brooks Student Center	\$ 300,000
Gee Chiller Replacement	\$ 175,000
Finch flooring replacement	\$ 150,000
Mendenhall Elevator Modernization	\$ 225,000
Remove or fill underground storage tanks	\$ 500,000
Parking lot resurfacing	\$ 400,000
Fire Alarm and Egress Upgrades	\$ 454,000
Replace Electrical Switch Gear in Sinclair Building	\$ 225,000
Brooks HVAC upgrades/Energy efficiency Improvements	\$ 528,000
Total	\$ 5,492,000
Total All Requests	\$ 263,646,207

Davidson County Schools
Capital Improvements Plan (CIP) FY 2026-2031
Large Project Requests - Five Year Plan

Project	Request	Project Description / Justification	Possible Alternatives Evaluated	Priority Ranking	School Growth Trends / Key Stats	Life Safety Issue (Yes / No)	Timeframe to Implement
HVAC/Cooling Towers and Boiler Replacement-District-Wide- The estimated cost for these projects comes from the 2020 NCDPI Facility Needs Survey.	\$ 25,000,000	HVAC systems are old and failing. Many kitchens and gymnasiums do not have air conditioning.	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 (2023). HVAC project at Silver Valley completed (2024) 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. HVAC units in planning stages include Northwest, Reeds, IT dept. and Pilot.	Yes	1-2 years
Reeds Elementary Metal Roof/WDHS Annex- This price estimate is from Metal Roof Consultant. We have applied for \$431,870 from the R&R lottery funds. We have applied for \$1,201,130 from the NBPSCF.	\$ 1,633,400	Reeds-1951, 61, 75 roof with extensive repairs done in 1987.	Continue to make costly repairs.	2	Roofs have reached their life expectancy.	No	1-2 years
Brier Creek Metal Roof	\$ 1,300,000	This roof is nearing the same conditions as the Davis Townsend roof which was replaced in 2025-2026	Maintenance and contractors have made temporary repairs.	3	Roof has reached it's life expectancy.	No	1-2
YVRCA - Replace HVAC/Windows- This price is from a proposal from McKissick Architecture.	\$ 1,835,915	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 have been installed on the front portion of the building.	No	1-2 years

Davidson County Schools
Capital Improvements Plan (CIP) FY 2026-2031
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- When available, we apply for the equipment grant from the Center for Safer Schools.	\$ 500,000	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 .	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). Applied and received grant fund for SROs for school years 24-25 and 25-26 for a total of \$2,012,000.	5	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.	Funds from previous budgets have been earmarked for fire alarm replacement.	6	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 this project comes from the 2020 NCDPI Facility Needs Survey	\$ 250,000	Safety measure for current ADA standards.	Future need for handicap access.	7	As the school grows in numbers, we may need to accommodate handicap students on the second floor.	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	8	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	9	Overcrowded- Wallburg is currently at 127% capacity while Ledford Middle is at 95% capacity without the pods.	No	3-5 years

Davidson County Schools
Capital Improvements Plan (CIP) FY 2026-2031
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.	10	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.- Ledford High- pressbox and tennis courts, Ledford Middle - football bleachers and wooden pole lights, Tyro Middle School- outdoor bleachers.	Tracks have been replaced at North, Ledford, Central, and South. Water and sewer has been added to the baseball and softball complex at South. Drainage issues have been addressed at West. Sinkhole project was completed at WDHS 10/22.	11	South Davidson track replacement has been completed.	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.	12	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.	13	Power loses impacts school schedules.	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	14	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.	15	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.	16	Currently paying to store pallets 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.	17	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 2026-2031
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.	18	Inventory has been stolen from outside storage containers and storage areas.	No	1-5 years
Total Davidson County Schools	<u>\$ 97,210,919</u>						

Lexington City Schools
Capital Improvements Plan (CIP) FY 2026-2031
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 Lexington Senior High School	\$ 112,578,288	Replace current high school	Major renovations	1	N/A	Yes	3 to 5 years
Sidewalk Repair at Lexington High School	\$ 150,000	Repair and/or replace cracked, uneven, and damaged sidewalks in the courtyard and the front of Lexington Senior High. Significant risk exist with several falls resulting in claims to workers comp and liability insurance coverage.	None	2	N/A	Yes	1 to 3 years
Southwest Elementary Roof Replacement	\$ 475,000	Replace 1988 roof	Continue costly repairs to existing roofs	3	Roof has reached its end of life stage	Yes	1 to 2 years
HVAC Replacement at High School Pickett, South Lexington and Southwest	\$ 5,000,000	Replace unit vents in classrooms at High School, Pickett and South Lexington. Replace cafeteria units at Southwest and High School. Replace 3 Roof top units in science wing; and new units in auditorium at High School. Replace 6 water source heat pumps at Southwest.	Continue costly repairs to existing units	4	Units are at the end of their stage life. Replacement of units will ensure children and staff are in a climate controlled environment.	Yes	2 to 3 years
District Wide Fire Alarm Upgrade	\$ 700,000	Fire Alarm panels at South Lexington and Pickett Elementary. Systems at Lexington High School and Southwest Elementary are outdated and most parts are obsolete. System upgrade includes adding Burglar and Fire alarm to Central Office	None	5	This is a critical part of the safety of all students and staff	Yes	3 to 5 years
Rekeying of Charles England, South Lexington, Southwest and Pickett Elementary Schools	\$ 200,000	Rekeying and/or replacing all door hardware will standardize access so that each school operates under one master key rather than multiple individual keys.	Obtain replacement keys; doors remain unlocked for keys that are unavailable (safety issue)	6	Hardware is outdated and will not lock in the event of lockdown. Key audits revealed that we no do not have suitable backup keys for buildings.	Yes	1 to 2 years
Generators at Lexington High School, Lexington Middle School, Southwest, Pickett, South Lexington Elementary, and Central Office. Central Office Generator: \$75,000; Other Buildings: \$625,000.	\$ 700,000	Provides reliable backup power to keep schools heated and maintain freezer operations during outages, enabling safe use as emergency shelters.	None	7	N/A	Yes	2 to 3 years
Districtwide Camera Upgrades	\$ 710,000	Replace and / or add cameras to increase security and reduce blind spots	None	8	N/A	No	1 to 2 years

Lexington City Schools
Capital Improvements Plan (CIP) FY 2026-2031
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
Districtwide Technology Upgrades	\$ 500,000	Modernized technology equipment allows for more interactive opportunity for students and increased engagement.	None	9	N/A	No	3 to 5 years
Administration Office Renovation	\$ 3,500,000	Renovate existing building to extend useful life	none	10	N/A	Yes	3 to 5 years
Total Lexington City Schools	<u>\$ 124,513,288</u>						

Thomasville City Schools
Capital Improvements Plan (CIP) FY 2026-2031
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)	\$ 680,000	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.	Priority 2	Growth in career and technical programs - overall building renovation needed. Rest of the campus roofing has been updated.	YES	2025-2027
Finch Building Roof Replacement	\$ 250,000	Replace roof with metal roof. Existing roof is over 30 years old	Replacement with similar roof structure will not be as durable as the other roof replacements across the campus.	Priority 2	N/A	NO	2026-2027
General District Roofing, Maintenance, and Service etc.	\$ 200,000	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 2025-2029
Total	\$ 1,130,000						
<u>HVAC/ Electrical Upgrades</u>							
TMS, THS, and Primary Valving and HVAC control system	\$ 2,000,000	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. Unable to keep climate control as it should be. There is no alternative other than replacement	Priority 2	Upgrade, cost savings on bill and services. Pneumatic valving non-functioning.	NO	2025-2027
THS HVAC	\$ 7,000,000	Replace HVAC units and piping in classrooms and underground loop system. Existing HVAC system is 45 years old. The existing units are inefficient and difficult to maintain.	Replacement can be done in each building in different years to spread cost over two budget years.	Priority 2	No growth anticipated. Educating in hot and cold buildings is not desirable for a learning environment.	NO	2025-2027
General District Wide HVAC Service, Maintenance and Refurbishing	\$ 10,000,000	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 licensed technicians is not possible. Hiring of such technicians is not possible due to salary structures.	Priority 2	Esser funding is no longer available.	NO	Annually 2025-2029
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.	Priority 3	Life expectancy of units are coming to an end; needs for upgraded air quality requirements.	YES	2025-2026; 2026-2027
Total	\$ 25,000,000						

Thomasville City Schools
Capital Improvements Plan (CIP) FY 2026-2031
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>Facility/Property Upgrades</u>							
Security and Safety	\$ 750,000	New Entrances for THS to create a more secure campus, along with continuing to upgrade 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 5		NO	2026-2028
Finch Auditorium Replace Flooring	\$ 200,000	Replace carpet in auditorium area. Current carpet is 40 years old. Carpet is worn in traffic areas and may pose a tripping hazard. This is a community use facility.	Reduce carpeted area. Paint concrete floor in low traffic areas.	Priority 5	N/A	NO	2025-2026
Finch Auditorium 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	\$ 5,700,000						
<u>Buildings</u>							
CTE/Vocational Building @ THS	\$ 3,000,000	Complete renovation of a 1959 building to include new wiring, ADA compliance (elevator and/or ramp), re-definitions of spaces for innovative Advanced manufacturing, JROTC, medical sciences, arts and music, and innovative learning spaces for school as a whole (asbestos removal).	Our advanced manufacturing program is a pipeline for great jobs to DCCC and the workforce. The space is old and starting to become unsafe for modern school needs. This program is accessible to other districts and is on track to be an innovative course of study for the community as a whole. Major upgrades are needed as the building is basically original to 1959 construction.	Priority 1	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	2025-2027
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	2025-2026
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 2026-2031
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	\$ 3,900,000						
<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	2025-2026
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	2025-2026
Total	\$ 700,000						
Total Thomasville City Schools	\$ 36,430,000						

Davidson-Davie Community College Capital
Improvements Plan (CIP) FY 2026-2031 Large
Project Request - Five Year Plan

Project	Request	Project Description / Justification	Priority Ranking	Life Safety Issue (Yes / No)	Timeframe to Implement
Mendenhall Roof Replacement	\$ 250,000	Aging roofs across campus need replacing to prevent damage to infrastructure.	1	Yes	27-28
Gee South Wing Roof Replacement	\$ 565,000	This roof is at the end of it's life. It has been repaired several times and continues to leak in different areas.	2	Yes	27-28
Public Safety Building Boiler	\$ 50,000	Replace aging boiler.	3	Yes	27-28
Sinclair Welding Shop Booths for Ventilation	\$ 500,000	Ventilation issues with the welding shop.	4	Yes	27-28
AHU Replacement - Sinclair	\$ 100,000	Failing unit requires replacement	5	Yes	27-28
AHU Replacement - Finch Building 8 multi zone	\$ 1,070,000	AHU has failed and had to be retrofitted. At end of life 50+ years (Brady quote)	6	Yes	28-29
AHU Replacement - Brooks Student Center	\$ 300,000	Failing unit requires replacement	7	Yes	28-29
Gee Chiller Replacement	\$ 175,000	Chiller is over 20 years old and needs repairing frequently	8	Yes	28-29
Finch flooring replacement	\$ 150,000	Carpet is aging and has become a tripping hazard	9	Yes	28-29

Davidson-Davie Community College Capital
Improvements Plan (CIP) FY 2026-2031 Large
Project Request - Five Year Plan

Project	Request	Project Description / Justification	Priority Ranking	Life Safety Issue (Yes / No)	Timeframe to Implement
Mendenhall Elevator Modernization	\$ 225,000	Elevator is over 30 years old. Needs a soft starter. Replacement DMZ boards are no longer available	10	Yes	29-30
Remove or fill underground storage tanks	\$ 500,000	EPA updates to underground storage tank.	11	No	29-30
Parking lot resurfacing	\$ 400,000	Asphalt is cracking and detonating	12	Yes	30-31
Fire Alarm and Egress Upgrades	\$ 454,000	Numerous buildings across campus need the fire alarm and egress lighting upgraded	13	Yes	30-31
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.	14	Yes	31-32
Brooks HVAC upgrades/Energy efficiency Improvements (retro commissioning)	\$ 528,000	Inconsistent Building Temp, high energy cost	15	No	31-32
Total Davidson-Davie Community College	<u>\$ 5,492,000</u>				

Davidson County

County Government Projects not Included in the FY 2026 - 2031 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	\$ -
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	\$ -
Lake Thom-A-Lex - Replace Miracle Playground.	\$ 240,000	\$ 160,000	\$ 80,000	\$ -
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.	\$ 14,000,000	\$ -	\$ 14,000,000	\$ -
Colonial Drive Building - Remaining exterior & interior renovations including covered walkway (after window replacement and brick repointing)	\$ 4,543,912	\$ -	\$ 4,543,912	\$ -
West Campus (Senior Services) - Build a covered walkway to the main entrance	\$ 525,000	\$ -	\$ 525,000	\$ -
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) - Commercial kitchen renovation	\$ 752,294	\$ -	\$ 752,294	\$ -
New 911 Center - Transition the existing 911 center to new location, more suitable for current use.	\$ 12,596,604	\$ -	\$ 12,596,604	\$ -
Major Education Improvements - Systemwide in "High Priority" Areas	\$ 150,000,000	\$ -	\$ 150,000,000	\$ -
Lake Dredging - High Rock Lake Dredging and Rehabilitation	\$ 25,000,000	\$ 25,000,000	\$ -	\$ -
Total	\$ 245,859,710	\$ 25,160,000	\$ 220,699,710	\$ 15,000

FY 2026- 2031 Capital Improvement Plan Summary (All Projects)

Project	Department	2026	2027	2028	2029	2030	2031	Total
New Detention Facility	Sheriff	\$ -	\$ 65,506,280	\$ -	\$ -	\$ -	\$ -	\$ 65,506,280
Courthouse Renovation - Public Defender Office	Public Bldgs.	\$ -	\$ -	\$ 965,250	\$ -	\$ -	\$ -	\$ 965,250
County-Wide Server & Aruba Switch Replacements	IT	\$ -	\$ 350,000	\$ 350,000	\$ 350,000	\$ 1,200,000	\$ -	\$ 2,250,000
1958 Jail Roof Replacement	Public Bldgs.	\$ -	\$ 335,000	\$ -	\$ -	\$ -	\$ -	\$ 335,000
Juvenile Services Office Roof Replacement	Public Bldgs.	\$ -	\$ -	\$ 330,000	\$ -	\$ -	\$ -	\$ 330,000
Cecil School Window Replacement & Masonry Restoration	Public Bldgs.	\$ -	\$ 570,000	\$ 567,115	\$ -	\$ -	\$ -	\$ 1,137,115
Transportation Retaining Wall	Public Bldgs.	\$ 290,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 290,600
Potential School Systems Renovation / Repairs Projects	Schools	\$ 3,500,000	\$ 35,667,000	\$ 4,667,000	\$ -	\$ -	\$ -	\$ 43,834,000
EMS Lexington Base	EMS	\$ -	\$ -	\$ -	\$ 750,000	\$ -	\$ -	\$ 750,000
EMS Administration Expansion	EMS	\$ -	\$ -	\$ -	\$ -	\$ 750,000	\$ -	\$ 750,000
EMS Silver Valley	EMS	\$ -	\$ -	\$ 925,000	\$ -	\$ -	\$ -	\$ 925,000
EMS Base Renovations & Upgrades	EMS	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Fuel Station & Tank Replacments	Public Bldgs.	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000
Backup 911 Center & Equipment	Public Bldgs.	\$ 1,643,236	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,643,236
Replacement of 800 MHz Radios (260 Radios)	Public Safety	\$ -	\$ 2,827,592	\$ -	\$ -	\$ -	\$ -	\$ 2,827,592
Airport Capital Infrastructure Bill Funds	Airport	\$ 978,890	\$ 326,297	\$ 294,813	\$ -	\$ -	\$ -	\$ 1,600,000
Airport Runway Strengthening	Airport	\$ 15,130,902	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,130,902
Airport Capital Improvement (State Grant)	Airport	\$ -	\$ 15,000,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000,000
Capital Reserve - Future Capital Improvements	Other	\$ -	\$ -	\$ 10,000,000	\$ -	\$ -	\$ -	\$ 10,000,000
Replace Komatsu Dozer	Landfill	\$ -	\$ -	\$ 834,246	\$ -	\$ 955,289	\$ -	\$ 1,789,535
Replace 963 Trackloader	Landfill	\$ -	\$ -	\$ -	\$ -	\$ 1,663,200	\$ -	\$ 1,663,200
Cell Construction Phase II - Area 5B (3.7 Acres)	Landfill	\$ -	\$ -	\$ -	\$ -	\$ 2,700,000	\$ -	\$ 2,700,000
Replace (826 Trash Compactor - 90,000 lbs.)	Landfill	\$ -	\$ 1,357,688	\$ -	\$ -	\$ -	\$ 1,779,624	\$ 3,137,312
Bulk Trash Shredder	Landfill	\$ -	\$ -	\$ 1,059,794	\$ -	\$ -	\$ -	\$ 1,059,794
Replace (836 Trash Compactor - 130,000 lbs)	Landfill	\$ -	\$ -	\$ -	\$ 1,811,445	\$ -	\$ -	\$ 1,811,445
Replace Articulated Dump Truck	Landfill	\$ -	\$ -	\$ -	\$ -	\$ 1,181,576	\$ -	\$ 1,181,576
Property for Next Landfill Phase	Landfill	\$ -	\$ 9,000,000	\$ -	\$ -	\$ -	\$ -	\$ 9,000,000
Cell Construction Phase II - Area 5 Cell 1 (6 Acres)	Landfill	\$ -	\$ -	\$ 5,142,857	\$ -	\$ -	\$ -	\$ 5,142,857
Purchase (Roll Off Truck)	Landfill	\$ -	\$ -	\$ 273,334	\$ -	\$ 312,940	\$ -	\$ 586,274
Total		\$ 21,543,628	\$ 131,439,857	\$ 25,409,409	\$ 2,911,445	\$ 9,763,005	\$ 1,779,624	\$ 192,846,968

FY 2026 - 2031 Capital Improvement Plan - Summary by Function

Category / Function	Current Year FY 2026	FY 2027 Estimated	FY 2028 Estimated	FY 2029 Estimated	FY 2030 Estimated	FY 2031 Estimated	Total (All Years)
Expenses							
General Government	\$ 18,043,628	\$ 85,415,169	\$ 13,432,178	\$ 1,100,000	\$ 2,950,000	\$ -	\$ 120,940,975
Education	\$ 3,500,000	\$ 35,667,000	\$ 4,667,000	\$ -	\$ -	\$ -	\$ 43,834,000
Landfill	\$ -	\$ 10,357,688	\$ 7,310,231	\$ 1,811,445	\$ 6,813,005	\$ 1,779,624	\$ 28,071,993
Total	\$ 21,543,628	\$ 131,439,857	\$ 25,409,409	\$ 2,911,445	\$ 9,763,005	\$ 1,779,624	\$ 192,846,968
Source of Funds							
Capital Reserve	\$ 5,252,740	\$ 64,569,643	\$ 17,804,365	\$ 1,100,000	\$ 2,950,000	\$ -	\$ 91,676,748
Enterprise Funds	\$ -	\$ 10,357,688	\$ 7,310,231	\$ 1,811,445	\$ 6,813,005	\$ 1,779,624	\$ 28,071,993
Federal / State Revenue	\$ 16,290,888	\$ 15,326,297	\$ 294,813	\$ -	\$ -	\$ -	\$ 31,911,998
Debt Financing	\$ -	\$ 41,186,229	\$ -	\$ -	\$ -	\$ -	\$ 41,186,229
Total	\$ 21,543,628	\$ 131,439,857	\$ 25,409,409	\$ 2,911,445	\$ 9,763,005	\$ 1,779,624	\$ 192,846,968

FY 2026 - 2031 Capital Improvement Plan - Summary by Project
(General Government / Education / Sewer)

Category / Project	Current Year FY 2026	FY 2027 Estimated	FY 2028 Estimated	FY 2029 Estimated	FY 2030 Estimated	FY 2031 Estimated	Total (All Years)
Expenses							
General Government							
New Detention Facility	\$ -	\$ 65,506,280	\$ -	\$ -	\$ -	\$ -	\$ 65,506,280
Courthouse Renovation - Public Defender Office	\$ -	\$ -	\$ 965,250	\$ -	\$ -	\$ -	\$ 965,250
County-Wide Server & Aruba Switch Replacements	\$ -	\$ 350,000	\$ 350,000	\$ 350,000	\$ 1,200,000	\$ -	\$ 2,250,000
1958 Jail Roof Replacement	\$ -	\$ 335,000	\$ -	\$ -	\$ -	\$ -	\$ 335,000
Juvenile Services Office Roof Replacement	\$ -	\$ -	\$ 330,000	\$ -	\$ -	\$ -	\$ 330,000
Cecil School Window Replacement & Masonry Restoration	\$ -	\$ 570,000	\$ 567,115	\$ -	\$ -	\$ -	\$ 1,137,115
Transportation Retaining Wall	\$ 290,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 290,600
EMS Lexington Base	\$ -	\$ -	\$ -	\$ 750,000	\$ -	\$ -	\$ 750,000
EMS Administration Expansion	\$ -	\$ -	\$ -	\$ -	\$ 750,000	\$ -	\$ 750,000
EMS Silver Valley Base (New Construction)	\$ -	\$ -	\$ 925,000	\$ -	\$ -	\$ -	\$ 925,000
EMS Base Renovations & Upgrades	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000
County Fuel Station Replacement	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000
Backup 911 Center & Equipment	\$ 1,643,236	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,643,236
Replacement of 800 MHz Radios (260 Radios)	\$ -	\$ 2,827,592	\$ -	\$ -	\$ -	\$ -	\$ 2,827,592
Airport Capital Infrastructure Bill Funds	\$ 978,890	\$ 326,297	\$ 294,813	\$ -	\$ -	\$ -	\$ 1,600,000
Airport Runway Strengthening	\$ 15,130,902	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,130,902
Airport Capital Improvement (State Grant)	\$ -	\$ 15,000,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000,000
Capital Reserve - Future Capital Improvements	\$ -	\$ -	\$ 10,000,000	\$ -	\$ -	\$ -	\$ 10,000,000
	\$ 18,043,628	\$ 85,415,169	\$ 13,432,178	\$ 1,100,000	\$ 2,950,000	\$ -	\$ 120,940,975
Education							
Potential School Systems Renovation Projects	\$ 3,500,000	\$ 35,667,000	\$ 4,667,000	\$ -	\$ -	\$ -	\$ 43,834,000
Total	\$ 3,500,000	\$ 35,667,000	\$ 4,667,000	\$ -	\$ -	\$ -	\$ 43,834,000
Total	\$ 21,543,628	\$ 121,082,169	\$ 18,099,178	\$ 1,100,000	\$ 2,950,000	\$ -	\$ 164,774,975
Source of Funds							
Capital Reserve	\$ 5,252,740	\$ 64,569,643	\$ 17,804,365	\$ 1,100,000	\$ 2,950,000	\$ -	\$ 91,676,748
Federal / State Revenue	\$ 16,290,888	\$ 15,326,297	\$ 294,813	\$ -	\$ -	\$ -	\$ 31,911,998
Debt Financing	\$ -	\$ 41,186,229	\$ -	\$ -	\$ -	\$ -	\$ 41,186,229
Total	\$ 21,543,628	\$ 121,082,169	\$ 18,099,178	\$ 1,100,000	\$ 2,950,000	\$ -	\$ 164,774,975

Davidson County
Estimated Revenue Redistributed Sales Tax - Article 44

FY 2024-25 Year End Actual	\$ 5,706,140
FY 2025-26 Adopted Budget	\$ 5,688,000

2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
\$ 5,763,201	\$ 6,074,136	\$ 6,134,877	\$ 6,226,901	\$ 6,320,304

Davidson County
Estimated Revenue Article 46 Sales Tax

FY 2024-25 Year End Actual	\$ 6,023,276
FY 2025-26 Adopted Budget	\$ 5,937,500

2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
\$ 6,083,509	\$ 5,961,856	\$ 6,021,475	\$ 6,081,689	\$ 6,172,915

Davidson County
Summary Outstanding Debt Schedule

	Budget Year	Budget Year	Budget Year	Budget Year	Budget Year
	2026	2027	2028	2029	2030
	2027	2028	2029	2030	2031
Debt Service Obligations (General Fund)					
QSCBs	\$ -	\$ -	\$ -	\$ -	\$ -
General Obligation (GO) Bonds	\$ 7,600,550	\$ 3,208,150	\$ -	\$ -	\$ -
Limited Obligation Bonds (LOBs)	\$ 51,512,127	\$ 45,691,550	\$ 40,042,900	\$ 34,977,250	\$ 30,334,350
Total Current Debt Outstanding	\$ 59,112,677	\$ 48,899,700	\$ 40,042,900	\$ 34,977,250	\$ 30,334,350
Debt from New Borrowing	\$ 2,519,135	\$ 3,875,313	\$ 3,780,063	\$ 3,679,563	\$ 3,574,063
Total Outstanding Debt	\$ 61,631,812	\$ 52,775,012	\$ 43,822,962	\$ 38,656,812	\$ 33,908,412

Davidson County
Summary of Projected Interest and Principal Debt Payments

	Budget Year	Budget Year	Budget Year	Budget Year	Budget Year
	2026	2027	2028	2029	2030
	2027	2028	2029	2030	2031
Debt Service Payments (General Fund)					
General Obligation (GO) Bonds	\$ 4,392,400	\$ 3,208,150	\$ -	\$ -	\$ -
Limited Obligation Bonds (LOBs)	\$ 5,820,577	\$ 5,648,650	\$ 5,065,650	\$ 4,642,900	\$ 4,461,650
QSCB's	\$ -	\$ -	\$ -	\$ -	\$ -
Total Current Debt Payments	\$ 10,212,977	\$ 8,856,800	\$ 5,065,650	\$ 4,642,900	\$ 4,461,650
New Borrowing	\$ 2,519,135	\$ 3,875,313	\$ 3,780,063	\$ 3,679,563	\$ 3,574,063
Total Principal and Interest Debt Service	\$ 12,732,112	\$ 12,732,113	\$ 8,845,713	\$ 8,322,463	\$ 8,035,713
Debt Service as a Percentage of Operating Budget	5%	6%	4%	4%	4%
Population (Per NC Office of Budget and Management)	178,391	179,930	181,482	183,047	184,626
Debt Service Budget Per Capita (Estimated with Existing + CIP New Projects)	\$71	\$71	\$49	\$45	\$44
Debt for Davidson County's Population Group Per Capita As of 6/30/24 on the LGC Website	\$190	\$190	\$190	\$190	\$190
Debt Per Capita Statewide Average As of 6/30/24 on the LGC Website	\$178	\$178	\$178	\$178	\$178

Davidson County
Projected Property Taxes

	Budget Year		Budget Year		Budget Year		Budget Year		Budget Year		Budget Year	
	2025		2026		2027		2028		2029		2030	
	2026		2027		2028		2029		2030		2031	
Property Tax Revenue	\$	107,300,000	\$	109,446,000	\$	111,634,920	\$	113,867,618	\$	116,144,971	\$	118,467,870
Collection Rate		96.75%		96.75%		96.75%		96.75%		96.75%		96.75%
Tax Rate		0.54		0.3668		0.3668		0.3668		0.3668		0.3668
Property Tax Base	\$	20,142,923,472	52.49%	\$ 30,715,229,883	2.00%	\$ 31,329,534,481	2.00%	\$ 31,956,125,170	2.00%	\$ 32,595,247,674	2.00%	\$ 33,247,152,627
One Penny Equals		\$1,987,037		\$ 2,983,806		\$ 3,043,482		\$ 3,104,352		\$ 3,166,439		\$ 3,229,767
Increase from Previous Year		\$2,399,434		\$ 2,146,000		\$ 2,188,920		\$ 2,232,698		\$ 2,277,352		\$ 2,322,899
Tax Rate	\$	54.00		\$ 36.68		\$ 36.68		\$ 36.68		\$ 36.68		\$ 36.68

Davidson County
Financial Model

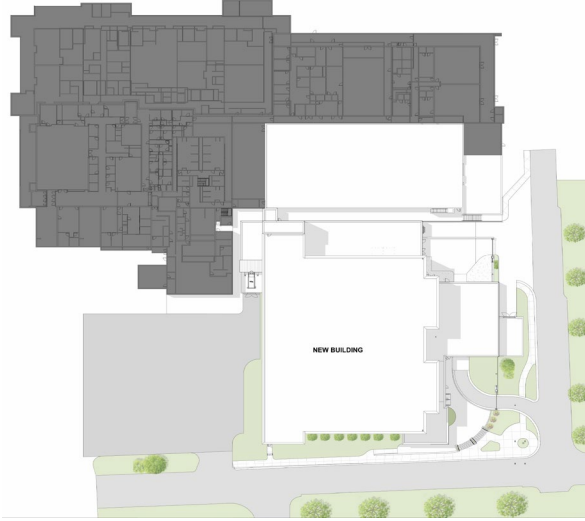
Category	FY 2027 Estimated		FY 2028 Estimated		FY 2029 Estimated		FY 2030 Estimated		FY 2031 Estimated			
Previous Year's General Fund Budget	\$	178,743,691	\$	190,377,729	\$	201,702,328	\$	206,072,224	\$	213,279,615		
Operating Effects to General Government												
Personnel (Excluding Ins. + Retirement)	\$	3,060,880	4.82%	\$	3,325,443	5.00%	\$	3,491,716	5.00%	\$	3,666,301	5.00%
Group Health Insurance	\$	2,272,968	22.04%	\$	629,310	5.00%	\$	660,776	5.00%	\$	693,815	5.00%
Retirement Contribution	\$	1,073,927	11.36%	\$	1,052,374	10.00%	\$	1,157,611	10.00%	\$	1,273,372	10.00%
Operating Expenses	\$	2,995,945	8.34%	\$	-	0.00%	\$	-	0.00%	\$	-	0.00%
General Fund Capital Outlay	\$	(234,281)	-5.99%	\$	-	0.00%	\$	-	0.00%	\$	-	0.00%
Operating Effects to the Schools												
Current Expense And Capital To School Systems	\$	2,000,000	4.61%	\$	1,816,813	4.00%	\$	1,889,486	4.00%	\$	1,965,065	4.00%
Increase (Decrease) Current Debt Schedule	\$	(2,054,536)		\$	(1,356,177)		\$	(3,791,150)		\$	(422,750)	
Projected Budget	\$	187,858,594		\$	195,845,492		\$	205,110,767		\$	213,248,027	
Capital Improvement Plan												
Projects Funded By Debt												
Community College	\$	-		\$	-		\$	-		\$	-	
Schools	\$	-		\$	-		\$	-		\$	-	
Sewer	\$	-		\$	-		\$	-		\$	-	
General Government	\$	2,519,135		\$	1,356,177		\$	(95,250)		\$	(100,500)	
Capital Improvements Impact on Budget	\$	-		\$	4,500,658		\$	1,056,707		\$	132,088	
Total Growth for the General Fund	\$	190,377,729		\$	201,702,328		\$	206,072,224		\$	213,279,615	
One-Time Capital Expenditures												
CIP Projects Funded by General Fund	\$	(0)		\$	-		\$	-		\$	-	
CIP Projects Funded by the Capital Reserve	\$	61,824,823		\$	17,804,365		\$	1,100,000		\$	2,950,000	
Sales Tax Pay as You Go	\$	-		\$	-		\$	-		\$	-	
Total Expenditures	\$	252,202,552		\$	219,506,693		\$	207,172,224		\$	216,229,615	
Revenue Summary												
Previous Year's General Fund Budget	\$	178,743,691		\$	190,377,729		\$	192,816,334		\$	195,298,840	
Increase In Revenue Growth												
1/4 Cent Sales Tax	\$	24,356	0.41%	\$	59,619	1.00%	\$	60,215	1.00%	\$	60,817	1.00%
Property Tax	\$	6,574,656	7.22%	\$	1,951,493	2.00%	\$	1,990,523	2.00%	\$	2,030,333	2.00%
Base Sales Tax	\$	2,175,173	6.30%	\$	366,752	1.00%	\$	370,419	1.00%	\$	374,123	1.00%
Redistributed Sales Tax	\$	386,136	6.79%	\$	60,741	1.00%	\$	61,349	1.00%	\$	61,962	1.00%

Davidson County
Financial Model

Category	FY 2027 Estimated		FY 2028 Estimated		FY 2029 Estimated		FY 2030 Estimated		FY 2031 Estimated						
Other Revenue	\$	2,473,717	5.94%	\$	-	0.00%	\$	-	0.00%	\$	-	0.00%			
Total Growth for the General Fund	\$	190,377,729		\$	192,816,334		\$	195,298,840		\$	197,826,076		\$	200,398,887	
One Time Revenue Source															
Capital Reserve Proceeds	\$	61,824,823		\$	17,804,365		\$	1,100,000		\$	2,950,000		\$	-	
Total Revenues	\$	252,202,552		\$	210,620,699		\$	196,398,840		\$	200,776,076		\$	200,398,887	
Tax Increase (Decrease)	\$	-		\$	-		\$	-		\$	-		\$	-	
Effect on Fund Balance															
Beginning Fund Balance	\$	121,580,000		\$	121,580,001		\$	112,694,007		\$	101,920,623		\$	86,467,083	
Increase (Decrease) Fund Balance	\$	1		\$	(8,885,994)		\$	(10,773,384)		\$	(15,453,540)		\$	(20,755,171)	
Ending Fund Balance	\$	121,580,001		\$	112,694,007		\$	101,920,623		\$	86,467,083		\$	65,711,912	
Fund Balance %		63.86%			58.45%			52.19%			43.71%			32.79%	
Tax Rate	\$	36.68		\$	36.68		\$	36.68		\$	36.68		\$	36.68	

New Detention Facility

Function: Public Safety
New / Continuation: Continuation



Project Description: The new detention facility project would replace the oldest parts of the jail, provide a new "core" that includes new kitchen, laundry, intake, and medical facilities that would have the capacity to handle a 600-bed facility at full buildout. The initial buildout will include a net increase of 80 to 88 beds taking the new bed count to 375+/- with the ability to expand into the future.

Project Funding: Project funding from Debt Proceeds (56%) + County Capital Reserve (44%).

NOTE: \$6.67 Million Resides in the Project To Date; Project Estimate = \$72.1 Million

Operating Impacts: Operating impacts include (23) 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 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total FY 2026-2031
Expenses							
Construction	\$ -	\$ 65,506,280	\$ -	\$ -	\$ -	\$ -	\$ 65,506,280
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 65,506,280	\$ -	\$ -	\$ -	\$ -	\$ 65,506,280
Revenues							
Capital Fund Balance	\$ -	\$ 24,954,465	\$ -	\$ -	\$ -	\$ -	\$ 24,954,465
Debt Financing	\$ -	\$ 40,551,815	\$ -	\$ -	\$ -	\$ -	\$ 40,551,815
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 65,506,280	\$ -	\$ -	\$ -	\$ -	\$ 65,506,280
Operating Budget Impacts							
Personnel	\$ -	\$ 400,000	\$ 1,040,000	\$ -	\$ -	\$ -	\$ 1,440,000
Other Expenses	\$ -	\$ 50,000	\$ 1,144,658	\$ 1,056,707	\$ 132,088	\$ 138,693	\$ 2,522,146
Sub-Total	\$ -	\$ 450,000	\$ 2,184,658	\$ 1,056,707	\$ 132,088	\$ 138,693	\$ 3,962,146
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
# Positions	0.00	10.00	13.00	0.00	0.00	0.00	23.00



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 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total FY 2026-2031
Expenses							
Construction	\$ -	\$ -	\$ 900,000	\$ -	\$ -	\$ -	\$ 900,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ 65,250	\$ -	\$ -	\$ -	\$ 65,250
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ 965,250	\$ -	\$ -	\$ -	\$ 965,250
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ 965,250	\$ -	\$ -	\$ -	\$ 965,250
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ 965,250	\$ -	\$ -	\$ -	\$ 965,250
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

County-Wide Server & Aruba Switch Replacements

Function: General Government
New / Continuation: New

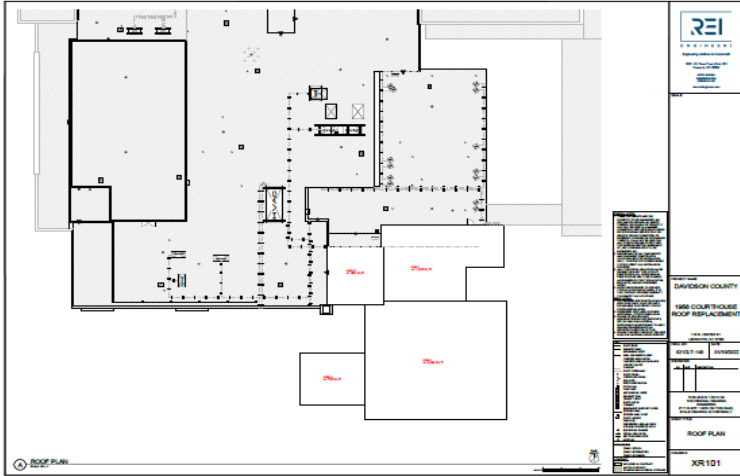


Project Description: The server maintains coverage until early 2030. The switches were purchased in mid-2000, have exceeded their limited lifetime warranty rated at 5-years. Replacement parts are becoming scarce to maintain the switches. Switch replacement would be phased in over (3) fiscal years with server replacement tentatively scheduled for 2030.

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

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

Category	Current Year FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total FY 2026-2031
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Equipment / Furnishings	\$ -	\$ 350,000	\$ 350,000	\$ 350,000	\$ 1,200,000	\$ -	2,250,000
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	\$ 350,000	\$ 350,000	\$ 350,000	\$ 1,200,000	\$ -	2,250,000
Revenues							
Capital Fund Balance	\$ -	\$ 350,000	\$ 350,000	\$ 350,000	\$ 1,200,000	\$ -	2,250,000
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	\$ 350,000	\$ 350,000	\$ 350,000	\$ 1,200,000	\$ -	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: Replace the 1958 Jail Roof - the last ballasted roof maintained by the County. The roof (6,469 square feet) has been patched multiple times, however, leaks remain problematic. The new roof is needed even if the long-term plan is to eliminate the 1958 section of the jail as major jail renovations are expected to begin in FY 2027 or early FY 2028 and is expected to take 18+months.

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

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

Category	Current Year FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total FY 2026-2031
Expenses							
Construction	\$ -	\$ 279,000	\$ -	\$ -	\$ -	\$ -	\$ 279,000
Contingency	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ 36,000	\$ -	\$ -	\$ -	\$ -	\$ 36,000
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 335,000	\$ -	\$ -	\$ -	\$ -	\$ 335,000
Revenues							
Capital Fund Balance	\$ -	\$ 335,000	\$ -	\$ -	\$ -	\$ -	\$ 335,000
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 335,000	\$ -	\$ -	\$ -	\$ -	\$ 335,000
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: Replace shingle roof at Juvenile Services with an engineered standing seam metal roof. Current roof (age unknown) has had repairs made due leaks. Repairs will continue as needed until roof replacement occurs.

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

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

Category	Current Year FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total FY 2026-2031
Expenses							
Construction	\$ -	\$ -	\$ 285,000	\$ -	\$ -	\$ -	\$ 285,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ 45,000
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ 330,000	\$ -	\$ -	\$ -	\$ 330,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ 330,000	\$ -	\$ -	\$ -	\$ 330,000
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ 330,000	\$ -	\$ -	\$ -	\$ 330,000
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: Replace 100+ single pane windows that are about 35 years old, throughout the building. Restore and repoint brick / masonry prolonging useful life of 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 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total FY 2026-2031
Expenses							
Construction	\$ -	\$ 420,500	\$ 567,115	\$ -	\$ -	\$ -	\$ 987,615
Contingency	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ 49,500	\$ -	\$ -	\$ -	\$ -	\$ 49,500
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 570,000	\$ 567,115	\$ -	\$ -	\$ -	\$ 1,137,115
Revenues							
Capital Fund Balance	\$ -	\$ 570,000	\$ 567,115	\$ -	\$ -	\$ -	\$ 1,137,115
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 570,000	\$ 567,115	\$ -	\$ -	\$ -	\$ 1,137,115
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 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total FY 2026-2031
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	\$ 290,000	\$ -	\$ -	\$ -	\$ -	\$ -	290,600
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ 290,000	\$ -	\$ -	\$ -	\$ -	\$ -	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



Project Description: Funds (projected at \$43.8-million +/-) would be used for repairs, renovations, infrastructure enhancements, and other identified improvements among the (3) three school systems. Lexington and Thomasville City Schools have identified major renovations to their high schools as their "priority" projects (approximately \$15.5-M per renovation = \$31-M +/- total); Davidson County Schools has identified HVAC additions to several cafeterias and gymnasiums as their preferred projects (approximately \$12.8-M +/-).

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

Operating Impacts: Operating Impacts have not been identified to date

Category	Current Year FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total FY 2026-2031
Expenses							
Construction	\$ 3,500,000	\$ 35,667,000	\$ 4,667,000	\$ -	\$ -	\$ -	\$ 43,834,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 3,500,000	\$ 35,667,000	\$ 4,667,000	\$ -	\$ -	\$ -	\$ 43,834,000
Revenues							
Capital Fund Balance	\$ 3,500,000	\$ 35,667,000	\$ 4,667,000	\$ -	\$ -	\$ -	\$ 43,834,000
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 3,500,000	\$ 35,667,000	\$ 4,667,000	\$ -	\$ -	\$ -	\$ 43,834,000
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 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total FY 2026-2031
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

EMS Administration Expansion

Function: Public Safety
New / Continuation: Continuation



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 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total FY 2026-2031
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 Piedmont Triad Regional Council (PTRC), the area located near Silver Valley was identified as a future EMS base location. The base would fill a potential service void and improve response times for that area of the County.

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

Operating Impacts: Operating impacts include the addition of (8) paramedics and the addition of (1) ambulance to make the base fully operational.

Category	Current Year FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total FY 2026-2031
Expenses							
Construction	\$ -	\$ -	\$ 925,000	\$ -	\$ -	\$ -	\$ 925,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ 925,000	\$ -	\$ -	\$ -	\$ 925,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ 925,000	\$ -	\$ -	\$ -	\$ 925,000
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ 925,000	\$ -	\$ -	\$ -	\$ 925,000
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ 816,000	\$ -	\$ -	\$ -	\$ 816,000
Other Expenses	\$ -	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -	\$ 1,500,000
Sub-Total	\$ -	\$ -	\$ 2,316,000	\$ -	\$ -	\$ -	\$ 2,316,000
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
# Positions	0.00	0.00	8.00	0.00	0.00	0.00	0.00



Project Description: All (8) EMS bases need varying levels of upgrades and renovations. This project provides for upgrades, such as ADA requirements / compliance and mostly minor interior and exterior renovations to the bases improving their use and functionality

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 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total FY 2026-2031
Expenses							
Construction	\$ -	\$ 450,000	\$ -	\$ -	\$ -	\$ -	450,000
Contingency	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	30,000
Equipment / Furnishings	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	10,000
Planning	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	10,000
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	500,000
Revenues							
Capital Fund Balance	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	500,000
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	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

Transportation Fuel Tank Replacements

New / Continuation: New



Project Description: The County Fueling Station's infrastructure warranty ends in 2030 necessitating a replacement plan. By the end of the warranty period the station will be 30 years old and no longer covered against tanks leaks. The station includes (2) tanks - one 12,000 gallon gasoline and one 10,000 gallon diesel.

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

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

Category	Current Year FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total FY 2026-2031
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	550,000	\$ -	550,000
Contingency	\$ -	\$ -	\$ -	\$ -	-	\$ -	-
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	350,000	\$ -	350,000
Planning	\$ -	\$ -	\$ -	\$ -	100,000	\$ -	100,000
Site Acquisition	\$ -	\$ -	\$ -	\$ -	-	\$ -	-
Total	\$ -	\$ -	\$ -	\$ -	1,000,000	\$ -	1,000,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	1,000,000	\$ -	1,000,000
Debt Financing	\$ -	\$ -	\$ -	\$ -	-	\$ -	-
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	-	\$ -	-
Other Sources	\$ -	\$ -	\$ -	\$ -	-	\$ -	-
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	-	\$ -	-
School Capital Funds	\$ -	\$ -	\$ -	\$ -	-	\$ -	-
Total	\$ -	\$ -	\$ -	\$ -	1,000,000	\$ -	1,000,000
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

911 Backup Center Remodel & Relocation

Function: Public Safety
New / Continuation: New



Project Description: The back-up 911 Center projects moves the back-up center from the basement of the former Thomasville Courthouse to the main floor. Moisture and ADA issues are the primary drivers of the move. Renovations to the main floor are projected to begin in late FY 2026 / early FY 2027.

Project Funding: Project funding from Capital Fund Balance (89%) & 911 Fund Balance (11%)

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

Category	Current Year FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total FY 2026-2031
Expenses							
Construction	\$ -	\$ 1,462,140	\$ -	\$ -	\$ -	\$ -	\$ 1,462,140
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ 181,096	\$ -	\$ -	\$ -	\$ -	\$ 181,096
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 1,643,236	\$ -	\$ -	\$ -	\$ -	\$ 1,643,236
Revenues							
Capital Fund Balance	\$ -	\$ 1,462,140	\$ -	\$ -	\$ -	\$ -	\$ 1,462,140
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ 181,096	\$ -	\$ -	\$ -	\$ -	\$ 181,096
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 1,643,236	\$ -	\$ -	\$ -	\$ -	\$ 1,643,236
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

Radio Replacement - (260 +/- Total)

Function: Public Safety
New / Continuation: New



Project Description: This is the second phase of radio replacement as (192) units were replaced during FY 2026.

Radio replacement of (260+/-) units that have met or exceeded their useful life. The current lot of radios are aging out, parts and support will wind down 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 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total FY 2026-2031
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Equipment / Furnishings	\$ -	2,827,592	\$ -	\$ -	\$ -	\$ -	2,827,592
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	2,827,592	\$ -	\$ -	\$ -	\$ -	2,827,592
Revenues							
Capital Fund Balance	\$ -	2,827,592	\$ -	\$ -	\$ -	\$ -	2,827,592
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	2,827,592	\$ -	\$ -	\$ -	\$ -	2,827,592
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 and other improvements identified by the Airport Authority Board.

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

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

Category	Current Year FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total FY 2026-2031
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



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 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total FY 2026-2031
Expenses							
Construction	\$ 14,220,267	\$ -	\$ -	\$ -	\$ -	\$ -	14,220,267
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Planning	\$ 910,635	\$ -	\$ -	\$ -	\$ -	\$ -	910,635
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ 15,130,902	\$ -	\$ -	\$ -	\$ -	\$ -	15,130,902
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Sources	\$ 15,130,902	\$ -	\$ -	\$ -	\$ -	\$ -	15,130,902
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ 15,130,902	\$ -	\$ -	\$ -	\$ -	\$ -	15,130,902
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 set aside for future, yet to be identified capital projects.

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

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

Category	Current Year FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total FY 2026-2031
Expenses							
Construction	\$ -	\$ -	\$ 10,000,000	\$ -	\$ -	\$ -	\$ 10,000,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ 10,000,000	\$ -	\$ -	\$ -	\$ 10,000,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ 10,000,000	\$ -	\$ -	\$ -	\$ 10,000,000
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ 10,000,000	\$ -	\$ -	\$ -	\$ 10,000,000
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



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 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total FY 2026-2031
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ 834,246	\$ -	\$ -	\$ 955,289	\$ 1,789,535
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ 834,246	\$ -	\$ -	\$ 955,289	\$ 1,789,535
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ 834,246	\$ -	\$ -	\$ 955,289	\$ 1,789,535
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ 834,246	\$ -	\$ -	\$ 955,289	\$ 1,789,535
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 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total FY 2026-2031
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	1,663,200	\$ -	1,663,200
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	\$ -	\$ -	\$ -	1,663,200	\$ -	1,663,200
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	1,663,200	\$ -	1,663,200
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	\$ -	\$ -	\$ -	1,663,200	\$ -	1,663,200
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Project Description: This construction is a continuation of the Phase II of the Landfill's Cell Construction. 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 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total FY 2026-2031
Expenses							
Construction	\$ -	\$ -	\$ 5,142,857	\$ -	\$ 2,700,000	\$ -	\$ 7,842,857
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ 5,142,857	\$ -	\$ 2,700,000	\$ -	\$ 7,842,857
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ 5,142,857	\$ -	\$ 2,700,000	\$ -	\$ 7,842,857
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ 5,142,857	\$ -	\$ 2,700,000	\$ -	\$ 7,842,857
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.

90,000 lb compactor scheduled for FY 2027 replacement
130,000 lb compactor projected for FY 2029

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 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total FY 2026-2031
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Equipment / Furnishings	\$ -	1,357,688	\$ -	1,811,445	\$ -	1,779,624	4,948,757
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	1,357,688	\$ -	1,811,445	\$ -	1,779,624	4,948,757
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Enterprise Funds	\$ -	1,357,688	\$ -	1,811,445	\$ -	1,779,624	4,948,757
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	1,357,688	\$ -	1,811,445	\$ -	1,779,624	4,948,757
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: As tonnage increases the trash shredder will be used for larger waste items, such as construction debris. Shredding this material will save air space prolonging the lifespan of the current landfill site.

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 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total FY 2026-2031
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Equipment / Furnishings	\$ -	\$ -	1,059,794	\$ -	\$ -	\$ -	1,059,794
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	\$ -	1,059,794	\$ -	\$ -	\$ -	1,059,794
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Enterprise Funds	\$ -	\$ -	1,059,794	\$ -	\$ -	\$ -	1,059,794
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	\$ -	1,059,794	\$ -	\$ -	\$ -	1,059,794
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 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total FY 2026-2031
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	1,181,576	1,181,576
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	1,181,576	1,181,576
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	1,181,576	1,181,576
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	1,181,576	1,181,576
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: New landfill due diligence should begin in FY 2027 as the process to plan, design, and build a new landfill can take 10+ years.

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 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total FY 2026-2031
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Site Acquisition	\$ -	9,000,000	\$ -	\$ -	\$ -	\$ -	9,000,000
Total	\$ -	9,000,000	\$ -	\$ -	\$ -	\$ -	9,000,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Enterprise Funds	\$ -	9,000,000	\$ -	\$ -	\$ -	\$ -	9,000,000
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	9,000,000	\$ -	\$ -	\$ -	\$ -	9,000,000
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



Project Description: Purchase of replacement roll off truck that is used to haul boxes from the recycling center boxsites 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.

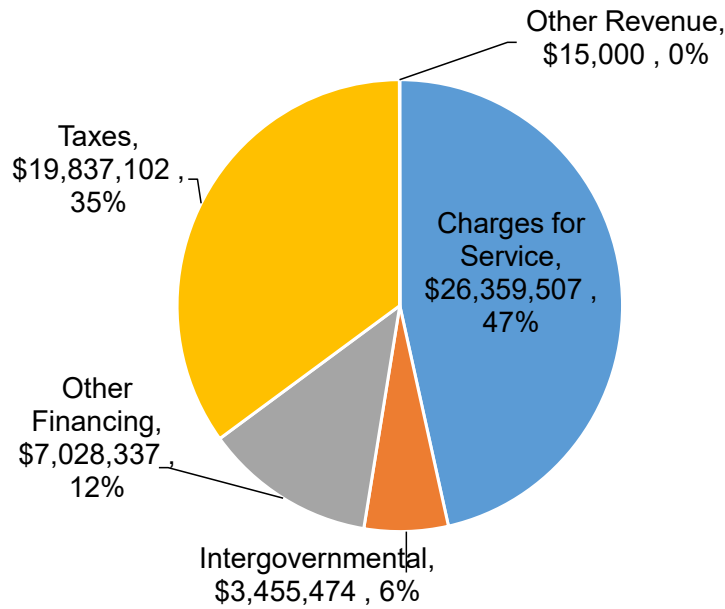
Category	Current Year FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total FY 2026-2031
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Equipment / Furnishings	\$ -	\$ -	273,334	\$ -	312,940	\$ -	586,274
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	\$ -	273,334	\$ -	312,940	\$ -	586,274
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Enterprise Funds	\$ -	\$ -	273,334	\$ -	312,940	\$ -	586,274
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	\$ -	273,334	\$ -	312,940	\$ -	586,274
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00

All Other Funds Summary

Department	FY 2025 Actual	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	vs. Adopted	
					\$ Change	% Change
Enterprise Funds	\$ 9,866,822	\$ 7,238,401	\$ 10,407,918	\$ 7,829,367	\$ 590,966	8.2%
Internal Service Funds	\$ 18,320,359	\$ 16,985,795	\$ 16,993,146	\$ 19,752,098	\$ 2,766,303	16.3%
Mental Health	\$ 786,840	\$ 786,844	\$ 786,844	\$ 786,844	\$ -	0.0%
Special Revenue Funds	\$ 24,624,580	\$ 27,035,589	\$ 29,480,988	\$ 28,327,111	\$ 1,291,522	4.8%
Grand Total	\$ 53,598,601	\$ 52,046,629	\$ 57,668,896	\$ 56,695,420	\$ 4,648,791	8.9%
Total Revenue	\$ 54,436,678	\$ 52,046,629	\$ 57,668,896	\$ 56,695,420	\$ 4,648,791	8.9%
County Funds	\$ (838,077)	\$ -	\$ -	\$ -	\$ -	0.0%

FY 2027 All Other Funds Revenues

Total = \$56,695,420



ENTERPRISE / SPECIAL REVENUE FUND - AIRPORT

Casey Smith, County Manager

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

BUDGET SUMMARY

Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 YTD Actual	FY 2027 Proposed	vs. Adopted	
						\$	%
						Change	Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$506,666	\$593,770	\$708,998	\$491,182	\$593,770	\$0	0.0%
Capital Outlay	\$16,667	\$41,667	\$41,667	\$16,667	\$41,667	\$0	0.0%
Total	\$523,333	\$635,437	\$750,665	\$507,849	\$635,437	\$0	0.0%
Revenues							
Appropriated Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Charges for Service	\$610,272	\$501,120	\$501,120	\$519,531	\$501,120	\$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	\$29,716	\$15,000	\$130,228	\$126,957	\$15,000	\$0	0.0%
Other Financing	\$119,317	\$119,317	\$119,317	\$0	\$119,317	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$759,304	\$635,437	\$750,665	\$646,488	\$635,437	\$0	0.0%
Net County Funds	(\$235,971)	\$0	\$0	(\$138,639)	\$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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 YTD Actual	FY 2027 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$1,493,820	\$1,395,808	\$1,395,808	\$948,153	\$1,483,056	\$87,248	6.3%
Operating	\$1,257,189	\$2,160,760	\$2,191,160	\$1,285,571	\$2,404,274	\$243,514	11.3%
Capital Outlay	\$5,177,219	\$1,195,000	\$3,273,551	\$2,023,049	\$1,433,208	\$238,208	19.9%
Total	\$7,928,228	\$4,751,568	\$6,860,519	\$4,256,773	\$5,320,538	\$568,970	12.0%
Revenues							
Charges for Service	\$5,176,478	\$4,429,857	\$4,429,857	\$3,285,242	\$4,895,538	\$465,681	10.5%
Interest Earnings	\$1,772,580	\$0	\$0	\$892,037	\$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	\$2,108,951	\$0	\$0	\$0	0.0%
Taxes	\$534,917	\$321,711	\$321,711	\$260,877	\$425,000	\$103,289	32.1%
Total	\$7,483,975	\$4,751,568	\$6,860,519	\$4,438,156	\$5,320,538	\$568,970	12.0%
Net County Funds	\$444,253	\$0	\$0	(\$181,384)	\$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 guidelines. Working towards replacing old trash compactors at recycling centers and to have a recycling compactor at every site to reduce pulls.

FY 2027 PROPOSED BUDGET HIGHLIGHTS

- The FY 2027 Proposed Budget increases overall funding to the Landfill by \$568,970 or 12.0%. For FY 2027 the COLA is proposed at \$500 + 2.5%, which equals about 3.5% on average county-wide. Group insurance is expected to increase by 24% however, employee health insurance costs are not expected to rise, as the county is covering the cost increase for the upcoming fiscal year. Further, there are no expected employee health plan design changes with exception of utilizing a new entity for pharmacy services (CVS). Employee cost for dental coverage is expected to increase by 6%.

Mandated state retirement contributions for Non-LEOs are expected to increase by 5% (14.35% to 15.07%).

- The proposed budget includes \$1.4M to replace the existing 826 trash compactor, which has high seats hours / use + purchase GPS for the existing excavator. This will prevent duplicate digging within the same area in the future cells.
- Lastly, the proposed budget includes funding \$195K for Pfas (“forever elements”) well testing. As the federal / state begins to enforce regulations to reduce such “forever elements” from water sources, the proposed budget includes funding to begin the process of testing in order to determine current local impacts within the landfill.

FY 2026 SIGNIFICANT ACCOMPLISHMENTS

- New cell is finally complete and is now available for use (Spring 2026).
- Replaced skid steer and pre-crusher for residential landfill convenient center.
- Scale system upgrade was completed at the commercial scale house.
- EV truck purchased to assist with the transition during director’s retirement.
- New sanitation utility technician position in effect and assisting with compactor repairs and other duties.

KEY PERFORMANCE MEASURES

Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Projected
Reduce OSHA Recordable Accidents < 3	0	0	0	0
MSW Tons Compacted	144,266	149,660	150,000	150,000
Ferrous & Nonferrous Metals Tons Recycled	758	776	700	700
Garbage Boxes Pulled	2,335	2,092	2,300	2,200
Recycle Boxes Pulled	564	448	580	580
Increase Tons per Load in Recycle Boxes	2.86	3.74	3.25	3.5
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	1,643	1,748	1,675	1,675

FUTURE ISSUES

- Finding new property for future Phase 3 landfill and getting permitted.
- Possible Pfas treatment cost.
- Need a shredder for bulky waste as this could save up to 16% each year.
- Keeping up with growth of residential and industry.

ENTERPRISE FUND - SEWER

Charlie Brushwood, Director

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

BUDGET SUMMARY

Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 YTD Actual	FY 2027 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$123,707	\$186,917	\$186,917	\$123,465	\$208,357	\$21,440	11.5%
Operating	\$1,308,221	\$1,586,146	\$2,451,259	\$669,107	\$1,639,202	\$53,056	3.3%
Capital Outlay	\$0	\$95,000	\$175,225	\$17,725	\$42,500	(\$52,500)	-55.3%
Total	\$1,431,928	\$1,868,063	\$2,813,401	\$810,297	\$1,890,059	\$21,996	1.2%
Revenues							
Appropriated Fund Balance	\$0	\$0	\$81,425	\$0	\$0	\$0	0.0%
Charges for Service	\$1,397,756	\$1,178,755	\$1,178,755	\$812,632	\$1,200,751	\$21,996	1.9%
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	\$1,438,321	\$689,308	\$1,553,221	\$0	\$689,308	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$2,836,077	\$1,868,063	\$2,813,401	\$812,632	\$1,890,059	\$21,996	1.2%
Net County Funds	(\$1,404,149)	\$0	\$0	(\$2,335)	\$0	\$0	0.0%
Authorized Positions	2.00	2.00	2.00	2.00	2.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The Sewer Fund is used to account for the operations, maintenance and development of various County sewer lines. 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 as homes are bought. Goal is to stay in compliance as systems grow and more and more 811 tickets come out. At point need full-time employees. More lines and services to check and rule to flush 10% of lines each year.

FY 2027 PROPOSED BUDGET HIGHLIGHTS

- The FY 2027 Proposed Budget increases overall funding to the Sewer Fund by \$21,996 or 1.2%. For FY 2027 the COLA is proposed at \$500 + 2.5%, which equals about 3.5% on average county-wide. Group insurance is expected to increase by 24% however, employee health insurance costs are not expected to rise, as the county is covering the cost increase

for the upcoming fiscal year. Further, there are no expected employee health plan design changes with exception of utilizing a new entity for pharmacy services (CVS). Employee cost for dental coverage is expected to increase by 6%.

- It is anticipated that Winston-Salem / Forsyth County Utility Commission will impose a 6% utility rate increase for FY 2027. Therefore, the county will increase the volume and base rates by the same percentage, as the county must cover the cost of treating the water by WS / Forsyth Utilities.

Description	FY 2026 Adopted	FY 2027 Proposed	\$ Change	% Change
Volume Rate				
(Cost per 100 cu. ft. of metered water, excluding first 267 cu. ft. (2,000 gallons))	\$ 13.47	\$ 14.28	\$ 0.81	6.0%
Base Rate				
(Cost per month; base fee includes up to 267 cu. ft. (2,000 gallons))	\$ 33.82	\$ 35.85	\$ 2.03	6.0%

- Lastly, the proposed budget includes \$45K to purchase an underground sewer line locator, a spare pump for County line pump station and replace two air valves on the Muddy Creek force main line.

FY 2026 SIGNIFICANT ACCOMPLISHMENTS

- Part-Time Utility Tech Assistant was approved and has made a dramatic impact on workload.
- Staying in compliance with state regulations and keeping up with growth.

FUTURE ISSUES

- Getting Oak Grove pump station changed to submersible pump system.
- Sewer to Thomasville.
- Possible sewer to Salisbury.
- System is getting older and will require more maintenance.
- Getting equipment to be prepared for winter weather events.
- Being sure all services are tied to map and accounts.

DAVIDSON COUNTY, NORTH CAROLINA
SEWERAGE SYSTEM POLICY

Effective Date
July 1, 2026

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, 2026

(e) and (f) below are the new service rates effective as of July 1, 2026.

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

- | | |
|-----------------|---|
| (1) Volume rate | \$14.28 per 100 cu.ft.
of water metered,
excluding first 267 cu.
ft. (2,000 gal) |
| (2) Base fee | \$35.85 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 2026-27. Additional fees may apply; refer to Section 88 of the Davidson
County Sewerage System Policy for a complete listing.

INTERNAL SERVICE FUND - INSURANCE

Tony Dill, Director

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

BUDGET SUMMARY

Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 YTD Actual	FY 2027 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$15,053,632	\$12,887,072	\$12,887,072	\$8,661,267	\$15,459,266	\$2,572,194	20.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$15,053,632	\$12,887,072	\$12,887,072	\$8,661,267	\$15,459,266	\$2,572,194	20.0%
Revenues							
Charges for Service	\$12,404,363	\$12,887,072	\$12,887,072	\$7,705,504	\$15,459,266	\$2,572,194	20.0%
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	\$12,404,363	\$12,887,072	\$12,887,072	\$7,705,504	\$15,459,266	\$2,572,194	20.0%
Net County Funds	\$2,649,269	\$0	\$0	\$955,764	\$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 2027 PROPOSED BUDGET HIGHLIGHTS

- The proposed budget increases funding for group insurance by \$2.5M or 20%. Overall claim cost are higher due to more HCC (High Cost Claimants utilizing the plan. However, the proposed budget includes "no significant" changes to the employee health insurance plan, with exception of utilizing a new pharmaceutical services entity (CVS). As for dental insurance, it is expected to increase (by 6%) for next fiscal year.

INTERNAL SERVICE FUND - WORKERS COMPENSATION

Tony Dill, Director

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

BUDGET SUMMARY

Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 YTD Actual	FY 2027 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$603,816	\$1,327,011	\$1,327,011	\$526,715	\$1,365,797	\$38,786	2.9%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$603,816	\$1,327,011	\$1,327,011	\$526,715	\$1,365,797	\$38,786	2.9%
Revenues							
Charges for Service	\$1,104,306	\$1,327,011	\$1,327,011	\$834,603	\$1,365,797	\$38,786	2.9%
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	\$1,104,306	\$1,327,011	\$1,327,011	\$834,603	\$1,365,797	\$38,786	2.9%
Net County Funds	(\$500,491)	\$0	\$0	(\$307,889)	\$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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 YTD Actual	FY 2027 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$476,621	\$495,225	\$495,225	\$329,681	\$529,518	\$34,293	6.9%
Operating	\$2,079,826	\$2,276,487	\$2,283,838	\$1,636,368	\$2,397,517	\$121,030	5.3%
Capital Outlay	\$106,464	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$2,662,911	\$2,771,712	\$2,779,063	\$1,966,048	\$2,927,035	\$155,323	5.6%
Revenues							
Appropriated Fund Balance	\$0	\$0	\$7,351	\$0	\$0	\$0	0.0%
Charges for Service	\$2,689,958	\$2,771,712	\$2,771,712	\$1,781,277	\$2,927,035	\$155,323	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	\$29,626	\$0	\$0	\$31,243	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$2,719,584	\$2,771,712	\$2,779,063	\$1,812,520	\$2,927,035	\$155,323	5.6%
Net County Funds	(\$56,673)	\$0	\$0	\$153,528	\$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 2027 PROPOSED BUDGET HIGHLIGHTS

- The FY 2027 Proposed Budget increases overall funding to the Garage by \$155,323 or 5.6%. For FY 2027 the COLA is proposed at \$500 + 2.5%, which equals about 3.5% on average county-wide. Group insurance is expected to increase by 20% however, employee health insurance costs are not expected to rise, as the county is covering the cost increase for the upcoming fiscal year. Further, there are no expected employee health plan design changes with exception of utilizing a new entity for pharmacy services (CVS). Employee cost for dental coverage is expected to increase by 6%. Mandated state retirement contributions for Non-LEOs are expected to increase by 5% (14.35% to 15.07%).
- The proposed budget also includes additional funding (\$166K) to cover the expected increased cost of liability insurance + maintenance and repair of county vehicles.

FY 2026 SIGNIFICANT ACCOMPLISHMENTS

- The garage outfitted two service trucks with winches and vehicle-recovery equipment to support towing and recovery of Davidson County first-responder vehicles during consecutive weeks of severe winter weather. Both units remained on call throughout the events and operated even when commercial towing services were unavailable. Multiple vehicles from EMS and the Sheriff's Department were successfully recovered. Commercial towing and winch-out services typically cost \$500–\$1,500 per call in severe conditions; total savings to the county are estimated to exceed \$10,000.
- To streamline external fueling and reduce reliance on multiple fuel cards, staff implemented the RCPA fuel card, which is accepted nationwide at any service station that processes MasterCard. This solution consolidates billing, provides rebates at participating in-network locations, and eliminates concerns about proximity to specific fueling stations during travel or transport operations.
- Staff implemented the IworQ software platform as our fleet information management system. Integrated with our fuel system, it automatically updates mileage data to improve preventive maintenance scheduling and generates alerts for overdue service. The system also tracks fuel usage and provides detailed analytics, enabling more accurate forecasting of fuel requirements.

KEY PERFORMANCE MEASURES

Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Projected
Number of Preventative Maintenance (PMs) Performed Per Quarter	224	238	253	245
Number of Tech Inspections Per Quarter	250	275	440	400
Number of Repair Orders Per Quarter	590	590	799	700
Lower Cost Per Repair from Previous year	\$316	\$321	\$350	\$365
Number of Vehicle Services Per Day	10	10.0	13.0	12.0

FUTURE ISSUES

- The underground fuel storage tanks serving our fuel island are approaching the end of their warranty period. Installed in 2000, these tanks carry a 30-year guarantee. Any breach that results in fuel leakage could expose the organization to significant regulatory penalties, potentially exceeding one million dollars. Replacement of the tanks would require a complete upgrade of the fueling system and all associated monitoring equipment to comply with current regulatory standards, which the existing system does not meet. At present, the operation remains compliant solely under grandfathered provisions of previous regulations.
- The fleet continues to operate with several vehicles that have exceeded their recommended replacement cycle. Maintaining vehicles beyond their useful service life significantly increases maintenance and repair costs, while also contributing to greater downtime and reduced reliability. To effectively control the maintenance and repair budget, a substantial investment will be required to replace aging units and minimize major repairs that are often not cost-effective or recommended.
- The current policy of allowing each department to independently purchase vehicles should be reevaluated. Vehicles are frequently retained in service despite repeated recommendations from the garage that repair costs exceed the vehicle's value. Departments also often select vehicles that exceed operational requirements in terms of size and features, resulting in higher acquisition and lifecycle costs. A more centralized and strategic approach to fleet replacement and procurement would improve cost control, standardization, and overall operational efficiency.

SPECIAL REVENUE FUND – MENTAL HEALTH

Casey Smith, County Manager

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

BUDGET SUMMARY

Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 YTD Actual	FY 2027 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$786,840	\$786,844	\$786,844	\$447,800	\$786,844	\$0	0.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$786,840	\$786,844	\$786,844	\$447,800	\$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	\$52,876	\$26,444	\$26,444	\$29,123	\$26,444	\$0	0.0%
Total	\$813,276	\$786,844	\$786,844	\$29,123	\$786,844	\$0	0.0%
Net County Funds	(\$26,436)	\$0	\$0	\$418,677	\$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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 YTD Actual	FY 2027 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$321,153	\$417,095	\$632,711	\$366,548	\$378,327	(\$38,768)	-9.3%
Capital Outlay	\$0	\$0	\$1,047,791	\$0	\$0	\$0	0.0%
Total	\$321,153	\$417,095	\$1,680,502	\$366,548	\$378,327	(\$38,768)	-9.3%
Revenues							
Appropriated Fund Balance	\$0	\$0	\$217,417	\$0	\$0	\$0	0.0%
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$20,694	\$0	\$0	\$12,367	\$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	\$2,159	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$444,731	\$417,095	\$1,463,085	\$246,919	\$378,327	(\$38,768)	-9.3%
Total	\$467,583	\$417,095	\$1,680,502	\$259,286	\$378,327	(\$38,768)	-9.3%
Net County Funds	(\$146,430)	\$0	\$0	\$107,262	\$0	\$0	0.0%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Davidson County 9-1-1 Emergency Communication's mission is to serve as the communications link between the citizens and the public safety agencies; to accurately identify each caller's location; to quickly and accurately activate needed public safety services; and to provide communications support and coordination for all city/county safety and applicable support agencies. The goal is to provide courteous, accurate and responsive service to the citizens and agencies served in a professional timely manner.

FY 2027 PROPOSED BUDGET HIGHLIGHTS

- The FY 2027 Proposed Budget appropriates the state-mandated amount of \$378K for purposes of addressing 911 telecommunication equipment.

FY 2026 SIGNIFICANT ACCOMPLISHMENTS

- All Telecommunicator III employees have been either certified or recertified in APCO Certified Training Officer Course as well as APCO Supervisor Course.
- All other additional training has been kept up to date using budgeted 911 funds.
- All Telecommunicators have obtained or retained all certifications necessary for 911 employment.
 - Emergency Medical Dispatch, Emergency Fire Dispatch, Emergency Police.
 - Dispatch, CPR Certification, Division of Criminal Information 1-3.
- Davidson County 911 has updated AI Skill Pass to include medical, police and fire modules to better train individuals in EMD, EFD and EPD.
- Davidson County has been able to maintain 09 NCAC 06C.0209 PSAP 911 CALL OPERATING PROCEDURES of: 90 percent of 911 calls received on emergency lines shall be answered within 10 seconds, and 95 percent of 911 calls received on emergency lines shall be answered within 20 seconds.
- Davidson County 911 will deploy the Locution automated fire/EMS dispatch system during the second quarter of 2026.

FUTURE ISSUES

- Voice recorder has reached end of maintenance availability. Replacement approved by 911 Board using carryover funds.
- Dispatch furniture needs to be purchased for the backup center. Replacement approved by 911 Board using carryover funds for 8 of 10 positions.
- Radio dispatch radio/consoles have reached the end of life and maintenance availability. Partial replace, which was approved by 911 Board using carryover funds.
- 911 chairs, monitors, KVM's and computers are needed for the backup center. Replacement approved by 911 Board using carryover funds for 8 of 10 positions.
- Funding reconsideration made to the 911 Board in the amount of \$1,136,444.65. This when approved will be added to the existing carryover funds to pay for items previously listed.
- Researching Prepared by Axion to be used for 911 Center to Center communications.
- Continued compliance with the additional administrative requirements from the 911 Board.
- Maintaining all Telecommunicators required certifications as well as supply any additional requested training.

- Addition of FT Telecommunications Quality Assurance Officer needed to perform the increased number of calls that undergo quality review.
- Increased use of AI expected in 911 field over the coming years. Center already deployed several AI components in an effort to alleviate cognitive overload by TC staff.

SPECIAL REVENUE FUND – RURAL FIRE DISTRICTS

Casey Smith, County Manager

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

BUDGET SUMMARY

Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 YTD Actual	FY 2027 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$15,225,480	\$15,625,494	\$15,625,494	\$15,470,609	\$16,983,831	\$1,358,337	8.7%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$15,225,480	\$15,625,494	\$15,625,494	\$15,470,609	\$16,983,831	\$1,358,337	8.7%
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	\$15,235,518	\$15,625,494	\$15,625,494	\$14,942,721	\$16,983,831	\$1,358,337	8.7%
Total	\$15,235,518	\$15,625,494	\$15,625,494	\$14,942,721	\$16,983,831	\$1,358,337	8.7%
Net County Funds	(\$10,038)	\$0	\$0	\$527,888	\$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-five 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

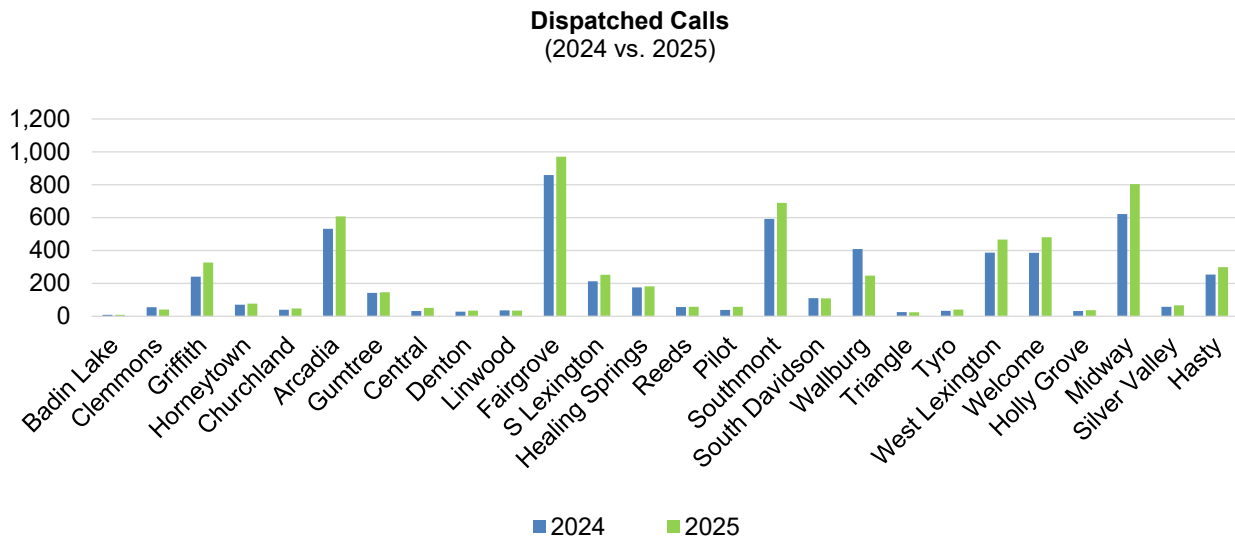
FY 2027 PROPOSED BUDGET HIGHLIGHTS

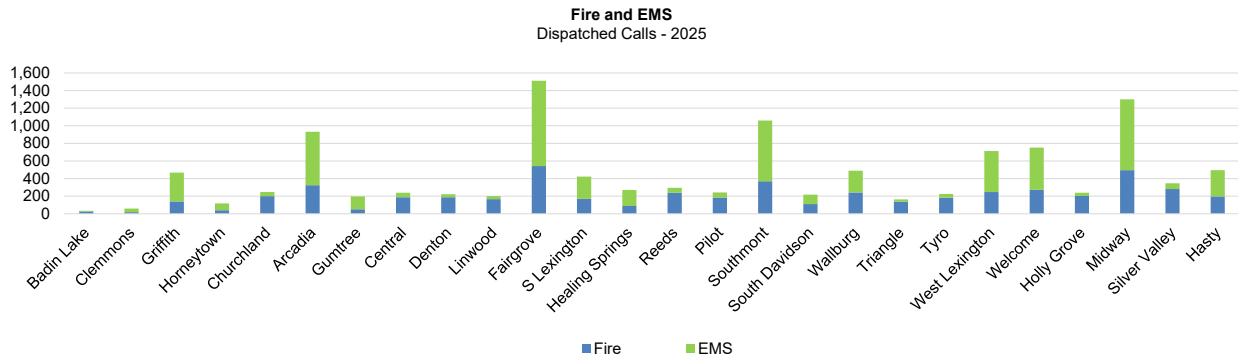
- The FY 2027 Proposed Budget increases total funding to the fire districts by \$1.3M or 8.7%. The changes in funding can be seen as displayed in the table below. Each individual district's line-item budget request for FY 2027 follows this summary on the proceeding pages.

Fire Districts Summary
FY 2026-2027

	Tax Rate				Change		Budget			Change	
District	FY 2026 Adopted	FY 2027 Revenue Neutral	FY 2027 Requested	FY 2027 Proposed	\$ Change vs. Adopted	% Change vs. Adopted	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	\$ Change vs. Adopted	% Change vs. Adopted
ARCH	\$ 0.1000	\$ 0.0669	\$ 0.1000	\$ 0.0669	\$ (0.033)	-49.5%	\$ 1,436,505	\$ 2,291,000	\$ 1,558,675	\$ 122,170	8.5%
Central	\$ 0.1300	\$ 0.0887	\$ 0.1300	\$ 0.0887	\$ (0.041)	-31.7%	\$ 607,000	\$ 935,000	\$ 677,029	\$ 70,029	11.5%
Churchland	\$ 0.0900	\$ 0.0625	\$ 0.0900	\$ 0.0625	\$ (0.028)	-30.6%	\$ 342,340	\$ 547,744	\$ 382,010	\$ 39,670	11.6%
Fairgrove	\$ 0.1000	\$ 0.0637	\$ 0.1000	\$ 0.0637	\$ (0.036)	-36.3%	\$ 563,843	\$ 893,700	\$ 599,575	\$ 35,732	6.3%
Healing Springs	\$ 0.1300	\$ 0.0848	\$ 0.1300	\$ 0.0848	\$ (0.045)	-34.8%	\$ 512,399	\$ 842,187	\$ 538,496	\$ 26,097	5.1%
Holly Grove	\$ 0.1000	\$ 0.0723	\$ 0.1000	\$ 0.0723	\$ (0.028)	-27.7%	\$ 403,520	\$ 511,025	\$ 511,264	\$ 107,744	26.7%
Linwood	\$ 0.1000	\$ 0.0772	\$ 0.1000	\$ 0.0772	\$ (0.023)	-22.8%	\$ 779,300	\$ 800,300	\$ 800,251	\$ 20,951	2.7%
Midway	\$ 0.1300	\$ 0.0897	\$ 0.1200	\$ 0.0897	\$ (0.040)	-31.0%	\$ 1,742,973	\$ 2,378,262	\$ 1,865,708	\$ 122,735	7.0%
North Lexington	\$ 0.1300	\$ 0.0881	\$ 0.1300	\$ 0.0881	\$ (0.042)	-32.2%	\$ 335,000	\$ 475,000	\$ 373,951	\$ 38,951	11.6%
Pilot	\$ 0.1050	\$ 0.0726	\$ 0.1050	\$ 0.0726	\$ (0.032)	-30.8%	\$ 452,574	\$ 644,400	\$ 484,900	\$ 32,326	7.1%
Reeds	\$ 0.0800	\$ 0.0515	\$ 0.0800	\$ 0.0515	\$ (0.029)	-35.7%	\$ 560,117	\$ 848,900	\$ 594,588	\$ 34,471	6.2%
Silver Valley	\$ 0.1300	\$ 0.0757	\$ 0.1300	\$ 0.0757	\$ (0.054)	-41.8%	\$ 673,230	\$ 1,000,000	\$ 751,925	\$ 78,695	11.7%
South Emmons	\$ 0.1000	\$ 0.0657	\$ 0.1000	\$ 0.0657	\$ (0.034)	-34.3%	\$ 161,947	\$ 201,554	\$ 174,753	\$ 12,806	7.9%
South Lexington	\$ 0.1100	\$ 0.0767	\$ 0.1100	\$ 0.0767	\$ (0.033)	-30.3%	\$ 380,510	\$ 619,845	\$ 426,035	\$ 45,525	12.0%
Southmont	\$ 0.1300	\$ 0.0854	\$ 0.1300	\$ 0.0854	\$ (0.045)	-34.3%	\$ 1,435,406	\$ 1,811,909	\$ 1,549,291	\$ 113,885	7.9%
Hasty	\$ 0.1200	\$ 0.0902	\$ 0.1200	\$ 0.0902	\$ (0.030)	-24.8%	\$ 808,350	\$ 1,230,000	\$ 853,531	\$ 45,181	5.6%
Tyro	\$ 0.0800	\$ 0.0531	\$ 0.1200	\$ 0.0531	\$ (0.027)	-33.6%	\$ 479,875	\$ 1,153,874	\$ 519,818	\$ 39,943	8.3%
Wallburg	\$ 0.1200	\$ 0.0825	\$ 0.1200	\$ 0.0825	\$ (0.037)	-31.2%	\$ 1,311,413	\$ 1,689,832	\$ 1,387,138	\$ 75,725	5.8%
Welcome	\$ 0.1100	\$ 0.0745	\$ 0.1100	\$ 0.0745	\$ (0.035)	-32.3%	\$ 781,000	\$ 1,089,000	\$ 877,889	\$ 96,889	12.4%
West Lexington	\$ 0.1200	\$ 0.0834	\$ 0.1200	\$ 0.0834	\$ (0.037)	-30.5%	\$ 528,000	\$ 800,643	\$ 598,609	\$ 70,609	13.4%
South Davidson	\$ 0.1300	\$ 0.0870	\$ 0.1300	\$ 0.0870	\$ (0.043)	-33.1%	\$ 200,997	\$ 331,000	\$ 226,928	\$ 25,931	12.9%
Hometown	\$ 0.1500	\$ 0.1182	\$ 0.1176	\$ 0.1182	\$ (0.032)	-21.2%	\$ 290,186	\$ 314,400	\$ 314,440	\$ 24,254	8.4%
Griffith	\$ 0.1200	\$ 0.0839	\$ 0.1200	\$ 0.0839	\$ (0.036)	-30.1%	\$ 586,636	\$ 862,000	\$ 654,257	\$ 67,621	11.5%
Clemmons	\$ 0.1000	\$ 0.0754	\$ 0.0800	\$ 0.0754	\$ (0.025)	-24.6%	\$ 200,123	\$ 216,979	\$ 203,668	\$ 3,545	1.8%
Badin Lake	\$ 0.0550	\$ 0.0391	\$ 0.0550	\$ 0.0391	\$ (0.016)	-28.9%	\$ 52,250	\$ 150,000	\$ 59,102	\$ 6,852	13.1%
Total	\$ 2.7700	\$ 1.9087	\$ 2.7476	\$ 1.9087	\$ (0.861)	-31.1%	\$ 15,625,494	\$ 22,638,554	\$ 16,983,831	\$ 1,358,337	8.7%

KEY PERFORMANCE MEASURES





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 2026-2027

The Board of Directors of Arcadia-Reedy Creek-Hampton Volunteer Fire & Rescue Department estimates the cost of operations for fiscal year 2026-2027 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	PROPOSED BUDGET
Building & Grounds	\$ 40,000	\$ 40,000	\$ 45,000	\$ 45,000
Building Payment	\$ -	\$ 90,000	\$ 120,000	\$ 120,000
Capital Investment	\$ -	\$ -	\$ 500,000	\$ 50,000
Communications	\$ 30,000	\$ 20,000	\$ 75,000	\$ 25,000
Computer Expense	\$ 20,000	\$ 10,000	\$ 10,000	\$ 10,000
Contract Labor-Maintenance	\$ 10,000	\$ 10,000	\$ -	\$ -
Fire Equipment	\$ 100,000	\$ 20,000	\$ 50,000	\$ 50,000
Furniture & Fixtures	\$ 10,000	\$ 10,000	\$ 12,000	\$ 12,000
Health & Disability Ins	\$ 105,000	\$ 120,000	\$ 135,000	\$ 120,000
Legal and Accounting	\$ -	\$ -	\$ 15,000	\$ 2,675
Medical Supplies	\$ 10,000	\$ 6,000	\$ 10,000	\$ 10,000
Membership Dues	\$ 5,000	\$ 4,000	\$ 5,000	\$ 5,000
NFPA Physicals	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
Office Expenses	\$ 11,000	\$ 15,000	\$ 15,000	\$ 15,000
Pension Fund	\$ 4,000	\$ 4,000	\$ 5,000	\$ 5,000
Property Insurance	\$ 60,000	\$ 60,000	\$ 70,000	\$ 60,000
Protective Clothing	\$ 40,000	\$ 40,000	\$ 50,000	\$ 50,000
Public Fire Education Expense	\$ 3,000	\$ 3,000	\$ 5,000	\$ 5,000
Rescue Equipment	\$ 15,000	\$ 20,000	\$ -	\$ -
Salaries	\$ 762,155	\$ 807,505	\$ 950,000	\$ 810,000
Training & Books	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Travel Expense	\$ 3,000	\$ 3,000	\$ 5,000	\$ 5,000
Truck Operations	\$ 45,000	\$ 40,000	\$ 90,000	\$ 40,000
Uniforms	\$ 10,000	\$ 10,000	\$ 15,000	\$ 15,000
Utilities	\$ 20,000	\$ 20,000	\$ 25,000	\$ 20,000
Vehicle Payment	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000
TOTAL	\$ 1,387,155	\$ 1,436,505	\$ 2,291,000	\$ 1,558,675
Original or Amended Budget	\$ 1,387,155	\$ 1,436,505	\$ 2,291,000	\$ 1,558,675
YTD Revenues	\$ 1,468,860	\$ 1,427,922	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (81,705)	\$ 8,583	\$ 2,291,000	\$ 1,558,675
Current Year Tax Rate	\$ 0.10	\$ 0.10	\$ 0.10	\$ 0.0669
Total Tax Valuation	\$ 1,387,155,121	\$ 1,436,505,230	\$ 2,329,822,023	\$ 2,329,822,023

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 2026-2027 is not to exceed \$0.10.

Respectfully Submitted,

Brian Bumgarner
Board Chairman

Bronson Canovai
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 2026-2027

The Board of Directors of Central Volunteer Fire Department estimates the operation costs for fiscal year 2026-2027 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	PROPOSED BUDGET
Salaries	\$ 140,000	\$ 200,000	\$ 308,050	\$ 250,000
Fire Station Upgrades	\$ 80,000	\$ 140,000	\$ 240,000	\$ 140,000
Repairs	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Truck Operations (Gas & Oil)	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000
Equipment	\$ 55,000	\$ 55,000	\$ 74,950	\$ 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	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
County Water	\$ 450	\$ 450	\$ 450	\$ 450
Miscellaneous	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Travel Reimbursement	\$ 21,800	\$ 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 Maintenance	\$ 15,000	\$ 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	\$ 36,000	\$ 62,000	\$ 162,000	\$ 82,029
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
Communications	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
TOTAL	\$ 461,000	\$ 607,000	\$ 935,000	\$ 677,029
Original or Amended Budget	\$ 461,000	\$ 607,000	\$ 935,000	\$ 677,029
YTD Revenues	\$ 503,563	\$ 619,452	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (42,563)	\$ (12,452)	\$ 935,000	\$ 677,029
Current Year Tax Rate	\$ 0.10	\$ 0.13	\$ 0.13	\$ 0.0887
Total Tax Valuation	\$ 479,086,419	\$ 489,734,945	\$ 762,857,051	\$ 762,857,051

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 2026-2027 is not to exceed \$0.13.

Respectfully Submitted,

Robert Swing
Board Chairman

Byron Lohr
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 2026-2027

The Board of Directors of Churchland Rural Volunteer Fire Department estimates the cost of operations for fiscal year 2026-2027 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	PROPOSED BUDGET -----
Vehicle Fund	\$ 18,000	\$ 13,000	\$ 20,800	\$ 20,670
Building Repairs	\$ 16,000	\$ 16,000	\$ 25,600	\$ 17,500
Truck Operations (Gas & Oil)	\$ 12,000	\$ 12,000	\$ 19,200	\$ 14,500
Equipment	\$ 25,000	\$ 30,000	\$ 48,000	\$ 40,000
Insurance	\$ 25,000	\$ 30,000	\$ 48,000	\$ 30,000
Utilities	\$ 10,000	\$ 10,000	\$ 16,000	\$ 10,000
Training	\$ 2,500	\$ 2,500	\$ 4,000	\$ 2,500
Miscellaneous	\$ 7,000	\$ 7,000	\$ 11,200	\$ 7,000
Telephone	\$ 5,000	\$ 5,000	\$ 8,000	\$ 5,000
Legal & Professional Fees	\$ 2,000	\$ 2,000	\$ 3,200	\$ 2,000
Building Payment	\$ -	\$ -	\$ -	\$ -
Communications Equipment	\$ 22,000	\$ 22,000	\$ 35,200	\$ 22,000
Truck Maintenance	\$ 25,000	\$ 25,000	\$ 40,000	\$ 25,000
Truck Payment	\$ 53,340	\$ 53,340	\$ 85,344	\$ 53,340
Office Equipment	\$ 1,500	\$ 1,500	\$ 2,400	\$ 1,500
Chief	\$ 38,000	\$ 40,000	\$ 44,000	\$ 44,000
Admin	\$ 10,000	\$ 18,000	\$ 28,800	\$ 22,000
Clerical	\$ 55,000	\$ 55,000	\$ 108,000	\$ 65,000
TOTAL	\$ 327,340	\$ 342,340	\$ 547,744	\$ 382,010
Original or Amended Budget	\$ 327,340	\$ 342,340	\$ 547,744	\$ 382,010
YTD Revenues	\$ 342,338	\$ 322,233	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (14,998)	\$ 20,107	\$ 547,744	\$ 382,010
Current Year Tax Rate	\$ 0.09	\$ 0.09	\$ 0.09	\$ 0.0625
Total Tax Valuation	\$ 363,932,772	\$ 380,562,227	\$ 611,342,958	\$ 611,342,958

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 2026-2027 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 2026-2027

The Board of Directors of Fair Grove Volunteer Fire Department estimates the cost of operations for fiscal year 2026-2027 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	PROPOSED BUDGET
Building Fund-Mortgage	\$ 18,908	\$ 17,703	\$ 20,130	\$ 17,703
Vehicle Fund	\$ 18,008	\$ 16,860	\$ 47,930	\$ 20,000
Building Repairs	\$ 5,402	\$ 5,058	\$ 5,752	\$ 5,058
Equipment Repairs	\$ 18,008	\$ 17,703	\$ 22,527	\$ 17,703
Truck Operations (Gas & Oil)	\$ 35,116	\$ 32,877	\$ 35,948	\$ 32,877
Equipment	\$ 21,610	\$ 18,968	\$ 21,569	\$ 18,968
Insurance	\$ 25,594	\$ 34,142	\$ 62,395	\$ 34,142
Utilities	\$ 15,757	\$ 17,703	\$ 20,610	\$ 17,703
Supplies	\$ 15,082	\$ 16,860	\$ 25,882	\$ 16,860
Miscellaneous	\$ 6,348	\$ 5,943	\$ 6,471	\$ 5,943
Compensation	\$ 269,085	\$ 274,565	\$ 505,428	\$ 307,157
Professional Services	\$ 11,255	\$ 11,802	\$ 15,817	\$ 11,802
Protective Clothing	\$ 22,510	\$ 23,183	\$ 29,812	\$ 23,183
Building Fund-Capital	\$ 19,359	\$ 26,555	\$ 39,782	\$ 26,555
Truck Payments	\$ 38,267	\$ 35,828	\$ 23,006	\$ 35,828
Training Expense	\$ 2,791	\$ 2,613	\$ 4,410	\$ 2,613
SCBA Fund	\$ 5,853	\$ 5,480	\$ 6,231	\$ 5,480
TOTAL	\$ 548,951	\$ 563,843	\$ 893,700	\$ 599,575
Original or Amended Budget	\$ 548,951	\$ 563,843	\$ 893,700	\$ 599,575
YTD Revenues	\$ 575,514	\$ 542,375	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (26,563)	\$ 21,468	\$ 893,700	\$ 599,575
Current Year Tax Rate	\$ 0.10	\$ 0.10	\$ 0.10	\$ 0.0637
Total Tax Valuation	\$ 549,062,989	\$ 564,341,169	\$ 941,830,872	\$ 941,830,872

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 2026-2027 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: Healing Springs Volunteer Fire Department
P O Box 1076
Denton, North Carolina 27239

Re: Budget Request For Fiscal Year 2026-2027

The Board of Directors of Healing Springs Volunteer Fire Department estimates the cost of operations for fiscal year 2026-2027 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	PROPOSED BUDGET
Truck Payment	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Telephone	\$ 3,000	\$ 3,000	\$ 8,000	\$ 8,000
Building Repairs	\$ 20,000	\$ 20,000	\$ 40,000	\$ 25,309
Equipment Repairs	\$ 40,000	\$ 35,000	\$ 40,000	\$ 40,000
Truck Operations (Gas & Oil)	\$ 25,000	\$ 32,000	\$ 32,000	\$ 32,000
Equipment	\$ 61,796	\$ 30,000	\$ 50,000	\$ 30,000
Insurance	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000
Utilities	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Supplies	\$ 10,000	\$ 12,000	\$ 15,000	\$ 12,000
Contingency Fund	\$ 10,000	\$ 12,000	\$ 18,187	\$ 18,187
Training	\$ 8,000	\$ 14,000	\$ 20,000	\$ 14,000
Future Truck	\$ -	\$ -	\$ 100,000	\$ -
Squad Funds	\$ 6,000	\$ -	\$ -	\$ -
Dumpster Service	\$ 350	\$ 350	\$ 1,000	\$ 1,000
Retirement	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Building Fund	\$ 50,000	\$ 76,549	\$ 80,000	\$ 80,000
Part Time Salaries	\$ 150,000	\$ 160,000	\$ 220,000	\$ 160,000
Future Building			\$ 100,000	\$ -
Alltel Land Line Phone	\$ -	\$ -	\$ -	\$ -
Account. Service	\$ 2,400	\$ 2,500	\$ 3,000	\$ 3,000
Dues	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
TOTAL	\$ 501,546	\$ 512,399	\$ 842,187	\$ 538,496
Original or Amended Budget	\$ 501,546	\$ 512,399	\$ 842,187	\$ 538,496
YTD Revenues	\$ 519,771	\$ 509,257	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (18,225)	\$ 3,142	\$ 842,187	\$ 538,496
Current Year Tax Rate	\$ 0.13	\$ 0.13	\$ 0.13	\$ 0.0848
Total Tax Valuation	\$ 385,804,915	\$ 394,153,294	\$ 635,196,833	\$ 635,196,833

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 2026-2027 is not to exceed \$0.13.

Respectfully Submitted,

Walter Kruger
Board Chairman

Rhae Auman
Secretary to Board

Rhae Auman
Treasurer to Board

To: Davidson County Board of County Commissioners

From: Holly Grove Fire Department
2211 E. Holly Grove Rd.
Lexington, North Carolina 27292

Re: Budget Request For Fiscal Year 2026-2027

The Board of Directors of Holly Grove Volunteer Fire Department estimates the cost of operations for fiscal year 2026-2027 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	\$ 125,000	\$ 160,000	\$ 160,239
Telephone	\$ 5,500	\$ 5,500	\$ 7,500	\$ 7,500
Building Repairs	\$ 20,000	\$ 20,000	\$ 30,000	\$ 30,000
Equipment Repairs	\$ 5,500	\$ 6,500	\$ 10,000	\$ 10,000
Truck Operations (Gas & Oil)	\$ 43,859	\$ 42,820	\$ 65,000	\$ 65,000
Equipment	\$ 35,000	\$ 35,000	\$ 50,000	\$ 50,000
Insurance	\$ 32,000	\$ 40,000	\$ 45,000	\$ 45,000
Utilities	\$ 9,000	\$ 9,000	\$ 8,825	\$ 8,825
Supplies	\$ 7,000	\$ 5,000	\$ 7,000	\$ 7,000
Reserve for Capital	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Fraternal Benefit	\$ 5,500	\$ 5,500	\$ 5,000	\$ 5,000
Employee Travel & Incentive	\$ 2,500	\$ 2,500	\$ 3,000	\$ 3,000
Meals	\$ 2,500	\$ 2,500	\$ 4,000	\$ 4,000
Training	\$ 3,500	\$ 3,500	\$ 4,500	\$ 4,500
Health Physicals	\$ 1,500	\$ 1,500	\$ 3,000	\$ 3,000
Dues & Subscription	\$ 2,000	\$ 2,000	\$ 3,500	\$ 3,500
Garbage Service	\$ 1,500	\$ 1,500	\$ 2,000	\$ 2,000
Truck Payment	\$ 79,600	\$ 79,600	\$ 79,600	\$ 79,600
Pension Fund	\$ 600	\$ 600	\$ 600	\$ 600
Uniforms	\$ 1,000	\$ 1,000	\$ 1,500	\$ 1,500
Legal and Professional	\$ 3,500	\$ 3,500	\$ 10,000	\$ 10,000
TOTAL	\$ 364,559	\$ 403,520	\$ 511,025	\$ 511,264
Original or Amended Budget	\$ 364,559	\$ 403,520	\$ 511,025	\$ 511,264
YTD Revenues	\$ 399,662	\$ 427,418	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (35,103)	\$ (23,898)	\$ 511,025	\$ 511,264
Current Year Tax Rate	\$ 0.10	\$ 0.10	\$ 0.0723	\$ 0.0723
Total Tax Valuation	\$ 381,840,502	\$ 403,520,675	\$ 707,428,537	\$ 707,428,537

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 2026-2027 is not to exceed \$0.0723.

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 2026-2027

The Board of Directors of Linwood Volunteer Fire Department estimates the cost of operations for fiscal year 2026-2027 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	PROPOSED BUDGET
Salary	\$ 235,000	\$ 240,000	\$ 240,000	\$ 240,000
Record Supplies & Accounting	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Equipment Repairs	\$ 40,000	\$ 40,000	\$ 50,000	\$ 50,000
Truck Operations (Gas & Oil) & Maintenance	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000
Equipment	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Insurance	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Utilities & Telephone	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500
Supplies, Fire Fighting	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Reserve for Capital	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Mowing	\$ -	\$ -	\$ -	\$ -
Building Maintenance	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
School & Dues	\$ 500	\$ 500	\$ 500	\$ 451
Firemen's Gas to Fires	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Maint for Mobile Air	\$ 300	\$ 300	\$ 300	\$ 300
Future Truck Reserve	\$ 77,500	\$ 79,000	\$ 79,000	\$ 79,000
Building Fund Capital	\$ 77,500	\$ 79,000	\$ 90,000	\$ 90,000
TOTAL	\$ 771,300	\$ 779,300	\$ 800,300	\$ 800,251
Original or Amended Budget	\$ 771,300	\$ 779,300	\$ 800,300	\$ 800,251
YTD Revenues	\$ 780,085	\$ 776,848	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (8,785)	\$ 2,452	\$ 800,300	\$ 800,251
Current Year Tax Rate	\$ 0.100	\$ 0.100	\$ 0.0772	\$ 0.0772
Total Tax Valuation	\$ 771,364,574	\$ 779,476,781	\$ 1,036,313,976	\$ 1,036,313,976

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 2026-2027 is not to exceed \$0.0772.

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 2026-2027

The Board of Directors of Midway Volunteer Fire & Rescue Department estimates the cost of operations for fiscal year 2026-2027 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	PROPOSED BUDGET -----
Salary	\$ 700,000	\$ 920,000	\$ 1,000,000	\$ 1,000,000
Overtime	\$ 25,000	\$ 25,000	\$ 50,000	\$ 25,000
Telephone	\$ 12,000	\$ 12,000	\$ 15,000	\$ 12,000
Truck Repairs	\$ 33,000	\$ 33,000	\$ 50,000	\$ 33,000
Equipment Repairs	\$ 5,000	\$ 5,000	\$ 20,000	\$ 5,000
Truck Operations (Gas & Oil)	\$ 32,000	\$ 32,000	\$ 45,000	\$ 32,000
Equipment	\$ 60,000	\$ 60,000	\$ 100,000	\$ 70,000
Insurance	\$ 200,000	\$ 210,000	\$ 250,000	\$ 225,000
Utilities	\$ 16,000	\$ 18,000	\$ 32,000	\$ 18,000
Supplies, EMS	\$ 3,000	\$ 3,000	\$ 6,000	\$ 3,000
Miscellaneous & Office Supplies	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Training	\$ 2,000	\$ 2,000	\$ 5,000	\$ 2,000
Fire Station & Truck Payments	\$ 108,000	\$ 108,000	\$ 170,000	\$ 108,000
Radio & Communication Equipment	\$ 40,000	\$ 40,000	\$ 100,000	\$ 40,000
Calls, Frat. Benefits & Phys	\$ 10,000	\$ 10,000	\$ 15,000	\$ 10,000
Fuel for Building	\$ 10,000	\$ 10,000	\$ 15,000	\$ 10,000
Physicals	\$ 8,323	\$ 8,980	\$ 18,000	\$ 8,980
Building Maintenance	\$ 5,000	\$ 5,000	\$ 10,000	\$ 5,000
Capital Improvements	\$ 100,000	\$ 137,493	\$ 194,262	\$ 155,228
Legal & Accounting	\$ 14,000	\$ 14,000	\$ 21,000	\$ 14,000
Salary-Part Time	\$ 30,000	\$ 30,000	\$ 50,000	\$ 30,000
Uniforms	\$ 15,000	\$ 15,000	\$ 20,000	\$ 15,000
Garbage Service	\$ 500	\$ 500	\$ 2,000	\$ 500
Future Fire Station	\$ 14,000	\$ 14,000	\$ 90,000	\$ 14,000
Future Apparatus	\$ 20,000	\$ 20,000	\$ 90,000	\$ 20,000
TOTAL	\$ 1,472,823	\$ 1,742,973	\$ 2,378,262	\$ 1,865,708
Original or Amended Budget	\$ 1,472,823	\$ 1,742,973	\$ 2,378,262	\$ 1,865,708
YTD Revenues	\$ 1,527,131	\$ 1,677,165	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (54,308)	\$ 65,808	\$ 2,378,262	\$ 1,865,708
	=====	=====	=====	=====
Current Year Tax Rate	\$ 0.1300	\$ 0.1300	\$ 0.1200	\$ 0.0897
Total Tax Valuation	\$ 1,093,317,312	\$ 1,340,748,665	\$ 2,079,137,633	\$ 2,079,137,633

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 2026-2027 is not to exceed \$0.12.

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 2026-2027

The Board of Directors of North Lexington Triangle Fire Department estimates the cost of operations for fiscal year 2026-2027 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	PROPOSED BUDGET
Personnel (formerly Salaries)	\$ 100,000	\$ 100,000	\$ 181,000	\$ 117,893
Debt Service (formerly Truck Payment)	\$ 61,442	\$ 61,442	\$ 60,000	\$ 60,000
Apparatus Operations (formerly Truck Operations Gas & Oil)	\$ 22,500	\$ 25,000	\$ 27,000	\$ 27,000
Equipment	\$ 47,058	\$ 50,058	\$ 63,500	\$ 50,058
Station Operations (formerly Utilities)	\$ 25,000	\$ 26,500	\$ 41,000	\$ 26,500
Technology (New)	\$ 5,000	\$ 6,000	\$ 7,500	\$ 7,500
Training	\$ 3,000	\$ 4,000	\$ 8,000	\$ 8,000
Fire and Life Safety Education (New)	\$ 2,000	\$ 3,500	\$ 12,000	\$ 12,000
Consulting & Professional Services (formerly Audit/Review)	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500
Insurance	\$ 27,000	\$ 28,000	\$ 29,000	\$ 29,000
Supplies (formerly Miscellaneous)	\$ 3,500	\$ 7,000	\$ 7,500	\$ 7,500
Capital Reserves (formerly Truck Fund)	\$ 15,000	\$ 15,000	\$ 30,000	\$ 20,000
Maintenance (Removing)	\$ -	\$ -	\$ -	\$ -
Fuel Costs (Removing)	\$ -	\$ -	\$ -	\$ -
Contingency (Removing)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 320,000	\$ 335,000	\$ 475,000	\$ 373,951
Original or Amended Budget	\$ 320,000	\$ 335,000	\$ 475,000	\$ 373,951
YTD Revenues	\$ 330,161	\$ 322,067	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (10,161)	\$ 12,933	\$ 475,000	\$ 373,951
Current Year Tax Rate	\$ 0.13	\$ 0.13	\$ 0.13	\$ 0.0881
Total Tax Valuation	\$ 250,297,215	\$ 259,380,028	\$ 424,290,816	\$ 424,290,816

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 2026-2027 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 2026-2027

The Board of Directors of Pilot Volunteer Fire Department estimates the cost of operations for fiscal year 2026-2027 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	PROPOSED BUDGET
-----	-----	-----	-----	-----
New Station Fund	\$ 50,000	\$ 50,000	\$ -	\$ -
Truck Fund	\$ 15,000	\$ 15,000	\$ 80,000	\$ 25,000
New Pagers, Radio & Crystals	\$ 12,139	\$ 12,139	\$ 14,000	\$ 14,000
Truck Operations (Gas & Oil)	\$ 12,800	\$ 12,800	\$ 12,800	\$ 12,800
Equipment	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
Insurance	\$ 13,500	\$ 13,500	\$ 30,500	\$ 30,500
Utilities	\$ 22,000	\$ 22,000	\$ 25,000	\$ 25,000
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	\$ 8,000	\$ 8,000
Office Supplies & Equipment	\$ 5,700	\$ 5,700	\$ 7,000	\$ 7,000
Salary	\$ 152,000	\$ 159,135	\$ 325,000	\$ 230,500
Payroll Tax Expense	\$ 23,500	\$ 23,500	\$ 50,000	\$ 40,000
Hepatitis B Vaccine Immunization	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Protective Clothing	\$ 17,000	\$ 17,000	\$ 18,000	\$ 18,000
Dues & Memberships	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300
Personnel & Contracted Services	\$ 21,400	\$ 21,400	\$ 22,000	\$ 22,000
Fire Prevention Program	\$ 500	\$ 500	\$ 1,000	\$ 1,000
Maintenance on Trucks	\$ 14,600	\$ 14,600	\$ 15,000	\$ 15,000
Maintenance on Equipment	\$ 5,100	\$ 5,100	\$ 5,100	\$ 5,100
Pension & Fraternal Benefit Funds	\$ 8,400	\$ 8,400	\$ 2,000	\$ 2,000
Truck Payments	\$ 38,800	\$ 38,800	\$ -	\$ -
TOTAL	\$ 445,439	\$ 452,574	\$ 644,400	\$ 484,900
Original or Amended Budget	\$ 445,439	\$ 452,574	\$ 644,400	\$ 484,900
YTD Revenues	\$ 455,065	\$ 435,398	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (9,626)	\$ 17,176	\$ 644,400	\$ 484,900
	=====	=====	=====	=====
Current Year Tax Rate	\$ 0.105	\$ 0.105	\$ 0.105	\$ 0.0726
Total Tax Valuation	\$ 409,122,452	\$ 431,022,994	\$ 667,626,251	\$ 667,626,251

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 2026-2027 is not to exceed \$0.105.

Respectfully Submitted,

Keith Ridge
Board Chairman

Doug Powell
Secretary to Board

Brian Starnes
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 2026-2027

The Board of Directors of Reeds Volunteer Fire Department estimates the cost of operations for fiscal year 2026-2027 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	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Truck Operations (Gas & Oil)	\$ 10,000	\$ 10,000	\$ 12,000	\$ 12,000
Equipment	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Insurance	\$ 35,000	\$ 35,000	\$ 40,000	\$ 40,000
Utilities	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000
Supplies	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Miscellaneous	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Benefits	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Building Maint.	\$ 15,000	\$ 15,000	\$ 50,000	\$ 15,688
Fire Station Employee	\$ 216,934	\$ 223,217	\$ 470,000	\$ 250,000
Benevolence - Burn-Out	\$ 900	\$ 900	\$ 900	\$ 900
TOTAL	\$ 553,834	\$ 560,117	\$ 848,900	\$ 594,588
Original or Amended Budget	\$ 553,834	\$ 560,117	\$ 848,900	\$ 594,588
YTD Revenues	\$ 569,107	\$ 558,353	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (15,273)	\$ 1,764	\$ 848,900	\$ 594,588
Current Year Tax Rate	\$ 0.08	\$ 0.08	\$ 0.08	\$ 0.0515
Total Tax Valuation	\$ 692,291,473	\$ 700,145,680	\$ 1,155,075,695	\$ 1,155,075,695

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 2026-2027 is not to exceed \$0.08.

Respectfully Submitted,

Claude Sink Jr
Board Chairman

Molly Michael
Secretary to Board

Terry Bule
Treasurer to Board

To: Davidson County Board of County Commissioners

From: Silver Valley Volunteer Fire Department
11450 S. NC Highway 109
Lexington, North Carolina 27292

Re: Budget Request For Fiscal Year 2026-2027

The Board of Directors of Silver Valley Volunteer Fire Department estimates the cost of operations for fiscal year 2026-2027 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	PROPOSED BUDGET
Truck Maintenance	\$ 24,000	\$ 32,000	\$ 60,000	\$ 60,000
Capital/Savings	\$ 5,000	\$ 10,000	\$ 10,000	\$ 10,000
Debt Service	\$ 62,500	\$ 62,000	\$ 188,000	\$ 121,925
Truck Operations (Gas & Oil)	\$ 23,000	\$ 25,000	\$ -	\$ -
Equipment	\$ 41,000	\$ 53,500	\$ 56,000	\$ 56,000
Insurance	\$ 57,000	\$ 59,000	\$ 70,000	\$ 70,000
Utilities	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Supplies	\$ 5,500	\$ 6,000	\$ 10,000	\$ 8,000
Miscellaneous	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Medical Supplies	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Building Maintenance	\$ 6,000	\$ 6,000	\$ 10,000	\$ 10,000
Telephone	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
Equipment Maintenance	\$ 8,000	\$ 9,000	\$ 15,000	\$ 15,000
Training	\$ 2,000	\$ 3,000	\$ 9,500	\$ 9,500
Legal Fees	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
New Station # 92 Payment	\$ 91,422	\$ 91,422	\$ -	\$ -
Salary	\$ 147,000	\$ 274,808	\$ 530,000	\$ 350,000
Bookkeeping	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Pension & Death Benefit	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
TOTAL	\$ 513,922	\$ 673,230	\$ 1,000,000	\$ 751,925
Original or Amended Budget	\$ 513,922	\$ 673,230	\$ 1,000,000	\$ 751,925
YTD Revenues	\$ 581,887	\$ 709,095	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (67,965)	\$ (35,865)	\$ 1,000,000	\$ 751,925
Current Year Tax Rate	\$ 0.11	\$ 0.13	\$ 0.13	\$ 0.0757
Total Tax Valuation	\$ 519,098,560	\$ 529,643,335	\$ 993,878,251	\$ 993,878,251

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 2026-2027 is not to exceed \$0.13.

Respectfully Submitted,

Travis Beeson
Board Chairman

Crystal Reeder
Secretary to Board

Crystal Reeder
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 2026-2027

The Board of Directors of South Emmons Fire District estimates the cost of operations for fiscal year 2026-2027 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	PROPOSED BUDGET
Contract - Town of Denton	\$ 157,640	\$ 161,947	\$ 201,554	\$ 174,753
TOTAL	\$ 157,640	\$ 161,947	\$ 201,554	\$ 174,753
Original or Amended Budget	153,403	\$ 157,640	\$ 201,554	\$ 174,753
YTD Revenues	165,448	153,133	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (12,045)	\$ 4,507	\$ 201,554	\$ 174,753
Current Year Tax Rate	\$ 0.10	\$ 0.10	\$ 0.0754	\$ 0.0657
Total Tax Valuation	\$ 157,640,376	\$ 161,947,039	\$ 266,007,810	\$ 266,007,810

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 2026-2027 is not to exceed \$0.0754.

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 2026-2027

The Board of Directors of South Lexington Fire Department estimates the cost of operations for fiscal year 2026-2027 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	PROPOSED BUDGET
Truck Maintenance	\$ 10,000	\$ 19,910	\$ 30,000	\$ 20,000
Truck Operations (Gas & Oil)	\$ 6,000	\$ 6,000	\$ 12,000	\$ 10,000
Equipment	\$ 26,000	\$ 26,000	\$ 30,000	\$ 26,000
Insurance	\$ 26,000	\$ 26,000	\$ 32,000	\$ 26,000
Utilities	\$ 6,000	\$ 6,000	\$ 8,500	\$ 6,000
Miscellaneous	\$ 5,000	\$ 5,000	\$ 11,500	\$ 11,500
Officer Compensation	\$ -	\$ -	\$ -	\$ -
Pension Fund	\$ 2,000	\$ 2,000	\$ 1,000	\$ 1,000
Building Maintenance	\$ 2,000	\$ 2,000	\$ 6,000	\$ 6,000
Telephone	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Equipment Maintenance	\$ 5,000	\$ 5,000	\$ 7,000	\$ 5,000
Training	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Legal Fees	\$ -	\$ -	\$ -	\$ -
Accounting Fees	\$ 3,500	\$ 7,000	\$ 13,500	\$ 7,000
Building Fund	\$ 75,000	\$ 75,000	\$ 75,500	\$ 75,500
Paid Personnel	\$ 149,000	\$ 175,000	\$ 347,945	\$ 206,435
Physicals	\$ -	\$ -	\$ -	\$ -
Future Truck Fund	\$ 20,600	\$ 20,600	\$ 39,900	\$ 20,600
TOTAL	\$ 341,100	\$ 380,510	\$ 619,845	\$ 426,035
Original or Amended Budget	\$ 341,100	\$ 380,510	\$ 619,845	\$ 426,035
YTD Revenues	\$ 373,466	\$ 373,940	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (32,366)	\$ 6,570	\$ 619,845	\$ 426,035
Current Year Tax Rate	\$ 0.11	\$ 0.11	\$ 0.11	\$ 0.0767
Total Tax Valuation	\$ 323,852,461	\$ 345,918,484	\$ 555,810,418	\$ 555,810,418

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 2026-2027 is not to exceed \$0.11.

Respectfully Submitted,

Michael Whitaker
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 2026-2027

The Board of Directors of Southmont Volunteer Fire Department estimates the cost of operations for fiscal year 2026-2027 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	\$ 55,000	\$ 52,000	\$ 70,000	\$ 60,000
Training	\$ 16,000	\$ 16,000	\$ 17,500	\$ 17,500
Communications	\$ 15,500	\$ 15,500	\$ 22,000	\$ 15,500
Personnel Expenses	\$ 862,500	\$ 887,750	\$ 1,150,750	\$ 971,332
Apparatus Expenses	\$ 125,050	\$ 138,456	\$ 141,459	\$ 141,459
Long Range Fund	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ 199,943	\$ 202,200	\$ 286,700	\$ 220,000
Contract Staff	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
TOTAL	\$ 1,397,493	\$ 1,435,406	\$ 1,811,909	\$ 1,549,291
Original or Amended Budget	\$ 1,397,493	\$ 1,435,406	\$ 1,811,909	\$ 1,549,291
YTD Revenues	\$ 1,452,679	\$ 1,418,959	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (55,186)	\$ 16,447	\$ 1,811,909	\$ 1,549,291
Current Year Tax Rate	\$ 0.130	\$ 0.130	\$ 0.100	\$ 0.0854
Total Tax Valuation	\$ 1,074,995,189	\$ 1,108,774,344	\$ 1,814,224,446	\$ 1,814,224,446

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 2026-2027 is not to exceed \$0.10.

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 2026-2027

The Board of Directors of Hasty Fire Department estimates
the cost of operations for fiscal year 2026-2027 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	PROPOSED BUDGET
New Building	\$ 10,000	\$ 15,000	\$ 180,000	\$ 25,000
Salaries	\$ 323,245	\$ 430,560	\$ 644,000	\$ 457,531
Truck Payment	\$ 54,000	\$ 54,000	\$ 65,000	\$ 65,000
Truck Operations (Gas & Oil)	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Equipment	\$ 35,000	\$ 35,000	\$ 40,000	\$ 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	\$ 4,000	\$ 4,000
Building Maintenance	\$ 10,000	\$ 15,000	\$ 20,000	\$ 15,000
Equipment Maintenance	\$ 32,000	\$ 40,000	\$ 65,000	\$ 40,000
Training & Dues	\$ 14,000	\$ 18,000	\$ 22,000	\$ 22,000
Gifts & Contributions	\$ 5,000	\$ 7,000	\$ 8,000	\$ 8,000
Squad Supplies	\$ 6,000	\$ 7,000	\$ 7,000	\$ 7,000
Pension Fund	\$ 6,000	\$ 7,000	\$ 6,000	\$ 6,000
Legal & Professional	\$ 7,000	\$ 7,500	\$ 11,000	\$ 11,000
Uniforms	\$ 6,000	\$ 8,000	\$ 10,000	\$ 10,000
Employee Benefits & Insurance	\$ 41,000	\$ 41,000	\$ 30,000	\$ 30,000
Fire Prevention	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Turnout Gear	\$ 12,000	\$ 22,000	\$ 22,000	\$ 22,000
Fire Fighter Physicals	\$ 7,000	\$ 6,000	\$ 7,000	\$ 7,000
Equipment Operatons	\$ 25,440	\$ 30,790	\$ 28,000	\$ 28,000
TOTAL	\$ 658,185	\$ 808,350	\$ 1,230,000	\$ 853,531
Original or Amended Budget	\$ 658,185	\$ 808,350	\$ 1,230,000	\$ 853,531
YTD Revenues	\$ 688,943	\$ 784,908	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (30,758)	\$ 23,442	\$ 1,230,000	\$ 853,531
Current Year Tax Rate	\$ 0.10	\$ 0.12	\$ 0.12	\$ 0.0902
Total Tax Valuation	\$ 658,185,625	\$ 673,625,369	\$ 945,901,393	\$ 945,901,393

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 2026-2027 is not to exceed \$0.12.

Respectfully Submitted,

Bryan Hayworth
Board Chairman

Courtney Milliken
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 2026-2027

The Board of Directors of Tyro Rural Fire Department estimates the cost of operations for fiscal year 2026-2027 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	PROPOSED BUDGET
Truck Maintenance	\$ 40,000	\$ 40,000	\$ 55,000	\$ 40,000
Truck Fund	\$ 67,857	\$ 83,875	\$ 422,000	\$ 50,000
Truck Operations (Gas & Oil)	\$ 12,000	\$ 12,000	\$ 8,000	\$ 8,000
New Firefighting Equipment	\$ -	\$ -	\$ 120,000	\$ -
Utilitie Wireless & Broadband Service	\$ -	\$ -	\$ 6,000	\$ 6,000
Station & Office Equipment	\$ -	\$ -	\$ 10,000	\$ 2,500
Legal and Professional Services	\$ -	\$ -	\$ 10,000	\$ 2,500
Insurance	\$ 40,000	\$ 40,000	\$ 70,000	\$ 43,818
Utilities-Electric	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Miscellaneous	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Dues and Subscriptions	\$ -	\$ -	\$ 15,000	\$ 15,000
Supplies	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Water	\$ 6,000	\$ 6,000	\$ 2,000	\$ 2,000
Training & Materials	\$ 5,000	\$ 5,000	\$ 12,000	\$ 12,000
Telephone	\$ 2,000	\$ 2,000	\$ 3,000	\$ 3,000
Gas (Heating or Natural)	\$ 2,000	\$ 2,000	\$ 5,000	\$ 5,000
Equip., Equip. Maintenance	\$ 45,000	\$ 45,000	\$ 55,000	\$ 45,000
Bldg. Maintenance	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Communication Replacement & Repairs	\$ 30,000	\$ 30,000	\$ 60,000	\$ 30,000
Pay Per Call	\$ 16,000	\$ 16,000	\$ 30,000	\$ 30,000
Paid Part-Time Position	\$ 123,000	\$ 123,000	\$ 195,874	\$ 150,000
TOTAL	\$ 463,857	\$ 479,875	\$ 1,153,874	\$ 519,818
Original or Amended Budget	\$ 463,857	\$ 479,875	\$ 1,153,874	\$ 519,818
YTD Revenues	\$ 482,778	\$ 463,557	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (18,921)	\$ 16,318	\$ 1,153,874	\$ 519,818
Current Year Tax Rate	\$ 0.08	\$ 0.08	\$ 0.12	\$ 0.0531
Total Tax Valuation	\$ 579,821,677	\$ 599,843,574	\$ 978,974,248	\$ 978,974,248

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 2026-2027 is not to exceed \$0.12.

Respectfully Submitted,

Barry Shoaf
Board Chairman

Lucas Shoaf
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 2026-2027

The Board of Directors of Wallburg Fire Department estimates the cost of operations for fiscal year 2026-2027 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	PROPOSED BUDGET
Truck Maintenance	\$ 40,000	\$ 50,000	\$ 100,000	\$ 50,000
Truck Fund	\$ 113,983	\$ 136,413	\$ 185,832	\$ 136,000
Equipment	\$ 40,000	\$ 40,000	\$ 81,000	\$ 40,000
Insurance	\$ 80,000	\$ 100,000	\$ 120,000	\$ 100,000
Utilities	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Miscellaneous	\$ 3,500	\$ 2,500	\$ 2,500	\$ 2,500
Supplies	\$ 4,500	\$ 3,000	\$ 3,000	\$ 3,000
Building Maintenance	\$ 25,000	\$ 30,000	\$ 50,000	\$ 30,000
Equipment Maintenance	\$ 10,000	\$ 15,000	\$ 15,000	\$ 15,000
Dues and Subscriptions	\$ 10,000	\$ 12,000	\$ 12,000	\$ 12,000
Training	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Certified Audit and Payroll Preparation	\$ 6,000	\$ 6,000	\$ 9,000	\$ 7,138
Fuel Reimbursement	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Medical Supplies	\$ 2,000	\$ 3,000	\$ 3,000	\$ 3,000
Physicals	\$ 6,000	\$ 7,000	\$ 7,000	\$ 7,000
Uniform Expenses	\$ 25,000	\$ 30,000	\$ 40,000	\$ 30,000
Office Expenses	\$ 15,000	\$ 15,000	\$ 20,000	\$ 20,000
Hose and Nozzles	\$ -	\$ -	\$ 120,000	\$ 50,000
Pension Fund/Retirement	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Salaries / Benefits	\$ 650,000	\$ 830,000	\$ 890,000	\$ 850,000
TOTAL	\$ 1,062,483	\$ 1,311,413	\$ 1,689,832	\$ 1,387,138
Original or Amended Budget	\$ 1,062,483	\$ 1,311,413	\$ 1,689,832	\$ 1,387,138
YTD Revenues	\$ 1,119,340	\$ 1,288,062	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (56,857)	\$ 23,351	\$ 1,689,832	\$ 1,387,138
Current Year Tax Rate	\$ 0.10	\$ 0.12	\$ 0.10	\$ 0.0825
Total Tax Valuation	\$ 1,062,483,687	\$ 1,092,844,313	\$ 1,680,529,820	\$ 1,680,529,820

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 2026-2027 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 2026-2027

The Board of Directors of Welcome Fire Department estimates the cost of operations for fiscal year 2026-2027 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	PROPOSED BUDGET
Office & Administration	\$ 28,000	\$ 35,000	\$ 45,000	\$ 35,000
Repairs & Maintenance	\$ 78,000	\$ 85,000	\$ 110,000	\$ 85,000
Interest on Debt	\$ -	\$ -	\$ -	\$ -
Equipment	\$ 113,000	\$ 115,000	\$ 145,000	\$ 150,000
Insurance	\$ 48,500	\$ 50,000	\$ 60,000	\$ 50,000
Utilities & Fuel	\$ 39,000	\$ 40,000	\$ 45,000	\$ 50,000
Miscellaneous	\$ 10,000	\$ 12,000	\$ 15,000	\$ 12,000
Supplies	\$ 12,000	\$ 15,000	\$ 25,000	\$ 15,000
Training	\$ 3,000	\$ 4,000	\$ 9,000	\$ 5,889
PT Salaries / FICA	\$ 325,000	\$ 335,000	\$ 460,000	\$ 385,000
Fraternal Benefits	\$ 19,000	\$ 20,000	\$ 25,000	\$ 20,000
Truck Debt Service	\$ -	\$ -	\$ 50,000	\$ -
Debt Service - Building	\$ 65,000	\$ 70,000	\$ 100,000	\$ 70,000
TOTAL	\$ 740,500	\$ 781,000	\$ 1,089,000	\$ 877,889
Original or Amended Budget	\$ 740,500	\$ 781,000	\$ 1,089,000	\$ 877,889
YTD Revenues	\$ 798,179	\$ 796,640	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (57,679)	\$ (15,640)	\$ 1,089,000	\$ 877,889
Current Year Tax Rate	\$ 0.11	\$ 0.11	\$ 0.095	\$ 0.0745
Total Tax Valuation	\$ 682,690,969	\$ 716,325,631	\$1,178,008,708	\$ 1,178,008,708

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 2026-2027 is not to exceed \$0.095.

Respectfully Submitted,

Samantha Whitt
Board Chairman

Allison Brinkley
Secretary to Board

Allison Brinkley
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 2026-2027

The Board of Directors of West Lexington Volunteer Fire Department estimates the cost of operations for fiscal year 2026-2027 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	PROPOSED BUDGET -----
Payroll	\$ 318,450	\$ 339,275	\$ 443,718	\$ 381,684
Equipment	\$ 23,700	\$ 27,275	\$ 175,000	\$ 35,000
Insurance	\$ 32,550	\$ 45,200	\$ 56,925	\$ 56,925
Utilities	\$ 12,950	\$ 14,000	\$ 15,250	\$ 15,250
Supplies	\$ 10,000	\$ 12,250	\$ 17,500	\$ 17,500
Building Maintenance	\$ 9,350	\$ 9,500	\$ 9,750	\$ 9,750
Truck Payment	\$ 62,500	\$ 62,500	\$ 62,500	\$ 62,500
Contingency	\$ 4,500	\$ -	\$ -	\$ -
Truck Maintenance	\$ 16,000	\$ 18,000	\$ 20,000	\$ 20,000
TOTAL	\$ 490,000	\$ 528,000	\$ 800,643	\$ 598,609
Original or Amended Budget	\$ 490,000	\$ 528,000	\$ 800,643	\$ 598,609
YTD Revenues	\$ 527,463	\$ 509,784	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (37,463) =====	\$ 18,216 =====	\$ 800,643 =====	\$ 598,609 =====
Current Year Tax Rate	\$ 0.12	\$ 0.12	\$ 0.12	\$ 0.0834
Total Tax Valuation	\$ 408,649,348	\$ 440,257,772	\$ 718,066,716	\$ 718,066,716

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 2026-2027 is not to exceed \$0.12.

Respectfully Submitted,

Jim Shinn
Board Chairman

Anita Paige
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 2026-2027

The Board of Directors of South Davidson Volunteer Fire Department estimates the cost of operations for fiscal year 2026-2027 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	PROPOSED BUDGET
EMS/Squad	\$ 3,000	\$ 3,500	\$ 3,500	\$ 3,500
Accounting Fees	\$ 2,000	\$ 2,500	\$ 2,500	\$ 2,500
Paid Staff	\$ -	\$ -	\$ 50,000	\$ 25,431
Gas & Oil	\$ 7,000	\$ 7,500	\$ 7,500	\$ 7,500
Equipment Maintenance	\$ 9,000	\$ 12,000	\$ 18,000	\$ 12,000
Insurance	\$ 24,756	\$ 20,000	\$ 23,000	\$ 20,000
Utilities	\$ 8,500	\$ 9,500	\$ 9,500	\$ 9,500
Replacement Radios	\$ 6,000	\$ 6,000	\$ 8,000	\$ 6,000
Replacement Pagers	\$ 4,000	\$ 4,000	\$ 6,000	\$ 4,000
Turn Out Gear	\$ 11,500	\$ 12,500	\$ 20,000	\$ 12,500
Building Maintenance	\$ 10,149	\$ 10,500	\$ 10,500	\$ 10,500
Miscellaneous	\$ 11,000	\$ 11,500	\$ 12,000	\$ 11,500
Pension Fund	\$ 3,000	\$ 3,000	\$ 3,500	\$ 3,500
Training	\$ 2,000	\$ 3,500	\$ 4,000	\$ 3,500
Truck Payment	\$ 31,117	\$ 31,117	\$ 68,000	\$ 31,117
Fire Hose	\$ -	\$ -	\$ -	\$ -
Truck Fund	\$ 57,649	\$ 60,880	\$ 80,000	\$ 60,880
Air Packs	\$ 2,000	\$ 3,000	\$ 5,000	\$ 3,000
TOTAL	\$ 192,671	\$ 200,997	\$ 331,000	\$ 226,928
Original or Amended Budget	\$ 192,671	\$ 200,997	\$ 331,000	\$ 226,928
YTD Revenues	\$ 198,419	\$ 190,540	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (5,748)	\$ 10,457	\$ 331,000	\$ 226,928
Current Year Tax Rate	\$ 0.13	\$ 0.13	\$ 0.13	\$ 0.0870
Total Tax Valuation	\$ 148,208,455	\$ 154,613,048	\$ 260,818,809	\$ 260,818,809

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 2026-2027 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 2026-2027

The Board of Directors of Horneytown Volunteer Fire Department estimates the cost of operations for fiscal year 2026-2027 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	\$ 123,480	\$ 131,666	\$ 155,880	\$ 155,920
TOTAL	\$ 282,000	\$ 290,186	\$ 314,400	\$ 314,440
Original or Amended Budget	\$ 282,000	\$ 290,186	\$ 314,400	\$ 314,440
YTD Revenues	\$ 295,453	\$ 284,284	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (13,453)	\$ 5,902	\$ 314,400	\$ 314,440
-----	-----	-----	-----	-----
Current Year Tax Rate	\$ 0.15	\$ 0.15	\$ 0.1182	\$ 0.1182
Total Tax Valuation	\$ 188,005,284	\$ 193,457,559	\$ 266,112,538	\$ 266,112,538

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 \$.1176.

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 2026-2027

The Board of Directors of Griffith Volunteer Fire Department estimates the cost of operations for fiscal year 2026-2027 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	PROPOSED BUDGET
Telephone / Cellular / Internet	\$ 3,500	\$ 5,000	\$ 5,000	\$ 5,000
Repair & Maintenance	\$ 12,000	\$ 15,000	\$ 15,000	\$ 15,000
Radios, Computers, Pagers, Batteries	\$ 12,000	\$ 2,000	\$ 2,000	\$ 2,000
Equipment / PPE	\$ 75,000	\$ 95,000	\$ 95,000	\$ 95,000
Membership & Dues	\$ 3,500	\$ 5,000	\$ 5,000	\$ 5,000
Insurance	\$ 19,500	\$ 20,000	\$ 20,000	\$ 20,000
Utilities / Fuel	\$ 19,000	\$ 22,000	\$ 22,000	\$ 22,000
Supplies, Maintenance	\$ 10,000	\$ 10,000	\$ 15,000	\$ 15,000
Supplies, Office	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
Supplies, Janitorial	\$ 1,500	\$ 1,900	\$ 2,000	\$ 2,000
Building Maintenance / Improvement Project	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Equipment Depreciation Account	\$ 10,011	\$ 10,000	\$ 10,000	\$ 10,000
Salaries	\$ 225,000	\$ 310,000	\$ 577,000	\$ 369,257
Postage	\$ 650	\$ 236	\$ 500	\$ 500
Uniforms	\$ 6,010	\$ 10,000	\$ 10,000	\$ 10,000
Truck / Loan Payments	\$ 43,550	\$ 45,000	\$ 45,000	\$ 45,000
Training	\$ 15,000	\$ 22,000	\$ 25,000	\$ 25,000
TOTAL	\$ 469,721	\$ 586,636	\$ 862,000	\$ 654,257
Original or Amended Budget	\$ 469,721	\$ 586,636	\$ 862,000	\$ 654,257
YTD Revenues	\$ 486,038	\$ 573,547	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (16,317)	\$ 13,089	\$ 862,000	\$ 654,257
Current Year Tax Rate	\$ 0.10	\$ 0.12	\$ 0.11	\$ 0.0839
Total Tax Valuation	\$ 469,721,595	\$ 488,864,031	\$ 780,187,231	\$ 780,187,231

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 2026-2027 is not to exceed \$0.11.

Respectfully Submitted,

Edgar Miller
Board Chairman

Bill Beeding
Secretary to Board

Darrell Stallard
Treasurer to Board

To: Davidson County Board of County Commissioners

From: Clemmons Volunteer Fire Department
Attn. Chief Gary Styers
5931 James Street
Clemmons, NC 27012

Re: Budget Request For Fiscal Year 2026-2027

The Board of Directors of Clemmons Volunteer Fire Department estimates the cost of operations for fiscal year 2026-2027 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	\$ -	\$ -	\$ -
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	\$ 168,660	\$ 169,588	\$ 186,444	\$ 173,133
TOTAL	\$ 199,635	\$ 200,123	\$ 216,979	\$ 203,668
Original or Amended Budget	\$ 199,635	\$ 200,123	\$ 216,979	\$ 203,668
YTD Revenues	\$ 203,387	\$ 194,502	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (3,752)	\$ 5,621	\$ 216,979	\$ 203,668
Current Year Tax Rate	\$ 0.10	\$ 0.10	\$ 0.08	\$ 0.0754
Total Tax Valuation	\$ 199,635,343	\$ 200,123,350	\$ 270,166,455	\$ 270,166,455

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 2026-2027 is not to exceed \$0.08.

Respectfully Submitted,

Chris Davis
Board Chairman

Darlene Armstrong
Secretary to Board

J. Dodd Linker
Treasurer to Board

To: Davidson County Board of County Commissioners

From: Badin Lake Fire Department
Attn. Chief Gene Hartman
625 Blaine Rd.
New London, NC 28127

Re: Budget Request For Fiscal Year 2026-2027

The Board of Directors of Badin Lake Volunteer Fire Department estimates the cost of operations for fiscal year 2026-2027 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	\$ 10,400	\$ 2,100
Gas & Oil	\$ 600	\$ 600	\$ 5,000	\$ 1,000
Equipment	\$ 600	\$ 600	\$ 5,000	\$ 1,000
Insurance	\$ 3,144	\$ 3,144	\$ 3,500	\$ 3,500
Utilities	\$ 3,882	\$ 3,882	\$ 4,000	\$ 4,000
Supplies, Janitorial	\$ 200	\$ 200	\$ 1,000	\$ 500
Building Maintenance	\$ 2,960	\$ 2,960	\$ 3,000	\$ 3,000
Equipment Depreciation Account	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Professional Fees	\$ 200	\$ 200	\$ 200	\$ 200
Uniforms	\$ 106	\$ 106	\$ 500	\$ 106
Supplies, Office	\$ 300	\$ 300	\$ 1,000	\$ 300
Membership & Dues	\$ 170	\$ 170	\$ 170	\$ 170
Training	\$ 450	\$ 450	\$ 1,500	\$ 450
Misc. Expenses	\$ 2,650	\$ 2,650	\$ 5,000	\$ 2,650
Loan Repayment	\$ 16,380	\$ 16,380	\$ 16,380	\$ 16,380
Paid Fire Fighter	\$ 13,000	\$ 15,250	\$ 90,000	\$ 20,396
TOTAL	\$ 50,000	\$ 52,250	\$ 150,000	\$ 59,102
Original or Amended Budget	\$ 50,000	\$ 52,250	\$ 150,000	\$ 59,102
YTD Revenues	\$ 52,814	\$ 53,332	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (2,814)	\$ (1,082)	\$ 150,000	\$ 59,102
	=====	=====	=====	=====
Current Year Tax Rate	\$ 0.055	\$ 0.055	\$ 0.055	\$ 0.0391
Total Tax Valuation	\$ 94,019,458	\$ 98,216,543	\$ 151,124,350	\$ 151,124,350

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 2026-2027 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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 YTD Actual	FY 2027 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$661,749	\$694,870	\$694,870	\$441,952	\$722,643	\$27,773	4.0%
Operating	\$888,501	\$777,130	\$777,130	\$524,689	\$761,260	(\$15,870)	-2.0%
Capital Outlay	\$386,629	\$280,000	\$596,116	\$5,542	\$135,000	(\$145,000)	-51.8%
Total	\$1,936,879	\$1,752,000	\$2,068,116	\$972,183	\$1,618,903	(\$133,097)	-7.6%
Revenues							
Appropriated Fund Balance	\$0	\$0	\$316,116	\$0	\$0	\$0	0.0%
Charges for Service	\$9,090	\$10,000	\$10,000	\$9,180	\$10,000	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$1,533,512	\$1,635,000	\$1,635,000	\$886,548	\$1,451,925	(\$183,075)	-11.2%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$1,525	\$0	\$0	0.0%
Other Financing	\$107,000	\$107,000	\$107,000	\$0	\$156,978	\$49,978	46.7%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,649,602	\$1,752,000	\$2,068,116	\$897,253	\$1,618,903	(\$133,097)	-7.6%
Net County Funds	\$287,277	\$0	\$0	\$74,929	\$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 2027 PROPOSED BUDGET HIGHLIGHTS

- The FY 2027 Proposed Budget decreases overall funding to the Transportation Fund by (\$133,097) or -7.6%. For FY 2027 the COLA is proposed at \$500 + 2.5%, which equals about 3.5% on average county-wide. Group insurance is expected to increase by 24% however, employee health insurance costs are not expected to rise, as the county is covering the cost increase for the upcoming fiscal year. Further, there are no expected employee health plan design changes with exception of utilizing a new entity for pharmacy services (CVS). Employee cost for dental coverage is expected to increase by 6%.

Mandated state retirement contributions for Non-LEOs are expected to increase by 5% (14.35% to 15.07%).

- Lastly, the proposed budget includes funding (\$135K) to replace one “high mileage” bus (per FTA recommendations). The current bus is a 2022 model with 147K miles. The FTA recommendation to replace a bus is 100K.

FY 2026 SIGNIFICANT ACCOMPLISHMENTS

- Installation of Bus Shelters in Lexington through the Lexington Bus Stop Improvement project, a partnership project with the City of Lexington.
- Increase of riders, especially significant increases in Thomasville on the Green and Red Routes.
- Evaluation of the Community Transportation Service Plan recommendations Integrated Mobility Division 3-year Compliance Audit.
- Preparation for our first FTA Triennial.

KEY PERFORMANCE MEASURES

Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Projected
Less than Two (2) OSHA Recordable Accidents	0	0	1	0
Number of One Way Passenger Trips Per Quarter (Deviated Fixed) > 30,000	35,181	34,732	36,250	36,300
Number of Passengers Per Day (Deviated Fixed) > 410	450	444	500	530
Number of Passengers Per Service Hour > 9.5	11.88	11.47	12.50	13.00
Number of Passengers Per Service Mile > 1.65	3.01	1.66	1.60	1.60
Passengers Per Revenue Mile (Coordinated) > 6.4	7.37	6.63	6.00	6.00

FUTURE ISSUES

- As the county becomes more urban, state funding is being cut by IMD. The department has 5307 funding for operations, but this funding has a local match of 50%, so consideration need to be made for increasing the General Fund, City of Lexington, and City of Thomasville’s contribution.

SPECIAL REVENUE FUND – OPIOID SETTLEMENT

Casey Smith, County Manager

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

BUDGET SUMMARY

Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 YTD Actual	FY 2027 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$79,083	\$1,900,000	\$2,765,876	\$69,353	\$1,500,000	(\$400,000)	100.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$79,083	\$1,900,000	\$2,765,876	\$69,353	\$1,500,000	(\$400,000)	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	\$1,917,770	\$1,900,000	\$2,765,876	\$1,671,064	\$1,500,000	(\$400,000)	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	\$1,917,770	\$1,900,000	\$2,765,876	\$1,671,064	\$1,500,000	(\$400,000)	100.0%
Net County Funds	(\$1,838,688)	\$0	\$0	(\$1,601,711)	\$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 \$23.4M in total funds “allocated” over eighteen years, which must be spent on opioid remediation activities. For FY 2027 the expected amount received totals = \$1.5M, with \$8.8M total within the established opioid settlement fund from prior years, for a grand total + \$10.3M.

SPECIAL REVENUE FUND – MAT GRANT

Casey Smith, County Manager

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

BUDGET SUMMARY

Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 YTD Actual	FY 2027 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$46,471	\$78,213	\$78,213	\$44,672	\$78,263	\$50	0.1%
Operating	\$204,789	\$425,286	\$425,286	\$95,792	\$425,286	\$0	0.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$251,260	\$503,499	\$503,499	\$140,464	\$503,549	\$50	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	\$251,260	\$503,499	\$503,499	\$0	\$503,549	\$50	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	\$251,260	\$503,499	\$503,499	\$0	\$503,549	\$50	0.0%
Net County Funds	\$0	\$0	\$0	\$140,464	\$0	\$0	0.0%
Authorized Positions	1.00	1.00	1.00	1.00	1.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The Medical Assistance Treatment Program (MAT – Grant) is a Special Revenue fund to account for the proceeds generated from the National Opioid Settlement appropriated for the purposes of providing funding for the Detention Center Medical Assistance Treatment Program.

SPECIAL REVENUE FUND – SCHOOL CAPITAL OUTLAY

Casey Smith, County Manager

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

BUDGET SUMMARY

Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 YTD Actual	FY 2027 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	\$4,802,334	\$4,802,334	\$4,802,334	\$3,390,101	\$5,302,334	\$500,000	10.4%
Total	\$4,802,334	\$4,802,334	\$4,802,334	\$3,390,101	\$5,302,334	\$500,000	10.4%
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	\$4,802,334	\$4,802,334	\$4,802,334	\$0	\$5,302,334	\$500,000	10.4%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$4,802,334	\$4,802,334	\$4,802,334	\$0	\$5,302,334	\$500,000	10.4%
Net County Funds	\$0	\$0	\$0	\$3,390,101	\$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 2027 PROPOSED BUDGET HIGHLIGHTS

- The FY 2027 Proposed Budget “maintains” the overall contribution from the General Fund to the School Capital Outlay Fund to a total of \$5.3M. These dollars continue with each of the three school systems annual renovations / repair of major capital infrastructure as shown below.

Organization / Projects	FY 2026 Adopted Budget	FY 2027 Requested Budget	FY 2027 Proposed Budget	vs. Adopted	
				\$ Change	% Change
Davidson County Schools					
District-Wide Roof Replacement	\$ 1,628,582	\$ -	\$ -	\$ (1,628,582)	-100.0%
Cameras / Servers - All	\$ -	\$ 80,000	\$ 80,000	\$ 80,000	0.0%
Ledford Tennis Courts	\$ -	\$ 375,000	\$ 375,000	\$ 375,000	0.0%
Safety Equipment	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	0.0%
Fire Alarms	\$ 50,000	\$ -	\$ -	\$ (50,000)	-100.0%
Intercoms	\$ 50,000	\$ -	\$ -	\$ (50,000)	-100.0%
Environmental Abatement	\$ 100,000	\$ -	\$ -	\$ (100,000)	-100.0%
Paving Projects	\$ 350,000	\$ -	\$ -	\$ (350,000)	-100.0%
South Davidson Welding Shop	\$ 300,000	\$ -	\$ -	\$ (300,000)	-100.0%
Cooling Tower - District-Wide	\$ 294,005	\$ 2,367,587	\$ 2,367,587	\$ 2,073,582	705.3%
Total	\$ 2,772,587	\$ 3,022,587	\$ 3,022,587	\$ 250,000	9.0%
Lexington City Schools					
System-Wide Paving	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	0.0%
System-Wide HVAC	\$ 200,000	\$ 300,000	\$ 200,000	\$ -	0.0%
Roofing	\$ 216,586	\$ 650,000	\$ 341,586	\$ 125,000	57.7%
Playground Renovations	\$ 130,000	\$ 130,000	\$ 130,000	\$ -	0.0%
Maintenance Shop	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	0.0%
System-Wide Painting	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	0.0%
Security	\$ 200,000	\$ 260,000	\$ 200,000	\$ -	0.0%
System-Wide Flooring	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	0.0%
Total	\$ 1,036,586	\$ 1,630,000	\$ 1,161,586	\$ 125,000	12.1%
Thomasville City Schools					
District Wide Paving	\$ -	\$ 118,161	\$ 118,161	\$ 118,161	0.0%
Liberty Drive Roof	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	0.0%
Safety and Security Projects	\$ 293,161	\$ -	\$ -	\$ (293,161)	-100.0%
Finch Auditorium Renovations	\$ 200,000	\$ -	\$ -	\$ (200,000)	-100.0%
District HVAC Projects	\$ 200,000	\$ 200,000	\$ 200,000	\$ -	0.0%
ADA Compliance Renovations	\$ -	\$ 300,000	\$ 300,000	\$ 300,000	0.0%
Drainage and Plumbing Renovations	\$ -	\$ 300,000	\$ 300,000	\$ 300,000	0.0%
Chrome Refresh for TPS	\$ 250,000	\$ -	\$ -	\$ (250,000)	-100.0%
District Wide Painting Project	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%
Total	\$ 993,161	\$ 1,118,161	\$ 1,118,161	\$ 125,000	12.6%
Grand Total	\$ 4,802,334	\$ 5,770,748	\$ 5,302,334	\$ 500,000	10.4%

SPECIAL REVENUE FUND – SPECIAL SCHOOL DISTRICT

Casey Smith, County Manager

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

BUDGET SUMMARY

Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 YTD Actual	FY 2027 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$1,991,725	\$2,018,500	\$2,018,500	\$1,895,738	\$2,023,500	\$5,000	0.2%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,991,725	\$2,018,500	\$2,018,500	\$1,895,738	\$2,023,500	\$5,000	0.2%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$1,991,725	\$2,018,500	\$2,018,500	\$1,895,738	\$2,023,500	\$5,000	0.2%
Total	\$1,991,725	\$2,018,500	\$2,018,500	\$1,895,738	\$2,023,500	\$5,000	0.2%
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 2027 Proposed Budget recommends the revenue-neutral tax rate of \$0.0695 (FY 2026 = \$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 2025 Actual	FY 2026 Adopted	FY 2027 Request	FY 2027 Proposed	\$ Change vs. Adopted	% Change vs. Adopted
DavidsonWorks	DavidsonWorks	INTERGOVERNMENTAL	ADMIN	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			WIA INCUMBENT WORKER GRAN	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			WIA-ADULT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			WIA-DISLOCATED WORKER	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			WIA-YOUTH	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			WIA-WORK BASED LEARNING	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			WIOA - ADULT FINISH GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			WIOA INFRASTRUCTURE GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERGOVERNMENTAL Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER FINANCING	FUND BALANCE - APPROP	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRANSFER TO/FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER FINANCING Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	DavidsonWorks Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
DavidsonWorks Total				\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Enterprise Fund - Landfill C&D	Integrated Solid Waste	CHARGES FOR SERVICES	CARBON CREDITS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DISPOSAL TAX	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			RECYCLEABLES SALES	\$ 116,497	\$ 99,994	\$ 99,994	\$ 99,994	\$ -	0.0%
			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		\$ 116,497	\$ 99,994	\$ 99,994	\$ 99,994	\$ -	0.0%
		INTEREST EARNINGS	INTEREST EARNINGS	\$ 1,772,580	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ 1,772,580	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER FINANCING	RETAINED EARNINGS - APPR	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER FINANCING Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	ELECTRONICS DISPOSAL TAX	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			SCRAP TIRE DISPOSAL TAX	\$ 326,212	\$ 214,711	\$ 214,711	\$ 275,000	\$ 60,289	28.1%
			SOLID WASTE DISPOSAL TAX	\$ 117,747	\$ 87,000	\$ 87,000	\$ 90,000	\$ 3,000	3.4%
			WHITE GOODS DISPOSAL TAX	\$ 90,958	\$ 20,000	\$ 20,000	\$ 60,000	\$ 40,000	200.0%
		TAXES Total		\$ 534,917	\$ 321,711	\$ 321,711	\$ 425,000	\$ 103,289	32.1%
	Integrated Solid Waste Total			\$ 2,423,993	\$ 421,705	\$ 421,705	\$ 524,994	\$ 103,289	24.5%
Enterprise Fund - Landfill C&D Total				\$ 2,423,993	\$ 421,705	\$ 421,705	\$ 524,994	\$ 103,289	24.5%
Enterprise Fund - Landfill MSW	Integrated Solid Waste	CHARGES FOR SERVICES	CARBON CREDITS	\$ 167,540	\$ 84,000	\$ 84,000	\$ 84,000	\$ -	0.0%
			DISPOSAL TAX	\$ (269,722)	\$ (195,000)	\$ (195,000)	\$ (270,000)	\$ (75,000)	38.5%
			INTERDEPARTMENTAL CHARGES	\$ 285,121	\$ 282,000	\$ 290,000	\$ 290,000	\$ 8,000	2.8%
			USER FEES - C&D - CASH	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			USER FEES - C&D - CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			USER FEES - INERT DEBRIS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			USER FEES - MSW - CASH	\$ 783,274	\$ 691,544	\$ 691,544	\$ 691,544	\$ -	0.0%
			USER FEES - MSW - CHARGES	\$ 4,093,768	\$ 3,467,319	\$ 2,338,594	\$ 4,000,000	\$ 532,681	15.4%
		CHARGES FOR SERVICES Total		\$ 5,059,982	\$ 4,329,863	\$ 3,209,138	\$ 4,795,544	\$ 465,681	10.8%
		MISCELLANEOUS REVENUE	GAIN/LOSS OF SALE OF FA	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			INSURANCE - LOSS OF FA	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		MISCELLANEOUS REVENUE Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER FINANCING	OTHER FINANCING/RETAINED EARNINGS-APPR	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER FINANCING Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Integrated Solid Waste Total			\$ 5,059,982	\$ 4,329,863	\$ 3,209,138	\$ 4,795,544	\$ 465,681	10.8%
Enterprise Fund - Landfill MSW Total				\$ 5,059,982	\$ 4,329,863	\$ 3,209,138	\$ 4,795,544	\$ 465,681	10.8%
Enterprise Fund - Recycling	Integrated Solid Waste	CHARGES FOR SERVICES	RECYCLEABLES SALES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRANSFER STATION	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CHARGES FOR SERVICES Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERGOVERNMENTAL	SANITATION CWRR GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERGOVERNMENTAL Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	ELECTRONICS DISPOSAL TAX	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			SCRAP TIRE DISPOSAL TAX	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			SOLID WASTE DISPOSAL TAX	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			WHITE GOODS DISPOSAL TAX	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Integrated Solid Waste Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Enterprise Fund - Recycling Total				\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Enterprise Fund - Sewer	Sewer	APPROPRIATED FUND BALANCE	FUND BALANCE - APPROP	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		APPROPRIATED FUND BALANCE Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CHARGES FOR SERVICES	SERVICE FEES	\$ 1,397,756	\$ 1,178,755	\$ 1,105,093	\$ 1,200,751	\$ 21,996	1.9%
		CHARGES FOR SERVICES Total		\$ 1,397,756	\$ 1,178,755	\$ 1,105,093	\$ 1,200,751	\$ 21,996	1.9%
		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	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2027 Request	FY 2027 Proposed	\$ Change vs. Adopted	% Change vs. Adopted		
Enterprise Fund - Sewer	Sewer	OTHER FINANCING	TRANSFER TO/FROM GEN FUND	\$ 1,438,321	\$ 689,308	\$ 689,308	\$ 689,308	\$ -	0.0%		
			TRANSFERS FROM CAP RESERV	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		OTHER FINANCING Total		\$ 1,438,321	\$ 689,308	\$ 689,308	\$ 689,308	\$ -	0.0%		
	Sewer Total		\$ 2,836,077	\$ 1,868,063	\$ 1,794,401	\$ 1,890,059	\$ 21,996	1.2%			
Enterprise Fund - Sewer Total				\$ 2,836,077	\$ 1,868,063	\$ 1,794,401	\$ 1,890,059	\$ 21,996	1.2%		
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	\$ 21,892	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.0%		
			HANGAR RENTALS	\$ 588,380	\$ 481,120	\$ 481,120	\$ 481,120	\$ -	0.0%		
			MISCELLANEOUS SALES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		CHARGES FOR SERVICES Total		\$ 610,272	\$ 501,120	\$ 501,120	\$ 501,120	\$ -	0.0%		
		INTEREST EARNINGS	INTEREST INCOME - LEASES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		INTERGOVERNMENTAL	CAPITAL PROJECTS- FEDERAL	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		INTERGOVERNMENTAL Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		MISCELLANEOUS REVENUE	OTHER	\$ 29,716	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.0%		
		MISCELLANEOUS REVENUE Total		\$ 29,716	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.0%		
		OTHER FINANCING	RETAINED EARNINGS - APPR	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			TRANSFER TO/FROM GEN FUND	\$ 102,650	\$ 102,650	\$ 102,650	\$ 102,650	\$ -	0.0%		
			TRANSFERS FROM CAP RESERV	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		OTHER FINANCING Total		\$ 102,650	\$ 102,650	\$ 102,650	\$ 102,650	\$ -	0.0%		
		Airport Fund Total		\$ 742,637	\$ 618,770	\$ 618,770	\$ 618,770	\$ -	0.0%		
		Enterprise Funds - Airport Fund Total				\$ 742,637	\$ 618,770	\$ 618,770	\$ 618,770	\$ -	0.0%
		General	Animal Shelter	CHARGES FOR SERVICES	PUBLIC SAFETY / ANIMAL SHELTER ADOPTIONS	\$ 38,012	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.0%
				PUBLIC SAFETY / OTHER	\$ 3,441	\$ 7,500	\$ 7,500	\$ 5,000	\$ (2,500)	-33.3%	
CHARGES FOR SERVICES Total			\$ 41,452	\$ 32,500	\$ 32,500	\$ 30,000	\$ (2,500)	-7.7%			
Animal Shelter Total			\$ 41,452	\$ 32,500	\$ 32,500	\$ 30,000	\$ (2,500)	-7.7%			
Board of Elections	CHARGES FOR SERVICES		BOARD OF ELECTION	\$ -	\$ 49,275	\$ 75	\$ 75	\$ (49,200)	-99.8%		
	CHARGES FOR SERVICES Total			\$ -	\$ 49,275	\$ 75	\$ 75	\$ (49,200)	-99.8%		
Board of Elections Total			\$ -	\$ 49,275	\$ 75	\$ 75	\$ (49,200)	-99.8%			
Contributions	APPROPRIATED FUND BALANCE		FUND BALANCE - APPROP	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	APPROPRIATED FUND BALANCE Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	INTERGOVERNMENTAL		FAMILY SERVICE CENTER	\$ 359,734	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			LIFE CENTER-HCCBG	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			OTHER	\$ 314,765	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	INTERGOVERNMENTAL Total			\$ 674,499	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	TAXES		1/2% SALES TX-ARTICLE 44	\$ 12,720	\$ 3,890	\$ 3,890	\$ 3,890	\$ -	0.0%		
TAXES Total			\$ 12,720	\$ 3,890	\$ 3,890	\$ 3,890	\$ -	0.0%			
Contributions Total			\$ 687,219	\$ 3,890	\$ 3,890	\$ 3,890	\$ -	0.0%			
Cooperative Extension	INTERGOVERNMENTAL		STATE GRANTS	\$ 11,314	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	INTERGOVERNMENTAL Total			\$ 11,314	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	MISCELLANEOUS REVENUE		4-H CLUBS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			OTHER	\$ 15,695	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	MISCELLANEOUS REVENUE Total		PRIVATE CONTRIBUTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
Cooperative Extension Total			\$ 27,009	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
County Attorney	INTERGOVERNMENTAL		DSS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	INTERGOVERNMENTAL Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	MISCELLANEOUS REVENUE		OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
MISCELLANEOUS REVENUE Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
County Attorney Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
County Manager	TAXES		1/2% SALES TX-ARTICLE 44	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	TAXES Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
County Manager Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
Davidson - Davie Community College	TAXES		1/2% SALES TX-ARTICLE 44	\$ -	\$ 374,000	\$ 374,000	\$ 374,000	\$ -	0.0%		
	TAXES Total			\$ -	\$ 374,000	\$ 374,000	\$ 374,000	\$ -	0.0%		
Davidson - Davie Community College Total			\$ -	\$ 374,000	\$ 374,000	\$ 374,000	\$ -	0.0%			
Davidson / Davie County Community College	TAXES		1/4% SALES TX-ARTICLE 46	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	TAXES Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
Davidson / Davie County Community College Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
Davidson County Schools	TAXES		1/2% SALES TX-ARTICLE 44	\$ 3,436,612	\$ 3,220,485	\$ 3,420,485	\$ 3,412,485	\$ 192,000	6.0%		
			1/4% SALES TX-ARTICLE 46	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	TAXES Total			\$ 3,436,612	\$ 3,220,485	\$ 3,420,485	\$ 3,412,485	\$ 192,000	6.0%		
Davidson County Schools Total			\$ 3,436,612	\$ 3,220,485	\$ 3,420,485	\$ 3,412,485	\$ 192,000	6.0%			
Debt Service	INTERGOVERNMENTAL		PUBLIC SCH. BLDG CAP FUND	\$ 528,697	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	INTERGOVERNMENTAL Total			\$ 528,697	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	MISCELLANEOUS REVENUE		QSCB INTEREST SUBSIDY	\$ 311,961	\$ 616,644	\$ 616,644	\$ -	\$ (616,644)	-100.0%		
	MISCELLANEOUS REVENUE Total			\$ 311,961	\$ 616,644	\$ 616,644	\$ -	\$ (616,644)	-100.0%		
	TAXES		1/2% SALES TX-ARTICLE 44	\$ 256,744	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	TAXES Total		1/4% SALES TX-ARTICLE 46	\$ 3,044,740	\$ 2,865,650	\$ 2,700,000	\$ 2,661,856	\$ (203,794)	-7.1%		
Debt Service Total			\$ 4,142,142	\$ 3,482,294	\$ 3,316,644	\$ 2,661,856	\$ (820,438)	-23.6%			

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type		Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2027 Request	FY 2027 Proposed	\$ Change vs. Adopted	% Change vs. Adopted
General	Economic Development	TAXES	1/2% SALES TX-ARTICLE 44		\$ 26,744	\$ 5,000	\$ 149,158	\$ 149,158	\$ 144,158	2883.2%
		TAXES Total			\$ 26,744	\$ 5,000	\$ 149,158	\$ 149,158	\$ 144,158	2883.2%
	Economic Development Total				\$ 26,744	\$ 5,000	\$ 149,158	\$ 149,158	\$ 144,158	2883.2%
	Emergency Services	CHARGES FOR SERVICES	AMBULANCE FEES		\$ 8,528,839	\$ 5,506,737	\$ 6,595,524	\$ 6,595,524	\$ 1,088,787	19.8%
			AMBULANCE GARNISHMENT		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PERMITS		\$ 20,315	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.0%
			SARA FEES		\$ 41,900	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CHARGES FOR SERVICES Total			\$ 8,591,054	\$ 5,521,737	\$ 6,610,524	\$ 6,610,524	\$ 1,088,787	19.7%
		INTERGOVERNMENTAL	CITY OF LEXINGTON		\$ 7,500	\$ 7,500	\$ -	\$ -	\$ (7,500)	-100.0%
			EMERGENCY MANAGEMENT		\$ 189,519	\$ 55,000	\$ 55,000	\$ 35,000	\$ (20,000)	-36.4%
		INTERGOVERNMENTAL Total			\$ 197,019	\$ 62,500	\$ 55,000	\$ 35,000	\$ (27,500)	-44.0%
	Emergency Services Total				\$ 8,788,073	\$ 5,584,237	\$ 6,665,524	\$ 6,645,524	\$ 1,061,287	19.0%
	Information Technology	CHARGES FOR SERVICES	MAPS & COPIES		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CHARGES FOR SERVICES Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Information Technology Total				\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Inspections	LICENSES & PERMITS	BUILDING PERMITS		\$ 1,833,721	\$ 1,487,714	\$ 1,587,713	\$ 1,618,213	\$ 130,499	8.8%
		LICENSES & PERMITS Total			\$ 1,833,721	\$ 1,487,714	\$ 1,587,713	\$ 1,618,213	\$ 130,499	8.8%
	Inspections Total				\$ 1,833,721	\$ 1,487,714	\$ 1,587,713	\$ 1,618,213	\$ 130,499	8.8%
	Integrated Solid Waste	INTERGOVERNMENTAL	DAVIDSON COUNTY SCHOOLS		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			RECYCLING SALES		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			SANITATION CWRR GRANT		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERGOVERNMENTAL Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Integrated Solid Waste Total				\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Lexington City Schools	TAXES	1/2% SALES TX-ARTICLE 44		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			1/4% SALES TX-ARTICLE 46		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Lexington City Schools Total				\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Library	CHARGES FOR SERVICES	LIBRARY FEES		\$ 57,499	\$ 35,000	\$ 30,000	\$ 30,000	\$ (5,000)	-14.3%
			OTHER		\$ 42,400	\$ 20,000	\$ -	\$ -	\$ (20,000)	-100.0%
		CHARGES FOR SERVICES Total			\$ 99,898	\$ 55,000	\$ 30,000	\$ 30,000	\$ (25,000)	-45.5%
		INTERGOVERNMENTAL	LIBRARY ENRICHMENT GRT		\$ 47,300	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			LIBRARY-STATE AID ALLOC.		\$ 241,979	\$ 243,156	\$ 243,156	\$ 240,000	\$ (3,156)	-1.3%
		INTERGOVERNMENTAL Total			\$ 289,279	\$ 243,156	\$ 243,156	\$ 240,000	\$ (3,156)	-1.3%
	Library Total				\$ 389,177	\$ 298,156	\$ 273,156	\$ 270,000	\$ (28,156)	-9.4%
	Non-Departmental	APPROPRIATED FUND BALANCE	FUND BALANCE - APPROP		\$ -	\$ 5,242,077	\$ 5,242,077	\$ 5,242,077	\$ -	0.0%
		APPROPRIATED FUND BALANCE Total			\$ -	\$ 5,242,077	\$ 5,242,077	\$ 5,242,077	\$ -	0.0%
		CHARGES FOR SERVICES	FACILITY FEES		\$ 162,063	\$ 120,000	\$ 125,000	\$ 135,000	\$ 15,000	12.5%
			FAMILY DOLLAR		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			JAIL FEES		\$ 73,333	\$ 55,000	\$ 60,000	\$ 65,000	\$ 10,000	18.2%
			MEDICAL EXAM FEES		\$ 28,300	\$ 40,000	\$ 25,000	\$ 25,000	\$ (15,000)	-37.5%
			OFFICERS FEES		\$ 107,280	\$ 90,000	\$ 90,000	\$ 95,000	\$ 5,000	5.6%
			OTHER		\$ 57,154	\$ 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		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			FINES & FORFEITURES		\$ 856,709	\$ 680,000	\$ 750,000	\$ 750,000	\$ 70,000	10.3%
		CHARGES FOR SERVICES Total			\$ 1,408,348	\$ 1,158,510	\$ 1,223,510	\$ 1,243,510	\$ 85,000	7.3%
		INTEREST EARNINGS	INTEREST EARNINGS		\$ 9,872,421	\$ 1,394,767	\$ 1,394,767	\$ 1,394,767	\$ -	0.0%
		INTEREST EARNINGS Total			\$ 9,872,421	\$ 1,394,767	\$ 1,394,767	\$ 1,394,767	\$ -	0.0%
		INTERGOVERNMENTAL	FEDERAL PAYMENTS-OTHER		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			NAT. FOREST TIMBER REC		\$ 4,768	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%
		INTERGOVERNMENTAL Total			\$ 4,768	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%
		MISCELLANEOUS REVENUE	INSURANCE-LOSS OF GEN FA		\$ 69,943	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			OTHER		\$ 653,253	\$ 150,000	\$ 300,000	\$ 300,000	\$ 150,000	100.0%
			SALE OF GEN FIXED ASSETS		\$ 2,987,133	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			VENDING		\$ 1,842	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%
		MISCELLANEOUS REVENUE Total			\$ 3,712,171	\$ 151,000	\$ 301,000	\$ 301,000	\$ 150,000	99.3%
		OTHER FINANCING	NOTE PROCEEDS		\$ 2,231,827	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRANSFER TO/FROM GEN FUND		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER FINANCING Total			\$ 2,231,827	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1% SALES TAX		\$ 18,672,512	\$ 16,181,416	\$ 16,603,944	\$ 16,800,000	\$ 618,584	3.8%
			1/2% SALES TAX (83) REST		\$ 4,404,404	\$ 3,419,469	\$ 3,419,469	\$ 3,419,469	\$ -	0.0%
			1/2% SALES TAX (83) UNRES		\$ 10,276,943	\$ 7,978,761	\$ 8,478,761	\$ 8,700,000	\$ 721,239	9.0%
			1/2% SALES TAX (86) REST		\$ 6,091,781	\$ 4,152,212	\$ 4,424,062	\$ 4,424,062	\$ 271,850	6.5%
			1/2% SALES TAX (86) UNRES		\$ 4,061,187	\$ 2,768,142	\$ 3,331,642	\$ 3,331,642	\$ 563,500	20.4%
			FRANCHISE FEES		\$ 565,967	\$ 670,000	\$ 550,000	\$ 550,000	\$ (120,000)	-17.9%
			GROSS RECEIPTS TAX		\$ 23,223	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.0%
			PRIVILEGE LICENSES		\$ 24,027	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.0%
			ALCOHOLIC BEVERAGE TAXES		\$ 446,530	\$ 450,000	\$ 445,000	\$ 445,000	\$ (5,000)	-1.1%
		TAXES Total			\$ 44,566,574	\$ 35,640,000	\$ 37,272,878	\$ 37,690,173	\$ 2,050,173	5.8%
	Non-Departmental Total				\$ 61,796,109	\$ 43,588,354	\$ 45,436,232	\$ 45,873,527	\$ 2,285,173	5.2%
	Operating Transfers	OTHER FINANCING	TRANSFER FROM OTHER FUNDS		\$ 570,845	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER FINANCING Total			\$ 570,845	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2027 Request	FY 2027 Proposed	\$ Change vs. Adopted	% Change vs. Adopted
General	Operating Transfers	TAXES	1/2% SALES TX-ARTICLE 44	\$ 1,973,320	\$ 2,084,625	\$ 2,084,625	\$ 2,134,603	\$ 49,978	2.4%
			1/4% SALES TX-ARTICLE 46	\$ 2,978,536	\$ 3,071,850	\$ 3,300,000	\$ 3,300,000	\$ 228,150	7.4%
	TAXES Total		\$ 4,951,856	\$ 5,156,475	\$ 5,384,625	\$ 5,434,603	\$ 278,128	5.4%	
	Operating Transfers Total		\$ 5,522,701	\$ 5,156,475	\$ 5,384,625	\$ 5,434,603	\$ 278,128	5.4%	
Planning	CHARGES FOR SERVICES	COMPLIANCE PERMITS	\$ 45,830	\$ 40,000	\$ 42,000	\$ 42,000	\$ 2,000	5.0%	
		COURT FEES	\$ 229	\$ 340	\$ 380	\$ 380	\$ 40	11.8%	
		OTHER	\$ (4,444)	\$ -	\$ 25,000	\$ 15,000	\$ 15,000	#DIV/0!	
		PLANNING	\$ 58,264	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	0.0%	
CHARGES FOR SERVICES Total		\$ 99,879	\$ 75,340	\$ 102,380	\$ 92,380	\$ 17,040	22.6%		
Planning Total		\$ 99,879	\$ 75,340	\$ 102,380	\$ 92,380	\$ 17,040	22.6%		
Public Health	APPROPRIATED FUND BALANCE	FUND BALANCE - APPROP	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		APPROPRIATED FUND BALANCE Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CHARGES FOR SERVICES	CHILD HEALTH COLLECTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CONTRIBUTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
DENTAL	\$ -		\$ -	\$ -	\$ -	\$ -	#DIV/0!		
FAMILY PLANNING	\$ 25,254		\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.0%		
FLU SHOTS	\$ 26,875		\$ 25,000	\$ 15,000	\$ 15,000	\$ (10,000)	-40.0%		
PNEUMONIA	\$ -		\$ -	\$ -	\$ -	\$ -	#DIV/0!		
PRENATAL COLLECTIONS	\$ 16		\$ -	\$ -	\$ -	\$ -	#DIV/0!		
SENIOR SERVICES	\$ -		\$ -	\$ -	\$ -	\$ -	#DIV/0!		
X-RAY/RAT POISON	\$ 178,089		\$ 92,000	\$ 92,000	\$ 92,000	\$ -	0.0%		
CHARGES FOR SERVICES Total			\$ 230,234	\$ 127,000	\$ 117,000	\$ 117,000	\$ (10,000)	-7.9%	
INTERGOVERNMENTAL	AIDS - STATE	\$ 15,314	\$ 15,214	\$ 18,738	\$ 18,738	\$ 3,524	23.2%		
	BIOTERRORISM GRANT	\$ 37,736	\$ 37,736	\$ 37,736	\$ 37,736	\$ -	0.0%		
	CHILD CARE COORDINATION	\$ 9,442	\$ 9,442	\$ 9,442	\$ 9,442	\$ -	0.0%		
	CHILD HEALTH	\$ 18,744	\$ 18,744	\$ 18,744	\$ 18,744	\$ -	0.0%		
CHILDBIRTH CLASS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
	COMMUNICABLE DISEASE	\$ 82,116	\$ 3,906	\$ 3,806	\$ 3,806	\$ (100)	-2.6%		
	COMP BREAST - CERV CANCER	\$ 45,000	\$ 43,975	\$ 45,360	\$ 45,360	\$ 1,385	3.1%		
	DENTAL FEES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
DEPOPROVERA CONTRA	\$ 7,537	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%			
	ENVIRONMENTAL HEALTH	\$ -	\$ 24,681	\$ -	\$ -	\$ (24,681)	-100.0%		
	FAMILY PLANNING	\$ 136,809	\$ 136,809	\$ 132,571	\$ 132,571	\$ (4,238)	-3.1%		
	FOOD & LODGING	\$ 17,869	\$ 16,800	\$ 16,800	\$ 16,800	\$ -	0.0%		
HEALTH PROMOTION	\$ 32,273	\$ 34,526	\$ 34,526	\$ 34,526	\$ -	0.0%			
	HEALTH-DC SCHOOLS	\$ 318,304	\$ 324,330	\$ 351,589	\$ 351,589	\$ 27,259	8.4%		
	HEALTH-DCCC NURSE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	HEALTH-LEX CITY SCHOOLS	\$ 85,026	\$ 87,111	\$ 104,898	\$ 104,898	\$ 17,787	20.4%		
HEALTH-TV ILLE SCHOOLS	\$ 90,490	\$ 91,438	\$ 107,387	\$ 107,387	\$ 15,949	17.4%			
	IMMUNIZATION ACTION PLAN	\$ 36,621	\$ 36,621	\$ 36,621	\$ 36,621	\$ -	0.0%		
	IMMUNIZATION UPDATE	\$ 84,197	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	0.0%		
	MATERNAL HEALTH	\$ 116,643	\$ 116,643	\$ 116,643	\$ 116,643	\$ -	0.0%		
MEDICAID MAXIMIZATION-CSC	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
	MEDICAID MAXIMIZATION-DEN	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	MEDICAID MAXIMIZATION-FP	\$ 786,496	\$ 225,000	\$ 300,000	\$ 300,000	\$ 75,000	33.3%		
	MEDICAID MAXIMIZATION-GEN	\$ 33,811	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	#DIV/0!		
MEDICAID MAXIMIZATION-MCH	\$ 31,194	\$ 225,000	\$ 250,000	\$ 250,000	\$ 25,000	11.1%			
	MH - MCC SUBSEQUENT	\$ 1,097,967	\$ 1,067,685	\$ 1,002,532	\$ 1,002,532	\$ (65,153)	-6.1%		
	NW COMMUNITY CARE GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
PP/NEW HV: MAT ASMT	\$ 287	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
	PP/NEW HV: NB ASMT	\$ 300	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	PREGNANCY TEST	\$ 2,578	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.0%		
	PRENATAL MEDICAID	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
SCHOOL NURSE GRANT	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ -	0.0%			
	STATE AID TO COUNTIES	\$ 338,026	\$ 329,458	\$ 435,592	\$ 435,592	\$ 106,134	32.2%		
	SUMMER FOOD PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	TB - MEDICAL SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
TITLE XIX-FAMILY PLANNING	\$ 44,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	0.0%			
	TUBERCULOSIS - STATE	\$ 30,736	\$ 30,736	\$ 28,747	\$ 28,747	\$ (1,989)	-6.5%		
	WIC	\$ 727,698	\$ 872,241	\$ 913,449	\$ 913,449	\$ 41,208	4.7%		
	INTERGOVERNMENTAL Total		\$ 4,627,215	\$ 4,199,596	\$ 4,441,681	\$ 4,441,681	\$ 242,085	5.8%	
LICENSES & PERMITS	E H - PERMITS	\$ 322,482	\$ 315,000	\$ 300,000	\$ 300,000	\$ (15,000)	-4.8%		
	LICENSES & PERMITS Total		\$ 322,482	\$ 315,000	\$ 300,000	\$ 300,000	\$ (15,000)	-4.8%	
	Public Health Total		\$ 5,179,931	\$ 4,641,596	\$ 4,858,681	\$ 4,858,681	\$ 217,085	4.7%	
	Recreation	CHARGES FOR SERVICES	BAIT SHOP SALES	\$ 21,902	\$ 15,000	\$ 15,000	\$ 18,000	\$ 3,000	20.0%
CITY OF LEXINGTON			\$ 69,615	\$ 49,709	\$ 46,481	\$ 41,619	\$ (8,090)	-16.3%	
CITY OF THOMASVILLE			\$ 24,776	\$ 49,709	\$ 46,481	\$ 41,619	\$ (8,090)	-16.3%	
CONCESSIONS			\$ -	\$ -	\$ 41,679	\$ 30,000	\$ 30,000	#DIV/0!	
FISHING/BOATING PERMITS	\$ 39,546	\$ 31,500	\$ 31,500	\$ 31,500	\$ -	0.0%			
	OTHER	\$ 106,330	\$ 97,900	\$ 117,900	\$ 105,900	\$ 8,000	8.2%		
	RECREATION FEES	\$ 32,527	\$ 17,200	\$ 35,900	\$ 30,000	\$ 12,800	74.4%		

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2027 Request	FY 2027 Proposed	\$ Change vs. Adopted	% Change vs. Adopted	
General	Recreation	CHARGES FOR SERVICES	SALES AND RENTALS	\$ -	\$ 150	\$ 122,506	\$ 122,506	\$ 122,356	81570.7%	
			AQUATICS PARK	\$ -	\$ -	\$ 450,000	\$ 450,000	\$ 450,000	#DIV/0!	
			RV PARK	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		CHARGES FOR SERVICES Total		\$ 294,696	\$ 261,168	\$ 907,447	\$ 871,144	\$ 609,976	233.6%	
	Recreation Total		\$ 294,696	\$ 261,168	\$ 907,447	\$ 871,144	\$ 609,976	233.6%		
	Register of Deeds	CHARGES FOR SERVICES	CHILDREN TRUST FUND	\$ (4,780)	\$ (5,060)	\$ (5,060)	\$ (4,800)	\$ 260	-5.1%	
			DEED OF TRUST FEE	\$ (22,836)	\$ (23,383)	\$ (23,383)	\$ (23,383)	\$ -	0.0%	
			DOMESTIC VIOLENCE FUND	\$ (28,680)	\$ (30,360)	\$ (30,360)	\$ (29,000)	\$ 1,360	-4.5%	
			PRESERVATION/ TECHNOLOGY	\$ 78,865	\$ 80,582	\$ 80,582	\$ 130,582	\$ 50,000	62.0%	
			RECORDS MANAGEMENT FEE	\$ (28,545)	\$ (23,135)	\$ (23,135)	\$ (29,000)	\$ (5,865)	25.4%	
			REGISTER OF DEEDS	\$ 880,475	\$ 925,000	\$ 875,000	\$ 875,000	\$ (50,000)	-5.4%	
			BIRTH CERT SEARCH FEES	\$ (4,177)	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			CHARGES FOR SERVICES Total		\$ 870,323	\$ 923,644	\$ 873,644	\$ 919,399	\$ (4,245)	-0.5%
		LICENSES & PERMITS	DEED CONVEYANCE TAX	\$ (1,140,339)	\$ (1,200,000)	\$ (1,125,000)	\$ (1,150,000)	\$ 50,000	-4.2%	
			DEED STAMP EXCISE TAX	\$ 2,327,222	\$ 2,100,000	\$ 2,150,000	\$ 2,150,000	\$ 50,000	2.4%	
			FLOODPLAIN MAPPING FEES	\$ (62,799)	\$ (60,000)	\$ (60,000)	\$ (63,000)	\$ (3,000)	5.0%	
		LICENSES & PERMITS Total		\$ 1,124,085	\$ 840,000	\$ 965,000	\$ 937,000	\$ 97,000	11.5%	
		Register of Deeds Total		\$ 1,994,408	\$ 1,763,644	\$ 1,838,644	\$ 1,856,399	\$ 92,755	5.3%	
		Senior Services	CHARGES FOR SERVICES	PRIVATE PAY-IN HOME SERVICES	\$ 38,426	\$ 30,000	\$ 35,000	\$ 35,000	\$ 5,000	16.7%
	PRIVATE PAY-MOW			\$ -	\$ 435	\$ 1,000	\$ 1,000	\$ 565	129.9%	
	PROG INC-CONG NUTRITION			\$ 17,196	\$ 12,000	\$ 15,000	\$ 15,000	\$ 3,000	25.0%	
	PROG INC-ENSURE			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	PROG INC-HOME DEL MEALS			\$ 35,170	\$ 25,000	\$ 30,000	\$ 30,000	\$ 5,000	20.0%	
	PROG INC-IN HOME SERVICES			\$ 4,231	\$ 1,375	\$ 4,000	\$ 4,000	\$ 2,625	190.9%	
	PROG INC-SENIOR GAMES			\$ 4,179	\$ 2,130	\$ 4,000	\$ 4,000	\$ 1,870	87.8%	
	PROG INC-SPECIAL ACTIV			\$ 11,902	\$ 5,500	\$ 10,000	\$ 10,000	\$ 4,500	81.8%	
	PROG INC-SPECIAL EVENTS			\$ 2,619	\$ 1,000	\$ 2,500	\$ 2,500	\$ 1,500	150.0%	
	PROG INC-TRANSP-GENERAL			\$ 50	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	PROG INC-TRANSP-MEDICAL			\$ 335	\$ 500	\$ 300	\$ 300	\$ (200)	-40.0%	
	PROGRAM INCOME-GENERAL			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	PROGRAM INCOME-MEDICAID CAP			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	PROG FEES-SENIOR CENTER			\$ 1,586	\$ 600	\$ 1,200	\$ 1,200	\$ 600	100.0%	
	CHARGES FOR SERVICES Total			\$ 115,694	\$ 78,540	\$ 103,000	\$ 103,000	\$ 24,460	31.1%	
	INTERGOVERNMENTAL			CAREGIVER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
				DONATIONS-CITY OF LEX	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
				DONATIONS-CONGREG NUTRIT	\$ 4,636	\$ 2,500	\$ 4,000	\$ 4,000	\$ 1,500	60.0%
				DONATIONS-CRISIS PROG	\$ -	\$ 500	\$ 500	\$ 500	\$ -	0.0%
				DONATIONS-FITNESS ROOM	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
				DONATIONS-GENERAL	\$ 3,756	\$ 1,400	\$ 1,400	\$ 1,400	\$ -	0.0%
				DONATIONS-HOME DEL MEALS	\$ 41,001	\$ 16,500	\$ 25,000	\$ 25,000	\$ 8,500	51.5%
				DONATIONS-IN HOME SERVICE	\$ 3,686	\$ 1,000	\$ 3,250	\$ 3,250	\$ 2,250	225.0%
				DONATIONS-LOVE LIGHT TREE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
				DONATIONS-SENIOR GAMES	\$ 1,235	\$ 100	\$ 100	\$ 100	\$ -	0.0%
				DONATIONS-SPECIAL ACTIVIT	\$ -	\$ 100	\$ 100	\$ -	\$ (100)	-100.0%
				DONATIONS-SPECIAL EVENTS	\$ 2,800	\$ 50	\$ 50	\$ 50	\$ -	0.0%
				DONATIONS-SPONSORSHIPS	\$ 8,420	\$ 12,500	\$ 20,000	\$ 8,500	\$ (4,000)	-32.0%
				DONATIONS-SR CENTER	\$ 28,541	\$ 500	\$ 1,000	\$ 1,000	\$ 500	100.0%
				DONATIONS-TRANSP-GENERAL	\$ 230	\$ -	\$ 250	\$ 250	\$ 250	#DIV/0!
				DONATIONS-TRANSP-MEDICAL	\$ 607	\$ 100	\$ 250	\$ 250	\$ 150	150.0%
				ENSURE- USDA	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
HCCBG				\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
HOME DELIVERED /CONG MEAL				\$ 623,967	\$ 542,998	\$ 655,740	\$ 655,740	\$ 112,742	20.8%	
IN HOME AIDE SERVICES				\$ 231,394	\$ 255,697	\$ 231,397	\$ 231,397	\$ (24,300)	-9.5%	
INFORMATION & CASE ASSIST				\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
NCDOT GRANT-SECTION 5310				\$ 291,850	\$ 450,000	\$ 540,000	\$ 540,000	\$ 90,000	20.0%	
SENIOR CENTER OPERATIONS				\$ 132,342	\$ 132,343	\$ 132,343	\$ 132,343	\$ -	0.0%	
SENIOR GAMES				\$ 8	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
SHIP				\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
SNAP GRANT INITIATIVE				\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
SR CENTER GEN PURPOSE				\$ 4,331	\$ 22,200	\$ 22,200	\$ 4,300	\$ (17,900)	-80.6%	
SR CENTER HEALTH & PREV				\$ 400	\$ 360	\$ 360	\$ 360	\$ -	0.0%	
SR CENTER OUTREACH				\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
TRANSPORTATION- MED & GEN			\$ 31,268	\$ 41,786	\$ 31,268	\$ 31,268	\$ (10,518)	-25.2%		
DONATIONS-PET FOOD PROG			\$ 1,875	\$ 1,000	\$ 1,500	\$ 1,500	\$ 500	50.0%		
NCDOT-5310-ARP			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
ARPA NUTRITION SERVICES			\$ 109,885	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
WINSTON SALEM MPO			\$ 17,497	\$ 75,000	\$ 75,000	\$ 17,000	\$ (58,000)	-77.3%		
INTERGOVERNMENTAL Total			\$ 1,539,729	\$ 1,556,634	\$ 1,745,708	\$ 1,658,208	\$ 101,574	6.5%		
Senior Services Total		\$ 1,655,424	\$ 1,635,174	\$ 1,848,708	\$ 1,761,208	\$ 126,034	7.7%			
Sheriff	CHARGES FOR SERVICES	CANTEEN SALES	\$ 103,179	\$ 85,000	\$ 85,000	\$ 85,000	\$ -	0.0%		
		INMATE MEDICAL COPAY	\$ 5,979	\$ 1,550	\$ 1,550	\$ 1,550	\$ -	0.0%		
		INVOLUNTARY COMM FEES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2027 Request	FY 2027 Proposed	\$ Change vs. Adopted	% Change vs. Adopted			
General	Sheriff	CHARGES FOR SERVICES	OTHER	\$ 6,277	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%			
			SERVING PAPERS	\$ 134,416	\$ 119,000	\$ 119,000	\$ 119,000	\$ -	0.0%			
			CHILD SUPPORT PAPERS SERVED	\$ 31,835	\$ 39,600	\$ 39,600	\$ 39,600	\$ -	0.0%			
			EVIDENCE DIVISION FEES	\$ 1,809	-	-	-	-	#DIV/0!			
			FORENSICS LAB FEES	\$ -	-	-	-	-	#DIV/0!			
		CHARGES FOR SERVICES Total			\$ 283,495	\$ 247,150	\$ 247,150	\$ 247,150	\$ -	0.0%		
		INTERGOVERNMENTAL	CONTROLLED SUB. TAX	\$ 33,262	\$ 22,000	\$ 22,000	\$ 22,000	\$ -	0.0%			
			CRIMINAL JUSTICE GRANT	\$ 11,621	-	-	-	-	#DIV/0!			
			DAVIDSON COUNTY SCHOOL	\$ 566,152	\$ 626,986	\$ 706,146	\$ 706,146	\$ 79,160	12.6%			
			INMATE REIMBURSEMENT	\$ 190,312	\$ 52,000	\$ 52,000	\$ 75,000	\$ 23,000	44.2%			
			RESTITUTION-VICE	\$ 1,906	-	-	-	-	#DIV/0!			
			SAFE ROAD ACT	\$ 9,699	\$ 5,860	\$ 5,860	\$ 5,860	-	0.0%			
			SHERIFF REIMBURSEMENT	\$ 72,173	\$ 2,000	\$ 2,000	\$ 2,000	-	0.0%			
			SRO MIDDLE SCHOOL GRANT	\$ 1,049,669	\$ 1,114,104	\$ 1,336,774	\$ 1,290,364	\$ 176,260	15.8%			
			STATE GRANTS	\$ -	-	-	-	-	#DIV/0!			
			VICE-US MARSHALL	\$ 57,747	-	-	-	-	#DIV/0!			
			ICAC GRANT	\$ -	-	-	-	-	#DIV/0!			
			PUBLIC SAFETY/DAVIDSON CHARTER ACADEMY	\$ 89,521	\$ 85,805	\$ 93,107	\$ 93,107	\$ 7,302	8.5%			
			DDCC	\$ 105,159	\$ 109,945	\$ 118,300	\$ 118,300	\$ 8,355	7.6%			
		INTERGOVERNMENTAL Total			\$ 2,187,221	\$ 2,018,700	\$ 2,336,187	\$ 2,312,777	\$ 294,077	14.6%		
		LICENSES & PERMITS	HANDGUN PERMIT - STATE	\$ (156,885)	\$ (154,000)	\$ (154,000)	\$ (154,000)	-	0.0%			
			HANDGUN PERMITS	\$ 278,451	\$ 225,000	\$ 250,000	\$ 250,000	\$ 25,000	11.1%			
		LICENSES & PERMITS Total			\$ 121,566	\$ 71,000	\$ 96,000	\$ 96,000	\$ 25,000	35.2%		
		MISCELLANEOUS REVENUE	SEIZED VEHICLE SALES	\$ -	-	-	-	-	#DIV/0!			
			TELEPHONE - JAIL	\$ 152,174	\$ 125,000	\$ 125,000	\$ 125,000	-	0.0%			
		MISCELLANEOUS REVENUE Total			\$ 152,174	\$ 125,000	\$ 125,000	\$ 125,000	\$ -	0.0%		
		Sheriff Total			\$ 2,744,456	\$ 2,461,850	\$ 2,804,337	\$ 2,780,927	\$ 319,077	13.0%		
		Social Services		CHARGES FOR SERVICES	HEALTH CHOICE FEES	\$ -	-	-	-	-	#DIV/0!	
					HEALTH INS-DISABLED WRKER	\$ 150	-	-	-	-	#DIV/0!	
					HOME STUDY - ADOPTION	\$ 1,600	\$ 2,000	\$ 2,000	\$ 2,000	-	0.0%	
					OTHER	\$ 288,041	\$ 200	-	-	\$ (200)	-100.0%	
				CHARGES FOR SERVICES Total			\$ 289,791	\$ 2,200	\$ 2,000	\$ 2,000	\$ (200)	-8.1%
				INTERGOVERNMENTAL	ADOPT/FOSTER NON IV-E	\$ -	\$ 100,800	\$ 100,800	\$ 100,800	-	0.0%	
					ADOPTION ASSISTANCE	\$ 20,760	\$ 34,000	\$ 15,000	\$ 15,000	\$ (19,000)	-55.9%	
					ADULT CASE MANAGEMENT	\$ -	-	-	-	-	#DIV/0!	
	ADULT DAY CARE				\$ -	\$ 108,035	\$ 108,035	\$ 108,035	-	0.0%		
	ADULT HOME SPEC				\$ -	\$ 23,175	\$ 29,339	\$ 29,339	\$ 6,164	26.6%		
	CHILD DAY CARE				\$ 4,160	-	-	-	-	#DIV/0!		
	CHILD DAY CARE ADMIN				\$ -	\$ 191,890	\$ 204,138	\$ 204,138	\$ 12,248	6.4%		
	CHILD PROTECTIVE SERV				\$ -	\$ 542,608	\$ 387,270	\$ 387,270	\$ (155,338)	-28.6%		
	CHILD SUPPORT APPL. FEES				\$ 945	\$ 1,000	\$ 1,200	\$ 945	\$ (55)	-5.5%		
	COMMISSIONS				\$ 36,629	\$ 20,000	\$ 39,381	\$ 36,000	\$ 16,000	80.0%		
	CRISIS				\$ -	\$ 25,000	\$ 717,016	\$ 717,016	\$ 692,016	2768.1%		
	DSS-CHRISTMAS FUND				\$ -	\$ 300	\$ 300	\$ 300	-	0.0%		
	DSS-CLOTHING FUND				\$ -	-	-	-	-	#DIV/0!		
DSS-LMH REIMBURSEMENT	\$ -				-	-	-	-	#DIV/0!			
EMERG FOOD&SHELTER-UW	\$ -				-	-	-	-	#DIV/0!			
ENERGY ADMINISTRATION	\$ -				\$ 176,825	\$ 128,632	\$ 128,632	\$ (48,193)	-27.3%			
FAMILY REUNIFICATION FUND	\$ -				\$ 25,591	\$ 40,299	\$ 40,299	\$ 14,708	57.5%			
FILING FEES	\$ 2,151				\$ 2,400	\$ 2,400	\$ 2,000	\$ (400)	-16.7%			
FOOD ASSISTANCE ADMIN	\$ -				\$ 1,490,319	\$ 977,205	\$ 977,205	\$ (513,114)	-34.4%			
FOOD STAMP FRAUD ADMIN	\$ -				-	-	-	-	#DIV/0!			
FOOD STAMP RECOVERY	\$ 33,847				\$ 50,000	\$ 41,000	\$ 41,000	\$ (9,000)	-18.0%			
INCENTIVES	\$ 120,807				\$ 128,358	\$ 128,358	\$ 120,000	\$ (8,358)	-6.5%			
INDEPENDENT LIVING	\$ 1,299				\$ 27,088	\$ 31,366	\$ 31,366	\$ 4,278	15.8%			
IV-D ADMINISTRATION	\$ 1,114,460				\$ 1,179,703	\$ 1,215,094	\$ 1,110,000	\$ (69,703)	-5.9%			
IV-D COLLECTION RETURNS	\$ 18,798				\$ 128,358	-	-	\$ (128,358)	-100.0%			
IV-E FOSTER CARE	\$ 926,333				\$ 1,006,277	\$ 1,241,300	\$ 1,241,300	\$ 235,023	23.4%			
IV-E OPTIONAL	\$ -				\$ 693,645	\$ 457,744	\$ 457,744	\$ (235,901)	-34.0%			
JCPC	\$ -				-	-	-	-	#DIV/0!			
JOBS/WORKFIRST	\$ -				\$ 960,098	\$ 960,098	\$ 960,098	-	0.0%			
KEITH JOHNSON FUND	\$ 1,600				\$ 1,200	\$ 1,200	\$ 1,200	-	0.0%			
LIEAP	\$ 12,126				\$ 10,000	\$ 902,092	\$ 902,092	\$ 892,092	8920.9%			
MEDICAID AT RISK-CASE MGT	\$ -				\$ 45,000	\$ 45,000	\$ 45,000	-	0.0%			
MEDICAID TRANS ADM & SERV	\$ -				\$ 20,000	\$ 20,000	\$ 20,000	-	0.0%			
MEDICAL ASSIST. EXPANSION	\$ -				\$ 468,862	\$ 519,900	\$ 519,900	\$ 51,038	10.9%			
MEDICAL ASSISTANCE ADMIN	\$ -				\$ 2,638,042	\$ 2,462,007	\$ 2,462,007	\$ (176,035)	-6.7%			
PERM. PLANNING-REGULAR	\$ -				\$ 42,663	\$ 53,880	\$ 53,880	\$ 11,217	26.3%			
SHARE THE WARMTH	\$ -				\$ 2,000	\$ 13,324	\$ 13,324	\$ 11,324	566.2%			
SPECIAL ADOPTION FUND II	\$ 11				\$ 300,000	\$ 35,000	\$ 35,000	\$ (265,000)	-88.3%			
SPECIAL LINKS	\$ -				\$ 20,000	\$ 20,000	\$ 20,000	-	0.0%			
SSBG-IN HOME SERVICES	\$ -				\$ 48,317	\$ 48,317	\$ 48,317	-	0.0%			

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2027 Request	FY 2027 Proposed	\$ Change vs. Adopted	% Change vs. Adopted	
General	Social Services	INTERGOVERNMENTAL	SSBG-REGULAR	\$ 9,717,083	\$ 688,041	\$ 659,823	\$ 499,693	\$ (188,348)	-27.4%	
			SSBG-STATE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			STATE FOSTER CARE	\$ 466,315	\$ 287,458	\$ 435,000	\$ 435,000	\$ 147,542	51.3%	
			TANF CPS & FC/ADOPT	\$ -	\$ 310,474	\$ 337,743	\$ 337,743	\$ 27,269	8.8%	
			TANF TO SSBG	\$ -	\$ 179,082	\$ 179,082	\$ 179,082	\$ -	0.0%	
			WELFARE STATE IN HOME	\$ -	\$ 78,393	\$ 78,393	\$ 78,393	\$ -	0.0%	
			NC HEALTH CHOICE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			TEA FOSTER CARE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			LIHWAP	\$ -	\$ 10,000	\$ -	\$ -	\$ (10,000)	-100.0%	
			APS ESSENTIAL SERVICES	\$ -	\$ 25,000	\$ -	\$ -	\$ (25,000)	-100.0%	
			TITLE XIX MEDICAID	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			DSS/EMERGENCY PLACEMENT FUND	\$ -	\$ 5,000	\$ -	\$ -	\$ (5,000)	-100.0%	
			INTERGOVERNMENTAL Total			\$ 12,477,324	\$ 12,095,002	\$ 12,636,736	\$ 12,359,118	\$ 264,116
	Social Services Total			\$ 12,767,116	\$ 12,097,202	\$ 12,638,736	\$ 12,361,118	\$ 263,916	2.2%	
	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	\$ -	0.0%	
	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			\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		OTHER FINANCING	TRANSFERS FROM CAP RESERV	\$ 5,707,488	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		OTHER FINANCING Total			\$ 5,707,488	\$ -	\$ -	\$ -	#DIV/0!	
	Support Services Total			\$ 5,707,488	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	Tax	CHARGES FOR SERVICES	FORECLOSURE REIMBURSEMENT	\$ 116,490	\$ 70,000	\$ 70,000	\$ 70,000	\$ -	0.0%	
			MAPS & COPIES	\$ 165	\$ 485	\$ 485	\$ 485	\$ -	0.0%	
			TAX COLLECTOR	\$ 7,138	\$ 8,800	\$ 8,800	\$ 8,800	\$ -	0.0%	
			CHARGES FOR SERVICES Total			\$ 123,793	\$ 79,285	\$ 79,285	\$ 79,285	\$ -
		INTERGOVERNMENTAL	TAX COMMISSIONS EARNED	\$ 270,921	\$ 175,000	\$ 175,000	\$ 175,000	\$ -	0.0%	
		INTERGOVERNMENTAL Total			\$ 270,921	\$ 175,000	\$ 175,000	\$ 175,000	\$ -	0.0%
		TAXES	1ST PRIOR YR TAXES	\$ 1,000,058	\$ 750,000	\$ 800,000	\$ 878,648	\$ 128,648	17.2%	
			2ND PRIOR YR TAXES	\$ 371,912	\$ 300,000	\$ 300,000	\$ 315,000	\$ 15,000	5.0%	
			3RD PRIOR YR TAXES	\$ 235,621	\$ 175,000	\$ 175,000	\$ 212,500	\$ 37,500	21.4%	
			4TH PRIOR YR TAXES	\$ 132,883	\$ 125,000	\$ 125,000	\$ 125,000	\$ -	0.0%	
			5TH & PRIOR YR TAXES	\$ 258,979	\$ 200,000	\$ 200,000	\$ 215,000	\$ 15,000	7.5%	
			CURRENT YR AD VALOREM	\$ 103,691,711	\$ 91,000,000	\$ 95,067,695	\$ 97,574,656	\$ 6,574,656	7.2%	
			DISCOUNTS	\$ (953,052)	\$ (975,000)	\$ (975,000)	\$ (955,000)	\$ 20,000	-2.1%	
			DMV INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			REFUNDS	\$ (48,562)	\$ (45,000)	\$ (44,697)	\$ (48,600)	\$ (3,600)	8.0%	
			TAX PENALTY & INTEREST	\$ 757,020	\$ 715,000	\$ 715,000	\$ 725,000	\$ 10,000	1.4%	
		TAXES Total			\$ 105,446,570	\$ 92,245,000	\$ 96,362,998	\$ 99,042,204	\$ 6,797,204	7.4%
	Tax Total			\$ 105,841,284	\$ 92,499,285	\$ 96,617,283	\$ 99,296,489	\$ 6,797,204	7.3%	
	Transportation	TAXES	VEHICLE RENTAL TAX	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	TAXES Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	Transportation Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	Veterans Services	INTERGOVERNMENTAL	VETERANS SERVICE	\$ 2,273	\$ 2,050	\$ 2,050	\$ 2,050	\$ -	0.0%	
		INTERGOVERNMENTAL Total			\$ 2,273	\$ 2,050	\$ 2,050	\$ 2,050	\$ -	0.0%
	Veterans Services Total			\$ 2,273	\$ 2,050	\$ 2,050	\$ 2,050	\$ -	0.0%	
General Total				\$ 223,001,915	\$ 178,743,691	\$ 188,286,270	\$ 190,377,729	\$ 11,634,038	6.5%	
Internal Service - Garage Fund	Public Services	APPROPRIATED FUND BALANCE	FUND BALANCE - APPROP	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		APPROPRIATED FUND BALANCE Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CHARGES FOR SERVICES	DEPARTMENTAL CHARGES	\$ 2,689,958	\$ 2,771,712	\$ 2,960,989	\$ 2,927,035	\$ 155,323	5.6%	
		CHARGES FOR SERVICES Total			\$ 2,689,958	\$ 2,771,712	\$ 2,960,989	\$ 2,927,035	\$ 155,323	5.6%
		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	\$ 29,626	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		MISCELLANEOUS REVENUE Total			\$ 29,626	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Public Services Total			\$ 2,719,584	\$ 2,771,712	\$ 2,960,989	\$ 2,927,035	\$ 155,323	5.6%	
Internal Service - Garage Fund Total				\$ 2,719,584	\$ 2,771,712	\$ 2,960,989	\$ 2,927,035	\$ 155,323	5.6%	
Internal Service Funds - Insurance Fund	Insurance Fund	CHARGES FOR SERVICES	COBRA PAYMENTS	\$ 790,472	\$ 403,743	\$ 620,631	\$ 620,631	\$ 216,888	53.7%	
			DEPARTMENTAL CHARGES	\$ 9,732,667	\$ 10,623,646	\$ 13,022,865	\$ 12,972,839	\$ 2,349,193	22.1%	
			DEPENDENT LIFE	\$ (42)	\$ (12,000)	\$ (2,500)	\$ (2,500)	\$ 9,500	-79.2%	
			EMPLOYEE WITHHOLDING	\$ 1,855,535	\$ 1,851,683	\$ 1,836,115	\$ 1,845,407	\$ (6,276)	-0.3%	
			LIFE AD&D	\$ 25,731	\$ 20,000	\$ 22,889	\$ 22,889	\$ 2,889	14.4%	
		CHARGES FOR SERVICES Total			\$ 12,404,363	\$ 12,887,072	\$ 15,500,000	\$ 15,459,266	\$ 2,572,194	20.0%
	Insurance Fund Total			\$ 12,404,363	\$ 12,887,072	\$ 15,500,000	\$ 15,459,266	\$ 2,572,194	20.0%	
Internal Service Funds - Insurance Fund Total				\$ 12,404,363	\$ 12,887,072	\$ 15,500,000	\$ 15,459,266	\$ 2,572,194	20.0%	
Internal Service Funds - Workers Compensation Fund	Workers Compensation Fund	CHARGES FOR SERVICES	DEPARTMENTAL CHARGES	\$ 1,104,306	\$ 1,327,011	\$ 1,349,852	\$ 1,365,797	\$ 38,786	2.9%	
		CHARGES FOR SERVICES Total			\$ 1,104,306	\$ 1,327,011	\$ 1,349,852	\$ 1,365,797	\$ 38,786	2.9%
	Workers Compensation Fund Total			\$ 1,104,306	\$ 1,327,011	\$ 1,349,852	\$ 1,365,797	\$ 38,786	2.9%	
Internal Service Funds - Workers Compensation Fund Total				\$ 1,104,306	\$ 1,327,011	\$ 1,349,852	\$ 1,365,797	\$ 38,786	2.9%	
Mental Health Fund	Mental Health Fund	OTHER FINANCING	TRANSFER TO/FROM GEN FUND	\$ 760,400	\$ 760,400	\$ 760,400	\$ 760,400	\$ -	0.0%	

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type		Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2027 Request	FY 2027 Proposed	\$ Change vs. Adopted	% Change vs. Adopted
Mental Health Fund	Mental Health Fund	OTHER FINANCING Total			\$ 760,400	\$ 760,400	\$ 760,400	\$ 760,400	\$ -	0.0%
		TAXES	FIVE CENTS PER BOTTLE		\$ 47,905	\$ 23,380	\$ 23,380	\$ 23,380	\$ -	0.0%
			ONE CENT PER BOTTLE		\$ 4,971	\$ 3,064	\$ 3,064	\$ 3,064	\$ -	0.0%
		TAXES Total			\$ 52,876	\$ 26,444	\$ 26,444	\$ 26,444	\$ -	0.0%
		Mental Health Fund Total			\$ 813,276	\$ 786,844	\$ 786,844	\$ 786,844	\$ -	0.0%
Mental Health Fund Total										
Special Revenue - Emergency Telephone	Emergency Communications	APPROPRIATED FUND BALANCE	OTHER FINANCING / FUND BALANCE - APPROPRIATED		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		APPROPRIATED FUND BALANCE Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS	INTEREST EARNINGS		\$ 20,694	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total			\$ 20,694	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER FINANCING	TRANSFER TO/FROM GEN FUND		\$ 2,159	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER FINANCING Total			\$ 2,159	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	911 CHARGES		\$ 444,731	\$ 417,095	\$ 378,327	\$ 378,327	\$ (38,768)	-9.3%
TAXES Total			\$ 444,731	\$ 417,095	\$ 378,327	\$ 378,327	\$ (38,768)	-9.3%		
Emergency Communications Total										
Special Revenue - Emergency Telephone Total					\$ 467,583	\$ 417,095	\$ 378,327	\$ 378,327	\$ (38,768)	-9.3%
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		\$ 9,090	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.0%
			TITLE XX		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			WORKSHOP OF DAVIDSON		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CHARGES FOR SERVICES Total			\$ 9,090	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.0%
		INTERGOVERNMENTAL	CITY OF LEXINGTON		\$ 45,000	\$ 45,000	\$ 60,000	\$ 60,000	\$ 15,000	33.3%
			CITY OF THOMASVILLE		\$ 45,000	\$ 45,000	\$ 60,000	\$ 60,000	\$ 15,000	33.3%
			CMAQ GRANT		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DISABILITY EVALUATIONS		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			EDTAP		\$ 96,035	\$ 110,000	\$ 135,000	\$ 135,000	\$ 25,000	22.7%
			ROAP EMPLOYMENT		\$ 40,009	\$ 50,000	\$ 40,000	\$ 40,000	\$ (10,000)	-20.0%
			RURAL GENERAL PUBLIC		\$ 123,452	\$ 135,000	\$ 130,000	\$ 130,000	\$ (5,000)	-3.7%
			SECTION 18		\$ 374,056	\$ 335,489	\$ 325,425	\$ 325,425	\$ (10,064)	-3.0%
			TRANSP - SECTION 9 - H P		\$ 238,663	\$ 244,511	\$ 260,000	\$ 260,000	\$ 15,489	6.3%
			TTAP- ELDERLY		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRANSP-5307-WS		\$ 234,660	\$ 340,000	\$ 260,000	\$ 260,000	\$ (80,000)	-23.5%
			CAPITAL GRANT-5339		\$ -	\$ -	\$ 121,500	\$ 121,500	\$ 121,500	#DIV/0!
			TRANSP - 5311 - CARES		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			HUMAN SERVICES/TRANSP - 5307 - HP CARES		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			HUMAN SERVICES/TRANSP - 5307 - WS CARES		\$ 5,122	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRANSP- CARES VAC TRIPS		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRANS - 5307 - WS ARP		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRANSPORTATION/TRANSP - 5339 - Capital		\$ 252,000	\$ 270,000	\$ -	\$ -	\$ (270,000)	-100.0%
			RURAL GEN PUB-SUPPLEMENT		\$ 17,953	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			MPO - PROJECTS		\$ 61,562	\$ 60,000	\$ 60,000	\$ 60,000	\$ -	0.0%
		INTERGOVERNMENTAL Total			\$ 1,533,512	\$ 1,635,000	\$ 1,451,925	\$ 1,451,925	\$ (183,075)	-11.2%
		MISCELLANEOUS REVENUE	SALE OF GEN FIXED ASSETS		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		MISCELLANEOUS REVENUE Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER FINANCING	NOTE PROCEEDS		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRANSFER TO/FROM GEN FUND		\$ 107,000	\$ 107,000	\$ 120,000	\$ 156,978	\$ 49,978	46.7%
		OTHER FINANCING Total			\$ 107,000	\$ 107,000	\$ 120,000	\$ 156,978	\$ 49,978	46.7%
Public Services Total					\$ 1,649,602	\$ 1,752,000	\$ 1,581,925	\$ 1,618,903	\$ (133,097)	-7.6%
Special Revenue - Transportation Total					\$ 1,649,602	\$ 1,752,000	\$ 1,581,925	\$ 1,618,903	\$ (133,097)	-7.6%
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										
Special Revenue Funds - Fire Districts	Arcadia - RC - Hampton	INTEREST EARNINGS	INTEREST EARNINGS		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES		\$ 10,421	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES		\$ 3,632	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM		\$ 1,468,860	\$ 1,436,505	\$ 2,291,000	\$ 1,558,675	\$ 122,170	8.5%
			DISCOUNTS		\$ (14,476)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS		\$ (761)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST		\$ 5,359	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2027 Request	FY 2027 Proposed	\$ Change vs. Adopted	% Change vs. Adopted
Special Revenue Funds - Fire Districts	Arcadia - RC - Hampton	TAXES Total		\$ 1,473,034	\$ 1,436,505	\$ 2,291,000	\$ 1,558,675	\$ 122,170	8.5%
	Arcadia - RC - Hampton Total			\$ 1,473,034	\$ 1,436,505	\$ 2,291,000	\$ 1,558,675	\$ 122,170	8.5%
	Badin	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 505	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 67	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 52,814	\$ 52,250	\$ 150,000	\$ 59,102	\$ 6,852	13.1%
			DISCOUNTS	\$ (508)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (6)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 129	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 53,001	\$ 52,250	\$ 150,000	\$ 59,102	\$ 6,852	13.1%
	Badin Total			\$ 53,001	\$ 52,250	\$ 150,000	\$ 59,102	\$ 6,852	13.1%
	Central	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 3,920	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 1,658	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 503,563	\$ 607,000	\$ 935,000	\$ 677,029	\$ 70,029	11.5%
			DISCOUNTS	\$ (4,353)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (179)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 2,205	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 506,813	\$ 607,000	\$ 935,000	\$ 677,029	\$ 70,029	11.5%
	Central Total			\$ 506,813	\$ 607,000	\$ 935,000	\$ 677,029	\$ 70,029	11.5%
	Churchland	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 4,872	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 2,061	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 342,338	\$ 342,340	\$ 547,744	\$ 382,010	\$ 39,670	11.6%
			DISCOUNTS	\$ (2,830)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (167)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 2,139	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 348,413	\$ 342,340	\$ 547,744	\$ 382,010	\$ 39,670	11.6%
	Churchland Total			\$ 348,413	\$ 342,340	\$ 547,744	\$ 382,010	\$ 39,670	11.6%
	Clemmons	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 51	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 15	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 203,387	\$ 200,123	\$ 216,979	\$ 203,668	\$ 3,545	1.8%
			DISCOUNTS	\$ (2,213)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (73)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 233	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 201,400	\$ 200,123	\$ 216,979	\$ 203,668	\$ 3,545	1.8%
	Clemmons Total			\$ 201,400	\$ 200,123	\$ 216,979	\$ 203,668	\$ 3,545	1.8%
	Fairgrove	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 7,283	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 3,691	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 575,514	\$ 563,843	\$ 893,700	\$ 599,575	\$ 35,732	6.3%
			DISCOUNTS	\$ (5,214)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (328)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 3,088	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 584,034	\$ 563,843	\$ 893,700	\$ 599,575	\$ 35,732	6.3%
	Fairgrove Total			\$ 584,034	\$ 563,843	\$ 893,700	\$ 599,575	\$ 35,732	6.3%
	Griffith	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 2,320	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 648	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 486,038	\$ 586,636	\$ 862,000	\$ 654,257	\$ 67,621	11.5%
			DISCOUNTS	\$ (5,015)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (156)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 1,309	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 485,142	\$ 586,636	\$ 862,000	\$ 654,257	\$ 67,621	11.5%
	Griffith Total			\$ 485,142	\$ 586,636	\$ 862,000	\$ 654,257	\$ 67,621	11.5%
	Gumtree	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 2,610	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 475	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 224,695	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DISCOUNTS	\$ (2,068)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (97)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 1,113	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 226,728	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Gumtree Total			\$ 226,728	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2027 Request	FY 2027 Proposed	\$ Change vs. Adopted	% Change vs. Adopted
Special Revenue Funds - Fire Districts	Hasty	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 3,064	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 693	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 688,943	\$ 808,350	\$ 1,230,000	\$ 853,531	\$ 45,181	5.6%
			DISCOUNTS	\$ (6,027)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (328)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 2,199	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 688,544	\$ 808,350	\$ 1,230,000	\$ 853,531	\$ 45,181	5.6%
	Hasty Total			\$ 688,544	\$ 808,350	\$ 1,230,000	\$ 853,531	\$ 45,181	5.6%
	Healing Springs	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 4,389	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 1,481	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 519,771	\$ 512,399	\$ 842,187	\$ 538,496	\$ 26,097	5.1%
			DISCOUNTS	\$ (4,664)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (110)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 2,096	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 522,962	\$ 512,399	\$ 842,187	\$ 538,496	\$ 26,097	5.1%
	Healing Springs Total			\$ 522,962	\$ 512,399	\$ 842,187	\$ 538,496	\$ 26,097	5.1%
	Holly Grove	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 6,109	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 2,754	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 399,662	\$ 403,520	\$ 511,025	\$ 511,264	\$ 107,744	26.7%
			DISCOUNTS	\$ (3,488)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (195)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 2,578	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 407,419	\$ 403,520	\$ 511,025	\$ 511,264	\$ 107,744	26.7%
	Holly Grove Total			\$ 407,419	\$ 403,520	\$ 511,025	\$ 511,264	\$ 107,744	26.7%
	Horneytown	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 3,116	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 166	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 295,453	\$ 290,186	\$ 314,440	\$ 314,440	\$ 24,254	8.4%
			DISCOUNTS	\$ (2,382)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (130)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 1,034	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 297,257	\$ 290,186	\$ 314,440	\$ 314,440	\$ 24,254	8.4%
	Horneytown Total			\$ 297,257	\$ 290,186	\$ 314,440	\$ 314,440	\$ 24,254	8.4%
	Linwood	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 3,634	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 1,226	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 780,085	\$ 779,300	\$ 800,300	\$ 800,251	\$ 20,951	2.7%
			DISCOUNTS	\$ (8,546)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (134)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 2,100	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 778,364	\$ 779,300	\$ 800,300	\$ 800,251	\$ 20,951	2.7%
	Linwood Total			\$ 778,364	\$ 779,300	\$ 800,300	\$ 800,251	\$ 20,951	2.7%
	Midway	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 12,305	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 2,934	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 1,527,131	\$ 1,742,973	\$ 2,378,262	\$ 1,865,708	\$ 122,735	7.0%
			DISCOUNTS	\$ (13,820)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (662)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 7,182	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 1,535,071	\$ 1,742,973	\$ 2,378,262	\$ 1,865,708	\$ 122,735	7.0%
	Midway Total			\$ 1,535,071	\$ 1,742,973	\$ 2,378,262	\$ 1,865,708	\$ 122,735	7.0%

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2027 Request	FY 2027 Proposed	\$ Change vs. Adopted	% Change vs. Adopted
Special Revenue Funds - Fire Districts	North Lexington	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 5,816	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 1,744	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 330,161	\$ 335,000	\$ 475,000	\$ 373,951	\$ 38,951	11.6%
			DISCOUNTS	\$ (2,737)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (227)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 1,869	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 336,625	\$ 335,000	\$ 475,000	\$ 373,951	\$ 38,951	11.6%
		North Lexington Total		\$ 336,625	\$ 335,000	\$ 475,000	\$ 373,951	\$ 38,951	11.6%
	Pilot	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 4,251	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 1,834	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 455,065	\$ 452,574	\$ 644,400	\$ 484,900	\$ 32,326	7.1%
			DISCOUNTS	\$ (3,905)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (586)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 2,095	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 458,755	\$ 452,574	\$ 644,400	\$ 484,900	\$ 32,326	7.1%
		Pilot Total		\$ 458,755	\$ 452,574	\$ 644,400	\$ 484,900	\$ 32,326	7.1%
	Reeds	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 5,981	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 2,563	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 569,107	\$ 560,117	\$ 848,900	\$ 594,588	\$ 34,471	6.2%
			DISCOUNTS	\$ (4,788)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (266)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 2,685	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 575,281	\$ 560,117	\$ 848,900	\$ 594,588	\$ 34,471	6.2%
		Reeds Total		\$ 575,281	\$ 560,117	\$ 848,900	\$ 594,588	\$ 34,471	6.2%
	Silver Valley	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 7,935	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 3,679	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 581,887	\$ 673,230	\$ 1,000,000	\$ 751,925	\$ 78,695	11.7%
			DISCOUNTS	\$ (4,554)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (127)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 3,454	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 592,274	\$ 673,230	\$ 1,000,000	\$ 751,925	\$ 78,695	11.7%
		Silver Valley Total		\$ 592,274	\$ 673,230	\$ 1,000,000	\$ 751,925	\$ 78,695	11.7%
	South Davidson	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 3,625	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 954	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 198,419	\$ 200,997	\$ 331,000	\$ 226,928	\$ 25,931	12.9%
			DISCOUNTS	\$ (1,652)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (11)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 1,358	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 202,693	\$ 200,997	\$ 331,000	\$ 226,928	\$ 25,931	12.9%
		South Davidson Total		\$ 202,693	\$ 200,997	\$ 331,000	\$ 226,928	\$ 25,931	12.9%
	South Emmons	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 2,772	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 1,470	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 165,448	\$ 161,947	\$ 201,554	\$ 174,753	\$ 12,806	7.9%
			DISCOUNTS	\$ (1,387)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (21)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 1,316	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 169,599	\$ 161,947	\$ 201,554	\$ 174,753	\$ 12,806	7.9%
		South Emmons Total		\$ 169,599	\$ 161,947	\$ 201,554	\$ 174,753	\$ 12,806	7.9%

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2027 Request	FY 2027 Proposed	\$ Change vs. Adopted	% Change vs. Adopted
Special Revenue Funds - Fire Districts	South Lexington	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 3,431	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 1,916	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 373,466	\$ 380,510	\$ 619,845	\$ 426,035	\$ 45,525	12.0%
			DISCOUNTS	\$ (3,454)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (192)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 2,062	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 377,229	\$ 380,510	\$ 619,845	\$ 426,035	\$ 45,525	12.0%
		South Lexington Total		\$ 377,229	\$ 380,510	\$ 619,845	\$ 426,035	\$ 45,525	12.0%
	Southmont	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 16,849	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 7,717	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 1,452,679	\$ 1,435,406	\$ 1,811,909	\$ 1,549,291	\$ 113,885	7.9%
			DISCOUNTS	\$ (13,478)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (909)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 7,672	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 1,470,528	\$ 1,435,406	\$ 1,811,909	\$ 1,549,291	\$ 113,885	7.9%
		Southmont Total		\$ 1,470,528	\$ 1,435,406	\$ 1,811,909	\$ 1,549,291	\$ 113,885	7.9%
	Tyro	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 4,981	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 1,448	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 482,778	\$ 479,875	\$ 1,153,874	\$ 519,818	\$ 39,943	8.3%
			DISCOUNTS	\$ (4,259)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (307)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 2,490	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 487,131	\$ 479,875	\$ 1,153,874	\$ 519,818	\$ 39,943	8.3%
		Tyro Total		\$ 487,131	\$ 479,875	\$ 1,153,874	\$ 519,818	\$ 39,943	8.3%
	Wallburg	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 5,901	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 3,379	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 1,119,340	\$ 1,311,413	\$ 1,689,832	\$ 1,387,138	\$ 75,725	5.8%
			DISCOUNTS	\$ (10,675)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (553)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 4,185	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 1,121,578	\$ 1,311,413	\$ 1,689,832	\$ 1,387,138	\$ 75,725	5.8%
		Wallburg Total		\$ 1,121,578	\$ 1,311,413	\$ 1,689,832	\$ 1,387,138	\$ 75,725	5.8%
	Welcome	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 8,013	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 2,220	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 798,179	\$ 781,000	\$ 1,089,000	\$ 877,889	\$ 96,889	12.4%
			DISCOUNTS	\$ (7,162)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (293)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 3,001	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 803,958	\$ 781,000	\$ 1,089,000	\$ 877,889	\$ 96,889	12.4%
		Welcome Total		\$ 803,958	\$ 781,000	\$ 1,089,000	\$ 877,889	\$ 96,889	12.4%
	West Lexington	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 5,446	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 1,611	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 527,463	\$ 528,000	\$ 800,644	\$ 598,609	\$ 70,609	13.4%
			DISCOUNTS	\$ (4,975)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (208)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 2,349	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 531,686	\$ 528,000	\$ 800,644	\$ 598,609	\$ 70,609	13.4%
		West Lexington Total		\$ 531,686	\$ 528,000	\$ 800,644	\$ 598,609	\$ 70,609	13.4%

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2027 Request	FY 2027 Proposed	\$ Change vs. Adopted	% Change vs. Adopted
Special Revenue Funds - Fire Districts Total				\$ 15,235,518	\$ 15,625,494	\$ 22,638,595	\$ 16,983,831	\$ 1,358,337	8.7%
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	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERGOVERNMENTAL Total		\$ -	\$ -	\$ -	\$ -	\$ -	#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	\$ -	\$ -	\$ -	\$ -	\$ -	#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	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2023-2024 TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2024-2025 TRANSFER	\$ 4,802,334	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2025-2026 TRANSFER	\$ -	\$ 4,802,334	\$ -	\$ -	\$ (4,802,334)	-100.0%
			2026-2027 TRANSFER	\$ -	\$ -	\$ 5,302,334	\$ 5,302,334	\$ 5,302,334	#DIV/0!
		OTHER FINANCING Total		\$ 4,802,334	\$ 4,802,334	\$ 5,302,334	\$ 5,302,334	\$ 500,000	10.4%
	Davidson County Schools Total			\$ 4,802,334	\$ 4,802,334	\$ 5,302,334	\$ 5,302,334	\$ 500,000	10.4%
	School Capital Outlay Fund	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	School Capital Outlay Fund Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Special Revenue Funds - School Capital Outlay Fund Total				\$ 4,802,334	\$ 4,802,334	\$ 5,302,334	\$ 5,302,334	\$ 500,000	10.4%
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	\$ 24,633	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.0%
			2ND PRIOR YR TAXES	\$ 9,017	\$ 4,500	\$ 4,500	\$ 4,500	\$ -	0.0%
			CURRENT YR AD VALOREM	\$ 1,963,844	\$ 1,950,000	\$ 1,950,000	\$ 1,955,000	\$ 5,000	0.3%
			DISCOUNTS	\$ (15,964)	\$ (16,000)	\$ (16,000)	\$ (16,000)	\$ -	0.0%
			REFUNDS	\$ (110)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 10,305	\$ 60,000	\$ 60,000	\$ 60,000	\$ -	0.0%
		TAXES Total		\$ 1,991,725	\$ 2,018,500	\$ 2,018,500	\$ 2,023,500	\$ 5,000	0.2%
	Special School District Total			\$ 1,991,725	\$ 2,018,500	\$ 2,018,500	\$ 2,023,500	\$ 5,000	0.2%
Special Revenue Funds - Special School District Total				\$ 1,991,725	\$ 2,018,500	\$ 2,018,500	\$ 2,023,500	\$ 5,000	0.2%
Special Revenue Funds - Opioid Fund	Opioid Fund	INTERGOVERNMENTAL	OPIOID FUND STATE GRANTS	\$ 1,917,770	\$ 1,900,000	\$ 1,900,000	\$ 1,500,000	\$ (400,000)	-21.1%
		INTERGOVERNMENTAL Total		\$ 1,917,770	\$ 1,900,000	\$ 1,900,000	\$ 1,500,000	\$ (400,000)	-21.1%
	Opioid Fund Total			\$ 1,917,770	\$ 1,900,000	\$ 1,900,000	\$ 1,500,000	\$ (400,000)	-21.1%
Special Revenue Funds - Opioid Fund Total				\$ 1,917,770	\$ 1,900,000	\$ 1,900,000	\$ 1,500,000	\$ (400,000)	-21.1%
MAT Grant	Sheriff	INTERGOVERNMENTAL	STATE PAYMENTS - OTHER	\$ 251,260	\$ 503,499	\$ 503,550	\$ 503,549	\$ 50	0.0%
		INTERGOVERNMENTAL Total		\$ 251,260	\$ 503,499	\$ 503,550	\$ 503,549	\$ 50	0.0%
		OTHER FINANCING	TRANSFER TO/FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER FINANCING Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Sheriff Total			\$ 251,260	\$ 503,499	\$ 503,550	\$ 503,549	\$ 50	0.0%
MAT Grant Total				\$ 251,260	\$ 503,499	\$ 503,550	\$ 503,549	\$ 50	0.0%
Grand Total				\$ 277,438,593	\$ 230,790,320	\$ 249,267,868	\$ 247,073,149	\$ 16,282,829	7.1%

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2025 Actual	FY 2026 Proposed	FY 2027 Request	FY 2027 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	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERNAL SERVICE CHARGES Total		\$ -	\$ -	\$ -	\$ -	\$ -	#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	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PARTICIPANT SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			POSTAGE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PRINTING	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			STAFF TRAINING	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER PURCHASED SERVICES Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			UTILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		PURCHASED PROPERTY SERVICE Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			FICA	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			GROUP INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PARTICIPANT WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	#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!
		SUPPLIES Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	DavidsonWorks Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
DavidsonWorks Total									
Enterprise Fund - Landfill C&D	Integrated Solid Waste	CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	#DIV/0!
			OTHER IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY Total		\$ -	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	#DIV/0!
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 361	\$ 370	\$ 370	\$ 370	\$ -	0.0%
			VEHICLE MILEAGE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERNAL SERVICE CHARGES Total		\$ 361	\$ 370	\$ 370	\$ 370	\$ -	0.0%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			INDIRECT COST	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			OPEB COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER EXPENDITURES Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER PROFESSIONAL SERVICES	ENGINEERING	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER PROFESSIONAL SERVICES Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 420,970	\$ 404,700	\$ 630,000	\$ 484,289	\$ 79,589	19.7%
			CONTRACTED SVCS. EQUIP	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			STAFF TRAINING	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			UNIFORMS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER PURCHASED SERVICES Total		\$ 420,970	\$ 404,700	\$ 630,000	\$ 484,289	\$ 79,589	19.7%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			MAINT & REPAIR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			UTILITIES	\$ 19,443	\$ 16,300	\$ -	\$ -	\$ (16,300)	-100.0%
		PURCHASED PROPERTY SERVICE Total		\$ 19,443	\$ 16,300	\$ -	\$ -	\$ (16,300)	-100.0%
		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	\$ -	\$ 335	\$ 335	\$ 335	\$ -	0.0%
			GAS - DIESEL - OIL	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			MEDICAL-HEP B	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			SMALL TOOLS & EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		SUPPLIES Total		\$ -	\$ 335	\$ 335	\$ 335	\$ -	0.0%
	Integrated Solid Waste Total			\$ 440,774	\$ 421,705	\$ 670,705	\$ 524,994	\$ 103,289	24.5%
Enterprise Fund - Landfill C&D Total									
Enterprise Fund - Landfill MSW	Integrated Solid Waste	ASSET RECLASSIFICATION	ASSET RECLASSIFICATION	\$ (5,171,055)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		ASSET RECLASSIFICATION Total		\$ (5,171,055)	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2025 Actual	FY 2026 Proposed	FY 2027 Request	FY 2027 Proposed	\$ Change vs. Adopted	% Change vs. Adopted		
Enterprise Fund - Landfill MSW	Integrated Solid Waste	CAPITAL OUTLAY	EQUIPMENT	\$ 2,425,275	\$ 1,195,000	\$ 2,530,742	\$ 1,393,208	\$ 198,208	16.6%		
			NEW LANDFILL CONSTRUCT	\$ 2,751,944	\$ -	\$ 9,000,000	\$ -	\$ -	#DIV/0!		
			OTHER IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		CAPITAL OUTLAY Total			\$ 5,177,219	\$ 1,195,000	\$ 11,530,742	\$ 1,393,208	\$ 198,208	16.6%	
		DEPRECIATION	DEPREC-BUILDINGS	\$ 262,285	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			DEPREC-EQUIPMENT	\$ 551,114	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		DEPRECIATION Total			\$ 813,399	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 1,200	\$ 1,260	\$ 1,260	\$ 1,260	\$ -	0.0%		
			VEHICLE MILEAGE	\$ 71,627	\$ 80,165	\$ 80,165	\$ 80,165	\$ -	0.0%		
		INTERNAL SERVICE CHARGES Total			\$ 72,827	\$ 81,425	\$ 81,425	\$ 81,425	\$ -	0.0%	
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 23,677	\$ 26,755	\$ 30,455	\$ 25,000	\$ (1,755)	-6.6%		
			INDIRECT COST	\$ 14,952	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			OPEB COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			POSTCLOSURE COSTS	\$ 3,592,467	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		OTHER EXPENDITURES Total			\$ 3,631,095	\$ 26,755	\$ 30,455	\$ 25,000	\$ (1,755)	-6.6%	
		OTHER PROFESSIONAL SERVICES	ENGINEERING	\$ 383,017	\$ 420,000	\$ 615,400	\$ 615,400	\$ 195,400	46.5%		
			PROFESSIONAL SERVICES	\$ -	\$ 6,000	\$ 6,000	\$ -	\$ (6,000)	-100.0%		
		OTHER PROFESSIONAL SERVICES Total			\$ 383,017	\$ 426,000	\$ 621,400	\$ 615,400	\$ 189,400	44.5%	
		OTHER PURCHASED SERVICES	ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			CONTRACTED SERVICES	\$ 351,972	\$ 359,100	\$ 374,600	\$ 374,600	\$ 15,500	4.3%		
			CONTRACTED SVCS. EQUIP	\$ 9,868	\$ 12,500	\$ 12,500	\$ 10,500	\$ (2,000)	-16.0%		
			POSTAGE	\$ 724	\$ 800	\$ 800	\$ 800	\$ -	0.0%		
			PRINTING	\$ 225	\$ 875	\$ 875	\$ 500	\$ (375)	-42.9%		
			STAFF TRAINING	\$ 5,993	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	0.0%		
			TELEPHONE	\$ 10,991	\$ 13,000	\$ 13,000	\$ 12,000	\$ (1,000)	-7.7%		
			TRAVEL	\$ 12,174	\$ 9,500	\$ 9,500	\$ 9,500	\$ -	0.0%		
			UNIFORMS	\$ 1,220	\$ 2,400	\$ 3,000	\$ 1,500	\$ (900)	-37.5%		
			OTHER PURCHASED SERVICES Total			\$ 393,168	\$ 401,675	\$ 417,775	\$ 412,900	\$ 11,225	2.8%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	\$ 29,195	\$ 44,000	\$ 44,000	\$ 35,000	\$ (9,000)	-20.5%		
			MAINT & REPAIR EQUIPMENT	\$ 390,328	\$ 432,000	\$ 432,000	\$ 432,000	\$ -	0.0%		
			UTILITIES	\$ 17,711	\$ 18,000	\$ 36,000	\$ 25,000	\$ 7,000	38.9%		
		PURCHASED PROPERTY SERVICE Total			\$ 437,233	\$ 494,000	\$ 512,000	\$ 492,000	\$ (2,000)	-0.4%	
		RENTAL	EQUIPMENT	\$ 2,514	\$ 9,600	\$ 25,000	\$ 5,000	\$ (4,600)	-47.9%		
		RENTAL Total			\$ 2,514	\$ 9,600	\$ 25,000	\$ 5,000	\$ (4,600)	-47.9%	
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 10,949	\$ 10,706	\$ 11,737	\$ 11,737	\$ 1,031	9.6%		
			FICA	\$ 69,608	\$ 73,950	\$ 75,136	\$ 75,136	\$ 1,186	1.6%		
			GROUP INSURANCE	\$ 170,509	\$ 165,551	\$ 206,203	\$ 206,203	\$ 40,652	24.6%		
			OVERTIME	\$ 76,868	\$ 70,130	\$ 70,130	\$ 70,130	\$ -	0.0%		
			PART TIME	\$ 43,485	\$ 26,890	\$ 26,890	\$ 26,890	\$ -	0.0%		
			REGULAR	\$ 836,670	\$ 838,762	\$ 867,564	\$ 867,564	\$ 28,802	3.4%		
			RETIREMENT	\$ 221,778	\$ 145,756	\$ 157,321	\$ 157,321	\$ 11,565	7.9%		
			TELEPHONE ALLOWANCE	\$ 6,114	\$ 3,781	\$ 5,850	\$ 5,850	\$ 2,069	54.7%		
			WORKERS COMP	\$ 57,841	\$ 60,282	\$ 62,225	\$ 62,225	\$ 1,943	3.2%		
			SALARIES & BENEFITS Total			\$ 1,493,820	\$ 1,395,808	\$ 1,483,056	\$ 1,483,056	\$ 87,248	6.3%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 23,034	\$ 37,000	\$ 25,000	\$ 25,000	\$ (12,000)	-32.4%		
			GAS - DIESEL - OIL	\$ 224,841	\$ 256,000	\$ 256,000	\$ 255,955	\$ (45)	0.0%		
			MEDICAL-HEP B	\$ 660	\$ 600	\$ 600	\$ 600	\$ -	0.0%		
			SMALL TOOLS & EQUIPMENT	\$ 5,681	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	0.0%		
		SUPPLIES Total			\$ 254,216	\$ 299,600	\$ 287,600	\$ 287,555	\$ (12,045)	-4.0%	
		Integrated Solid Waste Total			\$ 7,487,454	\$ 4,329,863	\$ 14,989,453	\$ 4,795,544	\$ 465,681	10.8%	
Enterprise Fund - Landfill MSW Total				\$ 7,487,454	\$ 4,329,863	\$ 14,989,453	\$ 4,795,544	\$ 465,681	10.8%		
Enterprise Fund - Recycling	Integrated Solid Waste	CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			CAPITAL OUTLAY Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		VEHICLE MILEAGE		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		INTERNAL SERVICE CHARGES Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			OTHER EXPENDITURES Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER PROFESSIONAL SERVICES	MEDICAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			OTHER PROFESSIONAL SERVICES Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER PURCHASED SERVICES	ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			CONTRACTED SVCS. EQUIP	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			DISPOSAL EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			POSTAGE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			PRINTING	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			STAFF TRAINING	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			UNIFORMS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		OTHER PURCHASED SERVICES Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
MAINT & REPAIR EQUIPMENT	\$ -		\$ -	\$ -	\$ -	\$ -	#DIV/0!				
UTILITIES	\$ -		\$ -	\$ -	\$ -	\$ -	#DIV/0!				

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2025 Actual	FY 2026 Proposed	FY 2027 Request	FY 2027 Proposed	\$ Change vs. Adopted	% Change vs. Adopted
Enterprise Fund - Recycling	Integrated Solid Waste	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	\$ -	\$ 95,000	\$ 45,500	\$ 42,500	\$ (52,500)	-55.3%
			OTHER IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY Total		\$ -	\$ 95,000	\$ 45,500	\$ 42,500	\$ (52,500)	-55.3%
		DEBT SERVICE	INTEREST-OTHER DEBT	\$ 154,013	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PAYMENT TO ESCROW AGENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PRINCIPAL-OTHER DEBT	\$ (104,765)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		DEBT SERVICE Total		\$ 49,248	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		DEPRECIATION	DEPREC- SEWER	\$ 362,343	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DEPREC-EQUIPMENT	\$ 31,634	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		DEPRECIATION Total		\$ 393,977	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 77	\$ 80	\$ 80	\$ 80	\$ -	0.0%
			VEHICLE MILEAGE	\$ 9,071	\$ 4,108	\$ 10,064	\$ 10,064	\$ 5,956	145.0%
		INTERNAL SERVICE CHARGES Total		\$ 9,149	\$ 4,188	\$ 10,144	\$ 10,144	\$ 5,956	142.2%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 1,651	\$ 750	\$ 5,900	\$ 5,900	\$ 5,150	686.7%
		OTHER EXPENDITURES Total		\$ 1,651	\$ 750	\$ 5,900	\$ 5,900	\$ 5,150	686.7%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 52,039	\$ 134,150	\$ 61,550	\$ 61,550	\$ (72,600)	-54.1%
			POSTAGE	\$ 1,262	\$ -	\$ 200	\$ 200	\$ 200	#DIV/0!
			STAFF TRAINING	\$ 1,250	\$ 400	\$ 400	\$ 400	\$ -	0.0%
			TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			UNIFORMS	\$ -	\$ 250	\$ 600	\$ 600	\$ 350	140.0%
		OTHER PURCHASED SERVICES Total		\$ 54,551	\$ 134,800	\$ 62,750	\$ 62,750	\$ (72,050)	-53.4%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	\$ 84,125	\$ 60,000	\$ 85,000	\$ 85,000	\$ 25,000	41.7%
			MAINT & REPAIR EQUIPMENT	\$ -	\$ 689,308	\$ 689,308	\$ 689,308	\$ -	0.0%
			UTILITIES	\$ 708,355	\$ 689,000	\$ 819,250	\$ 775,000	\$ 86,000	12.5%
		PURCHASED PROPERTY SERVICE Total		\$ 792,481	\$ 1,438,308	\$ 1,593,558	\$ 1,549,308	\$ 111,000	7.7%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 16	\$ 322	\$ 385	\$ 385	\$ 63	19.6%
			FICA	\$ 7,010	\$ 10,392	\$ 11,330	\$ 11,330	\$ 938	9.0%
			GROUP INSURANCE	\$ 8,477	\$ 20,694	\$ 25,775	\$ 25,775	\$ 5,081	24.6%
			OVERTIME	\$ 1,644	\$ 585	\$ 585	\$ 585	\$ -	0.0%
			PART TIME	\$ -	\$ 37,440	\$ 37,440	\$ 37,440	\$ -	0.0%
			REGULAR	\$ 88,914	\$ 96,657	\$ 108,857	\$ 108,857	\$ 12,200	12.6%
			RETIREMENT	\$ 13,733	\$ 15,464	\$ 18,198	\$ 18,198	\$ 2,734	17.7%
			TELEPHONE ALLOWANCE	\$ 775	\$ 840	\$ 840	\$ 840	\$ -	0.0%
			WORKERS COMP	\$ 3,138	\$ 4,523	\$ 4,947	\$ 4,947	\$ 424	9.4%
		SALARIES & BENEFITS Total		\$ 123,707	\$ 186,917	\$ 208,359	\$ 208,357	\$ 21,440	11.5%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 5,066	\$ 3,500	\$ 3,500	\$ 6,500	\$ 3,000	85.7%
			GAS - DIESEL - OIL	\$ 2,100	\$ 4,600	\$ 4,600	\$ 4,600	\$ -	0.0%
		SUPPLIES Total		\$ 7,166	\$ 8,100	\$ 8,100	\$ 11,100	\$ 3,000	37.0%
	Sewer Total		\$ 1,431,928	\$ 1,868,063	\$ 1,934,311	\$ 1,890,059	\$ 21,996	1.2%	
Enterprise Fund - Sewer Total		\$ 1,431,928	\$ 1,868,063	\$ 1,934,311	\$ 1,890,059	\$ 21,996	1.2%		
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	\$ 45,156	\$ 33,000	\$ 58,000	\$ 58,000	\$ -	0.0%
		INSURANCE Total		\$ 45,156	\$ 33,000	\$ 58,000	\$ 58,000	\$ -	0.0%
		OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	\$ 81,039	\$ 86,250	\$ 86,250	\$ 86,250	\$ -	0.0%
	OTHER PROFESSIONAL SERVICES Total		\$ 81,039	\$ 86,250	\$ 86,250	\$ 86,250	\$ -	0.0%	

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2025 Actual	FY 2026 Proposed	FY 2027 Request	FY 2027 Proposed	\$ Change vs. Adopted	% Change vs. Adopted
Enterprise Funds - Airport Fund	Airport Fund	OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 241,493	\$ 193,480	\$ 250,000	\$ 250,000	\$ -	0.0%
			TRAVEL	\$ 2,898	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%
		OTHER PURCHASED SERVICES Total		\$ 244,391	\$ 198,480	\$ 255,000	\$ 255,000	\$ -	0.0%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	\$ 72,523	\$ 99,520	\$ 99,520	\$ 99,520	\$ -	0.0%
			UTILITIES	\$ 59,155	\$ 107,400	\$ 90,000	\$ 90,000	\$ -	0.0%
		PURCHASED PROPERTY SERVICE Total		\$ 131,678	\$ 206,920	\$ 189,520	\$ 189,520	\$ -	0.0%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 4,402	\$ 3,000	\$ 5,000	\$ 5,000	\$ -	0.0%
		SUPPLIES Total		\$ 4,402	\$ 3,000	\$ 5,000	\$ 5,000	\$ -	0.0%
		Airport Fund Total		\$ 506,666	\$ 552,650	\$ 618,770	\$ 618,770	\$ -	0.0%
		Enterprise Funds - Airport Fund Total		\$ 506,666	\$ 552,650	\$ 618,770	\$ 618,770	\$ -	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	\$ 120	\$ 120	\$ 120	\$ -	0.0%
			VEHICLE MILEAGE	\$ 68	\$ 1,526	\$ 1,076	\$ 1,076	\$ (450)	-29.5%
	INTERNAL SERVICE CHARGES Total			\$ 184	\$ 1,646	\$ 1,196	\$ 1,196	\$ (450)	-27.3%
		OTHER LAW ENFORCEMENT EXPENDITURES	DOG POUND OPERATIONS	\$ 223,993	\$ 220,000	\$ 220,000	\$ 230,000	\$ 10,000	4.5%
	OTHER LAW ENFORCEMENT EXPENDITURES Total			\$ 223,993	\$ 220,000	\$ 220,000	\$ 230,000	\$ 10,000	4.5%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 169,027	\$ 170,000	\$ 170,000	\$ 175,000	\$ 5,000	2.9%
			TELEPHONE	\$ 459	\$ 550	\$ 550	\$ 550	\$ -	0.0%
	OTHER PURCHASED SERVICES Total			\$ 169,486	\$ 170,550	\$ 170,550	\$ 175,550	\$ 5,000	2.9%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	PURCHASED PROPERTY SERVICE Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 1,788	\$ 1,718	\$ 1,896	\$ 1,896	\$ 178	10.4%
			FICA	\$ 19,588	\$ 22,083	\$ 23,896	\$ 23,896	\$ 1,813	8.2%
			GROUP INSURANCE	\$ 70,565	\$ 62,082	\$ 77,326	\$ 77,326	\$ 15,244	24.6%
			OVERTIME	\$ 6,893	\$ 5,250	\$ 7,000	\$ 7,000	\$ 1,750	33.3%
			REGULAR	\$ 261,334	\$ 281,397	\$ 303,164	\$ 303,164	\$ 21,767	7.7%
			RETIREMENT	\$ 40,916	\$ 45,706	\$ 51,708	\$ 51,708	\$ 6,002	13.1%
			TELEPHONE ALLOWANCE	\$ 498	\$ 300	\$ 300	\$ 300	\$ -	0.0%
			WORKERS COMP	\$ 7,403	\$ 8,218	\$ 8,894	\$ 8,894	\$ 676	8.2%
	SALARIES & BENEFITS Total			\$ 408,985	\$ 426,754	\$ 474,184	\$ 474,184	\$ 47,430	11.1%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 10,914	\$ 4,500	\$ 4,500	\$ 4,500	\$ -	0.0%
	SUPPLIES Total			\$ 10,914	\$ 4,500	\$ 4,500	\$ 4,500	\$ -	0.0%
	Animal Shelter Total			\$ 813,563	\$ 823,450	\$ 870,430	\$ 885,430	\$ 61,980	7.5%
	Board of Elections	CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ 52,600	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY Total		\$ -	\$ -	\$ 52,600	\$ -	\$ -	#DIV/0!
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 323	\$ 350	\$ 350	\$ 350	\$ -	0.0%
	INTERNAL SERVICE CHARGES Total			\$ 323	\$ 350	\$ 350	\$ 350	\$ -	0.0%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 488	\$ 500	\$ 1,700	\$ 500	\$ -	0.0%
	OTHER EXPENDITURES Total			\$ 488	\$ 500	\$ 1,700	\$ 500	\$ -	0.0%
		OTHER PURCHASED SERVICES	ADVERTISING	\$ 377	\$ 250	\$ 500	\$ 375	\$ 125	50.0%
			CONTRACTED SERVICES	\$ 55,575	\$ 68,000	\$ 71,000	\$ 60,000	\$ (8,000)	-11.8%
			POSTAGE	\$ 43,439	\$ 28,000	\$ 33,500	\$ 33,500	\$ 5,500	19.6%
			PRINTING	\$ 67,384	\$ 40,000	\$ 70,000	\$ 68,000	\$ 28,000	70.0%
			TELEPHONE	\$ 5,448	\$ 1,200	\$ 6,000	\$ 5,500	\$ 4,300	358.3%
			TRAVEL	\$ 6,829	\$ 5,000	\$ 15,000	\$ 6,850	\$ 1,850	37.0%
	OTHER PURCHASED SERVICES Total			\$ 179,051	\$ 142,450	\$ 196,000	\$ 174,225	\$ 31,775	22.3%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ 131,368	\$ 130,000	\$ 135,500	\$ 135,500	\$ 5,500	4.2%
	PURCHASED PROPERTY SERVICE Total			\$ 131,368	\$ 130,000	\$ 135,500	\$ 135,500	\$ 5,500	4.2%
		RENTAL	BUILDINGS	\$ 3,200	\$ 4,800	\$ 6,100	\$ 3,500	\$ (1,300)	-27.1%
	RENTAL Total			\$ 3,200	\$ 4,800	\$ 6,100	\$ 3,500	\$ (1,300)	-27.1%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 1,977	\$ 2,553	\$ 3,289	\$ 3,289	\$ 736	28.8%
			FICA	\$ 32,083	\$ 42,580	\$ 48,011	\$ 46,664	\$ 4,084	9.6%
			GROUP INSURANCE	\$ 64,601	\$ 62,082	\$ 77,326	\$ 77,326	\$ 15,244	24.6%
			OVERTIME	\$ 64,906	\$ 53,129	\$ 58,672	\$ 58,672	\$ 5,543	10.4%
			PART TIME	\$ 203,242	\$ 215,400	\$ 228,200	\$ 210,600	\$ (4,800)	-2.2%
			REGULAR	\$ 262,337	\$ 319,673	\$ 336,890	\$ 336,890	\$ 17,217	5.4%
			RETIREMENT	\$ 44,221	\$ 53,995	\$ 66,090	\$ 66,090	\$ 12,095	22.4%
			WORKERS COMP	\$ 823	\$ 1,364	\$ 1,581	\$ 1,523	\$ 159	11.7%
			TELEPHONE ALLOWANCE	\$ 541	\$ 540	\$ 540	\$ 540	\$ -	0.0%
	SALARIES & BENEFITS Total			\$ 674,732	\$ 751,316	\$ 820,598	\$ 801,594	\$ 50,278	6.7%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 72,947	\$ 52,375	\$ 54,375	\$ 106,975	\$ 54,600	104.2%
	SUPPLIES Total			\$ 72,947	\$ 52,375	\$ 54,375	\$ 106,975	\$ 54,600	104.2%
	Board of Elections Total			\$ 1,062,110	\$ 1,081,791	\$ 1,267,223	\$ 1,222,644	\$ 140,853	13.0%
	Contingency	CONTINGENCY	CONTINGENCY	\$ -	\$ 1,640,087	\$ 75,000	\$ 75,000	\$ (1,565,087)	-95.4%
		CONTINGENCY Total		\$ -	\$ 1,640,087	\$ 75,000	\$ 75,000	\$ (1,565,087)	-95.4%
	Contingency Total			\$ -	\$ 1,640,087	\$ 75,000	\$ 75,000	\$ (1,565,087)	-95.4%
	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%

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2025 Actual	FY 2026 Proposed	FY 2027 Request	FY 2027 Proposed	\$ Change vs. Adopted	% Change vs. Adopted		
General	Contributions	OPERATING	CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			ECONOMIC DEV COMMISSION	\$ 8,000	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			FAMILY SERVICES - GRANT	\$ 359,734	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			FORESTER	\$ 114,236	\$ 168,886	\$ 143,051	\$ 143,051	\$ (25,835)	-15.3%		
			JUV CRIME PREVENTION	\$ 1,443	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.0%		
			JUVENILE MEDIATION	\$ 140,512	\$ -	\$ -	\$ -	\$ -	#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	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			RESCUE SQUAD DAV CTY	\$ 50,000	\$ 50,000	\$ 65,000	\$ 50,000	\$ -	0.0%		
			RESCUE SQUAD LIFE SUPPORT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			RESCUE SQUAD T'VILLE	\$ 22,000	\$ 22,000	\$ 22,000	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			WORKSHOP OF DAVIDSON COUNTY	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			YDI-LIFT AFTERSCHOOL	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			PARENTING WISELY	\$ 62,032	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			FRIENDS OF ROWAN	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			MISC NON-PROFITS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			SPECIAL OLYMPICS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			GOD'S WILL INC BACKPACK HEALTHCARE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			SENIOR COMPASSION FOUNDATION INC	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			BRIDGING THE GAP MINISTRY INC	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			DMMC - DC CONNECT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			CAROLINA CHRISTIAN ACADEMY	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			TOWN OF WALLBURG	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			THE BBQ FESTIVAL	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			SNIP DC SPAY NEUTER	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			FRIENDS OF THE ANIMAL SHELTER DC	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			THE WORKSHOP OF DAVIDSON, INC.	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			SERVICES FOR THE DEAF OF DC	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			HOSPICE OF DC, INC.	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			SALVATION ARMY	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			CANCER SERVICES OF DC, INC.	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			DC TRANSITIONAL SERVICES, INC.	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			DC PRISON MINISTRY, INC.	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			DAVIDSON COUNTY SPAY & NEUTER PROGRAM	\$ -	\$ -	\$ 100,000	\$ -	\$ -	#DIV/0!		
			CONTRIBUTIONS/DDCC APPRENTICESHIP CONSORTIUM	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			SOUTH DAV FAMILY RESOURCE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			HOME SOLUTIONS DAVIDSON	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			A BETTER YOUTH	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			A.R.I.S.E.	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
				OPERATING Total			\$ 895,862	\$ 337,636	\$ 434,756	\$ 311,801	\$ (25,835)
			Contributions Total			\$ 895,862	\$ 337,636	\$ 434,756	\$ 311,801	\$ (25,835)	-7.7%
		Cooperative Extension	CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			CAPITAL OUTLAY Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			INTERNAL SERVICE CHARGES	TELEPHONE	\$ 161	\$ 175	\$ 175	\$ 175	\$ -	0.0%	
			INTERNAL SERVICE CHARGES Total		\$ 161	\$ 175	\$ 175	\$ 175	\$ -	0.0%	
			OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 798	\$ 850	\$ 1,070	\$ 1,070	\$ 220	25.9%	
			OTHER EXPENDITURES Total		\$ 798	\$ 850	\$ 1,070	\$ 1,070	\$ 220	25.9%	
			OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	\$ -	\$ 25	\$ 25	\$ 25	\$ -	0.0%	
			OTHER PROFESSIONAL SERVICES Total		\$ -	\$ 25	\$ 25	\$ 25	\$ -	0.0%	
			OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 323,331	\$ 335,575	\$ 348,004	\$ 348,004	\$ 12,429	3.7%	
				POSTAGE	\$ 46	\$ 50	\$ 50	\$ 50	\$ -	0.0%	
				PRINTING	\$ -	\$ -	\$ 500	\$ 500	\$ 500	#DIV/0!	
				STAFF TRAINING	\$ -	\$ 100	\$ 100	\$ 100	\$ -	0.0%	
				TELEPHONE	\$ 866	\$ 950	\$ 950	\$ 950	\$ -	0.0%	
				TRAVEL	\$ 5,469	\$ 5,500	\$ 5,500	\$ 5,500	\$ -	0.0%	
			OTHER PURCHASED SERVICES Total			\$ 329,712	\$ 342,175	\$ 355,104	\$ 355,104	\$ 12,929	3.8%
			PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PURCHASED PROPERTY SERVICE Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
				FICA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
				GROUP INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
				REGULAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
				RETIREMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
				WORKERS COMP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			SALARIES & BENEFITS Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2025 Actual	FY 2026 Proposed	FY 2027 Request	FY 2027 Proposed	\$ Change vs. Adopted	% Change vs. Adopted
General	Cooperative Extension	SPECIAL ACTIVITIES	SPECIAL ACTIVITIES	\$ 21,323	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			SPECIAL ACTIVITIES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		SPECIAL ACTIVITIES Total		\$ 21,323	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 22,817	\$ 9,000	\$ 9,000	\$ 9,000	\$ -	0.0%
			FOOD	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		SUPPLIES Total		\$ 22,817	\$ 9,000	\$ 9,000	\$ 9,000	\$ -	0.0%
Cooperative Extension Total				\$ 374,811	\$ 352,225	\$ 365,374	\$ 365,374	\$ 13,149	3.7%
	County Attorney	CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 295	\$ 305	\$ 305	\$ 305	\$ -	0.0%
		INTERNAL SERVICE CHARGES Total		\$ 295	\$ 305	\$ 305	\$ 305	\$ -	0.0%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 7,367	\$ 8,891	\$ 8,125	\$ 8,125	\$ (766)	-8.6%
		OTHER EXPENDITURES Total		\$ 7,367	\$ 8,891	\$ 8,125	\$ 8,125	\$ (766)	-8.6%
		OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	\$ 24,108	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.0%
		OTHER PROFESSIONAL SERVICES Total		\$ 24,108	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.0%
		OTHER PURCHASED SERVICES	ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			POSTAGE	\$ 837	\$ 750	\$ 750	\$ 750	\$ -	0.0%
			TELEPHONE	\$ 531	\$ 590	\$ 500	\$ 590	\$ -	0.0%
			TRAVEL	\$ 14,352	\$ 16,215	\$ 16,340	\$ 16,215	\$ -	0.0%
		OTHER PURCHASED SERVICES Total		\$ 15,720	\$ 17,555	\$ 17,680	\$ 17,555	\$ -	0.0%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 1,395	\$ 1,153	\$ 1,553	\$ 1,553	\$ 400	34.7%
			FICA	\$ 35,637	\$ 39,105	\$ 40,270	\$ 40,270	\$ 1,165	3.0%
			GROUP INSURANCE	\$ 58,836	\$ 47,596	\$ 59,283	\$ 59,283	\$ 11,687	24.6%
			OVERTIME	\$ -	\$ 210	\$ -	\$ -	\$ (210)	-100.0%
			REGULAR	\$ 481,700	\$ 507,865	\$ 522,911	\$ 522,911	\$ 15,046	3.0%
			RETIREMENT	\$ 73,294	\$ 80,712	\$ 86,904	\$ 86,904	\$ 6,192	7.7%
			TELEPHONE ALLOWANCE	\$ 2,491	\$ 2,484	\$ 2,484	\$ 2,484	\$ -	0.0%
			TRAVEL ALLOWANCE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			WORKERS COMP	\$ 777	\$ 815	\$ 839	\$ 839	\$ 24	2.9%
		SALARIES & BENEFITS Total		\$ 654,130	\$ 679,940	\$ 714,245	\$ 714,245	\$ 34,304	5.0%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 12,262	\$ 4,500	\$ 4,500	\$ 4,500	\$ -	0.0%
		SUPPLIES Total		\$ 12,262	\$ 4,500	\$ 4,500	\$ 4,500	\$ -	0.0%
County Attorney Total				\$ 713,882	\$ 721,191	\$ 754,855	\$ 754,729	\$ 33,538	4.7%
	County Commissioners	INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 269	\$ 290	\$ 290	\$ 290	\$ -	0.0%
		INTERNAL SERVICE CHARGES Total		\$ 269	\$ 290	\$ 290	\$ 290	\$ -	0.0%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 83,368	\$ 85,315	\$ 85,315	\$ 85,315	\$ -	0.0%
			MISCELLANEOUS EXPENSE	\$ 5,150	\$ 5,500	\$ 5,500	\$ 5,500	\$ -	0.0%
		OTHER EXPENDITURES Total		\$ 88,518	\$ 90,815	\$ 90,815	\$ 90,815	\$ -	0.0%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 4,105	\$ 4,135	\$ 4,135	\$ 4,135	\$ -	0.0%
			POSTAGE	\$ 52	\$ 30	\$ 30	\$ 30	\$ -	0.0%
			PRINTING	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRAVEL	\$ 6,515	\$ 14,000	\$ 14,000	\$ 14,000	\$ -	0.0%
		OTHER PURCHASED SERVICES Total		\$ 10,672	\$ 18,165	\$ 18,165	\$ 18,165	\$ -	0.0%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 590	\$ 4,138	\$ 4,407	\$ 4,407	\$ 269	6.5%
			FICA	\$ 15,035	\$ 16,402	\$ 16,269	\$ 16,269	\$ (133)	-0.8%
			GROUP INSURANCE	\$ 44,785	\$ 72,429	\$ 90,214	\$ 90,214	\$ 17,785	24.6%
			MEETING ALLOWANCE	\$ 42,113	\$ 42,200	\$ 42,200	\$ 42,200	\$ -	0.0%
			REGULAR	\$ 130,515	\$ 138,452	\$ 136,447	\$ 136,447	\$ (2,005)	-1.4%
			TELEPHONE ALLOWANCE	\$ 5,475	\$ 5,460	\$ 5,460	\$ 5,460	\$ -	0.0%
			TRAVEL ALLOWANCE	\$ 23,884	\$ 24,155	\$ 24,155	\$ 24,155	\$ -	0.0%
			WORKERS COMP	\$ 324	\$ 334	\$ 332	\$ 332	\$ (2)	-0.6%
		SALARIES & BENEFITS Total		\$ 262,720	\$ 303,570	\$ 319,484	\$ 319,484	\$ 15,914	5.2%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 626	\$ 185	\$ 185	\$ 185	\$ -	0.0%
		SUPPLIES Total		\$ 626	\$ 185	\$ 185	\$ 185	\$ -	0.0%
County Commissioners Total				\$ 362,805	\$ 413,025	\$ 428,939	\$ 428,939	\$ 15,914	3.9%
	County Manager	CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			OTHER IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INSURANCE	GENERAL LIABILITY	\$ 35,528	\$ 36,000	\$ 36,000	\$ 36,000	\$ -	0.0%
		INSURANCE Total		\$ 35,528	\$ 36,000	\$ 36,000	\$ 36,000	\$ -	0.0%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 244	\$ 260	\$ 260	\$ 260	\$ -	0.0%
			VEHICLE MILEAGE	\$ 239	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERNAL SERVICE CHARGES Total		\$ 483	\$ 260	\$ 260	\$ 260	\$ -	0.0%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 6,731	\$ 4,762	\$ 4,762	\$ 4,762	\$ -	0.0%
			MISCELLANEOUS EXPENSE	\$ 54,424	\$ 47,715	\$ 47,715	\$ 47,715	\$ -	0.0%
		OTHER EXPENDITURES Total		\$ 61,155	\$ 52,477	\$ 52,477	\$ 52,477	\$ -	0.0%
		OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	\$ 93,450	\$ 123,000	\$ 123,000	\$ 100,000	\$ (23,000)	-18.7%
		OTHER PROFESSIONAL SERVICES Total		\$ 93,450	\$ 123,000	\$ 123,000	\$ 100,000	\$ (23,000)	-18.7%
		OTHER PURCHASED SERVICES	ADVERTISING	\$ -	\$ 300	\$ 300	\$ 300	\$ -	0.0%
			CONTRACTED SERVICES	\$ 91,612	\$ 76,899	\$ 76,899	\$ 76,899	\$ -	0.0%
			POSTAGE	\$ 1,560	\$ 1,300	\$ 1,300	\$ 1,300	\$ -	0.0%
			PRINTING	\$ -	\$ 50	\$ 50	\$ 50	\$ -	0.0%

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2025 Actual	FY 2026 Proposed	FY 2027 Request	FY 2027 Proposed	\$ Change vs. Adopted	% Change vs. Adopted
General	County Manager	OTHER PURCHASED SERVICES	TELEPHONE	\$ 764	\$ 900	\$ 900	\$ 900	\$ -	0.0%
			TRAVEL	\$ 12,228	\$ 6,830	\$ 6,830	\$ 6,830	\$ -	0.0%
		OTHER PURCHASED SERVICES Total		\$ 106,163	\$ 86,279	\$ 86,279	\$ 86,279	\$ -	0.0%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 4,302	\$ 4,624	\$ 5,226	\$ 5,226	\$ 602	13.0%
			FICA	\$ 42,781	\$ 49,192	\$ 50,675	\$ 50,675	\$ 1,483	3.0%
			GROUP INSURANCE	\$ 77,521	\$ 62,082	\$ 77,326	\$ 77,326	\$ 15,244	24.6%
			OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REGULAR	\$ 606,815	\$ 635,650	\$ 654,616	\$ 654,617	\$ 18,967	3.0%
			RETIREMENT	\$ 92,679	\$ 101,580	\$ 109,406	\$ 109,406	\$ 7,826	7.7%
			TELEPHONE ALLOWANCE	\$ 2,166	\$ 2,160	\$ 2,160	\$ 2,160	\$ -	0.0%
			TRAVEL ALLOWANCE	\$ 1,003	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%
			WORKERS COMP	\$ 983	\$ 1,023	\$ 1,055	\$ 1,055	\$ 32	3.1%
		SALARIES & BENEFITS Total		\$ 828,250	\$ 857,311	\$ 901,464	\$ 901,465	\$ 44,154	5.2%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 14,594	\$ 9,500	\$ 9,500	\$ 7,500	\$ (2,000)	-21.1%
			SUP COURT JUDGE SUPPLIES	\$ 3,124	\$ 2,300	\$ 2,300	\$ 2,300	\$ -	0.0%
			DISTRICT COURT JUDGE SUPPLIES	\$ -	\$ 1,500	\$ 1,500	\$ 1,000	\$ (500)	-33.3%
		SUPPLIES Total		\$ 17,717	\$ 13,300	\$ 13,300	\$ 10,800	\$ (2,500)	-18.8%
	County Manager Total			\$ 1,142,747	\$ 1,168,627	\$ 1,212,780	\$ 1,187,281	\$ 18,654	1.6%
	Davidson - Davie Community College	CAPITAL OUTLAY - CATEGORY II	SCHOOL C/O - CATEGORY II	\$ 438,340	\$ 442,723	\$ 670,000	\$ 442,723	\$ -	0.0%
		CAPITAL OUTLAY - CATEGORY II Total		\$ 438,340	\$ 442,723	\$ 670,000	\$ 442,723	\$ -	0.0%
		OPERATING	SCHOOL CURRENT EXPENSE	\$ 3,737,000	\$ 3,849,110	\$ 4,336,743	\$ 4,046,670	\$ 197,560	5.1%
		OPERATING Total		\$ 3,737,000	\$ 3,849,110	\$ 4,336,743	\$ 4,046,670	\$ 197,560	5.1%
	Davidson - Davie Community College Total			\$ 4,175,340	\$ 4,291,833	\$ 5,006,743	\$ 4,489,393	\$ 197,560	4.6%
	Davidson County Schools	CAPITAL OUTLAY - CATEGORY II	SCHOOL C/O - CATEGORY II	\$ 1,414,000	\$ 1,428,140	\$ 1,428,140	\$ 1,428,140	\$ -	0.0%
		CAPITAL OUTLAY - CATEGORY II Total		\$ 1,414,000	\$ 1,428,140	\$ 1,428,140	\$ 1,428,140	\$ -	0.0%
		OPERATING	SCHOOL CURRENT EXPENSE	\$ 25,998,388	\$ 27,053,113	\$ 28,563,680	\$ 28,563,680	\$ 1,510,567	5.6%
		OPERATING Total		\$ 25,998,388	\$ 27,053,113	\$ 28,563,680	\$ 28,563,680	\$ 1,510,567	5.6%
	Davidson County Schools Total			\$ 27,412,388	\$ 28,481,253	\$ 29,991,820	\$ 29,991,820	\$ 1,510,567	5.3%
	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	\$ 685,250	\$ 850,000	\$ 850,000	\$ 850,000	\$ -	0.0%
			INTEREST-OTHER DEBT	\$ 2,853,742	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ -	0.0%
			SBITAs	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST Total		\$ 3,538,992	\$ 3,850,000	\$ 3,850,000	\$ 3,850,000	\$ -	0.0%
		PRINCIPAL	PRINCIPAL-BONDS	\$ 3,855,000	\$ 2,667,513	\$ 2,667,513	\$ 2,667,513	\$ -	0.0%
			PRINCIPAL-OTHER DEBT	\$ 5,498,465	\$ 5,750,000	\$ 6,234,250	\$ 6,214,599	\$ 464,599	8.1%
			SBITAs	\$ 1,010,268	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			LEASES	\$ 101,915	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		PRINCIPAL Total		\$ 10,465,648	\$ 8,417,513	\$ 8,901,763	\$ 8,882,112	\$ 464,599	5.5%
	Debt Service Total			\$ 14,004,639	\$ 12,267,513	\$ 12,751,763	\$ 12,732,112	\$ 464,599	3.8%
	Developmental Center	OPERATING	SCHOOL CURRENT EXPENSE	\$ 779,992	\$ 779,992	\$ 779,992	\$ 779,992	\$ -	0.0%
		OPERATING Total		\$ 779,992	\$ 779,992	\$ 779,992	\$ 779,992	\$ -	0.0%
	Developmental Center Total			\$ 779,992	\$ 779,992	\$ 779,992	\$ 779,992	\$ -	0.0%
	Economic Development	OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER PURCHASED SERVICES Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ -	\$ -	\$ 19	\$ 19	\$ 19	#DIV/0!
			FICA	\$ -	\$ -	\$ 986	\$ 986	\$ 986	#DIV/0!
			GROUP INSURANCE	\$ -	\$ -	\$ 12,888	\$ 12,888	\$ 12,888	#DIV/0!
			REGULAR	\$ -	\$ -	\$ 111,248	\$ 111,248	\$ 111,248	#DIV/0!
			RETIREMENT	\$ -	\$ -	\$ 18,434	\$ 18,434	\$ 18,434	#DIV/0!
			TELEPHONE ALLOWANCE	\$ -	\$ -	\$ 540	\$ 540	\$ 540	#DIV/0!
			WORKERS COMP	\$ -	\$ -	\$ 43	\$ 43	\$ 43	#DIV/0!
		SALARIES & BENEFITS Total		\$ -	\$ -	\$ 144,158	\$ 144,158	\$ 144,158	#DIV/0!
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 7,920	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%
		SUPPLIES Total		\$ 7,920	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%
	Economic Development Total			\$ 7,920	\$ 5,000	\$ 149,158	\$ 149,158	\$ 144,158	2883.2%
	Education	EDUCATION	FINES & FORFEITURES	\$ 850,000	\$ 680,000	\$ 750,000	\$ 750,000	\$ 70,000	10.3%
		EDUCATION Total		\$ 850,000	\$ 680,000	\$ 750,000	\$ 750,000	\$ 70,000	10.3%
	Education Total			\$ 850,000	\$ 680,000	\$ 750,000	\$ 750,000	\$ 70,000	10.3%
	Emergency Communications	CAPITAL OUTLAY	EQUIPMENT	\$ 48,974	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY Total		\$ 48,974	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 376	\$ 405	\$ 405	\$ 405	\$ -	0.0%
			VEHICLE MILEAGE	\$ 12,808	\$ 12,880	\$ 14,209	\$ 14,209	\$ 1,329	10.3%
		INTERNAL SERVICE CHARGES Total		\$ 13,184	\$ 13,285	\$ 14,614	\$ 14,614	\$ 1,329	10.3%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 3,551	\$ 2,200	\$ 4,350	\$ 3,600	\$ 1,400	63.6%
		OTHER EXPENDITURES Total		\$ 3,551	\$ 2,200	\$ 4,350	\$ 3,600	\$ 1,400	63.6%
		OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	\$ 990	\$ 600	\$ 600	\$ 600	\$ -	0.0%
		OTHER PROFESSIONAL SERVICES Total		\$ 990	\$ 600	\$ 600	\$ 600	\$ -	0.0%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 259,132	\$ 344,604	\$ 344,010	\$ 275,000	\$ (69,604)	-20.2%
			POSTAGE	\$ -	\$ 25	\$ 100	\$ 100	\$ 75	300.0%
			PRINTING	\$ 181	\$ 425	\$ 425	\$ 200	\$ (225)	-52.9%

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2025 Actual	FY 2026 Proposed	FY 2027 Request	FY 2027 Proposed	\$ Change vs. Adopted	% Change vs. Adopted	
General	Emergency Communications	OTHER PURCHASED SERVICES	STAFF TRAINING	\$ 21,328	\$ 6,500	\$ 45,933	\$ 22,000	\$ 15,500	238.5%	
			TELEPHONE	\$ 40,135	\$ 46,800	\$ 54,200	\$ 42,000	\$ (4,800)	-10.3%	
			TRAVEL	\$ 1,683	\$ 850	\$ 850	\$ 850	\$ -	0.0%	
			UNIFORMS	\$ 1,460	\$ 1,500	\$ 2,000	\$ 1,500	\$ -	0.0%	
		OTHER PURCHASED SERVICES Total		\$ 323,918	\$ 400,704	\$ 447,518	\$ 341,650	\$ (59,054)	-14.7%	
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ 13,102	\$ 15,000	\$ 17,500	\$ 13,200	\$ (1,800)	-12.0%	
				PURCHASED PROPERTY SERVICE Total		\$ 13,102	\$ 15,000	\$ 17,500	\$ 13,200	\$ (1,800)
		RENTAL	EQUIPMENT	\$ 265	\$ -	\$ 300	\$ 300	\$ 300	#DIV/0!	
				RENTAL Total		\$ 265	\$ -	\$ 300	\$ 300	\$ 300
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	FICA	\$ 12,078	\$ 11,490	\$ 14,531	\$ 14,376	\$ 2,886	25.1%
				\$ 171,249	\$ 190,760	\$ 262,474	\$ 220,582	\$ 29,822	15.6%	
				\$ 423,457	\$ 413,878	\$ 628,892	\$ 541,283	\$ 127,405	30.8%	
				\$ 455,130	\$ 500,278	\$ 650,475	\$ 503,475	\$ 3,197	0.6%	
				\$ 53,724	\$ 41,130	\$ 103,359	\$ 103,359	\$ 62,229	151.3%	
				\$ 1,851,089	\$ 1,940,699	\$ 2,549,477	\$ 2,236,479	\$ 295,780	15.2%	
				\$ 351,594	\$ 353,806	\$ 467,137	\$ 420,466	\$ 66,660	18.8%	
				\$ 601	\$ 300	\$ 300	\$ 300	\$ -	0.0%	
				\$ 3,553	\$ 5,187	\$ 6,521	\$ 5,747	\$ 560	10.8%	
		SALARIES & BENEFITS Total		\$ 3,322,476	\$ 3,457,528	\$ 4,683,166	\$ 4,046,067	\$ 588,539	17.0%	
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 33,501	\$ 43,500	\$ 45,000	\$ 35,000	\$ (8,500)	-19.5%	
			RADIO SHOP SUPPLIES	\$ 4,446	\$ 4,500	\$ 5,500	\$ 4,500	\$ -	0.0%	
			SIGN SHOP SUPPLIES	\$ 28,634	\$ 30,000	\$ 37,500	\$ 30,000	\$ -	0.0%	
		SUPPLIES Total		\$ 66,581	\$ 78,000	\$ 88,000	\$ 69,500	\$ (8,500)	-10.9%	
		Emergency Communications Total		\$ 3,793,041	\$ 3,967,317	\$ 5,256,048	\$ 4,489,531	\$ 522,214	13.2%	
		Emergency Services	CAPITAL OUTLAY	EQUIPMENT	\$ 2,776,415	\$ 2,136,214	\$ 1,686,776	\$ 1,536,114	\$ (600,100)	-28.1%
				OTHER IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CAPITAL OUTLAY Total		\$ 2,776,415	\$ 2,136,214	\$ 1,686,776	\$ 1,536,114	\$ (600,100)	-28.1%
			INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 1,585	\$ 1,695	\$ 1,695	\$ 1,695	\$ -	0.0%
				VEHICLE MILEAGE	\$ 547,884	\$ 596,147	\$ 617,658	\$ 617,658	\$ 21,511	3.6%
			INTERNAL SERVICE CHARGES Total		\$ 549,469	\$ 597,842	\$ 619,353	\$ 619,353	\$ 21,511	3.6%
			OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 2,837	\$ 2,390	\$ 3,240	\$ 2,990	\$ 600	25.1%
					OTHER EXPENDITURES Total		\$ 2,837	\$ 2,390	\$ 3,240	\$ 2,990
	OTHER PROFESSIONAL SERVICES		PROFESSIONAL SERVICES	\$ 267,375	\$ 277,000	\$ 277,000	\$ 277,000	\$ -	0.0%	
				OTHER PROFESSIONAL SERVICES Total		\$ 267,375	\$ 277,000	\$ 277,000	\$ 277,000	\$ -
	OTHER PURCHASED SERVICES		CONTRACTED SERVICES	\$ 230,956	\$ 226,890	\$ 256,686	\$ 256,686	\$ 29,796	13.1%	
			LAUNDRY	\$ 20,732	\$ 21,000	\$ 22,000	\$ 22,000	\$ 1,000	4.8%	
			POSTAGE	\$ 3,828	\$ 3,335	\$ 3,435	\$ 3,200	\$ (135)	-4.0%	
			PRINTING	\$ 397	\$ 400	\$ 600	\$ 600	\$ 200	50.0%	
			STAFF TRAINING	\$ 290	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			TELEPHONE	\$ 26,569	\$ 26,500	\$ 32,275	\$ 26,875	\$ 375	1.4%	
			TRAVEL	\$ 15,521	\$ 11,100	\$ 21,170	\$ 18,200	\$ 7,100	64.0%	
			UNIFORMS	\$ 70,830	\$ 80,100	\$ 84,750	\$ 75,200	\$ (4,900)	-6.1%	
	OTHER PURCHASED SERVICES Total		\$ 369,121	\$ 369,325	\$ 420,916	\$ 402,761	\$ 33,436	9.1%		
	PURCHASED PROPERTY SERVICE		MAINT & REPAIR EQUIPMENT	\$ 23,636	\$ 23,400	\$ 42,171	\$ 42,171	\$ 18,771	80.2%	
				PURCHASED PROPERTY SERVICE Total		\$ 23,636	\$ 23,400	\$ 42,171	\$ 42,171	\$ 18,771
	RENTAL		EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
				RENTAL Total		\$ -	\$ -	\$ -	\$ -	\$ -
	SALARIES & BENEFITS		BONUS-CHMAS & LONGEVITY	FICA	\$ 35,821	\$ 43,597	\$ 41,993	\$ 41,992	\$ (1,605)	-3.7%
				\$ 560,711	\$ 629,929	\$ 624,711	\$ 624,712	\$ (5,217)	-0.8%	
				\$ 1,079,580	\$ 1,174,380	\$ 1,366,094	\$ 1,366,095	\$ 191,715	16.3%	
				\$ 1,551,901	\$ 1,321,000	\$ 1,321,000	\$ 1,321,000	\$ -	0.0%	
				\$ 609,077	\$ 649,480	\$ 649,380	\$ 649,380	\$ (100)	0.0%	
				\$ 5,459,991	\$ 6,122,255	\$ 6,150,696	\$ 6,150,696	\$ 28,441	0.5%	
				\$ 1,073,161	\$ 1,214,455	\$ 1,256,691	\$ 1,256,691	\$ 42,236	3.5%	
				\$ 4,780	\$ 3,090	\$ 3,090	\$ 3,090	\$ -	0.0%	
				\$ 433,740	\$ 476,113	\$ 468,060	\$ 468,061	\$ (8,052)	-1.7%	
	SALARIES & BENEFITS Total		\$ 10,808,762	\$ 11,634,299	\$ 11,881,716	\$ 11,881,717	\$ 247,418	2.1%		
	SUPPLIES		DEPARTMENTAL SUPPLIES	\$ 124,530	\$ 97,310	\$ 112,000	\$ 196,715	\$ 99,405	102.2%	
			FIRE PREVENTION MATERIALS	\$ 2,814	\$ 3,200	\$ 5,200	\$ 3,000	\$ (200)	-6.3%	
			MEDICAL SUPPLIES	\$ 431,572	\$ 360,000	\$ 380,000	\$ 380,000	\$ 20,000	5.6%	
	SUPPLIES Total		\$ 558,916	\$ 460,510	\$ 497,200	\$ 579,715	\$ 119,205	25.9%		
	Emergency Services Total		\$ 15,356,531	\$ 15,500,980	\$ 15,428,372	\$ 15,341,821	\$ (159,159)	-1.0%		
	Finance	CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			CAPITAL OUTLAY Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INSURANCE	OTHER	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.0%	
				\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.0%	
		INSURANCE Total		\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.0%	
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 369	\$ 400	\$ 400	\$ 400	\$ -	0.0%	
				\$ 369	\$ 400	\$ 400	\$ 400	\$ -	0.0%	
		INTERNAL SERVICE CHARGES Total		\$ 369	\$ 400	\$ 400	\$ 400	\$ -	0.0%	
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 840	\$ 890	\$ 890	\$ 890	\$ -	0.0%	
				\$ 840	\$ 890	\$ 890	\$ 890	\$ -	0.0%	
		OTHER EXPENDITURES Total		\$ 840	\$ 890	\$ 890	\$ 890	\$ -	0.0%	
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 85,029	\$ 105,837	\$ 77,587	\$ 77,587	\$ (28,250)	-26.7%	
			POSTAGE	\$ 32,718	\$ 25,000	\$ 40,000	\$ 35,000	\$ 10,000	40.0%	
			PROFESSIONAL SERVICES	\$ 171,615	\$ 165,000	\$ 199,150	\$ 199,150	\$ 34,150	20.7%	
			TELEPHONE	\$ 716	\$ 680	\$ 680	\$ 680	\$ -	0.0%	

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2025 Actual	FY 2026 Proposed	FY 2027 Request	FY 2027 Proposed	\$ Change vs. Adopted	% Change vs. Adopted
General	Finance	OTHER PURCHASED SERVICES	TRAVEL	\$ -	\$ 25	\$ 25	\$ 25	\$ -	0.0%
		OTHER PURCHASED SERVICES Total		\$ 290,078	\$ 296,542	\$ 317,442	\$ 312,442	\$ 15,900	5.4%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 4,537	\$ 5,003	\$ 2,561	\$ 2,561	\$ (2,442)	-48.8%
			FICA	\$ 44,023	\$ 53,390	\$ 56,514	\$ 56,514	\$ 3,124	5.9%
			GROUP INSURANCE	\$ 118,768	\$ 113,817	\$ 141,764	\$ 141,764	\$ 27,947	24.6%
			OVERTIME	\$ 4,884	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%
			REGULAR	\$ 597,475	\$ 687,365	\$ 730,650	\$ 730,650	\$ 43,285	6.3%
			RETIREMENT	\$ 92,043	\$ 110,533	\$ 117,916	\$ 117,916	\$ 7,383	6.7%
			TELEPHONE ALLOWANCE	\$ 541	\$ 540	\$ 540	\$ 540	\$ -	0.0%
			WORKERS COMP	\$ 969	\$ 1,108	\$ 1,235	\$ 1,235	\$ 127	11.5%
		SALARIES & BENEFITS Total		\$ 863,240	\$ 976,756	\$ 1,056,180	\$ 1,056,180	\$ 79,424	8.1%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 46,624	\$ 75,000	\$ 75,000	\$ 55,000	\$ (20,000)	-26.7%
		SUPPLIES Total		\$ 46,624	\$ 75,000	\$ 75,000	\$ 55,000	\$ (20,000)	-26.7%
Finance Total				\$ 1,204,151	\$ 1,352,588	\$ 1,452,912	\$ 1,427,912	\$ 75,324	5.6%
Human Resources		CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INSURANCE	GENERAL LIABILITY	\$ 1,842	\$ 20,000	\$ 20,000	\$ 1,850	\$ (18,150)	-90.8%
		INSURANCE Total		\$ 1,842	\$ 20,000	\$ 20,000	\$ 1,850	\$ (18,150)	-90.8%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 594	\$ 610	\$ 610	\$ 610	\$ -	0.0%
			VEHICLE MILEAGE	\$ 503	\$ 1,546	\$ 1,358	\$ 1,358	\$ (188)	-12.2%
		INTERNAL SERVICE CHARGES Total		\$ 1,097	\$ 2,156	\$ 1,968	\$ 1,968	\$ (188)	-8.7%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 902	\$ 1,005	\$ 1,895	\$ 1,895	\$ 890	88.6%
			MISCELLANEOUS EXPENSE	\$ 28,001	\$ 27,015	\$ 27,160	\$ 23,755	\$ (3,260)	-12.1%
		OTHER EXPENDITURES Total		\$ 28,902	\$ 28,020	\$ 29,055	\$ 25,650	\$ (2,370)	-8.5%
		OTHER PURCHASED SERVICES	ADVERTISING	\$ 100	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CONTRACTED SERVICES	\$ 289,807	\$ 94,802	\$ 179,721	\$ 176,821	\$ 82,019	86.5%
			POSTAGE	\$ 1,058	\$ 1,455	\$ 1,455	\$ 1,455	\$ -	0.0%
			PRINTING	\$ 587	\$ 1,050	\$ 1,050	\$ 1,050	\$ -	0.0%
			STAFF TRAINING	\$ 5,868	\$ 4,650	\$ 6,250	\$ 4,650	\$ -	0.0%
			TELEPHONE	\$ 958	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%
			TRAVEL	\$ 124	\$ 200	\$ 500	\$ 200	\$ -	0.0%
		OTHER PURCHASED SERVICES Total		\$ 298,503	\$ 103,157	\$ 189,976	\$ 185,176	\$ 82,019	79.5%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 3,999	\$ 4,238	\$ 4,677	\$ 4,677	\$ 439	10.4%
			FICA	\$ 40,154	\$ 45,144	\$ 46,558	\$ 45,449	\$ 305	0.7%
			GROUP INSURANCE	\$ 165,577	\$ 539,499	\$ 559,190	\$ 212,747	\$ (326,752)	-60.6%
			OVERTIME	\$ 152	\$ 15,000	\$ 15,000	\$ 500	\$ (14,500)	-96.7%
			PART TIME	\$ 10,274	\$ 12,002	\$ 12,002	\$ 12,002	\$ -	0.0%
			REGULAR	\$ 537,530	\$ 557,736	\$ 575,781	\$ 575,781	\$ 18,045	3.2%
			RETIREMENT	\$ 82,178	\$ 91,450	\$ 98,667	\$ 96,265	\$ 4,815	5.3%
			TELEPHONE ALLOWANCE	\$ 1,143	\$ 1,140	\$ 1,140	\$ 1,140	\$ -	0.0%
			UNEMPLOYMENT INS	\$ -	\$ 37,000	\$ 37,000	\$ 37,000	\$ -	0.0%
			WORKERS COMP	\$ 885	\$ 949	\$ 978	\$ 930	\$ (19)	-2.0%
		SALARIES & BENEFITS Total		\$ 841,892	\$ 1,304,158	\$ 1,350,993	\$ 986,491	\$ (317,667)	-24.4%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 23,641	\$ 11,350	\$ 29,060	\$ 29,060	\$ 17,710	156.0%
		SUPPLIES Total		\$ 23,641	\$ 11,350	\$ 29,060	\$ 29,060	\$ 17,710	156.0%
Human Resources Total				\$ 1,195,876	\$ 1,468,841	\$ 1,621,052	\$ 1,230,195	\$ (238,646)	-16.2%
Information Technology		CAPITAL OUTLAY	EQUIPMENT	\$ 255,682	\$ 100,000	\$ 140,000	\$ 140,000	\$ 40,000	40.0%
		CAPITAL OUTLAY Total		\$ 255,682	\$ 100,000	\$ 140,000	\$ 140,000	\$ 40,000	40.0%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 690	\$ 740	\$ 855	\$ 855	\$ 115	15.5%
		INTERNAL SERVICE CHARGES Total		\$ 690	\$ 740	\$ 855	\$ 855	\$ 115	15.5%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 1,360,108	\$ 1,826,863	\$ 1,901,428	\$ 1,901,428	\$ 74,565	4.1%
			CONTRACTED SVCS. EQUIP	\$ 10,792	\$ 5,893	\$ 5,400	\$ 5,400	\$ (493)	-8.4%
			POSTAGE	\$ -	\$ -	\$ 105	\$ -	\$ -	#DIV/0!
			TELEPHONE	\$ 1,518	\$ 1,522	\$ 1,525	\$ 1,525	\$ 3	0.2%
			TRAVEL	\$ 13,371	\$ 14,500	\$ 18,290	\$ 13,800	\$ (700)	-4.8%
		OTHER PURCHASED SERVICES Total		\$ 1,385,790	\$ 1,848,778	\$ 1,926,748	\$ 1,922,153	\$ 73,375	4.0%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 13,023	\$ 9,501	\$ 10,041	\$ 10,041	\$ 540	5.7%
			FICA	\$ 51,008	\$ 52,483	\$ 54,386	\$ 54,387	\$ 1,904	3.6%
			GROUP INSURANCE	\$ 90,472	\$ 82,776	\$ 103,101	\$ 103,101	\$ 20,325	24.6%
			OVERTIME	\$ 4,538	\$ 2,695	\$ 4,275	\$ 4,275	\$ 1,580	58.6%
			REGULAR	\$ 662,656	\$ 670,205	\$ 692,957	\$ 692,957	\$ 22,752	3.4%
			RETIREMENT	\$ 103,151	\$ 108,160	\$ 117,195	\$ 117,195	\$ 9,035	8.4%
			TELEPHONE ALLOWANCE	\$ 3,670	\$ 3,660	\$ 3,660	\$ 3,660	\$ -	0.0%
			WORKERS COMP	\$ 1,092	\$ 1,257	\$ 1,308	\$ 1,308	\$ 51	4.1%
		SALARIES & BENEFITS Total		\$ 929,611	\$ 930,737	\$ 986,925	\$ 986,924	\$ 56,187	6.0%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 11,841	\$ 7,650	\$ 31,700	\$ 11,900	\$ 4,250	55.6%
		SUPPLIES Total		\$ 11,841	\$ 7,650	\$ 31,700	\$ 11,900	\$ 4,250	55.6%
Information Technology Total				\$ 2,583,613	\$ 2,887,905	\$ 3,086,228	\$ 3,061,832	\$ 173,927	6.0%
Inspections		CAPITAL OUTLAY	EQUIPMENT	\$ 95,364	\$ 95,000	\$ 96,000	\$ 96,000	\$ 1,000	1.1%
		CAPITAL OUTLAY Total		\$ 95,364	\$ 95,000	\$ 96,000	\$ 96,000	\$ 1,000	1.1%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 577	\$ 600	\$ 600	\$ 600	\$ -	0.0%

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2025 Actual	FY 2026 Proposed	FY 2027 Request	FY 2027 Proposed	\$ Change vs. Adopted	% Change vs. Adopted
General	Inspections	INTERNAL SERVICE CHARGES	VEHICLE MILEAGE	\$ 90,856	\$ 81,131	\$ 100,794	\$ 100,794	\$ 19,663	24.2%
		INTERNAL SERVICE CHARGES Total		\$ 91,433	\$ 81,731	\$ 101,394	\$ 101,394	\$ 19,663	24.1%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 563	\$ 750	\$ 1,725	\$ 600	\$ (150)	-20.0%
		OTHER EXPENDITURES Total		\$ 563	\$ 750	\$ 1,725	\$ 600	\$ (150)	-20.0%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 98,186	\$ 106,682	\$ 106,682	\$ 106,682	\$ -	0.0%
			POSTAGE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PRINTING	\$ 1,733	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.0%
			TELEPHONE	\$ 866	\$ 625	\$ 625	\$ 625	\$ -	0.0%
			TRAVEL	\$ 13,893	\$ 11,000	\$ 11,000	\$ 11,000	\$ -	0.0%
		OTHER PURCHASED SERVICES Total		\$ 114,678	\$ 119,807	\$ 119,807	\$ 119,807	\$ -	0.0%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		PURCHASED PROPERTY SERVICE Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 5,021	\$ 6,851	\$ 8,254	\$ 8,254	\$ 1,403	20.5%
			FICA	\$ 65,695	\$ 74,187	\$ 77,877	\$ 77,877	\$ 3,690	5.0%
			GROUP INSURANCE	\$ 165,043	\$ 165,551	\$ 206,203	\$ 206,203	\$ 40,652	24.6%
			OVERTIME	\$ 11,184	\$ 6,250	\$ 11,000	\$ 11,000	\$ 4,750	76.0%
			PART TIME	\$ 36,781	\$ 35,550	\$ 35,550	\$ 35,550	\$ -	0.0%
			REGULAR	\$ 859,441	\$ 913,440	\$ 955,515	\$ 955,515	\$ 42,075	4.6%
			RETIREMENT	\$ 132,781	\$ 146,857	\$ 161,519	\$ 161,519	\$ 14,662	10.0%
			TELEPHONE ALLOWANCE	\$ 9,899	\$ 8,280	\$ 8,280	\$ 8,280	\$ -	0.0%
			WORKERS COMP	\$ 19,075	\$ 20,669	\$ 21,948	\$ 21,948	\$ 1,279	6.2%
		SALARIES & BENEFITS Total		\$ 1,304,919	\$ 1,377,635	\$ 1,486,147	\$ 1,486,146	\$ 108,511	7.9%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 7,054	\$ 13,200	\$ 13,200	\$ 13,200	\$ -	0.0%
		SUPPLIES Total		\$ 7,054	\$ 13,200	\$ 13,200	\$ 13,200	\$ -	0.0%
	Inspections Total			\$ 1,614,012	\$ 1,688,123	\$ 1,818,273	\$ 1,817,147	\$ 129,024	7.6%
	Integrated Solid Waste	CAPITAL OUTLAY	EQUIPMENT	\$ 154,394	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	0.0%
			OTHER IMPROVEMENTS	\$ -	\$ 15,000	\$ -	\$ -	\$ (15,000)	-100.0%
		CAPITAL OUTLAY Total		\$ 154,394	\$ 115,000	\$ 100,000	\$ 100,000	\$ (15,000)	-13.0%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 113	\$ 120	\$ 120	\$ 120	\$ -	0.0%
			VEHICLE MILEAGE	\$ 43,988	\$ 39,660	\$ 48,800	\$ 48,800	\$ 9,140	23.0%
		INTERNAL SERVICE CHARGES Total		\$ 44,101	\$ 39,780	\$ 48,920	\$ 48,920	\$ 9,140	23.0%
		OTHER PROFESSIONAL SERVICES	MAINT & REPAIR BLDG/GRND	\$ 19,147	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.0%
			MAINT & REPAIR EQUIPMENT	\$ 16,545	\$ 20,000	\$ 30,000	\$ 20,000	\$ -	0.0%
			MEDICAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			UTILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER PROFESSIONAL SERVICES Total		\$ 35,691	\$ 40,000	\$ 50,000	\$ 40,000	\$ -	0.0%
		OTHER PURCHASED SERVICES	ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CONTRACTED SERVICES	\$ 41,579	\$ 18,000	\$ 18,000	\$ 18,000	\$ -	0.0%
			CONTRACTED SVCS. EQUIP	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			LANDFILL CHARGES	\$ 285,121	\$ 282,000	\$ 290,000	\$ 290,000	\$ 8,000	2.8%
			POSTAGE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PRINTING	\$ 20	\$ 150	\$ 3,000	\$ 3,000	\$ 2,850	1900.0%
			STAFF TRAINING	\$ 275	\$ 55	\$ 55	\$ 55	\$ -	0.0%
			TELEPHONE	\$ 6,601	\$ 7,200	\$ 7,500	\$ 7,000	\$ (200)	-2.8%
			TRAVEL	\$ 70	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			UNIFORMS	\$ 1,715	\$ 2,000	\$ 3,000	\$ 2,000	\$ -	0.0%
		OTHER PURCHASED SERVICES Total		\$ 335,380	\$ 309,405	\$ 321,555	\$ 320,055	\$ 10,650	3.4%
		RENTAL	BUILDINGS	\$ 146	\$ 10,300	\$ 10,300	\$ 10,300	\$ -	0.0%
		RENTAL Total		\$ 146	\$ 10,300	\$ 10,300	\$ 10,300	\$ -	0.0%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 5,170	\$ 5,312	\$ 6,107	\$ 6,107	\$ 795	15.0%
			FICA	\$ 45,471	\$ 46,769	\$ 50,380	\$ 50,380	\$ 3,611	7.7%
			GROUP INSURANCE	\$ 135,703	\$ 139,684	\$ 173,984	\$ 173,984	\$ 34,300	24.6%
			OVERTIME	\$ 30,049	\$ 21,149	\$ 21,149	\$ 21,149	\$ -	0.0%
			PART TIME	\$ 80,094	\$ 58,635	\$ 87,189	\$ 87,189	\$ 28,554	48.7%
			REGULAR	\$ 509,170	\$ 524,350	\$ 542,194	\$ 542,194	\$ 17,844	3.4%
			RETIREMENT	\$ 82,506	\$ 91,824	\$ 98,878	\$ 98,878	\$ 7,054	7.7%
			TELEPHONE ALLOWANCE	\$ 1,516	\$ 1,920	\$ 1,920	\$ 1,920	\$ -	0.0%
			WORKERS COMP	\$ 50,572	\$ 50,602	\$ 54,679	\$ 54,679	\$ 4,077	8.1%
		SALARIES & BENEFITS Total		\$ 940,252	\$ 940,245	\$ 1,036,479	\$ 1,036,480	\$ 96,235	10.2%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 4,207	\$ 9,150	\$ 10,000	\$ 9,150	\$ -	0.0%
			GAS - DIESEL - OIL	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2025 Actual	FY 2026 Proposed	FY 2027 Request	FY 2027 Proposed	\$ Change vs. Adopted	% Change vs. Adopted
General	Integrated Solid Waste	SUPPLIES	MEDICAL-HEP B	\$ 205	\$ 200	\$ 200	\$ 200	\$ -	0.0%
			SMALL TOOLS & EQUIPMENT	\$ 407	\$ 1,000	\$ 1,000	\$ 750	\$ (250)	-25.0%
		SUPPLIES Total		\$ 4,820	\$ 10,350	\$ 11,200	\$ 10,100	\$ (250)	-2.4%
	Integrated Solid Waste Total			\$ 1,514,784	\$ 1,465,080	\$ 1,578,454	\$ 1,565,855	\$ 100,775	6.9%
	Lexington City Schools	CAPITAL OUTLAY - CATEGORY II	SCHOOL C/O - CATEGORY II	\$ 282,497	\$ 285,322	\$ 285,322	\$ 285,322	\$ -	0.0%
		CAPITAL OUTLAY - CATEGORY II Total		\$ 282,497	\$ 285,322	\$ 285,322	\$ 285,322	\$ -	0.0%
		OPERATING	SCHOOL CURRENT EXPENSE	\$ 4,505,750	\$ 4,697,110	\$ 5,025,465	\$ 5,025,465	\$ 328,355	7.0%
	OPERATING Total			\$ 4,505,750	\$ 4,697,110	\$ 5,025,465	\$ 5,025,465	\$ 328,355	7.0%
	Lexington City Schools Total			\$ 4,788,247	\$ 4,982,432	\$ 5,310,787	\$ 5,310,787	\$ 328,355	6.6%
	Library	CAPITAL OUTLAY	EQUIPMENT	\$ 7,144	\$ -	\$ 214,666	\$ -	\$ -	#DIV/0!
			OTHER IMPROVEMENTS	\$ 18,945	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY Total		\$ 26,089	\$ -	\$ 214,666	\$ -	\$ -	#DIV/0!
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 3,456	\$ 3,865	\$ 3,865	\$ 3,865	\$ -	0.0%
			VEHICLE MILEAGE	\$ 796	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%
		INTERNAL SERVICE CHARGES Total		\$ 4,252	\$ 5,865	\$ 5,865	\$ 5,865	\$ -	0.0%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 1,889	\$ 1,900	\$ 3,202	\$ 2,175	\$ 275	14.5%
			MISCELLANEOUS EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER EXPENDITURES Total		\$ 1,889	\$ 1,900	\$ 3,202	\$ 2,175	\$ 275	14.5%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 264,560	\$ 198,000	\$ 272,170	\$ 272,170	\$ 74,170	37.5%
			POSTAGE	\$ 3,933	\$ 3,500	\$ 5,000	\$ 4,000	\$ 500	14.3%
			PRINTING	\$ 1,715	\$ 1,750	\$ 3,250	\$ 1,750	\$ -	0.0%
			STAFF TRAINING	\$ 1,250	\$ 4,425	\$ 5,145	\$ 1,800	\$ (2,625)	-59.3%
			TELEPHONE	\$ 89,942	\$ 93,300	\$ 123,300	\$ 123,300	\$ 30,000	32.2%
			TRAVEL	\$ 15,863	\$ 12,600	\$ 25,420	\$ 16,100	\$ 3,500	27.8%
		OTHER PURCHASED SERVICES Total		\$ 377,263	\$ 313,575	\$ 434,285	\$ 419,120	\$ 105,545	33.7%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			MAINT & REPAIR EQUIPMENT	\$ 2,345	\$ 1,225	\$ 1,225	\$ 1,225	\$ -	0.0%
		PURCHASED PROPERTY SERVICE Total		\$ 2,345	\$ 1,225	\$ 1,225	\$ 1,225	\$ -	0.0%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 27,123	\$ 24,035	\$ 22,782	\$ 22,782	\$ (1,253)	-5.2%
			FICA	\$ 185,036	\$ 204,466	\$ 216,815	\$ 211,518	\$ 7,052	3.4%
			GROUP INSURANCE	\$ 495,662	\$ 507,001	\$ 631,496	\$ 631,496	\$ 124,495	24.6%
			OVERTIME	\$ 254	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PART TIME	\$ 372,465	\$ 399,400	\$ 469,593	\$ 400,353	\$ 953	0.2%
			REGULAR	\$ 2,129,168	\$ 2,248,782	\$ 2,341,269	\$ 2,341,269	\$ 92,487	4.1%
			RETIREMENT	\$ 326,851	\$ 363,621	\$ 395,415	\$ 395,414	\$ 31,793	8.7%
			TELEPHONE ALLOWANCE	\$ 541	\$ 540	\$ 540	\$ 540	\$ -	0.0%
			WORKERS COMP	\$ 5,374	\$ 5,180	\$ 5,599	\$ 5,330	\$ 150	2.9%
		SALARIES & BENEFITS Total		\$ 3,542,474	\$ 3,753,025	\$ 4,083,509	\$ 4,008,702	\$ 255,677	6.8%
		SUPPLIES	BOOKS	\$ 192,272	\$ 210,000	\$ 230,000	\$ 210,000	\$ -	0.0%
			DEPARTMENTAL SUPPLIES	\$ 166,219	\$ 136,500	\$ 149,850	\$ 213,972	\$ 77,472	56.8%
			PERIODICALS	\$ 20,519	\$ 22,000	\$ 25,000	\$ 21,000	\$ (1,000)	-4.5%
		SUPPLIES Total		\$ 379,010	\$ 368,500	\$ 404,850	\$ 444,972	\$ 76,472	20.8%
	Library Total			\$ 4,333,323	\$ 4,444,090	\$ 5,147,602	\$ 4,882,059	\$ 437,969	9.9%
	Operating Transfers	OTHER FINANCING USES	AIRPORT CAPITAL PROJECT	\$ 16,667	\$ 16,667	\$ 16,667	\$ 16,667	\$ -	0.0%
			AIRPORT FUND	\$ 102,650	\$ 102,650	\$ 102,650	\$ 102,650	\$ -	0.0%
			CAPITAL RESERVE FUND	\$ 20,888	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			COUNTY CAPITAL PROJECTS	\$ 21,197,333	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			ECONOMIC DEV. RESERVE	\$ 1,075,758	\$ 1,169,000	\$ 1,169,000	\$ 1,169,000	\$ -	0.0%
			JTEC FUND	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			MENTAL HEALTH FUND	\$ 760,400	\$ 760,400	\$ 760,400	\$ 760,400	\$ -	0.0%
			SCHOOL C/O-CATAGORY I	\$ 9,748,291	\$ 4,802,334	\$ 5,302,334	\$ 5,302,334	\$ 500,000	10.4%
			SEWER FUND	\$ 1,438,321	\$ 689,308	\$ 689,308	\$ 689,308	\$ -	0.0%
			TRANSFER TO/FROM GEN FUND	\$ 2,159	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRANSPORTATION FUND	\$ 107,000	\$ 107,000	\$ 107,000	\$ 156,978	\$ 49,978	46.7%
			REVALUATION FUND	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			MAT GRANT FUND	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER FINANCING USES Total		\$ 34,469,467	\$ 7,647,359	\$ 8,147,359	\$ 8,197,337	\$ 549,978	7.2%
	Operating Transfers Total			\$ 34,469,467	\$ 7,647,359	\$ 8,147,359	\$ 8,197,337	\$ 549,978	7.2%
	Planning	CAPITAL OUTLAY	EQUIPMENT	\$ 27,741	\$ 34,737	\$ 37,556	\$ 37,556	\$ 2,819	8.1%
		CAPITAL OUTLAY Total		\$ 27,741	\$ 34,737	\$ 37,556	\$ 37,556	\$ 2,819	8.1%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 290	\$ 315	\$ 315	\$ 315	\$ -	0.0%
			VEHICLE MILEAGE	\$ 9,600	\$ 10,776	\$ 10,651	\$ 10,651	\$ (125)	-1.2%

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2025 Actual	FY 2026 Proposed	FY 2027 Request	FY 2027 Proposed	\$ Change vs. Adopted	% Change vs. Adopted
General	Planning	INTERNAL SERVICE CHARGES Total		\$ 9,890	\$ 11,091	\$ 10,966	\$ 10,966	\$ (125)	-1.1%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 250	\$ 250	\$ 390	\$ 250	\$ -	0.0%
		OTHER EXPENDITURES Total		\$ 250	\$ 250	\$ 390	\$ 250	\$ -	0.0%
		OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	\$ 8,469	\$ 8,000	\$ 12,250	\$ 8,500	\$ 500	6.3%
		OTHER PROFESSIONAL SERVICES Total		\$ 8,469	\$ 8,000	\$ 12,250	\$ 8,500	\$ 500	6.3%
		OTHER PURCHASED SERVICES	ADVERTISING	\$ 3,324	\$ 2,500	\$ 3,500	\$ 2,500	\$ -	0.0%
			CONTRACTED SERVICES	\$ 121,539	\$ 38,159	\$ 109,589	\$ 109,589	\$ 71,430	187.2%
			POSTAGE	\$ 4,033	\$ 3,500	\$ 4,519	\$ 4,050	\$ 550	15.7%
			PRINTING	\$ 195	\$ 550	\$ 550	\$ 200	\$ (350)	-63.6%
			TELEPHONE	\$ 692	\$ 825	\$ 1,464	\$ 700	\$ (125)	-15.2%
			TRAVEL	\$ 961	\$ 1,200	\$ 2,455	\$ 1,000	\$ (200)	-16.7%
		OTHER PURCHASED SERVICES Total		\$ 130,743	\$ 46,734	\$ 122,078	\$ 118,039	\$ 71,305	152.6%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ 54	\$ 100	\$ 100	\$ 55	\$ (45)	-45.0%
		PURCHASED PROPERTY SERVICE Total		\$ 54	\$ 100	\$ 100	\$ 55	\$ (45)	-45.0%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 7,829	\$ 4,736	\$ 5,193	\$ 5,193	\$ 457	9.6%
			FICA	\$ 30,186	\$ 33,784	\$ 34,401	\$ 34,422	\$ 638	1.9%
			GROUP INSURANCE	\$ 82,491	\$ 72,429	\$ 90,214	\$ 90,214	\$ 17,785	24.6%
			OVERTIME	\$ 27	\$ 107	\$ 70	\$ 350	\$ 243	227.1%
			REGULAR	\$ 410,001	\$ 435,579	\$ 443,217	\$ 443,217	\$ 7,638	1.8%
			RETIREMENT	\$ 63,354	\$ 69,807	\$ 74,313	\$ 74,360	\$ 4,553	6.5%
			TELEPHONE ALLOWANCE	\$ 879	\$ 1,200	\$ 1,200	\$ 1,200	\$ -	0.0%
			WORKERS COMP	\$ 8,985	\$ 7,660	\$ 7,727	\$ 7,729	\$ 69	0.9%
		SALARIES & BENEFITS Total		\$ 603,753	\$ 625,302	\$ 656,336	\$ 656,685	\$ 31,383	5.0%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 2,395	\$ 3,150	\$ 3,150	\$ 2,400	\$ (750)	-23.8%
			SMALL TOOLS & EQUIPMENT	\$ 95	\$ 55	\$ 1,160	\$ 100	\$ 45	81.8%
		SUPPLIES Total		\$ 2,490	\$ 3,205	\$ 4,310	\$ 2,500	\$ (705)	-22.0%
	Planning Total			\$ 783,391	\$ 729,419	\$ 843,985	\$ 834,551	\$ 105,132	14.4%
	Public Health	CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			OTHER IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INSURANCE	OTHER	\$ 7,179	\$ 7,000	\$ 18,000	\$ 18,000	\$ 11,000	157.1%
		INSURANCE Total		\$ 7,179	\$ 7,000	\$ 18,000	\$ 18,000	\$ 11,000	157.1%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 9,210	\$ 12,700	\$ 12,700	\$ 12,700	\$ -	0.0%
			VEHICLE MILEAGE	\$ 72,151	\$ 60,700	\$ 80,043	\$ 80,043	\$ 19,343	31.9%
		INTERNAL SERVICE CHARGES Total		\$ 81,361	\$ 73,400	\$ 92,743	\$ 92,743	\$ 19,343	26.4%
		OTHER EXPENDITURES	CUSTOMER SERV INCENTIVES	\$ 797	\$ 850	\$ 1,000	\$ 850	\$ -	0.0%
			DUES & SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			MISCELLANEOUS EXPENSE	\$ 850	\$ 1,500	\$ 2,000	\$ 1,500	\$ -	0.0%
		OTHER EXPENDITURES Total		\$ 1,647	\$ 2,350	\$ 3,000	\$ 2,350	\$ -	0.0%
		OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	\$ 187,389	\$ 238,500	\$ 210,200	\$ 190,300	\$ (48,200)	-20.2%
		OTHER PROFESSIONAL SERVICES Total		\$ 187,389	\$ 238,500	\$ 210,200	\$ 190,300	\$ (48,200)	-20.2%
		OTHER PURCHASED SERVICES	ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CONTRACTED SERVICES	\$ 303,655	\$ 262,763	\$ 234,154	\$ 234,154	\$ (28,609)	-10.9%
			POSTAGE	\$ 5,597	\$ 10,149	\$ 9,000	\$ 7,605	\$ (2,544)	-25.1%
			PRINTING	\$ 2,976	\$ 4,000	\$ 5,200	\$ 2,980	\$ (1,020)	-25.5%
			SCHOOL HEALTH	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			STAFF TRAINING	\$ 19,599	\$ 29,200	\$ 88,000	\$ 21,100	\$ (8,100)	-27.7%
			TELEPHONE	\$ 24,930	\$ 23,600	\$ 23,600	\$ 23,600	\$ -	0.0%
			TRANSPORTATION	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRAVEL	\$ 60,485	\$ 82,500	\$ 105,360	\$ 64,985	\$ (17,515)	-21.2%
			DEPARTMENT SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER PURCHASED SERVICES Total		\$ 417,242	\$ 412,212	\$ 465,314	\$ 354,424	\$ (57,788)	-14.0%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ -	\$ 600	\$ 1,000	\$ -	\$ (600)	-100.0%
		PURCHASED PROPERTY SERVICE Total		\$ -	\$ 600	\$ 1,000	\$ -	\$ (600)	-100.0%
		RENTAL	BUILDINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		RENTAL Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 34,077	\$ 36,497	\$ 38,955	\$ 38,954	\$ 2,457	6.7%
			FICA	\$ 365,129	\$ 429,859	\$ 457,092	\$ 452,920	\$ 23,061	5.4%
			GROUP INSURANCE	\$ 980,203	\$ 993,309	\$ 1,250,105	\$ 1,250,105	\$ 256,796	25.9%
			OVERTIME	\$ 14,622	\$ 42,866	\$ 46,845	\$ 25,991	\$ (16,875)	-39.4%
			PART TIME	\$ -	\$ 28,080	\$ 57,200	\$ 34,500	\$ 6,420	22.9%
			REGULAR	\$ 4,972,420	\$ 5,494,904	\$ 5,815,951	\$ 5,815,953	\$ 321,049	5.8%

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2025 Actual	FY 2026 Proposed	FY 2027 Request	FY 2027 Proposed	\$ Change vs. Adopted	% Change vs. Adopted	
General	Public Health	SALARIES & BENEFITS	RETIREMENT	\$ 761,267	\$ 889,572	\$ 986,290	\$ 985,121	\$ 95,549	10.7%	
			TELEPHONE ALLOWANCE	\$ 17,894	\$ 16,740	\$ 16,440	\$ 16,440	\$ (300)	-1.8%	
			WORKERS COMP	\$ 75,878	\$ 92,661	\$ 96,711	\$ 96,573	\$ 3,912	4.2%	
		SALARIES & BENEFITS Total		\$ 7,221,490	\$ 8,024,488	\$ 8,765,588	\$ 8,716,557	\$ 692,069	8.6%	
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 139,588	\$ 125,166	\$ 128,400	\$ 118,400	\$ (6,766)	-5.4%	
			MEDICAL SUPPLIES	\$ 327,230	\$ 266,744	\$ 266,744	\$ 266,744	\$ -	0.0%	
		SUPPLIES Total		\$ 466,818	\$ 391,910	\$ 395,144	\$ 385,144	\$ (6,766)	-1.7%	
	Public Health Total				\$ 8,383,126	\$ 9,150,460	\$ 9,950,989	\$ 9,759,518	\$ 609,058	6.7%
	Recreation	BENEFITS	FICA	\$ -	\$ -	\$ 20,923	\$ 20,923	\$ 20,923	#DIV/0!	
			GROUP INSURANCE	\$ -	\$ -	\$ 25,776	\$ 25,776	\$ 25,776	#DIV/0!	
			RETIREMENT	\$ -	\$ -	\$ 12,201	\$ 12,201	\$ 12,201	#DIV/0!	
			WORKERS COMP	\$ -	\$ -	\$ 1,668	\$ 1,668	\$ 1,668	#DIV/0!	
		BENEFITS Total		\$ -	\$ -	\$ 60,568	\$ 60,568	\$ 60,568	#DIV/0!	
		CAPITAL OUTLAY	EQUIPMENT	\$ 247,088	\$ -	\$ 65,000	\$ 65,000	\$ 65,000	#DIV/0!	
			OTHER IMPROVEMENTS	\$ 18,663	\$ 80,000	\$ 39,000	\$ 39,000	\$ (41,000)	-51.3%	
		CAPITAL OUTLAY Total		\$ 265,751	\$ 80,000	\$ 104,000	\$ 104,000	\$ 24,000	30.0%	
		INSURANCE	GENERAL LIABILITY	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		INSURANCE Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 408	\$ 450	\$ 1,500	\$ 1,500	\$ 1,050	233.3%	
			VEHICLE MILEAGE	\$ 60,195	\$ 48,850	\$ 69,279	\$ 69,279	\$ 20,429	41.8%	
		INTERNAL SERVICE CHARGES Total		\$ 60,603	\$ 49,300	\$ 70,779	\$ 70,779	\$ 21,479	43.6%	
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 1,456	\$ 1,500	\$ 2,100	\$ 2,000	\$ 500	33.3%	
			MISCELLANEOUS EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		OTHER EXPENDITURES Total		\$ 1,456	\$ 1,500	\$ 2,100	\$ 2,000	\$ 500	33.3%	
		OTHER PURCHASED SERVICES	ADVERTISING	\$ 995	\$ 500	\$ 3,500	\$ 1,000	\$ 500	100.0%	
			CONTRACTED SERVICES	\$ 133,350	\$ 247,000	\$ 298,760	\$ 236,500	\$ (10,500)	-4.3%	
			POSTAGE	\$ 119	\$ 100	\$ 100	\$ 100	\$ -	0.0%	
			PRINTING	\$ 2,528	\$ 2,700	\$ 3,300	\$ 2,800	\$ 100	3.7%	
			TELEPHONE	\$ 11,819	\$ 13,135	\$ 16,635	\$ 14,635	\$ 1,500	11.4%	
			TRAVEL	\$ 6,630	\$ 7,000	\$ 12,350	\$ 8,225	\$ 1,225	17.5%	
		OTHER PURCHASED SERVICES Total		\$ 155,442	\$ 270,435	\$ 334,645	\$ 263,260	\$ (7,175)	-2.7%	
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	\$ 88,174	\$ 76,000	\$ 112,000	\$ 109,000	\$ 33,000	43.4%	
			MAINT & REPAIR EQUIPMENT	\$ 248	\$ 500	\$ 500	\$ 250	\$ (250)	-50.0%	
			UTILITIES	\$ 84,740	\$ 78,900	\$ 228,400	\$ 217,900	\$ 139,000	176.2%	
		PURCHASED PROPERTY SERVICE Total		\$ 173,163	\$ 155,400	\$ 340,900	\$ 327,150	\$ 171,750	110.5%	
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 1,453	\$ 2,139	\$ 2,764	\$ 2,764	\$ 625	29.2%	
			FICA	\$ 59,592	\$ 61,416	\$ 70,945	\$ 64,616	\$ 3,200	5.2%	
			GROUP INSURANCE	\$ 108,892	\$ 113,817	\$ 141,764	\$ 141,765	\$ 27,948	24.6%	
			OVERTIME	\$ 622	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			PART TIME	\$ 244,684	\$ 259,350	\$ 538,959	\$ 456,230	\$ 196,880	75.9%	
			REGULAR	\$ 546,008	\$ 557,783	\$ 656,255	\$ 656,255	\$ 98,472	17.7%	
			RETIREMENT	\$ 86,084	\$ 95,192	\$ 104,848	\$ 102,895	\$ 7,703	8.1%	
			TELEPHONE ALLOWANCE	\$ 2,323	\$ 3,240	\$ 3,840	\$ 3,840	\$ 600	18.5%	
			WORKERS COMP	\$ 19,847	\$ 20,309	\$ 22,724	\$ 20,846	\$ 537	2.6%	
		SALARIES & BENEFITS Total		\$ 1,069,505	\$ 1,113,246	\$ 1,542,098	\$ 1,449,211	\$ 335,965	30.2%	
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 26,208	\$ 25,500	\$ 53,750	\$ 33,750	\$ 8,250	32.4%	
			GAS-OIL-DIESEL	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			SUMMER PLAYGRND OPER.	\$ 2,457	\$ 3,000	\$ 7,000	\$ 2,500	\$ (500)	-16.7%	
			PROGRAMMING	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	#DIV/0!	
		SUPPLIES Total		\$ 28,666	\$ 28,500	\$ 63,250	\$ 38,750	\$ 10,250	36.0%	
	Recreation Total				\$ 1,754,585	\$ 1,698,381	\$ 2,518,340	\$ 2,315,718	\$ 617,337	36.3%
	Register of Deeds	CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		CAPITAL OUTLAY Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 188	\$ 200	\$ 200	\$ 200	\$ -	0.0%	
		INTERNAL SERVICE CHARGES Total		\$ 188	\$ 200	\$ 200	\$ 200	\$ -	0.0%	
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 579	\$ 605	\$ 605	\$ 605	\$ -	0.0%	
		OTHER EXPENDITURES Total		\$ 579	\$ 605	\$ 605	\$ 605	\$ -	0.0%	
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 10,112	\$ 3,975	\$ 3,975	\$ 3,975	\$ -	0.0%	
			CONTRACTS-PRESERVATION	\$ 55,330	\$ 76,882	\$ 126,882	\$ 126,882	\$ 50,000	65.0%	
			POSTAGE	\$ 2,078	\$ 1,900	\$ 1,900	\$ 1,900	\$ -	0.0%	
	PRINTING		\$ 219	\$ 300	\$ 300	\$ 300	\$ -	0.0%		
	TELEPHONE		\$ 1,022	\$ 900	\$ 900	\$ 900	\$ -	0.0%		

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2025 Actual	FY 2026 Proposed	FY 2027 Request	FY 2027 Proposed	\$ Change vs. Adopted	% Change vs. Adopted	
General	Register of Deeds	OTHER PURCHASED SERVICES	TRAVEL	\$ 4,222	\$ 6,500	\$ 6,190	\$ 4,300	\$ (2,200)	-33.8%	
		OTHER PURCHASED SERVICES Total		\$ 72,983	\$ 90,457	\$ 140,147	\$ 138,257	\$ 47,800	52.8%	
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 6,953	\$ 7,586	\$ 8,071	\$ 8,071	\$ 485	6.4%	
			FICA	\$ 30,092	\$ 34,431	\$ 35,626	\$ 35,626	\$ 1,195	3.5%	
			GROUP INSURANCE	\$ 90,472	\$ 82,776	\$ 103,101	\$ 103,101	\$ 20,325	24.6%	
			OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			REGULAR	\$ 419,465	\$ 441,414	\$ 456,550	\$ 456,550	\$ 15,136	3.4%	
			RETIREMENT	\$ 78,955	\$ 71,338	\$ 77,167	\$ 77,167	\$ 5,829	8.2%	
			TRAVEL ALLOWANCE	\$ 1,083	\$ 1,080	\$ 1,080	\$ 1,080	\$ -	0.0%	
			WORKERS COMP	\$ 684	\$ 718	\$ 743	\$ 743	\$ 25	3.5%	
		SALARIES & BENEFITS Total		\$ 627,705	\$ 639,343	\$ 682,339	\$ 682,338	\$ 42,995	6.7%	
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 12,775	\$ 14,000	\$ 14,000	\$ 14,000	\$ -	0.0%	
			PRESERVATION FUND	\$ 4,635	\$ 3,700	\$ 3,700	\$ 3,700	\$ -	0.0%	
		SUPPLIES Total		\$ 17,410	\$ 17,700	\$ 17,700	\$ 17,700	\$ -	0.0%	
	Register of Deeds Total				\$ 718,864	\$ 748,305	\$ 840,991	\$ 839,100	\$ 90,795	12.1%
	Senior Services	CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 1,429	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.0%	
			VEHICLE MILEAGE	\$ 12,252	\$ 9,522	\$ 9,522	\$ 13,593	\$ 4,071	42.8%	
		INTERNAL SERVICE CHARGES Total		\$ 13,681	\$ 11,022	\$ 11,022	\$ 15,093	\$ 4,071	36.9%	
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 4,650	\$ 3,836	\$ 4,119	\$ 4,000	\$ 164	4.3%	
		OTHER EXPENDITURES Total		\$ 4,650	\$ 3,836	\$ 4,119	\$ 4,000	\$ 164	4.3%	
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 122,411	\$ 171,090	\$ 26,640	\$ 150,000	\$ (21,090)	-12.3%	
			FOOD SERVICE CONTRACT	\$ 415,105	\$ 597,298	\$ 597,298	\$ 597,298	\$ -	0.0%	
			POSTAGE	\$ 5,623	\$ 5,600	\$ 5,600	\$ 5,600	\$ -	0.0%	
			PRINTING	\$ 3,904	\$ 4,000	\$ 3,500	\$ 4,000	\$ -	0.0%	
			SNAP INITIATIVE PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			TELEPHONE	\$ 5,384	\$ 6,045	\$ 6,045	\$ 5,500	\$ (545)	-9.0%	
			TRANSPORTATION	\$ 661,822	\$ 594,644	\$ 646,268	\$ 594,644	\$ -	0.0%	
			TRAVEL	\$ 40,079	\$ 28,505	\$ 28,125	\$ 28,505	\$ -	0.0%	
			IN HOME SERVICE CONTRACTS	\$ 183,554	\$ -	\$ 150,000	\$ -	\$ -	#DIV/0!	
		OTHER PURCHASED SERVICES Total		\$ 1,437,881	\$ 1,407,182	\$ 1,463,476	\$ 1,385,547	\$ (21,635)	-1.5%	
		OTHER SENIOR SERVICES EXPENDITURES	CRISIS PROGRAM	\$ 540	\$ 1,000	\$ 1,000	\$ 550	\$ (450)	-45.0%	
			SENIOR GAMES	\$ 7,560	\$ 4,825	\$ 6,125	\$ 6,125	\$ 1,300	26.9%	
			SPECIAL ACTIVITIES	\$ 34,068	\$ 34,550	\$ 38,550	\$ 34,550	\$ -	0.0%	
			SPECIAL EVENTS	\$ 18,299	\$ 10,000	\$ 11,700	\$ 10,000	\$ -	0.0%	
		OTHER SENIOR SERVICES EXPENDITURES Total		\$ 60,467	\$ 50,375	\$ 57,375	\$ 51,225	\$ 850	1.7%	
		PURCHASED PROPERTY SERVICE	UTILITIES	\$ 1,468	\$ 3,100	\$ 3,400	\$ 1,500	\$ (1,600)	-51.6%	
		PURCHASED PROPERTY SERVICE Total		\$ 1,468	\$ 3,100	\$ 3,400	\$ 1,500	\$ (1,600)	-51.6%	
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 16,510	\$ 16,143	\$ 14,509	\$ 14,509	\$ (1,634)	-10.1%	
			FICA	\$ 92,213	\$ 101,991	\$ 108,804	\$ 104,746	\$ 2,755	2.7%	
			GROUP INSURANCE	\$ 264,890	\$ 248,327	\$ 335,080	\$ 309,304	\$ 60,977	24.6%	
			OVERTIME	\$ 255	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			PART TIME	\$ 139,659	\$ 189,981	\$ 212,968	\$ 185,695	\$ (4,286)	-2.3%	
			REGULAR	\$ 1,096,924	\$ 1,126,546	\$ 1,250,498	\$ 1,168,485	\$ 41,939	3.7%	
			RETIREMENT	\$ 173,003	\$ 197,122	\$ 220,362	\$ 213,629	\$ 16,507	8.4%	
			TELEPHONE ALLOWANCE	\$ 784	\$ 540	\$ 540	\$ 540	\$ -	0.0%	
			WORKERS COMP	\$ 16,599	\$ 16,903	\$ 17,954	\$ 17,296	\$ 393	2.3%	
		SALARIES & BENEFITS Total		\$ 1,800,837	\$ 1,897,553	\$ 2,160,715	\$ 2,014,204	\$ 116,651	6.1%	
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 17,768	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.0%	
			FOOD PROGRAM SUPPLIES	\$ 9,039	\$ 8,500	\$ 8,000	\$ 8,000	\$ (500)	-5.9%	
			HOME MOBILITY AIDS	\$ -	\$ -	\$ 250	\$ -	\$ -	#DIV/0!	
			MEDICAL SUPPLIES	\$ 5,154	\$ 500	\$ 500	\$ 500	\$ -	0.0%	
			PET FOOD PROGRAM SUPPLIES	\$ 894	\$ 450	\$ 1,000	\$ 1,000	\$ 550	122.2%	
		SUPPLIES Total		\$ 32,855	\$ 24,450	\$ 24,750	\$ 24,500	\$ 50	0.2%	
Senior Services Total				\$ 3,351,839	\$ 3,397,518	\$ 3,724,857	\$ 3,496,069	\$ 98,551	2.9%	
Sheriff	CAPITAL OUTLAY	EQUIPMENT	\$ 1,417,018	\$ 1,140,000	\$ 1,271,000	\$ 1,200,000	\$ 60,000	5.3%		
		OTHER IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	CAPITAL OUTLAY Total		\$ 1,417,018	\$ 1,140,000	\$ 1,271,000	\$ 1,200,000	\$ 60,000	5.3%		
	INSURANCE	GENERAL LIABILITY	\$ 119,026	\$ 127,000	\$ 127,000	\$ 127,000	\$ -	0.0%		
	INSURANCE Total		\$ 119,026	\$ 127,000	\$ 127,000	\$ 127,000	\$ -	0.0%		
INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 12,343	\$ 12,750	\$ 12,750	\$ 12,750	\$ -	0.0%			

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2025 Actual	FY 2026 Proposed	FY 2027 Request	FY 2027 Proposed	\$ Change vs. Adopted	% Change vs. Adopted		
General	Sheriff	INTERNAL SERVICE CHARGES	VEHICLE MILEAGE	\$ 1,248,390	\$ 1,350,000	\$ 1,393,834	\$ 1,350,000	\$ -	0.0%		
		INTERNAL SERVICE CHARGES Total		\$ 1,260,733	\$ 1,362,750	\$ 1,406,584	\$ 1,362,750	\$ -	0.0%		
		OPERATING	CONTRACTED SERVICES	\$ 140,504	\$ 156,215	\$ 203,590	\$ 203,590	\$ 47,375	30.3%		
			DEPARTMENTAL SUPPLIES	\$ 60,609	\$ 92,850	\$ 56,250	\$ 56,250	\$ (36,600)	-39.4%		
			TRAVEL	\$ 30,480	\$ 30,400	\$ 40,600	\$ 40,600	\$ 10,200	33.6%		
		OPERATING Total		\$ 231,592	\$ 279,465	\$ 300,440	\$ 300,440	\$ 20,975	7.5%		
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 3,328	\$ 4,000	\$ 6,170	\$ 4,000	\$ -	0.0%		
			MISCELLANEOUS EXPENSE	\$ 9,272	\$ 5,900	\$ 5,900	\$ 5,900	\$ -	0.0%		
		OTHER EXPENDITURES Total		\$ 12,600	\$ 9,900	\$ 12,070	\$ 9,900	\$ -	0.0%		
		OTHER LAW ENFORCEMENT EXPENDITURES	CANINE PROGRAM	\$ 8,599	\$ 5,000	\$ 18,600	\$ 5,000	\$ -	0.0%		
			CID PROPERTY RECOVERY	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ -	0.0%		
			DOG POUND OPERATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			SPECIAL LAW ENFORCEMENT	\$ 20,200	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.0%		
			OSBM DIRECTED GRANT	\$ 18,927	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		OTHER LAW ENFORCEMENT EXPENDITURES Total		\$ 55,226	\$ 32,500	\$ 46,100	\$ 32,500	\$ -	0.0%		
		OTHER PROFESSIONAL SERVICES	MEDICAL SERVICES	\$ 596,733	\$ 675,000	\$ 700,000	\$ 700,000	\$ 25,000	3.7%		
			PROFESSIONAL SERVICES	\$ 3,089	\$ 2,800	\$ 3,500	\$ 3,500	\$ 700	25.0%		
		OTHER PROFESSIONAL SERVICES Total		\$ 599,822	\$ 677,800	\$ 703,500	\$ 703,500	\$ 25,700	3.8%		
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 2,943,226	\$ 2,842,800	\$ 2,915,581	\$ 2,915,581	\$ 72,781	2.6%		
			POSTAGE	\$ 18,197	\$ 12,000	\$ 14,000	\$ 14,000	\$ 2,000	16.7%		
			PRINTING	\$ 2,835	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%		
			TELEPHONE	\$ 67,106	\$ 71,000	\$ 81,525	\$ 71,000	\$ -	0.0%		
			TRAVEL	\$ 49,249	\$ 40,000	\$ 60,000	\$ 50,000	\$ 10,000	25.0%		
			UNIFORMS	\$ 248,972	\$ 172,050	\$ 215,000	\$ 190,000	\$ 17,950	10.4%		
		OTHER PURCHASED SERVICES Total		\$ 3,329,586	\$ 3,139,850	\$ 3,288,106	\$ 3,242,581	\$ 102,731	3.3%		
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ 83,062	\$ 90,000	\$ 115,000	\$ 90,000	\$ -	0.0%		
		PURCHASED PROPERTY SERVICE Total		\$ 83,062	\$ 90,000	\$ 115,000	\$ 90,000	\$ -	0.0%		
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 82,526	\$ 94,920	\$ 110,513	\$ 110,301	\$ 15,381	16.2%		
			CONTRIB-LEO SEPAR ALLOW	\$ 397,981	\$ 148,560	\$ 148,560	\$ 148,560	\$ -	0.0%		
			DOG ALLOWANCE	\$ 18,481	\$ 12,100	\$ 12,100	\$ 12,100	\$ -	0.0%		
			FICA	\$ 1,014,873	\$ 1,131,288	\$ 1,266,781	\$ 1,205,911	\$ 74,623	6.6%		
			GROUP INSURANCE	\$ 2,328,073	\$ 2,307,372	\$ 3,183,257	\$ 3,041,493	\$ 734,121	31.8%		
			OVERTIME	\$ 1,617,725	\$ 1,638,100	\$ 1,631,100	\$ 1,631,100	\$ (7,000)	-0.4%		
			PART TIME	\$ 287,083	\$ 202,200	\$ 244,200	\$ 202,200	\$ -	0.0%		
			REGULAR	\$ 11,961,173	\$ 12,810,170	\$ 14,560,624	\$ 13,807,153	\$ 996,983	7.8%		
			RETIREMENT	\$ 2,560,629	\$ 2,906,905	\$ 3,416,500	\$ 3,262,910	\$ 356,005	12.2%		
			TELEPHONE ALLOWANCE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			UNIFORM ALLOWANCE	\$ 59,051	\$ 57,029	\$ 57,029	\$ 57,029	\$ -	0.0%		
			WORKERS COMP	\$ 298,566	\$ 409,140	\$ 459,601	\$ 434,297	\$ 25,157	6.1%		
		SALARIES & BENEFITS Total		\$ 20,626,160	\$ 21,717,784	\$ 25,090,264	\$ 23,913,054	\$ 2,195,270	10.1%		
		SUPPLIES	CRIME PREVENTION SUPPLIES	\$ 5,271	\$ 5,000	\$ 8,000	\$ 5,500	\$ 500	10.0%		
			DARE SUPPLIES	\$ 4,953	\$ 3,500	\$ 5,000	\$ 5,000	\$ 1,500	42.9%		
			DEPARTMENTAL SUPPLIES	\$ 763,786	\$ 413,950	\$ 1,004,846	\$ 1,119,796	\$ 705,846	170.5%		
			GAS - DIESEL - OIL	\$ 4,250	\$ 5,000	\$ 4,100	\$ 4,100	\$ (900)	-18.0%		
			DEPARTMENT SUPPLIES	\$ 405	\$ 700	\$ 700	\$ 700	\$ -	0.0%		
		SUPPLIES Total		\$ 778,665	\$ 428,150	\$ 1,022,646	\$ 1,135,096	\$ 706,946	165.1%		
		Sheriff Total				\$ 28,513,489	\$ 29,005,199	\$ 33,382,710	\$ 32,116,821	\$ 3,111,622	10.7%
		Social Services		CAPITAL OUTLAY	EQUIPMENT	\$ 127,647	\$ 20,000	\$ 56,000	\$ -	\$ (20,000)	-100.0%
				CAPITAL OUTLAY Total		\$ 127,647	\$ 20,000	\$ 56,000	\$ -	\$ (20,000)	-100.0%
				INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 11,772	\$ 13,000	\$ 15,660	\$ 13,000	\$ -	0.0%
					VEHICLE MILEAGE	\$ 216,122	\$ 204,164	\$ 237,790	\$ 237,790	\$ 33,626	16.5%
				INTERNAL SERVICE CHARGES Total		\$ 227,894	\$ 217,164	\$ 253,450	\$ 250,790	\$ 33,626	15.5%
				OTHER DSS EXPENDITURES	CAROLYN PHILLIPS FUND	\$ -	\$ 300	\$ 300	\$ -	\$ (300)	-100.0%
	COUNTY FOSTER CARE & WARD			\$ 33,951	\$ 55,000	\$ 61,000	\$ 34,000	\$ (21,000)	-38.2%		
	EMERGENCY FOOD ASSISTANCE			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	GRANT FUNDS FOR CHILDREN			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	KEITH JOHNSON FUND			\$ 256	\$ 1,200	\$ 1,200	\$ 260	\$ (940)	-78.3%		
	LINKS			\$ -	\$ 27,088	\$ 31,366	\$ -	\$ (27,088)	-100.0%		
	PA - LIEAP			\$ 4,104	\$ 10,000	\$ 10,000	\$ 4,200	\$ (5,800)	-58.0%		
	PA SHARE THE WARMTH			\$ -	\$ 2,000	\$ 2,000	\$ -	\$ (2,000)	-100.0%		
	PA SPECIAL LINKS			\$ 4,752	\$ 20,000	\$ 20,000	\$ 4,800	\$ (15,200)	-76.0%		
	PA-ADOPTION ASSISTANCE			\$ 552,921	\$ 693,000	\$ 709,495	\$ 553,000	\$ (140,000)	-20.2%		

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2025 Actual	FY 2026 Proposed	FY 2027 Request	FY 2027 Proposed	\$ Change vs. Adopted	% Change vs. Adopted		
General	Social Services	OTHER DSS EXPENDITURES	PA-AFDC FOSTER CARE	\$ 1,458,941	\$ 1,200,000	\$ 1,669,720	\$ 1,460,000	\$ 260,000	21.7%		
			PA-AID TO THE BLIND	\$ 2,369	\$ 12,767	\$ 13,788	\$ 2,375	\$ (10,392)	-81.4%		
			PA-BOARD HOME CARE	\$ 612,405	\$ 377,743	\$ 481,560	\$ 481,560	\$ 103,817	27.5%		
			PA-CRISIS INTERVENTION	\$ 21,409	\$ 25,000	\$ 10,000	\$ 10,000	\$ (15,000)	-60.0%		
			PA-DAY CARE PURCHASE	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ (15,000)	-100.0%		
			PA-EMERG FOOD & SHELTER	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			PA-ENHANCED ADOPTION FUND	\$ 26,994	\$ 45,000	\$ 30,000	\$ 27,000	\$ (18,000)	-40.0%		
			PA-FOOD STAMPS	\$ 37,019	\$ 74,093	\$ 81,526	\$ 37,020	\$ (37,073)	-50.0%		
			PA-GENERAL ASSISTANCE	\$ -	\$ 4,000	\$ 5,000	\$ -	\$ (4,000)	-100.0%		
			PA-MEDICAID TRANSPORT	\$ 1,977	\$ 10,000	\$ 10,000	\$ 2,000	\$ (8,000)	-80.0%		
			PA-SPECIAL ASST/ADULTS	\$ 682,622	\$ 598,454	\$ 799,044	\$ 683,000	\$ 84,546	14.1%		
			PA-WORKFIRST CONTRACTS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			PA-WORKFIRST EMERG. ASST	\$ 3,714	\$ 15,000	\$ 15,000	\$ 3,725	\$ (11,275)	-75.2%		
			PA-WORKFIRST PARTICIPANT	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ (5,000)	-100.0%		
			PA-WORKFIRST TRANSPORT	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ (15,000)	-100.0%		
			SPECIAL ADOPTION FUND II	\$ 34,775	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	0.0%		
			PA-TEA FOSTER CARE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			TRIP FOSTER CARE	\$ 110,451	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			IV-E ESSA TRANSPORTATION	\$ 6,543	\$ 10,000	\$ 15,000	\$ 6,600	\$ (3,400)	-34.0%		
			NEMT & MEDICAID	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ (25,000)	-100.0%		
			PA-LIHWAP	\$ (535)	\$ 10,000	\$ -	\$ -	\$ (10,000)	-100.0%		
			SUPPLEMENTAL LINKS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			AP - APS ESSENTIAL SVCS	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ (25,000)	-100.0%		
			OTHER DSS EXPENDITURES/EMERGENCY PLACEMENT	\$ -	\$ 25,000	\$ 18,000	\$ -	\$ (25,000)	-100.0%		
			OTHER DSS EXPENDITURES Total			\$ 3,594,668	\$ 3,335,645	\$ 4,103,999	\$ 3,344,540	\$ 8,895	0.3%
			OTHER EXPENDITURES			\$ 3,772	\$ 4,000	\$ 7,175	\$ 4,000	\$ -	0.0%
			OTHER EXPENDITURES Total			\$ 3,772	\$ 4,000	\$ 7,175	\$ 4,000	\$ -	0.0%
		OTHER PROFESSIONAL SERVICES			INTERPRETING FEES	\$ 18,132	\$ 5,000	\$ 25,000	\$ 25,000	\$ 20,000	400.0%
					MEDICAL & PSYCH. SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
					PROFESSIONAL SERVICES	\$ 122,947	\$ 130,000	\$ 164,129	\$ 130,000	\$ -	0.0%
		OTHER PROFESSIONAL SERVICES Total			\$ 141,079	\$ 135,000	\$ 189,129	\$ 155,000	\$ 20,000	14.8%	
		OTHER PURCHASED SERVICES			CONTRACTED SERVICE-EQUIP.	\$ 33,202	\$ 36,000	\$ 68,400	\$ 36,000	\$ -	0.0%
					CONTRACTED SERVICES	\$ 2,961,084	\$ 793,187	\$ 1,698,958	\$ 1,698,958	\$ 905,771	114.2%
					CONTRACTS-ADLT DAY CARE	\$ 123,469	\$ 123,469	\$ 123,469	\$ 123,469	\$ -	0.0%
					POSTAGE	\$ 82,271	\$ 76,000	\$ 93,640	\$ 85,000	\$ 9,000	11.8%
					TELEPHONE	\$ 60,301	\$ 78,000	\$ 92,137	\$ 70,000	\$ (8,000)	-10.3%
					TRAVEL	\$ 62,927	\$ 60,000	\$ 167,185	\$ 75,000	\$ 15,000	25.0%
					RENTAL / BUILDINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER PURCHASED SERVICES Total			\$ 3,323,255	\$ 1,166,656	\$ 2,243,789	\$ 2,088,427	\$ 921,771	79.0%	
		PURCHASED PROPERTY SERVICE			MAINT & REPAIR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		PURCHASED PROPERTY SERVICE Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		SALARIES & BENEFITS			BONUS-CHMAS & LONGEVITY	\$ 79,400	\$ 77,224	\$ 62,213	\$ 62,135	\$ (15,089)	-19.5%
					FICA	\$ 743,513	\$ 905,256	\$ 1,041,395	\$ 1,010,179	\$ 104,923	11.6%
					GROUP INSURANCE	\$ 2,039,284	\$ 2,452,230	\$ 3,183,257	\$ 3,131,706	\$ 679,476	27.7%
					OVERTIME	\$ 686,394	\$ 646,690	\$ 719,900	\$ 719,900	\$ 73,210	11.3%
					PART TIME	\$ 98,500	\$ 116,492	\$ 334,363	\$ 122,926	\$ 6,434	5.5%
					REGULAR	\$ 9,363,019	\$ 10,988,360	\$ 12,493,545	\$ 12,296,943	\$ 1,308,583	11.9%
					RETIREMENT	\$ 1,535,844	\$ 1,946,395	\$ 2,280,755	\$ 2,253,797	\$ 307,402	15.8%
					TELEPHONE ALLOWANCE	\$ 3,594	\$ 4,650	\$ 3,720	\$ 3,720	\$ (930)	-20.0%
					WORKERS COMP	\$ 37,758	\$ 56,374	\$ 62,799	\$ 60,480	\$ 4,106	7.3%
		SALARIES & BENEFITS Total			\$ 14,587,307	\$ 17,193,671	\$ 20,181,947	\$ 19,661,786	\$ 2,468,115	14.4%	
		SUPPLIES			DEPARTMENTAL SUPPLIES	\$ 107,121	\$ 185,000	\$ 242,375	\$ 166,000	\$ (19,000)	-10.3%
		SUPPLIES Total			\$ 107,121	\$ 185,000	\$ 242,375	\$ 166,000	\$ (19,000)	-10.3%	
Social Services Total				\$ 22,112,742	\$ 22,257,136	\$ 27,277,864	\$ 25,670,543	\$ 3,413,407	15.3%		
Soil & Water			CAPITAL OUTLAY	EQUIPMENT	\$ 42,936	\$ -	\$ 10,000	\$ -	\$ -	#DIV/0!	
CAPITAL OUTLAY Total			\$ 42,936	\$ -	\$ 10,000	\$ -	\$ -	#DIV/0!			
INTERNAL SERVICE CHARGES			INT CHARGE-TELEPHONE	\$ 196	\$ 215	\$ 215	\$ 215	\$ -	0.0%		
			VEHICLE MILEAGE	\$ 2,517	\$ 2,795	\$ 2,795	\$ 2,795	\$ -	0.0%		
INTERNAL SERVICE CHARGES Total			\$ 2,713	\$ 3,010	\$ 3,010	\$ 3,010	\$ -	0.0%			
OTHER EXPENDITURES			DUES & SUBSCRIPTIONS	\$ 1,575	\$ 1,575	\$ 1,575	\$ 1,575	\$ -	0.0%		
OTHER EXPENDITURES Total			\$ 1,575	\$ 1,575	\$ 1,575	\$ 1,575	\$ -	0.0%			
OTHER PURCHASED SERVICES			CONTRACTED SERVICES	\$ 1,615	\$ 1,634	\$ 1,634	\$ 1,634	\$ -	0.0%		

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2025 Actual	FY 2026 Proposed	FY 2027 Request	FY 2027 Proposed	\$ Change vs. Adopted	% Change vs. Adopted
General	Soil & Water	OTHER PURCHASED SERVICES	POSTAGE	\$ 87	\$ 85	\$ 85	\$ 85	\$ -	0.0%
			PRINTING	\$ 50	\$ 75	\$ 75	\$ 75	\$ -	0.0%
			TELEPHONE	\$ 422	\$ 422	\$ 422	\$ 422	\$ -	0.0%
			TRAVEL	\$ 1,282	\$ 4,500	\$ 6,186	\$ 2,000	\$ (2,500)	-55.6%
		OTHER PURCHASED SERVICES Total		\$ 3,456	\$ 6,716	\$ 8,402	\$ 4,216	\$ (2,500)	-37.2%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 5,065	\$ 5,310	\$ 1,304	\$ 1,304	\$ (4,006)	-75.4%
			FICA	\$ 14,442	\$ 15,589	\$ 15,070	\$ 15,070	\$ (519)	-3.3%
			GROUP INSURANCE	\$ 38,761	\$ 31,041	\$ 38,663	\$ 38,663	\$ 7,622	24.6%
			OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REGULAR	\$ 193,734	\$ 198,466	\$ 195,145	\$ 195,145	\$ (3,321)	-1.7%
			RETIREMENT	\$ 30,131	\$ 32,299	\$ 32,552	\$ 32,552	\$ 253	0.8%
			WORKERS COMP	\$ 4,163	\$ 4,236	\$ 3,985	\$ 3,985	\$ (251)	-5.9%
		SALARIES & BENEFITS Total		\$ 286,296	\$ 286,941	\$ 286,718	\$ 286,719	\$ (222)	-0.1%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 1,475	\$ 1,100	\$ 1,100	\$ 1,100	\$ -	0.0%
		SUPPLIES Total		\$ 1,475	\$ 1,100	\$ 1,100	\$ 1,100	\$ -	0.0%
	Soil & Water Total			\$ 338,451	\$ 299,342	\$ 310,805	\$ 296,620	\$ (2,722)	-0.9%
	Stoner-Thomas Center	OPERATING	SCHOOL CURRENT EXPENSE	\$ 456,474	\$ 456,474	\$ 456,474	\$ 456,474	\$ -	0.0%
		OPERATING Total		\$ 456,474	\$ 456,474	\$ 456,474	\$ 456,474	\$ -	0.0%
	Stoner-Thomas Center Total			\$ 456,474	\$ 456,474	\$ 456,474	\$ 456,474	\$ -	0.0%
	Support Services	CAPITAL OUTLAY	EQUIPMENT	\$ 70,892	\$ 78,000	\$ 67,000	\$ 67,000	\$ (11,000)	-14.1%
			OTHER IMPROVEMENTS	\$ 895,039	\$ 110,000	\$ 434,000	\$ 394,000	\$ 284,000	258.2%
			LAND	\$ 1,506,981	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY Total		\$ 2,472,911	\$ 188,000	\$ 501,000	\$ 461,000	\$ 273,000	145.2%
		INSURANCE	GENERAL LIABILITY	\$ 338,679	\$ 338,230	\$ 377,345	\$ 377,345	\$ 39,115	11.6%
		INSURANCE Total		\$ 338,679	\$ 338,230	\$ 377,345	\$ 377,345	\$ 39,115	11.6%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 547	\$ 610	\$ 610	\$ 610	\$ -	0.0%
			VEHICLE MILEAGE	\$ 61,304	\$ 45,236	\$ 68,010	\$ 67,219	\$ 21,983	48.6%
		INTERNAL SERVICE CHARGES Total		\$ 61,851	\$ 45,846	\$ 68,620	\$ 67,829	\$ 21,983	47.9%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 705	\$ 375	\$ 500	\$ 500	\$ 125	33.3%
		OTHER EXPENDITURES Total		\$ 705	\$ 375	\$ 500	\$ 500	\$ 125	33.3%
		OTHER PURCHASED SERVICES	ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CONTRACTED SERVICES	\$ 922,979	\$ 893,428	\$ 907,723	\$ 902,708	\$ 9,280	1.0%
			POSTAGE	\$ (15,291)	\$ 15,000	\$ 15,000	\$ 10,000	\$ (5,000)	-33.3%
			PRINTING	\$ (6,878)	\$ (2,500)	\$ (7,500)	\$ (7,000)	\$ (4,500)	180.0%
			STAFF TRAINING	\$ 12,308	\$ 11,000	\$ 11,000	\$ 11,000	\$ -	0.0%
			TELEPHONE	\$ 6,439	\$ 7,900	\$ 7,900	\$ 6,300	\$ (1,600)	-20.3%
			TRAVEL	\$ 3,851	\$ 1,475	\$ 1,475	\$ 1,475	\$ -	0.0%
			UNIFORMS	\$ 12,073	\$ 11,000	\$ 11,000	\$ 11,000	\$ -	0.0%
		OTHER PURCHASED SERVICES Total		\$ 935,481	\$ 937,303	\$ 946,598	\$ 935,483	\$ (1,820)	-0.2%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	\$ 626,244	\$ 525,000	\$ 567,000	\$ 567,000	\$ 42,000	8.0%
			MAINT & REPAIR EQUIPMENT	\$ 6,491	\$ 5,225	\$ 5,520	\$ 5,520	\$ 295	5.6%
			PARK MAINTENANCE	\$ 3,956	\$ 18,000	\$ 18,000	\$ 10,000	\$ (8,000)	-44.4%
			UTILITIES	\$ 1,184,121	\$ 1,210,000	\$ 1,235,000	\$ 1,220,000	\$ 10,000	0.8%
		PURCHASED PROPERTY SERVICE Total		\$ 1,820,812	\$ 1,758,225	\$ 1,825,520	\$ 1,802,520	\$ 44,295	2.5%
		RENTAL	BUILDINGS	\$ 60	\$ 1,160	\$ 1,160	\$ 60	\$ (1,100)	-94.8%
			EQUIPMENT	\$ 9,377	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0.0%
		RENTAL Total		\$ 9,437	\$ 5,160	\$ 5,160	\$ 4,060	\$ (1,100)	-21.3%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 6,658	\$ 8,219	\$ 9,063	\$ 9,062	\$ 843	10.3%
			FICA	\$ 63,271	\$ 75,423	\$ 79,129	\$ 78,612	\$ 3,189	4.2%
			GROUP INSURANCE	\$ 216,661	\$ 196,592	\$ 244,866	\$ 244,866	\$ 48,274	24.6%
			OVERTIME	\$ 3,682	\$ 1,328	\$ 10,844	\$ 4,093	\$ 2,765	208.2%
			REGULAR	\$ 854,924	\$ 968,212	\$ 1,006,302	\$ 1,006,302	\$ 38,090	3.9%
			RETIREMENT	\$ 131,207	\$ 155,890	\$ 171,174	\$ 170,055	\$ 14,165	9.1%
			TELEPHONE ALLOWANCE	\$ 7,641	\$ 8,700	\$ 8,700	\$ 8,700	\$ -	0.0%
			WORKERS COMP	\$ 22,294	\$ 26,601	\$ 27,952	\$ 27,745	\$ 1,144	4.3%
		SALARIES & BENEFITS Total		\$ 1,306,337	\$ 1,440,965	\$ 1,558,029	\$ 1,549,435	\$ 108,470	7.5%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 79,279	\$ 94,826	\$ 101,126	\$ 94,826	\$ -	0.0%
			SMALL TOOLS & EQUIPMENT	\$ 7,175	\$ 13,000	\$ 13,000	\$ 13,000	\$ -	0.0%
		SUPPLIES Total		\$ 86,453	\$ 107,826	\$ 114,126	\$ 107,826	\$ -	0.0%
	Support Services Total			\$ 7,032,666	\$ 4,821,930	\$ 5,396,898	\$ 5,305,998	\$ 484,068	10.0%
	Tax	CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ 8,000	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY Total		\$ -	\$ -	\$ 8,000	\$ -	\$ -	#DIV/0!

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2025 Actual	FY 2026 Proposed	FY 2027 Request	FY 2027 Proposed	\$ Change vs. Adopted	% Change vs. Adopted		
General	Tax	INSURANCE	OTHER	\$ 709	\$ 710	\$ 710	\$ 710	\$ -	0.0%		
		INSURANCE Total			\$ 709	\$ 710	\$ 710	\$ 710	\$ -	0.0%	
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 2,197	\$ 2,500	\$ 3,300	\$ 3,300	\$ 800	32.0%		
			VEHICLE MILEAGE	\$ 28,431	\$ 34,506	\$ 31,541	\$ 31,541	\$ (2,965)	-8.6%		
		INTERNAL SERVICE CHARGES Total			\$ 30,627	\$ 37,006	\$ 34,841	\$ 34,841	\$ (2,165)	-5.9%	
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 6,690	\$ 7,002	\$ 7,002	\$ 7,002	\$ -	0.0%		
		OTHER EXPENDITURES Total			\$ 6,690	\$ 7,002	\$ 7,002	\$ 7,002	\$ -	0.0%	
		OTHER PROFESSIONAL SERVICES	BOARD MEETING COSTS	\$ 453	\$ 825	\$ 825	\$ 460	\$ (365)	-44.2%		
		OTHER PROFESSIONAL SERVICES Total			\$ 453	\$ 825	\$ 825	\$ 460	\$ (365)	-44.2%	
		OTHER PURCHASED SERVICES	ADVERTISING	\$ 10,248	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.0%		
			CONTRACTED SERVICES	\$ 652,574	\$ 711,900	\$ 624,900	\$ 624,900	\$ (87,000)	-12.2%		
			POSTAGE	\$ 57,573	\$ 65,100	\$ 75,100	\$ 65,100	\$ -	0.0%		
			PRINTING	\$ 28,365	\$ 32,000	\$ 32,000	\$ 30,000	\$ (2,000)	-6.3%		
			TELEPHONE	\$ 8,685	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%		
			TRAVEL	\$ 16,929	\$ 11,000	\$ 11,000	\$ 11,000	\$ -	0.0%		
		OTHER PURCHASED SERVICES Total			\$ 774,374	\$ 832,000	\$ 755,000	\$ 743,000	\$ (89,000)	-10.7%	
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ (1,000)	-100.0%		
		PURCHASED PROPERTY SERVICE Total			\$ -	\$ 1,000	\$ 1,000	\$ -	\$ (1,000)	-100.0%	
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 24,927	\$ 26,741	\$ 28,349	\$ 28,348	\$ 1,607	6.0%		
			FICA	\$ 126,639	\$ 139,200	\$ 146,278	\$ 146,278	\$ 7,078	5.1%		
			GROUP INSURANCE	\$ 362,100	\$ 341,450	\$ 425,293	\$ 425,293	\$ 83,843	24.6%		
			OVERTIME	\$ 43,407	\$ 15,750	\$ 15,750	\$ 15,750	\$ -	0.0%		
			PART TIME	\$ -	\$ -	\$ 35,061	\$ 35,061	\$ 35,061	#DIV/0!		
			REGULAR	\$ 1,696,427	\$ 1,772,163	\$ 1,828,021	\$ 1,828,021	\$ 55,858	3.2%		
			RETIREMENT	\$ 267,211	\$ 293,022	\$ 322,140	\$ 322,140	\$ 29,118	9.9%		
			TELEPHONE ALLOWANCE	\$ 5,028	\$ 4,956	\$ 4,956	\$ 4,956	\$ -	0.0%		
			WORKERS COMP	\$ 19,855	\$ 23,448	\$ 24,172	\$ 24,172	\$ 724	3.1%		
		SALARIES & BENEFITS Total			\$ 2,545,595	\$ 2,616,730	\$ 2,830,021	\$ 2,830,019	\$ 213,289	8.2%	
		SUPPLIES	COURT FEES	\$ 1,050	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.0%		
			DEPARTMENTAL SUPPLIES	\$ 37,699	\$ 44,548	\$ 38,000	\$ 46,000	\$ 1,452	3.3%		
			SHERIFF FEES	\$ 30	\$ 50	\$ 50	\$ 50	\$ -	0.0%		
		SUPPLIES Total			\$ 38,779	\$ 46,098	\$ 39,550	\$ 47,550	\$ 1,452	3.1%	
		Tax Total				\$ 3,397,228	\$ 3,541,371	\$ 3,676,949	\$ 3,663,582	\$ 122,211	3.5%
		Teen Parenting	OPERATING	SCHOOL CURRENT EXPENSE	\$ 126,868	\$ 126,868	\$ 126,868	\$ 126,868	\$ -	0.0%	
		OPERATING Total			\$ 126,868	\$ 126,868	\$ 126,868	\$ 126,868	\$ -	0.0%	
		Teen Parenting Total				\$ 126,868	\$ 126,868	\$ 126,868	\$ 126,868	\$ -	0.0%
		Thomasville City Schools	CAPITAL OUTLAY - CATEGORY II	SCHOOL C/O - CATEGORY II	\$ 370,165	\$ 373,867	\$ 373,867	\$ 373,867	\$ -	0.0%	
		CAPITAL OUTLAY - CATEGORY II Total			\$ 370,165	\$ 373,867	\$ 373,867	\$ 373,867	\$ -	0.0%	
			OPERATING	SCHOOL CURRENT EXPENSE	\$ 3,088,775	\$ 3,367,115	\$ 3,330,633	\$ 3,330,633	\$ (36,482)	-1.1%	
		OPERATING Total			\$ 3,088,775	\$ 3,367,115	\$ 3,330,633	\$ 3,330,633	\$ (36,482)	-1.1%	
		Thomasville City Schools Total				\$ 3,458,940	\$ 3,740,982	\$ 3,704,500	\$ 3,704,500	\$ (36,482)	-1.0%
		Transportation	OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		OTHER PURCHASED SERVICES Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		Transportation Total				\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		Veterans Services	CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		CAPITAL OUTLAY Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 129	\$ 140	\$ 140	\$ 140	\$ -	0.0%	
		INTERNAL SERVICE CHARGES Total			\$ 129	\$ 140	\$ 140	\$ 140	\$ -	0.0%	
			OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 477	\$ 921	\$ 625	\$ 625	\$ (296)	-32.1%	
		OTHER EXPENDITURES Total			\$ 477	\$ 921	\$ 625	\$ 625	\$ (296)	-32.1%	
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 3,695	\$ 2,517	\$ 2,187	\$ 2,187	\$ (330)	-13.1%		
			POSTAGE	\$ 972	\$ 440	\$ 440	\$ 440	\$ -	0.0%		
			PRINTING	\$ 390	\$ 300	\$ 300	\$ 300	\$ -	0.0%		
			TELEPHONE	\$ 349	\$ 355	\$ 355	\$ 355	\$ -	0.0%		
			TRAVEL	\$ 722	\$ 1,050	\$ 2,611	\$ 2,611	\$ 1,561	148.7%		
		OTHER PURCHASED SERVICES Total			\$ 6,127	\$ 4,662	\$ 5,893	\$ 5,893	\$ 1,231	26.4%	
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 3,579	\$ 3,884	\$ 3,652	\$ 3,652	\$ (232)	-6.0%		
			FICA	\$ 13,041	\$ 14,272	\$ 14,878	\$ 14,878	\$ 606	4.2%		
			GROUP INSURANCE	\$ 25,872	\$ 31,041	\$ 38,663	\$ 38,663	\$ 7,622	24.6%		
			OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			REGULAR	\$ 174,639	\$ 182,679	\$ 190,830	\$ 190,830	\$ 8,151	4.5%		
			RETIREMENT	\$ 27,018	\$ 29,570	\$ 32,226	\$ 32,226	\$ 2,656	9.0%		

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2025 Actual	FY 2026 Proposed	FY 2027 Request	FY 2027 Proposed	\$ Change vs. Adopted	% Change vs. Adopted
General	Veterans Services	SALARIES & BENEFITS	WORKERS COMP	\$ 285	\$ 299	\$ 311	\$ 311	\$ 12	4.0%
		SALARIES & BENEFITS Total		\$ 244,434	\$ 261,745	\$ 280,560	\$ 280,560	\$ 18,815	7.2%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 5,179	\$ 4,500	\$ 6,000	\$ 6,000	\$ 1,500	33.3%
		SUPPLIES Total		\$ 5,179	\$ 4,500	\$ 6,000	\$ 6,000	\$ 1,500	33.3%
	Veterans Services Total			\$ 256,346	\$ 271,968	\$ 293,218	\$ 293,218	\$ 21,250	7.8%
General Total				\$ 204,139,112	\$ 178,743,691	\$ 196,241,368	\$ 190,377,729	\$ 11,634,038	6.5%
Internal Service - Garage Fund	Public Services	ASSET RECLASSIFICATION	ASSET RECLASSIFICATION	\$ (103,363)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		ASSET RECLASSIFICATION Total		\$ (103,363)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY	EQUIPMENT	\$ 106,464	\$ -	\$ 70,000	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY Total		\$ 106,464	\$ -	\$ 70,000	\$ -	\$ -	#DIV/0!
		DEPRECIATION	DEPREC-BUILDINGS	\$ 7,993	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DEPREC-EQUIPMENT	\$ 7,431	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DEPRECIATION - VEHICLES	\$ 20,041	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		DEPRECIATION Total		\$ 35,465	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INSURANCE	OTHER	\$ 349,263	\$ 370,000	\$ 475,000	\$ 475,000	\$ 105,000	28.4%
		INSURANCE Total		\$ 349,263	\$ 370,000	\$ 475,000	\$ 475,000	\$ 105,000	28.4%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 75	\$ 75	\$ 86	\$ 86	\$ 11	14.7%
			VEHICLE MILEAGE	\$ 11,974	\$ 10,000	\$ 13,000	\$ 13,000	\$ 3,000	30.0%
		INTERNAL SERVICE CHARGES Total		\$ 12,049	\$ 10,075	\$ 13,086	\$ 13,086	\$ 3,011	29.9%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 653	\$ 2,540	\$ 2,540	\$ 2,540	\$ -	0.0%
		OTHER EXPENDITURES Total		\$ 653	\$ 2,540	\$ 2,540	\$ 2,540	\$ -	0.0%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 5,197	\$ 17,085	\$ 17,085	\$ 17,085	\$ -	0.0%
			POSTAGE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			STAFF TRAINING	\$ 3,514	\$ 2,625	\$ 2,425	\$ 2,425	\$ (200)	-7.6%
			TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRAVEL	\$ 3,676	\$ 2,375	\$ 2,325	\$ 2,325	\$ (50)	-2.1%
			UNIFORMS	\$ 705	\$ 500	\$ 750	\$ 750	\$ 250	50.0%
		OTHER PURCHASED SERVICES Total		\$ 13,092	\$ 22,585	\$ 22,585	\$ 22,585	\$ -	0.0%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ 785,265	\$ 764,960	\$ 820,000	\$ 786,046	\$ 21,086	2.8%
		PURCHASED PROPERTY SERVICE Total		\$ 785,265	\$ 764,960	\$ 820,000	\$ 786,046	\$ 21,086	2.8%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 4,180	\$ 4,511	\$ 3,981	\$ 3,981	\$ (530)	-11.7%
			FICA	\$ 23,426	\$ 26,368	\$ 27,371	\$ 27,371	\$ 1,003	3.8%
			GROUP INSURANCE	\$ 65,595	\$ 62,082	\$ 77,326	\$ 77,326	\$ 15,244	24.6%
			OVERTIME	\$ 6,193	\$ 5,118	\$ 5,118	\$ 5,118	\$ -	0.0%
			REGULAR	\$ 320,381	\$ 333,066	\$ 346,710	\$ 346,710	\$ 13,644	4.1%
			RETIREMENT	\$ 49,359	\$ 54,317	\$ 58,958	\$ 58,958	\$ 4,641	8.5%
			TELEPHONE ALLOWANCE	\$ 1,950	\$ 2,280	\$ 2,280	\$ 2,280	\$ -	0.0%
			WORKERS COMP	\$ 5,538	\$ 7,483	\$ 7,774	\$ 7,774	\$ 291	3.9%
		SALARIES & BENEFITS Total		\$ 476,621	\$ 495,225	\$ 529,518	\$ 529,518	\$ 34,293	6.9%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ (5,794)	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	0.0%
			GAS - DIESEL - OIL	\$ 993,195	\$ 1,102,827	\$ 1,094,760	\$ 1,094,760	\$ (8,067)	-0.7%
		SUPPLIES Total		\$ 987,402	\$ 1,106,327	\$ 1,098,260	\$ 1,098,260	\$ (8,067)	-0.7%
	Public Services Total			\$ 2,662,911	\$ 2,771,712	\$ 3,030,989	\$ 2,927,035	\$ 155,323	5.6%
Internal Service - Garage Fund Total				\$ 2,662,911	\$ 2,771,712	\$ 3,030,989	\$ 2,927,035	\$ 155,323	5.6%
Internal Service Funds - Insurance Fund	Insurance Fund	BENEFITS	CONTRACTED SERVICES	\$ 1,803,215	\$ 2,900,000	\$ 2,000,000	\$ 2,000,000	\$ (900,000)	-31.0%
			DEPENDENT LIFE	\$ 25,134	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.0%
			GROUP INSURANCE	\$ 13,225,283	\$ 9,967,072	\$ 13,480,000	\$ 13,439,266	\$ 3,472,194	34.8%
			MISCELLANEOUS EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			WELLNESS PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		BENEFITS Total		\$ 15,053,632	\$ 12,887,072	\$ 15,500,000	\$ 15,459,266	\$ 2,572,194	20.0%
		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			\$ 15,053,632	\$ 12,887,072	\$ 15,500,000	\$ 15,459,266	\$ 2,572,194	20.0%
Internal Service Funds - Insurance Fund Total				\$ 15,053,632	\$ 12,887,072	\$ 15,500,000	\$ 15,459,266	\$ 2,572,194	20.0%
Internal Service Funds - Workers Compensation Fund	Workers Compensation Fund	BENEFITS	CONTRACTED SERVICES	\$ -	\$ 2,250	\$ 2,250	\$ 2,250	\$ -	0.0%
			WELLNESS PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2025 Actual	FY 2026 Proposed	FY 2027 Request	FY 2027 Proposed	\$ Change vs. Adopted	% Change vs. Adopted		
Internal Service Funds - Workers Compensation Fund	Workers Compensation Fund	BENEFITS	WORKERS COMP CLAIMS	\$ 603,816	\$ 1,324,761	\$ 1,347,602	\$ 1,363,547	\$ 38,786	2.9%		
		BENEFITS Total			\$ 603,816	\$ 1,327,011	\$ 1,349,852	\$ 1,365,797	\$ 38,786	2.9%	
		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			\$ 603,816	\$ 1,327,011	\$ 1,349,852	\$ 1,365,797	\$ 38,786	2.9%		
Internal Service Funds - Workers Compensation Fund Total			\$ 603,816	\$ 1,327,011	\$ 1,349,852	\$ 1,365,797	\$ 38,786	2.9%			
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	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			EQUIPMENT	\$ -	\$ -	\$ 1,484,589	\$ -	\$ -	#DIV/0!		
		CAPITAL OUTLAY Total			\$ -	\$ -	\$ 1,484,589	\$ -	\$ -	#DIV/0!	
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 300,813	\$ 203,721	\$ 294,884	\$ 378,327	\$ 175,068	86.1%		
			STAFF TRAINING	\$ 20,520	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			TELEPHONE	\$ (179)	\$ 14,500	\$ -	\$ -	\$ (14,500)	-100.0%		
			TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		OTHER PURCHASED SERVICES Total			\$ 321,153	\$ 218,221	\$ 294,884	\$ 378,327	\$ 160,568	73.7%	
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ -	\$ 199,336	\$ -	\$ -	\$ (199,336)	-100.0%		
	SUPPLIES Total			\$ -	\$ 199,336	\$ -	\$ -	\$ (199,336)	-100.0%		
Emergency Communications Total			\$ 321,153	\$ 417,557	\$ 1,779,473	\$ 378,327	\$ (38,768)	-9.3%			
Special Revenue - Emergency Telephone Total			\$ 321,153	\$ 417,557	\$ 1,779,473	\$ 378,327	\$ (38,768)	-9.3%			
Special Revenue - Transportation	Public Services	CAPITAL OUTLAY	EQUIPMENT	\$ 326,884	\$ 280,000	\$ 135,000	\$ 135,000	\$ (145,000)	-51.8%		
			OTHER IMPROVEMENTS	\$ 49,819	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			SBITAs	\$ 9,926	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		CAPITAL OUTLAY Total			\$ 386,629	\$ 280,000	\$ 135,000	\$ 135,000	\$ (145,000)	-51.8%	
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 247	\$ 275	\$ 275	\$ 275	\$ -	0.0%		
			VEHICLE MILEAGE	\$ 178,153	\$ 176,000	\$ 175,000	\$ 175,000	\$ (1,000)	-0.6%		
		INTERNAL SERVICE CHARGES Total			\$ 178,401	\$ 176,275	\$ 175,275	\$ 175,275	\$ (1,000)	-0.6%	
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 2,034	\$ 1,210	\$ 1,210	\$ 1,210	\$ -	0.0%		
		OTHER EXPENDITURES Total			\$ 2,034	\$ 1,210	\$ 1,210	\$ 1,210	\$ -	0.0%	
		OTHER PURCHASED SERVICES	ADVERTISING	\$ 1,446	\$ 1,000	\$ 800	\$ 800	\$ (200)	-20.0%		
			CONTRACTED SERVICES	\$ 87,287	\$ 57,875	\$ 50,875	\$ 50,875	\$ (7,000)	-12.1%		
			POSTAGE	\$ 28	\$ 130	\$ 50	\$ 50	\$ (80)	-61.5%		
			PRINTING	\$ 634	\$ 900	\$ 900	\$ 900	\$ -	0.0%		
			STAFF TRAINING	\$ 6,222	\$ 4,250	\$ 4,250	\$ 4,250	\$ -	0.0%		
			TELEPHONE	\$ 8,871	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	0.0%		
			TRANSPORTATION	\$ 579,402	\$ 507,590	\$ 500,000	\$ 500,200	\$ (7,390)	-1.5%		
			TRAVEL	\$ 6,206	\$ 3,400	\$ 3,400	\$ 3,400	\$ -	0.0%		
			UNIFORMS	\$ 780	\$ 250	\$ 250	\$ 250	\$ -	0.0%		
		OTHER PURCHASED SERVICES Total			\$ 690,876	\$ 583,395	\$ 568,525	\$ 568,725	\$ (14,670)	-2.5%	
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ 16	\$ 250	\$ 250	\$ 50	\$ (200)	-80.0%		
		PURCHASED PROPERTY SERVICE Total			\$ 16	\$ 250	\$ 250	\$ 50	\$ (200)	-80.0%	
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 2,083	\$ 2,425	\$ 2,602	\$ 2,602	\$ 177	7.3%		
			FICA	\$ 37,532	\$ 39,366	\$ 40,082	\$ 40,082	\$ 716	1.8%		
			GROUP INSURANCE	\$ 41,299	\$ 51,735	\$ 64,438	\$ 64,438	\$ 12,703	24.6%		
			OVERTIME	\$ 13,674	\$ 8,190	\$ 8,190	\$ 8,190	\$ -	0.0%		
			PART TIME	\$ 56,453	\$ 236,707	\$ 236,707	\$ 236,707	\$ -	0.0%		
			REGULAR	\$ 429,057	\$ 264,805	\$ 273,988	\$ 273,988	\$ 9,183	3.5%		
			RETIREMENT	\$ 67,536	\$ 66,221	\$ 70,887	\$ 70,887	\$ 4,666	7.0%		
			TELEPHONE ALLOWANCE	\$ 2,478	\$ 2,460	\$ 2,460	\$ 2,460	\$ -	0.0%		
			WORKERS COMP	\$ 11,637	\$ 22,961	\$ 23,289	\$ 23,289	\$ 328	1.4%		
			SALARIES & BENEFITS Total			\$ 661,749	\$ 694,870	\$ 722,643	\$ 722,643	\$ 27,773	4.0%
			SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 17,174	\$ 16,000	\$ 16,000	\$ 16,000	\$ -	0.0%	
	SUPPLIES Total			\$ 17,174	\$ 16,000	\$ 16,000	\$ 16,000	\$ -	0.0%		
Public Services Total			\$ 1,936,879	\$ 1,752,000	\$ 1,618,903	\$ 1,618,903	\$ (133,097)	-7.6%			

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2025 Actual	FY 2026 Proposed	FY 2027 Request	FY 2027 Proposed	\$ Change vs. Adopted	% Change vs. Adopted
Special Revenue - Transportation Total				\$ 1,936,879	\$ 1,752,000	\$ 1,618,903	\$ 1,618,903	\$ (133,097)	-7.6%
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	\$ 1,450,420	\$ 1,431,261	\$ 2,282,637	\$ 1,552,985	\$ 121,724	8.5%
			VTS COLLECTION COST	\$ 4,984	\$ 5,244	\$ 8,363	\$ 5,690	\$ 446	8.5%
		OTHER EXPENDITURES Total		\$ 1,455,404	\$ 1,436,505	\$ 2,291,000	\$ 1,558,675	\$ 122,170	8.5%
	Arcadia - RC - Hampton Total			\$ 1,455,404	\$ 1,436,505	\$ 2,291,000	\$ 1,558,675	\$ 122,170	8.5%
	Badin	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 49,817	\$ 52,059	\$ 149,452	\$ 58,886	\$ 6,827	13.1%
			VTS COLLECTION COST	\$ 83	\$ 191	\$ 548	\$ 216	\$ 25	13.1%
		OTHER EXPENDITURES Total		\$ 49,900	\$ 52,250	\$ 150,000	\$ 59,102	\$ 6,852	13.1%
	Badin Total			\$ 49,900	\$ 52,250	\$ 150,000	\$ 59,102	\$ 6,852	13.1%
	Central	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 459,317	\$ 604,784	\$ 931,587	\$ 674,558	\$ 69,774	11.5%
			VTS COLLECTION COST	\$ 1,948	\$ 2,216	\$ 3,413	\$ 2,471	\$ 255	11.5%
		OTHER EXPENDITURES Total		\$ 461,265	\$ 607,000	\$ 935,000	\$ 677,029	\$ 70,029	11.5%
	Central Total			\$ 461,265	\$ 607,000	\$ 935,000	\$ 677,029	\$ 70,029	11.5%
	Churchland	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 326,145	\$ 341,090	\$ 545,745	\$ 380,616	\$ 39,526	11.6%
			VTS COLLECTION COST	\$ 1,356	\$ 1,250	\$ 1,999	\$ 1,394	\$ 144	11.5%
		OTHER EXPENDITURES Total		\$ 327,501	\$ 342,340	\$ 547,744	\$ 382,010	\$ 39,670	11.6%
	Churchland Total			\$ 327,501	\$ 342,340	\$ 547,744	\$ 382,010	\$ 39,670	11.6%
	Clemmons	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 198,906	\$ 199,393	\$ 216,187	\$ 202,925	\$ 3,532	1.8%
			VTS COLLECTION COST	\$ 570	\$ 730	\$ 792	\$ 743	\$ 13	1.8%
		OTHER EXPENDITURES Total		\$ 199,476	\$ 200,123	\$ 216,979	\$ 203,668	\$ 3,545	1.8%
	Clemmons Total			\$ 199,476	\$ 200,123	\$ 216,979	\$ 203,668	\$ 3,545	1.8%
	Fairgrove	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 546,947	\$ 561,785	\$ 890,438	\$ 597,386	\$ 35,601	6.3%
			VTS COLLECTION COST	\$ 2,230	\$ 2,058	\$ 3,262	\$ 2,189	\$ 131	6.4%
		OTHER EXPENDITURES Total		\$ 549,177	\$ 563,843	\$ 893,700	\$ 599,575	\$ 35,732	6.3%
	Fairgrove Total			\$ 549,177	\$ 563,843	\$ 893,700	\$ 599,575	\$ 35,732	6.3%
	Griffith	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 468,006	\$ 584,495	\$ 858,854	\$ 651,869	\$ 67,374	11.5%
			VTS COLLECTION COST	\$ 1,692	\$ 2,141	\$ 3,146	\$ 2,388	\$ 247	11.5%
		OTHER EXPENDITURES Total		\$ 469,698	\$ 586,636	\$ 862,000	\$ 654,257	\$ 67,621	11.5%
	Griffith Total			\$ 469,698	\$ 586,636	\$ 862,000	\$ 654,257	\$ 67,621	11.5%
	Gumtree	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 226,989	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			VTS COLLECTION COST	\$ 864	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER EXPENDITURES Total		\$ 227,853	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Gumtree Total			\$ 227,853	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Hasty	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 691,489	\$ 805,399	\$ 1,225,510	\$ 850,415	\$ 45,016	5.6%
			VTS COLLECTION COST	\$ 2,255	\$ 2,951	\$ 4,490	\$ 3,116	\$ 165	5.6%
		OTHER EXPENDITURES Total		\$ 693,744	\$ 808,350	\$ 1,230,000	\$ 853,531	\$ 45,181	5.6%
	Hasty Total			\$ 693,744	\$ 808,350	\$ 1,230,000	\$ 853,531	\$ 45,181	5.6%
	Healing Springs	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 499,715	\$ 510,529	\$ 839,113	\$ 536,530	\$ 26,001	5.1%
			VTS COLLECTION COST	\$ 1,230	\$ 1,870	\$ 3,074	\$ 1,966	\$ 96	5.1%
		OTHER EXPENDITURES Total		\$ 500,945	\$ 512,399	\$ 842,187	\$ 538,496	\$ 26,097	5.1%
	Healing Springs Total			\$ 500,945	\$ 512,399	\$ 842,187	\$ 538,496	\$ 26,097	5.1%
	Holly Grove	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 363,228	\$ 402,047	\$ 509,160	\$ 509,398	\$ 107,351	26.7%
			VTS COLLECTION COST	\$ 1,541	\$ 1,473	\$ 1,865	\$ 1,866	\$ 393	26.7%
		OTHER EXPENDITURES Total		\$ 364,769	\$ 403,520	\$ 511,025	\$ 511,264	\$ 107,744	26.7%
	Holly Grove Total			\$ 364,769	\$ 403,520	\$ 511,025	\$ 511,264	\$ 107,744	26.7%
	Horneytown	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 280,971	\$ 289,127	\$ 313,292	\$ 313,292	\$ 24,165	8.4%
			VTS COLLECTION COST	\$ 1,004	\$ 1,059	\$ 1,148	\$ 1,148	\$ 89	8.4%
		OTHER EXPENDITURES Total		\$ 281,975	\$ 290,186	\$ 314,440	\$ 314,440	\$ 24,254	8.4%
	Horneytown Total			\$ 281,975	\$ 290,186	\$ 314,440	\$ 314,440	\$ 24,254	8.4%
	Linwood	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 823,406	\$ 776,455	\$ 797,379	\$ 797,330	\$ 20,875	2.7%
			VTS COLLECTION COST	\$ 1,021	\$ 2,845	\$ 2,921	\$ 2,921	\$ 76	2.7%
		OTHER EXPENDITURES Total		\$ 824,427	\$ 779,300	\$ 800,300	\$ 800,251	\$ 20,951	2.7%
	Linwood Total			\$ 824,427	\$ 779,300	\$ 800,300	\$ 800,251	\$ 20,951	2.7%
	Midway	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 1,572,415	\$ 1,736,611	\$ 2,369,581	\$ 1,858,898	\$ 122,287	7.0%
			VTS COLLECTION COST	\$ 5,031	\$ 6,362	\$ 8,681	\$ 6,810	\$ 448	7.0%
		OTHER EXPENDITURES Total		\$ 1,577,446	\$ 1,742,973	\$ 2,378,262	\$ 1,865,708	\$ 122,735	7.0%
	Midway Total			\$ 1,577,446	\$ 1,742,973	\$ 2,378,262	\$ 1,865,708	\$ 122,735	7.0%
	North Lexington	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 331,757	\$ 333,777	\$ 473,266	\$ 372,586	\$ 38,809	11.6%

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2025 Actual	FY 2026 Proposed	FY 2027 Request	FY 2027 Proposed	\$ Change vs. Adopted	% Change vs. Adopted
Special Revenue Funds - Fire Districts	North Lexington	OTHER EXPENDITURES	VTS COLLECTION COST	\$ 1,187	\$ 1,223	\$ 1,734	\$ 1,365	\$ 142	11.6%
		OTHER EXPENDITURES Total		\$ 332,944	\$ 335,000	\$ 475,000	\$ 373,951	\$ 38,951	11.6%
	North Lexington Total		\$ 332,944	\$ 335,000	\$ 475,000	\$ 373,951	\$ 38,951	11.6%	
	Pilot	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 470,760	\$ 450,922	\$ 642,048	\$ 483,130	\$ 32,208	7.1%
		VTS COLLECTION COST		\$ 1,506	\$ 1,652	\$ 2,352	\$ 1,770	\$ 118	7.1%
	OTHER EXPENDITURES Total		\$ 472,266	\$ 452,574	\$ 644,400	\$ 484,900	\$ 32,326	7.1%	
	Pilot Total		\$ 472,266	\$ 452,574	\$ 644,400	\$ 484,900	\$ 32,326	7.1%	
	Reeds	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 559,375	\$ 558,072	\$ 845,801	\$ 592,418	\$ 34,346	6.2%
		VTS COLLECTION COST		\$ 2,001	\$ 2,045	\$ 3,099	\$ 2,170	\$ 125	6.1%
	OTHER EXPENDITURES Total		\$ 561,376	\$ 560,117	\$ 848,900	\$ 594,588	\$ 34,471	6.2%	
	Reeds Total		\$ 561,376	\$ 560,117	\$ 848,900	\$ 594,588	\$ 34,471	6.2%	
	Silver Valley	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 731,046	\$ 670,773	\$ 996,350	\$ 749,180	\$ 78,407	11.7%
		VTS COLLECTION COST		\$ 1,970	\$ 2,457	\$ 3,650	\$ 2,745	\$ 288	11.7%
	OTHER EXPENDITURES Total		\$ 733,016	\$ 673,230	\$ 1,000,000	\$ 751,925	\$ 78,695	11.7%	
	Silver Valley Total		\$ 733,016	\$ 673,230	\$ 1,000,000	\$ 751,925	\$ 78,695	11.7%	
	South Davidson	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 191,968	\$ 200,263	\$ 329,792	\$ 226,100	\$ 25,837	12.9%
		VTS COLLECTION COST		\$ 659	\$ 734	\$ 1,208	\$ 828	\$ 94	12.8%
	OTHER EXPENDITURES Total		\$ 192,627	\$ 200,997	\$ 331,000	\$ 226,928	\$ 25,931	12.9%	
	South Davidson Total		\$ 192,627	\$ 200,997	\$ 331,000	\$ 226,928	\$ 25,931	12.9%	
	South Emmons	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 157,065	\$ 161,356	\$ 200,818	\$ 174,115	\$ 12,759	7.9%
		VTS COLLECTION COST		\$ 593	\$ 591	\$ 736	\$ 638	\$ 47	8.0%
	OTHER EXPENDITURES Total		\$ 157,658	\$ 161,947	\$ 201,554	\$ 174,753	\$ 12,806	7.9%	
	South Emmons Total		\$ 157,658	\$ 161,947	\$ 201,554	\$ 174,753	\$ 12,806	7.9%	
	South Lexington	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 368,605	\$ 379,121	\$ 617,582	\$ 424,480	\$ 45,359	12.0%
		VTS COLLECTION COST		\$ 1,321	\$ 1,389	\$ 2,263	\$ 1,555	\$ 166	12.0%
	OTHER EXPENDITURES Total		\$ 369,926	\$ 380,510	\$ 619,845	\$ 426,035	\$ 45,525	12.0%	
	South Lexington Total		\$ 369,926	\$ 380,510	\$ 619,845	\$ 426,035	\$ 45,525	12.0%	
	Southmont	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 1,392,392	\$ 1,430,166	\$ 1,805,295	\$ 1,543,636	\$ 113,470	7.9%
		VTS COLLECTION COST		\$ 3,742	\$ 5,240	\$ 6,614	\$ 5,655	\$ 415	7.9%
	OTHER EXPENDITURES Total		\$ 1,396,134	\$ 1,435,406	\$ 1,811,909	\$ 1,549,291	\$ 113,885	7.9%	
	Southmont Total		\$ 1,396,134	\$ 1,435,406	\$ 1,811,909	\$ 1,549,291	\$ 113,885	7.9%	
	Tyro	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 462,164	\$ 478,123	\$ 1,149,662	\$ 517,921	\$ 39,798	8.3%
VTS COLLECTION COST			\$ 1,874	\$ 1,752	\$ 4,212	\$ 1,897	\$ 145	8.3%	
OTHER EXPENDITURES Total		\$ 464,038	\$ 479,875	\$ 1,153,874	\$ 519,818	\$ 39,943	8.3%		
Tyro Total		\$ 464,038	\$ 479,875	\$ 1,153,874	\$ 519,818	\$ 39,943	8.3%		
Wallburg	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 1,103,813	\$ 1,306,626	\$ 1,683,664	\$ 1,382,075	\$ 75,449	5.8%	
	VTS COLLECTION COST		\$ 3,758	\$ 4,787	\$ 6,168	\$ 5,063	\$ 276	5.8%	
OTHER EXPENDITURES Total		\$ 1,107,571	\$ 1,311,413	\$ 1,689,832	\$ 1,387,138	\$ 75,725	5.8%		
Wallburg Total		\$ 1,107,571	\$ 1,311,413	\$ 1,689,832	\$ 1,387,138	\$ 75,725	5.8%		
Welcome	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 927,797	\$ 778,149	\$ 1,085,025	\$ 874,685	\$ 96,536	12.4%	
	VTS COLLECTION COST		\$ 2,450	\$ 2,851	\$ 3,975	\$ 3,204	\$ 353	12.4%	
OTHER EXPENDITURES Total		\$ 930,247	\$ 781,000	\$ 1,089,000	\$ 877,889	\$ 96,889	12.4%		
Welcome Total		\$ 930,247	\$ 781,000	\$ 1,089,000	\$ 877,889	\$ 96,889	12.4%		
West Lexington	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 522,073	\$ 526,073	\$ 797,721	\$ 596,424	\$ 70,351	13.4%	
	VTS COLLECTION COST		\$ 2,025	\$ 1,927	\$ 2,923	\$ 2,185	\$ 258	13.4%	
OTHER EXPENDITURES Total		\$ 524,098	\$ 528,000	\$ 800,644	\$ 598,609	\$ 70,609	13.4%		
West Lexington Total		\$ 524,098	\$ 528,000	\$ 800,644	\$ 598,609	\$ 70,609	13.4%		
Special Revenue Funds - Fire Districts Total				\$ 15,225,480	\$ 15,625,494	\$ 22,638,595	\$ 16,983,831	\$ 1,358,337	8.7%
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		\$ 392,312	\$ 392,312	\$ 392,312	\$ 392,312	\$ -	0.0%
		CAPITAL PROJECT IMPROVEMENT Total		\$ 392,312	\$ 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	\$ 2,380,275	\$ 2,380,275	\$ 2,630,275	\$ 2,630,275	\$ 250,000	10.5%
		GROUPS		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL PROJECT RENOVATIONS Total		\$ 2,380,275	\$ 2,380,275	\$ 2,630,275	\$ 2,630,275	\$ 250,000	10.5%
	Davidson County Schools Total		\$ 2,772,587	\$ 2,772,587	\$ 3,022,587	\$ 3,022,587	\$ 250,000	9.0%	
	Lexington City Schools	CAPITAL PROJECT RENOVATIONS	BUILDING	\$ 1,036,586	\$ 1,036,586	\$ 1,630,000	\$ 1,161,586	\$ 125,000	12.1%
		GROUPS		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	CAPITAL PROJECT RENOVATIONS Total		\$ 1,036,586	\$ 1,036,586	\$ 1,630,000	\$ 1,161,586	\$ 125,000	12.1%	
	Lexington City Schools Total		\$ 1,036,586	\$ 1,036,586	\$ 1,630,000	\$ 1,161,586	\$ 125,000	12.1%	
	Thomasville City Schools	CAPITAL PROJECT IMPROVEMENT	BUILDINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		GROUPS		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL PROJECT IMPROVEMENT Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL PROJECT RENOVATIONS	BUILDING	\$ 993,161	\$ 993,161	\$ 1,118,161	\$ 1,118,161	\$ 125,000	12.6%
		GROUPS		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL PROJECT RENOVATIONS Total		\$ 993,161	\$ 993,161	\$ 1,118,161	\$ 1,118,161	\$ 125,000	12.6%
Thomasville City Schools Total		\$ 993,161	\$ 993,161	\$ 1,118,161	\$ 1,118,161	\$ 125,000	12.6%		
Special Revenue Funds - School Capital Outlay Fund Total				\$ 4,802,334	\$ 4,802,334	\$ 5,770,748	\$ 5,302,334	\$ 500,000	10.4%
Special Revenue Funds - Special School District	Special School District	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 1,968,456	\$ 1,995,300	\$ 1,995,300	\$ 2,000,300	\$ 5,000	0.3%
		TAX COMMISSIONS PAID		\$ 17,829	\$ 17,000	\$ 17,000	\$ 17,000	\$ -	0.0%

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2025 Actual	FY 2026 Proposed	FY 2027 Request	FY 2027 Proposed	\$ Change vs. Adopted	% Change vs. Adopted
Special Revenue Funds - Special School District	Special School District	OTHER EXPENDITURES	VTS COLLECTION COST	\$ 5,440	\$ 6,200	\$ 6,200	\$ 6,200	\$ -	0.0%
		OTHER EXPENDITURES Total		\$ 1,991,725	\$ 2,018,500	\$ 2,018,500	\$ 2,023,500	\$ 5,000	0.2%
	Special School District Total			\$ 1,991,725	\$ 2,018,500	\$ 2,018,500	\$ 2,023,500	\$ 5,000	0.2%
Special Revenue Funds - Special School District Total				\$ 1,991,725	\$ 2,018,500	\$ 2,018,500	\$ 2,023,500	\$ 5,000	0.2%
Special Revenue Funds - Opioid Fund	Opioid Fund	OPERATING	OPIOID FUND CONTRACTED SERVICES	\$ 79,083	\$ 1,900,000	\$ 1,900,000	\$ 1,500,000	\$ (400,000)	-21.1%
		OPERATING Total		\$ 79,083	\$ 1,900,000	\$ 1,900,000	\$ 1,500,000	\$ (400,000)	-21.1%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			MEDICAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		SUPPLIES Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Opioid Fund Total			\$ 79,083	\$ 1,900,000	\$ 1,900,000	\$ 1,500,000	\$ (400,000)	-21.1%
Special Revenue Funds - Opioid Fund Total				\$ 79,083	\$ 1,900,000	\$ 1,900,000	\$ 1,500,000	\$ (400,000)	-21.1%
MAT Grant	Sheriff	OTHER PURCHASED SERVICES	MAT MEDICAL SUPPLIES	\$ 133,331	\$ 200,000	\$ 200,000	\$ 200,000	\$ -	0.0%
		OTHER PURCHASED SERVICES Total	MAT CONTRACTED SERVICES	\$ 55,872	\$ 224,580	\$ 224,580	\$ 224,580	\$ -	0.0%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 27	\$ 31	\$ 19	\$ 19	\$ (12)	-38.7%
			FICA	\$ 2,248	\$ 4,095	\$ 3,921	\$ 3,921	\$ (174)	-4.2%
			GROUP INSURANCE	\$ 7,952	\$ 10,347	\$ 12,888	\$ 12,888	\$ 2,541	24.6%
			OVERTIME	\$ 561	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	0.0%
			REGULAR	\$ 30,131	\$ 49,992	\$ 47,740	\$ 47,740	\$ (2,252)	-4.5%
			RETIREMENT	\$ 4,664	\$ 8,483	\$ 8,494	\$ 8,494	\$ 11	0.1%
			UNIFORM ALLOWANCE	\$ 158	\$ 240	\$ 240	\$ 240	\$ -	0.0%
			WORKERS COMP	\$ 730	\$ 1,525	\$ 1,461	\$ 1,461	\$ (64)	-4.2%
		SALARIES & BENEFITS Total		\$ 46,471	\$ 78,213	\$ 78,264	\$ 78,263	\$ 50	0.1%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 15,586	\$ 706	\$ 706	\$ 706	\$ -	0.0%
		SUPPLIES Total		\$ 15,586	\$ 706	\$ 706	\$ 706	\$ -	0.0%
	Sheriff Total			\$ 251,260	\$ 503,499	\$ 503,550	\$ 503,549	\$ 50	0.0%
MAT Grant Total				\$ 251,260	\$ 503,499	\$ 503,550	\$ 503,549	\$ 50	0.0%
Grand Total				\$ 257,737,713	\$ 230,724,662	\$ 271,368,727	\$ 247,073,149	\$ 16,282,829	7.1%

Davidson County Board of Commissioners

Mrs. Karen Watford Chair
Mr. Todd Yates, Vice-Chairman
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	Vacant	242-2213
Clerk of Court	Sandie Chappell	242-2264
911 Communications	Vacant	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	Lee Crook	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	Gabriela Castaneda	242-2075
Tax Administration	David Rickard	242-2160
Transportation	Richard Jones	242-2925
Veterans Services	Barry West	242-2037

The Layman’s Budget

A Citizen’s Guide to the Budget

Fiscal Year

Proposed 2026-2027

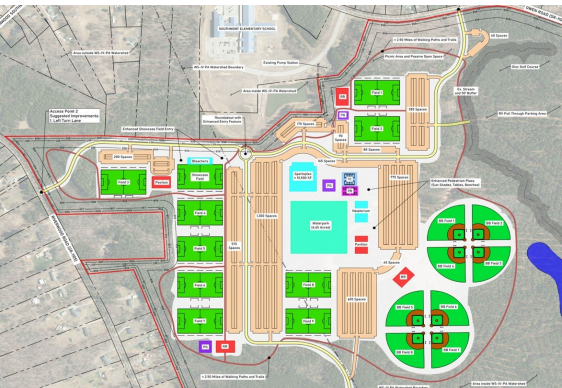
Beginning July 1, 2026



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 is reduced to \$0.3668 per \$100 of assessed property valuation, the revenue-neutral calculated rate (or \$0.54 upon passage of NC SB 889, with prior year property values). Total tax base equals \$30.71 billion, with a 96.75% overall blended collection rate. The County expects to collect \$97,574,656 in property taxes for next fiscal year. This is an increase of \$6,574,656 or 7.2% over the FY 2025-26 Adopted Budget total of \$91,000,000.
- Article 46 Sales Tax increases to (\$5.96 million) + (\$6.0) 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 (\$2,175,173) to a total of (\$36.6) million. This increase in base sales tax is reflective of a slight increase of consumer spending statewide.
- Increase of (\$871K) in Intergovernmental Revenue or 4.3% largely due to an “expected” increase in state foster care \$’s + increase to Transportation & SRO revenue, but a reduction (\$513K) for Food Assistance funding.
- The FY 2027 Proposed Budget uses \$5,242,077 from County reserves to balance the overall budget. This is amount remains unchanged from FY 2026. 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 2027 Proposed Budget only uses \$1.3M interest revenue. This holds reliance on interest to the same level as the FY 2026 Adopted Budget.
- Other Funds (Changes) - Sewer — an increase of 6% as proposed by waste water treatment provider, the City / County Commission (Winston-Salem / Forsyth County). Rural Fire Districts — propose revenue-neutral tax rates districtwide given the revaluation growth per district (maintains current revenue + “natural growth”) increases overall funding by (\$1.3M) or 8.7% . Transportation Fund— replaces one (1) high mileage service bus. Lastly, the insurance fund anticipates an increase of (\$2.5M) or 20%. This is due to several “High Cost Claimants HCCs” utilizing the plan.

EXPENDITURES

- FY 2027 COLA for Employees (\$500 + 2.5%), 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 LEOs).
- Debt obligations in FY 2027 (decrease = \$464K) over FY 2026 in anticipation of detention center borrowing in FY 2027.
- Increase Education funding by \$2.5M or 5.2% vs. FY 2026. The “per pupil” funding increases 6.99% over FY 2026 Adopted of \$1,451.97 going to \$1,553.47 in the FY 2027 Proposed budget. The increase is expected to be used to maintain or increase local teacher supplements for the upcoming fiscal year contingent upon state funding. The proposed budget increases the total funding for major capital by (500K) for all three school systems = \$5.3M. Lastly, the proposed budget increases funding to DDCC by \$197K or 5.0%.
- “Net” increase of 17.00 FTE versus FY 2026 Adopted.
 - ⇒ 1.00 - FY 2026 Approved - DSS Attorney
 - ⇒ (8.00) - FY 2026 Adopted - Paramedics for Silver Valley base; removed when project “paused”
 - ⇒ 7.00 - FY 2027 Proposed - EDC 1.00; P&R 2.00; Public Health 2.00; 2.00 Emergency Communications
 - ⇒ 12.00 - FY 2027 Proposed - Sheriff’s Office (10.00 Detention phase-in + 2.00 Investigation support)
 - ⇒ 5.00 - FY 2027 Proposed - DSS (SNAP / FNS) processes

General Fund Budget

General Government

County Commissioners	\$ 428,939
County Manager	\$ 989,910
County Attorney	\$ 754,729
Human Resources	\$ 1,230,195
Finance	\$ 1,427,912
Purchasing	\$ 571,882
Assessor & Collector	\$ 3,663,582
Board of Elections	\$ 1,222,644
Register of Deeds	\$ 839,100
State Agencies	\$ 197,371
Public Buildings	\$ 4,734,116
Information Technology	\$ 2,714,202
Contingency	\$ 75,000
Fines & Forfeitures	\$ 750,000
Total General Government	\$19,599,582

Public Safety

Sheriff	\$21,050,686
Sheriff Resource Officers	\$ 2,207,918
Jail	\$ 8,858,217
Emergency Communications	\$ 4,489,531
Inspections	\$ 1,817,147
Medical Examiner	\$ 205,000
Emergency Management	\$ 215,643
Fire Marshal	\$ 787,379
Ambulance	\$14,133,799
Animal Shelter	\$ 885,430
JCPC Operating Supplies	\$ 2,500
Contributions to Rescue Squads	\$ 72,000
Total Public Safety	\$54,725,250

Transportation

Financing Use-Transfer to Airport	\$ 102,650
Financing Use-Transfer to Transportation	\$ 156,978
Total Transportation	\$ 259,628

Environmental Protection

Sanitation	\$ 1,565,855
Soil & Water	\$ 296,620
Financing Use-Transfer to Sewer Fund	\$ 689,308
Total Environmental Protection	\$ 2,551,783

Economic And Physical Development

Planning	\$ 834,551
GIS	\$ 347,630
Cooperative Extension	\$ 365,374
Economic Development	\$ 149,158
Contribution to Forester	\$ 143,051
Contribution to Chambers of Commerce	\$ 3,890
Financing Use-Transfer to County Capital Plan	\$ 16,667
Financing Use-Transfer to Economic Dev. Res.	\$ 1,169,000
Total Economic and Physical Development	\$ 3,029,321

Human Services

Health	\$ 9,759,518
Social Services	\$ 22,326,003
Public Assistance	\$ 3,344,540
Senior Services	\$ 3,496,069
Veterans Services	\$ 293,218
Financing Use-Transfer to Mental Health	\$ 760,400
Total Human Services	\$ 39,979,748

Culture and Recreation

Recreation	\$ 1,532,955
Sportsplex	\$ 602,356
Library	\$ 4,667,990
Museum	\$ 214,069
Lake Thom-a-Lex	\$ 180,407
Tourism	\$ 90,360
Total Culture and Recreation	\$ 7,288,137

Debt Service

Principal	\$ 8,882,112
Interest	\$ 3,850,000
Total Debt Service	\$ 12,732,112

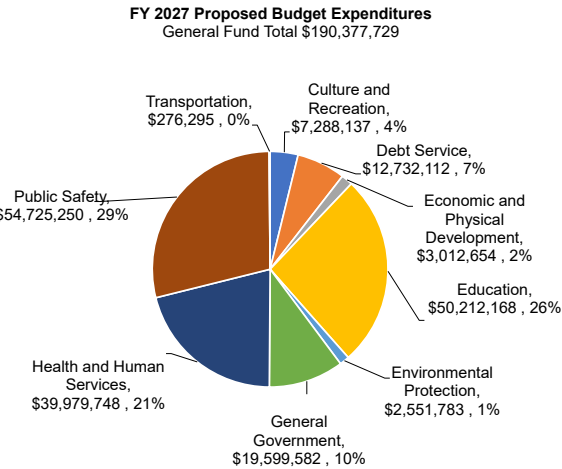
Education

School Current Expense	\$ 36,919,778
School Capital Outlay	\$ 2,087,329
Community College - Current Expense	\$ 4,046,670
Community College - Capital Outlay	\$ 442,723
School Capital Outlay Fund	\$ 5,302,334
Other Education Contributions	\$ 1,413,334
Total Education	\$ 50,212,168

Total General Fund \$ 190,377,729

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 \$ 16,983,831

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 \$ 1,618,903

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 \$ 2,023,500

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

Emergency Telephone Fund \$ 378,327

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 \$ 5,302,334

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

Opioid Fund \$ 1,500,000

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

MAT Grant \$ 503,549

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

Total Special Revenue Funds \$ 28,327,111

Internal Service Fund Budget

Garage \$ 2,927,035

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 \$ 15,459,266

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 \$ 1,365,797

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 \$ 19,752,098

Enterprise Funds Budget

Landfill \$ 5,320,538

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.

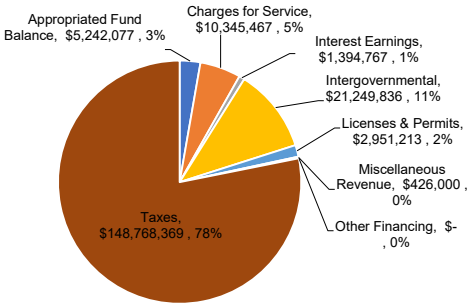
Sewer \$ 1,890,059

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

Total Enterprise Funds \$ 7,829,367

Total of All Fund Types \$247,073,149

FY 2027 Proposed Budget Revenues
Total \$190,377,729



Property Tax Rate

The FY 2026-2027 Proposed Budget tax rate of \$0.3668 is lower than the current property tax rate of \$0.54 per \$100 dollars of valuation due to the 2026 property revaluation. The proposed rate is equal to the calculated revenue-neutral tax rate. The County Budget is 51% funded by property tax revenue. The adopted tax rate will yield total revenue of \$97,574,656 on a collection rate of 96.75%. One penny of property tax equals \$2,965,424. The current tax base is 30.71 billion.

Davidson County Profile

Davidson County was formed in 1822 including an area of 567 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 178,391.

Yadkin Valley Park



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 PROFILES

» Davidson County



SELECT AREA TYPE

County

SELECT AREA

Davidson County



NC DEPARTMENT
of COMMERCE
LABOR & ECONOMIC
ANALYSIS

TOTAL JOBS 45,631 2025 Q3	BIZ ESTABLISHMENTS 3,706 2025 Q3	AVERAGE WEEKLY WAGE \$1,044 2025 Q3	GDP \$7.1B 2024
UNEMPLOYMENT RATE 4.0% January 2026	UNEMPLOYED 3,172 January 2026	LABOR FORCE 79,730 January 2026	MEDIAN HH INCOME \$65,644 2024

JOBS & GDP (QCEW & BEA)

Davidson County

SELECT AN INDUSTRY SECTOR
Total, All Industries

SNAPSHOT

45,631 Jobs

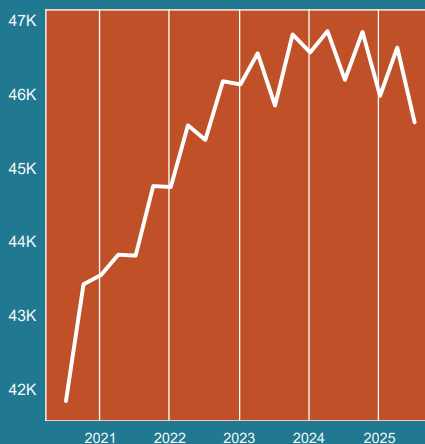
Total, All Industries
2025 Q3

-576 ↓ (-1.2%)
JOB CHANGE OVER THE YEAR

\$1,044
AVERAGE WEEKLY WAGE

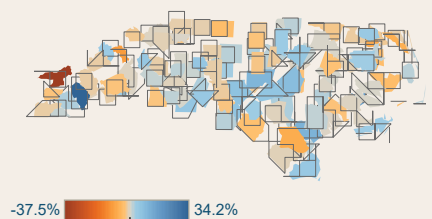
TREND

Total, All Industries Jobs



COMPARISON

Job Change from One Year Ago
Total, All Industries



INDUSTRIES

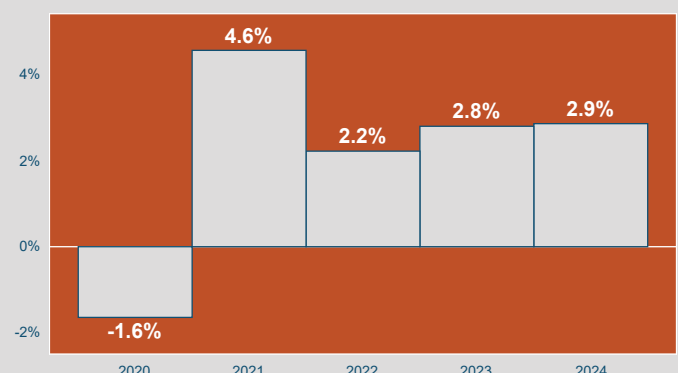
Jobs and Percent of Area Total



REAL GDP

Annual change of chained 2017 dollars

Select a BEA Industry
All industry total



LABOR FORCE (Local Area Unemployment Statistics)

Davidson County

SNAPSHOT

4.0% Unemployment Rate

January 2026

0.6↑

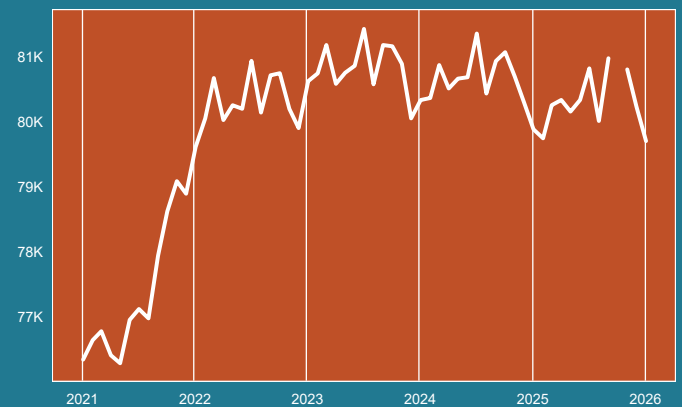
FROM PREVIOUS MONTH

0.1↑

FROM LAST YEAR

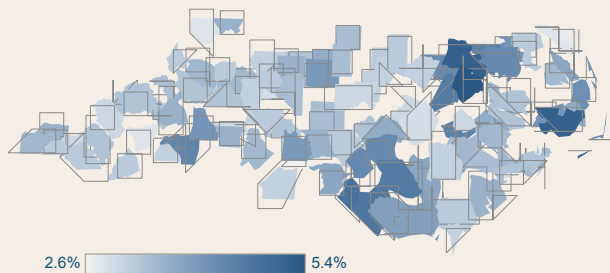
TREND

Size of Labor Force



COMPARISON

Unemployment Rates



DATA

	Employed Individuals	Unemployed Individuals	Unemployment Rate
January 2026	76,558	3,172	4.0%
December 2025	77,557	2,699	3.4%
November 2025	77,717	3,111	3.8%
October 2025			
September 2025	77,989	3,010	3.7%
August 2025	76,683	3,355	4.2%
July 2025	77,499	3,345	4.1%
June 2025	77,129	3,231	4.0%
May 2025	77,139	3,043	3.8%
April 2025	77,581	2,779	3.5%
March 2025	77,217	3,063	3.8%
February 2025	76,599	3,173	4.0%
January 2025	76,767	3,142	3.9%
December 2024	77,650	2,675	3.3%

DEMOGRAPHICS AND COMMUTING

Davidson County

POPULATION

178,391

Certified Population Estimate
2024

2,699 (1.5%)

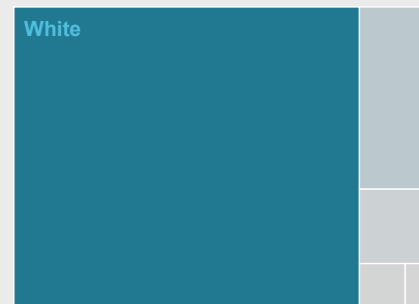
CHANGE FROM PREVIOUS YEAR

7,070 (4.1%)

CHANGE FROM THREE YEARS AGO

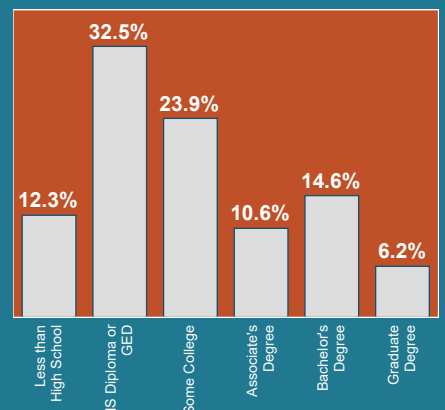
POPULATION BY RACE

And Hispanic Ethnicity

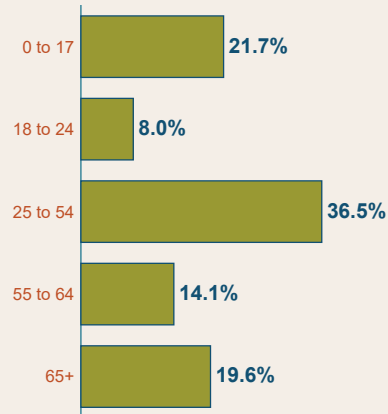


EDUCATION

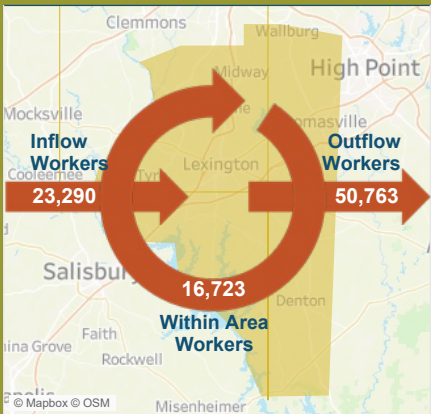
Population Age 25+



POPULATION AGE

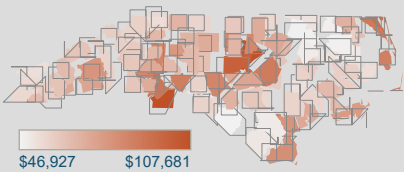


COMMUTING



HOUSEHOLDS

Median Household Income
\$65,644



Poverty Rate
11.2%

DAVIDSON COUNTY PRINCIPAL EMPLOYERS

<u>Employer</u>	<u>Employees</u>
Davidson County Schools	1,000+
County of Davidson	1,000+
Old Dominion Freight Line	500-999
Wal-Mart Associates Inc.	500-999
Thomasville Medical Center	500-999
Cornerstone Building Brands (Atrium)	500-999
Unilin North America LLC	500-999
Asco Power Technologies	500-999
Jeld-Wen	500-999
Wake Forest Baptist Medical	500-999
Total County Employment	80,907

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	\$ 387,755,605	1.98%
Unilin Flooring NC LLC	278,925,655	1.42%
Duke Energy	134,454,307	0.69%
Halyard North Carolina (formerly Kimberly-Clark Corporation)	96,150,755	0.49%
Nucor Corporation	86,500,163	0.44%
Transcontinental Pipeline Co.	76,753,030	0.39%
Energy United	69,710,988	0.36%
Electric Glass Fiber America, LLC (formerly PPG Industries)	66,273,810	0.34%
Cube Yadkin Generation LLC (formerly Yadkin, Inc.)	48,338,991	0.25%
Owens Brockway	47,266,495	0.24%
	<u>\$ 1,292,129,799</u>	

Source – Davidson County Tax Department



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