

## Davidson County Board of Commissioners

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

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

Commissioner's Telephone Number: 336-242-2200

### County Manager

Casey R. Smith 242-2200

### Departments

Cooperative Extension	Troy Coggins	242-2081
Ambulance	Larry James	242-2270
Board of Elections	Ruth Huneycutt	242-2190
Assist. County Manager	Jason Martin	242-2213
Clerk of Court	Sandie Chappell	242-2264
911 Communications	Rob Wilson	242-2132
County Attorney	Chuck Frye	236-3084
Finance	Jane Kiker	242-2029
Fire Marshal	Danny Ward	242-2281
Health	Lillian Koontz	242-2349
Human Resources	Tony Dill	242-2919
Inspections	Tod Hancock	242-2807
DavidsonWorks	Pam Walton	242-2065
Landfill/Solid Waste	Charlie Brushwood	242-2200
Library	Sheila Killebrew	242-2064
IT	Joel Hartley	242-2032
Museum	Caitlin Williams	242-2064
Planning & Zoning	Scott Leonard	242-2224
Support Services	Dwayne Childress	242-2030
Recreation	Thomas Marshburn	242-2285
Register of Deeds	Michael Horne	242-2150
Senior Services	Thessia Everhart	242-2290
Sheriff	Richie Simmons	242-2100
Social Services	Patricia Baker	242-2562
Soil & Water	Andy Miller	242-2075
Tax Administration	Jerry Ward	242-2160
Transportation	Richard Jones	242-2008
Veterans Services	Rick Johnson	242-2037

# The Layman's Budget

## A Citizen's Guide to the Budget

### Fiscal Year

### Adopted 2021-2022

### Beginning July 1, 2021



### 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

### Davidson County Courthouse Project Completion



### REVENUES

- Adopted property tax rate remains \$0.54 per \$100 of assessed property valuation. The calculated revenue-neutral tax equals \$0.5044 per \$100 of assessed property value however, keeping the rate at \$0.54 per \$100 is expected to provide funding for the potential detention center upgrade and corresponding operating expenses. Total tax base equals \$14.35 billion, with a 96.75% overall blended collection rate. The County expects to collect \$75,000,000 in property taxes for next fiscal year. This is an increase of \$1,053,313 or 1.4% over the FY 2020-21 Adopted Budget total of \$73,946,687.
- Article 46 Sales Tax (0.25%) increases to (\$4.1 million) + (\$3.9 million for Article 44. Base Sales Tax revenue increase of (\$5.1) to a total of (\$25.2) million. Article 44 and 46 increase to largely fund Education operating / major capital.
- Decrease of (\$168K) in Intergovernmental Revenue largely in Social Services' Foster Care programs (State allocation reduced) + Less Lottery Proceeds (\$150K) + Continued Use of 2020 Cares Act \$'s - PH and Senior Services to fund additional staff positions mentioned below.
- Overall increase in other revenues "driven" by the local economy: 1) Building Permits = (\$225K), 2) EH Permits (\$75K) and 3) ROD revenues (\$310K) + Less expected interest earnings (\$870K).
- Use of General Fund Reserves to "balance" the budget has increased by \$972K over FY 2021 to \$5.0 million.
- Other Funds (Changes) - Sewer - 3.5% fee increase imposed by its waste water treatment provider, the City / County Commission (Winston-Salem / Forsyth County), Rural Fire Districts - No tax increases for upcoming fiscal year (All districts maintaining current rates and not accepting calculated revenue-neutral tax rate, Transportation Fund - Increases overall funding and replaces one "high mileage" (170K miles - 2018 model) bus. Uses CARES Act \$'s to cover local matches for Lexington and Thomasville circulator routes for one year, and Special School District - Maintains tax rate at \$0.012 vs. calculated revenue-neutral rate of \$0.011.

### EXPENDITURES

- Annualized FY 2021 COLA for Employees (\$500 + 1.7%), annualized Year #2 of PTRC Employee Pay Study results and includes FY 2022 COLA for Employees (\$500 + 1.7%) + Less Use of Vacancy Rate.
- Includes increase in employee group insurance costs (6%) and increase in state-mandated employee retirement contributions (No "change" in cost for employees for insurance).
- Includes debt related to Courthouse Renovations, REDLG loan (I-85 Corporate Center Project) and January, 2020 Borrowing for "High Priority" School HVACs / Roofs.
- Includes an additional \$1M for annual Capital Outlay for the Schools vs. FY 2021. Increases operating funding as the Per Pupil \$'s (Including Charter Schools) totals \$1,246.78. An increase of \$19.99 or 1.6% over FY 2021 Amended.
- Reduces state funds within DSS related to Foster Care.
- Lastly, includes "net" funding for (13.00) "High Priority" positions + Public Safety vehicle replacement (Back to Pre-COVID-19) levels.
  - ⇒ 4.00 - Public Health COVID-19 positions
  - ⇒ 2.00 - Senior Services COVID-19 positions
  - ⇒ 1.00 - Sheriff's Office - Approved (FY 2021) CCW data entry position
  - ⇒ 5.00 - EMS QRV (Less reliance on PT) + Training Coordinator
  - ⇒ 4.00 - (Assist with growing workload) - ROD, County Attorney, Fire Marshal and Central Permitting
  - ⇒ (3.00) - Eliminated Positions - Finance, Senior Services and Public Health

# Davidson County Adopted 2021-2022

## General Fund Budget

### General Government

County Commissioners	\$ 390,249
County Manager	\$ 782,795
County Attorney	\$ 830,826
Human Resources	\$ 1,136,883
Finance	\$ 887,143
Purchasing	\$ 438,853
Assessor & Collector	\$ 2,947,535
Board of Elections	\$ 645,230
Register of Deeds	\$ 598,704
State Agencies	\$ 163,709
Public Buildings	\$ 3,856,424
Information Technology	\$ 1,595,309
Contingency	\$ <u>975,000</u>
Total General Government	\$15,248,660

### Public Safety

Sheriff	\$13,850,866
Sheriff Resource Officers	\$ 1,126,002
Jail	\$ 5,162,403
Emergency Communications	\$ 3,010,718
Inspections	\$ 1,272,153
Medical Examiner	\$ 135,000
Emergency Management	\$ 194,393
Fire Marshal	\$ 550,119
Ambulance	\$ 9,245,464
Animal Shelter	\$ 645,596
JCPC Operating Supplies	\$ 2,500
Contributions to Rescue Squads	\$ <u>72,000</u>
Total Public Safety	\$35,267,214

### Transportation

Financing Use-Transfer to Airport	\$ 119,317
Financing Use-Transfer to Transportation	\$ 102,839
Financing Use-Transfer Airport Project	\$ <u>16,667</u>
Total Transportation	\$ 238,823

### Environmental Protection

Sanitation	\$ 1,215,979
Soil & Water	\$ <u>238,653</u>
Total Environmental Protection	\$ 1,454,632

### Economic And Physical Development

Planning	\$ 542,326
GIS	\$ 226,305
Cooperative Extension	\$ 292,925
Contribution to Economic Development	\$ 248,000
Contribution to Forester	\$ 101,600
Contribution to Chambers of Commerce	\$ 3,890
Financing Use-Transfer JTEC	\$ <u>269,682</u>
Total Economic and Physical Development	\$ 1,684,728

## Human Services

Health	\$ 7,983,836
Social Services	\$ 14,196,077
Public Assistance	\$ 4,789,589
Senior Services	\$ 2,377,970
Veterans Services	\$ 152,648
Financing Use-Transfer to Mental Health	\$ <u>797,900</u>
Total Human Services	\$ 30,298,020

## Culture and Recreation

Recreation	\$ 1,010,917
Library	\$ 3,591,314
Museum	\$ 174,950
Lake Thom-a-Lex	\$ 142,541
Tourism	\$ <u>72,860</u>
Total Culture and Recreation	\$ 4,996,582

## Debt Service

Principal	\$ 10,408,465
Interest	\$ <u>4,015,000</u>
Total Debt Service	\$ 15,318,601

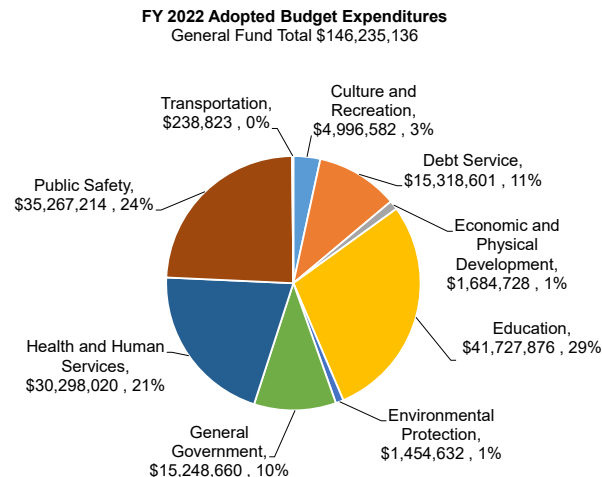
## Education

School Current Expense	\$ 30,794,201
School Capital Outlay	\$ 1,958,926
Community College - Current Expense	\$ 3,432,058
Community College - Capital Outlay	\$ 415,186
Other Education Contributions	\$ 1,339,455
School Capital Outlay Fund	\$ <u>3,788,050</u>
Total Education	\$ 41,727,876

**Total General Fund** \$ 146,235,136

## Other Funds Budget

**Mental Health Fund** \$ 824,344  
Mental Health is funded by County dollars in the amount of \$797,900. The remainder comes from other sources.



**DavidsonWorks** \$ 1,307,236

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

## Special Revenue Funds Budget

**Fire District Fund** \$ 11,177,287

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

**Transportation Fund** \$ 1,239,138

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

**Special School District Fund** \$ 1,667,700

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

**Emergency Telephone Fund** \$ 570,150

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

**Capital Improvement Project Plan** \$ 16,667

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

**School Capital Outlay Fund** \$ 3,788,050

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

**Total Special Revenue Funds** \$ 18,458,992

## Internal Service Fund Budget

**Garage** \$ 1,802,173

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** \$ 13,372,314

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** \$ 952,014

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

**Total Internal Service Funds** \$ 16,126,501

## Enterprise Funds Budget

**Landfill** \$ 3,480,041

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** \$ 418,817

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

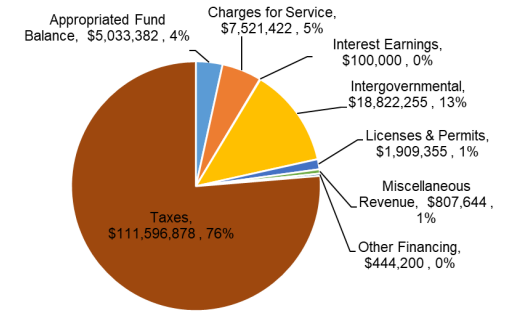
**Sewer** \$ 682,505

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

**Total Enterprise Funds** \$ 4,581,363

**Total of All Fund Types** \$ 187,533,572

**FY 2022 Adopted Budget Revenues**  
Total \$146,235,136



## Property Tax Rate

The FY 2021-2022 Adopted Budget tax rate of \$0.54 is equal to the current property tax rate of \$0.54 per \$100 dollars of valuation. The County Budget is 51% funded by property tax revenue. The Adopted tax rate will yield total revenue of \$75,000,000 on a collection rate of 96.75%. One penny of property tax equals \$1,388,889. The current tax base is \$14.35 billion.

## Davidson County Profile

Davidson County was formed in 1822 including an area of 549 square miles. It was named for General William Lee Davidson, who was killed in a battle with British forces during the Revolutionary War. With a mild climate free of extremes, citizens enjoy each of the distinct four seasons of the year. The average annual temperature is 58 degrees and the average rainfall is 44 inches. Lexington is the county seat of Davidson County and is located in the center of the North Carolina industrial piedmont. The County has six municipalities Lexington, Thomasville, Denton, Wallburg, Midway and High Point. The County population is approximately 169,208.

### Davidson County Parks



913 Greensboro Street  
Lexington, NC 27292

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Website: [www.co.davidson.nc.us](http://www.co.davidson.nc.us)  
The full contents of the Budget can be viewed at the website above