

DAVIDSON COUNTY ADOPTED BUDGET



**FY 2015
2016**

DAVIDSON COUNTY BOARD OF COMMISSIONERS Adopted Budget FY 2015-2016



**Todd Yates, Chairman
Steve Jarvis, Vice Chairman
Lance Barrett
Fred McClure
Larry Potts
Steve Shell
Don Truell**



**Robert C. Hyatt, County Manager
Casey Smith, Assistant County Manager
Jane Kiker, Finance Director
Lorrie Cooper, Budget and Financial Analyst
Debbie Harris, Clerk to the Board**

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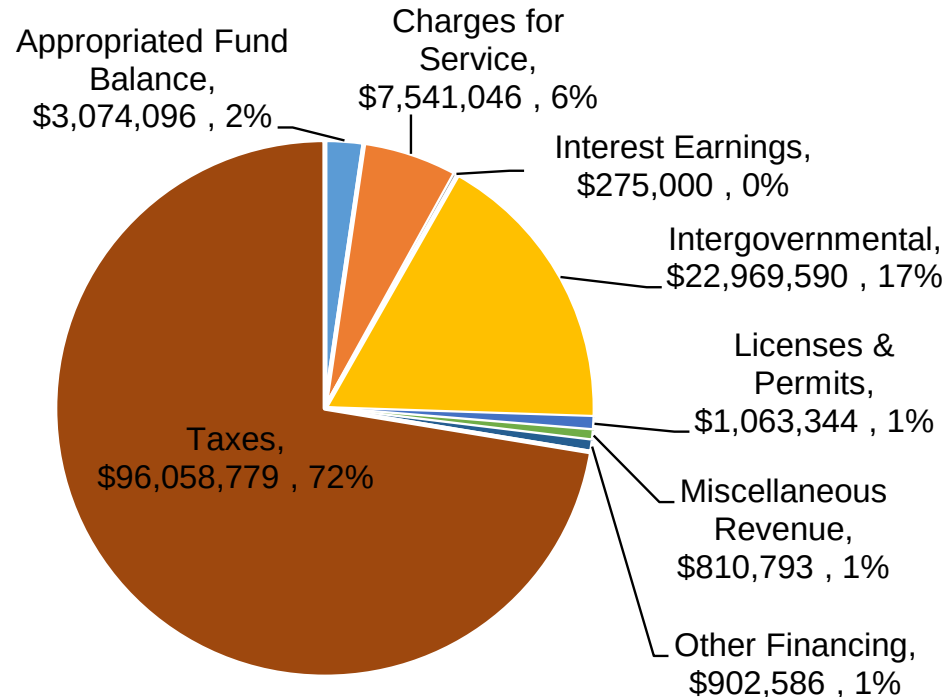
Davidson County FY 2015-16 County Manager's Proposed Budget

May 12, 2015

Highlights

FY 2016 Proposed Budget Revenues

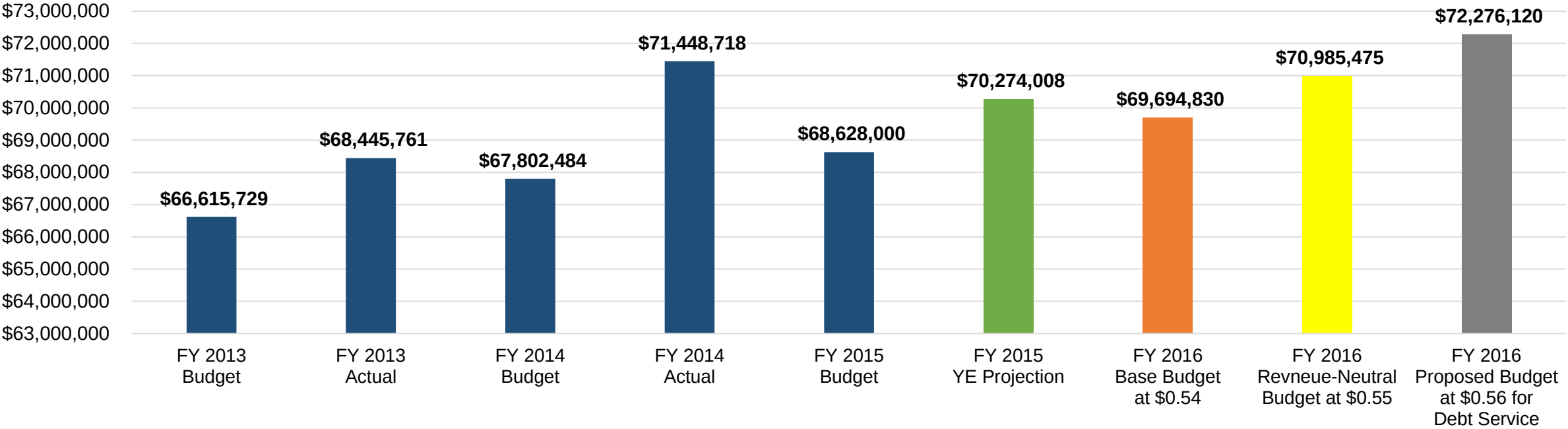
General Fund Total \$132,695,234



- Proposed tax rate of \$0.56 per \$100 of assessed property valuation
- Calculated revenue-neutral tax rate totaled \$0.55
- Includes a full year of the new 0.25% Article 46 Sales Tax totaling \$2.4 million + base sales tax increase of \$651K
- Includes an additional \$714K in Intergovernmental Revenue largely in Social Service related to increased Medicaid reimbursement rates going from 50% to 75%
- Also includes approximately \$600K in Departmental Revenue such as EMS and Inspections

Total Change Over FY 2014-15 = \$7.34 million

Current Year Property Tax



General Fund
Calculation of Revenue-Neutral Tax Rate

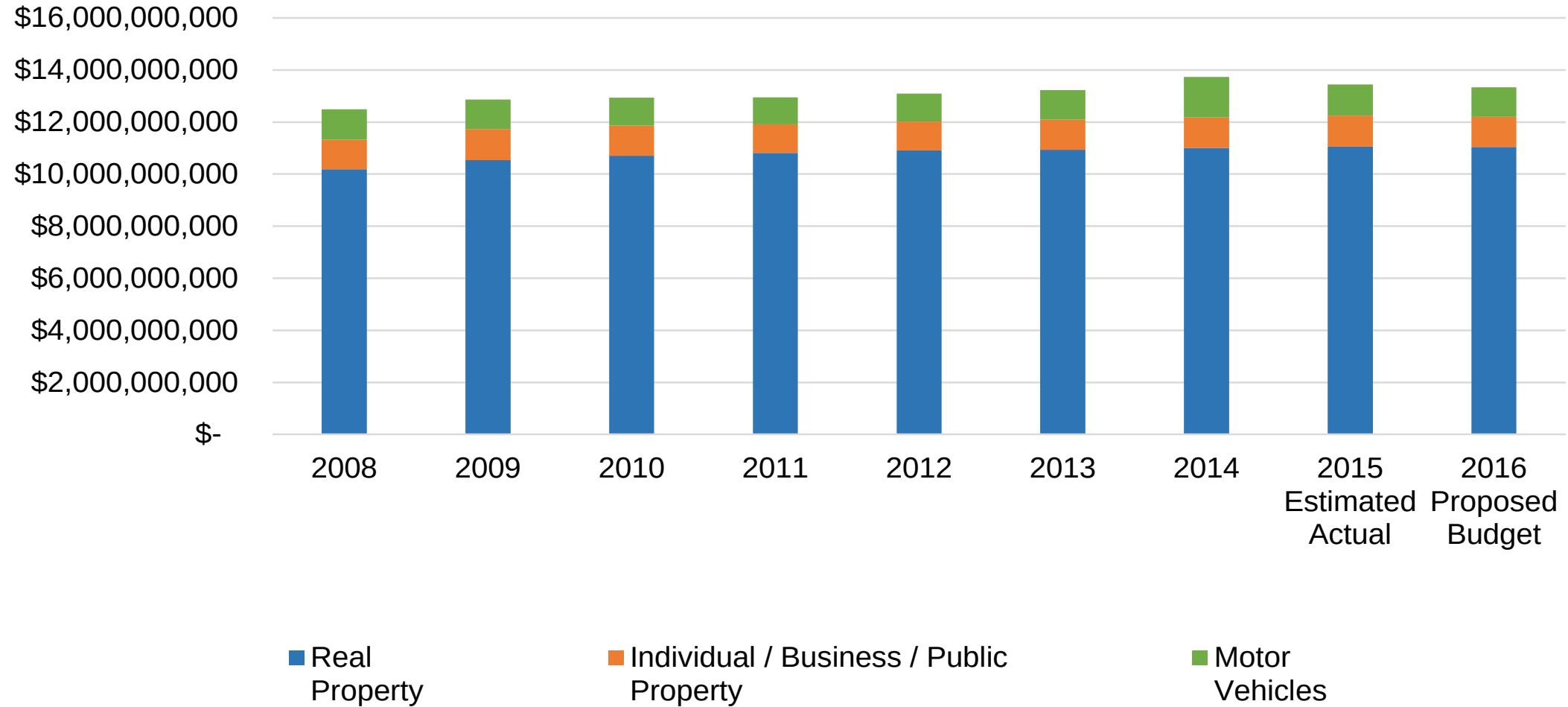
		Value	Tax Rate	100% of Tax Levy
STEP 1	FY 2015 Current Values			
	Estimated Actual Assessed Valuation	\$ 13,442,233,924	\$ 0.5400	\$ 72,588,063
			<i>New Rate to Generate Same \$</i>	
	FY 2016 New Values			
	Estimated Actual Assessed Valuation	\$ 13,340,000,000	\$ 0.5441	\$ 72,588,063
STEP 2	Increase Rate by Average Annual Growth Since Last General Revaluation			
	Average Regular Annual Growth	1.07% Average Growth	<u>X 1.0107</u>	
	REVENUE-NEUTRAL TAX RATE		\$ 0.5500	\$ 73,366,742
	Increase in Tax levy Over Estimated Actual Final Levy for FY 2015			\$ 778,679
	Percentage Increase in Tax Levy Over Estimated Actual Final Levy for FY 2015			1.07%

**North Carolina General
Statute 159-11(e)**

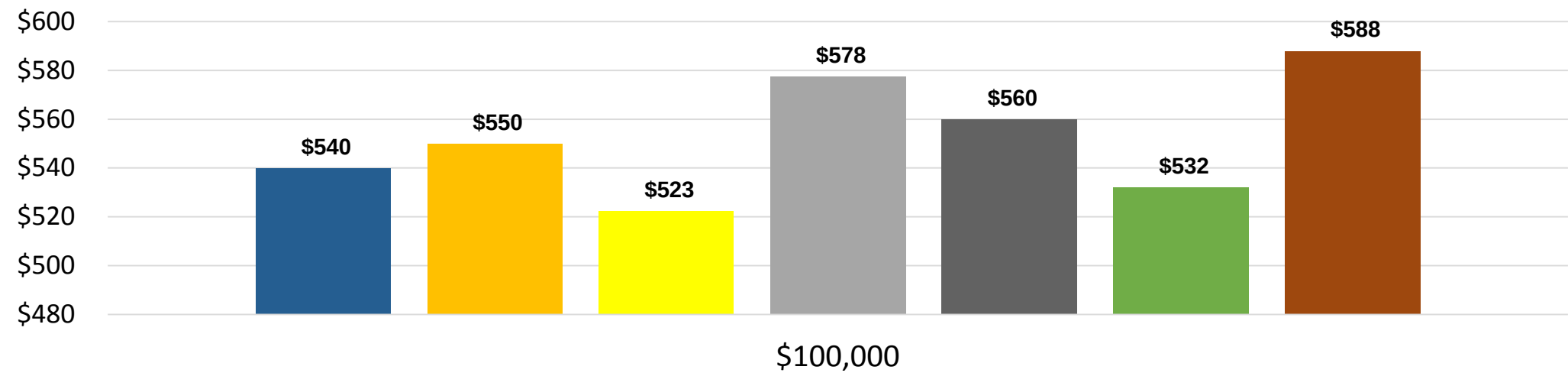
- Defines the revenue-neutral rate as the rate that when applied to the updated property values and after controlling for the average change in the tax base, will generate the same amount of revenue in the upcoming fiscal year had a property valuation not occurred

Fiscal Year	Tax Rate	Real Property	Individual / Business / Public Property	Motor Vehicles	Total	\$ Change	% Change
2008	\$ 54.00	\$ 10,186,197,400	\$ 1,130,264,565	\$ 1,172,035,633	\$ 12,488,497,598	\$ -	0.00%
2009	\$ 54.00	\$ 10,539,366,996	\$ 1,188,464,124	\$ 1,139,990,926	\$ 12,867,822,046	\$ 379,324,448	3.04%
2010	\$ 54.00	\$ 10,705,278,310	\$ 1,159,390,264	\$ 1,066,520,996	\$ 12,931,189,570	\$ 63,367,524	0.49%
2011	\$ 54.00	\$ 10,813,916,630	\$ 1,098,261,895	\$ 1,035,675,555	\$ 12,947,854,080	\$ 16,664,510	0.13%
2012	\$ 54.00	\$ 10,907,215,885	\$ 1,106,489,904	\$ 1,076,760,000	\$ 13,090,465,789	\$ 142,611,709	1.10%
2013	\$ 54.00	\$ 10,937,949,307	\$ 1,150,457,537	\$ 1,140,013,889	\$ 13,228,420,733	\$ 137,954,944	1.05%
2014	\$ 54.00	\$ 11,010,529,658	\$ 1,169,818,413	\$ 1,548,177,407	\$ 13,728,525,478	\$ 500,104,745	3.78%
2015 Estimated Actual	\$ 54.00	\$ 11,057,745,158	\$ 1,193,288,766	\$ 1,191,200,000	\$ 13,442,233,924	\$ (286,291,554)	-2.09%
2016 Proposed Budget	\$ 56.00	\$ 11,047,762,115	\$ 1,151,716,149	\$ 1,140,521,736	\$ 13,340,000,000	\$ (102,233,924)	-0.76%
Total		\$ 97,205,961,459	\$ 10,348,151,617	\$ 10,510,896,142	\$ 118,065,009,218	\$ 851,502,402	9.93%
Average Growth per Year Since Last Property Re-Valuation						\$ 106,437,800	0.84%

Assessed Property Values



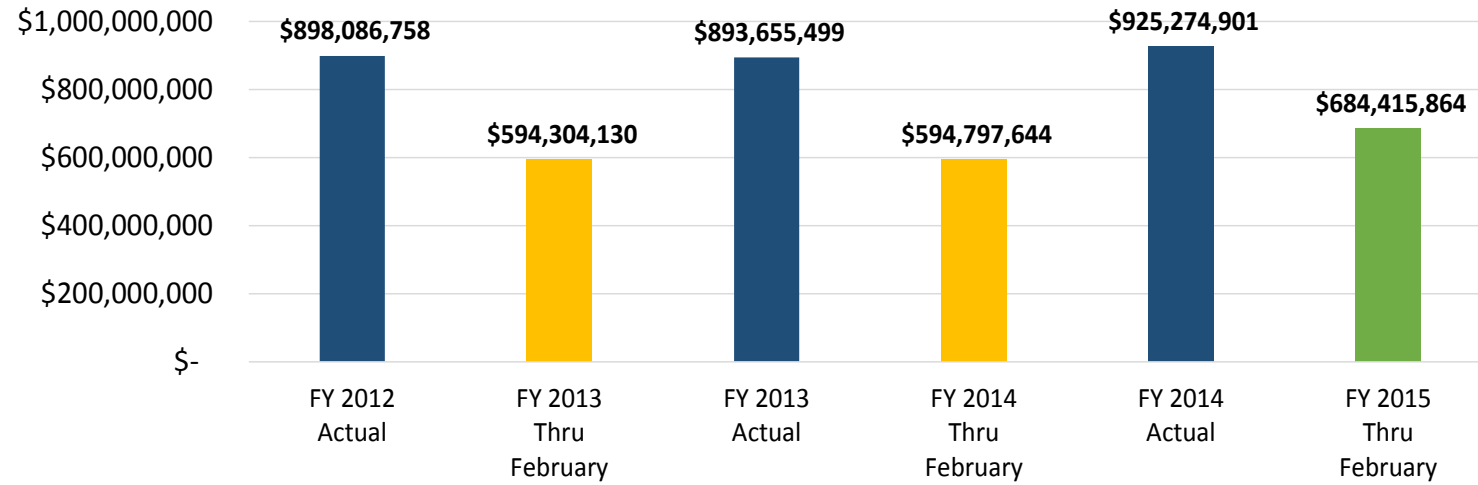
Tax Bill Comparison Summary



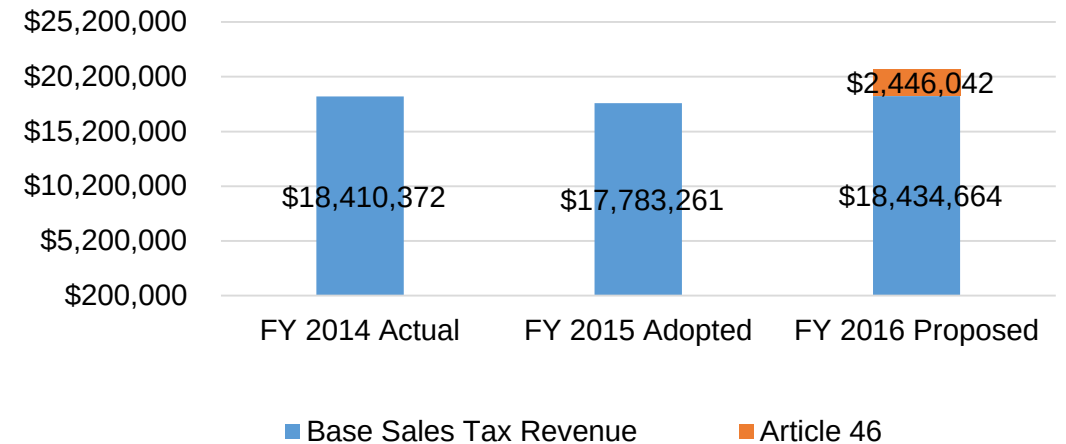
- Tax Bill at (\$.054) and (No Change in Home Value)
- Tax Bill at Revenue-Neutral (\$.055) and (No Change) Home Value
- Tax Bill at Revenue-Neutral (\$.055) and (< 5%) Home Value
- Tax Bill at Revenue-Neutral (\$.055) and (> 5%) Home Value
- Tax Bill at (\$.056) and (No Change) Home Value
- Tax Bill at (\$.056) and (< 5%) Home Value
- Tax Bill at (\$.056) and (> 5%) Home Value



Taxable Retail Sales

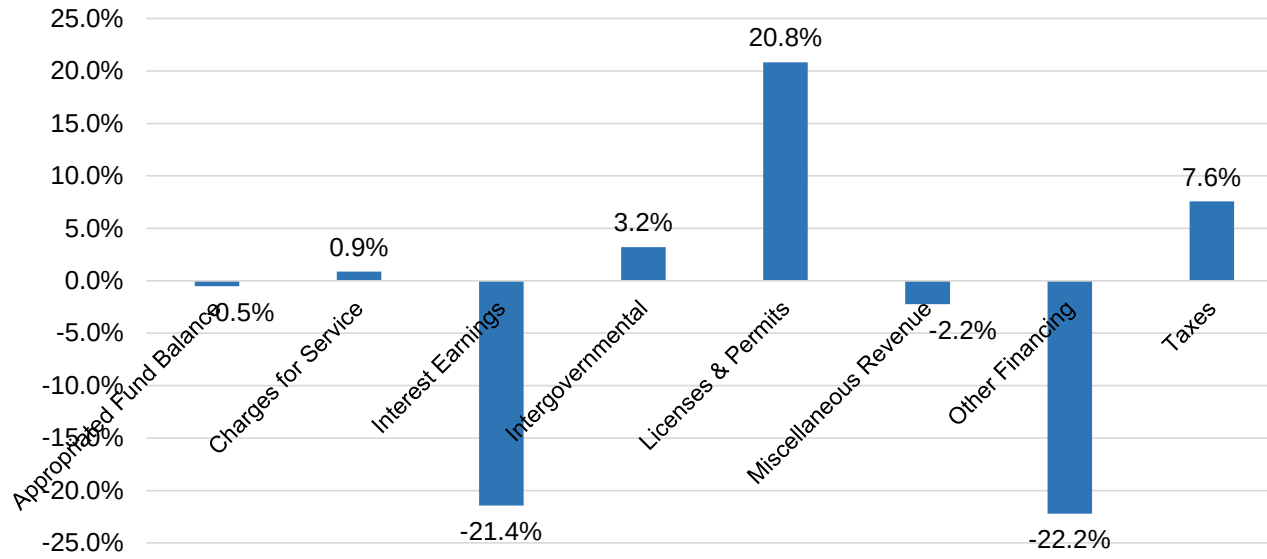


Sales Tax Revenues



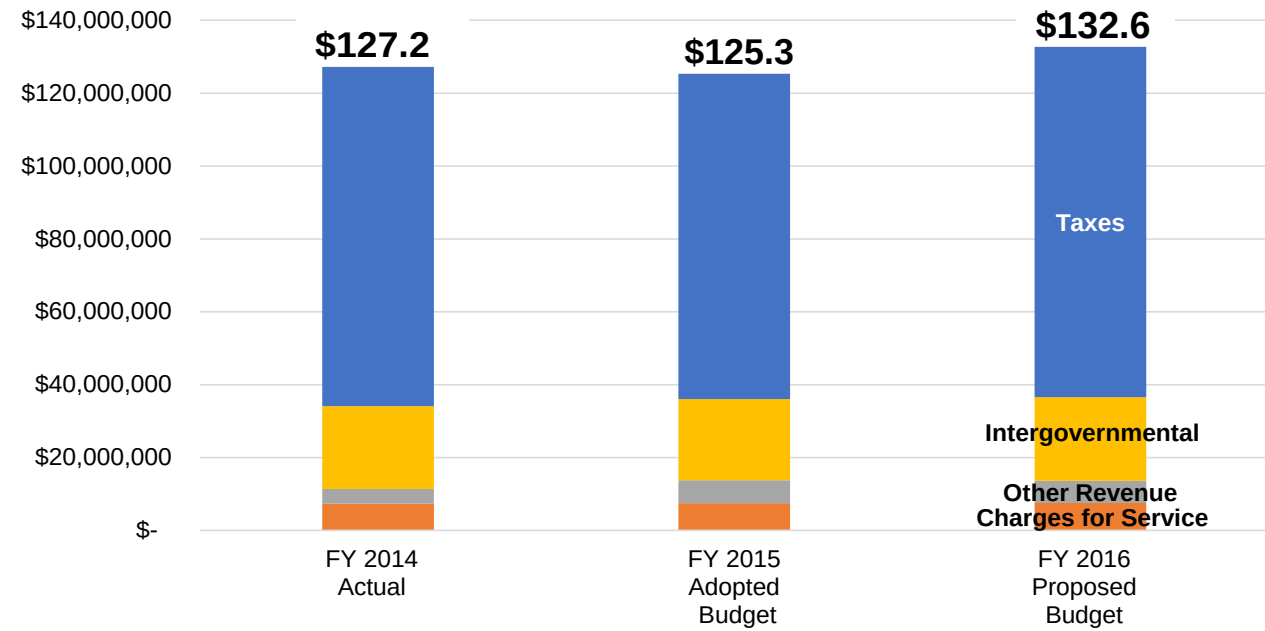
FY 2016 Revenues

Changes from Prior Year



FY 2016 Revenues

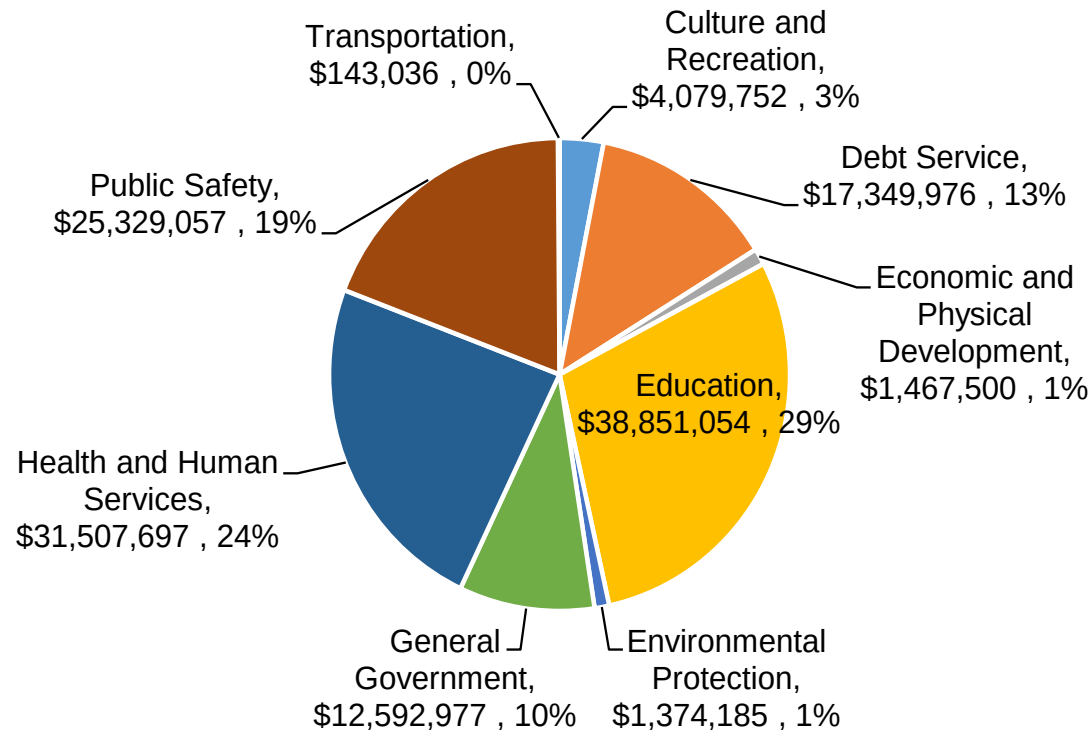
By Category



Highlights

FY 2016 Proposed Budget Expenditures

General Fund Total \$132,695,234



- Includes \$2.8 million of new County debt
- Includes an additional \$2.9 for the new high school debt
- Includes an additional \$497K for education funding
- Includes an additional \$828K for employee pay increases and Group Insurance increase of 4.5%
- Includes (6) additional high priority positions within the Social Services (5) and the County Attorney's Office (1) totaling \$325K

Total Change Over FY 2014-15 = \$7.34 million

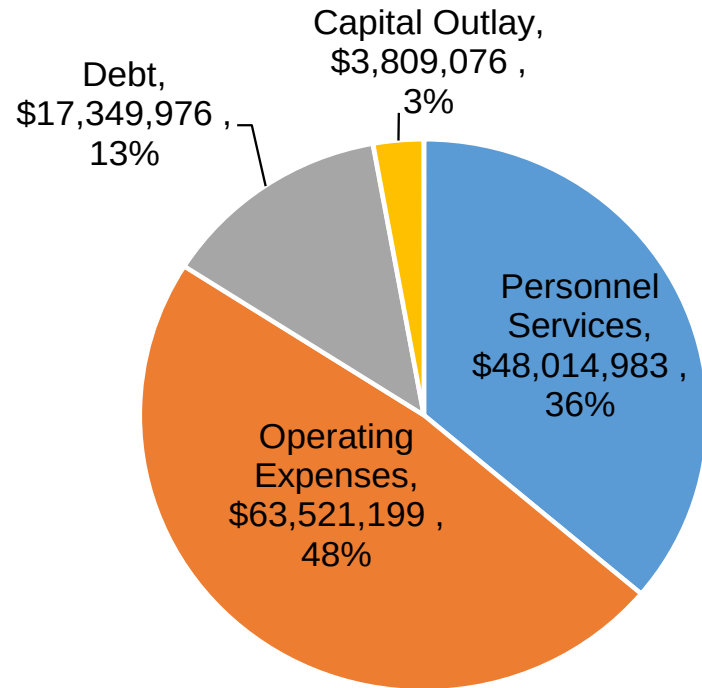
General Fund Expenditure Summary by Function

	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2016 Proposed Budget	vs. Adopted	
					\$ Change	% Change
Culture and Recreation	\$ 3,848,853	\$ 4,103,469	\$ 4,166,289	\$ 4,079,752	\$ (23,717)	-0.6%
Debt Service	\$ 10,945,616	\$ 12,442,875	\$ 12,442,875	\$ 17,349,976	\$ 4,907,101	39.4%
Economic and Physical Development	\$ 4,410,034	\$ 1,754,593	\$ 5,681,483	\$ 1,467,500	\$ (287,093)	-16.4%
Education	\$ 38,779,813	\$ 37,335,804	\$ 39,005,804	\$ 38,851,054	\$ 1,515,250	4.1%
Environmental Protection	\$ 2,474,620	\$ 1,304,801	\$ 1,304,801	\$ 1,374,185	\$ 69,384	5.3%
General Government	\$ 11,508,034	\$ 12,216,105	\$ 12,601,595	\$ 12,592,977	\$ 376,872	3.1%
Health and Human Services	\$ 30,332,402	\$ 30,991,021	\$ 32,012,665	\$ 31,507,697	\$ 516,676	1.7%
Public Safety	\$ 24,328,175	\$ 25,056,916	\$ 25,500,313	\$ 25,329,057	\$ 272,141	1.1%
Transportation	\$ 119,317	\$ 143,266	\$ 143,266	\$ 143,036	\$ (230)	-0.2%
Total	\$126,746,864	\$ 125,348,850	\$132,859,091	\$132,695,234	\$ 7,346,384	5.9%
Total Funded Positions	807.80	813.75	816.75	818.50	4.75	0.6%



FY 2016 Proposed Budget Expenditures

General Fund Total \$132,695,234



Summary

- Included in employee pay increases:
 - ☐ Base salary
 - ☐ + \$500
 - ☐ + 1.0% COLA
- Includes 4.5% increase in group insurance cost for next fiscal year
- Six additional positions (5) Social Services and (1) for County Attorney's Office – Increased workload
- Eliminated (14.50) positions within the General Fund

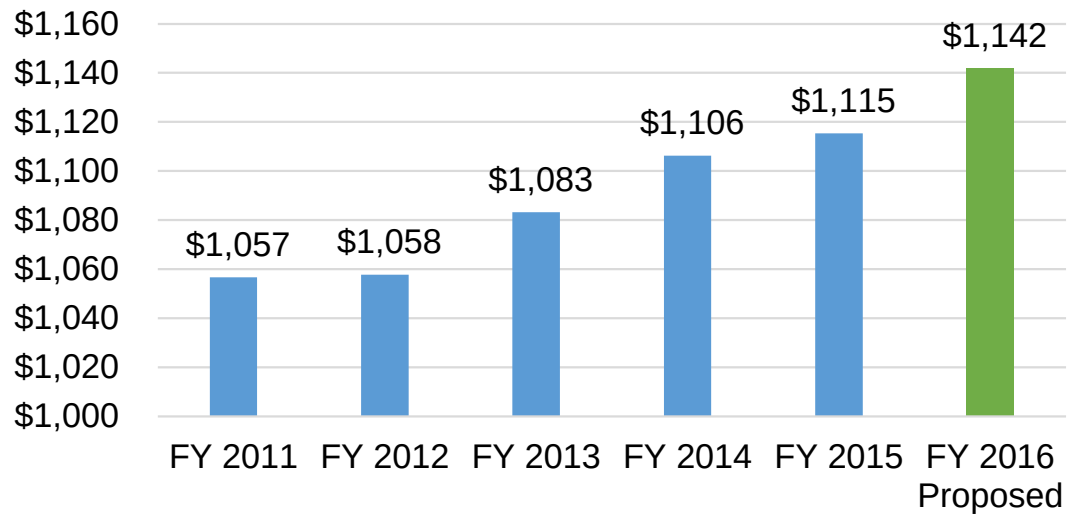
Information		FY 2015 Adopted			FY 2016 Proposed			Operating		Capital	
Agency	AMD YE 2014	Operating	Type II & III Capital	Per Pupil	Operating	Type II & III Capital	Per Pupil	% Change	\$ Change	% Change	\$ Change
DCS	19,785	\$ 22,268,544	\$ 1,185,928	\$1,115	\$ 22,588,557	\$ 1,221,506	\$1,142	1.4%	\$320,013	3.0%	\$ 35,578
Lexington City	3,024	\$ 3,445,406	\$ 237,100	\$1,115	\$ 3,452,000	\$ 244,214	\$1,142	0.2%	\$ 6,594	3.0%	\$ 7,114
Thomasville City	2,332	\$ 2,618,910	\$ 313,065	\$1,115	\$ 2,664,200	\$ 322,500	\$1,142	1.7%	\$ 45,290	3.0%	\$ 9,435
DCCC	-	\$ 3,101,498	\$ 384,673	\$ -	\$ 3,160,000	\$ 400,000	\$ -	1.9%	\$ 58,502	4.0%	\$ 15,327
Total	25,141	\$ 31,434,358	\$ 2,120,766	\$1,115	\$ 31,864,757	\$ 2,188,220	\$1,142	1.4%	\$430,399	3.2%	\$ 67,454

Total Funding Increase (Approximately equal to FY 2015 % Increase of 1.47%) \$ 497,853

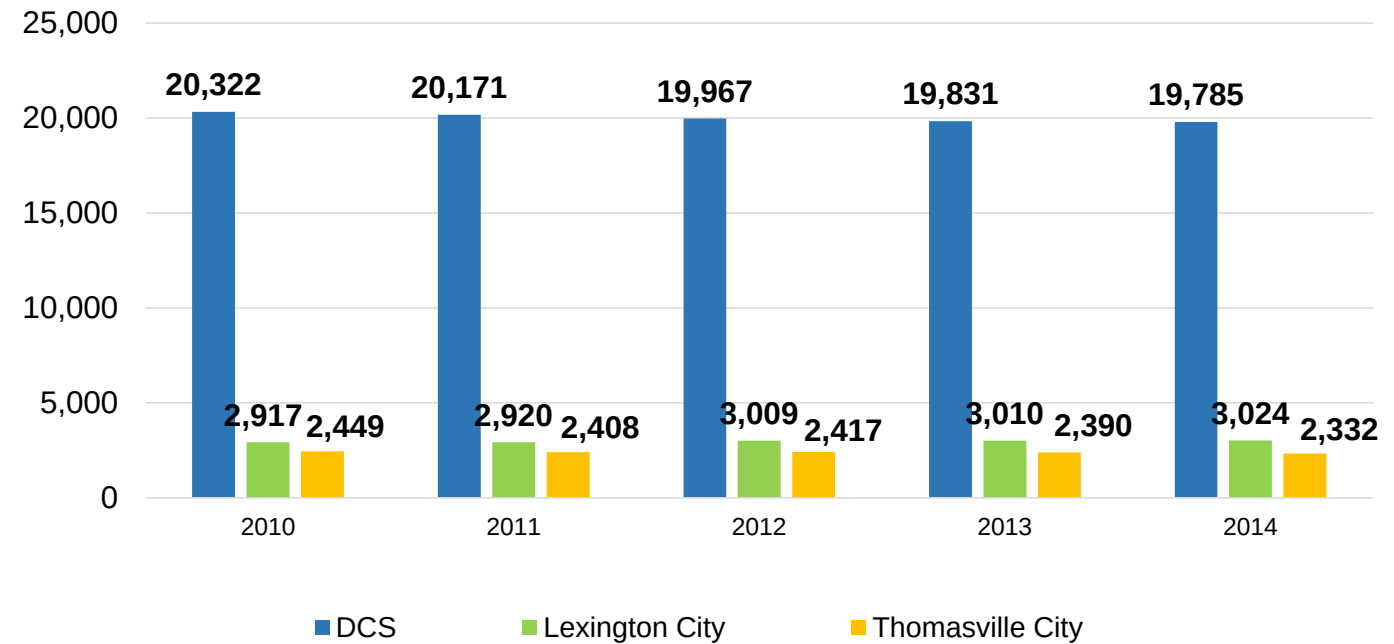
Cumulative % Increase for Education 1.48%

Cumulative Per Pupil Funding % Increase 2.41%

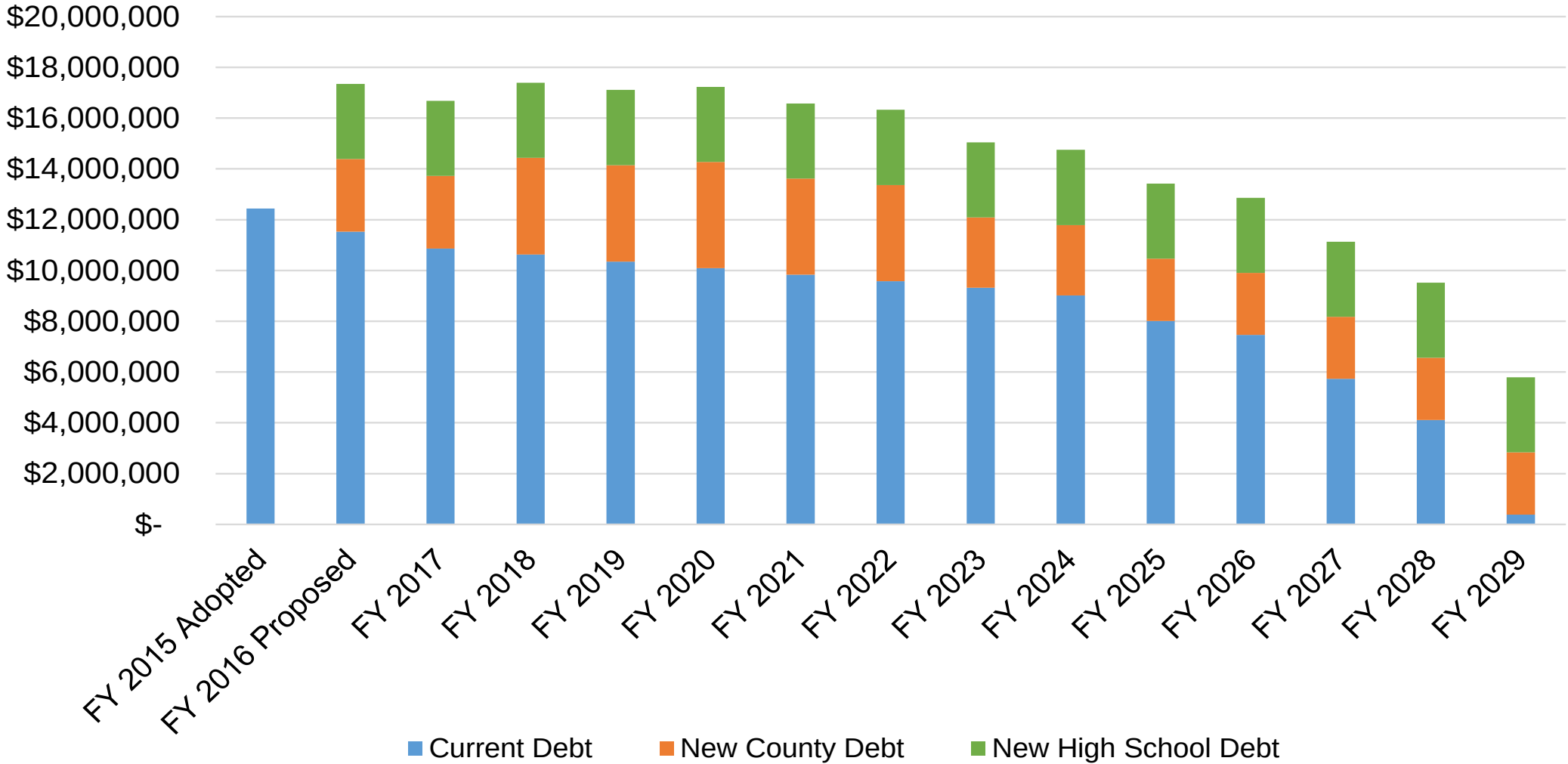
Per Pupil Funding Summary All Three Davidson County School Systems



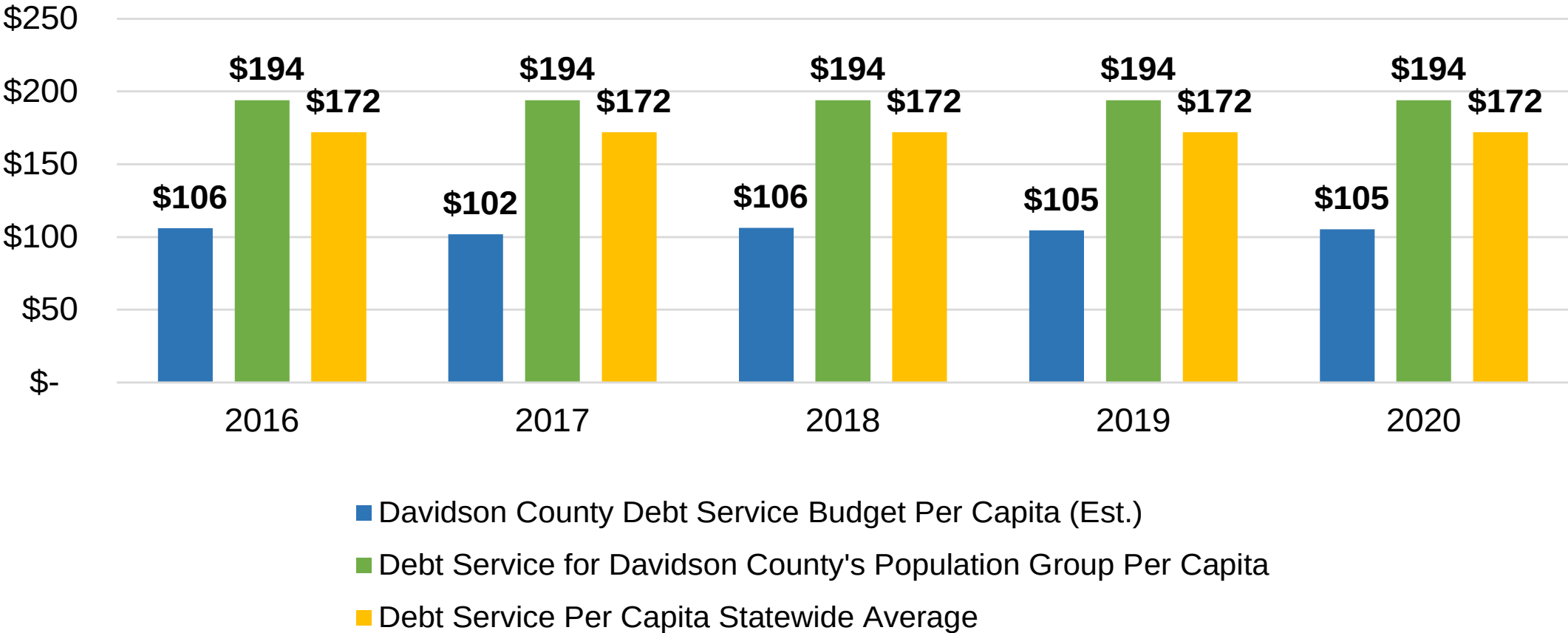
Five Year Average Daily Membership (ADM) - Final Year Ending ADM



Debt Service Summary



Debt Service Comparison Summary

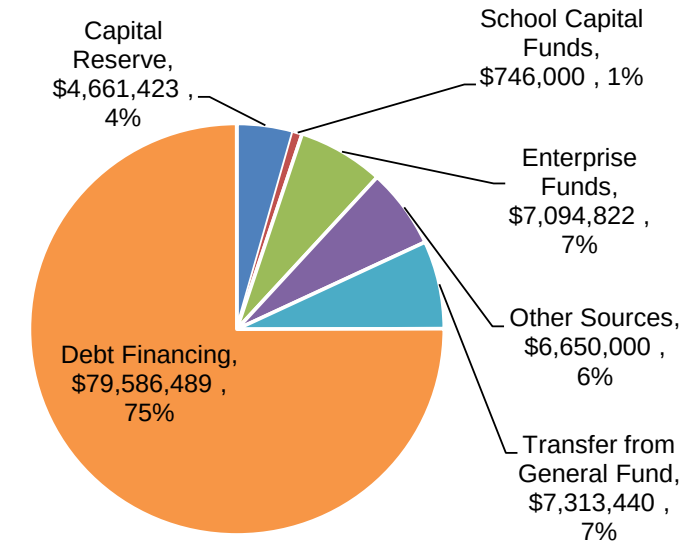


FY 2015 - 2020 Capital Improvement Plan Summary by Function

Category	Current Year FY 2015	2016	2017	2018	2019	2020	Total (All Years)
Expenses							
General Government	\$ 13,863,440	\$ 21,419,489	\$ 4,264,423	\$ -	\$ -	\$ -	\$ 39,547,352
Education	\$ 2,000,000	\$ 38,254,000	\$ 5,246,000	\$ -	\$ -	\$ -	\$ 45,500,000
Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,910,000	\$ 13,910,000
Landfill	\$ -	\$ 2,491,822	\$ 1,503,000	\$ -	\$ 1,550,000	\$ 1,550,000	\$ 7,094,822
Total	\$ 15,863,440	\$ 62,165,311	\$11,013,423	\$ -	\$ 1,550,000	\$ 15,460,000	\$106,052,174

FY 2015 - 2020 Capital Investment Plan

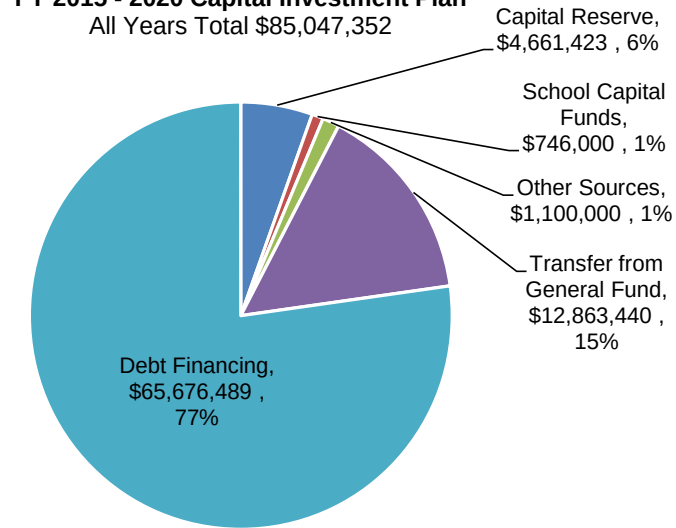
All Years Total \$106,052,174



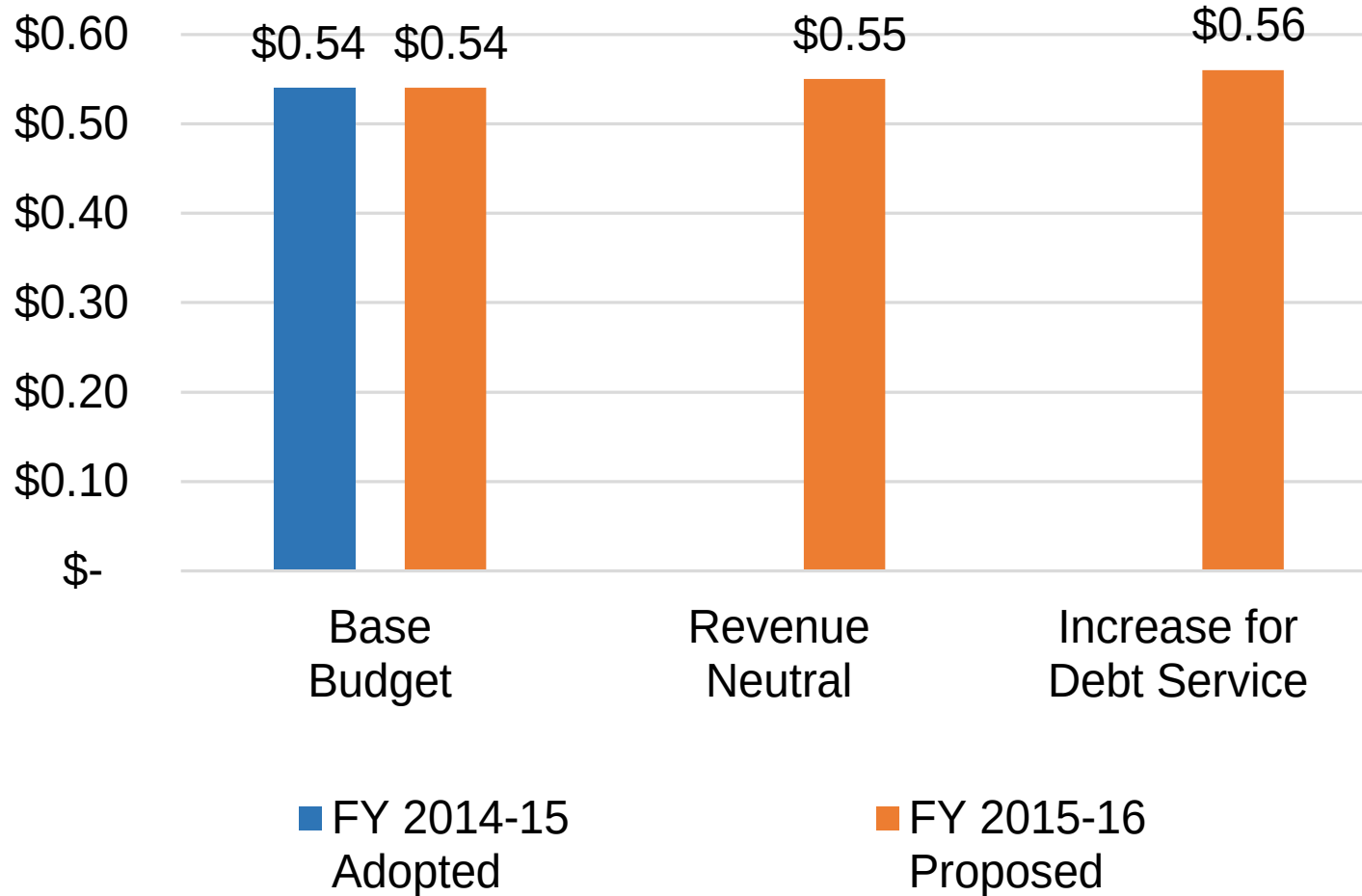
**FY 2015 - 2020 Capital Improvement Plan Summary by Project
(General Government and Education)**

Category	Current Year FY 2015	2016	2017	2018	2019	2020	Total (All Years)
Expenses							
General Government							
Voting Equipment Replacement	\$ -	\$ -	\$ 689,225	\$ -	\$ -	\$ -	\$ 689,225
New Sheriffs Office	\$ 10,050,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,050,000
Windstream (Clerk's Office)	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
Southmont Park Playground and Walking Trail	\$ -	\$ 112,000	\$ -	\$ -	\$ -	\$ -	\$ 112,000
Courthouse Renovation	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 1,000,000
EMS Facility Improvements	\$ -	\$ 15,000	\$ 407,198	\$ -	\$ -	\$ -	\$ 422,198
911 Communications System	\$ -	\$ 12,455,929	\$ 2,168,000	\$ -	\$ -	\$ -	\$ 14,623,929
I-85 Industrial Park	\$ 3,813,440	\$ 6,836,560	\$ -	\$ -	\$ -	\$ -	\$ 10,650,000
Sub-Total	\$ 13,863,440	\$ 21,419,489	\$ 4,264,423	\$ -	\$ -	\$ -	\$ 39,547,352
Education							
DCS New High School	\$ 500,000	\$ 37,254,000	\$ 4,246,000	\$ -	\$ -	\$ -	\$ 42,000,000
Stoner-Thomas School Renov. / Const.	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
DCCC New Allied Health Building	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 2,000,000
Sub-Total	\$ 2,000,000	\$ 38,254,000	\$ 5,246,000	\$ -	\$ -	\$ -	\$ 45,500,000
Total	\$ 15,863,440	\$ 59,673,489	\$ 9,510,423	\$ -	\$ -	\$ -	\$ 85,047,352

FY 2015 - 2020 Capital Investment Plan
All Years Total \$85,047,352



FY 2015-16 Proposed Tax Rate Change Summary



Base Budget “Natural Revenue Growth” at \$0.54:

- Employee Pay Increases
- Group Insurance Increase
- Additional Base Education Funding
- Six Additional High Priority Positions
- Debt Service:

- ☐ Existing County Debt
- ☐ New Sheriff Administration Building
- ☐ I-85 Industrial Park

Revenue-Neutral at \$0.55:

- Contribution to DCCC - Allied Health Building
- Debt Service for Windstream Building Renovation

Additional Revenue at \$0.56:

- 911 Radio Communication System Upgrade

	Budget Year	Budget Year	Budget Year	Budget Year	Budget Year
	2015	2016	2017	2018	2019
	2016	2017	2018	2019	2020
Beginning Fund Balance	\$ 37,918,092	\$ 34,843,996	\$ 32,275,907	\$ 30,112,258	\$ 28,215,842
INCREASE (DECREASE) Fund Balance	\$ (3,074,096)	\$ (2,568,089)	\$ (2,163,649)	\$ (1,896,416)	\$ (2,206,239)
Ending Fund Balance	\$ 34,843,996	\$ 32,275,907	\$ 30,112,258	\$ 28,215,842	\$ 26,009,603
Fund Balance %	26.18%	23.16%	21.91%	20.17%	18.27%
Tax Rate	56.0	56.0	56.0	56.0	56.0

Note: Beginning balance above accounts for: 1) Approved land purchase and sewer work for the I-85 Industrial Park Project, 2) Approved appropriation for Stoner-Thomas School renovations and 3) Additional funds added from year end FY 2014

County		Tax Rate
Davidson (Proposed)	\$	0.5600
Montgomery	\$	0.5700
Rowan	\$	0.6500
Randolph	\$	0.6550
Davie	\$	0.6600
Stanly	\$	0.6700
Forsyth	\$	0.7168
Guilford	\$	0.7700

**Low
Tax Rate**



**Consistent
Tax Rate**



Davidson County Tax Rate by Fiscal Year (Since the Last Property Revaluation)

2008 Adopted	2009 Adopted	2010 Adopted	2011 Adopted	2012 Adopted	2013 Adopted	2014 Adopted	2015 Adopted	2016 Proposed
\$ 0.54	\$ 0.54	\$ 0.54	\$ 0.54	\$ 0.54	\$ 0.54	\$ 0.54	\$ 0.54	0.56

Other Funds:

- Landfill - Increase of \$870K covered with existing fees to purchase capital
- Transportation - Loss of revenue = Elimination of weekend connection route to Thomasville
- Special School District - Calculated revenue-neutral rate = \$0.1184, but proposed budget keeps at \$0.1200
- School Capital Outlay - Additional \$1 million dollars toward the County's contribution to DCCC for future Allied Health Building
- Economic Development – Does not include the \$250K General Fund contribution, as the fund currently has approximately \$3 million dollars in remaining balance. Any incentives to be paid next year can come from the existing balance. Staff will re-visit during budget preparation next year to see if the transfer needs reinstating
- Rural Fire Districts - Three districts have asked for a tax rate increase due to increase workload and on-going operating expenses such as employee insurance (each have met the criteria for submitting a tax rate increase proposal as outlined with the agreement with the County):
 - ☐ Midway - \$0.1000 to \$0.1077
 - ☐ Welcome - \$0.1000 to \$0.1100
 - ☐ Hasty - \$0.07 to \$0.08



Davidson County
"Dedicated to Excellence in Serving Our Citizens"
LEXINGTON, NORTH CAROLINA
BUDGET MESSAGE
May 12, 2015
DAVIDSON COUNTY BOARD OF COMMISSIONERS

Commissioners,

I am pleased to submit to you the proposed Davidson County FY 2015-2016 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 for public inspection and the required public hearing be set for May 26, 2015, 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. Casey Smith, Assistant County Manager, Jane Kiker, Finance Director and Lorrie Cooper, Budget and Financial 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, especially in these difficult economic times, is made somewhat 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 goes 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.

2014-2015 Budget in Review

To date, the FY 2014 - 2015 budget remains consistent with anticipated projections. Tax collections are expected to be slightly greater than the budgeted amounts. Sales tax proceeds are also tracking ahead of what was budgeted this year. When all revenues are totaled through June 30, 2015, 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 provided.

Several capital projects have been undertaken this fiscal year, some of which have been completed and some that will continue into next year. Extensive construction work has been completed at the new Sheriff's Administrative Building as well as the completion of the Arcadia EMS Base in the Northwest part of the County. Also completed during the current fiscal year was the resurfacing of the parking lot (Don Mays) as well as the move of the County Garage from the old M&L Motor Building to the Don Mays building.

During FY 2014-15 the County purchased 431 acres near the western part of the County to begin planning for the construction of Phase I of the future I-85 Industrial Park. To remain competitive in industrial recruitment, the Board of Commissioners approved proceeding with the development of the proposed complex, which is under the management of the County. The County has been approved for a grant / loan through Energy United and the North Carolina Department of Commerce to assist with the financing of the project. A second major project identified in the long range 2007 Facility Master Plan Study is the renovation of the Windstream Building. The Windstream Building, adjacent to the



Courthouse, was purchased with funds from the Capital Reserve Fund and will be used by the Clerk of Court once completed.

At the January 27, 2015, meeting, the Board of Commissioners received the auditor's report for the fiscal year ending June 30, 2014. The County received an unqualified opinion highlighting there were no findings or questioned costs and there were no material internal control weaknesses identified. The report also showed the County remains in excellent financial condition, with the General Fund unreserved fund balance increasing by \$2,143,716 to \$44,821,894, which is 35.20% 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 \$66,368,954 or 26.07% respectively.

General Fund Balance as of June 30, 2014	
Total Fund Balance	\$ 55,737,475
Non-Spendable	\$ (1,572,352)
Stabilization by State Statute	\$ (9,343,229)
Available Fund Balance 2014	\$ 44,821,894
Available Fund Balance 2013	\$ 42,678,178
Increase in Available Fund Balance	\$ 2,143,716

The Proposed Budget for FY 2015-2016

Some very modest growth is occurring within the local economy, as reflected in projected revenue from property and sales taxes and user fees for next fiscal year. However, the County just recently completed a revaluation of all assessed property within the County. This process, which by North Carolina General Statutes must be conducted at least one time every eight years, resets all assessed property to reflect current market value. Since the last time the County completed this process in 2007, overall estimated property values on average show a decrease from the current year due to the state of the local economy.

On the expenditure side, County departments continue efforts to identify opportunities to contain or even reduce operational costs without compromising service levels. However, for the upcoming fiscal year major capital projects such as the 911 Radio Communication System Upgrade, Windstream Building Renovations, I-85 Industrial Park and contribution to the community college toward construction of new Allied Health Building are expected to move forward and bring with it increased debt obligations and cash restraints for the County. These obligations and cash restraints not only affect next fiscal year but several years in to the future.

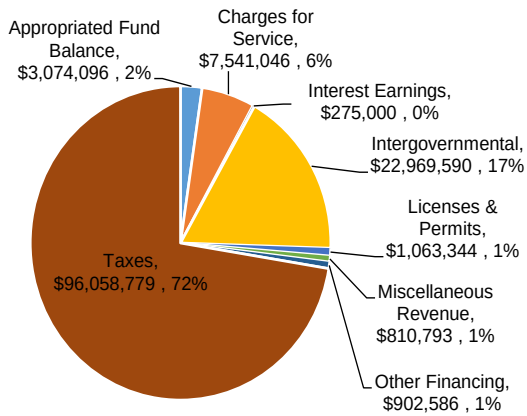
Davidson County Government's greatest asset continues to be its dedicated employees, who are also dealing with the consequences of a struggling economy. Therefore, pay compensation was a major topic discussed during this year's budget retreat with follow up information provided to the Commissioners at the March 5, 2015 Board of Commissioners information session. The proposed budget includes an overall average pay increase of approximately 2.3%. This increase addresses two compounding issues: 1) Salary Compression and 2) Overall Salary Competitiveness by including a \$500 base salary increase and a 1% cost of living (COLA) adjustment. For future fiscal years it is recommended that the base amount be included as part of the base budget development, with the COLA approved annually by the Board of Commissioners as part of the adopted budget ordinance.

Finally, the proposed budget includes six additional high priority positions within the County Attorney's Office (1) and the Department of Social Services (5). These positions are included to help alleviate issues with increased workload and help supervisors better manage complex processes and additional regulations.

The FY 2015-16 Proposed Budget recommends a general county wide tax rate at \$0.56 for each \$100 of assessed property valuation – a \$0.01 increase over the calculated revenue-neutral tax rate of \$0.55 for FY 2015-16.

REVENUES (GENERAL FUND)

FY 2016 Proposed Budget Revenues
General Fund Total \$132,695,234



The property tax remains the major local revenue source available to the County and it accounts for 56% of total revenue. The percentage of general fund revenue coming from the property tax has increased significantly in the last few years as reflected by it only accounting for 47% in the 2006-2007 Budget. This trend is attributed to several factors including the overall reduction in sales tax proceeds, cutbacks in state funding for various programs and reduction in other revenue sources such as interest income and permit / user fees. 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.

Summary of General Fund

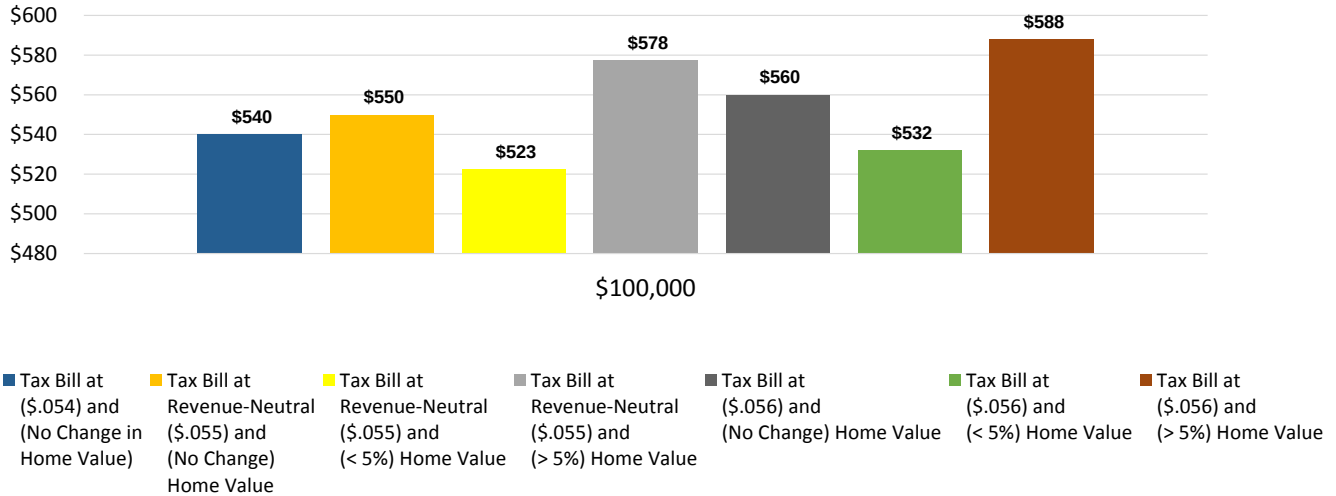
					vs. Adopted	
	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2016 Proposed Budget	\$ Change	% Change
Revenues						
Appropriated Fund Balance	\$ -	\$ 3,090,362	\$ 9,323,622	\$ 3,074,096	\$ (16,266)	-0.5%
Charges for Service	\$ 7,371,823	\$ 7,475,879	\$ 7,533,162	\$ 7,541,046	\$ 65,167	0.9%
Interest Earnings	\$ 262,790	\$ 350,000	\$ 350,000	\$ 275,000	\$ (75,000)	-21.4%
Intergovernmental	\$ 22,689,150	\$ 22,255,420	\$ 23,169,152	\$ 22,969,590	\$ 714,170	3.2%
Licenses & Permits	\$ 1,150,262	\$ 880,028	\$ 880,028	\$ 1,063,344	\$ 183,316	20.8%
Miscellaneous Revenue	\$ 1,156,287	\$ 829,238	\$ 889,650	\$ 810,793	\$ (18,445)	-2.2%
Other Financing	\$ 1,462,678	\$ 1,160,162	\$ 1,405,326	\$ 902,586	\$ (257,576)	-22.2%
Taxes	\$ 93,128,579	\$ 89,307,761	\$ 89,308,151	\$ 96,058,779	\$ 6,751,018	7.6%
Total	\$127,221,569	\$ 125,348,850	\$132,859,091	\$132,695,234	\$ 7,346,384	5.9%

The FY 2015-16 Proposed Budget includes a County-wide property tax rate of \$0.56 per \$100 of assessed property valuation. This is a difference of \$0.02 from the current tax rate of \$0.54, and only \$0.01 or 1.85% over the calculated revenue-neutral tax rate of \$0.55 per \$100 of assessed property valuation. The revenue-neutral tax rate calculation is defined by the state of North Carolina as:

Revenue-Neutral Tax Rate - Because the County has recently reassessed real property values, it must calculate and publish a revenue-neutral rate. According to North Carolina General Statute 159-11(e) this is the rate that, when applied to the updated property values and after controlling for the average annual change in the tax base, will generate the same amount of revenue in FY 2016 had a property revaluation not occurred.

Below compares the difference in nominal tax bills for a \$100,000 home using the current, revenue-neutral and proposed tax rates:

Tax Bill Comparison Summary

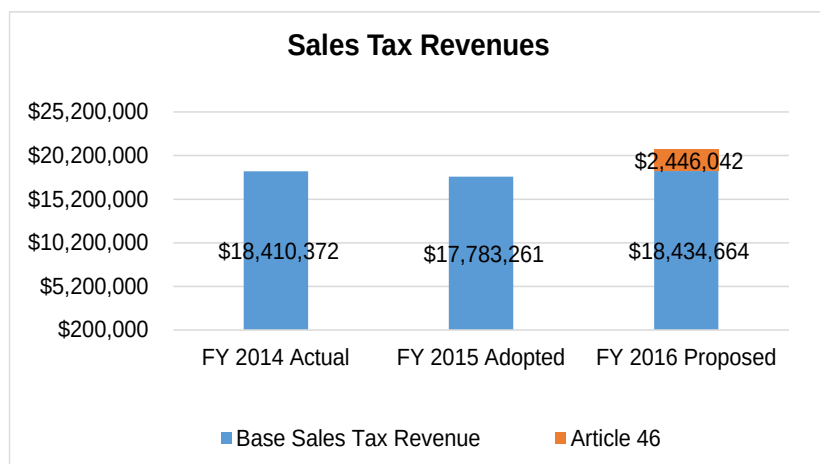
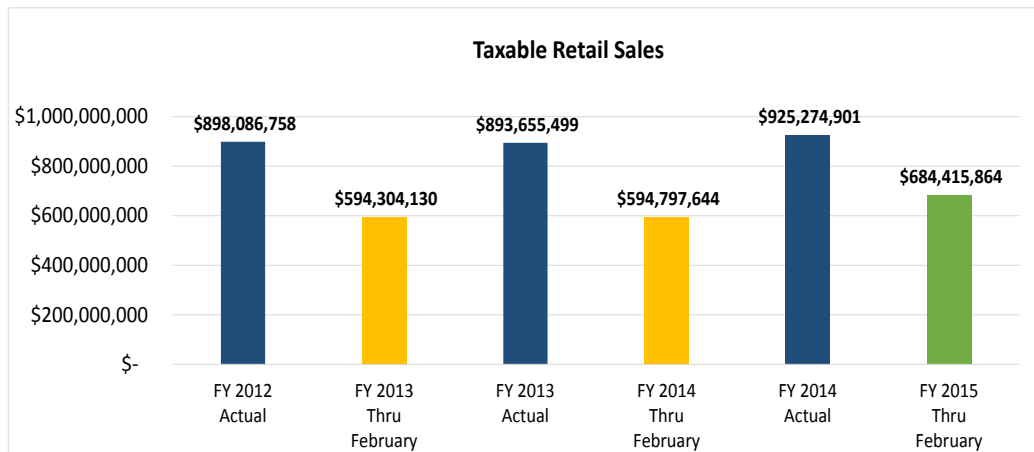


The FY 2015-16 Proposed Budget is built on a decrease from the current year in overall assessed property values as result of the recent property revaluation. The tax base is anticipated to be approximately \$13,340,000,000, so using the current tax rate of \$0.54 and assuming an overall collection rate 96.75% that would yield \$69,694,830 in revenue or \$1,066,830 more than the current year. At the proposed \$0.56 tax rate the increase from the base total would be \$2,581,290 (as each \$0.01 = \$1,290,645). The grand total property tax estimate for next fiscal year is \$72,276,120.

Fiscal Year	Tax Rate	Real Property	Individual / Business / Public Property	Motor Vehicles	Total	\$ Change	% Change
2008	\$ 54.00	\$ 10,186,197,400	\$ 1,130,264,565	\$ 1,172,035,633	\$ 12,488,497,598	\$ -	0.00%
2009	\$ 54.00	\$ 10,539,366,996	\$ 1,188,464,124	\$ 1,139,990,926	\$ 12,867,822,046	\$ 379,324,448	3.04%
2010	\$ 54.00	\$ 10,705,278,310	\$ 1,159,390,264	\$ 1,066,520,996	\$ 12,931,189,570	\$ 63,367,524	0.49%
2011	\$ 54.00	\$ 10,813,916,630	\$ 1,098,261,895	\$ 1,035,675,555	\$ 12,947,854,080	\$ 16,664,510	0.13%
2012	\$ 54.00	\$ 10,907,215,885	\$ 1,106,489,904	\$ 1,076,760,000	\$ 13,090,465,789	\$ 142,611,709	1.10%
2013	\$ 54.00	\$ 10,937,949,307	\$ 1,150,457,537	\$ 1,140,013,889	\$ 13,228,420,733	\$ 137,954,944	1.05%
2014	\$ 54.00	\$ 11,010,529,658	\$ 1,169,818,413	\$ 1,548,177,407	\$ 13,728,525,478	\$ 500,104,745	3.78%
2015 Estimated Actual	\$ 54.00	\$ 11,057,745,158	\$ 1,193,288,766	\$ 1,191,200,000	\$ 13,442,233,924	\$ (286,291,554)	-2.09%
2016 Proposed Budget	\$ 56.00	\$ 11,047,762,115	\$ 1,151,716,149	\$ 1,140,521,736	\$ 13,340,000,000	\$ (102,233,924)	-0.76%
Total		\$ 97,205,961,459	\$ 10,348,151,617	\$ 10,510,896,142	\$ 118,065,009,218	\$ 851,502,402	9.93%
Average Growth per Year Since Last Property Re-Valuation						\$ 106,437,800	0.84%

For sales tax the latest taxable retail sales shows the County substantially 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 but no one should sell short the local effort to increase economic growth right here in the County. This is best represented by the County's

contribution to the Lexington and Thomasville Chambers of Commerce – Buy Local Program. For next fiscal year the County will realize the full year impact of the newly approved 0.25% - Article 46 Sales Tax.

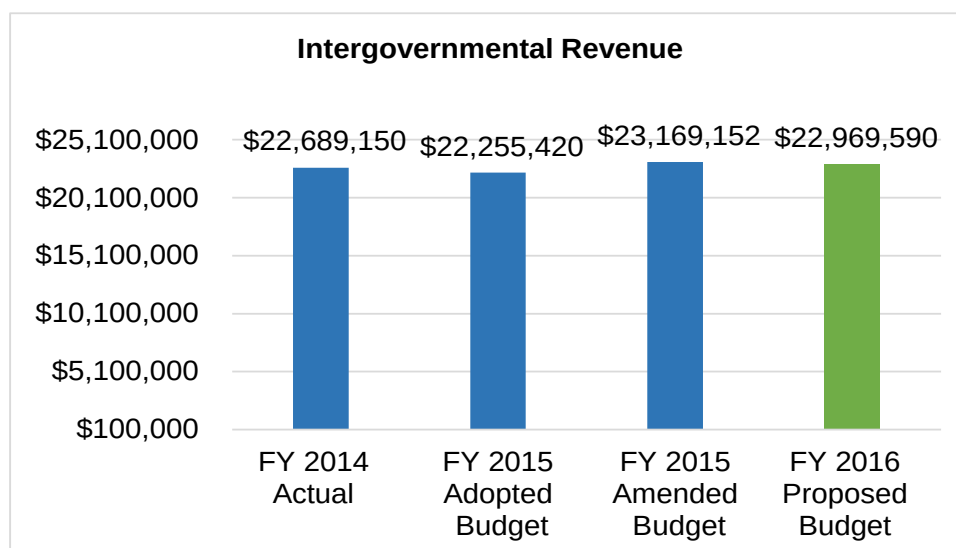


This additional 0.25% sales tax on non-regressive consumables is expected to provide an additional \$2.4 million dollars to help offset the debt service for the new high school currently being planned for in the north part of the County. Although taxable retail sales have increased by about 15%, the proposed budget only increases the base or natural sales tax by \$651,403 or 3.66%.

Intergovernmental revenue is expected to increase by \$714,170 or 3.2% as a result of increased Medicaid reimbursement rates

from 50% to 75% for the upcoming fiscal year. These are the primary sources of revenue for the departments of Social Services, Public Health and Senior Services.

All other County revenues are expected to remain stable, with only some minor Public Health fee changes being proposed within personal and environmental health, designed to better align revenues with the actual cost of providing the services (see Public Health's department page for additional details). Finally for the upcoming fiscal year the proposed budget actually reduces the need for utilizing County fund balance over the current year by (\$16,266) or -0.5% totaling \$3,074,096. 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)

As for the expense side of the budget the large driver is new debt service. However, the natural growth in property and sales tax was allocated in the proposed budget to five areas:

- Employee Pay Increases
- Group Insurance Increase
- Six Additional High Priority Positions
- Additional Funding for Education
- Debt Service - Sheriff Administration Building and I-85 Industrial Park

The remaining additional revenue was allocated to the new debt service and the county contribution to the community college for the future Allied Health Building. The first part of this additional revenue is related to the calculated revenue-neutral tax rate for FY 2015-16, which totals \$0.55 per \$100 of assessed property valuation. These are revenues the County would expect to collect in a normal year should the property revaluation had not taken place. Remaining below this calculated tax rate would ultimately mean a revenue loss to the County of approximately (\$1.29 million dollars) or -1.85%. This revenue plus the additional \$0.01 or \$1,290,645 generates the revenue at the proposed tax rate of \$0.56 per \$100 of assessed property valuation.

	Change vs. FY 2015 Adopted
Base Property Tax Revenue Growth	\$ 1,066,830
Base Sales Tax Revenue Growth	\$ 651,403
Revenue-Neutral Revenue Growth	\$ 1,290,645
Additional \$0.01 Revenue Growth	\$ 1,290,645
Other County Revenues	\$ 600,819
Additional Article 46 Sales Tax Revenue	\$ 2,446,042
Total Revenue	\$ 7,346,384
Employee Pay Increase (Salaries + Fringes) Equal to Base Salary + \$500 + 1.0% COLA	\$ 571,885
Increase in Group Insurance (4.5%)	\$ 246,569
Additional Contribution to Education (Operating + Capital Outlay) Equal to the Growth in Base County Property Tax Revenues	\$ 497,853
New High Priority Positions (6.00)	\$ 325,566
New Debt Service County Capital Projects	\$ 2,860,381
Contribution Toward New Allied Health Building	\$ 1,000,000
Additional County Funds for New HS Debt	\$ 512,644
Matured Prior Years Debt Service	\$ (911,966)
Net Result of Position Eliminations / Approved Mid-Year Positions	\$ (90,990)
New High School Debt Service	\$ 2,446,042
All Other Personnel Changes (Reduced Retirement %)	\$ (92,793)
All Other Changes	\$ (18,807)
Total Expenses	\$ 7,346,384

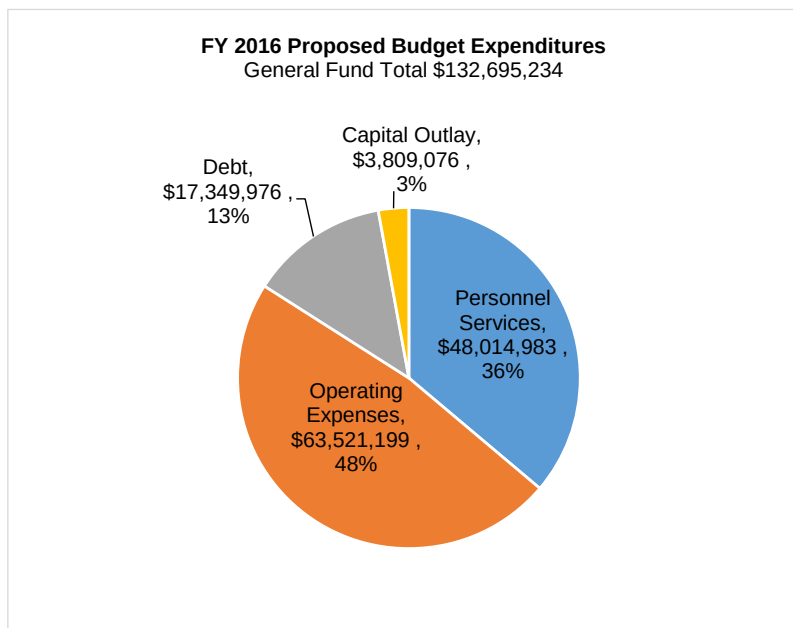
General Fund Expenditure Summary by Function

	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2016 Proposed Budget	vs. Adopted	
					\$ Change	% Change
Culture and Recreation	\$ 3,848,853	\$ 4,103,469	\$ 4,166,289	\$ 4,079,752	\$ (23,717)	-0.6%
Debt Service	\$ 10,945,616	\$ 12,442,875	\$ 12,442,875	\$ 17,349,976	\$ 4,907,101	39.4%
Economic and Physical Development	\$ 4,410,034	\$ 1,754,593	\$ 5,681,483	\$ 1,467,500	\$ (287,093)	-16.4%
Education	\$ 38,779,813	\$ 37,335,804	\$ 39,005,804	\$ 38,851,054	\$ 1,515,250	4.1%
Environmental Protection	\$ 2,474,620	\$ 1,304,801	\$ 1,304,801	\$ 1,374,185	\$ 69,384	5.3%
General Government	\$ 11,508,034	\$ 12,216,105	\$ 12,601,595	\$ 12,592,977	\$ 376,872	3.1%
Health and Human Services	\$ 30,332,402	\$ 30,991,021	\$ 32,012,665	\$ 31,507,697	\$ 516,676	1.7%
Public Safety	\$ 24,328,175	\$ 25,056,916	\$ 25,500,313	\$ 25,329,057	\$ 272,141	1.1%
Transportation	\$ 119,317	\$ 143,266	\$ 143,266	\$ 143,036	\$ (230)	-0.2%
Total	\$126,746,864	\$ 125,348,850	\$132,859,091	\$132,695,234	\$ 7,346,384	5.9%
Total Funded Positions	807.80	813.75	816.75	818.50	4.75	0.6%

When you combine all other County revenue sources, various expense savings (such as matured prior year's debt service) and the additional Article 46 sales tax revenue you can see where the entire \$7.3 million dollars in increase over the FY 2015 Adopted Budget has been allocated.

From here let me highlight three key areas:

Personnel Cost

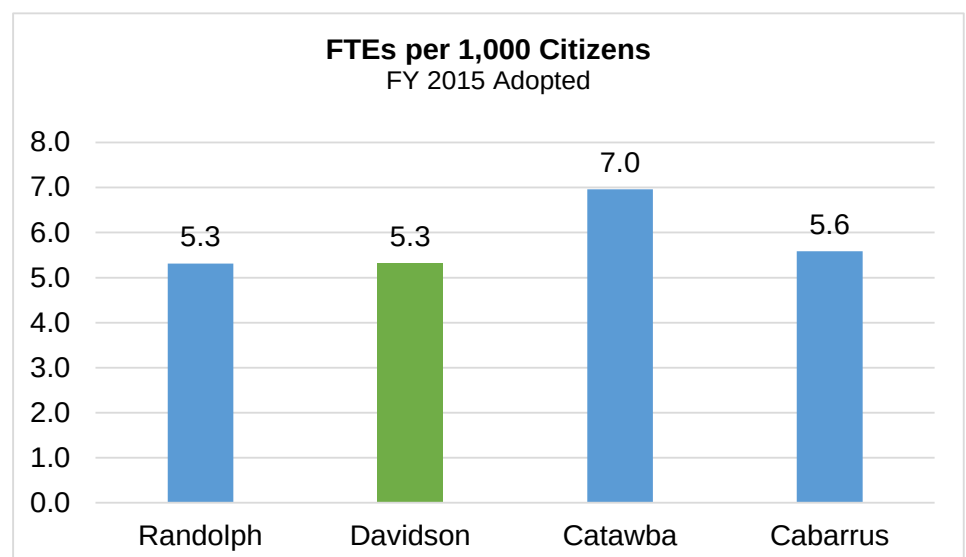


For personnel the proposed budget includes an overall average pay increase of approximately 2.3%. This increase addresses two compounding issues: 1) Salary Compression and 2) Overall Salary Competitiveness by including a \$500 base salary increase and a 1% cost of living (COLA) adjustment. For future fiscal years it is recommended the base amount will be included as part of the base budget development, with the COLA approved annually by the Board of Commissioners as part of the adopted budget ordinance.

The County's group insurance budget is also projected to increase by nearly \$295,000 or 4.5%. In April, 2015 the Board of Commissioners approved a new employee benefit plan, which included an anticipated average employee rate increase (both base + buy-up plans) of 6% (with

the base plan completely offset by participating in the County's wellness program). Also included are changes in co-pays, which will apply to both plans as well as max out-of-pocket amounts and co-insurance percentages for the buy up plan. Finally for FY 2016 the Proposed Budget includes a decrease in the retirement rate for regular employees from 7.07% to 6.67% and the Law Enforcement Officer rate from 7.41% to 7.15%. The North Carolina Local Government Employees Retirement System Board of Trustees sets these rates each year based on surplus / deficit variances within the Local Government Retirement system and then notifies all state local governments within North Carolina.

Within the General Fund the budget eliminates total of (14.50) positions across a variety of departments. Most of the position reductions will occur in Public Health (-8.0) as a result of expiring grant funds. Other positions will be eliminated in the County Administration (-1.0), Cooperative Extension (-0.5) and effective during FY 2015, the Board of Commissioners approved for the elimination of Sheriff – Animal Shelter (-5). The FY 2016 Proposed Budget also calls for



(1.25) positions from Transportation and Sewer to be transferred to General Fund areas to better align time worked with where the employees are actual budgeted as well as (3) positions corrected for within Social Services. These are funded positions which were approved but inadvertently not approved as part of the department's approved funded position count. Finally, during mid-year FY 2014-15 the Board of Commissioners approved an additional (9) positions within the department of Social Services to assist with workload associated with NCFASST.

The reduction in staff noted above is offset by the addition of the following (6) new positions:

- 5 - Social Service positions:
 - o 2 - Social Workers II (Adult and Adoption Services)
 - o 1 - Income Maintenance Caseworker III - Trainer
 - o 1 - Income Maintenance Caseworker III – Lead-worker
 - o 1 - Income Maintenance Caseworker II – Supervisor
- 1 - Assistant County Attorney position in the County Attorney's budget to assist with increases in Social Services caseloads within Foster Care and Adult Wards. This position's expense is almost fully offset by reductions in contractual services from both the County Attorney's Office and Tax Department for outside legal services as well as additional reimbursement claimed through Social Services.

Education Funding

With regards to education funding, County administration's approach with the budget was to provide a level of funding equal to the natural growth the County experiences via property tax revenue. The proposed budget provides an additional \$497,853 dollars in total operating funding spread across each of the three county school systems in an equal per pupil amount of \$1,142. This is an increase of \$27 per pupil or 2.41% over last year.

Information		FY 2015 Adopted			FY 2016 Proposed			Operating		Capital	
Agency	AMD YE 2014	Operating	Type II & III Capital	Per Pupil	Operating	Type II & III Capital	Per Pupil	% Change	\$ Change	% Change	\$ Change
DCS	19,785	\$ 22,268,544	\$ 1,185,928	\$ 1,115	\$ 22,588,557	\$ 1,221,506	\$ 1,142	1.4%	\$ 320,013	3.0%	\$ 35,578
Lexington City	3,024	\$ 3,445,406	\$ 237,100	\$ 1,115	\$ 3,452,000	\$ 244,214	\$ 1,142	0.2%	\$ 6,594	3.0%	\$ 7,114
Thomasville City	2,332	\$ 2,618,910	\$ 313,065	\$ 1,115	\$ 2,664,200	\$ 322,500	\$ 1,142	1.7%	\$ 45,290	3.0%	\$ 9,435
DCCC	-	\$ 3,101,498	\$ 384,673	\$ -	\$ 3,160,000	\$ 400,000	\$ -	1.9%	\$ 58,502	4.0%	\$ 15,327
Total	25,141	\$ 31,434,358	\$ 2,120,766	\$ 1,115	\$ 31,864,757	\$ 2,188,220	\$ 1,142	1.4%	\$ 430,399	3.2%	\$ 67,454

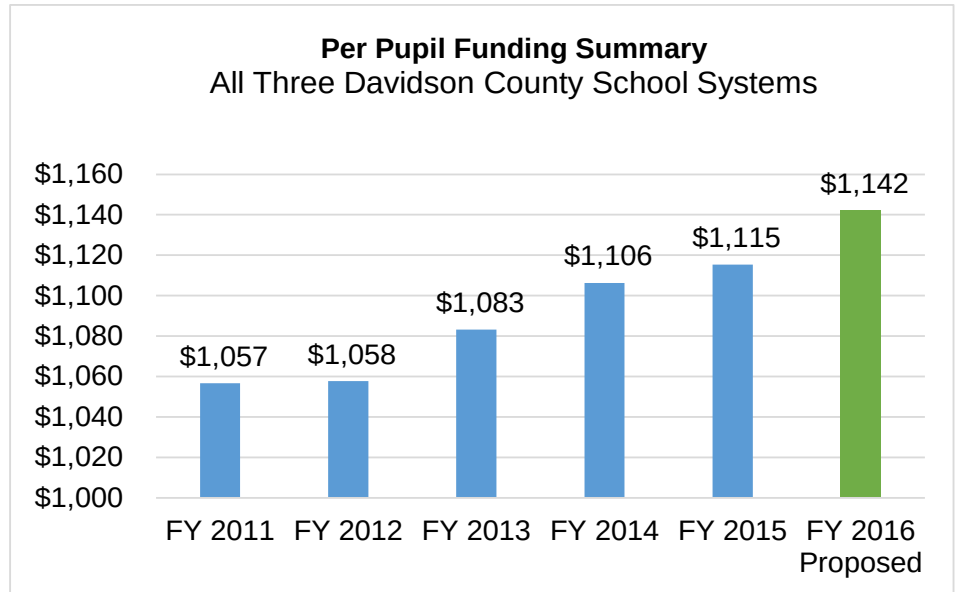
Total Funding Increase (Approximately equal to FY 2015 % Increase of 1.47%) \$ 497,853

Cumulative % Increase for Education 1.48%

Cumulative Per Pupil Funding % Increase 2.41%

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.

Per pupil funding above does not include debt service 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 \$149 million dollars for various new school / renovation projects such as the new Oak Grove Middle School. Similarly, at the annual Board of Commissioners retreat an appropriation of \$1.5 million was approved for major renovations at Stoner-Thomas school.

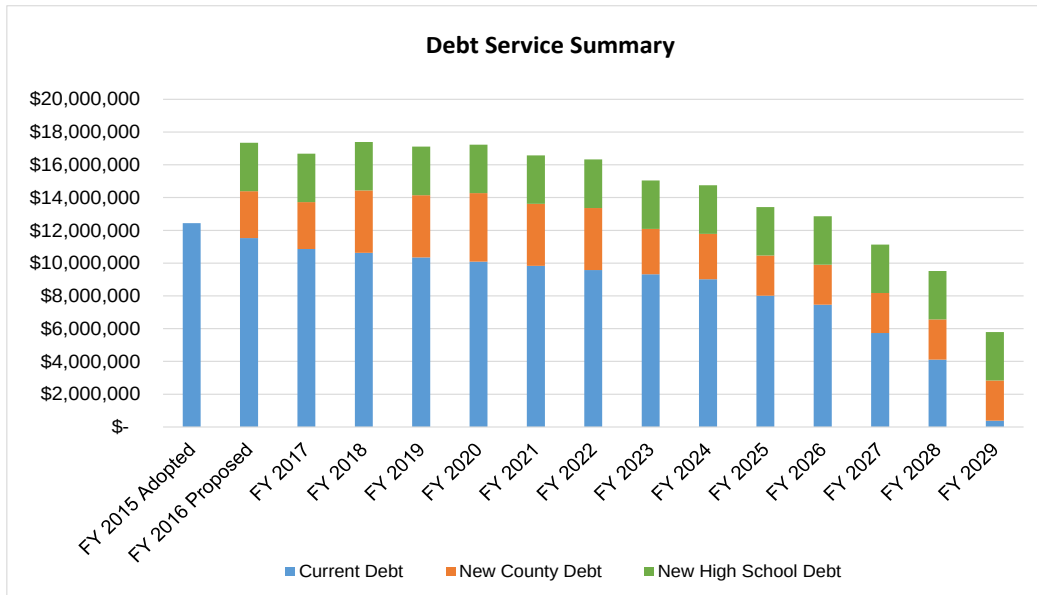


As for the Davidson County Community College, the proposed budget provides additional funding almost even with the percent increase shared by each school system in both operating and capital funding. One difference is the additional \$1 million dollars within the school capital outlay budget for next fiscal year. This funding will assist in the future construction of a \$10.45 million dollar 40,000 square foot Allied Health Building. The community college has received private contributions / federal grant awards totaling approximately \$5.5 million dollars. The County is expected to participate in the partial funding of the remaining \$5 million dollars and would contribute the \$1 million dollars per year for a two year period.

Debt Service and Major Capital Projects

Most of the additional spending for this year's upcoming budget comes from debt service and cash contributions related to major capital projects. I just described how the proposed budget provides an additional \$1 million dollars toward the construction of a new Allied Health Building, but now I want to highlight the five other major projects included as part of the FY 2015-16 Proposed Budget:

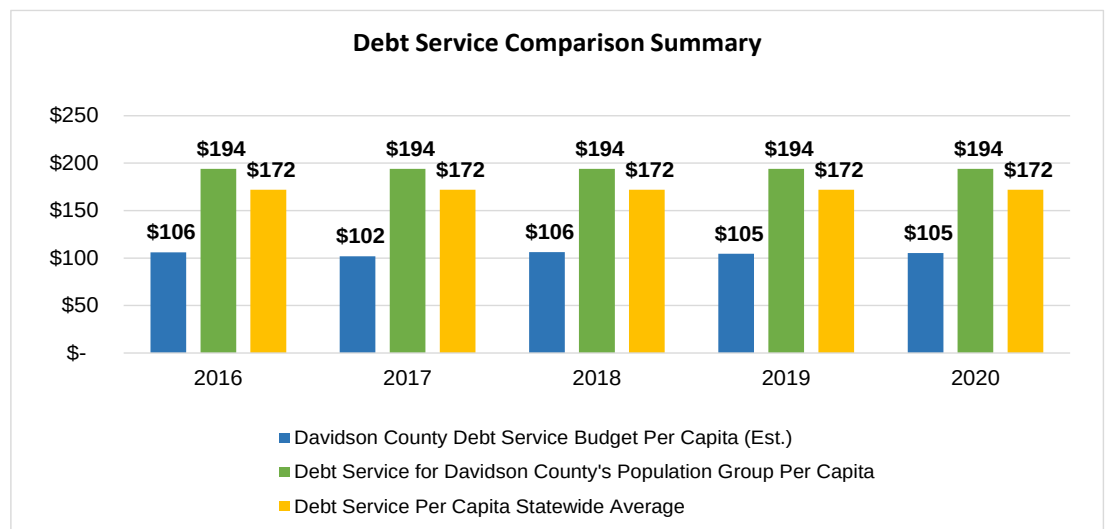
- Sheriff Administrative Building - New 44,500 square foot facility designed to accommodate all of the Sheriff's Office Divisions and law enforcement functions.
- 911 Communication System Upgrade - Upgrade of the existing 911 radio system which is 20+ years old.
- I-85 Industrial Park - Estimated \$10.6 million 431 acre industrial park, which is estimated to bring 1,100 new jobs to Davidson County. Borrowing will come from two separate federal sources: 1) REDLG and 2) CDGB. The CDGB is interest only payments for the first two of seven years, with the REDLG being principal only payments for five years at \$400,000 per year totaling \$2 million dollars.



- Windstream Building Renovations - Renovation of the 16,200 square foot facility located in downtown Lexington, which is expected to house the Clerk of Court's Office.
- The last large component of the debt service budget relates to the future construction of the new Davidson County High School located on Hoy

Long Road. The new facility totaling an estimated \$42 million dollars will help alleviate overcrowding at Ledford High School and North Davidson High School and is expected to carry an annual debt service cost of approximately \$2,958,686. However, the FY 2016 Proposed Budget will offset the majority of that cost by appropriating a full year of the estimated Article 46 Sales Tax collections totaling \$2,446,042.

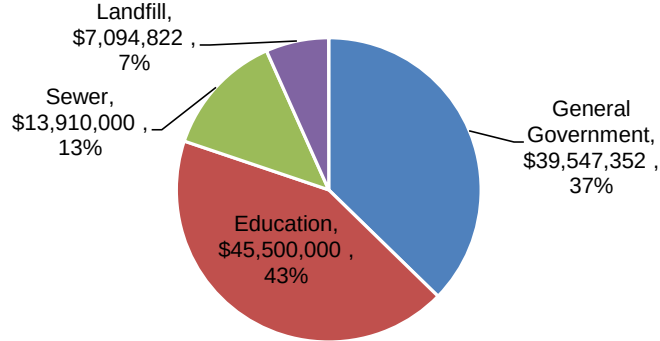
As you can see from above these high priority capital projects will put increased burden on the debt service budget, not only for next fiscal year but for several years to come. That being said, the County's debt service budget per capita is expected to remain relatively low compared to many of our peer counties and the state wide average.



The FY 2015 – 2020 Capital Investment Plan includes all the projects from above as well as high priority landfill projects for next fiscal year. The five year plan totals \$106 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.

FY 2015 - 2020 Capital Investment Plan

All Years Total \$106,052,174



You can see below the cumulative effect of all the expense items highlighted from above ranging from debt service, employee pay increases and funding for education. Setting the tax rate at \$0.56 allows the County to provide for the necessary on-going operating budget cost like education funding, while moving forward with the key capital projects outlined above. The new tax rate will maintain the County's fund balance at 18% of operating expenses and ensure the County uses no more than approximately \$3 million dollars of fund balance in any given year as revenue toward balancing the budget.

	Budget Year	Budget Year	Budget Year	Budget Year	Budget Year
	2015	2016	2017	2018	2019
	2016	2017	2018	2019	2020
Beginning Fund Balance	\$ 37,918,092	\$ 34,843,996	\$ 32,275,907	\$ 30,112,258	\$ 28,215,842
INCREASE (DECREASE) Fund Balanc	\$ (3,074,096)	\$ (2,568,089)	\$ (2,163,649)	\$ (1,896,416)	\$ (2,206,239)
Ending Fund Balance	\$ 34,843,996	\$ 32,275,907	\$ 30,112,258	\$ 28,215,842	\$ 26,009,603
Fund Balance %	26.18%	23.16%	21.91%	20.17%	18.27%
Tax Rate	56.0	56.0	56.0	56.0	56.0

Note: Beginning balance above accounts for: 1) Approved land purchase and sewer work for the I-85 Industrial Park Project, 2) Approved appropriation for Stoner-Thomas School renov. and 3) Additional funds added from year end FY 2014

Other Funds

Aside from the General Fund the proposed budget includes some changes within other funds the County budgets dollars for that I would like to share with you briefly. One of the large increases, as I have discussed, is expected to come from the County participation in partially funding a new Allied Health Building for Davidson County Community College.

Department	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2016 Proposed Budget	vs. Adopted	
					\$ Change	% Change
Enterprise Funds	\$ 5,138,836	\$ 2,704,749	\$ 2,705,749	\$ 3,601,970	\$ 897,221	33.2%
DavidsonWorks	\$ 1,406,350	\$ 1,558,181	\$ 1,783,108	\$ 1,769,898	\$ 211,717	13.6%
Internal Service Funds	\$ 10,303,995	\$ 9,564,523	\$ 9,564,523	\$ 9,623,318	\$ 58,795	0.6%
Mental Health	\$ 809,344	\$ 809,344	\$ 809,344	\$ 809,344	\$ -	0.0%
Special Revenue Funds	\$ 13,799,717	\$ 13,237,537	\$ 15,074,204	\$ 14,149,649	\$ 912,112	6.9%
Grand Total	\$ 31,458,242	\$ 27,874,334	\$ 29,936,928	\$ 29,954,179	\$ 2,079,845	7.5%
Total Revenue	\$ 38,676,042	\$ 27,874,334	\$ 29,936,928	\$ 29,954,179	\$ 2,079,845	7.5%
County Funds	\$ (7,217,800)	\$ -	\$ -	\$ -	\$ -	0.0%

However, there are six remaining issues within several other funds that I would like to point out as shown below:

- **Transportation Fund - Special Revenue Fund** - Next fiscal year the proposed budget calls for the elimination of Saturday bus service in the City of Thomasville and suspending Cross-County connector bus service in June and July. This change is necessary due to a reduction in Intergovernmental Revenue from the High Point MPO for FY 2016. As a result of the revenue loss, six vacant position are expected to be eliminated for next fiscal year, and the proposed budget calls for the transfer of one administrative position to Sanitation within the General Fund.
- **Sewer Fund - Enterprise Fund** - The proposed budget increases total funding to the Sewer Fund by \$27,233 or 7.0%. This increase is in anticipation of a fee increase imposed on the County by its waste water treatment provider the City / County Commission (Winston-Salem / Forsyth County). Also to better align actual time worked within service areas, 0.25 of a staff position will be transferred from the Sewer Fund to Public Buildings within the General Fund.
- **Landfill Fund - Enterprise Fund** - The proposed budget calls for an increase in projected revenue totaling about \$870,000. This revenue comes from fees charged at the landfill and will align the existing revenue budget better with actual collections. The additional revenue will be used to purchase much needed capital outlay for the upcoming fiscal year such as a landfill compactor and new compactor mounted GPS and compaction software management system.
- **Economic Development Fund** - For next fiscal year the proposed budget does not include transferring \$250,000 from the General Fund to the Economic Development Fund as has been done in recent years. The fund has a remaining balance of approximately \$3 million dollars which is utilized to pay for approved economic development incentives therefore, staff recommends any potential incentives paid for during FY 2016 be paid for from the current remaining balance. Staff will review as part of next year's budget preparation process as to whether this transfer needs to be reinstated.
- **School Capital Outlay Fund** - The FY 2016 Proposed Budget includes an additional \$1 million dollars as a contribution to the Davidson County Community College's future Allied Health Building. The proposed \$10.45 million, 40,000 square foot facility will include state-of-the-art classroom and technology. The community college has secured private donations / federal funding totaling \$5.5 million. The Proposed Budget calls for the County to contribute \$1 million dollars per year over the next two years.
- **Rural Fire Districts - Special Revenue Fund** – For next fiscal year the proposed budget includes an additional \$256,942 or 3.2% in funding for the (26) rural fire districts. Included in that increase are three districts with proposed tax rate increases due to higher than average call volume and increased on-going operating cost. These three districts have met the requirements of the contract with the County, in order to submit for a tax rate increase. Those districts include:

District	FY 2015 Adopted Tax Rate	FY 2016 Proposed Tax Rate	\$ Change	% Change
Midway	\$ 0.1000	\$ 0.1077	\$ 0.0077	7.70%
Hasty	\$ 0.0700	\$ 0.0800	\$ 0.0100	14.29%
Welcome	\$ 0.1000	\$ 0.1100	\$ 0.0100	10.00%

Conclusion

Currently, Davidson County's property tax rate is \$0.54 cents per \$100 of assessed property valuation, and although local and national economies have seen significant variations the past two decades, conservative budgeting and expenditure practices have allowed the County, for the most part, to keep this tax rate constant. This has positioned Davidson County to have one of the lowest property tax rates in the state especially as compared to the more urbanized counties. Accepting the calculated \$0.01 revenue-neutral revenue is simply the County trying to maintain revenues where they are today. An increase of \$0.01 above revenue-neutral to \$0.56 per \$100 of assessed property valuation will still keep Davidson County among one of the lowest tax rates in the state, while moving forward with major capital projects that increase economic growth and provide for public safety.

As you can see even at the proposed tax rate of \$0.56 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 in the culture of our organization, and those philosophies ensure tax rates remain stable over an extended period of time.

County	Tax Rate	Davidson County Tax Rate by Fiscal Year (Since the Last Property Revaluation)									
Davidson (Proposed)	\$ 0.5600	2008	2009	2010	2011	2012	2013	2014	2015	2016	
Montgomery	\$ 0.5700	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	Proposed
Rowan	\$ 0.6500										
Randolph	\$ 0.6550										
Davie	\$ 0.6600										
Stanly	\$ 0.6700										
Forsyth	\$ 0.7168	\$ 0.54	\$ 0.54	\$ 0.54	\$ 0.54	\$ 0.54	\$ 0.54	\$ 0.54	\$ 0.54	\$ 0.54	0.56
Guilford	\$ 0.7700										

That being 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. As I have mentioned in the coming year a major focus will be on debt service and major capital projects, particularly with regards to public safety. In addition to this focus, the proposed budget provides additional financial support to the public schools and community college consistent with the overall natural revenue growth of the County. Further, a modest salary increase to County employees is proposed in recognition of their continuing efforts to provide the best services possible, holding true to the County's statement of philosophy delivering services devoted to excellence, maintain standards of professionalism and integrity while enhancing the wellbeing of our community.

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 last January. The proposed budget for 2015 - 2016 builds upon Davidson County Government's strong history of responsive customer service delivery, conservative budgeting / expenditure practices and sound financial stewardship.

I have attempted to spell out clearly the business case for accepting the revenue-neutral tax rate of \$0.55 per \$100 of assessed property valuation and increasing that by \$0.01 to \$0.56, in order to continue with the major capital projects previously discussed. However, should the Board of Commissioners wish to have the overall tax rate remain equal to the current of \$0.54 per \$100 of assessed property valuation, then below are a couple of options to consider:

	Option #1 Eliminate or Defer Major Capital Project(s)	Option #2 Appropriate Additional Fund Balance to Complete Major Capital Project(s)
Revenue		
Eliminate (\$0.01) Additional Increase for Debt Related to Capital	\$ (1,290,645)	\$ (1,290,645)
Eliminate Calculated Revenue-Neutral (\$0.01)	\$ (1,290,645)	\$ (1,290,645)
Reduce County Fund Balance	\$ (76,889)	\$ 2,581,290
Total	\$ (2,658,179)	\$ -
Expenditures		
Eliminate / Defer 911 Communication Upgrade - Debt Service	\$ (1,332,863)	\$ -
Eliminate the County Contribution to DCCC - Allied Health Building	\$ (1,000,000)	\$ -
Eliminate / Defer Windstream Building Renovations - Debt Service	\$ (325,316)	\$ -
Total	\$ (2,658,179)	\$ -

Option #1

Simply removes the major capital projects:

- 911 Communication System Upgrade
- The County Contribution to DCCC - Allied Health Building
- Windstream Building Renovations - Clerk of Court

Doing so will eliminate \$0.02 off the proposed tax rate of \$0.56 per \$100 of assessed property valuation and place it back equal to the current of \$0.54.

Option #2

Continues to move forward with the major capital projects by utilizing County fund balance rather than with the calculated revenue-neutral revenue and additional \$0.01, which totals \$0.56:

	Budget Year	Budget Year	Budget Year	Budget Year	Budget Year
	2015	2016	2017	2018	2019
	2016	2017	2018	2019	2020
Beginning Fund Balance	\$ 37,918,092	\$ 32,314,332	\$ 24,701,628	\$ 14,993,622	\$ 3,068,823
INCREASE (DECREASE) Fund Balance	\$ (5,603,760)	\$ (7,612,704)	\$ (9,708,006)	\$ (11,924,799)	\$ (14,702,408)
Ending Fund Balance	\$ 32,314,332	\$ 24,701,628	\$ 14,993,622	\$ 3,068,823	\$ (11,633,585)
Fund Balance %	24.75%	18.05%	11.11%	2.23%	-8.32%
Tax Rate	54.0	54.0	54.0	54.0	54.0

With this approach the County's financial model estimates the fund balance % of total operating expenses will likely fall below the County's 18% policy by FY 2017-18. This could mean as much as a \$0.085 increase to a total tax rate of \$0.625 to ensure the fund balance remained at 18% of total operating expenses for FY 2017-18 and beyond.

	Budget Year	Budget Year	Budget Year	Budget Year	Budget Year
	2015	2016	2017	2018	2019
	2016	2017	2018	2019	2020
Beginning Fund Balance	\$ 37,918,092	\$ 32,314,332	\$ 24,701,628	\$ 26,328,873	\$ 37,241,205
INCREASE (DECREASE) Fund Balance	\$ (5,603,760)	\$ (7,612,704)	\$ 1,627,245	\$ 10,912,332	\$ 19,805,680
Ending Fund Balance	\$ 32,314,332	\$ 24,701,628	\$ 26,328,873	\$ 37,241,205	\$ 57,046,885
Fund Balance %	24.75%	18.05%	18.00%	25.01%	37.64%
Tax Rate	54.0	54.0	62.5	62.5	62.5

Option #3

Other options could include a combination of expenditure reductions and revenue increases:

- Expenses:
 - o Defer (to be determined) capital outlay
 - o Eliminate new positions
 - o Remove one or more major capital projects
 - o Reduce or eliminate employee pay increase
- Revenue:
 - o More aggressive with base sales tax projections
 - o Increase appropriated fund balance
 - o Eliminate or reduce the property tax discount

To conclude the FY 2015-16 Proposed Budget is constructed to handle the full cost associated with the major capital projects outlined within this message. These are the projects staff has understood to be of upmost importance to the Board of Commissioners, so therefore this is the budget we feel will get them completed. However, the future holds some unknowns:

- The local economy
- Interest rates for borrowing money in the future
- The business presence within the I-85 Industrial Park
- The New Sales Tax Distribution Proposal (Senate Bill 369)

All of these issues can add / subtract from the dollars shown here today. What I do know is the County has done a great job with its finances and I respectfully submit this proposed budget which continues that trend and provides the best professional guidance I can offer, not only for next fiscal year but for the future as well.

Respectfully Submitted

Robert C. Hyatt, Davidson County Manager

Changes to FY 2015-16 Proposed Budget - All Funds

Fund	Expenditures			Revenue												Total
	Proposed Budget Total	Change Amount	Adopted Budget Total	Property Tax	Article 46 Sales Tax	Appropriated Fund Balance	Charges for Services	Other Taxes	Transfer from General Fund	Transfer from Other Funds to General Fund	Miscellaneous Revenue	Intergovernmental Revenue				
Sewer Fund																
Decrease Sewer Rate from 7% to 5% and Transfer 25% of Position from General Fund	\$ 416,275	\$ (7,781)	\$ 408,494	\$ -	\$ -	\$ -	\$ (7,781)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (7,781)			
Insurance / Workers Compensation Fund																
Increase Insurance / Worker's Compensation Fund to Account for 25% Personnel Charge from the General Fund and Changes in Group Insurance not Corrected for Within the Proposed Budget	\$ 7,835,945	\$ 5,620	\$ 7,841,565	\$ -	\$ -	\$ -	\$ 5,620	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,620			
DavidsonWorks																
Include Employee Pay Increase Inadvertently Left Out of Proposed Budget	\$ 1,769,898	\$ 17,829	\$ 1,787,727	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,829	\$ -	\$ -	\$ -	\$ 17,829			
911 Fund																
Reduced State Allocation	\$ 511,182	\$ (2,827)	\$ 508,355	\$ -	\$ -	\$ -	\$ -	\$ (2,827)	\$ -	\$ -	\$ -	\$ -	\$ (2,827)			
Rural Fire Districts Fund																
Badin Lake Rate Change from \$0.0600 to \$0.0550 (Revenue-Neutral = \$0.0596)	\$ 37,779	\$ (3,149)	\$ 34,630	\$ -	\$ -	\$ -	\$ -	\$ (3,149)	\$ -	\$ -	\$ -	\$ -	\$ (3,149)			
School Capital Outlay Fund																
Re-Allocate QSCB Increase (\$7,142), Increase Total Funding by \$500,000 for Major Roof / HVAC Replacement for Each School System and Decrease \$1 Million Contribution to DCCC	\$ 3,137,319	\$ (500,000)	\$ 2,637,319	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (500,000)	\$ -	\$ -	\$ -	\$ (500,000)			
General Fund																
Schools Operating - Transfer Using FY 2016 Projected ADM	\$ 28,704,757	\$ (5)	\$ 28,704,752	\$ -	\$ -	\$ (5)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5)			
Reduce Transfer to the School Capital Outlay Fund for the Community College (\$1 million) and to Correct for QSCB Payment to County Debt Service (Deducted to Match Transfers Between Funds). Also Includes the Additional \$500,000 in Lottery Funds for Major Roofs / HVAC Replacement for Each School System and a Reduction of \$1 Million for Contribution to DCCC	\$ 3,547,200	\$ (909,881)	\$ 2,637,319	\$ (1,000,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (409,881)	\$ -	\$ 500,000	\$ (909,881)			
DavidsonWorks																
Transfer from General Fund for Employee Pay Increase Inadvertently Left Out of Proposed Budget	\$ 147,528	\$ 17,829	\$ 165,357	\$ -	\$ -	\$ 17,829	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,829			
Tax																
Capital Outlay Project Re-Allocation	\$ 2,737,447	\$ (800)	\$ 2,736,647	\$ -	\$ -	\$ (800)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (800)			
Inspections																
Capital Outlay Project Re-Allocation	\$ 896,354	\$ -	\$ 896,354	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			

Changes to FY 2015-16 Proposed Budget - All Funds

Fund	Expenditures			Revenue											Total
	Proposed Budget Total	Change Amount	Adopted Budget Total	Property Tax	Article 46 Sales Tax	Appropriated Fund Balance	Charges for Services	Other Taxes	Transfer from General Fund	Transfer from Other Funds to General Fund	Miscellaneous Revenue	Intergovernmental Revenue			
Human Resources															
Reduce Personnel Cost by 25% Charged to Insurance / Worker's Compensation Fund	\$ 962,542	\$ (20,643)	\$ 941,899	\$ -	\$ -	\$ (20,643)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (20,643)	
Support Service (Public Buildings)															
Reduce 25% of Position within Public Buildings to Transfer to Sewer Fund	\$ 3,742,008	\$ (16,896)	\$ 3,725,112	\$ -	\$ -	\$ (16,896)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (16,896)	
Debt Service															
Reduce Major Capital Projects Due to Project Timeline Changes	\$ 17,349,976	\$ (3,894,633)	\$ 13,455,343	\$ (1,581,290)	\$ (1,837,017)	\$ (476,326)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,894,633)	
Contributions															
Funding for Uptown Lexington Inc.	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	
Emergency Medical Services / Davidson Rescue Squad															
Funding for Denton First Responder Part-Time Position(s)	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	
County Manager															
Funding for Phase II of Sports Complex	\$ -	\$ 56,000	\$ 56,000	\$ -	\$ -	\$ 28,000	\$ -	\$ -	\$ -	\$ -	\$ 28,000	\$ -	\$ -	\$ 56,000	
County Manager (Public Agencies)															
Part-Time District Attorney Position to Full-Time	\$ 155,731	\$ 29,850	\$ 185,581	\$ -	\$ -	\$ 29,850	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,850	
Contributions															
Davidson County Rescue Squad	\$ 27,500	\$ 40,000	\$ 67,500	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000	
Total	\$ 71,979,441	\$ (5,124,487)	\$ 66,854,954	\$ (2,581,290)	\$ (1,837,017)	\$ (333,991)	\$ (2,161)	\$ (5,976)	\$ (482,171)	\$ (409,881)	\$ 28,000	\$ 500,000	\$ (5,124,487)		

Notes:

1) General Fund Accounts for \$4,634,179 of the Total \$5,124,487 Change Amount Above

2) Totals Above Only Represent the Total of Effected Change Categories Not the Total All Funds County Budget

Summary of All Funds

					vs. Adopted		vs. Proposed	
	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2016 Proposed Budget	FY 2016 Adopted Budget	\$ Change	% Change	\$ Change	% Change
Summary of General Fund								
Revenues								
Appropriated Fund Balance	\$ 3,090,362	\$ 9,323,622	\$ 3,074,096	\$ 2,740,105	\$ (350,257)	-11.3%	\$ (333,991)	-10.9%
Charges for Service	\$ 19,696,685	\$ 19,753,968	\$ 20,521,671	\$ 20,519,510	\$ 822,825	4.2%	\$ (2,161)	0.0%
Interest Earnings	\$ 350,000	\$ 350,000	\$ 275,000	\$ 275,000	\$ (75,000)	-21.4%	\$ -	0.0%
Intergovernmental	\$ 24,207,189	\$ 25,345,848	\$ 25,055,640	\$ 25,555,640	\$ 1,348,451	5.6%	\$ 500,000	2.0%
Licenses & Permits	\$ 880,028	\$ 880,028	\$ 1,063,344	\$ 1,063,344	\$ 183,316	20.8%	\$ -	0.0%
Miscellaneous Revenue	\$ 847,238	\$ 907,650	\$ 828,793	\$ 856,793	\$ 9,555	1.1%	\$ 28,000	3.4%
Other Financing	\$ 4,430,015	\$ 6,512,846	\$ 5,156,480	\$ 4,264,428	\$ (165,587)	-3.7%	\$ (892,052)	-17.3%
Taxes	\$ 99,721,667	\$ 99,722,057	\$ 106,674,389	\$ 102,250,106	\$ 2,528,439	2.5%	\$ (4,424,283)	-4.1%
Total	\$ 153,223,184	\$ 162,796,019	\$ 162,649,413	\$ 157,524,926	\$ 4,301,742	2.8%	\$ (5,124,487)	-3.2%
Expenditures by Type								
Personnel Services	\$ 50,075,665	\$ 50,095,294	\$ 50,750,021	\$ 50,847,700	\$ 772,035	1.5%	\$ 97,679	0.2%
Operating Expenses	\$ 84,649,610	\$ 91,615,608	\$ 86,586,632	\$ 85,759,899	\$ 1,110,289	1.3%	\$ (826,733)	-1.0%
Debt	\$ 12,442,875	\$ 12,442,875	\$ 17,349,976	\$ 13,455,343	\$ 1,012,468	8.1%	\$ (3,894,633)	-22.4%
Capital Outlay	\$ 6,055,034	\$ 8,642,242	\$ 7,962,784	\$ 7,461,984	\$ 1,406,950	23.2%	\$ (500,800)	-6.3%
Total	\$ 153,223,184	\$ 162,796,019	\$ 162,649,413	\$ 157,524,926	\$ 4,301,742	2.8%	\$ (5,124,487)	-3.2%

FY 2015 Adopted Budget - General Fund Tax Rate of \$0.54 per \$100 of Assessed Property Valuation

FY 2016 Proposed Budget - General Fund Tax Rate of \$0.56 per \$100 of Assessed Property Valuation

FY 2016 Proposed / Adopted Budget - Revenue-Neutral General Fund Tax Rate of \$0.55 per \$100 of Assessed Property Valuation

FY 2016 Adopted Budget - General Fund Tax Rate of \$0.54 per \$100 of Assessed Property Valuation

Summary of General Fund

					vs. Adopted		vs. Proposed	
	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2016 Proposed Budget	FY 2016 Adopted Budget	\$ Change	% Change	\$ Change	% Change
Summary of General Fund								
Revenues								
Appropriated Fund Balance	\$ 3,090,362	\$ 9,323,622	\$ 3,074,096	\$ 2,740,105	\$ (350,257)	-11.3%	\$ (333,991)	-10.9%
Charges for Service	\$ 7,475,879	\$ 7,533,162	\$ 7,541,046	\$ 7,541,046	\$ 65,167	0.9%	\$ -	0.0%
Interest Earnings	\$ 350,000	\$ 350,000	\$ 275,000	\$ 275,000	\$ (75,000)	-21.4%	\$ -	0.0%
Intergovernmental	\$ 22,255,420	\$ 23,169,152	\$ 22,969,590	\$ 23,469,590	\$ 1,214,170	5.5%	\$ 500,000	2.2%
Licenses & Permits	\$ 880,028	\$ 880,028	\$ 1,063,344	\$ 1,063,344	\$ 183,316	20.8%	\$ -	0.0%
Miscellaneous Revenue	\$ 829,238	\$ 889,650	\$ 810,793	\$ 838,793	\$ 9,555	1.2%	\$ 28,000	3.5%
Other Financing	\$ 1,160,162	\$ 1,405,326	\$ 902,586	\$ 492,705	\$ (667,457)	-57.5%	\$ (409,881)	-45.4%
Taxes	\$ 89,307,761	\$ 89,308,151	\$ 96,058,779	\$ 91,640,472	\$ 2,332,711	2.6%	\$ (4,418,307)	-4.6%
Total	\$ 125,348,850	\$ 132,859,091	\$ 132,695,234	\$ 128,061,055	\$ 2,712,205	2.2%	\$ (4,634,179)	-3.5%
Expenditures by Type								
Personnel Services	\$ 47,054,746	\$ 47,106,553	\$ 48,014,983	\$ 48,074,190	\$ 1,019,444	2.2%	\$ 59,207	0.1%
Operating Expenses	\$ 62,209,349	\$ 68,918,242	\$ 63,521,199	\$ 62,723,246	\$ 513,897	0.8%	\$ (797,953)	-1.3%
Debt	\$ 12,442,875	\$ 12,442,875	\$ 17,349,976	\$ 13,455,343	\$ 1,012,468	8.1%	\$ (3,894,633)	-22.4%
Capital Outlay	\$ 3,641,880	\$ 4,391,421	\$ 3,809,076	\$ 3,808,276	\$ 166,396	4.6%	\$ (800)	0.0%
Total	\$ 125,348,850	\$ 132,859,091	\$ 132,695,234	\$ 128,061,055	\$ 2,712,205	2.2%	\$ (4,634,179)	-3.5%

FY 2015 Adopted Budget - General Fund Tax Rate of \$0.54 per \$100 of Assessed Property Valuation

FY 2016 Proposed Budget - General Fund Tax Rate of \$0.56 per \$100 of Assessed Property Valuation

FY 2016 Proposed / Adopted Budget - Revenue-Neutral General Fund Tax Rate of \$0.55 per \$100 of Assessed Property Valuation

FY 2016 Adopted Budget - General Fund Tax Rate of \$0.54 per \$100 of Assessed Property Valuation

DAVIDSON COUNTY
ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2015-2016

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, 2015 and ending June 30, 2016.

Summary by Fund

Governmental Fund Types:

General Fund	\$ 128,061,055
Mental Health Fund	\$ 809,344
DavidsonWorks	\$ 1,787,727
Total	<u>\$ 130,658,126</u>

Special Revenue Funds:

Fire District Fund	\$ 8,281,203
Transportation Fund	\$ 708,324
Special School District	\$ 1,491,805
Emergency Telephone Fund	\$ 508,355
Capital Improvement Project Plan	\$ 16,667
School Capital Outlay Fund	\$ 2,637,319
Total	<u>\$ 13,643,673</u>

Total Governmental Fund Types \$ 144,301,799

Proprietary Fund Types:

Internal Service Funds:

Garage Fund	\$ 1,787,373
Insurance Fund	\$ 7,436,565
Workers Compensation fund	\$ 405,000
Total	<u>\$ 9,628,938</u>

Enterprise Funds:

Landfill Fund	\$ 2,398,470
Recycling Fund	\$ 418,408
Airport Fund	\$ 368,817
Sewer Fund	\$ 408,494
Total	<u>\$ 3,594,189</u>

Total Proprietary Fund Types \$ 13,223,127

Total of All Fund Types \$ 157,524,926

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, 2015 and ending June 30, 2016 in accordance with the chart of accounts heretofore established for this county.

General Government:

County Commissioners	\$	320,005
County Manager	\$	595,378
County Attorney	\$	569,618
Human Resources	\$	941,899
Finance	\$	792,406
Purchasing	\$	322,691
Tax Assessor & Collector	\$	2,736,647
Board of Elections	\$	761,580
Register of Deeds	\$	459,843
State Agencies	\$	185,581
Public Works & Services	\$	3,725,112
Parking Deck	\$	34,348
IT	\$	1,045,380
Contingency	\$	150,000
Total	\$	12,640,488

Public Safety:

Sheriff	\$	10,616,653
Sheriff Resource Officers	\$	821,873
Jail	\$	4,240,291
Emergency Communications	\$	2,008,481
Inspections	\$	896,354
Medical Examiner	\$	77,000
Emergency Management	\$	87,024
Fire Marshal	\$	279,793
Emergency Medical Services	\$	5,953,588
Animal Shelter	\$	325,000
Contributions to National Guard	\$	3,000
Contributions to Rescue Squad	\$	110,000
Total	\$	25,419,057

Environmental Protection:

Sanitation	\$	1,166,488
Soil & Water	\$	207,697
Total	\$	1,374,185

Economic and Physical Development:

Planning	\$	500,879
GIS	\$	192,332
Cooperative Extension	\$	251,074

Contribution to Economic Development	\$ 248,000
Contribution to Uptown Lexington Incorporated	\$ 15,000
Contribution to Forester	\$ 83,520
Contribution to Chambers of Commerce	\$ 27,500
Total	<u>\$ 1,318,305</u>
Human Services:	
Health	\$ 7,219,032
Social Services	\$ 10,847,668
Public Assistance	\$ 10,403,909
Senior Services	\$ 2,010,222
Veterans Service	\$ 120,796
Contribution to Life Center (HCCBG)	\$ 96,726
Total	<u>\$ 30,698,353</u>
Culture and Recreation:	
Recreation	\$ 741,404
Library	\$ 3,003,706
Museum	\$ 150,939
Lake Thom-a-Lex	\$ 138,143
Tourism	\$ 45,560
Total	<u>\$ 4,079,752</u>
Debt Service:	
Principal	\$ 9,556,880
Interest and Fiscal Charges	\$ 3,898,463
Total	<u>\$ 13,455,343</u>
Education:	
School Systems-Current Expense	\$ 28,704,752
School Systems-Capital Outlay	\$ 1,788,220
Community College-Current Expense	\$ 3,160,000
Community College-Capital Outlay	\$ 400,000
Other Education Contributions	\$ 1,250,877
Total Education	<u>\$ 35,303,849</u>
Operating Transfers:	
School Capital Outlay Fund	\$ 2,637,319
Transportation Fund	\$ 23,719
Mental Health Fund	\$ 809,344
DavidsonWorks	\$ 165,357
Airport Fund	\$ 119,317
County Capital Projects Plan	\$ 16,667
Total	<u>\$ 3,771,723</u>

Total General Fund Appropriations	<u>\$ 128,061,055</u>
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Section 2. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

Taxes:

Property Taxes:

Current Year Collections	\$ 69,694,830
Current Year Discount	\$ (600,000)
Prior Year Collections	<u>\$ 2,047,453</u>
Total	<u>\$ 71,142,283</u>

Sales Tax:

1% Sales Tax	\$ 6,553,122
1/2% Sales Tax (83) Restricted	\$ 2,134,871
1/2% Sales Tax (83) Unrestricted	\$ 4,934,940
1/2% Sales Tax (86) Restricted	\$ 2,855,855
1/2% Sales Tax (86) Unrestricted	\$ 1,955,876
1/4% Sales Tax - Article 46	<u>\$ 609,025</u>
Total	<u>\$ 19,043,689</u>

Other Taxes:

Other Collections / Refunds	<u>\$ 1,454,500</u>
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Intergovernmental Revenue	\$ 23,469,590
Charges for Services	\$ 7,541,046
Licenses & Permits	\$ 1,063,344
Other Financing	\$ 492,705
Miscellaneous Revenue	\$ 838,793
Interest Earnings	<u>\$ 275,000</u>
Total	<u>\$ 33,680,478</u>

Appropriated Fund Balance	<u>\$ 2,740,105</u>
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Total General Fund Revenues	<u><u>\$ 128,061,055</u></u>
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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 2015-16 Projected Average Daily <u>Membership</u>	Appropriation <u>Per Pupil</u>	
Davidson County Administrative Unit	19,680	\$ 1,142.20	\$ 22,478,594
Lexington Administrative Unit	3,047	\$ 1,142.20	\$ 3,480,298
Thomasville Administrative Unit	2,404	\$ 1,142.20	\$ 2,745,860
Stoner-Thomas Operating (Children's Center)			\$ 402,080
Teen Parenting			\$ 111,750
Developmental Center			\$ 687,047
Scholarships			\$ 50,000
Total			<u>\$ 29,955,629</u>
School Capital Outlay-Category II & III			
Davidson County Administrative Unit			\$ 1,221,506
Lexington Administrative Unit			\$ 244,214
Thomasville Administrative Unit			\$ 322,500
Total			<u>\$ 1,788,220</u>
School Capital Outlay-Category I			
Davidson County Administrative Unit			\$ 1,899,224
Lexington Administrative Unit			\$ 597,336
Thomasville Administrative Unit			\$ 550,640
Total			<u>\$ 3,047,200</u>
Less Contributed from School Capital Outlay Fund To the General Fund (QSCB's)			
Davidson County Administrative Unit			\$ (210,492)
Lexington Administrative Unit			\$ (101,454)
Thomasville Administrative Unit			\$ (97,935)
Total			<u>\$ (409,881)</u>
Total Net School Capital Outlay-Category I			<u><u>\$ 2,637,319</u></u>

Section 4. It is estimated that the total valuation of property for the purpose of taxation is \$13,340,000,000 and the estimated collection rate 96.75%. There is levied a tax at the rate of fifty-four cents (\$0.54) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2015 for the purpose of raising the revenue listed as "Current Year Collections" in the General Fund in Section 2 of this ordinance.

Section 5. There is hereby levied a tax of twelve cents (\$0.12) per one-hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2015 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, 2015 located within each special district for the purpose of raising revenues for the following special district:

Arcadia-Reedy Creek-Hampton Fire District	\$	0.0800
Central Fire District	\$	0.0700
Churchland Fire District	\$	0.0700
Fairgrove Fire District	\$	0.0800
Gumtree Fire District	\$	0.1000
Healing Springs Fire District	\$	0.0900
Holly Grove Fire District	\$	0.0800
Linwood Fire District	\$	0.0850
Midway Fire District	\$	0.1077
North Lexington-Triangle Fire District	\$	0.1100
Pilot Fire District	\$	0.0850
Reeds Fire District	\$	0.0400
Silver Valley Fire District	\$	0.1100
South Emmons Fire District	\$	0.0600
South Lexington Fire District	\$	0.1100
Southmont Fire District	\$	0.0850
Hasty Fire District	\$	0.0800
Tyro Fire District	\$	0.0800
Wallburg Fire District	\$	0.1000
Welcome Fire District	\$	0.1100
West Lexington Fire District	\$	0.1000
South Davidson Fire District	\$	0.1000
Horneytown Fire District	\$	0.1100
Griffith Fire District	\$	0.0800
Clemmons Fire District	\$	0.0500
Badin Lake Fire District	\$	0.0550

Section 7. The following amounts are hereby appropriated in the General Fund for the Mental Health activities for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

Mental Health	\$	<u>809,344</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, 2015 and ending June 30, 2016.

Other Financing-Transfer from General Fund	\$	<u>809,344</u>
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Section 9. The following amounts are hereby appropriated in the General Fund for DavidsonWorks for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

DavidsonWorks	<u>\$ 1,787,727</u>
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Section 10. It is estimated that the following revenues will be available in the General Fund for DavidsonWorks for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

Intergovernmental	\$ 1,622,370
Other Financing-Transfer from General Fund	<u>\$ 165,357</u>
Total	<u>\$ 1,787,727</u>

Section 11. The following amounts are hereby appropriated in the Special Revenue Fund for the Transportation activities fiscal year beginning July 1, 2015 and ending June 30, 2016.

Transportation	<u>\$ 708,324</u>
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Section 12. It is estimated that the following revenues will be available in the Special Revenue Fund for the Transportation activities for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

Intergovernmental	\$ 463,680
Charges for Service	\$ 220,925
Other Financing-Transfer from General Fund	<u>\$ 23,719</u>
Total	<u>\$ 708,324</u>

Section 13. The following amounts are hereby appropriated in the Special Revenue Fund for the Fire Protection Districts activities fiscal year beginning July 1, 2015 and ending June 30, 2016.

Arcadia-Reedy Creek-Hampton Fire District	\$ 752,090
Central Fire District	\$ 247,756
Churchland Fire District	\$ 183,117
Fairgrove Fire District	\$ 332,808
Gumtree Fire District	\$ 133,329
Healing Springs Fire District	\$ 279,253
Holly Grove Fire District	\$ 221,449
Linwood Fire District	\$ 271,526
Midway Fire District	\$ 895,926
North Lexington-Triangle Fire District	\$ 220,313
Pilot Fire District	\$ 288,036
Reeds Fire District	\$ 188,271
Silver Valley Fire District	\$ 393,857
South Emmons Fire District	\$ 71,475
South Lexington Fire District	\$ 256,657
Southmont Fire District	\$ 672,588
Hasty Fire District	\$ 421,428
Tyro Fire District	\$ 324,884
Wallburg Fire District	\$ 748,702

Welcome Fire District	\$ 567,048
West Lexington Fire District	\$ 252,274
South Davidson Fire District	\$ 110,459
Horneytown Fire District	\$ 137,800
Griffith Fire District	\$ 226,946
Clemmons	\$ 48,581
Badin Lake	\$ 34,630
Total	<u>\$ 8,281,203</u>

Section 14. It is estimated that the following revenues will be available in the Special Revenue Fund for the Fire Protection Districts for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

Property Taxes	<u>\$ 8,281,203</u>
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Section 15. The following amounts are hereby appropriated in the Special Revenue Fund for the Special School District for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

Lexington School Administrative Unit	<u>\$ 1,491,805</u>
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Section 16. It is estimated that the following revenues will be available in the Special Revenue Fund for the Special School District for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

Property Taxes	<u>\$ 1,491,805</u>
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Section 17. The following amounts are hereby appropriated in the Special Revenue Fund for the Emergency Telephone Activities for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

Taxes-Emergency Telephone (E-911)	<u>\$ 508,355</u>
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Section 18. It is estimated that the following revenues will be available in the Special Revenue Fund for the Emergency Telephone activities for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

Telephone Customer Surcharges	<u>\$ 508,355</u>
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Section 19. The following amounts are hereby appropriated in the Special Revenue Fund for the School Capital Outlay Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

School Capital Projects	\$ 3,047,200
Less School Capital Outlay Allocation to the General Fund for QSCB'S Debt Service	\$ (409,881)
Total	<u>\$ 2,637,319</u>

Section 20. It is estimated that the following revenues will be available in the Special Revenue Fund for the School Capital Outlay Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

Other Financing-Transfer from General Fund	<u>\$ 2,637,319</u>
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Section 21. The following amounts are hereby appropriated in the Capital Outlay Project Plan for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

Capital Projects	<u>\$ 16,667</u>
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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, 2015 and ending June 30, 2016.

Other Financing-Transfer from General Fund	<u>\$ 16,667</u>
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Section 23. The following amounts are hereby appropriated in the Enterprise Fund for the Landfill operations for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

Landfill	<u>\$ 2,398,470</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, 2015 and ending June 30, 2016.

Charges for Service	<u>\$ 2,398,470</u>
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Section 25. The following amounts are hereby appropriated in the Enterprise Fund for the Recycling operations for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

Recycling	<u>\$ 418,408</u>
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Section 26. It is estimated that the following revenues will be available in the Enterprise Fund for the Recycling operations for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

Taxes	\$ 328,271
Charges for Service	<u>\$ 90,137</u>
	<u>\$ 418,408</u>

Section 27. The following amounts are hereby appropriated in the Enterprise Fund for the Airport operations for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

Airport	<u>\$ 368,817</u>
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Section 28. It is estimated that the following revenues will be available in the Enterprise Fund for the Airport operations for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

Charges for Service	\$ 231,500
Other Financing-Transfer from General Fund	\$ 119,317
Miscellaneous Revenue	\$ 18,000
Total	<u>\$ 368,817</u>

Section 29. The following amounts are hereby appropriated in the Enterprise Fund for the Sewer operations for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

Sewer	<u>\$ 408,494</u>
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Section 30. It is estimated that the following revenues will be available in the Enterprise Fund for the Sewer operations for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

Charges for Service-Sewer Fees	<u>\$ 408,494</u>
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Section 31. The Finance Officer is hereby authorized to transfer appropriations within a fund as contained herein under the following conditions:

- A. The Finance Officer, in concurrence with the Budget Officer, is hereby authorized to transfer line item appropriations within a department during the fiscal year if they are consistent with operational needs and any Board approved goals. A report must be submitted to the Commissioners within thirty days after the transfer.
- B. Transfer of salary appropriations shall be approved by the Board of Commissioners.
- C. Revisions or transfers that alter the total expenditures of any department or fund shall be approved by the Board of Commissioners.

Section 32. The operating fund encumbered on the financial records as of June 30, 2015, are hereby appropriated to this budget.

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

Section 34. The base five hundred dollar plus one percent cost of living increase for employees will be effective 07/01/2015

Section 35. The following are the financial plans for the Internal Service Funds for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

Garage Fund	
Expenditures-Operation Cost	<u><u>\$ 1,787,373</u></u>
Revenues:	
Department Charges	<u><u>\$ 1,787,373</u></u>
Insurance Fund	
Group Insurance Claims	\$ 6,492,875
Dependent Life	\$ 28,000
Other Expenses	<u>\$ 915,690</u>
Expenditures-Operation Cost	<u><u>\$ 7,436,565</u></u>
Revenues:	
Department Charges	\$ 6,340,370
Withholding	\$ 868,195
Cobra Payments	\$ 200,000
Life AD&D	<u>\$ 28,000</u>
Total	<u><u>\$ 7,436,565</u></u>
Workers Compensation Fund	
Workers Comp Claims	\$ 322,016
Other Expenses	<u>\$ 82,984</u>
Expenditures-Operation Cost	<u><u>\$ 405,000</u></u>
Revenues:	
Department Charges	<u><u>\$ 405,000</u></u>

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.

PROPOSED BUDGET INFORMATION

- County Manager's Budget Presentation – Proposed Budget
- County Manager's Budget Message – Proposed Budget
- Approved Changes to 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.

INTRODUCTION

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

- ***Organizational Chart*** of County functional areas and related departments.
- ***Financial Policies & Guidelines***
- ***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).
- ***Budget Calendar***
- ***Basis of Budgeting and Accounting***
- ***Fund Structure***

- **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 pages also show the expenditures and revenues associated with each department in a Budget Summary and includes:

Actual expenditures and revenues for FY 2014, the adopted budget for FY 2015, the amended budget for FY 2015 (includes changes to the adopted budget during the year), YTD actuals for FY 2015 and the adopted budget for FY 2016 are included. Also displayed are each department's purpose and goals, budget highlights, major accomplishments, performance measures, and future issues.

CENTRAL PERMITTING & INSPECTIONS

Clint Searcy, Director

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

BUDGET SUMMARY

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2015 YTD Actual	FY 2016 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$714,885	\$741,255	\$741,255	\$629,182	\$738,417	(\$2,838)	-0.4%
Operating	\$111,814	\$115,217	\$118,417	\$93,575	\$131,737	\$16,520	14.3%
Capital Outlay	\$3,738	\$6,652	\$8,011	\$7,455	\$26,200	\$19,548	293.9%
Total	\$830,437	\$863,124	\$867,683	\$730,212	\$896,354	\$33,230	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	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$597,223	\$525,000	\$525,000	\$656,825	\$600,000	\$75,000	14.3%
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	\$597,223	\$525,000	\$525,000	\$656,825	\$600,000	\$75,000	14.3%
Net County Funds	\$233,214	\$338,124	\$342,683	\$73,387	\$296,354	(\$41,770)	-12.4%
Authorized Positions	12.00	12.00	12.00	12.00	12.00	0.00	0.0%

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.

DEPARTMENTAL PURPOSE & GOALS

The Central Permitting & Inspections Department is a state-mandated program that falls under the Public Safety Service Area. The overall goal of the department is to protect the lives, health and property of Davidson County citizens via enforcement of the International Building Code with North Carolina Amendments and per North Carolina General Statute (NCGS) 153A, Article 18 (more specifically, NCGS 153A-352). The department also strives to provide the absolute best in customer service, with responsibilities including the review of building construction plans and specifications; issuance and tracking of permit and inspection data; performing all required state and local field inspections for code compliance, and issuance of Certificate of Occupancies (CO).

- 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 proposed 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.

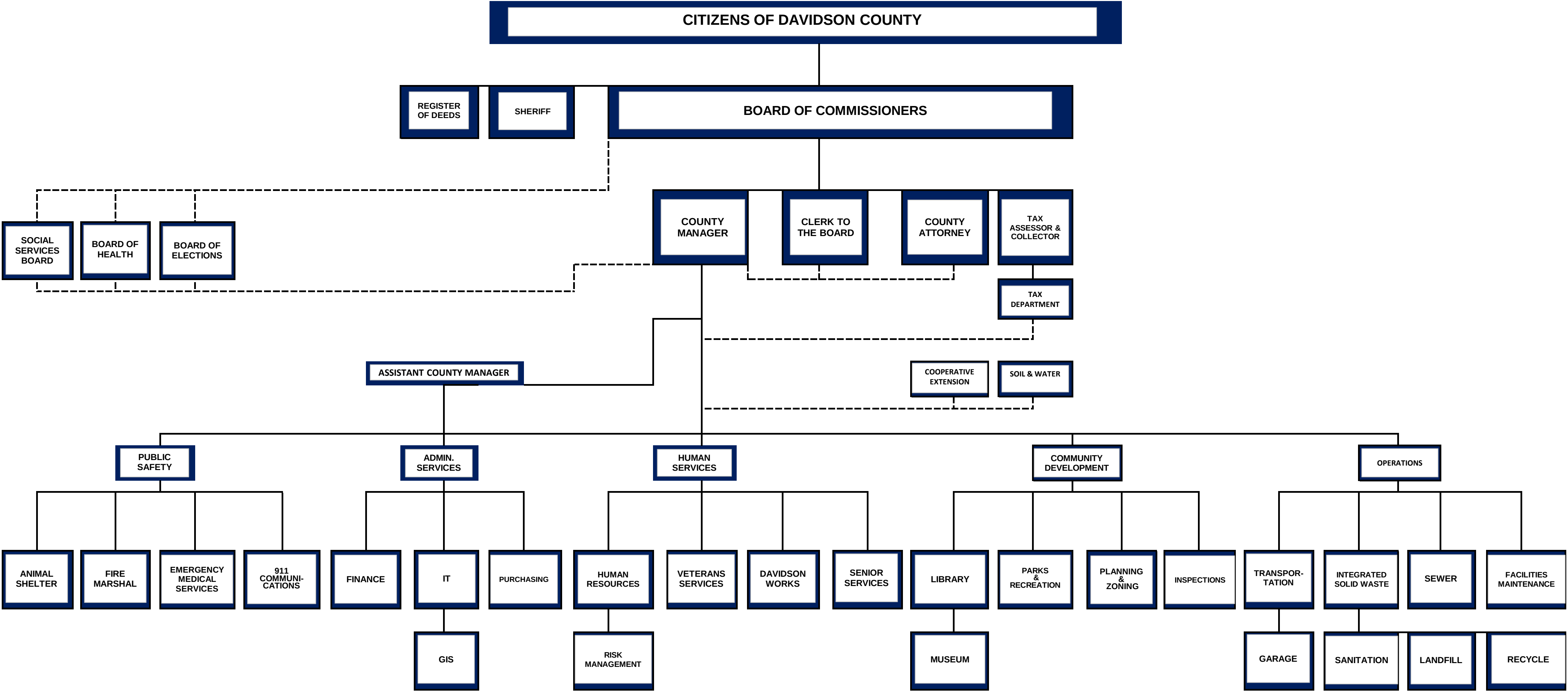
GLOSSARY

- A list of terms related to governmental budgeting and accounting.

APPENDICES

- FY 2016 Adopted Budget by Line-Item
- FY 2016 Adopted Layman’s Budget
- Davidson County Profile & Demographics
- Principal Employers & Taxpayers
- NCACC Fearless Forecast

If you have any questions or would like more information about any part of the Davidson County budget, please call the Casey Smith, Assistant County Manager at (336) 242-2213.



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 PROPOSED 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 / Financial 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 proposed 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 Proposed Budget, and the tax rates proposed to fund the recommendation. Adjustments are made to the Proposed 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.

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

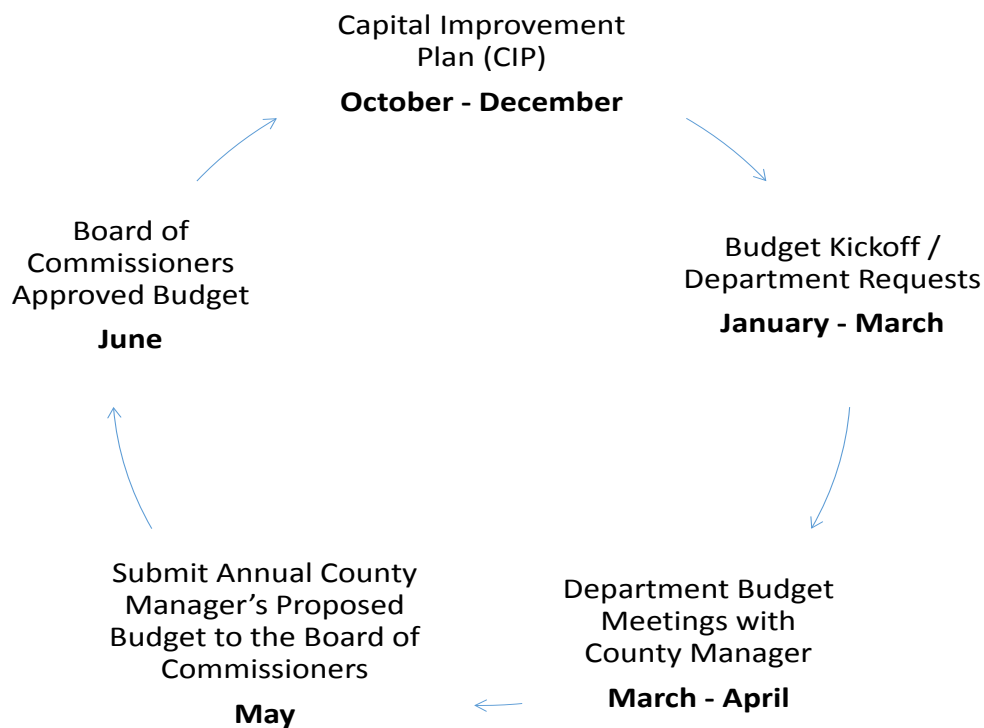
These types of transactions must go through the Agenda Process for presentation to the Board. For this reason, additional supplemental information regarding the reason for the revision may be required.

**Davidson County Budget Calendar
For Fiscal Year 2015-2016**

DATE	DAY	BUDGET PROCEDURE
1/22/2015 & 1/23/2015	THURSDAY & FRIDAY	BUDGET SEMINARS WITH DEPT. HEADS AND STAFF PERSON WHO PREPARES THE BUDGET TO GO OVER BUDGET WORKSHEETS
30-Jan-15	FRIDAY	ISSUE BUDGET PACKETS TO THE DEPARTMENT HEADS
12-Feb-15	THURSDAY	RETREAT WITH BOARD OF COMMISSIONERS
16-Feb-15	MONDAY	ISSUE BUDGET PACKETS TO THE FIRE DISTRICTS AND NOT FOR PROFIT AGENCIES
2-Mar-15	MONDAY	COMPLETED BUDGET PACKETS RETURNED TO THE BUDGET DIRECTOR
4-Mar-15	WEDNESDAY	START ASSEMBLY AND REVIEW COMPLETED BUDGET PACKETS
4-Mar-15	WEDNESDAY	FINISH ASSEMBLY AND REVIEW OF COMPLETED BUDGET PACKETS
9-Mar-15	MONDAY	START MEETINGS WITH DEPARTMENT HEADS TO REVIEW BUDGET REQUEST
30-Mar-15	MONDAY	FINISH MEETINGS WITH DEPARTMENT HEADS
1-Apr-15	WEDNESDAY	PROPERTY TAX ESTIMATES AND SALES TAX ESTIMATES
13-Apr-15	MONDAY	RECEIVE BUDGET REQUEST FROM FIRE DISTRICTS AND NOT FOR PROFIT AGENCIES
17-Apr-15	FRIDAY	BUDGET SUBMITTED BY THE SCHOOLS

**Davidson County Budget Calendar
For Fiscal Year 2015-2016**

DATE	DAY	BUDGET PROCEDURE
12-May-15	TUESDAY	DISTRIBUTION OF PROPOSED BUDGET TO BOARD AT THE INFORMATIONAL MEETING
13-May-15	WEDNESDAY	NOTIFY DEPARTMENT HEADS OF RECOMMENDATIONS
13-May-15	WEDNESDAY	ADVERTISE PUBLIC HEARING FOR BUDGET
26-May-15	TUESDAY	BOARD OF COMMISSIONERS HEARINGS WITH DEPARTMENT HEADS & AGENCIES
26-May-15	TUESDAY	PUBLIC HEARING BOARD OF COMMISSIONERS
4-Jun-15	THURSDAY	BUDGET WORKSHOP
9-Jun-15	TUESDAY	ADOPT TAX LEVY AND RESOLUTION



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.

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	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 26 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
RECYCLE FUND	This fund is used to account for the provisions of Recycle services	Proprietary	Enterprise	Yes

FUND STRUCTURE

Fund	Description	Category	Type	Appropriated in Budget Ordinance
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 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2016 Adopted Budget	\$ Change	% Change
Summary of All Funds						
Revenues						
Charges for Service	\$ 22,863,088	\$ 19,696,685	\$ 19,773,617	\$ 20,519,510	\$ 822,825	4.2%
Interest Earnings	\$ 311,837	\$ 350,000	\$ 350,000	\$ 275,000	\$ (75,000)	-21.4%
Intergovernmental	\$ 27,474,170	\$ 24,207,189	\$ 25,920,350	\$ 25,555,640	\$ 1,348,451	5.6%
Licenses & Permits	\$ 1,150,262	\$ 880,028	\$ 880,028	\$ 1,063,344	\$ 183,316	20.8%
Miscellaneous Revenue	\$ 4,224,984	\$ 847,238	\$ 923,325	\$ 856,793	\$ 9,555	1.1%
Other Financing (Includes Transfer In)	\$ 6,123,728	\$ 4,430,015	\$ 6,833,846	\$ 4,264,428	\$ (165,587)	-3.7%
Taxes (Various Taxes)	\$ 103,749,542	\$ 99,721,667	\$ 99,872,300	\$ 102,250,106	\$ 2,528,439	2.5%
Total	\$ 165,897,611	\$ 150,132,822	\$ 154,553,466	\$ 154,784,821	\$ 4,651,999	3.1%
Expenditures by Type						
Capital Outlay	\$ 9,234,578	\$ 6,055,034	\$ 9,241,059	\$ 7,461,984	\$ 1,406,950	23.2%
Debt	\$ 11,434,652	\$ 12,442,875	\$ 12,402,875	\$ 13,455,343	\$ 1,012,468	8.1%
Operating Expenses (Includes Transfer Out)	\$ 90,177,954	\$ 84,649,610	\$ 92,399,918	\$ 85,759,899	\$ 1,110,289	1.3%
Personnel Services	\$ 47,357,922	\$ 50,075,665	\$ 50,040,594	\$ 50,847,700	\$ 772,035	1.5%
Total	\$ 158,205,106	\$ 153,223,184	\$ 164,084,446	\$ 157,524,926	\$ 4,301,742	2.8%
Expenditures by General Fund Function						
Culture and Recreation	\$ 3,848,853	\$ 4,103,469	\$ 4,216,289	\$ 4,079,752	\$ (23,717)	-0.6%
Debt Service	\$ 10,945,616	\$ 12,442,875	\$ 12,402,875	\$ 13,455,343	\$ 1,012,468	8.1%
Economic and Physical Development	\$ 4,410,034	\$ 1,754,593	\$ 5,695,786	\$ 1,500,329	\$ (254,264)	-14.5%
Education	\$ 38,779,813	\$ 37,335,804	\$ 39,102,470	\$ 37,941,168	\$ 605,364	1.6%
Environmental Protection	\$ 2,474,620	\$ 1,304,801	\$ 1,304,801	\$ 1,374,185	\$ 69,384	5.3%
General Government	\$ 11,508,034	\$ 12,216,105	\$ 13,023,681	\$ 12,640,488	\$ 424,383	3.5%
Health and Human Services	\$ 30,332,402	\$ 30,991,021	\$ 32,402,728	\$ 31,507,697	\$ 516,676	1.7%
Public Safety	\$ 24,328,175	\$ 25,056,916	\$ 25,744,434	\$ 25,419,057	\$ 362,141	1.4%
Transportation	\$ 119,317	\$ 143,266	\$ 143,266	\$ 143,036	\$ (230)	-0.2%
Total	\$ 126,746,864	\$ 125,348,850	\$ 134,036,330	\$ 128,061,055	\$ 2,712,205	2.2%
Expenditures by Remaining Funds						
Enterprise Funds	\$ 5,138,836	\$ 2,704,749	\$ 2,705,749	\$ 3,594,189	\$ 889,440	32.9%
DavidsonWorks	\$ 1,406,350	\$ 1,558,181	\$ 1,785,179	\$ 1,787,727	\$ 229,546	14.7%
Internal Service Funds	\$ 10,303,995	\$ 9,564,523	\$ 9,612,397	\$ 9,628,938	\$ 64,415	0.7%
Mental Health	\$ 809,344	\$ 809,344	\$ 809,344	\$ 809,344	\$ -	0.0%
Special Revenue Funds	\$ 13,799,717	\$ 13,237,537	\$ 15,135,447	\$ 13,643,673	\$ 406,136	3.1%
Total	\$ 31,458,242	\$ 27,874,334	\$ 30,048,116	\$ 29,463,871	\$ 1,589,537	5.7%
Excess / (Deficiency) of Revenues Over Expenditures	\$ 7,692,505	\$ (3,090,362)	\$ (9,530,980)	\$ (2,740,105)	\$ 350,257	-11.3%
Beginning Fund Balance	\$ 102,252,851	\$ 109,945,356	\$ 109,945,356	\$ 106,854,994	\$ (3,090,362)	-2.8%
Ending Fund Balance	\$ 109,945,356	\$ 106,854,994	\$ 106,854,994	\$ 104,114,889	\$ (2,740,105)	-2.6%

Note:

Figures Above Only Include Budgeted Funds

Summary of Revenues, Expenditures and Changes in Fund Balance

					vs. Adopted	
	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2016 Adopted Budget	\$ Change	% Change
Summary of General Fund						
Revenues						
Charges for Service	\$ 7,371,823	\$ 7,475,879	\$ 7,552,811	\$ 7,541,046	\$ 65,167	0.9%
Interest Earnings	\$ 262,790	\$ 350,000	\$ 350,000	\$ 275,000	\$ (75,000)	-21.4%
Intergovernmental	\$ 22,689,150	\$ 22,255,420	\$ 23,741,583	\$ 23,469,590	\$ 1,214,170	5.5%
Licenses & Permits	\$ 1,150,262	\$ 880,028	\$ 880,028	\$ 1,063,344	\$ 183,316	20.8%
Miscellaneous Revenue	\$ 1,156,287	\$ 829,238	\$ 905,325	\$ 838,793	\$ 9,555	1.2%
Other Financing (Includes Transfer In)	\$ 1,462,678	\$ 1,160,162	\$ 1,725,326	\$ 492,705	\$ (667,457)	-57.5%
Taxes (Property and Sales Tax)	\$ 93,128,579	\$ 89,307,761	\$ 89,398,151	\$ 91,640,472	\$ 2,332,711	2.6%
Total	\$ 127,221,569	\$ 122,258,488	\$ 124,553,224	\$ 125,320,950	\$ 3,062,462	2.5%
Expenditures by Type						
Capital Outlay	\$ 4,694,771	\$ 3,641,880	\$ 4,941,364	\$ 3,808,276	\$ 166,396	4.6%
Debt	\$ 10,945,616	\$ 12,442,875	\$ 12,402,875	\$ 13,455,343	\$ 1,012,468	8.1%
Operating Expenses (Includes Transfer Out)	\$ 66,679,242	\$ 62,209,349	\$ 69,640,238	\$ 62,740,142	\$ 530,793	0.9%
Personnel Services	\$ 44,427,235	\$ 47,054,746	\$ 47,051,853	\$ 48,057,294	\$ 1,002,548	2.1%
Total	\$ 126,746,864	\$ 125,348,850	\$ 134,036,330	\$ 128,061,055	\$ 2,712,205	2.2%
Expenditures by General Fund Functions / Fund						
Culture and Recreation	\$ 3,848,853	\$ 4,103,469	\$ 4,216,289	\$ 4,079,752	\$ (23,717)	-0.6%
Debt Service	\$ 10,945,616	\$ 12,442,875	\$ 12,402,875	\$ 13,455,343	\$ 1,012,468	8.1%
Economic and Physical Development	\$ 4,410,034	\$ 1,754,593	\$ 5,695,786	\$ 1,500,329	\$ (254,264)	-14.5%
Education	\$ 38,779,813	\$ 37,335,804	\$ 39,102,470	\$ 37,941,168	\$ 605,364	1.6%
Environmental Protection	\$ 2,474,620	\$ 1,304,801	\$ 1,304,801	\$ 1,374,185	\$ 69,384	5.3%
General Government	\$ 11,508,034	\$ 12,216,105	\$ 13,023,681	\$ 12,640,488	\$ 424,383	3.5%
Health and Human Services	\$ 30,332,402	\$ 30,991,021	\$ 32,402,728	\$ 31,507,697	\$ 516,676	1.7%
Public Safety	\$ 24,328,175	\$ 25,056,916	\$ 25,744,434	\$ 25,419,057	\$ 362,141	1.4%
Transportation	\$ 119,317	\$ 143,266	\$ 143,266	\$ 143,036	\$ (230)	-0.2%
Total	\$ 126,746,864	\$ 125,348,850	\$ 134,036,330	\$ 128,061,055	\$ 2,712,205	2.2%
Excess / (Deficiency) of Revenues Over Expenditures	\$ 474,705	\$ (3,090,362)	\$ (9,483,106)	\$ (2,740,105)	\$ 350,257	-11.3%
Beginning Fund Balance	\$ 55,737,457	\$ 56,212,162	\$ 56,212,162	\$ 53,121,800	\$ (3,090,362)	-5.5%
Ending Fund Balance	\$ 56,212,162	\$ 53,121,800	\$ 53,121,800	\$ 50,381,695	\$ (2,740,105)	-5.2%

Note:

Figures Above Only Include Budgeted Funds

Summary of Revenues, Expenditures and Changes in Fund Balance

					vs. Adopted	
	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2016 Adopted Budget	\$ Change	% Change
Summary of All Special Revenue Funds						
Revenues						
Charges for Service	\$ 750,100	\$ 422,551	\$ 422,551	\$ 220,925	\$ (201,626)	-47.7%
Interest Earnings	\$ 13,447	\$ -	\$ -	\$ -	\$ -	0.0%
Intergovernmental	\$ 3,448,911	\$ 558,987	\$ 558,987	\$ 463,680	\$ (95,307)	-17.0%
Miscellaneous Revenue	\$ 3,001,505	\$ -	\$ -	\$ -	\$ -	0.0%
Other Financing	\$ 2,462,912	\$ 2,170,793	\$ 4,008,460	\$ 2,677,705	\$ 506,912	23.4%
Taxes (Property Tax)	\$ 10,264,272	\$ 10,085,206	\$ 10,145,449	\$ 10,281,363	\$ 196,157	1.9%
Total	\$ 19,941,147	\$ 13,237,537	\$ 15,135,447	\$ 13,643,673	\$ 406,136	3.1%
Expenditures by Type						
Capital Outlay	\$ 2,267,758	\$ 2,146,844	\$ 3,984,511	\$ 2,653,986	\$ 507,142	23.6%
Operating Expenses	\$ 10,906,252	\$ 10,398,801	\$ 10,459,044	\$ 10,587,546	\$ 188,745	1.8%
Personnel Services	\$ 625,707	\$ 691,892	\$ 691,892	\$ 402,141	\$ (289,751)	-41.9%
Total	\$ 13,799,717	\$ 13,237,537	\$ 15,135,447	\$ 13,643,673	\$ 406,136	3.1%
Excess / (Deficiency) of Revenues Over Expenditures	\$ 6,141,430	\$ -	\$ -	\$ -	\$ -	0.0%
Beginning Fund Balance	\$ 11,855,583	\$ 17,997,013	\$ 17,997,013	\$ 17,997,013	\$ -	0.0%
Ending Fund Balance	\$ 17,997,013	\$ 17,997,013	\$ 17,997,013	\$ 17,997,013	\$ -	0.0%

Note:

Figures Above Only Include Budgeted Funds

Summary of Revenues, Expenditures and Changes in Fund Balance

					vs. Adopted	
	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2016 Adopted Budget	\$ Change	% Change
Summary of Mental Health Fund						
Revenues						
Other Financing	\$ 809,344	\$ 809,344	\$ 809,344	\$ 809,344	\$ -	0.0%
Taxes (Bottle Tax Revenue)	\$ 21,771	\$ -	\$ -	\$ -	\$ -	0.0%
Total	\$ 831,115	\$ 809,344	\$ 809,344	\$ 809,344	\$ -	0.0%
Expenditures by Type						
Operating Expenses	\$ 809,344	\$ 809,344	\$ 809,344	\$ 809,344	\$ -	0.0%
Total	\$ 809,344	\$ 809,344	\$ 809,344	\$ 809,344	\$ -	0.0%
Excess / (Deficiency) of Revenues Over Expenditures	\$ 21,771	\$ -	\$ -	\$ -	\$ -	0.0%
Beginning Fund Balance	\$ -	\$ 21,771	\$ 21,771	\$ 21,771	\$ -	0.0%
Ending Fund Balance	\$ 21,771	\$ 21,771	\$ 21,771	\$ 21,771	\$ -	0.0%

Note:

Figures Above Only Include Budgeted Funds

Summary of Revenues, Expenditures and Changes in Fund Balance

	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2016 Adopted Budget	vs. Adopted		
					\$ Change	% Change	
Summary of DavidsonWorks Fund							
Revenues							
Intergovernmental	\$ 1,249,111	\$ 1,387,782	\$ 1,614,780	\$ 1,622,370	\$ 234,588	16.9%	
Other Financing	\$ 167,855	\$ 170,399	\$ 170,399	\$ 165,357	\$ (5,042)	-3.0%	
Total	\$ 1,416,966	\$ 1,558,181	\$ 1,785,179	\$ 1,787,727	\$ 229,546	14.7%	
Expenditures by Type							
Capital Outlay	\$ 12,025	\$ 12,000	\$ 12,000	\$ 10,900	\$ (1,100)	-9.2%	
Operating Expenses	\$ 371,533	\$ 418,829	\$ 678,005	\$ 588,617	\$ 169,788	40.5%	
Personnel Services	\$ 1,022,792	\$ 1,127,352	\$ 1,095,174	\$ 1,188,210	\$ 60,858	5.4%	
Total	\$ 1,406,350	\$ 1,558,181	\$ 1,785,179	\$ 1,787,727	\$ 229,546	14.7%	
Excess / (Deficiency) of Revenues Over Expenditures	\$ 10,616	\$ -	\$ -	\$ -	\$ -	0.0%	
Beginning Fund Balance	\$ -	\$ 10,616	\$ 10,616	\$ 10,616	\$ -	0.0%	
Ending Fund Balance	\$ 10,616	\$ 10,616	\$ 10,616	\$ 10,616	\$ -	0.0%	

Note:

Figures Above Only Include Budgeted Funds

Summary of Revenues, Expenditures and Changes in Fund Balance

					vs. Adopted	
	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2016 Adopted Budget	\$ Change	% Change
Summary of All Enterprise Funds						
Revenues						
Charges for Service	\$ 4,700,264	\$ 2,238,732	\$ 2,238,732	\$ 3,128,601	\$ 889,869	39.7%
Interest Earnings	\$ 35,600	\$ -	\$ -	\$ -	\$ -	0.0%
Intergovernmental	\$ 83,420	\$ -	\$ -	\$ -	\$ -	0.0%
Miscellaneous Revenue	\$ 30,932	\$ 18,000	\$ 18,000	\$ 18,000	\$ -	0.0%
Other Financing	\$ 1,220,939	\$ 119,317	\$ 120,317	\$ 119,317	\$ -	0.0%
Taxes (Disposal Tax Revenue)	\$ 334,920	\$ 328,700	\$ 328,700	\$ 328,271	\$ (429)	-0.1%
Total	\$ 6,406,075	\$ 2,704,749	\$ 2,705,749	\$ 3,594,189	\$ 889,440	32.9%
Expenditures by Type						
Capital Outlay	\$ 2,231,310	\$ 254,310	\$ 255,310	\$ 988,822	\$ 734,512	288.8%
Debt	\$ 489,036	\$ -	\$ -	\$ -	\$ -	0.0%
Operating Expenses	\$ 1,483,360	\$ 1,671,421	\$ 1,671,421	\$ 1,764,178	\$ 92,757	5.5%
Personnel Services	\$ 935,130	\$ 779,018	\$ 779,018	\$ 841,189	\$ 62,171	8.0%
Total	\$ 5,138,836	\$ 2,704,749	\$ 2,705,749	\$ 3,594,189	\$ 889,440	32.9%
Excess / (Deficiency) of Revenues Over Expenditures	\$ 1,267,239	\$ -	\$ -	\$ -	\$ -	0.0%
Beginning Fund Balance	\$ 28,897,032	\$ 30,164,271	\$ 30,164,271	\$ 30,164,271	\$ -	0.0%
Ending Fund Balance	\$ 30,164,271	\$ 30,164,271	\$ 30,164,271	\$ 30,164,271	\$ -	0.0%

Note:

Figures Above Only Include Budgeted Funds

Summary of Revenues, Expenditures and Changes in Fund Balance

					vs. Adopted	
	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2016 Adopted Budget	\$ Change	% Change
Summary of All Internal Service Funds (Financial Plan)						
Revenues						
Charges for Service	\$ 10,040,901	\$ 9,559,523	\$ 9,559,523	\$ 9,628,938	\$ 69,415	0.7%
Intergovernmental	\$ 3,578	\$ 5,000	\$ 5,000	\$ -	\$ (5,000)	-100.0%
Miscellaneous Revenue	\$ 36,260	\$ -	\$ -	\$ -	\$ -	0.0%
Other Financing	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total	\$ 10,080,739	\$ 9,564,523	\$ 9,564,523	\$ 9,628,938	\$ 64,415	0.7%
Expenditures by Type						
Capital Outlay	\$ 28,714	\$ -	\$ 47,874	\$ -	\$ -	0.0%
Operating Expenses	\$ 9,928,223	\$ 9,141,866	\$ 9,141,866	\$ 9,270,072	\$ 128,206	1.4%
Personnel Services	\$ 347,058	\$ 422,657	\$ 422,657	\$ 358,866	\$ (63,791)	-15.1%
Total	\$ 10,303,995	\$ 9,564,523	\$ 9,612,397	\$ 9,628,938	\$ 64,415	0.7%
Excess / (Deficiency) of Revenues Over Expenditures	\$ (223,256)	\$ -	\$ (47,874)	\$ -	\$ -	0.0%
Beginning Fund Balance	\$ 5,762,779	\$ 5,539,523	\$ 5,539,523	\$ 5,539,523	\$ -	0.0%
Ending Fund Balance	\$ 5,539,523	\$ 5,539,523	\$ 5,539,523	\$ 5,539,523	\$ -	0.0%

Note:

Figures Above Only Include Budgeted Funds

Available Fund Balance Analysis

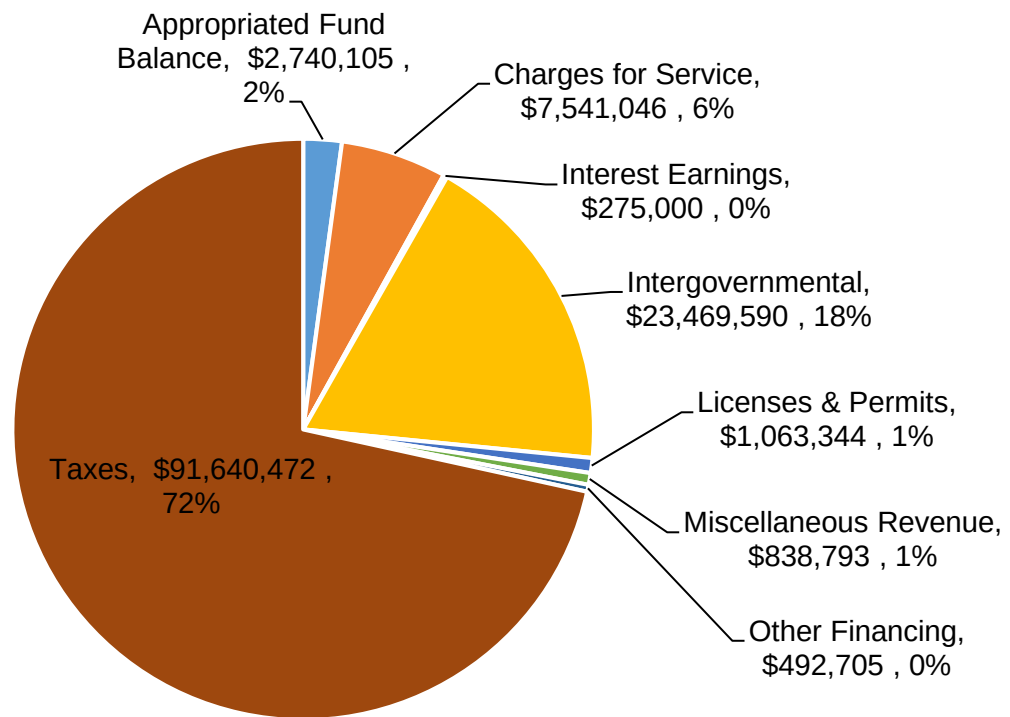
	<u>FY 2015 Adopted</u>	<u>FY 2016 Adopted</u>	<u>\$ Change</u>	<u>% Change</u>
Calculation of Recommended Reserve for the General Fund:				
Adopted General Fund Expenditures	\$ 125,348,850	\$ 128,061,055	\$ 2,712,205	2.2%
18% County Internal Fund Balance Policy	\$ 22,562,793	\$ 23,050,990	\$ 488,197	2.2%
General Fund (Fund Balance Analysis):				
Unreserved at June 30, 2014 (Estimate for June 30, 2015)	\$ 55,737,457	\$ 53,613,745	\$ (2,123,712)	-3.8%
Less 18% County Policy Internal Fund Balance Policy	\$ 22,562,793	\$ 23,050,990	\$ 488,197	2.2%
Available Above Unreserved	\$ 33,174,664	\$ 30,562,755	\$ (2,611,909)	-7.9%
Less Amount Included in Operating Budget	\$ 3,090,362	\$ 2,740,105	\$ (350,257)	-11.3%
Less Debt Service	\$ 3,559,911	\$ 3,480,609	\$ (79,302)	-2.2%
Less Stabilization by State Statute	\$ 10,027,908	\$ 10,244,884	\$ 216,976	2.2%
Less Long Term Advance to Component Unit	\$ 1,147,352	\$ 1,069,724	\$ (77,628)	-6.8%
Less Long Term Note Receivable	\$ 425,000	\$ 400,000	\$ (25,000)	-5.9%
Total	\$ 18,250,533	\$ 17,935,322	\$ (315,211)	-1.7%
Restricted Amounts:				
Register of Deeds	\$ 408,491	\$ 408,491	\$ -	0.0%
Sheriff Operations	\$ 952,392	\$ 423,655	\$ (528,737)	-55.5%
Health Programs	\$ 2,600,540	\$ 2,600,540	\$ -	0.0%
Tax Revaluation	\$ 79,000	\$ 79,000	\$ -	0.0%
Total	\$ 4,040,423	\$ 3,511,686	\$ (528,737)	-13.1%
Updated Amount Available Above Recommended Reserve	\$ 10,883,708	\$ 9,115,747	\$ (1,767,961)	-16.2%

Summary of General Fund Revenues

					vs. Adopted	
	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2016 Adopted Budget	\$ Change	% Change
Summary of General Fund						
Revenues						
Appropriated Fund Balance	\$ -	\$ 3,090,362	\$ 9,483,106	\$ 2,740,105	\$ (350,257)	-11.3%
Charges for Service	\$ 7,371,823	\$ 7,475,879	\$ 7,552,811	\$ 7,541,046	\$ 65,167	0.9%
Interest Earnings	\$ 262,790	\$ 350,000	\$ 350,000	\$ 275,000	\$ (75,000)	-21.4%
Intergovernmental	\$ 22,689,150	\$ 22,255,420	\$ 23,741,583	\$ 23,469,590	\$ 1,214,170	5.5%
Licenses & Permits	\$ 1,150,262	\$ 880,028	\$ 880,028	\$ 1,063,344	\$ 183,316	20.8%
Miscellaneous Revenue	\$ 1,156,287	\$ 829,238	\$ 905,325	\$ 838,793	\$ 9,555	1.2%
Other Financing	\$ 1,462,678	\$ 1,160,162	\$ 1,725,326	\$ 492,705	\$ (667,457)	-57.5%
Taxes	\$ 93,128,579	\$ 89,307,761	\$ 89,398,151	\$ 91,640,472	\$ 2,332,711	2.6%
Total	\$ 127,221,569	\$ 125,348,850	\$ 134,036,330	\$ 128,061,055	\$ 2,712,205	2.2%
Expenditures by Type						
Personnel Services	\$ 44,427,235	\$ 47,054,746	\$ 47,051,853	\$ 48,057,294	\$ 1,002,548	2.1%
Operating Expenses	\$ 66,679,242	\$ 62,209,349	\$ 69,640,238	\$ 62,740,142	\$ 530,793	0.9%
Debt	\$ 10,945,616	\$ 12,442,875	\$ 12,402,875	\$ 13,455,343	\$ 1,012,468	8.1%
Capital Outlay	\$ 4,694,771	\$ 3,641,880	\$ 4,941,364	\$ 3,808,276	\$ 166,396	4.6%
Total	\$ 126,746,864	\$ 125,348,850	\$ 134,036,330	\$ 128,061,055	\$ 2,712,205	2.2%

FY 2016 Adopted Budget Revenues

Total \$128,061,055

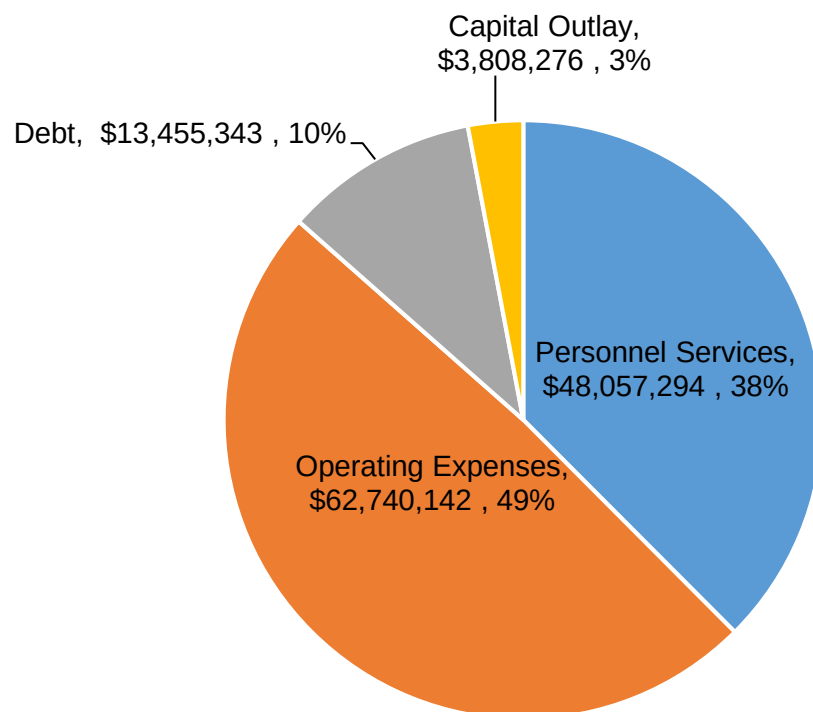


Summary of General Fund Expenditures

					vs. Adopted	
	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2016 Adopted Budget	\$ Change	% Change
Summary of General Fund						
Revenues						
Appropriated Fund Balance	\$ -	\$ 3,090,362	\$ 9,483,106	\$ 2,740,105	\$ (350,257)	-11.3%
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Total	\$ 126,746,864	\$ 125,348,850	\$ 134,036,330	\$ 128,061,055	\$ 2,712,205	2.2%

FY 2016 Adopted Budget Expenditures

Total \$128,061,055



Summary of Funded Positions by Department				
Departments	Adopted FY 2013-14	Adopted FY 2014-15	Adopted FY 2015-16	Change
<u>General Fund</u>				
County Commissioners	7.00	7.00	7.00	-
County Manager	4.00	5.00	4.00	(1.00)
State Agencies	0.00	0.00	1.00	1.00
Tax	35.00	34.00	34.00	-
County Attorney	5.00	5.00	6.00	1.00
Finance	10.00	10.00	10.00	-
Purchasing	5.00	5.00	5.00	-
Register of Deeds	7.00	7.00	7.00	-
Human Resources	8.50	8.75	8.50	(0.25)
Information Technology	6.00	6.00	6.00	-
Public Buildings	14.00	14.75	14.75	-
Parking Deck	0.80	0.00	0.00	-
Elections	5.00	5.00	5.00	-
General Government	107.30	107.50	108.25	0.75
Public Health	109.00	107.00	99.00	(8.00)
Social Services & Child Support	176.00	175.00	191.50	16.50
Senior Services	22.00	22.00	22.00	-
Veterans Services	2.00	2.00	2.00	-
Health & Human Services	309.00	306.00	314.50	8.50
Emergency Services	60.00	66.00	66.50	0.50
Fire Marshal	3.00	3.00	3.00	-
911 Communications	33.00	33.00	33.00	-
Sheriff	130.00	129.00	129.00	-
Jail	43.00	44.00	44.00	-
Animal Control	10.00	10.00	5.00	(5.00)
School Resource Officers	6.00	12.00	12.00	-
DCCC - School Resource Officers	2.00	2.00	2.00	-
Inspections	12.00	12.00	12.00	-
Public Safety	299.00	311.00	306.50	(4.50)
Library	47.00	46.00	46.00	-
Museum	2.00	2.00	2.00	-
Parks & Recreation	7.00	7.00	7.00	-
Cultural and Recreational	56.00	55.00	55.00	-
Planning	6.00	6.00	6.00	-
Geographical Information Systems	2.00	2.00	2.00	-
Cooperative Extension	8.00	7.00	6.50	(0.50)
Economic and Physical Development	16.00	15.00	14.50	(0.50)
Soil & Water	3.00	3.00	3.00	-
Sanitation	17.50	16.25	17.25	1.00
Environmental Protection	20.50	19.25	20.25	1.00
Total General Fund	807.80	813.75	819.00	5.25
<u>Internal Service Fund</u>				
Garage	7.00	7.00	6.00	(1.00)
Insurance Fund	0.00	0.00	0.25	0.25
Total Internal Service Fund	7.00	7.00	6.25	(0.75)
<u>Other Funds</u>				
DavidsonWorks	22.00	22.00	21.00	(1.00)
Transportation	14.00	14.00	7.00	(7.00)
Total Other Funds	36.00	36.00	28.00	(8.00)
<u>Enterprise Funds</u>				
Landfill	12.00	10.00	11.00	1.00
Recycling	4.00	4.00	3.00	(1.00)
Sewer	1.00	0.25	0.25	-
Total Enterprise Funds	17.00	14.25	14.25	-
Total Countywide	867.80	871.00	867.50	(3.50)

Summary of Funded Position Changes from FY 2014-15 to FY 2015-15

Department	Position Name	FTE
Positions Eliminated		
Public Health	Public Health Nurse III AC - Vacant	(1.00)
	Public Health Nurse II AC - Vacant	(4.00)
	Office Support IV - Vacant	(1.00)
	Nutritionist II - Vacant	(1.00)
	Dental Assistant - Vacant	(1.00)
Garage	Mechanic II - Vacant	(1.00)
Transportation	Route Driver - Vacant	(6.00)
Finance	Accountant - Vacant	(1.00)
Cooperative Extension	Secretary IV - Vacant	(0.50)
		(16.50)

Position Splits / Transfers / Corrections to Position Counts from Prior Year(s)

Social Services	Computer Support Technician III	(0.50)
	Social Worker III	2.00
	Income Maintenance Caseworker	1.00
Emergency Services	Computer Support Technician III	0.50
Integrated Solid Waste - Recycling	Truck Driver	(1.00)
Integrated Solid Waste - C&D	Heavy Equipment Operator	1.00
Transportation	Administrative Assistant	(1.00)
Sanitation	Administrative Assistant	1.00
Human Resources	Safety & Risk Manager	(0.25)
Insurance / Workers Compensation Fund	Safety & Risk Manager	0.25
County Manager	Budget Manager	(1.00)
Finance	Budget / Financial Analyst	1.00
		3.00

Board-Approved Position Increases / Decreases During FY 2014-15

Social Services	Income Maintenance Caseworkers	6.00
	Child Protective Services Caseworker	3.00
	Animal Shelter Attendant	(3.00)
Sheriff - Animal Shelter	Veterinary Technician	(1.00)
DavidsonWorks	Animal Control Manager	(1.00)
	Administrative Services Manager - Vacant	(1.00)
		3.00

New Position Included in the FY 2015-16 Adopted Budget

County Attorney	Assistant County Attorney	1.00
		1.00
Social Services	Social Worker II (Adult Services)	1.00
	Social Worker II (Adoption)	1.00
	Income Maintenance Caseworker III (Trainer)	1.00
	Income Maintenance II (Supervisor)	1.00
	Income Maintenance III (Lead Worker)	1.00
		5.00

Summary of Funded Position Changes from FY 2014-15 to FY 2015-15		
Department	Position Name	FTE
State Agencies	Victim / Witness Legal Assistant	1.00
		1.00
Total New Positions Included in the FY 2015-16 Adopted Budget		7.00
Grand Total Position Adjustments		(3.50)

General Fund Revenues

General Fund revenues and appropriated fund balance for FY 2015-16 total \$128,061,055. This is \$2,712,205 million or 2.2% more than the budget approved for FY 2014-15. Property and Sales Tax revenues will account for (72%) of the total revenue budget next fiscal year. The next largest sources of funds for general county operations are Federal and State Funds (18%) and Charges for Services revenues (6%). All other sources of revenue account for the remaining 4%.

Summary of General Fund

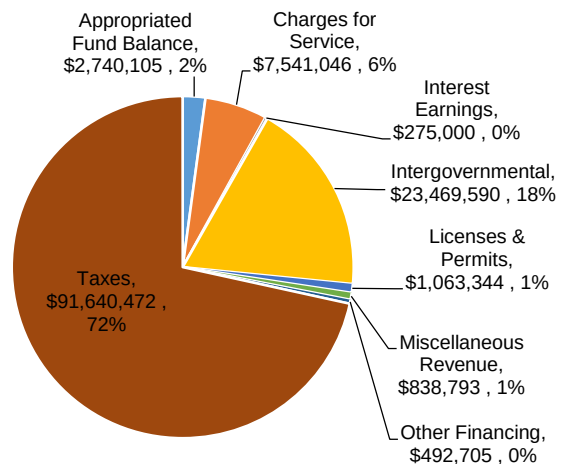
					vs. Adopted	
	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2016 Adopted Budget	\$ Change	% Change
Summary of General Fund						
Revenues						
Appropriated Fund Balance	\$ -	\$ 3,090,362	\$ 9,483,106	\$ 2,740,105	\$ (350,257)	-11.3%
Charges for Service	\$ 7,371,823	\$ 7,475,879	\$ 7,552,811	\$ 7,541,046	\$ 65,167	0.9%
Interest Earnings	\$ 262,790	\$ 350,000	\$ 350,000	\$ 275,000	\$ (75,000)	-21.4%
Intergovernmental	\$ 22,689,150	\$ 22,255,420	\$ 23,741,583	\$ 23,469,590	\$ 1,214,170	5.5%
Licenses & Permits	\$ 1,150,262	\$ 880,028	\$ 880,028	\$ 1,063,344	\$ 183,316	20.8%
Miscellaneous Revenue	\$ 1,156,287	\$ 829,238	\$ 905,325	\$ 838,793	\$ 9,555	1.2%
Other Financing	\$ 1,462,678	\$ 1,160,162	\$ 1,725,326	\$ 492,705	\$ (667,457)	-57.5%
Taxes	\$ 93,128,579	\$ 89,307,761	\$ 89,398,151	\$ 91,640,472	\$ 2,332,711	2.6%
Total	\$127,221,569	\$ 125,348,850	\$134,036,330	\$128,061,055	\$ 2,712,205	2.2%

The FY 2015-16 Adopted Budget approves a general county wide tax rate at \$0.54 for each \$100 of assessed property valuation – This is (\$0.01) lower than the calculated revenue-neutral tax rate of \$0.55 for FY 2015-16.

The budget projects some slight decreases in some smaller revenue sources but anticipates increases in several of the major sources such as Property and Sales Tax as well as Intergovernmental Revenue.

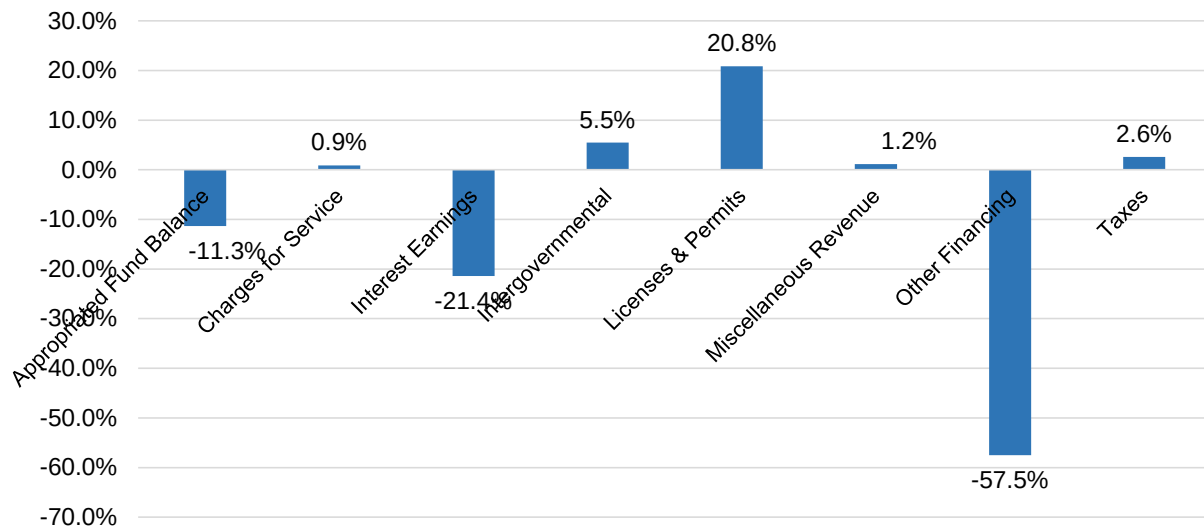
Approximately 90% of all general county revenues are generated from just three sources – Property Taxes (57%), Intergovernmental Revenue (18%), and Sales Taxes (15%). Other Revenues are generated by fees for various services, such as ambulance transportation and medical visits to Health and Mental Health clinics and appropriations of fund balance

FY 2016 Adopted Budget Revenues
Total \$128,061,055



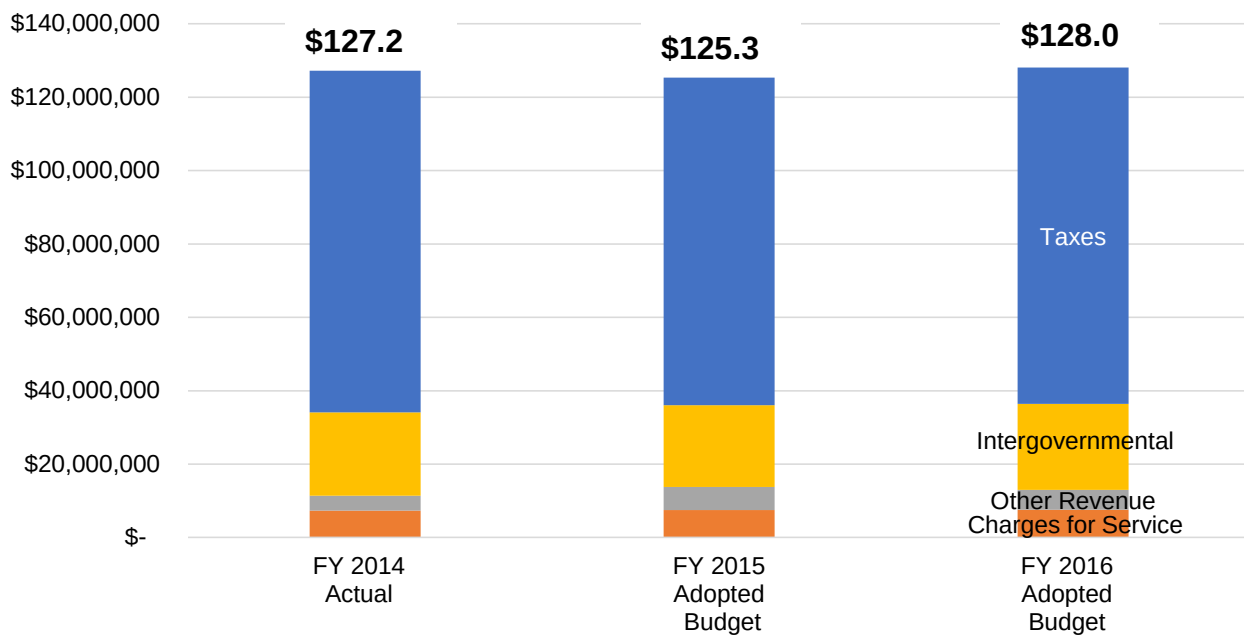
FY 2016 Revenues

Changes from Prior Year



FY 2016 Revenues

By Category



Property Tax & Other Taxes

\$72,596,783

Revenue from the property tax is the largest source of funds for Davidson County. For FY 2015-2016, the ad valorem property tax is estimated to generate approximately 57% of total General Fund revenues, or \$72.5 million. Current year taxes (i.e., taxes paid on time) are expected to generate \$69.6 million of the total revenues estimated for next year, while the remaining \$2.9 million will come from payments made for taxes originally due in prior years as well as other penalties / fees. Overall, property tax revenues are projected to increase by approximately \$1.07 million or 1.4% from the amount originally budgeted for FY 2014-15.

FY 2014-15 Property Tax Revenues

Current year revenues generated from the property tax on real and personal property are expected to exceed the budget for FY 2014-15. 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 99% for FY 2014-15.

Estimating FY 2015-16 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. During FY 2014-15 the County completed a revaluation of all assessed property. 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 done in Davidson County was in January, 2007.

Revenue-Neutral Tax Rate - Because the County has recently reassessed real property values, it must calculate and publish a revenue-neutral rate. This is the rate that, when applied to the updated property values and after controlling for the average annual change in the tax base, will generate the same amount of revenue in FY 2016 had a property revaluation not occurred.

The revenue-neutral rate for FY 2016 is \$0.55, an increase of \$0.01 or 1.85% over the FY 2015 tax rate of \$0.54.

Calculating the Revenue-Neutral Tax Rate

North Carolina General Statute 159-11(e) defines the revenue-neutral rate as the rate that is estimated to produce revenue for the next fiscal year equal to the revenue that would have been produced for the next fiscal year by the current tax rate if no revaluation had occurred. The revenue-neutral tax rate is calculated as follows:

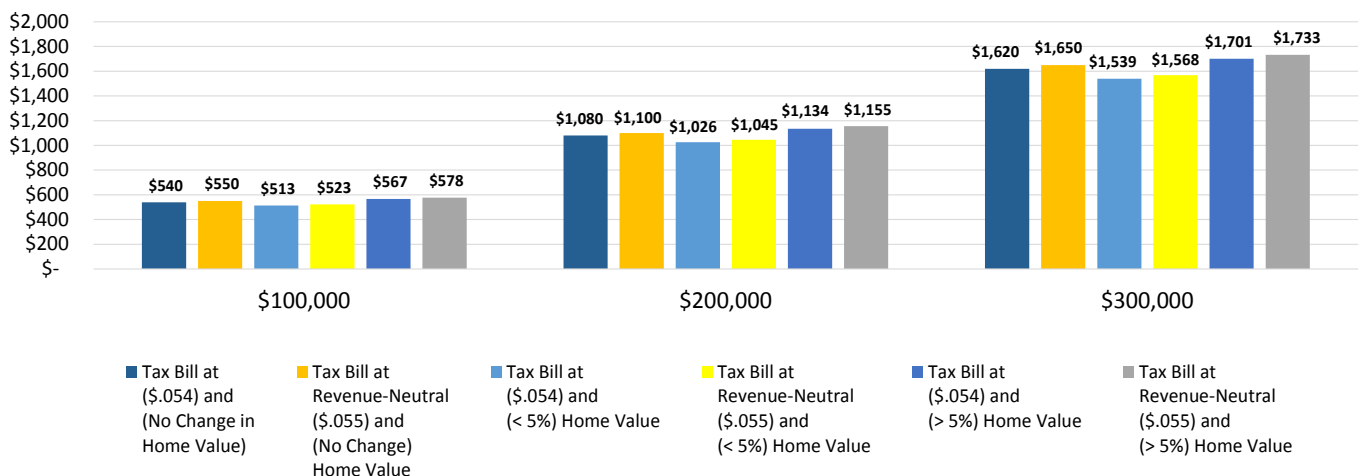
1. Determine a rate that would produce revenues equal to those produced for the current fiscal year.
2. Increase the rate by a growth factor equal to the average annual percentage increase in the tax base due to improvements since the last general revaluation.
3. Adjust the rate to account for any annexation, de-annexation, merger, or similar event.

(NOTE: This step does not apply to the general county rate, but does apply to the fire tax rates.)

This can also be seen represented below in graphic and summary format showing the estimated nominal tax amount owed based on upon several different property tax / valuation scenarios.

General Fund				
Calculation of Revenue-Neutral Tax Rate				
		Value	Tax Rate	100% of Tax Levy
STEP 1	FY 2015 Current Values			
	Estimated Actual Assessed Valuation	\$ 13,442,233,924	\$ 0.5400	\$ 72,588,063
STEP 2	FY 2016 New Values			
	Estimated Actual Assessed Valuation	\$ 13,340,000,000	\$ 0.5441	\$ 72,588,063
Increase Rate by Average Annual Growth Since Last General Revaluation				
	Average Regular Annual Growth	1.07% Average Growth	X 1.0107	
REVENUE-NEUTRAL TAX RATE			\$ 0.5500	\$ 73,366,742
Increase in Tax levy Over Estimated Actual Final Levy for FY 2015				\$ 778,679
Percentage Increase in Tax Levy Over Estimated Actual Final Levy for FY 2015				1.07%

Tax Bill Comparison Summary



FY 2015-16 Adopted Tax Rate

The FY 2015-16 Adopted Budget approves a general county wide tax rate of \$0.54 for each \$100 of assessed valuation to balance. The adopted tax rate is (\$0.01) or -1.82% cents less than the revenue-neutral tax rate calculated for FY 2015-16.

Assessed Value of Taxable Property

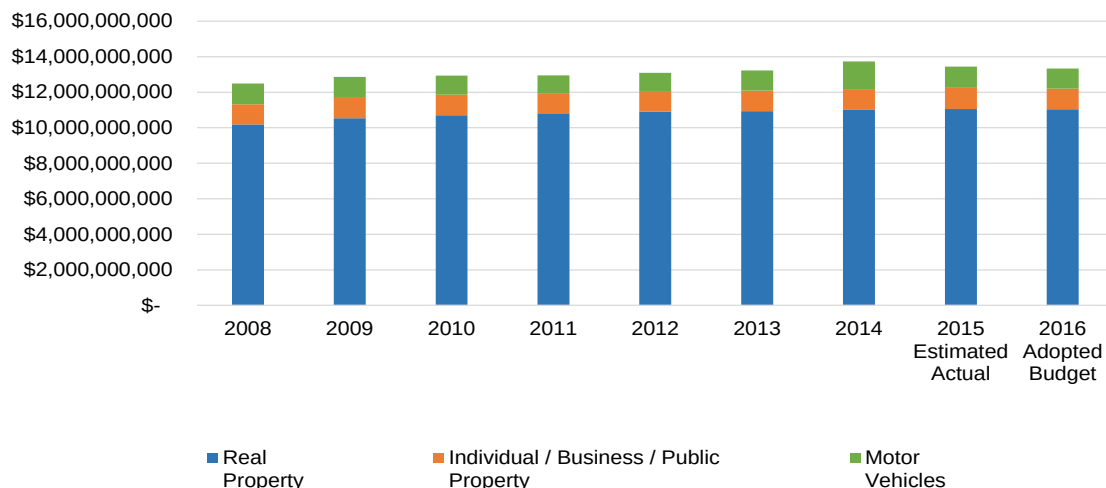
Like all North Carolina counties, Davidson County levies a property tax on four general types of property: Real Property (e.g., houses, land); Motor Vehicles / Automobiles; Personal Property (e.g., boats, business machinery); and property held by businesses that is routinely moved among various jurisdictions in the course of normal business, such as property owned by utilities, railroads, and trucking companies (called Public Service property).

Upon completion of the county-wide property re-valuation for FY 2014-2015, the total assessed valuation of all types of taxable property in Davidson County is estimated to be approximately \$13,442,233,924. This reflects an increase of 2.33% from the valuation budgeted for FY 2014-15 of \$13,136,030,032 and a -2.09% decrease from the FY 2013-14 actual year ending total value of \$13,728,525,478. The increase during FY 2014 is representative of the one-time extra three months of valuation for the Tax & Tag program. The FY 2016 Adopted Budget is built on an estimated June 30, 2016 year ending assessed value amount of \$13,340,000,000.

Fiscal Year	Tax Rate	Real Property	Individual / Business / Public Property	Motor Vehicles	Total	\$ Change	% Change
2008	\$ 54.00	\$ 10,186,197,400	\$ 1,130,264,565	\$ 1,172,035,633	\$ 12,488,497,598	\$ -	0.00%
2009	\$ 54.00	\$ 10,539,366,996	\$ 1,188,464,124	\$ 1,139,990,926	\$ 12,867,822,046	\$ 379,324,448	3.04%
2010	\$ 54.00	\$ 10,705,278,310	\$ 1,159,390,264	\$ 1,066,520,996	\$ 12,931,189,570	\$ 63,367,524	0.49%
2011	\$ 54.00	\$ 10,813,916,630	\$ 1,098,261,895	\$ 1,035,675,555	\$ 12,947,854,080	\$ 16,664,510	0.13%
2012	\$ 54.00	\$ 10,907,215,885	\$ 1,106,489,904	\$ 1,076,760,000	\$ 13,090,465,789	\$ 142,611,709	1.10%
2013	\$ 54.00	\$ 10,937,949,307	\$ 1,150,457,537	\$ 1,140,013,889	\$ 13,228,420,733	\$ 137,954,944	1.05%
2014	\$ 54.00	\$ 11,010,529,658	\$ 1,169,818,413	\$ 1,548,177,407	\$ 13,728,525,478	\$ 500,104,745	3.78%
2015 Estimated Actual	\$ 54.00	\$ 11,057,745,158	\$ 1,193,288,766	\$ 1,191,200,000	\$ 13,442,233,924	\$ (286,291,554)	-2.09%
2016 Adopted Budget	\$ 56.00	\$ 11,047,762,115	\$ 1,151,716,149	\$ 1,140,521,736	\$ 13,340,000,000	\$ (102,233,924)	-0.76%
Total		\$ 97,205,961,459	\$ 10,348,151,617	\$ 10,510,896,142	\$ 118,065,009,218	\$ 851,502,402	9.93%

Average Growth per Year Since Last Property Re-Valuation	\$ 106,437,800	0.84%
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Assessed Property Values



As the preceding charts indicates, total assessed property values are projecting to decrease slightly from FY 2014-15 to FY 2015-16. This is after concluding the county-wide property re-valuation, so the outlook going forward in to the coming years is stable but slower in terms of growth with respect to property tax revenues.

Property Tax Rate Comparison

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 2014-15 the table below highlights Davidson County's current property tax rate as it compares to seven of its peer counties as well as how stable the current tax rate has been over the last eight years, since the last county-wide property re-valuation.

County	Tax Rate	Davidson County Tax Rate by Fiscal Year (Since the Last Property Revaluation)									
Davidson	\$ 0.5400	2008	2009	2010	2011	2012	2013	2014	2015	2016	
Montgomery	\$ 0.5700	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	
Rowan	\$ 0.6500										
Randolph	\$ 0.6550										
Davie	\$ 0.6600										
Stanley	\$ 0.6700	\$ 0.54	\$ 0.54	\$ 0.54	\$ 0.54	\$ 0.54	\$ 0.54	\$ 0.54	\$ 0.54	\$ 0.54	
Forsyth	\$ 0.7168										
Guilford	\$ 0.7700										

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 collection rate is estimated at 96.75% for FY 2014-15.

The FY 2015-16 budget assumes a 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 2014-15 were not available at the time of budget adoption, the collection rate for non-motor vehicle property is estimated to be near 97.00%. Once residents become familiar with the state's new Tax and Tag Together program, motor vehicle property tax collection rates are expected to increase to about 100.00% 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.

Intergovernmental Revenue

\$23,469,590

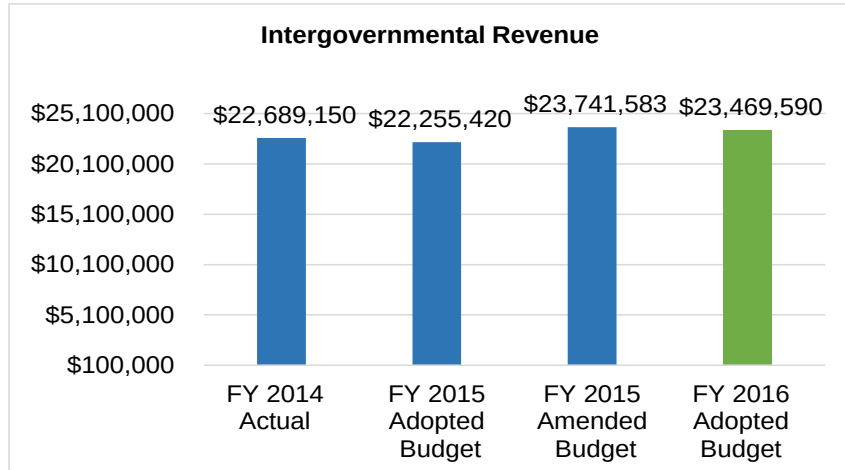
Intergovernmental revenue represent about 17%, or \$22.9 million, of total revenues anticipated in FY 2015-16. This represents an increase of \$714,170 or 3.2% from the amount of federal and state funds included in the FY 2014-15 budget. Most of this increase is related to Medicaid reimbursement rates for Social Service expenses increasing from on average 50% to 75%

Nearly all of the federal and state revenue expected to be received in FY 2014-15 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.

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 2015-16 Proposed Budget includes \$1.6 million of lottery revenues. If the original lottery legislation were still in effect, the county's share of lottery revenues for FY 2014-15 would exceed \$3.5 million. Finally at the June 4, 2015 Board of Commissioners Informational Meeting it was approved to appropriate an additional \$500,000 in Lottery Proceeds toward completion of major roof / HVAC project(s) during FY 2015-16. These funds are to match a contribution by each school district, with the allocation to each district as follows: Davidson County Schools = \$300,000, Lexington City Schools = \$100,000 and Thomasville City Schools = \$100,000.



Sales Tax

\$19,043,689

Sales Tax revenues are expected to generate \$19.0 next fiscal year, or about 15% of total county revenues. As a result of recently enacted state tax reform laws that expanded the sales tax base, this amount is 3.6% higher than the base sales tax revenue amount of \$17,783,261 included in the FY 2014-15 budget. Also included for FY 2015-16 is an estimated partial year amount for the newly enacted local 0.25% - Article 46 sales tax totaling \$609,025. Since October 1, 2014 the County has been able to levy this additional 0.25% sales tax on non-regressive consumables. Averaging approximately \$200,000 per month in collections, next year's budget amount totals \$609,205. These funds will be used for the debt service related to the new county high school located on Hoy Long Road in northern Davidson County.

Sales Tax Components & Distribution to Local Governments

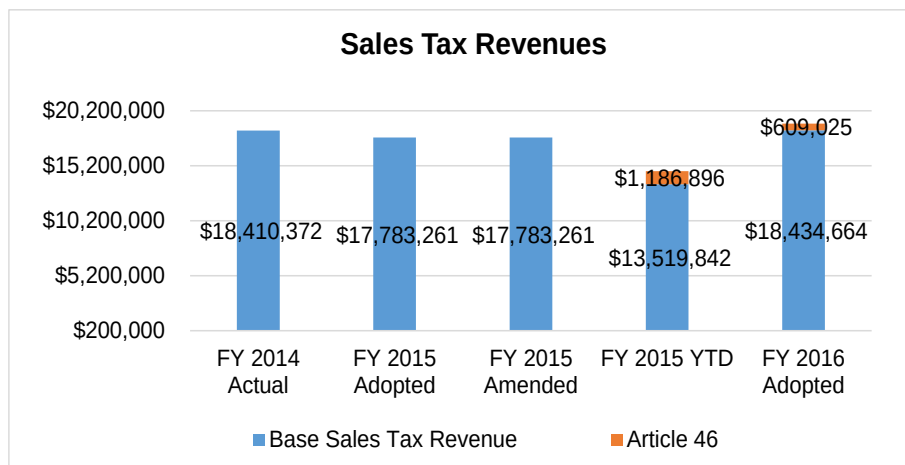
North Carolina counties are authorized to levy up to three individual local option sales taxes that total 2% (one 1.0% tax and two 0.50% taxes). These local taxes are in addition to the state's general sales tax rate of 4.75%, depending on the product purchased. As stated above Davidson County also levies 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 \$1.13 million for the current fiscal year. Based on the latest information available from the Department of Revenue, the net benefit to the county (reduction in estimated Medicaid expense, less losses in sales tax revenues, less hold harmless payments to municipalities) for FY 2014-2015 was estimated to be approximately \$375,000.

FY 2015-16 Projections

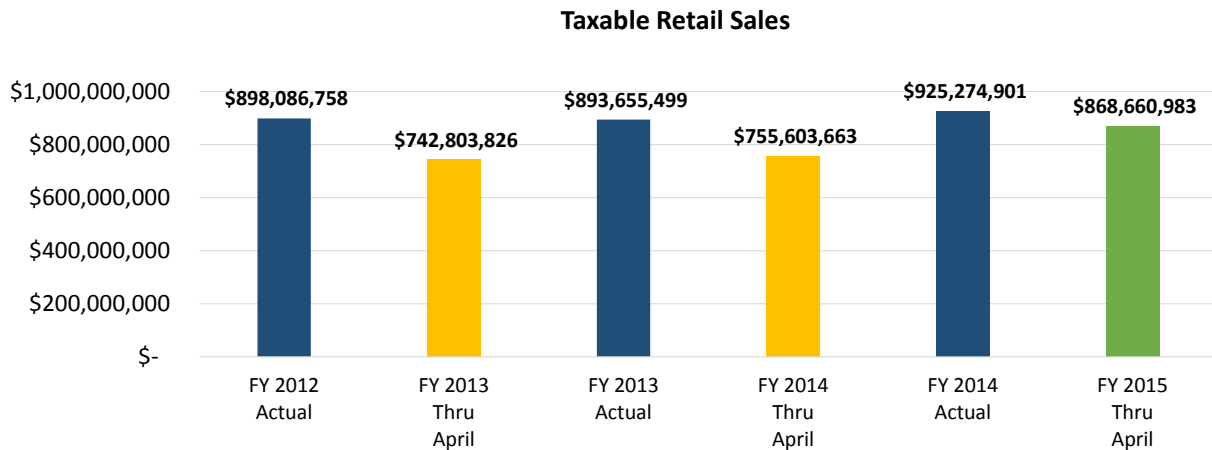
As discussed earlier North Carolina State legislators recently reformed the tax code to broaden the sales tax base and lower corporate and individual income tax burdens. By doing so overall sales tax collections have increased state-wide and can be seen more clearly below via a



comparison of taxable retail sales within Davidson County since FY 2011-12. For February collections in Davidson County from FY 2014 to FY 2015 the increase is about \$88.9 million dollars or 14.9%.

Senate Bill 369

The recently introduced (Sales Tax Fairness Act) would convert 2% of local sales taxes to a state sales tax over three years. The state would allocate 2% of the 6.75% state sales tax to counties and cities on a per capita basis. As analysis and information regarding the details of this proposed bill continue to become available, staff will ensure the Board of Commissioners remain aware of the impacts, not to just Davidson County, but all one hundred counties in North Carolina.

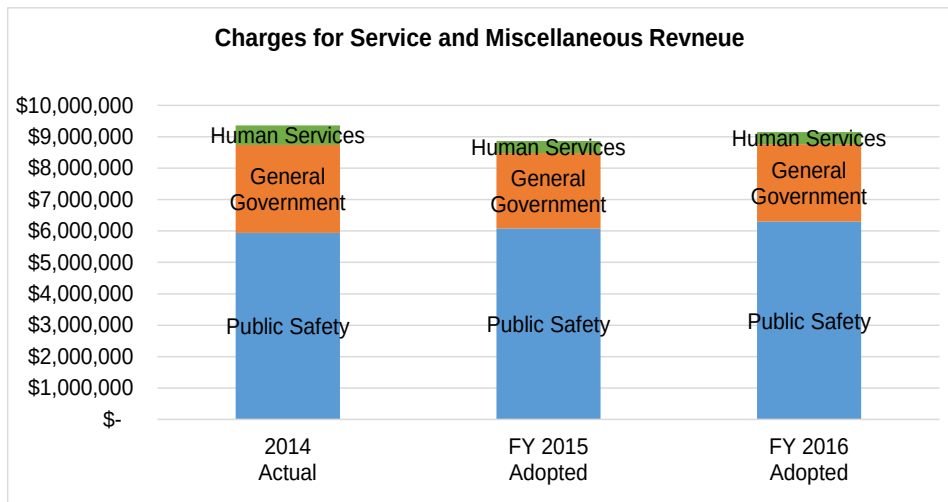


Charges for Service & Misc. Rev.

\$9,443,183

Davidson County departments expect to generate approximately \$9.4 million from charges for service, miscellaneous revenue and licenses / permits (approximately 7% of total revenues). Examples include fees for ambulance transportation or medical visits to the Health Department. Most user fees and charges are collected by Public Safety and Human Services 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 2015-16 are expected to be about \$258,000 more than the current fiscal year. Part of this increase is the result of stronger than expected building permit numbers as well as additional revenue projected for EMS from adding the new Arcadia EMS base during 2014. Finally, the County will hold municipal elections next fiscal year, which provides increased revenues from area municipalities for next fiscal year.



The adopted budget includes a small number of fee changes for selected Health Department programs. Please see the detail pages for the Health Department (in the Human Services section) for more details. Finally for FY 2015-16 the budget includes an additional \$28,000 in

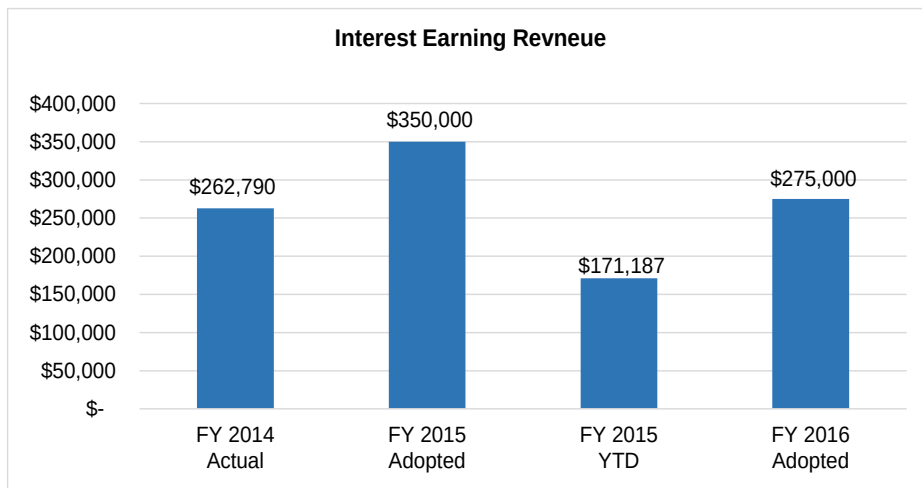
Miscellaneous Revenue associated with the contributions from the various stakeholders for the Phase II study of the potential Sport Complex.

Other Fin. & Interest Earnings

\$767,705

Next year, Davidson County expects to receive \$767,705 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 2016 Adopted Budget for Other Revenues is 49% lower (\$742,000) than the current year's budget. This is due to two factors: 1) Less capital reserve dollars needed in the general fund for FY 2016, and 2) Not budgeting (both as a revenue and expense for the General Fund) the QSCB repayment for



debt service. Rather than transferring the gross amount, the QSCB repayment for FY 2015-16 will be deducted prior to being transferred to the School Capital Outlay Fund. This will ensure the transfer amount both “in and out” of each fund equals the same number. As a side note, for a full list of those capital projects that are planned for completion during FY 2016 using these funds transferred from capital reserve can be see within the capital outlay section of this document.

Fund Balance (All Sources)

\$2,740,105

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 of 8% 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

8% strengthens a local government's financial position as it provides a greater margin of protection for operations.

The FY 2015-16 General Fund budget includes a fund balance appropriation of \$2.74 million dollars, which is (\$350,257) or -11.3% less than the amount originally appropriated in FY 2014-15. Most of this decrease is related to less reliance on fund balance anticipated for the borrowing associated with the new high school project. The debt sale for that particular project is scheduled for January, 2016, which means the County will only incur one interest payment during FY 2015-16. That payment is expected to be fully covered by the \$609,025 in 0.25% Article 46 Sales Tax included as part of the FY 2015-16 Adopted Budget. Approximately \$2.74 million will be used for general county needs. Approximately \$17.9 million of fund balance is restricted and can only be used to repay certain debt service expenditures, while another \$3.5 million is restricted for use by certain departments.

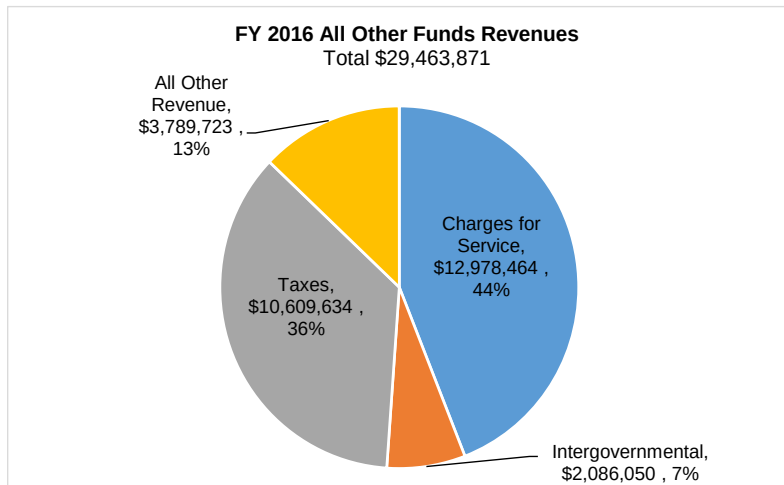
Available Fund Balance Analysis				
	<u>FY 2015 Adopted</u>	<u>FY 2016 Adopted</u>	<u>\$ Change</u>	<u>% Change</u>
Calculation of Recommended Reserve for the General Fund:				
Adopted General Fund Expenditures	\$ 125,348,850	\$ 128,061,055	\$ 2,712,205	2.2%
18% County Internal Fund Balance Policy	\$ 22,562,793	\$ 23,050,990	\$ 488,197	2.2%
General Fund (Fund Balance Analysis):				
Unreserved at June 30, 2014 (Estimate for June 30, 2015)	\$ 55,737,457	\$ 53,613,745	\$ (2,123,712)	-3.8%
Less 18% County Policy Internal Fund Balance Policy	<u>\$ 22,562,793</u>	<u>\$ 23,050,990</u>	<u>\$ 488,197</u>	<u>2.2%</u>
Available Above Unreserved	\$ 33,174,664	\$ 30,562,755	\$ (2,611,909)	-7.9%
Less Amount Included in Operating Budget	\$ 3,090,362	\$ 2,740,105	\$ (350,257)	-11.3%
Less Debt Service	\$ 3,559,911	\$ 3,480,609	\$ (79,302)	-2.2%
Less Stabilization by State Statute	\$ 10,027,908	\$ 10,244,884	\$ 216,976	2.2%
Less Long Term Advance to Component Unit	\$ 1,147,352	\$ 1,069,724	\$ (77,628)	-6.8%
Less Long Term Note Receivable	<u>\$ 425,000</u>	<u>\$ 400,000</u>	<u>\$ (25,000)</u>	<u>-5.9%</u>
Total	\$ 18,250,533	\$ 17,935,322	\$ (315,211)	-1.7%
Restricted Amounts:				
Register of Deeds	\$ 408,491	\$ 408,491	\$ -	0.0%
Sheriff Operations	\$ 952,392	\$ 423,655	\$ (528,737)	-55.5%
Health Programs	\$ 2,600,540	\$ 2,600,540	\$ -	0.0%
Tax Revaluation	<u>\$ 79,000</u>	<u>\$ 79,000</u>	<u>\$ -</u>	<u>0.0%</u>
Total	\$ 4,040,423	\$ 3,511,686	\$ (528,737)	-13.1%
Updated Amount Available Above Recommended Reserve	\$ 10,883,708	\$ 9,115,747	\$ (1,767,961)	-16.2%

Other Funds

\$29,463,871

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 2016 there are six major changes within several funds effecting revenues:

- Transportation Fund - Special Revenue Fund - Next fiscal year the adopted budget calls for the elimination of Saturday bus service in the City of Thomasville and suspending Cross-County connector bus service in June and July. This change is necessary due to a reduction in Intergovernmental Revenue from the High Point MPO for FY 2016.
- Sewer Fund - Enterprise Fund - The FY 2016 Adopted Budget increases total funding to the Sewer Fund by \$19,452 or 5.0%. This change matches the fee increase imposed on the County by its waste water treatment provider the City / County Commission (Winston-Salem / Forsyth County).
- Landfill Fund - Enterprise Fund - The FY 2016 Adopted Budget calls for an increase in projected revenue totaling about \$870,000. This revenue comes from fees charged at the landfill and will align the existing revenue budget better with actual collections. The additional revenue will be used to purchase much needed capital outlay for the upcoming fiscal year.
- School Capital Outlay Fund - The FY 2016 Adopted Budget includes an additional \$500,000 dollars as a contribution from the County to each school system for major roof / HVAC replacement project(s). Lottery proceeds are expected to be used for this purpose and require matching funds from the each school district in order to be reimbursed.
- Special School District Fund (Lexington City Schools) - For FY 2016 the County completed a revaluation of all assessed property. In doing so, this particular tax levy is subject to estimating the revenue-neutral tax rate for FY 2016. Using the appropriate methodology as prescribed by NC State General Statute 159-1(e) the calculated revenue-neutral tax rate for FY 2016 totals \$0.1184 however, the FY 2016 Adopted Budget calls for the rate to remain equal to the FY 2015 of \$0.1200. The current budget for FY 2015 equals \$1,500,000 however, for FY 2016 now that the new property values are in place the budget will be set at \$1,491,805. That's a difference of (\$38,195) or -2.5%.

- Rural Fire District Fund - The FY 2016 Adopted Budget increases funding to the fire districts by \$253,793 or 3.2%. The changes in funding as well as the calculated revenue-neutral tax rate by district can be seen as displayed in the table below. Three districts are asking for a tax rate increase, while one includes a tax rate decrease. Those four districts are shown in green. Each of the three districts with tax rate increases met the requirements (to submit for a tax rate increase) as stated by the contract with the County.

Fire Districts Summary
FY 2015-2016

	Tax Rate			Change		Budget		Change		
District	FY 2015 Adopted	FY 2016 Adopted	FY 2016 Revenue Neutral	\$ Change vs. Adopted	% Change vs. Adopted	FY 2015 Adopted	FY 2016 Adopted	\$ Change vs. Adopted	% Change vs. Adopted	Increase Justification
ARCH	\$ 0.0800	\$ 0.0800	\$ 0.0795	\$ -		\$ 754,700	\$ 752,090	\$ (2,610)	-0.3%	
Central	\$ 0.0700	\$ 0.0700	\$ 0.0701	\$ -		\$ 245,000	\$ 247,756	\$ 2,756	1.1%	
Churchland	\$ 0.0700	\$ 0.0700	\$ 0.0699	\$ -		\$ 180,300	\$ 183,117	\$ 2,817	1.6%	
Fairgrove	\$ 0.0800	\$ 0.0800	\$ 0.0799	\$ -		\$ 327,748	\$ 332,808	\$ 5,060	1.5%	
Gumtree	\$ 0.1000	\$ 0.1000	\$ 0.1006	\$ -		\$ 134,320	\$ 133,329	\$ (991)	-0.7%	
Healing Spring	\$ 0.0900	\$ 0.0900	\$ 0.0899	\$ -		\$ 278,818	\$ 279,253	\$ 435	0.2%	
Holly Grove	\$ 0.0800	\$ 0.0800	\$ 0.0800	\$ -		\$ 221,000	\$ 221,449	\$ 449	0.2%	
Linwood	\$ 0.0850	\$ 0.0850	\$ 0.0862	\$ -		\$ 271,415	\$ 271,526	\$ 111	0.0%	
										1) To Cover On-Going Expense Increases (Example - Workman's Compensation)
Midway	\$ 0.1000	\$ 0.1077	\$ 0.1004	\$ 0.0077	7.7%	\$ 853,888	\$ 895,926	\$ 42,038	4.9%	2) 19% Increase in Call Volume from 2013-2014
N.Lexington	\$ 0.1100	\$ 0.1100	\$ 0.1106	\$ -		\$ 210,000	\$ 220,313	\$ 10,313	4.9%	
Pilot	\$ 0.0850	\$ 0.0850	\$ 0.0856	\$ -		\$ 285,500	\$ 288,036	\$ 2,536	0.9%	
Reeds	\$ 0.0400	\$ 0.0400	\$ 0.0401	\$ -		\$ 188,274	\$ 188,271	\$ (3)	0.0%	
Silver Valley	\$ 0.1100	\$ 0.1100	\$ 0.1104	\$ -		\$ 388,083	\$ 393,857	\$ 5,774	1.5%	
South Emmons	\$ 0.0600	\$ 0.0600	\$ 0.0606	\$ -		\$ 71,836	\$ 71,475	\$ (361)	-0.5%	
S.Lexington	\$ 0.1100	\$ 0.1100	\$ 0.1130	\$ -		\$ 205,000	\$ 256,657	\$ 51,657	25.2%	
Southmont	\$ 0.0850	\$ 0.0850	\$ 0.0876	\$ -		\$ 661,643	\$ 672,588	\$ 10,945	1.7%	
										1) One Firefighter Position for Business Hours (8-5) (Seen a Reduction in Volunteerism)
Hasty	\$ 0.0700	\$ 0.0800	\$ 0.0701	\$ 0.0100	14.3%	\$ 363,866	\$ 421,428	\$ 57,562	15.8%	2) 3% Increase in Call Volume from 2013 - 2014
Tyro	\$ 0.0800	\$ 0.0800	\$ 0.0808	\$ -		\$ 324,514	\$ 324,884	\$ 370	0.1%	
Wallburg	\$ 0.1000	\$ 0.1000	\$ 0.1000	\$ -		\$ 751,531	\$ 748,702	\$ (2,829)	-0.4%	
										1) One Firefighter Position for Business Hours (8-5) (Seen a Reduction in Volunteerism)
Welcome	\$ 0.1000	\$ 0.1100	\$ 0.1012	\$ 0.0100	10.0%	\$ 509,241	\$ 567,048	\$ 57,807	11.4%	2) 12% Increase in Call Volume from 2013 - 2014
W.Lexington	\$ 0.1000	\$ 0.1000	\$ 0.0985	\$ -		\$ 254,000	\$ 252,274	\$ (1,726)	-0.7%	
S.Davidson	\$ 0.1000	\$ 0.1000	\$ 0.1009	\$ -		\$ 110,000	\$ 110,459	\$ 459	0.4%	
Honeytown	\$ 0.1100	\$ 0.1100	\$ 0.1113	\$ -		\$ 134,676	\$ 137,800	\$ 3,124	2.3%	
Griffith	\$ 0.0800	\$ 0.0800	\$ 0.0829	\$ -		\$ 222,401	\$ 226,946	\$ 4,545	2.0%	
Clemmons	\$ 0.0500	\$ 0.0500	\$ 0.0516	\$ -		\$ 47,006	\$ 48,581	\$ 1,575	3.4%	
Badin Lake	\$ 0.0600	\$ 0.0550	\$ 0.0596	\$ (0.005)	-8.3%	\$ 32,650	\$ 34,630	\$ 1,980	6.1%	1) Tax Rate Reduction to Align with Montgomery County
Total						\$ 8,027,410	\$ 8,281,203	\$ 253,793	3.2%	

General Fund Expenditures

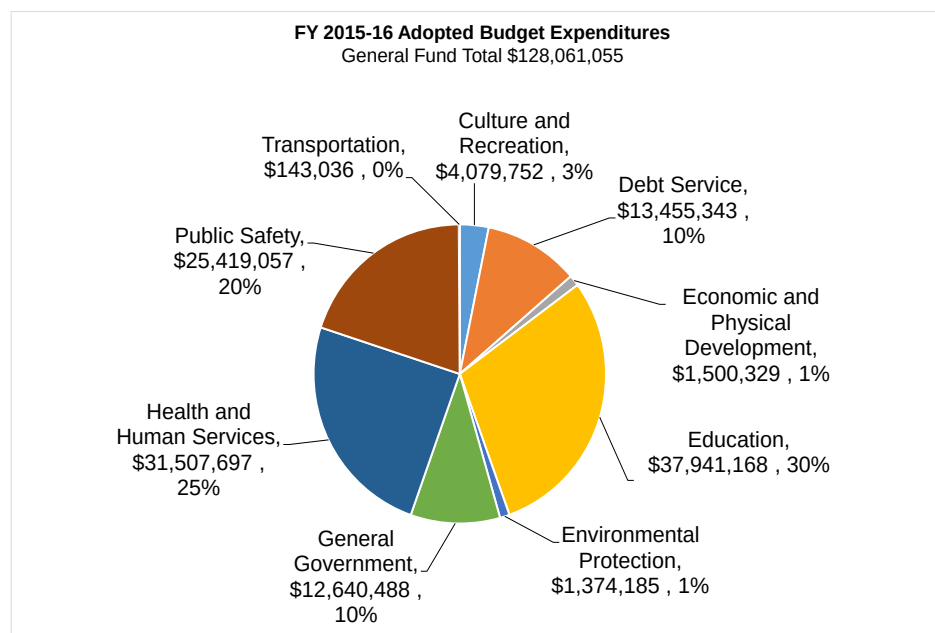
The adopted fiscal year (FY) 2015-16 General Fund budget totals \$128,061,055. This is \$2.7 million or 2.2% more than the budget approved for FY 2014-15. The adopted general fund property tax rate totals \$0.54 per \$100 of assessed valuation, which is the same as the current year and is (\$0.01) below the calculated revenue-neutral tax rate of \$0.55 per \$100 of assessed valuation. At the approved tax rate, a property owner will pay \$54 of general county property tax for every \$10,000 of property owned – no change from the current year. 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 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2016 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Culture and Recreation	\$ 3,848,853	\$ 4,103,469	\$ 4,216,289	\$ 4,079,752	\$ (23,717)	-0.6%
Debt Service	\$ 10,945,616	\$ 12,442,875	\$ 12,402,875	\$ 13,455,343	\$ 1,012,468	8.1%
Economic and Physical Development	\$ 4,410,034	\$ 1,754,593	\$ 5,695,786	\$ 1,500,329	\$ (254,264)	-14.5%
Education	\$ 38,779,813	\$ 37,335,804	\$ 39,102,470	\$ 37,941,168	\$ 605,364	1.6%
Environmental Protection	\$ 2,474,620	\$ 1,304,801	\$ 1,304,801	\$ 1,374,185	\$ 69,384	5.3%
General Government	\$ 11,508,034	\$ 12,216,105	\$ 13,023,681	\$ 12,640,488	\$ 424,383	3.5%
Health and Human Services	\$ 30,332,402	\$ 30,991,021	\$ 32,402,728	\$ 31,507,697	\$ 516,676	1.7%
Public Safety	\$ 24,328,175	\$ 25,056,916	\$ 25,744,434	\$ 25,419,057	\$ 362,141	1.4%
Transportation	\$ 119,317	\$ 143,266	\$ 143,266	\$ 143,036	\$ (230)	-0.2%
Total	\$126,746,864	\$ 125,348,850	\$134,036,330	\$128,061,055	\$ 2,712,205	2.2%
Total Funded Positions	807.80	813.75	816.75	819.00	5.25	0.6%

Summary of Budgeted Expenses

North Carolina counties are “arms” of the 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 approved allocation of resources for FY 2015-16. Approximately 75% of the FY 2015-16 adopted 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 **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 30% of the total county operating budget. **Human Services** and **Public Safety** services, the next largest expenditures, account for 25% and 20% of expenses, respectively.

Nearly 37% of the total \$2.7 million increase included in the FY 2015-16 Adopted Budget is for Debt Service related to five key projects:

- Sheriff Administrative Building
- 911 Radio System Upgrade
- Windstream Building Renovation
- I-85 Industrial Park Complex
- New High School Davidson County

The budget increases the county support (Operating + Type II & III Capital Outlay) for the Davidson County Schools (DCS) by \$245,628, Lexington City Schools by \$42,006, Thomasville City Schools by \$136,385 and for Davidson County Community College (DCCC) by \$73,829. Also included in the adopted budget for FY 2015-16 is an additional \$500,000 dollar contribution toward the replacement of major roof / HVAC project(s) for each school district. This additional match funding is expected to come from Lottery Proceeds and will need to be accessed during FY 2015-16.

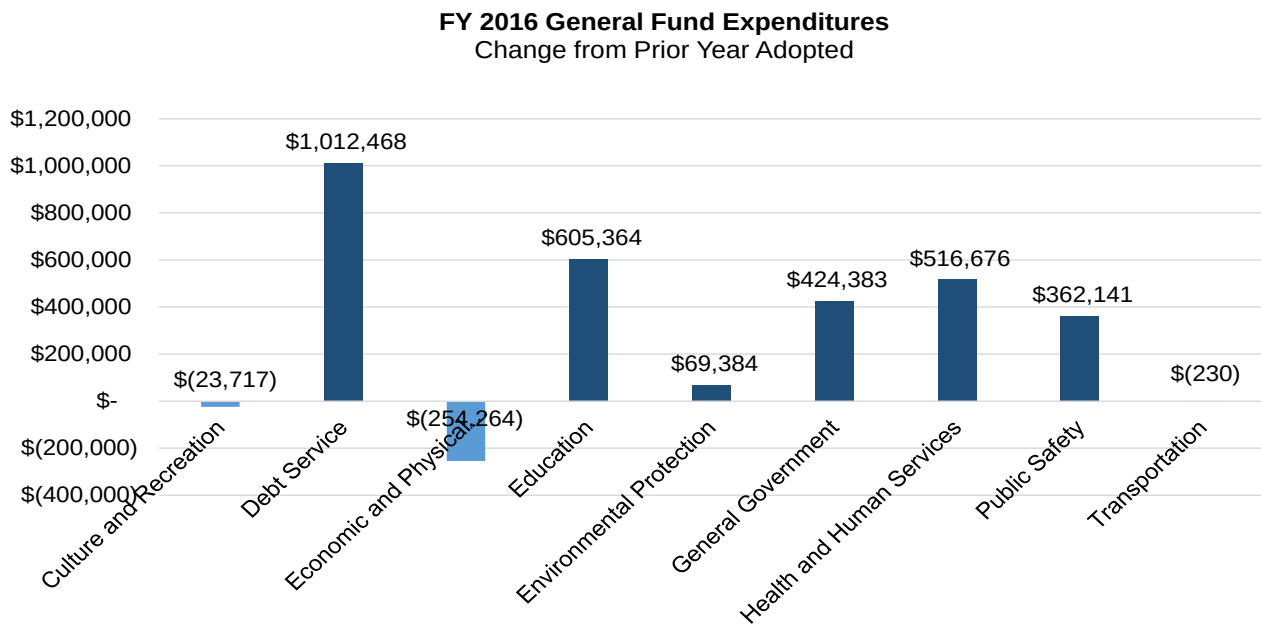
The budget also includes approximately \$572,000 for employee pay increases, this translates into an overall average pay increase of approximately 2.3%. This increase addresses two compounding issues: 1) Salary Compression and 2) Overall Salary Competitiveness by including a \$500 base salary increase and a 1% cost of living (COLA) adjustment. For future fiscal years the base amount will be included as part of the base budget development, with the COLA approved annually by the Board of Commissioners as part of the adopted budget ordinance.

The adopted budget also includes approximately \$325,000 in funding for six new high priority positions within Social Services (5.00) and the County Attorney's Office (1.00). Majority of the overall expense has been offset by additional reimbursement revenues and reductions in contractual spending, so the net county cost total about \$173,000.

Overall net position changes of 5.25 in the general fund includes the elimination of (14.50) positions, which partially offsets the budget increases identified above. More specific information about departmental changes is included on the following pages of this budget summary, as well as on departmental budget pages throughout this document. Below highlights how each element above effects the overall change in dollars within the general fund from FY 2015 to FY 2016.

	Change vs. FY 2015 Adopted
Base Property Tax Revenue Growth	\$ 1,066,830
Base Sales Tax Revenue Growth	\$ 651,403
All Other County Revenues	\$ 735,204
Article 46 Sales Tax Revenue	\$ 609,025
Appropriated Fund Balance	\$ (350,257)
Total Revenue	\$ 2,712,205
Employee Pay Increase (Salaries + Fringes)	\$ 571,885
Increase in Group Insurance (4.5%)	\$ 246,569
Additional Contribution to Education (Operating + Capital Outlay)	\$ 497,848
New High Priority Positions (6.00)	\$ 325,566
New Debt Service County Capital Projects	\$ 1,315,409
Matured Prior Years Debt Service	\$ (911,966)
Position Eliminations / Approved Mid-Year Positions	\$ (122,271)
New High School Debt Service	\$ 609,025
BOC Approved Changes from Proposed Budget	\$ 190,850
All Other Changes	\$ (10,710)
Total Expenses	\$ 2,712,205

The following chart and table illustrates the overall changes in the FY 2015-16 budget by service area and type of expenditure.



Summary of General Fund

	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2016 Proposed Budget	vs. Adopted	
					\$ Change	% Change
Expenditures by Type						
Personnel Services	\$ 44,427,235	\$ 47,054,746	\$ 47,051,853	\$ 48,057,294	\$ 1,002,548	2.1%
Operating Expenses	\$ 66,679,242	\$ 62,209,349	\$ 69,640,238	\$ 62,740,142	\$ 530,793	0.9%
Debt	\$ 10,945,616	\$ 12,442,875	\$ 12,402,875	\$ 13,455,343	\$ 1,012,468	8.1%
Capital Outlay	\$ 4,694,771	\$ 3,641,880	\$ 4,941,364	\$ 3,808,276	\$ 166,396	4.6%
Total	\$126,746,864	\$ 125,348,850	\$134,036,330	\$128,061,055	\$ 2,712,205	2.2%
Total Funded Positions	807.80	813.75	816.75	819.00	5.25	0.6%

Personnel Services

Personnel Services (e.g., salaries and related benefits) account for (37%) of all General Fund expenditures. Operating Expenses, which include appropriations to Education (excluding debt), represent (43%) of total expenditures. Other expenditures are for Debt Repayment (10%), Human Services Assistance (8%), and funding for capital needs (2%).

Personnel Services expenses within the General Fund are projected to increase by \$1,002,548 during FY 2015-16. The total number of permanent full-time funded positions is 819.00. This is a net increase of (5.25) positions from FY 2014-15.

Category of Change (General Fund)	FY 2016 Personnel Change Summary
Employee Increase (\$500 Base + 1.0% COLA + Fringes)	\$ 571,885
Group Insurance Increase (4.5%)	\$ 246,569
Additional High Priority Positions (6.0)	\$ 325,566
Position Eliminations / Approved Mid-Year Positions	\$ (90,990)
BOC Approved Changes from June 4, 2015	\$ 79,850
All Other Personnel Changes	\$ (130,332)
Total	\$ 1,002,548

Position Changes

A total of (14.50) positions will be eliminated across a variety of departments within the general fund for FY 2016. Most of the **position reductions** will occur in Public Health (8.00) as a result of expiring grant funds. Other positions will be eliminated in Finance (1.00) and Cooperative Extension (0.50). Also effective during FY 2015, the Board of Commissioners approved for the elimination of Sheriff – Animal Shelter (5.00). The FY 2016 Adopted Budget also calls for (1.00) positions from Transportation be transferred to a General Fund service area to better align time worked with where the employees are actual budgeted as well as (3.00) positions corrected for within Social Services. These are funded positions which were approved but inadvertently not included as part of the department's approved base funded position count at the start of FY 2014-15. Finally, during mid-year FY 2014-15 the Board of Commissioners approved an additional (9.00) positions within the department of Social Services to assist with workload associated with NCFAS.

The reduction in staff noted above is offset by the addition of the following 6.00 **new positions**:

- 5.00 - Social Service positions:
 - o 2.00 - Social Workers II (Adult and Adoption Services)
 - o 1.00 - Income Maintenance Caseworker III - Trainer
 - o 1.00 - Income Maintenance Caseworker III - Leadworker
 - o 1.00 - Income Maintenance Caseworker II - Supervisor
- 1 - Assistant County Attorney position in the County Attorney's budget to assist with increases in Social Services caseloads within Foster Care and Adult Wards. This position's expense is almost fully offset by reductions in contractual services for both the County Attorney's Office and Tax Department for outside legal services as well as additional reimbursement claimed through Social Services.

Employee Raises - The adopted budget also includes an overall average pay increase of approximately 2.3%. This increase addresses two compounding issues: 1) Salary Compression and 2) Overall Salary Competitiveness by including a \$500 base salary increase and a 1% cost of living (COLA) adjustment. For future fiscal years it is recommended the base amount be included as part of the base budget development, with the COLA approved annually by the Board of Commissioners as part of the adopted budget ordinance.

Other Personnel Benefits - The County's group insurance budget is projected to increase by nearly \$295,000 or 4.5%. In April, 2015 the Board of Commissioners approved a new employee benefit plan, which included an anticipated average employee rate increase (both base + buy-up plans) of 6% (with the base plan completely offset by participating in the County's wellness program). Also included are changes in co-pays, which will apply to both plans as well as max out-of-pocket amounts and co-insurance percentages for the buy up plan. Finally for FY 2016 the adopted budget includes a decrease in the retirement rate for regular employees from 7.07% to 6.67% and the Law Enforcement Officer rate from 7.41% to 7.15%. The North Carolina Local Government Employees Retirement System Board of Trustees sets these rates each year based on surplus / deficit variances within the Local Government Retirement system and then notifies all state local governments within North Carolina.

Operating, Debt Repayment, and Capital Expenses

Operating Expenses will increase by \$530,793 in FY 2015-16, due in large part to the contribution from the General Fund to the School Capital Outlay Fund for each school district to replace major roof(s) / HVAC(s) during FY 2015-16. The FY 2016 Adopted Budget calls for the County to contribute an additional \$500,000 in matching funds toward such purposes, with the project(s) taking priority requiring ground-break during FY 2015-16.

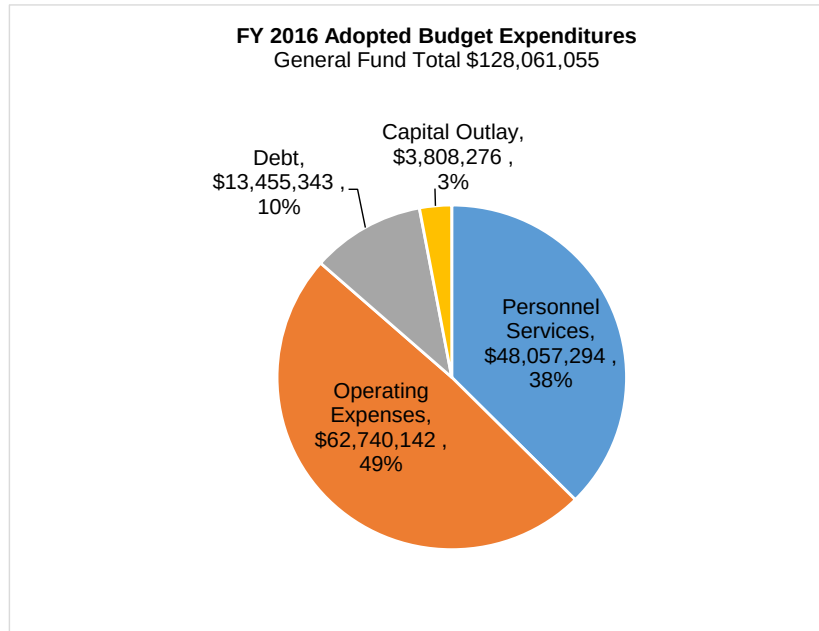
Operating funding for education is another major component of operating expenses for the County. For FY 2016 the adopted budget

includes an additional \$515,245 for Education. The additional funds are allocated such to increase the per pupil funding for each of the three school districts (Davidson County Schools, Lexington and Thomasville City Schools) from \$1,115.38 for FY 2015 to \$1,142.20 for FY 2016. That is an additional 2.40% per pupil, with an overall 1.48% increase in total funding over FY 2015. This same approach was taken to provide additional funding for the other education areas such as Stoner-Thomas (Children's Center Operating), Teen Parenting program and the Developmental Center. Davidson County Community College received an overall increase of 1.9% which is almost even with the increase for FY 2014-15.

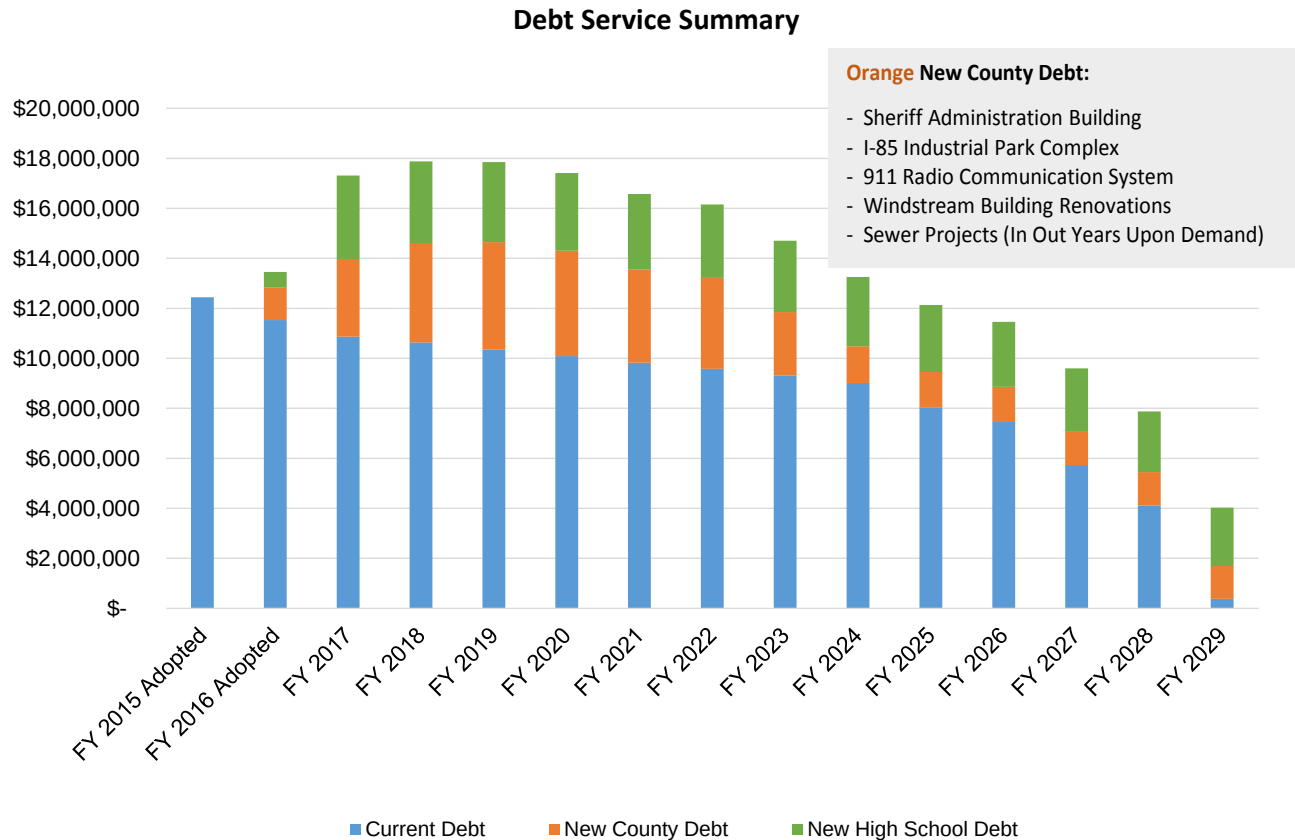
The last major change within operating expenses relates to funding transferred from the General Fund to Other County Funds. The Economic Development Fund, which is utilized to pay for approved economic development incentives currently has a remaining balance of about \$3 million dollars. The FY 2016 Adopted Budget calls for the suspension of the \$250,000 appropriated to this fund during FY 2015 and utilizes the remaining balance to pay any submitted incentives during FY 2016.

Scheduled **Debt Service Payments** are expected to increase by about \$1.0 million dollars for FY 2016. Debt service estimates for five high priority capital projects are included in the FY 2016 Proposed Budget:

- Sheriff Administrative Building
- 911 Radio System Upgrade
- Windstream Building Renovation
- I-85 Industrial Park Complex
- New High School Davidson County



As shown below, the added debt service from these new capital projects will increase the burden on the general fund thru at least FY 2023, as the New High School (Davidson County) has a funding source being that of the voter approved Article 46 sales tax.



Capital Outlay is expected to increase by \$166,396 (County - \$98,942 and Education - \$67,454 – including the community college). 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; Two of these are vehicles coming off lease, with the remaining vehicle being that of a re-mount. At the time of replacement each vehicle will have between 111,000-128,000 miles, with the re-mount expecting to have approximately 190,000 miles), Inspections (one truck; 150,000 miles), and the Sheriff's Office (10 vehicles; 141,000 – 182,000 miles). More information about the county's fleet inventory may be found in the Capital Outlay section of this document.

Education is another major component of capital expenses for the County. For FY 2016 the adopted budget includes an additional \$52,127 of the three county school districts (excluding the community college). The additional funds are allocated for the purpose of providing each of the three county school systems with assistance toward annual capital needs such as vehicle (like school buses) and equipment replacement etc.

Education

\$37,941,168

The FY 2016 Proposed Budget allocates \$37.9 million to the Davidson County Schools (DCS), Lexington and Thomasville City Schools as well as to Davidson County Community College (DCCC) and Other Education priorities. Education (excluding debt) spending make up about 30% of total General Fund expenditures.

Department	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2016 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Scholarships	\$ 32,917	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%
Davidson County Community College	\$ 3,599,461	\$ 3,486,171	\$ 3,582,837	\$ 3,560,000	\$ 73,829	2.1%
Davidson County Schools	\$ 23,021,656	\$ 23,454,472	\$ 23,454,472	\$ 23,700,100	\$ 245,628	1.0%
Developmental Center	\$ 661,548	\$ 677,094	\$ 677,094	\$ 687,047	\$ 9,953	1.5%
Lexington City Schools	\$ 3,682,505	\$ 3,682,506	\$ 3,682,506	\$ 3,724,512	\$ 42,006	1.1%
Operating Transfers - School Capital Outlay Fund	\$ 4,287,179	\$ 2,547,200	\$ 4,217,200	\$ 2,637,319	\$ 90,119	3.5%
Stoner-Thomas Center	\$ 387,157	\$ 396,255	\$ 396,255	\$ 402,080	\$ 5,825	1.5%
Teen Parenting	\$ 107,603	\$ 110,131	\$ 110,131	\$ 111,750	\$ 1,619	1.5%
Thomasville City Schools	\$ 2,999,787	\$ 2,931,975	\$ 2,931,975	\$ 3,068,360	\$ 136,385	4.7%
Grand Total	\$ 38,779,813	\$ 37,335,804	\$ 39,102,470	\$ 37,941,168	\$ 605,364	1.6%
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
County Funds	\$ 38,779,813	\$ 37,335,804	\$ 39,102,470	\$ 37,941,168	\$ 605,364	1.6%

Although public education is primarily a responsibility of the state, and most funding is provided by the state directly to DCS and DCCC, 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. 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 \$149 million dollars for various new school / renovation projects such as the new Oak Grove Middle School.

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 local operating funding for each of the three school systems throughout the recession and the struggling recovery. The FY 2016 Adopted Budget increases operating funding to the three Davidson County School systems by \$371,892 or 1.31%. The budget also includes an increase in capital outlay funding of \$52,127. This increases per pupil funding by 2.40% from \$1,115.38 for FY 2015 to \$1,142.20 for FY 2016 for each school system.

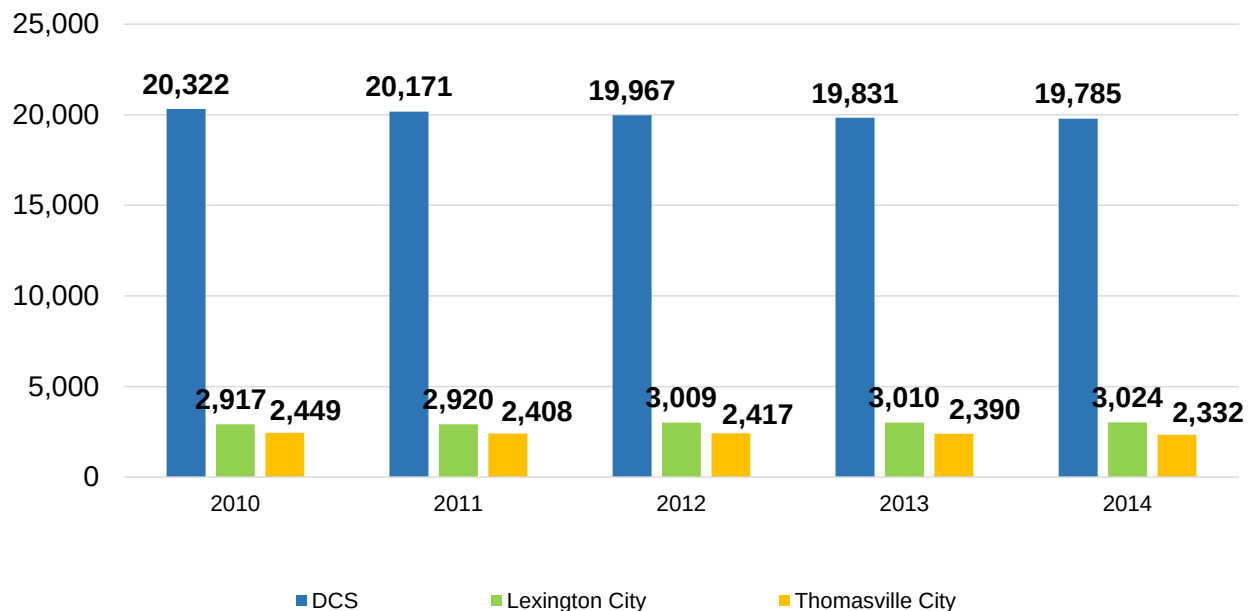
Information		FY 2015 Adopted			FY 2016 Adopted			Operating		Capital	
Agency	ADM FY 2015-16 Projection	Operating	Type II & III Capital	Per Pupil	Operating	Type II & III Capital	Per Pupil	% Change	\$ Change	% Change	\$ Change
DCS	19,680	\$ 22,268,544	\$ 1,185,928	\$ 1,115.38	\$ 22,478,594	\$ 1,221,506	\$ 1,142.20	0.9%	\$ 210,050	3.0%	\$ 35,578
Lexington City	3,047	\$ 3,445,406	\$ 237,100	\$ 1,115.38	\$ 3,480,298	\$ 244,214	\$ 1,142.20	1.0%	\$ 34,892	3.0%	\$ 7,114
Thomasville City	2,404	\$ 2,618,910	\$ 313,065	\$ 1,115.38	\$ 2,745,860	\$ 322,500	\$ 1,142.20	4.8%	\$ 126,950	3.0%	\$ 9,435
DCCC	-	\$ 3,101,498	\$ 384,673	\$ -	\$ 3,160,000	\$ 400,000	\$ -	1.9%	\$ 58,502	4.0%	\$ 15,327
Total	25,131	\$ 31,434,358	\$ 2,120,766	\$ 1,115.38	\$ 31,864,752	\$ 2,188,220	\$ 1,142.20	1.4%	\$ 430,394	3.2%	\$ 67,454

Total Funding Increase (Approximately equal to FY 2015 % Increase of 1.47%) \$ 497,848

Cumulative % Increase for Education 1.48%

Cumulative Per Pupil Funding % Increase 2.40%

Five Year Average Daily Membership (ADM) - Final Year Ending ADM



Davidson County Community College

The Davidson County Community College's Board of Trustees has requested a total budget of \$3,667,867 from Davidson County for FY 2015-16 (\$3,173,286 in operating funds and \$494,581 in capital outlay funds). This request is \$181,696 or 5.2%, higher than the current year's budget. More details about the Board of Trustee's request may be found in the Education section of this document.

The FY 2016 Adopted Budget increases the operating / capital outlay allocation for Davidson County Community College by \$73,829 or 2.1% to a total of \$3,560,000. The additional support will assist the college in paying for the operating costs and other expenses for which the county is responsible for funding as well as providing additional funding for general facility repairs, renovations and equipment for the upcoming fiscal year.

Human Services

\$31,507,697

The proposed budget includes \$31.5 million for Human Services expenditures, an increase of \$516,676, or 1.7%. Human Services is the second largest expenditure category and accounts for 25% 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 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2016 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Contributions - Life Center Grant	\$ 448,067	\$ 96,726	\$ 430,266	\$ 96,726	\$ -	0.0%
Operating Transfers	\$ 809,344	\$ 809,344	\$ 809,344	\$ 809,344	\$ -	0.0%
Public Health	\$ 7,131,548	\$ 7,573,242	\$ 7,792,441	\$ 7,219,032	\$ (354,210)	-4.7%
Senior Services	\$ 1,875,344	\$ 1,981,806	\$ 2,045,483	\$ 2,010,222	\$ 28,416	1.4%
Social Services	\$19,967,112	\$ 20,410,394	\$ 21,205,685	\$ 21,251,577	\$ 841,183	4.1%
Veterans Services	\$ 100,987	\$ 119,509	\$ 119,509	\$ 120,796	\$ 1,287	1.1%
Grand Total	\$30,332,402	\$ 30,991,021	\$ 32,402,728	\$ 31,507,697	\$ 516,676	1.7%
Total Revenue	\$19,917,308	\$ 19,299,750	\$ 20,522,880	\$ 19,998,004	\$ 698,254	3.6%
County Funds	\$10,415,094	\$ 11,691,271	\$ 11,879,848	\$ 11,509,693	\$ (181,578)	-1.6%

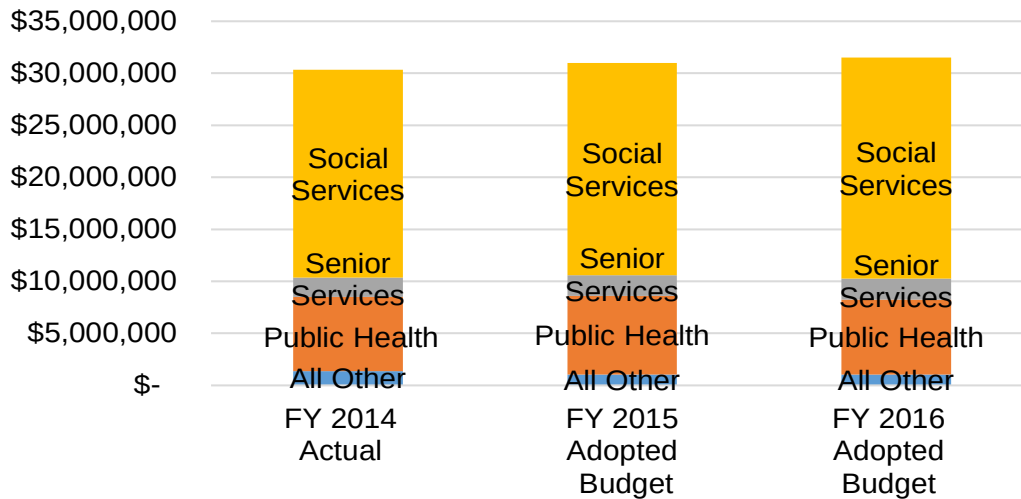
The adopted budget for **Public Health** eliminates (8.00) positions associated with grants that end by June 30, 2015 or will end during next fiscal year. Further the FY 2016 Adopted Budget includes several minor fee changes within Personal and Environmental Health designed to align receipts to the actual cost providing the service or align with changes in Medicaid reimbursement rates.

The adopted budget includes five new positions within the **Department of Social Services**. The positions included are within the following program areas:

- 2.00 - Social Workers II (Adult and Adoption Services)
- 1.00 - Income Maintenance Caseworker III - Trainer
- 1.00 - Income Maintenance Caseworker III - Leadworker
- 1.00 - Income Maintenance Caseworker II - Supervisor

The adopted budget reflects a change in total funded position count for Social Services of three positions. This change is to correct for positions previously approved but not included in the prior year funded position count.

Human Service Expenditure Summary



Public Safety

\$25,419,057

At 20% of total county expenditures, Public Safety is the third 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 Control Services. The FY 2015-16 Adopted Budget includes \$25.4 million for Public Safety services, an increase of \$362,141 or 1.4% from the current years adopted budget.

Department	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2016 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Animal Shelter	\$ -	\$ -	\$ -	\$ 325,000	\$ 325,000	0.0%
Contributions - Rescue Squads & National Guards	\$ 204,674	\$ 73,000	\$ 215,190	\$ 113,000	\$ 40,000	54.8%
Emergency Communications	\$ 1,870,319	\$ 1,967,652	\$ 2,114,920	\$ 2,008,481	\$ 40,829	2.1%
Emergency Services	\$ 6,238,452	\$ 6,299,811	\$ 6,496,908	\$ 6,397,405	\$ 97,594	1.5%
Inspections	\$ 830,437	\$ 863,124	\$ 867,683	\$ 896,354	\$ 33,230	3.8%
Sheriff	\$ 15,184,293	\$ 15,853,329	\$ 16,049,733	\$ 15,678,817	\$ (174,512)	-1.1%
Grand Total	\$ 24,328,175	\$ 25,056,916	\$ 25,744,434	\$ 25,419,057	\$ 362,141	1.4%
Total Revenue	\$ 6,798,467	\$ 7,041,717	\$ 7,212,716	\$ 7,271,566	\$ 229,849	3.3%
County Funds	\$ 17,529,708	\$ 18,015,199	\$ 18,531,718	\$ 18,147,491	\$ 132,292	0.7%

The **Sheriff's Office** budget will decrease by (\$174,512) or -1.1%. Specific expense items include:

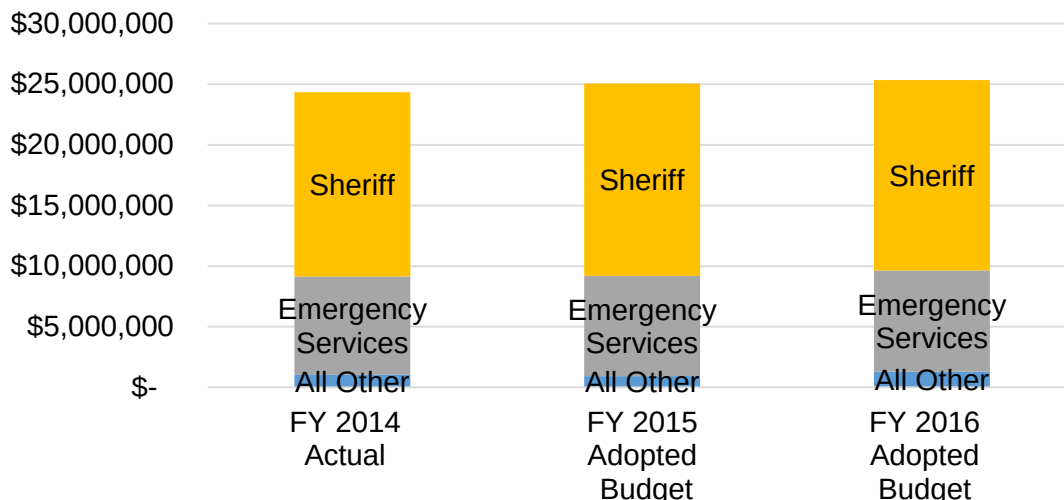
- A decrease in personnel dollars due to the mid-year approval for contracting out animal shelter services within Davidson County. Approved in December, 2014 the County will now contract out this service to the United Animal Coalition (UAC). The annual contract amount totals \$325,000. The appropriation for this service was located within the Sheriff's Office budget for FY 2015 however, for FY 2016 this service will be budgeted for separately within the Public Safety function as shown in the table above.

- The FY 2016 Adopted Budget includes funding within the Sheriff's Office totaling \$426,057 to replace (10) high priority vehicles. These vehicles range in mileage from approximately 141,000 – 182,000 and are in need of replacement. Funds are also included to replace (14) MCTs that are essential equipment for patrol vehicles, as well as various Vice / Narcotics operating equipment

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

- The FY 2016 Adopted Budget also includes the replacement of (3) high priority ambulances totaling \$420,049. Two of these are vehicles coming off lease, with the remaining vehicle being that of a re-mount. At the time of replacement each vehicle will have between 111,000-128,000 miles, with the re-mount expecting to have approximately 190,000
- The FY 2016 Adopted Budget also includes (0.50) of a Computer Support Technician III position transferred from Social Service. This split will better reflect the actual time worked within each department area
- At the June 4, 2015 Board of Commissioners informational meeting an additional \$50,000 was approved to provide first responder assistance to the Denton area. The County's Emergency Medical Services Department and Davidson County Rescue have been tasked with developing plans to provide such services. The details of each plan are expected to come before the full board during FY 2015-16 in order to begin execution.
- Finally, the FY 2016 Adopted Budget includes an additional \$12,000 for Medical Director services. The County has been approached by Lexington Hospital about taking over the housing of deceased individuals within the morgue. Initially the hospital sought to cease performing such services, but as discussions have continued a possible agreement may be an option whereby the County contracts with the hospital to continue responsibility for this particular service. This prevents the County from assuming such a costly endeavor. During FY 2016 County staff will bring forth recommended agreement options, with the estimated contract cost to the County expecting to be approximately \$12,000 annually

Public Safety Expenditure Summary



Debt Service

\$13,455,343

Total debt repayment expenditures in the FY 2015-16 budget are approximately \$13.4 million, 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 Middle School.

Scheduled **Debt Service Payments** are expected to increase by about \$1.0 million dollars for FY 2016. Debt service estimates for five high priority capital projects are included in the FY 2016 Proposed Budget:

- Sheriff Administrative Building
- 911 Radio System Upgrade
- Windstream Building Renovation
- I-85 Industrial Park Complex
- New High School Davidson County

The added debt service from these new capital projects will increase the burden on the general fund thru at least FY 2023, as the New High School (Davidson County) has a funding source being that of the voter approved Article 46 sales tax.

A complete discussion of the County's debt obligations and repayment schedules is included in the Debt Service section of this document.

General Government

\$12,640,488

At \$12.6 million, Davidson County's General Government departments make up 9.9% 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 2015-16 Adopted Budget for General Government is expected to increase by \$424,383 next fiscal year.

Department	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2016 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Board of Elections	\$ 529,606	\$ 709,804	\$ 709,804	\$ 761,580	\$ 51,776	7.3%
Contingency	\$ -	\$ 200,000	\$ 68,412	\$ 150,000	\$ (50,000)	-25.0%
Contributions - Matching Funds	\$ -	\$ 12,500	\$ 10,071	\$ -	\$ (12,500)	-100.0%
County Manager	\$ 1,465,189	\$ 1,577,063	\$ 1,585,578	\$ 1,670,582	\$ 93,519	5.9%
Finance	\$ 737,648	\$ 786,651	\$ 794,451	\$ 792,406	\$ 5,755	0.7%
Human Resources	\$ 1,188,604	\$ 1,002,319	\$ 1,006,262	\$ 941,899	\$ (60,420)	-6.0%
Information Technology	\$ 781,705	\$ 845,943	\$ 905,490	\$ 1,045,380	\$ 199,437	23.6%
Non-Departmental	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Register of Deeds	\$ 423,286	\$ 460,646	\$ 460,646	\$ 459,843	\$ (803)	-0.2%
Support Services	\$ 3,747,090	\$ 3,703,676	\$ 4,475,464	\$ 4,082,151	\$ 378,475	10.2%
Tax	\$ 2,547,521	\$ 2,917,503	\$ 2,917,503	\$ 2,736,647	\$ (180,856)	-6.2%
Transportation	\$ 87,385	\$ -	\$ 90,000	\$ -	\$ -	0.0%
Grand Total	\$ 11,508,034	\$ 12,216,105	\$ 13,023,681	\$ 12,640,488	\$ 424,383	3.5%
Total Revenue	\$ 97,708,226	\$ 96,227,738	\$ 103,427,592	\$ 98,464,596	\$ 2,236,858	2.3%
County Funds	\$(86,200,192)	\$(84,011,633)	\$(90,403,911)	\$ (85,824,108)	\$ (1,812,475)	2.2%

Most of the increase in General Government is in the **Information Technology** budget (\$199,437) and is related to the addition of three maintenance agreement contracts for next fiscal year:

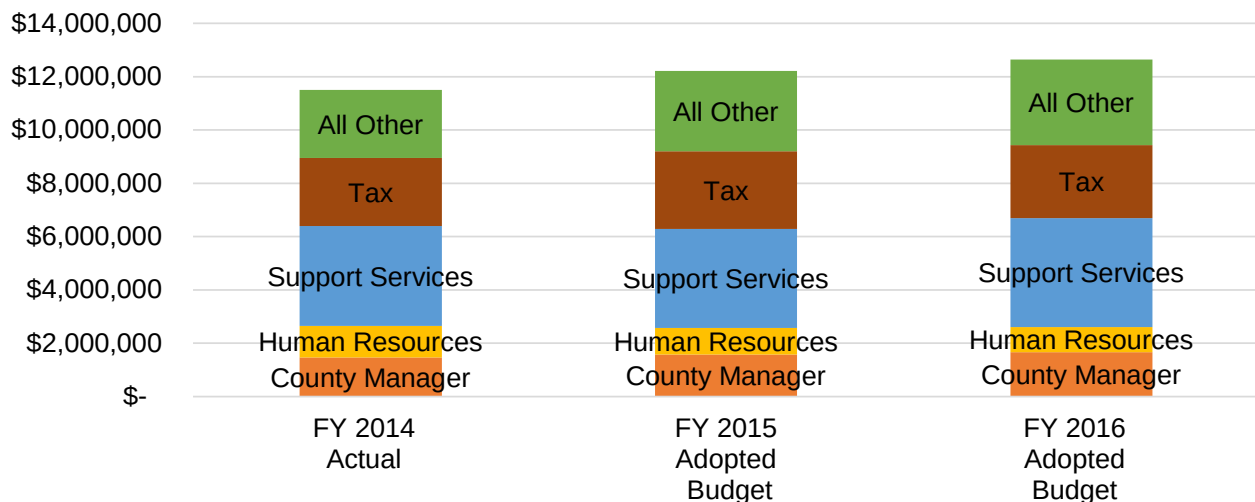
- o Compellent SAN Support
(Support for data storage network where county data is stored) = \$44,673
- o Winthrop Resources Lease - Avamar, Cisco UCS
(Backing up all data and servers for all virtual environments such as email and tax systems etc.) = \$105,212
- o Laserfiche Support
(New agreement for IT that was transferred from Support Services) = \$52,990

Within Support Services the Public Building division budget will increase \$402,817. Majority of these will be covered via a transfer of dollars from the County's capital reserve and will be used to complete the following projects:

- Replace Old Furniture
(Manager's Office and Board of Commissioners Meeting Room) = \$68,000
- VAV Replacement 4th Floor = \$15,000
- Update HVAC Fleet = \$47,500
- Roof Replacements = \$62,500
- Replace Carpet at Governmental Center All Floors = \$152,817
- Rebuilding Health Department Elevator = \$57,000

Finally an additional \$56,000 is included within the County Manager's budget for FY 2016 to continue Phase II of the Sports Complex study. The County's contribution is expected to total \$28,000, with the remaining \$28,000 coming from various stakeholder groups.

General Government Expenditure Summary



All Other Functional Areas

\$7,097,302

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.

Department	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2016 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Contributions - Tourism	\$ 44,851	\$ 45,560	\$ 45,560	\$ 45,560	\$ -	0.0%
Library	\$ 2,972,480	\$ 3,142,643	\$ 3,201,983	\$ 3,154,645	\$ 12,002	0.4%
Recreation	\$ 831,522	\$ 915,266	\$ 968,746	\$ 879,547	\$ (35,719)	-3.9%
Contributions - Economic Development	\$ 354,013	\$ 359,020	\$ 359,020	\$ 374,020	\$ 15,000	4.2%
Cooperative Extension	\$ 325,900	\$ 247,455	\$ 309,995	\$ 251,074	\$ 3,619	1.5%
Geographical Information Systems	\$ 184,391	\$ 196,194	\$ 200,112	\$ 192,332	\$ (3,862)	-2.0%
Operating Transfers - Transportation	\$ 3,204,403	\$ 580,332	\$ 4,455,067	\$ 325,060	\$ (255,272)	-44.0%
Planning	\$ 460,644	\$ 514,858	\$ 514,858	\$ 500,879	\$ (13,979)	-2.7%
Integrated Solid Waste	\$ 1,178,590	\$ 1,101,313	\$ 1,101,313	\$ 1,166,488	\$ 65,175	5.9%
Operating Transfers - Sewer Fund	\$ 1,101,622	\$ -	\$ -	\$ -	\$ -	0.0%
Soil & Water	\$ 194,408	\$ 203,488	\$ 203,488	\$ 207,697	\$ 4,209	2.1%
Grand Total	\$10,852,824	\$ 7,306,129	\$11,360,142	\$ 7,097,302	\$ (208,827)	-2.9%
Total Revenue	\$ 723,944	\$ 713,162	\$ 793,659	\$ 677,429	\$ (35,733)	-5.0%
County Funds	\$10,128,880	\$ 6,592,967	\$10,566,483	\$ 6,419,873	\$ (173,094)	-2.6%

The FY 2016 Adopted Budget for **Cooperative Extension** (CES) is only \$3,619 higher than the budget adopted for FY 2014-15. CES is operated by North Carolina State University (NCSU) under a Memorandum of Understanding (MOU) between NCSU and Davidson County. CES employees are state employees of NCSU, and the county shares in the expense of the programs as outlined in the MOU. CES has been notified by the NCSU that one of the department's two administrative positions will not be funded for FY 2016. Therefore, the FY 2016 Adopted Budget eliminates 50% (NCSU's portion) of one of the two positions, which will reduce the position from (1.00) to (0.50) for the upcoming fiscal year.

All Other Funds

\$29,463,871

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

Department	vs. Adopted					
	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2016 Adopted Budget	\$ Change	% Change
Enterprise Funds	\$ 5,138,836	\$ 2,704,749	\$ 2,705,749	\$ 3,594,189	\$ 889,440	32.9%
DavidsonWorks	\$ 1,406,350	\$ 1,558,181	\$ 1,785,179	\$ 1,787,727	\$ 229,546	14.7%
Internal Service Funds	\$ 10,303,995	\$ 9,564,523	\$ 9,612,397	\$ 9,628,938	\$ 64,415	0.7%
Mental Health	\$ 809,344	\$ 809,344	\$ 809,344	\$ 809,344	\$ -	0.0%
Special Revenue Funds	\$ 13,799,717	\$ 13,237,537	\$ 15,135,447	\$ 13,643,673	\$ 406,136	3.1%
Grand Total	\$ 31,458,242	\$ 27,874,334	\$ 30,048,116	\$ 29,463,871	\$ 1,589,537	5.7%
Total Revenue	\$ 38,676,042	\$ 27,874,334	\$ 30,048,116	\$ 29,463,871	\$ 1,589,537	5.7%
County Funds	\$ (7,217,800)	\$ -	\$ -	\$ -	\$ -	0.0%

For FY 2016 there are eight major changes within several funds that have a direct effect on expenses:

- Transportation Fund - Special Revenue Fund - Next fiscal year the adopted budget calls for the elimination of Saturday bus service in the City of Thomasville and suspending Cross-County connector bus service in June and July. This change is necessary due to a reduction in Intergovernmental Revenue from the High Point MPO for FY 2016. As a result of the revenue loss, six vacant position are expected to be eliminated for next fiscal year, and the proposed budget calls for the transfer of one administrative position to Sanitation within the General Fund.
- Internal Service Fund - Garage - To better align cost with actual charge back for service revenue from the departments, one vacant mechanic position will be eliminated for FY 2016.
- Sewer Fund - Enterprise Fund - The FY 2016 Adopted Budget increases total funding to the Sewer Fund by \$19,452 or 5.0%. This change matches the fee increase imposed on the County by its waste water treatment provider the City / County Commission (Winston-Salem / Forsyth County).
- Landfill Fund - Enterprise Fund - The FY 2016 Adopted Budget calls for an increase in projected revenue totaling about \$870,000. This revenue comes from fees charged at the landfill and will align the existing revenue budget better with actual collections. The additional revenue will be used to purchase much needed capital outlay for the upcoming fiscal year.
- School Capital Outlay Fund - The FY 2016 Adopted Budget includes an additional \$500,000 dollars as a contribution from the County to each school system for major roof / HVAC replacement project(s). Lottery proceeds are expected to be used for this purpose and require matching funds from the each school district in order to be reimbursed.
- Special School District Fund (Lexington City Schools) - For FY 2016 the County completed a revaluation of all assessed property. In doing so, this particular tax levy is subject to estimating the revenue-neutral tax rate for FY 2016. Using the appropriate methodology as prescribed by NC State General Statute 159-1(e) the calculated revenue-neutral tax rate for FY 2016 totals \$0.1184 however, the FY 2016 Adopted Budget calls for the rate to remain equal to the FY 2015 of \$0.1200. The current budget for FY 2015 equals \$1,500,000

however, for FY 2016 now that the new property values are in place the budget will be set at \$1,491,805. That's a difference of (\$38,195) or -2.5%.

- Economic Development Fund - For next fiscal year the adopted budget does not include the \$250,000 transfer from the General Fund to the Economic Development Fund. The fund has a remaining balance of approximately \$3 million dollars which is utilized to pay for approved economic development incentives therefore, staff recommends any potential incentives paid for during FY 2016 be paid for from the current remaining balance.
- Rural Fire District Fund - The FY 2016 Adopted Budget increases funding to the fire districts by \$253,793 or 3.2%. The changes in funding as well as the calculated revenue-neutral tax rate by district can be seen as displayed in the table below. Three districts are asking for a tax rate increase and one district's tax rate is scheduled to decrease. Those four changes are shown below in green. Each of the three districts with tax rate increases met the requirements (to submit for a tax rate increase) as stated by the contract with the County.

Fire Districts Summary
FY 2015-2016

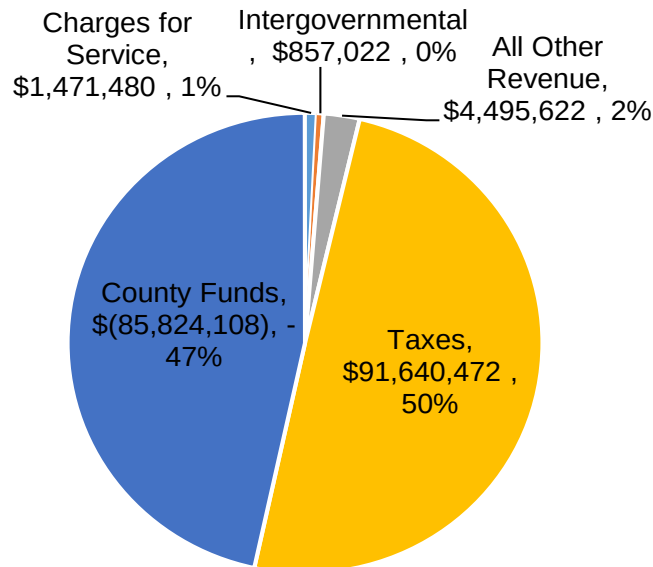
District	Tax Rate			Change		Budget		Change		Increase Justification
	FY 2015 Adopted	FY 2016 Adopted	FY 2016 Revenue Neutral	\$ Change vs. Adopted	% Change vs. Adopted	FY 2015 Adopted	FY 2016 Adopted	\$ Change vs. Adopted	% Change vs. Adopted	
ARCH	\$ 0.0800	\$ 0.0800	\$ 0.0795	\$ -		\$ 754,700	\$ 752,090	\$ (2,610)	-0.3%	
Central	\$ 0.0700	\$ 0.0700	\$ 0.0701	\$ -		\$ 245,000	\$ 247,756	\$ 2,756	1.1%	
Churchland	\$ 0.0700	\$ 0.0700	\$ 0.0699	\$ -		\$ 180,300	\$ 183,117	\$ 2,817	1.6%	
Fairgrove	\$ 0.0800	\$ 0.0800	\$ 0.0799	\$ -		\$ 327,748	\$ 332,808	\$ 5,060	1.5%	
Gumtree	\$ 0.1000	\$ 0.1000	\$ 0.1006	\$ -		\$ 134,320	\$ 133,329	\$ (991)	-0.7%	
Healing Spring	\$ 0.0900	\$ 0.0900	\$ 0.0899	\$ -		\$ 278,818	\$ 279,253	\$ 435	0.2%	
Holly Grove	\$ 0.0800	\$ 0.0800	\$ 0.0800	\$ -		\$ 221,000	\$ 221,449	\$ 449	0.2%	
Linwood	\$ 0.0850	\$ 0.0850	\$ 0.0862	\$ -		\$ 271,415	\$ 271,526	\$ 111	0.0%	
Midway	\$ 0.1000	\$ 0.1077	\$ 0.1004	\$ 0.0077	7.7%	\$ 853,888	\$ 895,926	\$ 42,038	4.9%	1) To Cover On-Going Expense Increases (Example - Workman's Compensation) 2) 19% Increase in Call Volume from 2013-2014
N.Lexington	\$ 0.1100	\$ 0.1100	\$ 0.1106	\$ -		\$ 210,000	\$ 220,313	\$ 10,313	4.9%	
Pilot	\$ 0.0850	\$ 0.0850	\$ 0.0856	\$ -		\$ 285,500	\$ 288,036	\$ 2,536	0.9%	
Reeds	\$ 0.0400	\$ 0.0400	\$ 0.0401	\$ -		\$ 188,274	\$ 188,271	\$ (3)	0.0%	
Silver Valley	\$ 0.1100	\$ 0.1100	\$ 0.1104	\$ -		\$ 388,083	\$ 393,857	\$ 5,774	1.5%	
South Emmons	\$ 0.0600	\$ 0.0600	\$ 0.0606	\$ -		\$ 71,836	\$ 71,475	\$ (361)	-0.5%	
S.Lexington	\$ 0.1100	\$ 0.1100	\$ 0.1130	\$ -		\$ 205,000	\$ 256,657	\$ 51,657	25.2%	
Southmont	\$ 0.0850	\$ 0.0850	\$ 0.0876	\$ -		\$ 661,643	\$ 672,588	\$ 10,945	1.7%	
Hasty	\$ 0.0700	\$ 0.0800	\$ 0.0701	\$ 0.0100	14.3%	\$ 363,866	\$ 421,428	\$ 57,562	15.8%	1) One Firefighter Position for Business Hours (8-5) (Seen a Reduction in Volunteerism) 2) 3% Increase in Call Volume from 2013 - 2014
Tyro	\$ 0.0800	\$ 0.0800	\$ 0.0808	\$ -		\$ 324,514	\$ 324,884	\$ 370	0.1%	
Wallburg	\$ 0.1000	\$ 0.1000	\$ 0.1000	\$ -		\$ 751,531	\$ 748,702	\$ (2,829)	-0.4%	
Welcome	\$ 0.1000	\$ 0.1100	\$ 0.1012	\$ 0.0100	10.0%	\$ 509,241	\$ 567,048	\$ 57,807	11.4%	1) One Firefighter Position for Business Hours (8-5) (Seen a Reduction in Volunteerism) 2) 12% Increase in Call Volume from 2013 - 2014
W.Lexington	\$ 0.1000	\$ 0.1000	\$ 0.0985	\$ -		\$ 254,000	\$ 252,274	\$ (1,726)	-0.7%	
S.Davidson	\$ 0.1000	\$ 0.1000	\$ 0.1009	\$ -		\$ 110,000	\$ 110,459	\$ 459	0.4%	
Hometown	\$ 0.1100	\$ 0.1100	\$ 0.1113	\$ -		\$ 134,676	\$ 137,800	\$ 3,124	2.3%	
Griffith	\$ 0.0800	\$ 0.0800	\$ 0.0829	\$ -		\$ 222,401	\$ 226,946	\$ 4,545	2.0%	
Clemmons	\$ 0.0500	\$ 0.0500	\$ 0.0516	\$ -		\$ 47,006	\$ 48,581	\$ 1,575	3.4%	
Badin Lake	\$ 0.0600	\$ 0.0550	\$ 0.0596	\$ (0.005)	-8.3%	\$ 32,650	\$ 34,630	\$ 1,980	6.1%	1) Tax Rate Reduction to Align with Montgomery County
Total						\$ 8,027,410	\$ 8,281,203	\$ 253,793	3.2%	

General Government Summary

Department	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2016 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Board of Elections	\$ 529,606	\$ 709,804	\$ 709,804	\$ 761,580	\$ 51,776	7.3%
Contingency	\$ -	\$ 200,000	\$ 68,412	\$ 150,000	\$ (50,000)	-25.0%
Contributions - Matching Funds	\$ -	\$ 12,500	\$ 10,071	\$ -	\$ (12,500)	-100.0%
County Manager	\$ 1,465,189	\$ 1,577,063	\$ 1,585,578	\$ 1,670,582	\$ 93,519	5.9%
Finance	\$ 737,648	\$ 786,651	\$ 794,451	\$ 792,406	\$ 5,755	0.7%
Human Resources	\$ 1,188,604	\$ 1,002,319	\$ 1,006,262	\$ 941,899	\$ (60,420)	-6.0%
Information Technology	\$ 781,705	\$ 845,943	\$ 905,490	\$ 1,045,380	\$ 199,437	23.6%
Non-Departmental	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Register of Deeds	\$ 423,286	\$ 460,646	\$ 460,646	\$ 459,843	\$ (803)	-0.2%
Support Services	\$ 3,747,090	\$ 3,703,676	\$ 4,475,464	\$ 4,082,151	\$ 378,475	10.2%
Tax	\$ 2,547,521	\$ 2,917,503	\$ 2,917,503	\$ 2,736,647	\$ (180,856)	-6.2%
Transportation	\$ 87,385	\$ -	\$ 90,000	\$ -	\$ -	0.0%
Grand Total	\$ 11,508,034	\$ 12,216,105	\$ 13,023,681	\$ 12,640,488	\$ 424,383	3.5%
Total Revenue	\$ 97,708,226	\$ 96,227,738	\$ 103,427,592	\$ 98,464,596	\$ 2,236,858	2.3%
County Funds	\$(86,200,192)	\$(84,011,633)	\$(90,403,911)	\$(85,824,108)	\$ (1,812,475)	2.2%

FY 2016 General Government Revenues

Total \$98,464,596



BOARD OF ELECTIONS

Ruth Huneycutt, Director

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

BUDGET SUMMARY

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2015 YTD Actual	FY 2016 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$351,437	\$482,853	\$482,853	\$277,384	\$500,584	\$17,731	3.7%
Operating	\$178,169	\$221,201	\$221,201	\$175,180	\$255,246	\$34,045	15.4%
Capital Outlay	\$0	\$5,750	\$5,750	\$474	\$5,750	\$0	0.0%
Total	\$529,606	\$709,804	\$709,804	\$453,038	\$761,580	\$51,776	7.3%
Revenues							
Charges for Service	\$47,342	\$500	\$500	\$49	\$41,749	\$41,249	8249.8%
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	\$47,342	\$500	\$500	\$49	\$41,749	\$41,249	8249.8%
Net County Funds	\$482,264	\$709,304	\$709,304	\$452,989	\$719,831	\$10,527	1.5%
Authorized Positions	5.00	5.00	5.00	5.00	5.00	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 2016 ADOPTED BUDGET HIGHLIGHTS

- The FY 2016 Adopted Budget increases county funding to the Elections Department by \$10,527 or 1.5%. Majority of the increase is due to including the cost associated with

holding county-wide municipal elections on November 3, 2015 and a Presidential primary election during February or March, 2016. The cost for the municipal election is offset by reimbursement revenue collected from each municipality for holding the local elections. In addition, the budget includes an overall average pay increase of approximately 2.3%. This increase addresses two compounding issues: 1) Salary Compression and 2) Overall Salary Competitiveness by including a \$500 base salary increase and a 1% cost of living (COLA) adjustment. For future fiscal years the base amount will be included as part of the base budget development, with the COLA approved annually by the Board of Commissioners as part of the adopted budget ordinance. The adopted budget also includes a decrease in the retirement rate from 7.07% to 6.67%. Finally, the adopted budget includes an increase in group insurance cost due to overall increases in premiums resulting from high cost claims above \$50,000

FY 2015 SIGNIFICANT ACCOMPLISHMENTS

- Setting up and maintaining early voting
- Process of checking in voters by computers
- Successfully implemented all phases of HB589 as required pursuant to new state laws
- Performed candidate challenge hearing pursuant to statutes resulting in a positive result for the challenging judicial candidate
- Successfully negotiated new contract for voting place for Central precinct

KEY PERFORMANCE MEASURES

Measure	FY 2013 Actual	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected
% of Voting Age Population Registered to Vote	65%	63%	63%	62%
County Funds Spent per Registered Voter	\$5.93	\$5.10	\$2.95	\$6.76
Total Ballots Cast in Election	71,890	19,762	43,395	73,500
Absentee and Early Voting Ballots Cast	39,115	4,593	14,613	4,750
Provisional Ballots Cast	202	23	15	400

FUTURE ISSUES

- Additional early voting sites
- Anticipated state solution for mandatory capturing of photo ID Provisional voting
- Legislative mandate to replace voting equipment and tabulation hardware and software
- Additional space for early voting and warehouse space
- Additional training facilities

CONTINGENCY

Todd Yates, Chairman

913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2015 YTD Actual	FY 2016 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$0	\$200,000	\$68,412	\$0	\$150,000	(\$50,000)	-25.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$200,000	\$68,412	\$0	\$150,000	(\$50,000)	-25.0%
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	\$0	\$200,000	\$68,412	\$0	\$150,000	(\$50,000)	-25.0%
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 2016 ADOPTED BUDGET HIGHLIGHTS

- The FY 2016 Adopted Budget decreases the county funding toward the contingency by (\$50,000) or -25.0%

COUNTY ATTORNEY

Chuck Frye, County Attorney

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

BUDGET SUMMARY

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2015 YTD Actual	FY 2016 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$417,090	\$440,517	\$440,517	\$387,453	\$532,588	\$92,071	20.9%
Operating	\$29,801	\$42,425	\$44,001	\$23,260	\$37,030	(\$5,395)	-12.7%
Capital Outlay	\$1,897	\$3,913	\$8,084	\$4,919	\$0	(\$3,913)	-100.0%
Total	\$448,788	\$486,855	\$492,602	\$415,632	\$569,618	\$82,763	17.0%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$136,054	\$136,054	\$0	\$157,122	\$21,068	15.5%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$142	\$142	\$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	\$136,054	\$136,196	\$142	\$157,122	\$21,068	15.5%
Net County Funds	\$448,788	\$350,801	\$356,406	\$415,490	\$412,496	\$61,695	17.6%
Authorized Positions	5.00	5.00	5.00	5.00	6.00	1.00	20.0%

DEPARTMENTAL PURPOSE & GOALS

The Davidson County Attorney's office is committed to providing timely, thorough, accurate and effective services to the Board of Commissioners, County Government and 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 standard documents for the Board of Commissioners and County departments
- Attending and participating as required or requested in all county meetings, hearings or other functions"
- Preparing and submitting Juvenile Court orders as required
- Preparing, editing and submitting Child Support Enforcement orders as required

FY 2016 ADOPTED BUDGET HIGHLIGHTS

- The FY 2016 Adopted Budget increases county funding to the County Attorney's Office by \$61,695 or 17.6%. The increase is due in part by adding one additional Assistant County Attorney to the department's overall funded position count. This addition is due to substantial increases in workload over the last several years (See table below). To assist in reducing the overall cost of adding this position, both the County Attorney's Office and Tax Department eliminated contract services previously used for attorney services that can now be performed by this additional position. Further since the position will predominately work on Social Services issues, additional reimbursement is available as well. With all the revenue / expenditure offsets, the additional position will only cost the county approximately \$23,902
- The remaining portion of the increase is due to including an overall average pay increase of approximately 2.3%. This increase addresses two compounding issues: 1) Salary Compression and 2) Overall Salary Competitiveness by including a \$500 base salary increase and a 1% cost of living (COLA) adjustment. For future fiscal years the base amount will be included as part of the base budget development, with the COLA approved annually by the Board of Commissioners as part of the adopted budget ordinance. The adopted budget also includes a decrease in the retirement rate from 7.07% to 6.67%. Finally, the adopted budget includes an increase in group insurance cost due to overall increases in premiums resulting from high cost claims above \$50,000

County	Staffing	Foster Care	Adult Wards	Case Volume (FY 12-13)	Continuance % (Juvenile)	APS Volume Cases / Month
Davidson	1 Staff	139	85	890	14%	6-7
Alamance	1 Staff + Contractors	111	76	1,189	23%	3-4
Catawba	3 Staff	219	85	2,650	18%	3-4
Randolph	2 Staff	128	33	1,064	44%	1-2

FY 2015 SIGNIFICANT ACCOMPLISHMENTS

- Assisted with the Contract for United Animal Coalition for the Animal Shelter
- Assisted with the acquisition of the proposed I-85 Business Park to include drafting of various legal documents
- Drafted Fire Department Contracts
- Drafted various documents with regards to the PTAR and Davidson Rescue Ambulance Franchises
- Assisted with finding permanence for approximately (35) children in foster care
- Participated in approximately (43) CPS / foster care hearings per month and approximately (6) APS hearings per month; Participated in approximately 715 child support hearings per month and received \$7,189,534 in collections as of January 31, 2015

KEY PERFORMANCE MEASURES

Measure	FY 2013 Actual	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected
Telephone Calls Requiring Follow Up from Citizens, Commissioners and Departments Receive a Response Within 24 Hours (Goal 90% or Less)	N/A	N/A	95%	95%
Written Legal Opinions to the Board of Commissioners and County Departments Within (3) Days (Goal 90% or Less)	N/A	N/A	95%	95%
Contracts and Other Standard Documents Reviewed, Edited, and Modified Within (5) Days (Goal 90% or Less)	N/A	N/A	95%	95%
Juvenile Orders Required to be Drafted and Submitted Within (30) Days (Goal 80% or Less)	N/A	N/A	95%	95%
Child Support Enforcement Orders Required to be Drafted or Edited and Submitted Within (45) Days (Goal 80% or Less)	N/A	N/A	95%	95%
Staff Presence in All Requested or Required County Meetings, Hearings or Other Functions	N/A	N/A	100%	100%

Note:

Performance Measures Listed Above Were New for FY 2014-15

FUTURE ISSUES

- Increasing workload for the single Assistant County Attorney particularly within the Department of Social Services remains a major concern. Additional personnel could not only help generate additional manpower hours, but could also be used for assistance in other areas of the County, such as delinquent tax collections. This could help offset the long-term cost of the additional personnel

BOARD OF COMMISSIONERS

Todd Yates, Chairman

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

BUDGET SUMMARY

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2015 YTD Actual	FY 2016 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$198,269	\$207,273	\$207,273	\$180,455	\$212,228	\$4,955	2.4%
Operating	\$95,293	\$106,360	\$106,360	\$97,111	\$107,777	\$1,417	1.3%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$293,562	\$313,633	\$313,633	\$277,567	\$320,005	\$6,372	2.0%
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	\$293,562	\$313,633	\$313,633	\$277,567	\$320,005	\$6,372	2.0%
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 2016 ADOPTED BUDGET HIGHLIGHTS

- The FY 2016 Adopted Budget increases county funding to the Board of Commissioners by \$6,372 or 2.0%. Majority of the increase is due to including an overall average pay increase of approximately 2.3%. This increase addresses two compounding issues: 1) Salary Compression and 2) Overall Salary Competitiveness by including a \$500 base salary increase and a 1% cost of living (COLA) adjustment. For future fiscal years the base amount will be included as part of the base budget development, with the COLA approved annually by the Board of Commissioners as part of the adopted budget ordinance. Finally, the adopted budget includes an increase in group insurance cost due to overall increases in premiums resulting from high cost claims above \$50,000

COUNTY MANAGER

Robert Hyatt, County Manager

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

BUDGET SUMMARY

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2015 YTD Actual	FY 2016 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$465,333	\$524,378	\$524,378	\$374,573	\$484,231	(\$40,147)	-7.7%
Operating	\$257,506	\$252,197	\$254,965	\$177,016	\$296,728	\$44,531	17.7%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$722,839	\$776,575	\$779,343	\$551,589	\$780,959	\$4,384	0.6%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$15,033	\$15,500	\$15,500	\$13,530	\$15,500	\$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	\$15,033	\$15,500	\$15,500	\$13,530	\$15,500	\$0	0.0%
Net County Funds	\$707,806	\$761,075	\$763,843	\$538,059	\$765,459	\$4,384	0.6%
Authorized Positions	4.00	5.00	4.00	4.00	5.00	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, and agencies 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 further assists the Juvenile Crime Prevention Committee (JCPC) and 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 2016 ADOPTED BUDGET HIGHLIGHTS

- The FY 2015-16 Adopted Budget increases county funding for the County Manager's Office by \$4,384 or 0.6%. Majority of the personnel change is due to transferring the approved Budget Manager position to the Finance Department during FY 2014-15. The adopted budget also includes an overall average pay increase of approximately 2.3%. This increase addresses two compounding issues: 1) Salary Compression and 2) Overall Salary Competitiveness by including a \$500 base salary increase and a 1% cost of living (COLA) adjustment. For future fiscal years the base amount will be included as part of the base budget development, with the COLA approved annually by the Board of Commissioners as part of the adopted budget ordinance. The adopted budget also includes a decrease in the retirement rate from 7.07% to 6.67%. Finally, the adopted budget includes an increase in group insurance cost due to overall increases in premiums resulting from high cost claims above \$50,000
- As part of the FY 2014-15 Adopted Budget the Board of Commissioners approved a Budget Manager position to assist with the budget process and provide succession planning opportunities in the future. That position was approved as part of the County Manager's budget but with recent hiring's the position was not needed in that capacity and therefore eliminated from the County Manager's Office funded position count. The position was ultimately filled within the Finance department, as two positions' duties were consolidated and an accountant position eliminated. This keeps the Finance Department's funded position count at 10.00 for FY 2015-16 and the County Manager's Office will be reduced back to 4.00 (This includes base FY 2016 positions = 4.00 + 1.00 approved as an upgrade for a part-time position to full-time for the District Attorney's Office which increases the County Manager's total funded position count to 5.00)
- Finally, two budget items were approved as part of the June 4, 2015 Board of Commissioners budget worksession: 1) Additional funding to the District Attorney's Office to increase hours for an existing administrative part-time position to full-time (\$29,850 and an increase in position count of 1.00 within the) and 2) Additional funding for Phase II of the Sports Complex Study (\$56,000 - \$28,000 from the County and \$28,000 from various stakeholder groups).

FY 2015 SIGNIFICANT ACCOMPLISHMENTS

- As directed by the Board of Commissioners began implementing high priority capital projects such the I-85 Industrial Park Project and New Sheriff's Office Building
- Working with an outside consultant firm, began the process of evaluating the feasibility of a Sports Facility Complex within Davidson County
- As directed by the Board of Commissioners, successfully negotiated the contracting out of the County animal shelter operations

- The Clerk's Office successfully completed the scanning of Board of Commissioner meeting minutes from 1998 – Current
- Successfully completed the hiring for a new Assistant County Manager and Inspections Director

KEY PERFORMANCE MEASURES

Measure	FY 2013 Actual	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected
Board of Commissioner Agendas Completed and Made Available to the Board and Public by 12:00 pm on Friday Before the Meeting	100%	97%	100%	100%
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.	99%	98%	99%	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%	97%	98%	99%

FUTURE ISSUES

- Continue to address the succession planning challenges facing the entire organization. As the retirements and turnover occur the County faces a challenge in successfully recruiting and retaining qualified workers. This is particularly important with regards to senior management positions
- Continue to address high priority capital projects as directed by the Board of Commissioners. Currently staff is finalizing negotiations with Motorola regarding the upgrading of the County's 800 MHz system. These negotiations will hopefully bring to a close the pricing of the upgrade and allow the County to move forward with the implementation of a system approved by the Board of Commissioners
- The County is currently evaluating the need to continue with the second step in the Sports Facility Complex feasibility study. No matter the outcome of the study, staff will continue to provide support to the Board of Commissioners in evaluating potential economic growth opportunities within Davidson County

FINANCE

Jane Kiker, Director

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

BUDGET SUMMARY

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2015 YTD Actual	FY 2016 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$621,748	\$673,281	\$665,481	\$534,584	\$677,961	\$4,680	0.7%
Operating	\$111,390	\$113,370	\$128,970	\$104,414	\$114,445	\$1,075	0.9%
Capital Outlay	\$4,510	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$737,648	\$786,651	\$794,451	\$638,998	\$792,406	\$5,755	0.7%
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	\$737,648	\$786,651	\$794,451	\$638,998	\$792,406	\$5,755	0.7%
Authorized Positions	10.00	10.00	11.00	11.00	10.00	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
- Perform internal audits of County departments on an on-going basis

FY 2016 ADOPTED BUDGET HIGHLIGHTS

- The FY 2016 Adopted Budget increases county funding to the Finance Department by \$5,755 or 0.7%. Majority of the increase is due to including an overall average pay increase of approximately 2.3%. This increase addresses two compounding issues: 1) Salary Compression and 2) Overall Salary Competitiveness by including a \$500 base salary increase and a 1% cost of living (COLA) adjustment. For future fiscal years the base amount will be included as part of the base budget development, with the COLA approved annually by the Board of Commissioners as part of the adopted budget ordinance. The adopted budget also includes a decrease in the retirement rate from 7.07% to 6.67%. Finally, the adopted budget includes an increase in group insurance cost due to overall increases in premiums resulting from high cost claims above \$50,000
- As part of the FY 2015 Adopted Budget the Board of Commissioners approved a Budget Manager position to assist with the budget process and provide succession planning opportunities in the future. That position was approved as part of the County Manager's budget but with recent hiring's the position was not needed in that capacity and therefore eliminated from the County Manager's Office funded position count. The position was ultimately filled within the Finance department, as an accountant position was eliminated based on job duties consolidations. This keeps the Finance Department's funded position count at 10.00 for FY 2016

FY 2015 SIGNIFICANT ACCOMPLISHMENTS

- Increased ambulance collections
- Fully staffed after filling position of retired Accounting Specialist and hiring of Ambulance Billing Tech I increasing timeliness and efficiencies
- Received Certificate of Achievement for Excellence in Financial Reporting from GFOA since 1987

KEY PERFORMANCE MEASURES

Measure	FY 2013 Actual	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected
Pay property taxes allocated by the 15th of the following month.	15	17	15	15
Post 98% of budget amendments within 5 working days of approval.	5	6	7	5
Increase ambulance collections by 3%.	1.6%	5.3%	5%	5%
Perform internal audits of 2 County departments.	2	2	2	2

FUTURE ISSUES

- Purchase of new or upgrades to existing computer systems to capitalize on enhanced technology features

MATCHING GRANT FUNDS & P.A.R.T

Todd Yates, Chairman

913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2015 YTD Actual	FY 2016 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$87,385	\$12,500	\$100,071	\$62,470	\$0	(\$12,500)	-100.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$87,385	\$12,500	\$100,071	\$62,470	\$0	(\$12,500)	-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	\$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	\$87,385	\$12,500	\$100,071	\$62,470	\$0	(\$12,500)	-100.0%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The County has in the past provided matching funds for specific grants and contributions to P.A.R.T.

FY 2016 ADOPTED BUDGET HIGHLIGHTS

- The FY 2016 Adopted Budget reduces the county funding toward matching grant funds by (\$12,500) or -100.0%

Contribution Summary

Functional Area	Agency	Requested		Adopted		\$ Change vs. Adopted	\$ Change vs. Adopted
		FY 2015 Adopted	FY 2015 Amended	FY 2015 YTD Actual	FY 2016 Requested	FY 2016 Adopted	
Matching Grants	CONTINGENCY	\$ 12,500	\$ 10,071	\$ -	\$ 12,500	\$ -	\$ (12,500)
Matching Grants Total		\$ 12,500	\$ 10,071	\$ -	\$ 12,500	\$ -	\$ (12,500)

HUMAN RESOURCES

Jim Price, Interim Director

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

BUDGET SUMMARY

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2015 YTD Actual	FY 2016 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$1,055,084	\$888,618	\$879,697	\$699,193	\$838,254	(\$50,364)	-5.7%
Operating	\$119,324	\$103,445	\$114,918	\$83,060	\$103,645	\$200	0.2%
Capital Outlay	\$14,196	\$10,256	\$11,647	\$10,451	\$0	(\$10,256)	-100.0%
Total	\$1,188,604	\$1,002,319	\$1,006,262	\$792,704	\$941,899	(\$60,420)	-6.0%
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	\$1,188,604	\$1,002,319	\$1,006,262	\$792,704	\$941,899	(\$60,420)	-6.0%
Authorized Positions	8.50	8.75	8.75	8.75	8.50	-0.25	-2.9%

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 2016 ADOPTED BUDGET HIGHLIGHTS

- The FY 2015-16 Adopted Budget decreases county funding to the Human Resources Department by (\$60,420) or -6.0%. Majority of the decrease is due to a reduction in unemployment insurance cost as well as removing one-time capital outlay funding for equipment included as part of the FY 2014-15 Adopted Budget. The adopted budget also includes an overall average pay increase of approximately 2.3%. This increase addresses two compounding issues: 1) Salary Compression and 2) Overall Salary Competitiveness by

including a \$500 base salary increase and a 1% cost of living (COLA) adjustment. For future fiscal years the base amount will be included as part of the base budget development, with the COLA approved annually by the Board of Commissioners as part of the adopted budget ordinance. The adopted budget also includes a decrease in the retirement rate from 7.07% to 6.67% and allocates 25% of a position within the insurance fund to account for time spent working on the County's self-funded insurance plan and worker's compensation issues. Finally, the adopted budget includes an increase in group insurance cost due to overall increases in premiums resulting from high cost claims above \$50,000

FY 2015 SIGNIFICANT ACCOMPLISHMENTS

- Provided Leadership Development Program
- Workers Comp Recordable Injuries Reduced By 24% for FY 2014-2015
- Held Employee Appreciation Activities

KEY PERFORMANCE MEASURES

Measure	FY 2013 Actual	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected
# of Employee Wellness Events	95	82	85	85
% of Loss Property and Casualty Insurance	3.80%	7.50%	4.40%	4%
Worker Compensation Recordable injuries	25	19	17	17
Property Casualty Insurance Costs (Reduced from \$647,241)	\$564,820	\$540,540	\$540,540	\$540,540
% Growth in Wellness Program Participation	85%	70%	75%	75%
# of Employment Applications Processed	10,071	9,403	9,500	9,500
# of Positions Studied/Reclassified	311	*460	351	350

* Job study numbers includes the 198 currently being reviewed at Sheriff's Dept.

FUTURE ISSUES

- Upon board approval implementation of a new Wellness / Health Program through utilization of a medical professional to offer a more comprehensive and better quality program that includes employee wellness, consumer education, disease management, healthy lifestyle coaching, etc.

INFORMATION TECHNOLOGY

Joel Hartley, Director

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

BUDGET SUMMARY

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2015 YTD Actual	FY 2016 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$437,122	\$459,242	\$459,242	\$390,355	\$458,477	(\$765)	-0.2%
Operating	\$319,022	\$328,105	\$387,652	\$330,811	\$475,752	\$147,647	45.0%
Capital Outlay	\$25,561	\$58,596	\$58,596	\$45,178	\$111,151	\$52,555	89.7%
Total	\$781,705	\$845,943	\$905,490	\$766,344	\$1,045,380	\$199,437	23.6%
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	\$781,705	\$845,943	\$905,490	\$766,344	\$1,045,380	\$199,437	23.6%
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 2016 ADOPTED BUDGET HIGHLIGHTS

- The FY 2016 Adopted Budget increases county funding to the Information Technology Department by \$199,437 or 23.6%. One component of the increase is due to including an overall average pay increase of approximately 2.3%. This increase addresses two compounding issues: 1) Salary Compression and 2) Overall Salary Competitiveness by including a \$500 base salary increase and a 1% cost of living (COLA) adjustment. For future fiscal years the base amount will be included as part of the base budget

development, with the COLA approved annually by the Board of Commissioners as part of the adopted budget ordinance. The adopted budget also includes a decrease in the retirement rate from 7.07% to 6.67%. Finally, the adopted budget includes an increase in group insurance cost due to overall increases in premiums resulting from high cost claims above \$50,000. For FY 2015 the personnel budget was inadvertently approved with the salary increase reflecting the much higher 1/5-1/10 figures. Correcting that for FY 2016 means the total increase is not as large as normally would occur.

- The main portion of the increase in county funding relates to three new maintenance agreement / lease contracts added for FY 2016 totaling \$202,875:
 - o Compellent SAN Support
(Support for data storage network where county data is stored) = \$44,673
 - o Winthrop Resources Lease - Avamar, Cisco UCS
(Backing up all data and servers for all virtual environments such as email and tax systems etc.) = \$105,212
 - o Laserfiche Support
(New agreement for IT that was transferred from Support Services) = \$52,990

FY 2015 SIGNIFICANT ACCOMPLISHMENTS

- Implementation of AVL in Ambulances
- Replacement of aged VMware host servers
- Increased capacity for the VMware View environment
- Major upgrade to our Laserfiche document imaging system
- Expanded Laserfiche document imaging into Health Department
- Installed private fiber to Viper tower and new Law Enforcement Center

KEY PERFORMANCE MEASURES

Measure	FY 2013 Actual	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected
Assisting WebGIS Users & Walk-Ins	N/A	99%	95%	95%
Creation of GIS Data Requests or Maps Within Two Business Days	N/A	99%	95%	95%

FUTURE ISSUES

- Increased data storage needs for SAN due to growth of Laserfiche document imaging which also increases the storage for our Backup and Recovery system.
- Replacement of Central Permitting application.

NON-DEPARTMENTAL

Casey Smith, Assistant County Manager

913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2015 YTD Actual	FY 2016 Adopted	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							
Charges for Service	\$637,824	\$726,135	\$726,135	\$525,652	\$698,135	(\$28,000)	-3.9%
Interest Earnings	\$262,790	\$350,000	\$350,000	\$171,187	\$275,000	(\$75,000)	-21.4%
Intergovernmental	\$268,422	\$2,400	\$147,142	\$184,629	\$502,400	\$500,000	20833.3%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$1,047,047	\$779,238	\$798,910	\$701,099	\$788,793	\$9,555	1.2%
Other Financing	\$1,038,514	\$3,833,501	\$10,778,409	\$257,164	\$3,232,810	(\$600,691)	-15.7%
Taxes	\$19,439,423	\$18,712,761	\$18,802,761	\$15,258,312	\$19,973,189	\$1,260,428	6.7%
Total	\$22,694,020	\$24,404,035	\$31,603,357	\$17,098,043	\$25,470,327	\$1,066,292	4.4%
Net County Funds	(\$22,694,020)	(\$24,404,035)	(\$31,603,357)	(\$17,098,043)	(\$25,470,327)	(\$1,066,292)	4.4%
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 2016 ADOPTED BUDGET HIGHLIGHTS

- Six large components comprise majority of the \$1,066,292 or 4.4% increase in Non-Departmental revenue:
 - 0 \$609,025 - Partial appropriation of the newly collected 0.25% Article 46 Sales Tax (used for debt service related to the new Oak Grove High School)
 - 0 \$651,403 - 3.66% increase in base sales tax collection revenue over the FY 2014-15 Adopted Budget
 - 0 \$500,000 - Additional Lottery Proceeds to provide matching funding to each school system for major roofing / HVAC projects

- 0 (\$350,257) - Less reliance on County General Fund balance appropriated as part of the FY 2015-16 Adopted Budget
- 0 (\$75,000) - Less interest estimated for the County on reserves
- 0 (\$250,434) - Less transfer from Capital Reserve to the General Fund to major County capital projects

REGISTER OF DEEDS

David Rickard, Register of Deeds

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

BUDGET SUMMARY

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2015 YTD Actual	FY 2016 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$362,355	\$378,621	\$378,621	\$334,361	\$389,988	\$11,367	3.0%
Operating	\$60,259	\$78,825	\$78,825	\$44,310	\$67,355	(\$11,470)	-14.6%
Capital Outlay	\$672	\$3,200	\$3,200	\$3,082	\$2,500	(\$700)	-21.9%
Total	\$423,286	\$460,646	\$460,646	\$381,753	\$459,843	(\$803)	-0.2%
Revenues							
Charges for Service	\$719,393	\$665,873	\$665,873	\$1,366,345	\$693,750	\$27,877	4.2%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$299,412	\$175,728	\$175,728	(\$402,908)	\$199,019	\$23,291	13.3%
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	\$1,018,805	\$841,601	\$841,601	\$963,436	\$892,769	\$51,168	6.1%
Net County Funds	(\$595,519)	(\$380,955)	(\$380,955)	(\$581,684)	(\$432,926)	(\$51,971)	13.6%
Authorized Positions	7.00	7.00	7.00	7.00	7.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Davidson County Register of Deeds office mission is to record, preserve, maintain, and provide access to real estate and vital records in an effective and efficient manner in accordance in North Carolina General Statutes

With a goal to provide professional, efficient & friendly customer service that exceeds the expectations of the public. The department is continually look for new & better ways to serve customers and strive to be a role model for all Register of Deeds offices across the country.

FY 2016 ADOPTED BUDGET HIGHLIGHTS

- The FY 2016 Adopted Budget decreases county funding to the Register of Deeds by (\$51,971) or 13.6%. Majority of the decrease is due to increasing Charges for Service revenue to more closely align with actual receipt trends

- The FY 2016 Adopted Budget also includes an overall average pay increase of approximately 2.3%. This increase addresses two compounding issues: 1) Salary Compression and 2) Overall Salary Competitiveness by including a \$500 base salary increase and a 1% cost of living (COLA) adjustment. For future fiscal years the base amount will be included as part of the base budget development, with the COLA approved annually by the Board of Commissioners as part of the adopted budget ordinance. The adopted budget also includes a decrease in the retirement rate from 7.07% to 6.67%. Finally, the adopted budget includes an increase in group insurance cost due to overall increases in premiums resulting from high cost claims above \$50,000

FY 2015 SIGNIFICANT ACCOMPLISHMENTS

- In 2014 completed 23,617 transactions and recorded 25,405 documents
- Issued 12,573 certified copies of vital records
- Issued 992 marriage licenses and gave oaths to 568 notaries
- On October 13, 2014 we started issuing marriage licenses to same sex couples

KEY PERFORMANCE MEASURES

Measure	FY 2013 Actual	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected
Marriage License Issued	938	992	1,000	1,050
Births Recorded	1,205	1,225	1,240	1,250
Deaths Recorded	1,239	1,297	1,300	1,340
Notary Oaths	538	569	575	600
Military Discharges	31	17	20	25
Real Estate Documents Recorded	25,119	25,405	25,500	25,800

FUTURE ISSUES

- Meeting the needs of the changing demographics and increase in population in Davidson County, focusing on keeping up with the changes in General Statutes which effect operations and implementing new technology associated with land records

SUPPORT SERVICES

Dwayne Childress, Director

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

BUDGET SUMMARY

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2015 YTD Actual	FY 2016 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$905,505	\$1,121,197	\$1,102,197	\$865,773	\$1,102,264	(\$18,933)	-1.7%
Operating	\$2,266,000	\$2,309,979	\$2,358,335	\$2,043,071	\$2,577,070	\$267,091	11.6%
Capital Outlay	\$575,585	\$272,500	\$1,014,932	\$501,378	\$402,817	\$130,317	47.8%
Total	\$3,747,090	\$3,703,676	\$4,475,464	\$3,410,222	\$4,082,151	\$378,475	10.2%
Revenues							
Charges for Service	\$32,042	\$38,698	\$38,698	\$20,158	\$23,496	(\$15,202)	-39.3%
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	\$32,042	\$38,698	\$38,698	\$20,158	\$23,496	(\$15,202)	-39.3%
Net County Funds	\$3,715,048	\$3,664,978	\$4,436,766	\$3,390,064	\$4,058,655	\$393,677	10.7%
Authorized Positions	20.80	20.00	20.00	20.00	20.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The Support Services Team includes Purchasing, Facilities Maintenance, and Parking Deck. These services meet the internal needs of other county departments through purchasing assistance, printing services, courier mail service, and building maintenance and construction. The department also serve the public at the Parking Deck. The 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 consistent.

FY 2016 ADOPTED BUDGET HIGHLIGHTS

- The FY 2016 Adopted Budget increases county funding to the Support Services Department by \$393,677 or 10.7%. One aspect of the increase is due to including an overall average pay increase of approximately 2.3%. This increase addresses two compounding issues: 1) Salary Compression and 2) Overall Salary Competitiveness by including a \$500 base salary increase and a 1% cost of living (COLA) adjustment. For

future fiscal years the base amount will be included as part of the base budget development, with the COLA approved annually by the Board of Commissioners as part of the adopted budget ordinance. The adopted budget also includes a decrease in the retirement rate from 7.07% to 6.67%. Finally, the adopted budget includes an increase in group insurance cost due to overall increases in premiums resulting from high cost claims above \$50,000. Majority of the increase in personnel has been offset by recent staff turnover

- The FY 2016 Adopted Budget includes \$402,817 to complete the following capital outlay projects:
 - o Replace Old Furniture
(Manager's Office and Board of Commissioners Meeting Room) = \$68,000
 - o VAV Replacement 4th Floor = \$15,000
 - o Update HVAC Fleet = \$47,500
 - o Roof Replacements = \$62,500
 - o Replace Carpet at Governmental Center All Floors = \$152,817
 - o Rebuilding Health Department Elevator = \$57,000
- Finally the FY 2016 Adopted Budget includes an additional \$225,076 + \$45,000 to account for the full year cost of utilities associated with the new Sheriff Building as well as contractual janitorial services that will be needed as part of opening the new building

FY 2015 SIGNIFICANT ACCOMPLISHMENTS

- Completed renovations at the Historical Museum
- New construction of the Arcadia EMS Base
- New printing equipment in Print Shop at savings of \$11,000
- Roofing assessments completed; prioritize repairs and replacements
- Replaced outdated computer at Parking Deck improving operations for staff and customers

KEY PERFORMANCE MEASURES

Measure	FY 2013 Actual	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected
90% of All Print Jobs Completed and Ready to Ship to All Internal Customers Within (8) Hours	98%	95%	95%	90%
Generate Savings in Excess of (\$3,500) Annually	\$3,843	\$3,739	\$3,500	\$3,500
Average Cost of Labor Less than (\$75) Per Work Order	\$42	\$42	\$45	\$45
Average of less than 4 hours per work order	2.89	2.77	3	3
20% More Internally Generated Work Orders than Customer Generated Work Orders	30%	30%	20%	20%

FUTURE ISSUES

- Purchase of a new courier van
- Assess and prioritize parking lots for repair or resurfacing
- Complete LED lighting retro-fits in all county-owned buildings
- Complete Sewer Extension projects at Old Salisbury Rd and I/85 Business Park

TAX ASSESSOR

Joe Silver, Tax Administrator

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

BUDGET SUMMARY

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2015 YTD Actual	FY 2016 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$1,854,122	\$1,928,510	\$1,928,510	\$1,680,313	\$1,958,467	\$29,957	1.6%
Operating	\$649,188	\$954,873	\$954,873	\$576,936	\$759,180	(\$195,693)	-20.5%
Capital Outlay	\$44,211	\$34,120	\$34,120	\$10,707	\$19,000	(\$15,120)	-44.3%
Total	\$2,547,521	\$2,917,503	\$2,917,503	\$2,267,956	\$2,736,647	(\$180,856)	-6.2%
Revenues							
Charges for Service	\$12,102	\$14,350	\$14,350	\$14,338	\$14,350	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$199,726	\$182,000	\$182,000	\$195,295	\$182,000	\$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	\$73,689,156	\$70,595,000	\$70,595,390	\$70,392,169	\$71,667,283	\$1,072,283	1.5%
Total	\$73,900,984	\$70,791,350	\$70,791,740	\$70,601,802	\$71,863,633	\$1,072,283	1.5%
Net County Funds	(\$71,353,463)	(\$67,873,847)	(\$67,874,237)	(\$68,333,847)	(\$69,126,986)	(\$1,253,139)	1.8%
Authorized Positions	35.00	34.00	34.00	34.00	34.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

To list, map, appraise, and collect all property taxes due to Davidson County, the municipalities, schools, and fire districts. To see that all properties, both real and personal property are appraised at a fair and equitable value based on the most current data available

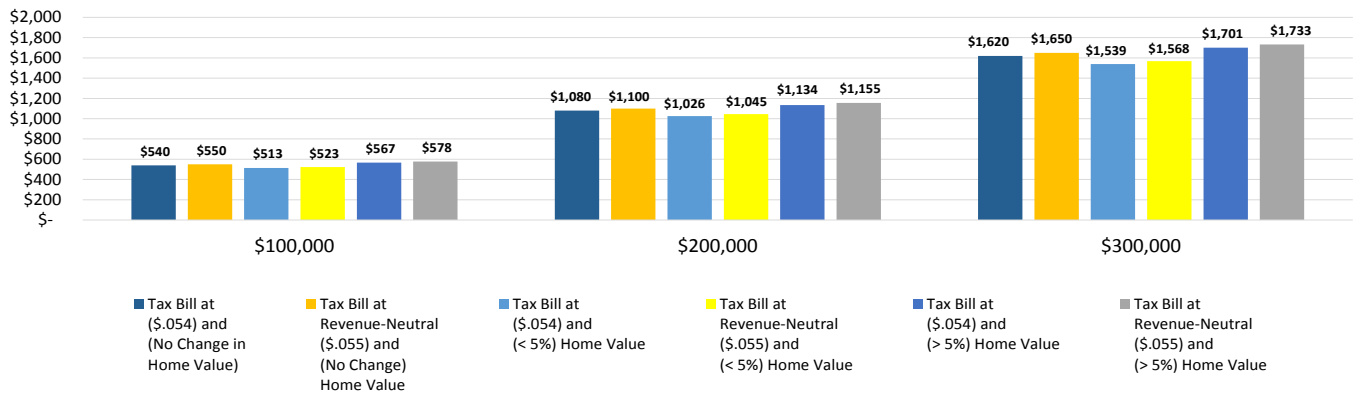
FY 2016 ADOPTED BUDGET HIGHLIGHTS

- The FY 2016 Adopted Budget decreases overall funding to the Tax Department by (\$180,056) or -6.2%. Majority of decrease is due to the elimination of contract service dollars associated with delinquent tax collections. The Board of Commissioners approved an additional Assistant County Attorney position which will assist the tax department in collecting delinquent taxes thereby providing no need for the contracted services removed from the FY 2016 Adopted Budget. The other offsetting expense budget reductions are to better align the FY 2016 Adopted Budget to actual spending trends

- The adopted budget does include an overall average pay increase of approximately 2.3%. This increase addresses two compounding issues: 1) Salary Compression and 2) Overall Salary Competitiveness by including a \$500 base salary increase and a 1% cost of living (COLA) adjustment. For future fiscal years the base amount will be included as part of the base budget development, with the COLA approved annually by the Board of Commissioners as part of the adopted budget ordinance. The adopted budget also includes a decrease in the retirement rate from 7.07% to 6.67%. Finally, the adopted budget includes an increase in group insurance cost due to overall increases in premiums resulting from high cost claims above \$50,000
- For FY 2016 the County completed a revaluation of all property. As required by the NC General Statutes 159-11(e), the County calculated the revenue neutral rate for the upcoming fiscal year. The statute states, "Revenue neutral is the tax 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 revaluation not occurred." Using this prescribed methodology, the County's revenue neutral tax rate for FY 2016 is \$0.55 per \$100 of assessed valuation. The results of the property revaluation reflect an overall County wide valuation decrease from the current year's estimate of \$13.44 billion to an estimated \$13.34 billion for FY 2016. Since the goal of accounting for the property revaluation with the revenue-neutral calculation is maintain the level of funding that current revenues generate, the \$0.54 tax rate will be a net loss in property tax revenue for the County for next fiscal year of approximately (\$1.29 million dollars).

General Fund				
Calculation of Revenue-Neutral Tax Rate				
		Value	Tax Rate	100% of Tax Levy
STEP 1	FY 2015 Current Values			
	Estimated Actual Assessed Valuation	\$ 13,442,233,924	\$ 0.5400	\$ 72,588,063
	FY 2016 New Values			
	Estimated Actual Assessed Valuation	\$ 13,340,000,000	\$ 0.5441	\$ 72,588,063
STEP 2	Increase Rate by Average Annual Growth Since Last General Revaluation			
	Average Regular Annual Growth	1.07% Average Growth	X 1.0107	
	REVENUE-NEUTRAL TAX RATE		\$ 0.5500	\$ 73,366,742
		Increase in Tax levy Over Estimated Actual Final Levy for FY 2015		\$ 778,679
		Percentage Increase in Tax Levy Over Estimated Actual Final Levy for FY 2015		1.07%

Tax Bill Comparison Summary



FY 2015 SIGNIFICANT ACCOMPLISHMENTS

- Utilized PBB funds to build new state-of-the-art counters for both listing and assessing as well as new office doors for the appraisers as well as new (secure) offices for the collection staff
- Increase prior year delinquent tax collections as compared to current year collections
- Increase motor vehicle tax bill collections prior to delinquency
- Reduced the amount of releases written (Due to appeals, errors in assessment, etc.)

KEY PERFORMANCE MEASURES

Measure	FY 2013 Actual	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected
Prior Year Delinquent Collections vs. Current	5.60%	3.57%	4.00%	3.00%
Motor Vehicle Collections	88.39%	94.00%	97.00%	98.50%
Releases	5.60%	8.30%	8.00%	5.00%

FUTURE ISSUES

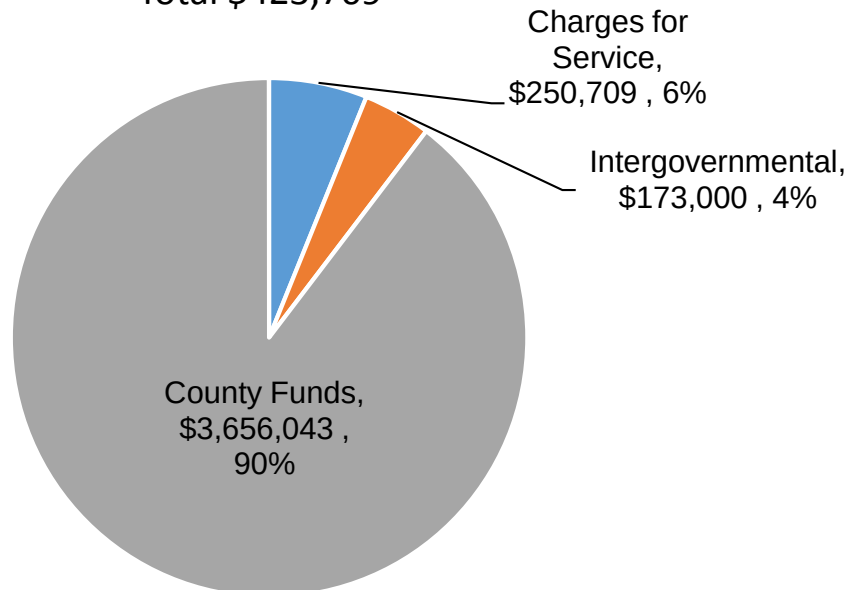
- With staff turnover and retirements looming over the last three years, new employees hired in to the department will be required to attend training as N.C. General Statutes require that the vast majority of staff have at least one week of advanced training every two years
- There is a need for an Attorney to represent the Tax Department. The areas include but are not limited to: NSF checks, foreclosures, bankruptcies, appeal hearings, and other legal matters. It might be noted that the cost for such an attorney would be offset somewhat by the current cost incurred by using an outside attorney for state appeals as well as going after delinquent accounts

Culture & Recreation Summary

Department	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2016 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Contributions - Tourism	\$ 44,851	\$ 45,560	\$ 45,560	\$ 45,560	\$ -	0.0%
Library	\$ 2,972,480	\$ 3,142,643	\$ 3,201,983	\$ 3,154,645	\$ 12,002	0.4%
Recreation	\$ 831,522	\$ 915,266	\$ 968,746	\$ 879,547	\$ (35,719)	-3.9%
Grand Total	\$ 3,848,853	\$ 4,103,469	\$ 4,216,289	\$ 4,079,752	\$ (23,717)	-0.6%
Total Revenue	\$ 402,545	\$ 450,362	\$ 468,502	\$ 423,709	\$ (26,653)	-5.9%
County Funds	\$ 3,446,308	\$ 3,653,107	\$ 3,747,787	\$ 3,656,043	\$ 2,936	0.1%

FY 2016 Culture & Recreation Revenues

Total \$423,709



CONTRIBUTIONS - CULTURE & RECREATION

Casey Smith, Assistant County Manager

913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2015 YTD Actual	FY 2016 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$44,851	\$45,560	\$45,560	\$45,560	\$45,560	\$0	0.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$44,851	\$45,560	\$45,560	\$45,560	\$45,560	\$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	\$44,851	\$45,560	\$45,560	\$45,560	\$45,560	\$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 the Davidson County Economic Development Commission.

FY 2016 ADOPTED BUDGET HIGHLIGHTS

- Below is a summary highlighting the various agencies by function, and also shows the requested amount by the agency from the County as well as the amount included in the FY 2016 Adopted Budget

Contribution Summary

Functional Area	Agency	Requested		Adopted		\$ Change vs. Adopted	\$ Change vs. Adopted
		FY 2015 Adopted	FY 2015 Amended	FY 2015 YTD Actual	FY 2016 Requested	FY 2016 Adopted	
Culture and Recreation	TOURISM	\$ 45,560	\$ 45,560	\$ 45,560	\$ 45,560	\$ 45,560	\$ -
Culture and Recreation Total		\$ 45,560	\$ 45,560	\$ 45,560	\$ 45,560	\$ 45,560	\$ -

LIBRARY - MUSEUM

Ruth Ann Copley, Director

602 South Main Street Lexington, NC 27292 (336) 242-2040

BUDGET SUMMARY

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2015 YTD Actual	FY 2016 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$2,354,766	\$2,461,196	\$2,461,196	\$2,122,300	\$2,496,117	\$34,921	1.4%
Operating	\$589,664	\$638,428	\$681,199	\$534,080	\$618,538	(\$19,890)	-3.1%
Capital Outlay	\$28,050	\$43,019	\$59,588	\$50,823	\$39,990	(\$3,029)	-7.0%
Total	\$2,972,480	\$3,142,643	\$3,201,983	\$2,707,203	\$3,154,645	\$12,002	0.4%
Revenues							
Charges for Service	\$96,848	\$98,000	\$116,140	\$102,026	\$95,000	(\$3,000)	-3.1%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$180,194	\$179,045	\$179,045	\$170,568	\$173,000	(\$6,045)	-3.4%
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	\$277,042	\$277,045	\$295,185	\$272,594	\$268,000	(\$9,045)	-3.3%
Net County Funds	\$2,695,438	\$2,865,598	\$2,906,798	\$2,434,609	\$2,886,645	\$21,047	0.7%
Authorized Positions	49.00	48.00	48.00	48.00	48.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

To promote the communication of ideas, enlighten citizenship, and enrich personal lives through access to materials in print and non-print as well as electronic format. The system's libraries will serve as a center for reliable information, and support education, civic, and cultural activities in the community. The Library Department includes both library services as well as the museum.

FY 2016 ADOPTED BUDGET HIGHLIGHTS

- The FY 2016 Proposed Budget increases county funding to the Library and Museum by \$21,047 or 0.7%. Majority of the increase is due to including an overall average pay increase of approximately 2.3%. This increase addresses two compounding issues: 1) Salary Compression and 2) Overall Salary Competitiveness by including a \$500 base salary increase and a 1% cost of living (COLA) adjustment. For future fiscal years the base amount will be included as part of the base budget development, with the COLA approved annually by the Board of Commissioners as part of the adopted budget ordinance. The adopted budget also includes a decrease in the retirement rate from 7.07% to 6.67%.

Finally, the adopted budget includes an increase in group insurance cost due to overall increases in premiums resulting from high cost claims above \$50,000

FY 2015 SIGNIFICANT ACCOMPLISHMENTS

- The Davidson County Historical Museum in the Old County Courthouse added Saturday hours (10-3) in July and held a ribbon cutting to commemorate the completion of the exterior renovation of the building sponsored by the three Chambers of Commerce
- In September, Library Administration offices were finally able to move into 1/3 of the renovated space of the Library Annex (the old Family Dollar). The exterior renovation and finished 1/3, partial 2/3's remaining was made possible through the use of Performance Based Budgeting savings. The hope is to complete the remaining 2/3's soon with the same funding and move on to the expansion and needed renovation of the Lexington Library space
- Denton Library was one of 5 institutions from across the USA chosen to receive the Eyes on the Exoplanets Exhibition from the Space Science Institute
- Thomasville Library had Hedrick's of Thomasville reupholster its worn furniture in use since 1990
- The Library received an Edge Grant from the State Library which meant Kindle Fire tablets are available for use in the children's and teen areas of each of the libraries.

KEY PERFORMANCE MEASURES

Measure	FY 2013 Actual	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected
Number of Requested Items (In Print) Processed & Available to Public Quarterly	98%	96%	95%	97%
Number of Staff Participating in Job-Swap will Equal or Exceed (23)	100%	100%	100%	100%
Number of Permanent Staff Taking Five Library Related Training Sessions will Equal or Exceed (35)	100%	100%	100%	100%
Number of Staff with Safety Training will Cover all Service Hours by June 30	100%	100%	100%	100%

FUTURE ISSUES

- Completion of the Library Annex and moving the rest of scheduled library services to the remaining 2/3 following completion of renovation to be followed by expansion and renovation of the Lexington Library

PARKS & RECREATION - LAKE THOM-A-LEX

Charles Parnell, Director

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

BUDGET SUMMARY

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2015 YTD Actual	FY 2016 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$509,489	\$566,764	\$566,764	\$479,336	\$559,952	(\$6,812)	-1.2%
Operating	\$250,694	\$312,002	\$315,482	\$216,715	\$280,450	(\$31,552)	-10.1%
Capital Outlay	\$71,339	\$36,500	\$86,500	\$18,117	\$39,145	\$2,645	7.2%
Total	\$831,522	\$915,266	\$968,746	\$714,168	\$879,547	(\$35,719)	-3.9%
Revenues							
Charges for Service	\$125,503	\$173,317	\$173,317	\$135,604	\$155,709	(\$17,608)	-10.2%
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	\$125,503	\$173,317	\$173,317	\$135,604	\$155,709	(\$17,608)	-10.2%
Net County Funds	\$706,019	\$741,949	\$795,429	\$578,565	\$723,838	(\$18,111)	-2.4%
Authorized Positions	7.00	7.00	7.00	7.00	7.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Provide professional and quality recreational opportunities, parks, facilities, and programs to support citizens in helping to increase their health and quality of living and ensuring that Davidson County is a desirable place to live, work, and play. The department consists of the County's Parks & Recreation as well as Lake Thom-A-Lex. Lake Thom-A-Lex is a joint recreation partnership with both the cities of Thomasville and Lexington.

FY 2016 ADOPTED BUDGET HIGHLIGHTS

- The FY 2016 Adopted Budget decreases county funding to the Parks & Recreation Department by (\$18,111) or -2.4%. Majority of the decrease is due to a reduction in contracted services related to hourly personnel utilized for play leagues. In the past this

has been an estimated amount based on the maximum amount of usage. For next fiscal year the budget reflects an amount more in line with actual spending trends

- Personnel increases within the department are due to including an overall average pay increase of approximately 2.3%. This increase addresses two compounding issues: 1) Salary Compression and 2) Overall Salary Competitiveness by including a \$500 base salary increase and a 1% cost of living (COLA) adjustment. For future fiscal years the base amount will be included as part of the base budget development, with the COLA approved annually by the Board of Commissioners as part of the adopted budget ordinance. The adopted budget also includes a decrease in the retirement rate from 7.07% to 6.67%. Finally, the adopted budget includes an increase in group insurance cost due to overall increases in premiums resulting from high cost claims above \$50,000

FY 2015 SIGNIFICANT ACCOMPLISHMENTS

- Successful Summer Playground – added new site in Denton
- Special Olympics athlete & coach selected to participate in World Games in California in July 2015
- Researching and preparing to implement on line registration
- Added new programs and classes to the public
- Added open gym/walking program to public
- Added walking trail at Boones Cave Park and completed construction of new steps down to the cave
- Offering new volleyball program for youth participation
- Changed our softball/baseball program to participate in the Pony program
- Increase in numbers for youth basketball program
- Organized volunteers building new walking trail at Lake Thom A Lex

KEY PERFORMANCE MEASURES

Measure	FY 2013 Actual	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected
Fishing Tournament at Lake	N/A	16	18	21
New Volleyball Camp Participants	N/A	45	45	45
Volleyball Program Participants	N/A	153	160	168
Volunteer for Special Olympics	N/A	980	1,000	1,020
Athletes for Special Olympics				
Winter Games	N/A	349	360	400
Spring Games	N/A	495	523	525
Cross Country Meeting Participants	N/A	485	485	485
Visitors to Lake Thom A Lex Park	N/A	30,398	30,498	30,573
Visitors to Boones Cave Park	N/A	11,627	11,780	11,825
Volunteers at Boones Cave	N/A	65	72	76
Volunteer Coaches for Sports Athletics Program	N/A	583	592	596
Easter Egg Hunt				
Participants	N/A	67	70	74
Volunteers	N/A	32	35	37

FUTURE ISSUES

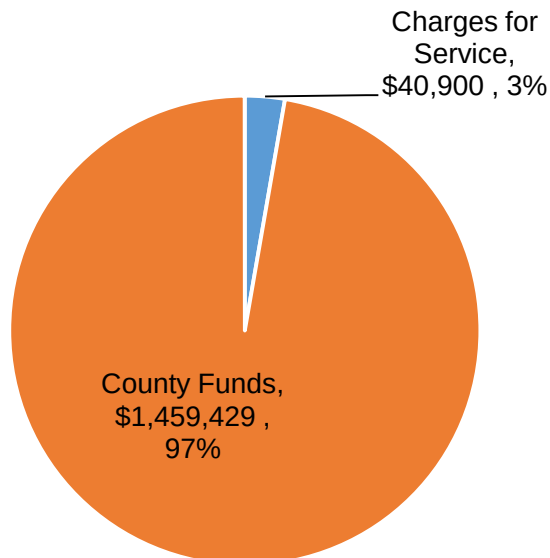
- Implementation of a comprehensive recreation software program for the Recreation Department
- Receive online payments ensuring and monitoring PCI compliance
- New programs, classes, and sports related activities
- Completion of major improvement of facilities at Hughes Park

Economic & Physical Development Summary

Department	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2016 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Contributions - Economic Development	\$ 354,013	\$ 359,020	\$ 359,020	\$ 374,020	\$ 15,000	4.2%
Cooperative Extension	\$ 325,900	\$ 247,455	\$ 309,995	\$ 251,074	\$ 3,619	1.5%
Geographical Information Systems	\$ 184,391	\$ 196,194	\$ 200,112	\$ 192,332	\$ (3,862)	-2.0%
Operating Transfers - Transportation	\$ 3,085,086	\$ 437,066	\$ 4,311,801	\$ 182,024	\$ (255,042)	-58.4%
Planning	\$ 460,644	\$ 514,858	\$ 514,858	\$ 500,879	\$ (13,979)	-2.7%
Grand Total	\$ 4,410,034	\$ 1,754,593	\$ 5,695,786	\$ 1,500,329	\$ (254,264)	-14.5%
Total Revenue	\$ 110,905	\$ 45,900	\$ 108,257	\$ 40,900	\$ (5,000)	-10.9%
County Funds	\$ 4,299,129	\$ 1,708,693	\$ 5,587,529	\$ 1,459,429	\$ (249,264)	-14.6%

FY 2016 Economic & Physical Development Revenues

Total \$40,900



CONTRIBUTIONS - ECONOMIC & PHYSICAL DEVELOPMENT

Casey Smith, Assistant County Manager

913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2015 YTD Actual	FY 2016 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$354,013	\$359,020	\$359,020	\$332,303	\$374,020	\$15,000	4.2%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$354,013	\$359,020	\$359,020	\$332,303	\$374,020	\$15,000	4.2%
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	\$354,013	\$359,020	\$359,020	\$332,303	\$374,020	\$15,000	4.2%
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 the Davidson County Economic Development Commission.

FY 2016 ADOPTED BUDGET HIGHLIGHTS

- Below is a summary highlighting the various agencies by function, and also shows the requested amount by the agency from the County as well as the amount included in the FY 2016 Adopted Budget

Contribution Summary							Requested	Adopted
Functional Area	Agency	FY 2015 Adopted	FY 2015 Amended	FY 2015 YTD Actual	FY 2016 Requested	FY 2016 Adopted	\$ Change vs. Adopted	\$ Change vs. Adopted
Economic Development	CHAMBER OF COMM - LEXINGTON	\$ 13,750	\$ 13,750	\$ 13,725	\$ 15,000	\$ 13,750	\$ 1,250	\$ -
	CHAMBER OF COMM - THOMASVILLE	\$ 13,750	\$ 13,750	\$ 13,721	\$ 15,000	\$ 13,750	\$ 1,250	\$ -
	ECONOMIC DEV COMMISSION	\$248,000	\$248,000	\$ 248,000	\$ 260,000	\$248,000	\$ 12,000	\$ -
	FORESTER	\$ 83,520	\$ 83,520	\$ 56,857	\$ 83,520	\$ 83,520	\$ -	\$ -
	UPTOWN LEXINGTON, INC.	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Economic Development Total		\$359,020	\$359,020	\$ 332,303	\$ 388,520	\$374,020	\$ 29,500	\$ 15,000

COOPERATIVE EXTENSION

Troy Coggins, Director

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

BUDGET SUMMARY

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2015 YTD Actual	FY 2016 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$315,175	\$247,455	\$309,995	\$255,348	\$251,074	\$3,619	1.5%
Capital Outlay	\$10,725	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$325,900	\$247,455	\$309,995	\$255,348	\$251,074	\$3,619	1.5%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$22,061	\$0	\$21,084	\$18,371	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$43,359	\$0	\$41,273	\$36,359	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$65,420	\$0	\$62,357	\$54,730	\$0	\$0	0.0%
Net County Funds	\$260,480	\$247,455	\$247,638	\$200,618	\$251,074	\$3,619	1.5%
Authorized Positions	8.00	7.00	7.00	7.00	6.50	(0.50)	-7.1%

DEPARTMENTAL PURPOSE & GOALS

Cooperative Extension emphasis on traditional agriculture, including agronomic crops, livestock, poultry and forestry 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 we must teach 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.

FY 2016 ADOPTED BUDGET HIGHLIGHTS

- The FY 2016 Adopted Budget increases county funding to the Cooperative Extension Department by \$3,619 or 1.5%. Majority of the increase is due to a projected 2% state pay increase. For FY 2016 the state has eliminated the contribution provided to Cooperative

Extension for administrative functions. Therefore, the FY 2016 Adopted Budget reduces that administrative staff position to a 0.50 full-time employee

FY 2015 SIGNIFICANT ACCOMPLISHMENTS

- In 2014, the Davidson County Extension staff was proactive in addressing issues of agricultural profitability, health, nutrition, wellness, volunteerism, and youth development. This is evident by the 24,676 face to face contacts made by our staff over the last year. The staff has made significant impacts in all areas of the plan of work. They have worked with 11 advisory committees, which have helped identify needs and have helped evaluate and promote local programs
- The Cooperative Extension educational programs offered in Davidson County are strongly supported. During 2014, the staff received \$68,785 through donations, grants, and specific program funds. This financial support allowed the programs to be better, more effective, and provided an experience that the participants did not want to miss. This type of programming has led to tremendous volunteer support for Cooperative Extension in the county. Our staff has documented 1,510 volunteers serving a combined total of 7,260 hours. The NCCES values this time at \$22.14 per hour. This translates into \$160,736 worth of service at no cost to the taxpayers. Davidson County currently has 384 parcels of land totaling 14,406 acres enrolled in the Voluntary Agriculture District (VAD)
- The Davidson County 4-H program revitalization initiated in 2013 continued to multiply into 2014. Davidson County 4-H was able to provide school enrichment kits to county and city schools at no cost. The programs were conducted in 72 elementary school classrooms, reaching 1,476 students. This was an additional increase of 20% over last year's participation. To meet this demand, the county staff created 10 new kits and offered a second round of kit loaning. This provided "hands on" learning experiences to enhance the school curriculum
- The "Learning by Doing" 4-H motto was demonstrated throughout 2014. Davidson County 4-H took advantage of an opportunity to jury a new 4-H engineering curriculum developed by Duke University called TechXcite. Fifteen middle-school aged students participated in the curriculum trial. It was a three day workshop to cover three of the activities in the curriculum: building a bionic arm, building a solar oven, and building a solar car. The program was filled with hands-on activities and opportunities for them to design their own arm, oven and car to test the concepts they learned. By using the experiential learning model, youth were able to retain the information presented to them, and went on to teach others the skills and concepts they learned
- Agriculture is Davidson County's number one industry. To maintain and strengthen this status, the Davidson County Extension staff continued to place a major

emphasis on the safety and security of our food and farm systems. This included a broad range of programming from pesticide education and Good Agricultural Practices (GAP) training for produce and tobacco growers to ServSafe training for food processing and service industry workers. This training resulted in 92 food service managers that are now ServSafe certified. With an average cost per food borne illness outbreak of \$75,000 for a food service establishment, this program has potentially save \$6,900,000. In addition, commercial pesticide applicators attended training which provide re-certification credit hours. Over \$2 million in wages to employees were preserved through commercial pesticide applicator re-certification classes in 2014

- The Davidson County CES strives to make the county's plant, animal, and food systems more profitable. In 2014, these efforts improved net return by more than \$2.3 million. The local foods movement and marketing efforts increased income from sales of locally produced agriculture products by \$55,000. The staff's educational efforts also saved general consumers in Davidson County over \$87,000 through knowledgeable purchasing and cost saving practices
- In 2014, the Davidson County staff was effective in empowering Davidson County citizens by providing meaningful solutions that have enriched the lives, land, and economy of the county

KEY PERFORMANCE MEASURES

Measure	FY 2013 Actual	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected
Agronomic Crops Income Gain	2,009,679	2,250,836	2,000,000	2,000,000
Livestock Income Gain	N/A	108,000	250,000	250,000
Horticulture Income Gain	587,000	642,500	500,000	500,000
Urban & Consumer Cost Savings	982,500	87,420	75,000	75,000
Service Safe Certifications	83	98	50	50
Food Preservation	N/A	181	150	150
4-H STEM Teachers	65	74	70	70
4-H STEM Students	1,281	1,734	1,500	1,500
4-H Career Skills	1,423	1,702	1,500	1,500
Volunteer Service Hours	7,317	7,260	6,500	6,500

FUTURE ISSUES

Agriculture Technology and Information Delivery

- The goal of production agriculture is to improve efficiency with includes increasing yield, improving quality and maximizing the return to resources

Cattle prices are at an all-time high. This brings opportunities to improve the quality of the herd and the facilities to work, provide forage and contain the cattle. This brings great opportunity to Cooperative Extension as we are to provide University based research information to the producers to help them maximize return on investments.

Efficient use of fertilizer, seed, crop protection products, etc. is a primary concern for producers. There are products on the market clamming to increase root uptake of fertilizer, improve uniform seed emergence, and make your pesticide work better, etc. Cooperative Extension must work with University Specialist, and evaluate these enhancement products. Staff needs to be able to tell producers which products to avoid and which products have significant merit. GPS and soil fertility now go hand-in-hand. To put your money where you need it and save it where you don't requires GPS soil sampling as well as GPS lime and fertilizer application. The technology is here, and we need to get more producers utilizing this yield enhancement and cost saving practice. There is also a great opportunity for agri-business to supply these services in Davidson County and neighboring counties

Staffing Template Changes to be Implemented by July of 2016

- The Family and Consumer Science (FCS) Agent Position, Currently held by Jeannie Leonard, should become a "Cross County" position. The position will most likely be shared with Forsyth or Randolph County. When this happens, Davidson County will be responsible for only a third of the salary and benefits as opposed to the current 50%. State funding for the Livestock Agent position is scheduled to go from 50% down to 20%, beginning July 1, 2016. To maintain this position, the county funding, for this position only, will need to increase to 80% for salary and benefits. These 2 changes combined, (Livestock \$ increase - FCS \$ reduction) based on the current salary levels, would result in Davidson County funding approximately \$4,750 more for salary and benefits

A New Agriculture / Event Center with Office Space

- Davidson Co. Cooperative Extension, Davidson Soil and Water Conservation District, USDA - FSA (Farm Service Agency), USDA - NRCS (Natural Resources Conservation Services) and USDA- Rural Development. Many agriculture leadership groups within the county (Farm Bureau, Vol. Ag. District Board, Extension Advisory Leadership Group, USDA- FSA Board, etc.) are in support of relocating the Agriculture Center to a new location that would offer improved safety, more parking, and a much larger meeting space with break out rooms, as compared to the current Cecil School location

GEOGRAPHICAL INFORMATION SYSTEMS

Joel Hartley, Director

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

BUDGET SUMMARY

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2015 YTD Actual	FY 2016 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$132,186	\$138,417	\$138,417	\$118,639	\$137,721	(\$696)	-0.5%
Operating	\$52,205	\$55,277	\$59,195	\$51,376	\$51,436	(\$3,841)	-6.9%
Capital Outlay	\$0	\$2,500	\$2,500	\$2,040	\$3,175	\$675	27.0%
Total	\$184,391	\$196,194	\$200,112	\$172,055	\$192,332	(\$3,862)	-2.0%
Revenues							
Charges for Service	\$3,488	\$2,000	\$2,000	\$1,914	\$0	(\$2,000)	-100.0%
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	\$3,488	\$2,000	\$2,000	\$1,914	\$0	(\$2,000)	-100.0%
Net County Funds	\$180,903	\$194,194	\$198,112	\$170,141	\$192,332	(\$1,862)	-1.0%
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 2016 ADOPTED BUDGET HIGHLIGHTS

- The FY 2016 Adopted Budget decreases county funding to the Information Technology Department by (\$1,862) or -1.0%. Majority of the change is due to including an overall average pay increase of approximately 2.3%. This increase addresses two compounding issues: 1) Salary Compression and 2) Overall Salary Competitiveness by including a \$500 base salary increase and a 1% cost of living (COLA) adjustment. For future fiscal years the base amount will be included as part of the base budget development, with the COLA

approved annually by the Board of Commissioners as part of the adopted budget ordinance. The adopted budget also includes a decrease in the retirement rate from 7.07% to 6.67%. Finally, the adopted budget includes an increase in group insurance cost due to overall increases in premiums resulting from high cost claims above \$50,000

FY 2015 SIGNIFICANT ACCOMPLISHMENTS

- Release of WebGIS mobile website
- Received the Local Government Federal Credit Union's Government Innovation Grant Award (GIGa) for the development of a Parks & Recreation mobile application

KEY PERFORMANCE MEASURES

Measure	FY 2013 Actual	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected
Assisting WebGIS Users & Walk-Ins	N/A	99%	95%	95%
Creation of GIS Data Requests or Maps Within Two Business Days	N/A	99%	95%	95%

FUTURE ISSUES

- NG911 seems to be gaining some momentum so GIS will become even more critical as it is the base foundation for NG911

OPERATING TRANSFERS – ECONOMIC & PHYSICAL DEVELOPMENT

Casey Smith, Assistant County Manager

913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2015 YTD Actual	FY 2016 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$3,085,086	\$437,066	\$4,311,801	\$226,867	\$182,024	(\$255,042)	-58.4%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$3,085,086	\$437,066	\$4,311,801	\$226,867	\$182,024	(\$255,042)	-58.4%
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	\$3,085,086	\$437,066	\$4,311,801	\$226,867	\$182,024	(\$255,042)	-58.4%
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 2016 ADOPTED BUDGET HIGHLIGHTS

- The FY 2016 Adopted Budget decreases the County transfer of funds from the General Fund to other funds by (\$255,042) or -58.4%. Majority of the change is attributed to suspending the contribution from the General Fund for Economic Development totaling \$250,000. The Economic Development Fund which is utilized to pay for approved economic development incentives currently has a balance close to \$3 million therefore, staff recommends any potential incentives paid for during FY 2016 be paid for from the current remaining balance. The remaining funds included for FY 2016 are associated with the General Fund contribution to DavidsonWorks (JTEC - Fund) totaling \$165,357 and the capital outlay contribution to the Davidson County Airport Fund of \$16,667

PLANNING & ZONING

Guy Cornman III, Director

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

BUDGET SUMMARY

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2015 YTD Actual	FY 2016 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$404,391	\$416,148	\$416,148	\$350,470	\$413,842	(\$2,306)	-0.6%
Operating	\$54,315	\$98,710	\$98,710	\$60,775	\$87,037	(\$11,673)	-11.8%
Capital Outlay	\$1,938	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$460,644	\$514,858	\$514,858	\$411,245	\$500,879	(\$13,979)	-2.7%
Revenues							
Charges for Service	\$41,997	\$43,900	\$43,900	\$27,238	\$40,900	(\$3,000)	-6.8%
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	\$41,997	\$43,900	\$43,900	\$27,238	\$40,900	(\$3,000)	-6.8%
Net County Funds	\$418,647	\$470,958	\$470,958	\$384,008	\$459,979	(\$10,979)	-2.3%
Authorized Positions	6.00	6.00	6.00	6.00	6.00	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.

Goals

- 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 out 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

FY 2016 ADOPTED BUDGET HIGHLIGHTS

- The FY 2016 Adopted Budget decreases county funding to the Planning & Zoning Department by (\$10,979) or -2.3%. Staff turnover will result in less than expected personnel cost however, the adopted budget does include an overall average pay increase of approximately 2.3%. This increase addresses two compounding issues: 1) Salary Compression and 2) Overall Salary Competitiveness by including a \$500 base salary increase and a 1% cost of living (COLA) adjustment. For future fiscal years the base amount will be included as part of the base budget development, with the COLA approved annually by the Board of Commissioners as part of the adopted budget ordinance. The adopted budget also includes a decrease in the retirement rate from 7.07% to 6.67%. Finally, the adopted budget includes an increase in group insurance cost due to overall increases in premiums resulting from high cost claims above \$50,000

FY 2015 SIGNIFICANT ACCOMPLISHMENTS

- Processed and completed 12 map amendments to the Zoning Ordinance
- Processed and completed 4 text amendments to the Zoning Ordinance
- Processed and completed 4 Special Use Permit Applications
- Processed and completed 11 Variance Applications
- Provided key oversight and management of sewer allocation agreement with the Winston-Salem/Forsyth Utilities Commission
- Assumed enforcement and administration of the Floodplain Ordinance
- Provided technical oversight and administration of zoning ordinance to the Town of Wallburg
- Resolved two major zoning violations that have taken years to bring into compliance
- Hired a new Zoning Officer who became self-efficient in the field within six months
- Successful transition of assuming enforcement of the County Solid Waste Ordinance

KEY PERFORMANCE MEASURES

Measure	FY 2013 Actual	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected
# of Complaints Investigated Within (72) Hours of Receipt	1,040	1,285	1,300	1,300
# of Phone Calls Returned Before 4:30 pm the Same Day	21,840	22,420	23,000	23,000
# of Land Use Applications Processed in a Timely Manner	36	29	30	30
# of Minor Subdivisions Reviewed and Approved Within (30) Days of Receipt	100	156	156	175
# of Major Subdivisions Reviewed and Approved Within Statutory Requirements	0	3	5	4
# of Non-Residential Zoning Compliance Permits Reviewed and Approved Within (72) Hours of Receipt	224	232	230	250
# of Answers Provided to Online Zoning Inquiries Within (48) Hours	25	36	40	45
# of Professional Recommendations Provided on All Landuse Related Applications	36	29	30	30
# of Professional Assistance to Citizens that are Walkin Customers	1,450	1,300	1,300	1,350

FUTURE ISSUES

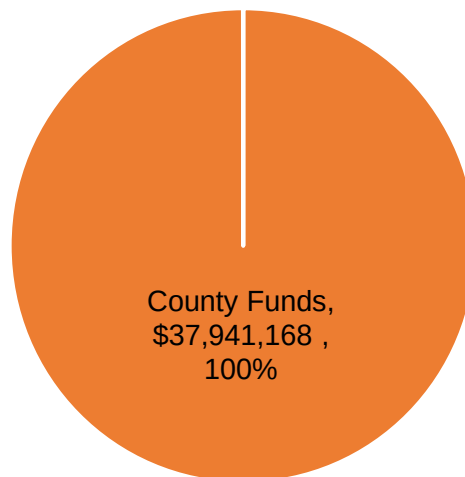
- Updating County Land Development Plan to address changing growth patterns
- Rewriting Zoning Ordinance to address the changes to the NC General Statutes governing land use law in North Carolina
- Addressing environmental challenges to water quality identified in the new Yadkin River Basin Assessment due out in 2016 (Stormwater Management)
- Electronic scanning of historical documents
- Potential takeover of municipal ETJ districts subject to General Assembly action.

Education Summary

Department	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2016 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Scholarships	\$ 32,917	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%
Davidson County Community College	\$ 3,599,461	\$ 3,486,171	\$ 3,582,837	\$ 3,560,000	\$ 73,829	2.1%
Davidson County Schools	\$ 23,021,656	\$ 23,454,472	\$ 23,454,472	\$ 23,700,100	\$ 245,628	1.0%
Developmental Center	\$ 661,548	\$ 677,094	\$ 677,094	\$ 687,047	\$ 9,953	1.5%
Lexington City Schools	\$ 3,682,505	\$ 3,682,506	\$ 3,682,506	\$ 3,724,512	\$ 42,006	1.1%
Operating Transfers - School Capital Outlay Fund	\$ 4,287,179	\$ 2,547,200	\$ 4,217,200	\$ 2,637,319	\$ 90,119	3.5%
Stoner-Thomas Center	\$ 387,157	\$ 396,255	\$ 396,255	\$ 402,080	\$ 5,825	1.5%
Teen Parenting	\$ 107,603	\$ 110,131	\$ 110,131	\$ 111,750	\$ 1,619	1.5%
Thomasville City Schools	\$ 2,999,787	\$ 2,931,975	\$ 2,931,975	\$ 3,068,360	\$ 136,385	4.7%
Grand Total	\$ 38,779,813	\$ 37,335,804	\$ 39,102,470	\$ 37,941,168	\$ 605,364	1.6%
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
County Funds	\$ 38,779,813	\$ 37,335,804	\$ 39,102,470	\$ 37,941,168	\$ 605,364	1.6%

FY 2016 Education Revenues

Total \$0 (All County Funds)



EDUCATION - OTHER

Casey Smith, Assistant County Manager

913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2015 YTD Actual	FY 2016 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$1,189,225	\$1,233,480	\$1,233,480	\$1,217,647	\$1,250,877	\$17,397	1.4%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,189,225	\$1,233,480	\$1,233,480	\$1,217,647	\$1,250,877	\$17,397	1.4%
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	\$1,189,225	\$1,233,480	\$1,233,480	\$1,217,647	\$1,250,877	\$17,397	1.4%
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

FY 2016 ADOPTED BUDGET HIGHLIGHTS

- The FY 2016 Adopted Budget increases county funding to Other Education by \$17,397 or 1.4%. This increase correlates exactly to the increase provided to the primary education institutions such as the three County school systems and local community college

DAVIDSON COUNTY COMMUNITY COLLEGE

Dr. Mary E. Rittling, President

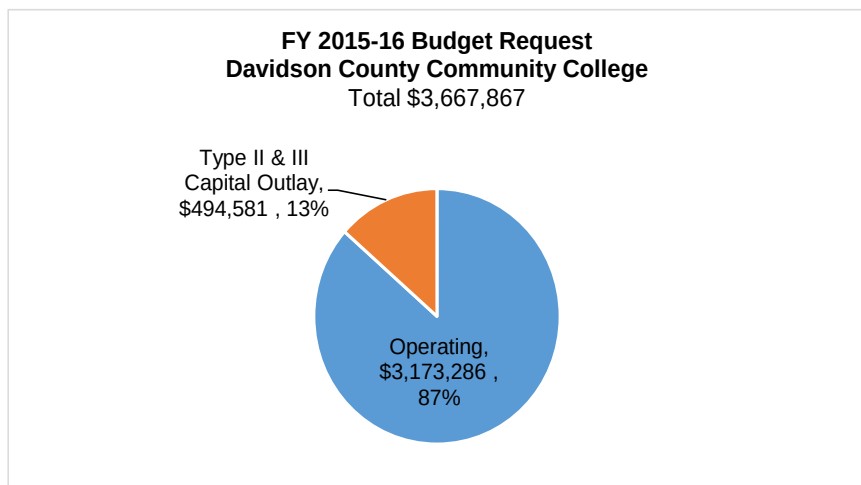
297 DCC Road Thomasville, NC 27360 (336) 249-8186

BUDGET SUMMARY

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2015 YTD Actual	FY 2016 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$3,030,286	\$3,101,498	\$3,101,498	\$3,101,498	\$3,160,000	\$58,502	1.9%
Capital Outlay	\$569,175	\$384,673	\$481,339	\$481,339	\$400,000	\$15,327	4.0%
Total	\$3,599,461	\$3,486,171	\$3,582,837	\$3,582,837	\$3,560,000	\$73,829	2.1%
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	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$3,599,461	\$3,486,171	\$3,582,837	\$3,582,837	\$3,560,000	\$73,829	2.1%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Davidson County 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 requested a total budget of \$3,667,867 from Davidson County for FY 2016 (\$3,173,286 in operating funds and \$494,581 in capital outlay funds). This request, detailed on the following page, is \$181,696 or 5.2% higher than the current year's budget.

FY 2016 ADOPTED BUDGET HIGHLIGHTS

- The FY 2016 Adopted Budget increases county funding to Davidson County Community College by \$73,829 or 2.1%. These funds will cover majority of the regular operating cost requested by the college as well as provide funding for the general facility repairs, renovations and equipment listed below

DAVIDSON COUNTY COMMUNITY COLLEGE FY 2016 BUDGET REQUEST

Category	Operating	Capital	Total
Payroll & Contracted Services	\$ 1,903,385	\$ -	\$ 1,903,385
Utilities	\$ 621,000	\$ -	\$ 621,000
Telecommunications	\$ 106,800	\$ -	\$ 106,800
Insurance	\$ 99,635	\$ -	\$ 99,635
Lease / Rental	\$ 20,916	\$ -	\$ 20,916
Supplies, Equipment Repair and Other Cost	\$ 421,550	\$ -	\$ 421,550
General Facility Repairs, Renovations & Equipment	\$ -	\$ 374,581	\$ 374,581
Resurface & Repair Parking Lot D	\$ -	\$ 120,000	\$ 120,000
Total	\$ 3,173,286	\$ 494,581	\$ 3,667,867

Information		FY 2015 Adopted			FY 2016 Adopted			Operating		Capital	
Agency	ADM FY 2015-16 Projection	Operating	Type II & III Capital	Per Pupil	Operating	Type II & III Capital	Per Pupil	% Change	\$ Change	% Change	\$ Change
DCS	19,680	\$ 22,268,544	\$ 1,185,928	\$ 1,115.38	\$ 22,478,594	\$ 1,221,506	\$ 1,142.20	0.9%	\$ 210,050	3.0%	\$ 35,578
Lexington City	3,047	\$ 3,445,406	\$ 237,100	\$ 1,115.38	\$ 3,480,298	\$ 244,214	\$ 1,142.20	1.0%	\$ 34,892	3.0%	\$ 7,114
Thomasville City	2,404	\$ 2,618,910	\$ 313,065	\$ 1,115.38	\$ 2,745,860	\$ 322,500	\$ 1,142.20	4.8%	\$ 126,950	3.0%	\$ 9,435
DCCC	-	\$ 3,101,498	\$ 384,673	\$ -	\$ 3,160,000	\$ 400,000	\$ -	1.9%	\$ 58,502	4.0%	\$ 15,327
Total	25,131	\$ 31,434,358	\$ 2,120,766	\$ 1,115.38	\$ 31,864,752	\$ 2,188,220	\$ 1,142.20	1.4%	\$ 430,394	3.2%	\$ 67,454

Total Funding Increase (Approximately equal to FY 2015 % Increase of 1.47%) \$ 497,848

Cumulative % Increase for Education 1.48%

Cumulative Per Pupil Funding % Increase 2.40%

DCCC

THE COLLEGE OF
DAVIDSON AND DAVIE COUNTIES



March 10, 2015

The Honorable Todd Yates
Chairman, Davidson County Commissioners
PO Box 1067
Lexington, NC 27293-1067

Dear Chairman Yates:

On behalf of the Board of Trustees, thank you for the opportunity to present the college's budget request for the 2015-2016 fiscal year. As Davidson County Community College (DCCC) forges ahead to the next 50 years of serving Davidson County, our commitment has never been stronger. Providing education for nearly 15,000 students annually, the college is employing new student success and retention strategies to ensure our students receive the best possible outcome.

On December 15, 2014 East Carolina University (ECU) held a ribbon cutting ceremony to signify the opening of its School of Dental Medicine Community Service Learning Center. We are excited to partner with ECU to provide our community with much needed dental care. DCCC also appreciates the county's \$290,000 allocation to the project to construct a paved parking lot for our students. That parking lot is heavily utilized throughout the week.

DCCC continues to enhance academic programs and student support services, with a focus on student success and completion. External grants have funded proven student success initiatives that support students throughout their college career, from entry to completion. We have also collaborated with local and regional employers to develop new apprenticeship programs to address workforce needs. And starting this fall, the College will make it easier to complete a degree or earn college credits by offering three popular programs on Saturday mornings. While some classes are already offered on Saturdays, the new programs ensure students have access to all of the courses needed to finish their degree or program requirements without taking classes during the traditional weekday times.

Allied health programs are always in high demand at DCCC. Planning is underway for a new 40,000 square foot Health Sciences Center that will accommodate the growth and expansion of the college's health workforce training programs. In an effort to minimize county funding for the project, the College has aggressively pursued third-party dollars and recently acquired a \$3.5 million private donation and a \$2 million grant from the Economic Development Administration. The DCCC Foundation has also committed a significant contribution towards the project.

The Board of Trustees of Davidson County Community College approved the Davidson County Budget Request for 2015-2016 on March 10, 2015. The approved budget is enclosed. The total 2015-2016 budget request is \$3,667,867 (\$3,173,286 general expense + \$494,581 capital expense).

Davidson Campus
P.O. Box 1287
Lexington, NC 27293-1287
336.249.8186

Davie Campus
1205 Salisbury Road
Mocksville, NC 27028
336.751.2885

On behalf of our students, we appreciate the support the Davidson County Commissioners have provided the College. Your continued support of quality educational services is requested.

Please let us know if you have questions or need additional information.

Sincerely,

A handwritten signature in cursive script that reads "Ken White".

Ken White
Chairman, Board of Trustees
Davidson County Community College

cc: Robert Hyatt, County Manager ✓
Dr. Mary E. Rittling
Rusty Hunt

Davidson County Community College
Davidson Campus Budget Request
2015-2016

	2015-2016 Budget Requests	2014-2015 Actual Allotment	% Change
GENERAL EXPENSE:			
Payroll & Contracted Services	\$ 1,903,385		
Utilities	\$ 621,000		
Telecommunications	\$ 106,800		
Insurance	\$ 99,635		
Lease/Rental	\$ 20,916		
Supplies, Equipment Repairs, & Other Costs	\$ 421,550		
Total General Expense	<u>\$ 3,173,286</u>	\$ 3,101,498	2.3%
CAPITAL			
General Facility Repairs, Renovations & Equipment	\$ 374,581	\$ 384,673	-2.6%
Resurface & Repair Parking Lot D	\$ 120,000		
Total Capital Expense	<u>\$ 494,581</u>	<u>\$ 384,673</u>	
Grand Total Budget Request	<u><u>\$ 3,667,867</u></u>	<u><u>\$ 3,486,171</u></u>	

DAVIDSON COUNTY SCHOOLS

Dr. Lory Morrow, Superintendent

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

BUDGET SUMMARY

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2015 YTD Actual	FY 2016 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$21,862,957	\$22,268,544	\$22,268,544	\$22,268,544	\$22,478,594	\$210,050	0.9%
Capital Outlay	\$1,158,699	\$1,185,928	\$1,185,928	\$1,185,928	\$1,221,506	\$35,578	3.0%
Total	\$23,021,656	\$23,454,472	\$23,454,472	\$23,454,472	\$23,700,100	\$245,628	1.0%
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	\$23,021,656	\$23,454,472	\$23,454,472	\$23,454,472	\$23,700,100	\$245,628	1.0%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

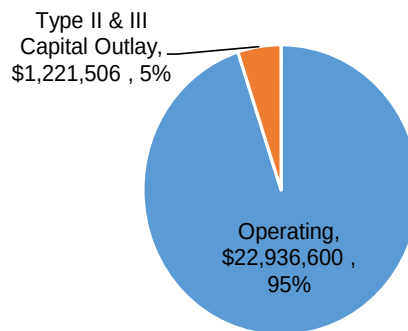
DEPARTMENTAL PURPOSE & GOALS

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 19,680, 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

FY 2015-16 Budget Request Davidson County Schools

Total \$24,158,106



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 needs.

FY 2016 ADOPTED BUDGET HIGHLIGHTS

- The FY 2016 Adopted Budget increases county funding to the Davidson County School System by \$245,628 or 1.0%. The increase in operating funds for FY 2016 increases per pupil funding contributed by the county from \$1,115.38 to \$1,142.20. The capital outlay budget for FY 2016 is 3.0% greater than for FY 2015. This capital outlay budget provides funding for repair and upgrade of various facilities currently in operation

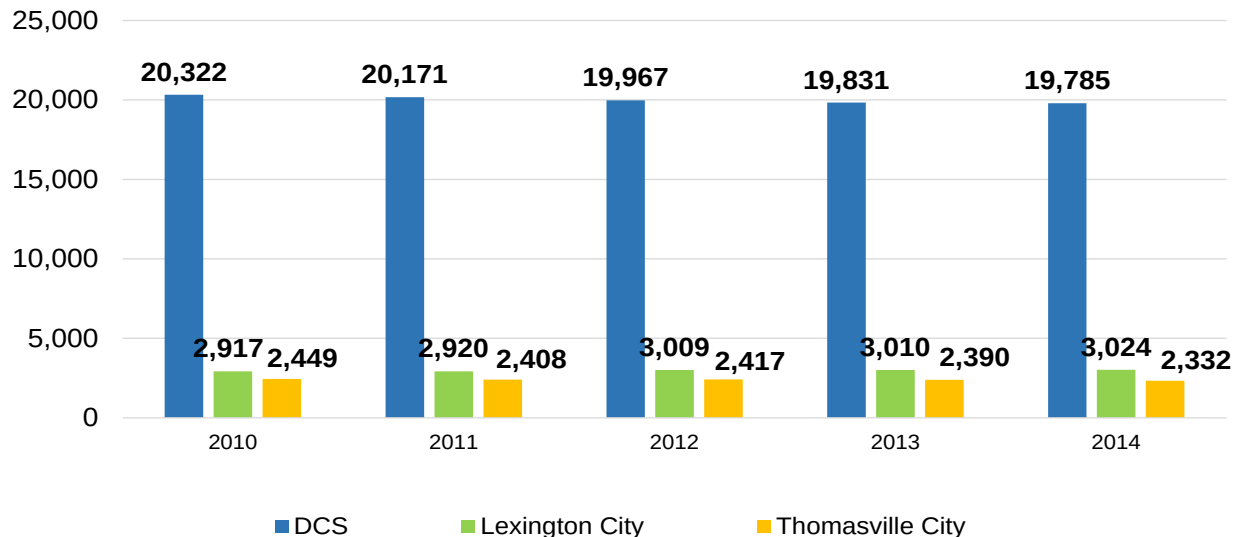
Information		FY 2015 Adopted			FY 2016 Adopted			Operating		Capital	
Agency	ADM FY 2015-16 Projection	Operating	Type II & III Capital	Per Pupil	Operating	Type II & III Capital	Per Pupil	% Change	\$ Change	% Change	\$ Change
DCS	19,680	\$ 22,268,544	\$ 1,185,928	\$ 1,115.38	\$ 22,478,594	\$ 1,221,506	\$ 1,142.20	0.9%	\$ 210,050	3.0%	\$ 35,578
Lexington City	3,047	\$ 3,445,406	\$ 237,100	\$ 1,115.38	\$ 3,480,298	\$ 244,214	\$ 1,142.20	1.0%	\$ 34,892	3.0%	\$ 7,114
Thomasville City	2,404	\$ 2,618,910	\$ 313,065	\$ 1,115.38	\$ 2,745,860	\$ 322,500	\$ 1,142.20	4.8%	\$ 126,950	3.0%	\$ 9,435
DCCC	-	\$ 3,101,498	\$ 384,673	\$ -	\$ 3,160,000	\$ 400,000	\$ -	1.9%	\$ 58,502	4.0%	\$ 15,327
Total	25,131	\$ 31,434,358	\$ 2,120,766	\$ 1,115.38	\$ 31,864,752	\$ 2,188,220	\$ 1,142.20	1.4%	\$ 430,394	3.2%	\$ 67,454

Total Funding Increase (Approximately equal to FY 2015 % Increase of 1.47%) \$ 497,848

Cumulative % Increase for Education 1.48%

Cumulative Per Pupil Funding % Increase 2.40%

Five Year Average Daily Membership (ADM) - Final Year Ending ADM



May 6, 2015

Chairman Yates and County Commissioners

Attached is the 2015-2016 Proposed Local Current Expense Budget, Other Restricted Funds Budget, and Capital Outlay Budget for Davidson County Schools which approved by the Davidson County Board of Education on May 4, 2015. These budgets include a 3% requested increase from the county.

The Governor's Budget proposes a 2% salary increase for teachers, principals, and assistant principals, including those listed above who are paid locally. The Driver's Education program has been eliminated under the Governor's proposed budget. We have included Driver's Education in our local request in an effort to maintain and support students. Other locally funded needs include Yadkin Valley Regional Career Academy (addition of 12th grade); also, we will no longer receive the American Recovery and Reinvestment Act of 2009 (ARRA) Funds as the funding sunsets June 30, 2015.

Employment benefits will increase across the board for all categories of employees. We are the largest employer in Davidson County with 2,216 employees to date. The 2015-2016 employer retirement matching cost is increasing 1%, also, the employer hospitalization matching cost is increasing 5%.

We ask you to approve the \$1,427,942.00 (before debt service deduction) so that we can provide continued student safety and ongoing protection of all assets and property. Part of the request will be used to install security cameras in 17 of our schools. The installation of the needed security cameras was noted as a significant deficit for Davidson County Schools during a recent AdvancEd Accreditation visit. In order to maintain district accreditation, we are required to address this need in the next two years.

I thank you in advance for considering our funding requests for the 2015-2016 school year which will benefit the students of Davidson County Schools.

Respectfully,



Dr. Lory Morrow
Superintendent

Davidson County Schools

	2014-15 Budget	2015-16 Requested Increase	2015-16 Proposed Budget	2015-16 Proposed Budget Increase
Local Current Expense Fund				
County Appropriation	22,268,544.00	668,056.00	22,936,600.00	
Total:	22,268,544.00	668,056.00	22,936,600.00	3%
Other Restricted Funds-Fund 8				
Stoner-Thomas	396,255.00	11,888.00	408,142.65	
Teen Parent	110,131.00	3,304.00	113,434.93	
Total:	\$506,386.00	\$15,192.00	\$521,577.58	3%
Capital Outlay Fund				
Category I	1,386,351.00	41,591.00	1,427,942.00	3%
Debt Service			(212,605.00)	
	\$1,386,351.00	\$41,591.00	\$1,215,337.00	
Category II	1,185,928.00	35,578.00	1,221,506.00	
Total:	\$2,572,279.00	\$77,169.00	\$2,436,843.00	3%
Total Requested Increase to the County Commissioners:		<u><u>\$760,417.00</u></u>		

LEXINGTON CITY SCHOOLS

Rick Kriesky, Superintendent

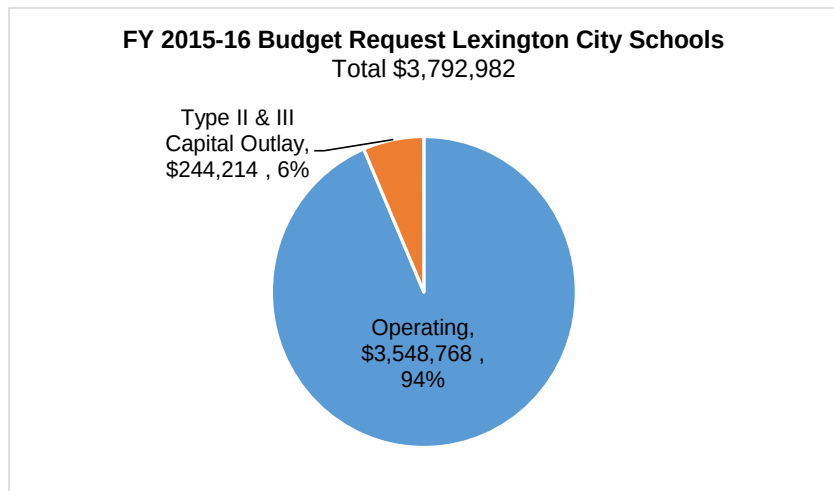
1010 Fair Street Lexington, NC 27292 (336) 242-1527

BUDGET SUMMARY

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2015 YTD Actual	FY 2016 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$3,439,313	\$3,445,406	\$3,445,406	\$3,445,406	\$3,480,298	\$34,892	1.0%
Capital Outlay	\$243,192	\$237,100	\$237,100	\$237,100	\$244,214	\$7,114	3.0%
Total	\$3,682,505	\$3,682,506	\$3,682,506	\$3,682,506	\$3,724,512	\$42,006	1.1%
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	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$3,682,505	\$3,682,506	\$3,682,506	\$3,682,506	\$3,724,512	\$42,006	1.1%
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 3,047, 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 2016 ADOPTED BUDGET HIGHLIGHTS

- The FY 2016 Adopted Budget increases county funding to the Lexington City School System by \$42,006 or 1.1%. The increase in operating funds for FY 2016 increases per pupil funding contributed by the county from \$1,115.38 to \$1,142.20. The capital outlay budget for FY 2016 is 3.0% greater than for FY 2015. This capital outlay budget provides funding for the repair and upgrade of various facilities currently in operation

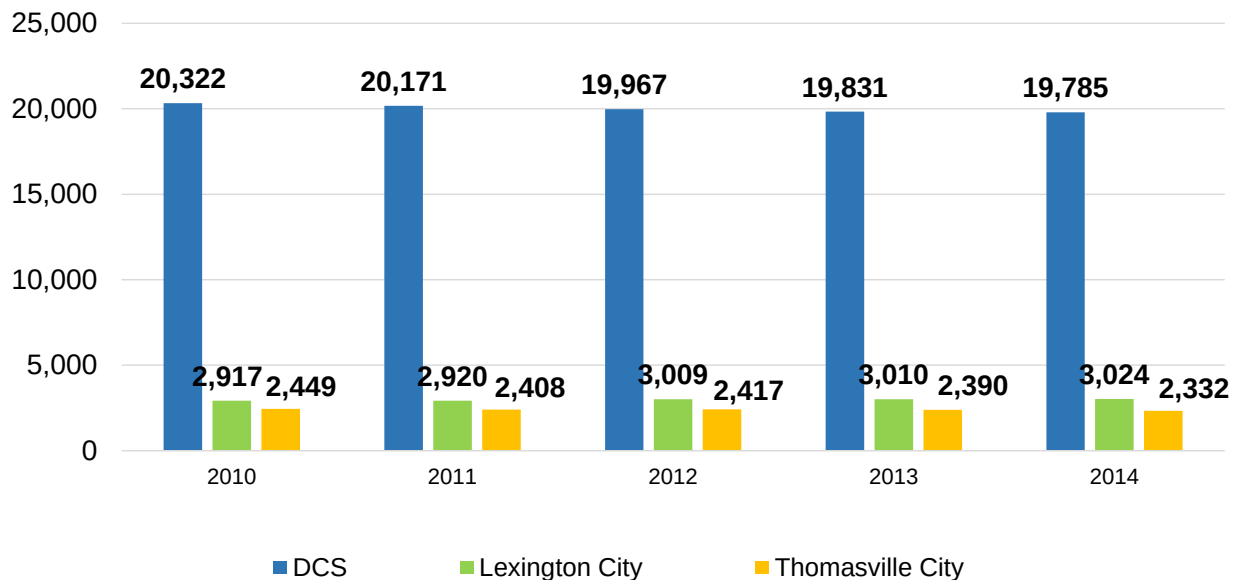
Information		FY 2015 Adopted			FY 2016 Adopted			Operating		Capital	
Agency	ADM FY 2015-16 Projection	Operating	Type II & III Capital	Per Pupil	Operating	Type II & III Capital	Per Pupil	% Change	\$ Change	% Change	\$ Change
DCS	19,680	\$ 22,268,544	\$ 1,185,928	\$ 1,115.38	\$ 22,478,594	\$ 1,221,506	\$ 1,142.20	0.9%	\$ 210,050	3.0%	\$ 35,578
Lexington City	3,047	\$ 3,445,406	\$ 237,100	\$ 1,115.38	\$ 3,480,298	\$ 244,214	\$ 1,142.20	1.0%	\$ 34,892	3.0%	\$ 7,114
Thomasville City	2,404	\$ 2,618,910	\$ 313,065	\$ 1,115.38	\$ 2,745,860	\$ 322,500	\$ 1,142.20	4.8%	\$ 126,950	3.0%	\$ 9,435
DCCC	-	\$ 3,101,498	\$ 384,673	\$ -	\$ 3,160,000	\$ 400,000	\$ -	1.9%	\$ 58,502	4.0%	\$ 15,327
Total	25,131	\$ 31,434,358	\$ 2,120,766	\$ 1,115.38	\$ 31,864,752	\$ 2,188,220	\$ 1,142.20	1.4%	\$ 430,394	3.2%	\$ 67,454

Total Funding Increase (Approximately equal to FY 2015 % Increase of 1.47%) \$ 497,848

Cumulative % Increase for Education 1.48%

Cumulative Per Pupil Funding % Increase 2.40%

Five Year Average Daily Membership (ADM) - Final Year Ending ADM



Current Expense Budget - Fiscal Year 2015-2016

Recap of 2014-15

Reflecting back to this time last year, we were faced with the continuation of funding decreases suffered in prior years as well as an additional \$226,000 funding loss for the 2014-15 fiscal year. The factors contributing to this deficit were a reduction in state funding as well as a reduction in federal funds.

To address this shortfall, \$136,000 in fund balance was appropriated along with the continuation of the 2013-14 cuts.

Outlook for 2015-16

In addition to the continuation of cuts, we anticipate an additional \$141,000 reduction in state funding. There is a possibility of a 2% salary increase for all certified employees as well as a 1% increase in retirement and a 5% increase in hospital insurance. If this occurs additional local funds will be required from fund balance. This budget includes the additional expenditures for our two SRO officers, funding for our Driver Training program that is no longer funded by the State, and our Senior High Summer School program no longer funded by Federal Programs.

Summary

Lexington City Schools is facing a budget shortage in the upcoming year. To help offset our budget shortage in the upcoming year, we will be requesting from the county a 3% funding increase of \$103,362 for current expense and \$20,313 for Developmental Center. We are requesting a total of \$3,548,768 in current expense and \$697,407 in Developmental Center funding. Prior year cuts will be continued and \$139,000 will be appropriated from fund balance to assist with the budget shortage. Through better financial practices and a reduction in expenditures, the system is able to minimize the difference between our revenues and expenditures.

Attachment

- A summary of what is funded by our local current expense appropriation

LOCAL CURRENT EXPENSE BUDGET - 2015/16

Type of Acct	Program	PRC Desc	2015/16 Budget
EXPENSE	001	CLASSROOM TEACHERS	\$47,850
EXPENSE	002	CENTRAL OFFICE ADM	\$395,403
EXPENSE	003	NON-INST. SUPPORT PERSONNEL	\$272,579
EXPENSE	005	SCH. BLDG. ADM- PRIN & APRIN	\$122,692
EXPENSE	009	NON-CONTRIB. EMPLOYEE BENEFITS	\$53,043
EXPENSE	012	DRIVERS ED	\$20,000
EXPENSE	015	SCHOOL TECH FUND	\$199,234
EXPENSE	028	STAFF DEVELOPMENT	\$101,525
EXPENSE	032	DEVELOPMENTAL CENTER	\$702,697
EXPENSE	036	CHARTER SCHOOLS	\$3,000
EXPENSE	061	CLASSROOM MAT/INSTR SUPP&EQUIP	\$131,133
EXPENSE	069	AT-RISK STUDENT SERVICES	\$110,000
EXPENSE	301	ROTC	\$86,806
EXPENSE	413	MORE AT FOUR	\$332,265
EXPENSE	704	COMMUNITY SCHOOLS	\$53,439
EXPENSE	706	LOCAL TRANS COST-NOT ELIG REIMB	\$132,327
EXPENSE	801	SYSTEM WIDE SERVICES	\$947,440
EXPENSE	802	PLANT AND OPERATIONS	\$1,602,500
EXPENSE	803	BACKPACK FUNDRAISER	\$18,000
EXPENSE	813	PROJECT POTENTIAL	\$3,500
EXPENSE	815	MALES ONLY	\$14,275
EXPENSE	818	CHILL PROGRAM	\$10,190
EXPENSE	819	ZEB&WINNI GREEN SCHOLARSHIP	\$1,000
EXPENSE	820	LMS BAND	\$6,538
EXPENSE	821	LMS CHORUS	\$4,338
EXPENSE	822	LMS ATHLETICS	\$10,719
EXPENSE	830	LSHS BAND	\$10,077
EXPENSE	831	LSHS CHORUS	\$10,077
EXPENSE	832	LSHS ATHLETICS	\$22,538
EXPENSE	833	LSHS SUMMER SCHOOL	\$12,000
EXPENSE	840	BOARD OF EDUCATION	\$125,752
EXPENSE TOTAL			\$5,562,939
REVENUE	000	SALES AND USE TAX REVENUE	\$15,000
REVENUE	000	COUNTY APPROPRIATION-CURRENT	\$3,548,768
REVENUE	000	TUITION AND FEES	\$1,000
REVENUE	000	FINES AND FORFEITURES	\$86,000
REVENUE	000	RENTAL OF SCHOOL PROPERTY	\$3,000
REVENUE	000	INTEREST EARNED ON INVESTMENT	\$1,000
REVENUE	000	OTHER LOCAL OPERATING REVENUE	\$5,000
REVENUE	000	INDIRECT COST ALLOCATED	\$225,000
REVENUE	000	FUND BALANCE APPROPRIATED	\$139,309
REVENUE	015	SCHOOL TECHNOLOGY FUND	\$195,000
REVENUE	032	DEVELOPMENTAL CENTER	\$697,407
REVENUE	301	ROTC	\$62,000
REVENUE	305	MEDICAID REIMBURSE	\$50,000
REVENUE	306	MEDICAID DIRECT SERVICES REIMB	\$125,000
REVENUE	308	FEDERAL IMPACT AREA GRANTS	\$4,000
REVENUE	413	MORE AT FOUR	\$332,265
REVENUE	611	ABC REVENUES	\$45,000
REVENUE	803	BACKPACK FUNDRAISER	\$10,000
REVENUE	806	DRIVERS ED FEES	\$5,000
REVENUE	814	LAPTOP PROGRAM	\$3,000
REVENUE	818	CHILL PROGRAM	\$10,190
TOTAL REVENUE			\$5,562,939

Capital Outlay Budget - Fiscal Year 2014-2015

Our Capital Outlay funding comes from Davidson County. For 2014-2015 we were allocated \$393,501 for Category I projects and \$237,100 for Category II and III expenditures.

Category I is the “brick and mortar” category, and includes anything that could be considered permanent improvement or addition to our buildings. Category II is for furniture and equipment. Category III includes vehicles.

For 2015-2016 we are requesting a 3% increase in all categories. The Category I request is net of any deductions for QSCB payments. \$281,000 is needed for HVAC upgrades, \$75,000 for roofing needs, and \$52,000 for paving. This year’s proposed budget includes a \$135,000 appropriation of fund balance for the Lexington Senior High science classroom labs. On the next page is a detailed description of our proposed Capital Outlay Budget. Carryover amounts from the current year are of course estimates at this time. The increase will not allow us to complete all projects, nor will it allow us to address all needs, but it will be a significant step towards doing so. We are requesting \$408,421 in Category I and \$244,213 in Category II & III funding which totals \$652,634.

CAPITAL OUTLAY BUDGET - 2015/16

Program	Description	Estimated Carryover	2015-16 New Funding	Fund Balance	2015/16 Budget
CAPITAL OUTLAY CATEGORY 2 & 3 EXPENSE	INST/OFFICE EQUIP & FURN CO	\$0	\$19,218		\$19,218
	INST/OFFICE EQUIP/FURN-ENGLAND	\$0	\$2,344		\$2,344
	INST/OFFICE EQUIP/FURN-LHS	\$0	\$10,000		\$10,000
	INST/OFFICE EQUIP/FURN-LHS BAND	\$0	\$4,000		\$4,000
	INST/OFFICE EQUIP/FURN-LMS	\$0	\$8,000		\$8,000
	INST/OFFICE EQUIP/FURN-PICKETT	\$0	\$4,000		\$4,000
	INST/OFFICE EQUIP/FURN-S. LEX	\$0	\$4,000		\$4,000
	INST/OFFICE EQUIP/FURN-SWEST	\$0	\$4,000		\$4,000
	LMS BAND EQUIP & FURNITURE	\$0	\$4,000		\$4,000
	LAPTOPS AND CARTS	\$0	\$34,000		\$34,000
	TECHNOLOGY	\$0	\$150,651		\$150,651
	TECHNOLOGY E-RATE	\$0	\$0		\$0
CAPITAL OUTLAY CATEGORY 2 & 3 TOTAL EXPENSE		\$0	\$244,213	\$0	\$244,213
CAPITAL OUTLAY CATEGORY 1 EXPENSE	LSHS SCIENCE LABS	\$200,800	\$0	\$135,000	\$335,800
	PICKETT/LSHS RENOVATIONS	\$0	\$0		\$0
	PLAYGROUND RENOVATIONS	\$8,464	\$0		\$8,464
	ROOFING	\$21,260	\$74,920		\$96,180
	SYSTEM WIDE HVAC	\$0	\$281,501		\$281,501
	SYSTEM-WIDE PAVING	\$0	\$52,000		\$52,000
CAPITAL OUTLAY CATEGORY 1 TOTAL EXPENSE		\$230,524	\$408,421	\$135,000	\$773,945
TOTAL CAPITAL OUTLAY EXPENSE		\$230,524	\$652,634	\$135,000	\$1,018,158
REVENUE	COUNTY APPROPRIATION PROJ-CATEGORY 1	\$230,524	\$408,421		\$638,945
	COUNTY APPROPRIATION PROJ-CATEGORY 2 & 3	\$0	\$244,213		\$244,213
	FUND BALANCE APPROPRIATED	\$0	\$0	\$135,000	\$135,000
TOTAL REVENUE		\$230,524	\$652,634	\$135,000	\$1,018,158

THOMASVILLE CITY SCHOOLS

Dr. Marie Pitre-Martin, Superintendent

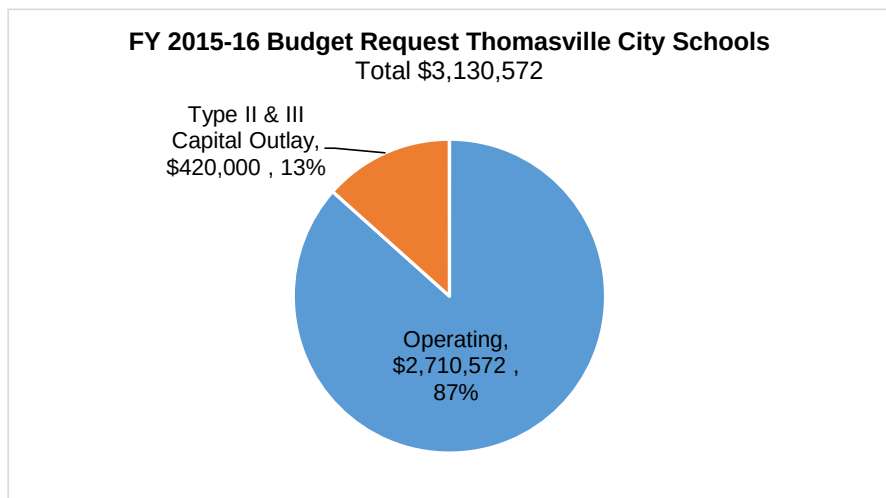
400 Turner Street Thomasville, NC 27360 (336) 474-4200

BUDGET SUMMARY

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2015 YTD Actual	FY 2016 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$2,693,910	\$2,618,910	\$2,618,910	\$2,618,910	\$2,745,860	\$126,950	4.8%
Capital Outlay	\$305,877	\$313,065	\$313,065	\$313,065	\$322,500	\$9,435	3.0%
Total	\$2,999,787	\$2,931,975	\$2,931,975	\$2,931,975	\$3,068,360	\$136,385	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	\$2,999,787	\$2,931,975	\$2,931,975	\$2,931,975	\$3,068,360	\$136,385	4.7%
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 2,404, 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 2016 ADOPTED BUDGET HIGHLIGHTS

- The FY 2016 Adopted Budget increases county funding to the Thomasville City School System by \$136,385 or 4.7%. The increase in operating funds for FY 2016 increases per pupil funding contributed by the county from \$1,115.38 to \$1,142.20. The capital outlay budget for FY 2016 is 3.0% greater than for FY 2015. This capital outlay budget provides funding for repair and upgrade of various facilities currently in operation

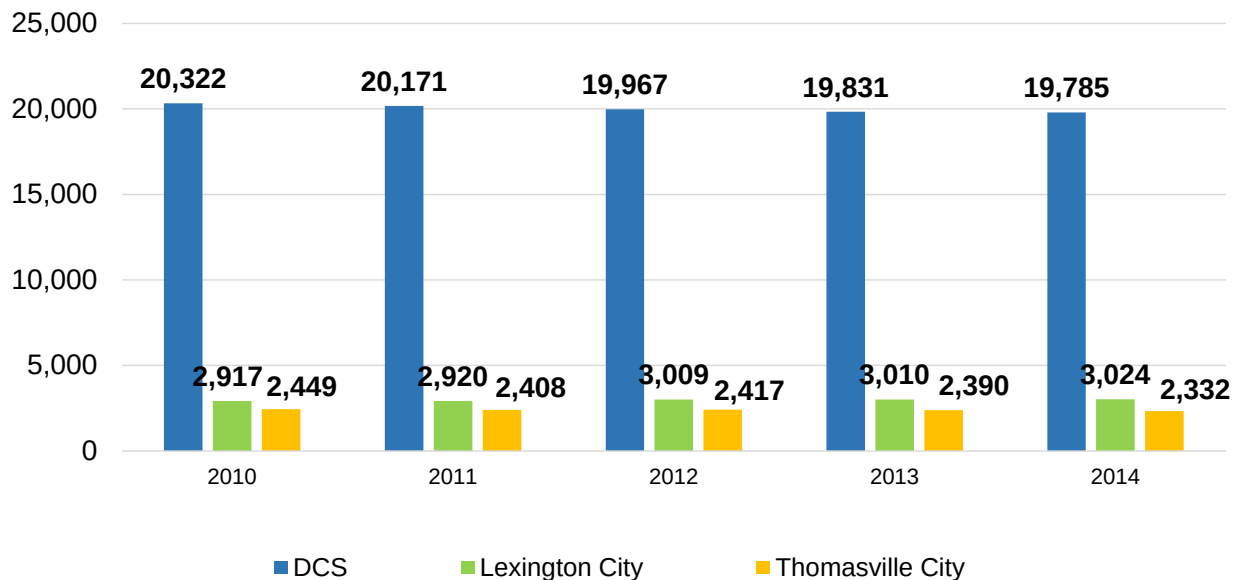
Information		FY 2015 Adopted			FY 2016 Adopted			Operating		Capital	
Agency	ADM FY 2015-16 Projection	Operating	Type II & III Capital	Per Pupil	Operating	Type II & III Capital	Per Pupil	% Change	\$ Change	% Change	\$ Change
DCS	19,680	\$ 22,268,544	\$ 1,185,928	\$ 1,115.38	\$ 22,478,594	\$ 1,221,506	\$ 1,142.20	0.9%	\$ 210,050	3.0%	\$ 35,578
Lexington City	3,047	\$ 3,445,406	\$ 237,100	\$ 1,115.38	\$ 3,480,298	\$ 244,214	\$ 1,142.20	1.0%	\$ 34,892	3.0%	\$ 7,114
Thomasville City	2,404	\$ 2,618,910	\$ 313,065	\$ 1,115.38	\$ 2,745,860	\$ 322,500	\$ 1,142.20	4.8%	\$ 126,950	3.0%	\$ 9,435
DCCC	-	\$ 3,101,498	\$ 384,673	\$ -	\$ 3,160,000	\$ 400,000	\$ -	1.9%	\$ 58,502	4.0%	\$ 15,327
Total	25,131	\$ 31,434,358	\$ 2,120,766	\$ 1,115.38	\$ 31,864,752	\$ 2,188,220	\$ 1,142.20	1.4%	\$ 430,394	3.2%	\$ 67,454

Total Funding Increase (Approximately equal to FY 2015 % Increase of 1.47%) \$ 497,848

Cumulative % Increase for Education 1.48%

Cumulative Per Pupil Funding % Increase 2.40%

Five Year Average Daily Membership (ADM) - Final Year Ending ADM



**Thomasville City Schools
County Budget Request
2015-2016**

Function	Description	2015 Budget	2016 Proposed Budget	Change
	<u>Expenditures</u>			
5100	Regular Instructional Programs	\$ -	\$ -	\$ -
5200	Special Instructional Programs	0	0	0
5300	Alternative Programs and Services	0	0	0
5400	School Leadership Services	900,617	963,057	62,440
5500	Co-Curricular Services	0	0	0
5800	School Based Support	0	17,131	17,131
6100	Support and Development Services	0	0	0
6300	Alternative Programs / Development Svcs	0	0	0
6400	Technology Services	62,233	63,054	821
6500	Operational Support Services	1,321,983	1,330,000	8,017
6600	Financial and Human Resource Support	155,705	157,262	1,557
6700	Accountability Services	0	0	0
6800	System-wide Pupil Support	0	0	0
6900	Policy and Leadership	169,473	171,168	1,695
7100	Community School Programs	0	0	0
7200	Nutrition Services	8,900	8,900	0
8400	Interfund transfers	0	0	0
	Total Expenses	\$ 2,618,910	\$ 2,710,572	\$ 91,661
	<u>Revenues</u>			
3100	Sales Tax Refund	\$ -	\$ -	\$ -
3700	Federal Grants	0	0	0
4100	County Appropriation	2,618,910	2,710,572	91,662
4120	City Appropriation	0	0	0
4400	Local Revenue	0	0	0
4800	Indirect Cost/E-rate/Settlements	0	0	0
4900	Fund Balance Appropriated	0	0	0
	Total Revenues	\$ 2,618,910	\$ 2,710,572	\$ 91,662

Assumptions:

Tier 1 of the Teacher Salary receives a 5% raise
 State Legislation requires a 1% pay increase for all employees.
 Retirement Rate increase equals 1%.
 Health Insurance Increase is 5%
 Teacher Supplement increase to bring teachers to approximately 6%
 County Revenue is 3.5% more than total received in 2015.

**Thomasville City Schools
Capital Outlay Budget Request
2015-2016**

Category I	Request
Roofing	\$ 600,000
Improvements to Building & Grounds	\$ 30,000
System Security Projects	\$ 50,000
Paving & Sidewalks	\$ 10,000
Electronic Temperature Controls (Partial)	\$ 10,000
Central Renovations/ADA/Electrical Updates:	
Handicapped Restrooms	\$ 20,000
Window Replacement (Parcial)	\$ 30,000
Fencing	\$ 10,000
HVAC	\$ 500,000
Technology Infrastructure	\$ 50,000
QSCB Payment	\$ 100,315
Total Category I	\$ 1,410,315
Category II	\$ 350,000
Category III	
Vehicles	\$ 20,000
Activity Bus Replacement (Partial)	\$ 50,000
Total Category III	\$ 70,000
Total Capital Outlay Request	\$ 1,830,315

OPERATING TRANSFERS - EDUCATION

Casey Smith, Assistant County Manager

913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2015 YTD Actual	FY 2016 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$4,287,179	\$2,547,200	\$4,217,200	\$1,358,600	\$2,637,319	\$90,119	3.5%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$4,287,179	\$2,547,200	\$4,217,200	\$1,358,600	\$2,637,319	\$90,119	3.5%
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	\$4,287,179	\$2,547,200	\$4,217,200	\$1,358,600	\$2,637,319	\$90,119	3.5%
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 2016 ADOPTED BUDGET HIGHLIGHTS

- The FY 2016 Adopted Budget increases the County transfer of funds from the General Fund to the School Capital Outlay fund by \$90,119 or 3.5%. The change is attributed to two factors:
 - The FY 2016 Adopted Budget reduces the necessary contribution of school capital to Debt Service for the QSCB bonds by (\$7,142). This reduction is based on the updated amortization schedule therefore, the adopted budget transfers that difference back to each school system's school capital outlay allocation. Also the FY 2016 Adopted Budget transfers the net total (minus the QSCB debt payment) rather than the gross total as in years past. This keeps the transfers between funds in balance for better record-keeping

- 0 Finally the adopted budget includes an additional \$500,000 in matching funds transferred from the General Fund for each system to complete major roof / HVAC repairs during FY 2015-16

- Below is a summary of each school districts' Type I Capital Outlay dollar amounts for:
 - o FY 2015 Adopted
 - o FY 2016 Requested
 - o FY 2016 Proposed
 - o FY 2016 Adopted

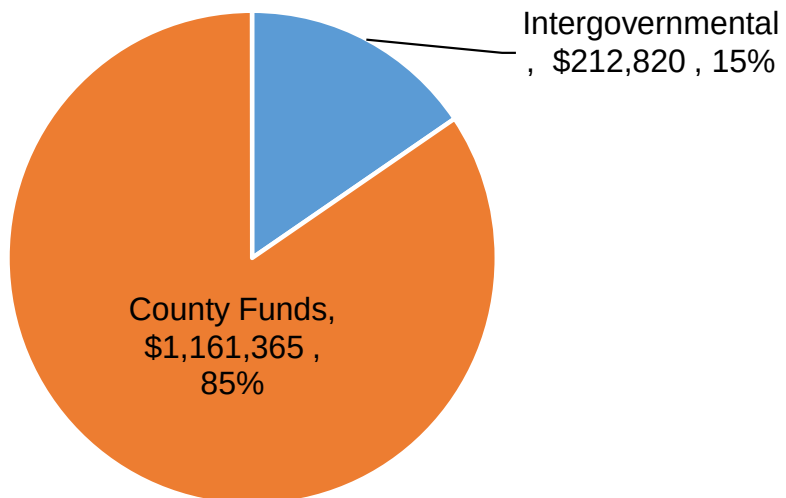
District	FY 2015 Adopted	FY 2016 Requested	FY 2016 Proposed	FY 2016 Adopted	vs. Adopted	
					\$ Change	% Change
DCS	\$ 1,386,351	\$ 1,640,547	\$ 1,388,732	\$ 1,689,921	\$ 303,570	21.9%
Lexington City	\$ 393,501	\$ 512,256	\$ 395,882	\$ 495,287	\$ 101,786	25.9%
Thomasville City	\$ 350,325	\$ 1,410,315	\$ 352,705	\$ 452,111	\$ 101,786	29.1%
Total	\$ 2,130,177	\$ 3,563,118	\$ 2,137,319	\$ 2,637,319	\$ 507,142	23.8%

Environmental Protection Summary

Department	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2016 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Integrated Solid Waste	\$ 1,178,590	\$ 1,101,313	\$ 1,101,313	\$ 1,166,488	\$ 65,175	5.9%
Operating Transfers - Sewer Fund	\$ 1,101,622	\$ -	\$ -	\$ -	\$ -	0.0%
Soil & Water	\$ 194,408	\$ 203,488	\$ 203,488	\$ 207,697	\$ 4,209	2.1%
Grand Total	\$ 2,474,620	\$ 1,304,801	\$ 1,304,801	\$ 1,374,185	\$ 69,384	5.3%
Total Revenue	\$ 210,494	\$ 216,900	\$ 216,900	\$ 212,820	\$ (4,080)	-1.9%
County Funds	\$ 2,264,126	\$ 1,087,901	\$ 1,087,901	\$ 1,161,365	\$ 73,464	6.8%

FY 2016 Environmental Protection Revenues

Total \$1,161,365



SANITATION

Rex Buck, Director

1242 Old US HWY 29 Thomasville, NC 27360 (336) 242-2284

BUDGET SUMMARY

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2015 YTD Actual	FY 2016 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$664,007	\$640,598	\$640,598	\$561,304	\$724,545	\$83,947	13.1%
Operating	\$479,354	\$439,369	\$439,369	\$386,681	\$420,601	(\$18,768)	-4.3%
Capital Outlay	\$35,229	\$21,346	\$21,346	\$19,772	\$21,342	(\$4)	0.0%
Total	\$1,178,590	\$1,101,313	\$1,101,313	\$967,757	\$1,166,488	\$65,175	5.9%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$183,911	\$191,400	\$191,400	\$156,477	\$187,320	(\$4,080)	-2.1%
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	\$183,911	\$191,400	\$191,400	\$156,477	\$187,320	(\$4,080)	-2.1%
Net County Funds	\$994,679	\$909,913	\$909,913	\$811,280	\$979,168	\$69,255	7.6%
Authorized Positions	17.50	16.25	16.25	16.25	17.25	1.00	6.2%

DEPARTMENTAL PURPOSE & GOALS

Sanitation division staffs twelve Recycling Centers throughout the County and operates a fleet of waste collection vehicles to ensure proper transportation and disposal of materials generated at those sites. The division also provides waste collection and disposal services for Davidson County Schools.

FY 2016 ADOPTED BUDGET HIGHLIGHTS

- The FY 2016 Adopted Budget increases overall spending on Integrated Solid Waste by \$69,255 or 7.6%. Majority of the increase is due to an average pay increase of approximately 2.3%. This increase addresses two compounding issues: 1) Salary Compression and 2) Overall Salary Competitiveness by including a \$500 base salary increase and a 1% cost of living (COLA) adjustment. For future fiscal years the base amount will be included as part of the base budget development, with the COLA approved annually by the Board of Commissioners as part of the adopted budget ordinance. The adopted budget also includes a decrease in the retirement rate from 7.07% to 6.67%.

Finally, the adopted budget includes an increase in group insurance cost due to overall increases in premiums resulting from high cost claims above \$50,000

- Finally, for FY 2016 one Administrative Assistant position from Transportation is expected to transfer in to an existing vacant position within Sanitation. This is due to a projected reduction in Intergovernmental revenue within Transportation for the upcoming fiscal year, which requires changes in service level in order for the service as a whole to remain sustainable for the future

SOIL & WATER

Andy Miller, Director

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

BUDGET SUMMARY

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2015 YTD Actual	FY 2016 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$183,434	\$188,199	\$188,199	\$164,947	\$191,973	\$3,774	2.0%
Operating	\$10,974	\$14,007	\$14,007	\$7,632	\$14,024	\$17	0.1%
Capital Outlay	\$0	\$1,282	\$1,282	\$0	\$1,700	\$418	32.6%
Total	\$194,408	\$203,488	\$203,488	\$172,579	\$207,697	\$4,209	2.1%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$26,583	\$25,500	\$25,500	\$26,118	\$25,500	\$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	\$26,583	\$25,500	\$25,500	\$26,118	\$25,500	\$0	0.0%
Net County Funds	\$167,825	\$177,988	\$177,988	\$146,461	\$182,197	\$4,209	2.4%
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 qualifying land users for the implementation of Best Management Practices that protect and improve natural resources.

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 all 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 2016 ADOPTED BUDGET HIGHLIGHTS

- The FY 2016 Adopted Budget increases county funding to the Soil & Water Department by \$4,209 or 2.4%. Majority of the increase is due to including an overall average pay increase of approximately 2.3%. This increase addresses two compounding issues: 1) Salary Compression and 2) Overall Salary Competitiveness by including a \$500 base salary increase and a 1% cost of living (COLA) adjustment. For future fiscal years the base amount will be included as part of the base budget development, with the COLA approved annually by the Board of Commissioners as part of the adopted budget ordinance. The adopted budget also includes a decrease in the retirement rate from 7.07% to 6.67%. Finally, the adopted budget includes an increase in group insurance cost due to overall increases in premiums resulting from high cost claims above \$50,000

FY 2015 SIGNIFICANT ACCOMPLISHMENTS

- During FY 2015 the Department encumbered \$48,596 in cost sharing funds to land users for the implementation of best management practices through the NC Agricultural Cost Share Program, the NC Agricultural Water Resources Assistance Program, and the NC Community Conservation Assistance Program. These programs paid out \$22,224 to land users as of February 23, 2015. These best management practices included closing abandoned wells, precision nutrient application, cover crops, and the installation of a pond to provide water for irrigation on a vegetable farm. Participants have up to three years to complete their planned practices
- Through the US Department of Agriculture Environmental Quality Incentives Program applications have been received and processed to provide approximately \$490,000 in cost share payments to implement energy saving measures on 4 farms, an energy audit for one farm, prescribed burning to improve a timber stand and wildlife habitat, and the installation of one season extending high tunnel
- The Department's information program reached over 2,000 individuals through various events. These events included the Soil and Water Conservation Essay and Poster Program, the Envirothon Program, the Annual Farm Tour in conjunction with the Cooperative Extension Service, presentations to various civic and agricultural groups, the quarterly Newsletter, and technical assistance to individuals

KEY PERFORMANCE MEASURES

Measure	FY 2013 Actual	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected
State Cost Share Programs				
<i>(Cost-Share Dollars)</i>				
NC Ag. Cost Share	\$49,831	\$36,779	\$42,360	\$60,000
NC Comm. Cons. Asst. Prog.	\$3,023	\$3,710	\$6,375	\$10,000
NC Ag. Water Res. Asst. Prog.	\$5,117	N/A	\$15,000	\$0
Federal Cost Share Programs				
<i>(Cost-Share Dollars)</i>				
Env. Quality Incentives Prog.	\$30,175	\$25,118	\$490,000	\$100,000
Technical Asst. to Individuals	1,210	1,305	1,400	1,400
Information Program				
Group Presentations (# of Attendees)	316	358	400	400
Envirothon Teams	13	11	12	15
Essay & Poster Contest (# of Students)	1,660	1,611	1,512	1,491

FUTURE ISSUES

- Changing land uses will present new challenges to maintaining an adequate supply of clean water and a sustainable local food supply for the citizens of Davidson County
- The expected conversion of agricultural and forest land to other uses will have significant impacts on water quality and the volume of stormwater runoff. Increased stormwater volumes and velocities will reduce the stability of stream channels and result in increased sediment and other pollutants in local water bodies
- Maintaining the productivity of agricultural land through the use of innovative management strategies will be essential for the continued economic strength of the County
- These challenges will increase the need for technical assistance to the citizens of Davidson County as they manage the changing needs of the community

OPERATING TRANSFERS – ENVIRONMENTAL PROTECTION

Casey Smith, Assistant County Manager

913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2015 YTD Actual	FY 2016 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$1,101,622	\$0	\$0	\$0	\$0	\$0	0.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,101,622	\$0	\$0	\$0	\$0	\$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	\$1,101,622	\$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

Operating transfer consists of contributions from the County's General Fund to other operating funds.

FY 2016 ADOPTED BUDGET HIGHLIGHTS

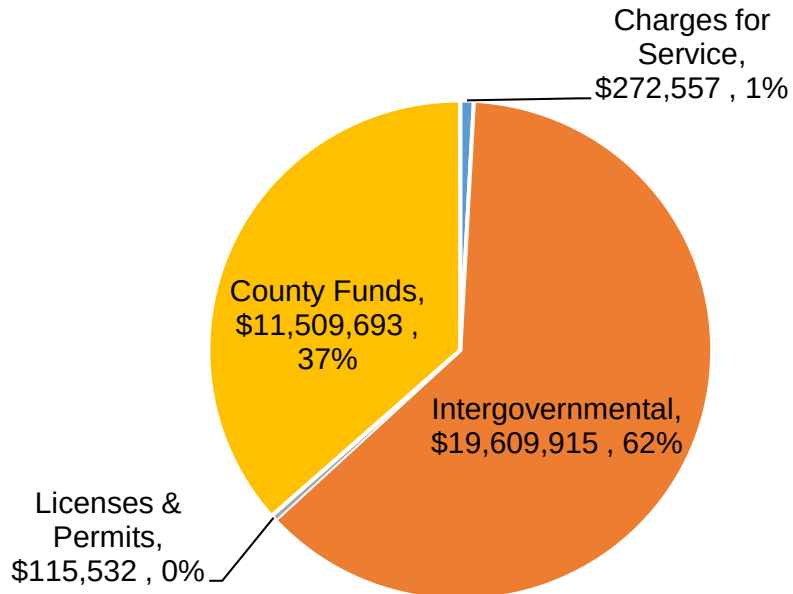
- The FY 2016 Adopted Budget provides no transfer of funds from the General Fund to the Sewer Fund for Environmental Protection purposes

Human Services Summary

Department	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2016 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Contributions - Life Center Grant	\$ 448,067	\$ 96,726	\$ 430,266	\$ 96,726	\$ -	0.0%
Operating Transfers	\$ 809,344	\$ 809,344	\$ 809,344	\$ 809,344	\$ -	0.0%
Public Health	\$ 7,131,548	\$ 7,573,242	\$ 7,792,441	\$ 7,219,032	\$ (354,210)	-4.7%
Senior Services	\$ 1,875,344	\$ 1,981,806	\$ 2,045,483	\$ 2,010,222	\$ 28,416	1.4%
Social Services	\$ 19,967,112	\$ 20,410,394	\$ 21,205,685	\$ 21,251,577	\$ 841,183	4.1%
Veterans Services	\$ 100,987	\$ 119,509	\$ 119,509	\$ 120,796	\$ 1,287	1.1%
Grand Total	\$ 30,332,402	\$ 30,991,021	\$ 32,402,728	\$ 31,507,697	\$ 516,676	1.7%
Total Revenue	\$ 19,917,308	\$ 19,299,750	\$ 20,522,880	\$ 19,998,004	\$ 698,254	3.6%
County Funds	\$ 10,415,094	\$ 11,691,271	\$ 11,879,848	\$ 11,509,693	\$ (181,578)	-1.6%

FY 2016 Human Services Revenues

Total \$19,998,004



CONTRIBUTIONS - HUMAN SERVICES

Casey Smith, Assistant County Manager

913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2015 YTD Actual	FY 2016 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$448,067	\$96,726	\$430,266	\$384,123	\$96,726	\$0	0.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$448,067	\$96,726	\$430,266	\$384,123	\$96,726	\$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	\$448,067	\$96,726	\$430,266	\$375,100	\$96,726	\$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	\$448,067	\$96,726	\$430,266	\$375,100	\$96,726	\$0	0.0%
Net County Funds	\$0	\$0	\$0	\$9,023	\$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 the Davidson County Economic Development Commission.

FY 2016 ADOPTED BUDGET HIGHLIGHTS

- Below is a summary highlighting the various agencies by function, and also shows the requested amount by the agency from the County as well as the amount included in the FY 2016 Adopted Budget

Contribution Summary

Functional Area	Agency	Requested		Adopted		\$ Change		\$ Change	
		FY 2015 Adopted	FY 2015 Amended	FY 2015 YTD Actual	FY 2016 Requested	FY 2016 Adopted	vs. Adopted	vs. Adopted	vs. Adopted
Human Service Organization	FAMILY SERVICES - GRANT	\$ -	\$ 312,544	\$ 286,484	\$ -	\$ -	\$ -	\$ -	\$ -
	LIFE CENTER - GRANT	\$ 96,726	\$ 117,722	\$ 97,639	\$ 96,726	\$ 96,726	\$ -	\$ -	\$ -
Human Service Organization Total		\$ 96,726	\$ 430,266	\$ 384,123	\$ 96,726	\$ 96,726	\$ -	\$ -	\$ -

OPERATING TRANSFERS – HUMAN SERVICES

Casey Smith, Assistant County Manager

913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2015 YTD Actual	FY 2016 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$809,344	\$809,344	\$809,344	\$404,672	\$809,344	\$0	0.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$809,344	\$809,344	\$809,344	\$404,672	\$809,344	\$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	\$809,344	\$809,344	\$809,344	\$404,672	\$809,344	\$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 2016 ADOPTED BUDGET HIGHLIGHTS

- The FY 2016 Adopted Budget keeps the contribution the Mental Health Fund the same as for last fiscal year, which totals \$809,344

PUBLIC HEALTH

Monecia Thomas, Director

913 Greensboro Street Lexington, NC 27292 (336) 242-2300

BUDGET SUMMARY

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2015 YTD Actual	FY 2016 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$5,651,148	\$6,232,767	\$6,176,728	\$4,854,722	\$5,926,611	(\$306,156)	-4.9%
Operating	\$1,428,598	\$1,340,475	\$1,612,913	\$1,008,323	\$1,292,421	(\$48,054)	-3.6%
Capital Outlay	\$51,802	\$0	\$2,800	\$0	\$0	\$0	0.0%
Total	\$7,131,548	\$7,573,242	\$7,792,441	\$5,863,045	\$7,219,032	(\$354,210)	-4.7%
Revenues							
Charges for Service	\$211,879	\$127,100	\$181,984	\$188,300	\$140,307	\$13,207	10.4%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$3,787,231	\$3,540,615	\$3,704,930	\$3,102,701	\$3,121,311	(\$419,304)	-11.8%
Licenses & Permits	\$129,168	\$109,300	\$109,300	\$129,639	\$115,532	\$6,232	5.7%
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	\$4,128,278	\$3,777,015	\$3,996,214	\$3,420,640	\$3,377,150	(\$399,865)	-10.6%
Net County Funds	\$3,003,270	\$3,796,227	\$3,796,227	\$2,442,405	\$3,841,882	\$45,655	1.2%
Authorized Positions	109.00	107.00	107.00	107.00	99.00	(8.00)	-7.5%

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 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 inspections, in addition to food and lodging inspections 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 2016 ADOPTED BUDGET HIGHLIGHTS

- The FY 2016 Adopted Budget increases county funding to the Health Department by \$45,655 or 1.2%. The Public Health budget decreased partly from the elimination of (8) grant funded positions (WIC and the Northwest Grant), whereby the funding has been eliminated for the upcoming fiscal year therefore, the expenses will be eliminated as well. In addition, the budget approves several fee changes (listed after the future issues section) within Personal and Environmental Health designed to align receipts to the actual cost providing the service or align with changes in Medicaid reimbursement rates
- The FY 2016 Adopted Budget includes an overall average pay increase of approximately 2.3%. This increase addresses two compounding issues: 1) Salary Compression and 2) Overall Salary Competitiveness by including a \$500 base salary increase and a 1% cost of living (COLA) adjustment. For future fiscal years the base amount will be included as part of the base budget development, with the COLA approved annually by the Board of Commissioners as part of the adopted budget ordinance. The adopted budget also includes a decrease in the retirement rate from 7.07% to 6.67%. Finally, the proposed budget includes an increase in group insurance cost due to overall increases in premiums resulting from high cost claims above \$50,000

FY 2015 SIGNIFICANT ACCOMPLISHMENTS

Health Education:

- Distributed over 110 car seats to low-income children in need and educated their parents about the proper use of the car seats each year
- Developed a Community Coalition (**Davidson County Stop Prescription Abuse Now-DCSPAN**) with active Sector Groups across the County
- Sponsored Community Forums (education and assistance with enrolling) focused on the Affordable Care Act (ACA)
- Presented at the National Association of County and City Health Officials (NACCHO) Conference and the County's Corner Store Initiative was selected as a national Promising Practice
- Assisted the City of Lexington, the City of Thomasville, and Davidson County with the posting of tobacco-free signage at all parks. Assisted the Town of Denton with the posting of signage at Harrison Park

Personal Health:

- Converted to Electronic Medical Records (Patagonia) and continued collaboration with the vendor and other local health departments to ensure its effectiveness.
- Continued the Integrated Clinics Concept in the Personal Health division (All Clinics are now offered every day of the week – with the recent addition of the Breast and Cervical Cancer Control Program – BCCCP)
- Filled a Full-time Physician Extender position (after being without this position for over a year)

Women, Infants and Children (WIC):

- Converted to Crossroads, an Electronic Records System, for the Women, Infants and Children (WIC) Program.

Environmental Health:

- Scanned approximately 43,000 Environmental Health Records. This represents the years 1964-1988 and 2004-2015
- Using GPS to map and record evaluation data for the On-site Wastewater program
- Infrastructure is almost complete to allow food and lodging records to become fully digital, thus no longer requiring documents to be printed for office storage. Clients will still receive a copy of the information

KEY PERFORMANCE MEASURES

Measure	FY 2013 Actual	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected
Personal Health				
Immunization Rates for Children (DCHD) Benchmark Age = 24 Months	92%	87%	94%	94%
Total Unduplicated Patients (Clinic)	9,042	7,786	7,786	7,786
Total Unduplicated Visits (Clinic)	14,966	12,195	12,195	12,195
Total Number of Students Screened or Counseled (Not Including Mass Screenings)	12,661	11,533	11,533	11,533
Environmental Health				
Average Number of Working Days to Make Initial Site Visit for New On-site Wastewater Applications	3.44	4.67	3.83	3.83
Average Number of Working Days to Make Initial Site Visit for Repairs to an Existing System	1.21	1.47	1.6	1.60
Average Number of Working Days to Make a Site Visit in Response to a Complaint	1.67	1.6	1.5	1.50
% of Quality Control Inspections Completed	75%	100%	100%	100%
Women, Infant and Children (WIC)				
Certifications, Recertifications and New Additions	15,924	16,910	16,910	16,910
Education Contacts	6,935	6,164	6,164	6,164
Participation Rates	95%	91%	91%	91%

FUTURE ISSUES

Women, Infants and Children:

- Due to caseload participation and funding reductions in July 2015, there are concerns about maintaining the WIC program participation rates, having adequate funding for operations, meeting the demand and being able to show an increase in participation so that the caseload can be increased in the future

Personal Health:

- Maintaining School Nurse Funding Initiative (SNFI) for 8 School Nurse positions across the 3 School Systems. This was discussed during the last legislative session. Davidson County receives \$400,000 from this initiative

Health Department – All Divisions:

- Current Accreditation status expires in December 2016. All Accreditation materials will need to be submitted in mid-June 2016. This requires an abundance of staff time and energy
- Maintaining a focus on accountability while effectively using the new technologies available: Patagonia, Crossroads, Laserfiche - Scanning of On-site wastewater records, etc
- Completion of the 2015 Davidson County Community Health Assessment in collaboration with Novant Health Thomasville Medical Center and Wake Forest Baptist Lexington Medical Center
- Unknown impacts from potential Medicaid Reform and the Affordable Care Act (ACA)

**Davidson County Health Department Approved Fee Changes
(Personal Health and Environmental Health)**

Fee Description – Personal Health	Current Fee	Approved Fee	Explanation
Pregnancy Test	\$17	\$20	Based on the actual cost, estimated nurse cost, lab cost and office support cost, the total equals \$20.19. Following a pregnancy test, counseling and prenatal vitamins are provided.
Tuberculosis Skin Test (Mantoux)	\$12	\$20	Based on the actual cost, estimated nurse cost, and office support cost, the total equals \$15.53.
CPT 99201 – Office Visit Brief Sick	\$60	\$63	The Medicaid Reimbursement Rate is \$62.10
CPT 99202 – Office Visit Problem Focused	\$90	\$95	The Medicaid Reimbursement Rate is \$93.15
CPT 99203 – Office Visit Expanded	\$128	\$135	The Medicaid Reimbursement Rate is \$132.48

Explanation:

According to the Environmental Health Fee Review Policy, Environmental Health fees are studied biannually using the following methods:

1. Assessing the actual cost related to performing the work for the requested service.
2. A comparison of Environmental Health fees of a minimum of 10 counties that are demographically comparable.
3. A comparison of Environmental Health fees with the fees of all surrounding counties.

Fee Description – Environmental Health	Current Fee	Approved Fee		Fee Description – Environmental Health	Current Fee	Approved Fee
Application fee for a return visit to a site “not ready” for evaluation	\$50	\$60		Application for the annual permit of a Public Swimming Pool, Wading Pool, Spa	\$125	\$150
Application fee for a new private water supply well	\$240	\$260		Return visits for Public Pool “not ready”	\$50	\$60
Application fee for Inorganic Chemical, Sulfur Reducing Bacteria or Lead	\$35	\$70		Application fee for the temporary permit of a Tattoo Artist	N/A	\$100
Application fee for a Pesticide, Volatile Organic Compound, Nitrate/Nitrite or Petroleum water sample	\$45	\$55		Application fee for plan review of a Mobile Food Unit	N/A	\$90
Application fee for well water panel test kit (New and Existing)	\$80	\$90		Application fee for a Coliform Bacteria	\$35	\$55

SENIOR SERVICES

Thessia Everhart-Roberts, Director

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

BUDGET SUMMARY

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2015 YTD Actual	FY 2016 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$1,026,775	\$1,066,779	\$1,066,779	\$920,008	\$1,103,535	\$36,756	3.4%
Operating	\$837,586	\$915,027	\$972,657	\$708,829	\$906,687	(\$8,340)	-0.9%
Capital Outlay	\$10,983	\$0	\$6,047	\$5,552	\$0	\$0	0.0%
Total	\$1,875,344	\$1,981,806	\$2,045,483	\$1,634,389	\$2,010,222	\$28,416	1.4%
Revenues							
Charges for Service	\$78,167	\$83,860	\$83,860	\$70,470	\$93,750	\$9,890	11.8%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$1,071,533	\$1,002,778	\$1,026,940	\$939,400	\$1,067,690	\$64,912	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	\$1,149,700	\$1,086,638	\$1,110,800	\$1,009,869	\$1,161,440	\$74,802	6.9%
Net County Funds	\$725,644	\$895,168	\$934,683	\$624,519	\$848,782	(\$46,386)	-5.2%
Authorized Positions	22.00	22.00	22.00	22.00	22.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Davidson County Senior Services is the lead agency for aging services in Davidson County, and serves as a “one-stop shop” resource for older and disabled adults. Citizens can take advantage of activities beginning at age 55, and if eligible, access nutrition and home care services at age 60. Disabled Adults, 18 and older, may qualify for home healthcare services. All services are designed to afford citizens an opportunity to live independently in their own homes as opposed to institutional placement.

Senior Services mission is to support, assist, and advocate for older and disabled adults and their families. The agency does this by offering an evolving array of programs and services to meet their present and future needs regarding well-being, independence, community involvement, and the ability for them to remain in their own home.

Services provided include Home Delivered Meals, Congregate Nutrition, In-Home Aide Services, Transportation, Community Alternatives Program for Disabled Adults or CAP/DA, Information and Options Counseling, and two Senior Centers, both accredited “Centers of Excellence” by the NC Division of Aging and Adult Services. The centers provide programs to promote the physical, social

and emotional well-being of older adults.

Goal 1: Empower older adults, their families, and other consumers to make informed decisions and to easily access existing health and long term care options

Objective 1.1: Educate the public on availability of services to foster independence, self-sufficiency and their planning for long-term needs

Objective 1.2: Streamline and strengthen access to long-term services and supports to facilitate informed decision-making

Objective 1.3: Ensure inclusion of diverse cultures and abilities in all aspects of the aging and adult services

Goal 2: Prepare Davidson County for an aging population

Objective 2.1: Through professional consultative services, position Senior Services to better serve and address the needs of an aging population

Objective 2.2: Advocate for increased funding and enhanced facilities to accommodate the growing aging population

Goal 3: Ensure the safety and rights of older adults and vulnerable adults and prevent their abuse, neglect and exploitation

Objective 3.1: Maximize collaboration, outreach and training to stop or prevent abuse, neglect, and exploitation

Objective 3.2: Strengthen emergency preparedness and response for older adults

Goal 4: Empower older adults to engage in the community through volunteerism, lifelong learning, and civic activities

Objective 4.1: Promote volunteerism and other active engagement

Objective 4.2: Offer senior leadership opportunities that recognize the importance of older adult involvement in addressing issues affecting seniors

Goal 5: Maintain good stewardship of publicly funded services

Objective 5.1: Promote effective and efficient management policies, including the use of performance-based standards and outcomes

FY 2015 SIGNIFICANT ACCOMPLISHMENTS

- Embedded a DCTS employee within Senior Services to streamline scheduling and billing, in addition enhancing the customer experience
- As a method of tracking clients that have transitioned from a long term care facility back into a community, two employees became certified to conduct Centers for Medicaid and Medicare Services, Quality of Life Surveys. Senior Services is reimbursed \$100 per completed survey
- In an effort to increase revenue for services, an employee committee developed a sponsorship package that provides donors opportunities to sponsor programs agency wide. Launched in January 2013, in the first year of distribution, the program procured \$25,500 in sponsorships
- Applied for and received a \$10,000 grant from the National Council on Aging for the education and enrollment of seniors in the SNAP (Senior Nutrition Assistance Program)
- Developed a collaboration with the North West Community Care Network for the provision of assessment and referral services for the ANCHOR (Actively Navigating Care at Home to Overcome Readmissions) Program. Senior Services role is to be to provide in-depth long term care assessments and link ANCHOR clients to community based services. Senior Services receives a reimbursement of \$49 per completed assessment
- Negotiated and contracted with the North West Community Care Network to provide frozen meals to clients discharged from a hospital setting to home. Senior Services provides two weeks of meals reimbursed at a rate of \$5 per meal
- Implemented private-pay option for In-Homes Aide services for clients who may have the means to pay a portions of services as an alternate to waiting list placement

FY 2016 ADOPTED BUDGET HIGHLIGHTS

- The FY 2016 Adopted Budget decreases county funding to the Senior Services Department by (\$46,386) or -5.2%. Practically all of the decrease is due to projected increases in Intergovernmental Revenue particularly for Information & Care Assistance as well as Senior Services Operations
- For FY 2016 an overall average pay increase of approximately 2.3%. This increase addresses two compounding issues: 1) Salary Compression and 2) Overall Salary Competitiveness by including a \$500 base salary increase and a 1% cost of living (COLA) adjustment. For future fiscal years the base amount will be included as part of the base budget development, with the COLA approved annually by the Board of Commissioners as part of the adopted budget ordinance. The adopted budget also includes a decrease in the retirement rate from 7.07% to 6.67%. Finally, the adopted budget includes an increase in group insurance cost due to overall increases in premiums resulting from high cost claims above \$50,000

KEY PERFORMANCE MEASURES

Measure	FY 2013 Actual	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected
Information & Case Assistant will Complete a Referral Intake Within (24) Hours from Original Call	100.00%	99.50%	N/A	N/A
Maintain a Health Department Grade of 95% or above at all (5) Congregate Nutrition sites	100.00%	100.00%	N/A	N/A
Maintain a Daily Client Fill Rate for Home Delivered Meals - Goal = 95%	70.00%	10.00%	N/A	N/A
Review / Re-Assess the Status of All Clients on the In-Home Services Waitlist Quarterly	N/A	N/A	98.00%	98.00%
Maintain a Health Department Grade of 98% or Above at All (5) Congregate Nutrition Sites	N/A	N/A	95.00%	95.00%
Maintain a Daily Client Fill Rate for Home Delivered Meals - Goal = 90%	N/A	N/A	90.00%	90.00%

FUTURE ISSUES

Wait List for Services

- Senior Services maintains a waitlist for critical community based care services.
In-Home Services (90); Home Delivered Meals (102); CAP/DA (126); Transportation (45)

Insufficient Funding

- Recent and coming sequester mandated reduction in funds for Home Delivered Meals, Congregate Nutrition and Senior Center operations

DC is Aging (Babyboomers)

- 2010 census reported 33,567 adults age 60 and older in Davidson Co.; this number is projected to increase 52% by 2030

Facilities (Space Needs)

- Both the Lexington and Thomasville facilities have space and parking issues; this will intensify as the population ages and demand for services rise

SOCIAL SERVICES & CHILD SUPPORT

Dale Moorefield, Director

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

BUDGET SUMMARY

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2015 YTD Actual	FY 2016 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$8,924,173	\$9,136,443	\$9,324,710	\$8,361,984	\$10,042,525	\$906,082	9.9%
Operating	\$10,878,835	\$11,273,951	\$11,774,342	\$10,767,488	\$11,209,052	(\$64,899)	-0.6%
Capital Outlay	\$164,104	\$0	\$106,633	\$93,281	\$0	\$0	0.0%
Total	\$19,967,112	\$20,410,394	\$21,205,685	\$19,222,753	\$21,251,577	\$841,183	4.1%
Revenues							
Charges for Service	\$208,457	\$66,746	\$56,243	\$117,338	\$38,500	(\$28,246)	-42.3%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$13,981,354	\$14,271,173	\$14,927,905	\$12,701,824	\$15,324,188	\$1,053,015	7.4%
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	\$14,189,811	\$14,337,919	\$14,984,148	\$12,819,162	\$15,362,688	\$1,024,769	7.1%
Net County Funds	\$5,777,301	\$6,072,475	\$6,221,537	\$6,403,591	\$5,888,889	(\$183,586)	-3.0%
Authorized Positions	176.00	175.00	184.00	184.00	191.50	16.50	9.4%

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 2016 ADOPTED BUDGET HIGHLIGHTS

- The FY 2016 Adopted Budget decreases county funding to the Department of Social Services by (\$183,586) or -3.0%. Majority of the decrease is due to changes in Medicaid reimbursement rates for a large cross-section of positions from 50% to 75%. The adopted budget also includes an overall average pay increase of approximately 2.3%. This increase addresses two compounding issues: 1) Salary Compression and 2) Overall Salary Competitiveness by including a \$500 base salary increase and a 1% cost of living (COLA) adjustment. For future fiscal years the base amount will be included as part of the base budget development, with the COLA approved annually by the Board of Commissioners as part of the adopted budget ordinance. The adopted budget also includes a decrease in the retirement rate from 7.07% to 6.67%. Finally, the adopted budget includes an increase in group insurance cost due to overall increases in premiums resulting from high cost claims above \$50,000
- The adopted budget further includes 16.50 additional authorized positions for FY 2016. Nine of these (6.00 Income Maintenance Caseworkers and 3.00 Child Protective Services Case Workers) were approved by the Board of Commissioners mid-year FY 2015. Three positions (2.00 Social Worker III positions and 1.00 Income Maintenance Caseworker position) are corrections to the overall “funded” position count. These positions were approved and funded as part of the FY 2013 and FY 2014 Adopted Budgets, but were inadvertently omitted from the funded position count during the FY 2015 budget process. Adding these positions simply fixes Social Services overall funded position count and does not add more county dollars to the department's budget. Further to better account for positions as represented by time worked within the department, one Computer Support Technician III position will be split 50% with Social Services and Emergency Services. This split will allow for more accurate accounting of the time worked within each department. Finally, the adopted budget includes five additional positions (2.00 Social Worker II positions and 3.00 Income Maintenance II and III positions). Due to increase workload largely a result of changes imposed by NCFAS the department needs additional manpower resources to continue providing timely client support and maintain appropriate span of control ratios among supervisory staff

FY 2015 SIGNIFICANT ACCOMPLISHMENTS

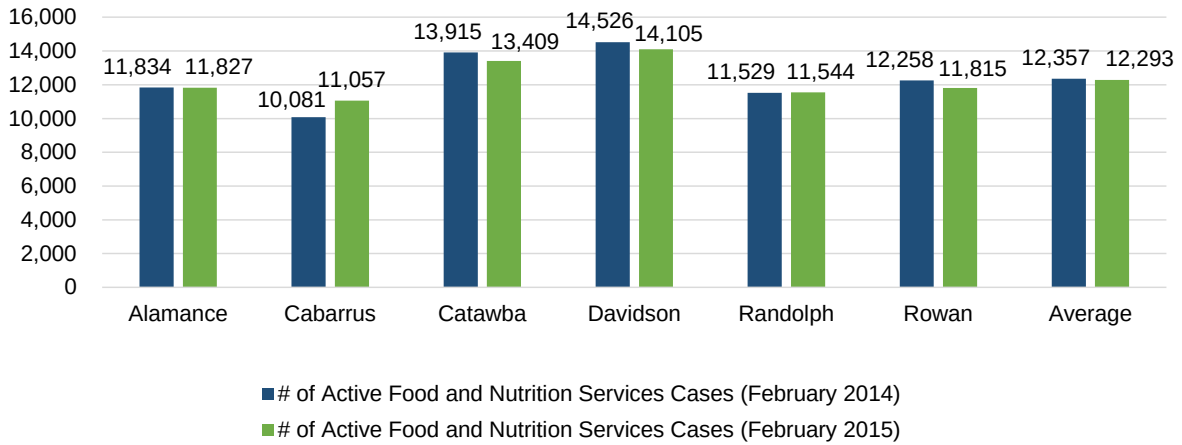
- 100% of all mail is scanned into the document management system within 24 hours of receipt and is available for caseworkers to utilize in making eligibility decisions
- Although Medicaid applications have increased significantly with client use of mail-ins and E-pass submission of applications our timeliness of disposition is above state standards
- Family and Children's Medicaid Applications Timeliness is 96% (State standard is 90%)
- Adult Medicaid Applications Timeliness is 93% (State standard is 90%)
- On track to meet/surpass the State Goal (\$12,513,153) for Child Support collections
- 100% of APS Abuse and Neglect reports accepted are initiated timely

- 97% of CPS reports are initiated within mandated time frames
- 99% of families completing In Home Services have no repeat maltreatment within 6 months
- 97% of Foster Care visits are in the home where the children live
- 37.85% of County Funds used to provide services so far in FY 2014-15 reflects minimizing County Costs for providing services

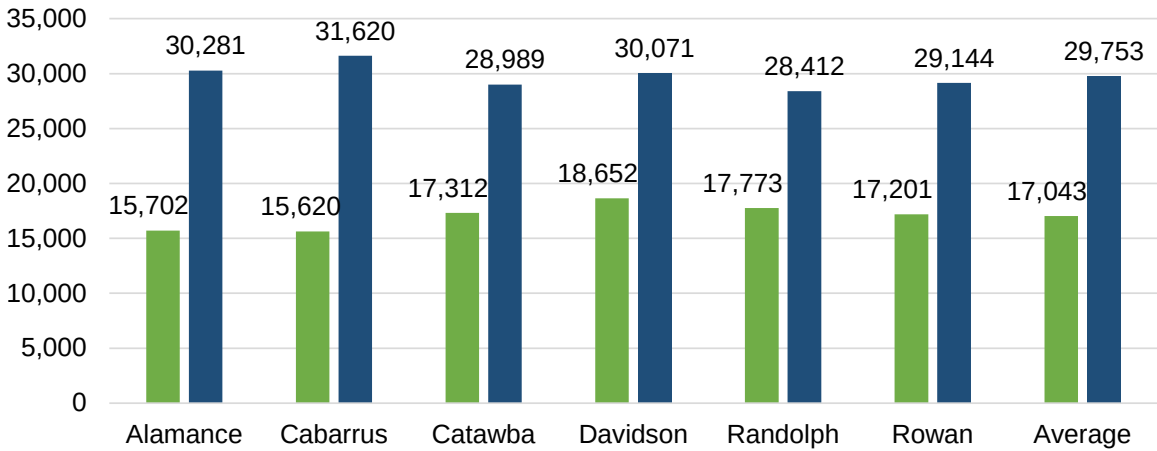
KEY PERFORMANCE MEASURES

Measure	FY 2013 Actual	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected
Timely Processing of Medicaid Applications (State Standard = 90%)	98%	92%	92%	92%
Timely Processing of Food and Nutrition Services (FSN) Applications	98%	93%	93%	94%
Child Support Collections (State Goal = \$12,513 Per Year)	100%	99%	100%	100%
Adult Services Abuse Reports Initiated Within (8) Hours (Goal = 98%)	100%	100%	100%	100%
Adult Services Neglect Reports Initiated Within (40) Hours (Goal = 90%)	100%	100%	100%	100%
Child Protective Services Timely Initiation of CPS Abuse & Neglect Reports (Goal = 100%)	95%	97%	97%	100%
Closed CPS Cases With No Maltreatment for (6) Months	96%	98%	99%	99%
Foster Care Visits (4 of 6 in Residence of Child, With 5 of 6 for 2016)	99%	97%	97%	97%

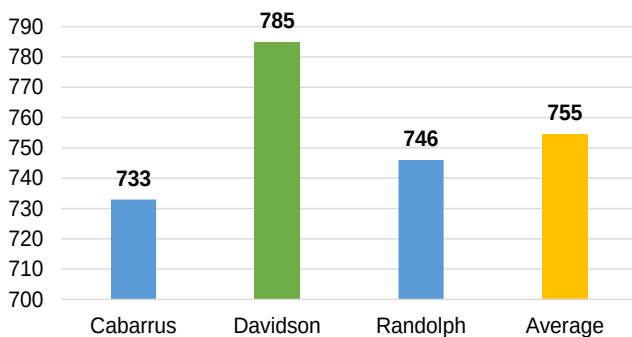
Number of Active Food and Nutrition Services Cases (February 2014 vs. February 2015)



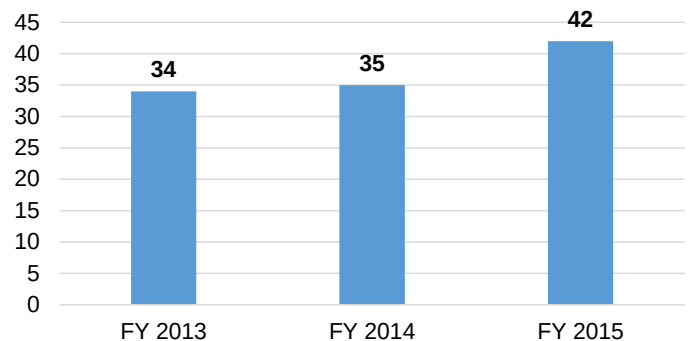
Medicaid Eligibles (March 2015)



Number of Food and Nutrition Cases per Worker YTD 2015



Adult Protective Services Reports per Month



FUTURE ISSUES

- Efficiency of NCFAST case management system for Income Maintenance; so far the system has been much less efficient than previous systems for getting benefits to eligible recipients. As a result DSS has added Income Maintenance positions and have worked consistent overtime in the last two years to get the work done. This consistent overtime creates work/life balance issues for staff. Late in 2015, Medicaid Conversions should be complete and provide the department with a better understanding of the staffing needs going forward
- The use of mail-in and E-pass applications is on the rise due to convenience of submitting the applications, but the result many times is denied applications that are resubmitted again and a duplication of work. The application process is more productive for the applicant and the agency in a face to face interview as issues that result in ineligibility later are resolved from the very beginning. Affordable Care Act applications for Medicaid will continue to increase the applications workload for this program and so far 90% of these applications are denied statewide. They may not show in caseload growth, but duplicative applications work is an issue now and into the future
- Due to rampant substance abuse and a difficult to navigate Mental Health System, the work for both Children's Services and Adult Services will likely produce growing caseloads. The adult population is growing period and the adult population dealing with Substance Abuse in their families continues to grow. Substance abuse from both legal prescription drugs that are misused and from illegal drugs such as heroin are creating havoc, wrecking families, and resulting in parents not parenting their children as they should. The result for our department is going to be increasing caseloads, not just from the reports of abuse and neglect, but also increasing amounts of time that families will be involved in our protective services areas as these substance abuse issues are not easily overcome. Families losing custody of their children to DSS is likely to rise. The use of other family members as kinship support is also becoming more difficult as we see entire families dealing with the negative effects of substance abuse as well. This may result in additional children going into foster care. As far as Adult Services is concerned, during 2010 the Adult Ward population was in the low 20's; currently that number is 85 of which half are in need of Mental Health Services. These Mental Health services are challenging to obtain in our current system

VETREANS

Boyd Morgan, Director

913 Greensboro Street Lexington, NC 27292 (336) 242-2037

BUDGET SUMMARY

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2015 YTD Actual	FY 2016 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$93,179	\$107,806	\$107,806	\$88,743	\$110,593	\$2,787	2.6%
Operating	\$7,808	\$10,040	\$10,040	\$6,798	\$9,038	(\$1,002)	-10.0%
Capital Outlay	\$0	\$1,663	\$1,663	\$1,395	\$1,165	(\$498)	-29.9%
Total	\$100,987	\$119,509	\$119,509	\$96,935	\$120,796	\$1,287	1.1%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$1,452	\$1,452	\$1,452	\$0	\$0	(\$1,452)	-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	\$1,452	\$1,452	\$1,452	\$0	\$0	(\$1,452)	-100.0%
Net County Funds	\$99,535	\$118,057	\$118,057	\$96,935	\$120,796	\$2,739	2.3%
Authorized Positions	2.00	2.00	2.00	2.00	2.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The Veteran Affairs Department assists all veterans, their spouses and other family members, to apply for, and to obtain, all federal (DVA, DOD, DMV), state and local county benefits for which they are legally eligible.

FY 2016 ADOPTED BUDGET HIGHLIGHTS

- The FY 2016 Adopted Budget increases county funding to the Veteran Affairs Department by \$2,739 or 2.3%. Majority of the increase is due to including an overall average pay increase of approximately 2.3%. This increase addresses two compounding issues: 1) Salary Compression and 2) Overall Salary Competitiveness by including a \$500 base salary increase and a 1% cost of living (COLA) adjustment. For future fiscal years the base amount will be included as part of the base budget development, with the COLA approved annually by the Board of Commissioners as part of the adopted budget ordinance. The

adopted budget also includes a decrease in the retirement rate from 7.07% to 6.67%. Finally, the adopted budget includes an increase in group insurance cost due to overall increases in premiums resulting from high cost claims above \$50,000

- Finally for FY 2016 it is expected the Veteran's Service Department will lose its long time state support of approximately \$1,452, as the County has been notified of such a potential funding reduction / elimination for the upcoming fiscal year

FY 2015 SIGNIFICANT ACCOMPLISHMENTS

- Initiated a New Procedure:
 - o Began using the department's current copy machine to replace the department's aging fax machine. This was especially effective when sending completed claims to appropriate locations in the United States. Prior to the VA's acceptance of fax machine copies of claims, they were sent via the local courier service, the U.S. Postal Service, or sporadically hand-carried by visiting District service Officers
- Results of Using the Copy Machine as a Fax Machine:
 - o Lower recurring cost of maintaining two similar machines. Nearly eliminated the cost of courier service and U.S. Postal Service deliveries. The need to make copies of all documents for our files, before mailing the originals, reduced the departments cost of paper and ink. Acknowledgement of receipt of documents is transmitted back to our office immediately. Elimination of about 90-95% of last-minute, end-of-the-month, "Informal Claims" (an "intent" to file a claim)

KEY PERFORMANCE MEASURES

Measure	FY 2013 Actual	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected
Total Veteran Population	13,801	13,691	13,582	13,474

FUTURE ISSUES

- Staffing versus workload will remain an issue for the department during the upcoming years. As more veterans from the Vietnam era grow older, along with those returning home from Iraq and Afghanistan, there is expected to be increase need for services provided by the County Veterans Services Department

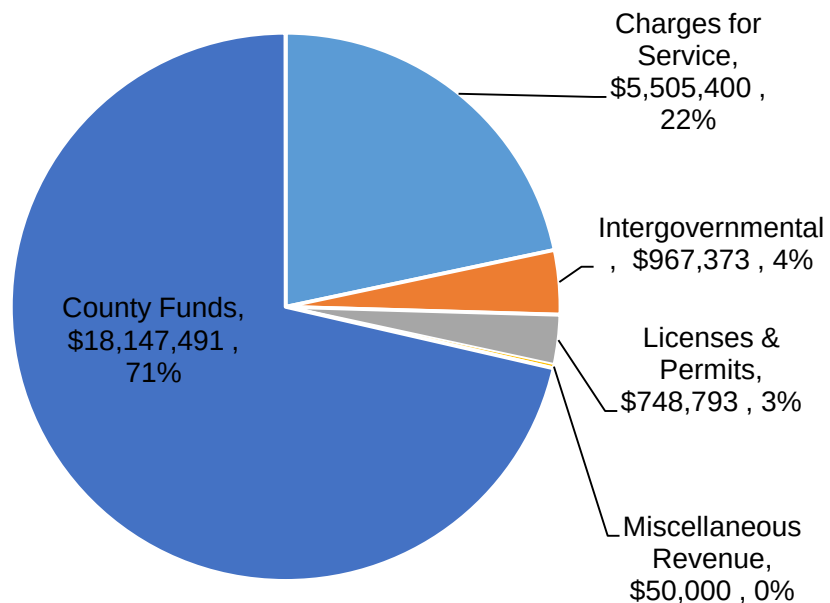
- Increased demand for VA Healthcare
 - o WWII veterans 90+ years old
 - o Korea veterans 80+ years old
 - o Vietnam veterans 60+ years old
 - o OIF & OEF veterans returning injured
 - o Affordable Care Act driving veterans to the VA
 - o Loss of jobs & employer sponsored healthcare
 - o Considerable discounts at major retail stores
- Increased demands for widow's compensation or pension
 - o Large increases in WWII veterans deaths
 - o Large increases in Korea veterans deaths
 - o Large increases in Vietnam veterans deaths
- Increased demand for veteran's compensation or pension
 - o WWII veterans 90+ years old
 - o Korea veterans 80+ years old
 - o Vietnam veterans 60+ years old
 - o OIF & OEF veterans returning injured

Public Safety Summary

Department	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2016 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Animal Shelter	\$ -	\$ -	\$ -	\$ 325,000	\$ 325,000	0.0%
Contributions - Rescue Squads & National Guards	\$ 204,674	\$ 73,000	\$ 215,190	\$ 113,000	\$ 40,000	54.8%
Emergency Communications	\$ 1,870,319	\$ 1,967,652	\$ 2,114,920	\$ 2,008,481	\$ 40,829	2.1%
Emergency Services	\$ 6,238,452	\$ 6,299,811	\$ 6,496,908	\$ 6,397,405	\$ 97,594	1.5%
Inspections	\$ 830,437	\$ 863,124	\$ 867,683	\$ 896,354	\$ 33,230	3.8%
Sheriff	\$ 15,184,293	\$ 15,853,329	\$ 16,049,733	\$ 15,678,817	\$ (174,512)	-1.1%
Grand Total	\$ 24,328,175	\$ 25,056,916	\$ 25,744,434	\$ 25,419,057	\$ 362,141	1.4%
Total Revenue	\$ 6,798,467	\$ 7,041,717	\$ 7,212,716	\$ 7,271,566	\$ 229,849	3.3%
County Funds	\$ 17,529,708	\$ 18,015,199	\$ 18,531,718	\$ 18,147,491	\$ 132,292	0.7%

FY 2016 Public Safety Revenues

Total \$7,271,566



ANIMAL SHELTER

Marsha Williams, United Animal Coalition Executive Director

490 Glendale Road Lexington, NC 27292 (336) 249-0131

BUDGET SUMMARY

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2015 YTD Actual	FY 2016 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$0	\$0	\$0	\$0	\$325,000	\$325,000	0.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$325,000	\$325,000	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	\$0	\$0	\$0	\$0	\$325,000	\$325,000	0.0%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	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 shelter hopes to promote responsible pet ownership by utilizing a spay and neuter program.

FY 2016 ADOPTED BUDGET HIGHLIGHTS

- The FY 2016 Adopted Budget provides funding for Animal Shelter services via a newly established contractual agreement with United Animal Coalition. The agreement is for a term of five years totaling \$325,000 per year

CONTRIBUTIONS - PUBLIC SAFETY

Casey Smith, Assistant County Manager

913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2015 YTD Actual	FY 2016 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$204,674	\$73,000	\$215,190	\$203,985	\$113,000	\$40,000	54.8%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$204,674	\$73,000	\$215,190	\$203,985	\$113,000	\$40,000	54.8%
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	\$204,674	\$73,000	\$215,190	\$203,985	\$113,000	\$40,000	54.8%
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 the Davidson County Economic Development Commission.

FY 2016 ADOPTED BUDGET HIGHLIGHTS

- Below is a summary highlighting the various agencies by function, and also shows the requested amount by the agency from the County as well as the amount included in the FY 2016 Adopted Budget

Contribution Summary

								Requested	Adopted
Functional Area	Agency	FY 2015 Adopted	FY 2015 Amended	FY 2015 YTD Actual	FY 2016 Requested	FY 2016 Adopted	\$ Change vs. Adopted	\$ Change vs. Adopted	
Public Safety Organization	JUV CRIME PREVENTION	\$ -	\$ -	\$ 2,157	\$ -	\$ -	\$ -	\$ -	
	MILLS HOME	\$ -	\$ 39,265	\$ 35,992	\$ -	\$ -	\$ -	\$ -	
	NATIONAL GUARD LEXINGTON	\$ 1,500	\$ 1,500	\$ -	\$ 3,100	\$ 1,500	\$ 1,600	\$ -	
	NATIONAL GUARD THOMASVILLE	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ -	
	PROJECT CHALLENGE	\$ -	\$ 61,850	\$ 56,694	\$ -	\$ -	\$ -	\$ -	
	RESCUE SQUAD DAV CTY - BASE	\$ 27,500	\$ 27,500	\$ 27,500	\$ 27,500	\$ 27,500	\$ -	\$ -	
	RESCUE SQUAD DAV CTY - EXPANSION	\$ -	\$ -	\$ -	\$ 83,500	\$ 40,000	\$ 83,500	\$ 40,000	
	RESCUE SQUAD DAV CTY - DENTON POSITION	\$ -	\$ -	\$ -	\$ 39,000	\$ -	\$ 39,000	\$ -	
	RESCUE SQUAD LIFE SUPPORT	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ -	
	RESCUE SQUAD THOMASVILLE	\$ 17,500	\$ 17,500	\$ 17,500	\$ 17,500	\$ 17,500	\$ -	\$ -	
Public Safety Organization Total		\$ 73,000	\$ 215,190	\$ 203,985	\$ 197,100	\$ 113,000	\$ 124,100	\$ 40,000	

EMERGENCY COMMUNICATIONS

Terry Bailey, Director

949 North Main Street Lexington, NC 27292 (336) 242-2132

BUDGET SUMMARY

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2015 YTD Actual	FY 2016 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$1,754,306	\$1,829,527	\$1,829,527	\$1,555,240	\$1,875,370	\$45,843	2.5%
Operating	\$116,013	\$138,125	\$213,125	\$129,418	\$133,111	(\$5,014)	-3.6%
Capital Outlay	\$0	\$0	\$72,268	\$72,268	\$0	\$0	0.0%
Total	\$1,870,319	\$1,967,652	\$2,114,920	\$1,756,926	\$2,008,481	\$40,829	2.1%
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	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$1,870,319	\$1,967,652	\$2,114,920	\$1,756,926	\$2,008,481	\$40,829	2.1%
Authorized Positions	33.00	33.00	33.00	33.00	33.00	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 2016 ADOPTED BUDGET HIGHLIGHTS

- The FY 2016 Adopted Budget increases county funding for the Emergency Communications Department by \$40,829 or 2.1%. Majority of the increase is due to including an overall average pay increase of approximately 2.3%. This increase addresses two compounding issues: 1) Salary Compression and 2) Overall Salary Competitiveness by including a \$500 base salary increase and a 1% cost of living (COLA) adjustment. For future fiscal years the base amount will be included as part of the base budget

development, with the COLA approved annually by the Board of Commissioners as part of the adopted budget ordinance. The adopted budget also includes a decrease in the retirement rate from 7.07% to 6.67%. Finally, the adopted budget includes an increase in group insurance cost due to overall increases in premiums resulting from high cost claims above \$50,000

FY 2015 SIGNIFICANT ACCOMPLISHMENTS

- The 911 center in partnership with the EMS department was able to implement the Sungard Public Sector (AVL) Automatic Vehicle Location program into our CAD system. This feature allows the 911 telecommunicator to see a visual of where the EMS units are located at any given time. The telecommunicators are also able to see the units as they move from call to call in real time. This will play a part in faster and more accurate dispatch times as well as choosing the closest unit to a call
- In order to increase reliability in the connection of the radio equipment to the prime radio site the county has installed dark fiber to our prime site, eliminating respective telephone loop line charges to the EMS, Fire and Sheriff's department (this project is still ongoing)

KEY PERFORMANCE MEASURES

Measure	FY 2013 Actual	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected
# of Calls Entered in to CAD System	279,365	270,450	267,248	272,354
Average Dispatch Time				
EMS	2:48 mins.	2:53 mins.	2:57 mins.	2:53 mins.
Fire	1:49 mins.	1:52 mins.	2:07 mins.	1:59 mins.
Law Enforcement	3:22 mins.	3:04 mins.	3:22 mins.	3:22 mins.
# of Days to Replace or Repair Reported Down / Missing / Damaged Green Street Name Road Signs	3.55 Days	3.14 Days	3.52 Days	3.52 Days
(Goal is 10 Working Days 95% of the Time and Includes Performing the Utility Locate)				

Note:

Dispatch Times Above Represent an Average of Both Emergency and Non-Emergency Calls

FUTURE ISSUES

- The Emergency Communications department continues to work on reducing dispatch times by honing the call taking skills looking for both speed and accuracy. The goal set by the State 911 Boards Standards committee is to have all 911 emergency lines answered within 10 seconds or less 90% of the time. This is a new benchmark for staff, as they are currently within 3-4 percentage points from consistently meeting this goal
- The 911 CPE (Telephone System) was installed in the fall of 2007. This means it is 7+ years old and the vendor has just announced its end of life. Work has already started to replace this equipment and the newer equipment will assist in meeting the goal stated above
- More pressing is the CAD system. It is a Sungard Public Sector One Solution CAD system that was also installed in the fall of 2007. The CAD software is very up to date and working as it should however the CAD servers are 7+ years old and the 911 board suggests to put this on a rotation of every 3 to 4 years for replacement. This hardware has in the recent time frame started to show signs of problems as far as some instability and slow downs. This system has been moved to a higher priority for resolve, with the county's IT department currently working on the hardware needs and the vendor working on a price for migration. If the Emergency Telephone Fund cannot handle covering the cost, additional funding from the 911 board may be needed
- There are continued talks about a location or co-location for a backup 9-1-1 center. This has been a need for several years now as the current location is not optimal. Size, capacity, and reliability are the main issues that need addressing for the future

EMERGENCY SERVICES

Larry James, Director

913 Greensboro Street Lexington, NC 27292 (336) 242-2270

BUDGET SUMMARY

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2015 YTD Actual	FY 2016 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$4,158,801	\$4,580,555	\$4,580,555	\$3,962,158	\$4,802,589	\$222,034	4.8%
Operating	\$1,346,440	\$1,193,614	\$1,286,711	\$1,105,011	\$1,074,752	(\$118,862)	-10.0%
Capital Outlay	\$733,211	\$525,642	\$629,642	\$524,210	\$520,064	(\$5,578)	-1.1%
Total	\$6,238,452	\$6,299,811	\$6,496,908	\$5,591,379	\$6,397,405	\$97,594	1.5%
Revenues							
Charges for Service	\$4,845,687	\$5,139,100	\$5,139,100	\$3,322,243	\$5,249,100	\$110,000	2.1%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$55,648	\$35,000	\$82,820	\$92,042	\$35,000	\$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	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$4,901,335	\$5,174,100	\$5,221,920	\$3,414,285	\$5,284,100	\$110,000	2.1%
Net County Funds	\$1,337,117	\$1,125,711	\$1,274,988	\$2,177,094	\$1,113,305	(\$12,406)	-1.1%
Authorized Positions	63.00	69.00	69.00	69.00	69.50	0.50	0.7%

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. We will strive 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 2016 ADOPTED BUDGET HIGHLIGHTS

- The FY 2016 Adopted Budget decreases county funding to the Emergency Services department by (\$12,406) or -1.1%. Majority of the decrease is due to increased revenue provided via an additional EMS unit which was funded as part of the FY 2015 Adopted Budget. An additional component of the increase is due to including an overall average pay increase of approximately 2.3%. This increase addresses two compounding issues: 1) Salary Compression and 2) Overall Salary Competitiveness by including a \$500 base salary increase and a 1% cost of living (COLA) adjustment. For future fiscal years the base amount will be included as part of the base budget development, with the COLA approved annually by the Board of Commissioners as part of the adopted budget ordinance. The adopted budget also includes a decrease in the retirement rate from 7.07% to 6.67%. Finally, the adopted budget includes an increase in group insurance cost due to overall increases in premiums resulting from high cost claims above \$50,000
- The FY 2016 Adopted Budget also includes the replacement of (3) high priority ambulances totaling \$420,049. Two of these are vehicles coming off lease, with the remaining vehicle being that of a re-mount. At the time of replacement each vehicle will have between 111,000-128,000 miles, with the re-mount expecting to have approximately 190,000
- The FY 2016 Adopted Budget also includes 0.50 of a Computer Support Technician III position transferred from Social Service. This split will better reflect the actual time worked within each department area
- The FY 2016 Adopted Budget includes an additional \$12,000 for Medical Director services. The County has been approached by Lexington Hospital about taking over the housing of deceased individuals within the morgue. Initially the hospital sought to cease performing such services, but as discussions have continued a possible agreement may be an option whereby the County contracts with the hospital to continue responsibility for this particular service. This prevents the County from assuming such a costly endeavor. During FY 2016 County staff will bring forth recommended agreement options, with the estimated contract cost to the County expecting to be approximately \$12,000 annually
- Finally the FY 2016 Adopted Budget includes an additional \$50,000 for part-time first responder position hours within the Denton area. Operation plans are to be submitted by both the County Emergency Medical Services department and Davidson County Rescue Squad outlining how the funds will be used. From there staff will bring forth a recommendation to the Board of Commissioners for approval and thereby implement the approved program

FY 2015 SIGNIFICANT ACCOMPLISHMENTS

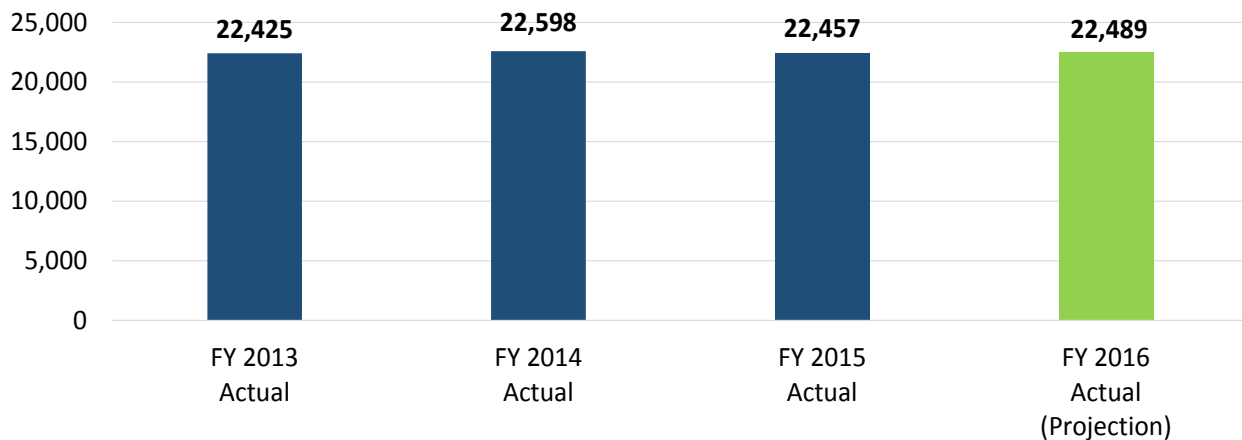
- Completion of EMS Base in the Arcadia area
- Upon Board approval added (6) new paramedic positions to staff a new EMS base
- Conversion of 9 Paramedic positions to Paramedic FTO positions
- Addition of AVL/MCT's to all emergency vehicles (EMS, Fire Marshal and EM)

- In progress of re-writing the County EOP and Hazard Mitigation Plan

KEY PERFORMANCE MEASURES

Measure	FY 2013 Actual	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected
Track number and % of successful IV starts	70%	74%	74%	75%
Provide a minimum of 24 hours continuing education to EMS employees	100%	100%	100%	100%
Complete all call reports electronically and upload to billing	100%	100%	100%	100%
Projected number of fire inspections to complete within the fiscal year	1,300	1,000	1,000	1,200
Conduct or participate in a minimum of four (4) multi-agency training exercises annually	4	4	5	5

EMS Dispatched Calls



FUTURE ISSUES

- Renovate / relocate the Lexington EMS base and possibly enlarge EOC facilities
- Based on the PTRC Ambulance Placement Study, the Board of Commissioners will to consider the construction and addition of a Silver Valley EMS base and unit within the next 2 – 4 years
- Continue to explore options for an emergency notification system for the county employees and citizens
- Improve reporting and collection of Tier 2 fees

CENTRAL PERMITTING & INSPECTIONS

Clint Searcy, Director

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

BUDGET SUMMARY

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2015 YTD Actual	FY 2016 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$714,885	\$741,255	\$741,255	\$629,182	\$738,417	(\$2,838)	-0.4%
Operating	\$111,814	\$115,217	\$118,417	\$93,575	\$131,737	\$16,520	14.3%
Capital Outlay	\$3,738	\$6,652	\$8,011	\$7,455	\$26,200	\$19,548	293.9%
Total	\$830,437	\$863,124	\$867,683	\$730,212	\$896,354	\$33,230	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	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$597,223	\$525,000	\$525,000	\$656,825	\$600,000	\$75,000	14.3%
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	\$597,223	\$525,000	\$525,000	\$656,825	\$600,000	\$75,000	14.3%
Net County Funds	\$233,214	\$338,124	\$342,683	\$73,387	\$296,354	(\$41,770)	-12.4%
Authorized Positions	12.00	12.00	12.00	12.00	12.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The Central Permitting & Inspections Department is a state-mandated program that falls under the Public Safety Service Area. The overall goal of the department is to protect the lives, health and property of Davidson County citizens via enforcement of the International Building Code with North Carolina Amendments and per North Carolina General Statute (NCGS) 153A, Article 18 (more specifically, NCGS 153A-352). The department also strives to provide the absolute best in customer service, with responsibilities including the review of building construction plans and specifications; issuance and tracking of permit and inspection data; performing all required state and local field inspections for code compliance, and issuance of Certificate of Occupancies (CO).

FY 2016 ADOPTED BUDGET HIGHLIGHTS

- The FY 2016 Adopted Budget decreases county funding to the Inspections and Central Permitting Department by (\$41,770) or -12.4%. Turnover in personnel will practically offset an increase due to including an overall average pay increase of approximately 2.3%. This increase addresses two compounding issues: 1) Salary Compression and 2) Overall Salary Competitiveness by including a \$500 base salary increase and a 1% cost of living (COLA) adjustment. For future fiscal years the base amount will be included as part of the base budget development, with the COLA approved annually by the Board of Commissioners as part of the adopted budget ordinance. The adopted budget also includes a decrease in the retirement rate from 7.07% to 6.67%. Finally, the adopted budget includes an increase in group insurance cost due to overall increases in premiums resulting from high cost claims above \$50,000
- In addition the adopted budget includes funding for (1) replacement vehicle. The current vehicle (2004 Ford Ranger) has approximately 149,865 miles and is in need of replacement
- Another component of the decrease in county funding is the increase in projected building permit revenue for FY 2016. Building permits (both residential and commercial combined) are back to 2010 levels and appear to be continuing to increase. The FY 2016 Proposed Budget projects an additional \$75,000 for this revenue source

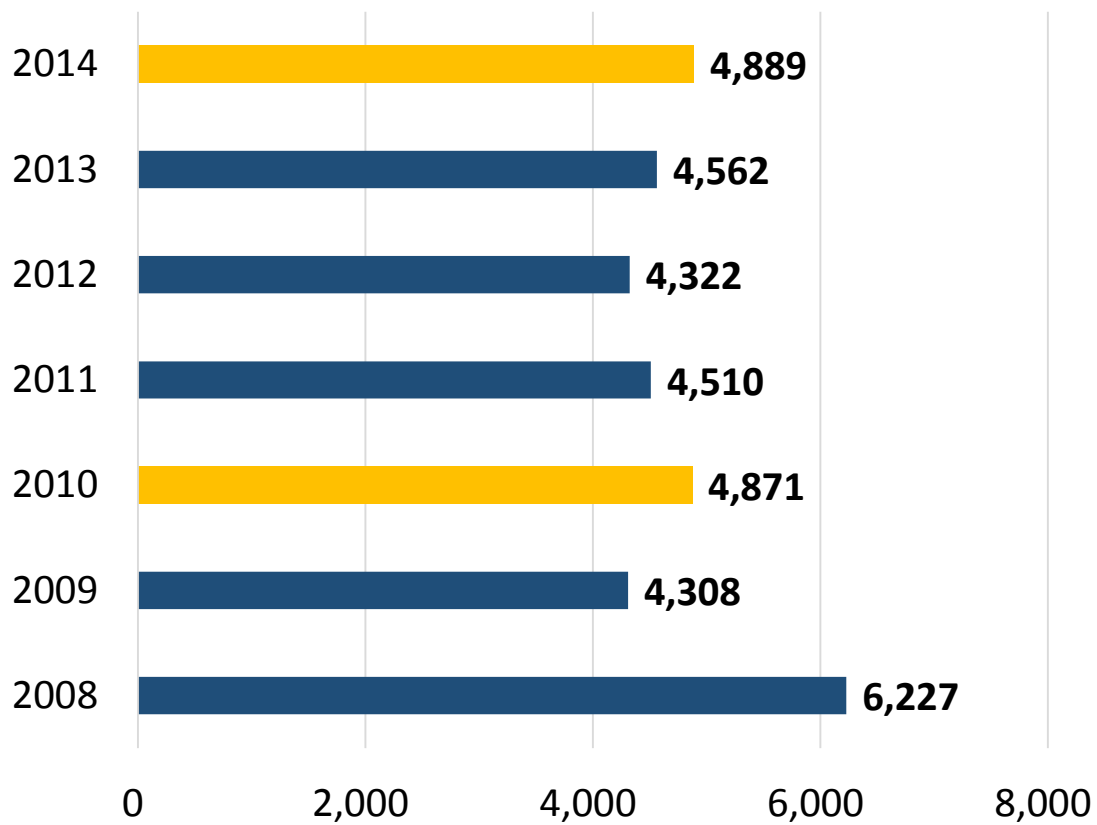
FY 2015 SIGNIFICANT ACCOMPLISHMENTS

- Incorporated zones in the county for each code official to eliminate citizen's displeasure and aggravation of being transferred to employees not aware of their situation
- Installed credit card machines in Permit Techs Offices for more efficient customer service and personal information privacy
- Installed new printers, copiers and scanners in vehicles to make Certificates of Occupancies readily available at the time of the inspection as needed
- Departmental meetings between Central Permitting administrative staff, inspectors, and other related staff for operating efficiency and improved customer service
- Installation of the ACD phone system to expedite service requests and inquiry phone calls

KEY PERFORMANCE MEASURES

Measure	FY 2013 Actual	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected
Total # of Building Permits	4,562	4,889	4,900	4,900
Total # of Inspections	12,558	13,504	13,600	13,600
# of Inspections per Day per Inspector	14	15	15	15

Total Building Permits



FUTURE ISSUES

- Purchase of new or upgrade the existing inspection and permitting system to provide more efficient customer service. For the upcoming fiscal year further analysis will be forth coming related to this issue
- A central location of all relevant departments to complete the concept of a Central Permitting Department
- Implementation of a Natural Disaster and Emergency Recovery Plan to provide continued/uninterrupted service

SHERIFF

David Grice, Sheriff

110 West Center Street Lexington, NC 27292 (336) 242-2100

BUDGET SUMMARY

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2015 YTD Actual	FY 2016 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$11,187,630	\$11,843,802	\$11,744,402	\$9,764,240	\$11,778,462	(\$65,340)	-0.6%
Operating	\$3,356,586	\$3,515,352	\$3,716,008	\$3,069,888	\$3,474,298	(\$41,054)	-1.2%
Capital Outlay	\$640,077	\$494,175	\$589,323	\$476,134	\$426,057	(\$68,118)	-13.8%
Total	\$15,184,293	\$15,853,329	\$16,049,733	\$13,310,263	\$15,678,817	(\$174,512)	-1.1%
Revenues							
Charges for Service	\$311,094	\$296,300	\$310,711	\$246,865	\$256,300	(\$40,000)	-13.5%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$798,475	\$926,317	\$1,020,085	\$877,542	\$932,373	\$6,056	0.7%
Licenses & Permits	\$124,459	\$70,000	\$70,000	\$97,995	\$148,793	\$78,793	112.6%
Miscellaneous Revenue	\$65,881	\$50,000	\$65,000	\$37,380	\$50,000	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,299,909	\$1,342,617	\$1,465,796	\$1,259,783	\$1,387,466	\$44,849	3.3%
Net County Funds	\$13,884,384	\$14,510,712	\$14,583,937	\$12,050,480	\$14,291,351	(\$219,361)	-1.5%
Authorized Positions	191.00	197.00	192.00	192.00	192.00	(5.00)	-2.5%

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 Resources Officers
- Davidson County Community College – School Resources Officers
- Animal Control

FY 2016 ADOPTED BUDGET HIGHLIGHTS

- The FY 2016 Adopted Budget decreases county funding to the Sheriff's Office by (\$219,361) or -1.5%. The reduction is largely due to the elimination of (5.00) positions within the Animal Shelter for the upcoming fiscal year. During FY 2015 the County entered

in to an agreement with United Animal Coalition (UAC) to manage this particular service. The agreement is for five years and totals \$325,000 per year

- The Adopted Budget also includes an overall average pay increase of approximately 2.3%. This increase addresses two compounding issues: 1) Salary Compression and 2) Overall Salary Competitiveness by including a \$500 base salary increase and a 1% cost of living (COLA) adjustment. For future fiscal years the base amount will be included as part of the base budget development, with the COLA approved annually by the Board of Commissioners as part of the adopted budget ordinance. The adopted budget also includes a decrease in the retirement rate for regular employees from 7.07% to 6.67% and Law Enforcement Officers from 7.41% to 7.15%. Finally, the adopted budget includes an increase in group insurance cost due to overall increases in premiums resulting from high cost claims above \$50,000
- Finally the adopted budget includes funding totaling \$426,057 to replace (10) high priority vehicles. These vehicles range in mileage from approximately 141,000 – 182,000 and are in need of replacement. Funds are also included to replace (14) MCTs that are essential equipment for patrol vehicles, as well as various Vice / Narcotics operating equipment

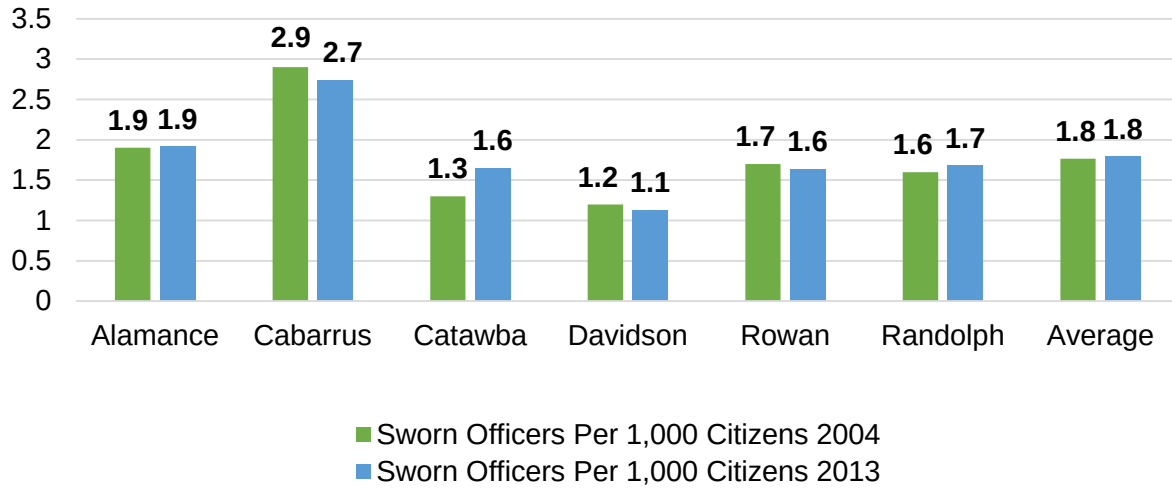
FY 2015 SIGNIFICANT ACCOMPLISHMENTS

- Completed construction of new Sheriff Office administrative facility, which is scheduled to open in May, 2015. \$1,050,000 drug money used for purchase of land and architectural services and approximately \$550,000 used to purchase furniture and fixtures
- All personnel completed mandate-in-service training
- Safe school year due to exemplary work of School Resource Officers. Spring cycle of DARE program completed with graduations at 9 elementary schools. Fall cycle of DARE will include the remaining elementary schools for a successful total of 1,600 fifth grade students
- Safe courtroom environment due to well trained personnel
- Maintained consistent and efficient management of budget

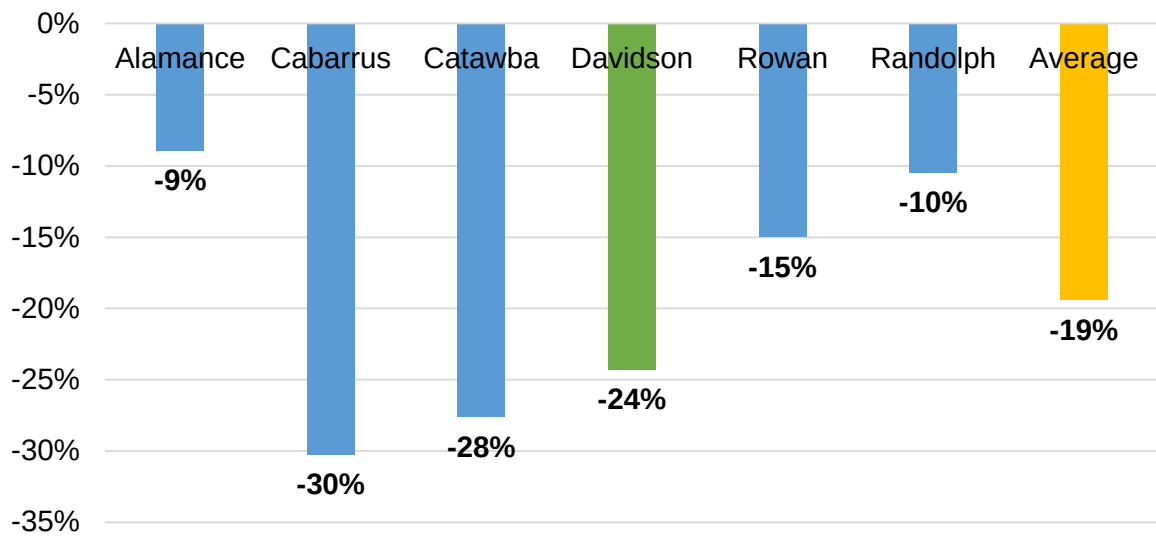
KEY PERFORMANCE MEASURES

Measure	FY 2013 Actual	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected
# of Total Arrests	6,668	7,277	7,942	7,942
# of Dispatched Calls	60,276	61,614	60,945	61,000
Average Daily Jail Population	269	256	270	280

Sworn Officers Per 1,000 Citizens (Per UCR Report 2013)



Total Crime Index Change (2004 vs. 2013)



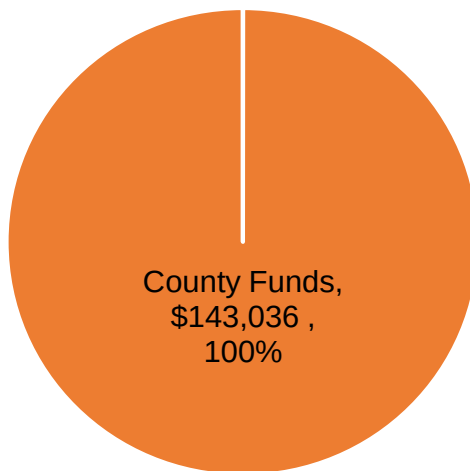
FUTURE ISSUES

- Provide necessary maintenance to jail including painting, repair/replacement of bathroom fixtures to address needs, conserve water, and become more energy efficient
- Continue to develop strategies / practices to retain and recruit new hires
- Continued development of new investigative techniques to counter the heroin epidemic in our region
- Purchasing and maintaining patrol vehicles that are safe and effective for patrol needs

Transportation Summary

Department	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2016 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Transportation	\$ 119,317	\$ 143,266	\$ 143,266	\$ 143,036	\$ (230)	-0.2%
Grand Total	\$ 119,317	\$ 143,266	\$ 143,266	\$ 143,036	\$ (230)	-0.2%
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
County Funds	\$ 119,317	\$ 143,266	\$ 143,266	\$ 143,036	\$ (230)	-0.2%

FY 2016 Transportation Revenues Total \$0 (All County Funds)



OPERATING TRANSFERS - TRANSPORTATION

Casey Smith, Assistant County Manager

913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2015 YTD Actual	FY 2016 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$119,317	\$143,266	\$143,266	\$71,633	\$143,036	(\$230)	-0.2%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$119,317	\$143,266	\$143,266	\$71,633	\$143,036	(\$230)	-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	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$119,317	\$143,266	\$143,266	\$71,633	\$143,036	(\$230)	-0.2%
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 2016 ADOPTED BUDGET HIGHLIGHTS

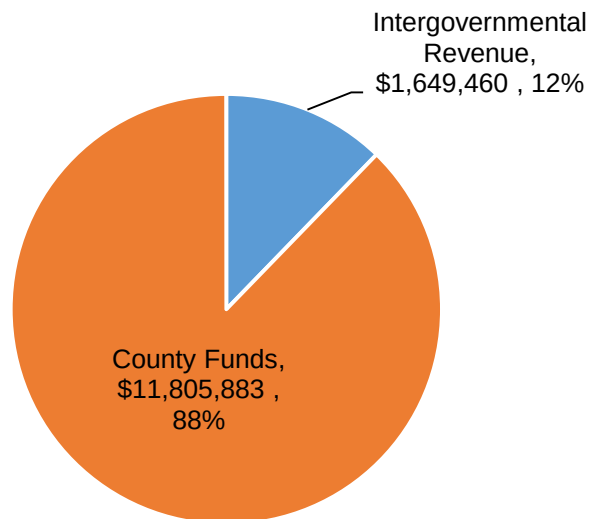
- The FY 2016 Adopted Budget decreases the County transfer of funds from the General Fund to the Transportation Fund (\$23,719) by a total of (\$230) or -0.2%. The change is due to an elimination of particular trips for the Thomasville route due to a reduction in funding provided by the High Point MPO for FY 2016. The transfer to the Davidson County Airport (\$119,317) will remain the same as for FY 2014-15.

Debt Service Summary

Department	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2016 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Debt Service	\$ 10,945,616	\$ 12,442,875	\$ 12,402,875	\$ 13,455,343	\$1,012,468	8.1%
Grand Total	\$ 10,945,616	\$ 12,442,875	\$ 12,402,875	\$ 13,455,343	\$1,012,468	8.1%
Total Revenue	\$ 2,073,624	\$ 2,066,483	\$ 2,079,483	\$ 1,649,460	\$ (417,023)	-20.2%
County Funds	\$ 8,871,992	\$ 10,376,392	\$ 10,323,392	\$ 11,805,883	\$1,429,491	13.8%

FY 2016 Debt Service Revenues

Total \$1,649,460



DEBT SERVICE

Jane Kiker, Director

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

BUDGET SUMMARY

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2015 YTD Actual	FY 2016 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$10,945,616	\$12,442,875	\$12,402,875	\$11,791,315	\$13,455,343	\$1,012,468	8.1%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$10,945,616	\$12,442,875	\$12,402,875	\$11,791,315	\$13,455,343	\$1,012,468	8.1%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$1,649,460	\$1,649,460	\$1,649,460	\$0	\$1,649,460	\$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	\$424,164	\$417,023	\$430,023	\$430,023	\$0	(\$417,023)	-100.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$2,073,624	\$2,066,483	\$2,079,483	\$430,023	\$1,649,460	(\$417,023)	-20.2%
Net County Funds	\$8,871,992	\$10,376,392	\$10,323,392	\$11,361,292	\$11,805,883	\$1,429,491	13.8%
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

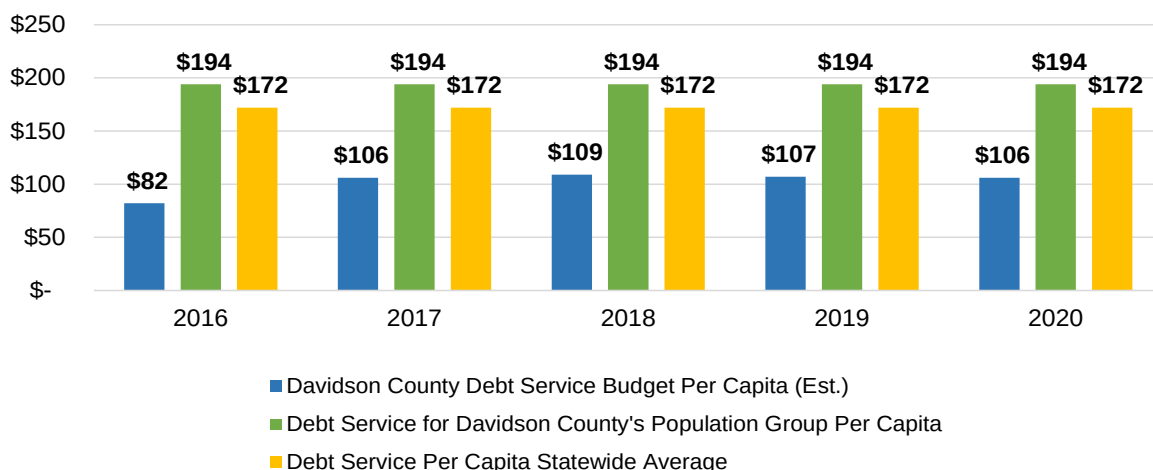
These financing tools help fund large capital projects, including new schools, administrative buildings, and other public infrastructure needs.

FY 2016 ADOPTED BUDGET HIGHLIGHTS

- The FY 2016 Adopted Budget increases total spending devoted to debt service by \$1,012,468 or 8.1%. There are five main capital projects driving the increased debt cost of \$1.92 million dollars:

- 0 Sheriff Administrative Building - New 44,500 square foot facility designed to accommodate all of the Sheriff's Office Divisions and law enforcement functions
 - 0 911 Communication System Upgrade - Upgrade of the existing 911 radio system which is 20+ years old
 - 0 I-85 Industrial Park - Completion of the estimated \$10.6 million 431 acre industrial park, which is estimated to bring 1,100 new jobs to Davidson County. Borrowing will come from two separate federal sources: 1) REDLG and 2) CDBG. The CDBG funds are interest only payments for the first two of seven years, with the REDLG being principal only payments for five years at \$400,000 per year totaling \$2 million dollars
 - 0 Windstream Building Renovations - Renovation of the 16,200 square foot facility located in downtown Lexington, which is expected to house the Clerk of Court's Office and administrative functions
 - 0 New Oak Grove High School – Construction of a new high school to alleviate over-crowding at North Davidson and Ledford High Schools. The debt service for the new school is expected to be paid for by using the newly citizen approved \$0.25 Article 46 Sales Tax
- The total debt service cost of all the projects listed above equals \$1,924,434 however, once existing county debt that has matured and been retired during FY 2015 totaling (\$911,966), the net total equals \$1,012,468 as highlighted above
 - Finally the adopted budget transfers the net amount (minus the QSCB debt repayment) from the County's General Fund to School Capital Outlay for Type I capital repairs. This will keep the transfers between funds balanced, which will provide better record-keeping both now and for the future
 - The remaining tables / graphs highlight the County's per capita debt service figures vs. our peers as well as provides a summary of the legal debt margin, a fifteen year debt service summary, and principal / interest schedule for existing debt only for FY 2015-2029

Debt Service Comparison Summary



Legal Debt Margin Calculation for Fiscal Year 2014

Assessed Value of Taxable Property \$ 13,728,525,478

Debt Limit - 8% of Assessed Value \$ 1,098,282,037

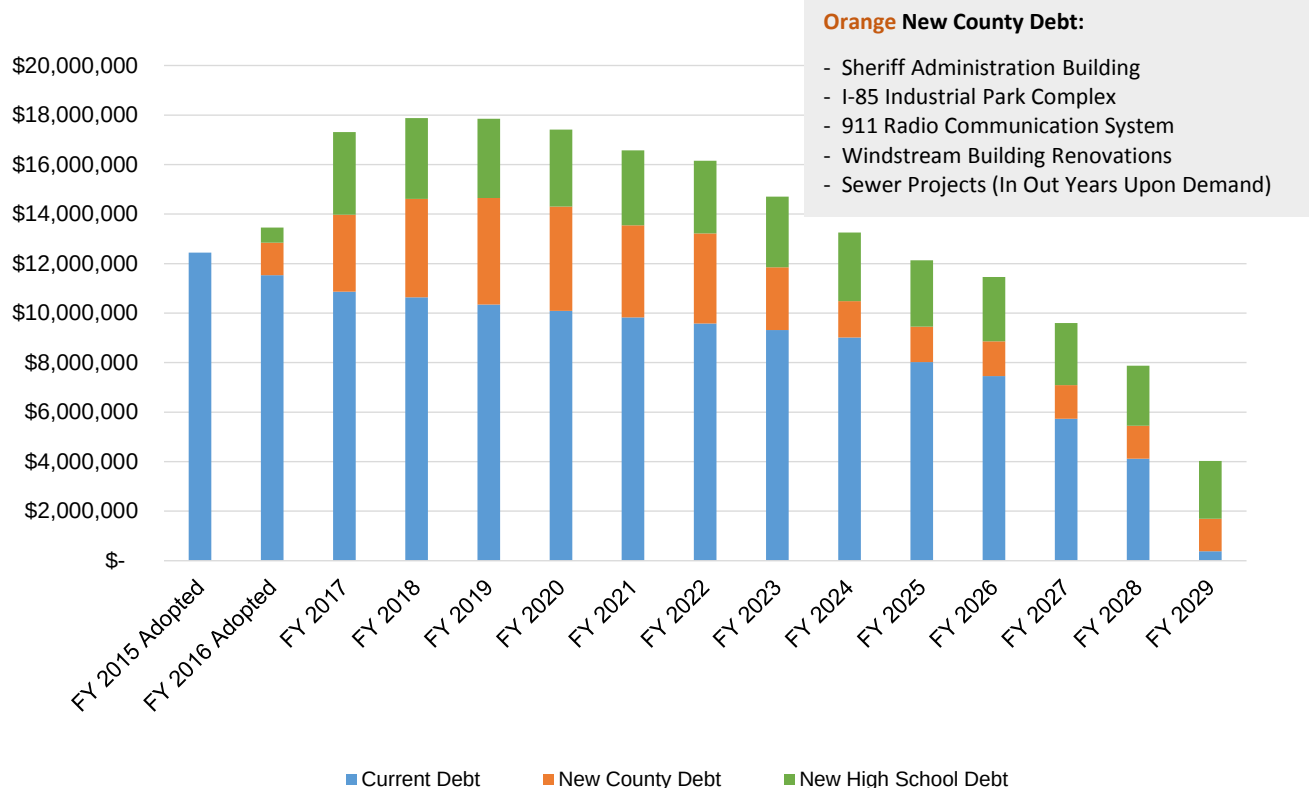
Amount of Debt Applicable to Debt Limit:

Bonded Debt	\$ 59,380,000
Certificates of Participation	\$ 8,940,000
Limited Obligation Bonds	\$ 4,510,000
Qualified Zone Academy Bonds	\$ 1,030,000
Qualified School Construction Bonds	\$ 16,773,112
Obligations Under Installment Purchases	<u>\$ 8,300,547</u>

Total Amount of Debt Applicable to Legal Debt Limit \$ 98,933,659

Legal Debt Margin \$ 999,348,378

Debt Service Summary



Current Debt Service
Bonds - Principal

Fiscal Year	Series 2003A School	Series 2003B Refunding	Series 2007 GO	Sewer 2009A Sewer	Series 2009A School	Total
Prior	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	\$ 45,000	\$ 1,300,000	\$ 1,300,000	\$ 50,000	\$ 1,475,000	\$ 4,170,000
2016	\$ 45,000	\$ 440,000	\$ 2,200,000	\$ 50,000	\$ 1,475,000	\$ 4,210,000
2017	\$ 45,000	\$ -	\$ 2,200,000	\$ 50,000	\$ 1,475,000	\$ 3,770,000
2018	\$ 45,000	\$ -	\$ 2,200,000	\$ 50,000	\$ 1,475,000	\$ 3,770,000
2019	\$ 45,000	\$ -	\$ 2,900,000	\$ 50,000	\$ 1,475,000	\$ 4,470,000
2020	\$ 45,000	\$ -	\$ 2,900,000	\$ 50,000	\$ 1,475,000	\$ 4,470,000
2021	\$ 45,000	\$ -	\$ 2,900,000	\$ 50,000	\$ 1,475,000	\$ 4,470,000
2022	\$ 45,000	\$ -	\$ 2,900,000	\$ 50,000	\$ 1,475,000	\$ 4,470,000
2023	\$ 45,000	\$ -	\$ 2,900,000	\$ 50,000	\$ 1,475,000	\$ 4,470,000
2024	\$ -	\$ -	\$ 2,900,000	\$ 50,000	\$ 1,475,000	\$ 4,425,000
2025	\$ -	\$ -	\$ 2,900,000	\$ 50,000	\$ 1,475,000	\$ 4,425,000
2026	\$ -	\$ -	\$ 2,900,000	\$ 50,000	\$ 1,475,000	\$ 4,425,000
2027	\$ -	\$ -	\$ 3,100,000	\$ 50,000	\$ 1,475,000	\$ 4,625,000
2028	\$ -	\$ -	\$ -	\$ 160,000	\$ 3,050,000	\$ 3,210,000
2029	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$405,000	\$1,740,000	\$34,200,000	\$810,000	\$22,225,000	\$59,380,000

Interest

Fiscal Year	Series 2003A School	Series 2003B Refunding	Series 2007 GO	Sewer 2009A Sewer	Series 2009A School	Total
Prior	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	\$ 15,244	\$ 54,925	\$ 1,624,750	\$ 30,800	\$ 844,750	\$ 2,570,469
2016	\$ 13,725	\$ 14,300	\$ 1,569,500	\$ 29,300	\$ 800,500	\$ 2,427,325
2017	\$ 12,150	\$ -	\$ 1,459,500	\$ 27,800	\$ 756,250	\$ 2,255,700
2018	\$ 10,519	\$ -	\$ 1,349,500	\$ 26,300	\$ 697,250	\$ 2,083,569
2019	\$ 8,888	\$ -	\$ 1,256,000	\$ 24,300	\$ 653,000	\$ 1,942,188
2020	\$ 7,200	\$ -	\$ 1,111,000	\$ 22,675	\$ 594,000	\$ 1,734,875
2021	\$ 5,456	\$ -	\$ 976,875	\$ 20,925	\$ 535,000	\$ 1,538,256
2022	\$ 3,656	\$ -	\$ 842,750	\$ 18,925	\$ 476,000	\$ 1,341,331
2023	\$ 1,856	\$ -	\$ 705,000	\$ 16,925	\$ 416,400	\$ 1,140,181
2024	\$ -	\$ -	\$ 567,250	\$ 14,925	\$ 358,000	\$ 940,175
2025	\$ -	\$ -	\$ 429,500	\$ 12,925	\$ 299,000	\$ 741,425
2026	\$ -	\$ -	\$ 284,500	\$ 10,925	\$ 240,000	\$ 535,425
2027	\$ -	\$ -	\$ 139,500	\$ 8,925	\$ 181,000	\$ 329,425
2028	\$ -	\$ -	\$ -	\$ 6,800	\$ 122,000	\$ 128,800
2029	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 78,694	\$ 69,225	\$12,315,625	\$272,450	\$ 6,973,150	\$19,709,144

Current Debt Service
Installment - Principal

Fiscal Year	BB&T QSCB	BB&T Sewer	QZAB	LOB QSCB	Sewer Jail Refinancing	2013 Refinancing Schools, Sewer	Total
Prior	\$ -	\$ -	\$ 970,075	\$ 2,610,000	\$ -	\$ -	\$ 3,580,075
2015	\$ 338,465	\$ 423,354	\$ 59,925	\$ 870,000	\$ 830,000	\$ 1,035,000	\$ 3,556,744
2016	\$ 338,465	\$ 441,714	\$ -	\$ 870,000	\$ 850,000	\$ 980,000	\$ 3,480,179
2017	\$ 338,465	\$ 460,868	\$ -	\$ 870,000	\$ 875,000	\$ 960,000	\$ 3,504,333
2018	\$ 338,465	\$ 480,854	\$ -	\$ 870,000	\$ 895,000	\$ 930,000	\$ 3,514,319
2019	\$ 338,465	\$ 501,707	\$ -	\$ 870,000	\$ 135,000	\$ 905,000	\$ 2,750,172
2020	\$ 338,465	\$ 523,463	\$ -	\$ 870,000	\$ 135,000	\$ 880,000	\$ 2,746,928
2021	\$ 338,465	\$ 546,163	\$ -	\$ 870,000	\$ 135,000	\$ 850,000	\$ 2,739,628
2022	\$ 338,465	\$ 569,848	\$ -	\$ 870,000	\$ 135,000	\$ 825,000	\$ 2,738,313
2023	\$ 338,465	\$ 594,559	\$ -	\$ 870,000	\$ 130,000	\$ 800,000	\$ 2,733,024
2024	\$ 338,465	\$ 620,341	\$ -	\$ 870,000	\$ 130,000	\$ 775,000	\$ 2,733,806
2025	\$ 338,465	\$ 647,243	\$ -	\$ 870,000	\$ 130,000	\$ -	\$ 1,985,708
2026	\$ -	\$ 675,311	\$ -	\$ 870,000	\$ 130,000	\$ -	\$ 1,675,311
2027	\$ -	\$ 704,596	\$ -	\$ -	\$ -	\$ -	\$ 704,596
2028	\$ -	\$ 735,150	\$ -	\$ -	\$ -	\$ -	\$ 735,150
2029	\$ -	\$ 375,376	\$ -	\$ -	\$ -	\$ -	\$ 375,376
Total	\$3,723,112	\$8,300,547	\$1,030,000	\$13,050,000	\$ 4,510,000	\$ 8,940,000	\$39,553,659

Interest

Fiscal Year	BB&T QSCB	BB&T Sewer	QZAB	LOB QSCB	Sewer Jail Refinancing	2013 Refinancing Schools, Sewer	Total
Prior	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	\$ 78,558	\$ 351,649	\$ -	\$ 717,750	\$ 155,175	\$ 177,012	\$ 1,480,144
2016	\$ 71,416	\$ 333,295	\$ -	\$ 717,750	\$ 134,425	\$ 156,519	\$ 1,413,405
2017	\$ 64,274	\$ 314,144	\$ -	\$ 717,750	\$ 104,525	\$ 137,115	\$ 1,337,809
2018	\$ 57,133	\$ 294,163	\$ -	\$ 717,750	\$ 78,275	\$ 118,107	\$ 1,265,428
2019	\$ 49,991	\$ 273,316	\$ -	\$ 717,750	\$ 44,675	\$ 99,693	\$ 1,185,425
2020	\$ 42,850	\$ 251,564	\$ -	\$ 717,750	\$ 39,950	\$ 81,774	\$ 1,133,888
2021	\$ 35,708	\$ 228,869	\$ -	\$ 717,750	\$ 34,550	\$ 64,350	\$ 1,081,227
2022	\$ 28,566	\$ 205,190	\$ -	\$ 717,750	\$ 29,150	\$ 47,520	\$ 1,028,176
2023	\$ 21,425	\$ 180,484	\$ -	\$ 717,750	\$ 23,075	\$ 31,185	\$ 973,919
2024	\$ 14,283	\$ 154,707	\$ -	\$ 717,750	\$ 17,225	\$ 15,345	\$ 919,310
2025	\$ 7,142	\$ 127,812	\$ -	\$ 717,750	\$ 11,863	\$ -	\$ 864,566
2026	\$ -	\$ 99,751	\$ -	\$ 717,750	\$ 6,013	\$ -	\$ 823,513
2027	\$ -	\$ 70,472	\$ -	\$ -	\$ -	\$ -	\$ 70,472
2028	\$ -	\$ 39,924	\$ -	\$ -	\$ -	\$ -	\$ 39,924
2029	\$ -	\$ 8,052	\$ -	\$ -	\$ -	\$ -	\$ 8,052
Total	\$ 471,346	\$2,933,392	\$ -	\$ 8,613,000	\$ 678,900	\$ 928,620	\$13,625,258

**DAVIDSON COUNTY
BUDGET 2015-2016
VEHICLE LISTING**

Department	Current Vehicles	Current Trailers	Current Boats	Current Motor Cycles	New Vehicles Approved	Total	Replacement Vehicles Requested	Replacement Vehicles in FY 2016 Adopted Budget
Ambulance	17	4				21	3	3
911	2					2		
Fire Marshal	5	4				9	1	0
Emergency Management	2	2				4		
Garage	4					4		
Environmental Health	5					5		
Health	2					2		
Risk Management	1					1		
Inspections	8					8	2	1
Library	1					1		
Planning	3					3		
Public Buildings	12	3				15		
Purchasing	1					1		
Recreation	4	1				5		
Sheriff	157	12	2	2		173	15	10
DSS	7					7		
Transportation	16					16		
Tax	10					10		
Sanitation	8					8		
Landfill	8	5				13		
Recycle	1	4				5		
Senior Services	1					1		
Soil & Water	1					1		
Sewer	2	2				4		
Motor Pool	9					9		
TOTAL	287	37	2	2	0	328	21	14

FY 2016 Capital Outlay / Other Improvements Summary

Fund	Department	Division	Type	Item	Quantity	Cost Per Item	Total Amount Approved
DavidsonWorks	DavidsonWorks	WIA Youth / Program	EQUIPMENT	Replace Training Room DWPUBLX 9 and DWPUBLX 7	2	\$ 1,200	\$ 2,400
DavidsonWorks	DavidsonWorks	WIA-Dislocated Worker / Program	EQUIPMENT	Replace Desktop PC for Staff at Thomasville Career Center	1	\$ 1,400	\$ 1,400
DavidsonWorks	DavidsonWorks	WIA-Dislocated Worker / Program	EQUIPMENT	Replace Laptop Thomasville Career Center Training Room Comp #9 with Desktop	1	\$ 1,300	\$ 1,300
DavidsonWorks	DavidsonWorks	WIA-Dislocated Worker / Program	EQUIPMENT	Replace Laptop Thomasville Career Center Training Room Comp #10 with Desktop	1	\$ 1,300	\$ 1,300
DavidsonWorks	DavidsonWorks	WIA Adult / Program	EQUIPMENT	Replace Laptop PC for Staff at DavidsonWorks Lexington	1	\$ 1,700	\$ 1,700
DavidsonWorks	DavidsonWorks	WIA Adult / Program	EQUIPMENT	Replace Desktop PC for Staff at Thomasville Career Center	1	\$ 1,400	\$ 1,400
DavidsonWorks	DavidsonWorks	WIA Adult / Program	EQUIPMENT	Replace Laptop Thomasville Career Center Training Room Comp #8 with Desktop	1	\$ 1,400	\$ 1,400
Sub-Total							\$ 10,900
Enterprise	Integrated Solid Waste	Landfill - MSW	EQUIPMENT	Replace 826K Landfill Compactor	1	\$ 619,420	\$ 619,420
Enterprise	Integrated Solid Waste	Landfill - MSW	EQUIPMENT	Purchase New Compactor Mounted GPS & Compaction Management Software	1	\$ 85,400	\$ 85,400

FY 2016 Capital Outlay / Other Improvements Summary

Fund	Department	Division	Type	Item	Quantity	Cost Per Item	Total Amount Approved
Enterprise	Integrated Solid Waste	Landfill - MSW	EQUIPMENT	Replace 963D Track Loader	1	\$ 284,002	\$ 284,002
Sub-Total							\$ 988,822
General	Board of Elections	Board of Elections	EQUIPMENT	Replace Aging Computers	2	\$ 1,800	\$ 3,600
General	Board of Elections	Board of Elections	EQUIPMENT	Purchase Multi-Purpose Scanners for New Computers	2	\$ 1,075	\$ 2,150
General	Emergency Services	Emergency Management	EQUIPMENT	Purchase an Electric Trailer Dolly	1	\$ 2,700	\$ 2,700
General	Emergency Services	Emergency Management	EQUIPMENT	Replace Motorola VIPER Batteries in Radios	25	\$ 53	\$ 1,325
General	Emergency Services	Emergency Medical Services	EQUIPMENT	Panasonic CF-31 Computers with Mounting Brackets	3	\$ 5,340	\$ 16,020
General	Emergency Services	Emergency Medical Services	EQUIPMENT	Apollo Radio Pager	5	\$ 435	\$ 2,175
General	Emergency Services	Emergency Medical Services	EQUIPMENT	Kenwood Mobile Radios	1	\$ 1,850	\$ 1,850
General	Emergency Services	Emergency Medical Services	EQUIPMENT	Kenwood Portable Radios TK- 2180K-LKP	4	\$ 750	\$ 3,000
General	Emergency Services	Emergency Medical Services	EQUIPMENT	Philips Cardiac Monitors	2	\$ 25,000	\$ 50,000
General	Emergency Services	Emergency Medical Services	EQUIPMENT	Tablet Computer TAG- GD3015	2	\$ 2,500	\$ 5,000
General	Emergency Services	Emergency Medical Services	EQUIPMENT	800 Mhz Mobile Radio	1	\$ 4,000	\$ 4,000
General	Emergency Services	Emergency Medical Services	EQUIPMENT	Stair Pro Model 6252	1	\$ 2,785	\$ 2,785
General	Emergency Services	Emergency Medical Services	EQUIPMENT	Wireless Equipment / IP Phones - Tyro EMS base	1	\$ 3,960	\$ 3,960

FY 2016 Capital Outlay / Other Improvements Summary

Fund	Department	Division	Type	Item	Quantity	Cost Per Item	Total Amount Approved
General	Emergency Services	Emergency Medical Services	EQUIPMENT	2016 GM G4500 Cutaway Modular (Type III) Ambulance (Projected Mileage at Replacement (94K) and (129K)	2	\$ 153,261	\$ 306,522
General	Emergency Services	Emergency Medical Services	EQUIPMENT	2016 GM G4500 Cutaway Modular (Type III) Ambulance Remount (Projected Mileage at Replacement (190K)	1	\$ 113,527	\$ 113,527
General	Emergency Services	Fire Marshal	EQUIPMENT	Replace Ten Year Old Turnout Gear	2	\$ 2,600	\$ 5,200
General	Emergency Services	Fire Marshal	EQUIPMENT	Nikon Camera for Fire Investigations	1	\$ 2,000	\$ 2,000
General	Information Technology	Geographical Information Systems	EQUIPMENT	Computer Replacement - Five Years Old	2	\$ 1,588	\$ 3,175
General	Information Technology	Information Technology	EQUIPMENT	DataDomain Replacement	1	\$ 111,151	\$ 111,151
General	Inspections	Inspections	EQUIPMENT	Replace (1) 2004 Ford Ranger - Current Mileage (150K)	1	\$ 26,200	\$ 26,200
General	Integrated Solid Waste	Sanitation	EQUIPMENT	Two (40) Yard Compactor Receiver Roll-Off Containers	2	\$ 7,269	\$ 14,538
General	Integrated Solid Waste	Sanitation	EQUIPMENT	Eight (8) Cubic Yard Front Load Containers	8	\$ 851	\$ 6,804
General	Library	Library	EQUIPMENT	Replace Outdated Computers	30	\$ 1,282	\$ 38,460
General	Library	Library	EQUIPMENT	Replace (30) Year Old Door Counter at the Lexington Library	1	\$ 1,530	\$ 1,530
General	Recreation	Lake-Thom-a-Lex	OTHER IMPROVEMENTS	Park Improvements	1	\$ 3,000	\$ 3,000

FY 2016 Capital Outlay / Other Improvements Summary

Fund	Department	Division	Type	Item	Quantity	Cost Per Item	Total Amount Approved
General	Recreation	Recreation	EQUIPMENT	Log Splitter	1	\$ 1,499	\$ 1,499
General	Recreation	Recreation	EQUIPMENT	Back Pack Blower	1	\$ 450	\$ 450
General	Recreation	Recreation	EQUIPMENT	(3) PT Soil Compactor	1	\$ 1,150	\$ 1,150
General	Recreation	Recreation	EQUIPMENT	Mahindra Tractor	1	\$ 15,684	\$ 15,684
General	Recreation	Recreation	EQUIPMENT	Camera Installation at West Campus Inside & Outside	1	\$ 4,127	\$ 4,127
General	Recreation	Recreation	EQUIPMENT	Phillips Heart Start Frx Defibrillator for Boones Cave Park	1	\$ 1,235	\$ 1,235
General	Recreation	Recreation	OTHER IMPROVEMENTS	Improvements to Park Locations	1	\$ 12,000	\$ 12,000
General	Register of Deeds	Register of Deeds	EQUIPMENT	New Plat Cabinet - Increased Storage Space	1	\$ 2,500	\$ 2,500
General	Sheriff	Administration	EQUIPMENT	Replace (10) High Priority, High Mileage Vehicles (Mileage at Time of Replacement (141K - 182K)	10	\$ 25,397	\$ 253,967
General	Sheriff	Administration	EQUIPMENT	Replacement Vehicle Equipment for (10) Vehicle Listed Above	10	\$ 11,541	\$ 115,415
General	Sheriff	Administration	EQUIPMENT	MCT Software Warranties	27	\$ 199	\$ 5,373
General	Sheriff	Administration	EQUIPMENT	Patrol MCT Computers	14	\$ 2,275	\$ 31,850
General	Sheriff	Administration	EQUIPMENT	Computer Trays / Stands	14	\$ 318	\$ 4,452
General	Sheriff	Administration	EQUIPMENT	Vice Operational Equipment	1	\$ 15,000	\$ 15,000
General	Soil & Water	Soil & Water	EQUIPMENT	Replace (1) Laptop with Docking Station and MS Office - Warranty has Expired	1	\$ 1,700	\$ 1,700

FY 2016 Capital Outlay / Other Improvements Summary

Fund	Department	Division	Type	Item	Quantity	Cost Per Item	Total Amount Approved
General	Support Services	Public Buildings	EQUIPMENT	Replace Old Furniture (Manager's Office and Board of Commissioners Meeting Room)	1	\$ 68,000	\$ 68,000
General	Support Services	Public Buildings	OTHER IMPROVEMENTS	VAV Replacement 4th floor	1	\$ 15,000	\$ 15,000
General	Support Services	Public Buildings	OTHER IMPROVEMENTS	Update HVAC Fleet	1	\$ 47,500	\$ 47,500
General	Support Services	Public Buildings	OTHER IMPROVEMENTS	Roof Replacements	1	\$ 62,500	\$ 62,500
General	Support Services	Public Buildings	OTHER IMPROVEMENTS	Replace Carpet at Governmental Center All Floors	1	\$ 152,817	\$ 152,817
General	Support Services	Public Buildings	OTHER IMPROVEMENTS	Rebuilding Elevator 2	1	\$ 57,000	\$ 57,000
General	Tax	Tax	EQUIPMENT	Desktop PCs (Out of Warranty)	10	\$ 1,200	\$ 12,000
General	Tax	Tax	EQUIPMENT	Laptops (Out of Warranty)	4	\$ 1,450	\$ 5,800
General	Tax	Tax	EQUIPMENT	Printers (Out of Warranty)	1	\$ 1,200	\$ 1,200
General	Veterans Services	Veterans Services	EQUIPMENT	Replace (1) Desktop with MS Office - Warranty has Expired	1	\$ 1,165	\$ 1,165
Sub-Total							\$ 1,620,056
Special Revenue	Airport	Capital Improvement Project Plan	OTHER IMPROVEMENTS	Capital Outlay	1	\$ 16,667	\$ 16,667
Sub-Total							\$ 16,667
Grand Total - All Funds							\$ 2,636,445

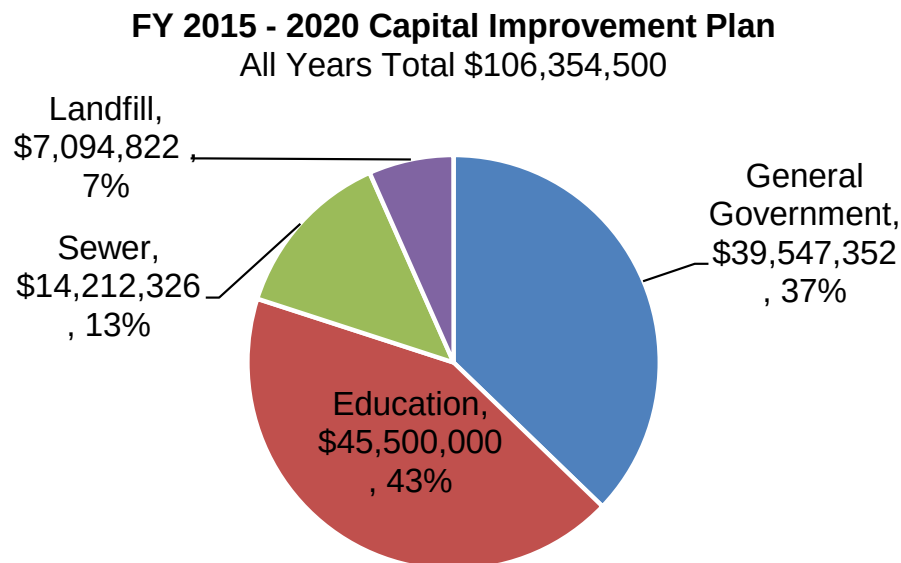
Capital Improvement Plan FY 2015 - 2020

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.





Davidson County CIP 2015-2020



Davidson County
Capital Improvements Plan
School Request Not Included in the 5 Year Plan

Davidson County Schools	Request
Southwood Elementary Metal Roof	\$ 1,600,000
Central Middle Metal Roof	\$ 2,000,000
Ledford Middle Metal Roof	\$ 1,600,000
YVRCA Metal Roof	\$ 700,000
Wallburg Elementary Metal Roof	\$ 750,000
North Senior Roof	\$ 2,100,000
Reeds Elementary Metal Roof	\$ 1,000,000
Tyro Middle Addition Metal Roof	\$ 400,000
AC 10 Cafeteria Kitchens	\$ 3,500,000
AC Gyms at 18 Schools	\$ 5,000,000
Pilot-Enlarge Dining / Enclose Access	\$ 1,500,000
Fair Grove- Enlarge Dining / Enclose Access	\$ 1,500,000
Tyro Middle New Cafeteria	\$ 4,000,000
North Middle Enlarge Dining Room	\$ 1,000,000
Bus Garage Addition	\$ 3,000,000
YVRCA Add an Elevator for ADA	\$ 250,000
East Davidson-Tennis Courts	\$ 300,000
Friedberg Replace Boilers	\$ 400,000
Northwest Replace Electric Boilers- Requires New Boiler Room	\$ 1,000,000
Midway-Traffic Issue	\$ 500,000
New Wallburg Area Elementary School and Land Purchase	\$ 23,000,000
Food Storage Warehouse	\$ 500,000
Maintenance Warehouse Addition	\$ 500,000
New Administration Office	\$ 6,000,000
Paving- All Schools	\$ 3,500,000
Total Davidson County Schools	\$ 65,600,000
Lexington City Schools	
Roof Replacements	\$ 4,823,820
HVAC Replacement Chillers at LSHS, LMS, Pickett	\$ 2,400,000
Renovate Lexington High School	\$ 10,323,325
Total Lexington City Schools	\$ 17,547,145
Thomasville City Schools	
Roof Replacements:	
THS CTE	\$ 400,000
THS Gym	\$ 250,000
TPS	\$ 1,400,000
Total	\$ 2,050,000
HVAC/ Electrical Upgrades	
THS Gym Heat/Air	\$ 500,000
THS Chiller	\$ 600,000
THS CTE & Math HVAC	\$ 175,000
Central HVAC	\$ 75,000
Air Condition DX for Comp Labs at All Locations	\$ 150,000
Temp Control Updates	\$ 35,000
TMS Generator	\$ 200,000
Total	\$ 1,735,000
Renovations:	
Security and Safety	\$ 250,000
New Track and Field Renovations	\$ 350,000
Gym Renovations (Excludes Roof and HVAC)	\$ 1,500,000
Central Windows	\$ 300,000
TAFA Replace Flooring	\$ 100,000
TAFA Repair and Re-upholster Seats	\$ 70,000
Total	\$ 2,570,000
Buildings:	
Staff Development Building	\$ 2,000,000
Pre-School/Kindergarten Building	\$ 4,000,000
Total	\$ 6,000,000
Total Thomasville City Schools	\$ 12,355,000
Total School Request	\$ 95,502,145

Davidson County						
Capital Improvements Plan						
School Request Not Included in the Capital Outlay 5 Year Plan						
Davidson County Schools	Request	Project Description / Justification	Possible Alternatives Evaluated	Priority Ranking	School Growth Trends / Key Stats	Life Safety Issue (Yes / No)
Southwood Elementary Metal Roof	\$ 1,600,000	1977 asphalt single ply roof.	Continue to make costly repairs.	2	Roofs have reached their life expectancy.	Yes
Central Middle Metal Roof	\$ 2,000,000	1956 asphalt single ply roof.	Continue to make costly repairs.	3	Roofs have reached their life expectancy.	Tes
Ledford Middle Metal Roof	\$ 1,600,000	1956 asphalt single ply roof.	Continue to make costly repairs.	4	Roofs have reached their life expectancy.	Yes
YVRCA Metal Roof	\$ 700,000	1930 asphalt single ply roof.	Continue to make costly repairs.	5	Roofs have reached their life expectancy.	Yes
Wallburg Elementary Metal Roof	\$ 750,000	1952,61, 63, 94 shingle asphalt roof.	Continue to make costly repairs.	6	Roofs have reached their life expectancy.	Yes
North Senior Roof	\$ 2,100,000	1952, 68, 75, ballast, rubber, and flat built up roof.	Continue to make costly repairs.	7	Roofs have reached their life expectancy.	Yes
Reeds Elementary Metal Roof	\$ 1,000,000	1951, 61, 75 roof with extensive repairs done in 1987.	Continue to make costly repairs.	8	Roofs have reached their life expectancy.	Yes
Tyro Middle Addition Metal Roof	\$ 400,000	1994 built up roof.	Continue to make costly repairs.	9	Roofs have reached their life expectancy.	Yes
AC 10 Cafeteria Kitchens	\$ 3,500,000	Health concerns for employees to better the working conditions for the staff and to better serve students with proper food preparation management.	No other alternatives will work.	10	Room temperatures rise over 100 degrees in the kitchen area. Creating an unsafe working environment.	Yes
AC Gyms at 18 Schools	\$ 5,000,000	Health concerns for heat related possible injury's to students, staff, and spectators.	Industrial large floor fans are used at many of the school to keep air moving.	11	Temperatures and air flow could be a factor of heat related injuries.	Yes
Pilot-Enlarge Dining/Enclose Access	\$ 1,500,000	Lunch changes every 5 minutes with 21 cycles. Safety concerns with food prep and exiting main building to enter/exit the cafeteria.	Non-Applicable	12	Need to improve school safety.	Yes

Davidson County						
Capital Improvements Plan						
School Request Not Included in the Capital Outlay 5 Year Plan						
Davidson County Schools	Request	Project Description / Justification	Possible Alternatives Evaluated	Priority Ranking	School Growth Trends / Key Stats	Life Safety Issue (Yes / No)
Fair Grove- Enlarge Dining/Enclose Access	\$ 1,500,000	Lunch served from 10:25 to 1:10. Safety concern with food prep and exiting building to enter/exit cafeteria.	Non-Applicable	13	Need to improve school safety.	Yes
Tyro Middle New Cafeteria	\$ 4,000,000	Lunches served from 10:50 to 1:30. Area is very small where students and staff can eat.	Non-Applicable	14	Overcrowded and can not be used for another purposes.	
North Middle - Enlarge Dining Room	\$ 1,000,000	Lunch served from 11:35 to 1:15. Students enter every 5 minutes.	Continue to serve students at an advanced pace.	15	Lunch room is not as crowded after opening Oak Grove Middle.	
Bus Garage Addition	\$ 3,000,000	New buses will not fit inside work bays.	Continue using garages with garage door bays open.	16	All new buses will not be able to fit inside of garage bay area.	
YVRCA add a elevator for ADA	\$ 250,000	Safety measure for current ADA standards.	Future need for handicap access.	17	As the school grows in numbers, we may need to accommodate handicap students upstairs.	Yes
East Davidson-Tennis Courts	\$ 300,000	Only traditional high school without tennis courts.	Continue renting tennis courts and busing students to the courts.	18	Site dictates that courts can be placed at the middle school adjacent to the softball field.	
Friedberg - Replace Boilers	\$ 400,000	Boilers have internally condensated and have rusted inside.	Boilers will eventually fail.	19	Boilers will eventually fail and repairs continue to be costly and time consuming.	
Northwest - Replace Electric Boilers-Requires New Boiler Room	\$ 1,000,000	Energy savings and continuous maintenance issues.	Non-Applicable	20	Cost saving and less maintenance issues.	
Midway- Traffic Issue	\$ 500,000	Safety hazard. Over crowding of the road because there is no traffic pattern campus.	None at this time.	21	Very Dangerous for staff, students and parents.	Yes
New Wallburg Area Elementary and Land Purchase	\$ 23,000,000	Relieve overcrowding and accommodate area growth.	Redistricting would overcrowd Friendship, Midway and Friedberg Elementary.	22	School is operating in an overcapacity environment.	
Food Storage Warehouse	\$ 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.	23	Currently paying to store 55 pallets of frozen food off school grounds.	
Maintenance Warehouse Addition	\$ 500,000	More storage is needed to store more maintenance items on site.	Continue to store equipment outside storage containers.	24	Inventory has been stolen from outside storage containers and storage areas.	

Davidson County						
Capital Improvements Plan						
School Request Not Included in the Capital Outlay 5 Year Plan						
Davidson County Schools	Request	Project Description / Justification	Possible Alternatives Evaluated	Priority Ranking	School Growth Trends / Key Stats	Life Safety Issue (Yes / No)
New Administration Office	\$ 6,000,000	Better working conditions, energy savings, up to date ADA standards and larger offices and meeting areas.	Continue to spend money up keeping a dangerous building	25	Building was built in 1915 and is limited in space and additions would not be prudent.	Yes
Paving- All Schools	\$ 3,500,000	Safety concern with a cost saving for long-term life expectancy.	Continue to patch and repair until funds become available.	26	Many of our schools parking lots and driveway were recently paved and many are in good shape.	
Total Davidson County Schools	\$ 65,600,000					

**Davidson County
Capital Improvements Plan
School Request Not Included in the 5 Year Plan**

Lexington City Schools	Request	Project Description / Justification	Possible Alternatives Evaluated	Priority Ranking	School Growth Trends / Key Stats	Life Safety Issue (Yes / No)
Roof Replacements	\$ 4,823,820	Lexington High School: Gym (1992), ROTC (1998), Kitchen (1988), Auditorium/band room (1990), Annex bldg (1984), Vocational bldg, (1993), Health Occupations bldg (1989), Science bldg (1998), Fieldhouse (2000), Concessions Stands & Outbuildings, Home Concession (1987/recoated 2000) Total of 126,607 sf * \$12 = \$1,519,284		1		y
		Lexington Middle School: Main bldg (1994-1996), Gym/Shop addition (1985) Total of 83,897 sf * \$12 = \$1,006,764				y
		Pickett Elementary School: Original bldg (1986-1987), Media center addition (1995), Classroom addition (2001) Total of 52,780 sf * \$12 = \$633,360				y
		Southwest Elementary School: Original bldg (1987-88) Total of 62,117 sf * \$12 = \$745,404				y
		South Lexington Dev. Center: (1992) Total of 17,135 sf * \$12 = \$205,620				y
		South Lexington Primary School: Total of 50,629 sf * \$12 = \$607,548				y
		Administrative offices: Total of 8,820 sf * \$12 = \$105,840				y
HVAC replacement Chillers at LSHS, LMS, Pickett	\$ 2,400,000	Change out all R22 systems. Refrigerant will no longer be available beginning 2020 because refrigerant is an ozone depleting product. Currently the refrigerant for R22 systems has doubled in price. Total cost = \$954,000		2		y
		Change out 8 atmosphere "energy hog" boilers to high efficiency boilers. Total of 8 * \$80,000 = \$640,000				y
		Replace 1987 Central Office AC & furnace: \$7,000				y
		Replace 1992 Chiller at South Lexington Elementary: \$154,000				y
		Replace 1990 Chillers at Lexington High School: \$325,000				y
		Replace 1995 Chiller at Lexington Middle School: \$170,000				y
		Replace 1993 chiller at Pickett Elementary: \$150,000				y
Renovate Lexington High School	\$ 10,323,325	Renovated instructional areas & new offices (3,566 sf * \$250 = \$891,500)	Build a new high school	3		n
		Security related entry (5,823 sf * \$5 = \$29,115)				y
		Student protection canopy (1,958 sf * \$55 = \$107,690)				y
		Student protection canopy (763 sf * \$300 = \$228,900)				y
		Safety drop-off/pick-up driveway (28,557 sf * \$8 = \$228,456)				y
		Parking lot infrastructure (29,478 sf * \$3 = \$88,434)				n
		Repave football stadium parking lot (63,488 sf * \$3 = \$ 190,464)				n
		Reconfigure for safety rear drop-off lot (38,412 sf * \$8 = \$307,296)				y
		Repave bus/gym parking lot (39,135 sf * \$3 = \$117,405)				n
		Foodservice dock area & dumpster improvements \$200,000				n
		Outdoor student safety canopy (574 sf * \$300 = \$172,200)				y
		Outdoor student safety canopy 2,163 sf * \$55 = \$118,965)				y
		New sidewalks (3,500 sf * \$5 = \$17,500)				n
		Asbestos removal, floor lighting & wall renovations + technology additions (111,108 sf * \$50 = \$5,555,400)				y
		New rear entrance/student commons (2,500 sf * \$180 = \$450,000)				n
		New connector classroom addition (9,000 sf * \$180 = \$1,620,000)				n
Total Lexington City Schools	\$ 17,547,145					n

Davidson County						
Capital Improvements Plan						
School Request Not Included in the 5 Year Plan						
Thomasville City Schools	Request	Project Description / Justification	Possible Alternatives Evaluated	Priority Ranking for the Category	School Growth Trends / Key Stats	Life Safety Issue (Yes / No)
Roofing Needs						
THS CTE Building Roofing	\$ 400,000	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. 19224 sq. ft.	Replacement with another built up is possible but will not match rest of campus.	Priority 1	No growth anticipated	Yes
THS Gym Roofing for Lower Roof	\$ 250,000	Replace existing adhered EPDM roof. Roof has reached end of life stage.	Roof is not a good candidate for coating or other preservation due to existing large repairs needed to repair storm damage and age of the roof.	Priority 2	No growth anticipated	Yes
TPS Roofing	\$ 1,400,000	Replace existing ballasted EPDM roof with adhered EPDM. Roof is reaching end of life stage.	Roof consultants suggest replacement can be done in sections to reduce annual budget amount needed.	Priority 3	No growth anticipated	Yes
Total	\$ 2,050,000					
HVAC/ Electrical Upgrades						
THS Gym Heat/Air with electronical upgrade	\$ 500,000	Install air conditioning in main gym area and replace boilers. Gym was never air conditioned except for office and classroom areas. Boilers are oil fired and 50 years old.	Install gas fired boilers and air conditioning for gym.	Priority 2	No growth anticipated	NO
THS CTE & Math HVAC	\$ 600,000	Replace HVAC units and piping in classrooms. Existing HVAC system is 45 years old. The existing units are inefficient are difficult to maintain.	Replacement can be done in each building in different years to spread cost over two budget years.	Priority 1	No growth anticipated	NO
Central HVAC for certain areas of the building	\$ 175,000	Replace gas pack units with high efficiency heat pumps. Current gas pack systems are reaching end of life stage. Division of interior office space creates hot and cold spots.	Replacement can be done in different phases to spread cost over different budget years.	Priority 7	N/A	NO
Air Condition DX for Computer Labs at All Locations	\$ 75,000	Install Supplemental air conditioning in data closets to keep equipment from over heating.	Replacement can be done in different phases to spread cost over different budget years.	Priority 3	No growth anticipated	NO

Davidson County						
Capital Improvements Plan						
School Request Not Included in the 5 Year Plan						
Thomasville City Schools	Request	Project Description / Justification	Possible Alternatives Evaluated	Priority Ranking for the Category	School Growth Trends / Key Stats	Life Safety Issue (Yes / No)
Temp Control Updates	\$ 150,000	Replace HVAC energy management controls. Current system is obsolete and uses "dial up" modems for remote access to buildings.	Replacement can be done in different phases to spread cost over different budget years.	Priority 4	N/A	NO
TMS Generator	\$ 35,000	Replace emergency generator. Current system is obsolete, some repair parts are not available.	No none alternatives	Priority 6	No growth anticipated	Yes
Finch Auditorium Chiller	\$ 200,000	Replace existing Chiller. Existing chiller has become un reliable. Repairs and routine maintenance are costly.	Replace water cooled system with air cooled system.	Priority 5	No growth anticipated	NO
Total	\$ 1,735,000					
Renovations & Facility/Property Upgrades						
Security and Safety	\$ 250,000	Security fence at Thomasville High. Electric door latch systems for high school, middle and Primary school. Upgrades to security cameras.	Installations can be done in different phases to spread cost over different budget years.	Priority 1	N/A	Yes
New Track and Field Renovations	\$ 450,000	Replace currant running track and field events. Current track and event surfaces are not safe and inadequate for competition. Underlying asphalt is deteriorating. Majority of project Funds have been secured	Different track surfaces and event combinations have been considered.	Priority 3	N/A	Yes
Gym Renovations (Excludes Roof and HVAC)	\$ 1,500,000	General renovations needed. Restrooms are not ADA compliant. Dressing rooms need renovation and plumbing needs repair and fixture replacement. Additional classroom space needed.	Replacement can be done in different phases to spread cost over different budget years.	Priority 2	N/A	NO
Central Office Windows	\$ 200,000	Replace current window system with energy efficient windows . Current curtain wall system has single pane glass and uninsulated panels.	Replacement should be done in a single project to insure uniformity in appearance.	Priority 6	N/A	NO

Davidson County						
Capital Improvements Plan						
School Request Not Included in the 5 Year Plan						
Thomasville City Schools	Request	Project Description / Justification	Possible Alternatives Evaluated	Priority Ranking for the Category	School Growth Trends / Key Stats	Life Safety Issue (Yes / No)
Finch Auditorium Replace Flooring	\$ 100,000	Replace carpet in auditorium area. Current carpet is 40 years old. Carpet is worn in traffic areas and may pose a tripping hazard.	Reduce carpeted area. Paint concrete floor in low traffic areas.	Priority 4	N/A	NO
Finch Auditorium Repair and Re-upholster Seats	\$ 70,000	Repair existing seats in auditorium area. Upholstery is worn and some seats need mechanical repair.	Seats are in generally good condition. Repairs are cheaper than total replacement of seats.	Priority 5	N/A	NO
Total	\$ 2,570,000					
Buildings						
Staff Development Building	\$ 2,000,000	Currently, we do not have any facility that is dedicated to staff development	We are currently using space in schools that may be available or the TCS board room, when it is not in use for meetings	Priority 2	N/A	NO
Pre-School/Kindergarten Building	\$ 4,000,000	Our goal in TCS is to provide pre-K services to all students in Thomasville	Currently, we only have space for approximately 50% of the incoming Kindergarten students to attend Pre-K in TCS.	Priority 1	50% increase in Pre-K services if we had the space	NO
Total	\$ 6,000,000					
Total Thomasville City Schools	\$ 12,355,000					

Davidson County

**General Government / Community College Projects Not Included in the CIP
2015-2020**

Sports Facility Complex - Potential county owned premier sports complex / facility for travel ball leagues and citizen recreation purposes

Library Annex Phases II & III - Project will complete the renovation of the old Family Dollar building and add additional space for housing library administrative functions.

Capital Project Summary

Project	Department	Current Year 2014 2015	1 2015 2016	2 2016 2017	3 2017 2018	4 2018 2019	5 2019 2020	Total
Voting Equipment Replacement	Elections	\$ -	\$ -	\$ 689,225	\$ -	\$ -	\$ -	\$ 689,225
New Sheriffs Office	Sheriff	\$ 10,050,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,050,000
Windstream (Clerk's Office)	Clerk	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
Southmont Park Playground and Walking Trail	Recreation	\$ -	\$ 112,000	\$ -	\$ -	\$ -	\$ -	\$ 112,000
Courthouse Renovation	Courts	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 1,000,000
EMS Facility Improvements	EMS	\$ -	\$ 15,000	\$ 407,198	\$ -	\$ -	\$ -	\$ 422,198
911 Communication System	911	\$ -	\$ 12,455,929	\$ 2,168,000	\$ -	\$ -	\$ -	\$ 14,623,929
I-85 Industrial Park	EDC	\$ 3,813,440	\$ 6,836,560	\$ -	\$ -	\$ -	\$ -	\$ 10,650,000
Davis Townsend Elementary Sewer	Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,450,000	\$ 1,450,000
Arcadia & Hwy 150	Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 850,000	\$ 850,000
West Lexington Sewer 109 Sewer	Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,645,000	\$ 1,645,000
Southeast Quadrant I85/US64	Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,100,000	\$ 1,100,000
Welcome / North Davidson	Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,225,000	\$ 1,225,000
Southmont Sewer	Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,240,000	\$ 1,240,000
Belmont Road Regional Pump Station	Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,400,000	\$ 6,400,000
Old Salisbury Road Sewer	Sewer	\$ 302,326	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 302,326
Davidson County Schools - New High School	DCS	\$ 500,000	\$ 37,254,000	\$ 4,246,000	\$ -	\$ -	\$ -	\$ 42,000,000
Stoner-Thomas School Project	DCS	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
Allied Health Building	DCCC	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ 2,000,000
Cell Construction Phase II - Area 2b	Landfill	\$ -	\$ 1,273,000	\$ 1,273,000	\$ -	\$ -	\$ -	\$ 2,546,000
C & D Closure (7.6 ac)	Landfill	\$ -	\$ 230,000	\$ 230,000	\$ -	\$ -	\$ -	\$ 460,000
Leachate Storage Tank	Landfill	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ 600,000
Recondition 963D Track Loader	Landfill	\$ -	\$ 284,002	\$ -	\$ -	\$ -	\$ -	\$ 284,002
New 826K Caterpillar Landfill Compactor	Landfill	\$ -	\$ 619,420	\$ -	\$ -	\$ -	\$ -	\$ 619,420
Cell Construction Phase II Area 3	Landfill	\$ -	\$ -	\$ -	\$ -	\$ 1,250,000	\$ 1,250,000	\$ 2,500,000
Landfill GPS	Landfill	\$ -	\$ 85,400	\$ -	\$ -	\$ -	\$ -	\$ 85,400
Total		\$16,165,766	\$61,165,311	\$11,013,423	\$1,000,000	\$1,550,000	\$15,460,000	\$106,354,500

Note: The Seven Sewer Projects Listed Above Are Placeholder Projects Should Any Private Demand Increase Growth To Where The Sewer Project Is Needed

FY 2015 - 2020 Capital Improvement Plan Summary by Function

Category	Current Year FY 2015	2016	2017	2018	2019	2020	Total (All Years)
Expenses							
General Government	\$ 13,863,440	\$ 21,419,489	\$ 4,264,423	\$ -	\$ -	\$ -	\$ 39,547,352
Education	\$ 2,000,000	\$ 37,254,000	\$ 5,246,000	\$ 1,000,000	\$ -	\$ -	\$ 45,500,000
Sewer	\$ 302,326	\$ -	\$ -	\$ -	\$ -	\$ 13,910,000	\$ 14,212,326
Landfill	\$ -	\$ 2,491,822	\$ 1,503,000	\$ -	\$ 1,550,000	\$ 1,550,000	\$ 7,094,822
Total	\$ 16,165,766	\$ 61,165,311	\$ 11,013,423	\$ 1,000,000	\$ 1,550,000	\$ 15,460,000	\$ 106,354,500
Source of Funds							
Capital Reserve	\$ -	\$ 397,000	\$ 4,264,423	\$ -	\$ -	\$ -	\$ 4,661,423
School Capital Funds	\$ -	\$ 500,000	\$ 246,000	\$ -	\$ -	\$ -	\$ 746,000
Enterprise Funds	\$ -	\$ 2,491,822	\$ 1,503,000	\$ -	\$ 1,550,000	\$ 1,550,000	\$ 7,094,822
Other Sources	\$ 1,782,413	\$ 1,100,000	\$ 4,000,000	\$ -	\$ -	\$ -	\$ 6,882,413
Transfer from General Fund	\$ 5,383,353	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ 7,383,353
Debt Financing	\$ 9,000,000	\$ 56,676,489	\$ -	\$ -	\$ -	\$ 13,910,000	\$ 79,586,489
Total	\$ 16,165,766	\$ 61,165,311	\$ 11,013,423	\$ 1,000,000	\$ 1,550,000	\$ 15,460,000	\$ 106,354,500

**FY 2015 - 2020 Capital Improvement Plan Summary by Project
(General Government and Education)**

Category	Current Year FY 2015	2016	2017	2018	2019	2020	Total (All Years)
Expenses							
General Government							
Voting Equipment Replacement	\$ -	\$ -	\$ 689,225	\$ -	\$ -	\$ -	\$ 689,225
New Sheriffs Office	\$ 10,050,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,050,000
Windstream (Clerk's Office)	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
Southmont Park Playground and Walking Trail	\$ -	\$ 112,000	\$ -	\$ -	\$ -	\$ -	\$ 112,000
Courthouse Renovation	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 1,000,000
EMS Facility Improvements	\$ -	\$ 15,000	\$ 407,198	\$ -	\$ -	\$ -	\$ 422,198
911 Communications System	\$ -	\$ 12,455,929	\$ 2,168,000	\$ -	\$ -	\$ -	\$ 14,623,929
I-85 Industrial Park	\$ 3,813,440	\$ 6,836,560	\$ -	\$ -	\$ -	\$ -	\$ 10,650,000
Sub-Total	\$ 13,863,440	\$ 21,419,489	\$ 4,264,423	\$ -	\$ -	\$ -	\$ 39,547,352
Education							
DCS New High School	\$ 500,000	\$ 37,254,000	\$ 4,246,000	\$ -	\$ -	\$ -	\$ 42,000,000
Stoner-Thomas School Renov. / Const.	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
DCCC New Allied Health Building	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ 2,000,000
Sub-Total	\$ 2,000,000	\$ 37,254,000	\$ 5,246,000	\$ 1,000,000	\$ -	\$ -	\$ 45,500,000
Total	\$ 15,863,440	\$ 58,673,489	\$ 9,510,423	\$ 1,000,000	\$ -	\$ -	\$ 85,047,352
Source of Funds							
Capital Reserve	\$ -	\$ 397,000	\$ 4,264,423	\$ -	\$ -	\$ -	\$ 4,661,423
School Capital Funds	\$ -	\$ 500,000	\$ 246,000	\$ -	\$ -	\$ -	\$ 746,000
Other Sources	\$ -	\$ 1,100,000	\$ -	\$ -	\$ -	\$ -	\$ 1,100,000
Transfer from General Fund	\$ 6,863,440	\$ -	\$ 5,000,000	\$ 1,000,000	\$ -	\$ -	\$ 12,863,440
Debt Financing	\$ 9,000,000	\$ 56,676,489	\$ -	\$ -	\$ -	\$ -	\$ 65,676,489
Total	\$ 15,863,440	\$ 58,673,489	\$ 9,510,423	\$ 1,000,000	\$ -	\$ -	\$ 85,047,352

Project Recap

	1	2	3	4	5	Projected	Current Yr.
	2015	2016	2017	2018	2019	Total	Plus
	2016	2017	2018	2019	2020	2016	Projected
						2020	Five year
Thomasville City Schools							
Lexington City Schools							
Davidson County Schools	\$37,254,000	\$4,246,000				\$41,500,000	\$43,500,000
Total School Request	\$37,254,000	\$4,246,000				\$41,500,000	\$43,500,000
DCCC		\$1,000,000	\$1,000,000			\$2,000,000	\$2,000,000
Sewer Projects					\$13,910,000	\$13,910,000	\$14,212,326
General Government Projects	\$21,419,489	\$4,264,423				\$25,683,912	\$39,547,352
Total General Fund Projects	\$21,419,489	\$4,264,423			\$13,910,000	\$39,593,912	\$53,759,678
Enterprise Fund Projects	\$2,491,822	\$1,503,000		\$1,550,000	\$1,550,000	\$7,094,822	\$7,094,822
Total Capital Request	\$61,165,311	\$11,013,423	\$1,000,000	\$1,550,000	\$15,460,000	\$90,188,734	\$106,354,500
Total Borrowed	\$ 56,676,489	\$ -	\$ -	\$ -	\$ 13,910,000	\$70,586,489	\$79,586,489
QSCBs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cops Or Traditional Borrowing	\$ 56,676,489	\$ -	\$ -	\$ -	\$ 13,910,000	\$ 70,586,489	\$ 79,586,489

Davidson County

Summary of Projected Interest and Principal Payments by Debt Method

	Budget Year	Budget Year	Budget Year	Budget Year	Budget Year
	2015	2016	2017	2018	2019
	2016	2017	2018	2019	2020
Current Debt serviced by General fund per June 30th 2014 Financial statements					
QZAB bonds					
Installment Financing	\$775,009	\$775,009	\$775,012	\$775,016	\$775,023
Bonds	\$7,621,750	\$7,005,225	\$6,826,844	\$6,591,863	\$6,379,825
Certificates of Participation	\$1,136,519	\$1,097,115	\$1,048,107	\$1,004,693	\$961,774
QSCB's	\$1,997,631	\$1,990,489	\$1,983,348	\$1,976,206	\$1,969,065
Total Current Debt Pmts	\$11,530,909	\$10,867,838	\$10,633,311	\$10,347,778	\$10,085,687
QSCB's					
Traditional Borrowing or COPS	\$1,924,434	\$6,442,956	\$7,248,076	\$7,111,476	\$7,327,954
New Borrowing					
Total Principal and Interest Debt Service	\$13,455,343	\$17,310,794	\$17,881,387	\$17,459,254	\$17,413,641
Percentage of Operating Budget	10.5%	12.4%	12.9%	12.5%	12.2%
Certificates of Participation, Bonds or QSCB's	\$1,924,434	\$6,442,956	\$7,248,076	\$7,111,476	\$7,327,954
Population	163,683	163,683	163,683	163,683	163,683
Debt Service Budget Per Capita (Est.)					
	\$82	\$106	\$109	\$107	\$106
Debt Service for Davidson County Per Capita					
As of 6/30/14 Financial Statements	\$61	\$61	\$61	\$61	\$61
Debt Service for Davidson County's Population Group Per Capita					
As of 6/30/14 on the LGC Website	\$194	\$194	\$194	\$194	\$194
Debt Service Per Capita Statewide Average					
As of 6/30/14 on the LGC Website	\$172	\$172	\$172	\$172	\$172

Estimate from the Office of State Planning

Davidson County

Summary Outstanding Debt Schedule

	Budget Year	Budget Year	Budget Year	Budget Year	Budget Year
	2015	2016	2017	2018	2019
	2016	2017	2018	2019	2020
Current Debt Service by General Fund per June 30th 2014 Financial Statements					
QSCBs	\$11,746,182	\$10,537,717	\$9,329,252	\$8,120,787	\$6,912,322
Installment Financing	\$7,435,479	\$6,974,611	\$6,493,757	\$5,992,050	\$5,468,587
QZAB bonds					
Bonds	\$54,640,000	\$49,995,000	\$45,330,000	\$40,725,000	\$36,120,000
Certificates of Participation	\$7,915,000	\$6,955,000	\$6,025,000	\$5,120,000	\$4,240,000
Total Current Debt Outstanding	\$81,736,661	\$74,462,328	\$67,178,009	\$59,957,837	\$52,740,909
PROPOSED DEBT					
QSCB'S					
Cops or Other Borrowing	\$64,281,044	\$60,503,428	\$56,928,707	\$53,245,257	\$61,936,605
Total Outstanding Debt	\$146,017,705	\$134,965,756	\$124,106,716	\$113,203,094	\$114,677,514
QSCB					
Cops or Other Borrowing	\$64,281,044	\$60,503,428	\$56,928,707	\$53,245,257	\$61,936,605
Certificates of Participation and Bonds	\$64,281,044	\$60,503,428	\$56,928,707	\$53,245,257	\$61,936,605

Davidson County

Projected Property Taxes

	Budget Year		Budget Year		Budget Year		Budget Year		Budget Year	
	2015		2016		2017		2018		2019	
	2016		2017		2018		2019		2020	
Property Tax Revenue	\$69,694,830		\$70,719,344		\$75,259,159		\$76,365,469		\$77,488,041	
Collection Rate	96.75%		96.75%		96.75%		96.75%		96.75%	
Tax Rate	0.5400		0.5400		0.5663		0.5663		0.5663	
Property Tax Base	13,340,000,000		13,536,098,000		13,735,078,640		13,936,984,296		14,141,857,965	
Revaluation	1.47%		1.47%		1.47%		1.47%		1.47%	
1 penny =	\$1,290,645		\$1,309,617		\$1,328,869		\$1,348,403		\$1,368,225	
Increase from Previous Year	\$	1,066,830	\$	1,024,514	\$	4,539,815	\$	1,106,310	\$	1,122,572
Tax Rate Change (Revenue-Neutral)	0.010				0.026					
Total Dollar Effect of Tax Increase (Decrease)	\$1,290,645				\$3,500,241					
Total Growth	-\$223,815		\$1,024,514		\$1,039,574		\$1,106,310		\$1,122,572	
Net Growth of Tax Base	-\$223,815		\$1,024,514		\$1,039,574		\$1,106,310		\$1,122,572	
Revaluation Growth										
Revenue Neutral Effect	1.00				2.634					
Tax Rate	54.00		54.00		56.63		56.63		56.63	

Davidson County
Estimated Revenue and Purchasing Power of Article 46 Sales Tax

Estimated Revenue per NCACC est. \$ 2,446,042

Borrowing Power

Interest Rate	Term (Years)	
2.25%	20	\$ 39,365,309
2.50%		\$ 38,466,828
3.00%		\$ 36,754,006
3.50%		\$ 35,146,723

2014-2015	2015-2016	2015-2017	2015-2018	2015-2019	2015-2020
\$1,759,641	\$ 2,461,716	\$ 2,628,369	\$2,724,567	\$2,824,286	\$ 2,927,655

Davidson County
Overall Effect to the Budget

CATEGORY	Budget Year		Budget Year		Budget Year		Budget Year		Budget Year
	2015		2016		2017		2018		2019
	2016		2017		2018		2019		2020
PREVIOUS YEAR'S BUDGET	\$ 125,348,850		\$ 128,061,055		\$ 134,096,384		\$ 137,472,888		\$ 139,938,211
Operating Effects to General Government (Assumes No Growth in Staff) But Includes (6.50) New Positions as Adopted for FY 2016									
		4.0%	\$ -	4.0%	\$ -	4.0%	\$ -	4.0%	\$ -
SALARY EFFECTS - ANNUAL SALARY ADJUSTMENT + FRINGES	\$ 1,005,162	2.33%	\$ 1,028,582	2.33%	\$ 1,052,548	2.33%	\$ 1,077,072	2.33%	\$ 1,102,168
HEALTH INSURANCE INCREASE	\$ 294,796	4.20%	\$ 438,825	6.00%	\$ 465,154	6.00%	\$ 493,063	6.00%	\$ 522,647
INFLATIONARY COST TO OTHER LINE ITEMS	\$ -	0.00%	\$ 127,473	0.50%	\$ 128,110	0.50%	\$ 128,750	0.50%	\$ 129,394
OTHER OPERATING ADJUSTMENTS	\$ (197,010)	-0.96%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
INCREASE (DECREASE) IN RETIREMENT CONTRIBUTION	\$ -	0.00%	\$ 16,696	0.50%	\$ 16,779	0.50%	\$ 16,863	0.50%	\$ 16,947
Capital Request (Increase Over Previous Year)	\$ 98,942	0.60%	\$ 12,149	0.75%	\$ 12,240	0.75%	\$ 12,332	0.75%	\$ 12,424
Operating Effects to the Schools Current ADM and Capital CURRENT EXPENSE AND CAPITAL TO SCHOOL SYSTEM									
	\$ 497,848	1.47%	\$ 556,155	1.47%	\$ 564,330	1.47%	\$ 572,626	1.47%	\$ 581,043
Increase (Decrease) Current Debt Schedule	\$ (911,966)		\$ (663,071)		\$ (234,527)		\$ (285,534)		\$ (262,091)
Projected Budget Assuming No Growth	\$ 126,136,621		\$ 129,577,862		\$ 136,101,018		\$ 139,488,061		\$ 142,040,744
Capital Improvement Plan									
Projects Funded By Debt (Interest & Principal Payments)									
Community College	\$ -		\$ -		\$ -		\$ -		\$ -
Schools	\$ 609,025		\$ 2,728,100		\$ (69,000)		\$ (69,000)		\$ (86,250)
Sewer	\$ -		\$ -		\$ -		\$ -		\$ 387,228
General Government	\$ 1,315,409		\$ 1,790,422		\$ 874,120		\$ (67,600)		\$ (84,500)
Operating Effects to the Budget of Capital Improvements	\$ -		\$ -		\$ 566,750		\$ 586,750		\$ 611,750
Total Growth in the Budget	\$ 128,061,055		\$ 134,096,384		\$ 137,472,888		\$ 139,938,211		\$ 142,868,972
One-Time Capital Expenditures									
CIP Projects Funded by General fund	\$ -		\$ 1,000,000		\$ 1,000,000		\$ -		\$ -
CIP Projects Funded by the Capital Reserve	\$ 397,000		\$ 4,264,423		\$ -		\$ -		\$ -
Sales Tax Pay as You Go	\$ -		\$ -		\$ -		\$ -		\$ -
Total Budget EXPENDITURES	\$ 128,458,055		\$ 139,360,807		\$ 138,472,888		\$ 139,938,211		\$ 142,868,972
REVENUE AND FUNDING SUMMARY									
PREVIOUS YEAR'S BUDGET	\$ 125,348,850		\$ 128,411,312		\$ 133,313,694		\$ 139,238,695		\$ 141,774,400

Davidson County
Overall Effect to the Budget

CATEGORY	Budget Year			Budget Year			Budget Year			Budget Year				
	2015			2016			2017			2018				
	2016			2017			2018			2019				
INCREASE IN REVENUE GROWTH														
1/4 Cent Sales Tax	\$	609,025		\$	2,628,369		\$	96,198		\$	99,719		\$	103,369
Property Tax Growth	\$	(223,815)	1.55%	\$	1,024,514	1.47%	\$	1,039,574	1.47%	\$	1,106,310	1.47%	\$	1,122,572
Tax Rate Change (Revenue-Neutral)	\$	1,290,645		\$	-		\$	3,500,241		\$	-		\$	-
Revaluation	\$	-		\$	-		\$	-		\$	-		\$	-
Sales Tax Growth	\$	650,867	3.66%	\$	674,689	3.66%	\$	699,383	3.66%	\$	724,980	3.66%	\$	751,514
Lottery Funds per NCACC (Growth)	\$	-		\$	(164,946)		\$	(164,946)		\$	(164,946)		\$	(164,946)
Other Revenue	\$	735,740	2.00%	\$	739,756	2.00%	\$	754,551	2.00%	\$	769,642	2.00%	\$	785,035
Previous Years Allocation of Fund Balance and Capital Reserve										\$	-		\$	-
Revenue Available from Growth	\$	128,411,312		\$	133,313,694		\$	139,238,695		\$	141,774,400		\$	144,371,944
One Time Revenue Source														
Capital Reserve Proceeds	\$	397,000		\$	4,264,423		\$	-		\$	-		\$	-
Total Revenue Projection	\$	128,808,312		\$	137,578,117		\$	139,238,695		\$	141,774,400		\$	144,371,944
Tax Increase (Decrease) Cents	2.63													
Effect on Fund Balance														
Beginning Fund Balance	\$	39,348,179		\$	36,608,074		\$	32,085,279		\$	28,328,292		\$	26,407,494
INCREASE (DECREASE) Fund Balance	\$	(2,740,105)		\$	(4,522,795)		\$	(3,756,988)		\$	(1,920,798)		\$	(417,825)
Ending Fund Balance	\$	36,608,074		\$	32,085,279		\$	28,328,292		\$	26,407,494		\$	25,989,669
Fund Balance %	28.42%			23.32%			20.35%			18.63%			18.00%	
Tax Rate	54.0			54.0			56.6			56.6			56.6	

Replace Voting Equipment

New / Continuation / Replacement: New



Project Description: Effective January 1, 2018 in accordance with the State Board of Elections, all certified voting systems must be capable of generating a paper ballot in order to avoid decertification. This will require the acquisition of new voting equipment, voting booths, ballot boxes, transfer cases and the printing of paper ballots to accommodate each precinct in Davidson County.

Project Funding: Project entirely funded from Capital Reserve (100%).

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

Expense	Current Year FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total FY 2016-2020
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Equipment / Furnishings	\$ -	\$ -	689,225	\$ -	\$ -	\$ -	689,225
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	\$ -	689,225	\$ -	\$ -	\$ -	689,225

Revenue	Current Year FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total FY 2016-2020
Capital Fund Balance	\$ -	\$ -	689,225	\$ -	\$ -	\$ -	689,225
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	\$ -	689,225	\$ -	\$ -	\$ -	689,225

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
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Project Description: The new Davidson County Sheriff's Office will be situated on approximately 7 acres located on Hwy 64, Lexington, NC. The Sheriff's Department will be 44,500 square feet. It will accommodate all divisions of the Davidson County Sheriff's Office including administration, evidence, civil division, CID, patrol, personnel, vice narcotics and supply. The building will accommodate the current space needs. It will provide training and meeting facilities and increase procedural efficiencies. Security will be tremendously enhanced by providing a structural layout that limits access by the public requiring citizens to either be buzzed or escorted in by authorized personnel. The parking area will accommodate 30 spaces for public use and a secured parking area for employees and officers, as well as room for housing special equipment.

Project Funding: Project funding from Federal Forfeiture Funds (10%) and from Debt Financing (90%).

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

EXP DATE 1215	Current Year FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total FY 2016-2020
Construction	\$ 10,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,500,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 10,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,500,000

Revenue	Current Year FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total FY 2016-2020
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ 9,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,000,000
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ 1,050,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,050,000
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 10,050,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,050,000

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
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Project Description: Approximately 16,200 square foot of usable space located at 200 N. State Street, Lexington, to be used as the future location for the Clerk of Court of Davidson County. Renovation of this space will provide the Clerk of Courts' Office with much needed space for storage allowing for improved file management. File management consists of organizing, accessing, rotating, purging and archiving files. This space will allow for improved security and control over the sensitive information maintained by the Clerks' Office. The design includes a designated waiting area for citizens and much needed spaces for confidential meeting rooms, which are often required. The parking area around and beside the Windstream Building will accommodate approximately 87 spaces, which will be ample parking for employees and the public.

Project Funding: Project funding from Debt Financing (87%) and from Capital Fund Balance (13%).

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

Expense	Current Year FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total FY 2016-2020
Construction	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000

Revenue	Current Year FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total FY 2016-2020
Capital Fund Balance	\$ -	\$ 270,000	\$ -	\$ -	\$ -	\$ -	\$ 270,000
Debt Financing	\$ -	\$ 1,730,000	\$ -	\$ -	\$ -	\$ -	\$ 1,730,000
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000

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
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Project Description: Southmont Park is located at 170 Owens Road in Lexington. The scope of this project has changed from the original lighting replacement to an updated playground, picnic shelter and walking trail. The original request was in response to NCDOT widening Hwy 8. The original plans included part of the ballfield and required the lighting to be realigned, however; the route of the expansion changed and did not affect the lighting. The leisure facilities of this park have been assessed as fair/poor. It has been recommended that we upgrade the play equipment for safety purposes and make improvements to picnic shelter area including the purchase of picnic tables. This project will replace a walking track and enhance the natural areas of the park. All improvements are in accordance with the master plan and will satisfy public demand.

Project Funding: Project funding entirely from Capital Fund Balance.

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

Expense	Current Year FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total FY 2016-2020
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Equipment / Furnishings	\$ -	112,000	\$ -	\$ -	\$ -	\$ -	112,000
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	112,000	\$ -	\$ -	\$ -	\$ -	112,000

Revenue	Current Year FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total FY 2016-2020
Capital Fund Balance	\$ -	112,000	\$ -	\$ -	\$ -	\$ -	112,000
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	112,000	\$ -	\$ -	\$ -	\$ -	112,000

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
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Project Description: The Davidson County Court House is located at 110 W. Center Street, Lexington, NC. The original Courthouse was built in 1958. The building has been added to several times with the latest addition occurring in 1998. This renovation project would consist of redesigning of the space to accommodate expected courtroom needs. Window replacement, removal of any possible asbestos materials, handicap accessibility throughout the entire building, upgrades to meet building code requirements, replacement of HVAC systems, rework of plumbing facilities to comply with current requirements. Electrical equipment needs to be uniform and upgraded and repair/replacement of roofing to eliminate current leaks.

Project Funding: Project funding entirely from Capital Fund Balance.

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

Expense	Current Year FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total FY 2016-2020
Construction	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 1,000,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 1,000,000

Revenue	Current Year FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total FY 2016-2020
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
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Project Description: The original project called for adding an additional bay to the City of Lexington facility however, the current capital plan includes planning dollars to begin evaluating not only the needs for the Lexington facility in the present day but for the future as well. In conjunction, this evaluation will also begin to prioritize the needs of the entire EMS system, in order to maximize county capital funding.

Project Funding: Project funding entirely from Capital Fund Balance.

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

Expense	Current Year FY 2015		FY 2016	FY 2017		FY 2018	FY 2019		FY 2020	Total FY 2016-2020		
Construction	\$	-	\$	-	\$	382,789	\$	-	\$	-	\$	382,789
Contingency	\$	-	\$	-	\$	19,409	\$	-	\$	-	\$	19,409
Equipment / Furnishings	\$	-	\$	-	\$	5,000	\$	-	\$	-	\$	5,000
Planning	\$	-	\$	15,000	\$	-	\$	-	\$	-	\$	15,000
Site Acquisition	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Total	\$	-	\$	15,000	\$	407,198	\$	-	\$	-	\$	422,198

Revenue	Current Year FY 2015		FY 2016	FY 2017		FY 2018	FY 2019		FY 2020	Total FY 2016-2020	
Capital Fund Balance	\$	-	\$ 46,581	\$	375,617	\$	-	\$	-	\$	422,198
Debt Financing	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-
Enterprise Funds	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-
Other Sources	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-
Transfer from General Fund	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-
School Capital Funds	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-
Total	\$	-	\$ 46,581	\$	375,617	\$	-	\$	-	\$	422,198

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
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Project Description: Davidson County 911 Emergency Communication's mission is to serve as the communications link between the citizens and the public safety agencies in order to accurately identify and quickly respond to all public safety needs. The communications system currently being used is a 20+ year old analog system. This system upgrade project would provide functions we currently do not have. It would add radio coverage to all areas of the county, minimizing the existing "dead spots". It would provide interoperability with all radio users, both outside and within the county, joining Fire, EMS, Rescue, Sheriff, Landfill, etc. County operations could also be linked with responders from the City of Thomasville and other municipalities with P25 systems. It will provide much needed GPS technology. This upgrade in digital technology is crucial in providing the most efficient and reliable service for the safety and well-being of the citizens of Davidson County.

Project Funding: Project funding from Debt Financing (78%), Municipal Reimbursement / Other Sources of Revenue (7%) and Capital Fund Balance (15%).

Operating Impacts: Estimates have been provided for annual system maintenance beginning in FY 2018.

Expense	Current Year FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total FY 2016-2020
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ 12,455,929	\$ 2,168,000	\$ -	\$ -	\$ -	\$ 14,623,929
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 12,455,929	\$ 2,168,000	\$ -	\$ -	\$ -	\$ 14,623,929

Revenue	Current Year FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total FY 2016-2020
Capital Fund Balance	\$ -	\$ -	\$ 2,168,000	\$ -	\$ -	\$ -	\$ 2,168,000
Debt Financing	\$ -	\$ 11,355,929	\$ -	\$ -	\$ -	\$ -	\$ 11,355,929
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ 1,100,000	\$ -	\$ -	\$ -	\$ -	\$ 1,100,000
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 12,455,929	\$ 2,168,000	\$ -	\$ -	\$ -	\$ 14,623,929

Operating Budget Impacts

Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ 380,000	\$ 400,000	\$ 425,000	\$ 1,205,000
Sub-Total	\$ -	\$ -	\$ -	\$ 380,000	\$ 400,000	\$ 425,000	\$ 1,205,000
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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I-85 Industrial Park
Function: Economic Development

New / Continuation / Replacement: Continuation


Project Description: The I-85 Industrial Park will be located at Belmont Road near Linwood. It will eventually encompass approximately 1,000 acres and will be used as a multi-user industrial park which will provide 1,100 jobs when complete. Phase 1 of the project will consist of purchasing 431 acres of land, planning, grading, sewer and other infrastructure preparations. Davidson County is working in conjunction with Davidson Progress, Davidson Economic and Development, and the City of Lexington to monitor the progress and ensure the success of this project.

Project Funding: Project funding entirely as a Transfer from the General Fund (36%) and Federal / State Funding totaling (64%).

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

Expense	Current Year FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total FY 2016-2020
Construction	\$ -	\$ 6,336,560	\$ -	\$ -	\$ -	\$ -	\$ 6,336,560
Contingency	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ 466,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 466,800
Site Acquisition	\$ 3,346,640	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,346,640
Total	\$ 3,813,440	\$ 6,836,560	\$ -	\$ -	\$ -	\$ -	\$ 10,650,000

Revenue	Current Year FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total FY 2016-2020
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ 6,836,560	\$ -	\$ -	\$ -	\$ -	\$ 6,836,560
Transfer from General Fund	\$ 3,813,440	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,813,440
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 3,813,440	\$ 6,836,560	\$ -	\$ -	\$ -	\$ -	\$ 10,650,000

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
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Project Description: Gravity sewer extension to Davis Townsend Elementary School located at 975 Heath Church Road, Lexington, NC. This project includes 8" gravity sewer, manholes, road crossings, interstate crossings, creek crossings, stabilization stone and 6,500 linear foot of erosion control. The cost estimate for this project also includes engineering and construction administration, contingencies, and legal, financial and administration costs.

Project Funding: Project funding entirely from Debt Financing.

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

Expense	Current Year FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total FY 2016-2020
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,450,000	\$ 1,450,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,450,000	\$ 1,450,000

Revenue	Current Year FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total FY 2016-2020
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,450,000	\$ 1,450,000
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,450,000	\$ 1,450,000

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
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Project Description: Sanitary sewer extension and improvement on Highway 150 at Northwest Elementary School. This project includes 8" PVC Sewer and 8" DIP Sewer. It also includes manholes, service stub and clean out, stabilization stone and erosion control. Engineering fees and easement acquisition are included in the cost of this project. This project develops the infrastructure necessary for economic growth.

Project Funding: Project funding entirely from Debt Financing.

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

Expense	Current Year FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total FY 2016-2020
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	850,000	\$ 850,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	850,000	\$ 850,000

Revenue	Current Year FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total FY 2016-2020
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	850,000	\$ 850,000
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	850,000	\$ 850,000

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
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Project Description: NC 109/Old Greensboro Road area option A is for Service to Intersection and option B includes Service to Intersection & Future Expansion. Either option includes gravity sewer, main holes, road crossings, stabilization stone, erosion control and a pump station. Including the Future Expansion in this project increases the cost by 50%. This project develops the infrastructure necessary for economic growth.

Project Funding: Project funding entirely from Debt Financing.

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

Expense	Current Year FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total FY 2016-2020
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,645,000	\$ 1,645,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,645,000	\$ 1,645,000

Revenue	Current Year FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total FY 2016-2020
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,645,000	\$ 1,645,000
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,645,000	\$ 1,645,000

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
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Project Description: This project is for sanitary sewer improvement to the east side of the interchange of the southeast quadrant of I-85 and US-64. This project is for a pump station and Bowers Road and gravity sewer under I-85. The project includes, 1,250 LF of gravity sewer, manholes, interstate crossings, forcemain, air release valve in MH, erosion control, wastewater pump station. Also included in the costs are engineering, construction administration and easement mapping fees. This project develops the infrastructure necessary for economic growth.

Project Funding: Project funding entirely from Debt Financing.

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

Expense	Current Year FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total FY 2016-2020
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,100,000	\$ 1,100,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,100,000	\$ 1,100,000

Revenue	Current Year FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total FY 2016-2020
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,100,000	\$ 1,100,000
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,100,000	\$ 1,100,000

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
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Project Description: Sewer system improvement in the Welcome/North Davidson area will develop the infrastructure necessary for economic growth in the area. This project includes 12" of gravity sewer, manholes, forcemain, road crossing, railroad crossing, erosion control. It also consists of ACP pump station upgrade, engineering design fees, CA & inspection, and easement acquisition.

Project Funding: Project funding entirely from Debt Financing.

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

Expense	Current Year FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total FY 2016-2020
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	1,225,000	\$ 1,225,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	1,225,000	\$ 1,225,000

Revenue	Current Year FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total FY 2016-2020
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	1,225,000	\$ 1,225,000
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	1,225,000	\$ 1,225,000

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
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Project Description: The Southmont area business district sewer system improvements is to develop the infrastructure necessary for economic growth and development in the Southmont area. The project includes 6,400 LF of 8" gravity sewer, forcemain, manholes, air relief valve in manholes, road crossings, railroad crossings, erosion control and a pump station. Other necessary services are included in the cost of this project such as engineering fees, inspection and easement preparation.

Project Funding: Project funding entirely from Debt Financing.

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

Expense	Current Year FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total FY 2016-2020
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,240,000	\$ 1,240,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,240,000	\$ 1,240,000

Revenue	Current Year FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total FY 2016-2020
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,240,000	\$ 1,240,000
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,240,000	\$ 1,240,000

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
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Project Description: The Belmont Road Regional Pump Station project is to develop the necessary infrastructure for the I-85 Industrial Park which will be located at Belmont Road near Linwood. The Industrial Park will eventually encompass approximately 1,000 acres and will be used as a multi-user industrial park which will provide 1,100 jobs when complete.

Project Funding: Project funding entirely from Debt Financing.

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

Expense	Current Year FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total FY 2016-2020
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,400,000	\$ 6,400,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,400,000	\$ 6,400,000

Revenue	Current Year FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total FY 2016-2020
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,400,000	\$ 6,400,000
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,400,000	\$ 6,400,000

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
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Project Description: Project will provide sewer extension down Old Salisbury Road.

Project Funding: Project funding to come from a grant (54%), Municipal Reimbursement (23%) and County Funding (23%)

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

Expense	Current Year FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total FY 2016-2020
Construction	\$ 225,930	\$ -	\$ -	\$ -	\$ -	\$ -	225,930
Contingency	\$ 11,297	\$ -	\$ -	\$ -	\$ -	\$ -	11,297
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Planning	\$ 65,099	\$ -	\$ -	\$ -	\$ -	\$ -	65,099
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ 302,326	\$ -	\$ -	\$ -	\$ -	\$ -	302,326

Revenue	Current Year FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total FY 2016-2020
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Sources	\$ 232,413	\$ -	\$ -	\$ -	\$ -	\$ -	232,413
Transfer from General Fund	\$ 69,913	\$ -	\$ -	\$ -	\$ -	\$ -	69,913
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ 302,326	\$ -	\$ -	\$ -	\$ -	\$ -	302,326

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
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Project Description: Davidson County Schools - New High School to be constructed on Hoy Long Road to accommodate the growth that is occurring in the northern part of the county. The students in this area of the county currently attend Ledford High School which was built to accommodate 800 students. Ledford is now the educational facility for 1,200 students. The new facility will provide the additional space necessary for a safe and appropriate learning environment for the students in this area. The county currently owns the proposed site for the construction of the New High School with sewer and other critical infrastructure in place. The project will be largely funded with the quarter cent sales tax increase

Project Funding: Project funding from Debt Financing (88%), funding from the school system (11%) as well as (1%) coming from state funding, with the authorized Local Option Article 46 Sales Tax funds providing for the debt service payments for this project.

Operating Impacts: Annual operating impacts for opening the new facility (utilities / maintenance etc.) totaling approximately \$100,000 and are expected to begin in FY 2018.

Expense	Current Year FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total FY 2016-2020
Construction	\$ 500,000	\$ 37,000,000	\$ 4,500,000	\$ -	\$ -	\$ -	\$ 42,000,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 500,000	\$ 37,000,000	\$ 4,500,000	\$ -	\$ -	\$ -	\$ 42,000,000

Revenue	Current Year FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total FY 2016-2020
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ -	\$ 37,000,000	\$ -	\$ -	\$ -	\$ -	\$ 37,000,000
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ 4,500,000	\$ -	\$ -	\$ -	\$ 4,500,000
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Total	\$ 500,000	\$ 37,000,000	\$ 4,500,000	\$ -	\$ -	\$ -	\$ 42,000,000

Operating Budget Impacts

Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 300,000
Sub-Total	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 300,000
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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Project Description: It is the desire of the Davidson County School Board to renovate Stoner-Thomas School to accommodate the needs of the current student enrollment. Stoner-Thomas is located at 215 County School Road in Lexington. It was originally built to house approximately 45-50 students. It is currently the educational facility for 94 students. Space is necessary to provide a safe environment conducive to learning for the students in this area of the County. Three options have been proposed to address the over-crowding issue. Option 1 is the construction of a new school which addresses all program needs and allows for future growth at a cost of \$5.9M. Option 2 is a brick and mortar renovation and addition to the existing school. It would provide the necessary space but would be considerably disruptive to current school functions. The cost would be approximately \$5.5M. Option 3 is Pod Units at a cost of \$4.6M. This option has a shorter life expectancy, restricts future growth, and is disruptive of school operations, however; it will satisfy the current needs.

Project Funding: Project funding as a Transfer from the General Fund (100%).

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

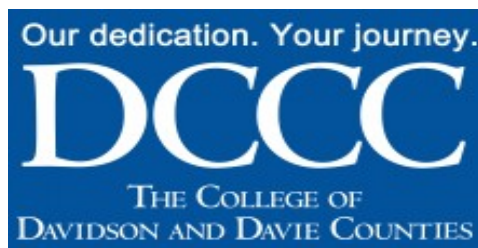
Expense	Current Year FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total FY 2016-2020
Construction	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000

Revenue	Current Year FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total FY 2016-2020
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000

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
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Project Description: New community college facility partially funded via a private donation / federal grant revenue to continue with providing the ever-growing core health sciences curriculum. The new 40,000 square foot \$10.45 million dollar facility is expected to have state-of-the-art classroom space as well as technology.

Project Funding: Project funding as a Transfer from the General Fund (100%).

Operating Impacts: Annual operating impacts for opening the new facility (utilities / maintenance etc.) totaling approximately \$86,750 and are expected to begin in FY 2018.

Expense	Current Year FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total FY 2016-2020
Construction	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ 2,000,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ 2,000,000

Revenue	Current Year FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total FY 2016-2020
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ 2,000,000
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ 2,000,000

Operating Budget Impacts

Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ 86,750	\$ 86,750	\$ 86,750	\$ 260,250
Sub-Total	\$ -	\$ -	\$ -	\$ 86,750	\$ 86,750	\$ 86,750	\$ 260,250
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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Project Description: This project consist of 5.9 acres. This will provide approximately 2.5 years of space for disposal of municipal solid waste. This project will be necessary to comply with sub Title D rules and to eliminate the need to transfer waste, which would increase tipping fees and create inefficiencies in Landfill processes.

Project Funding: Project funding entirely from Enterprise Funds (Fees collected within the Landfill).

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

Expense	Current Year FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total FY 2016-2020
Construction	\$ -	\$ 1,273,000	\$ 1,273,000	\$ -	\$ -	\$ -	\$ 2,546,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 1,273,000	\$ 1,273,000	\$ -	\$ -	\$ -	\$ 2,546,000

Revenue	Current Year FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total FY 2016-2020
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ 1,273,000	\$ 1,273,000	\$ -	\$ -	\$ -	\$ 2,546,000
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 1,273,000	\$ 1,273,000	\$ -	\$ -	\$ -	\$ 2,546,000

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
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Project Description: The C&D closure will consist of shutting down 7.6 acres at the Davidson County Landfill in the 2017-2018. At that time it will have reached it's maximum capacity. Construction and demolition debris will still be accepted in the MSW area of the Landfill and then transferred to Abbey Green, Inc. in Winston-Salem, NC or to Todco in Lexington.

Project Funding: Project funding entirely from Enterprise Funds (Fees collected within the Landfill).

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

Expense	Current Year FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total FY 2016-2020
Construction	\$ -	\$ 230,000	\$ 230,000	\$ -	\$ -	\$ -	\$ 460,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 230,000	\$ 230,000	\$ -	\$ -	\$ -	\$ 460,000

Revenue	Current Year FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total FY 2016-2020
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ 230,000	\$ 230,000	\$ -	\$ -	\$ -	\$ 460,000
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 230,000	\$ 230,000	\$ -	\$ -	\$ -	\$ 460,000

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
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Project Description: Leachate is primarily caused by precipitation passing through matter/waste. As water passes through waste it extracts solutes or any other component of the material through which it passed. When this occurs, the water then becomes contaminated and turns to leachate. Leachate also forms due to decomposition of waste. Leachate is then filtered and pumped from the landfill site into a Leachate Storage Tank where it is treated. This tank is required in order to protect the environment and thus the citizens of Davidson County.

Project Funding: Project funding entirely from Enterprise Funds (Fees collected within the Landfill).

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

Expense	Current Year FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total FY 2016-2020
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	300,000	300,000	600,000
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	\$ -	\$ -	\$ -	300,000	300,000	600,000

Revenue	Current Year FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total FY 2016-2020
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	300,000	300,000	600,000
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	\$ -	\$ -	\$ -	300,000	300,000	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
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Project Description: The Caterpillar 963D Track Loader works in any underfoot condition. The Track Loader evenly distributes waste which then enables the Landfill Compactor to compact the waste with fewer passes, thus increasing fuel economy and waste density. The ultimate benefits of this piece of equipment are operating efficiency and profitability. The expected life of this equipment is approximately 15,000 hours (7.5-8 years). At that time it could be rebuilt at an approximate cost of 1/2 the original price.

Project Funding: Project funding entirely from Enterprise Funds (Fees collected within the Landfill).

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

Expense	Current Year FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total FY 2016-2020
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Equipment / Furnishings	\$ -	284,002	\$ -	\$ -	\$ -	\$ -	284,002
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	284,002	\$ -	\$ -	\$ -	\$ -	284,002

Revenue	Current Year FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total FY 2016-2020
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Enterprise Funds	\$ -	284,002	\$ -	\$ -	\$ -	\$ -	284,002
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	284,002	\$ -	\$ -	\$ -	\$ -	284,002

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
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Project Description: The Caterpillar 826K Landfill Compactor HRC DCA2 will help achieve increased waste compaction, extending the capacity and revenue. Our current density yield is \$61.60 per cubic yard. It is project to increase to approximately \$26.10 per cubic yard with the acquisition of the 826K Landfill Compactor. This piece of equipment is also a leader in the industry in regards to safety. The safety features help to provide a safe work environment for the operator and others on site. The Caterpillar 826K Landfill Compactor can be rebuilt to achieve a second and third life, creating a equipment savings of 40-70 percent.

Project Funding: Project funding entirely from Enterprise Funds (Fees collected within the Landfill).

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

Expense	Current Year FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total FY 2016-2020
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Equipment / Furnishings	\$ -	619,420	\$ -	\$ -	\$ -	\$ -	619,420
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	619,420	\$ -	\$ -	\$ -	\$ -	619,420

Revenue	Current Year FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total FY 2016-2020
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Enterprise Funds	\$ -	619,420	\$ -	\$ -	\$ -	\$ -	619,420
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	619,420	\$ -	\$ -	\$ -	\$ -	619,420

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
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Project Description: This project consist of an estimated 7.3 acres. This will provide approximately 2.5 additional years of space for disposal of municipal solid waste. Studies indicate construction of this phase should start in 2017-2018. This project will be necessary to comply with sub Title D rules and to eliminate the need to transfer waste, which would increase tipping fees and create inefficiencies in Landfill processes.

Project Funding: Project funding entirely from Enterprise Funds (Fees collected within the Landfill).

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

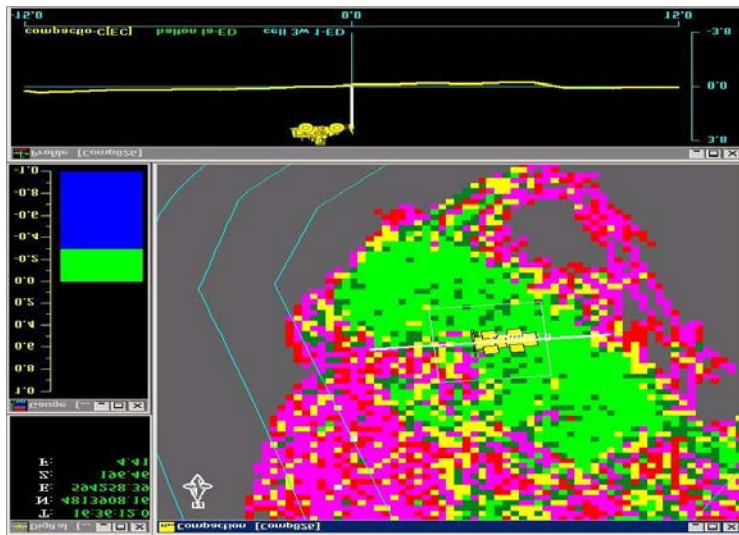
Expense	Current Year FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total FY 2016-2020
Construction	\$ -	\$ -	\$ -	\$ -	\$ 1,250,000	\$ 1,250,000	\$ 2,500,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ 1,250,000	\$ 1,250,000	\$ 2,500,000

Revenue	Current Year FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total FY 2016-2020
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ 1,250,000	\$ 1,250,000	\$ 2,500,000
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ 1,250,000	\$ 1,250,000	\$ 2,500,000

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
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Project Description: This GPS system will be used in the daily operation and management of the Landfill. It is a tool to monitor equipment application results in a Landfill environment. The GPS Compaction Management System provides information regarding density, compaction and pass counts in real time. It will inform the equipment operators when maximum compaction has been achieved thus eliminating unnecessary passes and reducing cost. Studies show average density increase using the GPS is between 4% and 11%, thus maximizing capacity and increasing profits.

Project Funding: Project funding entirely from Enterprise Funds (Fees collected within the Landfill).

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

Expense	Current Year FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total FY 2016-2020
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Equipment / Furnishings	\$ -	\$ 85,400	\$ -	\$ -	\$ -	\$ -	85,400
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	\$ 85,400	\$ -	\$ -	\$ -	\$ -	85,400

Revenue	Current Year FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total FY 2016-2020
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Enterprise Funds	\$ -	\$ 85,400	\$ -	\$ -	\$ -	\$ -	85,400
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	\$ 85,400	\$ -	\$ -	\$ -	\$ -	85,400

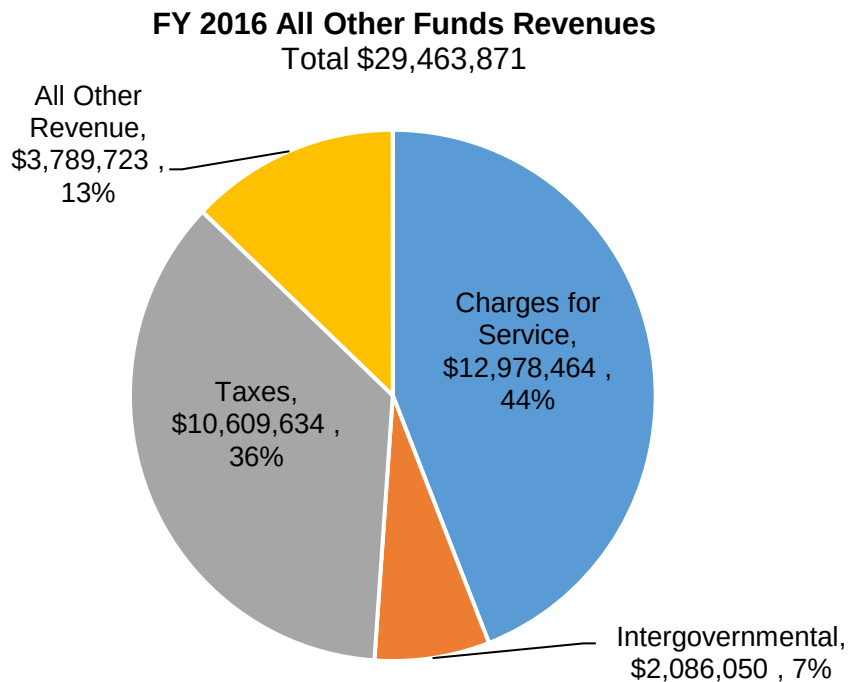
Operating Budget Impacts

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
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All Other Funds Summary

Department	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2016 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Enterprise Funds	\$ 5,138,836	\$ 2,704,749	\$ 2,705,749	\$ 3,594,189	\$ 889,440	32.9%
DavidsonWorks	\$ 1,406,350	\$ 1,558,181	\$ 1,785,179	\$ 1,787,727	\$ 229,546	14.7%
Internal Service Funds	\$ 10,303,995	\$ 9,564,523	\$ 9,612,397	\$ 9,628,938	\$ 64,415	0.7%
Mental Health	\$ 809,344	\$ 809,344	\$ 809,344	\$ 809,344	\$ -	0.0%
Special Revenue Funds	\$ 13,799,717	\$ 13,237,537	\$ 15,135,447	\$ 13,643,673	\$ 406,136	3.1%
Grand Total	\$ 31,458,242	\$ 27,874,334	\$ 30,048,116	\$ 29,463,871	\$ 1,589,537	5.7%
Total Revenue	\$ 38,676,042	\$ 27,874,334	\$ 30,048,116	\$ 29,463,871	\$ 1,589,537	5.7%
County Funds	\$ (7,217,800)	\$ -	\$ -	\$ -	\$ -	0.0%



ENTERPRISE / SPECIAL REVENUE FUND - AIRPORT

Casey Smith, Assistant County Manager

913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2015 YTD Actual	FY 2016 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$1,015,795	\$368,817	\$368,817	\$240,569	\$368,817	\$0	0.0%
Capital Outlay	\$76,184	\$16,667	\$184,334	\$184,334	\$16,667	\$0	0.0%
Total	\$1,091,979	\$385,484	\$553,151	\$424,903	\$385,484	\$0	0.0%
Revenues							
Charges for Service	\$274,183	\$231,500	\$231,500	\$264,874	\$231,500	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$83,420	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$18,432	\$18,000	\$18,000	\$16,896	\$18,000	\$0	0.0%
Other Financing	\$135,984	\$135,984	\$303,651	\$243,993	\$135,984	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$512,019	\$385,484	\$553,151	\$525,763	\$385,484	\$0	0.0%
Net County Funds	\$579,960	\$0	\$0	(\$100,859)	\$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 situated 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 (\$16,667) to address capital project needs at the airport. Because this funding comes from another source other than revenue generated by the airport itself, it is considered a Special Revenue and is housed in a Special Revenue Fund. However, to highlight airport appropriations and total spending in total, they have been combined above.

ENTERPRISE FUNDS - INTEGRATED SOLID WASTE

Rex Buck, Director

1242 Old US HWY 29 Thomasville, NC 27360 (336) 242-2284

BUDGET SUMMARY

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2015 YTD Actual	FY 2016 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$876,899	\$761,620	\$761,620	\$736,228	\$824,293	\$62,673	8.2%
Operating	(\$186,253)	\$930,960	\$930,960	\$695,191	\$1,003,763	\$72,803	7.8%
Capital Outlay	\$2,229,735	\$254,310	\$255,310	\$157,381	\$988,822	\$734,512	288.8%
Total	\$2,920,381	\$1,946,890	\$1,947,890	\$1,588,800	\$2,816,878	\$869,988	44.7%
Revenues							
Charges for Service	\$3,979,916	\$1,618,190	\$1,618,190	\$3,749,314	\$2,488,607	\$870,417	53.8%
Interest Earnings	\$34,241	\$0	\$0	\$40,791	\$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	\$12,500	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$1,000	\$0	\$0	\$0	0.0%
Taxes	\$334,920	\$328,700	\$328,700	\$267,171	\$328,271	(\$429)	-0.1%
Total	\$4,361,577	\$1,946,890	\$1,947,890	\$4,057,276	\$2,816,878	\$869,988	44.7%
Net County Funds	(\$1,441,196)	\$0	\$0	(\$2,468,476)	\$0	\$0	0.0%
Authorized Positions	16.00	14.00	14.00	14.00	14.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The Integrated Solid Waste (ISW) Department provides environmentally sound waste disposal and recycling services for the citizens and businesses of Davidson County. These services include operating a Municipal Solid Waste Landfill, a Construction and Demolition Landfill and a Household Hazardous Wastes drop-off facility. The landfill also offers services including document destruction, used appliances and electronic waste recycling and provides refrigerant removal certification. The (ISW) Sanitation division staffs twelve Recycling Centers throughout the County and operates a fleet of waste collection vehicles to ensure proper transportation and disposal of materials generated at those sites. The division also provides waste collection and disposal services for Davidson County Schools.

FY 2016 ADOPTED BUDGET HIGHLIGHTS

- The FY 2016 Adopted Budget increases overall spending on Integrated Solid Waste by \$869,988 or 44.7%. Practically all of the increase is associated with the purchase of key capital outlay items as shown below totaling \$987,822. These capital purchases will be made via the landfill fees which for FY 2016 are projected to be approximately \$2.48 million. This is \$870,417 more than was budgeted for FY 2015. No increase in fees is expected for FY 2016
 - o Replace 826K Landfill Compactor = \$619,420
 - o Replace 963D Track Loader = \$284,002
 - o Purchase Compactor Mounted GPS and Compaction Management Software = \$84,400
- The FY 2016 Adopted Budget also provides an overall average pay increase of approximately 2.3%. This increase addresses two compounding issues: 1) Salary Compression and 2) Overall Salary Competitiveness by including a \$500 base salary increase and a 1% cost of living (COLA) adjustment. For future fiscal years the base amount will be included as part of the base budget development, with the COLA approved annually by the Board of Commissioners as part of the adopted budget ordinance. The adopted budget also includes a decrease in the retirement rate from 7.07% to 6.67%. Finally, the adopted budget includes an increase in group insurance cost due to overall increases in premiums resulting from high cost claims above \$50,000

FY 2015 SIGNIFICANT ACCOMPLISHMENTS

- Increase MSW compaction from 1,303 to 1,388 lbs. per cubic yard
- Increase C&D compaction from 1,178 to 2,231 lbs. per cubic yard
- Decrease solid waste lbs per capita from 1,560 to 1,440

KEY PERFORMANCE MEASURES

Measure	FY 2013 Actual	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected
Increase Landfill Fund Balance (-) CAPEX	N/A	\$471,884	\$450,000	\$461,000
Recycle C&D Materials, Metals & Inert Debris	N/A	2,628	2,500	2,560
Reduce Equipment Maintenance and Repair Costs	N/A	-41%	-5%	-3
Reduce OSHA Recordable Accidents < 3	N/A	0	0	0
MSW Tons/Cubic Yards Compacted	N/A	95,234	90,000	92,600
C&D Tons/ Cubic Yards Compacted	N/A	22,498	20,000	21,250
Solid Waste Tons/Cubic Yards Diverted	N/A	1,549	1,500	1,525
Ferrous & Nonferrous Metals Tons Recycled	N/A	527	500	515
Inert Debris Tons Recycled	N/A	2,101	2,000	2,050
Generate \$30,000 in Recycle Material Sales	N/A	\$ 62,139	\$ 48,000	\$ 55,000
Garbage Boxes Pulled	N/A	1,780	1,862	1,821
Recycle Boxes Pulled.	N/A	1,774	1,612	1,690
Increase tons per load in recycle boxes (FY 2013-2014 = 1.17)	N/A	1.17	1.36	1.26
Provide Community Outreach to the County School Staff at (10) County Schools	N/A	30	32	31
Transport at Least 1,525 Tons of Recyclables	N/A	2,058	2,184	2,121

FUTURE ISSUES

- New cell construction beginning FY 2017
- C&D landfill closure beginning FY 2018

ENTERPRISE FUND - SEWER

Dwayne Childress, Director

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

BUDGET SUMMARY

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2015 YTD Actual	FY 2016 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$58,231	\$17,398	\$17,398	\$0	\$16,896	(\$502)	-2.9%
Operating	\$1,142,854	\$371,644	\$371,644	\$342,213	\$391,598	\$19,954	5.4%
Capital Outlay	\$1,575	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,202,660	\$389,042	\$389,042	\$342,213	\$408,494	\$19,452	5.0%
Revenues							
Charges for Service	\$446,165	\$389,042	\$389,042	\$395,066	\$408,494	\$19,452	5.0%
Interest Earnings	\$1,359	\$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	\$1,101,622	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,549,146	\$389,042	\$389,042	\$395,066	\$408,494	\$19,452	5.0%
Net County Funds	(\$346,486)	\$0	\$0	(\$52,853)	\$0	\$0	0.0%
Authorized Positions	1.00	0.25	0.25	0.25	0.25	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.

FY 2016 ADOPTED BUDGET HIGHLIGHTS

- The FY 2016 Adopted Budget increases total funding to the Sewer Fund by \$19,452 or 5.0%. This increase matches the fee increase imposed on the County by its waste water treatment provider the City / County Commission (Winston-Salem / Forsyth County)

SPECIAL REVENUE FUND - DAVIDSONWORKS

Pam Walton, Director

555-A West Center Street Extension Lexington, NC 27295 (336) 242-2065

BUDGET SUMMARY

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2015 YTD Actual	FY 2016 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$1,022,792	\$1,127,352	\$1,095,174	\$743,029	\$1,188,210	\$60,858	5.4%
Operating	\$371,533	\$418,829	\$678,005	\$366,057	\$588,617	\$169,788	40.5%
Capital Outlay	\$12,025	\$12,000	\$12,000	\$10,384	\$10,900	(\$1,100)	-9.2%
Total	\$1,406,350	\$1,558,181	\$1,785,179	\$1,119,471	\$1,787,727	\$229,546	14.7%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$1,249,111	\$1,387,782	\$1,614,780	\$787,050	\$1,622,370	\$234,588	16.9%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$167,855	\$170,399	\$170,399	\$85,200	\$165,357	(\$5,042)	-3.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,416,966	\$1,558,181	\$1,785,179	\$872,249	\$1,787,727	\$229,546	14.7%
Net County Funds	(\$10,616)	\$0	\$0	\$247,222	\$0	\$0	0.0%
Authorized Positions	22.00	22.00	21.00	21.00	21.00	(1.00)	-4.5%

DEPARTMENTAL PURPOSE & GOALS

It is the mission of DavidsonWorks to provide cutting edge, globally competitive career counseling, placement and training solutions to individuals and businesses.

Our goals are:

- To increase the number of citizens gainfully employed
- To enhance job opportunities through occupational skills training in high-growth cluster areas
- To provide academic and training services, thus enhancing the employability and job retention of youth
- To increase services provided to business and industry to promote economic development within Davidson County

FY 2016 ADOPTED BUDGET HIGHLIGHTS

- The FY 2016 Adopted Budget increases total funding for DavidsonWorks by \$229,546 or 14.7%. Majority of the increase is due to additional allocations and current year carry-over estimates for WIA-Youth and Adult programming as well as increased revenue for the administering of the various WIA programs. Further, the Board of Commissioners approved various position re-classifications mid-year FY 2015. As part of those consolidations one position was eliminated from DavidsonWorks for FY 2016
- An additional component of the increase is due to including an overall average pay increase of approximately 2.3%. This increase addresses two compounding issues: 1) Salary Compression and 2) Overall Salary Competitiveness by including a \$500 base salary increase and a 1% cost of living (COLA) adjustment. For future fiscal years the base amount will be included as part of the base budget development, with the COLA approved annually by the Board of Commissioners as part of the adopted budget ordinance. The adopted budget also includes a decrease in the retirement rate from 7.07% to 6.67%. Finally, the adopted budget includes an increase in group insurance cost due to overall increases in premiums resulting from high cost claims above \$50,000

FY 2015 SIGNIFICANT ACCOMPLISHMENTS

- DavidsonWorks experienced a 370% increase in enrollments of Adult and Dislocated Worker core service customers. The agency is on pace to surpass that increase for the current year
- The DavidsonWorks business and industry team boosted new business orientations 11% over the previous year. Of the number of business contacts made, 86% resulted in a service to that business; that could have included helping with recruitment efforts, assessment of employees, and assistance with grant submissions or listing of open employment positions
- DavidsonWorks surveys customers continually, but makes a concentrated effort to survey customers at least quarterly to ensure we are providing services that our customers deem beneficial and needed. During FY 2015, we had a 100% customer satisfaction rate

KEY PERFORMANCE MEASURES

Measure	FY 2013 Actual	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected
The number of Adult and Dislocated Worker new enrollments in NCWorks will increase over previous year enrollments by at least 5% in the new year	159	748	1,000	1,500
The Business & Industry unit will increase the number of new business orientations by 5% from the previous year to the current year	44	49	55	65
80% of all new Training vouchers will be in high-growth cluster fields	83%	92%	90%	90%
90% of customers surveyed will indicate a positive, friendly experience with DavidsonWorks or the Career Center	99%	100%	99%	99%

FUTURE ISSUES

- DavidsonWorks funding will be under a new workforce investment law as of July 2015. The Workforce Innovation and Opportunities Act (WIOA) will replace the Workforce Investment Act (WIA). Staff is preparing for the transition and taking steps to be ready for the transition
- It will be necessary for DavidsonWorks to co-locate with Division of Workforce Solutions (DWS) in the coming year in order to comply with State mandate
- The old Daymark facility may be an option for co-location but will need some renovations. This issue is expected to come before the board during the upcoming fiscal year as more information becomes available

INTERNAL SERVICE FUND - INSURANCE

Jim Tysinger, Director

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

BUDGET SUMMARY

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2015 YTD Actual	FY 2016 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$19,946	\$19,740	\$19,740	\$17,919	\$20,643	\$903	4.6%
Operating	\$7,906,846	\$7,166,621	\$7,166,621	\$6,247,896	\$7,415,922	\$249,301	3.5%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$7,926,792	\$7,186,361	\$7,186,361	\$6,265,816	\$7,436,565	\$250,204	3.5%
Revenues							
Charges for Service	\$7,513,312	\$7,186,361	\$7,186,361	\$7,023,951	\$7,436,565	\$250,204	3.5%
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	\$7,513,312	\$7,186,361	\$7,186,361	\$7,023,951	\$7,436,565	\$250,204	3.5%
Net County Funds	\$413,480	\$0	\$0	(\$758,136)	\$0	\$0	0.0%
Authorized Positions	0.00	0.00	0.00	0.00	0.25	0.25	0.0%

DEPARTMENTAL PURPOSE & GOALS

The purpose of this fund is to account for the County's self-funded employee health care program.

FY 2016 ADOPTED BUDGET HIGHLIGHTS

- The FY 2016 Adopted Budget increases total funding to the Insurance Fund by \$250,204 or 3.5%. This increase accounts for the rise in health insurance cost project for next fiscal year as well as transfers 25% of a full-time Human Resources employee's work time related to group insurance and workers compensation issues

INTERNAL SERVICE FUND - WORKERS COMPENSATION

Jim Tysinger, Director

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

BUDGET SUMMARY

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2015 YTD Actual	FY 2016 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$5,948	\$32,016	\$32,016	\$0	\$0	(\$32,016)	-100.0%
Operating	\$419,005	\$372,984	\$372,984	\$405,000	\$405,000	\$32,016	8.6%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$424,953	\$405,000	\$405,000	\$405,000	\$405,000	\$0	0.0%
Revenues							
Charges for Service	\$671,477	\$405,000	\$405,000	\$618,245	\$405,000	\$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	\$671,477	\$405,000	\$405,000	\$618,245	\$405,000	\$0	0.0%
Net County Funds	(\$246,524)	\$0	\$0	(\$213,245)	\$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

Rex Buck, Director

925 North Main Street Lexington, NC 27292 (336) 242-2007

BUDGET SUMMARY

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2015 YTD Actual	FY 2016 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$321,164	\$370,901	\$370,901	\$289,187	\$338,223	(\$32,678)	-8.8%
Operating	\$1,602,372	\$1,602,261	\$1,602,261	\$1,065,580	\$1,449,150	(\$153,111)	-9.6%
Capital Outlay	\$28,714	\$0	\$47,874	\$0	\$0	\$0	0.0%
Total	\$1,952,250	\$1,973,162	\$2,021,036	\$1,354,767	\$1,787,373	(\$185,789)	-9.4%
Revenues							
Charges for Service	\$1,856,112	\$1,968,162	\$1,968,162	\$1,476,974	\$1,787,373	(\$180,789)	-9.2%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$3,578	\$5,000	\$5,000	\$3,827	\$0	(\$5,000)	-100.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$36,260	\$0	\$0	\$10,913	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$47,874	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,895,950	\$1,973,162	\$2,021,036	\$1,491,714	\$1,787,373	(\$185,789)	-9.4%
Net County Funds	\$56,300	\$0	\$0	(\$136,947)	\$0	\$0	0.0%
Authorized Positions	7.00	7.00	7.00	7.00	6.00	(1.00)	-14.3%

DEPARTMENTAL PURPOSE & GOALS

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.

FY 2016 ADOPTED BUDGET HIGHLIGHTS

- The FY 2016 Adopted Budget decreases overall spending within the Garage by (\$185,789) or -9.4%. Majority of the decrease is due to a reduction in fuel cost and department supplies. In addition the department plans to eliminate (1) vacant Mechanic II position which also assists in lowering the overall department budget for next fiscal year. This elimination was possible due to the consolidating of work responsibilities within the department

- The FY 2016 Adopted Budget does include an overall average pay increase of approximately 2.3%. This increase addresses two compounding issues: 1) Salary Compression and 2) Overall Salary Competitiveness by including a \$500 base salary increase and a 1% cost of living (COLA) adjustment. For future fiscal years the base amount will be included as part of the base budget development, with the COLA approved annually by the Board of Commissioners as part of the adopted budget ordinance. The adopted budget also includes a decrease in the retirement rate from 7.07% to 6.67%. Finally, the adopted budget includes an increase in group insurance cost due to overall increases in premiums resulting from high cost claims above \$50,000

FY 2015 SIGNIFICANT ACCOMPLISHMENTS

- Decrease Fuel Consumption (gallons) from 356,499 to 347,272 or -2.6%
- Reduced Repeat Services Performed from 1,077 to 728 or -32.4%
- Reduced Parts Inventory On Hand from \$24,176 to \$22,789

KEY PERFORMANCE MEASURES

Measure	FY 2013	FY 2014	FY 2015	FY 2016
	Actual	Actual	Projected	Projected
Number of Preventative Maintenance (PMs) Performed Per Quarter		175	172	195
Number of Tech Inspections Per Quarter		95	70	95
Number of Repair Orders Per Quarter		N/A	481	500
Number of Vehicle Services Per Day		11	8	8

FUTURE ISSUES

- Finalizing the relocating of the county garage

SPECIAL REVENUE FUND – MENTAL HEALTH

Casey Smith, Assistant County Manager

913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2015 YTD Actual	FY 2016 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$809,344	\$809,344	\$809,344	\$578,601	\$809,344	\$0	0.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$809,344	\$809,344	\$809,344	\$578,601	\$809,344	\$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	\$809,344	\$809,344	\$809,344	\$404,672	\$809,344	\$0	0.0%
Taxes	\$21,771	\$0	\$0	\$19,445	\$0	\$0	0.0%
Total	\$831,115	\$809,344	\$809,344	\$424,117	\$809,344	\$0	0.0%
Net County Funds	(\$21,771)	\$0	\$0	\$154,484	\$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 Cardinal Innovations Healthcare Solutions. Cardinal 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

Terry Bailey, Director

949 North Main Street Lexington, NC 27292 (336) 242-2132

BUDGET SUMMARY

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2015 YTD Actual	FY 2016 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$538,595	\$527,796	\$527,796	\$468,450	\$508,355	(\$19,441)	-3.7%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$538,595	\$527,796	\$527,796	\$468,450	\$508,355	(\$19,441)	-3.7%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$2,559	\$0	\$0	\$2,817	\$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	\$527,796	\$527,796	\$527,796	\$413,624	\$508,355	(\$19,441)	-3.7%
Total	\$530,355	\$527,796	\$527,796	\$416,441	\$508,355	(\$19,441)	-3.7%
Net County Funds	\$8,240	\$0	\$0	\$52,009	\$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.

SPECIAL REVENUE FUND – RURAL FIRE DISTRICTS

Casey Smith, Assistant County Manager

913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2015 YTD Actual	FY 2016 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$7,941,785	\$8,027,410	\$8,087,653	\$8,055,719	\$8,281,203	\$253,793	3.2%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$7,941,785	\$8,027,410	\$8,087,653	\$8,055,719	\$8,281,203	\$253,793	3.2%
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	\$8,175,384	\$8,027,410	\$8,087,653	\$7,825,486	\$8,281,203	\$253,793	3.2%
Total	\$8,175,384	\$8,027,410	\$8,087,653	\$7,825,486	\$8,281,203	\$253,793	3.2%
Net County Funds	(\$233,599)	\$0	\$0	\$230,233	\$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-six 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 2016 ADOPTED BUDGET HIGHLIGHTS

- The FY 2016 Adopted Budget increases funding to the fire districts by \$253,793 or 3.2%. The changes in funding as well as the calculated revenue-neutral tax rate by district can be

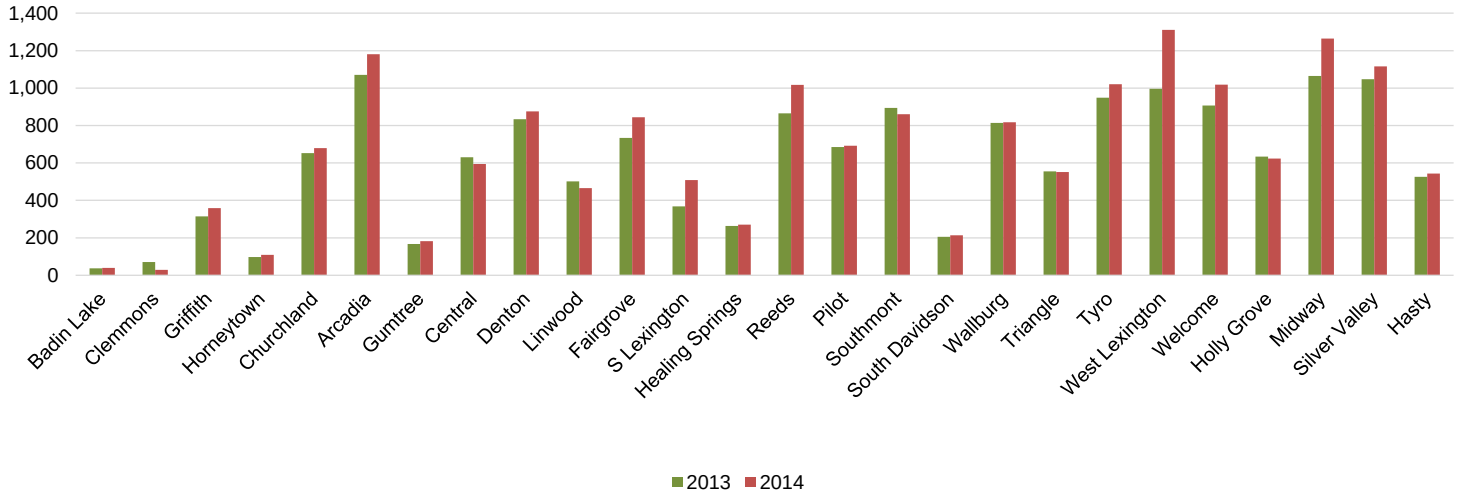
seen as displayed in the table below. Three districts are asking for a tax rate increase and one a tax decrease. These four districts are shown below in green. Each of the three districts increasing met the requirements (to submit for a tax rate increase) as stated by the contract with the County. Each individual district's line-item budget for FY 2016 follows this summary on the proceeding pages

Fire Districts Summary
FY 2015-2016

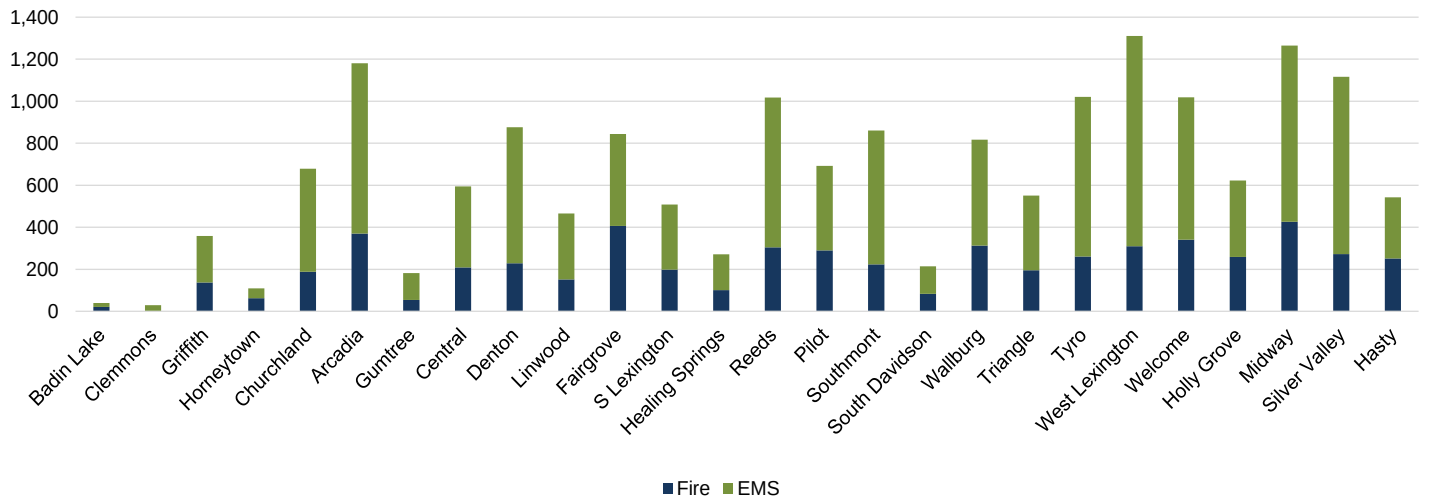
District	Tax Rate			Change		Budget		Change		Increase Justification
	FY 2015 Adopted	FY 2016 Adopted	FY 2016 Revenue Neutral	\$ Change vs. Adopted	% Change vs. Adopted	FY 2015 Adopted	FY 2016 Adopted	\$ Change vs. Adopted	% Change vs. Adopted	
ARCH	\$ 0.0800	\$ 0.0800	\$ 0.0795	\$ -		\$ 754,700	\$ 752,090	\$ (2,610)	-0.3%	
Central	\$ 0.0700	\$ 0.0700	\$ 0.0701	\$ -		\$ 245,000	\$ 247,756	\$ 2,756	1.1%	
Churchland	\$ 0.0700	\$ 0.0700	\$ 0.0699	\$ -		\$ 180,300	\$ 183,117	\$ 2,817	1.6%	
Fairgrove	\$ 0.0800	\$ 0.0800	\$ 0.0799	\$ -		\$ 327,748	\$ 332,808	\$ 5,060	1.5%	
Gumtree	\$ 0.1000	\$ 0.1000	\$ 0.1006	\$ -		\$ 134,320	\$ 133,329	\$ (991)	-0.7%	
Healing Spring	\$ 0.0900	\$ 0.0900	\$ 0.0899	\$ -		\$ 278,818	\$ 279,253	\$ 435	0.2%	
Holly Grove	\$ 0.0800	\$ 0.0800	\$ 0.0800	\$ -		\$ 221,000	\$ 221,449	\$ 449	0.2%	
Linwood	\$ 0.0850	\$ 0.0850	\$ 0.0862	\$ -		\$ 271,415	\$ 271,526	\$ 111	0.0%	
Midway	\$ 0.1000	\$ 0.1077	\$ 0.1004	\$ 0.0077	7.7%	\$ 853,888	\$ 895,926	\$ 42,038	4.9%	1) To Cover On-Going Expense Increases (Example - Workman's Compensation) 2) 19% Increase in Call Volume from 2013-2014
N.Lexington	\$ 0.1100	\$ 0.1100	\$ 0.1106	\$ -		\$ 210,000	\$ 220,313	\$ 10,313	4.9%	
Pilot	\$ 0.0850	\$ 0.0850	\$ 0.0856	\$ -		\$ 285,500	\$ 288,036	\$ 2,536	0.9%	
Reeds	\$ 0.0400	\$ 0.0400	\$ 0.0401	\$ -		\$ 188,274	\$ 188,271	\$ (3)	0.0%	
Silver Valley	\$ 0.1100	\$ 0.1100	\$ 0.1104	\$ -		\$ 388,083	\$ 393,857	\$ 5,774	1.5%	
South Emmons	\$ 0.0600	\$ 0.0600	\$ 0.0606	\$ -		\$ 71,836	\$ 71,475	\$ (361)	-0.5%	
S.Lexington	\$ 0.1100	\$ 0.1100	\$ 0.1130	\$ -		\$ 205,000	\$ 256,657	\$ 51,657	25.2%	
Southmont	\$ 0.0850	\$ 0.0850	\$ 0.0876	\$ -		\$ 661,643	\$ 672,588	\$ 10,945	1.7%	
Hasty	\$ 0.0700	\$ 0.0800	\$ 0.0701	\$ 0.0100	14.3%	\$ 363,866	\$ 421,428	\$ 57,562	15.8%	1) One Firefighter Position for Business Hours (8-5) (Seen a Reduction in Volunteerism) 2) 3% Increase in Call Volume from 2013 - 2014
Tyro	\$ 0.0800	\$ 0.0800	\$ 0.0808	\$ -		\$ 324,514	\$ 324,884	\$ 370	0.1%	
Wallburg	\$ 0.1000	\$ 0.1000	\$ 0.1000	\$ -		\$ 751,531	\$ 748,702	\$ (2,829)	-0.4%	
Welcome	\$ 0.1000	\$ 0.1100	\$ 0.1012	\$ 0.0100	10.0%	\$ 509,241	\$ 567,048	\$ 57,807	11.4%	1) One Firefighter Position for Business Hours (8-5) (Seen a Reduction in Volunteerism) 2) 12% Increase in Call Volume from 2013 - 2014
W.Lexington	\$ 0.1000	\$ 0.1000	\$ 0.0985	\$ -		\$ 254,000	\$ 252,274	\$ (1,726)	-0.7%	
S.Davidson	\$ 0.1000	\$ 0.1000	\$ 0.1009	\$ -		\$ 110,000	\$ 110,459	\$ 459	0.4%	
Hometown	\$ 0.1100	\$ 0.1100	\$ 0.1113	\$ -		\$ 134,676	\$ 137,800	\$ 3,124	2.3%	
Griffith	\$ 0.0800	\$ 0.0800	\$ 0.0829	\$ -		\$ 222,401	\$ 226,946	\$ 4,545	2.0%	
Clemmons	\$ 0.0500	\$ 0.0500	\$ 0.0516	\$ -		\$ 47,006	\$ 48,581	\$ 1,575	3.4%	
Badin Lake	\$ 0.0600	\$ 0.0550	\$ 0.0596	\$ (0.005)	-8.3%	\$ 32,650	\$ 34,630	\$ 1,980	6.1%	1) Tax Rate Reduction to Align with Montgomery County
Total						\$ 8,027,410	\$ 8,281,203	\$ 253,793	3.2%	

KEY PERFORMANCE MEASURES

County Rural Fire Districts Total Dispatched Calls



County Rural Fire Districts Dispatched Calls - 2014 by Type of Call



Fire Districts Summary

FY 2015-2016

District	Tax Rate		Change			Budget		Change		Increase Justification
	FY 2015 Adopted	FY 2016 Adopted	FY 2016 Revenue Neutral	\$ Change vs. Adopted	% Change vs. Adopted	FY 2015 Adopted	FY 2016 Adopted	\$ Change vs. Adopted	% Change vs. Adopted	
ARCH	\$ 0.0800	\$ 0.0800	\$ 0.0795	\$ -		\$ 754,700	\$ 752,090	\$ (2,610)	-0.3%	
Central	\$ 0.0700	\$ 0.0700	\$ 0.0701	\$ -		\$ 245,000	\$ 247,756	\$ 2,756	1.1%	
Churchland	\$ 0.0700	\$ 0.0700	\$ 0.0699	\$ -		\$ 180,300	\$ 183,117	\$ 2,817	1.6%	
Fairgrove	\$ 0.0800	\$ 0.0800	\$ 0.0799	\$ -		\$ 327,748	\$ 332,808	\$ 5,060	1.5%	
Gumtree	\$ 0.1000	\$ 0.1000	\$ 0.1006	\$ -		\$ 134,320	\$ 133,329	\$ (991)	-0.7%	
Healing Spring	\$ 0.0900	\$ 0.0900	\$ 0.0899	\$ -		\$ 278,818	\$ 279,253	\$ 435	0.2%	
Holly Grove	\$ 0.0800	\$ 0.0800	\$ 0.0800	\$ -		\$ 221,000	\$ 221,449	\$ 449	0.2%	
Linwood	\$ 0.0850	\$ 0.0850	\$ 0.0862	\$ -		\$ 271,415	\$ 271,526	\$ 111	0.0%	
Midway	\$ 0.1000	\$ 0.1077	\$ 0.1004	\$ 0.0077	7.7%	\$ 853,888	\$ 895,926	\$ 42,038	4.9%	1) To Cover On-Going Expense Increases (Example - Workman's Compensation) 2) 19% Increase in Call Volume from 2013-2014
N.Lexington	\$ 0.1100	\$ 0.1100	\$ 0.1106	\$ -		\$ 210,000	\$ 220,313	\$ 10,313	4.9%	
Pilot	\$ 0.0850	\$ 0.0850	\$ 0.0856	\$ -		\$ 285,500	\$ 288,036	\$ 2,536	0.9%	
Reeds	\$ 0.0400	\$ 0.0400	\$ 0.0401	\$ -		\$ 188,274	\$ 188,271	\$ (3)	0.0%	
Silver Valley	\$ 0.1100	\$ 0.1100	\$ 0.1104	\$ -		\$ 388,083	\$ 393,857	\$ 5,774	1.5%	
South Emmons	\$ 0.0600	\$ 0.0600	\$ 0.0606	\$ -		\$ 71,836	\$ 71,475	\$ (361)	-0.5%	
S.Lexington	\$ 0.1100	\$ 0.1100	\$ 0.1130	\$ -		\$ 205,000	\$ 256,657	\$ 51,657	25.2%	
Southmont	\$ 0.0850	\$ 0.0850	\$ 0.0876	\$ -		\$ 661,643	\$ 672,588	\$ 10,945	1.7%	
Hasty	\$ 0.0700	\$ 0.0800	\$ 0.0701	\$ 0.0100	14.3%	\$ 363,866	\$ 421,428	\$ 57,562	15.8%	1) One Firefighter Position for Business Hours (8-5) (Seen a Reduction in Volunteerism) 2) 3% Increase in Call Volume from 2013 - 2014
Tyro	\$ 0.0800	\$ 0.0800	\$ 0.0808	\$ -		\$ 324,514	\$ 324,884	\$ 370	0.1%	
Wallburg	\$ 0.1000	\$ 0.1000	\$ 0.1000	\$ -		\$ 751,531	\$ 748,702	\$ (2,829)	-0.4%	
Welcome	\$ 0.1000	\$ 0.1100	\$ 0.1012	\$ 0.0100	10.0%	\$ 509,241	\$ 567,048	\$ 57,807	11.4%	1) One Firefighter Position for Business Hours (8-5) (Seen a Reduction in Volunteerism) 2) 12% Increase in Call Volume from 2013 - 2014
W.Lexington	\$ 0.1000	\$ 0.1000	\$ 0.0985	\$ -		\$ 254,000	\$ 252,274	\$ (1,726)	-0.7%	
S.Davidson	\$ 0.1000	\$ 0.1000	\$ 0.1009	\$ -		\$ 110,000	\$ 110,459	\$ 459	0.4%	
Horneytown	\$ 0.1100	\$ 0.1100	\$ 0.1113	\$ -		\$ 134,676	\$ 137,800	\$ 3,124	2.3%	
Griffith	\$ 0.0800	\$ 0.0800	\$ 0.0829	\$ -		\$ 222,401	\$ 226,946	\$ 4,545	2.0%	
Clemmons	\$ 0.0500	\$ 0.0500	\$ 0.0516	\$ -		\$ 47,006	\$ 48,581	\$ 1,575	3.4%	
Badin Lake	\$ 0.0600	\$ 0.0550	\$ 0.0596	\$ (0.005)	-8.3%	\$ 32,650	\$ 34,630	\$ 1,980	6.1%	1) Tax Rate Reduction to Align with Montgomery County
Total						\$ 8,027,410	\$ 8,281,203	\$ 253,793	3.2%	

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 2015-2016

The Board of Directors of Arcadia-Reedy Creek-Hampton Volunteer Fire & Rescue Department estimates the cost of operations for fiscal year 2015-2016 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	ADOPTED BUDGET -----
Pension Fund	\$ 4,000	\$ 4,000	\$ 4,000
Building & Grounds	\$ 35,000	\$ 35,000	\$ 35,000
Vehicle Fund	\$ 46,300	\$ 46,300	\$ 43,690
Communications	\$ 16,000	\$ 16,000	\$ 16,000
Truck Operations	\$ 30,000	\$ 30,000	\$ 30,000
Fire Equipment	\$ 26,000	\$ 26,000	\$ 26,000
Furniture & Fixtures	\$ 2,000	\$ 2,000	\$ 2,000
Point System	\$ 20,000	\$ 20,000	\$ 20,000
Insurance	\$ 40,000	\$ 40,000	\$ 40,000
Training & Books	\$ 7,000	\$ 7,000	\$ 7,000
Office Expenses	\$ 7,000	\$ 7,000	\$ 7,000
Computer Expense	\$ 4,500	\$ 4,600	\$ 4,600
Public Fire Education Expense	\$ 7,000	\$ 3,000	\$ 3,000
Membership Dues	\$ 3,000	\$ 3,000	\$ 3,000
Utilities	\$ 22,000	\$ 22,000	\$ 22,000
Rescue Squad Equipment	\$ 8,000	\$ 10,500	\$ 10,500
Rescue Equipment	\$ 10,000	\$ 14,000	\$ 14,000
Salaries	\$ 353,100	\$ 353,100	\$ 353,100
Protective Clothing	\$ 18,000	\$ 18,000	\$ 18,000
Mobil Doc	\$ 14,000	\$ 16,000	\$ 16,000
Health & Disability	\$ 54,000	\$ 54,000	\$ 54,000
Travel expense	\$ 7,200	\$ 11,400	\$ 11,400
Uniforms	\$ 4,000	\$ 4,000	\$ 4,000
Contract Labor-maint.	\$ 7,800	\$ 7,800	\$ 7,800
TOTAL	\$ 745,900	\$ 754,700	\$ 752,090
Original or Amended Budget	\$ 745,900	\$ 754,700	\$ 752,090
Total Revenues as of 6/30/2014 and 5/31/2015	\$ 769,622	\$ 727,662	\$ -
Amount (over) or under original Budget	\$ (23,722)	\$ 27,038	\$ 752,090
	=====	=====	=====
Current Year Tax Rate	\$ 0.08	\$ 0.08	\$ 0.08
Total Tax Valuation as of 01/01/2015	\$925,400,369	\$ 939,612,820	\$ 944,837,067

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 2015-2016 is not to exceed \$0.08.

Respectfully Submitted,

Jo Ann Trivette
Board Chairman

Linda Hayett
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 2015-2016

The Board of Directors of Central Volunteer Fire Department estimates
Rescue Department estimates the cost of operations for fiscal year 2015-2016

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	ADOPTED BUDGET -----
Salaries	\$ 34,000	\$ 34,000	\$ 34,000
Fire Station	\$ 10,000	\$ 10,000	\$ 11,000
Repairs	\$ 12,500	\$ 12,500	\$ 11,000
Truck Operations (Gas & Oil)	\$ 12,000	\$ 12,000	\$ 11,000
Equipment	\$ 30,000	\$ 30,000	\$ 30,926
Insurance	\$ 20,000	\$ 18,960	\$ 20,000
Telephone	\$ 3,800	\$ 3,800	\$ 4,500
Electric	\$ 5,500	\$ 5,500	\$ 5,000
Heating	\$ 3,500	\$ 3,500	\$ 3,000
County Water	\$ 450	\$ 450	\$ 450
Miscellaneous	\$ 5,000	\$ 5,000	\$ 5,000
Travel Reimbursement	\$ 3,500	\$ 4,540	\$ 5,000
Dues	\$ 2,200	\$ 2,200	\$ 2,200
Waste Disposal	\$ 1,000	\$ 1,000	\$ 1,000
Training	\$ 2,500	\$ 2,500	\$ 2,500
Pest Control	\$ 600	\$ 600	\$ 600
Truck Payment	\$ 63,100	\$ 63,100	\$ 65,340
Truck Maintenance	\$ 10,000	\$ 10,000	\$ 11,000
Fraternal Benefit Fund	\$ 2,000	\$ 2,000	\$ 2,000
Building & Ground Maintenance	\$ 5,000	\$ 5,000	\$ 5,000
Future Truck Reserve	\$ 10,000	\$ 10,000	\$ 8,640
Hydrants	\$ 3,750	\$ 3,750	\$ 4,000
Retirement	\$ 1,000	\$ 1,000	\$ 1,000
Professional Services	\$ 3,600	\$ 3,600	\$ 3,600
TOTAL	\$ 245,000	\$ 245,000	\$ 247,756
Original or Amended Budget	\$ 245,000	\$ 245,000	\$ 247,756
Total Revenues as of 06/30/14 and 5/31/2015	\$ 262,012	\$ 242,932	\$ -
Amount (over) or under original Budget	\$ (17,012)	\$ 2,068	\$ 247,756
	=====	=====	=====
Current Year Tax Rate	\$ 0.07	\$ 0.07	\$ 0.07
Total Tax Valuation as of 01/01/2015	\$352,463,553	\$ 359,456,282	\$ 355,715,732

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 2015-2016 is not to exceed \$0.07.

Respectfully Submitted,

ROBERT SWING
Board Chairman

Alisha L. Tussey
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 2015-2016

The Board of Directors of Churchland Rural Volunteer Fire Department estimates the cost of operations for fiscal year 2015-2016 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	ADOPTED BUDGET -----
Vehicle Fund	\$ 20,000	\$ 25,000	\$ 28,768
Building Repairs	\$ 5,000	\$ 5,000	\$ 5,000
Truck Operations (Gas & Oil)	\$ 4,000	\$ 4,000	\$ 4,000
Equipment	\$ 24,000	\$ 24,000	\$ 24,000
Insurance	\$ 20,000	\$ 20,000	\$ 20,000
Utilities	\$ 10,000	\$ 10,000	\$ 10,000
Training	\$ 5,000	\$ 5,000	\$ 5,000
Miscellaneous	\$ 6,000	\$ 6,000	\$ 5,049
Telephone	\$ 4,000	\$ 4,000	\$ 4,000
Legal & Professional Fees	\$ 2,000	\$ 2,000	\$ 2,000
Building Payment	\$ 13,800	\$ 13,800	\$ 13,800
Communications Equipment	\$ 8,000	\$ 8,000	\$ 8,000
Truck Maintenance	\$ 15,000	\$ 15,000	\$ 15,000
Office Equipment	\$ 1,500	\$ 1,500	\$ 1,500
Clerical	\$ 37,000	\$ 37,000	\$ 37,000
TOTAL	\$ 175,300	\$ 180,300	\$ 183,117
Original or Amended Budget	\$ 175,300	\$ 180,300	\$ 183,117
Total Revenues as of 6/30/2014 and 5/31/2015	\$ 182,418	\$ 174,517	\$ -
Amount (over) or under original Budget	\$ (7,118)	\$ 5,783	\$ 183,117
	=====	=====	=====
Current Year Tax Rate	\$ 0.07	\$ 0.07	\$ 0.07
Total Tax Valuation as of 01/01/2015	\$250,660,798	\$ 258,108,462	\$ 262,910,856

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 2015-2016 is not to exceed \$0.07.

Respectfully Submitted,

Kris Ball
Board Chairman

Ken Dorsett
Secretary to Board

Ken Dorsett
Treasurer to Board

To: Davidson County Board of County Commissioners

From: Fairgrove Volunteer Fire Department c/o Darren Fuller
440 Sullivan Rd.
Thomasville, North Carolina 27360

Re: Budget Request For Fiscal Year 2015-2016

The Board of Directors of Fair Grove Volunteer Fire Department estimates the cost of operations for fiscal year 2015-2016 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	ADOPTED BUDGET -----
Building Fund-Mortgage	\$ 28,600	\$ 28,875	\$ 28,875
Vehicle Fund	\$ 15,600	\$ 22,050	\$ 27,110
Building Repairs	\$ 1,040	\$ 1,313	\$ 1,313
Equipment Repairs	\$ 3,224	\$ 4,016	\$ 4,016
Truck Operations (Gas & Oil)	\$ 22,529	\$ 21,263	\$ 21,263
Equipment	\$ 17,368	\$ 14,083	\$ 14,083
Insurance	\$ 23,686	\$ 26,250	\$ 26,250
Utilities	\$ 12,740	\$ 13,913	\$ 13,913
Supplies	\$ 8,424	\$ 9,818	\$ 9,818
Miscellaneous	\$ 1,690	\$ 1,838	\$ 1,838
Compensation	\$ 159,894	\$ 157,238	\$ 157,238
Professional Services	\$ 3,276	\$ 3,413	\$ 3,413
Protective Clothing	\$ 11,297	\$ 10,763	\$ 10,763
Building Fund-Capital	\$ 2,080	\$ 2,100	\$ 2,100
Truck Payments	\$ -	\$ 5,565	\$ 5,565
Training Expense	\$ 2,600	\$ 2,625	\$ 2,625
SCBA Fund	\$ 7,800	\$ 2,625	\$ 2,625
TOTAL	\$ 321,848	\$ 327,748	\$ 332,808
Original or Amended Budget	\$ 321,848	\$ 327,748	\$ 332,808
Total Revenues as of 6/30/2014 and 5/31/2015	\$ 340,229	\$ 319,907	\$ -
Amount (over) or under original Budget	\$ (18,381)	\$ 7,841	\$ 332,808
	=====	=====	=====
Current Year Tax Rate	\$ 0.08	\$ 0.08	\$ 0.08
Total Tax Valuation as of 01/01/2015	\$409,179,723	\$ 415,193,821	\$ 418,099,889

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 2015-2016 is not to exceed \$0.08.

Respectfully Submitted,

Timothy Fuller
Board Chairman

Ronnie Sink
Secretary to Board

Daren Fuller
Treasurer to Board

To: Davidson County Board of County Commissioners

From: Gumtree Fire & Rescue Department
2466 Gumtree Road
Winston-Salem, North Carolina 27107

Re: Budget Request For Fiscal Year 2015-2016

The Board of Directors of Gumtree Fire & Rescue Department estimates the cost of operations for fiscal year 2015-2016 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	ADOPTED BUDGET -----
Truck Payments	\$ 21,366	\$ 21,366	\$ 21,366
Truck Repairs & Maintenance	\$ 15,000	\$ 15,000	\$ 14,009
Building Repairs	\$ 2,000	\$ 2,000	\$ 2,000
Equipment Repairs	\$ 4,000	\$ 4,000	\$ 4,000
Truck Operations (Gas & Oil)	\$ 5,000	\$ 5,000	\$ 5,000
Equipment	\$ 2,750	\$ 2,750	\$ 2,750
Insurance	\$ 16,000	\$ 16,000	\$ 16,000
Utilities	\$ 7,000	\$ 7,000	\$ 7,000
Supplies	\$ 800	\$ 800	\$ 800
Training & Conference	\$ 750	\$ 750	\$ 750
Legal Fees/Office Supply	\$ 4,500	\$ 4,500	\$ 4,500
Squad Supplies & Equipment	\$ 3,101	\$ 3,101	\$ 3,101
Uniforms/Turn Out Gear	\$ 4,000	\$ 4,000	\$ 4,000
Membership Dues & Subscription	\$ 9,000	\$ 9,000	\$ 9,000
New Truck Down payment	\$ -	\$ -	\$ -
Salaries	\$ 18,000	\$ 18,000	\$ 18,000
Medical	\$ 4,500	\$ 4,500	\$ 4,500
Building payment	\$ 15,000	\$ 15,000	\$ 15,000
Reporting Software	\$ -	\$ 1,553	\$ 1,553
TOTAL	\$ 132,767	\$ 134,320	\$ 133,329
Original or Amended Budget	\$ 132,767	\$ 134,320	\$ 133,329
Total Revenues as of 6/30/2014 and 5/31/2015	\$ 135,373	\$ 128,872	\$ -
Amount (over) or under original Budget	\$ (2,606)	\$ 5,448	\$ 133,329
	=====	=====	=====
Current Year Tax Rate	\$ 0.10	\$ 0.10	\$ 0.10
Total Tax Valuation as of 01/01/2015	\$132,767,429	\$ 134,995,214	\$ 133,998,884

We do hereby request that sufficient tax be levied in the Gumtree Fire & Rescue Department to fund the above described needs. The requested tax rate for fiscal year 2015-2016 is not to exceed \$0.10.

Respectfully Submitted,

Stephen Turbeville
Board Chairman

Kim Albright
Secretary to Board

Tim Kennedy
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 2015-2016

The Board of Directors of Healing Springs Volunteer Fire Department estimates the cost of operations for fiscal year 2015-2016 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	ADOPTED BUDGET -----
Truck Payment	\$ 59,000	\$ 59,000	\$ 59,000
Telephone	\$ 1,200	\$ -	\$ -
Building Repairs	\$ 12,579	\$ 9,000	\$ 9,000
Equipment Repairs	\$ 9,500	\$ 5,000	\$ 5,000
Truck Operations (Gas & Oil)	\$ 20,000	\$ 15,000	\$ 15,000
Equipment	\$ 15,000	\$ 21,768	\$ 22,203
Insurance	\$ 20,000	\$ 22,000	\$ 22,000
Utilities	\$ 10,000	\$ 12,000	\$ 12,000
Supplies	\$ 4,000	\$ 4,000	\$ 4,000
Contingency Fund	\$ 5,000	\$ 5,000	\$ 5,000
Training	\$ 9,000	\$ 5,000	\$ 5,000
Squad Funds	\$ 3,000	\$ 3,000	\$ 3,000
Dumpster Service	\$ 350	\$ 350	\$ 350
Retirement	\$ 3,000	\$ 4,000	\$ 4,000
Building Fund	\$ 48,000	\$ 45,000	\$ 45,000
Part Time Salaries	\$ 60,000	\$ 63,000	\$ 63,000
Alltel Land line Phone	\$ 2,100	\$ 2,100	\$ 2,100
Account. Service	\$ 1,600	\$ 1,600	\$ 1,600
Dues	\$ 2,000	\$ 2,000	\$ 2,000
TOTAL	\$ 285,329	\$ 278,818	\$ 279,253
Original or Amended Budget	\$ 285,329	\$ 278,818	\$ 279,253
Total Revenues as of 6/30/2014 and 5/31/2015	\$ 285,111	\$ 277,299	\$ -
Amount (over) or under original Budget	\$ 218	\$ 1,519	\$ 279,253
	=====	=====	=====
Current Year Tax Rate	\$ 0.09	\$ 0.09	\$ 0.09
Total Tax Valuation as of 01/01/2015	\$309,625,135	\$ 311,354,988	\$ 311,839,839

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 2015-2016 is not to exceed \$0.09.

Respectfully Submitted,

Marion Grubb
Board Chairman

Rhae Auman
Secretary to Board

Chris Bean
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 2015-2016

The Board of Directors of Holly Grove Volunteer Fire Department estimates the cost of operations for fiscal year 2015-2016 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	ADOPTED BUDGET -----
Fire Prevention	\$ 800	\$ 800	\$ 800
Wages	\$ 48,000	\$ 48,000	\$ 48,000
Telephone	\$ 2,300	\$ 2,800	\$ 2,800
Building Repairs	\$ 5,400	\$ 10,000	\$ 10,000
Equipment Repairs	\$ 3,100	\$ 2,000	\$ 2,000
Truck Operations (Gas & Oil)	\$ 30,000	\$ 32,000	\$ 32,449
Equipment	\$ 19,061	\$ 16,680	\$ 16,680
Insurance	\$ 19,000	\$ 18,000	\$ 18,000
Utilities	\$ 8,000	\$ 9,000	\$ 9,000
Supplies	\$ 5,500	\$ 5,000	\$ 5,000
Reserve for Capital	\$ 10,000	\$ 10,000	\$ 10,000
Fraternal Benefit	\$ 3,200	\$ 5,000	\$ 5,000
Employee Travel & Incentive	\$ 2,400	\$ 2,400	\$ 2,400
Meals	\$ 1,000	\$ 800	\$ 800
Training	\$ 200	\$ 200	\$ 200
Health Physicals	\$ 2,500	\$ 1,800	\$ 1,800
Dues & Subscription	\$ 1,000	\$ 2,000	\$ 2,000
Garbage Service	\$ 420	\$ 420	\$ 420
Truck Payment	\$ 48,919	\$ 48,900	\$ 48,900
Pension Fund	\$ 1,200	\$ 1,200	\$ 1,200
Uniforms	\$ 1,000	\$ 1,000	\$ 1,000
Legal and Professional	\$ 3,000	\$ 3,000	\$ 3,000
TOTAL	\$ 216,000	\$ 221,000	\$ 221,449
Original or Amended Budget	\$ 216,000	\$ 221,000	\$ 221,449
Total Revenues as of 6/30/2014 and 5/31/2015	\$ 223,143	\$ 213,714	\$ -
Amount (over) or under original Budget	\$ (7,143)	\$ 7,286	\$ 221,449
	=====	=====	=====
Current Year Tax Rate	\$ 0.08	\$ 0.08	\$ 0.08
Total Tax Valuation as of 01/01/2015	\$269,834,081	\$ 276,260,568	\$ 278,202,578

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 2015-2016 is not to exceed \$0.08.

Respectfully Submitted,

Robert H. Beck
Board Chairman

Wendy C. Leonard
Secretary to Board

Herbert Frank
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 2015-2016

The Board of Directors of Linwood Volunteer Fire Department estimates the cost of operations for fiscal year 2015-2016 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	ADOPTED BUDGET -----
Salary	\$ 75,849	\$ 97,995	\$ 97,995
Record Supplies & Accounting	\$ 5,000	\$ 4,300	\$ 4,300
Equipment Repairs	\$ 10,000	\$ 12,000	\$ 12,000
Truck Operations (Gas & Oil) & Maintenance	\$ 20,000	\$ 20,000	\$ 20,111
Equipment	\$ 20,000	\$ 23,000	\$ 23,000
Insurance	\$ 15,000	\$ 34,447	\$ 34,447
Utilities & Telephone	\$ 7,000	\$ 7,288	\$ 7,288
Supplies, Fire Fighting	\$ 20,000	\$ 20,000	\$ 20,000
Reserve for Capital	\$ -	\$ -	\$ -
Miscellaneous	\$ 4,977	\$ 442	\$ 442
Mowing	\$ 450	\$ 450	\$ 450
Building Maintenance	\$ 5,000	\$ 3,000	\$ 3,000
School & Dues	\$ 1,600	\$ 157	\$ 157
Firemen's Gas to Fires	\$ 15,109	\$ 13,133	\$ 13,133
Maint for Mobile Air	\$ 500	\$ 500	\$ 500
New Truck	\$ 34,703	\$ 34,703	\$ 34,703
TOTAL	\$ 235,188	\$ 271,415	\$ 271,526
Original or Amended Budget	\$ 235,188	\$ 271,415	\$ 271,526
Total Revenues as of 6/30/2014 and 5/31/2015	\$ 241,968	\$ 269,549	\$ -
Amount (over) or under original Budget	\$ (6,780)	\$ 1,866	\$ 271,526
	=====	=====	=====
Current Year Tax Rate	\$ 0.085	\$ 0.085	\$ 0.085
Total Tax Valuation as of 01/01/2015	\$315,160,300	\$ 320,915,940	\$ 321,048,111

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 2015-2016 is not to exceed \$0.085.

Respectfully Submitted,

LARRY ANDERSON
Board Chairman

CARLA LEONARD
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 2015-2016

The Board of Directors of Midway Volunteer Fire & Rescue Department estimates the cost of operations for fiscal year 2015-2016 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	ADOPTED BUDGET -----
Salary	\$ 443,810	\$ 453,489	\$ 471,630
Telephone	\$ 8,200	\$ 8,200	\$ 8,200
Truck Repairs	\$ 18,000	\$ 18,000	\$ 18,000
Equipment Repairs	\$ 4,000	\$ 4,000	\$ 4,000
Truck Operations (Gas & Oil)	\$ 30,000	\$ 31,200	\$ 31,200
Equipment	\$ 23,500	\$ 23,500	\$ 21,580
Insurance	\$ 69,294	\$ 72,759	\$ 130,779
Utilities	\$ 15,000	\$ 15,000	\$ 15,000
Supplies, EMS	\$ 3,000	\$ 3,000	\$ 3,000
Miscellaneous & Office Supplies	\$ 6,700	\$ 6,700	\$ 6,700
Training	\$ 5,000	\$ 5,000	\$ 5,000
Fire Station & Truck Payments	\$ 115,000	\$ 115,000	\$ 90,000
Radio & Communication Equipment	\$ 12,800	\$ 12,800	\$ 12,800
Calls, Frat. Benefits & Phys	\$ 12,000	\$ 12,000	\$ 12,000
Fuel for Building	\$ 13,500	\$ 14,040	\$ 14,040
Physicals	\$ 700	\$ 700	\$ 700
Building Maintenance	\$ 7,000	\$ 7,000	\$ 7,000
Capital Improvements	\$ 14,000	\$ 14,000	\$ 14,000
Legal & Accounting	\$ 7,500	\$ 8,000	\$ 8,000
Salary-Part Time	\$ 20,000	\$ 20,000	\$ 12,797
Uniforms	\$ 8,500	\$ 9,000	\$ 9,000
Garbage Service	\$ 500	\$ 500	\$ 500
TOTAL	\$ 838,004	\$ 853,888	\$ 895,926
Original or Amended Budget	\$ 838,004	\$ 853,888	\$ 895,926
Total Revenues as of 6/30/2014 and 5/31/2015	\$ 872,920	\$ 831,984	\$ -
Amount (over) or under original Budget	\$ (34,916)	\$ 21,904	\$ 895,926
	=====	=====	=====
Current Year Tax Rate	\$ 0.1000	\$ 0.1000	\$ 0.1077
Total Tax Valuation as of 01/01/2015	\$842,214,918	\$ 858,178,832	\$ 836,051,967

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 2015-2016 is not to exceed \$0.1077.

Respectfully Submitted,

Michael Craft
Board Chairman

Zachary Fleming
Secretary to Board

Daniel Fleming
Treasurer to Board



Midway Fire & Rescue Department

228 Midway School Road
Lexington, NC 27295
(336) 764-0920

April 07, 2015

Davidson County
Board of Commissioners
P.O. Box 1067
Lexington, NC 27292

Davidson County Board of Commissioners,

Since its inception in 1958, the Midway Fire and Rescue Department has endeavored to protect the lives and property of the citizens of Midway. This mission is substantially funded through the tax revenues requested and collected on our behalf. For the upcoming fiscal year Midway Fire and Rescue's tax support will decrease as a result of a decrease in property values. Because Midway Fire and Rescue would like to maintain the same level of service that it currently has and because operating costs continue to rise, Midway is requesting an increase in tax rate (from its current level of .10 cents per \$100.00 property value to a revenue neutral step 2 level of .1077 cents per \$100.00 property value) to help offset this decrease in funding. In the future, if property values increase or operating costs decrease, Midway will consider reducing the requested tax rate.

Sincerely,

Zachary Medlin
President – Board of Directors
Midway Fire and Rescue Department

C. Duff Michael, P.A.
Certified Public Accountant
7089 Old Highway 52
Lexington, NC 27295
(336) 731-2074

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

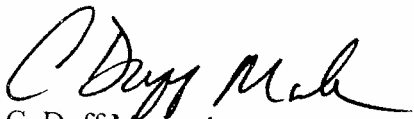
To the Board of Directors
Midway Fire and Rescue Department, Inc.
Lexington, NC

We have compiled the accompanying statement of assets, liabilities, and net assets—cash basis of Midway Fire and Rescue Department, Inc. (a non-profit corporation) as of June 30, 2014 and the related statement of support, revenue, and expenses—cash basis for the twelve months then ended. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the cash basis of accounting.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Organization's assets, liabilities, changes in net assets, revenue and expenses. Accordingly, these financial statements are not designed for those who are not informed about such matters.


C. Duff Michael
July 17, 2014

MIDWAY FIRE AND RESCUE DEPT. INC.
Statement of Assets, Liabilities, and Net Assets-Cash Basis
June 30, 2014

Assets

Current assets	
Cash in bank - checking	\$ 100
Cash in bank - money market	44,440
Cash in bank - fireman relief	6,028
Money Market - American Funds Group	17,713
Certificate of Deposit	33,797
Total current assets	<u>102,078</u>

Property and equipment	
Cost	3,179,224
Accumulated depreciation	(1,969,892)
Total property and equipment	<u>1,209,332</u>

Total assets	<u><u>\$ 1,311,410</u></u>
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Liabilities

Current liabilities	
Current maturities on long-term debt	\$ 67,735
Total current liabilities	<u>67,735</u>

Long-term debt	
Ladder fire truck	786,591
Less: current maturities	(67,735)
Total long-term debt	<u>718,856</u>
Total liabilities	<u>786,591</u>

Net assets

Net assets at beginning of year	775,652
Decrease in net assets	(250,833)
Total net assets	<u>524,819</u>

Total liabilities and net assets	<u><u>\$ 1,311,410</u></u>
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See independent accountant's compilation report

MIDWAY FIRE AND RESCUE DEPT. INC.
Statement of Support, Revenue, and Expenses-Cash Basis
For the twelve months ended June 30, 2014

Support and revenue	
Davidson County receipts	\$ 838,004
Grant	163,845
Sales tax refund	11,982
Relief fund	6,536
Donation	1,274
Fuel tax refund	1,419
Checking interest	344
Total support and revenue	<u>1,023,404</u>
Expenses	
Payroll and related taxes	634,720
Retirement plan	28,184
Depreciation expense	200,179
Interest expense	19,208
Supplies	15,066
Building maintenance	20,791
Vehicle maintenance	50,105
Equipment maintenance	10,972
Vehicle fuel	20,389
Fuel reimbursement	9,375
Legal and accounting	8,450
Utilities	24,765
Insurance - employee group	45,042
Insurance - officers life	114,087
Insurance	780
Training	10,099
Telephone	19,371
Uniforms	6,170
Office expense	19,672
Fire prevention	267
Employee physicals	1,335
Dues and subscriptions	8,674
Relief fund disbursement	6,536
Total expenses	<u>1,274,237</u>
Change in net assets	<u>\$ (250,833)</u>

See independent accountant's compilation report

Midway Fire and Rescue Department Incorporated

Special Called Community Meeting Minutes

03/31/2015

I. Call to order

Chairman Zachary Medlin called to order the special called community meeting of the Corporate Membership of Midway Fire and Rescue Department Incorporated at 7:00pm on 03/31/2015.

II. Proof of Publication

Chairman Medlin presented proof of publication and notice for the special called meeting as required by the department by-laws and Davidson County contract.

III. Approval of minutes from last meeting

Chairman Medlin read the minutes from the last annual community meeting that took place on 10/6/2014. The minutes were approved as read.

IV. Treasurers Report

Treasurer's report for fiscal year ending June 30, 2014 was available to those present. Chairman Medlin asked for any questions from the floor on the treasurer's report.

V. New Business

The floor was open for discussion about increasing the proposed tax rate from .10 cents per \$100.00 dollars property value (the current rate) to .1077 cents per \$100.00 property value (Revenue Neutral Step 2). The motion was made by Paul Lambeth to approve the request for the increased tax support rate. Motion was seconded by David Medlin. The motion passed.

VI. Adjournment

The Motion was made by David Walser to adjourn, seconded by Michael Byerly. Adjourned the meeting at 7:10pm

Minutes submitted by: **Daniel Fleming**

Minutes approved by: **Zachary Medlin**

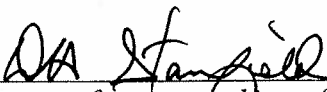
AFFIDAVIT OF PUBLICATION

Before the undersigned, a Notary Public of said County and State, duly commissioned, qualified, and authorized by law to administer oaths, personally appeared D.H. Stanfield, who being duly sworn, deposes and says: that he is Controller of the Winston-Salem Journal, engaged in the publishing of a newspaper known as the Winston-Salem Journal, published, issued and entered as second class mail in the City of Winston-Salem, in said County and State: that he is authorized to make this affidavit and sworn statement: that the notice or other legal advertisement, a true copy of which is attached hereto, was published in the Winston-Salem Journal on the following dates:

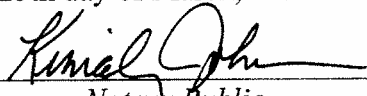
March 17, 24, 2015

and that the said newspaper in which such notice, paper document, or legal advertisement was published was, at the time of each and every such publication, a newspaper meeting all the requirements and qualifications of Section 1-597 of the General Statutes of North Carolina and was a qualified newspaper within the meaning of Section 1-597 of the General Statutes of North Carolina.

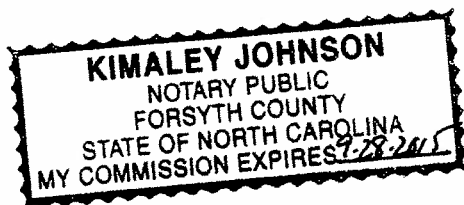
This 25th day of March, 2015


(signature of person making affidavit)

Sworn to and subscribed before me, this 25th day of March, 2015


Notary Public

My Commission expires: September 28, 2015



PUBLIC NOTICE

Midway Fire and Rescue Dept., Inc. will hold a special called meeting of the corporate membership on Tuesday, March 31, 2015 at 7:00 pm. This meeting will be to discuss a proposed increase in tax support to compensate for a change in property tax values. The meeting will be held at the fire station located at 228 Midway School Road, Lexington, NC.

WS: March 17, 24, 2015

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 2015-2016

The Board of Directors of North Lexington Triangle Fire Department estimates the cost of operations for fiscal year 2015-2016 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	ADOPTED BUDGET -----
Maintenance	\$ 14,000	\$ 16,000	\$ 16,000
Truck Fund	\$ 25,000	\$ 25,000	\$ 25,000
Contingency	\$ 500	\$ 1,500	\$ 500
Truck Operations (Gas & Oil)	\$ 6,000	\$ 6,000	\$ 6,000
Equipment	\$ 27,500	\$ 27,500	\$ 27,280
Insurance	\$ 20,000	\$ 20,500	\$ 20,500
Utilities	\$ 12,000	\$ 13,500	\$ 13,500
Training	\$ 4,000	\$ 4,000	\$ 4,000
Miscellaneous	\$ 3,000	\$ 3,000	\$ 2,500
Fuel Cost	\$ 4,000	\$ 5,000	\$ 5,000
Building Payment	\$ 86,000	\$ 86,000	\$ 86,000
Audit/Review	\$ 2,000	\$ 2,000	\$ 2,633
Salaries	\$ -	\$ -	\$ 11,400
TOTAL	\$ 204,000	\$ 210,000	\$ 220,313
Original or Amended Budget	\$ 204,000	\$ 210,000	\$ 220,313
Total Revenues as of 6/30/2014 and 5/31/2015	\$ 223,365	\$ 219,810	\$ -
Amount (over) or under original Budget	\$ (19,365)	\$ (9,810)	\$ 220,313
	=====	=====	=====
Current Year Tax Rate	\$ 0.11	\$ 0.11	\$ 0.11
Total Tax Valuation as of 01/01/2015	\$200,105,001	\$ 203,109,623	\$ 201,290,772

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 2015-2016 is not to exceed \$0.11.

Respectfully Submitted,

Richard Tucker
Board Chairman

Melissa Gregory
Secretary to Board

Lavon Edwards
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 2015-2016

The Board of Directors of Pilot Volunteer Fire Department estimates the cost of operations for fiscal year 2015-2016 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	ADOPTED BUDGET -----
New Station Fund	\$ 53,500	\$ 53,500	\$ 56,036
Truck Fund	\$ 10,000	\$ 10,000	\$ 10,000
New Pagers, Radio & Crystals	\$ 3,000	\$ 3,000	\$ 3,000
Truck Operations (Gas & Oil)	\$ 8,800	\$ 8,800	\$ 8,800
Equipment	\$ 8,000	\$ 8,000	\$ 8,000
Insurance	\$ 13,500	\$ 13,500	\$ 13,500
Utilities	\$ 22,000	\$ 22,000	\$ 22,000
Training	\$ 2,500	\$ 8,000	\$ 8,000
Miscellaneous	\$ 3,700	\$ 3,700	\$ 3,700
Building Repairs & Maintenance	\$ 4,000	\$ 4,000	\$ 4,000
Office Supplies & Equipment	\$ 2,000	\$ 2,000	\$ 2,000
Salary	\$ 60,000	\$ 60,000	\$ 60,000
Payroll Tax Expense	\$ 16,000	\$ 16,000	\$ 16,000
Hepatitis B Vaccine Immunization	\$ 300	\$ 300	\$ 300
Protective Clothing	\$ 12,000	\$ 12,000	\$ 12,000
Dues & Memberships	\$ 1,100	\$ 1,300	\$ 1,300
Personnel & Contracted Services	\$ 6,400	\$ 6,400	\$ 6,400
Fire Prevention Program	\$ 500	\$ 500	\$ 500
Maintenance on Trucks	\$ 7,600	\$ 9,600	\$ 9,600
Maintenance on Equipment	\$ 5,100	\$ 5,100	\$ 5,100
Pension & Fraternal Benefit Funds	\$ 3,100	\$ 4,000	\$ 4,000
Truck Payments	\$ 33,800	\$ 33,800	\$ 33,800
TOTAL	\$ 276,900	\$ 285,500	\$ 288,036
Original or Amended Budget	\$ 276,900	\$ 285,500	\$ 288,036
Total Revenues as of 6/30/2014 and 5/31/2015	\$ 284,187	\$ 264,844	\$ -
Amount (over) or under original Budget	\$ (7,287)	\$ 20,656	\$ 288,036
	=====	=====	=====
Current Year Tax Rate	\$ 0.085	\$ 0.085	\$ 0.085
Total Tax Valuation as of 01/01/2015	\$323,986,505	\$ 327,605,649	\$ 340,568,136

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 2015-2016 is not to exceed \$0.085.

Respectfully Submitted,

Mike Byers
Board Chairman

Jeff Palmer
Secretary to Board

Reid Hedrick
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 2015-2016

The Board of Directors of Reeds Volunteer Fire Department estimates the cost of operations for fiscal year 2015-2016 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	ADOPTED BUDGET -----
Equipment Maintenance	\$ 21,388	\$ 21,200	\$ 21,200
Truck Fund	\$ 5,100	\$ -	\$ -
Truck Operations (Gas & Oil)	\$ 7,752	\$ 8,500	\$ 7,374
Equipment	\$ 27,937	\$ 18,000	\$ 19,123
Insurance	\$ 30,600	\$ 31,500	\$ 31,500
Utilities	\$ 11,072	\$ 12,600	\$ 12,600
Supplies	\$ 3,284	\$ 3,474	\$ 3,474
Miscellaneous	\$ 21,458	\$ 7,500	\$ 7,500
Benefits	\$ 4,727	\$ 4,900	\$ 4,900
Building Maint.	\$ 18,000	\$ 15,000	\$ 15,000
Fire Station Employee	\$ 33,000	\$ 64,000	\$ 64,000
Benevolence - Burn-Out	\$ -	\$ 1,600	\$ 1,600
TOTAL	\$ 184,318	\$ 188,274	\$ 188,271
Original or Amended Budget	\$ 184,318	\$ 188,274	\$ 188,271
Total Revenues as of 6/30/2014 and 5/31/2015	\$ 195,763	\$ 183,127	\$ -
Amount (over) or under original Budget	\$ (11,445)	\$ 5,147	\$ 188,271
	=====	=====	=====
Current Year Tax Rate	\$ 0.04	\$ 0.04	\$ 0.04
Total Tax Valuation as of 01/01/2015	\$465,522,389	\$ 478,216,740	\$ 473,042,605

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 2015-2016 is not to exceed \$0.04.

Respectfully Submitted,

Greg McMahan
Board Chairman

Roger Koontz
Secretary to Board

Gary Michael
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 2015-2016

The Board of Directors of Silver Valley Volunteer Fire Department estimates the cost of operations for fiscal year 2015-2016 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	ADOPTED BUDGET -----
Truck Maintenance	\$ 20,000	\$ 20,000	\$ 23,000
Truck Fund	\$ 4,000	\$ 4,000	\$ 4,000
Debt Service	\$ 62,500	\$ 62,500	\$ 62,500
Truck Operations (Gas & Oil)	\$ 16,000	\$ 16,000	\$ 14,574
Equipment	\$ 18,000	\$ 18,000	\$ 16,809
Insurance	\$ 40,000	\$ 40,000	\$ 45,391
Utilities	\$ 16,000	\$ 16,000	\$ 16,000
Supplies	\$ 5,000	\$ 5,000	\$ 5,000
Miscellaneous	\$ 5,000	\$ 5,000	\$ 5,000
Medical Supplies	\$ 4,000	\$ 4,000	\$ 4,000
Building Maintenance	\$ 5,000	\$ 5,000	\$ 5,000
Telephone	\$ 7,000	\$ 7,000	\$ 7,000
Equipment Maintenance	\$ 8,000	\$ 8,000	\$ 8,000
Training	\$ 2,000	\$ 2,000	\$ 2,000
Legal Fees	\$ 2,000	\$ 2,000	\$ 2,000
New Station # 92 Payment	\$ 91,422	\$ 91,422	\$ 91,422
Salary	\$ 77,661	\$ 77,661	\$ 77,661
Bookkeeping	\$ 2,000	\$ 2,000	\$ 2,000
Pension & Death Benefit	\$ 2,500	\$ 2,500	\$ 2,500
TOTAL	\$ 388,083	\$ 388,083	\$ 393,857
Original or Amended Budget	\$ 388,083	\$ 405,387	\$ 393,857
Total Revenues as of 6/30/2014 and 5/31/2015	\$ 406,559	\$ 382,970	\$ -
Amount (over) or under original Budget	\$ (18,476)	\$ 22,417	\$ 393,857
	=====	=====	=====
Current Year Tax Rate	\$0.11	\$0.11	\$ 0.11
Total Tax Valuation as of 01/01/2015	\$355,177,681	\$ 364,921,412	\$ 359,850,722

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 2015-2016 is not to exceed \$0.11.

Respectfully Submitted,

MILTON HEDRICK
Board Chairman

ERNEST ANTHONY
Secretary to Board

CLYDE JARRELL
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 2015-2016

The Board of Directors of South Emmons Fire District estimates the cost of operations for fiscal year 2015-2016 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	ADOPTED BUDGET
-----	-----	-----	-----
Contract - Town of Denton	\$ 67,000	\$ 71,836	\$ 71,475
TOTAL	\$ 67,000	\$ 71,836	\$ 71,475
Original or Amended Budget	67,000	71,836	71,475
Total Revenues as of 6/30/2014 and 5/31/2015	59,819	67,719	\$ -
	-----	-----	-----
Amount (over) or under original Budget	\$ 7,181	\$ 4,117	\$ 71,475
	=====	=====	=====
Current Year Tax Rate	\$ 0.06	\$ 0.06	\$ 0.06
Total Tax Valuation as of 01/01/2015	\$120,018,953	\$ 120,328,140	\$ 119,723,497

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 2015-2016 is not to exceed \$0.06.

Respectfully Submitted,

Woody Sturdivant
Board Chairman

Leroy Hinesley
Secretary to Board

Genie M. Russell
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 2015-2016

The Board of Directors of South Lexington Fire Department estimates the cost of operations for fiscal year 2015-2016 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	ADOPTED BUDGET -----
Truck Maintenance	\$ 14,000	\$ 15,000	\$ 15,000
Truck Operations (Gas & Oil)	\$ 15,000	\$ 12,000	\$ 6,000
Equipment	\$ 25,000	\$ 25,000	\$ 65,657
Insurance	\$ 25,000	\$ 25,000	\$ 23,100
Utilities	\$ 10,000	\$ 10,000	\$ 10,000
Miscellaneous	\$ -	\$ -	\$ 1,000
Officer Compensation	\$ 10,000	\$ 10,000	\$ 8,000
Pension Fund	\$ 1,500	\$ 1,000	\$ 1,000
Building Maintenance	\$ 5,000	\$ 5,000	\$ 2,500
Telephone	\$ 4,000	\$ 3,000	\$ 5,000
Equipment Maintenance	\$ 2,500	\$ 2,500	\$ 3,000
Training	\$ 2,500	\$ 2,000	\$ 3,000
Legal Fees	\$ 2,000	\$ 2,000	\$ -
Accounting Fees	\$ 3,500	\$ 3,500	\$ 3,500
Building Fund	\$ 32,950	\$ 48,000	\$ 86,000
Paid Personnel	\$ 50,000	\$ 40,000	\$ 23,900
Physicals	\$ 1,000	\$ 1,000	\$ -
TOTAL	\$ 203,950	\$ 205,000	\$ 256,657
Original or Amended Budget	\$ 203,950	\$ 205,000	\$ 256,657
Total Revenues as of 6/30/2014 and 5/31/2015	\$ 211,387	\$ 197,754	\$ -
Amount (over) or under original Budget	\$ (7,437)	\$ 7,246	\$ 256,657
	=====	=====	=====
Current Year Tax Rate	\$ 0.11	\$ 0.11	\$ 0.11
Total Tax Valuation as of 01/01/2015	\$186,341,149	\$ 187,296,163	\$ 234,497,200

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 2015-2016 is not to exceed \$0.11.

Respectfully Submitted,

Odell Freedle
Board Chairman

Timothy Latham
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 2015-2016

The Board of Directors of Southmont Volunteer Fire Department estimates the cost of operations for fiscal year 2015-2016 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	ADOPTED BUDGET -----
Truck / Building Payment	\$ 121,200	\$ 96,000	\$ 82,274
Insurance	\$ 40,000	\$ 38,000	\$ 38,000
Training	\$ 14,000	\$ 11,500	\$ 10,500
Communications	\$ 5,060	\$ 5,493	\$ 5,150
Personnel Expenses	\$ 311,335	\$ 353,700	\$ 345,430
Apparatus Expenses	\$ 42,125	\$ 39,400	\$ 37,900
Long Range Fund	\$ -	\$ -	\$ 32,442
Operating Expenses	\$ 118,963	\$ 115,750	\$ 119,091
Contract Staff	\$ 1,800	\$ 1,800	\$ 1,801
TOTAL	\$ 654,483	\$ 661,643	\$ 672,588
Original or Amended Budget	\$ 654,483	\$ 661,643	\$ 672,588
Total Revenues as of 6/30/2014 and 5/31/2015	\$ 669,733	\$ 639,603	\$ -
Amount (over) or under original Budget	\$ (15,250)	\$ 22,040	\$ 672,588
	=====	=====	=====
Current Year Tax Rate	\$ 0.085	\$ 0.085	\$ 0.085
Total Tax Valuation as of 01/01/2015	\$773,848,928	\$ 782,315,260	\$ 795,255,749

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 2015-2016 is not to exceed \$0.085.

Respectfully Submitted,

Perry Tyler
Board Chairman

Annette Hanes
Secretary to Board

Perry W. Beck
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 2015-2016

The Board of Directors of Hasty Fire Department estimates the cost of operations for fiscal year 2015-2016 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	ADOPTED BUDGET -----
New Building	\$ 25,077	\$ 20,000	\$ 25,311
Salaries	\$ 125,307	\$ 139,000	\$ 170,777
Truck Payment	\$ 56,000	\$ 56,000	\$ 56,000
Truck Operations (Gas & Oil)	\$ 8,000	\$ 7,500	\$ 7,000
Equipment	\$ 20,000	\$ 20,000	\$ 35,040
Insurance	\$ 24,500	\$ 24,500	\$ 24,500
Utilities	\$ 13,000	\$ 13,000	\$ 14,000
Miscellaneous	\$ 1,750	\$ 500	\$ 1,750
Office Supplies	\$ 5,500	\$ 5,000	\$ 5,000
Building Maintenance	\$ 8,000	\$ 9,000	\$ 9,000
Equipment Maintenance	\$ 16,000	\$ 18,000	\$ 18,000
Training & Dues	\$ 6,000	\$ 6,000	\$ 6,500
Gifts & Contributions	\$ 6,535	\$ 4,500	\$ 4,550
Squad Supplies	\$ 3,000	\$ 2,000	\$ 3,000
Pension Fund	\$ 5,000	\$ 5,866	\$ 6,000
Legal & Professional	\$ 3,540	\$ 4,000	\$ 5,000
Uniforms	\$ 2,000	\$ 1,500	\$ 1,500
Employee Benefits & Insurance	\$ 16,250	\$ 15,250	\$ 16,000
Fire Prevention	\$ 2,000	\$ 1,500	\$ 1,500
Turnout Gear	\$ 9,500	\$ 10,000	\$ 10,000
Fire Fighter Physicals	\$ 2,000	\$ 750	\$ 1,000
TOTAL	\$ 358,959	\$ 363,866	\$ 421,428
Original or Amended Budget	358,959	363,866	421,428
Total Revenues as of 6/30/2014 and 5/31/2015	368,515	350,936	\$ -
Amount (over) or under original Budget	----- (9,556) =====	----- 12,930 =====	----- 421,428 =====
Current Year Tax Rate	\$ 0.07	\$ 0.07	\$ 0.08
Total Tax Valuation as of 01/01/2015	\$515,265,135	\$ 522,421,224	\$ 529,432,076

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 2015-2016 is not to exceed \$0.08.

Respectfully Submitted, ZACH JORDAN, FIRE CHIEF

JEFF CECIL
Board Chairman

JANICE BRISTOW
Secretary to Board

SANDRA SINK
Treasurer to Board

The Board of Directors of the Hasty Fire Department met on Wednesday, March 25, 2015 at 7:00 P.M. Six Board Members were present as well as Zach Jordan, Chief and Wendell Cecil, Assistant Chief.

The meeting was called to order by President, Jeff Cecil.

The Minutes of the last meeting were read and approved with two corrections: turnout gear has been ordered; not in and rear tires on Brush Truck not front tires have been mounted and balanced.

The Treasurers Report was given out with total monies on hand \$509,834.75 (attached). The Pension line item was discussed and explained. The Legal and Professional line item as noted by Dale Draughn was supposed to be \$4,000.00 not \$2,500.00 (a type-o). Also Randy Cecil has gotten us the loan with the Bank of North Carolina for the Air Pacs.

The President called for Old Business:

The recliners are in downstairs.

Zach Jordan said he has received the bill for our Turnout Gear, but will not pay until all the gear is in and accounted for.

Also the rear tires on the Brush Truck have been replaced with new Michelins as voted on in our March 3rd meeting.

Archie Saintsing has four quotes on a generator. BECO quoted a 30KW Cummins LP for \$27,500.00; RB Service quoted a 36KW Cummins LP for \$18,312.00; Asheboro Alarm quoted a 36KW Generac for \$29,603.36; and Tidal (out of Raleigh) quoted a 48KW Generac for \$31,899.00. Jeff Cecil stated that the City of High Point said our highest

demand was only 22KW. After much discussion it was decided to narrow it down to two quotes and to have them also quote beyond the disconnect and have everything put into one panel box if possible. Also relocating the generator across the back paving area next to the shed since we will be cutting up the paving area anyway. Bill Edwards made a motion to get quotes from Asheboro Alarm and RB Service on a 36KW generator; getting everything itemized and compared. The motion was seconded by Jeff Otey and carried by unanimous vote. Zach Jordan stated that he and Adam Miller would be laying the concrete slab for the generator.

Zach said that the Fish Fry went real well.

Zach still has some concerns with Tad Richter as to reviews with Dale Draughn in the past and Zach Jordan and Wendell Cecil on his review notes. He does not complete daily duties in a timely manner. Jeff Cecil, President suggested that he do all checks on the trucks by 12:00 P.M. so that if anything is wrong, it can get repaired in a timely manner instead of not being able to be in use in a night situation. Also still coming in late at times and not getting his belongings out of the bedroom when the next employee comes in for his duty. Sometimes he does not get along with the volunteers. We need everyone to be shown respect. He has improved immensely with getting his reports done and has many other good qualities. Also it was emphasized to him to be gone off duty by 8:00 P.M. Zach said there would be no disciplinary action but just wanted the Board Members to reinforce what needs to be done as our Officers have gone over these situations with him in his past reviews.

The President then called for New Business:

Dale Draughn, past Chief, went over our 2015-2016 Budget line by line. It was discussed that we had proposed a \$.01 increase in our Fire Tax which is presently \$.07 at our November 11, 2014 Annual Meeting. After further discussion, Jeff Otey made a motion to accept the requested 2015-2016 Budget of \$418,611.00 and the Fire Tax amount to be raised to \$.08. The motion was seconded by Sam Guthrie and carried by unanimous vote. Zach Jordan has to submit this Budget by April 15th. Janice Bristow, Secretary will get the Minutes of the November 2014 Annual Meeting and also tonight's meeting of the vote on the 2015-2016 Budget to Zach to take to the County. (Attached is the Budget Proposal.)

Our Firemen were out on Rescue Truck #96 checking fire hydrants and the power steering hose broke and shot fluid up on the block and some insulation was melted. This truck is currently out of service as most parts are from Cummins but we are waiting some parts from Pierce which should be here by April 13th.

With no further business the business was adjourned.

Respectfully submitted,

Janice Bristow, Recording Secretary

Board Members Present :

Jeff Cecil Jeff Otey Sam Guthrie Kay Green

Archie Saintsing Bill Edwards

The 2014 Annual Meeting of the Hasty Fire District was held on Tuesday, November 11, 2014 at 7:00 P.M. All eight Board Members and 17 Members of the community were present. The meeting was called to order by President, Jeff Cecil. He introduced the Board Members; Chief; Deputy Chief; and Assistant Chief; and welcomed the members of the community who had come out tonight. The meeting was opened with prayer.

The Minutes of the 2013 Annual Meeting were read and approved.

Our Treasurer's Report was read with total monies on hand \$118,776.25 as of our fiscal end of the year report 6-30-2014. (Attached)

The President called for Old Business:

As you can see, our air bottle filling station from our State Grant is in.

The President then called for New Business:

Jeff Cecil, President opened the floor for nominations for New Board Members stating that Bryan Hayworth would be going off the Board and Jeff Otey and Archie Saintsing can be re-elected. Ralph Johnson nominated Archie Saintsing; Brenda Saintsing nominated Randy Cecil; Adam Miller nominated Christopher Mendenhall; and Robert Fisher nominated Jeff Otey. Dean Saintsing made a motion that the nominations be closed, seconded by Jeff Otey, and the motion carried by majority vote. Jeff Otey, Archie Saintsing and Randy Cecil are our newly elected Board Members. Papers were signed by all eligible voters.

Jeff Cecil introduced Zach Jordan and stated that the Firefighters had done an outstanding job. Zach stated that we have had 406 calls this past year with an average of seven personnel per call. We presently have 36 firefighters and 3 Full Time Day Men. We have kept our tax rate at .07 but this is likely to change next year to .08 because we need more staffing. We need two people at the station on an 8:00 A.M. to 5:00 P.M. schedule. This is when most of our volunteers are at work. Zach thanked our Board Members for all their support.

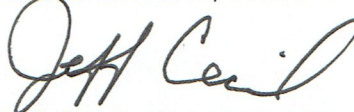
Jeff Cecil also addressed the .08 fire tax as in most areas volunteerism is beginning to go away. We have four Junior Firefighters this year. Jeff thanked the Chief, Officers, Firemen, and Ladies Auxiliary for all they do for the community and thanked everyone who came out tonight.

With no further business the meeting was adjourned.

Respectfully submitted,



Janice Bristow, Recording Secretary



Jeff Cecil, President Board of Directors

Members Present :

Jeff Cecil	Bill Edwards	Jay Yandle	Sam Guthrie
Jeff Otey	Bryan Hayworth	Archie Saintsing	Kay Green

Hasty Fire & Rescue, Inc.
BALANCE SHEET
As of June 30, 2014
ASSETS

CURRENT ASSETS

BK OF NC 6323 CHECKING	\$	16,220.98
BK OF NC-MM SAVINGS 0700		206,237.22
PETTY CASH		<u>300.00</u>

Total Current Assets

222,758.20

PROPERTY AND EQUIPMENT

BUILDING	250,000.00
IMPROVEMENTS	203,623.92
EQUIPMENT	367,694.86
TRUCKS	<u>528,209.00</u>

Net Property and Equipment

1,349,527.78

TOTAL ASSETS

\$ 1,572,285.98

See Accountant's Compilation Report

Hasty Fire & Rescue, Inc.
BALANCE SHEET
As of June 30, 2014

LIABILITIES AND STOCKHOLDERS' EQUITY

CURRENT LIABILITIES

Accounts Payable	\$ 962.59
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Total Current Liabilities	962.59
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LONG-TERM LIABILITIES

Total Liabilities	962.59
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EQUITY

BALANCE ACCOUNT	1,408,029.56
Current Excess (Deficiency)	<u>163,293.83</u>

Total Equity	<u>1,571,323.39</u>
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TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	<u><u>\$ 1,572,285.98</u></u>
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See Accountant's Compilation Report

Hasty Fire & Rescue, Inc.
INCOME STATEMENT
For the 1 Month and 12 Months Ended June 30, 2014

	1 Month Ended June 30, 2014	%	12 Months Ended June 30, 2014	%
Sales				
COUNTY REVENUE	\$ 383.95	2.11	\$ 374,141.00	93.06
STATE SALES TAX REFUNDS	0.00	0.00	7,413.14	1.84
INTEREST INCOME	43.68	0.24	572.73	0.14
MISCELLANEOUS INCOME	0.00	0.00	2,182.94	0.54
GRANTS	17,729.47	97.64	17,729.47	4.41
Total Sales	18,157.10	100.00	402,039.28	100.00
Gross Profit	18,157.10	100.00	402,039.28	100.00
Operating Expenses				
BANK CHARGES	0.00	0.00	69.52	0.02
SALARIES	9,753.28	53.72	125,942.89	31.33
TRUCK GAS & OIL	1,246.33	6.86	6,097.38	1.52
EQUIPMENT	(14,813.09)	(81.58)	0.00	0.00
TURN-OUT GEAR	(14,315.62)	(78.84)	0.00	0.00
INSURANCE	4,720.00	26.00	11,716.00	2.91
UTILITIES	875.93	4.82	14,158.85	3.52
MISCELLANEOUS	0.00	0.00	57.71	0.01
UNIFORMS	0.00	0.00	803.67	0.20
BUILDING IMPROVE. EXP	(25,975.95)	(143.06)	0.00	0.00
BUILDING MAINTENANCE	150.37	0.83	9,607.41	2.39
EQUIPMENT MAINTENANCE	3,319.42	18.28	15,936.55	3.96
EMPLOYEE BENEFITS & INSURANCE	1,322.62	7.28	15,614.26	3.88
FIRE FIGHTER PHYSICALS	826.00	4.55	892.00	0.22
TRAINING/DUES/PERMITS	35.00	0.19	6,093.77	1.52
GIFTS & CONTRIBUTIONS	0.00	0.00	4,568.17	1.14
FIRE PREVENTION	0.00	0.00	608.49	0.15
SQUAD SUPPLIES	1,153.44	6.35	3,614.85	0.90
PENSION FUND	201.00	1.11	4,913.00	1.22
LEGAL & PROFESSIONAL	300.00	1.65	3,285.00	0.82
FICA EXPENSE	746.10	4.11	9,635.04	2.40
OFFICE SUPPLIES	352.93	1.94	3,947.49	0.98
CONTRACT SERVICES	0.00	0.00	100.00	0.02
STATE UNEMPLOYMENT TAX	108.86	0.60	1,083.40	0.27
Total Expenses	(29,993.38)	(165.19)	238,745.45	59.38
Capital Expenses Excess (Deficiency)				
of Revenues over Expenses	48,150.48	265.19	163,293.83	40.62

See Accountant's Compilation Report

Hasty Fire & Rescue, Inc. General Ledger

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
			101 BK OF NC 6323 CHECKING	15,546.71		
06/30/14		1	Cash Disbursements from BK OF NC 6323 CHECKING		(11,748.54)	
06/09/14	060114		DEPOSIT-TRANSFER TRANSFER FROM MM 0700		25,000.00	
06/13/14	060115		PAYROLL-TAD RICHTER		(930.14)	
06/13/14	060115		PAYROLL-ZACH JORDAN		(213.11)	
06/13/14	060115		PAYROLL-ROBERT FISHER		(845.34)	
06/13/14	060115		PAYROLL-DALE DRAUGHN		(352.43)	
06/13/14	060115		PAYROLL-WENDELL CECIL		(213.11)	
06/13/14	060115		PAYROLL-REGGIE BALL		(822.28)	
06/13/14	060115		PAYROLL-CHRISTOPHER HEDRICK		(236.72)	
06/13/14	060115		PAYROLL-MICHAEL BECK		(286.47)	
06/13/14	060115		PAYROLL-JOSEPH HERRINGTON		(226.05)	
06/27/14	060116		PAYROLL-TAD RICHTER		(930.14)	
06/27/14	060116		PAYROLL-ZACH JORDAN		(213.11)	
06/27/14	060116		PAYROLL-ROBERT FISHER		(845.34)	
06/27/14	060116		PAYROLL-DALE DRAUGHN		(352.49)	
06/27/14	060116		PAYROLL-WENDELL CECIL		(213.11)	
06/27/14	060116		PAYROLL-REGGIE BALL		(822.28)	
06/13/14	DIR DEP	V	HERITAGE PENSION SERVICE		(447.73)	
06/27/14	DIR DEP	V	HERITAGE PENSION SERVICE		(447.73)	
06/02/14	DRAFT	V	CLINARD OIL COMPANY		(400.29)	
06/12/14	DRAFT	V	PAYROLL TAX IMPOUND		(1,411.68)	
06/16/14	DRAFT	V	CLINARD OIL COMPANY		(361.38)	
06/25/14	DRAFT	V	A M PAYNE & ASSOCIATES INC		(300.00)	
06/26/14	DRAFT	V	PAYROLL TAX IMPOUND		(1,221.60)	
06/30/14	DRAFT	V	CLINARD OIL COMPANY		(484.66)	
					<u>674.27</u>	<u>16,220.98</u>
			103 BK OF NC-MM SAVINGS 0700	230,809.59		
06/24/14		2	Cash Receipts to BK OF NC-MM SAVINGS 0700		383.95	
06/30/14		2	Cash Receipts to BK OF NC-MM SAVINGS 0700		43.68	
06/09/14	060114		DEPOSIT-TRANSFER TRANSFER FROM MM 0700		(25,000.00)	
					<u>(24,572.37)</u>	<u>206,237.22</u>
			107 PETTY CASH	300.00		
					<u>0.00</u>	<u>300.00</u>
			150 BUILDING	250,000.00		
					<u>0.00</u>	<u>250,000.00</u>
			153 IMPROVEMENTS	177,647.97		
06/30/14	JE063015		ENTRY TO MOVE BLDG IMP EXPENSES TO IMPROVEMENTS		25,975.95	
					<u>25,975.95</u>	<u>203,623.92</u>
			155 EQUIPMENT	320,659.64		
06/30/14	JE063014		ENTRY TO MOVE EXPENSES TO ASSET ACCT		14,990.13	
06/30/14	JE063016		MOVE TURN OUT GEAR TO EQUIP		14,315.62	
06/30/14	JE063017		REV J/E FR 9-6-13 GRANT		17,729.47	
					<u>47,035.22</u>	<u>367,694.86</u>
			157 TRUCKS	528,209.00		
					<u>0.00</u>	<u>528,209.00</u>

Hasty Fire & Rescue, Inc.
General Ledger

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
	209 Accounts Payable		0.00		
06/30/14	JE601 R	NEWTON'S FIRE & SAFETY-INV 77600-AIR PACK FLOW TEST		(962.59)	
				<u>(962.59)</u>	<u>(962.59)</u>
	211 FICA PAYABLE		0.00		
06/13/14	060115	PAYROLL 6/13		(406.11)	
06/27/14	060116	PAYROLL 6/27		(339.99)	
06/12/14	DRAFT V	PAYROLL TAX IMPOUND 941 TAX DEPOSIT IMPOUND 6/13		406.11	
06/26/14	DRAFT V	PAYROLL TAX IMPOUND 941 TAX DEPOSIT IMPOUND 6/27		339.99	
				<u>0.00</u>	<u>0.00</u>
	212 FEDERAL WITHHOLDING		0.00		
06/13/14	060115	PAYROLL 6/13		(377.21)	
06/27/14	060116	PAYROLL 6/27		(332.01)	
06/12/14	DRAFT V	PAYROLL TAX IMPOUND 941 TAX DEPOSIT IMPOUND 6/13		377.21	
06/26/14	DRAFT V	PAYROLL TAX IMPOUND 941 TAX DEPOSIT IMPOUND 6/27		332.01	
				<u>0.00</u>	<u>0.00</u>
	213 STATE WITHHOLDING		0.00		
06/13/14	060115	PAYROLL 6/13		(163.00)	
06/27/14	060116	PAYROLL 6/27		(160.00)	
06/12/14	DRAFT V	PAYROLL TAX IMPOUND 941 TAX DEPOSIT IMPOUND NCDR 6/13		163.00	
06/26/14	DRAFT V	PAYROLL TAX IMPOUND 941 TAX DEPOSIT IMPOUND NCDR 6/27		160.00	
				<u>0.00</u>	<u>0.00</u>
	214 401 (K) WITHHOLDING		0.00		
06/13/14	060115	PAYROLL 6/13		(236.42)	
06/27/14	060116	PAYROLL 6/27		(236.42)	
06/13/14	DIR DEP V	HERITAGE PENSION SERVICE PR 6/13		236.42	
06/27/14	DIR DEP V	HERITAGE PENSION SERVICE PR 6/27		236.42	
				<u>0.00</u>	<u>0.00</u>
	371 BALANCE ACCOUNT		(1,408,029.56)		
				<u>0.00</u>	<u>(1,408,029.56)</u>
	401 COUNTY REVENUE		(373,757.05)		
06/24/14	2	DAVIDSON COUNTY		(383.95)	
				<u>(383.95)</u>	<u>(374,141.00)</u>
	402 STATE SALES TAX REFUNDS		(7,413.14)		
				<u>0.00</u>	<u>(7,413.14)</u>
	403 INTEREST INCOME		(529.05)		
06/30/14	2	INTEREST DEPOSIT		(43.68)	
				<u>(43.68)</u>	<u>(572.73)</u>

Hasty Fire & Rescue, Inc.
General Ledger

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
		404 MISCELLANEOUS INCOME	(2,182.94)		
				<u>0.00</u>	<u>(2,182.94)</u>
		406 GRANTS	0.00		
06/30/14	JE063017	REV J/E FR 9-6-13 GRANT		<u>(17,729.47)</u>	<u>(17,729.47)</u>
				<u>(17,729.47)</u>	<u>(17,729.47)</u>
		621 BANK CHARGES	69.52		
				<u>0.00</u>	<u>69.52</u>
		626 SALARIES	116,189.61		
06/13/14	060115	PAYROLL 6/13		5,308.39	
06/27/14	060116	PAYROLL 6/27		4,444.89	
				<u>9,753.28</u>	<u>125,942.89</u>
		635 TRUCK GAS & OIL	4,851.05		
06/02/14	DRAFT V	CLINARD OIL COMPANY REF 21548		123.74	
06/02/14	DRAFT V	CLINARD OIL COMPANY REF 23211		155.48	
06/02/14	DRAFT V	CLINARD OIL COMPANY REF 23047		76.01	
06/02/14	DRAFT V	CLINARD OIL COMPANY REF 24450		45.06	
06/16/14	DRAFT V	CLINARD OIL COMPANY REF 33516		56.82	
06/16/14	DRAFT V	CLINARD OIL COMPANY REF 28100		114.76	
06/16/14	DRAFT V	CLINARD OIL COMPANY REF 20931		119.05	
06/16/14	DRAFT V	CLINARD OIL COMPANY REF 21247		70.75	
06/30/14	DRAFT V	CLINARD OIL COMPANY REF 21893		144.26	
06/30/14	DRAFT V	CLINARD OIL COMPANY REF 22675		75.51	
06/30/14	DRAFT V	CLINARD OIL COMPANY REF 24084		75.43	
06/30/14	DRAFT V	CLINARD OIL COMPANY REF 24397		82.68	
06/30/14	DRAFT V	CLINARD OIL COMPANY REF 26083		106.78	
				<u>1,246.33</u>	<u>6,097.38</u>
		640 EQUIPMENT	14,813.09		
06/06/14	1597 V	Newton's Fire & Safety INVOICE 77629		28.82	
06/19/14	1606 V	LOWE'S 2-TOOL BAGS		49.01	
06/19/14	1612 V	DALE DRAUGHN WATER, STORAGE BOX		99.21	
06/30/14	JE063014	ENTRY TO MOVE EXPENSES TO ASSET ACCT		<u>(14,990.13)</u>	
				<u>(14,813.09)</u>	<u>0.00</u>
		642 TURN-OUT GEAR	14,315.62		
06/30/14	JE063016	MOVE TURN OUT GEAR TO EQUIP		<u>(14,315.62)</u>	
				<u>(14,315.62)</u>	<u>0.00</u>
		645 INSURANCE	6,996.00		
06/19/14	1605 V	THE BENTON AGENCY INC		4,720.00	
				<u>4,720.00</u>	<u>11,716.00</u>
		650 UTILITIES	13,282.92		
06/06/14	1599 V	NORTH STATE COMMUNICATIONS		192.67	
06/06/14	1600 V	TIME WARNER CABLE		23.52	
06/19/14	1607 V	CITY OF HIGH POINT		575.26	
06/19/14	1608 V	AT&T MOBILITY		35.47	
06/19/14	1610 V	DAVIDSON WATER INC		40.18	

Hasty Fire & Rescue, Inc. General Ledger

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
		650 UTILITIES (cont.)			
06/19/14	1611 V	DUKE ENERGY 5/2/14-6/3/14		8.83	
				<u>875.93</u>	<u>14,158.85</u>
		655 MISCELLANEOUS	57.71		
				<u>0.00</u>	<u>57.71</u>
		660 UNIFORMS	803.67		
				<u>0.00</u>	<u>803.67</u>
		664 BUILDING IMPROVE. EXP	25,975.95		
06/30/14	JE063015	ENTRY TO MOVE BLDG IMP EXPENSES TO IMPROVEMENTS		(25,975.95)	
				<u>(25,975.95)</u>	<u>0.00</u>
		665 BUILDING MAINTENANCE	9,457.04		
06/06/14	1601 V	DAN-LEE PEST CONTROL INC		40.00	
06/19/14	1612 V	DALE DRAUGHN DET, WASP SPRAY, REF REPAIR		110.37	
				<u>150.37</u>	<u>9,607.41</u>
		670 EQUIPMENT MAINTENANCE	12,617.13		
06/06/14	1592 V	CORNERSTONE SPECIALTY EQUIPMENT INC INVOICE 14055 VALVE REPAIR		1,006.44	
06/06/14	1592 V	CORNERSTONE SPECIALTY EQUIPMENT INC INVOICE 14057 AIR HORN		301.01	
06/06/14	1593 V	BANK OF NC - VISA CRESCENT FORD-06 TRUCK-INSPECTION/ENGINE CHECK		866.57	
06/06/14	1593 V	BANK OF NC - VISA FLEETPRIDE		104.01	
06/19/14	1612 V	DALE DRAUGHN WEIGH TKTS, EQUIP REPAIR, NAPA		78.80	
06/30/14	JE601 R	NEWTON'S FIRE & SAFTEY-INV 77600-AIR PACK FLOW TEST		962.59	
				<u>3,319.42</u>	<u>15,936.55</u>
		673 EMPLOYEE BENEFITS & INSURANCE	14,291.64		
06/02/14	1589 V	EDDIE BALL		300.00	
06/02/14	1590 V	ROBERT FISHER		300.00	
06/02/14	1591 V	TAD RICHTER		300.00	
06/13/14	DIR DEP V	HERITAGE PENSION SERVICE PR 6/13		211.31	
06/27/14	DIR DEP V	HERITAGE PENSION SERVICE PR 6/27		211.31	
				<u>1,322.62</u>	<u>15,614.26</u>
		675 FIRE FIGHTER PHYSICALS	66.00		
06/06/14	1596 V	CEDAR CREEK FAMILY MEDICINE EDDIE BALL-PHYSICAL		250.00	
06/19/14	1609 V	T-VILLE MEDICAL CTR OCCUPATIONAL MEDICINE TAD RICHTER		269.00	
06/19/14	1609 V	T-VILLE MEDICAL CTR OCCUPATIONAL MED ROBERT FISHER		307.00	
				<u>826.00</u>	<u>892.00</u>
		676 TRAINING/DUES/PERMITS	6,058.77		
06/06/14	1602 V	DUSTIN GOBBLE		35.00	

Hasty Fire & Rescue, Inc. General Ledger

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
			676 TRAINING/DUES/PERMITS (cont.)			
					35.00	6,093.77
			680 GIFTS & CONTRIBUTIONS	4,568.17	0.00	4,568.17
			682 FIRE PREVENTION	608.49	0.00	608.49
			685 SQUAD SUPPLIES	2,461.41		
06/06/14	1594	V	BOUND TREE MEDICAL LLC INVOICE 81435360		472.49	
06/06/14	1594	V	BOUND TREE MEDICAL LLC INVOICE 81435361		458.92	
06/06/14	1594	V	BOUND TREE MEDICAL LLC INVOICE 81435362		163.89	
06/06/14	1595	V	BOUND TREE MEDICAL LLC INVOICE 81437671		48.97	
06/19/14	1612	V	DALE DRAUGHN BANDAGES		9.17	
					1,153.44	3,614.85
			690 PENSION FUND	4,712.00		
06/06/14	1598	V	FRATERNAL FIREMAN'S BENEFIT FUND		201.00	
					201.00	4,913.00
			695 LEGAL & PROFESSIONAL	2,985.00		
06/25/14	DRAFT	V	A M PAYNE & ASSOCIATES INC		300.00	
					300.00	3,285.00
			708 FICA EXPENSE	8,888.94		
06/12/14	DRAFT	V	PAYROLL TAX IMPOUND 941 TAX DEPOSIT IMPOUND 6/13		406.11	
06/26/14	DRAFT	V	PAYROLL TAX IMPOUND 941 TAX DEPOSIT IMPOUND 6/27		339.99	
					746.10	9,635.04
			709 OFFICE SUPPLIES	3,594.56		
06/06/14	1593	V	BANK OF NC - VISA COSTCO 32" VIZIO LED HDTV		245.50	
06/06/14	1593	V	BANK OF NC - VISA WALL MOUNT FOR TV		37.43	
06/19/14	1603	V	BANK OF NC		25.00	
06/19/14	1604	V	NICHOLAS KUHN		45.00	
					352.93	3,947.49
			712 CONTRACT SERVICES	100.00	0.00	100.00
			761 STATE UNEMPLOYMENT TAX	974.54		
06/12/14	DRAFT	V	PAYROLL TAX IMPOUND 941 TAX DEPOSIT IMPOUND SUTA 6/13		59.25	
06/26/14	DRAFT	V	PAYROLL TAX IMPOUND 941 TAX DEPOSIT IMPOUND SUTA 6/27		49.61	
					108.86	1,083.40
Current Profit/(Loss)			48,150.48	YTD Profit/(Loss)	163,293.83	
Number of Transactions			112			

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 2015-2016

The Board of Directors of Tyro Rural Fire Department estimates the cost of operations for fiscal year 2015-2016 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	ADOPTED BUDGET -----
Truck Maintenance	\$ 20,000	\$ 20,000	\$ 25,324
Truck Payment	\$ 56,481	\$ -	\$ -
Truck Operations (Gas & Oil)	\$ 10,000	\$ 10,000	\$ 15,000
Insurance	\$ 32,000	\$ 33,000	\$ 33,000
Utilities-Electric	\$ 7,000	\$ 7,000	\$ 7,960
Miscellaneous	\$ 12,000	\$ 12,000	\$ 17,000
Supplies	\$ 9,000	\$ 9,000	\$ 14,000
Water	\$ 400	\$ 500	\$ 600
Training & Materials	\$ 4,000	\$ 45,014	\$ 10,000
Telephone	\$ 2,000	\$ 2,000	\$ 2,000
Gas (Heating or Natural)	\$ 12,000	\$ 12,000	\$ 12,000
Equip., Equip. Maintenance	\$ 50,000	\$ 50,000	\$ 50,000
Bldg. Maintenance	\$ 20,000	\$ 35,000	\$ 35,000
Communication Replacement & Repairs	\$ 10,000	\$ 10,000	\$ 10,000
Gas Reimbursement	\$ 19,000	\$ 19,000	\$ 19,000
Paid Part-Time position	\$ 58,000	\$ 60,000	\$ 74,000
TOTAL	\$ 321,881	\$ 324,514	\$ 324,884
Original or Amended Budget	321,881	324,514	324,884
Total Revenues as of 6/30/2014 and 5/31/2015	\$ 332,871	\$ 315,499	\$ -
Amount (over) or under original Budget	\$ (10,990)	\$ 9,015	\$ 324,884
	=====	=====	=====
Current Year Tax Rate	\$ 0.08	\$ 0.08	\$ 0.08
Total Tax Valuation as of 01/01/2015	\$404,372,612	\$ 407,680,356	\$ 408,145,810

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 2015-2016 is not to exceed \$0.08.

Respectfully Submitted,

Ronnie Weaver
Board Chairman

Ricky Owens
Secretary to Board

Jeff Christy
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 2015-2016

The Board of Directors of Wallburg Fire Department estimates the cost of operations for fiscal year 2015-2016 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	ADOPTED BUDGET -----
Truck Maintenance	\$ 30,000	\$ 30,000	\$ 30,000
Truck Fund	\$ 17,500	\$ 27,500	\$ 27,500
Equipment	\$ 25,000	\$ 25,000	\$ 25,000
Insurance	\$ 52,000	\$ 52,000	\$ 52,000
Utilities	\$ 18,000	\$ 18,000	\$ 18,000
Miscellaneous	\$ 5,000	\$ 2,500	\$ 2,500
Supplies	\$ 2,000	\$ 2,000	\$ 2,000
Building Maintenance	\$ 47,000	\$ 6,000	\$ 10,000
Equipment Maintenance	\$ 10,000	\$ 7,500	\$ 7,500
Training	\$ 3,000	\$ 3,000	\$ 3,000
Certified Audit and Payroll Preparation	\$ 9,000	\$ 9,000	\$ 11,000
Building Payment	\$ 78,500	\$ 78,500	\$ 138,402
Medical Supplies	\$ 2,200	\$ 2,000	\$ 2,000
Physicals	\$ 7,500	\$ 9,500	\$ 9,500
Uniform Expenses	\$ -	\$ 2,500	\$ 2,500
Office Expenses	\$ 5,000	\$ 5,000	\$ 5,000
Truck Payment	\$ 68,720	\$ 68,720	\$ -
Extra Manpower	\$ -	\$ 5,000	\$ -
Salaries/Benefits	\$ 358,000	\$ 397,811	\$ 402,800
TOTAL	\$ 738,420	\$ 751,531	\$ 748,702
Original or Amended Budget	\$ 738,420	\$ 763,007	\$ 748,702
Total Revenues as of 6/30/2014 and 5/31/2015	\$ 765,099	\$ 737,620	\$ -
Amount (over) or under original Budget	\$ (26,679)	\$ 25,387	\$ 748,702
	=====	=====	=====
Current Year Tax Rate	\$0.10	\$0.10	\$ 0.10
Total Tax Valuation as of 01/01/2015	741,926,112	755,307,900	\$ 752,464,624

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 2015-2016 is not to exceed \$0.10.

Respectfully Submitted,

Bobby Green
Board Chairman

Jeff Mabe
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 2015-2016

The Board of Directors of Welcome Fire Department estimates the cost of operations for fiscal year 2015-2016 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	ADOPTED BUDGET -----
Banquets/Officers/Directors	\$ 4,500	\$ 10,000	\$ 12,100
Repairs & Maintenance	\$ 24,392	\$ 25,500	\$ 31,803
Interest on Debt	\$ 25,074	\$ 29,927	\$ -
Equipment	\$ 61,000	\$ 53,000	\$ 79,657
Debt Service - Building	\$ 63,807	\$ 63,807	\$ -
Insurance	\$ 21,000	\$ 20,500	\$ 20,500
Utilities & Fuel	\$ 26,000	\$ 26,000	\$ 26,000
Miscellaneous	\$ 8,000	\$ 6,000	\$ 5,000
Supplies	\$ 700	\$ 900	\$ 900
Training	\$ 10,000	\$ 8,500	\$ 2,500
PT Salaries/FICA	\$ 184,373	\$ 187,000	\$ 214,747
Fraternal Benefits	\$ 8,000	\$ 10,000	\$ 12,000
Administrative Asst.	\$ 10,500	\$ 15,000	\$ 15,000
Truck Debt Service	\$ 53,107	\$ 53,107	\$ 62,841
Debt Service - Building	\$ -	\$ -	\$ 84,000
TOTAL	\$ 500,453	\$ 509,241	\$ 567,048
Original or Amended Budget	\$ 500,453	\$ 509,241	\$ 567,048
Total Revenues as of 6/30/2014 and 5/31/2015	\$ 525,651	\$ 494,706	\$ -
Amount (over) or under original Budget	\$ (25,198)	\$ 14,535	\$ 567,048
	=====	=====	=====
Current Year Tax Rate	\$ 0.10	\$ 0.10	\$ 0.11
Total Tax Valuation as of 01/01/2015	\$502,968,025	\$ 516,574,703	\$ 518,088,178

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 2015-2016 is not to exceed \$0.11.

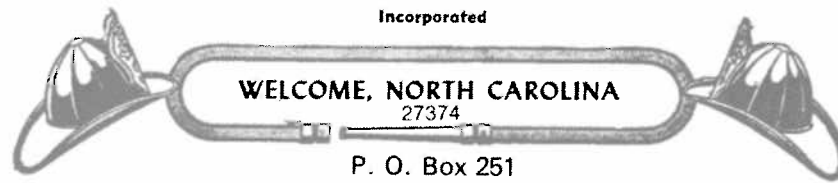
Respectfully Submitted,

Margaret Jackson
Board Chairman

Ginger Grubb
Secretary to Board

Ginger Grubb
Treasurer to Board

WELCOME FIRE DEPARTMENT



April 10, 2015

Welcome fire Department is requesting a tax rate increase of 1 cent on \$100.00. The reasons we are asking for a tax increase are as follows:

In order for Welcome Fire Department to comply with the current county contract and the 9S Rating For Initial Certification/ Re-Inspection of Fire Departments in North Carolina standard we need to put additional paid personnel on during daytime hours when most of the volunteers are at their normal jobs. We currently have 3 personnel working a day shift Monday - Friday. To comply with the performance standards in the current contract and 9S we need to add additional personnel to the staff. Also with the new CPR format the county has gone to with doing CPR on scene for 30 minutes the additional personnel will be available to assist the citizens of Welcome.

The other reason we need the increase is to buy firefighters turnout gear in 2008 the National Fire Protection Agency (NFPA) put a new standard in place the standard is NFPA 1851 which states the following.(**10.1.2*** Structural firefighting ensembles and ensemble elements shall be retired in accordance with 10.2.1, no more than 10 years from the date the ensembles or ensemble elements were manufactured.) While we have been buying turnout gear at the current tax rate we are struggling to keep up.

Thank you for considering this request for a rate increase.

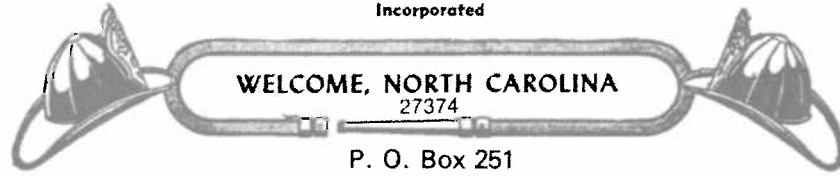
Administrative Assistant Ginger Grubb

Fire Chief Don Crafford

Board President Margaret Jackson

WELCOME FIRE DEPARTMENT

Incorporated



The Welcome Fire Department's Annual Meeting was held on September 16, 2014. The Community voted unanimously to give the Board of Directors approval to raise the taxes if needed for the 2015-2016 budget year.

At the budget meeting of the Board of Directors on March 31, 2015, the board voted to raise the taxes to .11 cent for the 2015-2016 budget year.

The minutes for both meetings and the notice for the annual meeting are enclosed.

Chapter 10 Retirement, Disposition, and Special Incident Procedure 10.1 Retirement. 10.1.1* The organization shall develop specific criteria for removal of structural fire fighting ensembles and ensemble elements and proximity fire fighting ensembles and ensemble elements from service, which includes, but is not limited to, issues that are specific to the ensembles or ensemble elements being used by the organization, the manufacturer's instructions, and the experience of the organization. 10.1.2* Structural fire fighting ensembles and ensemble elements shall be retired in accordance with 10.2.1, no more than 10 years from the date the ensembles or ensemble elements were manufactured. 10.1.3 Proximity fire fighting ensembles and ensemble elements shall be retired in accordance with 10.2.1, no more than 10 years from the date the ensembles or ensemble elements were manufactured. 10.1.3.1* In all cases, the radiant reflective outer shell shall be replaced at a maximum of 5 years. 10.1.4* Structural fire fighting ensembles and ensemble elements and proximity fire fighting ensembles and ensemble elements that are worn or damaged to the extent that the organization deems it not possible or cost effective to repair them shall be retired in accordance with 10.2.1. 10.1.5* Structural fire fighting ensembles and ensemble elements and proximity fire fighting ensembles and ensemble elements that were not in compliance with the edition of the applicable NFPA standard that was current when the ensembles and ensemble elements were manufactured shall be retired in accordance with 10.2.1. 10.1.6 Structural fire fighting ensembles and ensemble elements and proximity fire fighting ensembles and ensemble elements that are contaminated to the extent that the organization deems it not possible or cost effective to	Decontaminate them shall be retired in accordance with 10.2.1. 10.1.7 Structural fire fighting ensembles and ensemble elements and proximity fire fighting ensembles and ensemble elements that are contaminated by CBRN terrorism agents shall be immediately retired as specified in 10.2.1 after confirmed exposure and shall not be reused. 10.1.8* Structural fire fighting ensembles and ensemble elements and proximity fire fighting ensembles and ensemble elements that are no longer of use to the organization for emergency operations service but are not contaminated, defective, or damaged shall be retired in accordance with 10.2.1 or 10.2.2. 10.2 Disposition of Retired Elements. 10.2.1 Retired structural fire fighting ensembles and ensemble elements and proximity fire fighting ensembles and ensemble elements shall be destroyed or disposed of in a manner ensuring that they will not be used in any fire fighting or emergency activities, including live fire training. 10.2.2 Retired structural fire fighting ensembles and ensemble elements and proximity fire fighting ensembles and ensemble elements as determined in 10.1.8 shall be permitted to be used as follows: (1) For training that does not involve live fire, provided the ensembles and ensemble elements are appropriately marked as being for non-live fire training only (2) As determined by the organization
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LEGALS

Kassouf aka Jeffrey Kassouf and Tracey Everhart and Ralph J. Kassouf, Jr.) to TRASTE, Inc., Trustee(s), dated the 20th day of April, 2001, and recorded in Book 1235 Page 0078, in Davidson County Registry, North Carolina, default having been made in the payment of the note thereby secured by the said Deed of Trust and the undersigned, Substitute Trustee Services, Inc. having been substituted as Trustee in said Deed of Trust by an instrument duly recorded in the Office of the Register of Deeds of Davidson County, North Carolina and the holder of the note evidencing said indebtedness having directed that the Deed of Trust be foreclosed, the undersigned Substitute Trustee will offer for sale at the courthouse door in the City of Lexington, Davidson County, North Carolina, or the customary location designated for foreclosure sales, at 11:30 AM on September 17, 2014 and will sell to the highest bidder for cash the following real estate situated in the County of Davidson, North Carolina, and being more particularly described as follows:

BEING Lots Nos. 6,7,8,9, and one-half of Lot No. 10 next to and adjoining Lot No. 9, Block A, as shown by map of County Club Forest Subdivision, recorded in Plat Book 10, Page 94, in the Office of the Register of Deeds of Davidson County, North Carolina. Together with improvements located thereon; said property being located at 110 Fairway Drive, Lexington, North Carolina.

Trustee may, in the Trustee's sole discretion, delay the sale for up to one hour as provided in NCGS §45-21.23.

Should the property be purchased by a third party, that party must pay the excise tax, as well as the court costs of Forty-Five Cents (\$0.45) per One Hundred Dollars (\$100.00) required by NCGS §7A-308(a)(1).

The property to be offered pursuant to this notice of sale is being offered for sale, transfer and conveyance "AS IS, WHERE IS." Neither the Trustee nor the holder of the note secured by the deed of trust/security agreement, or both, being foreclosed, nor the officers, directors, attorneys, employees, agents or authorized representative of either the Trustee or the holder of the note make any representation or warranty relating to the title or any physical, environmental,

LEGALS**SUBSTITUTE TRUSTEE**

BY:
Attorney at Law
Hutchens Law Firm
Attorneys for Substitute
Trustee Services, Inc.

P.O. Box 1028
4317 Ramsey Street
Fayetteville,
North Carolina 28311
<https://sales.hutchenslawfirm.com>
Case No: 1128493 (FO.FAY)

September 3, 10, 2014

NOTICE

Annual Meeting of the
Taxpayers of the
Welcome Fire Department, Inc.

Place:
Welcome Fire Department
Date and Time:
Tuesday, September 16, 2014
7:30 PM

Purpose of the Meeting:
1. To Elect Directors
2. To Present Changes in the
New Contract with the County
3. Discuss Fire Chief Term
Limits

4. Discuss ways to make the
Community aware of monthly
meetings of the Board of Directors
of Welcome Fire Dept. Inc.
5. The possibility to consider a
request for a Fire Tax Increase
in the year 2015-2016 budget
for the Welcome Fire Department
Inc. district.

Note: If you pay vehicle tax
only, you need to bring vehicle
tax receipt and driver's license.

NOTICE

Salisbury-Rowan Community
Action Agency, Inc. is seeking a
Food Service Provider for the
Davidson County Head
Start/Early Head Start Centers
located in Lexington and
Thomasville, NC. Provider
should have knowledge of
CACFP Guidelines in accordance
to USDA. Provider will
prepare and deliver wholesome
nutritious lunches in bulk for 64
children 12-36 months (for 12
months) and approximately 105
children 3-5 years in age (for
ten months) and 26 adults at
four locations. Service would
begin October 1, 2014 thru
September 30, 2015. If questions
or to request to bid, email
caroleemorrison@srcaa.com
Bids will be accepted up to
noon on Friday, September 17,
2014.

September 3, 5, 2014

LEGALS

claimed. Also, this property is
being sold subject to all taxes,
special assessments, and prior
liens or encumbrances of record
and any recorded releases.
Said property is also being sold
subject to applicable Federal and
State laws.

A cash deposit or cashier's
check (no personal checks) of
five percent (5%) of the purchase
price, or seven hundred and
fifty dollars (\$750.00) whichever
ever is greater, will be required
at the time of the sale.

An order for possession of
the property may be issued
pursuant to G.S. 45-21.29
in favor of the purchaser or
against the party or parties
possessing the property at the
superior court of the county
in which the property is sold.

Any person who occupies
the property pursuant to a
rental agreement entered into
or renewed on or after October
1, 2007, may after receiving the
notice of sale, terminate the
rental agreement upon 10
days' written notice to the landlord.
Upon termination of the
rental agreement, the tenant is
liable for rent due under the
rental agreement prorated to
the effective date of the termination.

If the trustee is unable to
convey title to this property for
any reason, the sole remedy of
the purchaser is the return of
the deposit. Reasons of seller's
inability to convey include, but
are not limited to, the filing of
bankruptcy petition prior to the
confirmation of the sale and the
instatement of the loan without
the knowledge of the trustee.
The validity of the sale is challenged
by any party, the trustee, in
their sole discretion, they believe
the challenge has merit, may request
the court to declare the sale to be
void and return the deposit.
The purchaser will have no further
remedy.

THIS IS A COMMUNICATION
FROM A DEBT COLLECTOR. THE PURPOSE
OF THIS COMMUNICATION IS
TO COLLECT A DEBT AND TO OBTAIN
ANY INFORMATION OBTAINED
WILL BE USED FOR THAT PURPOSE,
except as stated below in the
instance of bankruptcy protection.

IF YOU ARE UNDER THE
PROTECTION OF A BANKRUPTCY COURT,
YOU HAVE BEEN DISCHARGED
AS A RESULT OF A BANKRUPTCY
PROCEEDING, THIS NOTICE IS
GIVEN TO YOU PURSUANT TO
STATUTORY REQUIREMENT AND FOR
INFORMATIONAL PURPOSES AND IS
NOT BEING USED AS AN ATTEMPT
TO COLLECT A DEBT OR AS

The Welcome Fire Department held their annual meeting on September 16, 2014. The meeting was called to order by Chuck Stone, Vice President. Margaret Jackson opened with prayer. Then Chuck showed proof of meeting announcement which was in the Lexington Dispatch on September 3, 2014. The Secretary, Ginger Grubb, read the minutes of 2013 annual meeting. Larry Myers made a motion to accept the minutes as read. Allison Everhart seconded. Motion carried. The Treasurer reported on how the audit is done. It is presented at each meeting and the Board oks the checks that were written for the month. The Treasurer, Ginger Grubb, then gave the financials. Larry Myers made the motion to accept the financials and Stephanie Rackley seconded. Motion carried.

Then Chuck Stone introduced the current Board of Directors: President, Brian Craig, Vice President, Chuck Stone, Eric Barker, Brandon Beck, Jamie Everhart, Margaret Jackson, Billy Wood, Brian Grubb, and JC Johnson.

Chief Don Crafford introduced the Relief Board: Kelli Tesh, Buddy Kerley, Judy Butler, Courtney Grubbs, and Caitlyn Beck. Chief Crafford then gave the Chief's Report. The department ran 363 Fire calls, 471 EMS calls for a total of 843 calls. Total man-hour for the calls 2375 hours. Total Training Hours 6755 Hours for the year. A lot of time has been put in here at Welcome Fire Department.

Then Chuck Stone told the membership that Don Crafford will be chief for 2014-2015 and Ginger Grubb will be Secretary and Treasurer for 2014-2015.

Chuck Stone then recognize the board members that were going off the Board. They are Chuck Stone, Brian Craig, and Brandon Beck.

Terry Whitman, from the nominating committee, nominated 3 names for the Board of Directors. They were James Jones, Steve West, and Steven Tesh. Also Jamie Everhart's name was given to fulfill Brian Ball's term of 1 year. It was explained that a term of office is 3 years. There were no other nominations for the Board of Directors. Larry Myers seconded and motion carried. Larry Myers then made a motion to accept the names by acclamation. Kerri Barker seconded. Motion carried.

The floor was then open for old business. There was no old business. Brian Grubb made a motion to close the floor for old business. Larry Myers seconded motion carried.

The floor was then open for new business. The first item of business was the new Fire Contract with the County. There were several changes in the contract. Chief Don Crafford explained some of these changes. Another change is that if the Board of Directors voted to increase the fire tax, the County Commissioner wants to make sure the community is aware and in approval of the tax rate change. Every year we will have to bring this item of business to the community until the contract changes. Chief Don Crafford and Brian Grubb discussed some other changes. Brian Grubb made a motion that during the annual meeting on September 16, 2014, the members present gave the board approval to raise the taxes if needed for 2015-2016 Budget. Larry Myers seconded. Motion carried.

The Board of Directors has to advertise their meetings throughout the year for the community to attend. The Board of Directors holds 10 meetings a year. They will post these meeting dates on the County website, on the board outside of the department, and the department's website.

The next item of business was to change the By-Laws concerning the terms of the Fire Chief. In the present bylaws it is stated the following: "The Fire Chief shall also be elected by the Board of Directors following the annual general membership meeting and he/she shall hold office for a period of two years. The person elected to the position of Fire Chief may also hold a successive term of two years, for a period not to exceed four years. Upon sitting out for another two year period, any Fire Chief may also be elected for a two year term, but never to exceed four years in succession." Jamie Everhart made a motion to do away with the term limit of the Fire Chief. The change to the By-Laws would be that there are no terms on the Chief and the Board of Directors will pick the right candidate for the position. There will not be a vote by the membership of the fire department. The Fire Chief will be able to hold the position as long as the Board feels that the person fulfilling the position is doing a good job. Larry Myers seconded. Motion carried.

The floor was then open for nomination for the nominating committee. Brian Grubb made a motion to keep the same members, Terry Whitman, Kelli Tesh, and Julie Swain for the year 2014-2015. Larry Myers seconded the motion. Motion carried.

Chuck Stone then announced that there will be a short meeting after this meeting for the Board of Directors (Old and New).

Then Eric Barker gave away door prizes that were donated by businesses in the Welcome District.

The Meeting was then adjourned.

Respectfully Submitted

Ginger Grubb, Sec.

The Welcome Fire Department met on March 31, 2015 to discuss the 2015-2016 budget. The decision was to raise taxes a ½ cent or to go to a full cent. If the budget went to ½ cent the amount would be \$540,551.00. If we went to 11 cent it would be \$566,481.00. A motion was made by Jamie Everhart to increase the taxes 1 cent to 11 cent. James Jones seconded the motion. The motion carried.

The board decided that in order for us to move forward, taxes needed to be raised.

Respectfully Submitted,
Ginger Grubb Secretary

**WELCOME FIRE DEPARTMENT INC.
JULY 1, 2013-JUNE 30, 2014**

REVENUES

Fire Taxes 10%	\$	520,538.00	
Contributions	\$	8,390.00	
Interest Income	\$	22.00	
Sales Tax Refund	\$	6,142.00	
Relief Fund	\$	3,000.00	
Fuel Tax Refund	\$	2,796.00	
Insurance Reimbursement	\$	9,161.00	
Insurance Premium	\$	5,713.00	
Rental Revenue	\$	716.00	
Total Revenues for 2013-2014			\$ 556,478.00

Beginning Budget 2013

Non-Profit Interest Checking	\$	77,977.00	
Business Investors	\$	22,238.00	
CD Fixed Annuity	\$	22,083.00	
Total Beginning 2013			\$ 122,298.00

Expenses (See Attached Sheet)

	\$	645,394.00	
Total			\$ 33,382.00

Ending Balance June 2014

Non Profit Interest Checking	\$	30,754.00	
Business Investors	\$	2,628.00	
As of June 30, 2014			\$ 33,382.00

**WELCOME FIRE DEPARTMENT, INC
EXPENSES FOR JULY 2013-June 2014**

Office and Administrative	14842
Part-Time Payroll and Tax	177887
Banquets and Meals	3905
Fraternal Benefit	13385
Interest	13485
Fire Prevention	763
Training	5853
Fuel	15966
Utilities	19741
Insurance	22336
Equipment Repair/Maint.	40933
Building Repair/ Maint	14284
Communication Equip. Repair	742
Purchase FF Equipment	47295
Purchase Comm. Equipment	8755
EMS Supplies/ Equipment	13888
Physicals for Firemen	910
Truck Payment	62000
Building Payment without interest	72000
Depreciation Expense	96424
Total	\$ 645,394.00

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 2015-2016

The Board of Directors of West Lexington Volunteer Fire Department estimates the cost of operations for fiscal year 2015-2016 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	ADOPTED BUDGET -----
Payroll	\$ 100,000	\$ 101,000	\$ 101,585
Equipment	\$ 15,000	\$ 16,000	\$ 18,154
Insurance	\$ 36,000	\$ 36,000	\$ 34,800
Utilities	\$ 13,000	\$ 13,000	\$ 13,605
Supplies	\$ 10,000	\$ 10,000	\$ 9,460
Building Maintenance	\$ 7,000	\$ 7,000	\$ 6,250
Truck Payment	\$ 50,000	\$ 50,000	\$ 49,400
Contingency	\$ 2,000	\$ 4,000	\$ 2,020
Truck Maintenance	\$ 17,000	\$ 17,000	\$ 17,000
TOTAL	\$ 250,000	\$ 254,000	\$ 252,274
Original or Amended Budget	\$ 250,000	\$ 254,000	\$ 252,274
Total Revenues as of 6/30/2014 and 5/31/2015	\$ 258,841	\$ 243,264	\$ -
Amount (over) or under original Budget	\$ (8,841)	\$ 10,736	\$ 252,274
	=====	=====	=====
Current Year Tax Rate	\$ 0.10	\$ 0.10	\$ 0.10
Total Tax Valuation as of 01/01/2015	\$247,915,812	\$ 253,977,924	\$ 253,541,215

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 2015-2016 is not to exceed \$0.10.

Respectfully Submitted,

Ricky Hutchins
Board Chairman

Ralph Michael
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 2015-2016

The Board of Directors of South Davidson Volunteer Fire Department estimates the cost of operations for fiscal year 2015-2016 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	ADOPTED BUDGET -----
Accounting Fees	\$ 1,000	\$ 1,000	\$ 3,000
Miscellaneous	\$ 9,000	\$ 1,000	\$ 1,000
Gas & Oil	\$ 8,000	\$ 8,000	\$ 8,000
Equipment Maintenance	\$ 15,600	\$ 8,500	\$ 6,459
Insurance	\$ 16,000	\$ 16,000	\$ 17,000
Utilities	\$ 7,500	\$ 7,500	\$ 7,500
Replacement Radios	\$ 6,000	\$ 4,000	\$ 3,500
Replacement Pagers	\$ 6,000	\$ 4,000	\$ 3,500
Turn Out Gear	\$ 8,000	\$ 4,000	\$ 3,500
Building Maintenance	\$ 5,500	\$ 5,500	\$ 5,500
Miscellaneous	\$ -	\$ -	\$ 2,000
Pension Fund	\$ 2,000	\$ 2,000	\$ 2,000
Training	\$ 3,500	\$ 3,500	\$ 2,500
Truck Payment	\$ -	\$ 37,000	\$ 37,000
Fire Hose	\$ 3,600	\$ -	\$ -
Air Packs	\$ 12,000	\$ 8,000	\$ 8,000
TOTAL	\$ 103,700	\$ 110,000	\$ 110,459
Original or Amended Budget	\$ 103,700	\$ 110,000	\$ 110,459
Total Revenues as of 6/30/2014 and 5/31/2015	\$ 106,364	\$ 102,619	\$ -
Amount (over) or under original Budget	\$ (2,664)	\$ 7,381	\$ 110,459
	=====	=====	=====
Current Year Tax Rate	\$ 0.10	\$ 0.10	\$ 0.10
Total Tax Valuation as of 01/01/2015	\$104,214,517	\$ 106,893,111	\$ 111,014,431

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 2015-2016 is not to exceed \$0.10.

Respectfully Submitted,

W. Chris Waisner
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 2015-2016

The Board of Directors of Horneytown Volunteer Fire Department estimates the cost of operations for fiscal year 2015-2016 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	ADOPTED BUDGET -----
Telephone	\$ 1,200	\$ 1,200	\$ 1,200
Repair & Maintenance	\$ 9,000	\$ 9,000	\$ 10,238
Gas & Oil	\$ 3,795	\$ 3,795	\$ 3,795
Equipment	\$ 11,500	\$ 11,500	\$ 11,500
Insurance	\$ 9,500	\$ 9,500	\$ 9,500
Utilities	\$ 4,500	\$ 4,500	\$ 4,500
Supplies, Janitorial	\$ 1,500	\$ 1,500	\$ 1,500
Building Maintenance	\$ 1,200	\$ 1,200	\$ 1,200
Equipment Depreciation Account	\$ 4,350	\$ 4,350	\$ 4,350
Truck Payment	\$ 9,400	\$ 9,400	\$ 9,400
Postage	\$ 210	\$ 210	\$ 210
Uniforms	\$ 3,000	\$ 3,000	\$ 3,886
Supplies, Office	\$ 1,500	\$ 1,500	\$ 1,500
Supplies, Maintenance	\$ 2,000	\$ 2,000	\$ 2,000
Supplies, Operating	\$ 3,500	\$ 3,500	\$ 3,500
Membership & Dues	\$ 1,000	\$ 1,000	\$ 1,000
Training	\$ 4,000	\$ 4,000	\$ 4,500
Chief Contract	\$ 12,500	\$ 12,500	\$ 12,500
Part-Time Salaries	\$ 48,650	\$ 51,021	\$ 51,521
TOTAL	\$ 132,305	\$ 134,676	\$ 137,800
Original or Amended Budget	\$ 132,305	\$ 144,234	\$ 137,800
Total Revenues as of 6/30/2014 and 5/31/2015	\$ 138,253	\$ 134,266	\$ -
Amount (over) or under original Budget	\$ (5,948)	\$ 9,968	\$ 137,800
	=====	=====	=====
Current Year Tax Rate	\$ 0.11	\$ 0.11	\$ 0.11
Total Tax Valuation as of 01/01/2015	\$120,881,420	\$ 123,048,040	\$ 125,902,136

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 2015-2016 is not to exceed \$.011.

Respectfully Submitted,

Darrell Woosley
Board Chairman

Max Moffitt
Secretary to Board

Max Moffitt
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 2015-2016

The Board of Directors of Griffith Volunteer Fire Department estimates the cost of operations for fiscal year 2015-2016 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	ADOPTED BUDGET -----
Telephone	\$ 4,000	\$ 4,000	\$ 4,000
Repair & Maintenance	\$ 8,500	\$ 8,500	\$ 8,500
Gas & Oil	\$ 21,281	\$ 21,281	\$ 21,281
Equipment	\$ 15,000	\$ 16,000	\$ 12,184
Insurance	\$ 10,000	\$ 10,000	\$ 10,000
Utilities	\$ 3,500	\$ 3,500	\$ 3,500
Supplies, Janitorial	\$ 1,000	\$ 1,000	\$ 9,806
Building Maintenance	\$ 14,500	\$ 14,500	\$ 14,500
Equipment Depreciation Account	\$ 16,500	\$ 17,500	\$ 17,500
Professional Fees	\$ 70,000	\$ 70,000	\$ 70,000
Postage	\$ 500	\$ 500	\$ 500
Uniforms	\$ 15,500	\$ 18,120	\$ 17,675
Supplies, Office	\$ 4,000	\$ 4,000	\$ 4,000
Supplies, Maintenance	\$ 8,000	\$ 8,000	\$ 8,000
Supplies, Operating	\$ 10,000	\$ 10,000	\$ 10,000
Membership & Dues	\$ 3,000	\$ 3,000	\$ 3,000
Training	\$ 12,500	\$ 12,500	\$ 12,500
Less Other Income	\$ 217,781	\$ 222,401	\$ 226,946
TOTAL			
Original or Amended Budget	\$ 217,781	\$ 222,401	\$ 226,946
Total Revenues as of 6/30/2014 and 5/31/2015	\$ 229,810	\$ 219,540	\$ -
Amount (over) or under original Budget	\$ (12,029)	\$ 2,861	\$ 226,946
Current Year Tax Rate	\$ 0.08	\$ 0.08	\$ 0.08
Total Tax Valuation as of 01/01/2015	\$273,594,388	\$ 279,398,772	\$ 285,108,314

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 2015-2016 is not to exceed \$0.08.

Respectfully Submitted,

David Rush
Board Chairman

Brian Sternecker
Secretary to Board

Ike Brann
Treasurer to Board

To: Davidson County Board of County Commissioners

From: Clemmons Volunteer Fire Department
Attn. Chief Jerry Brooks
PO Box 36
Clemmons, NC 27012

Re: Budget Request For Fiscal Year 2015-2016

The Board of Directors of Clemmons Volunteer Fire Department estimates the cost of operations for fiscal year 2015-2016 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	ADOPTED BUDGET -----
Telephone	\$ 375	\$ 325	\$ 350
Repair & Maintenance	\$ 1,864	\$ 1,750	\$ 1,086
Gas & Oil	\$ 728	\$ 700	\$ 750
Equipment	\$ 560	\$ 450	\$ 467
Insurance	\$ 5,180	\$ 6,850	\$ 5,000
Utilities	\$ 543	\$ 385	\$ 385
Supplies, Janitorial	\$ 168	\$ 175	\$ 240
Building Maintenance	\$ 392	\$ 400	\$ 400
Equipment Depreciation Account	\$ 1,120	\$ 1,260	\$ 1,000
Professional Fees	\$ 280	\$ 290	\$ 250
Postage	\$ 34	\$ 41	\$ 56
Uniforms	\$ 572	\$ 790	\$ 600
Supplies, Office	\$ 476	\$ 510	\$ 507
Supplies, Operating	\$ 1,980	\$ 2,220	\$ 1,500
Membership & Dues	\$ 285	\$ 300	\$ 610
Training	\$ 464	\$ 600	\$ 720
Loan Repayment	\$ 1,992	\$ 2,060	\$ 2,060
Salaries	\$ 28,209	\$ 27,900	\$ 32,600
TOTAL	\$ 45,222	\$ 47,006	\$ 48,581
Original or Amended Budget	\$ 45,222	\$ 47,006	\$ 48,581
Total Revenues as of 6/30/2014 and 5/31/2015	\$ 48,721	\$ 48,240	\$ -
Amount (over) or under original Budget	\$ (3,499)	\$ (1,234)	\$ 48,581
	=====	=====	=====
Current Year Tax Rate	\$ 0.05	\$ 0.05	\$ 0.05
Total Tax Valuation as of 01/01/2015	\$ 90,897,770	\$ 94,483,879	\$ 97,649,996

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 2015-2016 is not to exceed \$0.05.

Respectfully Submitted,

Charles Stovall
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 2015-2016

The Board of Directors of Badin Lake Volunteer Fire Department estimates the cost of operations for fiscal year 2015-2016 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	ADOPTED BUDGET -----
Telephone	\$ 340	\$ 340	\$ 340
Repair & Maintenance	\$ 520	\$ 520	\$ 520
Gas & Oil	\$ 600	\$ 600	\$ 600
Equipment	\$ 600	\$ 600	\$ 600
Insurance	\$ 3,144	\$ 3,144	\$ 3,144
Utilities	\$ 2,720	\$ 2,720	\$ 2,882
Supplies, Janitorial	\$ 40	\$ 40	\$ 100
Building Maintenance	\$ 960	\$ 960	\$ 960
Equipment Depreciation Account	\$ 3,000	\$ 3,000	\$ 3,000
Professional Fees	\$ 200	\$ 200	\$ 200
Uniforms	\$ -	\$ -	\$ 78
Supplies, Office	\$ 126	\$ 126	\$ 126
Membership & Dues	\$ 100	\$ 100	\$ 100
Training	\$ 376	\$ 376	\$ 450
Misc. Expenses	\$ -	\$ -	\$ 150
Loan Repayment	\$ 16,380	\$ 16,380	\$ 16,380
Paid Fire Fighter	\$ 3,544	\$ 3,544	\$ 5,000
TOTAL	\$ 32,650	\$ 32,650	\$ 34,630
Original or Amended Budget	\$ 32,650	\$ 54,555	\$ 34,630
Total Revenues as of 6/30/2014 and 5/31/2015	\$ 37,650	\$ 36,533	\$ -
Amount (over) or under original Budget	\$ (5,000)	\$ 18,022	\$ 34,630
Current Year Tax Rate	\$ 0.060	\$ 0.060	\$ 0.055
Total Tax Valuation as of 01/01/2015	\$ 62,051,996	\$ 63,876,015	\$ 63,280,767

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 2014-2015 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

Rex Buck, Director

945 North Main Street Lexington, NC 27292 (336) 242-2250

BUDGET SUMMARY

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2015 YTD Actual	FY 2016 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$625,707	\$691,892	\$691,892	\$409,016	\$402,141	(\$289,751)	-41.9%
Operating	\$864,780	\$313,595	\$313,595	\$384,221	\$306,183	(\$7,412)	-2.4%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,490,487	\$1,005,487	\$1,005,487	\$793,236	\$708,324	(\$297,163)	-29.6%
Revenues							
Appropriated Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Charges for Service	\$750,100	\$422,551	\$422,551	\$193,861	\$220,925	(\$201,626)	-47.7%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$448,911	\$558,987	\$558,987	\$367,128	\$463,680	(\$95,307)	-17.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$1,505	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$23,949	\$23,949	\$11,975	\$23,719	(\$230)	-1.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,200,516	\$1,005,487	\$1,005,487	\$572,964	\$708,324	(\$297,163)	-29.6%
Net County Funds	\$289,971	\$0	\$0	\$220,273	\$0	\$0	0.0%
Authorized Positions	14.00	14.00	14.00	14.00	7.00	(7.00)	-50.0%

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 deviate-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 2016 ADOPTED BUDGET HIGHLIGHTS

- The FY 2016 Adopted Budget decreases overall spending on Transportation by (\$297,163) or -29.6%. Majority of the decrease is due to the elimination of (6.00) vacant Route Driver positions and the transfer of one Administrative Assistant position from Transportation to a vacant Sanitation department position. Next fiscal year the Proposed Budget calls for the elimination of Saturday bus service in the City of Thomasville and suspending Cross-

County connector bus service in June and July. This change is necessary due to a reduction in Intergovernmental Revenue from the High Point MPO for FY 2016

- The FY 2016 Adopted Budget does include an overall average pay increase of approximately 2.3%. This increase addresses two compounding issues: 1) Salary Compression and 2) Overall Salary Competitiveness by including a \$500 base salary increase and a 1% cost of living (COLA) adjustment. For future fiscal years the base amount will be included as part of the base budget development, with the COLA approved annually by the Board of Commissioners as part of the adopted budget ordinance. The adopted budget also includes a decrease in the retirement rate from 7.07% to 6.67%. Finally, the adopted budget includes an increase in group insurance cost due to overall increases in premiums resulting from high cost claims above \$50,000

FY 2015 SIGNIFICANT ACCOMPLISHMENTS

- Less than two recordable accidents
- Passengers per mile deviated-fixed route was greater than .70
- Passengers per mile demand-response was greater than .20
- Total passengers per service mile was greater than .50
- Reduction in transit cost per hour from \$36.00 to \$34.00
- Reduction in transit cost per passenger trip from \$7.13 to \$6.75

KEY PERFORMANCE MEASURES

Measure	FY 2013 Actual	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected
Less than Two (2) OSHA Recordable Accidents	0	1	2	1
Number of One Way Passenger Trips Per Month (Deviated Fixed) > 8,000	9,340	11,359	12,325	11,840
Number of Passenger Trips Per Month (Paratransit) > 5,500	6,507	6,790	6,773	6,780
Number of Passengers Per Day > 500	543	621	678	650
Number of Passengers Per Revenue Hour > 3.8	4.1	5.0	6.1	5.5
Number of Passengers Per Service Hour > 3.7	4.1	4.7	5.6	5.1
Passengers Per Revenue Hour (Coordinated) > 2	2.4	2.5	2.3	2.4

FUTURE ISSUES

- During the next fiscal year staff will engage the municipalities regarding the issue of transportation funding. The current revenue structure is not sustainable in terms of the amount of local dollars the County must contribute to providing the service

SPECIAL REVENUE FUND – SCHOOL CAPITAL OUTLAY

Casey Smith, Assistant County Manager

913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2015 YTD Actual	FY 2016 Adopted	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	\$2,191,574	\$2,130,177	\$3,800,177	\$1,365,002	\$2,637,319	\$507,142	23.8%
Total	\$2,191,574	\$2,130,177	\$3,800,177	\$1,365,002	\$2,637,319	\$507,142	23.8%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$10,888	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$3,000,000	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$3,000,000	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$2,446,245	\$2,130,177	\$3,800,177	\$941,577	\$2,637,319	\$507,142	23.8%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$8,457,133	\$2,130,177	\$3,800,177	\$941,577	\$2,637,319	\$507,142	23.8%
Net County Funds	(\$6,265,559)	\$0	\$0	\$423,425	\$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 2016 ADOPTED BUDGET HIGHLIGHTS

- The FY 2016 Adopted Budget increases funding for school capital outlay by \$507,142 or 23.8%. Practically all of the increase is due to the County appropriating an additional \$500,000 in lottery proceeds to provide matching funds for each school system to correct major roof / HVAC system issues. This one-time funding expires by June 30, 2016 and is contingent upon each school system having started the priority projects by that date. The funding is allocated based on percentage of ADM in relation to the total, with each school system receiving at least \$100,000. The funds have been allocated using the following percentages: 1) Davidson County School = 60% or \$300,000, 2) Lexington City Schools = 20% or \$100,000 and Thomasville City Schools = 20% or \$100,000. The remaining \$7,142 included equals the amount of QSCB debt that has fallen off for repayment by each school system between the FY 2014-15 and FY 2015-16 Adopted Budgets

- Below is a summary of each school districts' Type I Capital Outlay dollar amounts for:
 - o FY 2015 Adopted
 - o FY 2016 Requested
 - o FY 2016 Proposed
 - o FY 2016 Adopted

District	FY 2015 Adopted	FY 2016 Requested	FY 2016 Proposed	FY 2016 Adopted	vs. Adopted	
					\$ Change	% Change
DCS	\$ 1,386,351	\$ 1,640,547	\$ 1,388,732	\$ 1,689,921	\$ 303,570	21.9%
Lexington City	\$ 393,501	\$ 512,256	\$ 395,882	\$ 495,287	\$ 101,786	25.9%
Thomasville City	\$ 350,325	\$ 1,410,315	\$ 352,705	\$ 452,111	\$ 101,786	29.1%
Total	\$ 2,130,177	\$ 3,563,118	\$ 2,137,319	\$ 2,637,319	\$ 507,142	23.8%

SPECIAL REVENUE FUND – SPECIAL SCHOOL DISTRICT

Casey Smith, Assistant County Manager

913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2015 YTD Actual	FY 2016 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$1,561,092	\$1,530,000	\$1,530,000	\$1,494,733	\$1,491,805	(\$38,195)	-2.5%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,561,092	\$1,530,000	\$1,530,000	\$1,494,733	\$1,491,805	(\$38,195)	-2.5%
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	\$1,501,305	\$1,530,000	\$1,530,000	\$1,494,733	\$1,491,805	(\$38,195)	-2.5%
Total	\$1,501,305	\$1,530,000	\$1,530,000	\$1,494,733	\$1,491,805	(\$38,195)	-2.5%
Net County Funds	\$59,787	\$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. For FY 2015 the tax rate was established at \$0.12 per \$100 dollars of assessed property valuation. Since FY 2015 is a property re-valuation year, this particular tax levy is subject to estimating the revenue-neutral tax rate for FY 2016. Using the appropriate methodology as prescribed by NC State General Statute 159-1(e) the calculated revenue-neutral tax rate for FY 2016 totals \$0.1184 however, the FY 2016 Adopted Budget calls for the rate to remain equal to the current tax rate of \$0.1200.

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										Department Request		Adopted Budget	
Fund	Department	Division	Expenditure / Revenue Type	Account Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2015 YTD Actual	FY 2016 Department Request	FY 2016 Adopted Budget	\$ Change vs. Adopted	\$ Change vs. Adopted		
General	Board of Elections	Board of Elections	CHARGES FOR SERVICES	BOARD OF ELECTION	\$ 46,572	\$ 47,342	\$ 500	\$ 500	\$ 49	\$ 41,749	\$ 41,749	\$ 41,249	\$ 41,249		
			CHARGES FOR SERVICES Total		\$ 46,572	\$ 47,342	\$ 500	\$ 500	\$ 49	\$ 41,749	\$ 41,749	\$ 41,249	\$ 41,249		
		Board of Elections Total		\$ 46,572	\$ 47,342	\$ 500	\$ 500	\$ 49	\$ 41,749	\$ 41,749	\$ 41,249	\$ 41,249			
	Board of Elections Total		\$ 46,572	\$ 47,342	\$ 500	\$ 500	\$ 49	\$ 41,749	\$ 41,749	\$ 41,249	\$ 41,249				
	Contributions	Human Service Organization	INTERGOVERNMENTAL	FAMILY SERVICE CENTER	\$ 313,346	\$ 330,153	\$ -	\$ 312,544	\$ 286,484	\$ -	\$ -	\$ -	\$ -		
				LIFE CENTER-HCCBG	\$ 121,754	\$ 117,914	\$ 96,726	\$ 117,722	\$ 88,616	\$ 96,726	\$ 96,726	\$ -	\$ -		
		INTERGOVERNMENTAL Total		\$ 435,100	\$ 448,067	\$ 96,726	\$ 430,266	\$ 375,100	\$ 96,726	\$ 96,726	\$ -	\$ -			
	Human Service Organization Total		\$ 435,100	\$ 448,067	\$ 96,726	\$ 430,266	\$ 375,100	\$ 96,726	\$ 96,726	\$ -	\$ -				
	Contributions Total		\$ 435,100	\$ 448,067	\$ 96,726	\$ 430,266	\$ 375,100	\$ 96,726	\$ 96,726	\$ -	\$ -				
	Cooperative Extension	4-H	MISCELLANEOUS REVENUE	4-H CLUBS	\$ 1,363	\$ 738	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
				OTHER	\$ 3,573	\$ 14,341	\$ -	\$ 20,588	\$ 20,734	\$ -	\$ -	\$ -	\$ -	\$ -	
			MISCELLANEOUS REVENUE Total		\$ 4,936	\$ 15,079	\$ -	\$ 20,588	\$ 20,734	\$ -	\$ -	\$ -	\$ -	\$ -	
		4-H Total		\$ 4,936	\$ 15,079	\$ -	\$ 20,588	\$ 20,734	\$ -	\$ -	\$ -	\$ -	\$ -		
		Consumer Horticulture	INTERGOVERNMENTAL	STATE GRANTS	\$ 7,810	\$ 5,125	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
			INTERGOVERNMENTAL Total		\$ 7,810	\$ 5,125	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		Consumer Horticulture Total		\$ 7,810	\$ 5,125	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
		Family Consumer Science	MISCELLANEOUS REVENUE	OTHER	\$ 18,450	\$ 28,280	\$ -	\$ 20,685	\$ 15,625	\$ -	\$ -	\$ -	\$ -	\$ -	
			MISCELLANEOUS REVENUE Total		\$ 18,450	\$ 28,280	\$ -	\$ 20,685	\$ 15,625	\$ -	\$ -	\$ -	\$ -	\$ -	
		Family Consumer Science Total		\$ 18,450	\$ 28,280	\$ -	\$ 20,685	\$ 15,625	\$ -	\$ -	\$ -	\$ -	\$ -		
		Field Crops Program	INTERGOVERNMENTAL	STATE GRANTS	\$ 5,179	\$ 7,450	\$ -	\$ 9,336	\$ 7,510	\$ -	\$ -	\$ -	\$ -	\$ -	
			INTERGOVERNMENTAL Total		\$ 5,179	\$ 7,450	\$ -	\$ 9,336	\$ 7,510	\$ -	\$ -	\$ -	\$ -	\$ -	
		Field Crops Program Total		\$ 5,179	\$ 7,450	\$ -	\$ 9,336	\$ 7,510	\$ -	\$ -	\$ -	\$ -	\$ -		
		Horticulture Program	INTERGOVERNMENTAL	STATE GRANTS	\$ 12,344	\$ 4,633	\$ -	\$ 6,367	\$ 7,597	\$ -	\$ -	\$ -	\$ -	\$ -	
			INTERGOVERNMENTAL Total		\$ 12,344	\$ 4,633	\$ -	\$ 6,367	\$ 7,597	\$ -	\$ -	\$ -	\$ -	\$ -	
		Horticulture Program Total		\$ 12,344	\$ 4,633	\$ -	\$ 6,367	\$ 7,597	\$ -	\$ -	\$ -	\$ -	\$ -		
		Livestock	INTERGOVERNMENTAL	STATE GRANTS	\$ 4,022	\$ 4,853	\$ -	\$ 5,381	\$ 3,264	\$ -	\$ -	\$ -	\$ -	\$ -	
			INTERGOVERNMENTAL Total		\$ 4,022	\$ 4,853	\$ -	\$ 5,381	\$ 3,264	\$ -	\$ -	\$ -	\$ -	\$ -	
		Livestock Total		\$ 4,022	\$ 4,853	\$ -	\$ 5,381	\$ 3,264	\$ -	\$ -	\$ -	\$ -	\$ -		
		Cooperative Extension Total		\$ 52,741	\$ 65,420	\$ -	\$ 62,357	\$ 54,730	\$ -	\$ -	\$ -	\$ -	\$ -		
		County Manager	County Attorney	INTERGOVERNMENTAL	DSS	\$ -	\$ -	\$ 136,054	\$ 136,054	\$ -	\$ 157,122	\$ 157,122	\$ 21,068	\$ 21,068	
				INTERGOVERNMENTAL Total		\$ -	\$ -	\$ 136,054	\$ 136,054	\$ -	\$ 157,122	\$ 157,122	\$ 21,068	\$ 21,068	
				MISCELLANEOUS REVENUE	OTHER	\$ -	\$ -	\$ -	\$ 142	\$ 142	\$ -	\$ -	\$ -	\$ -	
				MISCELLANEOUS REVENUE Total		\$ -	\$ -	\$ -	\$ 142	\$ 142	\$ -	\$ -	\$ -	\$ -	
			County Attorney Total		\$ -	\$ -	\$ 136,054	\$ 136,196	\$ 142	\$ 157,122	\$ 157,122	\$ 21,068	\$ 21,068		
			County Manager	INTERGOVERNMENTAL	JCPC	\$ 15,005	\$ 15,033	\$ 15,500	\$ 15,500	\$ 13,530	\$ 15,500	\$ 15,500	\$ -	\$ -	
				INTERGOVERNMENTAL Total		\$ 15,005	\$ 15,033	\$ 15,500	\$ 15,500	\$ 13,530	\$ 15,500	\$ 15,500	\$ -	\$ -	
			County Manager Total		\$ 15,005	\$ 15,033	\$ 15,500	\$ 15,500	\$ 13,530	\$ 15,500	\$ 15,500	\$ -	\$ -		
		County Manager Total		\$ 15,005	\$ 15,033	\$ 151,554	\$ 151,696	\$ 13,672	\$ 172,622	\$ 172,622	\$ 21,068	\$ 21,068			
		Debt Service	Debt Service	INTERGOVERNMENTAL	PUBLIC SCH. BLDG CAP FUND	\$ 1,649,460	\$ 1,649,460	\$ 1,649,460	\$ 1,649,460	\$ -	\$ 1,649,460	\$ 1,649,460	\$ -	\$ -	
				INTERGOVERNMENTAL Total		\$ 1,649,460	\$ 1,649,460	\$ 1,649,460	\$ 1,649,460	\$ -	\$ 1,649,460	\$ 1,649,460	\$ -	\$ -	
				OTHER FINANCING	TRANSFER FROM OTHER FUNDS	\$ 431,306	\$ 424,164	\$ 417,023	\$ 430,023	\$ 430,023	\$ 409,881	\$ -	\$ (7,142)	\$ (7,142)	
				OTHER FINANCING Total		\$ 431,306	\$ 424,164	\$ 417,023	\$ 430,023	\$ 430,023	\$ 409,881	\$ -	\$ (7,142)	\$ (7,142)	
			Debt Service Total		\$ 2,080,766	\$ 2,073,624	\$ 2,066,483	\$ 2,079,483	\$ 430,023	\$ 2,059,341	\$ 1,649,460	\$ (7,142)	\$ (7,142)		
	Debt Service Total		\$ 2,080,766	\$ 2,073,624	\$ 2,066,483	\$ 2,079,483	\$ 430,023	\$ 2,059,341	\$ 1,649,460	\$ (7,142)	\$ (7,142)				
	Emergency Services	Emergency Medical Services	CHARGES FOR SERVICES	AMBULANCE FEES	\$ 4,578,289	\$ 4,806,422	\$ 5,100,000	\$ 5,100,000	\$ 3,312,719	\$ 5,200,000	\$ 5,200,000	\$ 100,000	\$ 100,000		
				AMBULANCE GARNISHMENT	\$ 1,336	\$ 840	\$ 600	\$ 600	\$ 498	\$ 10,600	\$ 10,600	\$ 10,000	\$ 10,000		
			CHARGES FOR SERVICES Total		\$ 4,579,625	\$ 4,807,262	\$ 5,100,600	\$ 5,100,600	\$ 3,313,218	\$ 5,210,600	\$ 5,210,600	\$ 110,000	\$ 110,000		
		Emergency Medical Services Total		\$ 4,579,625	\$ 4,807,262	\$ 5,100,600	\$ 5,100,600	\$ 3,313,218	\$ 5,210,600	\$ 5,210,600	\$ 110,000	\$ 110,000			
		Fire Marshal	CHARGES FOR SERVICES	PERMITS	\$ 7,520	\$ 8,975	\$ 8,500	\$ 8,500	\$ 9,025	\$ 8,500	\$ 8,500	\$ -	\$ -		
				SARA FEES	\$ 2,550	\$ 29,450	\$ 30,000	\$ 30,000	\$ -	\$ 30,000	\$ 30,000	\$ -	\$ -		
CHARGES FOR SERVICES Total			\$ 10,070	\$ 38,425	\$ 38,500	\$ 38,500	\$ 9,025	\$ 38,500	\$ 38,500	\$ -	\$ -				
INTERGOVERNMENTAL		EMERGENCY MANAGEMENT	\$ 89,551	\$ 35,000	\$ 35,000	\$ 82,820	\$ 92,042	\$ 35,000	\$ 35,000	\$ -	\$ -				

Expenditure / Revenue		Revenue										Department Request	Adopted Budget	
Fund	Department	Division	Expenditure / Revenue Type	Account Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2015 YTD Actual	FY 2016 Department Request	FY 2016 Adopted Budget	\$ Change vs. Adopted	\$ Change vs. Adopted	
	Emergency Services	Fire Marshal	INTERGOVERNMENTAL Total		\$ 89,551	\$ 35,000	\$ 35,000	\$ 82,820	\$ 92,042	\$ 35,000	\$ 35,000	\$ -	\$ -	
		Fire Marshal Total		\$ 99,621	\$ 73,425	\$ 73,500	\$ 121,320	\$ 101,067	\$ 73,500	\$ 73,500	\$ -	\$ -		
		Homeland Security	INTERGOVERNMENTAL	EMERGENCY MANAGEMENT	\$ 140,747	\$ 20,648	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		INTERGOVERNMENTAL Total		\$ 140,747	\$ 20,648	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
		Homeland Security Total		\$ 140,747	\$ 20,648	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
	Emergency Services Total					\$ 4,819,993	\$ 4,901,335	\$ 5,174,100	\$ 5,221,920	\$ 3,414,285	\$ 5,284,100	\$ 5,284,100	\$ 110,000	\$ 110,000
	Information Technology	Geographical Information Systems	CHARGES FOR SERVICES	MAPS & COPIES	\$ 2,892	\$ 3,488	\$ 2,000	\$ 2,000	\$ 1,914	\$ -	\$ -	\$ (2,000)	\$ (2,000)	
		CHARGES FOR SERVICES Total		\$ 2,892	\$ 3,488	\$ 2,000	\$ 2,000	\$ 1,914	\$ -	\$ -	\$ (2,000)	\$ (2,000)		
		Geographical Information Systems Total		\$ 2,892	\$ 3,488	\$ 2,000	\$ 2,000	\$ 1,914	\$ -	\$ -	\$ (2,000)	\$ (2,000)		
		Information Technology Total					\$ 2,892	\$ 3,488	\$ 2,000	\$ 2,000	\$ 1,914	\$ -	\$ -	\$ (2,000)
	Inspections	Inspections	LICENSES & PERMITS	BUILDING PERMITS	\$ 463,676	\$ 597,223	\$ 525,000	\$ 525,000	\$ 656,825	\$ 575,000	\$ 600,000	\$ 50,000	\$ 75,000	
		LICENSES & PERMITS Total		\$ 463,676	\$ 597,223	\$ 525,000	\$ 525,000	\$ 656,825	\$ 575,000	\$ 600,000	\$ 50,000	\$ 75,000		
		Inspections Total		\$ 463,676	\$ 597,223	\$ 525,000	\$ 525,000	\$ 656,825	\$ 575,000	\$ 600,000	\$ 50,000	\$ 75,000		
	Inspections Total					\$ 463,676	\$ 597,223	\$ 525,000	\$ 525,000	\$ 656,825	\$ 575,000	\$ 600,000	\$ 50,000	\$ 75,000
	Integrated Solid Waste	Sanitation	INTERGOVERNMENTAL	DAVIDSON COUNTY SCHOOLS RECYCLING SALES	\$ 131,400	\$ 131,400	\$ 131,400	\$ 131,400	\$ 109,500	\$ 139,320	\$ 139,320	\$ 7,920	\$ 7,920	
				\$ -	\$ 52,511	\$ 60,000	\$ 60,000	\$ 46,977	\$ 48,000	\$ 48,000	\$ (12,000)	\$ (12,000)		
		INTERGOVERNMENTAL Total		\$ 131,400	\$ 183,911	\$ 191,400	\$ 191,400	\$ 156,477	\$ 187,320	\$ 187,320	\$ (4,080)	\$ (4,080)		
		Sanitation Total		\$ 131,400	\$ 183,911	\$ 191,400	\$ 191,400	\$ 156,477	\$ 187,320	\$ 187,320	\$ (4,080)	\$ (4,080)		
	Integrated Solid Waste Total					\$ 131,400	\$ 183,911	\$ 191,400	\$ 191,400	\$ 156,477	\$ 187,320	\$ 187,320	\$ (4,080)	\$ (4,080)
	Library	Library	CHARGES FOR SERVICES	LIBRARY FEES OTHER	\$ 97,235	\$ 94,395	\$ 98,000	\$ 98,000	\$ 83,706	\$ 95,000	\$ 95,000	\$ (3,000)	\$ (3,000)	
				\$ 806	\$ 2,354	\$ -	\$ 18,140	\$ 18,140	\$ -	\$ -	\$ -	\$ -		
		CHARGES FOR SERVICES Total		\$ 98,041	\$ 96,749	\$ 98,000	\$ 116,140	\$ 101,845	\$ 95,000	\$ 95,000	\$ (3,000)	\$ (3,000)		
				\$ -	\$ 1,149	\$ -	\$ -	\$ 6,497	\$ -	\$ -	\$ -	\$ -		
				\$ 179,596	\$ 179,045	\$ 179,045	\$ 179,045	\$ 164,071	\$ 173,000	\$ 173,000	\$ (6,045)	\$ (6,045)		
		INTERGOVERNMENTAL Total		\$ 179,596	\$ 180,194	\$ 179,045	\$ 179,045	\$ 170,568	\$ 173,000	\$ 173,000	\$ (6,045)	\$ (6,045)		
		Library Total		\$ 277,637	\$ 276,943	\$ 277,045	\$ 295,185	\$ 272,413	\$ 268,000	\$ 268,000	\$ (9,045)	\$ (9,045)		
		Museum	CHARGES FOR SERVICES	OTHER	\$ 586	\$ 99	\$ -	\$ -	\$ 181	\$ -	\$ -	\$ -	\$ -	
				\$ 586	\$ 99	\$ -	\$ -	\$ 181	\$ -	\$ -	\$ -	\$ -		
		Museum Total		\$ 586	\$ 99	\$ -	\$ -	\$ 181	\$ -	\$ -	\$ -	\$ -		
	Library Total					\$ 278,223	\$ 277,042	\$ 277,045	\$ 295,185	\$ 272,594	\$ 268,000	\$ 268,000	\$ (9,045)	\$ (9,045)
	Non-Departmental	Non-Departmental	APPROPRIATED FUND BALANCE	FUND BALANCE - APPROP	\$ -	\$ -	\$ 3,090,362	\$ 9,483,106	\$ -	\$ 3,090,362	\$ 2,740,105	\$ -	\$ (16,266)	
			APPROPRIATED FUND BALANCE Total		\$ -	\$ -	\$ 3,090,362	\$ 9,483,106	\$ -	\$ 3,090,362	\$ 2,740,105	\$ -	\$ (16,266)	
			CHARGES FOR SERVICES	FACILITY FEES	\$ 178,827	\$ 169,023	\$ 203,000	\$ 203,000	\$ 130,866	\$ 203,000	\$ 175,000	\$ -	\$ (28,000)	
					\$ 20,112	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
					\$ 84,909	\$ 83,586	\$ 81,000	\$ 81,000	\$ 78,431	\$ 81,000	\$ 81,000	\$ -	\$ -	
					\$ 11,700	\$ 11,600	\$ 10,000	\$ 10,000	\$ 9,600	\$ 10,000	\$ 10,000	\$ -	\$ -	
					\$ 120,207	\$ 114,301	\$ 125,000	\$ 125,000	\$ 96,318	\$ 125,000	\$ 125,000	\$ -	\$ -	
					\$ 136,157	\$ 95,204	\$ 144,625	\$ 144,625	\$ 103,771	\$ 144,625	\$ 144,625	\$ -	\$ -	
					\$ 123,510	\$ 125,510	\$ 123,510	\$ 123,510	\$ 74,499	\$ 123,510	\$ 123,510	\$ -	\$ -	
					\$ 38,733	\$ 38,600	\$ 39,000	\$ 39,000	\$ 32,167	\$ 39,000	\$ 39,000	\$ -	\$ -	
CHARGES FOR SERVICES Total			\$ 714,155	\$ 637,824	\$ 726,135	\$ 726,135	\$ 525,652	\$ 726,135	\$ 698,135	\$ -	\$ (28,000)			
INTEREST EARNINGS			INTEREST EARNINGS	\$ 223,145	\$ 262,790	\$ 350,000	\$ 350,000	\$ 171,187	\$ 350,000	\$ 275,000	\$ -	\$ (75,000)		
INTEREST EARNINGS Total			\$ 223,145	\$ 262,790	\$ 350,000	\$ 350,000	\$ 171,187	\$ 350,000	\$ 275,000	\$ -	\$ (75,000)			
INTERGOVERNMENTAL			NAT. FOREST TIMBER REC	\$ 2,334	\$ 4,993	\$ 2,400	\$ 2,400	\$ 793	\$ 2,400	\$ 2,400	\$ -	\$ -		
			\$ 168,341	\$ 263,429	\$ -	\$ 144,742	\$ 183,836	\$ -	\$ -	\$ -	\$ -			
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ -			
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
INTERGOVERNMENTAL Total			\$ 170,675	\$ 268,422	\$ 2,400	\$ 147,142	\$ 184,629	\$ 2,400	\$ 502,400	\$ -	\$ -			
MISCELLANEOUS REVENUE			INSURANCE-LOSS OF GEN FA	\$ 19,363	\$ 8,428	\$ -	\$ 12,797	\$ 16,894	\$ -	\$ -	\$ -	\$ -		
			\$ 216,809	\$ 401,197	\$ 138,341	\$ 145,216	\$ 60,883	\$ 119,896	\$ 147,896	\$ (18,445)	\$ (18,445)			
			\$ 632,854	\$ 613,997	\$ 613,997	\$ 613,997	\$ 613,368	\$ 613,997	\$ 613,997	\$ -	\$ -			
			\$ 290,810	\$ 21,882	\$ 25,000	\$ 25,000	\$ 9,097	\$ 25,000	\$ 25,000	\$ -	\$ -			
			\$ 2,304	\$ 1,543	\$ 1,900	\$ 1,900	\$ 857	\$ 1,900	\$ 1,900	\$ -	\$ -			
MISCELLANEOUS REVENUE Total			\$ 1,162,140	\$ 1,047,047	\$ 779,238	\$ 798,910	\$ 701,099	\$ 760,793	\$ 788,793	\$ (18,445)	\$ (18,445)			

Expenditure / Revenue		Revenue									Department Request	Adopted Budget	
Fund	Department	Division	Expenditure / Revenue Type	Account Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2015 YTD Actual	FY 2016 Department Request	FY 2016 Adopted Budget	\$ Change vs. Adopted	\$ Change vs. Adopted
			OTHER FINANCING	NOTE PROCEEDS	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ -
				TRANSFER TO/FROM GEN FUND	\$ -	\$ -	\$ 132,888	\$ 132,888	\$ -	\$ 132,888	\$ 132,888	\$ -	\$ -
				TRANSFERS FROM CAP RESERV	\$ 517,214	\$ 1,013,514	\$ 585,251	\$ 1,137,415	\$ 232,164	\$ 413,907	\$ 334,817	\$ (171,344)	\$ (250,434)
			OTHER FINANCING Total		\$ 542,214	\$ 1,038,514	\$ 743,139	\$ 1,295,303	\$ 257,164	\$ 571,795	\$ 492,705	\$ (171,344)	\$ (250,434)
			TAXES	1% SALES TAX	\$ 6,631,390	\$ 7,012,121	\$ 6,325,131	\$ 6,325,131	\$ 5,415,453	\$ 6,553,122	\$ 6,553,122	\$ 227,991	\$ 227,991
				1/2% SALES TAX (83) REST	\$ 2,027,656	\$ 2,105,074	\$ 1,576,245	\$ 1,576,245	\$ 1,498,854	\$ 2,134,871	\$ 2,134,871	\$ 558,626	\$ 558,626
				1/2% SALES TAX (83) UNRES	\$ 4,731,197	\$ 4,911,839	\$ 4,759,061	\$ 4,759,061	\$ 3,497,325	\$ 4,934,940	\$ 4,934,940	\$ 175,879	\$ 175,879
				1/2% SALES TAX (86) REST	\$ 2,564,233	\$ 2,524,805	\$ 3,238,602	\$ 3,238,602	\$ 1,864,926	\$ 2,855,855	\$ 2,855,855	\$ (382,747)	\$ (382,747)
				1/2% SALES TAX (86) UNRES	\$ 1,709,489	\$ 1,856,533	\$ 1,884,222	\$ 1,884,222	\$ 1,243,284	\$ 1,955,876	\$ 1,955,876	\$ 71,654	\$ 71,654
				1/2% SALES TX-ARTICLE 44	\$ (8,929)	\$ (7,739)	\$ -	\$ -	\$ (147)	\$ -	\$ -	\$ -	\$ -
				FRANCHISE FEES	\$ 894,870	\$ 883,202	\$ 875,000	\$ 875,000	\$ 451,666	\$ 875,000	\$ 875,000	\$ -	\$ -
				GROSS RECEIPTS TAX	\$ 36,268	\$ 61,306	\$ 50,000	\$ 50,000	\$ 24,362	\$ 50,000	\$ 50,000	\$ -	\$ -
				PRIVILEGE LICENSES	\$ 4,825	\$ 4,015	\$ 4,500	\$ 4,500	\$ 4,460	\$ 4,500	\$ 4,500	\$ -	\$ -
				VEHICLE RENTAL TAX	\$ 74,935	\$ 88,267	\$ -	\$ 90,000	\$ 71,233	\$ -	\$ -	\$ -	\$ -
				1/4% SALES TX-ARTICLE 46	\$ -	\$ -	\$ -	\$ -	\$ 1,186,896	\$ 2,446,042	\$ 609,025	\$ 2,446,042	\$ 2,446,042
			TAXES Total		\$ 18,665,934	\$ 19,439,423	\$ 18,712,761	\$ 18,802,761	\$ 15,258,312	\$ 21,810,206	\$ 19,973,189	\$ 3,097,445	\$ 3,097,445
		Non-Departmental Total		\$ 21,478,263	\$ 22,694,020	\$ 24,404,035	\$ 31,603,357	\$ 17,098,043	\$ 27,311,691	\$ 25,470,327	\$ 2,907,656	\$ 2,709,300	
	Non-Departmental Total		\$ 21,478,263	\$ 22,694,020	\$ 24,404,035	\$ 31,603,357	\$ 17,098,043	\$ 27,311,691	\$ 25,470,327	\$ 2,907,656	\$ 2,709,300		
	Planning	Planning	CHARGES FOR SERVICES	COMPLIANCE PERMITS	\$ 21,310	\$ 21,865	\$ 21,650	\$ 21,650	\$ 18,338	\$ 18,650	\$ 18,650	\$ (3,000)	\$ (3,000)
				OTHER	\$ -	\$ -	\$ 13,000	\$ 13,000	\$ -	\$ 13,000	\$ 13,000	\$ -	\$ -
				PLANNING	\$ 22,060	\$ 20,132	\$ 9,250	\$ 9,250	\$ 8,900	\$ 9,250	\$ 9,250	\$ -	\$ -
			CHARGES FOR SERVICES Total		\$ 43,370	\$ 41,997	\$ 43,900	\$ 43,900	\$ 27,238	\$ 40,900	\$ 40,900	\$ (3,000)	\$ (3,000)
	Planning Total		\$ 43,370	\$ 41,997	\$ 43,900	\$ 43,900	\$ 27,238	\$ 40,900	\$ 40,900	\$ (3,000)	\$ (3,000)		
	Planning Total				\$ 43,370	\$ 41,997	\$ 43,900	\$ 43,900	\$ 27,238	\$ 40,900	\$ 40,900	\$ (3,000)	\$ (3,000)
	Public Health	Administration	CHARGES FOR SERVICES	CHILD HEALTH COLLECTIONS	\$ 170	\$ 326	\$ 100	\$ 100	\$ 674	\$ 100	\$ 100	\$ -	\$ -
				CONTRIBUTIONS	\$ 63,770	\$ 32,700	\$ -	\$ 54,884	\$ 28,650	\$ 3,860	\$ 11,207	\$ 3,860	\$ 11,207
				DENTAL	\$ 1,231	\$ 420	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				FAMILY PLANNING	\$ 31,228	\$ 23,642	\$ 20,000	\$ 20,000	\$ 28,303	\$ 20,000	\$ 20,000	\$ -	\$ -
				FLU SHOTS	\$ 34,821	\$ 41,165	\$ 8,000	\$ 8,000	\$ 29,261	\$ 10,000	\$ 10,000	\$ 2,000	\$ 2,000
				PNEUMONIA	\$ 354	\$ 283	\$ -	\$ -	\$ 418	\$ -	\$ -	\$ -	\$ -
				PRENATAL COLLECTIONS	\$ 8,060	\$ 6,965	\$ 5,000	\$ 5,000	\$ 7,495	\$ 5,000	\$ 5,000	\$ -	\$ -
				SENIOR SERVICES	\$ 9,851	\$ 6,216	\$ 4,000	\$ 4,000	\$ 6,890	\$ 4,000	\$ 4,000	\$ -	\$ -
				X-RAY/RAT POISON	\$ 97,284	\$ 100,162	\$ 90,000	\$ 90,000	\$ 86,610	\$ 90,000	\$ 90,000	\$ -	\$ -
			CHARGES FOR SERVICES Total		\$ 246,769	\$ 211,879	\$ 127,100	\$ 181,984	\$ 188,300	\$ 132,960	\$ 140,307	\$ 5,860	\$ 13,207
			INTERGOVERNMENTAL	AIDS - STATE	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 15,675	\$ 15,675	\$ 3,175	\$ 3,175
				BIOTERRORISM GRANT	\$ 54,619	\$ 42,887	\$ 42,887	\$ 42,887	\$ 33,521	\$ 42,887	\$ 42,887	\$ -	\$ -
				CHILD CARE COORDINATION	\$ 9,442	\$ 9,442	\$ 9,442	\$ 9,442	\$ 8,652	\$ 9,442	\$ 9,442	\$ -	\$ -
				CHILD HEALTH	\$ 18,841	\$ 261,191	\$ 18,802	\$ 118,809	\$ 62,512	\$ 123,257	\$ 123,257	\$ 104,455	\$ 104,455
				CHILDBIRTH CLASS	\$ 1,547	\$ -	\$ -	\$ -	\$ 96	\$ -	\$ -	\$ -	\$ -
				COMMUNICABLE DISEASE	\$ 3,806	\$ 3,806	\$ 6,520	\$ 7,737	\$ 6,466	\$ 3,806	\$ 3,806	\$ (2,714)	\$ (2,714)
				COMP BREAST - CERV CANCER	\$ 46,988	\$ 44,693	\$ 40,779	\$ 40,779	\$ 35,204	\$ 51,000	\$ 51,000	\$ 10,221	\$ 10,221
				DENTAL FEES	\$ 211,559	\$ 110,147	\$ 130,865	\$ 130,865	\$ 7,321	\$ -	\$ -	\$ (130,865)	\$ (130,865)
				DEOPROVERA CONTRA	\$ 8,803	\$ 698	\$ 5,000	\$ 5,000	\$ 5,333	\$ 5,000	\$ 5,000	\$ -	\$ -
ENVIRONMENTAL HEALTH				\$ 6,795	\$ 7,193	\$ 6,994	\$ 6,994	\$ 4,000	\$ 4,000	\$ 4,000	\$ (2,994)	\$ (2,994)	
FAMILY PLANNING				\$ 164,745	\$ 165,592	\$ 146,428	\$ 160,237	\$ 149,215	\$ 144,631	\$ 144,631	\$ (1,797)	\$ (1,797)	
FOOD & LODGING				\$ 15,222	\$ 22,912	\$ 16,800	\$ 27,268	\$ 27,268	\$ 16,800	\$ 16,800	\$ -	\$ -	
HEALTH PROMOTION				\$ 30,714	\$ 44,818	\$ 13,074	\$ 40,728	\$ 15,847	\$ 26,831	\$ 26,831	\$ 13,757	\$ 13,757	
HEALTH-DC SCHOOLS				\$ 118,815	\$ 118,815	\$ 139,705	\$ 139,705	\$ 120,039	\$ 134,225	\$ 134,114	\$ (5,480)	\$ (5,591)	
HEALTH-DCCC NURSE				\$ 8,991	\$ 8,899	\$ 5,000	\$ 5,000	\$ 9,111	\$ 5,000	\$ 5,000	\$ -	\$ -	
HEALTH-LEX CITY SCHOOLS				\$ -	\$ 23,407	\$ 28,174	\$ 28,174	\$ 28,174	\$ 24,040	\$ 23,929	\$ (4,134)	\$ (4,245)	
HEALTH-TV ILLE SCHOOLS				\$ -	\$ 20,013	\$ 24,492	\$ 24,492	\$ 24,492	\$ 20,614	\$ 20,502	\$ (3,878)	\$ (3,990)	
IMMUNIZATION ACTION PLAN				\$ 41,795	\$ 41,386	\$ 41,386	\$ 41,386	\$ 40,015	\$ 41,386	\$ 41,386	\$ -	\$ -	
IMMUNIZATION UPDATE				\$ 15,677	\$ 12,733	\$ 10,000	\$ 10,000	\$ 14,867	\$ 10,000	\$ 10,000	\$ -	\$ -	
MATERNAL HEALTH				\$ 138,127	\$ 127,288	\$ 127,288	\$ 127,288	\$ 96,758	\$ 123,081	\$ 123,081	\$ (4,207)	\$ (4,207)	
MEDICAID MAXIMIZATION-CSC				\$ 197,061	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
MEDICAID MAXIMIZATION-DEN				\$ 60,103	\$ 29,554	\$ -	\$ -	\$ 32,279	\$ -	\$ -	\$ -	\$ -	
MEDICAID MAXIMIZATION-FP				\$ 40,803	\$ 73,591	\$ 56,155	\$ 56,155	\$ 90,854	\$ 45,671	\$ 45,671	\$ (10,484)	\$ (10,484)	
MEDICAID MAXIMIZATION-GEN				\$ 11,805	\$ 88,145	\$ 12,000	\$ 12,000	\$ 119,348	\$ 12,000	\$ 12,000	\$ -	\$ -	
MEDICAID MAXIMIZATION-MCH				\$ 180,064	\$ 44,202	\$ 77,000	\$ 77,000	\$ 48,251	\$ 76,298	\$ 76,298	\$ (702)	\$ (702)	
MH - MCC SUBSEQUENT				\$ 720,387	\$ 654,760	\$ 664,750	\$ 664,750	\$ 624,367	\$ 723,871	\$ 723,871	\$ 59,121	\$ 59,121	
NW COMMUNITY CARE GRANT				\$ 328,724	\$ 364,751	\$ 439,613	\$ 439,613	\$ 247,018	\$ 38,598	\$ 37,592	\$ (401,015)	\$ (402,021)	
PP/NEW HV: MAT ASMT				\$ 9,159	\$ 9,219	\$ 6,000	\$ 6,000	\$ 8,924	\$ 6,000	\$ 6,000	\$ -	\$ -	
PP/NEW HV: NB ASMT				\$ 11,940	\$ 11,760	\$ 10,000	\$ 10,000	\$ 11,399	\$ 10,000	\$ 10,000	\$ -	\$ -	
PREGNANCY TEST				\$ 3,925	\$ 3,219	\$ 3,000	\$ 3,000	\$ 3,275	\$ 3,000	\$ 3,000	\$ -	\$ -	
PRENATAL MEDICAID				\$ 6,657	\$ 3,536	\$ -	\$ -	\$ 4,315	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	
SCHOOL NURSE GRANT				\$ 404,813	\$ 385,466	\$ 400,000	\$ 400,000	\$ 363,534	\$ 400,000	\$ 400,000	\$ -	\$ -	
STATE AID TO COUNTIES				\$ 149,285	\$ 147,485	\$ 147,485	\$ 147,485	\$ 136,595	\$ 147,485	\$ 147,485	\$ -	\$ -	

Expenditure / Revenue		Revenue										Department Request	Adopted Budget	
Fund	Department	Division	Expenditure / Revenue Type	Account Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2015 YTD Actual	FY 2016 Department Request	FY 2016 Adopted Budget	\$ Change vs. Adopted	\$ Change vs. Adopted	
General	Public Health	Administration	INTERGOVERNMENTAL	SUMMER FOOD PROGRAM	\$ 1,077	\$ 2,136	\$ -	\$ 666	\$ 666	\$ -	\$ -	\$ -	\$ -	
				TB - MEDICAL SERVICE	\$ 787	\$ 787	\$ 787	\$ 787	\$ 691	\$ 787	\$ 787	\$ -	\$ -	
				TITLE XIX-FAMILY PLANNING	\$ 65,484	\$ 49,357	\$ 50,000	\$ 50,000	\$ 47,546	\$ 50,000	\$ 50,000	\$ -	\$ -	
				TUBERCULOSIS - STATE	\$ 29,899	\$ 29,899	\$ 29,899	\$ 29,899	\$ 27,602	\$ 29,942	\$ 29,942	\$ 43	\$ 43	
				WIC	\$ 807,832	\$ 810,944	\$ 817,790	\$ 828,284	\$ 634,647	\$ 773,324	\$ 773,324	\$ (44,466)	\$ (44,466)	
			INTERGOVERNMENTAL Total		\$ 3,938,791	\$ 3,787,231	\$ 3,540,615	\$ 3,704,930	\$ 3,102,701	\$ 3,122,651	\$ 3,121,311	\$ (417,964)	\$ (419,304)	
			LICENSES & PERMITS	E H - PERMITS	\$ 95,285	\$ 129,168	\$ 109,300	\$ 109,300	\$ 129,639	\$ 115,532	\$ 115,532	\$ 6,232	\$ 6,232	
					LICENSES & PERMITS Total		\$ 95,285	\$ 129,168	\$ 109,300	\$ 109,300	\$ 129,639	\$ 115,532	\$ 115,532	\$ 6,232
			Administration Total		\$ 4,280,845	\$ 4,128,278	\$ 3,777,015	\$ 3,996,214	\$ 3,420,640	\$ 3,371,143	\$ 3,377,150	\$ (405,872)	\$ (399,865)	
		Public Health Total			\$ 4,280,845	\$ 4,128,278	\$ 3,777,015	\$ 3,996,214	\$ 3,420,640	\$ 3,371,143	\$ 3,377,150	\$ (405,872)	\$ (399,865)	
	Recreation	Lake-Thom-a-Lex	CHARGES FOR SERVICES		BAIT SHOP SALES	\$ 19,221	\$ 19,485	\$ 20,652	\$ 20,652	\$ 13,420	\$ 17,648	\$ 17,648	\$ (3,004)	\$ (3,004)
				CITY OF LEXINGTON	\$ 36,218	\$ 14,231	\$ 33,415	\$ 33,415	\$ 33,415	\$ 33,415	\$ 28,071	\$ -	\$ (5,344)	
				CITY OF THOMASVILLE	\$ 54,666	\$ 14,231	\$ 33,415	\$ 33,415	\$ 33,415	\$ 33,415	\$ 28,071	\$ -	\$ (5,344)	
				FISHING/BOATING PERMITS	\$ 24,800	\$ 28,491	\$ 27,524	\$ 27,524	\$ 24,836	\$ 29,066	\$ 29,066	\$ 1,542	\$ 1,542	
				OTHER	\$ 5,575	\$ 7,059	\$ -	\$ -	\$ 9,840	\$ -	\$ -	\$ -	\$ -	
				SALES AND RENTALS	\$ 500	\$ 425	\$ 6,925	\$ 6,925	\$ 375	\$ 7,350	\$ 7,350	\$ 425	\$ 425	
			CHARGES FOR SERVICES Total		\$ 140,980	\$ 83,922	\$ 121,931	\$ 121,931	\$ 115,301	\$ 120,894	\$ 110,206	\$ (1,037)	\$ (11,725)	
		Lake-Thom-a-Lex Total		\$ 140,980	\$ 83,922	\$ 121,931	\$ 121,931	\$ 115,301	\$ 120,894	\$ 110,206	\$ (1,037)	\$ (11,725)		
		Recreation	CHARGES FOR SERVICES	CONCESSIONS	\$ 696	\$ -	\$ 31,290	\$ 31,290	\$ -	\$ -	\$ -	\$ (31,290)	\$ (31,290)	
				OTHER	\$ 14,065	\$ 12,950	\$ 4,805	\$ 4,805	\$ -	\$ -	\$ -	\$ (4,805)	\$ (4,805)	
				RECREATION FEES	\$ 19,038	\$ 28,631	\$ 15,291	\$ 15,291	\$ 20,303	\$ 45,503	\$ 45,503	\$ 30,212	\$ 30,212	
			CHARGES FOR SERVICES Total		\$ 33,799	\$ 41,581	\$ 51,386	\$ 51,386	\$ 20,303	\$ 45,503	\$ 45,503	\$ (5,883)	\$ (5,883)	
		Recreation Total		\$ 33,799	\$ 41,581	\$ 51,386	\$ 51,386	\$ 20,303	\$ 45,503	\$ 45,503	\$ (5,883)	\$ (5,883)		
	Recreation Total		\$ 174,779	\$ 125,503	\$ 173,317	\$ 173,317	\$ 135,604	\$ 166,397	\$ 155,709	\$ (6,920)	\$ (17,608)			
	Register of Deeds	Register of Deeds	CHARGES FOR SERVICES	CHILDREN TRUST FUND	\$ (4,750)	\$ (4,660)	\$ (4,750)	\$ (4,750)	\$ (4,530)	\$ (4,750)	\$ (4,750)	\$ -	\$ -	
				DEED OF TRUST FEE	\$ (32,276)	\$ (21,354)	\$ (40,345)	\$ (40,345)	\$ (16,206)	\$ (40,345)	\$ (23,000)	\$ -	\$ 17,345	
				DOMESTIC VIOLENCE FUND	\$ (28,500)	\$ (27,960)	\$ (28,500)	\$ (28,500)	\$ (27,180)	\$ (28,500)	\$ (28,500)	\$ -	\$ -	
				PRESERVATION/ TECHNOLOGY	\$ 95,574	\$ 66,769	\$ 47,000	\$ 47,000	\$ -	\$ 47,000	\$ 44,000	\$ -	\$ (3,000)	
				RECORDS MANAGEMENT FEE	\$ (40,345)	\$ (26,693)	\$ (32,276)	\$ (32,276)	\$ (20,257)	\$ (32,276)	\$ (28,000)	\$ -	\$ 4,276	
				REGISTER OF DEEDS	\$ 724,744	\$ 733,291	\$ 724,744	\$ 724,744	\$ 1,434,517	\$ 724,744	\$ 734,000	\$ -	\$ 9,256	
			CHARGES FOR SERVICES Total		\$ 714,447	\$ 719,393	\$ 665,873	\$ 665,873	\$ 1,366,345	\$ 665,873	\$ 693,750	\$ -	\$ 27,877	
			LICENSES & PERMITS	DEED CONVEYANCE TAX	\$ (473,941)	\$ (442,495)	\$ (398,941)	\$ (398,941)	\$ (358,343)	\$ (398,941)	\$ (445,000)	\$ -	\$ (46,059)	
				DEED STAMP EXCISE TAX	\$ 663,428	\$ 800,631	\$ 663,428	\$ 663,428	\$ -	\$ 663,428	\$ 704,019	\$ -	\$ 40,591	
				FLOODPLAIN MAPPING FEES	\$ (88,759)	\$ (58,724)	\$ (88,759)	\$ (88,759)	\$ (44,565)	\$ (88,759)	\$ (60,000)	\$ -	\$ 28,759	
			LICENSES & PERMITS Total		\$ 100,728	\$ 299,412	\$ 175,728	\$ 175,728	\$ (402,908)	\$ 175,728	\$ 199,019	\$ -	\$ 23,291	
		Register of Deeds Total		\$ 815,175	\$ 1,018,805	\$ 841,601	\$ 841,601	\$ 963,436	\$ 841,601	\$ 892,769	\$ -	\$ 51,168		
	Register of Deeds Total		\$ 815,175	\$ 1,018,805	\$ 841,601	\$ 841,601	\$ 963,436	\$ 841,601	\$ 892,769	\$ -	\$ 51,168			
	Senior Services	Administration	CHARGES FOR SERVICES	PROG INC-CONG NUTRITION	\$ 30,193	\$ 30,010	\$ 35,000	\$ 35,000	\$ 22,172	\$ 35,000	\$ 35,000	\$ -	\$ -	
				PROG INC-ENSURE	\$ 1,234	\$ 2,699	\$ -	\$ -	\$ 5	\$ -	\$ -	\$ -	\$ -	
				PROG INC-HOME DEL MEALS	\$ 30,913	\$ 35,577	\$ 35,000	\$ 35,000	\$ 32,696	\$ 35,000	\$ 35,000	\$ -	\$ -	
				PROG INC-IN HOME SERVICES	\$ 786	\$ 1,221	\$ 1,500	\$ 1,500	\$ 1,909	\$ 1,500	\$ 1,500	\$ -	\$ -	
				PROG INC-SENIOR GAMES	\$ 3,024	\$ 2,213	\$ 3,000	\$ 3,000	\$ 2,425	\$ 3,000	\$ 3,000	\$ -	\$ -	
				PROG INC-SPECIAL ACTIV	\$ 1,071	\$ 2,927	\$ 3,160	\$ 3,160	\$ 3,972	\$ 3,000	\$ 3,000	\$ (160)	\$ (160)	
				PROG INC-SPECIAL EVENTS	\$ 2,890	\$ 3,490	\$ 6,000	\$ 6,000	\$ 2,447	\$ 4,000	\$ 4,000	\$ (2,000)	\$ (2,000)	
				PROG INC-TRANSP-GENERAL	\$ 50	\$ 30	\$ 100	\$ 100	\$ 15	\$ 100	\$ 100	\$ -	\$ -	
				PROG INC-TRANSP-MEDICAL	\$ 158	\$ -	\$ 100	\$ 100	\$ -	\$ 100	\$ 100	\$ -	\$ -	
				PROGRAM INCOME-GENERAL	\$ -	\$ -	\$ -	\$ -	\$ 235	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	
				PRIVATE PAY-IN HOME SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 4,594	\$ 2,550	\$ 2,550	\$ 2,550	\$ 2,550	
				PROGRAM INCOME-MEDICAID CAP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	
			CHARGES FOR SERVICES Total		\$ 70,319	\$ 78,167	\$ 83,860	\$ 83,860	\$ 70,470	\$ 93,750	\$ 93,750	\$ 9,890	\$ 9,890	
		INTERGOVERNMENTAL	CAREGIVER FUNDS	\$ -	\$ 300	\$ -	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ -		
			DONATIONS-CITY OF LEX	\$ 2,250	\$ 2,250	\$ 1,125	\$ 1,125	\$ 563	\$ -	\$ -	\$ (1,125)	\$ (1,125)		
			DONATIONS-CONGREG NUTRIT	\$ 2,262	\$ 2,162	\$ 2,000	\$ 2,000	\$ 1,787	\$ 2,000	\$ 2,000	\$ -	\$ -		
			DONATIONS-CRISIS PROG	\$ -	\$ -	\$ 500	\$ 500	\$ -	\$ 100	\$ 100	\$ (400)	\$ (400)		
			DONATIONS-FITNESS ROOM	\$ 1,502	\$ 1,288	\$ 2,500	\$ 2,500	\$ 380	\$ -	\$ -	\$ (2,500)	\$ (2,500)		
			DONATIONS-GENERAL	\$ 5,099	\$ 6,931	\$ 10,000	\$ 10,000	\$ 12,067	\$ 3,000	\$ 3,000	\$ (7,000)	\$ (7,000)		
			DONATIONS-HOME DEL MEALS	\$ 30,192	\$ 20,446	\$ 23,000	\$ 23,000	\$ 14,085	\$ 23,000	\$ 23,000	\$ -	\$ -		
			DONATIONS-IN HOME SERVICE	\$ 778	\$ 1,957	\$ 1,550	\$ 1,550	\$ 1,020	\$ 1,200	\$ 1,200	\$ (350)	\$ (350)		
			DONATIONS-LOVE LIGHT TREE	\$ 85	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
			DONATIONS-SENIOR GAMES	\$ 640	\$ 583	\$ 2,500	\$ 2,500	\$ 308	\$ 1,000	\$ 1,000	\$ (1,500)	\$ (1,500)		
			DONATIONS-SPECIAL ACTIVIT	\$ 1,252	\$ 1,703	\$ 2,000	\$ 2,000	\$ 1,155	\$ 2,000	\$ 2,000	\$ -	\$ -		
			DONATIONS-SPECIAL EVENTS	\$ 2,830	\$ 481	\$ 3,000	\$ 3,000	\$ 125	\$ 300	\$ 300	\$ (2,700)	\$ (2,700)		
			DONATIONS-SPONSORSHIPS	\$ 17,700	\$ 7,400	\$ 17,500	\$ 23,800	\$ 8,100	\$ 8,750	\$ 8,750	\$ (8,750)	\$ (8,750)		

Expenditure / Revenue		Revenue										Department Request	Adopted Budget	
Fund	Department	Division	Expenditure / Revenue Type	Account Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2015 YTD Actual	FY 2016 Department Request	FY 2016 Adopted Budget	\$ Change vs. Adopted	\$ Change vs. Adopted	
Senior Services	Sheriff	Administration	INTERGOVERNMENTAL	DONATIONS-SR CENTER	\$ 495	\$ 1,253	\$ 500	\$ 500	\$ 1,726	\$ 1,500	\$ 1,500	\$ 1,000	\$ 1,000	
				DONATIONS-TRANSP-GENERAL	\$ 7	\$ 50	\$ 100	\$ 100	\$ -	\$ 100	\$ 100	\$ -	\$ -	
				DONATIONS-TRANSP-MEDICAL	\$ -	\$ -	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	\$ -	
				ENSURE- USDA	\$ 9,466	\$ 1,624	\$ -	\$ -	\$ 3,383	\$ -	\$ -	\$ -	\$ -	
				HCCBG	\$ 3,214	\$ 3,000	\$ -	\$ -	\$ 56,048	\$ -	\$ -	\$ -	\$ -	
				HOME DELIVERED /CONG MEAL	\$ 365,157	\$ 378,029	\$ 312,274	\$ 321,472	\$ 344,076	\$ 312,274	\$ 312,274	\$ -	\$ -	
				IN HOME AIDE SERVICES	\$ 246,979	\$ 288,394	\$ 288,399	\$ 288,399	\$ 254,040	\$ 288,399	\$ 288,399	\$ -	\$ -	
				INFORMATION & CASE ASSIST	\$ 98,217	\$ 98,216	\$ -	\$ -	\$ 51,689	\$ 61,908	\$ 61,908	\$ 61,908	\$ 61,908	
				NCDOT GRANT-SECTION 5310	\$ 161,323	\$ 108,677	\$ 200,000	\$ 200,000	\$ 44,629	\$ 225,000	\$ 200,000	\$ 25,000	\$ -	
				SENIOR CENTER OPERATIONS	\$ 98,578	\$ 58,186	\$ 58,189	\$ 58,189	\$ 70,443	\$ 84,571	\$ 84,571	\$ 26,382	\$ 26,382	
				SENIOR GAMES	\$ 350	\$ 648	\$ 450	\$ 450	\$ 235	\$ 450	\$ 450	\$ -	\$ -	
				SHIIP	\$ 5,439	\$ 5,132	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
				SNAP GRANT INITIATIVE	\$ -	\$ 8,000	\$ -	\$ 8,664	\$ 2,000	\$ -	\$ -	\$ -	\$ -	
				SR CENTER GEN PURPOSE	\$ 23,505	\$ 21,092	\$ 23,360	\$ 23,360	\$ 23,357	\$ 23,360	\$ 23,360	\$ -	\$ -	
				SR CENTER HEALTH & PREV	\$ 2,749	\$ 1,440	\$ 1,440	\$ 1,440	\$ -	\$ 1,000	\$ 1,000	\$ (440)	\$ (440)	
				SR CENTER OUTREACH	\$ 746	\$ -	\$ -	\$ -	\$ 756	\$ -	\$ -	\$ -	\$ -	
				TRANSPORTATION- MED & GEN	\$ 74,998	\$ 52,291	\$ 52,291	\$ 52,291	\$ 47,130	\$ 52,678	\$ 52,678	\$ 387	\$ 387	
					INTERGOVERNMENTAL Total	\$ 1,155,813	\$ 1,071,533	\$ 1,002,778	\$ 1,026,940	\$ 939,400	\$ 1,092,690	\$ 1,067,690	\$ 89,912	\$ 64,912
				Administration Total	\$ 1,226,132	\$ 1,149,700	\$ 1,086,638	\$ 1,110,800	\$ 1,009,869	\$ 1,186,440	\$ 1,161,440	\$ 99,802	\$ 74,802	
		Senior Services Total	\$ 1,226,132	\$ 1,149,700	\$ 1,086,638	\$ 1,110,800	\$ 1,009,869	\$ 1,186,440	\$ 1,161,440	\$ 99,802	\$ 74,802			
Senior Services	Sheriff	Administration	CHARGES FOR SERVICES	INVOLUNTARY COMM FEES	\$ 850	\$ 190	\$ 1,300	\$ 1,300	\$ 1,100	\$ 1,300	\$ 1,300	\$ -	\$ -	
				OTHER	\$ 15,287	\$ 18,424	\$ 15,000	\$ 18,000	\$ 9,990	\$ 15,000	\$ 15,000	\$ -	\$ -	
				SERVING PAPERS	\$ 319,016	\$ 247,138	\$ 280,000	\$ 280,000	\$ 198,243	\$ 280,000	\$ 240,000	\$ -	\$ (40,000)	
					CHARGES FOR SERVICES Total	\$ 335,153	\$ 265,752	\$ 296,300	\$ 299,300	\$ 209,333	\$ 296,300	\$ 256,300	\$ -	\$ (40,000)
			INTERGOVERNMENTAL	CONTROLLED SUB. TAX	\$ 25,736	\$ 69,644	\$ 22,000	\$ 22,000	\$ 24,824	\$ 22,000	\$ 22,000	\$ -	\$ -	
				CRIMINAL JUSTICE GRANT	\$ 36,569	\$ 13,348	\$ -	\$ 11,063	\$ 11,055	\$ -	\$ -	\$ -	\$ -	
				RESTITUTION-VICE	\$ 564	\$ 829	\$ 500	\$ 500	\$ 887	\$ 500	\$ 500	\$ -	\$ -	
				SAFE ROAD ACT	\$ 8,012	\$ 7,949	\$ 8,000	\$ 8,000	\$ 6,458	\$ 8,000	\$ 8,000	\$ -	\$ -	
				SHERIFF REIMBURSEMENT	\$ 46,647	\$ 38,321	\$ 40,000	\$ 45,000	\$ 45,783	\$ 40,000	\$ 40,000	\$ -	\$ -	
				VICE-US MARSHALL	\$ 27,075	\$ 39,917	\$ -	\$ 77,705	\$ 67,049	\$ -	\$ -	\$ -	\$ -	
					INTERGOVERNMENTAL Total	\$ 144,603	\$ 170,008	\$ 70,500	\$ 164,268	\$ 156,055	\$ 70,500	\$ 70,500	\$ -	\$ -
			LICENSES & PERMITS	HANDGUN PERMIT - STATE	\$ (139,880)	\$ (114,276)	\$ (90,000)	\$ (90,000)	\$ (90,575)	\$ (90,000)	\$ (90,000)	\$ -	\$ -	
				HANDGUN PERMITS	\$ 285,202	\$ 238,735	\$ 160,000	\$ 160,000	\$ 188,570	\$ 160,000	\$ 238,793	\$ -	\$ 78,793	
					LICENSES & PERMITS Total	\$ 145,322	\$ 124,459	\$ 70,000	\$ 70,000	\$ 97,995	\$ 70,000	\$ 148,793	\$ -	\$ 78,793
			MISCELLANEOUS REVENUE	SEIZED VEHICLE SALES	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
						MISCELLANEOUS REVENUE Total	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
					Administration Total	\$ 625,078	\$ 561,719	\$ 436,800	\$ 533,568	\$ 463,383	\$ 436,800	\$ 475,593	\$ -	\$ 38,793
		DCCC - School Resource Officers	INTERGOVERNMENTAL	DCCC	\$ 115,727	\$ 113,574	\$ 118,551	\$ 118,551	\$ 81,051	\$ 118,551	\$ 114,100	\$ -	\$ (4,451)	
						INTERGOVERNMENTAL Total	\$ 115,727	\$ 113,574	\$ 118,551	\$ 118,551	\$ 81,051	\$ 118,551	\$ 114,100	\$ -
			DCCC - School Resource Officers Total	\$ 115,727	\$ 113,574	\$ 118,551	\$ 118,551	\$ 81,051	\$ 118,551	\$ 114,100	\$ -	\$ (4,451)		
Jail	CHARGES FOR SERVICES	CANTEEN SALES	\$ 44,911	\$ 43,600	\$ -	\$ 10,698	\$ 36,549	\$ -	\$ -	\$ -	\$ -			
		INMATE MEDICAL COPAY	\$ 3,523	\$ 1,742	\$ -	\$ 713	\$ 983	\$ -	\$ -	\$ -	\$ -			
				CHARGES FOR SERVICES Total	\$ 48,434	\$ 45,342	\$ -	\$ 11,411	\$ 37,532	\$ -	\$ -			
	INTERGOVERNMENTAL	INMATE REIMBURSEMENT	\$ 42,871	\$ 35,815	\$ 40,000	\$ 40,000	\$ 46,705	\$ 40,000	\$ 40,000	\$ -	\$ -			
				INTERGOVERNMENTAL Total	\$ 42,871	\$ 35,815	\$ 40,000	\$ 40,000	\$ 46,705	\$ 40,000	\$ 40,000	\$ -	\$ -	
	MISCELLANEOUS REVENUE	TELEPHONE - JAIL	\$ 52,819	\$ 64,381	\$ 50,000	\$ 65,000	\$ 37,380	\$ 50,000	\$ 50,000	\$ -	\$ -			
				MISCELLANEOUS REVENUE Total	\$ 52,819	\$ 64,381	\$ 50,000	\$ 65,000	\$ 37,380	\$ 50,000	\$ 50,000	\$ -	\$ -	
		Jail Total	\$ 144,124	\$ 145,538	\$ 90,000	\$ 116,411	\$ 121,617	\$ 90,000	\$ 90,000	\$ -	\$ -			
School Resource Officers	INTERGOVERNMENTAL	DAVIDSON COUNTY SCHOOL	\$ 361,587	\$ 367,258	\$ 363,185	\$ 363,185	\$ 346,889	\$ 363,185	\$ 373,694	\$ -	\$ 10,509			
				INTERGOVERNMENTAL Total	\$ 361,587	\$ 367,258	\$ 363,185	\$ 363,185	\$ 346,889	\$ 363,185	\$ 373,694	\$ -	\$ 10,509	
		School Resource Officers Total	\$ 361,587	\$ 367,258	\$ 363,185	\$ 363,185	\$ 346,889	\$ 363,185	\$ 373,694	\$ -	\$ 10,509			
School Resource Officers - State Grant	INTERGOVERNMENTAL	SRO MIDDLE SCHOOL GRANT	\$ -	\$ 111,820	\$ 334,081	\$ 334,081	\$ 246,842	\$ 334,081	\$ 334,079	\$ -	\$ (2)			
				INTERGOVERNMENTAL Total	\$ -	\$ 111,820	\$ 334,081	\$ 334,081	\$ 246,842	\$ 334,081	\$ 334,079	\$ -	\$ (2)	

Expenditure / Revenue												Department Request	Adopted Budget
Fund	Department	Division	Expenditure / Revenue Type	Account Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2015 YTD Actual	FY 2016 Department Request	FY 2016 Adopted Budget	\$ Change vs. Adopted	\$ Change vs. Adopted
	Sheriff	School Resource Officers - State Grant Total			\$ -	\$ 111,820	\$ 334,081	\$ 334,081	\$ 246,842	\$ 334,081	\$ 334,079	\$ -	\$ (2)
	Sheriff Total				\$ 1,246,516	\$ 1,299,909	\$ 1,342,617	\$ 1,465,796	\$ 1,259,783	\$ 1,342,617	\$ 1,387,466	\$ -	\$ 44,849
	Social Services	Administration	CHARGES FOR SERVICES	HEALTH CHOICE FEES	\$ 43,200	\$ 38,950	\$ 30,000	\$ 30,000	\$ 33,950	\$ 36,000	\$ 36,000	\$ 6,000	\$ 6,000
				HOME STUDY - ADOPTION	\$ 2,900	\$ 2,700	\$ 1,500	\$ 1,500	\$ 8,350	\$ 1,000	\$ 1,000	\$ (500)	\$ (500)
				OTHER	\$ 157,192	\$ 166,807	\$ 35,246	\$ 24,743	\$ 75,038	\$ 1,500	\$ 1,500	\$ (33,746)	\$ (33,746)
			CHARGES FOR SERVICES Total		\$ 203,292	\$ 208,457	\$ 66,746	\$ 56,243	\$ 117,338	\$ 38,500	\$ 38,500	\$ (28,246)	\$ (28,246)
			INTERGOVERNMENTAL	ADOPT/FOSTER NON IV-E	\$ -	\$ -	\$ 50,400	\$ 50,400	\$ -	\$ 50,000	\$ 50,000	\$ (400)	\$ (400)
				ADOPTION ASSISTANCE	\$ 12,343	\$ 8,401	\$ 7,500	\$ 7,500	\$ 13,923	\$ 9,500	\$ 9,500	\$ 2,000	\$ 2,000
				ADULT CASE MANAGEMENT	\$ 27,324	\$ 17,675	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				ADULT DAY CARE	\$ 81,027	\$ 87,303	\$ 76,382	\$ 93,381	\$ -	\$ 67,499	\$ 67,499	\$ (8,883)	\$ (8,883)
				ADULT HOME SPEC	\$ -	\$ -	\$ 16,812	\$ 16,812	\$ -	\$ 16,812	\$ 16,812	\$ -	\$ -
				CHILD DAY CARE	\$ 5,066,792	\$ 4,971,219	\$ 4,681,267	\$ 5,117,679	\$ 4,431,331	\$ 4,629,220	\$ 4,629,220	\$ (52,047)	\$ (52,047)
				CHILD DAY CARE ADMIN	\$ 202,023	\$ 203,274	\$ 197,306	\$ 197,306	\$ -	\$ 192,884	\$ 192,884	\$ (4,422)	\$ (4,422)
				CHILD PROTECTIVE SERV	\$ 161,523	\$ 174,858	\$ 120,000	\$ 211,026	\$ -	\$ 369,841	\$ 369,841	\$ 249,841	\$ 249,841
				CRISIS	\$ 676,957	\$ 543,839	\$ 597,349	\$ 597,349	\$ -	\$ 724,929	\$ 724,929	\$ 127,580	\$ 127,580
				DSS-CHRISTMAS FUND	\$ 460	\$ 820	\$ 600	\$ 1,804	\$ 529	\$ 700	\$ 700	\$ 100	\$ 100
				DSS-LMH REIMBURSEMENT	\$ 41,960	\$ 24,310	\$ 30,000	\$ 30,000	\$ -	\$ 24,900	\$ 24,900	\$ (5,100)	\$ (5,100)
				EMERG FOOD&SHELTER-UW	\$ -	\$ 26,135	\$ 17,000	\$ 17,000	\$ -	\$ -	\$ -	\$ (17,000)	\$ (17,000)
				ENERGY ADMINISTRATION	\$ 128,940	\$ 114,231	\$ 121,217	\$ 121,217	\$ -	\$ 119,132	\$ 119,132	\$ (2,085)	\$ (2,085)
				FAMILY REUNIFICATION FUND	\$ -	\$ -	\$ 17,056	\$ 17,056	\$ -	\$ 21,734	\$ 21,734	\$ 4,678	\$ 4,678
				FOOD ASSISTANCE ADMIN	\$ 968,707	\$ 1,043,915	\$ 1,107,198	\$ 1,107,198	\$ -	\$ 1,122,332	\$ 1,122,332	\$ 15,134	\$ 15,134
				FOOD STAMP FRAUD ADMIN	\$ 42,280	\$ 72,885	\$ 40,000	\$ 40,000	\$ -	\$ 90,000	\$ 90,000	\$ 50,000	\$ 50,000
				FOOD STAMP RECOVERY	\$ 27,121	\$ 8,329	\$ 10,000	\$ 10,000	\$ 26,449	\$ 10,000	\$ 10,000	\$ -	\$ -
				INDEPENDENT LIVING	\$ 50,692	\$ 40,450	\$ 25,300	\$ 25,300	\$ 6,543	\$ 25,752	\$ 25,752	\$ 452	\$ 452
				IV-D COLLECTION RETURNS	\$ 29,547	\$ 17,333	\$ 15,000	\$ 15,000	\$ 12,480	\$ -	\$ -	\$ (15,000)	\$ (15,000)
				IV-E FOSTER CARE	\$ 734,596	\$ 657,718	\$ 500,000	\$ 500,000	\$ 533,630	\$ 700,800	\$ 700,800	\$ 200,800	\$ 200,800
				IV-E OPTIONAL	\$ 8,341	\$ 9,782	\$ 206,000	\$ 206,000	\$ -	\$ 250,000	\$ 250,000	\$ 44,000	\$ 44,000
				JOBS/WORKFIRST	\$ 1,674,598	\$ 1,045,618	\$ 1,050,653	\$ 1,050,653	\$ -	\$ 1,050,653	\$ 1,050,653	\$ -	\$ -
				KEITH JOHNSON FUND	\$ 2,180	\$ 2,433	\$ 2,000	\$ 3,711	\$ 859	\$ 1,500	\$ 1,500	\$ (500)	\$ (500)
				LIEAP	\$ 445,300	\$ 703,677	\$ 897,510	\$ 897,510	\$ -	\$ 724,929	\$ 724,929	\$ (172,581)	\$ (172,581)
				MEDICAID AT RISK-CASE MGT	\$ 8,382	\$ 3,507	\$ 2,600	\$ 2,600	\$ 1,024	\$ 10,000	\$ 10,000	\$ 7,400	\$ 7,400
				MEDICAID TRANS ADM & SERV	\$ 355,698	\$ 416,181	\$ 540,000	\$ 540,000	\$ 563,590	\$ 620,000	\$ 620,000	\$ 80,000	\$ 80,000
				MEDICAL ASSIST. EXPANSION	\$ 39,763	\$ 40,113	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				MEDICAL ASSISTANCE ADMIN	\$ 1,029,654	\$ 1,149,980	\$ 1,586,120	\$ 1,683,361	\$ -	\$ 2,275,000	\$ 2,245,290	\$ 688,880	\$ 659,170
				PERM. PLANNING-REGULAR	\$ 74,810	\$ 111,716	\$ 42,825	\$ 42,825	\$ -	\$ 42,449	\$ 42,449	\$ (376)	\$ (376)
				SHARE THE WARMTH	\$ 7,780	\$ 7,283	\$ 9,658	\$ 10,297	\$ -	\$ 9,631	\$ 9,631	\$ (27)	\$ (27)
				SPECIAL LINKS	\$ -	\$ -	\$ 18,000	\$ 18,000	\$ 100	\$ 12,000	\$ 12,000	\$ (6,000)	\$ (6,000)
				SSBG-IN HOME SERVICES	\$ 58,076	\$ 57,438	\$ 48,327	\$ 48,327	\$ -	\$ 48,327	\$ 48,327	\$ -	\$ -
				SSBG-REGULAR	\$ 552,437	\$ 441,552	\$ 314,188	\$ 324,188	\$ 6,652,242	\$ 315,280	\$ 315,280	\$ 1,092	\$ 1,092
				SSBG-STATE	\$ -	\$ -	\$ 40,791	\$ 40,791	\$ -	\$ 40,791	\$ 40,791	\$ -	\$ -
				STATE FOSTER CARE	\$ 257,924	\$ 305,638	\$ 300,000	\$ 300,000	\$ 301,552	\$ 410,000	\$ 410,000	\$ 110,000	\$ 110,000
				TANF CPS & FC/ADOPT	\$ -	\$ 407,927	\$ 283,297	\$ 283,297	\$ -	\$ 282,089	\$ 282,089	\$ (1,208)	\$ (1,208)
				TANF TO SSBG	\$ -	\$ -	\$ 56,401	\$ 56,401	\$ -	\$ 56,401	\$ 56,401	\$ -	\$ -
				WELFARE STATE IN HOME	\$ -	\$ -	\$ 77,416	\$ 77,416	\$ -	\$ 78,393	\$ 78,393	\$ 977	\$ 977
				DSS-CLOTHING FUND	\$ -	\$ 28,740	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ -	\$ -	\$ -
			INTERGOVERNMENTAL Total		\$ 12,767,235	\$ 12,744,280	\$ 13,106,173	\$ 13,762,905	\$ 12,545,753	\$ 14,403,478	\$ 14,373,768	\$ 1,297,305	\$ 1,267,595
	Administration Total				\$ 12,970,527	\$ 12,952,737	\$ 13,172,919	\$ 13,819,148	\$ 12,663,091	\$ 14,441,978	\$ 14,412,268	\$ 1,269,059	\$ 1,239,349
	Child Support	INTERGOVERNMENTAL	CHILD SUPPORT APPL. FEES	\$ 3,360	\$ 3,150	\$ 3,000	\$ 3,000	\$ 3,405	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	\$ -
			COMMISSIONS	\$ 29,178	\$ 47,166	\$ -	\$ -	\$ 40,771	\$ -	\$ -	\$ -	\$ -	\$ -
			FILING FEES	\$ -	\$ (19)	\$ -	\$ -	\$ (30)	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
			INCENTIVES	\$ 108,855	\$ 228,324	\$ 100,000	\$ 100,000	\$ 111,925	\$ 161,220	\$ 161,220	\$ 161,220	\$ 61,220	\$ 61,220
			IV-D ADMINISTRATION	\$ 1,015,879	\$ 958,453	\$ 1,062,000	\$ 1,062,000	\$ -	\$ 786,000	\$ 786,000	\$ 786,000	\$ (276,000)	\$ (276,000)
			INTERGOVERNMENTAL Total		\$ 1,157,272	\$ 1,237,074	\$ 1,165,000	\$ 1,165,000	\$ 156,071	\$ 950,420	\$ 950,420	\$ (214,580)	\$ (214,580)
	Child Support Total				\$ 1,157,272	\$ 1,237,074	\$ 1,165,000	\$ 1,165,000	\$ 156,071	\$ 950,420	\$ 950,420	\$ (214,580)	\$ (214,580)
	Social Services Total				\$ 14,127,799	\$ 14,189,811	\$ 14,337,919	\$ 14,984,148	\$ 12,819,162	\$ 15,392,398	\$ 15,362,688	\$ 1,054,479	\$ 1,024,769
	Soil & Water	Soil & Water	INTERGOVERNMENTAL	SOIL & WATER	\$ 25,500	\$ 26,583	\$ 25,500	\$ 25,500	\$ 26,118	\$ 25,500	\$ 25,500	\$ -	\$ -
			INTERGOVERNMENTAL Total		\$ 25,500	\$ 26,583	\$ 25,500	\$ 25,500	\$ 26,118	\$ 25,500	\$ 25,500	\$ -	\$ -
	Soil & Water Total				\$ 25,500	\$ 26,583	\$ 25,500	\$ 25,500	\$ 26,118	\$ 25,500	\$ 25,500	\$ -	\$ -
	Soil & Water Total				\$ 25,500	\$ 26,583	\$ 25,500	\$ 25,500	\$ 26,118	\$ 25,500	\$ 25,500	\$ -	\$ -
	Support Services	Parking Deck	CHARGES FOR SERVICES	PARKING DECK FEES	\$ 38,356	\$ 32,042	\$ 38,698	\$ 38,698	\$ 20,158	\$ 23,496	\$ 23,496	\$ (15,202)	\$ (15,202)
			CHARGES FOR SERVICES Total		\$ 38,356	\$ 32,042	\$ 38,698	\$ 38,698	\$ 20,158	\$ 23,496	\$ 23,496	\$ (15,202)	\$ (15,202)
	Parking Deck Total				\$ 38,356	\$ 32,042	\$ 38,698	\$ 38,698	\$ 20,158	\$ 23,496	\$ 23,496	\$ (15,202)	\$ (15,202)
	Support Services Total				\$ 38,356	\$ 32,042	\$ 38,698	\$ 38,698	\$ 20,158	\$ 23,496	\$ 23,496	\$ (15,202)	\$ (15,202)

Expenditure / Revenue		Revenue										Department Request		Adopted Budget		
Fund	Department	Division	Expenditure / Revenue Type	Account Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2015 YTD Actual	FY 2016 Department Request	FY 2016 Adopted Budget	\$ Change vs. Adopted	\$ Change vs. Adopted			
	Tax	Tax	CHARGES FOR SERVICES	MAPS & COPIES	\$ 432	\$ 338	\$ 350	\$ 350	\$ 493	\$ 350	\$ 350	\$ -	\$ -			
				TAX COLLECTOR	\$ 13,907	\$ 11,764	\$ 14,000	\$ 14,000	\$ 13,845	\$ 14,000	\$ 14,000	\$ -	\$ -			
				CHARGES FOR SERVICES Total	\$ 14,339	\$ 12,102	\$ 14,350	\$ 14,350	\$ 14,338	\$ 14,350	\$ 14,350	\$ -	\$ -			
				INTERGOVERNMENTAL	TAX COMMISSIONS EARNED	\$ 194,210	\$ 199,726	\$ 182,000	\$ 182,000	\$ 195,295	\$ 182,000	\$ 182,000	\$ -	\$ -		
				INTERGOVERNMENTAL Total	\$ 194,210	\$ 199,726	\$ 182,000	\$ 182,000	\$ 195,295	\$ 182,000	\$ 182,000	\$ -	\$ -			
				TAXES	1ST PRIOR YR TAXES	\$ 1,583,881	\$ 1,429,118	\$ 1,600,000	\$ 1,600,390	\$ 1,086,336	\$ 1,135,453	\$ 1,135,453	\$ (464,547)	\$ (464,547)		
					2ND PRIOR YR TAXES	\$ 402,662	\$ 315,114	\$ 230,000	\$ 230,000	\$ 368,481	\$ 339,000	\$ 339,000	\$ 109,000	\$ 109,000		
					3RD PRIOR YR TAXES	\$ 219,888	\$ 205,186	\$ 110,000	\$ 110,000	\$ 253,985	\$ 233,000	\$ 233,000	\$ 123,000	\$ 123,000		
					4TH PRIOR YR TAXES	\$ 119,027	\$ 128,058	\$ 80,000	\$ 80,000	\$ 161,470	\$ 150,000	\$ 150,000	\$ 70,000	\$ 70,000		
					5TH & PRIOR YR TAXES	\$ 108,553	\$ 145,763	\$ 44,000	\$ 44,000	\$ 214,180	\$ 190,000	\$ 190,000	\$ 146,000	\$ 146,000		
					CURRENT YR AD VALOREM	\$ 68,445,761	\$ 71,448,718	\$ 68,628,000	\$ 68,628,000	\$ 68,346,520	\$ 69,735,026	\$ 69,694,830	\$ 1,107,026	\$ 3,648,120		
					DISCOUNTS	\$ (579,701)	\$ (586,271)	\$ (590,000)	\$ (590,000)	\$ (599,236)	\$ (600,000)	\$ (600,000)	\$ (10,000)	\$ (10,000)		
					DMV INTEREST	\$ (78,407)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
					REFUNDS	\$ (21,051)	\$ (23,107)	\$ (7,000)	\$ (7,000)	\$ (33,226)	\$ (7,000)	\$ (25,000)	\$ -	\$ (18,000)		
					TAX PENALTY & INTEREST	\$ 663,300	\$ 626,577	\$ 500,000	\$ 500,000	\$ 593,659	\$ 550,000	\$ 550,000	\$ 50,000	\$ 50,000		
					TAXES Total	\$ 70,863,913	\$ 73,689,156	\$ 70,595,000	\$ 70,595,390	\$ 70,392,169	\$ 71,725,479	\$ 71,667,283	\$ 1,130,479	\$ 3,653,573		
				Tax Total		\$ 71,072,462	\$ 73,900,984	\$ 70,791,350	\$ 70,791,740	\$ 70,601,802	\$ 71,921,829	\$ 71,863,633	\$ 1,130,479	\$ 3,653,573		
				Tax Total		\$ 71,072,462	\$ 73,900,984	\$ 70,791,350	\$ 70,791,740	\$ 70,601,802	\$ 71,921,829	\$ 71,863,633	\$ 1,130,479	\$ 3,653,573		
				Veterans Services	Veterans Services	INTERGOVERNMENTAL	VETERANS SERVICE	\$ 1,452	\$ 1,452	\$ 1,452	\$ 1,452	\$ -	\$ -	\$ -	\$ (1,452)	\$ (1,452)
							INTERGOVERNMENTAL Total	\$ 1,452	\$ 1,452	\$ 1,452	\$ 1,452	\$ -	\$ -	\$ -	\$ (1,452)	\$ (1,452)
							Veterans Services Total	\$ 1,452	\$ 1,452	\$ 1,452	\$ 1,452	\$ -	\$ -	\$ -	\$ (1,452)	\$ (1,452)
							Veterans Services Total	\$ 1,452	\$ 1,452	\$ 1,452	\$ 1,452	\$ -	\$ -	\$ -	\$ (1,452)	\$ (1,452)
General Total					\$ 122,857,017	\$ 127,221,569	\$ 125,348,850	\$ 134,036,330	\$ 112,757,522	\$ 130,308,870	\$ 128,061,055	\$ 4,960,020	\$ 7,346,384			
Enterprise Fund - Sewer	Sewer	Administration	CHARGES FOR SERVICES	SERVICE FEES	\$ 355,319	\$ 446,165	\$ 389,042	\$ 389,042	\$ 395,066	\$ 416,275	\$ 408,494	\$ 27,233	\$ 27,233			
				CHARGES FOR SERVICES Total	\$ 355,319	\$ 446,165	\$ 389,042	\$ 389,042	\$ 395,066	\$ 416,275	\$ 408,494	\$ 27,233	\$ 27,233			
				INTEREST EARNINGS	INTEREST EARNINGS	\$ 1,401	\$ 1,359	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
				INTEREST EARNINGS Total	\$ 1,401	\$ 1,359	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
				MISCELLANEOUS REVENUE	PRIVATE CONTRIBUTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
				MISCELLANEOUS REVENUE Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
				OTHER FINANCING	NOTE PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
					TRANSFER TO/FROM GEN FUND	\$ 1,412,336	\$ 1,101,622	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
					TRANSFERS FROM CAP RESERV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
				OTHER FINANCING Total	\$ 1,412,336	\$ 1,101,622	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
				Administration Total	\$ 1,769,056	\$ 1,549,146	\$ 389,042	\$ 389,042	\$ 395,066	\$ 416,275	\$ 408,494	\$ 27,233	\$ 27,233			
				Sewer Total	\$ 1,769,056	\$ 1,549,146	\$ 389,042	\$ 389,042	\$ 395,066	\$ 416,275	\$ 408,494	\$ 27,233	\$ 27,233			
Enterprise Fund - Sewer Total					\$ 1,769,056	\$ 1,549,146	\$ 389,042	\$ 389,042	\$ 395,066	\$ 416,275	\$ 408,494	\$ 27,233	\$ 27,233			
Enterprise Fund - Recycling	Integrated Solid Waste	Recycling	CHARGES FOR SERVICES	RECYCLEABLES SALES	\$ 218,900	\$ 127,437	\$ 99,652	\$ 99,652	\$ 63,062	\$ 90,137	\$ 90,137	\$ (9,515)	\$ (9,515)			
				CHARGES FOR SERVICES Total	\$ 218,900	\$ 127,437	\$ 99,652	\$ 99,652	\$ 63,062	\$ 90,137	\$ 90,137	\$ (9,515)	\$ (9,515)			
				TAXES	ELECTRONICS DISPOSAL TAX	\$ 9,081	\$ 10,478	\$ 9,100	\$ 9,100	\$ 12,206	\$ 9,100	\$ 9,100	\$ -	\$ -		
					SCRAP TIRE DISPOSAL TAX	\$ 199,945	\$ 197,363	\$ 202,500	\$ 202,500	\$ 151,414	\$ 202,500	\$ 202,071	\$ -	\$ (429)		
					SOLID WASTE DISPOSAL TAX	\$ 70,231	\$ 76,681	\$ 67,600	\$ 67,600	\$ 63,122	\$ 67,600	\$ 67,600	\$ -	\$ -		
					WHITE GOODS DISPOSAL TAX	\$ 50,159	\$ 50,398	\$ 49,500	\$ 49,500	\$ 40,429	\$ 49,500	\$ 49,500	\$ -	\$ -		
				TAXES Total	\$ 329,416	\$ 334,920	\$ 328,700	\$ 328,700	\$ 267,171	\$ 328,700	\$ 328,271	\$ -	\$ (429)			
				Recycling Total	\$ 548,316	\$ 462,357	\$ 428,352	\$ 428,352	\$ 330,233	\$ 418,837	\$ 418,408	\$ (9,515)	\$ (9,944)			
				Integrated Solid Waste Total	\$ 548,316	\$ 462,357	\$ 428,352	\$ 428,352	\$ 330,233	\$ 418,837	\$ 418,408	\$ (9,515)	\$ (9,944)			
Enterprise Fund - Recycling Total					\$ 548,316	\$ 462,357	\$ 428,352	\$ 428,352	\$ 330,233	\$ 418,837	\$ 418,408	\$ (9,515)	\$ (9,944)			
Enterprise Fund - Landfill MSW	Integrated Solid Waste	Landfill - MSW	CHARGES FOR SERVICES	CARBON CREDITS	\$ 170,502	\$ 16,082	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
				DISPOSAL TAX	\$ (219,575)	\$ (185,375)	\$ (189,608)	\$ (189,608)	\$ (145,561)	\$ (130,244)	\$ (130,244)	\$ 59,364	\$ 59,364			
				INTERDEPARTMENTAL CHARGES	\$ 434,034	\$ 360,582	\$ 281,250	\$ 281,250	\$ 261,075	\$ 292,000	\$ 282,000	\$ 10,750	\$ 750			
				USER FEES - C&D - CASH	\$ 139,813	\$ (358)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
				USER FEES - C&D - CHARGES	\$ 160,067	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
				USER FEES - INERT DEBRIS	\$ 19,443	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
				USER FEES - MSW - CASH	\$ 140,133	\$ 142,422	\$ 149,860	\$ 149,860	\$ 110,598	\$ 76,910	\$ 76,910	\$ (72,950)	\$ (72,950)			
				USER FEES - MSW - CHARGES	\$ 2,681,832	\$ 2,773,058	\$ 690,763	\$ 690,763	\$ 2,670,757	\$ 1,803,918	\$ 1,812,754	\$ 1,113,155	\$ 1,121,991			
				CHARGES FOR SERVICES Total	\$ 3,526,249	\$ 3,106,411	\$ 932,265	\$ 932,265	\$ 2,896,869	\$ 2,042,584	\$ 2,041,420	\$ 1,110,319	\$ 1,109,155			
				MISCELLANEOUS REVENUE	GAIN/LOSS OF SALE OF FA	\$ 1,667	\$ 12,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
					OTHER	\$ 8,015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
				MISCELLANEOUS REVENUE Total	\$ 9,682	\$ 12,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Landfill - MSW Total					\$ 3,535,931	\$ 3,118,911	\$ 932,265	\$ 932,265	\$ 2,896,869	\$ 2,042,584	\$ 2,041,420	\$ 1,110,319	\$ 1,109,155			

Expenditure / Revenue		Revenue										Department Request	Adopted Budget				
Fund	Department	Division	Expenditure / Revenue Type	Account Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2015 YTD Actual	FY 2016 Department Request	FY 2016 Adopted Budget	\$ Change vs. Adopted	\$ Change vs. Adopted				
Enterprise Fund - Landfill MSW		Integrated Solid Waste Total			\$ 3,535,931	\$ 3,118,911	\$ 932,265	\$ 932,265	\$ 2,896,869	\$ 2,042,584	\$ 2,041,420	\$ 1,110,319	\$ 1,109,155				
Enterprise Fund - Landfill MSW Total					\$ 3,535,931	\$ 3,118,911	\$ 932,265	\$ 932,265	\$ 2,896,869	\$ 2,042,584	\$ 2,041,420	\$ 1,110,319	\$ 1,109,155				
Enterprise Fund - Landfill C&D	Integrated Solid Waste	Landfill - C&D	CHARGES FOR SERVICES	CARBON CREDITS	\$ -	\$ 148,028	\$ 131,074	\$ 131,074	\$ 59,635	\$ 26,082	\$ 26,082	\$ (104,992)	\$ (104,992)				
				DISPOSAL TAX	\$ -	\$ (46,955)	\$ (41,046)	\$ (41,046)	\$ (40,903)	\$ (22,656)	\$ (22,656)	\$ 18,390	\$ 18,390				
				USER FEES - C&D - CASH	\$ -	\$ 154,323	\$ 206,261	\$ 206,261	\$ 111,769	\$ 67,009	\$ 50,612	\$ (139,252)	\$ (155,649)				
				USER FEES - C&D - CHARGES	\$ -	\$ 487,019	\$ 287,890	\$ 287,890	\$ 652,932	\$ 300,287	\$ 299,659	\$ 12,397	\$ 11,769				
				USER FEES - INERT DEBRIS	\$ -	\$ 3,653	\$ 2,094	\$ 2,094	\$ 5,950	\$ 3,353	\$ 3,353	\$ 1,259	\$ 1,259				
				CHARGES FOR SERVICES Total		\$ -	\$ 746,068	\$ 586,273	\$ 586,273	\$ 789,383	\$ 374,075	\$ 357,050	\$ (212,198)	\$ (229,223)			
				OTHER FINANCING		RETAINED EARNINGS - APPR	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -		
				OTHER FINANCING Total		\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -			
				Landfill - C&D Total		\$ -	\$ 746,068	\$ 586,273	\$ 587,273	\$ 789,383	\$ 374,075	\$ 357,050	\$ (212,198)	\$ (229,223)			
				Non-Departmental	INTEREST EARNINGS	INTEREST EARNINGS	\$ 25,469	\$ 34,241	\$ -	\$ -	\$ 40,791	\$ -	\$ -	\$ -	\$ -		
					INTEREST EARNINGS Total		\$ 25,469	\$ 34,241	\$ -	\$ -	\$ 40,791	\$ -	\$ -	\$ -	\$ -		
				Non-Departmental Total		\$ 25,469	\$ 34,241	\$ -	\$ -	\$ 40,791	\$ -	\$ -	\$ -	\$ -			
				Integrated Solid Waste Total		\$ 25,469	\$ 780,309	\$ 586,273	\$ 587,273	\$ 830,174	\$ 374,075	\$ 357,050	\$ (212,198)	\$ (229,223)			
Enterprise Fund - Landfill C&D Total					\$ 25,469	\$ 780,309	\$ 586,273	\$ 587,273	\$ 830,174	\$ 374,075	\$ 357,050	\$ (212,198)	\$ (229,223)				
DavidsonWorks	DavidsonWorks	Non-Departmental	INTERGOVERNMENTAL	ADMIN	\$ 117,244	\$ 108,046	\$ 157,778	\$ 181,290	\$ 76,312	\$ 192,037	\$ 192,037	\$ 34,259	\$ 34,259				
				WIA INCUMBENT WORKER GRAN	\$ -	\$ 8,280	\$ -	\$ 7,637	\$ 5,689	\$ -	\$ -	\$ -	\$ -				
				WIA-10% SET-ASIDE	\$ 135,387	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
				WIA-ADULT	\$ 370,825	\$ 383,003	\$ 381,526	\$ 457,593	\$ 295,325	\$ 424,646	\$ 424,646	\$ 43,120	\$ 43,120				
				WIA-DISLOCATED WORKER	\$ 524,058	\$ 340,404	\$ 379,232	\$ 471,243	\$ 228,753	\$ 498,579	\$ 498,579	\$ 119,347	\$ 119,347				
				WIA-YOUTH	\$ 378,693	\$ 409,378	\$ 469,246	\$ 497,017	\$ 180,972	\$ 507,108	\$ 507,108	\$ 37,862	\$ 37,862				
				INTERGOVERNMENTAL Total		\$ 1,526,207	\$ 1,249,111	\$ 1,387,782	\$ 1,614,780	\$ 787,050	\$ 1,622,370	\$ 1,622,370	\$ 234,588	\$ 234,588			
				OTHER FINANCING		TRANSFER TO/FROM GEN FUND	\$ 165,524	\$ 167,855	\$ 170,399	\$ 170,399	\$ 85,200	\$ 147,776	\$ 165,357	\$ (22,623)	\$ (22,871)		
				OTHER FINANCING Total		\$ 165,524	\$ 167,855	\$ 170,399	\$ 170,399	\$ 85,200	\$ 147,776	\$ 165,357	\$ (22,623)	\$ (22,871)			
				Non-Departmental Total		\$ 1,691,731	\$ 1,416,966	\$ 1,558,181	\$ 1,785,179	\$ 872,249	\$ 1,770,146	\$ 1,787,727	\$ 211,965	\$ 211,717			
				DavidsonWorks Total		\$ 1,691,731	\$ 1,416,966	\$ 1,558,181	\$ 1,785,179	\$ 872,249	\$ 1,770,146	\$ 1,787,727	\$ 211,965	\$ 211,717			
				Special Revenue - Emergency Telephone	Emergency Communications	911 Telephone System	INTEREST EARNINGS	INTEREST EARNINGS	\$ 2,106	\$ 2,559	\$ -	\$ -	\$ 2,817	\$ -	\$ -	\$ -	\$ -
								INTEREST EARNINGS Total		\$ 2,106	\$ 2,559	\$ -	\$ -	\$ 2,817	\$ -	\$ -	\$ -
TAXES	911 CHARGES	\$ 608,546	\$ 527,796				\$ 527,796	\$ 527,796	\$ 413,624	\$ 511,182	\$ 508,355	\$ (16,614)	\$ (16,614)				
	TAXES Total		\$ 608,546				\$ 527,796	\$ 527,796	\$ 527,796	\$ 413,624	\$ 511,182	\$ 508,355	\$ (16,614)	\$ (16,614)			
911 Telephone System Total		\$ 610,652	\$ 530,355				\$ 527,796	\$ 527,796	\$ 416,441	\$ 511,182	\$ 508,355	\$ (16,614)	\$ (16,614)				
Emergency Communications Total		\$ 610,652	\$ 530,355				\$ 527,796	\$ 527,796	\$ 416,441	\$ 511,182	\$ 508,355	\$ (16,614)	\$ (16,614)				
Special Revenue - Emergency Telephone Total					\$ 610,652	\$ 530,355	\$ 527,796	\$ 527,796	\$ 416,441	\$ 511,182	\$ 508,355	\$ (16,614)	\$ (16,614)				
Internal Service - Garage Fund	Public Services	Garage	APPROPRIATED FUND BALANCE	FUND BALANCE - APPROP	\$ -	\$ -	\$ -	\$ 47,874	\$ -	\$ -	\$ -	\$ -	\$ -				
				APPROPRIATED FUND BALANCE Total		\$ -	\$ -	\$ -	\$ 47,874	\$ -	\$ -	\$ -	\$ -				
			CHARGES FOR SERVICES	DEPARTMENTAL CHARGES	\$ 1,638,866	\$ 1,856,112	\$ 1,968,162	\$ 1,968,162	\$ 1,476,974	\$ 1,902,354	\$ 1,787,373	\$ (65,808)	\$ (180,789)				
				CHARGES FOR SERVICES Total		\$ 1,638,866	\$ 1,856,112	\$ 1,968,162	\$ 1,968,162	\$ 1,476,974	\$ 1,902,354	\$ 1,787,373	\$ (65,808)	\$ (180,789)			
			INTERGOVERNMENTAL	GAS TAX REFUND	\$ 15,347	\$ 3,578	\$ 5,000	\$ 5,000	\$ 3,827	\$ -	\$ -	\$ (5,000)	\$ (5,000)				
				INTERGOVERNMENTAL Total		\$ 15,347	\$ 3,578	\$ 5,000	\$ 5,000	\$ 3,827	\$ -	\$ -	\$ (5,000)	\$ (5,000)			
			MISCELLANEOUS REVENUE	GAIN/LOSS OF SALE OF FA	\$ 978	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
				INSURANCE - LOSS OF FA	\$ 6,168	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
				OTHER	\$ 45,783	\$ 36,260	\$ -	\$ -	\$ 10,913	\$ -	\$ -	\$ -	\$ -				
			MISCELLANEOUS REVENUE Total		\$ 52,929	\$ 36,260	\$ -	\$ -	\$ 10,913	\$ -	\$ -	\$ -	\$ -				
			Garage Total		\$ 1,707,142	\$ 1,895,950	\$ 1,973,162	\$ 2,021,036	\$ 1,491,714	\$ 1,902,354	\$ 1,787,373	\$ (70,808)	\$ (185,789)				
			Public Services Total		\$ 1,707,142	\$ 1,895,950	\$ 1,973,162	\$ 2,021,036	\$ 1,491,714	\$ 1,902,354	\$ 1,787,373	\$ (70,808)	\$ (185,789)				
			Internal Service - Garage Fund Total					\$ 1,707,142	\$ 1,895,950	\$ 1,973,162	\$ 2,021,036	\$ 1,491,714	\$ 1,902,354	\$ 1,787,373	\$ (70,808)	\$ (185,789)	
Special Revenue - Transportation	Public Services	Transportation - Non-Departmental	APPROPRIATED FUND BALANCE	FUND BALANCE - APPROP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
				APPROPRIATED FUND BALANCE Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
			CHARGES FOR SERVICES	CHARTER PROFITS	\$ 489	\$ 500	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -	\$ (1,000)	\$ (1,000)				
				CLS - UNITED WAY	\$ 180	\$ -	\$ 70	\$ 70	\$ -	\$ -	\$ -	\$ (70)	\$ (70)				
				DSS-MEDICAID	\$ 401,094	\$ 286,259	\$ 109,331	\$ 109,331	\$ 83,329	\$ 109,300	\$ 109,300	\$ (31)	\$ (31)				
DSS-WORKFIRST	\$ 127,072	\$ 90,219	\$ -	\$ 109,400	\$ 55,483	\$ -	\$ -	\$ -	\$ -								

Expenditure / Revenue		Revenue										Department Request	Adopted Budget
Fund	Department	Division	Expenditure / Revenue Type	Account Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2015 YTD Actual	FY 2016 Department Request	FY 2016 Adopted Budget	\$ Change vs. Adopted	\$ Change vs. Adopted
			CHARGES FOR SERVICES	FARES	\$ 2,958	\$ 87	\$ 1,600	\$ 1,600	\$ -	\$ -	\$ -	\$ (1,600)	\$ (1,600)
			HEALTH-FAMILY PLANNING	\$ 618	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
			MENTAL HEALTH DI	\$ 4,413	\$ 4,214	\$ 3,650	\$ 3,650	\$ -	\$ -	\$ -	\$ (3,650)	\$ (3,650)	
			SENIOR SERVICES	\$ 244,511	\$ 207,632	\$ 53,000	\$ 53,000	\$ 30,070	\$ 36,225	\$ 36,225	\$ (16,775)	\$ (16,775)	
			SPONSORSHIPS	\$ -	\$ 13,000	\$ 18,500	\$ 18,500	\$ 12,250	\$ 12,000	\$ 12,000	\$ (6,500)	\$ (6,500)	
			TITLE XX	\$ -	\$ -	\$ 109,400	\$ -	\$ -	\$ 63,400	\$ 63,400	\$ (46,000)	\$ (46,000)	
			WORKSHOP OF DAVIDSON	\$ 89,974	\$ 148,189	\$ 126,000	\$ 126,000	\$ 12,729	\$ -	\$ -	\$ (126,000)	\$ (126,000)	
			CHARGES FOR SERVICES Total		\$ 871,309	\$ 750,100	\$ 422,551	\$ 422,551	\$ 193,861	\$ 220,925	\$ 220,925	\$ (201,626)	\$ (201,626)
			INTERGOVERNMENTAL	DISABILITY EVALUATIONS	\$ 95	\$ 30	\$ -	\$ -	\$ 22	\$ 54,000	\$ 54,000	\$ 54,000	\$ 54,000
			EDTAP	\$ 99,484	\$ 108,007	\$ 86,400	\$ 86,400	\$ 101,895	\$ 101,895	\$ 101,895	\$ 15,495	\$ 15,495	
			ROAP EMPLOYMENT	\$ 39,867	\$ 38,997	\$ 31,200	\$ 31,200	\$ 39,646	\$ 39,646	\$ 39,646	\$ 8,446	\$ 8,446	
			RURAL GENERAL PUBLIC	\$ 138,121	\$ 160,034	\$ 128,100	\$ 128,100	\$ 123,074	\$ 123,074	\$ 123,074	\$ (5,026)	\$ (5,026)	
			SECTION 18	\$ 295,767	\$ 171,952	\$ 158,300	\$ 158,300	\$ 76,952	\$ 145,065	\$ 145,065	\$ (13,235)	\$ (13,235)	
			TRANSP - SECTION 9 - H P	\$ 140,851	\$ (41,390)	\$ 102,277	\$ 102,277	\$ 25,539	\$ -	\$ -	\$ (102,277)	\$ (102,277)	
			TTAP- ELDERLY	\$ 8,581	\$ 11,281	\$ 52,710	\$ 52,710	\$ -	\$ -	\$ -	\$ (52,710)	\$ (52,710)	
			INTERGOVERNMENTAL Total		\$ 722,766	\$ 448,911	\$ 558,987	\$ 558,987	\$ 367,128	\$ 463,680	\$ 463,680	\$ (95,307)	\$ (95,307)
			MISCELLANEOUS REVENUE	SALE OF GEN FIXED ASSETS	\$ 5,170	\$ 1,505	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			MISCELLANEOUS REVENUE Total		\$ 5,170	\$ 1,505	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			OTHER FINANCING	TRANSFER TO/FROM GEN FUND	\$ -	\$ -	\$ 23,949	\$ 23,949	\$ 11,975	\$ 259,184	\$ 23,719	\$ 235,235	\$ (230)
			OTHER FINANCING Total		\$ -	\$ -	\$ 23,949	\$ 23,949	\$ 11,975	\$ 259,184	\$ 23,719	\$ 235,235	\$ (230)
			Transportation - Non-Departmental Total		\$ 1,599,245	\$ 1,200,516	\$ 1,005,487	\$ 1,005,487	\$ 572,964	\$ 943,789	\$ 708,324	\$ (61,698)	\$ (297,163)
			Public Services Total		\$ 1,599,245	\$ 1,200,516	\$ 1,005,487	\$ 1,005,487	\$ 572,964	\$ 943,789	\$ 708,324	\$ (61,698)	\$ (297,163)
			Special Revenue - Transportation Total					\$ 1,599,245	\$ 1,200,516	\$ 1,005,487	\$ 1,005,487	\$ 572,964	\$ 943,789
Enterprise Funds - Airport Fund	Airport Fund	Airport Fund	INTERGOVERNMENTAL	STATE GRANT FUNDS	\$ 335,194	\$ 83,420	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
					\$ 335,194	\$ 83,420	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Airport Fund Total					\$ 335,194	\$ 83,420	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Non-Departmental	CHARGES FOR SERVICES	FUEL SALES	\$ 12,812	\$ 13,595	\$ 13,000	\$ 13,000	\$ 13,559	\$ 13,000	\$ 13,000	\$ -	\$ -
					\$ 206,510	\$ 248,588	\$ 200,500	\$ 200,500	\$ 239,316	\$ 200,500	\$ 200,500	\$ -	\$ -
					\$ 19,000	\$ 12,000	\$ 18,000	\$ 18,000	\$ 12,000	\$ 18,000	\$ 18,000	\$ -	\$ -
			CHARGES FOR SERVICES Total		\$ 238,322	\$ 274,183	\$ 231,500	\$ 231,500	\$ 264,874	\$ 231,500	\$ 231,500	\$ -	\$ -
			MISCELLANEOUS REVENUE	OTHER	\$ 20,167	\$ 18,432	\$ 18,000	\$ 18,000	\$ 16,896	\$ 18,000	\$ 18,000	\$ -	\$ -
					\$ 20,167	\$ 18,432	\$ 18,000	\$ 18,000	\$ 16,896	\$ 18,000	\$ 18,000	\$ -	\$ -
			OTHER FINANCING	TRANSFER TO/FROM GEN FUND	\$ 119,317	\$ 119,317	\$ 119,317	\$ 119,317	\$ 59,659	\$ 119,317	\$ 119,317	\$ -	\$ -
					\$ 119,317	\$ 119,317	\$ 119,317	\$ 119,317	\$ 59,659	\$ 119,317	\$ 119,317	\$ -	\$ -
		Non-Departmental Total			\$ 377,806	\$ 411,932	\$ 368,817	\$ 368,817	\$ 341,429	\$ 368,817	\$ 368,817	\$ -	\$ -
Airport Fund Total					\$ 713,000	\$ 495,352	\$ 368,817	\$ 368,817	\$ 341,429	\$ 368,817	\$ 368,817	\$ -	\$ -
Enterprise Funds - Airport Fund Total					\$ 713,000	\$ 495,352	\$ 368,817	\$ 368,817	\$ 341,429	\$ 368,817	\$ 368,817	\$ -	\$ -
Internal Service Funds - Insurance Fund	Insurance Fund	Insurance Fund	CHARGES FOR SERVICES	COBRA PAYMENTS	\$ 378,305	\$ 440,125	\$ 200,000	\$ 200,000	\$ 506,751	\$ 200,000	\$ 200,000	\$ -	\$ -
					\$ 5,633,650	\$ 5,634,475	\$ 6,107,961	\$ 6,107,961	\$ 5,157,075	\$ 6,366,766	\$ 6,340,370	\$ 258,805	\$ 258,805
					\$ 2,582	\$ 2,559	\$ -	\$ -	\$ 2,316	\$ -	\$ -	\$ -	\$ -
					\$ 1,399,118	\$ 1,419,495	\$ 850,400	\$ 850,400	\$ 1,342,716	\$ 868,195	\$ 868,195	\$ 17,795	\$ 17,795
					\$ 16,787	\$ 16,658	\$ 28,000	\$ 28,000	\$ 15,094	\$ 28,000	\$ 28,000	\$ -	\$ -
			CHARGES FOR SERVICES Total		\$ 7,430,442	\$ 7,513,312	\$ 7,186,361	\$ 7,186,361	\$ 7,023,951	\$ 7,462,961	\$ 7,436,565	\$ 276,600	\$ 276,600
Insurance Fund Total					\$ 7,430,442	\$ 7,513,312	\$ 7,186,361	\$ 7,186,361	\$ 7,023,951	\$ 7,462,961	\$ 7,436,565	\$ 276,600	\$ 276,600
Insurance Fund Total					\$ 7,430,442	\$ 7,513,312	\$ 7,186,361	\$ 7,186,361	\$ 7,023,951	\$ 7,462,961	\$ 7,436,565	\$ 276,600	\$ 276,600
Internal Service Funds - Insurance Fund Total					\$ 7,430,442	\$ 7,513,312	\$ 7,186,361	\$ 7,186,361	\$ 7,023,951	\$ 7,462,961	\$ 7,436,565	\$ 276,600	\$ 276,600
Internal Service Funds - Workers Compensation Fund	Workers Compensation Fund	Workers Compensation Fund	CHARGES FOR SERVICES	DEPARTMENTAL CHARGES	\$ 676,822	\$ 671,477	\$ 405,000	\$ 405,000	\$ 618,245	\$ 372,984	\$ 405,000	\$ (32,016)	\$ (32,016)
					\$ 676,822	\$ 671,477	\$ 405,000	\$ 405,000	\$ 618,245	\$ 372,984	\$ 405,000	\$ (32,016)	\$ (32,016)
Workers Compensation Fund Total					\$ 676,822	\$ 671,477	\$ 405,000	\$ 405,000	\$ 618,245	\$ 372,984	\$ 405,000	\$ (32,016)	\$ (32,016)

Expenditure / Revenue		Revenue												Department Request	Adopted Budget
Fund	Department	Division	Expenditure / Revenue Type	Account Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2015 YTD Actual	FY 2016 Department Request	FY 2016 Adopted Budget	\$ Change vs. Adopted	\$ Change vs. Adopted		
Internal Service Funds - Workers Compensation Fund	Workers Compensation Fund Total				\$ 676,822	\$ 671,477	\$ 405,000	\$ 405,000	\$ 618,245	\$ 372,984	\$ 405,000	\$ (32,016)	\$ (32,016)		
Internal Service Funds - Workers Compensation Fund	Internal Service Funds - Workers Compensation Fund Total				\$ 676,822	\$ 671,477	\$ 405,000	\$ 405,000	\$ 618,245	\$ 372,984	\$ 405,000	\$ (32,016)	\$ (32,016)		
Special Revenue Funds - Special School District	Special School District	Non-Departmental	INTEREST EARNINGS	INTEREST EARNINGS	\$ 274	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
			INTEREST EARNINGS Total		\$ 274	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
			Non-Departmental Total		\$ 274	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
		Special School District	TAXES	1ST PRIOR YR TAXES	\$ 46,036	\$ 48,366	\$ -	\$ -	\$ 33,911	\$ -	\$ -	\$ -	\$ -	\$ -	
				2ND PRIOR YR TAXES	\$ 12,739	\$ 12,941	\$ -	\$ -	\$ 19,481	\$ -	\$ -	\$ -	\$ -	\$ -	
				CURRENT YR AD VALOREM	\$ 1,442,197	\$ 1,499,244	\$ 1,530,000	\$ 1,530,000	\$ 1,444,651	\$ 1,491,805	\$ 1,491,805	\$ (38,195)	\$ (38,195)		
				DISCOUNTS	\$ (10,896)	\$ (11,356)	\$ -	\$ -	\$ (12,152)	\$ -	\$ -	\$ -	\$ -	\$ -	
				REFUNDS	\$ (410)	\$ (503)	\$ -	\$ -	\$ (778)	\$ -	\$ -	\$ -	\$ -	\$ -	
				TAX PENALTY & INTEREST	\$ 11,639	\$ 12,400	\$ -	\$ -	\$ 9,620	\$ -	\$ -	\$ -	\$ -	\$ -	
			TAXES Total		\$ 1,501,305	\$ 1,561,092	\$ 1,530,000	\$ 1,530,000	\$ 1,494,733	\$ 1,491,805	\$ 1,491,805	\$ (38,195)	\$ (38,195)		
		Special School District Total		\$ 1,501,305	\$ 1,561,092	\$ 1,530,000	\$ 1,530,000	\$ 1,494,733	\$ 1,491,805	\$ 1,491,805	\$ (38,195)	\$ (38,195)			
		Special School District Total		\$ 1,501,579	\$ 1,561,092	\$ 1,530,000	\$ 1,530,000	\$ 1,494,733	\$ 1,491,805	\$ 1,491,805	\$ (38,195)	\$ (38,195)			
Special Revenue Funds - Special School District Total				\$ 1,501,579	\$ 1,561,092	\$ 1,530,000	\$ 1,530,000	\$ 1,494,733	\$ 1,491,805	\$ 1,491,805	\$ (38,195)	\$ (38,195)			
Special Revenue Funds - School Capital Outlay Fund	Davidson County Schools	Davidson County Schools	INTERGOVERNMENTAL	PUBLIC SCH BLDG CAP FUND	\$ -	\$ 3,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
			INTERGOVERNMENTAL Total		\$ -	\$ 3,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
			MISCELLANEOUS REVENUE	PRIVATE CONTRIBUTIONS	\$ -	\$ 3,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
			MISCELLANEOUS REVENUE Total		\$ -	\$ 3,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
			OTHER FINANCING	2012-2013 TRANSFER	\$ 2,114,211	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
				2013-2014 TRANSFER	\$ -	\$ 2,446,245	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
				2014-2015 TRANSFER	\$ -	\$ -	\$ 2,130,177	\$ 3,800,177	\$ 941,577	\$ 3,563,118	\$ 2,637,319	\$ 1,432,941	\$ 1,007,142		
				NOTE PROCEEDS	\$ 9,080,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
			OTHER FINANCING Total		\$ 11,194,211	\$ 2,446,245	\$ 2,130,177	\$ 3,800,177	\$ 941,577	\$ 3,563,118	\$ 2,637,319	\$ 1,432,941	\$ 1,007,142		
		Davidson County Schools Total		\$ 11,194,211	\$ 8,446,245	\$ 2,130,177	\$ 3,800,177	\$ 941,577	\$ 3,563,118	\$ 2,637,319	\$ 1,432,941	\$ 1,007,142			
		Davidson County Schools Total		\$ 11,194,211	\$ 8,446,245	\$ 2,130,177	\$ 3,800,177	\$ 941,577	\$ 3,563,118	\$ 2,637,319	\$ 1,432,941	\$ 1,007,142			
		School Capital Outlay Fund	Non-Departmental	INTEREST EARNINGS	INTEREST EARNINGS	\$ 6,408	\$ 10,888	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
				INTEREST EARNINGS Total		\$ 6,408	\$ 10,888	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
				Non-Departmental Total		\$ 6,408	\$ 10,888	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
School Capital Outlay Fund Total		\$ 6,408	\$ 10,888	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Special Revenue Funds - School Capital Outlay Fund Total				\$ 11,200,619	\$ 8,457,133	\$ 2,130,177	\$ 3,800,177	\$ 941,577	\$ 3,563,118	\$ 2,637,319	\$ 1,432,941	\$ 1,007,142			
Mental Health Fund	Mental Health Fund	Non-Departmental	OTHER FINANCING	TRANSFER TO/FROM GEN FUND	\$ 809,344	\$ 809,344	\$ 809,344	\$ 809,344	\$ 404,672	\$ 809,344	\$ 809,344	\$ -	\$ -		
			OTHER FINANCING Total		\$ 809,344	\$ 809,344	\$ 809,344	\$ 809,344	\$ 404,672	\$ 809,344	\$ 809,344	\$ -	\$ -		
			TAXES	FIVE CENTS PER BOTTLE	\$ 20,229	\$ 20,731	\$ -	\$ -	\$ 18,229	\$ -	\$ -	\$ -	\$ -		
				ONE CENT PER BOTTLE	\$ 1,054	\$ 1,040	\$ -	\$ -	\$ 1,216	\$ -	\$ -	\$ -	\$ -		
			TAXES Total		\$ 21,283	\$ 21,771	\$ -	\$ -	\$ 19,445	\$ -	\$ -	\$ -	\$ -		
			Non-Departmental Total		\$ 830,627	\$ 831,115	\$ 809,344	\$ 809,344	\$ 424,117	\$ 809,344	\$ 809,344	\$ -	\$ -		
		Mental Health Fund Total		\$ 830,627	\$ 831,115	\$ 809,344	\$ 809,344	\$ 424,117	\$ 809,344	\$ 809,344	\$ -	\$ -			
Mental Health Fund Total				\$ 830,627	\$ 831,115	\$ 809,344	\$ 809,344	\$ 424,117	\$ 809,344	\$ 809,344	\$ -	\$ -			
Special Revenue Funds - Fire Districts	Arcadia - RC - Hampton	Arcadia - RC - Hampton	INTEREST EARNINGS	INTEREST EARNINGS	\$ 128	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
			INTEREST EARNINGS Total		\$ 128	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
			TAXES	1ST PRIOR YR TAXES	\$ 12,778	\$ 14,734	\$ -	\$ -	\$ 9,174	\$ -	\$ -	\$ -	\$ -		
				2ND PRIOR YR TAXES	\$ 3,315	\$ 3,404	\$ -	\$ -	\$ 2,891	\$ -	\$ -	\$ -	\$ -		
				CURRENT YR AD VALOREM	\$ 719,924	\$ 754,170	\$ 754,700	\$ 754,700	\$ 719,730	\$ 752,090	\$ 752,090	\$ (2,610)	\$ (2,610)		
				DISCOUNTS	\$ (6,732)	\$ (6,779)	\$ -	\$ -	\$ (6,820)	\$ -	\$ -	\$ -	\$ -		
				REFUNDS	\$ (57)	\$ (79)	\$ -	\$ -	\$ (240)	\$ -	\$ -	\$ -	\$ -		
				TAX PENALTY & INTEREST	\$ 3,202	\$ 4,172	\$ -	\$ -	\$ 2,926	\$ -	\$ -	\$ -	\$ -		
			TAXES Total		\$ 732,430	\$ 769,622	\$ 754,700	\$ 754,700	\$ 727,662	\$ 752,090	\$ 752,090	\$ (2,610)	\$ (2,610)		
			Arcadia - RC - Hampton Total		\$ 732,558	\$ 769,622	\$ 754,700	\$ 754,700	\$ 727,662	\$ 752,090	\$ 752,090	\$ (2,610)	\$ (2,610)		
		Arcadia - RC - Hampton Total		\$ 732,558	\$ 769,622	\$ 754,700	\$ 754,700	\$ 727,662	\$ 752,090	\$ 752,090	\$ (2,610)	\$ (2,610)			
		Badin	Badin	INTEREST EARNINGS	INTEREST EARNINGS	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
				INTEREST EARNINGS Total		\$ 20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
				TAXES	1ST PRIOR YR TAXES	\$ 447	\$ 275	\$ -	\$ -	\$ 117	\$ -	\$ -	\$ -	\$ -	
					2ND PRIOR YR TAXES	\$ 88	\$ -	\$ -	\$ -	\$ 117	\$ -	\$ -	\$ -	\$ -	
					CURRENT YR AD VALOREM	\$ 36,603	\$ 37,628	\$ 32,650	\$ 54,555	\$ 36,583	\$ 37,779	\$ 34,630	\$ 5,129	\$ 5,129	
					DISCOUNTS	\$ (317)	\$ (334)	\$ -	\$ -	\$ (346)	\$ -	\$ -	\$ -	\$ -	
					REFUNDS	\$ -	\$ 5	\$ -	\$ -	\$ (11)	\$ -	\$ -	\$ -	\$ -	
					TAX PENALTY & INTEREST	\$ 112	\$ 76	\$ -	\$ -	\$ 74	\$ -	\$ -	\$ -	\$ -	
				TAXES Total		\$ 36,933	\$ 37,650	\$ 32,650	\$ 54,555	\$ 36,533	\$ 37,779	\$ 34,630	\$ 5,129	\$ 5,129	

Expenditure / Revenue												Department Request	Adopted Budget
Fund	Department	Division	Expenditure / Revenue Type	Account Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2015 YTD Actual	FY 2016 Department Request	FY 2016 Adopted Budget	\$ Change vs. Adopted	\$ Change vs. Adopted
	Badin	Badin Total			\$ 36,953	\$ 37,650	\$ 32,650	\$ 54,555	\$ 36,533	\$ 37,779	\$ 34,630	\$ 5,129	\$ 5,129
	Badin Total				\$ 36,953	\$ 37,650	\$ 32,650	\$ 54,555	\$ 36,533	\$ 37,779	\$ 34,630	\$ 5,129	\$ 5,129
	Central	Central	INTEREST EARNINGS	INTEREST EARNINGS	\$ 47	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			INTEREST EARNINGS Total		\$ 47	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			TAXES	1ST PRIOR YR TAXES	\$ 5,706	\$ 5,825	\$ -	\$ -	\$ 3,358	\$ -	\$ -	\$ -	\$ -
				2ND PRIOR YR TAXES	\$ 1,011	\$ 2,119	\$ -	\$ -	\$ 995	\$ -	\$ -	\$ -	\$ -
				CURRENT YR AD VALOREM	\$ 240,066	\$ 254,238	\$ 245,000	\$ 245,000	\$ 239,563	\$ 247,756	\$ 247,756	\$ 2,756	\$ 2,756
				DISCOUNTS	\$ (1,921)	\$ (2,006)	\$ -	\$ -	\$ (1,968)	\$ -	\$ -	\$ -	\$ -
				REFUNDS	\$ (8)	\$ (14)	\$ -	\$ -	\$ (141)	\$ -	\$ -	\$ -	\$ -
				TAX PENALTY & INTEREST	\$ 1,416	\$ 1,850	\$ -	\$ -	\$ 1,124	\$ -	\$ -	\$ -	\$ -
			TAXES Total		\$ 246,270	\$ 262,012	\$ 245,000	\$ 245,000	\$ 242,932	\$ 247,756	\$ 247,756	\$ 2,756	\$ 2,756
		Central Total			\$ 246,317	\$ 262,012	\$ 245,000	\$ 245,000	\$ 242,932	\$ 247,756	\$ 247,756	\$ 2,756	\$ 2,756
	Central Total				\$ 246,317	\$ 262,012	\$ 245,000	\$ 245,000	\$ 242,932	\$ 247,756	\$ 247,756	\$ 2,756	\$ 2,756
	Churchland	Churchland	INTEREST EARNINGS	INTEREST EARNINGS	\$ 62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			INTEREST EARNINGS Total		\$ 62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			TAXES	1ST PRIOR YR TAXES	\$ 5,185	\$ 4,405	\$ -	\$ -	\$ 4,284	\$ -	\$ -	\$ -	\$ -
				2ND PRIOR YR TAXES	\$ 1,628	\$ 927	\$ -	\$ -	\$ 1,557	\$ -	\$ -	\$ -	\$ -
				CURRENT YR AD VALOREM	\$ 167,409	\$ 176,912	\$ 180,300	\$ 180,300	\$ 168,764	\$ 183,117	\$ 183,117	\$ 2,817	\$ 2,817
				DISCOUNTS	\$ (1,286)	\$ (1,282)	\$ -	\$ -	\$ (1,275)	\$ -	\$ -	\$ -	\$ -
				REFUNDS	\$ (111)	\$ 88	\$ -	\$ -	\$ (95)	\$ -	\$ -	\$ -	\$ -
				TAX PENALTY & INTEREST	\$ 1,317	\$ 1,368	\$ -	\$ -	\$ 1,282	\$ -	\$ -	\$ -	\$ -
			TAXES Total		\$ 174,142	\$ 182,418	\$ 180,300	\$ 180,300	\$ 174,517	\$ 183,117	\$ 183,117	\$ 2,817	\$ 2,817
		Churchland Total			\$ 174,204	\$ 182,418	\$ 180,300	\$ 180,300	\$ 174,517	\$ 183,117	\$ 183,117	\$ 2,817	\$ 2,817
	Churchland Total				\$ 174,204	\$ 182,418	\$ 180,300	\$ 180,300	\$ 174,517	\$ 183,117	\$ 183,117	\$ 2,817	\$ 2,817
	Clemmons	Clemmons	INTEREST EARNINGS	INTEREST EARNINGS	\$ 45	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			INTEREST EARNINGS Total		\$ 45	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			TAXES	1ST PRIOR YR TAXES	\$ 231	\$ 246	\$ -	\$ -	\$ 164	\$ -	\$ -	\$ -	\$ -
				2ND PRIOR YR TAXES	\$ 92	\$ 96	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -
				CURRENT YR AD VALOREM	\$ 45,663	\$ 48,772	\$ 47,006	\$ 47,006	\$ 48,566	\$ 48,581	\$ 48,581	\$ 1,575	\$ 1,575
				DISCOUNTS	\$ (498)	\$ (495)	\$ -	\$ -	\$ (534)	\$ -	\$ -	\$ -	\$ -
				REFUNDS	\$ (9)	\$ (1)	\$ -	\$ -	\$ (10)	\$ -	\$ -	\$ -	\$ -
				TAX PENALTY & INTEREST	\$ 106	\$ 103	\$ -	\$ -	\$ 52	\$ -	\$ -	\$ -	\$ -
			TAXES Total		\$ 45,585	\$ 48,721	\$ 47,006	\$ 47,006	\$ 48,240	\$ 48,581	\$ 48,581	\$ 1,575	\$ 1,575
		Clemmons Total			\$ 45,630	\$ 48,721	\$ 47,006	\$ 47,006	\$ 48,240	\$ 48,581	\$ 48,581	\$ 1,575	\$ 1,575
	Clemmons Total				\$ 45,630	\$ 48,721	\$ 47,006	\$ 47,006	\$ 48,240	\$ 48,581	\$ 48,581	\$ 1,575	\$ 1,575
	Fairgrove	Fairgrove	INTEREST EARNINGS	INTEREST EARNINGS	\$ 53	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			INTEREST EARNINGS Total		\$ 53	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			TAXES	1ST PRIOR YR TAXES	\$ 5,551	\$ 6,349	\$ -	\$ -	\$ 3,784	\$ -	\$ -	\$ -	\$ -
				2ND PRIOR YR TAXES	\$ 701	\$ 835	\$ -	\$ -	\$ 1,435	\$ -	\$ -	\$ -	\$ -
				CURRENT YR AD VALOREM	\$ 299,214	\$ 333,663	\$ 327,748	\$ 327,748	\$ 316,075	\$ 332,808	\$ 332,808	\$ 5,060	\$ 5,060
				DISCOUNTS	\$ (2,595)	\$ (2,708)	\$ -	\$ -	\$ (2,776)	\$ -	\$ -	\$ -	\$ -
				REFUNDS	\$ (73)	\$ (10)	\$ -	\$ -	\$ (97)	\$ -	\$ -	\$ -	\$ -
				TAX PENALTY & INTEREST	\$ 1,553	\$ 2,100	\$ -	\$ -	\$ 1,486	\$ -	\$ -	\$ -	\$ -
			TAXES Total		\$ 304,351	\$ 340,229	\$ 327,748	\$ 327,748	\$ 319,907	\$ 332,808	\$ 332,808	\$ 5,060	\$ 5,060
		Fairgrove Total			\$ 304,404	\$ 340,229	\$ 327,748	\$ 327,748	\$ 319,907	\$ 332,808	\$ 332,808	\$ 5,060	\$ 5,060
	Fairgrove Total				\$ 304,404	\$ 340,229	\$ 327,748	\$ 327,748	\$ 319,907	\$ 332,808	\$ 332,808	\$ 5,060	\$ 5,060
	Griffith	Griffith	INTEREST EARNINGS	INTEREST EARNINGS	\$ 169	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			INTEREST EARNINGS Total		\$ 169	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			TAXES	1ST PRIOR YR TAXES	\$ 3,146	\$ 2,669	\$ -	\$ -	\$ 1,214	\$ -	\$ -	\$ -	\$ -
				2ND PRIOR YR TAXES	\$ 276	\$ 633	\$ -	\$ -	\$ 134	\$ -	\$ -	\$ -	\$ -
				CURRENT YR AD VALOREM	\$ 217,025	\$ 227,891	\$ 222,401	\$ 222,401	\$ 219,945	\$ 226,946	\$ 226,946	\$ 4,545	\$ 4,545
				DISCOUNTS	\$ (2,237)	\$ (2,268)	\$ -	\$ -	\$ (2,311)	\$ -	\$ -	\$ -	\$ -
				REFUNDS	\$ (64)	\$ (30)	\$ -	\$ -	\$ (49)	\$ -	\$ -	\$ -	\$ -
				TAX PENALTY & INTEREST	\$ 786	\$ 915	\$ -	\$ -	\$ 605	\$ -	\$ -	\$ -	\$ -
			TAXES Total		\$ 218,932	\$ 229,810	\$ 222,401	\$ 222,401	\$ 219,540	\$ 226,946	\$ 226,946	\$ 4,545	\$ 4,545
		Griffith Total			\$ 219,101	\$ 229,810	\$ 222,401	\$ 222,401	\$ 219,540	\$ 226,946	\$ 226,946	\$ 4,545	\$ 4,545
	Griffith Total				\$ 219,101	\$ 229,810	\$ 222,401	\$ 222,401	\$ 219,540	\$ 226,946	\$ 226,946	\$ 4,545	\$ 4,545
	Gumtree	Gumtree	INTEREST EARNINGS	INTEREST EARNINGS	\$ 21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			INTEREST EARNINGS Total		\$ 21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			TAXES	1ST PRIOR YR TAXES	\$ 2,769	\$ 1,679	\$ -	\$ -	\$ 1,654	\$ -	\$ -	\$ -	\$ -
				2ND PRIOR YR TAXES	\$ 248	\$ 290	\$ -	\$ -	\$ 245	\$ -	\$ -	\$ -	\$ -
				CURRENT YR AD VALOREM	\$ 110,389	\$ 133,856	\$ 134,320	\$ 134,320	\$ 127,558	\$ 133,329	\$ 133,329	\$ (991)	\$ (991)
				DISCOUNTS	\$ (961)	\$ (1,133)	\$ -	\$ -	\$ (1,115)	\$ -	\$ -	\$ -	\$ -
				REFUNDS	\$ (13)	\$ -	\$ -	\$ -	\$ (22)	\$ -	\$ -	\$ -	\$ -
				TAX PENALTY & INTEREST	\$ 539	\$ 681	\$ -	\$ -	\$ 551	\$ -	\$ -	\$ -	\$ -
			TAXES Total		\$ 112,971	\$ 135,373	\$ 134,320	\$ 134,320	\$ 128,872	\$ 133,329	\$ 133,329	\$ (991)	\$ (991)
		Gumtree Total			\$ 112,992	\$ 135,373	\$ 134,320	\$ 134,320	\$ 128,872	\$ 133,329	\$ 133,329	\$ (991)	\$ (991)
	Gumtree Total				\$ 112,992	\$ 135,373	\$ 134,320	\$ 134,320	\$ 128,872	\$ 133,329	\$ 133,329	\$ (991)	\$ (991)
	Hasty	Hasty	INTEREST EARNINGS	INTEREST EARNINGS	\$ 78	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Expenditure / Revenue												Department Request	Adopted Budget
Fund	Department	Division	Expenditure / Revenue Type	Account Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2015 YTD Actual	FY 2016 Department Request	FY 2016 Adopted Budget	\$ Change vs. Adopted	\$ Change vs. Adopted
Hasty	Hasty	Hasty	INTEREST EARNINGS Total		\$ 78	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			TAXES	1ST PRIOR YR TAXES	\$ 6,024	\$ 3,877	\$ -	\$ -	\$ 2,941	\$ -	\$ -	\$ -	\$ -
				2ND PRIOR YR TAXES	\$ 834	\$ 267	\$ -	\$ -	\$ 735	\$ -	\$ -	\$ -	\$ -
				CURRENT YR AD VALOREM	\$ 355,216	\$ 365,972	\$ 363,866	\$ 363,866	\$ 349,405	\$ 421,428	\$ 421,428	\$ 57,562	\$ 57,562
				DISCOUNTS	\$ (3,014)	\$ (2,916)	\$ -	\$ -	\$ (3,031)	\$ -	\$ -	\$ -	\$ -
				REFUNDS	\$ (137)	\$ (28)	\$ -	\$ -	\$ (202)	\$ -	\$ -	\$ -	\$ -
				TAX PENALTY & INTEREST	\$ 1,398	\$ 1,343	\$ -	\$ -	\$ 1,089	\$ -	\$ -	\$ -	\$ -
			TAXES Total		\$ 360,321	\$ 368,515	\$ 363,866	\$ 363,866	\$ 350,936	\$ 421,428	\$ 421,428	\$ 57,562	\$ 57,562
			Hasty Total		\$ 360,399	\$ 368,515	\$ 363,866	\$ 363,866	\$ 350,936	\$ 421,428	\$ 421,428	\$ 57,562	\$ 57,562
			Hasty Total		\$ 360,399	\$ 368,515	\$ 363,866	\$ 363,866	\$ 350,936	\$ 421,428	\$ 421,428	\$ 57,562	\$ 57,562
Healing Springs	Healing Springs	Healing Springs	INTEREST EARNINGS		\$ 70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			INTEREST EARNINGS Total		\$ 70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			TAXES	1ST PRIOR YR TAXES	\$ 6,281	\$ 5,371	\$ -	\$ -	\$ 5,691	\$ -	\$ -	\$ -	\$ -
				2ND PRIOR YR TAXES	\$ 1,153	\$ 1,247	\$ -	\$ -	\$ 1,616	\$ -	\$ -	\$ -	\$ -
				CURRENT YR AD VALOREM	\$ 275,263	\$ 279,289	\$ 278,818	\$ 278,818	\$ 271,047	\$ 279,253	\$ 279,253	\$ 435	\$ 435
				DISCOUNTS	\$ (2,427)	\$ (2,498)	\$ -	\$ -	\$ (2,408)	\$ -	\$ -	\$ -	\$ -
				REFUNDS	\$ (37)	\$ 30	\$ -	\$ -	\$ (39)	\$ -	\$ -	\$ -	\$ -
				TAX PENALTY & INTEREST	\$ 1,497	\$ 1,672	\$ -	\$ -	\$ 1,392	\$ -	\$ -	\$ -	\$ -
			TAXES Total		\$ 281,730	\$ 285,111	\$ 278,818	\$ 278,818	\$ 277,299	\$ 279,253	\$ 279,253	\$ 435	\$ 435
			Healing Springs Total		\$ 281,800	\$ 285,111	\$ 278,818	\$ 278,818	\$ 277,299	\$ 279,253	\$ 279,253	\$ 435	\$ 435
			Healing Springs Total		\$ 281,800	\$ 285,111	\$ 278,818	\$ 278,818	\$ 277,299	\$ 279,253	\$ 279,253	\$ 435	\$ 435
Holly Grove	Holly Grove	Holly Grove	INTEREST EARNINGS		\$ 39	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			INTEREST EARNINGS Total		\$ 39	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			TAXES	1ST PRIOR YR TAXES	\$ 4,695	\$ 4,230	\$ -	\$ -	\$ 4,911	\$ -	\$ -	\$ -	\$ -
				2ND PRIOR YR TAXES	\$ 718	\$ 880	\$ -	\$ -	\$ 667	\$ -	\$ -	\$ -	\$ -
				CURRENT YR AD VALOREM	\$ 208,525	\$ 218,132	\$ 221,000	\$ 221,000	\$ 208,465	\$ 221,449	\$ 221,449	\$ 449	\$ 449
				DISCOUNTS	\$ (1,568)	\$ (1,578)	\$ -	\$ -	\$ (1,594)	\$ -	\$ -	\$ -	\$ -
				REFUNDS	\$ (43)	\$ 74	\$ -	\$ -	\$ (35)	\$ -	\$ -	\$ -	\$ -
				TAX PENALTY & INTEREST	\$ 1,242	\$ 1,405	\$ -	\$ -	\$ 1,300	\$ -	\$ -	\$ -	\$ -
			TAXES Total		\$ 213,569	\$ 223,143	\$ 221,000	\$ 221,000	\$ 213,714	\$ 221,449	\$ 221,449	\$ 449	\$ 449
			Holly Grove Total		\$ 213,608	\$ 223,143	\$ 221,000	\$ 221,000	\$ 213,714	\$ 221,449	\$ 221,449	\$ 449	\$ 449
			Holly Grove Total		\$ 213,608	\$ 223,143	\$ 221,000	\$ 221,000	\$ 213,714	\$ 221,449	\$ 221,449	\$ 449	\$ 449
Horneytown	Horneytown	Horneytown	INTEREST EARNINGS		\$ 43	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			INTEREST EARNINGS Total		\$ 43	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			TAXES	1ST PRIOR YR TAXES	\$ 2,818	\$ 2,407	\$ -	\$ -	\$ 1,221	\$ -	\$ -	\$ -	\$ -
				2ND PRIOR YR TAXES	\$ 694	\$ 411	\$ -	\$ -	\$ 659	\$ -	\$ -	\$ -	\$ -
				CURRENT YR AD VALOREM	\$ 118,478	\$ 135,613	\$ 134,676	\$ 144,234	\$ 133,086	\$ 137,800	\$ 137,800	\$ 3,124	\$ 3,124
				DISCOUNTS	\$ (887)	\$ (997)	\$ -	\$ -	\$ (1,055)	\$ -	\$ -	\$ -	\$ -
				REFUNDS	\$ -	\$ (5)	\$ -	\$ -	\$ (37)	\$ -	\$ -	\$ -	\$ -
				TAX PENALTY & INTEREST	\$ 585	\$ 824	\$ -	\$ -	\$ 392	\$ -	\$ -	\$ -	\$ -
			TAXES Total		\$ 121,688	\$ 138,253	\$ 134,676	\$ 144,234	\$ 134,266	\$ 137,800	\$ 137,800	\$ 3,124	\$ 3,124
			Horneytown Total		\$ 121,731	\$ 138,253	\$ 134,676	\$ 144,234	\$ 134,266	\$ 137,800	\$ 137,800	\$ 3,124	\$ 3,124
			Horneytown Total		\$ 121,731	\$ 138,253	\$ 134,676	\$ 144,234	\$ 134,266	\$ 137,800	\$ 137,800	\$ 3,124	\$ 3,124
Linwood	Linwood	Linwood	INTEREST EARNINGS		\$ 58	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			INTEREST EARNINGS Total		\$ 58	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			TAXES	1ST PRIOR YR TAXES	\$ 5,071	\$ 4,323	\$ -	\$ -	\$ 3,114	\$ -	\$ -	\$ -	\$ -
				2ND PRIOR YR TAXES	\$ 465	\$ 464	\$ -	\$ -	\$ 1,119	\$ -	\$ -	\$ -	\$ -
				CURRENT YR AD VALOREM	\$ 231,320	\$ 238,061	\$ 271,415	\$ 271,415	\$ 266,502	\$ 271,526	\$ 271,526	\$ 111	\$ 111
				DISCOUNTS	\$ (2,152)	\$ (2,104)	\$ -	\$ -	\$ (2,579)	\$ -	\$ -	\$ -	\$ -
				REFUNDS	\$ (18)	\$ 28	\$ -	\$ -	\$ (25)	\$ -	\$ -	\$ -	\$ -
				TAX PENALTY & INTEREST	\$ 871	\$ 1,196	\$ -	\$ -	\$ 1,417	\$ -	\$ -	\$ -	\$ -
			TAXES Total		\$ 235,557	\$ 241,968	\$ 271,415	\$ 271,415	\$ 269,549	\$ 271,526	\$ 271,526	\$ 111	\$ 111
			Linwood Total		\$ 235,615	\$ 241,968	\$ 271,415	\$ 271,415	\$ 269,549	\$ 271,526	\$ 271,526	\$ 111	\$ 111
			Linwood Total		\$ 235,615	\$ 241,968	\$ 271,415	\$ 271,415	\$ 269,549	\$ 271,526	\$ 271,526	\$ 111	\$ 111
Midway	Midway	Midway	INTEREST EARNINGS		\$ 176	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			INTEREST EARNINGS Total		\$ 176	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			TAXES	1ST PRIOR YR TAXES	\$ 14,053	\$ 12,305	\$ -	\$ -	\$ 10,197	\$ -	\$ -	\$ -	\$ -
				2ND PRIOR YR TAXES	\$ 2,634	\$ 1,966	\$ -	\$ -	\$ 1,422	\$ -	\$ -	\$ -	\$ -
				CURRENT YR AD VALOREM	\$ 828,712	\$ 862,047	\$ 853,888	\$ 853,888	\$ 825,154	\$ 895,926	\$ 895,926	\$ 42,038	\$ 42,038
				DISCOUNTS	\$ (7,624)	\$ (7,781)	\$ -	\$ -	\$ (7,690)	\$ -	\$ -	\$ -	\$ -
				REFUNDS	\$ (354)	\$ 192	\$ -	\$ -	\$ (141)	\$ -	\$ -	\$ -	\$ -
				TAX PENALTY & INTEREST	\$ 3,720	\$ 4,191	\$ -	\$ -	\$ 3,042	\$ -	\$ -	\$ -	\$ -
			TAXES Total		\$ 841,141	\$ 872,920	\$ 853,888	\$ 853,888	\$ 831,984	\$ 895,926	\$ 895,926	\$ 42,038	\$ 42,038
			Midway Total		\$ 841,317	\$ 872,920	\$ 853,888	\$ 853,888	\$ 831,984	\$ 895,926	\$ 895,926	\$ 42,038	\$ 42,038
			Midway Total		\$ 841,317	\$ 872,920	\$ 853,888	\$ 853,888	\$ 831,984	\$ 895,926	\$ 895,926	\$ 42,038	\$ 42,038
North Lexington	North Lexington	North Lexington	INTEREST EARNINGS		\$ 42	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			INTEREST EARNINGS Total		\$ 42	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			TAXES	1ST PRIOR YR TAXES	\$ 9,042	\$ 5,518	\$ -	\$ -	\$ 6,651	\$ -	\$ -	\$ -	\$ -
				2ND PRIOR YR TAXES	\$ 2,109	\$ 550	\$ -	\$ -	\$ 4,927	\$ -	\$ -	\$ -	\$ -

Expenditure / Revenue												Department Request	Adopted Budget
Fund	Department	Division	Expenditure / Revenue Type	Account Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2015 YTD Actual	FY 2016 Department Request	FY 2016 Adopted Budget	\$ Change vs. Adopted	\$ Change vs. Adopted
North Lexington	North Lexington	North Lexington	TAXES	CURRENT YR AD VALOREM	\$ 207,545	\$ 217,429	\$ 210,000	\$ 210,000	\$ 208,198	\$ 220,313	\$ 220,313	\$ 10,313	\$ 10,313
				DISCOUNTS	\$ (1,701)	\$ (1,739)	\$ -	\$ -	\$ (1,752)	\$ -	\$ -	\$ -	\$ -
				REFUNDS	\$ (52)	\$ 65	\$ -	\$ -	\$ (66)	\$ -	\$ -	\$ -	\$ -
				TAX PENALTY & INTEREST	\$ 1,877	\$ 1,542	\$ -	\$ -	\$ 1,852	\$ -	\$ -	\$ -	\$ -
				TAXES Total	\$ 218,820	\$ 223,365	\$ 210,000	\$ 210,000	\$ 219,810	\$ 220,313	\$ 220,313	\$ 10,313	\$ 10,313
			North Lexington Total		\$ 218,862	\$ 223,365	\$ 210,000	\$ 210,000	\$ 219,810	\$ 220,313	\$ 220,313	\$ 10,313	\$ 10,313
			North Lexington Total		\$ 218,862	\$ 223,365	\$ 210,000	\$ 210,000	\$ 219,810	\$ 220,313	\$ 220,313	\$ 10,313	\$ 10,313
	Pilot	Pilot	INTEREST EARNINGS	INTEREST EARNINGS	\$ 136	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				INTEREST EARNINGS Total	\$ 136	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			TAXES	1ST PRIOR YR TAXES	\$ 7,357	\$ 7,058	\$ -	\$ -	\$ 4,769	\$ -	\$ -	\$ -	\$ -
				2ND PRIOR YR TAXES	\$ 3,508	\$ 1,030	\$ -	\$ -	\$ 736	\$ -	\$ -	\$ -	\$ -
				CURRENT YR AD VALOREM	\$ 265,544	\$ 276,362	\$ 285,500	\$ 285,500	\$ 260,230	\$ 288,036	\$ 288,036	\$ 2,536	\$ 2,536
				DISCOUNTS	\$ (1,971)	\$ (1,969)	\$ -	\$ -	\$ (1,995)	\$ -	\$ -	\$ -	\$ -
				REFUNDS	\$ (319)	\$ (20)	\$ -	\$ -	\$ (149)	\$ -	\$ -	\$ -	\$ -
				TAX PENALTY & INTEREST	\$ 2,044	\$ 1,726	\$ -	\$ -	\$ 1,252	\$ -	\$ -	\$ -	\$ -
				TAXES Total	\$ 276,163	\$ 284,187	\$ 285,500	\$ 285,500	\$ 264,844	\$ 288,036	\$ 288,036	\$ 2,536	\$ 2,536
			Pilot Total		\$ 276,299	\$ 284,187	\$ 285,500	\$ 285,500	\$ 264,844	\$ 288,036	\$ 288,036	\$ 2,536	\$ 2,536
			Pilot Total		\$ 276,299	\$ 284,187	\$ 285,500	\$ 285,500	\$ 264,844	\$ 288,036	\$ 288,036	\$ 2,536	\$ 2,536
	Reeds	Reeds	INTEREST EARNINGS	INTEREST EARNINGS	\$ 48	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				INTEREST EARNINGS Total	\$ 48	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			TAXES	1ST PRIOR YR TAXES	\$ 5,020	\$ 4,642	\$ -	\$ -	\$ 3,096	\$ -	\$ -	\$ -	\$ -
				2ND PRIOR YR TAXES	\$ 1,145	\$ 629	\$ -	\$ -	\$ 729	\$ -	\$ -	\$ -	\$ -
				CURRENT YR AD VALOREM	\$ 180,304	\$ 190,671	\$ 188,274	\$ 188,274	\$ 180,042	\$ 188,271	\$ 188,271	\$ (3)	\$ (3)
				DISCOUNTS	\$ (1,446)	\$ (1,452)	\$ -	\$ -	\$ (1,449)	\$ -	\$ -	\$ -	\$ -
				REFUNDS	\$ (90)	\$ 31	\$ -	\$ -	\$ (107)	\$ -	\$ -	\$ -	\$ -
				TAX PENALTY & INTEREST	\$ 1,142	\$ 1,242	\$ -	\$ -	\$ 815	\$ -	\$ -	\$ -	\$ -
				TAXES Total	\$ 186,075	\$ 195,763	\$ 188,274	\$ 188,274	\$ 183,127	\$ 188,271	\$ 188,271	\$ (3)	\$ (3)
			Reeds Total		\$ 186,123	\$ 195,763	\$ 188,274	\$ 188,274	\$ 183,127	\$ 188,271	\$ 188,271	\$ (3)	\$ (3)
			Reeds Total		\$ 186,123	\$ 195,763	\$ 188,274	\$ 188,274	\$ 183,127	\$ 188,271	\$ 188,271	\$ (3)	\$ (3)
	Silver Valley	Silver Valley	INTEREST EARNINGS	INTEREST EARNINGS	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				INTEREST EARNINGS Total	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			TAXES	1ST PRIOR YR TAXES	\$ 12,492	\$ 9,286	\$ -	\$ -	\$ 7,938	\$ -	\$ -	\$ -	\$ -
				2ND PRIOR YR TAXES	\$ 2,877	\$ 2,816	\$ -	\$ -	\$ 2,810	\$ -	\$ -	\$ -	\$ -
				CURRENT YR AD VALOREM	\$ 371,217	\$ 393,939	\$ 388,083	\$ 405,387	\$ 373,090	\$ 393,857	\$ 393,857	\$ 5,774	\$ 5,774
				DISCOUNTS	\$ (2,783)	\$ (2,769)	\$ -	\$ -	\$ (3,132)	\$ -	\$ -	\$ -	\$ -
				REFUNDS	\$ (33)	\$ 74	\$ -	\$ -	\$ (102)	\$ -	\$ -	\$ -	\$ -
				TAX PENALTY & INTEREST	\$ 3,500	\$ 3,213	\$ -	\$ -	\$ 2,365	\$ -	\$ -	\$ -	\$ -
				TAXES Total	\$ 387,270	\$ 406,559	\$ 388,083	\$ 405,387	\$ 382,970	\$ 393,857	\$ 393,857	\$ 5,774	\$ 5,774
			Silver Valley Total		\$ 387,370	\$ 406,559	\$ 388,083	\$ 405,387	\$ 382,970	\$ 393,857	\$ 393,857	\$ 5,774	\$ 5,774
			Silver Valley Total		\$ 387,370	\$ 406,559	\$ 388,083	\$ 405,387	\$ 382,970	\$ 393,857	\$ 393,857	\$ 5,774	\$ 5,774
	South Davidson	South Davidson	INTEREST EARNINGS	INTEREST EARNINGS	\$ 27	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				INTEREST EARNINGS Total	\$ 27	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			TAXES	1ST PRIOR YR TAXES	\$ 3,161	\$ 2,736	\$ -	\$ -	\$ 2,786	\$ -	\$ -	\$ -	\$ -
				2ND PRIOR YR TAXES	\$ 318	\$ 517	\$ -	\$ -	\$ 1,325	\$ -	\$ -	\$ -	\$ -
				CURRENT YR AD VALOREM	\$ 97,944	\$ 103,062	\$ 110,000	\$ 110,000	\$ 98,406	\$ 110,459	\$ 110,459	\$ 459	\$ 459
				DISCOUNTS	\$ (751)	\$ (750)	\$ -	\$ -	\$ (755)	\$ -	\$ -	\$ -	\$ -
				REFUNDS	\$ (15)	\$ 10	\$ -	\$ -	\$ (1)	\$ -	\$ -	\$ -	\$ -
				TAX PENALTY & INTEREST	\$ 761	\$ 789	\$ -	\$ -	\$ 858	\$ -	\$ -	\$ -	\$ -
				TAXES Total	\$ 101,418	\$ 106,364	\$ 110,000	\$ 110,000	\$ 102,619	\$ 110,459	\$ 110,459	\$ 459	\$ 459
			South Davidson Total		\$ 101,445	\$ 106,364	\$ 110,000	\$ 110,000	\$ 102,619	\$ 110,459	\$ 110,459	\$ 459	\$ 459
			South Davidson Total		\$ 101,445	\$ 106,364	\$ 110,000	\$ 110,000	\$ 102,619	\$ 110,459	\$ 110,459	\$ 459	\$ 459
	South Emmons	South Emmons	INTEREST EARNINGS	INTEREST EARNINGS	\$ 22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				INTEREST EARNINGS Total	\$ 22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			TAXES	1ST PRIOR YR TAXES	\$ 1,963	\$ 1,135	\$ -	\$ -	\$ 953	\$ -	\$ -	\$ -	\$ -
				2ND PRIOR YR TAXES	\$ 586	\$ 168	\$ -	\$ -	\$ 338	\$ -	\$ -	\$ -	\$ -
				CURRENT YR AD VALOREM	\$ 57,210	\$ 58,519	\$ 71,836	\$ 71,836	\$ 66,515	\$ 71,475	\$ 71,475	\$ (361)	\$ (361)
				DISCOUNTS	\$ (429)	\$ (430)	\$ -	\$ -	\$ (536)	\$ -	\$ -	\$ -	\$ -
				REFUNDS	\$ (2)	\$ 27	\$ -	\$ -	\$ 52	\$ -	\$ -	\$ -	\$ -
				TAX PENALTY & INTEREST	\$ 475	\$ 400	\$ -	\$ -	\$ 396	\$ -	\$ -	\$ -	\$ -
				TAXES Total	\$ 59,803	\$ 59,819	\$ 71,836	\$ 71,836	\$ 67,719	\$ 71,475	\$ 71,475	\$ (361)	\$ (361)
			South Emmons Total		\$ 59,825	\$ 59,819	\$ 71,836	\$ 71,836	\$ 67,719	\$ 71,475	\$ 71,475	\$ (361)	\$ (361)
			South Emmons Total		\$ 59,825	\$ 59,819	\$ 71,836	\$ 71,836	\$ 67,719	\$ 71,475	\$ 71,475	\$ (361)	\$ (361)
	South Lexington	South Lexington	INTEREST EARNINGS	INTEREST EARNINGS	\$ 37	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				INTEREST EARNINGS Total	\$ 37	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			TAXES	1ST PRIOR YR TAXES	\$ 5,015	\$ 3,899	\$ -	\$ -	\$ 2,526	\$ -	\$ -	\$ -	\$ -
				2ND PRIOR YR TAXES	\$ 1,058	\$ 1,184	\$ -	\$ -	\$ 684	\$ -	\$ -	\$ -	\$ -
				CURRENT YR AD VALOREM	\$ 199,285	\$ 206,378	\$ 205,000	\$ 205,000	\$ 195,510	\$ 256,657	\$ 256,657	\$ 51,657	\$ 51,657
				DISCOUNTS	\$ (1,612)	\$ (1,588)	\$ -	\$ -	\$ (1,660)	\$ -	\$ -	\$ -	\$ -
				REFUNDS	\$ -	\$ 42	\$ -	\$ -	\$ (113)	\$ -	\$ -	\$ -	\$ -

Expenditure / Revenue		Revenue										Department Request	Adopted Budget			
Fund	Department	Division	Expenditure / Revenue Type	Account Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2015 YTD Actual	FY 2016 Department Request	FY 2016 Adopted Budget	\$ Change vs. Adopted	\$ Change vs. Adopted			
	South Lexington	South Lexington	TAXES	TAX PENALTY & INTEREST	\$ 1,197	\$ 1,472	\$ -	\$ -	\$ 806	\$ -	\$ -	\$ -	\$ -			
			TAXES Total	\$ 204,943	\$ 211,387	\$ 205,000	\$ 205,000	\$ 197,754	\$ 256,657	\$ 256,657	\$ 51,657	\$ 51,657				
			South Lexington Total	\$ 204,980	\$ 211,387	\$ 205,000	\$ 205,000	\$ 197,754	\$ 256,657	\$ 256,657	\$ 51,657	\$ 51,657				
	South Lexington Total	\$ 204,980	\$ 211,387	\$ 205,000	\$ 205,000	\$ 197,754	\$ 256,657	\$ 256,657	\$ 51,657	\$ 51,657						
	Southmont	Southmont	INTEREST EARNINGS	INTEREST EARNINGS	\$ 179	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
			INTEREST EARNINGS Total	\$ 179	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
			TAXES	1ST PRIOR YR TAXES	\$ 15,517	\$ 11,902	\$ -	\$ -	\$ 8,689	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
			2ND PRIOR YR TAXES	\$ 6,676	\$ 4,634	\$ -	\$ -	\$ 3,833	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
			CURRENT YR AD VALOREM	\$ 635,980	\$ 654,654	\$ 661,643	\$ 661,643	\$ 629,792	\$ 672,588	\$ 672,588	\$ 10,945	\$ 10,945				
			DISCOUNTS	\$ (5,349)	\$ (5,583)	\$ -	\$ -	\$ (5,509)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
			REFUNDS	\$ (126)	\$ 123	\$ -	\$ -	\$ (184)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
			TAX PENALTY & INTEREST	\$ 4,423	\$ 4,003	\$ -	\$ -	\$ 2,982	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
			TAXES Total	\$ 657,121	\$ 669,733	\$ 661,643	\$ 661,643	\$ 639,603	\$ 672,588	\$ 672,588	\$ 10,945	\$ 10,945				
			Southmont Total	\$ 657,300	\$ 669,733	\$ 661,643	\$ 661,643	\$ 639,603	\$ 672,588	\$ 672,588	\$ 10,945	\$ 10,945				
			Southmont Total	\$ 657,300	\$ 669,733	\$ 661,643	\$ 661,643	\$ 639,603	\$ 672,588	\$ 672,588	\$ 10,945	\$ 10,945				
			Tyro	Tyro	INTEREST EARNINGS	INTEREST EARNINGS	\$ 76	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
					INTEREST EARNINGS Total	\$ 76	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TAXES	1ST PRIOR YR TAXES			\$ 6,923	\$ 6,789	\$ -	\$ -	\$ 5,420	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	2ND PRIOR YR TAXES	\$ 1,745			\$ 1,842	\$ -	\$ -	\$ 2,209	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
	CURRENT YR AD VALOREM	\$ 310,528			\$ 324,243	\$ 324,514	\$ 324,514	\$ 308,357	\$ 324,884	\$ 324,884	\$ 370	\$ 370				
	DISCOUNTS	\$ (2,485)			\$ (2,467)	\$ -	\$ -	\$ (2,478)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
	REFUNDS	\$ (22)			\$ 8	\$ -	\$ -	\$ (175)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
	TAX PENALTY & INTEREST	\$ 2,102			\$ 2,456	\$ -	\$ -	\$ 2,166	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
	TAXES Total	\$ 318,791			\$ 332,871	\$ 324,514	\$ 324,514	\$ 315,499	\$ 324,884	\$ 324,884	\$ 370	\$ 370				
	Tyro Total	\$ 318,867			\$ 332,871	\$ 324,514	\$ 324,514	\$ 315,499	\$ 324,884	\$ 324,884	\$ 370	\$ 370				
	Tyro Total	\$ 318,867			\$ 332,871	\$ 324,514	\$ 324,514	\$ 315,499	\$ 324,884	\$ 324,884	\$ 370	\$ 370				
	Wallburg	Wallburg			INTEREST EARNINGS	INTEREST EARNINGS	\$ 108	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
					INTEREST EARNINGS Total	\$ 108	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			TAXES	1ST PRIOR YR TAXES	\$ 9,993	\$ 7,148	\$ -	\$ -	\$ 6,487	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
			2ND PRIOR YR TAXES	\$ 1,651	\$ 1,557	\$ -	\$ -	\$ 1,557	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
			CURRENT YR AD VALOREM	\$ 586,857	\$ 760,127	\$ 751,531	\$ 763,007	\$ 734,221	\$ 748,702	\$ 748,702	\$ (2,829)	\$ (2,829)				
			DISCOUNTS	\$ (5,066)	\$ (6,488)	\$ -	\$ -	\$ (6,631)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
			REFUNDS	\$ (97)	\$ 39	\$ -	\$ -	\$ (128)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
			TAX PENALTY & INTEREST	\$ 2,615	\$ 2,716	\$ -	\$ -	\$ 2,114	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
			TAXES Total	\$ 595,953	\$ 765,099	\$ 751,531	\$ 763,007	\$ 737,620	\$ 748,702	\$ 748,702	\$ (2,829)	\$ (2,829)				
			Wallburg Total	\$ 596,061	\$ 765,099	\$ 751,531	\$ 763,007	\$ 737,620	\$ 748,702	\$ 748,702	\$ (2,829)	\$ (2,829)				
			Wallburg Total	\$ 596,061	\$ 765,099	\$ 751,531	\$ 763,007	\$ 737,620	\$ 748,702	\$ 748,702	\$ (2,829)	\$ (2,829)				
			Welcome	Welcome	INTEREST EARNINGS	INTEREST EARNINGS	\$ 110	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
					INTEREST EARNINGS Total	\$ 110	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TAXES	1ST PRIOR YR TAXES			\$ 7,600	\$ 8,529	\$ -	\$ -	\$ 4,341	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	2ND PRIOR YR TAXES	\$ 1,399			\$ 787	\$ -	\$ -	\$ 1,324	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
	CURRENT YR AD VALOREM	\$ 493,163			\$ 517,779	\$ 509,241	\$ 509,241	\$ 491,822	\$ 567,048	\$ 567,048	\$ 57,807	\$ 57,807				
	DISCOUNTS	\$ (4,286)			\$ (4,315)	\$ -	\$ -	\$ (4,329)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
	REFUNDS	\$ (977)			\$ 72	\$ -	\$ -	\$ (78)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
	TAX PENALTY & INTEREST	\$ 1,978			\$ 2,799	\$ -	\$ -	\$ 1,625	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
	TAXES Total	\$ 498,877			\$ 525,651	\$ 509,241	\$ 509,241	\$ 494,706	\$ 567,048	\$ 567,048	\$ 57,807	\$ 57,807				
	Welcome Total	\$ 498,987			\$ 525,651	\$ 509,241	\$ 509,241	\$ 494,706	\$ 567,048	\$ 567,048	\$ 57,807	\$ 57,807				
	Welcome Total	\$ 498,987			\$ 525,651	\$ 509,241	\$ 509,241	\$ 494,706	\$ 567,048	\$ 567,048	\$ 57,807	\$ 57,807				
West Lexington	West Lexington	INTEREST EARNINGS			INTEREST EARNINGS	\$ 47	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		INTEREST EARNINGS Total			\$ 47	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		TAXES	1ST PRIOR YR TAXES	\$ 6,606	\$ 6,660	\$ -	\$ -	\$ 5,662	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
		2ND PRIOR YR TAXES	\$ 871	\$ 518	\$ -	\$ -	\$ 1,597	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
		CURRENT YR AD VALOREM	\$ 236,533	\$ 251,599	\$ 254,000	\$ 254,000	\$ 236,640	\$ 252,274	\$ 252,274	\$ (1,726)	\$ (1,726)					
		DISCOUNTS	\$ (1,823)	\$ (1,882)	\$ -	\$ -	\$ (1,913)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
		REFUNDS	\$ (39)	\$ 47	\$ -	\$ -	\$ (40)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
		TAX PENALTY & INTEREST	\$ 1,464	\$ 1,899	\$ -	\$ -	\$ 1,317	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
		TAXES Total	\$ 243,612	\$ 258,841	\$ 254,000	\$ 254,000	\$ 243,264	\$ 252,274	\$ 252,274	\$ (1,726)	\$ (1,726)					
		West Lexington Total	\$ 243,659	\$ 258,841	\$ 254,000	\$ 254,000	\$ 243,264	\$ 252,274	\$ 252,274	\$ (1,726)	\$ (1,726)					
		West Lexington Total	\$ 243,659	\$ 258,841	\$ 254,000	\$ 254,000	\$ 243,264	\$ 252,274	\$ 252,274	\$ (1,726)	\$ (1,726)					
		Special Revenue Funds - Fire Districts Total					\$ 7,676,407	\$ 8,175,384	\$ 8,027,410	\$ 8,087,653	\$ 7,825,486	\$ 8,284,352	\$ 8,281,203	\$ 256,942	\$ 256,942	
		Special Revenue Fund - Airport Fund	Airport Fund - Capital Improvement Project Plan	Capital Improvement Project Plan	OTHER FINANCING	TRANSFER TO/FROM GEN FUND	\$ 16,667	\$ 16,667	\$ 16,667	\$ 184,334	\$ 184,334	\$ 16,667	\$ 16,667	\$ -	\$ -	
OTHER FINANCING Total	\$ 16,667				\$ 16,667	\$ 16,667	\$ 184,334	\$ 184,334	\$ 16,667	\$ 16,667	\$ -	\$ -				
Capital Improvement Project Plan Total	\$ 16,667				\$ 16,667	\$ 16,667	\$ 184,334	\$ 184,334	\$ 16,667	\$ 16,667	\$ -	\$ -				
Airport Fund - Capital Improvement Project Plan Total	\$ 16,667		\$ 16,667		\$ 16,667	\$ 184,334	\$ 184,334	\$ 16,667	\$ 16,667	\$ -	\$ -					

Expenditure / Revenue												Department Request	Adopted Budget
Fund	Department	Division	Expenditure / Revenue Type	Account Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2015 YTD Actual	FY 2016 Department Request	FY 2016 Adopted Budget	\$ Change vs. Adopted	\$ Change vs. Adopted
Special Revenue Fund - Airport Fund Total					\$ 16,667	\$ 16,667	\$ 16,667	\$ 184,334	\$ 184,334	\$ 16,667	\$ 16,667	\$ -	\$ -
Grand Total					\$ 164,390,722	\$ 165,897,611	\$ 153,223,184	\$ 164,084,446	\$ 139,417,106	\$ 161,058,160	\$ 157,524,926	\$ 7,834,976	\$ 9,426,229

Expenditure / Revenue		Expenditure										Department Request	Adopted Budget
Fund	Department	Division	Expenditure / Revenue Type	Account Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2015 YTD Actual	FY 2016 Department Request	FY 2016 Adopted Budget	\$ Change vs. Adopted	\$ Change vs. Adopted
General	All Schools	All Schools	SCHOLARSHIPS	SCHOLARSHIPS	\$ 25,833	\$ 32,917	\$ 50,000	\$ 50,000	\$ 34,167	\$ 50,000	\$ 50,000	\$ -	\$ -
			SCHOLARSHIPS Total		\$ 25,833	\$ 32,917	\$ 50,000	\$ 50,000	\$ 34,167	\$ 50,000	\$ 50,000	\$ -	\$ -
		All Schools Total			\$ 25,833	\$ 32,917	\$ 50,000	\$ 50,000	\$ 34,167	\$ 50,000	\$ 50,000	\$ -	\$ -
	All Schools Total				\$ 25,833	\$ 32,917	\$ 50,000	\$ 50,000	\$ 34,167	\$ 50,000	\$ 50,000	\$ -	\$ -
	Animal Shelter	Animal Shelter	OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 325,000	\$ 325,000	\$ 325,000	\$ 325,000
			OTHER PURCHASED SERVICES Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 325,000	\$ 325,000	\$ 325,000	\$ 325,000
	Animal Shelter Total				\$ -	\$ -	\$ -	\$ -	\$ -	\$ 325,000	\$ 325,000	\$ 325,000	\$ 325,000
General	Board of Elections	Board of Elections	CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ 5,750	\$ 5,750	\$ 474	\$ 5,750	\$ 5,750	\$ -	\$ -
			CAPITAL OUTLAY Total		\$ -	\$ -	\$ 5,750	\$ 5,750	\$ 474	\$ 5,750	\$ 5,750	\$ -	\$ -
			INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 1,459	\$ 2,284	\$ 3,204	\$ 3,204	\$ 1,934	\$ 3,759	\$ 3,759	\$ 555	\$ 555
			INTERNAL SERVICE CHARGES Total		\$ 1,459	\$ 2,284	\$ 3,204	\$ 3,204	\$ 1,934	\$ 3,759	\$ 3,759	\$ 555	\$ 555
			OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 392	\$ 245	\$ 615	\$ 615	\$ 110	\$ 320	\$ 320	\$ (295)	\$ (295)
			OTHER EXPENDITURES Total		\$ 392	\$ 245	\$ 615	\$ 615	\$ 110	\$ 320	\$ 320	\$ (295)	\$ (295)
			OTHER PURCHASED SERVICES	ADVERTISING	\$ 897	\$ 2,108	\$ 2,200	\$ 2,200	\$ 1,186	\$ 4,000	\$ 3,500	\$ 1,800	\$ 1,300
				CONTRACTED SERVICES	\$ 40,113	\$ 27,651	\$ 61,800	\$ 48,295	\$ 20,588	\$ 96,500	\$ 50,000	\$ 34,700	\$ (11,800)
				POSTAGE	\$ 21,726	\$ 13,073	\$ 11,853	\$ 11,853	\$ 26,125	\$ 24,285	\$ 20,000	\$ 12,432	\$ 8,147
				PRINTING	\$ 24,616	\$ 15,852	\$ 21,850	\$ 35,355	\$ 24,341	\$ 66,124	\$ 25,000	\$ 44,274	\$ 3,150
				TELEPHONE	\$ 1,115	\$ 1,483	\$ 1,150	\$ 1,150	\$ 596	\$ 1,718	\$ 1,718	\$ 568	\$ 568
				TRAVEL	\$ 4,442	\$ 6,831	\$ 7,500	\$ 7,500	\$ 3,053	\$ 10,925	\$ 8,500	\$ 3,425	\$ 1,000
			OTHER PURCHASED SERVICES Total		\$ 92,909	\$ 66,998	\$ 106,353	\$ 106,353	\$ 75,888	\$ 203,552	\$ 108,718	\$ 97,199	\$ 2,365
			PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ 78,949	\$ 79,824	\$ 82,449	\$ 82,449	\$ 78,949	\$ 82,449	\$ 82,449	\$ -	\$ -
			PURCHASED PROPERTY SERVICE Total		\$ 78,949	\$ 79,824	\$ 82,449	\$ 82,449	\$ 78,949	\$ 82,449	\$ 82,449	\$ -	\$ -
			RENTAL	BUILDINGS	\$ 3,350	\$ 2,935	\$ 3,580	\$ 3,580	\$ 1,955	\$ 6,550	\$ 5,000	\$ 2,970	\$ 1,420
			RENTAL Total		\$ 3,350	\$ 2,935	\$ 3,580	\$ 3,580	\$ 1,955	\$ 6,550	\$ 5,000	\$ 2,970	\$ 1,420
			SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 4,294	\$ 4,493	\$ 4,608	\$ 4,608	\$ 3,635	\$ 3,770	\$ 3,770	\$ (838)	\$ (838)
				FICA	\$ 17,915	\$ 16,091	\$ 30,412	\$ 30,412	\$ 12,856	\$ 34,359	\$ 31,422	\$ 3,947	\$ 1,010
				GROUP INSURANCE	\$ 33,922	\$ 34,749	\$ 39,059	\$ 39,059	\$ 25,096	\$ 40,489	\$ 40,489	\$ 1,430	\$ 1,430
				OVERTIME	\$ 17,559	\$ 4,702	\$ 6,778	\$ 6,778	\$ 9,669	\$ 16,162	\$ 16,162	\$ 9,384	\$ 9,384
				PART TIME	\$ 108,844	\$ 81,925	\$ 186,175	\$ 186,175	\$ 70,178	\$ 228,390	\$ 190,000	\$ 42,215	\$ 3,825
				REGULAR	\$ 186,563	\$ 191,410	\$ 196,504	\$ 196,504	\$ 142,089	\$ 199,989	\$ 199,989	\$ 3,485	\$ 3,485
				RETIREMENT	\$ 16,777	\$ 17,120	\$ 18,024	\$ 18,024	\$ 13,104	\$ 18,147	\$ 17,300	\$ 123	\$ (724)
				WORKERS COMP	\$ 1,033	\$ 947	\$ 1,293	\$ 1,293	\$ 756	\$ 1,452	\$ 1,452	\$ 159	\$ 159
			SALARIES & BENEFITS Total		\$ 386,907	\$ 351,437	\$ 482,853	\$ 482,853	\$ 277,384	\$ 542,759	\$ 500,584	\$ 59,906	\$ 17,731
			SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 61,549	\$ 25,883	\$ 25,000	\$ 25,000	\$ 16,344	\$ 66,922	\$ 55,000	\$ 41,922	\$ 30,000
			SUPPLIES Total		\$ 61,549	\$ 25,883	\$ 25,000	\$ 25,000	\$ 16,344	\$ 66,922	\$ 55,000	\$ 41,922	\$ 30,000
	Board of Elections Total				\$ 625,515	\$ 529,606	\$ 709,804	\$ 709,804	\$ 453,038	\$ 912,061	\$ 761,580	\$ 202,257	\$ 51,776
Board of Elections Total					\$ 625,515	\$ 529,606	\$ 709,804	\$ 709,804	\$ 453,038	\$ 912,061	\$ 761,580	\$ 202,257	\$ 51,776
General	Contingency	Contingency	CONTINGENCY	CONTINGENCY	\$ -	\$ -	\$ 200,000	\$ 68,412	\$ -	\$ 150,000	\$ 150,000	\$ (50,000)	\$ (50,000)
			CONTINGENCY Total		\$ -	\$ -	\$ 200,000	\$ 68,412	\$ -	\$ 150,000	\$ 150,000	\$ (50,000)	\$ (50,000)
	Contingency Total				\$ -	\$ -	\$ 200,000	\$ 68,412	\$ -	\$ 150,000	\$ 150,000	\$ (50,000)	\$ (50,000)
Contingency Total					\$ -	\$ -	\$ 200,000	\$ 68,412	\$ -	\$ 150,000	\$ 150,000	\$ (50,000)	\$ (50,000)
General	Contributions	Culture and Recreation	OPERATING	TOURISM	\$ 44,465	\$ 44,851	\$ 45,560	\$ 45,560	\$ 45,560	\$ 45,560	\$ 45,560	\$ -	\$ -
			OPERATING Total		\$ 44,465	\$ 44,851	\$ 45,560	\$ 45,560	\$ 45,560	\$ 45,560	\$ 45,560	\$ -	\$ -
		Culture and Recreation Total			\$ 44,465	\$ 44,851	\$ 45,560	\$ 45,560	\$ 45,560	\$ 45,560	\$ 45,560	\$ -	\$ -
	Economic Development	Economic Development	OPERATING	CHAMBER OF COMM - LEX	\$ 21,675	\$ 13,695	\$ 13,750	\$ 13,750	\$ 13,725	\$ 15,000	\$ 13,750	\$ 1,250	\$ -
				CHAMBER OF COMM - T'VILLE	\$ 21,647	\$ 13,716	\$ 13,750	\$ 13,750	\$ 13,721	\$ 15,000	\$ 13,750	\$ 1,250	\$ -
				ECONOMIC DEV COMMISSION	\$ 248,000	\$ 248,000	\$ 248,000	\$ 248,000	\$ 248,000	\$ 260,000	\$ 248,000	\$ 12,000	\$ -
				FORRESTER	\$ 81,520	\$ 78,602	\$ 83,520	\$ 83,520	\$ 56,857	\$ 83,520	\$ 83,520	\$ -	\$ -
				PIEDMONT TRIAD PARTNER	\$ 15,994	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				UPTOWN LEXINGTON, INC.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
			OPERATING Total		\$ 388,836	\$ 354,013	\$ 359,020	\$ 359,020	\$ 332,303	\$ 388,520	\$ 374,020	\$ 29,500	\$ -
	Economic Development Total				\$ 388,836	\$ 354,013	\$ 359,020	\$ 359,020	\$ 332,303	\$ 388,520	\$ 374,020	\$ 29,500	\$ -
	Human Service Organization	OPERATING	FAMILY SERVICES - GRANT		\$ 313,346	\$ 330,153	\$ -	\$ 312,544	\$ 286,484	\$ -	\$ -	\$ -	\$ -
			LIFE CENTER - GRANT		\$ 121,754	\$ 117,914	\$ 96,726	\$ 117,722	\$ 97,639	\$ 96,726	\$ 96,726	\$ -	\$ -
		OPERATING Total			\$ 435,100	\$ 448,067	\$ 96,726	\$ 430,266	\$ 384,123	\$ 96,726	\$ 96,726	\$ -	\$ -
	Human Service Organization Total				\$ 435,100	\$ 448,067	\$ 96,726	\$ 430,266	\$ 384,123	\$ 96,726	\$ 96,726	\$ -	\$ -
	Matching Grants	OPERATING	CONTINGENCY		\$ -	\$ -	\$ 12,500	\$ 10,071	\$ -	\$ 12,500	\$ -	\$ -	\$ (12,500)
		OPERATING Total			\$ -	\$ -	\$ 12,500	\$ 10,071	\$ -	\$ 12,500	\$ -	\$ -	\$ (12,500)
	Matching Grants Total				\$ -	\$ -	\$ 12,500	\$ 10,071	\$ -	\$ 12,500	\$ -	\$ -	\$ (12,500)
	Public Safety Organization	OPERATING	JUV CRIME PREVENTION		\$ 1,830	\$ 1,626	\$ -	\$ -	\$ 2,157	\$ -	\$ -	\$ -	\$ -
			JUVENILE MEDIATION		\$ 34,191	\$ 28,241	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			MILLS HOME		\$ 17,750	\$ 28,778	\$ -	\$ 39,265	\$ 35,992	\$ -	\$ -	\$ -	\$ -

Expenditure / Revenue		Expenditure										Department Request	Adopted Budget
Fund	Department	Division	Expenditure / Revenue Type	Account Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2015 YTD Actual	FY 2016 Department Request	FY 2016 Adopted Budget	\$ Change vs. Adopted	\$ Change vs. Adopted
	Contributions	Public Safety Organization	OPERATING	NATIONAL GUARD LEXINGTON	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ 3,100	\$ 1,500	\$ 1,600	\$ -
				NATIONAL GUARD T'VILLE	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ -
				PROJECT CHALLENGE	\$ 60,454	\$ 60,454	\$ -	\$ 61,850	\$ 56,694	\$ -	\$ -	\$ -	\$ -
				RESCUE SQUAD DAV CTY	\$ 27,500	\$ 27,500	\$ 27,500	\$ 27,500	\$ 27,500	\$ 150,000	\$ 67,500	\$ 122,500	\$ -
				RESCUE SQUAD LIFE SUPPORT	\$ 25,000	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ -
				RESCUE SQUAD T'VILLE	\$ 17,500	\$ 17,500	\$ 17,500	\$ 17,500	\$ 17,500	\$ 17,500	\$ 17,500	\$ -	\$ -
				TRUANCY PROGRAM	\$ 39,075	\$ 39,075	\$ -	\$ 41,075	\$ 37,642	\$ -	\$ -	\$ -	\$ -
			OPERATING Total		\$ 224,800	\$ 204,674	\$ 73,000	\$ 215,190	\$ 203,985	\$ 197,100	\$ 113,000	\$ 124,100	\$ -
		Public Safety Organization Total			\$ 224,800	\$ 204,674	\$ 73,000	\$ 215,190	\$ 203,985	\$ 197,100	\$ 113,000	\$ 124,100	\$ -
	Contributions Total				\$ 1,093,201	\$ 1,051,605	\$ 586,806	\$ 1,060,107	\$ 965,971	\$ 740,406	\$ 629,306	\$ 153,600	\$ (12,500)
	Cooperative Extension	4-H	SPECIAL ACTIVITIES	SPECIAL ACTIVITIES	\$ 7,812	\$ 13,401	\$ -	\$ 20,588	\$ 16,117	\$ -	\$ -	\$ -	\$ -
			SPECIAL ACTIVITIES Total		\$ 7,812	\$ 13,401	\$ -	\$ 20,588	\$ 16,117	\$ -	\$ -	\$ -	\$ -
		4-H Total			\$ 7,812	\$ 13,401	\$ -	\$ 20,588	\$ 16,117	\$ -	\$ -	\$ -	\$ -
		4-H Clubs	SPECIAL ACTIVITIES	SPECIAL ACTIVITIES	\$ 118	\$ 737	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			SPECIAL ACTIVITIES Total		\$ 118	\$ 737	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		4-H Clubs Total			\$ 118	\$ 737	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Administration	CAPITAL OUTLAY	EQUIPMENT	\$ 2,533	\$ 10,725	\$ -	\$ -	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ -
			CAPITAL OUTLAY Total		\$ 2,533	\$ 10,725	\$ -	\$ -	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ -
			INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 2,277	\$ 3,564	\$ 2,000	\$ 2,000	\$ 3,018	\$ 6,156	\$ 2,000	\$ 4,156	\$ -
			INTERNAL SERVICE CHARGES Total		\$ 2,277	\$ 3,564	\$ 2,000	\$ 2,000	\$ 3,018	\$ 6,156	\$ 2,000	\$ 4,156	\$ -
			OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 1,042	\$ 1,037	\$ 1,400	\$ 1,400	\$ 1,099	\$ 1,420	\$ 1,420	\$ 20	\$ 20
			OTHER EXPENDITURES Total		\$ 1,042	\$ 1,037	\$ 1,400	\$ 1,400	\$ 1,099	\$ 1,420	\$ 1,420	\$ 20	\$ 20
			OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 125	\$ 125	\$ -	\$ 125	\$ 125	\$ -	\$ -
			OTHER PROFESSIONAL SERVICES Total		\$ -	\$ -	\$ 125	\$ 125	\$ -	\$ 125	\$ 125	\$ -	\$ -
			OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 205,092	\$ 233,954	\$ 220,880	\$ 220,880	\$ 183,636	\$ 251,359	\$ 224,479	\$ 30,479	\$ 3,599
				POSTAGE	\$ 265	\$ 635	\$ 250	\$ 250	\$ 61	\$ 250	\$ 250	\$ -	\$ -
				PRINTING	\$ 62	\$ -	\$ 250	\$ 250	\$ -	\$ 250	\$ 250	\$ -	\$ -
				STAFF TRAINING	\$ 366	\$ 106	\$ 1,500	\$ 1,500	\$ 742	\$ 1,500	\$ 1,500	\$ -	\$ -
				TELEPHONE	\$ 1,103	\$ 1,102	\$ 1,200	\$ 1,200	\$ 1,031	\$ 1,200	\$ 1,200	\$ -	\$ -
				TRAVEL	\$ 6,708	\$ 5,184	\$ 6,900	\$ 6,900	\$ 6,285	\$ 6,900	\$ 6,900	\$ -	\$ -
			OTHER PURCHASED SERVICES Total		\$ 213,596	\$ 240,981	\$ 230,980	\$ 230,980	\$ 191,756	\$ 261,459	\$ 234,579	\$ 30,479	\$ 3,599
			PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ -	\$ -	\$ 300	\$ 300	\$ -	\$ 500	\$ 300	\$ 200	\$ -
			PURCHASED PROPERTY SERVICE Total		\$ -	\$ -	\$ 300	\$ 300	\$ -	\$ 500	\$ 300	\$ 200	\$ -
			SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				FICA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				GROUP INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				REGULAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				RETIREMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				WORKERS COMP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			SALARIES & BENEFITS Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 7,018	\$ 10,608	\$ 12,650	\$ 12,650	\$ 7,238	\$ 12,650	\$ 12,650	\$ -	\$ -
			SUPPLIES Total		\$ 7,018	\$ 10,608	\$ 12,650	\$ 12,650	\$ 7,238	\$ 12,650	\$ 12,650	\$ -	\$ -
		Administration Total			\$ 226,466	\$ 266,915	\$ 247,455	\$ 247,455	\$ 203,110	\$ 283,810	\$ 251,074	\$ 36,355	\$ 3,619
		Consumer Horticulture	SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 8,265	\$ 4,428	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			SUPPLIES Total		\$ 8,265	\$ 4,428	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Consumer Horticulture Total			\$ 8,265	\$ 4,428	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Family Consumer Science	SPECIAL ACTIVITIES	SPECIAL ACTIVITIES	\$ 15,674	\$ 23,131	\$ -	\$ 20,685	\$ 17,980	\$ -	\$ -	\$ -	\$ -
			SPECIAL ACTIVITIES Total		\$ 15,674	\$ 23,131	\$ -	\$ 20,685	\$ 17,980	\$ -	\$ -	\$ -	\$ -
		Family Consumer Science Total			\$ 15,674	\$ 23,131	\$ -	\$ 20,685	\$ 17,980	\$ -	\$ -	\$ -	\$ -
		Field Crops Program	SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 5,419	\$ 6,505	\$ -	\$ 9,336	\$ 8,278	\$ -	\$ -	\$ -	\$ -
			SUPPLIES Total		\$ 5,419	\$ 6,505	\$ -	\$ 9,336	\$ 8,278	\$ -	\$ -	\$ -	\$ -
		Field Crops Program Total			\$ 5,419	\$ 6,505	\$ -	\$ 9,336	\$ 8,278	\$ -	\$ -	\$ -	\$ -
		Horticulture Program	SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 12,211	\$ 7,478	\$ -	\$ 6,367	\$ 5,864	\$ -	\$ -	\$ -	\$ -
			SUPPLIES Total		\$ 12,211	\$ 7,478	\$ -	\$ 6,367	\$ 5,864	\$ -	\$ -	\$ -	\$ -
		Horticulture Program Total			\$ 12,211	\$ 7,478	\$ -	\$ 6,367	\$ 5,864	\$ -	\$ -	\$ -	\$ -
		Livestock	SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 5,551	\$ 3,224	\$ -	\$ 5,381	\$ 3,912	\$ -	\$ -	\$ -	\$ -
			SUPPLIES Total		\$ 5,551	\$ 3,224	\$ -	\$ 5,381	\$ 3,912	\$ -	\$ -	\$ -	\$ -
		Livestock Total			\$ 5,551	\$ 3,224	\$ -	\$ 5,381	\$ 3,912	\$ -	\$ -	\$ -	\$ -
		Recycling Grant	SUPPLIES	FOOD	\$ -	\$ 81	\$ -	\$ 183	\$ 87	\$ -	\$ -	\$ -	\$ -
			SUPPLIES Total		\$ -	\$ 81	\$ -	\$ 183	\$ 87	\$ -	\$ -	\$ -	\$ -
		Recycling Grant Total			\$ -	\$ 81	\$ -	\$ 183	\$ 87	\$ -	\$ -	\$ -	\$ -
	Cooperative Extension Total				\$ 281,516	\$ 325,900	\$ 247,455	\$ 309,995	\$ 255,348	\$ 283,810	\$ 251,074	\$ 36,355	\$ 3,619
	County Manager	County Attorney	CAPITAL OUTLAY	EQUIPMENT	\$ 1,728	\$ 1,897	\$ 3,913	\$ 8,084	\$ 4,919	\$ 4,900	\$ -	\$ 987	\$ (3,913)

Expenditure / Revenue		Expenditure										Department Request	Adopted Budget
Fund	Department	Division	Expenditure / Revenue Type	Account Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2015 YTD Actual	FY 2016 Department Request	FY 2016 Adopted Budget	\$ Change vs. Adopted	\$ Change vs. Adopted
County Manager	County Attorney	County Attorney	CAPITAL OUTLAY Total		\$ 1,728	\$ 1,897	\$ 3,913	\$ 8,084	\$ 4,919	\$ 4,900	\$ -	\$ 987	\$ (3,913)
			INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 1,138	\$ 1,782	\$ 2,500	\$ 2,500	\$ 1,509	\$ 2,500	\$ 2,500	\$ -	\$ -
			INTERNAL SERVICE CHARGES Total		\$ 1,138	\$ 1,782	\$ 2,500	\$ 2,500	\$ 1,509	\$ 2,500	\$ 2,500	\$ -	\$ -
			OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 3,014	\$ 3,069	\$ 3,550	\$ 3,550	\$ 3,508	\$ 3,625	\$ 3,625	\$ 75	\$ 75
			OTHER EXPENDITURES Total		\$ 3,014	\$ 3,069	\$ 3,550	\$ 3,550	\$ 3,508	\$ 3,625	\$ 3,625	\$ 75	\$ 75
			OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	\$ 10,903	\$ 11,662	\$ 12,000	\$ 12,732	\$ 7,036	\$ 14,000	\$ 12,000	\$ 2,000	\$ -
			OTHER PROFESSIONAL SERVICES Total		\$ 10,903	\$ 11,662	\$ 12,000	\$ 12,732	\$ 7,036	\$ 14,000	\$ 12,000	\$ 2,000	\$ -
			OTHER PURCHASED SERVICES	ADVERTISING	\$ -	\$ -	\$ 250	\$ 250	\$ 16	\$ 250	\$ 250	\$ -	\$ -
				CONTRACTED SERVICES	\$ 6	\$ 128	\$ 10,000	\$ 10,000	\$ 2,250	\$ -	\$ 1,500	\$ (10,000)	\$ (8,500)
				POSTAGE	\$ 69	\$ 157	\$ 150	\$ 150	\$ 185	\$ 250	\$ 250	\$ 100	\$ 100
				TELEPHONE	\$ 1	\$ 1	\$ 100	\$ 100	\$ 1	\$ 300	\$ 150	\$ 200	\$ 50
				TRAVEL	\$ 7,246	\$ 10,941	\$ 10,375	\$ 10,517	\$ 6,470	\$ 14,255	\$ 13,255	\$ 3,880	\$ 2,880
			OTHER PURCHASED SERVICES Total		\$ 7,322	\$ 11,227	\$ 20,875	\$ 21,017	\$ 8,922	\$ 15,055	\$ 15,405	\$ (5,820)	\$ (5,470)
			SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 1,490	\$ 1,264	\$ 4,124	\$ 4,124	\$ 1,490	\$ 1,817	\$ 1,799	\$ (2,307)	\$ (2,325)
				FICA	\$ 24,745	\$ 24,245	\$ 26,766	\$ 26,766	\$ 22,375	\$ 36,700	\$ 31,700	\$ 9,934	\$ 4,934
				GROUP INSURANCE	\$ 35,852	\$ 32,819	\$ 31,299	\$ 31,299	\$ 33,094	\$ 56,684	\$ 48,586	\$ 25,385	\$ 17,287
				OVERTIME	\$ 1,187	\$ 893	\$ 786	\$ 786	\$ -	\$ 524	\$ 524	\$ (262)	\$ (262)
				REGULAR	\$ 326,974	\$ 321,662	\$ 344,979	\$ 344,979	\$ 297,276	\$ 472,598	\$ 407,257	\$ 127,619	\$ 62,278
				RETIREMENT	\$ 27,205	\$ 27,752	\$ 30,335	\$ 30,335	\$ 25,604	\$ 41,114	\$ 33,855	\$ 10,779	\$ 3,520
				TELEPHONE ALLOWANCE	\$ 2,700	\$ 2,544	\$ 1,080	\$ 1,080	\$ 2,378	\$ 2,700	\$ 2,700	\$ 1,620	\$ 1,620
				TRAVEL ALLOWANCE	\$ 4,800	\$ 4,819	\$ -	\$ -	\$ 4,228	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800
				WORKERS COMP	\$ 1,111	\$ 1,092	\$ 1,148	\$ 1,148	\$ 1,008	\$ 1,583	\$ 1,367	\$ 435	\$ 219
			SALARIES & BENEFITS Total		\$ 426,064	\$ 417,090	\$ 440,517	\$ 440,517	\$ 387,453	\$ 618,520	\$ 532,588	\$ 178,003	\$ 92,071
			SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 1,875	\$ 2,061	\$ 3,500	\$ 4,202	\$ 2,286	\$ 3,500	\$ 3,500	\$ -	\$ -
			SUPPLIES Total		\$ 1,875	\$ 2,061	\$ 3,500	\$ 4,202	\$ 2,286	\$ 3,500	\$ 3,500	\$ -	\$ -
			County Attorney Total		\$ 452,044	\$ 448,788	\$ 486,855	\$ 492,602	\$ 415,632	\$ 662,100	\$ 569,618	\$ 175,245	\$ 82,763
	County Commissioners	County Commissioners	INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 911	\$ 1,426	\$ 700	\$ 700	\$ 1,207	\$ 1,000	\$ 1,000	\$ 300	\$ 300
			INTERNAL SERVICE CHARGES Total		\$ 911	\$ 1,426	\$ 700	\$ 700	\$ 1,207	\$ 1,000	\$ 1,000	\$ 300	\$ 300
			OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 69,322	\$ 70,465	\$ 71,000	\$ 71,000	\$ 70,777	\$ 71,377	\$ 71,377	\$ 377	\$ 377
				MISCELLANEOUS EXPENSE	\$ 4,603	\$ 5,592	\$ 6,000	\$ 6,000	\$ 4,219	\$ 6,000	\$ 6,000	\$ -	\$ -
			OTHER EXPENDITURES Total		\$ 73,925	\$ 76,057	\$ 77,000	\$ 77,000	\$ 74,996	\$ 77,377	\$ 77,377	\$ 377	\$ 377
			OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 3,424	\$ 3,577	\$ 3,900	\$ 3,900	\$ 3,558	\$ 3,900	\$ 3,900	\$ -	\$ -
				POSTAGE	\$ 48	\$ 41	\$ 150	\$ 150	\$ 80	\$ 150	\$ 150	\$ -	\$ -
				PRINTING	\$ -	\$ -	\$ 50	\$ 50	\$ -	\$ 50	\$ 50	\$ -	\$ -
				TELEPHONE	\$ 1,041	\$ 1,100	\$ 1,300	\$ 1,300	\$ 944	\$ 1,500	\$ 1,500	\$ 200	\$ 200
				TRAVEL	\$ 21,632	\$ 11,989	\$ 22,460	\$ 22,460	\$ 15,103	\$ 25,960	\$ 23,000	\$ 3,500	\$ 540
			OTHER PURCHASED SERVICES Total		\$ 26,145	\$ 16,707	\$ 27,860	\$ 27,860	\$ 19,684	\$ 31,560	\$ 28,600	\$ 3,700	\$ 740
			SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 607	\$ 607	\$ 3,293	\$ 3,293	\$ 528	\$ 2,535	\$ 2,535	\$ (758)	\$ (758)
				FICA	\$ 9,569	\$ 10,248	\$ 10,972	\$ 10,972	\$ 8,716	\$ 11,220	\$ 11,220	\$ 248	\$ 248
				GROUP INSURANCE	\$ 42,194	\$ 43,022	\$ 46,948	\$ 46,948	\$ 44,403	\$ 48,586	\$ 48,586	\$ 1,638	\$ 1,638
				MEETING ALLOWANCE	\$ 42,000	\$ 41,908	\$ 42,000	\$ 42,000	\$ 36,716	\$ 42,000	\$ 42,000	\$ -	\$ -
				REGULAR	\$ 71,859	\$ 72,790	\$ 74,309	\$ 74,309	\$ 64,727	\$ 78,307	\$ 78,307	\$ 3,998	\$ 3,998
				TELEPHONE ALLOWANCE	\$ 5,460	\$ 5,448	\$ 5,460	\$ 5,460	\$ 4,122	\$ 5,460	\$ 5,460	\$ -	\$ -
				TRAVEL ALLOWANCE	\$ 17,100	\$ 23,769	\$ 23,821	\$ 23,821	\$ 20,825	\$ 23,821	\$ 23,636	\$ -	\$ (185)
				WORKERS COMP	\$ 452	\$ 477	\$ 470	\$ 470	\$ 419	\$ 484	\$ 484	\$ 14	\$ 14
			SALARIES & BENEFITS Total		\$ 189,241	\$ 198,269	\$ 207,273	\$ 207,273	\$ 180,455	\$ 212,413	\$ 212,228	\$ 5,140	\$ 4,955
			SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 270	\$ 1,103	\$ 800	\$ 800	\$ 1,224	\$ 800	\$ 800	\$ -	\$ -
			SUPPLIES Total		\$ 270	\$ 1,103	\$ 800	\$ 800	\$ 1,224	\$ 800	\$ 800	\$ -	\$ -
			County Commissioners Total		\$ 290,492	\$ 293,562	\$ 313,633	\$ 313,633	\$ 277,567	\$ 323,150	\$ 320,005	\$ 9,517	\$ 6,372
	County Manager	County Manager	INSURANCE	GENERAL LIABILITY	\$ 62,754	\$ 63,185	\$ 63,200	\$ 63,200	\$ 44,873	\$ 64,000	\$ 50,000	\$ 800	\$ (13,200)
			INSURANCE Total		\$ 62,754	\$ 63,185	\$ 63,200	\$ 63,200	\$ 44,873	\$ 64,000	\$ 50,000	\$ 800	\$ (13,200)
			INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 1,503	\$ 2,352	\$ 1,800	\$ 1,800	\$ 1,992	\$ 2,000	\$ 2,000	\$ 200	\$ 200
			INTERNAL SERVICE CHARGES Total		\$ 1,503	\$ 2,352	\$ 1,800	\$ 1,800	\$ 1,992	\$ 2,000	\$ 2,000	\$ 200	\$ 200
			OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 1,983	\$ 1,893	\$ 2,165	\$ 2,165	\$ 3,136	\$ 3,009	\$ 2,165	\$ 844	\$ -
				MISCELLANEOUS EXPENSE	\$ 13,449	\$ 10,099	\$ 11,000	\$ 11,243	\$ 9,531	\$ 11,000	\$ 11,000	\$ -	\$ -
			OTHER EXPENDITURES Total		\$ 15,432	\$ 11,992	\$ 13,165	\$ 13,408	\$ 12,667	\$ 14,009	\$ 13,165	\$ 844	\$ -
			OTHER PURCHASED SERVICES	ADVERTISING	\$ 96	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				CONTRACTED SERVICES	\$ 12,131	\$ 16,101	\$ 11,491	\$ 11,491	\$ 8,705	\$ 12,972	\$ 68,972	\$ 1,481	\$ 1,481
				POSTAGE	\$ 405	\$ 472	\$ 500	\$ 500	\$ 794	\$ 500	\$ 500	\$ -	\$ -
				PRINTING	\$ -	\$ 32	\$ 100	\$ 100	\$ 135	\$ 100	\$ 100	\$ -	\$ -
				TELEPHONE	\$ 177	\$ 176	\$ 200	\$ 200	\$ 161	\$ 200	\$ 200	\$ -	\$ -
				TRAVEL	\$ 13,291	\$ 12,416	\$ 16,615	\$ 16,615	\$ 16,235	\$ 28,915	\$ 19,165	\$ 12,300	\$ 2,550
			OTHER PURCHASED SERVICES Total		\$ 26,100	\$ 29,197	\$ 28,906	\$ 28,906	\$ 26,030	\$ 42,687	\$ 88,937	\$ 13,781	\$ 4,031
			SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 4,473	\$ 5,821	\$ 4,141	\$ 4,141	\$ 3,215	\$ 3,548	\$ 3,548	\$ (593)	\$ (593)
				FICA	\$ 22,117	\$ 24,632	\$ 30,582	\$ 30,582	\$ 19,304	\$ 26,494	\$ 26,494	\$ (4,088)	\$ (4,088)

Expenditure / Revenue		Expenditure										Department Request	Adopted Budget	
Fund	Department	Division	Expenditure / Revenue Type	Account Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2015 YTD Actual	FY 2016 Department Request	FY 2016 Adopted Budget	\$ Change vs. Adopted	\$ Change vs. Adopted	
	County Manager	County Manager	SALARIES & BENEFITS	GROUP INSURANCE	\$ 28,682	\$ 30,337	\$ 38,471	\$ 38,471	\$ 24,820	\$ 32,391	\$ 32,391	\$ (6,080)	\$ (6,080)	
				OVERTIME	\$ 1,705	\$ 3,832	\$ 786	\$ 786	\$ 302	\$ 786	\$ 786	\$ (0)	\$ -	
				REGULAR	\$ 311,552	\$ 339,728	\$ 384,697	\$ 384,697	\$ 276,645	\$ 331,847	\$ 331,847	\$ (52,850)	\$ (52,850)	
				RETIREMENT	\$ 26,221	\$ 29,942	\$ 34,659	\$ 34,659	\$ 24,010	\$ 29,681	\$ 28,295	\$ (4,978)	\$ (6,364)	
				TELEPHONE ALLOWANCE	\$ 1,080	\$ 1,502	\$ 1,620	\$ 1,620	\$ 1,323	\$ 1,620	\$ 1,620	\$ -	\$ -	
				TRAVEL ALLOWANCE	\$ 10,152	\$ 10,191	\$ 10,152	\$ 10,152	\$ 8,172	\$ 10,152	\$ 10,152	\$ -	\$ -	
				WORKERS COMP	\$ 1,083	\$ 1,187	\$ 1,165	\$ 1,165	\$ 956	\$ 1,143	\$ 1,143	\$ (22)	\$ (22)	
			SALARIES & BENEFITS Total	\$ 407,065	\$ 447,172	\$ 506,273	\$ 506,273	\$ 358,746	\$ 437,662	\$ 436,276	\$ (68,611)	\$ (69,997)		
			SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 1,774	\$ 8,585	\$ 5,000	\$ 7,525	\$ 4,785	\$ 5,000	\$ 5,000	\$ -	\$ -	
			SUPPLIES Total	\$ 1,774	\$ 8,585	\$ 5,000	\$ 7,525	\$ 4,785	\$ 5,000	\$ 5,000	\$ -	\$ -		
	County Manager Total		\$ 514,628	\$ 562,483	\$ 618,344	\$ 621,112	\$ 449,092	\$ 565,358	\$ 595,378	\$ (52,986)	\$ (78,966)			
	State Agencies			INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 369	\$ 577	\$ 810	\$ 810	\$ 489	\$ 810	\$ 810	\$ -	\$ -
				INTERNAL SERVICE CHARGES Total	\$ 369	\$ 577	\$ 810	\$ 810	\$ 489	\$ 810	\$ 810	\$ -	\$ -	
				OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	\$ 103,700	\$ 111,752	\$ 104,400	\$ 104,400	\$ 60,878	\$ 104,400	\$ 104,400	\$ -	\$ -
				OTHER PROFESSIONAL SERVICES Total	\$ 103,700	\$ 111,752	\$ 104,400	\$ 104,400	\$ 60,878	\$ 104,400	\$ 104,400	\$ -	\$ -	
				OTHER PURCHASED SERVICES	TELEPHONE	\$ 1,203	\$ 1,203	\$ 1,416	\$ 1,416	\$ 1,104	\$ 1,416	\$ 1,416	\$ -	\$ -
				OTHER PURCHASED SERVICES Total	\$ 1,203	\$ 1,203	\$ 1,416	\$ 1,416	\$ 1,104	\$ 1,416	\$ 1,416	\$ -	\$ -	
				SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 53	\$ -	\$ -
				FICA	\$ 1,212	\$ 1,287	\$ 1,283	\$ 1,283	\$ 1,121	\$ 2,780	\$ 2,780	\$ 1,497	\$ -	\$ -
				GROUP INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,098	\$ -	\$ -	
				PART TIME	\$ 15,843	\$ 16,819	\$ 16,767	\$ 16,767	\$ 14,658	\$ 45,056	\$ -	\$ 28,289	\$ -	\$ -
				REGULAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,118	\$ -	\$ -	
				RETIREMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,787	\$ -	\$ -	
				WORKERS COMP	\$ 52	\$ 55	\$ 55	\$ 55	\$ 48	\$ 119	\$ 119	\$ 64	\$ -	\$ -
				SALARIES & BENEFITS Total	\$ 17,107	\$ 18,161	\$ 18,105	\$ 18,105	\$ 15,827	\$ 47,955	\$ 47,955	\$ 29,850	\$ -	\$ -
				SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 26,971	\$ 28,061	\$ 31,500	\$ 31,500	\$ 23,208	\$ 31,500	\$ 29,000	\$ -	\$ (2,500)
				SUP COURT JUDGE SUPPLIES	\$ -	\$ 602	\$ 2,000	\$ 2,000	\$ 991	\$ 2,000	\$ 2,000	\$ -	\$ -	
				SUPPLIES Total	\$ 26,971	\$ 28,663	\$ 33,500	\$ 33,500	\$ 24,199	\$ 33,500	\$ 31,000	\$ -	\$ (2,500)	
	State Agencies Total		\$ 149,350	\$ 160,356	\$ 158,231	\$ 158,231	\$ 102,497	\$ 188,081	\$ 185,581	\$ 29,850	\$ (2,500)			
	County Manager Total		\$ 1,406,514	\$ 1,465,189	\$ 1,577,063	\$ 1,585,578	\$ 1,244,787	\$ 1,738,689	\$ 1,670,582	\$ 161,626	\$ 7,669			
	Davidson County Community College	Davidson County Community College		CAPITAL OUTLAY - CATEGORY II	SCHOOL C/O - CATEGORY II	\$ 369,377	\$ 569,175	\$ 384,673	\$ 481,339	\$ 481,339	\$ 494,581	\$ 400,000	\$ 109,908	\$ 15,327
				CAPITAL OUTLAY - CATEGORY II Total	\$ 369,377	\$ 569,175	\$ 384,673	\$ 481,339	\$ 481,339	\$ 494,581	\$ 400,000	\$ 109,908	\$ 15,327	
				OPERATING	SCHOOL CURRENT EXPENSE	\$ 2,978,168	\$ 3,030,286	\$ 3,101,498	\$ 3,101,498	\$ 3,101,498	\$ 3,173,286	\$ 3,160,000	\$ 71,788	\$ 58,502
				OPERATING Total	\$ 2,978,168	\$ 3,030,286	\$ 3,101,498	\$ 3,101,498	\$ 3,101,498	\$ 3,173,286	\$ 3,160,000	\$ 71,788	\$ 58,502	
				Davidson County Community College Total		\$ 3,347,545	\$ 3,599,461	\$ 3,486,171	\$ 3,582,837	\$ 3,582,837	\$ 3,667,867	\$ 3,560,000	\$ 181,696	\$ 73,829
	Davidson County Community College Total		\$ 3,347,545	\$ 3,599,461	\$ 3,486,171	\$ 3,582,837	\$ 3,582,837	\$ 3,667,867	\$ 3,560,000	\$ 181,696	\$ 73,829			
	Davidson County Schools	Davidson County Schools		CAPITAL OUTLAY - CATEGORY II	SCHOOL C/O - CATEGORY II	\$ 1,138,771	\$ 1,158,699	\$ 1,185,928	\$ 1,185,928	\$ 1,185,928	\$ 1,221,506	\$ 1,221,506	\$ 35,578	\$ 35,578
				CAPITAL OUTLAY - CATEGORY II Total	\$ 1,138,771	\$ 1,158,699	\$ 1,185,928	\$ 1,185,928	\$ 1,185,928	\$ 1,221,506	\$ 1,221,506	\$ 35,578	\$ 35,578	
				OPERATING	SCHOOL CURRENT EXPENSE	\$ 21,486,935	\$ 21,862,957	\$ 22,268,544	\$ 22,268,544	\$ 22,268,544	\$ 22,936,600	\$ 22,478,594	\$ 668,056	\$ 320,013
				OPERATING Total	\$ 21,486,935	\$ 21,862,957	\$ 22,268,544	\$ 22,268,544	\$ 22,268,544	\$ 22,936,600	\$ 22,478,594	\$ 668,056	\$ 320,013	
				Davidson County Schools Total		\$ 22,625,706	\$ 23,021,656	\$ 23,454,472	\$ 23,454,472	\$ 23,454,472	\$ 24,158,106	\$ 23,700,100	\$ 703,634	\$ 355,591
	Davidson County Schools Total		\$ 22,625,706	\$ 23,021,656	\$ 23,454,472	\$ 23,454,472	\$ 23,454,472	\$ 24,158,106	\$ 23,700,100	\$ 703,634	\$ 355,591			
	Debt Service	Debt Service		DEBT SERVICE	DEBT SERVICE FUND - QZAB BONDS	\$ 59,925	\$ 59,925	\$ 59,926	\$ 59,926	\$ 59,925	\$ -	\$ -	\$ (59,926)	\$ (59,926)
				DEBT SERVICE Total	\$ 59,925	\$ 59,925	\$ 59,926	\$ 59,926	\$ 59,925	\$ -	\$ -	\$ (59,926)	\$ (59,926)	
				INTEREST	INTEREST-BONDS	\$ 2,806,281	\$ 2,673,306	\$ 2,447,838	\$ 2,447,838	\$ 2,539,669	\$ 2,427,325	\$ 2,427,325	\$ (20,513)	\$ (20,513)
				INTEREST	INTEREST-OTHER DEBT	\$ 1,263,805	\$ 1,178,920	\$ 1,897,707	\$ 1,897,707	\$ 1,103,256	\$ 2,071,279	\$ 1,471,138	\$ 173,572	\$ 173,572
				INTEREST Total	\$ 4,070,086	\$ 3,852,226	\$ 4,345,545	\$ 4,345,545	\$ 3,642,924	\$ 4,498,604	\$ 3,898,463	\$ 153,059	\$ 153,059	
				PRINCIPAL	PRINCIPAL-BONDS	\$ 4,190,000	\$ 4,155,000	\$ 4,240,000	\$ 4,240,000	\$ 4,120,000	\$ 4,210,000	\$ 4,210,000	\$ (30,000)	\$ (30,000)
				PRINCIPAL	PRINCIPAL-OTHER DEBT	\$ 2,816,115	\$ 2,878,465	\$ 3,797,404	\$ 3,757,404	\$ 3,968,465	\$ 8,641,372	\$ 5,346,880	\$ 4,843,968	\$ 4,843,968
	PRINCIPAL Total	\$ 7,006,115	\$ 7,033,465	\$ 8,037,404	\$ 7,997,404	\$ 8,088,465	\$ 12,851,372	\$ 9,556,880	\$ 4,813,968	\$ 4,813,968				
Debt Service Total		\$ 11,136,126	\$ 10,945,616	\$ 12,442,875	\$ 12,402,875	\$ 11,791,315	\$ 17,349,976	\$ 13,455,343	\$ 4,907,101	\$ 4,907,101				
Debt Service Total		\$ 11,136,126	\$ 10,945,616	\$ 12,442,875	\$ 12,402,875	\$ 11,791,315	\$ 17,349,976	\$ 13,455,343	\$ 4,907,101	\$ 4,907,101				
Developmental Center	Developmental Center		OPERATING	SCHOOL CURRENT EXPENSE	\$ 650,170	\$ 661,548	\$ 677,094	\$ 677,094	\$ 677,094	\$ 697,407	\$ 687,047	\$ 20,313	\$ 9,953	
			OPERATING Total	\$ 650,170	\$ 661,548	\$ 677,094	\$ 677,094	\$ 677,094	\$ 697,407	\$ 687,047	\$ 20,313	\$ 9,953		
			Developmental Center Total		\$ 650,170	\$ 661,548	\$ 677,094	\$ 677,094	\$ 677,094	\$ 697,407	\$ 687,047	\$ 20,313	\$ 9,953	
Developmental Center Total		\$ 650,170	\$ 661,548	\$ 677,094	\$ 677,094	\$ 677,094	\$ 697,407	\$ 687,047	\$ 20,313	\$ 9,953				
Emergency Communications	Emergency Communications		CAPITAL OUTLAY	EQUIPMENT	\$ 156,149	\$ -	\$ -	\$ 72,268	\$ 72,268	\$ -	\$ -	\$ -	\$ -	
			CAPITAL OUTLAY Total	\$ 156,149	\$ -	\$ -	\$ 72,268	\$ 72,268	\$ -	\$ -	\$ -	\$ -		
			INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 1,275	\$ 1,996	\$ 2,800	\$ 2,800	\$ 1,690	\$ 2,800	\$ 2,800	\$ -	\$ -	
			INTERNAL SERVICE CHARGES	VEHICLE MILEAGE	\$ 7,056	\$ 7,475	\$ 8,000	\$ 8,000	\$ 5,548	\$ 7,500	\$ 7,500	\$ (500)	\$ (500)	
INTERNAL SERVICE CHARGES Total	\$ 8,331	\$ 9,471	\$ 10,800	\$ 10,800	\$ 7,237	\$ 10,300	\$ 10,300	\$ (500)	\$ (500)					

Expenditure / Revenue		Expenditure										Department Request	Adopted Budget		
Fund	Department	Division	Expenditure / Revenue Type	Account Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2015 YTD Actual	FY 2016 Department Request	FY 2016 Adopted Budget	\$ Change vs. Adopted	\$ Change vs. Adopted		
	Emergency Communications	Emergency Communications	OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 904	\$ 1,126	\$ 1,300	\$ 1,300	\$ 943	\$ 1,561	\$ 1,300	\$ 261	\$ -		
			OTHER EXPENDITURES Total		\$ 904	\$ 1,126	\$ 1,300	\$ 1,300	\$ 943	\$ 1,561	\$ 1,300	\$ 261	\$ -		
			OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	\$ 420	\$ 990	\$ 750	\$ 750	\$ 445	\$ 750	\$ 750	\$ -	\$ -		
			OTHER PROFESSIONAL SERVICES Total		\$ 420	\$ 990	\$ 750	\$ 750	\$ 445	\$ 750	\$ 750	\$ -	\$ -		
			OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 26,564	\$ 17,715	\$ 41,282	\$ 116,282	\$ 64,352	\$ 41,282	\$ 31,186	\$ -	\$ (10,096)		
				POSTAGE	\$ 187	\$ 284	\$ 275	\$ 275	\$ 77	\$ 275	\$ 275	\$ -	\$ -		
				PRINTING	\$ 818	\$ 605	\$ 1,000	\$ 1,000	\$ 608	\$ 1,000	\$ 1,000	\$ -	\$ -		
				TELEPHONE	\$ 37,308	\$ 34,393	\$ 16,236	\$ 16,236	\$ 17,785	\$ 23,200	\$ 22,700	\$ 6,964	\$ 6,464		
				TRAVEL	\$ 6,156	\$ 3,643	\$ 6,100	\$ 6,100	\$ 4,175	\$ 7,780	\$ 6,100	\$ 1,680	\$ -		
				UNIFORMS	\$ 4,666	\$ 5,532	\$ 7,300	\$ 7,300	\$ 5,775	\$ 7,000	\$ 7,000	\$ (300)	\$ (300)		
			OTHER PURCHASED SERVICES Total		\$ 75,699	\$ 62,172	\$ 72,193	\$ 147,193	\$ 92,772	\$ 80,537	\$ 68,261	\$ 8,344	\$ (3,932)		
			PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ 11,412	\$ 11,242	\$ 16,100	\$ 16,100	\$ 6,482	\$ 21,000	\$ 16,100	\$ 4,900	\$ -		
			PURCHASED PROPERTY SERVICE Total		\$ 11,412	\$ 11,242	\$ 16,100	\$ 16,100	\$ 6,482	\$ 21,000	\$ 16,100	\$ 4,900	\$ -		
			RENTAL	EQUIPMENT	\$ 816	\$ 816	\$ 900	\$ 900	\$ 816	\$ 900	\$ 900	\$ -	\$ -		
			RENTAL Total		\$ 816	\$ 816	\$ 900	\$ 900	\$ 816	\$ 900	\$ 900	\$ -	\$ -		
			SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 15,221	\$ 13,289	\$ 13,457	\$ 13,457	\$ 14,573	\$ 14,566	\$ 14,566	\$ 1,109	\$ 1,109		
				FICA	\$ 93,580	\$ 93,327	\$ 103,883	\$ 103,883	\$ 82,220	\$ 106,225	\$ 106,225	\$ 2,342	\$ 2,342		
				GROUP INSURANCE	\$ 220,351	\$ 222,282	\$ 257,786	\$ 257,786	\$ 207,387	\$ 267,224	\$ 267,224	\$ 9,438	\$ 9,438		
				OVERTIME	\$ 212,913	\$ 227,818	\$ 187,541	\$ 187,541	\$ 183,087	\$ 187,541	\$ 187,541	\$ -	\$ -		
				PART TIME	\$ 123,439	\$ 92,987	\$ 90,254	\$ 90,254	\$ 79,905	\$ 90,255	\$ 90,255	\$ 1	\$ 1		
				REGULAR	\$ 975,002	\$ 993,698	\$ 1,069,580	\$ 1,069,580	\$ 890,245	\$ 1,097,881	\$ 1,097,881	\$ 28,301	\$ 28,301		
				RETIREMENT	\$ 98,562	\$ 105,629	\$ 100,464	\$ 100,464	\$ 93,163	\$ 110,851	\$ 105,919	\$ 10,387	\$ 5,455		
				TELEPHONE ALLOWANCE	\$ 1,143	\$ 1,141	\$ 1,140	\$ 1,140	\$ 1,004	\$ 1,140	\$ 1,140	\$ -	\$ -		
				WORKERS COMP	\$ 4,147	\$ 4,135	\$ 5,422	\$ 5,422	\$ 3,656	\$ 4,619	\$ 4,619	\$ (803)	\$ (803)		
			SALARIES & BENEFITS Total		\$ 1,744,358	\$ 1,754,306	\$ 1,829,527	\$ 1,829,527	\$ 1,555,240	\$ 1,880,301	\$ 1,875,370	\$ 50,774	\$ 45,843		
			SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 30,088	\$ 30,196	\$ 36,082	\$ 36,082	\$ 20,722	\$ 35,500	\$ 35,500	\$ (582)	\$ (582)		
			SUPPLIES Total		\$ 30,088	\$ 30,196	\$ 36,082	\$ 36,082	\$ 20,722	\$ 35,500	\$ 35,500	\$ (582)	\$ (582)		
					Emergency Communications Total		\$ 2,028,177	\$ 1,870,319	\$ 1,967,652	\$ 2,114,920	\$ 1,756,926	\$ 2,030,849	\$ 2,008,481	\$ 63,197	\$ 40,829
					Emergency Communications Total		\$ 2,028,177	\$ 1,870,319	\$ 1,967,652	\$ 2,114,920	\$ 1,756,926	\$ 2,030,849	\$ 2,008,481	\$ 63,197	\$ 40,829
	Emergency Services	Emergency Management	CAPITAL OUTLAY	EQUIPMENT	\$ 2,308	\$ 6,531	\$ 1,950	\$ 1,950	\$ -	\$ 4,025	\$ 4,025	\$ 2,075	\$ 2,075		
			CAPITAL OUTLAY Total		\$ 2,308	\$ 6,531	\$ 1,950	\$ 1,950	\$ -	\$ 4,025	\$ 4,025	\$ 2,075	\$ 2,075		
			INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 455	\$ 713	\$ 750	\$ 750	\$ 604	\$ 750	\$ 750	\$ -	\$ -		
				VEHICLE MILEAGE	\$ 4,710	\$ 3,891	\$ 5,334	\$ 5,334	\$ 2,380	\$ 5,846	\$ 5,000	\$ 512	\$ (334)		
			INTERNAL SERVICE CHARGES Total		\$ 5,165	\$ 4,604	\$ 6,084	\$ 6,084	\$ 2,983	\$ 6,596	\$ 5,750	\$ 512	\$ (334)		
			OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 100	\$ 50	\$ 330	\$ 330	\$ 115	\$ 515	\$ 330	\$ 185	\$ -		
			OTHER EXPENDITURES Total		\$ 100	\$ 50	\$ 330	\$ 330	\$ 115	\$ 515	\$ 330	\$ 185	\$ -		
			OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 186	\$ 17,159	\$ 1,250	\$ 90,897	\$ 72,663	\$ 34,350	\$ 1,250	\$ 33,100	\$ -		
				POSTAGE	\$ -	\$ 34	\$ 200	\$ 200	\$ -	\$ 200	\$ 200	\$ -	\$ -		
				PRINTING	\$ 1,503	\$ 160	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ -		
				TELEPHONE	\$ 416	\$ 341	\$ 600	\$ 600	\$ 342	\$ 600	\$ 600	\$ -	\$ -		
				TRAVEL	\$ 916	\$ 1,646	\$ 2,070	\$ 2,070	\$ 1,629	\$ 2,240	\$ 2,070	\$ 170	\$ -		
				UNIFORMS	\$ 594	\$ 448	\$ 600	\$ 1,050	\$ 803	\$ 900	\$ 600	\$ 300	\$ -		
			OTHER PURCHASED SERVICES Total		\$ 3,615	\$ 19,788	\$ 5,720	\$ 95,817	\$ 75,437	\$ 39,290	\$ 5,720	\$ 33,570	\$ -		
			PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ 3,459	\$ 1,691	\$ 3,000	\$ 3,000	\$ 1,593	\$ 3,000	\$ 3,000	\$ -	\$ -		
			PURCHASED PROPERTY SERVICE Total		\$ 3,459	\$ 1,691	\$ 3,000	\$ 3,000	\$ 1,593	\$ 3,000	\$ 3,000	\$ -	\$ -		
			SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 244	\$ 1,066	\$ 1,618	\$ 1,618	\$ 1,616	\$ 1,693	\$ 1,693	\$ 75	\$ 75		
				FICA	\$ 1,970	\$ 3,435	\$ 3,576	\$ 3,576	\$ 3,184	\$ 3,814	\$ 3,814	\$ 238	\$ 238		
				GROUP INSURANCE	\$ 4,414	\$ 6,895	\$ 7,812	\$ 7,812	\$ 6,619	\$ 8,098	\$ 8,098	\$ 286	\$ 286		
				OVERTIME	\$ -	\$ 541	\$ 310	\$ 310	\$ 418	\$ 1,488	\$ 1,488	\$ 1,178	\$ 1,178		
				REGULAR	\$ 26,890	\$ 44,823	\$ 44,814	\$ 44,814	\$ 40,591	\$ 46,672	\$ 46,672	\$ 1,858	\$ 1,858		
			RETIREMENT	\$ 2,236	\$ 3,979	\$ 3,819	\$ 3,819	\$ 3,653	\$ 4,023	\$ 3,824	\$ 204	\$ 5			
			TELEPHONE ALLOWANCE	\$ 185	\$ 189	\$ 540	\$ 540	\$ 476	\$ 540	\$ 540	\$ -	\$ -			
			WORKERS COMP	\$ 790	\$ 2,206	\$ 161	\$ 161	\$ 2,041	\$ 170	\$ 170	\$ 9	\$ 9			
SALARIES & BENEFITS Total				\$ 36,729	\$ 63,134	\$ 62,650	\$ 62,650	\$ 58,597	\$ 66,498	\$ 66,299	\$ 3,848	\$ 3,649			
SUPPLIES			DEPARTMENTAL SUPPLIES	\$ 1,615	\$ 1,028	\$ 2,021	\$ 2,021	\$ 648	\$ 1,900	\$ 1,900	\$ (121)	\$ (121)			
SUPPLIES Total				\$ 1,615	\$ 1,028	\$ 2,021	\$ 2,021	\$ 648	\$ 1,900	\$ 1,900	\$ (121)	\$ (121)			
			Emergency Management Total		\$ 52,991	\$ 96,826	\$ 81,755	\$ 171,852	\$ 139,373	\$ 121,824	\$ 87,024	\$ 40,069	\$ 5,269		
			Emergency Medical Services	CAPITAL OUTLAY	EQUIPMENT	\$ 167,732	\$ 653,122	\$ 516,992	\$ 620,992	\$ 519,170	\$ 514,139	\$ 508,839	\$ (2,853)	\$ (8,153)	
					OTHER IMPROVEMENTS	\$ -	\$ 56,933	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
				CAPITAL OUTLAY Total		\$ 167,732	\$ 710,055	\$ 516,992	\$ 620,992	\$ 519,170	\$ 514,139	\$ 508,839	\$ (2,853)	\$ (8,153)	
	INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE		\$ 3,871	\$ 6,059	\$ 6,500	\$ 6,500	\$ 5,130	\$ 8,500	\$ 7,500	\$ 2,000	\$ 1,000			
			VEHICLE MILEAGE	\$ 328,560	\$ 359,959	\$ 312,284	\$ 312,284	\$ 253,859	\$ 310,100	\$ 309,129	\$ (2,184)	\$ (3,155)			

Expenditure / Revenue		Expenditure										Department Request	Adopted Budget			
Fund	Department	Division	Expenditure / Revenue Type	Account Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2015 YTD Actual	FY 2016 Department Request	FY 2016 Adopted Budget	\$ Change vs. Adopted	\$ Change vs. Adopted			
		Emergency Medical Services	INTERNAL SERVICE CHARGES Total		\$ 332,431	\$ 366,018	\$ 318,784	\$ 318,784	\$ 258,989	\$ 318,600	\$ 316,629	\$ (184)	\$ (2,155)			
			OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 425	\$ 1,935	\$ 2,830	\$ 2,830	\$ 725	\$ 2,910	\$ 2,910	\$ 80	\$ 80			
			OTHER EXPENDITURES Total		\$ 425	\$ 1,935	\$ 2,830	\$ 2,830	\$ 725	\$ 2,910	\$ 2,910	\$ 80	\$ 80			
			OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	\$ 5,125	\$ 14,004	\$ 15,000	\$ 15,000	\$ 12,837	\$ 15,000	\$ 15,000	\$ -	\$ -			
			OTHER PROFESSIONAL SERVICES Total		\$ 5,125	\$ 14,004	\$ 15,000	\$ 15,000	\$ 12,837	\$ 15,000	\$ 15,000	\$ -	\$ -			
			OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 49,961	\$ 47,840	\$ 57,450	\$ 52,126	\$ 36,246	\$ 57,650	\$ 57,450	\$ 200	\$ -			
				LAUNDRY	\$ 12,192	\$ 8,228	\$ 13,500	\$ 11,500	\$ 10,582	\$ 12,500	\$ 12,500	\$ (1,000)	\$ (1,000)			
				POSTAGE	\$ 901	\$ 1,849	\$ 1,982	\$ 1,982	\$ 1,120	\$ 2,082	\$ 2,082	\$ 100	\$ 100			
				PRINTING	\$ 428	\$ 1,744	\$ 2,300	\$ 2,300	\$ 862	\$ 2,100	\$ 2,100	\$ (200)	\$ (200)			
				TELEPHONE	\$ 49,090	\$ 45,188	\$ 49,996	\$ 46,996	\$ 44,400	\$ 58,996	\$ 50,625	\$ 9,000	\$ 629			
				TRAVEL	\$ 4,194	\$ 3,502	\$ 6,260	\$ 6,260	\$ 4,060	\$ 10,360	\$ 6,260	\$ 4,100	\$ -			
				UNIFORMS	\$ 41,743	\$ 45,119	\$ 55,000	\$ 55,000	\$ 45,956	\$ 56,925	\$ 55,000	\$ 1,925	\$ -			
			OTHER PURCHASED SERVICES Total		\$ 158,509	\$ 153,470	\$ 186,488	\$ 176,164	\$ 143,226	\$ 200,613	\$ 186,017	\$ 14,125	\$ (471)			
			PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ 19,555	\$ 17,951	\$ 18,500	\$ 21,500	\$ 18,703	\$ 23,000	\$ 23,000	\$ 4,500	\$ 4,500			
			PURCHASED PROPERTY SERVICE Total		\$ 19,555	\$ 17,951	\$ 18,500	\$ 21,500	\$ 18,703	\$ 23,000	\$ 23,000	\$ 4,500	\$ 4,500			
			RENTAL	EQUIPMENT	\$ 373,276	\$ 348,756	\$ 240,194	\$ 250,518	\$ 250,517	\$ 99,980	\$ 99,980	\$ (140,214)	\$ (140,214)			
			RENTAL Total		\$ 373,276	\$ 348,756	\$ 240,194	\$ 250,518	\$ 250,517	\$ 99,980	\$ 99,980	\$ (140,214)	\$ (140,214)			
			SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 29,398	\$ 28,655	\$ 30,657	\$ 30,657	\$ 29,143	\$ 30,018	\$ 30,071	\$ (639)	\$ (639)			
				FICA	\$ 211,089	\$ 213,626	\$ 246,909	\$ 246,909	\$ 200,975	\$ 253,521	\$ 256,428	\$ 6,612	\$ 5,694			
				GROUP INSURANCE	\$ 389,492	\$ 388,938	\$ 511,666	\$ 511,666	\$ 387,272	\$ 542,546	\$ 542,546	\$ 30,880	\$ 30,880			
				OVERTIME	\$ 233,569	\$ 230,875	\$ 256,004	\$ 256,004	\$ 236,173	\$ 278,305	\$ 278,305	\$ 22,301	\$ 22,301			
				PART TIME	\$ 415,359	\$ 452,364	\$ 476,442	\$ 476,442	\$ 379,604	\$ 490,560	\$ 518,479	\$ 14,118	\$ -			
				REGULAR	\$ 2,241,040	\$ 2,240,701	\$ 2,421,604	\$ 2,421,604	\$ 2,147,612	\$ 2,515,108	\$ 2,515,108	\$ 93,504	\$ 93,504			
				RETIREMENT	\$ 206,460	\$ 216,931	\$ 234,806	\$ 234,806	\$ 212,164	\$ 242,229	\$ 234,949	\$ 7,423	\$ (3,942)			
				TELEPHONE ALLOWANCE	\$ 1,024	\$ 1,278	\$ 1,080	\$ 1,080	\$ 1,295	\$ 1,200	\$ 1,200	\$ 120	\$ 120			
				WORKERS COMP	\$ 136,634	\$ 138,211	\$ 139,201	\$ 139,201	\$ 130,793	\$ 150,627	\$ 150,627	\$ 11,426	\$ 11,426			
			SALARIES & BENEFITS Total		\$ 3,864,065	\$ 3,911,579	\$ 4,318,369	\$ 4,318,369	\$ 3,725,031	\$ 4,504,113	\$ 4,527,713	\$ 185,744	\$ 159,344			
			SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 56,184	\$ 33,281	\$ 38,500	\$ 38,500	\$ 22,706	\$ 38,500	\$ 38,500	\$ -	\$ -			
				MEDICAL SUPPLIES	\$ 206,439	\$ 219,369	\$ 229,810	\$ 229,810	\$ 215,849	\$ 250,841	\$ 235,000	\$ 21,031	\$ 5,190			
			SUPPLIES Total		\$ 262,623	\$ 252,650	\$ 268,310	\$ 268,310	\$ 238,555	\$ 289,341	\$ 273,500	\$ 21,031	\$ 5,190			
			Emergency Medical Services Total					\$ 5,183,741	\$ 5,776,418	\$ 5,885,467	\$ 5,992,467	\$ 5,167,754	\$ 5,967,696	\$ 5,953,588	\$ 82,229	\$ 18,121
					Fire Marshal	CAPITAL OUTLAY	EQUIPMENT	\$ 9,259	\$ 16,625	\$ 6,700	\$ 6,700	\$ 5,040	\$ 58,070	\$ 7,200	\$ 51,370	\$ 500
						CAPITAL OUTLAY Total		\$ 9,259	\$ 16,625	\$ 6,700	\$ 6,700	\$ 5,040	\$ 58,070	\$ 7,200	\$ 51,370	\$ 500
						INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 1,822	\$ 2,851	\$ 4,000	\$ 4,000	\$ 2,414	\$ 4,000	\$ 4,000	\$ -	\$ -
							VEHICLE MILEAGE	\$ 22,688	\$ 22,858	\$ 21,228	\$ 21,228	\$ 14,428	\$ 23,040	\$ 22,858	\$ 1,812	\$ 1,630
						INTERNAL SERVICE CHARGES Total		\$ 24,510	\$ 25,709	\$ 25,228	\$ 25,228	\$ 16,843	\$ 27,040	\$ 26,858	\$ 1,812	\$ 1,630
						OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 2,149	\$ 2,140	\$ 2,285	\$ 2,285	\$ 2,061	\$ 2,550	\$ 2,285	\$ 265	\$ -
						OTHER EXPENDITURES Total		\$ 2,149	\$ 2,140	\$ 2,285	\$ 2,285	\$ 2,061	\$ 2,550	\$ 2,285	\$ 265	\$ -
						OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 8,050	\$ 7,991	\$ 6,890	\$ 6,890	\$ 6,505	\$ 7,110	\$ 7,110	\$ 220	\$ 220
							POSTAGE	\$ 277	\$ 494	\$ 501	\$ 501	\$ 238	\$ 501	\$ 501	\$ (1)	\$ -
							PRINTING	\$ 784	\$ 396	\$ 700	\$ 700	\$ 249	\$ 700	\$ 700	\$ -	\$ -
							TELEPHONE	\$ 3,458	\$ 3,796	\$ 4,187	\$ 4,187	\$ 4,467	\$ 4,187	\$ 4,187	\$ -	\$ -
							TRAVEL	\$ 4,126	\$ 2,728	\$ 4,462	\$ 4,462	\$ 3,766	\$ 5,275	\$ 5,275	\$ 813	\$ 813
							UNIFORMS	\$ 2,298	\$ 4,671	\$ 3,200	\$ 3,200	\$ 2,835	\$ 4,264	\$ 3,200	\$ 1,064	\$ -
						OTHER PURCHASED SERVICES Total		\$ 18,993	\$ 20,076	\$ 19,940	\$ 19,940	\$ 18,060	\$ 22,037	\$ 20,973	\$ 2,097	\$ 1,033
						PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ 880	\$ 667	\$ 1,700	\$ 1,700	\$ 1,656	\$ 2,600	\$ 1,700	\$ 900	\$ -
						PURCHASED PROPERTY SERVICE Total		\$ 880	\$ 667	\$ 1,700	\$ 1,700	\$ 1,656	\$ 2,600	\$ 1,700	\$ 900	\$ -
						SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 501	\$ 208	\$ 313	\$ 313	\$ 286	\$ 391	\$ 373	\$ 78	\$ 60
							FICA	\$ 11,282	\$ 11,108	\$ 12,142	\$ 12,142	\$ 10,389	\$ 14,036	\$ 12,757	\$ 1,894	\$ 615
							GROUP INSURANCE	\$ 9,116	\$ 11,582	\$ 15,623	\$ 15,623	\$ 13,237	\$ 24,293	\$ 16,195	\$ 8,670	\$ 572
	OVERTIME	\$ 112				\$ 138	\$ 620	\$ 620	\$ 737	\$ 930	\$ 930	\$ 310	\$ 310			
	PART TIME	\$ 69,917				\$ 72,743	\$ 73,948	\$ 73,948	\$ 64,671	\$ 57,703	\$ 77,463	\$ (16,245)	\$ 3,515			
	REGULAR	\$ 82,375				\$ 75,434	\$ 83,833	\$ 83,833	\$ 76,417	\$ 124,449	\$ 87,985	\$ 40,616	\$ 4,152			
	RETIREMENT	\$ 6,839				\$ 6,494	\$ 6,925	\$ 6,925	\$ 6,626	\$ 10,778	\$ 7,296	\$ 3,853	\$ 371			
	TELEPHONE ALLOWANCE	\$ 1,766				\$ 2,031	\$ 1,551	\$ 1,551	\$ 2,008	\$ 997	\$ 997	\$ (554)	\$ (554)			
	WORKERS COMP	\$ 4,469				\$ 4,350	\$ 4,581	\$ 4,581	\$ 4,158	\$ 4,024	\$ 4,581	\$ (557)	\$ -			
SALARIES & BENEFITS Total		\$ 186,377				\$ 184,088	\$ 199,536	\$ 199,536	\$ 178,530	\$ 237,601	\$ 208,577	\$ 38,065	\$ 9,041			
SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 7,512				\$ 6,618	\$ 7,000	\$ 7,000	\$ 4,415	\$ 7,000	\$ 7,000	\$ -	\$ -			
	FIRE PREVENTION MATERIALS	\$ 3,455				\$ 6,035	\$ 5,200	\$ 5,200	\$ 2,023	\$ 6,200	\$ 5,200	\$ 1,000	\$ -			
SUPPLIES Total		\$ 10,967				\$ 12,653	\$ 12,200	\$ 12,200	\$ 6,438	\$ 13,200	\$ 12,200	\$ 1,000	\$ -			
Fire Marshal Total						\$ 253,135	\$ 261,958	\$ 267,589	\$ 267,589	\$ 228,627	\$ 363,098	\$ 279,793	\$ 95,509	\$ 12,204		

Expenditure / Revenue		Expenditure										Department Request	Adopted Budget
Fund	Department	Division	Expenditure / Revenue Type	Account Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2015 YTD Actual	FY 2016 Department Request	FY 2016 Adopted Budget	\$ Change vs. Adopted	\$ Change vs. Adopted
	Homeland Security		CAPITAL OUTLAY	EQUIPMENT	\$ 68,236	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			CAPITAL OUTLAY Total		\$ 68,236	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 5,900	\$ 8,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			OTHER PURCHASED SERVICES Total		\$ 5,900	\$ 8,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 78,784	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			SUPPLIES Total		\$ 78,784	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Homeland Security Total		\$ 152,920	\$ 8,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
	Medical Examiner		OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	\$ 82,930	\$ 94,350	\$ 65,000	\$ 65,000	\$ 55,625	\$ 85,000	\$ 77,000	\$ 20,000	\$ 12,000
			OTHER PROFESSIONAL SERVICES Total		\$ 82,930	\$ 94,350	\$ 65,000	\$ 65,000	\$ 55,625	\$ 85,000	\$ 77,000	\$ 20,000	\$ 12,000
	Medical Examiner Total		\$ 82,930	\$ 94,350	\$ 65,000	\$ 65,000	\$ 55,625	\$ 85,000	\$ 77,000	\$ 20,000	\$ 12,000		
Emergency Services Total					\$ 5,725,717	\$ 6,238,452	\$ 6,299,811	\$ 6,496,908	\$ 5,591,379	\$ 6,537,617	\$ 6,397,405	\$ 237,806	\$ 47,594
Finance	Finance	Finance	CAPITAL OUTLAY	EQUIPMENT	\$ 5,961	\$ 4,510	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			CAPITAL OUTLAY Total		\$ 5,961	\$ 4,510	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			INSURANCE	OTHER	\$ 400	\$ 450	\$ 400	\$ 400	\$ 450	\$ 400	\$ 400	\$ -	\$ -
			INSURANCE Total		\$ 400	\$ 450	\$ 400	\$ 400	\$ 450	\$ 400	\$ 400	\$ -	\$ -
			INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 2,732	\$ 4,277	\$ 6,000	\$ 6,000	\$ 3,621	\$ 6,000	\$ 6,000	\$ -	\$ -
			INTERNAL SERVICE CHARGES Total		\$ 2,732	\$ 4,277	\$ 6,000	\$ 6,000	\$ 3,621	\$ 6,000	\$ 6,000	\$ -	\$ -
			OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 930	\$ 980	\$ 945	\$ 945	\$ 1,005	\$ 995	\$ 995	\$ 50	\$ 50
			OTHER EXPENDITURES Total		\$ 930	\$ 980	\$ 945	\$ 945	\$ 1,005	\$ 995	\$ 995	\$ 50	\$ 50
			OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 13,724	\$ 15,859	\$ 15,000	\$ 16,600	\$ 14,546	\$ 16,300	\$ 16,300	\$ 1,300	\$ 1,300
				POSTAGE	\$ 19,168	\$ 23,377	\$ 25,000	\$ 25,000	\$ 21,399	\$ 23,000	\$ 23,000	\$ (2,000)	\$ (2,000)
				PROFESSIONAL SERVICES	\$ 59,180	\$ 44,205	\$ 52,650	\$ 60,450	\$ 44,318	\$ 52,650	\$ 52,650	\$ -	\$ -
				TELEPHONE	\$ 6	\$ 2	\$ 10	\$ 10	\$ 1	\$ 10	\$ 10	\$ -	\$ -
				TRAVEL	\$ 1,191	\$ 1,015	\$ 1,000	\$ 2,000	\$ 1,924	\$ 2,025	\$ 2,025	\$ 1,025	\$ 1,025
			OTHER PURCHASED SERVICES Total		\$ 93,269	\$ 84,458	\$ 93,660	\$ 104,060	\$ 82,188	\$ 93,985	\$ 93,985	\$ 325	\$ 325
			SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 9,459	\$ 10,002	\$ 10,625	\$ 10,625	\$ 9,586	\$ 10,799	\$ 9,848	\$ 174	\$ (777)
				FICA	\$ 33,767	\$ 35,105	\$ 39,032	\$ 39,032	\$ 30,539	\$ 39,387	\$ 39,314	\$ 355	\$ 282
				GROUP INSURANCE	\$ 64,534	\$ 64,534	\$ 78,117	\$ 78,117	\$ 52,675	\$ 80,977	\$ 80,977	\$ 2,860	\$ 2,860
				OVERTIME	\$ -	\$ 34	\$ -	\$ -	\$ 1,356	\$ -	\$ -	\$ -	\$ -
				REGULAR	\$ 447,687	\$ 469,403	\$ 499,597	\$ 491,797	\$ 403,540	\$ 504,062	\$ 504,062	\$ 4,465	\$ 4,465
				RETIREMENT	\$ 37,727	\$ 41,088	\$ 44,236	\$ 44,236	\$ 35,521	\$ 44,124	\$ 42,064	\$ (112)	\$ (2,172)
				WORKERS COMP	\$ 1,509	\$ 1,582	\$ 1,674	\$ 1,674	\$ 1,366	\$ 1,699	\$ 1,696	\$ 25	\$ 22
			SALARIES & BENEFITS Total		\$ 594,683	\$ 621,748	\$ 673,281	\$ 665,481	\$ 534,584	\$ 681,047	\$ 677,961	\$ 7,766	\$ 4,680
			SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 12,755	\$ 21,225	\$ 12,365	\$ 17,565	\$ 17,150	\$ 13,065	\$ 13,065	\$ 700	\$ 700
			SUPPLIES Total		\$ 12,755	\$ 21,225	\$ 12,365	\$ 17,565	\$ 17,150	\$ 13,065	\$ 13,065	\$ 700	\$ 700
Finance Total		\$ 710,730	\$ 737,648	\$ 786,651	\$ 794,451	\$ 638,998	\$ 795,492	\$ 792,406	\$ 8,841	\$ 5,755			
Finance Total					\$ 710,730	\$ 737,648	\$ 786,651	\$ 794,451	\$ 638,998	\$ 795,492	\$ 792,406	\$ 8,841	\$ 5,755
Human Resources	Human Resources	Human Resources Administration	CAPITAL OUTLAY	EQUIPMENT	\$ 5,580	\$ -	\$ 8,974	\$ 10,365	\$ 9,246	\$ -	\$ -	\$ (8,974)	\$ (8,974)
			CAPITAL OUTLAY Total		\$ 5,580	\$ -	\$ 8,974	\$ 10,365	\$ 9,246	\$ -	\$ -	\$ (8,974)	\$ (8,974)
			INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 3,415	\$ 5,346	\$ 7,500	\$ 7,500	\$ 4,526	\$ 7,600	\$ 7,500	\$ 100	\$ -
			INTERNAL SERVICE CHARGES Total		\$ 3,415	\$ 5,346	\$ 7,500	\$ 7,500	\$ 4,526	\$ 7,600	\$ 7,500	\$ 100	\$ -
			OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 562	\$ 402	\$ 550	\$ 550	\$ 537	\$ 550	\$ 550	\$ -	\$ -
				MISCELLANEOUS EXPENSE	\$ 21,620	\$ 25,590	\$ 26,500	\$ 35,421	\$ 30,280	\$ 42,000	\$ 26,500	\$ 15,500	\$ -
			OTHER EXPENDITURES Total		\$ 22,182	\$ 25,992	\$ 27,050	\$ 35,971	\$ 30,817	\$ 42,550	\$ 27,050	\$ 15,500	\$ -
			OTHER PURCHASED SERVICES	ADVERTISING	\$ -	\$ -	\$ 500	\$ 500	\$ 413	\$ 500	\$ 500	\$ -	\$ -
				CONTRACTED SERVICES	\$ 3,123	\$ 8,553	\$ 24,800	\$ 24,800	\$ 10,305	\$ 42,050	\$ 25,000	\$ 17,250	\$ 200
				POSTAGE	\$ 912	\$ 1,099	\$ 1,400	\$ 1,400	\$ 962	\$ 1,400	\$ 1,400	\$ -	\$ -
				PRINTING	\$ 1,560	\$ 2,513	\$ 1,400	\$ 1,400	\$ 1,326	\$ 1,400	\$ 1,400	\$ -	\$ -
				STAFF TRAINING	\$ 2,934	\$ 33,442	\$ 2,985	\$ 2,985	\$ 1,837	\$ 2,985	\$ 2,985	\$ -	\$ -
				TELEPHONE	\$ 1,126	\$ 1,142	\$ 1,300	\$ 1,300	\$ 1,079	\$ 1,300	\$ 1,300	\$ -	\$ -
				TRAVEL	\$ 607	\$ 670	\$ 1,750	\$ 1,750	\$ 771	\$ 2,250	\$ 2,250	\$ 500	\$ 500
			OTHER PURCHASED SERVICES Total		\$ 10,262	\$ 47,419	\$ 34,135	\$ 34,135	\$ 16,693	\$ 51,885	\$ 34,835	\$ 17,750	\$ 700
			SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 5,193	\$ 5,558	\$ 5,968	\$ 5,968	\$ 5,965	\$ 6,518	\$ 6,411	\$ 550	\$ 550
				FICA	\$ 28,297	\$ 28,905	\$ 31,217	\$ 31,217	\$ 26,334	\$ 31,937	\$ 30,720	\$ 720	\$ 720
				GROUP INSURANCE	\$ 57,363	\$ 59,087	\$ 66,399	\$ 66,399	\$ 54,604	\$ 70,855	\$ 68,831	\$ 4,456	\$ 4,456
				OVERTIME	\$ -	\$ 14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				REGULAR	\$ 381,566	\$ 392,013	\$ 402,105	\$ 402,105	\$ 350,786	\$ 410,964	\$ 395,157	\$ 8,859	\$ 8,859
				RETIREMENT	\$ 31,917	\$ 34,073	\$ 35,379	\$ 35,379	\$ 30,573	\$ 36,011	\$ 32,979	\$ 632	\$ (1,100)
				TELEPHONE ALLOWANCE	\$ 1,080	\$ 1,099	\$ 945	\$ 945	\$ 965	\$ 1,296	\$ 1,161	\$ 351	\$ 351
				UNEMPLOYMENT INS	\$ 55,453	\$ 333,160	\$ 60,000	\$ 51,079	\$ 32,769	\$ 45,000	\$ 30,000	\$ (15,000)	\$ (30,000)
				WORKERS COMP	\$ 1,280	\$ 2,804	\$ 1,317	\$ 1,317	\$ 2,520	\$ 1,429	\$ 1,376	\$ 112	\$ 112
SALARIES & BENEFITS Total		\$ 562,149	\$ 856,713	\$ 603,330	\$ 594,409	\$ 504,515	\$ 604,009	\$ 566,635	\$ 679	\$ (16,052)			
SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 5,776	\$ 5,154	\$ 5,500	\$ 5,500	\$ 3,298	\$ 5,500	\$ 5,500	\$ -	\$ -			
SUPPLIES Total		\$ 5,776	\$ 5,154	\$ 5,500	\$ 5,500	\$ 3,298	\$ 5,500	\$ 5,500	\$ -	\$ -			

Expenditure / Revenue		Expenditure										Department Request	Adopted Budget
Fund	Department	Division	Expenditure / Revenue Type	Account Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2015 YTD Actual	FY 2016 Department Request	FY 2016 Adopted Budget	\$ Change vs. Adopted	\$ Change vs. Adopted
		Human Resources Administration Total			\$ 609,364	\$ 940,624	\$ 686,489	\$ 687,880	\$ 569,095	\$ 711,544	\$ 641,520	\$ 25,055	\$ (24,326)
	Projects	CAPITAL OUTLAY	EQUIPMENT		\$ -	\$ 14,196	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		CAPITAL OUTLAY Total			\$ -	\$ 14,196	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		INSURANCE	GENERAL LIABILITY		\$ 2,009	\$ -	\$ 4,000	\$ 800	\$ -	\$ 4,000	\$ 4,000	\$ -	\$ -
		INSURANCE Total			\$ 2,009	\$ -	\$ 4,000	\$ 800	\$ -	\$ 4,000	\$ 4,000	\$ -	\$ -
		OTHER EXPENDITURES	MISCELLANEOUS EXPENSE		\$ 35,875	\$ 20,470	\$ 11,000	\$ 16,752	\$ 16,667	\$ 11,000	\$ 11,000	\$ -	\$ -
		OTHER EXPENDITURES Total			\$ 35,875	\$ 20,470	\$ 11,000	\$ 16,752	\$ 16,667	\$ 11,000	\$ 11,000	\$ -	\$ -
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES		\$ -	\$ 5,762	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		OTHER PURCHASED SERVICES Total			\$ -	\$ 5,762	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Projects Total				\$ 37,884	\$ 40,428	\$ 15,000	\$ 17,552	\$ 16,667	\$ 15,000	\$ 15,000	\$ -	\$ -
	Retiree Insurance	SALARIES & BENEFITS	GROUP INSURANCE		\$ 168,516	\$ 198,371	\$ 285,288	\$ 285,288	\$ 194,678	\$ 271,619	\$ 271,619	\$ (13,669)	\$ (13,669)
		SALARIES & BENEFITS Total			\$ 168,516	\$ 198,371	\$ 285,288	\$ 285,288	\$ 194,678	\$ 271,619	\$ 271,619	\$ (13,669)	\$ (13,669)
	Retiree Insurance Total				\$ 168,516	\$ 198,371	\$ 285,288	\$ 285,288	\$ 194,678	\$ 271,619	\$ 271,619	\$ (13,669)	\$ (13,669)
	Risk Management	CAPITAL OUTLAY	EQUIPMENT		\$ -	\$ -	\$ 1,282	\$ 1,282	\$ 1,205	\$ 1,282	\$ -	\$ -	\$ (1,282)
		CAPITAL OUTLAY Total			\$ -	\$ -	\$ 1,282	\$ 1,282	\$ 1,205	\$ 1,282	\$ -	\$ -	\$ (1,282)
		INTERNAL SERVICE CHARGES	VEHICLE MILEAGE		\$ -	\$ 1,399	\$ 2,500	\$ 2,500	\$ 1,444	\$ 2,500	\$ 2,500	\$ -	\$ -
		INTERNAL SERVICE CHARGES Total			\$ -	\$ 1,399	\$ 2,500	\$ 2,500	\$ 1,444	\$ 2,500	\$ 2,500	\$ -	\$ -
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS		\$ 331	\$ 323	\$ 300	\$ 300	\$ 224	\$ 300	\$ 300	\$ -	\$ -
			MISCELLANEOUS EXPENSE		\$ 246	\$ 170	\$ 300	\$ 300	\$ 74	\$ 300	\$ 300	\$ -	\$ -
		OTHER EXPENDITURES Total			\$ 577	\$ 493	\$ 600	\$ 600	\$ 298	\$ 600	\$ 600	\$ -	\$ -
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES		\$ 2,430	\$ -	\$ 210	\$ 210	\$ 200	\$ 210	\$ 210	\$ -	\$ -
			POSTAGE		\$ 7	\$ 8	\$ 100	\$ 100	\$ -	\$ 100	\$ 100	\$ -	\$ -
			PRINTING		\$ 77	\$ 237	\$ 200	\$ 200	\$ 2	\$ 200	\$ 200	\$ -	\$ -
			STAFF TRAINING		\$ 3,298	\$ 2,609	\$ 3,450	\$ 3,450	\$ 2,810	\$ 3,450	\$ 3,450	\$ -	\$ -
			TRAVEL		\$ 1,182	\$ 37	\$ 800	\$ 800	\$ 11	\$ 800	\$ 300	\$ -	\$ (500)
		OTHER PURCHASED SERVICES Total			\$ 6,994	\$ 2,891	\$ 4,760	\$ 4,760	\$ 3,024	\$ 4,760	\$ 4,260	\$ -	\$ (500)
		SUPPLIES	DEPARTMENTAL SUPPLIES		\$ 6,779	\$ 4,398	\$ 6,400	\$ 6,400	\$ 6,294	\$ 6,400	\$ 6,400	\$ -	\$ -
		SUPPLIES Total			\$ 6,779	\$ 4,398	\$ 6,400	\$ 6,400	\$ 6,294	\$ 6,400	\$ 6,400	\$ -	\$ -
	Risk Management Total				\$ 14,350	\$ 9,181	\$ 15,542	\$ 15,542	\$ 12,264	\$ 15,542	\$ 13,760	\$ -	\$ (1,782)
Human Resources Total					\$ 830,114	\$ 1,188,604	\$ 1,002,319	\$ 1,006,262	\$ 792,704	\$ 1,013,705	\$ 941,899	\$ 11,386	\$ (39,777)
Information Technology	Geographical Information Systems	CAPITAL OUTLAY	EQUIPMENT		\$ 9,176	\$ -	\$ 2,500	\$ 2,500	\$ 2,040	\$ 3,175	\$ 3,175	\$ 675	\$ 675
		CAPITAL OUTLAY Total			\$ 9,176	\$ -	\$ 2,500	\$ 2,500	\$ 2,040	\$ 3,175	\$ 3,175	\$ 675	\$ 675
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE		\$ 557	\$ 872	\$ 1,224	\$ 1,224	\$ 739	\$ 1,224	\$ 1,224	\$ -	\$ -
		INTERNAL SERVICE CHARGES Total			\$ 557	\$ 872	\$ 1,224	\$ 1,224	\$ 739	\$ 1,224	\$ 1,224	\$ -	\$ -
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES		\$ 85,900	\$ 42,560	\$ 43,700	\$ 43,700	\$ 43,700	\$ 62,459	\$ 39,859	\$ 18,759	\$ (3,841)
			CONTRACTED SVCS. EQUIP		\$ -	\$ -	\$ 953	\$ 953	\$ -	\$ 953	\$ 953	\$ -	\$ -
			POSTAGE		\$ 9	\$ 2	\$ 10	\$ 10	\$ 4	\$ 10	\$ 10	\$ -	\$ -
			TELEPHONE		\$ 110	\$ -	\$ 240	\$ 240	\$ -	\$ 240	\$ 240	\$ -	\$ -
			TRAVEL		\$ 3,156	\$ 5,308	\$ 5,459	\$ 5,459	\$ 2,396	\$ 8,100	\$ 5,459	\$ 2,641	\$ -
		OTHER PURCHASED SERVICES Total			\$ 89,175	\$ 47,870	\$ 50,362	\$ 50,362	\$ 46,100	\$ 71,762	\$ 46,521	\$ 21,400	\$ (3,841)
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY		\$ 2,252	\$ 2,449	\$ 2,615	\$ 2,615	\$ 2,573	\$ 2,739	\$ 2,739	\$ 124	\$ 124
			FICA		\$ 7,446	\$ 7,598	\$ 8,053	\$ 8,053	\$ 6,797	\$ 8,004	\$ 8,004	\$ (49)	\$ (49)
			GROUP INSURANCE		\$ 14,341	\$ 14,341	\$ 15,623	\$ 15,623	\$ 13,237	\$ 16,195	\$ 16,195	\$ 572	\$ 572
			REGULAR		\$ 96,951	\$ 98,788	\$ 102,654	\$ 102,654	\$ 87,973	\$ 101,890	\$ 101,890	\$ (764)	\$ (764)
			RETIREMENT		\$ 8,187	\$ 8,676	\$ 9,127	\$ 9,127	\$ 7,760	\$ 8,967	\$ 8,548	\$ (160)	\$ (579)
			WORKERS COMP		\$ 327	\$ 334	\$ 345	\$ 345	\$ 299	\$ 345	\$ 345	\$ 0	\$ -
		SALARIES & BENEFITS Total			\$ 129,504	\$ 132,186	\$ 138,417	\$ 138,417	\$ 118,639	\$ 138,140	\$ 137,721	\$ (277)	\$ (696)
		SUPPLIES	DEPARTMENTAL SUPPLIES		\$ 2,805	\$ 3,463	\$ 3,691	\$ 7,609	\$ 4,538	\$ 3,780	\$ 3,691	\$ 89	\$ -
		SUPPLIES Total			\$ 2,805	\$ 3,463	\$ 3,691	\$ 7,609	\$ 4,538	\$ 3,780	\$ 3,691	\$ 89	\$ -
	Geographical Information Systems Total				\$ 231,217	\$ 184,391	\$ 196,194	\$ 200,112	\$ 172,055	\$ 218,081	\$ 192,332	\$ 21,887	\$ (3,862)
	Information Technology	CAPITAL OUTLAY	EQUIPMENT		\$ 21,865	\$ 25,561	\$ 58,596	\$ 58,596	\$ 45,178	\$ 203,941	\$ 111,151	\$ 145,345	\$ 52,555
		CAPITAL OUTLAY Total			\$ 21,865	\$ 25,561	\$ 58,596	\$ 58,596	\$ 45,178	\$ 203,941	\$ 111,151	\$ 145,345	\$ 52,555
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE		\$ 3,443	\$ 5,389	\$ 5,208	\$ 5,208	\$ 4,563	\$ 8,208	\$ 5,400	\$ 3,000	\$ 192
		INTERNAL SERVICE CHARGES Total			\$ 3,443	\$ 5,389	\$ 5,208	\$ 5,208	\$ 4,563	\$ 8,208	\$ 5,400	\$ 3,000	\$ 192
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES		\$ 433,288	\$ 235,745	\$ 177,494	\$ 233,846	\$ 220,699	\$ 370,416	\$ 370,416	\$ 192,922	\$ 192,922
			CONTRACTED SVCS. EQUIP		\$ 37,993	\$ 46,196	\$ 61,287	\$ 61,287	\$ 45,194	\$ 65,028	\$ 61,287	\$ 3,741	\$ -
			POSTAGE		\$ 139	\$ 168	\$ 250	\$ 250	\$ 45	\$ 250	\$ 250	\$ -	\$ -
			TELEPHONE		\$ 9	\$ 9	\$ 300	\$ 300	\$ 9	\$ 300	\$ 300	\$ -	\$ -
			TRAVEL		\$ 15,542	\$ 10,948	\$ 17,099	\$ 17,099	\$ 13,255	\$ 23,329	\$ 17,099	\$ 6,230	\$ -
		OTHER PURCHASED SERVICES Total			\$ 486,971	\$ 293,066	\$ 256,430	\$ 312,782	\$ 279,202	\$ 459,323	\$ 449,352	\$ 202,893	\$ 192,922
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY		\$ 5,100	\$ 5,437	\$ 5,688	\$ 5,688	\$ 5,759	\$ 6,511	\$ 6,511	\$ 823	\$ 823
			FICA		\$ 24,250	\$ 24,840	\$ 26,820	\$ 26,820	\$ 21,763	\$ 26,771	\$ 26,771	\$ (49)	\$ (49)
			GROUP INSURANCE		\$ 39,722	\$ 43,022	\$ 46,870	\$ 46,870	\$ 39,712	\$ 48,586	\$ 48,586	\$ 1,716	\$ 1,716
			OVERTIME		\$ 2,341	\$ 4,476	\$ 7,953	\$ 7,953	\$ 3,183	\$ 7,729	\$ 7,729	\$ (224)	\$ (224)

Expenditure / Revenue		Expenditure										Department Request	Adopted Budget	
Fund	Department	Division	Expenditure / Revenue Type	Account Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2015 YTD Actual	FY 2016 Department Request	FY 2016 Adopted Budget	\$ Change vs. Adopted	\$ Change vs. Adopted	
Information Technology			SALARIES & BENEFITS	REGULAR	\$ 319,725	\$ 325,788	\$ 336,945	\$ 336,945	\$ 290,092	\$ 335,714	\$ 335,714	\$ (1,231)	\$ (1,231)	
			RETIREMENT	\$ 26,999	\$ 28,770	\$ 30,396	\$ 30,396	\$ 25,627	\$ 29,991	\$ 28,591	\$ (405)	\$ (1,805)		
			TELEPHONE ALLOWANCE	\$ 3,660	\$ 3,674	\$ 3,420	\$ 3,420	\$ 3,224	\$ 3,420	\$ 3,420	\$ -	\$ -		
			WORKERS COMP	\$ 1,089	\$ 1,115	\$ 1,150	\$ 1,150	\$ 994	\$ 1,155	\$ 1,155	\$ 5	\$ 5		
			SALARIES & BENEFITS Total	\$ 422,886	\$ 437,122	\$ 459,242	\$ 459,242	\$ 390,355	\$ 459,878	\$ 458,477	\$ 636	\$ (765)		
			SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 15,699	\$ 20,567	\$ 66,467	\$ 69,662	\$ 47,047	\$ 23,107	\$ 21,000	\$ (43,360)	\$ (45,467)	
			SUPPLIES Total	\$ 15,699	\$ 20,567	\$ 66,467	\$ 69,662	\$ 47,047	\$ 23,107	\$ 21,000	\$ (43,360)	\$ (45,467)		
			Information Technology Total	\$ 950,864	\$ 781,705	\$ 845,943	\$ 905,490	\$ 766,344	\$ 1,154,456	\$ 1,045,380	\$ 308,513	\$ 199,437		
			Information Technology Total	\$ 1,182,081	\$ 966,096	\$ 1,042,137	\$ 1,105,602	\$ 938,400	\$ 1,372,537	\$ 1,237,712	\$ 330,400	\$ 195,575		
			Inspections	Inspections	CAPITAL OUTLAY	EQUIPMENT	\$ 18,013	\$ 3,738	\$ 6,652	\$ 8,011	\$ 7,455	\$ 55,895	\$ 26,200	\$ 49,243
	CAPITAL OUTLAY Total	\$ 18,013			\$ 3,738	\$ 6,652	\$ 8,011	\$ 7,455	\$ 55,895	\$ 26,200	\$ 49,243	\$ 19,548		
	INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE			\$ 3,415	\$ 5,346	\$ 7,500	\$ 7,500	\$ 4,526	\$ 7,500	\$ 7,500	\$ -	\$ -	
	VEHICLE MILEAGE	\$ 40,172			\$ 46,674	\$ 36,250	\$ 36,250	\$ 34,159	\$ 40,000	\$ 40,000	\$ 3,750	\$ 3,750		
	INTERNAL SERVICE CHARGES Total	\$ 43,587			\$ 52,020	\$ 43,750	\$ 43,750	\$ 38,686	\$ 47,500	\$ 47,500	\$ 3,750	\$ 3,750		
	OTHER EXPENDITURES	DUES & SUBSCRIPTIONS			\$ 3,933	\$ 5,366	\$ 7,675	\$ 7,675	\$ 5,485	\$ 7,675	\$ 7,675	\$ -	\$ -	
	OTHER EXPENDITURES Total	\$ 3,933			\$ 5,366	\$ 7,675	\$ 7,675	\$ 5,485	\$ 7,675	\$ 7,675	\$ -	\$ -		
	OTHER PURCHASED SERVICES	CONTRACTED SERVICES			\$ 26,889	\$ 34,282	\$ 34,346	\$ 34,346	\$ 27,367	\$ 39,346	\$ 39,346	\$ 5,000	\$ 5,000	
	POSTAGE	\$ 49			\$ 155	\$ 500	\$ 500	\$ 13	\$ 500	\$ 500	\$ -	\$ -		
	PRINTING	\$ 490			\$ 830	\$ 750	\$ 750	\$ 536	\$ 750	\$ 750	\$ -	\$ -		
	TELEPHONE	\$ 13			\$ 3	\$ 500	\$ 500	\$ 520	\$ 500	\$ 500	\$ -	\$ -		
	TRAVEL	\$ 1,304			\$ 1,495	\$ 6,196	\$ 6,196	\$ 2,868	\$ 7,466	\$ 7,466	\$ 1,270	\$ 1,270		
	OTHER PURCHASED SERVICES Total	\$ 28,745			\$ 36,765	\$ 42,292	\$ 42,292	\$ 31,304	\$ 48,562	\$ 48,562	\$ 6,270	\$ 6,270		
	PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT			\$ -	\$ -	\$ 500	\$ 500	\$ -	\$ 19,585	\$ -	\$ 19,085	\$ (500)	
	PURCHASED PROPERTY SERVICE Total	\$ -			\$ -	\$ 500	\$ 500	\$ -	\$ 19,585	\$ -	\$ 19,085	\$ (500)		
	Inspections	Inspections	SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 9,116	\$ 7,753	\$ 8,597	\$ 8,597	\$ 8,769	\$ 7,049	\$ 7,049	\$ (1,548)	\$ (1,548)	
FICA			\$ 35,526	\$ 39,737	\$ 38,154	\$ 38,154	\$ 34,780	\$ 41,136	\$ 41,136	\$ 2,982	\$ 2,982			
GROUP INSURANCE			\$ 73,364	\$ 82,460	\$ 93,740	\$ 93,740	\$ 74,184	\$ 97,172	\$ 97,172	\$ 3,432	\$ 3,432			
OVERTIME			\$ -	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ 500	\$ -	\$ -			
REGULAR			\$ 472,083	\$ 521,262	\$ 538,291	\$ 538,291	\$ 455,700	\$ 530,181	\$ 530,181	\$ (8,110)	\$ (8,110)			
RETIREMENT			\$ 39,716	\$ 45,336	\$ 43,223	\$ 43,223	\$ 39,805	\$ 46,083	\$ 43,932	\$ 2,860	\$ 709			
TELEPHONE ALLOWANCE			\$ 5,647	\$ 5,933	\$ 6,240	\$ 6,240	\$ 5,102	\$ 6,240	\$ 6,240	\$ -	\$ -			
WORKERS COMP			\$ 11,429	\$ 12,404	\$ 12,510	\$ 12,510	\$ 10,842	\$ 12,207	\$ 12,207	\$ (303)	\$ (303)			
SALARIES & BENEFITS Total			\$ 646,881	\$ 714,885	\$ 741,255	\$ 741,255	\$ 629,182	\$ 740,569	\$ 738,417	\$ (686)	\$ (2,838)			
SUPPLIES			DEPARTMENTAL SUPPLIES	\$ 23,515	\$ 17,663	\$ 21,000	\$ 24,200	\$ 18,101	\$ 28,000	\$ 28,000	\$ 7,000	\$ 7,000		
SUPPLIES Total			\$ 23,515	\$ 17,663	\$ 21,000	\$ 24,200	\$ 18,101	\$ 28,000	\$ 28,000	\$ 7,000	\$ 7,000			
Inspections Total			\$ 764,674	\$ 830,437	\$ 863,124	\$ 867,683	\$ 730,212	\$ 947,786	\$ 896,354	\$ 84,662	\$ 33,230			
Inspections Total			\$ 764,674	\$ 830,437	\$ 863,124	\$ 867,683	\$ 730,212	\$ 947,786	\$ 896,354	\$ 84,662	\$ 33,230			
Integrated Solid Waste			Sanitation	CAPITAL OUTLAY	EQUIPMENT	\$ 11,990	\$ 35,229	\$ 21,346	\$ 21,346	\$ 19,772	\$ 21,342	\$ 21,342	\$ (4)	\$ (4)
				OTHER IMPROVEMENTS	\$ 7,725	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	CAPITAL OUTLAY Total	\$ 19,715		\$ 35,229	\$ 21,346	\$ 21,346	\$ 19,772	\$ 21,342	\$ 21,342	\$ (4)	\$ (4)			
	INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE		\$ 1,184	\$ 1,853	\$ 1,600	\$ 1,600	\$ 1,569	\$ 2,150	\$ 1,600	\$ 550	\$ -		
	VEHICLE MILEAGE	\$ 796		\$ 58,607	\$ 90,075	\$ 90,075	\$ 67,872	\$ 82,500	\$ 71,007	\$ (7,575)	\$ (19,068)			
	INTERNAL SERVICE CHARGES Total	\$ 1,980		\$ 60,460	\$ 91,675	\$ 91,675	\$ 69,441	\$ 84,650	\$ 72,607	\$ (7,025)	\$ (19,068)			
	OTHER PROFESSIONAL SERVICES	MAINT & REPAIR BLDG/GRND		\$ 1,917	\$ 2,914	\$ 6,000	\$ 6,000	\$ 3,511	\$ 6,750	\$ 6,000	\$ 750	\$ -		
	MAINT & REPAIR EQUIPMENT	\$ 15,203		\$ 2,047	\$ 7,000	\$ 7,000	\$ 4,541	\$ 10,450	\$ 7,000	\$ 3,450	\$ -			
	PROFESSIONAL SERVICES	\$ 1,047		\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
	UTILITIES	\$ 3,586		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
	OTHER PROFESSIONAL SERVICES Total	\$ 21,753		\$ 5,136	\$ 13,000	\$ 13,000	\$ 8,052	\$ 17,200	\$ 13,000	\$ 4,200	\$ -			
	OTHER PURCHASED SERVICES	CONTRACTED SERVICES		\$ 8,204	\$ 25,804	\$ 19,350	\$ 19,350	\$ 17,782	\$ 25,800	\$ 25,800	\$ 6,450	\$ 6,450		
	CONTRACTED SVCS. EQUIP	\$ 4,118		\$ 3,590	\$ 5,500	\$ 5,500	\$ 5,063	\$ -	\$ -	\$ (5,500)	\$ (5,500)			
	LANDFILL CHARGES	\$ 434,034		\$ 360,582	\$ 281,250	\$ 281,250	\$ 261,075	\$ 292,000	\$ 282,000	\$ 10,750	\$ 750			
	POSTAGE	\$ 216		\$ 148	\$ 200	\$ 200	\$ 229	\$ 255	\$ 200	\$ 55	\$ -			
	PRINTING	\$ 12	\$ -	\$ 25	\$ 25	\$ -	\$ 25	\$ 25	\$ -	\$ -				
	STAFF TRAINING	\$ 200	\$ 127	\$ 400	\$ 400	\$ 581	\$ 1,000	\$ 400	\$ 600	\$ -				
	TELEPHONE	\$ 10,559	\$ 8,161	\$ 10,000	\$ 10,000	\$ 8,356	\$ 8,900	\$ 8,900	\$ (1,100)	\$ (1,100)				
	TRAVEL	\$ -	\$ -	\$ 1,269	\$ 1,269	\$ 699	\$ 1,400	\$ 1,269	\$ 131	\$ -				
	UNIFORMS	\$ 4,769	\$ 3,694	\$ 4,300	\$ 4,300	\$ 3,192	\$ 4,975	\$ 4,300	\$ 675	\$ -				
	OTHER PURCHASED SERVICES Total	\$ 462,112	\$ 402,106	\$ 322,294	\$ 322,294	\$ 296,978	\$ 334,355	\$ 322,894	\$ 12,061	\$ 600				
	RENTAL	BUILDINGS	\$ 8,040	\$ 8,040	\$ 8,500	\$ 8,500	\$ 8,040	\$ 11,300	\$ 8,500	\$ 2,800	\$ -			
	RENTAL Total	\$ 8,040	\$ 8,040	\$ 8,500	\$ 8,500	\$ 8,040	\$ 11,300	\$ 8,500	\$ 2,800	\$ -				
	Integrated Solid Waste		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 4,924	\$ 5,428	\$ 6,662	\$ 6,662	\$ 5,998	\$ 6,762	\$ 6,762	\$ 100	\$ 100	

Expenditure / Revenue		Expenditure										Department Request	Adopted Budget
Fund	Department	Division	Expenditure / Revenue Type	Account Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2015 YTD Actual	FY 2016 Department Request	FY 2016 Adopted Budget	\$ Change vs. Adopted	\$ Change vs. Adopted
Integrated Solid Waste	Lexington City Schools	Lexington City Schools	SALARIES & BENEFITS	FICA	\$ 31,461	\$ 33,217	\$ 31,952	\$ 31,952	\$ 28,190	\$ 37,112	\$ 37,112	\$ 5,160	\$ 5,160
				GROUP INSURANCE	\$ 95,441	\$ 100,564	\$ 117,208	\$ 117,208	\$ 84,700	\$ 131,588	\$ 131,588	\$ 14,380	\$ 14,380
				OVERTIME	\$ 10,706	\$ 17,815	\$ 3,751	\$ 3,751	\$ 19,856	\$ 4,097	\$ 4,097	\$ 346	\$ 346
				PART TIME	\$ 31,218	\$ 33,230	\$ 14,664	\$ 14,664	\$ 43,110	\$ 48,881	\$ 48,881	\$ 34,217	\$ 34,217
				REGULAR	\$ 387,655	\$ 397,951	\$ 392,601	\$ 392,601	\$ 317,820	\$ 425,383	\$ 425,383	\$ 32,782	\$ 32,782
				RETIREMENT	\$ 33,286	\$ 36,098	\$ 34,941	\$ 34,941	\$ 29,420	\$ 35,641	\$ 35,641	\$ 700	\$ 700
				TELEPHONE ALLOWANCE	\$ 1,532	\$ 1,596	\$ 1,584	\$ 1,584	\$ 1,260	\$ 2,640	\$ 2,640	\$ 1,056	\$ 1,056
				WORKERS COMP	\$ 36,609	\$ 38,108	\$ 37,235	\$ 37,235	\$ 30,951	\$ 32,441	\$ 32,441	\$ (4,794)	\$ (4,794)
			SALARIES & BENEFITS Total		\$ 632,832	\$ 664,007	\$ 640,598	\$ 640,598	\$ 561,304	\$ 724,545	\$ 724,545	\$ 83,947	\$ 83,947
			SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 2,718	\$ 1,981	\$ 3,100	\$ 3,100	\$ 3,775	\$ 3,550	\$ 3,100	\$ 450	\$ -
				GAS - DIESEL - OIL	\$ 77,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				MEDICAL-HEP B	\$ 55	\$ 249	\$ -	\$ -	\$ 140	\$ -	\$ -	\$ -	\$ -
				SMALL TOOLS & EQUIPMENT	\$ 994	\$ 1,382	\$ 800	\$ 800	\$ 256	\$ 500	\$ 500	\$ (300)	\$ (300)
			SUPPLIES Total		\$ 81,017	\$ 3,612	\$ 3,900	\$ 3,900	\$ 4,170	\$ 4,050	\$ 3,600	\$ 150	\$ (300)
			Sanitation Total		\$ 1,227,449	\$ 1,178,590	\$ 1,101,313	\$ 1,101,313	\$ 967,757	\$ 1,197,442	\$ 1,166,488	\$ 96,129	\$ 65,175
Integrated Solid Waste Total		\$ 1,227,449	\$ 1,178,590	\$ 1,101,313	\$ 1,101,313	\$ 967,757	\$ 1,197,442	\$ 1,166,488	\$ 96,129	\$ 65,175			
Lexington City Schools	Lexington City Schools	Lexington City Schools	CAPITAL OUTLAY - CATEGORY II	SCHOOL C/O - CATEGORY II	\$ 272,672	\$ 243,192	\$ 237,100	\$ 237,100	\$ 237,100	\$ 244,214	\$ 244,214	\$ 7,114	\$ 7,114
			CAPITAL OUTLAY - CATEGORY II Total		\$ 272,672	\$ 243,192	\$ 237,100	\$ 237,100	\$ 237,100	\$ 244,214	\$ 244,214	\$ 7,114	\$ 7,114
			OPERATING	SCHOOL CURRENT EXPENSE	\$ 3,235,554	\$ 3,439,313	\$ 3,445,406	\$ 3,445,406	\$ 3,445,406	\$ 3,548,768	\$ 3,480,298	\$ 103,362	\$ 6,594
			OPERATING Total		\$ 3,235,554	\$ 3,439,313	\$ 3,445,406	\$ 3,445,406	\$ 3,445,406	\$ 3,548,768	\$ 3,480,298	\$ 103,362	\$ 6,594
			Lexington City Schools Total		\$ 3,508,226	\$ 3,682,505	\$ 3,682,506	\$ 3,682,506	\$ 3,682,506	\$ 3,792,982	\$ 3,724,512	\$ 110,476	\$ 13,708
			Lexington City Schools Total		\$ 3,508,226	\$ 3,682,505	\$ 3,682,506	\$ 3,682,506	\$ 3,682,506	\$ 3,792,982	\$ 3,724,512	\$ 110,476	\$ 13,708
Library	Library	Library	CAPITAL OUTLAY	EQUIPMENT	\$ 29,641	\$ 28,050	\$ 43,019	\$ 59,588	\$ 50,823	\$ 43,864	\$ 39,990	\$ 845	\$ (3,029)
				OTHER IMPROVEMENTS	\$ 12,324	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			CAPITAL OUTLAY Total		\$ 41,965	\$ 28,050	\$ 43,019	\$ 59,588	\$ 50,823	\$ 43,864	\$ 39,990	\$ 845	\$ (3,029)
			INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 17,253	\$ 27,006	\$ 28,664	\$ 28,664	\$ 22,866	\$ 31,000	\$ 28,664	\$ 2,336	\$ -
				VEHICLE MILEAGE	\$ 2,177	\$ 2,037	\$ 3,053	\$ 3,053	\$ 1,949	\$ 3,053	\$ 3,053	\$ -	\$ -
			INTERNAL SERVICE CHARGES Total		\$ 19,430	\$ 29,043	\$ 31,717	\$ 31,717	\$ 24,815	\$ 34,053	\$ 31,717	\$ 2,336	\$ -
			OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 1,841	\$ 1,517	\$ 2,515	\$ 2,515	\$ 782	\$ 2,528	\$ 2,000	\$ 13	\$ (515)
			OTHER EXPENDITURES Total		\$ 1,841	\$ 1,517	\$ 2,515	\$ 2,515	\$ 782	\$ 2,528	\$ 2,000	\$ 13	\$ (515)
			OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 118,587	\$ 128,374	\$ 150,000	\$ 170,000	\$ 137,433	\$ 155,000	\$ 135,000	\$ 5,000	\$ (15,000)
				POSTAGE	\$ 9,010	\$ 6,980	\$ 11,157	\$ 11,157	\$ 5,530	\$ 11,157	\$ 11,157	\$ -	\$ -
				PRINTING	\$ 2,324	\$ 2,800	\$ 3,541	\$ 3,541	\$ 2,675	\$ 3,541	\$ 3,541	\$ -	\$ -
				STAFF TRAINING	\$ 3,309	\$ 6,888	\$ 9,414	\$ 9,414	\$ 3,605	\$ 7,600	\$ 7,000	\$ (1,814)	\$ (2,414)
				TELEPHONE	\$ 59,638	\$ 61,115	\$ 65,000	\$ 60,000	\$ 48,493	\$ 67,175	\$ 65,000	\$ 2,175	\$ -
				TRAVEL	\$ 6,790	\$ 8,471	\$ 8,825	\$ 8,825	\$ 8,449	\$ 10,639	\$ 8,825	\$ 1,814	\$ -
			OTHER PURCHASED SERVICES Total		\$ 199,658	\$ 214,628	\$ 247,937	\$ 262,937	\$ 206,185	\$ 255,112	\$ 230,523	\$ 7,175	\$ (17,414)
PURCHASED PROPERTY SERVICE		\$ 777	\$ 1,013	\$ 1,861	\$ 1,861	\$ 1,828	\$ 1,861	\$ 1,861	\$ -	\$ -			
PURCHASED PROPERTY SERVICE Total		\$ 777	\$ 1,013	\$ 1,861	\$ 1,861	\$ 1,828	\$ 1,861	\$ 1,861	\$ -	\$ -			
Library	Library	Library	SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 27,592	\$ 24,195	\$ 29,054	\$ 29,054	\$ 25,053	\$ 28,884	\$ 28,884	\$ (170)	\$ (170)
				FICA	\$ 124,146	\$ 122,172	\$ 130,640	\$ 130,640	\$ 110,299	\$ 137,543	\$ 132,520	\$ 6,903	\$ 1,880
				GROUP INSURANCE	\$ 298,738	\$ 295,978	\$ 359,338	\$ 359,338	\$ 268,659	\$ 372,494	\$ 372,494	\$ 13,156	\$ 13,156
				OVERTIME	\$ -	\$ 8	\$ -	\$ -	\$ 150	\$ -	\$ -	\$ -	\$ -
				PART TIME	\$ 239,202	\$ 243,040	\$ 230,036	\$ 230,036	\$ 229,602	\$ 295,696	\$ 230,036	\$ 65,660	\$ -
				REGULAR	\$ 1,436,775	\$ 1,414,029	\$ 1,448,628	\$ 1,448,628	\$ 1,262,723	\$ 1,473,365	\$ 1,473,365	\$ 24,737	\$ 24,737
				RETIREMENT	\$ 120,839	\$ 123,256	\$ 129,800	\$ 129,800	\$ 110,376	\$ 130,404	\$ 124,300	\$ 604	\$ (5,500)
				TELEPHONE ALLOWANCE	\$ 540	\$ 542	\$ 780	\$ 780	\$ 476	\$ 780	\$ 780	\$ -	\$ -
				WORKERS COMP	\$ 6,575	\$ 9,478	\$ 5,556	\$ 5,556	\$ 11,950	\$ 6,019	\$ 6,019	\$ 463	\$ 463
			SALARIES & BENEFITS Total		\$ 2,254,407	\$ 2,232,698	\$ 2,333,832	\$ 2,333,832	\$ 2,019,289	\$ 2,445,184	\$ 2,368,398	\$ 111,352	\$ 34,566
			SUPPLIES	BOOKS	\$ 219,222	\$ 205,634	\$ 215,217	\$ 225,217	\$ 169,054	\$ 220,217	\$ 215,217	\$ 5,000	\$ -
				DEPARTMENTAL SUPPLIES	\$ 85,454	\$ 89,252	\$ 89,000	\$ 105,571	\$ 95,606	\$ 91,000	\$ 89,000	\$ 2,000	\$ -
				PERIODICALS	\$ 23,431	\$ 22,999	\$ 28,122	\$ 28,122	\$ 22,014	\$ 28,167	\$ 25,000	\$ 45	\$ (3,122)
			SUPPLIES Total		\$ 328,107	\$ 317,885	\$ 332,339	\$ 358,910	\$ 286,673	\$ 339,384	\$ 329,217	\$ 7,045	\$ (3,122)
			Library Total		\$ 2,846,185	\$ 2,824,834	\$ 2,993,220	\$ 3,051,360	\$ 2,590,395	\$ 3,121,986	\$ 3,003,706	\$ 128,766	\$ 10,486
Library	Museum	Museum	CAPITAL OUTLAY		\$ 9,023	\$ -	\$ -	\$ -	\$ -	\$ 2,865	\$ -	\$ 2,865	\$ -
			CAPITAL OUTLAY Total		\$ 9,023	\$ -	\$ -	\$ -	\$ -	\$ 2,865	\$ -	\$ 2,865	\$ -
			INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 1,137	\$ 1,779	\$ 2,016	\$ 2,016	\$ 1,506	\$ 2,448	\$ 2,016	\$ 432	\$ -
			INTERNAL SERVICE CHARGES Total		\$ 1,137	\$ 1,779	\$ 2,016	\$ 2,016	\$ 1,506	\$ 2,448	\$ 2,016	\$ 432	\$ -
			OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 350	\$ 734	\$ 825	\$ 825	\$ 307	\$ 750	\$ 750	\$ (75)	\$ (75)
			MISCELLANEOUS EXPENSE	\$ 50	\$ -	\$ 500	\$ 500	\$ -	\$ 1,000	\$ 500	\$ 500	\$ -	\$ -
			OTHER EXPENDITURES Total		\$ 400	\$ 734	\$ 1,325	\$ 1,325	\$ 307	\$ 1,750	\$ 1,250	\$ 425	\$ (75)
			OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 7,574	\$ 10,680	\$ 7,010	\$ 7,010	\$ 2,224	\$ 7,486	\$ 7,486	\$ 476	\$ 476
				POSTAGE	\$ 12	\$ 11	\$ 148	\$ 148	\$ 14	\$ 150	\$ 148	\$ 2	\$ -
PRINTING	\$ -	\$ 31		\$ 800	\$ 2,000	\$ 1,667	\$ 800	\$ 800	\$ -	\$ -			

Expenditure / Revenue		Expenditure										Department Request	Adopted Budget			
Fund	Department	Division	Expenditure / Revenue Type	Account Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2015 YTD Actual	FY 2016 Department Request	FY 2016 Adopted Budget	\$ Change vs. Adopted	\$ Change vs. Adopted			
			OTHER PURCHASED SERVICES	STAFF TRAINING	\$ -	\$ -	\$ 500	\$ 500	\$ 196	\$ 567	\$ 500	\$ 67	\$ -			
				TELEPHONE	\$ 2,671	\$ 2,720	\$ 2,760	\$ 2,760	\$ 2,553	\$ 3,252	\$ 2,760	\$ 492	\$ -			
				TRAVEL	\$ 392	\$ 470	\$ 1,000	\$ 1,000	\$ 953	\$ 860	\$ 860	\$ (140)	\$ (140)			
			OTHER PURCHASED SERVICES Total		\$ 10,649	\$ 13,912	\$ 12,218	\$ 13,418	\$ 7,607	\$ 13,115	\$ 12,554	\$ 897	\$ 336			
			PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	\$ -	\$ 2,857	\$ 500	\$ 500	\$ (543)	\$ 1,400	\$ 1,400	\$ 900	\$ 900			
			PURCHASED PROPERTY SERVICE Total		\$ -	\$ 2,857	\$ 500	\$ 500	\$ (543)	\$ 1,400	\$ 1,400	\$ 900	\$ 900			
			SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 2,530	\$ 2,620	\$ 2,611	\$ 2,611	\$ 2,683	\$ 2,761	\$ 2,761	\$ 150	\$ 150			
				FICA	\$ 5,838	\$ 6,887	\$ 7,435	\$ 7,435	\$ 5,830	\$ 7,785	\$ 7,335	\$ 350	\$ (100)			
				GROUP INSURANCE	\$ 12,962	\$ 14,341	\$ 14,362	\$ 14,362	\$ 12,134	\$ 16,195	\$ 16,195	\$ 1,833	\$ 1,833			
				PART TIME	\$ -	\$ -	\$ 17,617	\$ 17,617	\$ -	\$ 23,493	\$ 17,617	\$ 5,876	\$ -			
				REGULAR	\$ 74,783	\$ 90,842	\$ 76,956	\$ 76,956	\$ 75,414	\$ 75,513	\$ 75,513	\$ (1,443)	\$ (1,443)			
				RETIREMENT	\$ 6,381	\$ 7,070	\$ 8,064	\$ 8,064	\$ 6,693	\$ 8,369	\$ 7,962	\$ 305	\$ (102)			
				WORKERS COMP	\$ 255	\$ 308	\$ 319	\$ 319	\$ 258	\$ 336	\$ 336	\$ 17	\$ 17			
			SALARIES & BENEFITS Total		\$ 102,749	\$ 122,068	\$ 127,364	\$ 127,364	\$ 103,011	\$ 134,452	\$ 127,719	\$ 7,088	\$ 355			
			SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 3,179	\$ 6,296	\$ 6,000	\$ 6,000	\$ 4,919	\$ 8,500	\$ 6,000	\$ 2,500	\$ -			
			SUPPLIES Total		\$ 3,179	\$ 6,296	\$ 6,000	\$ 6,000	\$ 4,919	\$ 8,500	\$ 6,000	\$ 2,500	\$ -			
				Museum Total		\$ 127,137	\$ 147,646	\$ 149,423	\$ 150,623	\$ 116,808	\$ 164,530	\$ 150,939	\$ 15,107	\$ 1,516		
Library Total			\$ 2,973,322	\$ 2,972,480	\$ 3,142,643	\$ 3,201,983	\$ 2,707,203	\$ 3,286,516	\$ 3,154,645	\$ 143,873	\$ 12,002					
	Operating Transfers	Operating Transfers	OTHER FINANCING USES	AIRPORT CAPITAL PROJECT	\$ 16,667	\$ 16,667	\$ 16,667	\$ 16,667	\$ 16,667	\$ 16,667	\$ 16,667	\$ -	\$ -			
				AIRPORT FUND	\$ 119,317	\$ 119,317	\$ 119,317	\$ 119,317	\$ 59,659	\$ 119,317	\$ 119,317	\$ -	\$ -			
				CAPITAL RESERVE FUND	\$ 2,500,000	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
				COUNTY CAPITAL PROJECTS	\$ 6,836	\$ 150,564	\$ -	\$ 3,874,735	\$ -	\$ -	\$ -	\$ -	\$ -			
				ECONOMIC DEV. RESERVE	\$ 300,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 125,000	\$ 250,000	\$ -	\$ -	\$ (250,000)			
				JTEC FUND	\$ 165,524	\$ 167,855	\$ 170,399	\$ 170,399	\$ 85,200	\$ 147,776	\$ 165,357	\$ (22,623)	\$ (22,871)			
				MENTAL HEALTH FUND	\$ 809,344	\$ 809,344	\$ 809,344	\$ 809,344	\$ 404,672	\$ 809,344	\$ 809,344	\$ -	\$ -			
				SCHOOL C/O-CATAGORY I	\$ 2,545,517	\$ 4,287,179	\$ 2,547,200	\$ 4,217,200	\$ 1,358,600	\$ 4,563,118	\$ 2,637,319	\$ 2,015,918	\$ 1,000,000			
				SEWER FUND	\$ 1,153,273	\$ 1,101,622	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
				TRANSPORTATION FUND	\$ -	\$ -	\$ 23,949	\$ 23,949	\$ 11,975	\$ 259,184	\$ 23,719	\$ 235,235	\$ (230)			
			OTHER FINANCING USES Total		\$ 7,616,478	\$ 9,402,548	\$ 3,936,876	\$ 9,481,611	\$ 2,061,772	\$ 6,165,406	\$ 3,771,723	\$ 2,228,530	\$ 726,899			
			Operating Transfers Total		\$ 7,616,478	\$ 9,402,548	\$ 3,936,876	\$ 9,481,611	\$ 2,061,772	\$ 6,165,406	\$ 3,771,723	\$ 2,228,530	\$ 726,899			
			Operating Transfers Total		\$ 7,616,478	\$ 9,402,548	\$ 3,936,876	\$ 9,481,611	\$ 2,061,772	\$ 6,165,406	\$ 3,771,723	\$ 2,228,530	\$ 726,899			
				Planning	Planning	CAPITAL OUTLAY	EQUIPMENT	\$ 5,201	\$ 1,938	\$ -	\$ -	\$ -	\$ 1,402	\$ -	\$ 1,402	\$ -
						CAPITAL OUTLAY Total		\$ 5,201	\$ 1,938	\$ -	\$ -	\$ -	\$ 1,402	\$ -	\$ 1,402	\$ -
						INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 2,902	\$ 4,542	\$ 4,760	\$ 4,760	\$ 3,846	\$ 5,760	\$ 4,760	\$ 1,000	\$ -
							VEHICLE MILEAGE	\$ 8,615	\$ 9,164	\$ 10,180	\$ 10,180	\$ 5,749	\$ 12,180	\$ 10,180	\$ 2,000	\$ -
INTERNAL SERVICE CHARGES Total		\$ 11,517				\$ 13,706	\$ 14,940	\$ 14,940	\$ 9,594	\$ 17,940	\$ 14,940	\$ 3,000	\$ -			
OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 560				\$ 1,171	\$ 1,305	\$ 1,305	\$ 941	\$ 1,305	\$ 1,305	\$ -	\$ -			
OTHER EXPENDITURES Total		\$ 560				\$ 1,171	\$ 1,305	\$ 1,305	\$ 941	\$ 1,305	\$ 1,305	\$ -	\$ -			
OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	\$ 4,920				\$ 4,800	\$ 3,680	\$ 3,680	\$ 4,395	\$ 3,680	\$ 3,680	\$ -	\$ -			
OTHER PROFESSIONAL SERVICES Total		\$ 4,920				\$ 4,800	\$ 3,680	\$ 3,680	\$ 4,395	\$ 3,680	\$ 3,680	\$ -	\$ -			
OTHER PURCHASED SERVICES	ADVERTISING	\$ 5,182				\$ 4,569	\$ 5,100	\$ 5,100	\$ 4,438	\$ 5,100	\$ 5,100	\$ -	\$ -			
	CONTRACTED SERVICES	\$ 27,402				\$ 21,202	\$ 56,673	\$ 56,673	\$ 31,490	\$ 62,642	\$ 45,000	\$ 5,969	\$ (11,673)			
	POSTAGE	\$ 813				\$ 770	\$ 2,262	\$ 2,262	\$ 969	\$ 2,286	\$ 2,262	\$ 24	\$ -			
	PRINTING	\$ 4,316				\$ 4,542	\$ 5,200	\$ 5,200	\$ 5,674	\$ 6,400	\$ 5,200	\$ 1,200	\$ -			
	TELEPHONE	\$ 1,944				\$ 708	\$ 2,420	\$ 2,420	\$ 667	\$ 2,420	\$ 2,420	\$ -	\$ -			
	TRAVEL	\$ 362				\$ 141	\$ 3,180	\$ 3,180	\$ 1,538	\$ 5,180	\$ 3,180	\$ 2,000	\$ -			
OTHER PURCHASED SERVICES Total		\$ 40,019				\$ 31,932	\$ 74,835	\$ 74,835	\$ 44,776	\$ 84,028	\$ 63,162	\$ 9,193	\$ (11,673)			
PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ 237				\$ 320	\$ 500	\$ 500	\$ -	\$ 500	\$ 500	\$ -	\$ -			
PURCHASED PROPERTY SERVICE Total		\$ 237	\$ 320	\$ 500	\$ 500	\$ -	\$ 500	\$ 500	\$ -	\$ -						
			SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 8,586	\$ 9,475	\$ 10,512	\$ 10,512	\$ 7,950	\$ 8,310	\$ 8,310	\$ (2,202)	\$ (2,202)			
				FICA	\$ 23,676	\$ 22,684	\$ 23,899	\$ 23,899	\$ 19,748	\$ 23,727	\$ 23,727	\$ (172)	\$ (172)			
				GROUP INSURANCE	\$ 44,401	\$ 41,919	\$ 46,870	\$ 46,870	\$ 37,782	\$ 48,586	\$ 48,586	\$ 1,716	\$ 1,716			
				OVERTIME	\$ 1,042	\$ 894	\$ 1,552	\$ 1,552	\$ 767	\$ 1,446	\$ 1,446	\$ (106)	\$ (106)			
				REGULAR	\$ 309,945	\$ 295,889	\$ 300,337	\$ 300,337	\$ 255,379	\$ 300,398	\$ 300,398	\$ 61	\$ 61			
				RETIREMENT	\$ 26,372	\$ 26,247	\$ 27,085	\$ 27,085	\$ 22,633	\$ 26,580	\$ 25,339	\$ (505)	\$ (1,746)			
				TELEPHONE ALLOWANCE	\$ 1,500	\$ 1,447	\$ 1,500	\$ 1,500	\$ 1,288	\$ 1,500	\$ 1,500	\$ -	\$ -			
				WORKERS COMP	\$ 6,006	\$ 5,836	\$ 4,393	\$ 4,393	\$ 4,923	\$ 4,536	\$ 4,536	\$ 143	\$ 143			
			SALARIES & BENEFITS Total		\$ 421,528	\$ 404,391	\$ 416,148	\$ 416,148	\$ 350,470	\$ 415,084	\$ 413,842	\$ (1,064)	\$ (2,306)			
			SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 1,159	\$ 2,126	\$ 2,250	\$ 2,250	\$ 1,050	\$ 2,250	\$ 2,250	\$ -	\$ -			
				SMALL TOOLS & EQUIPMENT	\$ 890	\$ 260	\$ 1,200	\$ 1,200	\$ 20	\$ 1,500	\$ 1,200	\$ 300	\$ -			
			SUPPLIES Total		\$ 2,049	\$ 2,386	\$ 3,450	\$ 3,450	\$ 1,070	\$ 3,750	\$ 3,450	\$ 300	\$ -			

Expenditure / Revenue		Expenditure										Department Request	Adopted Budget
Fund	Department	Division	Expenditure / Revenue Type	Account Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2015 YTD Actual	FY 2016 Department Request	FY 2016 Adopted Budget	\$ Change vs. Adopted	\$ Change vs. Adopted
	Planning	Planning Total			\$ 486,031	\$ 460,644	\$ 514,858	\$ 514,858	\$ 411,245	\$ 527,689	\$ 500,879	\$ 12,831	\$ (13,979)
	Planning Total				\$ 486,031	\$ 460,644	\$ 514,858	\$ 514,858	\$ 411,245	\$ 527,689	\$ 500,879	\$ 12,831	\$ (13,979)
	Public Health	Administration	CAPITAL OUTLAY	EQUIPMENT	\$ 28,210	\$ 7,819	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			CAPITAL OUTLAY Total		\$ 28,210	\$ 7,819	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			INSURANCE	OTHER	\$ 8,288	\$ 8,800	\$ 9,600	\$ 9,600	\$ 7,832	\$ 9,000	\$ 9,000	\$ (600)	\$ (600)
			INSURANCE Total		\$ 8,288	\$ 8,800	\$ 9,600	\$ 9,600	\$ 7,832	\$ 9,000	\$ 9,000	\$ (600)	\$ (600)
			INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 18,215	\$ 28,511	\$ 30,000	\$ 30,000	\$ 24,858	\$ 30,000	\$ 30,000	\$ -	\$ -
				VEHICLE MILEAGE	\$ 8,101	\$ 8,407	\$ 8,000	\$ 8,000	\$ 5,830	\$ 8,000	\$ 8,000	\$ -	\$ -
			INTERNAL SERVICE CHARGES Total		\$ 26,316	\$ 36,918	\$ 38,000	\$ 38,000	\$ 30,689	\$ 38,000	\$ 38,000	\$ -	\$ -
			OTHER EXPENDITURES	CUSTOMER SERV INCENTIVES	\$ 996	\$ 815	\$ 1,000	\$ 1,000	\$ 832	\$ 1,000	\$ 1,000	\$ -	\$ -
				DUES & SUBSCRIPTIONS	\$ 2,134	\$ 2,074	\$ 2,100	\$ 2,100	\$ 1,441	\$ 2,714	\$ 2,100	\$ 614	\$ -
				MISCELLANEOUS EXPENSE	\$ 1,677	\$ 1,426	\$ 2,000	\$ 2,000	\$ 1,620	\$ 2,000	\$ 2,000	\$ -	\$ -
			OTHER EXPENDITURES Total		\$ 4,807	\$ 4,315	\$ 5,100	\$ 5,100	\$ 3,893	\$ 5,714	\$ 5,100	\$ 614	\$ -
			OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	\$ 207,297	\$ 205,265	\$ 228,257	\$ 264,487	\$ 194,563	\$ 249,478	\$ 228,257	\$ 21,221	\$ -
			OTHER PROFESSIONAL SERVICES Total		\$ 207,297	\$ 205,265	\$ 228,257	\$ 264,487	\$ 194,563	\$ 249,478	\$ 228,257	\$ 21,221	\$ -
			OTHER PURCHASED SERVICES	ADVERTISING	\$ 102	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				CONTRACTED SERVICES	\$ 175,496	\$ 103,739	\$ 153,687	\$ 153,687	\$ 62,909	\$ 145,451	\$ 145,451	\$ (8,236)	\$ (8,236)
				POSTAGE	\$ 6,224	\$ 5,850	\$ 10,000	\$ 10,000	\$ 6,242	\$ 10,000	\$ 10,000	\$ -	\$ -
				PRINTING	\$ 3,304	\$ 4,016	\$ 7,500	\$ 14,876	\$ 3,141	\$ 6,000	\$ 6,000	\$ (1,500)	\$ (1,500)
				STAFF TRAINING	\$ 10,426	\$ 8,485	\$ 10,500	\$ 11,497	\$ 8,845	\$ 11,500	\$ 10,500	\$ 1,000	\$ -
				TELEPHONE	\$ 4,516	\$ 3,286	\$ 6,000	\$ 6,000	\$ 3,596	\$ 5,000	\$ 5,000	\$ (1,000)	\$ (1,000)
				TRANSPORTATION	\$ 102	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -	\$ (1,000)	\$ (1,000)
				TRAVEL	\$ 33,555	\$ 37,128	\$ 36,000	\$ 40,907	\$ 37,793	\$ 39,000	\$ 39,000	\$ 3,000	\$ 3,000
			OTHER PURCHASED SERVICES Total		\$ 233,725	\$ 162,504	\$ 224,687	\$ 237,967	\$ 122,525	\$ 216,951	\$ 215,951	\$ (7,736)	\$ (8,736)
			PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ 2,127	\$ 672	\$ 4,500	\$ 4,500	\$ 2,643	\$ 4,500	\$ 4,500	\$ -	\$ -
			PURCHASED PROPERTY SERVICE Total		\$ 2,127	\$ 672	\$ 4,500	\$ 4,500	\$ 2,643	\$ 4,500	\$ 4,500	\$ -	\$ -
			SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 36,590	\$ 33,139	\$ 39,115	\$ 39,115	\$ 37,815	\$ 42,876	\$ 42,862	\$ 3,761	\$ 3,747
				FICA	\$ 123,833	\$ 127,834	\$ 161,324	\$ 161,324	\$ 119,337	\$ 147,717	\$ 149,358	\$ (13,607)	\$ (11,966)
				GROUP INSURANCE	\$ 279,340	\$ 296,001	\$ 371,851	\$ 371,851	\$ 280,983	\$ 357,562	\$ 361,172	\$ (14,289)	\$ (10,679)
				OVERTIME	\$ 3,420	\$ 3,223	\$ 9,665	\$ 9,665	\$ 1,660	\$ 7,669	\$ 7,669	\$ (1,996)	\$ (1,996)
				PART TIME	\$ 49,815	\$ 44,922	\$ 58,453	\$ 58,453	\$ 42,619	\$ 50,700	\$ 50,700	\$ (7,753)	\$ (7,753)
				REGULAR	\$ 1,626,594	\$ 1,702,159	\$ 2,001,599	\$ 2,001,599	\$ 1,591,380	\$ 1,864,082	\$ 1,885,570	\$ (137,517)	\$ (116,029)
				RETIREMENT	\$ 137,549	\$ 148,989	\$ 177,764	\$ 177,764	\$ 139,765	\$ 163,480	\$ 155,726	\$ (14,284)	\$ (22,038)
				TELEPHONE ALLOWANCE	\$ 3,767	\$ 4,039	\$ 3,840	\$ 3,840	\$ 4,409	\$ 3,540	\$ 3,540	\$ (300)	\$ (300)
				WORKERS COMP	\$ 30,491	\$ 30,914	\$ 40,612	\$ 40,612	\$ 29,687	\$ 40,043	\$ 40,693	\$ (569)	\$ 81
			SALARIES & BENEFITS Total		\$ 2,291,399	\$ 2,391,220	\$ 2,864,223	\$ 2,864,223	\$ 2,247,655	\$ 2,677,669	\$ 2,697,290	\$ (186,554)	\$ (166,933)
			SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 78,159	\$ 55,565	\$ 55,000	\$ 90,945	\$ 58,314	\$ 55,000	\$ 55,000	\$ -	\$ -
				MEDICAL SUPPLIES	\$ 219,923	\$ 211,636	\$ 235,000	\$ 246,859	\$ 183,795	\$ 235,000	\$ 235,000	\$ -	\$ -
			SUPPLIES Total		\$ 298,082	\$ 267,201	\$ 290,000	\$ 337,804	\$ 242,110	\$ 290,000	\$ 290,000	\$ -	\$ -
	Administration Total				\$ 3,100,251	\$ 3,084,714	\$ 3,664,367	\$ 3,761,681	\$ 2,851,909	\$ 3,491,312	\$ 3,488,098	\$ (173,055)	\$ (176,269)
	Care Managers		CAPITAL OUTLAY	EQUIPMENT	\$ 1,341	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			CAPITAL OUTLAY Total		\$ 1,341	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 1,393	\$ 2,181	\$ 34,338	\$ 34,338	\$ 1,847	\$ 612	\$ 1,824	\$ (33,726)	\$ (32,514)
			INTERNAL SERVICE CHARGES Total		\$ 1,393	\$ 2,181	\$ 34,338	\$ 34,338	\$ 1,847	\$ 612	\$ 1,824	\$ (33,726)	\$ (32,514)
			OTHER PURCHASED SERVICES	POSTAGE	\$ 1,167	\$ 837	\$ 2,500	\$ 2,500	\$ 177	\$ 250	\$ 500	\$ (2,250)	\$ (2,000)
				STAFF TRAINING	\$ 210	\$ 100	\$ 1,500	\$ 1,500	\$ 150	\$ -	\$ 250	\$ (1,500)	\$ (1,250)
				TELEPHONE	\$ 2,276	\$ 2,281	\$ 3,000	\$ 3,000	\$ 1,610	\$ -	\$ 480	\$ (3,000)	\$ (2,520)
				TRAVEL	\$ 10,443	\$ 8,339	\$ 10,200	\$ 10,200	\$ 5,553	\$ 250	\$ 2,090	\$ (9,950)	\$ (8,110)
			OTHER PURCHASED SERVICES Total		\$ 14,096	\$ 11,557	\$ 17,200	\$ 17,200	\$ 7,490	\$ 500	\$ 3,320	\$ (16,700)	\$ (13,880)
			SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 1,796	\$ 1,149	\$ 1,689	\$ 1,689	\$ 1,197	\$ 1,667	\$ 1,668	\$ (22)	\$ (21)
				FICA	\$ 16,590	\$ 17,233	\$ 21,453	\$ 21,453	\$ 12,179	\$ 19,487	\$ 19,706	\$ (1,966)	\$ (1,747)
				GROUP INSURANCE	\$ 30,625	\$ 33,391	\$ 46,872	\$ 46,872	\$ 27,032	\$ 47,663	\$ 48,145	\$ 791	\$ 1,273
				OVERTIME	\$ 33	\$ 11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				REGULAR	\$ 220,418	\$ 233,112	\$ 278,765	\$ 278,765	\$ 163,051	\$ 245,983	\$ 248,848	\$ (32,782)	\$ (29,917)
				RETIREMENT	\$ 18,343	\$ 20,077	\$ 24,314	\$ 24,314	\$ 14,076	\$ 21,572	\$ 20,566	\$ (2,742)	\$ (3,748)
				TELEPHONE ALLOWANCE	\$ 1,258	\$ 1,262	\$ 1,500	\$ 1,500	\$ 838	\$ 1,500	\$ 1,500	\$ -	\$ -
				WORKERS COMP	\$ 5,889	\$ 6,202	\$ 7,482	\$ 7,482	\$ 4,233	\$ 5,232	\$ 5,319	\$ (2,250)	\$ (2,163)
			SALARIES & BENEFITS Total		\$ 294,952	\$ 312,437	\$ 382,075	\$ 382,075	\$ 222,606	\$ 343,104	\$ 345,752	\$ (38,971)	\$ (36,323)
			SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 2,767	\$ 728	\$ 6,000	\$ 6,000	\$ 770	\$ 500	\$ 1,091	\$ (5,500)	\$ (4,909)
			SUPPLIES Total		\$ 2,767	\$ 728	\$ 6,000	\$ 6,000	\$ 770	\$ 500	\$ 1,091	\$ (5,500)	\$ (4,909)
	Care Managers Total				\$ 314,549	\$ 326,903	\$ 439,613	\$ 439,613	\$ 232,712	\$ 344,716	\$ 351,987	\$ (94,897)	\$ (87,626)
	Child Health		CAPITAL OUTLAY	EQUIPMENT	\$ 7,225	\$ 8,746	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			CAPITAL OUTLAY Total		\$ 7,225	\$ 8,746	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Expenditure / Revenue		Expenditure										Department Request	Adopted Budget	
Fund	Department	Division	Expenditure / Revenue Type	Account Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2015 YTD Actual	FY 2016 Department Request	FY 2016 Adopted Budget	\$ Change vs. Adopted	\$ Change vs. Adopted	
	Child Health		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 3,433	\$ 5,373	\$ 8,568	\$ 8,568	\$ 4,549	\$ 8,568	\$ 8,568	\$ -	\$ -	
			INTERNAL SERVICE CHARGES Total		\$ 3,433	\$ 5,373	\$ 8,568	\$ 8,568	\$ 4,549	\$ 8,568	\$ 8,568	\$ -	\$ -	
			OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	\$ 6,997	\$ 6,612	\$ 13,724	\$ 13,724	\$ 6,738	\$ 12,612	\$ 12,612	\$ (1,112)	\$ (1,112)	
			OTHER PROFESSIONAL SERVICES Total		\$ 6,997	\$ 6,612	\$ 13,724	\$ 13,724	\$ 6,738	\$ 12,612	\$ 12,612	\$ (1,112)	\$ (1,112)	
			OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 200	\$ 242,655	\$ 360	\$ 100,367	\$ 51,227	\$ 104,873	\$ 104,873	\$ 104,513	\$ 104,513	
				POSTAGE	\$ 409	\$ 489	\$ 1,000	\$ 1,000	\$ 511	\$ 1,000	\$ 1,000	\$ -	\$ -	
				SCHOOL HEALTH	\$ 2,700	\$ 2,678	\$ 2,700	\$ 2,700	\$ 1,980	\$ -	\$ -	\$ (2,700)	\$ (2,700)	
				STAFF TRAINING	\$ 2,443	\$ 1,795	\$ 3,000	\$ 3,000	\$ 2,464	\$ 3,000	\$ 3,000	\$ -	\$ -	
				TRAVEL	\$ 15,065	\$ 11,672	\$ 16,500	\$ 16,500	\$ 13,059	\$ 16,500	\$ 16,500	\$ -	\$ -	
			OTHER PURCHASED SERVICES Total		\$ 20,817	\$ 259,289	\$ 23,560	\$ 123,567	\$ 69,241	\$ 125,373	\$ 125,373	\$ 101,813	\$ 101,813	
			SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 3,890	\$ 1,033	\$ 2,138	\$ 2,138	\$ 2,132	\$ 791	\$ 1,579	\$ (1,347)	\$ (1,347)	
				FICA	\$ 6,443	\$ 5,241	\$ 4,619	\$ 4,619	\$ 3,802	\$ 3,248	\$ 6,559	\$ (1,371)	\$ (1,335)	
				GROUP INSURANCE	\$ 19,304	\$ 14,343	\$ 15,624	\$ 15,624	\$ 13,237	\$ 7,944	\$ 16,026	\$ (7,680)	\$ (7,600)	
				OVERTIME	\$ 32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 164	\$ -	\$ -	
				REGULAR	\$ 90,859	\$ 75,329	\$ 58,241	\$ 58,241	\$ 51,296	\$ 40,997	\$ 82,833	\$ (17,244)	\$ (16,766)	
				RETIREMENT	\$ 7,817	\$ 6,544	\$ 5,235	\$ 5,235	\$ 4,579	\$ 3,595	\$ 6,846	\$ (1,640)	\$ (1,807)	
				TELEPHONE ALLOWANCE	\$ 600	\$ 383	\$ 600	\$ 600	\$ 529	\$ 600	\$ 600	\$ -	\$ -	
				WORKERS COMP	\$ 1,222	\$ 1,294	\$ 198	\$ 198	\$ 189	\$ 872	\$ 1,770	\$ 674	\$ 688	
			SALARIES & BENEFITS Total		\$ 130,167	\$ 104,167	\$ 86,655	\$ 86,655	\$ 75,763	\$ 58,047	\$ 116,377	\$ (28,608)	\$ (28,167)	
			SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 3,832	\$ 1,383	\$ 5,000	\$ 5,000	\$ 2,912	\$ 5,000	\$ 5,000	\$ -	\$ -	
				MEDICAL SUPPLIES	\$ 129	\$ 9,215	\$ 11,744	\$ 11,744	\$ 9,666	\$ 14,444	\$ 14,444	\$ 2,700	\$ 2,700	
			SUPPLIES Total		\$ 3,961	\$ 10,598	\$ 16,744	\$ 16,744	\$ 12,578	\$ 19,444	\$ 19,444	\$ 2,700	\$ 2,700	
Child Health Total					\$ 172,600	\$ 394,785	\$ 149,251	\$ 249,258	\$ 168,869	\$ 224,044	\$ 282,374	\$ 74,793	\$ 75,234	
	Contract - Davidson County Schools		OTHER PURCHASED SERVICES	TRAVEL	\$ 2,608	\$ 3,597	\$ 3,200	\$ 3,200	\$ 2,249	\$ 3,200	\$ 3,200	\$ -	\$ -	
			OTHER PURCHASED SERVICES Total		\$ 2,608	\$ 3,597	\$ 3,200	\$ 3,200	\$ 2,249	\$ 3,200	\$ 3,200	\$ -	\$ -	
			SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 280	\$ 344	\$ 542	\$ 542	\$ 468	\$ 535	\$ 535	\$ (7)	\$ (7)	
				FICA	\$ 4,672	\$ 5,252	\$ 6,457	\$ 6,457	\$ 5,445	\$ 6,475	\$ 6,548	\$ 18	\$ 91	
				GROUP INSURANCE	\$ 11,859	\$ 12,017	\$ 15,624	\$ 15,624	\$ 6,637	\$ 15,839	\$ 15,999	\$ 215	\$ 375	
				REGULAR	\$ 68,455	\$ 72,929	\$ 83,862	\$ 83,862	\$ 72,724	\$ 81,740	\$ 82,692	\$ (2,122)	\$ (1,170)	
				RETIREMENT	\$ 5,664	\$ 6,280	\$ 7,318	\$ 7,318	\$ 6,273	\$ 7,168	\$ 6,834	\$ (150)	\$ (484)	
				TELEPHONE ALLOWANCE	\$ 404	\$ 480	\$ 600	\$ 600	\$ 462	\$ 600	\$ 600	\$ -	\$ -	
				WORKERS COMP	\$ 1,998	\$ 2,131	\$ 2,436	\$ 2,436	\$ 2,129	\$ 1,739	\$ 1,768	\$ (697)	\$ (668)	
			SALARIES & BENEFITS Total		\$ 93,332	\$ 99,433	\$ 116,839	\$ 116,839	\$ 94,137	\$ 114,096	\$ 114,976	\$ (2,743)	\$ (1,863)	
Contract - Davidson County Schools Total					\$ 95,940	\$ 103,030	\$ 120,039	\$ 120,039	\$ 96,386	\$ 117,296	\$ 118,176	\$ (2,743)	\$ (1,863)	
	Dental		CAPITAL OUTLAY	EQUIPMENT	\$ 7,544	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			CAPITAL OUTLAY Total		\$ 7,544	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 836	\$ 1,309	\$ 918	\$ 918	\$ 412	\$ -	\$ -	\$ (918)	\$ (918)	
			INTERNAL SERVICE CHARGES Total		\$ 836	\$ 1,309	\$ 918	\$ 918	\$ 412	\$ -	\$ -	\$ (918)	\$ (918)	
			OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	\$ 180,860	\$ 121,693	\$ 65,000	\$ 65,000	\$ 3,476	\$ -	\$ -	\$ (65,000)	\$ (65,000)	
			OTHER PROFESSIONAL SERVICES Total		\$ 180,860	\$ 121,693	\$ 65,000	\$ 65,000	\$ 3,476	\$ -	\$ -	\$ (65,000)	\$ (65,000)	
			OTHER PURCHASED SERVICES	POSTAGE	\$ 259	\$ 240	\$ 750	\$ 750	\$ 126	\$ -	\$ -	\$ (750)	\$ (750)	
				TRAVEL	\$ 155	\$ 110	\$ 250	\$ 250	\$ 8	\$ -	\$ -	\$ (250)	\$ (250)	
			OTHER PURCHASED SERVICES Total		\$ 414	\$ 350	\$ 1,000	\$ 1,000	\$ 134	\$ -	\$ -	\$ (1,000)	\$ (1,000)	
			RENTAL	BUILDINGS	\$ 14,959	\$ 15,135	\$ 10,000	\$ 10,000	\$ 2,323	\$ -	\$ -	\$ (10,000)	\$ (10,000)	
			RENTAL Total		\$ 14,959	\$ 15,135	\$ 10,000	\$ 10,000	\$ 2,323	\$ -	\$ -	\$ (10,000)	\$ (10,000)	
			SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 363	\$ 234	\$ 443	\$ 443	\$ -	\$ 789	\$ -	\$ 346	\$ 345	
				FICA	\$ 4,670	\$ 3,683	\$ 2,040	\$ 2,040	\$ 254	\$ 3,239	\$ -	\$ 1,199	\$ 1,235	
				GROUP INSURANCE	\$ 16,548	\$ 14,341	\$ 7,812	\$ 7,812	\$ 1,103	\$ 7,922	\$ -	\$ 110	\$ 190	
				OVERTIME	\$ 92	\$ 3	\$ 100	\$ 100	\$ -	\$ 164	\$ -	\$ 64	\$ 64	
				REGULAR	\$ 65,737	\$ 50,232	\$ 26,312	\$ 26,312	\$ 3,374	\$ 40,882	\$ -	\$ 14,570	\$ 15,046	
				RETIREMENT	\$ 5,461	\$ 4,326	\$ 2,311	\$ 2,311	\$ 289	\$ 3,585	\$ -	\$ 1,274	\$ 1,107	
	WORKERS COMP	\$ 1,254	\$ 825	\$ 429	\$ 429	\$ 66	\$ 870	\$ -	\$ 441	\$ 455				
SALARIES & BENEFITS Total		\$ 94,125	\$ 73,644	\$ 39,447	\$ 39,447	\$ 5,086	\$ 57,450	\$ -	\$ 18,003	\$ 18,442				
SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 3,700	\$ 272	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ -	\$ (2,000)	\$ (2,000)				
	MEDICAL SUPPLIES	\$ 15,164	\$ 13,350	\$ 12,500	\$ 12,500	\$ -	\$ -	\$ -	\$ (12,500)	\$ (12,500)				
SUPPLIES Total		\$ 18,864	\$ 13,622	\$ 14,500	\$ 14,500	\$ -	\$ -	\$ -	\$ (14,500)	\$ (14,500)				
Dental Total					\$ 317,602	\$ 225,753	\$ 130,865	\$ 130,865	\$ 11,431	\$ 57,450	\$ -	\$ (73,415)	\$ (72,976)	
	Environmental Health		CAPITAL OUTLAY	EQUIPMENT	\$ 61,588	\$ 35,237	\$ -	\$ 2,800	\$ -	\$ -	\$ -	\$ -	\$ -	
			CAPITAL OUTLAY Total		\$ 61,588	\$ 35,237	\$ -	\$ 2,800	\$ -	\$ -	\$ -	\$ -	\$ -	
			INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 3,344	\$ 5,235	\$ 7,956	\$ 7,956	\$ 4,432	\$ 7,956	\$ 7,956	\$ -	\$ -	
			INTERNAL SERVICE CHARGES Total		\$ 16,990	\$ 22,259	\$ 21,956	\$ 21,956	\$ 16,597	\$ 21,956	\$ 21,956	\$ -	\$ -	

Expenditure / Revenue		Expenditure										Department Request	Adopted Budget
Fund	Department	Division	Expenditure / Revenue Type	Account Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2015 YTD Actual	FY 2016 Department Request	FY 2016 Adopted Budget	\$ Change vs. Adopted	\$ Change vs. Adopted
Environmental Health	Home Health Interest		OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	\$ 650	\$ 750	\$ 900	\$ 900	\$ 600	\$ 900	\$ 900	\$ -	\$ -
			OTHER PROFESSIONAL SERVICES Total		\$ 650	\$ 750	\$ 900	\$ 900	\$ 600	\$ 900	\$ 900	\$ -	\$ -
			OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 10,080	\$ 11,080	\$ 12,379	\$ 20,379	\$ 18,584	\$ 12,379	\$ 12,379	\$ -	\$ -
				POSTAGE	\$ 767	\$ 828	\$ 741	\$ 741	\$ 384	\$ 741	\$ 741	\$ -	\$ -
				PRINTING	\$ 1,121	\$ 263	\$ 1,230	\$ 1,330	\$ 1,436	\$ 1,230	\$ 1,230	\$ -	\$ -
				STAFF TRAINING	\$ 3,365	\$ 2,655	\$ 6,100	\$ 8,100	\$ 3,035	\$ 6,100	\$ 6,100	\$ -	\$ -
				TRAVEL	\$ 27,592	\$ 34,289	\$ 30,825	\$ 33,893	\$ 36,020	\$ 34,825	\$ 34,825	\$ 4,000	\$ 4,000
			OTHER PURCHASED SERVICES Total		\$ 42,925	\$ 49,115	\$ 51,275	\$ 64,443	\$ 59,459	\$ 55,275	\$ 55,275	\$ 4,000	\$ 4,000
			SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 6,257	\$ 7,138	\$ 7,920	\$ 7,920	\$ 7,801	\$ 11,072	\$ 11,068	\$ 3,152	\$ 3,148
				FICA	\$ 40,165	\$ 41,923	\$ 47,974	\$ 47,974	\$ 37,318	\$ 45,469	\$ 45,980	\$ (2,505)	\$ (1,994)
				GROUP INSURANCE	\$ 79,512	\$ 85,659	\$ 101,556	\$ 101,556	\$ 79,519	\$ 111,215	\$ 112,338	\$ 9,659	\$ 10,782
				OVERTIME	\$ 6,746	\$ 9,351	\$ 10,000	\$ 10,000	\$ 8,063	\$ 8,767	\$ 8,767	\$ (1,233)	\$ (1,233)
				REGULAR	\$ 537,754	\$ 564,407	\$ 609,208	\$ 601,208	\$ 504,169	\$ 573,959	\$ 580,646	\$ (35,249)	\$ (28,562)
				RETIREMENT	\$ 45,449	\$ 49,771	\$ 54,372	\$ 54,372	\$ 44,556	\$ 50,335	\$ 47,987	\$ (4,037)	\$ (6,385)
				TELEPHONE ALLOWANCE	\$ 5,699	\$ 6,208	\$ 6,720	\$ 6,720	\$ 5,447	\$ 6,720	\$ 6,720	\$ -	\$ -
				WORKERS COMP	\$ 15,252	\$ 16,088	\$ 17,318	\$ 17,318	\$ 14,405	\$ 12,209	\$ 12,411	\$ (5,109)	\$ (4,907)
			SALARIES & BENEFITS Total		\$ 736,834	\$ 780,545	\$ 855,068	\$ 847,068	\$ 701,278	\$ 819,746	\$ 825,917	\$ (35,322)	\$ (29,151)
			SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 13,306	\$ 11,001	\$ 13,306	\$ 16,722	\$ 6,881	\$ 19,358	\$ 13,306	\$ 6,052	\$ -
			SUPPLIES Total		\$ 13,306	\$ 11,001	\$ 13,306	\$ 16,722	\$ 6,881	\$ 19,358	\$ 13,306	\$ 6,052	\$ -
			Environmental Health Total		\$ 872,293	\$ 898,907	\$ 942,505	\$ 953,889	\$ 784,815	\$ 917,235	\$ 917,354	\$ (25,270)	\$ (25,151)
Home Health Interest	Maternal Health		OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	\$ -
			OTHER PROFESSIONAL SERVICES Total		\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	\$ -
			SALARIES & BENEFITS	FICA	\$ 967	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				GROUP INSURANCE	\$ 1,930	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				REGULAR	\$ 13,120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				RETIREMENT	\$ 1,081	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				WORKERS COMP	\$ 49	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			SALARIES & BENEFITS Total		\$ 17,147	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			Home Health Interest Total		\$ 17,147	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	\$ -
Maternal Health	Prenatal		OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	\$ 1,299	\$ 200	\$ 300	\$ 300	\$ 47	\$ -	\$ -	\$ (300)	\$ (300)
			OTHER PROFESSIONAL SERVICES Total		\$ 1,299	\$ 200	\$ 300	\$ 300	\$ 47	\$ -	\$ -	\$ (300)	\$ (300)
			OTHER PURCHASED SERVICES	PRINTING	\$ 566	\$ 231	\$ -	\$ 300	\$ 169	\$ -	\$ -	\$ -	\$ -
				STAFF TRAINING	\$ 2,305	\$ 1,101	\$ 1,000	\$ 1,000	\$ 879	\$ 2,000	\$ 2,000	\$ 1,000	\$ 1,000
				TELEPHONE	\$ 4,307	\$ 1,931	\$ 1,370	\$ 1,370	\$ 1,140	\$ 1,370	\$ 1,370	\$ -	\$ -
				TRANSPORTATION	\$ 517	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				TRAVEL	\$ 12,095	\$ 9,106	\$ 13,265	\$ 13,265	\$ 6,171	\$ 18,000	\$ 18,000	\$ 4,735	\$ 4,735
			OTHER PURCHASED SERVICES Total		\$ 19,790	\$ 12,369	\$ 15,635	\$ 15,935	\$ 8,359	\$ 21,370	\$ 21,370	\$ 5,735	\$ 5,735
			SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 3,101	\$ 5,539	\$ 6,082	\$ 5,402	\$ 5,401	\$ 8,700	\$ 8,696	\$ 2,618	\$ 2,614
				FICA	\$ 32,493	\$ 35,834	\$ 36,335	\$ 36,335	\$ 27,137	\$ 35,726	\$ 36,127	\$ (609)	\$ (208)
				GROUP INSURANCE	\$ 62,293	\$ 69,675	\$ 81,245	\$ 81,245	\$ 55,668	\$ 87,383	\$ 88,266	\$ 6,138	\$ 7,021
				OVERTIME	\$ -	\$ 457	\$ -	\$ -	\$ 140	\$ -	\$ -	\$ -	\$ -
				REGULAR	\$ 441,850	\$ 477,401	\$ 468,900	\$ 468,000	\$ 362,113	\$ 450,968	\$ 456,222	\$ (17,932)	\$ (12,678)
				RETIREMENT	\$ 36,725	\$ 41,439	\$ 41,180	\$ 41,180	\$ 31,518	\$ 39,549	\$ 37,704	\$ (1,631)	\$ (3,476)
				TELEPHONE ALLOWANCE	\$ 4,498	\$ 4,813	\$ 3,120	\$ 3,120	\$ 2,483	\$ 3,120	\$ 3,120	\$ -	\$ -
				WORKERS COMP	\$ 7,860	\$ 8,824	\$ 14,254	\$ 14,254	\$ 5,995	\$ 9,593	\$ 9,751	\$ (4,661)	\$ (4,503)
			SALARIES & BENEFITS Total		\$ 588,820	\$ 643,982	\$ 651,116	\$ 649,536	\$ 490,455	\$ 635,038	\$ 639,886	\$ (16,078)	\$ (11,230)
			SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 6,903	\$ 1,383	\$ 1,000	\$ 2,280	\$ 1,894	\$ 6,590	\$ 6,590	\$ 5,590	\$ 5,590
				INT CHARGE-TELEPHONE	\$ 2,787	\$ 4,362	\$ 6,141	\$ 6,141	\$ 3,693	\$ 6,732	\$ 6,732	\$ 591	\$ 591
			SUPPLIES Total		\$ 9,690	\$ 5,745	\$ 7,141	\$ 8,421	\$ 5,588	\$ 13,322	\$ 13,322	\$ 6,181	\$ 6,181
			Maternal Health Total		\$ 619,599	\$ 662,296	\$ 674,192	\$ 674,192	\$ 504,449	\$ 669,730	\$ 674,578	\$ (4,462)	\$ 386
Prenatal			INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 279	\$ 436	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			INTERNAL SERVICE CHARGES Total		\$ 279	\$ 436	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	\$ 58,750	\$ 54,195	\$ 80,288	\$ 80,288	\$ 56,580	\$ 80,288	\$ 80,288	\$ -	\$ -
			OTHER PROFESSIONAL SERVICES Total		\$ 58,750	\$ 54,195	\$ 80,288	\$ 80,288	\$ 56,580	\$ 80,288	\$ 80,288	\$ -	\$ -
			OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 28,749	\$ 20,255	\$ 47,000	\$ 47,000	\$ 28,929	\$ 47,000	\$ 47,000	\$ -	\$ -
				STAFF TRAINING	\$ 178	\$ 360	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				TRAVEL	\$ 388	\$ 723	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			OTHER PURCHASED SERVICES Total		\$ 29,315	\$ 21,338	\$ 47,000	\$ 47,000	\$ 28,929	\$ 47,000	\$ 47,000	\$ -	\$ -
			SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 763	\$ 816	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				FICA	\$ 3,755	\$ 3,854	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				GROUP INSURANCE	\$ 7,170	\$ 7,170	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				REGULAR	\$ 49,423	\$ 50,165	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Expenditure / Revenue		Expenditure										Department Request	Adopted Budget	
Fund	Department	Division	Expenditure / Revenue Type	Account Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2015 YTD Actual	FY 2016 Department Request	FY 2016 Adopted Budget	\$ Change vs. Adopted	\$ Change vs. Adopted	
	Prenatal		SALARIES & BENEFITS	RETIREMENT	\$ 4,142	\$ 4,369	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
				WORKERS COMP	\$ 1,451	\$ 1,473	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
			SALARIES & BENEFITS Total		\$ 66,704	\$ 67,847	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
			SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 205	\$ 89	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
				MEDICAL SUPPLIES	\$ 2,935	\$ 1,848	\$ 5,000	\$ 5,000	\$ 1,679	\$ 4,793	\$ 4,793	\$ (207)		
			SUPPLIES Total		\$ 3,140	\$ 1,937	\$ 5,000	\$ 5,000	\$ 1,679	\$ 4,793	\$ 4,793	\$ (207)		
	Prenatal Total				\$ 158,188	\$ 145,753	\$ 132,288	\$ 132,288	\$ 87,188	\$ 132,081	\$ 132,081	\$ (207)		
	School Nurse Grant		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 2,150	\$ 2,499	\$ 3,748	\$ 3,748	\$ 2,773	\$ 3,719	\$ 3,719	\$ (29)		
				FICA	\$ 21,851	\$ 23,224	\$ 26,204	\$ 26,204	\$ 21,250	\$ 25,902	\$ 26,193	\$ (302)		
				GROUP INSURANCE	\$ 55,708	\$ 51,313	\$ 62,496	\$ 62,496	\$ 46,350	\$ 63,354	\$ 63,994	\$ 858		
				REGULAR	\$ 308,419	\$ 328,364	\$ 338,801	\$ 338,801	\$ 297,903	\$ 326,960	\$ 330,769	\$ (11,841)		
				RETIREMENT	\$ 25,591	\$ 28,355	\$ 29,697	\$ 29,697	\$ 25,768	\$ 28,673	\$ 27,336	\$ (1,024)		
				TELEPHONE ALLOWANCE	\$ 1,212	\$ 1,316	\$ 1,500	\$ 1,500	\$ 1,154	\$ 1,380	\$ 1,380	\$ (120)		
				WORKERS COMP	\$ 9,011	\$ 9,600	\$ 9,886	\$ 9,886	\$ 8,723	\$ 6,955	\$ 7,070	\$ (2,931)		
			SALARIES & BENEFITS Total		\$ 423,942	\$ 444,671	\$ 472,332	\$ 472,332	\$ 403,921	\$ 456,943	\$ 460,461	\$ (15,389)		
			School Nurse Grant Total				\$ 423,942	\$ 444,671	\$ 472,332	\$ 472,332	\$ 403,921	\$ 456,943	\$ 460,461	\$ (15,389)
			WIC		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 4,459	\$ 6,979	\$ 9,792	\$ 9,792	\$ 5,910	\$ 9,792	\$ 9,792	\$ -
	INTERNAL SERVICE CHARGES Total				\$ 4,459	\$ 6,979	\$ 9,792	\$ 9,792	\$ 5,910	\$ 9,792	\$ 9,792	\$ -		
	OTHER PURCHASED SERVICES	CONTRACTED SERVICES			\$ 43,104	\$ 50,635	\$ 30,686	\$ 48,686	\$ 38,921	\$ 25,855	\$ 25,855	\$ (4,831)		
		POSTAGE			\$ 3,207	\$ 2,836	\$ 1,200	\$ 2,200	\$ 742	\$ -	\$ -	\$ (1,200)		
		PRINTING			\$ -	\$ -	\$ -	\$ -	\$ 189	\$ -	\$ -	\$ -		
		STAFF TRAINING			\$ 100	\$ 1,082	\$ 1,000	\$ 1,000	\$ 733	\$ -	\$ -	\$ (1,000)		
		TRAVEL			\$ 3,011	\$ 1,088	\$ 1,100	\$ 6,153	\$ 5,680	\$ 2,000	\$ 2,000	\$ 900		
	OTHER PURCHASED SERVICES Total				\$ 49,422	\$ 55,641	\$ 33,986	\$ 58,039	\$ 46,266	\$ 27,855	\$ 27,855	\$ (6,131)		
	SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY			\$ 9,551	\$ 11,359	\$ 12,662	\$ 12,662	\$ 11,894	\$ 9,464	\$ 9,460	\$ (3,198)		
		FICA			\$ 38,076	\$ 37,417	\$ 39,989	\$ 39,989	\$ 31,668	\$ 38,864	\$ 39,301	\$ (1,125)		
		GROUP INSURANCE			\$ 100,683	\$ 100,389	\$ 117,180	\$ 113,180	\$ 85,235	\$ 95,060	\$ 96,020	\$ (22,120)		
		OVERTIME			\$ 762	\$ 483	\$ -	\$ 9,441	\$ 3,607	\$ -	\$ -	\$ -		
		REGULAR			\$ 513,030	\$ 502,204	\$ 513,127	\$ 463,127	\$ 412,652	\$ 490,586	\$ 496,301	\$ (22,541)		
		RETIREMENT			\$ 43,190	\$ 44,054	\$ 45,567	\$ 45,567	\$ 36,693	\$ 43,023	\$ 41,016	\$ (2,544)		
		WORKERS COMP			\$ 4,816	\$ 4,533	\$ 3,237	\$ 3,237	\$ 2,828	\$ 10,435	\$ 10,608	\$ 7,198		
	SALARIES & BENEFITS Total				\$ 710,108	\$ 700,439	\$ 731,762	\$ 687,203	\$ 584,578	\$ 687,432	\$ 692,706	\$ (44,330)		
	SUPPLIES	DEPARTMENTAL SUPPLIES			\$ 13,562	\$ 5,830	\$ 4,000	\$ 21,000	\$ 10,032	\$ -	\$ -	\$ (4,000)		
		MEDICAL SUPPLIES			\$ 909	\$ 11,176	\$ 4,000	\$ 18,000	\$ 13,492	\$ -	\$ -	\$ (4,000)		
	SUPPLIES Total				\$ 14,471	\$ 17,006	\$ 8,000	\$ 39,000	\$ 23,524	\$ -	\$ -	\$ (8,000)		
	WIC Total				\$ 778,460	\$ 780,065	\$ 783,540	\$ 794,034	\$ 660,277	\$ 725,079	\$ 730,353	\$ (58,461)		
WIC Peer Counselor		OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
		OTHER PROFESSIONAL SERVICES Total		\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
		OTHER PURCHASED SERVICES	TRAVEL	\$ 1,409	\$ 1,908	\$ 1,000	\$ 2,900	\$ 1,844	\$ 324	\$ 324	\$ (676)			
		OTHER PURCHASED SERVICES Total		\$ 1,409	\$ 1,908	\$ 1,000	\$ 2,900	\$ 1,844	\$ 324	\$ 324	\$ (676)			
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 28	\$ 34	\$ 197	\$ 197	\$ 152	\$ 193	\$ 193	\$ (4)			
			FICA	\$ 1,388	\$ 1,634	\$ 1,668	\$ 1,668	\$ 1,474	\$ 1,668	\$ 1,668	\$ -			
			GROUP INSURANCE	\$ 7,170	\$ 7,170	\$ 7,812	\$ 6,912	\$ 6,619	\$ 7,812	\$ 7,812	\$ -			
			OVERTIME	\$ 310	\$ 110	\$ -	\$ 250	\$ 353	\$ -	\$ -	\$ -			
			REGULAR	\$ 18,516	\$ 21,353	\$ 21,610	\$ 20,260	\$ 18,821	\$ 21,610	\$ 21,610	\$ -			
			RETIREMENT	\$ 1,556	\$ 1,842	\$ 1,891	\$ 1,891	\$ 1,656	\$ 1,891	\$ 1,891	\$ -			
			WORKERS COMP	\$ 542	\$ 620	\$ 72	\$ 172	\$ 168	\$ 72	\$ 72	\$ -			
		SALARIES & BENEFITS Total		\$ 29,510	\$ 32,763	\$ 33,250	\$ 31,350	\$ 29,244	\$ 33,246	\$ 33,246	\$ (4)			
		WIC Peer Counselor Total				\$ 31,919	\$ 34,671	\$ 34,250	\$ 34,250	\$ 31,088	\$ 33,570	\$ 33,570	\$ (680)	
		Public Health Total				\$ 6,902,490	\$ 7,131,548	\$ 7,573,242	\$ 7,792,441	\$ 5,863,045	\$ 7,199,456	\$ 7,219,032	\$ (373,786)	
Recreation	Lake-Thom-a-Lex	CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,802	\$ -	\$ 13,802	\$ -		
			OTHER IMPROVEMENTS	\$ 50,426	\$ 853	\$ 2,500	\$ 2,500	\$ -	\$ 3,000	\$ 3,000	\$ 500			
		CAPITAL OUTLAY Total		\$ 50,426	\$ 853	\$ 2,500	\$ 2,500	\$ -	\$ 16,802	\$ 3,000	\$ 14,302			
		INTERNAL SERVICE CHARGES	VEHICLE MILEAGE	\$ 1,868	\$ 1,811	\$ 2,500	\$ 2,500	\$ 1,766	\$ 2,000	\$ 2,000	\$ (500)			
		INTERNAL SERVICE CHARGES Total		\$ 1,868	\$ 1,811	\$ 2,500	\$ 2,500	\$ 1,766	\$ 2,000	\$ 2,000	\$ (500)			
		OTHER EXPENDITURES	MISCELLANEOUS EXPENSE	\$ -	\$ -	\$ 200	\$ 200	\$ -	\$ 400	\$ 400	\$ 200			
		OTHER EXPENDITURES Total		\$ -	\$ -	\$ 200	\$ 200	\$ -	\$ 400	\$ 400	\$ 200			
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 628	\$ 235	\$ 2,500	\$ 2,500	\$ 5,791	\$ 4,000	\$ 4,000	\$ 1,500			
			PRINTING	\$ 11	\$ 11	\$ 400	\$ 400	\$ 367	\$ 400	\$ 400	\$ -			
			TELEPHONE	\$ 372	\$ 437	\$ 700	\$ 700	\$ -	\$ 700	\$ 700	\$ -			
			TRAVEL	\$ -	\$ -	\$ 200	\$ 200	\$ -	\$ -	\$ -	\$ (200)			
		OTHER PURCHASED SERVICES Total		\$ 1,011	\$ 683	\$ 3,800	\$ 3,800	\$ 6,158	\$ 5,100	\$ 5,100	\$ 1,300			
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	\$ 9,399	\$ 11,115	\$ 15,000	\$ 15,000	\$ 8,420	\$ 14,000	\$ 14,000	\$ (1,000)			

Expenditure / Revenue		Expenditure										Department Request	Adopted Budget		
Fund	Department	Division	Expenditure / Revenue Type	Account Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2015 YTD Actual	FY 2016 Department Request	FY 2016 Adopted Budget	\$ Change vs. Adopted	\$ Change vs. Adopted		
Recreation	Lake-Thom-a-Lex	Lake-Thom-a-Lex	PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ -	\$ 1,070	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ -		
				UTILITIES	\$ 7,560	\$ 7,708	\$ 8,500	\$ 8,500	\$ 5,937	\$ 8,500	\$ 8,500	\$ -	\$ -		
			PURCHASED PROPERTY SERVICE Total			\$ 16,959	\$ 19,893	\$ 25,500	\$ 25,500	\$ 14,356	\$ 24,500	\$ 24,500	\$ (1,000)	\$ (1,000)	
			SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 198	\$ 248	\$ 246	\$ 246	\$ 297	\$ 295	\$ 295	\$ 49	\$ 49		
				FICA	\$ 5,947	\$ 5,090	\$ 5,317	\$ 5,317	\$ 4,297	\$ 6,798	\$ 5,615	\$ 1,481	\$ 298		
				GROUP INSURANCE	\$ 7,170	\$ 7,170	\$ 7,812	\$ 7,812	\$ 6,619	\$ 8,098	\$ 8,098	\$ 286	\$ 286		
				OVERTIME	\$ -	\$ 137	\$ -	\$ -	\$ 35	\$ -	\$ -	\$ -	\$ -		
				PART TIME	\$ 32,996	\$ 24,874	\$ 58,036	\$ 58,036	\$ 18,092	\$ 55,461	\$ 40,000	\$ (2,575)	\$ (18,036)		
				REGULAR	\$ 47,346	\$ 45,545	\$ 32,080	\$ 32,080	\$ 41,567	\$ 33,118	\$ 33,118	\$ 1,038	\$ 1,038		
				RETIREMENT	\$ 2,586	\$ 2,752	\$ 2,803	\$ 2,803	\$ 2,491	\$ 4,222	\$ 4,088	\$ 1,419	\$ 1,285		
				WORKERS COMP	\$ 1,828	\$ 1,606	\$ 2,052	\$ 2,052	\$ 1,362	\$ 1,429	\$ 1,429	\$ (623)	\$ (623)		
			SALARIES & BENEFITS Total			\$ 98,071	\$ 87,422	\$ 108,346	\$ 108,346	\$ 74,759	\$ 109,421	\$ 92,643	\$ 1,075	\$ (15,703)	
			SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 9,911	\$ 9,147	\$ 12,000	\$ 12,000	\$ 8,207	\$ 12,000	\$ 10,000	\$ -	\$ (2,000)		
				GAS-OIL-DIESEL	\$ -	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ 500	\$ -	\$ -		
			SUPPLIES Total			\$ 9,911	\$ 9,147	\$ 12,500	\$ 12,500	\$ 8,207	\$ 12,500	\$ 10,500	\$ -	\$ (2,000)	
			Lake-Thom-a-Lex Total			\$ 178,246	\$ 119,809	\$ 155,346	\$ 155,346	\$ 105,247	\$ 170,723	\$ 138,143	\$ 15,377	\$ (17,203)	
	Recreation	Recreation	Recreation	CAPITAL OUTLAY	EQUIPMENT	\$ 39,012	\$ 30,866	\$ 22,000	\$ 22,000	\$ 18,117	\$ 26,475	\$ 24,145	\$ 4,475	\$ 2,145	
					OTHER IMPROVEMENTS	\$ 249,054	\$ 39,620	\$ 12,000	\$ 62,000	\$ -	\$ 26,000	\$ 12,000	\$ 14,000	\$ -	
				CAPITAL OUTLAY Total			\$ 288,066	\$ 70,486	\$ 34,000	\$ 84,000	\$ 18,117	\$ 52,475	\$ 36,145	\$ 18,475	\$ 2,145
				INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 1,594	\$ 2,495	\$ 3,800	\$ 3,800	\$ 2,112	\$ 3,800	\$ 3,800	\$ -	\$ -	
					VEHICLE MILEAGE	\$ 8,233	\$ 10,143	\$ 8,600	\$ 8,600	\$ 6,813	\$ 8,600	\$ 8,600	\$ -	\$ -	
				INTERNAL SERVICE CHARGES Total			\$ 9,827	\$ 12,638	\$ 12,400	\$ 12,400	\$ 8,925	\$ 12,400	\$ 12,400	\$ -	\$ -
				OTHER EXPENDITURES			\$ 600	\$ 415	\$ 750	\$ 750	\$ 390	\$ 750	\$ 750	\$ -	\$ -
				OTHER EXPENDITURES Total			\$ 600	\$ 415	\$ 750	\$ 750	\$ 390	\$ 750	\$ 750	\$ -	\$ -
				OTHER PURCHASED SERVICES	ADVERTISING	\$ -	\$ 275	\$ 500	\$ 500	\$ -	\$ 500	\$ 500	\$ -	\$ -	
					CONTRACTED SERVICES	\$ 106,424	\$ 93,409	\$ 154,552	\$ 153,552	\$ 100,745	\$ 189,852	\$ 125,000	\$ 35,300	\$ (29,552)	
					POSTAGE	\$ 636	\$ 809	\$ 1,200	\$ 1,200	\$ 550	\$ 1,200	\$ 1,200	\$ -	\$ -	
					PRINTING	\$ 2,691	\$ 2,471	\$ 2,800	\$ 3,800	\$ 3,141	\$ 2,800	\$ 2,800	\$ -	\$ -	
					TELEPHONE	\$ 2,015	\$ 1,734	\$ 3,000	\$ 3,000	\$ 1,270	\$ 3,000	\$ 3,000	\$ -	\$ -	
					TRAVEL	\$ 6,063	\$ 5,315	\$ 5,300	\$ 5,300	\$ 3,042	\$ 7,300	\$ 5,300	\$ 2,000	\$ -	
				OTHER PURCHASED SERVICES Total			\$ 117,829	\$ 104,013	\$ 167,352	\$ 167,352	\$ 108,748	\$ 204,652	\$ 137,800	\$ 37,300	\$ (29,552)
				PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	\$ 23,176	\$ 47,235	\$ 30,000	\$ 30,000	\$ 22,579	\$ 30,000	\$ 30,000	\$ -	\$ -	
					UTILITIES	\$ 30,058	\$ 33,284	\$ 34,000	\$ 34,000	\$ 33,711	\$ 36,000	\$ 34,000	\$ 2,000	\$ -	
				PURCHASED PROPERTY SERVICE Total			\$ 53,234	\$ 80,519	\$ 64,000	\$ 64,000	\$ 56,291	\$ 66,000	\$ 64,000	\$ 2,000	\$ -
				SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 7,131	\$ 8,110	\$ 8,395	\$ 8,395	\$ 8,512	\$ 8,899	\$ 8,881	\$ 504	\$ 486	
					FICA	\$ 23,726	\$ 24,220	\$ 26,428	\$ 26,428	\$ 22,966	\$ 30,593	\$ 27,269	\$ 4,165	\$ 841	
					GROUP INSURANCE	\$ 43,022	\$ 42,196	\$ 54,682	\$ 54,682	\$ 45,779	\$ 64,782	\$ 56,684	\$ 10,100	\$ 2,002	
					OVERTIME	\$ 211	\$ 547	\$ 500	\$ 500	\$ -	\$ 1,000	\$ 1,000	\$ 500	\$ 500	
					PART TIME	\$ 59,883	\$ 57,559	\$ 71,664	\$ 71,664	\$ 57,415	\$ 78,701	\$ 65,000	\$ 7,037	\$ (6,664)	
					REGULAR	\$ 250,228	\$ 258,845	\$ 264,904	\$ 264,904	\$ 241,287	\$ 311,307	\$ 276,556	\$ 46,403	\$ 11,652	
					RETIREMENT	\$ 21,253	\$ 22,925	\$ 23,738	\$ 23,738	\$ 21,408	\$ 27,527	\$ 23,402	\$ 3,789	\$ (336)	
					TELEPHONE ALLOWANCE	\$ 900	\$ 904	\$ 900	\$ 900	\$ 793	\$ 900	\$ 900	\$ -	\$ -	
					WORKERS COMP	\$ 6,617	\$ 6,761	\$ 7,207	\$ 7,207	\$ 6,416	\$ 8,406	\$ 7,617	\$ 1,199	\$ 410	
				SALARIES & BENEFITS Total			\$ 412,971	\$ 422,067	\$ 458,418	\$ 458,418	\$ 404,577	\$ 532,116	\$ 467,309	\$ 73,698	\$ 8,891
				SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 15,700	\$ 16,641	\$ 18,000	\$ 21,480	\$ 11,755	\$ 18,000	\$ 18,000	\$ -	\$ -	
					SUMMER PLAYGRND OPER.	\$ 4,726	\$ 4,934	\$ 5,000	\$ 5,000	\$ 118	\$ 5,000	\$ 5,000	\$ -	\$ -	
				SUPPLIES Total			\$ 20,426	\$ 21,575	\$ 23,000	\$ 26,480	\$ 11,874	\$ 23,000	\$ 23,000	\$ -	\$ -
				Recreation Total			\$ 902,953	\$ 711,713	\$ 759,920	\$ 813,400	\$ 608,922	\$ 891,393	\$ 741,404	\$ 131,473	\$ (18,516)
Recreation Total			\$ 1,081,199	\$ 831,522	\$ 915,266	\$ 968,746	\$ 714,168	\$ 1,062,116	\$ 879,547	\$ 146,850	\$ (35,719)				
Register of Deeds	Register of Deeds	Register of Deeds	CAPITAL OUTLAY	EQUIPMENT	\$ 2,267	\$ 672	\$ 3,200	\$ 3,200	\$ 3,082	\$ 2,500	\$ 2,500	\$ (700)	\$ (700)		
				CAPITAL OUTLAY Total			\$ 2,267	\$ 672	\$ 3,200	\$ 3,200	\$ 3,082	\$ 2,500	\$ 2,500	\$ (700)	\$ (700)
			INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 1,138	\$ 1,782	\$ 2,000	\$ 2,000	\$ 1,509	\$ 2,000	\$ 2,000	\$ -	\$ -		
				INTERNAL SERVICE CHARGES Total			\$ 1,138	\$ 1,782	\$ 2,000	\$ 2,000	\$ 1,509	\$ 2,000	\$ 2,000	\$ -	\$ -
			OTHER EXPENDITURES			\$ 323	\$ 475	\$ 825	\$ 825	\$ 535	\$ 825	\$ 825	\$ -	\$ -	
			OTHER EXPENDITURES Total			\$ 323	\$ 475	\$ 825	\$ 825	\$ 535	\$ 825	\$ 825	\$ -	\$ -	
			OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 4,830	\$ 2,061	\$ 12,650	\$ 12,650	\$ 1,824	\$ 4,650	\$ 4,650	\$ (8,000)	\$ (8,000)		
				CONTRACTS-PRESERVATION	\$ 29,208	\$ 30,404	\$ 26,000	\$ 27,800	\$ 27,783	\$ 64,650	\$ 31,000	\$ 38,650	\$ 5,000		
				POSTAGE	\$ 1,116	\$ 1,420	\$ 2,500	\$ 2,500	\$ 1,234	\$ 2,500	\$ 2,000	\$ -	\$ (500)		
				PRINTING	\$ 154	\$ 374	\$ 1,000	\$ 1,000	\$ 29	\$ 1,000	\$ 1,000	\$ -	\$ -		
				TELEPHONE	\$ 553	\$ 557	\$ 800	\$ 800	\$ 517	\$ 800	\$ 800	\$ -	\$ -		
				TRAVEL	\$ 1,209	\$ 1,158	\$ 2,050	\$ 2,050	\$ 1,632	\$ 2,080	\$ 2,080	\$ 30	\$ 30		
OTHER PURCHASED SERVICES Total			\$ 37,070	\$ 35,974	\$ 45,000	\$ 46,800	\$ 33,020	\$ 75,680	\$ 41,530	\$ 30,680	\$ (3,470)				

Expenditure / Revenue		Expenditure										Department Request	Adopted Budget
Fund	Department	Division	Expenditure / Revenue Type	Account Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2015 YTD Actual	FY 2016 Department Request	FY 2016 Adopted Budget	\$ Change vs. Adopted	\$ Change vs. Adopted
Register of Deeds	Senior Services	Administration	SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 7,892	\$ 8,316	\$ 9,080	\$ 9,080	\$ 8,599	\$ 9,717	\$ 9,717	\$ 637	\$ 637
				FICA	\$ 19,862	\$ 19,492	\$ 20,965	\$ 20,965	\$ 17,737	\$ 21,394	\$ 21,394	\$ 429	\$ 429
				GROUP INSURANCE	\$ 43,043	\$ 44,139	\$ 50,268	\$ 50,268	\$ 46,331	\$ 56,684	\$ 56,684	\$ 6,416	\$ 6,416
				REGULAR	\$ 259,989	\$ 255,207	\$ 263,891	\$ 263,891	\$ 230,935	\$ 268,870	\$ 268,870	\$ 4,979	\$ 4,979
				RETIREMENT	\$ 38,115	\$ 33,244	\$ 32,439	\$ 32,439	\$ 29,014	\$ 32,439	\$ 31,320	\$ 0	\$ (1,119)
				TRAVEL ALLOWANCE	\$ 1,080	\$ 1,084	\$ 1,080	\$ 1,080	\$ 951	\$ 1,080	\$ 1,080	\$ -	\$ -
				WORKERS COMP	\$ 887	\$ 873	\$ 898	\$ 898	\$ 794	\$ 923	\$ 923	\$ 25	\$ 25
			SALARIES & BENEFITS Total		\$ 370,868	\$ 362,355	\$ 378,621	\$ 378,621	\$ 334,361	\$ 391,107	\$ 389,988	\$ 12,486	\$ 11,367
			SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 13,136	\$ 9,551	\$ 21,000	\$ 21,000	\$ 9,246	\$ 10,000	\$ 10,000	\$ (11,000)	\$ (11,000)
				PRESERVATION FUND	\$ 10,533	\$ 12,477	\$ 10,000	\$ 8,200	\$ -	\$ 23,000	\$ 13,000	\$ 13,000	\$ 3,000
			SUPPLIES Total		\$ 23,669	\$ 22,028	\$ 31,000	\$ 29,200	\$ 9,246	\$ 33,000	\$ 23,000	\$ 2,000	\$ (8,000)
			Register of Deeds Total		\$ 435,335	\$ 423,286	\$ 460,646	\$ 460,646	\$ 381,753	\$ 505,112	\$ 459,843	\$ 44,466	\$ (803)
			Register of Deeds Total		\$ 435,335	\$ 423,286	\$ 460,646	\$ 460,646	\$ 381,753	\$ 505,112	\$ 459,843	\$ 44,466	\$ (803)
			CAPITAL OUTLAY	EQUIPMENT	\$ 18,814	\$ 10,983	\$ -	\$ 6,047	\$ 5,552	\$ -	\$ -	\$ -	\$ -
			CAPITAL OUTLAY Total		\$ 18,814	\$ 10,983	\$ -	\$ 6,047	\$ 5,552	\$ -	\$ -	\$ -	\$ -
			INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 8,135	\$ 12,301	\$ 16,668	\$ 16,668	\$ 10,677	\$ 16,668	\$ 16,668	\$ -	\$ -
				VEHICLE MILEAGE	\$ 2,938	\$ 2,502	\$ 2,900	\$ 2,900	\$ 1,717	\$ 2,400	\$ 2,400	\$ (500)	\$ (500)
			INTERNAL SERVICE CHARGES Total		\$ 11,073	\$ 14,803	\$ 19,568	\$ 19,568	\$ 12,394	\$ 19,068	\$ 19,068	\$ (500)	\$ (500)
			OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 1,660	\$ 1,661	\$ 1,915	\$ 1,915	\$ 1,950	\$ 1,790	\$ 1,790	\$ (125)	\$ (125)
			OTHER EXPENDITURES Total		\$ 1,660	\$ 1,661	\$ 1,915	\$ 1,915	\$ 1,950	\$ 1,790	\$ 1,790	\$ (125)	\$ (125)
			OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 106,217	\$ 143,742	\$ 145,568	\$ 157,517	\$ 111,789	\$ 144,808	\$ 144,808	\$ (760)	\$ (760)
				FOOD SERVICE CONTRACT	\$ 340,439	\$ 333,211	\$ 372,300	\$ 401,548	\$ 267,865	\$ 372,300	\$ 372,300	\$ -	\$ -
				POSTAGE	\$ 5,019	\$ 5,907	\$ 6,000	\$ 6,000	\$ 4,952	\$ 6,000	\$ 6,000	\$ -	\$ -
				PRINTING	\$ 4,237	\$ 4,590	\$ 4,600	\$ 4,600	\$ 2,333	\$ 4,000	\$ 4,000	\$ (600)	\$ (600)
				SNAP INITIATIVE PROGRAM	\$ -	\$ 1,759	\$ -	\$ 8,664	\$ 1,966	\$ -	\$ -	\$ -	\$ -
				TELEPHONE	\$ 3,238	\$ 3,051	\$ 3,500	\$ 3,500	\$ 2,863	\$ 3,510	\$ 3,510	\$ 10	\$ 10
				TRANSPORTATION	\$ 253,230	\$ 218,913	\$ 252,291	\$ 252,291	\$ 199,224	\$ 252,678	\$ 252,678	\$ 387	\$ 387
				TRAVEL	\$ 41,954	\$ 40,143	\$ 40,000	\$ 40,000	\$ 38,698	\$ 40,000	\$ 40,000	\$ -	\$ -
			OTHER PURCHASED SERVICES Total		\$ 754,334	\$ 751,316	\$ 824,259	\$ 874,120	\$ 629,690	\$ 823,296	\$ 823,296	\$ (963)	\$ (963)
OTHER SENIOR SERVICES EXPENDITURES	CRISIS PROGRAM	\$ 197	\$ 297	\$ 1,000	\$ 1,000	\$ 499	\$ 1,000	\$ 1,000	\$ -	\$ -			
	SENIOR GAMES	\$ 7,532	\$ 4,199	\$ 6,700	\$ 6,700	\$ 5,122	\$ 6,700	\$ 6,700	\$ -	\$ -			
	SPECIAL ACTIVITIES	\$ 8,493	\$ 22,046	\$ 24,635	\$ 24,635	\$ 19,572	\$ 16,183	\$ 16,183	\$ (8,452)	\$ (8,452)			
	SPECIAL EVENTS	\$ 17,187	\$ 17,349	\$ 13,100	\$ 19,400	\$ 17,738	\$ 14,100	\$ 14,100	\$ 1,000	\$ 1,000			
OTHER SENIOR SERVICES EXPENDITURES Total		\$ 33,409	\$ 43,891	\$ 45,435	\$ 51,735	\$ 42,930	\$ 37,983	\$ 37,983	\$ (7,452)	\$ (7,452)			
PURCHASED PROPERTY SERVICE	UTILITIES	\$ 2,508	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,291	\$ 2,200	\$ 2,200	\$ -	\$ -			
PURCHASED PROPERTY SERVICE Total		\$ 2,508	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,291	\$ 2,200	\$ 2,200	\$ -	\$ -			
SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 12,628	\$ 14,378	\$ 14,890	\$ 14,890	\$ 13,305	\$ 14,008	\$ 14,008	\$ (882)	\$ (882)			
	FICA	\$ 51,517	\$ 53,783	\$ 58,301	\$ 58,301	\$ 47,499	\$ 60,209	\$ 60,209	\$ 1,908	\$ 1,908			
	GROUP INSURANCE	\$ 148,923	\$ 154,439	\$ 171,857	\$ 171,857	\$ 140,371	\$ 178,149	\$ 178,149	\$ 6,292	\$ 6,292			
	OVERTIME	\$ 844	\$ 371	\$ -	\$ -	\$ 1,171	\$ -	\$ -	\$ -	\$ -			
	PART TIME	\$ -	\$ 6,931	\$ 43,579	\$ 43,579	\$ 7,083	\$ 46,359	\$ 46,359	\$ 2,780	\$ 2,780			
	REGULAR	\$ 699,438	\$ 723,844	\$ 703,635	\$ 703,635	\$ 645,720	\$ 726,680	\$ 726,680	\$ 23,045	\$ 23,045			
	RETIREMENT	\$ 58,831	\$ 63,298	\$ 64,449	\$ 64,449	\$ 56,580	\$ 66,099	\$ 63,136	\$ 1,650	\$ (1,313)			
	TELEPHONE ALLOWANCE	\$ 540	\$ 542	\$ 540	\$ 540	\$ 476	\$ 540	\$ 540	\$ -	\$ -			
	WORKERS COMP	\$ 9,280	\$ 9,189	\$ 9,528	\$ 9,528	\$ 7,804	\$ 14,454	\$ 14,454	\$ 4,926	\$ 4,926			
SALARIES & BENEFITS Total		\$ 982,001	\$ 1,026,775	\$ 1,066,779	\$ 1,066,779	\$ 920,008	\$ 1,106,499	\$ 1,103,535	\$ 39,720	\$ 36,756			
SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 39,535	\$ 17,213	\$ 15,000	\$ 16,469	\$ 15,036	\$ 16,500	\$ 16,500	\$ 1,500	\$ 1,500			
	FOOD PROGRAM SUPPLIES	\$ 7,852	\$ 5,563	\$ 300	\$ 5,500	\$ 3,999	\$ 4,500	\$ 4,500	\$ 4,200	\$ 4,200			
	HOME MOBILITY AIDS	\$ -	\$ 273	\$ 5,500	\$ 850	\$ 263	\$ 850	\$ 850	\$ (4,650)	\$ (4,650)			
	MEDICAL SUPPLIES	\$ 773	\$ 666	\$ 850	\$ 300	\$ 277	\$ 500	\$ 500	\$ (350)	\$ (350)			
	NUTRITIONAL SUPPLEMENT	\$ 11,910	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
SUPPLIES Total		\$ 60,070	\$ 23,715	\$ 21,650	\$ 23,119	\$ 19,574	\$ 22,350	\$ 22,350	\$ 700	\$ 700			
Administration Total		\$ 1,863,869	\$ 1,875,344	\$ 1,981,806	\$ 2,045,483	\$ 1,634,389	\$ 2,013,186	\$ 2,010,222	\$ 31,380	\$ 28,416			
Senior Services Total		\$ 1,863,869	\$ 1,875,344	\$ 1,981,806	\$ 2,045,483	\$ 1,634,389	\$ 2,013,186	\$ 2,010,222	\$ 31,380	\$ 28,416			
Sheriff	Administration	CAPITAL OUTLAY	EQUIPMENT	\$ 457,926	\$ 414,978	\$ 494,175	\$ 515,275	\$ 464,783	\$ 674,256	\$ 426,057	\$ 180,081	\$ (68,118)	
		CAPITAL OUTLAY Total		\$ 457,926	\$ 414,978	\$ 494,175	\$ 515,275	\$ 464,783	\$ 674,256	\$ 426,057	\$ 180,081	\$ (68,118)	
		INSURANCE	GENERAL LIABILITY	\$ 92,528	\$ 91,813	\$ 100,000	\$ 100,000	\$ 153,400	\$ 100,000	\$ 100,000	\$ -	\$ -	
		INSURANCE Total		\$ 92,528	\$ 91,813	\$ 100,000	\$ 100,000	\$ 153,400	\$ 100,000	\$ 100,000	\$ -	\$ -	
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 22,062	\$ 32,931	\$ 26,704	\$ 26,704	\$ 28,940	\$ 31,704	\$ 31,704	\$ 5,000	\$ 5,000	
			VEHICLE MILEAGE	\$ 913,928	\$ 1,046,869	\$ 1,059,637	\$ 1,059,637	\$ 850,562	\$ 1,065,192	\$ 1,059,637	\$ 5,555	\$ -	
		INTERNAL SERVICE CHARGES Total		\$ 935,990	\$ 1,079,800	\$ 1,086,341	\$ 1,086,341	\$ 879,502	\$ 1,096,896	\$ 1,091,341	\$ 10,555	\$ 5,000	
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 4,894	\$ 4,732	\$ 4,629	\$ 4,629	\$ 2,090	\$ 4,827	\$ 4,827	\$ 198	\$ 198	
		OTHER EXPENDITURES Total		\$ 4,894	\$ 4,732	\$ 4,629	\$ 4,629	\$ 2,090	\$ 4,827	\$ 4,827	\$ 198	\$ 198	

Expenditure / Revenue		Expenditure											Department Request	Adopted Budget	
Fund	Department	Division	Expenditure / Revenue Type	Account Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2015 YTD Actual	FY 2016 Department Request	FY 2016 Adopted Budget	\$ Change vs. Adopted	\$ Change vs. Adopted		
	Sheriff	Administration	OTHER LAW ENFORCEMENT EXPENDITURES	CANINE PROGRAM	\$ 3,569	\$ 4,148	\$ 4,000	\$ 4,000	\$ 3,061	\$ 11,000	\$ 4,000	\$ 7,000	\$ -		
				CID PROPERTY RECOVERY	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 5,000	\$ 5,000	\$ 2,500	\$ 2,500		
				DOG POUND OPERATIONS	\$ 440	\$ 157	\$ -	\$ -	\$ 95	\$ -	\$ -	\$ -	\$ -		
				SPECIAL LAW ENFORCEMENT	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ -		
			OTHER LAW ENFORCEMENT EXPENDITURES Total				\$ 16,509	\$ 16,805	\$ 16,500	\$ 16,500	\$ 15,656	\$ 26,000	\$ 19,000	\$ 9,500	\$ 2,500
			OTHER PROFESSIONAL SERVICES		PROFESSIONAL SERVICES	\$ 4,223	\$ 4,946	\$ 4,000	\$ 4,000	\$ 2,207	\$ 5,600	\$ 5,600	\$ 1,600	\$ 1,600	
			OTHER PROFESSIONAL SERVICES Total				\$ 4,223	\$ 4,946	\$ 4,000	\$ 4,000	\$ 2,207	\$ 5,600	\$ 5,600	\$ 1,600	\$ 1,600
			OTHER PURCHASED SERVICES		CONTRACTED SERVICES	\$ 171,921	\$ 172,551	\$ 184,810	\$ 184,810	\$ 164,473	\$ 218,922	\$ 194,798	\$ 34,112	\$ 9,988	
					POSTAGE	\$ 9,999	\$ 11,016	\$ 10,000	\$ 10,000	\$ 9,430	\$ 10,000	\$ 10,000	\$ -	\$ -	
					PRINTING	\$ 1,996	\$ 2,180	\$ 3,500	\$ 3,500	\$ 1,604	\$ 3,500	\$ 3,500	\$ -	\$ -	
					TELEPHONE	\$ 69,054	\$ 61,259	\$ 73,000	\$ 73,000	\$ 48,160	\$ 78,000	\$ 70,000	\$ 5,000	\$ (3,000)	
					TRAVEL	\$ 31,981	\$ 33,304	\$ 24,000	\$ 24,000	\$ 34,277	\$ 24,000	\$ 24,000	\$ -	\$ -	
					UNIFORMS	\$ 67,214	\$ 77,700	\$ 84,500	\$ 84,500	\$ 53,838	\$ 119,750	\$ 84,500	\$ 35,250	\$ -	
			OTHER PURCHASED SERVICES Total				\$ 352,165	\$ 358,010	\$ 379,810	\$ 379,810	\$ 311,782	\$ 454,172	\$ 386,798	\$ 74,362	\$ 6,988
			PURCHASED PROPERTY SERVICE		MAINT & REPAIR EQUIPMENT	\$ 39,680	\$ 37,966	\$ 50,000	\$ 50,000	\$ 28,635	\$ 50,000	\$ 45,000	\$ -	\$ (5,000)	
			PURCHASED PROPERTY SERVICE Total				\$ 39,680	\$ 37,966	\$ 50,000	\$ 50,000	\$ 28,635	\$ 50,000	\$ 45,000	\$ -	\$ (5,000)
			SALARIES & BENEFITS		BONUS-CHMAS & LONGEVITY	\$ 67,422	\$ 70,597	\$ 82,734	\$ 82,734	\$ 78,531	\$ 89,745	\$ 89,745	\$ 7,011	\$ 7,011	
					CONTRIB-LEO SEPAR ALLOW	\$ 102,500	\$ 125,000	\$ 102,000	\$ 102,000	\$ -	\$ 102,000	\$ 102,000	\$ -	\$ -	
					DOG ALLOWANCE	\$ 12,505	\$ 12,484	\$ 15,000	\$ 15,000	\$ 10,984	\$ 15,000	\$ 13,484	\$ -	\$ (1,516)	
					FICA	\$ 395,070	\$ 404,389	\$ 425,472	\$ 425,472	\$ 356,405	\$ 433,876	\$ 430,051	\$ 8,404	\$ 4,579	
					GROUP INSURANCE	\$ 869,642	\$ 887,524	\$ 1,007,709	\$ 1,007,709	\$ 812,202	\$ 1,044,603	\$ 1,044,603	\$ 36,894	\$ 36,894	
					OVERTIME	\$ 502,378	\$ 563,356	\$ 444,990	\$ 444,990	\$ 522,212	\$ 394,995	\$ 444,990	\$ (49,995)	\$ -	
					PART TIME	\$ 90,717	\$ 86,669	\$ 101,543	\$ 101,543	\$ 76,257	\$ 151,539	\$ 101,543	\$ 49,996	\$ -	
					REGULAR	\$ 4,798,023	\$ 4,872,187	\$ 4,932,457	\$ 4,932,457	\$ 4,243,254	\$ 5,035,303	\$ 5,035,303	\$ 102,846	\$ 102,846	
					RETIREMENT	\$ 616,143	\$ 657,303	\$ 682,415	\$ 682,415	\$ 583,759	\$ 670,847	\$ 668,801	\$ (11,568)	\$ (13,614)	
					UNIFORM ALLOWANCE	\$ 36,479	\$ 36,229	\$ 36,000	\$ 36,000	\$ 31,008	\$ 36,000	\$ 36,000	\$ -	\$ -	
					WORKERS COMP	\$ 140,337	\$ 143,236	\$ 146,499	\$ 146,499	\$ 125,288	\$ 148,793	\$ 148,793	\$ 2,294	\$ 2,294	
			SALARIES & BENEFITS Total				\$ 7,631,216	\$ 7,858,974	\$ 7,976,819	\$ 7,976,819	\$ 6,839,901	\$ 8,122,702	\$ 8,115,313	\$ 145,883	\$ 138,494
			SUPPLIES		CRIME PREVENTION SUPPLIES	\$ 4,979	\$ 4,993	\$ 2,500	\$ 2,500	\$ 417	\$ 5,000	\$ 5,000	\$ 2,500	\$ 2,500	
					DARE SUPPLIES	\$ 4,814	\$ 4,998	\$ 5,000	\$ 5,000	\$ 4,632	\$ 5,000	\$ 5,000	\$ -	\$ -	
					DEPARTMENTAL SUPPLIES	\$ 96,878	\$ 94,378	\$ 105,000	\$ 116,063	\$ 69,719	\$ 110,000	\$ 105,000	\$ 5,000	\$ -	
					GAS - DIESEL - OIL	\$ 7,128	\$ 5,693	\$ 5,000	\$ 5,000	\$ 3,192	\$ 5,000	\$ 5,000	\$ -	\$ -	
			SUPPLIES Total				\$ 113,799	\$ 110,062	\$ 117,500	\$ 128,563	\$ 77,959	\$ 125,000	\$ 120,000	\$ 7,500	\$ 2,500
			Administration Total				\$ 9,648,930	\$ 9,978,086	\$ 10,229,774	\$ 10,261,937	\$ 8,775,915	\$ 10,659,453	\$ 10,313,936	\$ 429,679	\$ 84,162
	Animal Control / Shelter	INTERNAL SERVICE CHARGES		INT CHARGE-TELEPHONE	\$ 683	\$ 1,519	\$ 1,300	\$ 1,300	\$ 1,746	\$ -	\$ -	\$ (1,300)	\$ (1,300)		
		INTERNAL SERVICE CHARGES Total				\$ 683	\$ 1,519	\$ 1,300	\$ 1,300	\$ 1,746	\$ -	\$ -	\$ (1,300)	\$ (1,300)	
		OTHER LAW ENFORCEMENT EXPENDITURES		DOG POUND OPERATIONS	\$ 100,123	\$ 93,579	\$ 62,000	\$ 38,700	\$ 37,351	\$ -	\$ -	\$ (62,000)	\$ (62,000)		
		OTHER LAW ENFORCEMENT EXPENDITURES Total				\$ 100,123	\$ 93,579	\$ 62,000	\$ 38,700	\$ 37,351	\$ -	\$ (62,000)	\$ (62,000)		
		OTHER PURCHASED SERVICES		CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ 177,825	\$ 180,500	\$ -	\$ -	\$ -	\$ -		
				POSTAGE	\$ -	\$ -	\$ 25	\$ 25	\$ -	\$ -	\$ -	\$ (25)	\$ (25)		
				TELEPHONE	\$ 160	\$ 640	\$ 250	\$ 250	\$ 81	\$ 275	\$ 275	\$ 25	\$ 25		
				UNIFORMS	\$ 579	\$ 409	\$ 500	\$ 500	\$ 255	\$ 2,000	\$ 500	\$ 1,500	\$ -		
		OTHER PURCHASED SERVICES Total				\$ 739	\$ 1,049	\$ 775	\$ 178,600	\$ 180,836	\$ 2,275	\$ 775	\$ 1,500	\$ -	
		PURCHASED PROPERTY SERVICE		MAINT & REPAIR EQUIPMENT	\$ 1,601	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ 2,500	\$ 2,000	\$ 500	\$ -		
		PURCHASED PROPERTY SERVICE Total				\$ 1,601	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ 2,500	\$ 2,000	\$ 500	\$ -	
		SALARIES & BENEFITS		BONUS-CHMAS & LONGEVITY	\$ 3,045	\$ 3,443	\$ 4,007	\$ 4,007	\$ 3,404	\$ 3,386	\$ 3,386	\$ (621)	\$ (621)		
				FICA	\$ 24,133	\$ 25,110	\$ 27,642	\$ 21,342	\$ 18,686	\$ 16,643	\$ 16,643	\$ (10,999)	\$ (10,999)		
				GROUP INSURANCE	\$ 65,640	\$ 71,152	\$ 78,117	\$ 54,327	\$ 48,813	\$ 40,489	\$ 40,489	\$ (37,629)	\$ (37,628)		
				OVERTIME	\$ 15,068	\$ 12,553	\$ 10,000	\$ 10,000	\$ 10,454	\$ 10,000	\$ 10,000	\$ -	\$ -		
				REGULAR	\$ 319,029	\$ 334,564	\$ 337,327	\$ 273,417	\$ 246,689	\$ 194,166	\$ 194,166	\$ (143,161)	\$ (143,161)		
				RETIREMENT	\$ 34,852	\$ 37,452	\$ 38,521	\$ 33,121	\$ 29,139	\$ 25,183	\$ 25,043	\$ (13,338)	\$ (13,478)		
				TELEPHONE ALLOWANCE	\$ 542	\$ 917	\$ -	\$ -	\$ 577	\$ -	\$ -	\$ -	\$ -		
				UNIFORM ALLOWANCE	\$ 1,203	\$ 1,201	\$ 1,800	\$ 1,800	\$ 1,057	\$ 1,800	\$ 1,800	\$ -	\$ -		
				WORKERS COMP	\$ 9,515	\$ 9,932	\$ 7,895	\$ 7,895	\$ 7,373	\$ 5,915	\$ 5,915	\$ (1,980)	\$ (1,980)		
		SALARIES & BENEFITS Total				\$ 473,027	\$ 496,324	\$ 505,309	\$ 405,909	\$ 366,193	\$ 297,582	\$ 297,442	\$ (207,727)	\$ (207,867)	
		SUPPLIES		DEPARTMENTAL SUPPLIES	\$ 1,364	\$ 1,589	\$ 2,500	\$ 2,500	\$ 76	\$ 3,000	\$ 2,500	\$ 500	\$ -		

Expenditure / Revenue		Expenditure										Department Request	Adopted Budget
Fund	Department	Division	Expenditure / Revenue Type	Account Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2015 YTD Actual	FY 2016 Department Request	FY 2016 Adopted Budget	\$ Change vs. Adopted	\$ Change vs. Adopted
		Animal Control / Shelter	SUPPLIES Total		\$ 1,364	\$ 1,589	\$ 2,500	\$ 2,500	\$ 76	\$ 3,000	\$ 2,500	\$ 500	\$ -
		Animal Control / Shelter Total			\$ 577,537	\$ 594,060	\$ 573,884	\$ 629,009	\$ 586,202	\$ 305,357	\$ 302,717	\$ (268,527)	\$ (271,167)
		DCCC - School Resource Officers	OTHER PURCHASED SERVICES	UNIFORMS	\$ 678	\$ 453	\$ 800	\$ 800	\$ 701	\$ 800	\$ 800	\$ -	\$ -
			OTHER PURCHASED SERVICES Total		\$ 678	\$ 453	\$ 800	\$ 800	\$ 701	\$ 800	\$ 800	\$ -	\$ -
			SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 912	\$ 1,015	\$ 1,064	\$ 1,064	\$ 974	\$ 1,064	\$ 1,064	\$ 0	\$ -
				FICA	\$ 5,526	\$ 5,466	\$ 5,971	\$ 5,971	\$ 4,806	\$ 5,672	\$ 5,672	\$ (299)	\$ (299)
				GROUP INSURANCE	\$ 14,341	\$ 14,341	\$ 15,623	\$ 15,623	\$ 13,237	\$ 16,195	\$ 16,195	\$ 572	\$ 572
				REGULAR	\$ 72,707	\$ 74,379	\$ 76,985	\$ 76,985	\$ 63,001	\$ 73,083	\$ 73,083	\$ (3,902)	\$ (3,902)
				RETIREMENT	\$ 8,679	\$ 9,258	\$ 9,873	\$ 9,873	\$ 7,932	\$ 9,009	\$ 9,009	\$ (864)	\$ (864)
				UNIFORM ALLOWANCE	\$ 480	\$ 482	\$ 964	\$ 964	\$ 423	\$ 964	\$ 964	\$ -	\$ -
				WORKERS COMP	\$ 2,112	\$ 2,163	\$ 2,221	\$ 2,221	\$ 1,835	\$ 2,113	\$ 2,113	\$ (108)	\$ (108)
			SALARIES & BENEFITS Total		\$ 104,757	\$ 107,104	\$ 112,701	\$ 112,701	\$ 92,209	\$ 108,101	\$ 108,100	\$ (4,600)	\$ (4,601)
			SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 4,292	\$ -	\$ 5,200	\$ 5,200	\$ -	\$ 5,200	\$ 5,200	\$ -	\$ -
			SUPPLIES Total		\$ 4,292	\$ -	\$ 5,200	\$ 5,200	\$ -	\$ 5,200	\$ 5,200	\$ -	\$ -
		DCCC - School Resource Officers Total			\$ 109,727	\$ 107,557	\$ 118,701	\$ 118,701	\$ 92,910	\$ 114,101	\$ 114,100	\$ (4,600)	\$ (4,601)
		Jail	CAPITAL OUTLAY	EQUIPMENT	\$ 9,857	\$ 25,000	\$ -	\$ 10,698	\$ -	\$ -	\$ -	\$ -	\$ -
			CAPITAL OUTLAY Total		\$ 9,857	\$ 25,000	\$ -	\$ 10,698	\$ -	\$ -	\$ -	\$ -	\$ -
			INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 674	\$ 1,178	\$ 1,300	\$ 1,300	\$ 971	\$ 1,300	\$ 1,300	\$ -	\$ -
			INTERNAL SERVICE CHARGES Total		\$ 674	\$ 1,178	\$ 1,300	\$ 1,300	\$ 971	\$ 1,300	\$ 1,300	\$ -	\$ -
			OTHER PROFESSIONAL SERVICES	MEDICAL SERVICES	\$ 378,387	\$ 186,981	\$ 260,000	\$ 260,713	\$ 135,699	\$ 260,000	\$ 260,000	\$ -	\$ -
				PROFESSIONAL SERVICES	\$ 348	\$ 1,798	\$ 1,500	\$ 1,500	\$ 1,369	\$ 1,500	\$ 1,500	\$ -	\$ -
			OTHER PROFESSIONAL SERVICES Total		\$ 378,735	\$ 188,779	\$ 261,500	\$ 262,213	\$ 137,068	\$ 261,500	\$ 261,500	\$ -	\$ -
			OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 1,195,883	\$ 1,167,240	\$ 1,246,497	\$ 1,246,497	\$ 1,126,772	\$ 1,260,706	\$ 1,246,494	\$ 14,209	\$ (3)
				TELEPHONE	\$ 2,343	\$ 2,897	\$ 2,500	\$ 2,500	\$ 1	\$ 2,500	\$ 2,500	\$ -	\$ -
				UNIFORMS	\$ 16,404	\$ 20,030	\$ 20,200	\$ 20,200	\$ 6,268	\$ 30,000	\$ 20,200	\$ 9,800	\$ -
			OTHER PURCHASED SERVICES Total		\$ 1,214,630	\$ 1,190,167	\$ 1,269,197	\$ 1,269,197	\$ 1,133,042	\$ 1,293,206	\$ 1,269,194	\$ 24,009	\$ (3)
			PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ 16,188	\$ 53,702	\$ 15,000	\$ 30,000	\$ 25,130	\$ 20,000	\$ 35,000	\$ 5,000	\$ 20,000
			PURCHASED PROPERTY SERVICE Total		\$ 16,188	\$ 53,702	\$ 15,000	\$ 30,000	\$ 25,130	\$ 20,000	\$ 35,000	\$ 5,000	\$ 20,000
			SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 11,223	\$ 12,539	\$ 17,399	\$ 17,399	\$ 12,625	\$ 18,055	\$ 18,055	\$ 656	\$ 656
				FICA	\$ 123,485	\$ 121,811	\$ 144,833	\$ 144,833	\$ 101,180	\$ 145,992	\$ 142,167	\$ 1,159	\$ (2,666)
				GROUP INSURANCE	\$ 288,196	\$ 289,850	\$ 343,715	\$ 343,715	\$ 231,393	\$ 356,299	\$ 356,299	\$ 12,584	\$ 12,584
				OVERTIME	\$ 204,157	\$ 183,101	\$ 200,000	\$ 200,000	\$ 150,282	\$ 150,002	\$ 200,000	\$ (49,998)	\$ -
				PART TIME	\$ 35,886	\$ 35,237	\$ 98,125	\$ 98,125	\$ 35,034	\$ 148,125	\$ 68,125	\$ 50,000	\$ (30,000)
				REGULAR	\$ 1,459,463	\$ 1,454,268	\$ 1,577,711	\$ 1,577,711	\$ 1,199,375	\$ 1,592,207	\$ 1,592,207	\$ 14,496	\$ 14,496
				RETIREMENT	\$ 140,470	\$ 144,778	\$ 167,514	\$ 167,514	\$ 119,410	\$ 165,746	\$ 158,605	\$ (1,768)	\$ (8,909)
				UNIFORM ALLOWANCE	\$ 9,301	\$ 9,544	\$ 9,500	\$ 9,500	\$ 7,664	\$ 9,500	\$ 9,500	\$ -	\$ -
				WORKERS COMP	\$ 45,695	\$ 45,168	\$ 52,910	\$ 52,910	\$ 37,345	\$ 53,339	\$ 53,339	\$ 429	\$ 429
			SALARIES & BENEFITS Total		\$ 2,317,876	\$ 2,296,296	\$ 2,611,707	\$ 2,611,707	\$ 1,894,308	\$ 2,639,265	\$ 2,598,297	\$ 27,558	\$ (13,410)
			SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 69,393	\$ 78,551	\$ 75,000	\$ 75,000	\$ 58,996	\$ 90,000	\$ 75,000	\$ 15,000	\$ -
			SUPPLIES Total		\$ 69,393	\$ 78,551	\$ 75,000	\$ 75,000	\$ 58,996	\$ 90,000	\$ 75,000	\$ 15,000	\$ -
		Jail Total			\$ 4,007,353	\$ 3,833,673	\$ 4,233,704	\$ 4,260,115	\$ 3,249,514	\$ 4,305,271	\$ 4,240,291	\$ 71,567	\$ 6,587
		School Resource Officers	OTHER PURCHASED SERVICES	UNIFORMS	\$ 5,243	\$ 2,130	\$ 6,000	\$ 6,000	\$ 3,820	\$ 6,000	\$ 6,000	\$ -	\$ -
			OTHER PURCHASED SERVICES Total		\$ 5,243	\$ 2,130	\$ 6,000	\$ 6,000	\$ 3,820	\$ 6,000	\$ 6,000	\$ -	\$ -
			SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 1,930	\$ 1,969	\$ 2,468	\$ 2,468	\$ 2,869	\$ 3,390	\$ 3,390	\$ 922	\$ 922
				DOG ALLOWANCE	\$ 2,078	\$ 2,086	\$ 4,200	\$ 4,200	\$ 1,831	\$ 4,200	\$ 4,200	\$ -	\$ -
				FICA	\$ 17,315	\$ 15,617	\$ 17,339	\$ 17,339	\$ 15,511	\$ 17,958	\$ 17,958	\$ 619	\$ 619
				GROUP INSURANCE	\$ 43,022	\$ 42,196	\$ 46,870	\$ 46,870	\$ 39,162	\$ 48,586	\$ 48,586	\$ 1,716	\$ 1,716
				OVERTIME	\$ 7,534	\$ 704	\$ 1,200	\$ 1,200	\$ 6,059	\$ 1,200	\$ 1,200	\$ -	\$ -
				REGULAR	\$ 227,839	\$ 217,776	\$ 222,987	\$ 222,987	\$ 204,262	\$ 230,150	\$ 230,150	\$ 7,163	\$ 7,163
				RETIREMENT	\$ 27,626	\$ 27,327	\$ 28,672	\$ 28,672	\$ 26,659	\$ 28,521	\$ 28,520	\$ (151)	\$ (152)
				UNIFORM ALLOWANCE	\$ 1,440	\$ 1,419	\$ 3,000	\$ 3,000	\$ 1,347	\$ 3,000	\$ 3,000	\$ -	\$ -
				WORKERS COMP	\$ 6,795	\$ 6,376	\$ 6,449	\$ 6,449	\$ 6,109	\$ 6,690	\$ 6,690	\$ 241	\$ 241
			SALARIES & BENEFITS Total		\$ 335,579	\$ 315,470	\$ 333,185	\$ 333,185	\$ 303,809	\$ 343,694	\$ 343,694	\$ 10,509	\$ 10,509
			SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 15,154	\$ 22,898	\$ 24,000	\$ 24,000	\$ 130	\$ 24,000	\$ 24,000	\$ -	\$ -
			SUPPLIES Total		\$ 15,154	\$ 22,898	\$ 24,000	\$ 24,000	\$ 130	\$ 24,000	\$ 24,000	\$ -	\$ -
		School Resource Officers Total			\$ 355,976	\$ 340,498	\$ 363,185	\$ 363,185	\$ 307,759	\$ 373,694	\$ 373,694	\$ 10,509	\$ 10,509
		School Resource Officers - State Grant	OTHER PURCHASED SERVICES	UNIFORMS	\$ -	\$ -	\$ 6,000	\$ 6,000	\$ 550	\$ 6,000	\$ 6,000	\$ -	\$ -
			OTHER PURCHASED SERVICES Total		\$ -	\$ -	\$ 6,000	\$ 6,000	\$ 550	\$ 6,000	\$ 6,000	\$ -	\$ -
			SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ -	\$ -	\$ 1,682	\$ 1,682	\$ 1,623	\$ 2,055	\$ 2,055	\$ 373	\$ 373
				FICA	\$ -	\$ 5,680	\$ 15,792	\$ 15,792	\$ 12,864	\$ 16,468	\$ 16,468	\$ 676	\$ 676

Expenditure / Revenue		Expenditure										Department Request	Adopted Budget
Fund	Department	Division	Expenditure / Revenue Type	Account Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2015 YTD Actual	FY 2016 Department Request	FY 2016 Adopted Budget	\$ Change vs. Adopted	\$ Change vs. Adopted
Sheriff	School Resource Officers - State	SALARIES & BENEFITS	GROUP INSURANCE	\$ -	\$ 14,073	\$ 46,870	\$ 46,870	\$ 39,712	\$ 48,586	\$ 48,586	\$ 1,716	\$ 1,716	
			OVERTIME	\$ -	\$ -	\$ 1,200	\$ 1,200	\$ 16	\$ 1,200	\$ 1,200	\$ -	\$ -	
			REGULAR	\$ -	\$ 80,896	\$ 203,549	\$ 203,549	\$ 183,995	\$ 212,017	\$ 212,017	\$ 8,468	\$ 8,468	
			RETIREMENT	\$ -	\$ 9,933	\$ 26,114	\$ 26,114	\$ 23,016	\$ 26,156	\$ 26,155	\$ 42	\$ 41	
			UNIFORM ALLOWANCE	\$ -	\$ 559	\$ 3,000	\$ 3,000	\$ 1,268	\$ 3,000	\$ 3,000	\$ -	\$ -	
			WORKERS COMP	\$ -	\$ 2,321	\$ 5,874	\$ 5,874	\$ 5,326	\$ 6,135	\$ 6,135	\$ 261	\$ 261	
			SALARIES & BENEFITS Total	\$ -	\$ 113,462	\$ 304,081	\$ 304,081	\$ 267,821	\$ 315,618	\$ 315,616	\$ 11,537	\$ 11,535	
			SUPPLIES	\$ -	\$ -	\$ 24,000	\$ 24,000	\$ -	\$ 12,463	\$ 12,463	\$ (11,537)	\$ (11,537)	
			SUPPLIES Total	\$ -	\$ -	\$ 24,000	\$ 24,000	\$ -	\$ 12,463	\$ 12,463	\$ (11,537)	\$ (11,537)	
			School Resource Officers - State Grant Total	\$ -	\$ 113,462	\$ 334,081	\$ 334,081	\$ 268,370	\$ 334,081	\$ 334,079	\$ (0)	\$ (2)	
	Vice / Narcotics	CAPITAL OUTLAY	EQUIPMENT	\$ 26,391	\$ 200,099	\$ -	\$ 63,350	\$ 11,351	\$ -	\$ -	\$ -	\$ -	
			OTHER IMPROVEMENTS	\$ 79,640	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
			CAPITAL OUTLAY Total	\$ 106,031	\$ 200,099	\$ -	\$ 63,350	\$ 11,351	\$ -	\$ -	\$ -	\$ -	
			OTHER LAW ENFORCEMENT EXPENDITURES	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
			OTHER LAW ENFORCEMENT EXPENDITURES Total	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
			OTHER PURCHASED SERVICES	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
			OTHER PURCHASED SERVICES Total	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
			SUPPLIES	\$ 9,899	\$ 16,858	\$ -	\$ 19,355	\$ 18,242	\$ -	\$ -	\$ -	\$ -	
			SUPPLIES Total	\$ 9,899	\$ 16,858	\$ -	\$ 19,355	\$ 18,242	\$ -	\$ -	\$ -	\$ -	
			Vice / Narcotics Total	\$ 129,930	\$ 216,957	\$ -	\$ 82,705	\$ 29,593	\$ -	\$ -	\$ -	\$ -	
	Sheriff Total	\$ 14,829,453	\$ 15,184,293	\$ 15,853,329	\$ 16,049,733	\$ 13,310,263	\$ 16,091,956	\$ 15,678,817	\$ 238,627	\$ (174,512)			
	Social Services	Administration	CAPITAL OUTLAY	EQUIPMENT	\$ 146,068	\$ 164,104	\$ -	\$ 106,633	\$ 93,281	\$ -	\$ -	\$ -	\$ -
				CAPITAL OUTLAY Total	\$ 146,068	\$ 164,104	\$ -	\$ 106,633	\$ 93,281	\$ -	\$ -	\$ -	\$ -
			INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 45,776	\$ 71,651	\$ 100,524	\$ 100,524	\$ 60,667	\$ 100,524	\$ 100,524	\$ -	\$ -
				VEHICLE MILEAGE	\$ 57,512	\$ 56,582	\$ 47,000	\$ 47,000	\$ 46,743	\$ 52,000	\$ 52,000	\$ 5,000	\$ 5,000
			INTERNAL SERVICE CHARGES Total	\$ 103,288	\$ 128,233	\$ 147,524	\$ 147,524	\$ 107,410	\$ 152,524	\$ 152,524	\$ 5,000	\$ 5,000	
			OTHER EXPENDITURES	\$ 2,501	\$ 2,418	\$ 3,300	\$ 3,300	\$ 2,498	\$ 4,100	\$ 3,300	\$ 800	\$ -	
			OTHER EXPENDITURES Total	\$ 2,501	\$ 2,418	\$ 3,300	\$ 3,300	\$ 2,498	\$ 4,100	\$ 3,300	\$ 800	\$ -	
			OTHER PROFESSIONAL SERVICES	INTERPRETING FEES	\$ 11,793	\$ 7,935	\$ 11,000	\$ 11,000	\$ 10,475	\$ 12,000	\$ 11,000	\$ 1,000	\$ -
				MEDICAL & PSYCH. SERVICES	\$ 15,066	\$ 1,276	\$ 6,500	\$ 6,500	\$ 3,867	\$ -	\$ -	\$ (6,500)	\$ (6,500)
				PROFESSIONAL SERVICES	\$ 72,834	\$ 90,663	\$ 113,450	\$ 113,450	\$ 77,343	\$ 104,450	\$ 104,450	\$ (9,000)	\$ (9,000)
		OTHER PROFESSIONAL SERVICES Total	\$ 99,693	\$ 99,874	\$ 130,950	\$ 130,950	\$ 91,685	\$ 116,450	\$ 115,450	\$ (14,500)	\$ (15,500)		
		Public Assistance	OTHER PURCHASED SERVICES	CONTRACTED SERVICE-EQUIP.	\$ 144,615	\$ 35,711	\$ 32,000	\$ 32,000	\$ 31,328	\$ 42,000	\$ 32,000	\$ 10,000	\$ -
				CONTRACTED SERVICES	\$ 144,036	\$ 198,519	\$ 128,050	\$ 128,050	\$ 98,692	\$ 139,800	\$ 139,800	\$ 11,750	\$ 11,750
				CONTRACTS-ADLT DAY CARE	\$ 81,143	\$ 99,747	\$ 81,143	\$ 100,571	\$ 87,800	\$ 77,142	\$ 77,142	\$ (4,001)	\$ (4,001)
				POSTAGE	\$ 59,265	\$ 67,156	\$ 65,000	\$ 65,000	\$ 65,420	\$ 68,000	\$ 68,000	\$ 3,000	\$ 3,000
				TELEPHONE	\$ 8,166	\$ 6,054	\$ 10,000	\$ 10,000	\$ 7,081	\$ 5,000	\$ 5,000	\$ (5,000)	\$ (5,000)
				TRAVEL	\$ 145,882	\$ 143,408	\$ 144,000	\$ 144,000	\$ 154,662	\$ 154,000	\$ 143,927	\$ 10,000	\$ (73)
			OTHER PURCHASED SERVICES Total	\$ 583,107	\$ 550,595	\$ 460,193	\$ 479,621	\$ 444,981	\$ 485,942	\$ 465,869	\$ 25,749	\$ 5,676	
			SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 100,105	\$ 99,423	\$ 106,563	\$ 108,709	\$ 104,507	\$ 113,471	\$ 113,471	\$ 6,908	\$ 6,908
FICA				\$ 465,564	\$ 480,775	\$ 506,432	\$ 516,786	\$ 446,584	\$ 555,863	\$ 555,863	\$ 49,431	\$ 49,431	
GROUP INSURANCE				\$ 1,151,602	\$ 1,156,256	\$ 1,343,789	\$ 1,372,498	\$ 1,120,065	\$ 1,523,688	\$ 1,523,689	\$ 179,899	\$ 179,900	
OVERTIME				\$ 79,338	\$ 157,518	\$ 121,000	\$ 121,000	\$ 194,041	\$ 121,800	\$ 121,800	\$ 800	\$ 800	
PART TIME				\$ 15,790	\$ 45,177	\$ 76,802	\$ 76,802	\$ 68,864	\$ 29,045	\$ 29,045	\$ (47,758)	\$ (47,757)	
REGULAR				\$ 6,226,976	\$ 6,350,267	\$ 6,315,634	\$ 6,450,894	\$ 5,837,926	\$ 7,001,840	\$ 7,001,840	\$ 686,206	\$ 686,206	
RETIREMENT				\$ 528,648	\$ 566,240	\$ 583,686	\$ 595,418	\$ 525,898	\$ 636,422	\$ 606,712	\$ 52,736	\$ 23,026	
TELEPHONE ALLOWANCE				\$ 28,515	\$ 32,473	\$ 34,140	\$ 34,140	\$ 30,475	\$ 36,840	\$ 36,840	\$ 2,700	\$ 2,700	
WORKERS COMP				\$ 34,831	\$ 36,044	\$ 48,397	\$ 48,463	\$ 33,625	\$ 53,266	\$ 53,265	\$ 4,869	\$ 4,868	
SALARIES & BENEFITS Total				\$ 8,631,369	\$ 8,924,173	\$ 9,136,443	\$ 9,324,710	\$ 8,361,984	\$ 10,072,235	\$ 10,042,525	\$ 935,792	\$ 906,082	
SUPPLIES			\$ 80,820	\$ 77,613	\$ 66,000	\$ 116,000	\$ 84,894	\$ 68,000	\$ 68,000	\$ 2,000	\$ 2,000		
SUPPLIES Total		\$ 80,820	\$ 77,613	\$ 66,000	\$ 116,000	\$ 84,894	\$ 68,000	\$ 68,000	\$ 2,000	\$ 2,000			
Administration Total		\$ 9,646,846	\$ 9,947,010	\$ 9,944,410	\$ 10,308,738	\$ 9,186,733	\$ 10,899,251	\$ 10,847,668	\$ 954,841	\$ 903,258			
Public Assistance		OTHER DSS EXPENDITURES	CAROLYN PHILLIPS FUND	\$ 708	\$ 491	\$ 700	\$ 1,904	\$ 510	\$ 700	\$ 700	\$ -	\$ -	
			COUNTY FOSTER CARE & WARD	\$ -	\$ 5	\$ 50,000	\$ 50,000	\$ 11,960	\$ 50,000	\$ 50,000	\$ -	\$ -	
			EMERGENCY FOOD ASSISTANCE	\$ 1,416	\$ 6,860	\$ 3,000	\$ 1,724	\$ 2,763	\$ -	\$ -	\$ (3,000)	\$ (3,000)	
			GRANT FUNDS FOR CHILDREN	\$ 1,531	\$ 1,810	\$ 800	\$ 2,331	\$ 1,168	\$ 1,500	\$ 1,500	\$ 700	\$ 700	
			KEITH JOHNSON FUND	\$ 925	\$ 2,203	\$ 700	\$ 2,411	\$ 1,240	\$ 1,500	\$ 1,500	\$ 800	\$ 800	
			LINKS	\$ 7,256	\$ 3,872	\$ 13,000	\$ 13,000	\$ 3,317	\$ 13,000	\$ 13,000	\$ -	\$ -	
			PA - LIEAP	\$ 445,100	\$ 704,800	\$ 897,510	\$ 897,510	\$ 835,900	\$ 724,929	\$ 724,929	\$ (172,581)	\$ (172,581)	

Expenditure / Revenue		Expenditure										Department Request	Adopted Budget		
Fund	Department	Division	Expenditure / Revenue Type	Account Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2015 YTD Actual	FY 2016 Department Request	FY 2016 Adopted Budget	\$ Change vs. Adopted	\$ Change vs. Adopted		
Social Services	Public Assistance	Public Assistance	OTHER DSS EXPENDITURES	PA SHARE THE WARMTH	\$ 9,392	\$ 6,983	\$ 9,658	\$ 10,297	\$ 10,044	\$ 9,631	\$ 9,631	\$ (27)	\$ (27)		
				PA SPECIAL LINKS	\$ 20,917	\$ 12,461	\$ 18,000	\$ 18,000	\$ 11,890	\$ 12,000	\$ 12,000	\$ (6,000)	\$ (6,000)		
				PA-ADOPTION ASSISTANCE	\$ 355,662	\$ 338,914	\$ 365,000	\$ 365,000	\$ 323,069	\$ 410,000	\$ 410,000	\$ 45,000	\$ 45,000		
				PA-AFDC FOSTER CARE	\$ 677,167	\$ 609,950	\$ 750,000	\$ 750,000	\$ 827,447	\$ 876,000	\$ 876,000	\$ 126,000	\$ 126,000		
				PA-AID TO THE BLIND	\$ 8,775	\$ 8,860	\$ 12,000	\$ 12,000	\$ 7,851	\$ 12,000	\$ 12,000	\$ -	\$ -		
				PA-BOARD HOME CARE	\$ 557,163	\$ 648,964	\$ 600,000	\$ 600,000	\$ 696,801	\$ 820,000	\$ 820,000	\$ 220,000	\$ 220,000		
				PA-CRISIS INTERVENTION	\$ 706,234	\$ 542,166	\$ 597,349	\$ 597,349	\$ 510,339	\$ 724,929	\$ 724,929	\$ 127,580	\$ 127,580		
				PA-DAY CARE PURCHASE	\$ 5,342,055	\$ 5,255,427	\$ 4,981,267	\$ 5,417,679	\$ 5,054,175	\$ 4,659,220	\$ 4,659,220	\$ (322,047)	\$ (322,047)		
				PA-EMERG FOOD & SHELTER	\$ 7,539	\$ 18,433	\$ 17,000	\$ 17,000	\$ -	\$ 17,000	\$ 17,000	\$ -	\$ -		
				PA-ENHANCED ADOPTION FUND	\$ 6,682	\$ 2,250	\$ 12,000	\$ 12,000	\$ 4,371	\$ 12,000	\$ 12,000	\$ -	\$ -		
				PA-FOOD STAMPS	\$ 46,316	\$ 42,223	\$ 55,000	\$ 55,000	\$ 37,314	\$ 50,000	\$ 50,000	\$ (5,000)	\$ (5,000)		
				PA-GENERAL ASSISTANCE	\$ 12,625	\$ 19,142	\$ 17,000	\$ 17,000	\$ 16,279	\$ -	\$ -	\$ (17,000)	\$ (17,000)		
				PA-MEDICAID TRANSPORT	\$ 419,335	\$ 434,737	\$ 540,000	\$ 540,000	\$ 535,011	\$ 620,000	\$ 620,000	\$ 80,000	\$ 80,000		
				PA-SPECIAL ASST/ADULTS	\$ 1,096,296	\$ 998,920	\$ 1,130,000	\$ 1,130,000	\$ 846,383	\$ 1,000,000	\$ 1,000,000	\$ (130,000)	\$ (130,000)		
				PA-WORKFIRST CONTRACTS	\$ 157,667	\$ 161,423	\$ 164,000	\$ 164,000	\$ 152,820	\$ 171,500	\$ 171,500	\$ 7,500	\$ 7,500		
				PA-WORKFIRST EMERG. ASST	\$ 76,383	\$ 94,149	\$ 80,000	\$ 80,000	\$ 74,649	\$ 80,000	\$ 80,000	\$ -	\$ -		
				PA-WORKFIRST PARTICIPANT	\$ 13,356	\$ 11,990	\$ 14,000	\$ 14,000	\$ 12,074	\$ 14,000	\$ 14,000	\$ -	\$ -		
				PA-WORKFIRST TRANSPORT	\$ 127,072	\$ 90,219	\$ 120,000	\$ 120,000	\$ 55,483	\$ 120,000	\$ 120,000	\$ -	\$ -		
				SPECIAL ADOPTION FUND II	\$ 5,127	\$ 2,850	\$ 18,000	\$ 8,742	\$ 3,163	\$ 4,000	\$ 4,000	\$ (14,000)	\$ (14,000)		
						OTHER DSS EXPENDITURES Total	\$ 10,102,699	\$ 10,020,102	\$ 10,465,984	\$ 10,896,947	\$ 10,036,021	\$ 10,403,909	\$ 10,403,909	\$ (62,075)	\$ (62,075)
						Public Assistance Total	\$ 10,102,699	\$ 10,020,102	\$ 10,465,984	\$ 10,896,947	\$ 10,036,021	\$ 10,403,909	\$ 10,403,909	\$ (62,075)	\$ (62,075)
Social Services Total					\$ 19,749,545	\$ 19,967,112	\$ 20,410,394	\$ 21,205,685	\$ 19,222,753	\$ 21,303,160	\$ 21,251,577	\$ 892,766	\$ 841,183		
Soil & Water	Soil & Water	Soil & Water	CAPITAL OUTLAY	EQUIPMENT	\$ 838	\$ -	\$ 1,282	\$ 1,282	\$ -	\$ 1,700	\$ 1,700	\$ 418	\$ 418		
			CAPITAL OUTLAY Total	\$ 838	\$ -	\$ 1,282	\$ 1,282	\$ -	\$ 1,700	\$ 1,700	\$ 418	\$ 418			
			INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 1,393	\$ 2,181	\$ 2,880	\$ 2,880	\$ 1,847	\$ 2,880	\$ 2,880	\$ -	\$ -		
			VEHICLE MILEAGE	\$ 2,848	\$ 2,758	\$ 3,393	\$ 3,393	\$ 1,563	\$ 3,200	\$ 3,200	\$ (193)	\$ (193)			
			INTERNAL SERVICE CHARGES Total	\$ 4,241	\$ 4,939	\$ 6,273	\$ 6,273	\$ 3,409	\$ 6,080	\$ 6,080	\$ (193)	\$ (193)			
			OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 1,488	\$ 1,488	\$ 2,470	\$ 2,470	\$ 1,488	\$ 2,470	\$ 2,470	\$ -	\$ -		
			OTHER EXPENDITURES Total	\$ 1,488	\$ 1,488	\$ 2,470	\$ 2,470	\$ 1,488	\$ 2,470	\$ 2,470	\$ -	\$ -			
			OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 100	\$ 90	\$ 414	\$ 414	\$ 190	\$ 414	\$ 414	\$ -	\$ -		
			POSTAGE	\$ 160	\$ 180	\$ 350	\$ 350	\$ 222	\$ 350	\$ 350	\$ -	\$ -			
			PRINTING	\$ 346	\$ 197	\$ 400	\$ 400	\$ 117	\$ 400	\$ 400	\$ -	\$ -			
			TELEPHONE	\$ -	\$ 81	\$ 100	\$ 100	\$ -	\$ 100	\$ 100	\$ -	\$ -			
			TRAVEL	\$ 2,314	\$ 3,093	\$ 3,000	\$ 3,000	\$ 1,881	\$ 3,210	\$ 3,210	\$ 210	\$ 210			
			OTHER PURCHASED SERVICES Total	\$ 2,920	\$ 3,641	\$ 4,264	\$ 4,264	\$ 2,410	\$ 4,474	\$ 4,474	\$ 210	\$ 210			
			SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 4,155	\$ 4,319	\$ 4,585	\$ 4,585	\$ 4,588	\$ 4,784	\$ 4,784	\$ 199	\$ 199		
			FICA	\$ 9,613	\$ 9,840	\$ 10,623	\$ 10,623	\$ 8,835	\$ 10,857	\$ 10,857	\$ 234	\$ 234			
			GROUP INSURANCE	\$ 21,511	\$ 21,511	\$ 23,435	\$ 23,435	\$ 19,856	\$ 24,293	\$ 24,293	\$ 858	\$ 858			
			REGULAR	\$ 130,343	\$ 132,812	\$ 134,282	\$ 134,282	\$ 118,272	\$ 137,139	\$ 137,139	\$ 2,857	\$ 2,857			
			RETIREMENT	\$ 11,099	\$ 11,752	\$ 12,040	\$ 12,040	\$ 10,529	\$ 12,163	\$ 11,595	\$ 123	\$ (445)			
			WORKERS COMP	\$ 3,138	\$ 3,200	\$ 3,234	\$ 3,234	\$ 2,868	\$ 3,305	\$ 3,305	\$ 71	\$ 71			
			SALARIES & BENEFITS Total	\$ 179,859	\$ 183,434	\$ 188,199	\$ 188,199	\$ 164,947	\$ 192,541	\$ 191,973	\$ 4,342	\$ 3,774			
			SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 867	\$ 906	\$ 1,000	\$ 1,000	\$ 325	\$ 1,000	\$ 1,000	\$ -	\$ -		
SUPPLIES Total	\$ 867	\$ 906	\$ 1,000	\$ 1,000	\$ 325	\$ 1,000	\$ 1,000	\$ -	\$ -						
		Soil & Water Total	\$ 190,213	\$ 194,408	\$ 203,488	\$ 203,488	\$ 172,579	\$ 208,265	\$ 207,697	\$ 4,777	\$ 4,209				
Soil & Water Total					\$ 190,213	\$ 194,408	\$ 203,488	\$ 203,488	\$ 172,579	\$ 208,265	\$ 207,697	\$ 4,777	\$ 4,209		
Stoner-Thomas Center	Stoner-Thomas Center	Stoner-Thomas Center	OPERATING	SCHOOL CURRENT EXPENSE	\$ 380,498	\$ 387,157	\$ 396,255	\$ 396,255	\$ 396,255	\$ 408,143	\$ 402,080	\$ 11,888	\$ 5,825		
			OPERATING Total	\$ 380,498	\$ 387,157	\$ 396,255	\$ 396,255	\$ 396,255	\$ 408,143	\$ 402,080	\$ 11,888	\$ 5,825			
			Stoner-Thomas Center Total	\$ 380,498	\$ 387,157	\$ 396,255	\$ 396,255	\$ 396,255	\$ 408,143	\$ 402,080	\$ 11,888	\$ 5,825			
Stoner-Thomas Center Total					\$ 380,498	\$ 387,157	\$ 396,255	\$ 396,255	\$ 396,255	\$ 408,143	\$ 402,080	\$ 11,888	\$ 5,825		
Support Services	Parking Deck	Parking Deck	OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,930	\$ 1,930	\$ 930	\$ 930		
			OTHER PURCHASED SERVICES Total	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,930	\$ 1,930	\$ 930	\$ 930			
			PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	\$ -	\$ 4,893	\$ 1,650	\$ 1,650	\$ 225	\$ 1,650	\$ 1,650	\$ -	\$ -		
			PURCHASED PROPERTY SERVICE Total	\$ -	\$ 4,893	\$ 1,650	\$ 1,650	\$ 225	\$ 1,650	\$ 1,650	\$ -	\$ -			
			SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 713	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
			FICA	\$ 3,065	\$ 1,832	\$ 1,723	\$ 1,723	\$ 1,234	\$ 1,723	\$ 1,723	\$ 0	\$ -			
			GROUP INSURANCE	\$ 7,170	\$ 1,378	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
			OVERTIME	\$ 35	\$ -	\$ 259	\$ 259	\$ -	\$ 259	\$ 259	\$ (0)	\$ -			
			REGULAR	\$ 40,227	\$ 24,017	\$ 22,265	\$ 22,265	\$ 16,130	\$ 22,266	\$ 22,266	\$ 1	\$ 1			
			RETIREMENT	\$ 3,380	\$ 2,058	\$ 1,283	\$ 1,283	\$ 1,382	\$ 1,271	\$ 1,226	\$ (12)	\$ (57)			
			WORKERS COMP	\$ 135	\$ 79	\$ 74	\$ 74	\$ 53	\$ 74	\$ 74	\$ 0	\$ -			
			SALARIES & BENEFITS Total	\$ 54,725	\$ 29,364	\$ 25,604	\$ 25,604	\$ 18,799	\$ 25,593	\$ 25,548	\$ (11)	\$ (56)			

Expenditure / Revenue		Expenditure									Department Request	Adopted Budget	
Fund	Department	Division	Expenditure / Revenue Type	Account Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2015 YTD Actual	FY 2016 Department Request	FY 2016 Adopted Budget	\$ Change vs. Adopted	\$ Change vs. Adopted
		Parking Deck	SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 694	\$ 509	\$ 6,150	\$ 6,150	\$ 577	\$ 5,220	\$ 5,220	\$ (930)	\$ (930)
			SUPPLIES Total		\$ 694	\$ 509	\$ 6,150	\$ 6,150	\$ 577	\$ 5,220	\$ 5,220	\$ (930)	\$ (930)
		Parking Deck Total			\$ 55,419	\$ 34,766	\$ 34,404	\$ 34,404	\$ 19,601	\$ 34,393	\$ 34,348	\$ (11)	\$ (56)
		Public Buildings	CAPITAL OUTLAY	EQUIPMENT	\$ 32,469	\$ 5,377	\$ -	\$ 49,016	\$ 1,061	\$ 77,300	\$ 68,000	\$ 77,300	\$ 68,000
				OTHER IMPROVEMENTS	\$ 529,345	\$ 529,116	\$ 272,500	\$ 959,273	\$ 495,015	\$ 413,907	\$ 334,817	\$ 141,407	\$ 62,317
			CAPITAL OUTLAY Total		\$ 561,814	\$ 534,493	\$ 272,500	\$ 1,008,289	\$ 496,076	\$ 491,207	\$ 402,817	\$ 218,707	\$ 130,317
			INSURANCE	GENERAL LIABILITY	\$ 222,959	\$ 227,771	\$ 231,500	\$ 231,500	\$ 257,695	\$ 257,694	\$ 257,694	\$ 26,194	\$ 26,194
			INSURANCE Total		\$ 222,959	\$ 227,771	\$ 231,500	\$ 231,500	\$ 257,695	\$ 257,694	\$ 257,694	\$ 26,194	\$ 26,194
			INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 2,277	\$ 3,564	\$ 5,000	\$ 5,000	\$ 3,018	\$ 5,000	\$ 5,000	\$ -	\$ -
				VEHICLE MILEAGE	\$ 32,823	\$ 34,698	\$ 31,000	\$ 31,000	\$ 27,017	\$ 31,000	\$ 31,000	\$ -	\$ -
			INTERNAL SERVICE CHARGES Total		\$ 35,100	\$ 38,262	\$ 36,000	\$ 36,000	\$ 30,034	\$ 36,000	\$ 36,000	\$ -	\$ -
			OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 431,749	\$ 437,224	\$ 449,121	\$ 454,256	\$ 415,368	\$ 460,860	\$ 494,121	\$ 11,739	\$ 45,000
				POSTAGE	\$ 34	\$ 154	\$ 500	\$ 500	\$ 88	\$ 500	\$ 500	\$ -	\$ -
				PRINTING	\$ 28	\$ 14	\$ 100	\$ 100	\$ 20	\$ 350	\$ 350	\$ 250	\$ 250
				STAFF TRAINING	\$ 4,824	\$ 6,674	\$ 7,300	\$ 7,300	\$ 10,847	\$ -	\$ -	\$ (7,300)	\$ (7,300)
				TELEPHONE	\$ 13,549	\$ 13,519	\$ 13,250	\$ 13,250	\$ 11,463	\$ 12,700	\$ 12,700	\$ (550)	\$ (550)
				TRAVEL	\$ 2,801	\$ 2,874	\$ 5,700	\$ 5,700	\$ 4,762	\$ 5,700	\$ 5,700	\$ -	\$ -
				UNIFORMS	\$ 8,374	\$ 12,483	\$ 12,700	\$ 12,700	\$ 7,248	\$ 12,700	\$ 12,700	\$ -	\$ -
			OTHER PURCHASED SERVICES Total		\$ 461,359	\$ 472,942	\$ 488,671	\$ 493,806	\$ 449,794	\$ 492,810	\$ 526,071	\$ 4,139	\$ 37,400
			PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	\$ 243,603	\$ 242,364	\$ 240,000	\$ 271,203	\$ 216,175	\$ 240,000	\$ 240,000	\$ -	\$ -
				MAINT & REPAIR EQUIPMENT	\$ 4,991	\$ 5,430	\$ 8,000	\$ 8,000	\$ 231	\$ 8,000	\$ 8,000	\$ -	\$ -
				PARK MAINTENANCE	\$ 29,980	\$ 22,423	\$ 15,000	\$ 15,000	\$ 15,007	\$ 15,000	\$ 15,000	\$ -	\$ -
				UTILITIES	\$ 1,024,422	\$ 1,091,962	\$ 1,107,000	\$ 1,107,000	\$ 911,117	\$ 1,332,076	\$ 1,332,076	\$ 225,076	\$ 225,076
			PURCHASED PROPERTY SERVICE Total		\$ 1,302,996	\$ 1,362,179	\$ 1,370,000	\$ 1,401,203	\$ 1,142,530	\$ 1,595,076	\$ 1,595,076	\$ 225,076	\$ 225,076
			RENTAL	BUILDINGS	\$ 6,600	\$ 6,600	\$ 6,600	\$ 6,600	\$ 6,600	\$ 6,600	\$ 6,600	\$ -	\$ -
				EQUIPMENT	\$ 16,915	\$ 5,561	\$ 22,500	\$ 22,500	\$ 7,097	\$ 22,500	\$ 22,500	\$ -	\$ -
			RENTAL Total		\$ 23,515	\$ 12,161	\$ 29,100	\$ 29,100	\$ 13,697	\$ 29,100	\$ 29,100	\$ -	\$ -
			SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 5,679	\$ 6,336	\$ 8,315	\$ 8,315	\$ 9,700	\$ 5,952	\$ 5,948	\$ (2,363)	\$ (2,363)
				FICA	\$ 34,415	\$ 35,679	\$ 45,165	\$ 45,165	\$ 36,961	\$ 45,754	\$ 44,769	\$ 589	\$ 589
				GROUP INSURANCE	\$ 88,252	\$ 89,907	\$ 115,223	\$ 115,223	\$ 89,352	\$ 119,441	\$ 117,923	\$ 4,218	\$ 4,218
				OVERTIME	\$ 7,865	\$ 11,155	\$ 9,216	\$ 9,216	\$ 12,896	\$ 7,728	\$ 7,728	\$ (1,488)	\$ (1,488)
				REGULAR	\$ 456,255	\$ 477,680	\$ 572,864	\$ 553,864	\$ 489,261	\$ 584,410	\$ 571,543	\$ 11,546	\$ 11,546
				RETIREMENT	\$ 38,770	\$ 42,436	\$ 51,187	\$ 51,187	\$ 43,866	\$ 51,256	\$ 47,812	\$ 69	\$ (2,323)
				TELEPHONE ALLOWANCE	\$ 4,586	\$ 4,296	\$ 3,885	\$ 3,885	\$ 4,572	\$ 4,740	\$ 4,665	\$ 855	\$ 855
				WORKERS COMP	\$ 13,556	\$ 14,267	\$ 22,459	\$ 22,459	\$ 14,837	\$ 18,361	\$ 17,966	\$ (4,098)	\$ (4,098)
			SALARIES & BENEFITS Total		\$ 649,378	\$ 681,756	\$ 828,314	\$ 809,314	\$ 701,445	\$ 837,643	\$ 818,354	\$ 9,329	\$ 6,936
			SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 60,770	\$ 59,329	\$ 60,000	\$ 64,000	\$ 63,267	\$ 64,000	\$ 60,000	\$ 4,000	\$ -
				SMALL TOOLS & EQUIPMENT	\$ 7,574	\$ 9,848	\$ 9,300	\$ 9,300	\$ 7,362	\$ 9,300	\$ -	\$ -	\$ (9,300)
			SUPPLIES Total		\$ 68,344	\$ 69,177	\$ 69,300	\$ 73,300	\$ 70,629	\$ 73,300	\$ 60,000	\$ 4,000	\$ (9,300)
		Public Buildings Total			\$ 3,325,465	\$ 3,398,741	\$ 3,325,385	\$ 4,082,512	\$ 3,161,900	\$ 3,812,830	\$ 3,725,112	\$ 487,445	\$ 416,623
		Purchasing	CAPITAL OUTLAY	EQUIPMENT	\$ 2,338	\$ 41,092	\$ -	\$ 6,643	\$ 5,302	\$ -	\$ -	\$ -	\$ -
			CAPITAL OUTLAY Total		\$ 2,338	\$ 41,092	\$ -	\$ 6,643	\$ 5,302	\$ -	\$ -	\$ -	\$ -
			INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 1,366	\$ 2,138	\$ 2,880	\$ 2,880	\$ 1,811	\$ 2,880	\$ 2,880	\$ -	\$ -
				VEHICLE MILEAGE	\$ 5,082	\$ 5,080	\$ 7,788	\$ 7,788	\$ 2,720	\$ 7,788	\$ 6,000	\$ -	\$ (1,788)
			INTERNAL SERVICE CHARGES Total		\$ 6,448	\$ 7,218	\$ 10,668	\$ 10,668	\$ 4,531	\$ 10,668	\$ 8,880	\$ -	\$ (1,788)
			OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 738	\$ 1,188	\$ 740	\$ 740	\$ 474	\$ 740	\$ 740	\$ -	\$ -
			OTHER EXPENDITURES Total		\$ 738	\$ 1,188	\$ 740	\$ 740	\$ 474	\$ 740	\$ 740	\$ -	\$ -
			OTHER PURCHASED SERVICES	ADVERTISING	\$ 391	\$ -	\$ 300	\$ 300	\$ -	\$ 500	\$ 500	\$ 200	\$ 200
				CONTRACTED SERVICES	\$ 77,569	\$ 65,601	\$ 51,220	\$ 51,220	\$ 42,048	\$ 40,719	\$ 40,719	\$ (10,501)	\$ (10,501)
				POSTAGE	\$ 11,122	\$ (10,498)	\$ 300	\$ 300	\$ 18,444	\$ 300	\$ 300	\$ -	\$ -
				PRINTING	\$ (2,280)	\$ 7,429	\$ 6,000	\$ 6,000	\$ 3,016	\$ 6,000	\$ 6,000	\$ -	\$ -
				TELEPHONE	\$ 816	\$ -	\$ 780	\$ 780	\$ -	\$ 780	\$ 780	\$ -	\$ -
				TRAVEL	\$ 14,432	\$ 2,665	\$ 1,100	\$ 8,600	\$ 4,409	\$ 1,110	\$ 1,110	\$ 10	\$ 10
			OTHER PURCHASED SERVICES Total		\$ 102,050	\$ 65,197	\$ 59,700	\$ 67,200	\$ 67,917	\$ 49,409	\$ 49,409	\$ (10,291)	\$ (10,291)
			SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 2,134	\$ 2,423	\$ 3,397	\$ 3,397	\$ 1,667	\$ 2,918	\$ 2,918	\$ (479)	\$ (479)
				FICA	\$ 10,087	\$ 10,108	\$ 14,823	\$ 14,823	\$ 7,469	\$ 14,221	\$ 14,221	\$ (602)	\$ (602)
				GROUP INSURANCE	\$ 32,267	\$ 30,612	\$ 39,059	\$ 39,059	\$ 23,164	\$ 40,489	\$ 40,489	\$ 1,430	\$ 1,430
				REGULAR	\$ 136,221	\$ 137,929	\$ 190,365	\$ 190,365	\$ 103,427	\$ 182,977	\$ 182,977	\$ (7,388)	\$ (7,388)
				RETIREMENT	\$ 11,418	\$ 12,028	\$ 16,799	\$ 16,799	\$ 9,007	\$ 15,931	\$ 15,187	\$ (868)	\$ (1,612)
				TELEPHONE ALLOWANCE	\$ 270	\$ 271	\$ 780	\$ 780	\$ 238	\$ 780	\$ 780	\$ -	\$ -
				WORKERS COMP	\$ 967	\$ 1,014	\$ 2,056	\$ 2,056	\$ 556	\$ 1,790	\$ 1,790	\$ (266)	\$ (266)
			SALARIES & BENEFITS Total		\$ 193,364	\$ 194,385	\$ 267,279	\$ 267,279	\$ 145,528	\$ 259,105	\$ 258,362	\$ (8,174)	\$ (8,917)
			SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 12,886	\$ 4,503	\$ 5,500	\$ 6,018	\$ 4,968	\$ 5,300	\$ 5,300	\$ (200)	\$ (200)

Expenditure / Revenue		Expenditure										Department Request	Adopted Budget		
Fund	Department	Division	Expenditure / Revenue Type	Account Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2015 YTD Actual	FY 2016 Department Request	FY 2016 Adopted Budget	\$ Change vs. Adopted	\$ Change vs. Adopted		
	Support Services	Purchasing	SUPPLIES Total		\$ 12,886	\$ 4,503	\$ 5,500	\$ 6,018	\$ 4,968	\$ 5,300	\$ 5,300	\$ (200)	\$ (200)		
		Purchasing Total		\$ 317,824	\$ 313,583	\$ 343,887	\$ 358,548	\$ 228,720	\$ 325,221	\$ 322,691	\$ (18,666)	\$ (21,196)			
	Support Services Total		\$ 3,698,708	\$ 3,747,090	\$ 3,703,676	\$ 4,475,464	\$ 3,410,222	\$ 4,172,444	\$ 4,082,151	\$ 468,768	\$ 395,371				
	Tax	Tax	CAPITAL OUTLAY	EQUIPMENT	\$ 10,023	\$ 44,211	\$ 34,120	\$ 34,120	\$ 10,707	\$ 42,400	\$ 19,000	\$ 8,280	\$ (14,320)		
			CAPITAL OUTLAY Total		\$ 10,023	\$ 44,211	\$ 34,120	\$ 34,120	\$ 10,707	\$ 42,400	\$ 19,000	\$ 8,280	\$ (14,320)		
			INSURANCE	OTHER	\$ 578	\$ 578	\$ 675	\$ 675	\$ 578	\$ 675	\$ 675	\$ -	\$ -		
			INSURANCE Total		\$ 578	\$ 578	\$ 675	\$ 675	\$ 578	\$ 675	\$ 675	\$ -	\$ -		
			INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 11,384	\$ 17,819	\$ 22,000	\$ 22,000	\$ 15,088	\$ 22,000	\$ 22,000	\$ -	\$ -		
				VEHICLE MILEAGE	\$ 28,199	\$ 29,483	\$ 30,000	\$ 30,000	\$ 25,307	\$ 30,000	\$ 30,000	\$ -	\$ -		
			INTERNAL SERVICE CHARGES Total		\$ 39,583	\$ 47,302	\$ 52,000	\$ 52,000	\$ 40,395	\$ 52,000	\$ 52,000	\$ -	\$ -		
			OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 3,553	\$ 2,559	\$ 2,956	\$ 2,956	\$ 3,789	\$ 3,579	\$ 3,579	\$ 623	\$ 623		
			OTHER EXPENDITURES Total		\$ 3,553	\$ 2,559	\$ 2,956	\$ 2,956	\$ 3,789	\$ 3,579	\$ 3,579	\$ 623	\$ 623		
			OTHER PROFESSIONAL SERVICES	BOARD MEETING COSTS	\$ 2,831	\$ 1,222	\$ 48,000	\$ 48,000	\$ -	\$ 4,000	\$ 4,000	\$ (44,000)	\$ (44,000)		
			OTHER PROFESSIONAL SERVICES Total		\$ 2,831	\$ 1,222	\$ 48,000	\$ 48,000	\$ -	\$ 4,000	\$ 4,000	\$ (44,000)	\$ (44,000)		
			OTHER PURCHASED SERVICES	ADVERTISING	\$ 7,458	\$ 4,170	\$ 8,500	\$ 8,500	\$ 4,291	\$ 7,500	\$ 7,500	\$ (1,000)	\$ (1,000)		
				CONTRACTED SERVICES	\$ 212,800	\$ 419,029	\$ 583,266	\$ 583,266	\$ 364,825	\$ 632,012	\$ 500,000	\$ 48,746	\$ (83,266)		
				POSTAGE	\$ 110,656	\$ 76,918	\$ 130,000	\$ 130,000	\$ 71,654	\$ 100,000	\$ 80,976	\$ (30,000)	\$ (49,024)		
				PRINTING	\$ 45,426	\$ 35,300	\$ 59,000	\$ 59,000	\$ 35,752	\$ 45,000	\$ 45,000	\$ (14,000)	\$ (14,000)		
				TELEPHONE	\$ 9,934	\$ 7,333	\$ 11,000	\$ 11,000	\$ 11,467	\$ 12,500	\$ 11,000	\$ 1,500	\$ -		
				TRAVEL	\$ 18,309	\$ 12,307	\$ 17,976	\$ 17,976	\$ 11,506	\$ 20,028	\$ 13,000	\$ 2,052	\$ (4,976)		
			OTHER PURCHASED SERVICES Total		\$ 404,583	\$ 555,057	\$ 809,742	\$ 809,742	\$ 499,495	\$ 817,040	\$ 657,476	\$ 7,298	\$ (152,266)		
			PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ 566	\$ 776	\$ 1,500	\$ 1,500	\$ 967	\$ 1,500	\$ 1,450	\$ -	\$ (50)		
			PURCHASED PROPERTY SERVICE Total		\$ 566	\$ 776	\$ 1,500	\$ 1,500	\$ 967	\$ 1,500	\$ 1,450	\$ -	\$ (50)		
			SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 30,423	\$ 30,846	\$ 29,980	\$ 29,980	\$ 29,434	\$ 29,156	\$ 31,874	\$ (824)	\$ 1,894		
				FICA	\$ 102,050	\$ 101,492	\$ 107,646	\$ 107,646	\$ 91,690	\$ 106,238	\$ 109,772	\$ (1,408)	\$ 2,126		
				GROUP INSURANCE	\$ 242,711	\$ 230,025	\$ 265,598	\$ 265,598	\$ 220,622	\$ 267,224	\$ 275,322	\$ 1,626	\$ 9,724		
				OVERTIME	\$ 39,033	\$ 52,289	\$ 40,004	\$ 40,004	\$ 41,867	\$ 40,004	\$ 40,004	\$ -	\$ -		
				PART TIME	\$ -	\$ -	\$ 5,002	\$ 5,002	\$ -	\$ 5,000	\$ 5,000	\$ (2)	\$ (2)		
				REGULAR	\$ 1,318,009	\$ 1,303,211	\$ 1,332,156	\$ 1,332,156	\$ 1,173,593	\$ 1,314,579	\$ 1,358,051	\$ (17,577)	\$ 25,895		
				RETIREMENT	\$ 114,501	\$ 118,810	\$ 121,566	\$ 121,566	\$ 106,688	\$ 118,586	\$ 113,050	\$ (2,980)	\$ (8,516)		
				TELEPHONE ALLOWANCE	\$ 5,341	\$ 5,373	\$ 5,580	\$ 5,580	\$ 4,865	\$ 4,980	\$ 4,980	\$ (600)	\$ (600)		
				WORKERS COMP	\$ 11,705	\$ 12,076	\$ 20,978	\$ 20,978	\$ 11,552	\$ 19,254	\$ 20,414	\$ (1,724)	\$ (564)		
			SALARIES & BENEFITS Total		\$ 1,863,773	\$ 1,854,122	\$ 1,928,510	\$ 1,928,510	\$ 1,680,313	\$ 1,905,021	\$ 1,958,467	\$ (23,489)	\$ 29,957		
			SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 39,876	\$ 41,694	\$ 40,000	\$ 40,000	\$ 31,713	\$ 40,000	\$ 40,000	\$ -	\$ -		
			SUPPLIES Total		\$ 39,876	\$ 41,694	\$ 40,000	\$ 40,000	\$ 31,713	\$ 40,000	\$ 40,000	\$ -	\$ -		
			Tax Total		\$ 2,365,366	\$ 2,547,521	\$ 2,917,503	\$ 2,917,503	\$ 2,267,956	\$ 2,866,215	\$ 2,736,647	\$ (51,288)	\$ (180,056)		
			Tax Total		\$ 2,365,366	\$ 2,547,521	\$ 2,917,503	\$ 2,917,503	\$ 2,267,956	\$ 2,866,215	\$ 2,736,647	\$ (51,288)	\$ (180,056)		
			Teen Parenting	Teen Parenting	OPERATING	SCHOOL CURRENT EXPENSE	\$ 105,752	\$ 107,603	\$ 110,131	\$ 110,131	\$ 110,131	\$ 113,435	\$ 111,750	\$ 3,304	\$ 1,619
					OPERATING Total		\$ 105,752	\$ 107,603	\$ 110,131	\$ 110,131	\$ 110,131	\$ 113,435	\$ 111,750	\$ 3,304	\$ 1,619
			Teen Parenting Total		\$ 105,752	\$ 107,603	\$ 110,131	\$ 110,131	\$ 110,131	\$ 113,435	\$ 111,750	\$ 3,304	\$ 1,619		
Teen Parenting Total				\$ 105,752	\$ 107,603	\$ 110,131	\$ 110,131	\$ 110,131	\$ 113,435	\$ 111,750	\$ 3,304	\$ 1,619			
Thomasville City Schools	Thomasville City Schools	CAPITAL OUTLAY - CATEGORY II	SCHOOL C/O - CATEGORY II	\$ 339,941	\$ 305,877	\$ 313,065	\$ 313,065	\$ 313,065	\$ 420,000	\$ 322,500	\$ 106,935	\$ 9,435			
		CAPITAL OUTLAY - CATEGORY II Total		\$ 339,941	\$ 305,877	\$ 313,065	\$ 313,065	\$ 313,065	\$ 420,000	\$ 322,500	\$ 106,935	\$ 9,435			
		OPERATING	SCHOOL CURRENT EXPENSE	\$ 2,608,253	\$ 2,693,910	\$ 2,618,910	\$ 2,618,910	\$ 2,618,910	\$ 2,710,572	\$ 2,745,860	\$ 91,662	\$ 45,290			
		OPERATING Total		\$ 2,608,253	\$ 2,693,910	\$ 2,618,910	\$ 2,618,910	\$ 2,618,910	\$ 2,710,572	\$ 2,745,860	\$ 91,662	\$ 45,290			
Thomasville City Schools Total		\$ 2,948,194	\$ 2,999,787	\$ 2,931,975	\$ 2,931,975	\$ 2,931,975	\$ 3,130,572	\$ 3,068,360	\$ 198,597	\$ 54,725					
Thomasville City Schools Total		\$ 2,948,194	\$ 2,999,787	\$ 2,931,975	\$ 2,931,975	\$ 2,931,975	\$ 3,130,572	\$ 3,068,360	\$ 198,597	\$ 54,725					
Transportation	P.A.R.T.	OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 74,101	\$ 87,385	\$ -	\$ 90,000	\$ 62,470	\$ -	\$ -	\$ -	\$ -			
		OTHER PURCHASED SERVICES Total		\$ 74,101	\$ 87,385	\$ -	\$ 90,000	\$ 62,470	\$ -	\$ -	\$ -	\$ -			
Transportation Total		\$ 74,101	\$ 87,385	\$ -	\$ 90,000	\$ 62,470	\$ -	\$ -	\$ -	\$ -					
Transportation Total		\$ 74,101	\$ 87,385	\$ -	\$ 90,000	\$ 62,470	\$ -	\$ -	\$ -	\$ -					
Veterans Services	Veterans Services	CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ 1,663	\$ 1,663	\$ 1,395	\$ 1,165	\$ 1,165	\$ (498)	\$ (498)			
		CAPITAL OUTLAY Total		\$ -	\$ -	\$ 1,663	\$ 1,663	\$ 1,395	\$ 1,165	\$ 1,165	\$ (498)	\$ (498)			
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 1,148	\$ 1,796	\$ 2,000	\$ 2,000	\$ 1,521	\$ 2,200	\$ 2,000	\$ 200	\$ -			
		INTERNAL SERVICE CHARGES Total		\$ 1,148	\$ 1,796	\$ 2,000	\$ 2,000	\$ 1,521	\$ 2,200	\$ 2,000	\$ 200	\$ -			
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 45	\$ 45	\$ 45	\$ 45	\$ 45	\$ 45	\$ 45	\$ -	\$ -			
		OTHER EXPENDITURES Total		\$ 45	\$ 45	\$ 45	\$ 45	\$ 45	\$ 45	\$ 45	\$ -	\$ -			
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 791	\$ 1,309	\$ 2,150	\$ 2,150	\$ 1,069	\$ 2,150	\$ 2,150	\$ -	\$ -			
			POSTAGE	\$ 262	\$ 291	\$ 270	\$ 270	\$ 186	\$ 268	\$ 268	\$ (2)	\$ (2)			
			PRINTING	\$ 56	\$ -	\$ 80	\$ 80	\$ 28	\$ 80	\$ 80	\$ -	\$ -			
			TELEPHONE	\$ 3	\$ -	\$ 80	\$ 80	\$ 0	\$ 80	\$ 80	\$ -	\$ -			
			TRAVEL	\$ 3,110	\$ 2,384	\$ 2,415	\$ 2,415	\$ 2,429	\$ 3,102	\$ 2,415	\$ 687	\$ -			
		OTHER PURCHASED SERVICES Total		\$ 4,222	\$ 3,984	\$ 4,995	\$ 4,995	\$ 3,712	\$ 5,680	\$ 4,993	\$ 685	\$ (2)			

Expenditure / Revenue		Expenditure										Department Request	Adopted Budget
Fund	Department	Division	Expenditure / Revenue Type	Account Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2015 YTD Actual	FY 2016 Department Request	FY 2016 Adopted Budget	\$ Change vs. Adopted	\$ Change vs. Adopted
		Veterans Services	SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 2,241	\$ 2,370	\$ 2,289	\$ 2,289	\$ 2,494	\$ 2,413	\$ 2,413	\$ 124	\$ 124
				FICA	\$ 5,630	\$ 5,630	\$ 6,048	\$ 6,048	\$ 5,286	\$ 6,231	\$ 6,231	\$ 183	\$ 183
				GROUP INSURANCE	\$ 7,191	\$ 7,191	\$ 15,623	\$ 15,623	\$ 6,637	\$ 16,195	\$ 16,195	\$ 572	\$ 572
				REGULAR	\$ 72,953	\$ 71,420	\$ 76,764	\$ 76,764	\$ 68,047	\$ 79,041	\$ 79,041	\$ 2,277	\$ 2,277
				RETIREMENT	\$ 6,205	\$ 6,324	\$ 6,854	\$ 6,854	\$ 6,045	\$ 6,981	\$ 6,655	\$ 127	\$ (199)
				WORKERS COMP	\$ 248	\$ 244	\$ 228	\$ 228	\$ 233	\$ 58	\$ 58	\$ (170)	\$ (170)
			SALARIES & BENEFITS Total		\$ 94,468	\$ 93,179	\$ 107,806	\$ 107,806	\$ 88,743	\$ 110,918	\$ 110,593	\$ 3,112	\$ 2,787
			SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 1,396	\$ 1,983	\$ 3,000	\$ 3,000	\$ 1,520	\$ 2,000	\$ 2,000	\$ (1,000)	\$ (1,000)
			SUPPLIES Total		\$ 1,396	\$ 1,983	\$ 3,000	\$ 3,000	\$ 1,520	\$ 2,000	\$ 2,000	\$ (1,000)	\$ (1,000)
		Veterans Services Total			\$ 101,279	\$ 100,987	\$ 119,509	\$ 119,509	\$ 96,935	\$ 122,008	\$ 120,796	\$ 2,499	\$ 1,287
	Veterans Services Total				\$ 101,279	\$ 100,987	\$ 119,509	\$ 119,509	\$ 96,935	\$ 122,008	\$ 120,796	\$ 2,499	\$ 1,287
General Total					\$ 122,971,127	\$ 126,746,864	\$ 125,348,850	\$ 134,036,330	\$ 113,313,023	\$ 136,937,413	\$ 128,061,055	\$ 11,588,563	\$ 7,346,384
Enterprise Fund - Sewer	Sewer	Administration	ASSET RECLASSIFICATION	ASSET RECLASSIFICATION	\$ (767,629)	\$ (1,367)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			ASSET RECLASSIFICATION Total		\$ (767,629)	\$ (1,367)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			CAPITAL OUTLAY	EQUIPMENT	\$ 6,539	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				OTHER IMPROVEMENTS	\$ 772,401	\$ 1,575	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			CAPITAL OUTLAY Total		\$ 778,940	\$ 1,575	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			DEBT SERVICE	INTEREST-OTHER DEBT	\$ 451,288	\$ 429,945	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				PRINCIPAL-OTHER DEBT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			DEBT SERVICE Total		\$ 451,288	\$ 429,945	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			DEPRECIATION	DEPREC- SEWER	\$ 314,700	\$ 336,816	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				DEPREC-EQUIPMENT	\$ 6,916	\$ 1,314	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			DEPRECIATION Total		\$ 321,616	\$ 338,130	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 557	\$ 872	\$ 800	\$ 800	\$ 739	\$ 800	\$ 800	\$ -	\$ -
				VEHICLE MILEAGE	\$ 3,139	\$ 5,027	\$ 3,350	\$ 3,350	\$ 3,980	\$ 3,350	\$ 3,350	\$ -	\$ -
			INTERNAL SERVICE CHARGES Total		\$ 3,696	\$ 5,899	\$ 4,150	\$ 4,150	\$ 4,719	\$ 4,150	\$ 4,150	\$ -	\$ -
			OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 1,130	\$ 1,255	\$ 1,250	\$ 1,250	\$ 1,618	\$ 1,250	\$ 1,250	\$ -	\$ -
			OTHER EXPENDITURES Total		\$ 1,130	\$ 1,255	\$ 1,250	\$ 1,250	\$ 1,618	\$ 1,250	\$ 1,250	\$ -	\$ -
			OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 28,445	\$ 23,714	\$ 30,132	\$ 30,132	\$ 27,066	\$ 73,323	\$ 48,646	\$ 43,191	\$ 43,191
				POSTAGE	\$ 345	\$ 307	\$ 600	\$ 600	\$ 657	\$ 600	\$ 600	\$ -	\$ -
				STAFF TRAINING	\$ 1,758	\$ 600	\$ 800	\$ 800	\$ 215	\$ 720	\$ 720	\$ (80)	\$ (80)
				TELEPHONE	\$ 388	\$ 91	\$ 180	\$ 180	\$ -	\$ 180	\$ 180	\$ -	\$ -
				UNIFORMS	\$ 1,047	\$ 957	\$ 1,100	\$ 515	\$ 385	\$ 500	\$ 500	\$ (600)	\$ (600)
			OTHER PURCHASED SERVICES Total		\$ 31,983	\$ 25,669	\$ 32,812	\$ 32,227	\$ 28,323	\$ 75,323	\$ 50,646	\$ 42,511	\$ 42,511
			PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	\$ 46,482	\$ 32,031	\$ 23,300	\$ 23,885	\$ 12,132	\$ 25,420	\$ 25,420	\$ 2,120	\$ 2,120
				UTILITIES	\$ 271,074	\$ 306,527	\$ 306,407	\$ 306,407	\$ 291,942	\$ 306,407	\$ 306,407	\$ -	\$ -
			PURCHASED PROPERTY SERVICE Total		\$ 317,556	\$ 338,558	\$ 329,707	\$ 330,292	\$ 304,074	\$ 331,827	\$ 331,827	\$ 2,120	\$ 2,120
			SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 1,982	\$ 1,766	\$ 461	\$ 461	\$ -	\$ -	\$ 4	\$ (461)	\$ (461)
				FICA	\$ 7,690	\$ 3,797	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ 985	\$ (1,000)	\$ (1,000)
				GROUP INSURANCE	\$ 14,341	\$ 6,894	\$ 1,953	\$ 1,953	\$ -	\$ -	\$ 1,518	\$ (1,953)	\$ (1,953)
				OVERTIME	\$ -	\$ 167	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				REGULAR	\$ 106,643	\$ 39,295	\$ 12,615	\$ 12,615	\$ -	\$ -	\$ 12,867	\$ (12,615)	\$ (12,615)
				RETIREMENT	\$ 8,849	\$ 4,294	\$ 1,134	\$ 1,134	\$ -	\$ -	\$ 1,052	\$ (1,134)	\$ (1,134)
				TELEPHONE ALLOWANCE	\$ 1,080	\$ 478	\$ 135	\$ 135	\$ -	\$ -	\$ 75	\$ (135)	\$ (135)
				WORKERS COMP	\$ 3,222	\$ 1,540	\$ 100	\$ 100	\$ -	\$ -	\$ 395	\$ (100)	\$ (100)
			SALARIES & BENEFITS Total		\$ 143,807	\$ 58,231	\$ 17,398	\$ 17,398	\$ -	\$ -	\$ 16,896	\$ (17,398)	\$ (17,398)
			SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 3,996	\$ 4,649	\$ 3,500	\$ 3,500	\$ 3,254	\$ 3,500	\$ 3,500	\$ -	\$ -
				GAS - DIESEL - OIL	\$ 4,345	\$ 116	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ -	\$ -
			SUPPLIES Total		\$ 8,341	\$ 4,765	\$ 3,725	\$ 3,725	\$ 3,479	\$ 3,725	\$ 3,725	\$ -	\$ -
		Administration Total			\$ 1,290,728	\$ 1,202,660	\$ 389,042	\$ 389,042	\$ 342,213	\$ 416,275	\$ 408,494	\$ 27,233	\$ 27,233
	Sewer Total				\$ 1,290,728	\$ 1,202,660	\$ 389,042	\$ 389,042	\$ 342,213	\$ 416,275	\$ 408,494	\$ 27,233	\$ 27,233
Enterprise Fund - Sewer Total					\$ 1,290,728	\$ 1,202,660	\$ 389,042	\$ 389,042	\$ 342,213	\$ 416,275	\$ 408,494	\$ 27,233	\$ 27,233
Enterprise Fund - Recycling	Integrated Solid Waste	Recycling	INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 1,093	\$ 1,711	\$ 1,500	\$ 1,500	\$ 1,448	\$ 1,500	\$ 1,500	\$ -	\$ -
				VEHICLE MILEAGE	\$ 531	\$ 1,611	\$ -	\$ -	\$ 879	\$ -	\$ -	\$ -	\$ -
			INTERNAL SERVICE CHARGES Total		\$ 1,624	\$ 3,322	\$ 1,500	\$ 1,500	\$ 2,327	\$ 1,500	\$ 1,500	\$ -	\$ -
			OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 90	\$ -	\$ 175	\$ 175	\$ -	\$ 175	\$ 175	\$ -	\$ -
			OTHER EXPENDITURES Total		\$ 90	\$ -	\$ 175	\$ 175	\$ -	\$ 175	\$ 175	\$ -	\$ -
			OTHER PROFESSIONAL SERVICES	MEDICAL SERVICES	\$ 145	\$ -	\$ 70	\$ 70	\$ 35	\$ 70	\$ 70	\$ -	\$ -
			OTHER PROFESSIONAL SERVICES Total		\$ 145	\$ -	\$ 70	\$ 70	\$ 35	\$ 70	\$ 70	\$ -	\$ -
			OTHER PURCHASED SERVICES	ADVERTISING	\$ 2,606	\$ 4,503	\$ 600	\$ 600	\$ 365	\$ 600	\$ 600	\$ -	\$ -
				CONTRACTED SERVICES	\$ 9,322	\$ 9,258	\$ 4,900	\$ 4,900	\$ 3,304	\$ 39,850	\$ 39,850	\$ 34,950	\$ 34,950
				CONTRACTED SVCS. EQUIP	\$ 4,014	\$ 1,169	\$ 1,800	\$ 1,800	\$ 381	\$ 1,800	\$ 1,800	\$ -	\$ -
				DISPOSAL EXPENSE	\$ 164,188	\$ 152,728	\$ 142,800	\$ 142,800	\$ 143,021	\$ 175,613	\$ 175,612	\$ 32,813	\$ 32,812

Expenditure / Revenue		Expenditure										Department Request	Adopted Budget
Fund	Department	Division	Expenditure / Revenue Type	Account Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2015 YTD Actual	FY 2016 Department Request	FY 2016 Adopted Budget	\$ Change vs. Adopted	\$ Change vs. Adopted
			OTHER PURCHASED SERVICES	POSTAGE	\$ 70	\$ 48	\$ 50	\$ 50	\$ 28	\$ 50	\$ 50	\$ -	\$ -
				PRINTING	\$ 5	\$ -	\$ -	\$ -	\$ 3	\$ -	\$ -	\$ -	\$ -
				STAFF TRAINING	\$ 200	\$ -	\$ 400	\$ 400	\$ 275	\$ 400	\$ 400	\$ -	\$ -
				TELEPHONE	\$ 471	\$ 750	\$ 460	\$ 460	\$ 456	\$ 460	\$ 460	\$ -	\$ -
				TRAVEL	\$ 290	\$ 388	\$ 575	\$ 575	\$ -	\$ 575	\$ 575	\$ -	\$ -
				UNIFORMS	\$ 1,276	\$ 1,355	\$ 685	\$ 685	\$ 777	\$ 685	\$ 685	\$ -	\$ -
			OTHER PURCHASED SERVICES Total		\$ 182,442	\$ 170,199	\$ 152,270	\$ 152,270	\$ 148,610	\$ 220,033	\$ 220,032	\$ 67,763	\$ 67,762
			PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	\$ 3,861	\$ 12,392	\$ 1,000	\$ 1,000	\$ 837	\$ 1,000	\$ 1,000	\$ -	\$ -
				MAINT & REPAIR EQUIPMENT	\$ 17,272	\$ 12,961	\$ 1,625	\$ 1,625	\$ 2,779	\$ 1,625	\$ 1,625	\$ -	\$ -
				UTILITIES	\$ 22,020	\$ 24,010	\$ 32,170	\$ 32,170	\$ 13,791	\$ 32,170	\$ 32,170	\$ -	\$ -
			PURCHASED PROPERTY SERVICE Total		\$ 43,153	\$ 49,363	\$ 34,795	\$ 34,795	\$ 17,407	\$ 34,795	\$ 34,795	\$ -	\$ -
			RENTAL	EQUIPMENT	\$ 3,307	\$ 355	\$ 600	\$ 600	\$ 243	\$ 600	\$ 600	\$ -	\$ -
			RENTAL Total		\$ 3,307	\$ 355	\$ 600	\$ 600	\$ 243	\$ 600	\$ 600	\$ -	\$ -
			SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 4,143	\$ 1,969	\$ 2,232	\$ 2,232	\$ 2,237	\$ 2,823	\$ 2,823	\$ 591	\$ 591
				FICA	\$ 15,835	\$ 9,063	\$ 10,348	\$ 10,348	\$ 8,680	\$ 8,202	\$ 8,202	\$ (2,146)	\$ (2,146)
				GROUP INSURANCE	\$ 44,950	\$ 27,027	\$ 31,247	\$ 31,247	\$ 24,818	\$ 24,293	\$ 24,293	\$ (6,954)	\$ (6,954)
				OVERTIME	\$ 3,867	\$ 6,260	\$ 8,694	\$ 8,694	\$ 12,130	\$ -	\$ -	\$ (8,694)	\$ (8,694)
				PART TIME	\$ 889	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				REGULAR	\$ 222,449	\$ 125,907	\$ 124,343	\$ 124,343	\$ 110,061	\$ 104,390	\$ 104,390	\$ (19,953)	\$ (19,953)
				RETIREMENT	\$ 18,178	\$ 11,310	\$ 11,728	\$ 11,728	\$ 10,663	\$ 9,188	\$ 8,759	\$ (2,540)	\$ (2,969)
				TELEPHONE ALLOWANCE	\$ 1,765	\$ 1,376	\$ 1,140	\$ 1,140	\$ 1,347	\$ 1,380	\$ 1,380	\$ 240	\$ 240
				WORKERS COMP	\$ 16,877	\$ 8,668	\$ 9,060	\$ 9,060	\$ 8,130	\$ 6,424	\$ 6,424	\$ (2,636)	\$ (2,636)
			SALARIES & BENEFITS Total		\$ 328,953	\$ 191,580	\$ 198,792	\$ 198,792	\$ 178,066	\$ 156,699	\$ 156,271	\$ (42,093)	\$ (42,521)
			SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 15,062	\$ 14,855	\$ 3,200	\$ 3,200	\$ 2,567	\$ 2,965	\$ 2,965	\$ (235)	\$ (235)
				GAS - DIESEL - OIL	\$ 24,961	\$ 36,230	\$ 34,950	\$ 34,950	\$ -	\$ -	\$ -	\$ (34,950)	\$ (34,950)
				SMALL TOOLS & EQUIPMENT	\$ 2,456	\$ 1,237	\$ 2,000	\$ 2,000	\$ 191	\$ 2,000	\$ 2,000	\$ -	\$ -
			SUPPLIES Total		\$ 42,479	\$ 52,322	\$ 40,150	\$ 40,150	\$ 2,759	\$ 4,965	\$ 4,965	\$ (35,185)	\$ (35,185)
			Recycling Total		\$ 602,193	\$ 467,141	\$ 428,352	\$ 428,352	\$ 349,448	\$ 418,837	\$ 418,408	\$ (9,515)	\$ (9,944)
			Integrated Solid Waste Total		\$ 602,193	\$ 467,141	\$ 428,352	\$ 428,352	\$ 349,448	\$ 418,837	\$ 418,408	\$ (9,515)	\$ (9,944)
			Enterprise Fund - Recycling Total					\$ 602,193	\$ 467,141	\$ 428,352	\$ 428,352	\$ 349,448	\$ 418,837
Enterprise Fund - Landfill MSW	Integrated Solid Waste	Landfill - MSW	ASSET RECLASSIFICATION	ASSET RECLASSIFICATION	\$ (111,340)	\$ (2,229,487)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			ASSET RECLASSIFICATION Total		\$ (111,340)	\$ (2,229,487)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			CAPITAL OUTLAY	EQUIPMENT	\$ 7,055	\$ 34,500	\$ 4,310	\$ 4,310	\$ 1,379	\$ 988,822	\$ 988,822	\$ 984,512	\$ 984,512
				NEW LANDFILL CONSTRUCT	\$ 106,440	\$ 2,192,155	\$ -	\$ -	\$ 52,000	\$ -	\$ -	\$ -	\$ -
			CAPITAL OUTLAY Total		\$ 113,495	\$ 2,226,655	\$ 4,310	\$ 4,310	\$ 53,379	\$ 988,822	\$ 988,822	\$ 984,512	\$ 984,512
			DEPRECIATION	DEPREC-BUILDINGS	\$ 937,160	\$ 704,198	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				DEPREC-EQUIPMENT	\$ 365,598	\$ 537,734	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			DEPRECIATION Total		\$ 1,302,758	\$ 1,241,932	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 11,343	\$ 12,365	\$ 13,405	\$ 13,405	\$ 6,639	\$ 9,200	\$ 9,200	\$ (4,205)	\$ (4,205)
				VEHICLE MILEAGE	\$ 18,803	\$ 12,422	\$ 9,455	\$ 9,455	\$ 12,484	\$ 9,800	\$ 9,800	\$ 345	\$ 345
			INTERNAL SERVICE CHARGES Total		\$ 30,146	\$ 24,787	\$ 22,860	\$ 22,860	\$ 19,123	\$ 19,000	\$ 19,000	\$ (3,860)	\$ (3,860)
			OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 13,005	\$ 8,992	\$ 17,155	\$ 17,155	\$ 6,470	\$ 17,155	\$ 17,155	\$ -	\$ -
				INDIRECT COST	\$ 140,741	\$ 91,820	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				OPEB COSTS	\$ 23,790	\$ (56,860)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				POSTCLOSURE COSTS	\$ 516,080	\$ (145,323)	\$ -	\$ -	\$ 27,591	\$ -	\$ -	\$ -	\$ -
			OTHER EXPENDITURES Total		\$ 693,616	\$ (101,371)	\$ 17,155	\$ 17,155	\$ 34,061	\$ 17,155	\$ 17,155	\$ -	\$ -
			OTHER PROFESSIONAL SERVICES	ENGINEERING	\$ 87,105	\$ 63,338	\$ 31,275	\$ 31,275	\$ 27,440	\$ 48,750	\$ 48,750	\$ 17,475	\$ 17,475
				PROFESSIONAL SERVICES	\$ 6,023	\$ 7,341	\$ 4,475	\$ 4,475	\$ 3,896	\$ 7,350	\$ 7,350	\$ 2,875	\$ 2,875
			OTHER PROFESSIONAL SERVICES Total		\$ 93,128	\$ 70,679	\$ 35,750	\$ 35,750	\$ 31,336	\$ 56,100	\$ 56,100	\$ 20,350	\$ 20,350
			OTHER PURCHASED SERVICES	ADVERTISING	\$ 48	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				CONTRACTED SERVICES	\$ 88,829	\$ 86,316	\$ 93,135	\$ 93,135	\$ 76,929	\$ 98,731	\$ 98,731	\$ 5,596	\$ 5,596
				CONTRACTED SVCS. EQUIP	\$ 17,641	\$ 19,371	\$ 18,285	\$ 18,285	\$ 9,981	\$ 18,285	\$ 18,285	\$ -	\$ -
				POSTAGE	\$ 393	\$ 797	\$ 405	\$ 405	\$ 186	\$ 185	\$ 185	\$ (220)	\$ (220)
				PRINTING	\$ 96	\$ 51	\$ 65	\$ 65	\$ 33	\$ 50	\$ 50	\$ (15)	\$ (15)
				STAFF TRAINING	\$ 5,973	\$ 3,673	\$ 1,795	\$ 1,795	\$ 1,580	\$ 1,500	\$ 1,500	\$ (295)	\$ (295)
				TELEPHONE	\$ 6,713	\$ 6,185	\$ 5,885	\$ 5,885	\$ 7,563	\$ 8,500	\$ 8,500	\$ 2,615	\$ 2,615
				TRAVEL	\$ 4,849	\$ 6,736	\$ 4,610	\$ 4,610	\$ 3,003	\$ 3,600	\$ 3,600	\$ (1,010)	\$ (1,010)
				UNIFORMS	\$ 4,568	\$ 3,800	\$ 3,575	\$ 3,575	\$ 2,843	\$ 3,000	\$ 3,000	\$ (575)	\$ (575)
			OTHER PURCHASED SERVICES Total		\$ 129,110	\$ 126,929	\$ 127,755	\$ 127,755	\$ 102,119	\$ 133,851	\$ 133,851	\$ 6,096	\$ 6,096
			PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	\$ 27,091	\$ 13,448	\$ 12,365	\$ 12,365	\$ 11,142	\$ 18,450	\$ 18,450	\$ 6,085	\$ 6,085

Expenditure / Revenue		Expenditure										Department Request	Adopted Budget			
Fund	Department	Division	Expenditure / Revenue Type	Account Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2015 YTD Actual	FY 2016 Department Request	FY 2016 Adopted Budget	\$ Change vs. Adopted	\$ Change vs. Adopted			
Enterprise Fund - Landfill MSW Total	Integrated Solid Waste	Landfill - MSW	PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ 219,389	\$ 120,850	\$ 120,625	\$ 120,625	\$ 116,935	\$ 156,600	\$ 156,600	\$ 35,975	\$ 35,975			
			UTILITIES	\$ 21,118	\$ 26,319	\$ 23,515	\$ 23,515	\$ 26,453	\$ 24,950	\$ 24,950	\$ 1,435	\$ 1,435				
			PURCHASED PROPERTY SERVICE Total			\$ 267,598	\$ 160,617	\$ 156,505	\$ 156,505	\$ 154,530	\$ 200,000	\$ 200,000	\$ 43,495	\$ 43,495		
			RENTAL	EQUIPMENT	\$ 1,155	\$ 1,207	\$ 1,125	\$ 1,125	\$ 1,265	\$ 925	\$ 925	\$ (200)	\$ (200)			
			RENTAL Total			\$ 1,155	\$ 1,207	\$ 1,125	\$ 1,125	\$ 1,265	\$ 925	\$ 925	\$ (200)	\$ (200)		
			SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 7,877	\$ 5,335	\$ 3,804	\$ 3,804	\$ 4,097	\$ 5,260	\$ 5,260	\$ 1,456	\$ 1,456			
				FICA	\$ 49,300	\$ 26,732	\$ 17,986	\$ 17,986	\$ 16,494	\$ 23,258	\$ 23,258	\$ 5,272	\$ 5,272			
				GROUP INSURANCE	\$ 118,801	\$ 59,585	\$ 54,646	\$ 54,646	\$ 44,952	\$ 56,648	\$ 56,648	\$ 2,002	\$ 2,002			
				OVERTIME	\$ 11,484	\$ 5,045	\$ 5,022	\$ 5,022	\$ 5,048	\$ 5,022	\$ 5,022	\$ 0	\$ -			
				PART TIME	\$ 9,458	\$ 11,511	\$ -	\$ -	\$ 5,534	\$ 13,232	\$ 13,232	\$ 13,232	\$ 13,232			
				REGULAR	\$ 649,274	\$ 336,995	\$ 226,284	\$ 226,284	\$ 216,287	\$ 280,517	\$ 280,517	\$ 54,233	\$ 54,233			
				RETIREMENT	\$ 56,471	\$ 30,940	\$ 20,384	\$ 20,384	\$ 19,319	\$ 24,922	\$ 23,758	\$ 4,538	\$ 3,374			
				TELEPHONE ALLOWANCE	\$ 3,163	\$ 1,333	\$ 540	\$ 540	\$ 713	\$ 1,620	\$ 1,620	\$ 1,080	\$ 1,080			
				WORKERS COMP	\$ 47,911	\$ 23,128	\$ 15,569	\$ 15,569	\$ 13,037	\$ 19,957	\$ 19,957	\$ 4,388	\$ 4,388			
			SALARIES & BENEFITS Total			\$ 953,739	\$ 500,604	\$ 344,235	\$ 344,235	\$ 325,480	\$ 430,436	\$ 429,272	\$ 86,201	\$ 85,037		
			SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 12,566	\$ 11,400	\$ 5,055	\$ 5,055	\$ 5,501	\$ 4,350	\$ 4,350	\$ (705)	\$ (705)			
				GAS - DIESEL - OIL	\$ 248,769	\$ 163,757	\$ 212,835	\$ 212,835	\$ 144,780	\$ 189,270	\$ 189,270	\$ (23,565)	\$ (23,565)			
				MEDICAL-HEP B	\$ 712	\$ 235	\$ 475	\$ 475	\$ 64	\$ 475	\$ 475	\$ -	\$ -			
				SMALL TOOLS & EQUIPMENT	\$ 6,838	\$ 4,411	\$ 4,205	\$ 4,205	\$ 552	\$ 2,200	\$ 2,200	\$ (2,005)	\$ (2,005)			
			SUPPLIES Total			\$ 268,885	\$ 179,803	\$ 222,570	\$ 222,570	\$ 150,897	\$ 196,295	\$ 196,295	\$ (26,275)	\$ (26,275)		
			Landfill - MSW Total			\$ 3,742,290	\$ 2,202,355	\$ 932,265	\$ 932,265	\$ 872,191	\$ 2,042,584	\$ 2,041,420	\$ 1,110,319	\$ 1,109,155		
			Integrated Solid Waste Total			\$ 3,742,290	\$ 2,202,355	\$ 932,265	\$ 932,265	\$ 872,191	\$ 2,042,584	\$ 2,041,420	\$ 1,110,319	\$ 1,109,155		
			Enterprise Fund - Landfill MSW Total													
			Enterprise Fund - Landfill C&D	Integrated Solid Waste	Landfill - C&D	CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ 190,000	\$ 190,000	\$ 40,296	\$ 16,397	\$ -	\$ (173,603)	\$ (190,000)
							OTHER IMPROVEMENTS	\$ -	\$ 3,080	\$ 60,000	\$ 61,000	\$ 63,706	\$ -	\$ -	\$ (60,000)	\$ (60,000)
			CAPITAL OUTLAY Total			\$ -	\$ 3,080	\$ 250,000	\$ 251,000	\$ 104,002	\$ 16,397	\$ -	\$ (233,603)	\$ (250,000)		
						INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ -	\$ -	\$ 1,300	\$ 1,300	\$ -	\$ 1,300	\$ 1,300	\$ -	\$ -
							VEHICLE MILEAGE	\$ -	\$ -	\$ 5,638	\$ 5,638	\$ -	\$ 5,638	\$ 5,638	\$ -	\$ -
INTERNAL SERVICE CHARGES Total			\$ -	\$ -	\$ 6,938	\$ 6,938	\$ -	\$ 6,938	\$ 6,938	\$ -	\$ -					
			OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ -	\$ 195	\$ 4,732	\$ 4,732	\$ 3,500	\$ 6,050	\$ 6,050	\$ 1,318	\$ 1,318			
				INDIRECT COST	\$ -	\$ -	\$ 13,490	\$ 13,490	\$ -	\$ 13,490	\$ 13,490	\$ -	\$ -			
				OPEB COSTS	\$ -	\$ -	\$ 1,715	\$ 1,715	\$ -	\$ 1,715	\$ 1,715	\$ -	\$ -			
OTHER EXPENDITURES Total			\$ -	\$ 195	\$ 19,937	\$ 19,937	\$ 3,500	\$ 21,255	\$ 21,255	\$ 1,318	\$ 1,318					
			OTHER PROFESSIONAL SERVICES	ENGINEERING	\$ -	\$ 7,872	\$ 8,975	\$ 8,975	\$ 4,769	\$ 8,975	\$ 8,975	\$ -	\$ -			
				PROFESSIONAL SERVICES	\$ -	\$ 363	\$ 680	\$ 680	\$ -	\$ 680	\$ 680	\$ -	\$ -			
OTHER PROFESSIONAL SERVICES Total			\$ -	\$ 8,235	\$ 9,655	\$ 9,655	\$ 4,769	\$ 9,655	\$ 9,655	\$ -	\$ -					
			OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ -	\$ 8,434	\$ 15,561	\$ 15,561	\$ 11,020	\$ 19,515	\$ 19,515	\$ 3,954	\$ 3,954			
				CONTRACTED SVCS. EQUIP	\$ -	\$ 1,916	\$ 4,295	\$ 4,295	\$ 384	\$ -	\$ -	\$ (4,295)	\$ (4,295)			
				STAFF TRAINING	\$ -	\$ 92	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ -	\$ -			
				TELEPHONE	\$ -	\$ -	\$ 665	\$ 665	\$ -	\$ 665	\$ 665	\$ -	\$ -			
				UNIFORMS	\$ -	\$ 384	\$ 475	\$ 475	\$ 100	\$ 475	\$ 475	\$ -	\$ -			
OTHER PURCHASED SERVICES Total			\$ -	\$ 10,826	\$ 22,596	\$ 22,596	\$ 13,104	\$ 22,255	\$ 22,255	\$ (341)	\$ (341)					
			PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	\$ -	\$ 1,329	\$ 2,658	\$ 2,658	\$ 2,118	\$ 2,658	\$ 2,658	\$ -	\$ -			
				MAINT & REPAIR EQUIPMENT	\$ -	\$ 7,038	\$ 5,686	\$ 5,686	\$ 6,345	\$ 5,686	\$ 5,686	\$ -	\$ -			
				UTILITIES	\$ -	\$ -	\$ 2,025	\$ 2,025	\$ -	\$ 2,025	\$ 2,025	\$ -	\$ -			
PURCHASED PROPERTY SERVICE Total			\$ -	\$ 8,367	\$ 10,369	\$ 10,369	\$ 10,369	\$ 8,463	\$ 10,369	\$ 10,369	\$ -	\$ -				
			SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ -	\$ 2,713	\$ 1,707	\$ 1,707	\$ 3,693	\$ 3,591	\$ 3,591	\$ 1,884	\$ 1,884			
				FICA	\$ -	\$ 8,966	\$ 12,881	\$ 12,881	\$ 12,142	\$ 12,907	\$ 12,907	\$ 26	\$ 26			
				GROUP INSURANCE	\$ -	\$ 20,695	\$ 15,645	\$ 15,645	\$ 22,357	\$ 32,370	\$ 32,370	\$ 16,725	\$ 16,725			
				OVERTIME	\$ -	\$ 2,171	\$ 2,069	\$ 2,069	\$ 8,158	\$ 2,069	\$ 2,069	\$ (0)	\$ -			
				PART TIME	\$ -	\$ -	\$ 11,698	\$ 11,698	\$ -	\$ 11,698	\$ 11,698	\$ 0	\$ -			
				REGULAR	\$ -	\$ 127,492	\$ 152,902	\$ 152,902	\$ 159,580	\$ 151,356	\$ 151,356	\$ (1,546)	\$ (1,546)			
				RETIREMENT	\$ -	\$ 11,345	\$ 13,584	\$ 13,584	\$ 14,692	\$ 13,456	\$ 12,828	\$ (128)	\$ (756)			
				TELEPHONE ALLOWANCE	\$ -	\$ 542	\$ 1,080	\$ 1,080	\$ 810	\$ 540	\$ 540	\$ (540)	\$ (540)			
				WORKERS COMP	\$ -	\$ 10,791	\$ 7,027	\$ 7,027	\$ 11,250	\$ 11,391	\$ 11,391	\$ 4,364	\$ 4,364			
SALARIES & BENEFITS Total			\$ -	\$ 184,715	\$ 218,593	\$ 218,593	\$ 218,593	\$ 232,682	\$ 239,377	\$ 238,750	\$ 20,784	\$ 20,157				
			SUPPLIES	DEPARTMENTAL SUPPLIES	\$ -	\$ 100	\$ 1,160	\$ 1,160	\$ 642	\$ 804	\$ 804	\$ (356)	\$ (356)			
				GAS - DIESEL - OIL	\$ -	\$ 35,262	\$ 46,525	\$ 46,525	\$ -	\$ 46,525	\$ 46,524	\$ -	\$ (1)			

Expenditure / Revenue		Expenditure										Department Request	Adopted Budget	
Fund	Department	Division	Expenditure / Revenue Type	Account Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2015 YTD Actual	FY 2016 Department Request	FY 2016 Adopted Budget	\$ Change vs. Adopted	\$ Change vs. Adopted	
	Integrated Solid Waste	Landfill - C&D	SUPPLIES	MEDICAL-HEP B	\$ -	\$ -	\$ 105	\$ 105	\$ -	\$ 105	\$ 105	\$ -	\$ -	
				SMALL TOOLS & EQUIPMENT	\$ -	\$ 105	\$ 395	\$ 395	\$ -	\$ 395	\$ 395	\$ -	\$ -	
			SUPPLIES Total		\$ -	\$ 35,467	\$ 48,185	\$ 48,185	\$ 642	\$ 47,829	\$ 47,828	\$ (356)	\$ (357)	
		Landfill - C&D Total		\$ -	\$ 250,885	\$ 586,273	\$ 587,273	\$ 367,161	\$ 374,075	\$ 357,050	\$ (212,198)	\$ (229,223)		
	Integrated Solid Waste Total		\$ -	\$ 250,885	\$ 586,273	\$ 587,273	\$ 367,161	\$ 374,075	\$ 357,050	\$ (212,198)	\$ (229,223)			
Enterprise Fund - Landfill C&D Total					\$ -	\$ 250,885	\$ 586,273	\$ 587,273	\$ 367,161	\$ 374,075	\$ 357,050	\$ (212,198)	\$ (229,223)	
DavidsonWorks	DavidsonWorks	Administration	INTERNAL SERVICE CHARGES		INT CHARGE-TELEPHONE	\$ 4,554	\$ 7,128	\$ 10,000	\$ 13,000	\$ 6,035	\$ 10,000	\$ 10,000	\$ -	\$ -
			INTERNAL SERVICE CHARGES Total		\$ 4,554	\$ 7,128	\$ 10,000	\$ 13,000	\$ 6,035	\$ 10,000	\$ 10,000	\$ -	\$ -	
			OTHER EXPENDITURES		DUES & SUBSCRIPTIONS	\$ 2,175	\$ 2,601	\$ 2,750	\$ 3,000	\$ 1,853	\$ 2,840	\$ 2,840	\$ 90	\$ 90
			OTHER EXPENDITURES Total		\$ 2,175	\$ 2,601	\$ 2,750	\$ 3,000	\$ 1,853	\$ 2,840	\$ 2,840	\$ 90	\$ 90	
			OTHER JTEC EXPENSES		PIC	\$ 1,501	\$ 2,276	\$ 2,500	\$ 3,500	\$ 2,403	\$ 5,000	\$ 5,000	\$ 2,500	\$ 2,500
			OTHER JTEC EXPENSES Total		\$ 1,501	\$ 2,276	\$ 2,500	\$ 3,500	\$ 2,403	\$ 5,000	\$ 5,000	\$ 2,500	\$ 2,500	
			OTHER PURCHASED SERVICES	ADVERTISING	\$ 222	\$ 156	\$ 800	\$ 800	\$ 156	\$ 800	\$ 800	\$ -	\$ -	
				CONTRACTED SERVICES	\$ 325	\$ -	\$ 28,594	\$ 20,000	\$ 11,288	\$ 32,960	\$ 32,960	\$ 4,366	\$ 4,366	
				POSTAGE	\$ 191	\$ 226	\$ 500	\$ 500	\$ 203	\$ 500	\$ 500	\$ -	\$ -	
				PRINTING	\$ 395	\$ 722	\$ 1,200	\$ 1,200	\$ 308	\$ 1,200	\$ 1,200	\$ -	\$ -	
				STAFF TRAINING	\$ 2,213	\$ 1,249	\$ 2,000	\$ 3,500	\$ 1,956	\$ 4,000	\$ 4,000	\$ 2,000	\$ 2,000	
				TELEPHONE	\$ 1,101	\$ 1,213	\$ 1,300	\$ 2,000	\$ 1,066	\$ 2,000	\$ 2,000	\$ 700	\$ 700	
				OTHER PURCHASED SERVICES Total		\$ 4,447	\$ 3,566	\$ 34,394	\$ 28,000	\$ 14,978	\$ 41,460	\$ 41,460	\$ 7,066	\$ 7,066
			SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 1,240	\$ 608	\$ 695	\$ 706	\$ 671	\$ 742	\$ 742	\$ 47	\$ 47	
				FICA	\$ 5,516	\$ 4,795	\$ 6,002	\$ 7,000	\$ 4,184	\$ 6,789	\$ 6,789	\$ 787	\$ 787	
				GROUP INSURANCE	\$ 12,397	\$ 12,107	\$ 13,671	\$ 15,500	\$ 10,465	\$ 20,442	\$ 20,442	\$ 6,771	\$ 6,771	
				REGULAR	\$ 75,854	\$ 67,484	\$ 77,752	\$ 97,600	\$ 55,848	\$ 85,874	\$ 88,088	\$ 8,122	\$ 8,122	
				RETIREMENT	\$ 6,363	\$ 5,836	\$ 6,323	\$ 7,834	\$ 4,844	\$ 7,119	\$ 7,089	\$ 796	\$ 766	
				TELEPHONE ALLOWANCE	\$ 147	\$ 132	\$ 189	\$ 350	\$ 190	\$ 189	\$ 189	\$ -	\$ -	
				WORKERS COMP	\$ 255	\$ 225	\$ 1,002	\$ 1,300	\$ 187	\$ 1,312	\$ 1,312	\$ 310	\$ 310	
				SALARIES & BENEFITS Total		\$ 101,772	\$ 91,187	\$ 105,634	\$ 130,290	\$ 76,390	\$ 122,468	\$ 124,651	\$ 16,834	\$ 16,803
			SUPPLIES		DEPARTMENTAL SUPPLIES	\$ 2,711	\$ 1,297	\$ 2,500	\$ 3,500	\$ 1,567	\$ 4,000	\$ 4,000	\$ 1,500	\$ 1,500
			SUPPLIES Total		\$ 2,711	\$ 1,297	\$ 2,500	\$ 3,500	\$ 1,567	\$ 4,000	\$ 4,000	\$ 1,500	\$ 1,500	
		Administration Total		\$ 117,160	\$ 108,055	\$ 157,778	\$ 181,290	\$ 103,225	\$ 185,768	\$ 187,951	\$ 27,990	\$ 27,959		
		General	OTHER EXPENDITURES		DUES & SUBSCRIPTIONS	\$ 485	\$ 559	\$ 1,100	\$ 2,000	\$ 554	\$ 1,135	\$ 1,135	\$ 35	\$ 35
			OTHER EXPENDITURES Total		\$ 485	\$ 559	\$ 1,100	\$ 2,000	\$ 554	\$ 1,135	\$ 1,135	\$ 35	\$ 35	
			OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 15,832	\$ 15,110	\$ 20,123	\$ 21,585	\$ 12,273	\$ 20,000	\$ 20,000	\$ (123)	\$ (123)	
				STAFF TRAINING	\$ 3,012	\$ 3,354	\$ 4,000	\$ 5,500	\$ 1,923	\$ 3,000	\$ 3,000	\$ (1,000)	\$ (1,000)	
				TELEPHONE	\$ 19	\$ 26	\$ -	\$ -	\$ 12	\$ -	\$ -	\$ -	\$ -	
			OTHER PURCHASED SERVICES Total		\$ 18,863	\$ 18,490	\$ 24,123	\$ 27,085	\$ 14,208	\$ 23,000	\$ 23,000	\$ (1,123)	\$ (1,123)	
			SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 1,448	\$ 871	\$ 971	\$ 1,000	\$ 887	\$ 991	\$ 991	\$ 20	\$ 20	
				FICA	\$ 7,628	\$ 6,973	\$ 8,025	\$ 8,025	\$ 5,788	\$ 9,073	\$ 9,073	\$ 1,048	\$ 1,048	
				GROUP INSURANCE	\$ 16,201	\$ 16,354	\$ 19,139	\$ 19,139	\$ 13,334	\$ 27,319	\$ 27,319	\$ 8,180	\$ 8,180	
				REGULAR	\$ 103,777	\$ 96,010	\$ 103,905	\$ 99,500	\$ 77,115	\$ 114,759	\$ 117,611	\$ 10,854	\$ 10,854	
				RETIREMENT	\$ 8,680	\$ 8,303	\$ 8,384	\$ 8,600	\$ 6,685	\$ 9,514	\$ 9,474	\$ 1,130	\$ 1,090	
				TELEPHONE ALLOWANCE	\$ 156	\$ 132	\$ 189	\$ 350	\$ 214	\$ 189	\$ 189	\$ -	\$ -	
				WORKERS COMP	\$ 348	\$ 320	\$ 1,108	\$ 1,200	\$ 258	\$ 1,108	\$ 1,108	\$ -	\$ -	
				SALARIES & BENEFITS Total		\$ 138,238	\$ 128,963	\$ 141,721	\$ 137,814	\$ 104,281	\$ 162,954	\$ 165,765	\$ 21,233	\$ 21,192
			SUPPLIES		DEPARTMENTAL SUPPLIES	\$ 1,502	\$ 2,180	\$ 3,455	\$ 3,500	\$ 1,707	\$ 3,500	\$ 3,500	\$ 45	\$ 45
			SUPPLIES Total		\$ 1,502	\$ 2,180	\$ 3,455	\$ 3,500	\$ 1,707	\$ 3,500	\$ 3,500	\$ 45	\$ 45	
			General Total		\$ 159,088	\$ 150,192	\$ 170,399	\$ 170,399	\$ 120,750	\$ 190,589	\$ 193,400	\$ 20,190	\$ 20,149	
			WIA 10% Set-Aside / Program	OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 103,854	\$ 8,280	\$ -	\$ 7,450	\$ 7,070	\$ -	\$ -	\$ -	\$ -
					STAFF TRAINING	\$ -	\$ -	\$ -	\$ 187	\$ 187	\$ -	\$ -	\$ -	\$ -
				OTHER PURCHASED SERVICES Total		\$ 103,854	\$ 8,280	\$ -	\$ 7,637	\$ 7,257	\$ -	\$ -	\$ -	\$ -
				SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 182	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
					FICA	\$ 1,902	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
					GROUP INSURANCE	\$ 4,305	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		REGULAR			\$ 25,350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		RETIREMENT			\$ 2,104	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		TELEPHONE ALLOWANCE			\$ 31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		WORKERS COMP			\$ 84	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		SALARIES & BENEFITS Total			\$ 33,958	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		SUPPLIES		DEPARTMENTAL SUPPLIES	\$ 1,514	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
		SUPPLIES Total		\$ 1,514	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
		WIA 10% Set-Aside / Program Total		\$ 139,326	\$ 8,280	\$ -	\$ 7,637	\$ 7,257	\$ -	\$ -	\$ -	\$ -		
		WIA Adult / Program	CAPITAL OUTLAY		EQUIPMENT	\$ 3,116	\$ 3,816	\$ 4,000	\$ 4,000	\$ 3,433	\$ 4,500	\$ 4,500	\$ 500	\$ 500
			CAPITAL OUTLAY Total		\$ 3,116	\$ 3,816	\$ 4,000	\$ 4,000	\$ 3,433	\$ 4,500	\$ 4,500	\$ 500	\$ 500	

Expenditure / Revenue		Expenditure										Department Request	Adopted Budget
Fund	Department	Division	Expenditure / Revenue Type	Account Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2015 YTD Actual	FY 2016 Department Request	FY 2016 Adopted Budget	\$ Change vs. Adopted	\$ Change vs. Adopted
		WIA Adult / Program	OTHER PURCHASED SERVICES	ADVERTISING	\$ -	\$ 548	\$ 650	\$ 800	\$ -	\$ 800	\$ 800	\$ 150	\$ 150
				CONTRACTED SERVICES	\$ 128,796	\$ 113,339	\$ 90,269	\$ 216,527	\$ 183,790	\$ 102,590	\$ 102,590	\$ 12,321	\$ 12,321
				STAFF TRAINING	\$ 4,984	\$ 3,903	\$ 10,000	\$ 10,000	\$ 4,027	\$ 10,000	\$ 10,000	\$ -	\$ -
			OTHER PURCHASED SERVICES Total		\$ 133,780	\$ 117,790	\$ 100,919	\$ 227,327	\$ 187,817	\$ 113,390	\$ 113,390	\$ 12,471	\$ 12,471
			SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 1,369	\$ 1,675	\$ 1,796	\$ 1,500	\$ 1,508	\$ 1,559	\$ 1,559	\$ (237)	\$ (237)
				FICA	\$ 10,647	\$ 12,015	\$ 12,637	\$ 12,100	\$ 9,677	\$ 14,265	\$ 14,265	\$ 1,628	\$ 1,628
				GROUP INSURANCE	\$ 28,867	\$ 32,453	\$ 35,935	\$ 33,000	\$ 27,473	\$ 42,952	\$ 42,952	\$ 7,017	\$ 7,017
				REGULAR	\$ 144,785	\$ 164,576	\$ 163,366	\$ 158,050	\$ 132,874	\$ 180,432	\$ 184,915	\$ 17,066	\$ 17,066
				RETIREMENT	\$ 12,062	\$ 14,248	\$ 12,892	\$ 13,700	\$ 11,517	\$ 14,958	\$ 14,896	\$ 2,066	\$ 2,004
				TELEPHONE ALLOWANCE	\$ 74	\$ 102	\$ 54	\$ 54	\$ 24	\$ 54	\$ 54	\$ -	\$ -
				WORKERS COMP	\$ 482	\$ 549	\$ 857	\$ 750	\$ 444	\$ 857	\$ 857	\$ -	\$ -
			SALARIES & BENEFITS Total		\$ 198,286	\$ 225,618	\$ 227,537	\$ 219,154	\$ 183,516	\$ 255,078	\$ 259,498	\$ 27,541	\$ 27,478
			SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 4,579	\$ 2,360	\$ 6,000	\$ 6,000	\$ 1,330	\$ 5,000	\$ 5,000	\$ (1,000)	\$ (1,000)
			SUPPLIES Total		\$ 4,579	\$ 2,360	\$ 6,000	\$ 6,000	\$ 1,330	\$ 5,000	\$ 5,000	\$ (1,000)	\$ (1,000)
		WIA Adult / Program Total			\$ 339,761	\$ 349,584	\$ 338,456	\$ 456,481	\$ 376,096	\$ 377,968	\$ 382,388	\$ 39,512	\$ 39,449
		WIA Adult Service	SALARIES & BENEFITS	PARTICIPANT WAGES	\$ 20,307	\$ 35,205	\$ 36,758	\$ 30,000	\$ 8,648	\$ 28,500	\$ 28,500	\$ (8,258)	\$ (8,258)
			SALARIES & BENEFITS Total		\$ 20,307	\$ 35,205	\$ 36,758	\$ 30,000	\$ 8,648	\$ 28,500	\$ 28,500	\$ (8,258)	\$ (8,258)
		WIA Adult Service Total			\$ 20,307	\$ 35,205	\$ 36,758	\$ 30,000	\$ 8,648	\$ 28,500	\$ 28,500	\$ (8,258)	\$ (8,258)
		WIA Adult Services	OTHER PURCHASED SERVICES	PARTICIPANT SERVICES	\$ 2,302	\$ 825	\$ 2,000	\$ 2,000	\$ 770	\$ 2,000	\$ 2,000	\$ -	\$ -
			OTHER PURCHASED SERVICES Total		\$ 2,302	\$ 825	\$ 2,000	\$ 2,000	\$ 770	\$ 2,000	\$ 2,000	\$ -	\$ -
			SALARIES & BENEFITS	FICA	\$ 1,554	\$ 2,693	\$ 2,812	\$ 2,612	\$ 662	\$ 2,180	\$ 2,180	\$ (632)	\$ (632)
				WORKERS COMP	\$ 514	\$ 1,017	\$ 1,500	\$ 1,500	\$ 250	\$ 1,163	\$ 1,163	\$ (337)	\$ (337)
			SALARIES & BENEFITS Total		\$ 2,068	\$ 3,710	\$ 4,312	\$ 4,112	\$ 911	\$ 3,343	\$ 3,343	\$ (969)	\$ (969)
		WIA Adult Services Total			\$ 4,370	\$ 4,535	\$ 6,312	\$ 6,112	\$ 1,682	\$ 5,343	\$ 5,343	\$ (969)	\$ (969)
		WIA In School Youth / Program	OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 65	\$ 4,209	\$ 10,000	\$ 104,035	\$ 12,729	\$ 84,000	\$ 84,000	\$ 74,000	\$ 74,000
			OTHER PURCHASED SERVICES Total		\$ 65	\$ 4,209	\$ 10,000	\$ 104,035	\$ 12,729	\$ 84,000	\$ 84,000	\$ 74,000	\$ 74,000
		WIA In School Youth / Program Total			\$ 65	\$ 4,209	\$ 10,000	\$ 104,035	\$ 12,729	\$ 84,000	\$ 84,000	\$ 74,000	\$ 74,000
		WIA In School Youth / Service	OTHER PURCHASED SERVICES	PARTICIPANT SERVICES	\$ -	\$ -	\$ 1,000	\$ 250	\$ -	\$ 250	\$ 250	\$ (750)	\$ (750)
			OTHER PURCHASED SERVICES Total		\$ -	\$ -	\$ 1,000	\$ 250	\$ -	\$ 250	\$ 250	\$ (750)	\$ (750)
			SALARIES & BENEFITS	FICA	\$ 1,999	\$ 3,820	\$ 5,324	\$ 1,700	\$ 1,033	\$ 1,700	\$ 1,700	\$ (3,624)	\$ (3,624)
				PARTICIPANT WAGES	\$ 26,128	\$ 49,933	\$ 69,600	\$ 20,000	\$ 13,506	\$ 20,000	\$ 20,000	\$ (49,600)	\$ (49,600)
				WORKERS COMP	\$ 86	\$ 165	\$ 500	\$ 200	\$ 45	\$ 200	\$ 200	\$ (300)	\$ (300)
			SALARIES & BENEFITS Total		\$ 28,213	\$ 53,918	\$ 75,424	\$ 21,900	\$ 14,584	\$ 21,900	\$ 21,900	\$ (53,524)	\$ (53,524)
		WIA In School Youth / Service Total			\$ 28,213	\$ 53,918	\$ 76,424	\$ 22,150	\$ 14,584	\$ 22,150	\$ 22,150	\$ (54,274)	\$ (54,274)
		WIA Youth / Program	CAPITAL OUTLAY	EQUIPMENT	\$ 1,313	\$ 4,372	\$ 4,000	\$ 4,000	\$ 3,518	\$ 2,400	\$ 2,400	\$ (1,600)	\$ (1,600)
			CAPITAL OUTLAY Total		\$ 1,313	\$ 4,372	\$ 4,000	\$ 4,000	\$ 3,518	\$ 2,400	\$ 2,400	\$ (1,600)	\$ (1,600)
			INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 1,728	\$ 1,728	\$ 1,800	\$ 1,800	\$ 1,584	\$ 1,800	\$ 1,800	\$ -	\$ -
			INTERNAL SERVICE CHARGES Total		\$ 1,728	\$ 1,728	\$ 1,800	\$ 1,800	\$ 1,584	\$ 1,800	\$ 1,800	\$ -	\$ -
			OTHER PURCHASED SERVICES	ADVERTISING	\$ 594	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ 500	\$ -	\$ -
				CONTRACTED SERVICES	\$ 90,345	\$ 84,085	\$ 82,918	\$ 115,139	\$ 57,484	\$ 83,786	\$ 83,786	\$ 868	\$ 868
				STAFF TRAINING	\$ 9,690	\$ 6,901	\$ 10,000	\$ 10,000	\$ 6,105	\$ 10,000	\$ 10,000	\$ -	\$ -
			OTHER PURCHASED SERVICES Total		\$ 100,629	\$ 90,986	\$ 93,418	\$ 125,639	\$ 63,589	\$ 94,286	\$ 94,286	\$ 868	\$ 868
			PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ -	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ 500	\$ -	\$ -
				UTILITIES	\$ 8,546	\$ 8,670	\$ 9,000	\$ 10,500	\$ 7,433	\$ 9,000	\$ 9,000	\$ -	\$ -
			PURCHASED PROPERTY SERVICE Total		\$ 8,546	\$ 8,670	\$ 9,500	\$ 11,000	\$ 7,433	\$ 9,500	\$ 9,500	\$ -	\$ -
			SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 1,617	\$ 1,624	\$ 1,650	\$ 1,500	\$ 1,031	\$ 1,196	\$ 1,196	\$ (454)	\$ (454)
				FICA	\$ 9,464	\$ 10,106	\$ 9,716	\$ 8,716	\$ 4,799	\$ 10,944	\$ 10,944	\$ 1,228	\$ 1,228
				GROUP INSURANCE	\$ 24,066	\$ 25,266	\$ 25,389	\$ 18,615	\$ 12,300	\$ 32,952	\$ 32,952	\$ 7,563	\$ 7,563
				REGULAR	\$ 127,359	\$ 135,741	\$ 125,331	\$ 96,344	\$ 63,919	\$ 138,424	\$ 141,863	\$ 13,093	\$ 13,093
				RETIREMENT	\$ 10,642	\$ 11,772	\$ 9,928	\$ 9,928	\$ 5,566	\$ 11,476	\$ 11,428	\$ 1,548	\$ 1,500
				TELEPHONE ALLOWANCE	\$ 65	\$ 75	\$ 54	\$ 54	\$ 24	\$ 54	\$ 54	\$ -	\$ -
				WORKERS COMP	\$ 426	\$ 454	\$ 704	\$ 704	\$ 214	\$ 704	\$ 704	\$ -	\$ -
			SALARIES & BENEFITS Total		\$ 173,639	\$ 185,038	\$ 172,772	\$ 135,861	\$ 87,853	\$ 195,749	\$ 199,141	\$ 22,977	\$ 22,930
			SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 1,609	\$ 1,568	\$ 5,000	\$ 5,000	\$ 1,181	\$ 3,500	\$ 3,500	\$ (1,500)	\$ (1,500)
			SUPPLIES Total		\$ 1,609	\$ 1,568	\$ 5,000	\$ 5,000	\$ 1,181	\$ 3,500	\$ 3,500	\$ (1,500)	\$ (1,500)
		WIA Youth / Program Total			\$ 287,464	\$ 292,362	\$ 286,490	\$ 283,300	\$ 165,158	\$ 307,235	\$ 310,627	\$ 20,745	\$ 20,698
		WIA Youth / Service	OTHER PURCHASED SERVICES	PARTICIPANT SERVICES	\$ 250	\$ -	\$ 2,000	\$ 2,000	\$ 39	\$ 2,000	\$ 2,000	\$ -	\$ -
			OTHER PURCHASED SERVICES Total		\$ 250	\$ -	\$ 2,000	\$ 2,000	\$ 39	\$ 2,000	\$ 2,000	\$ -	\$ -
			SALARIES & BENEFITS	FICA	\$ 3,491	\$ 4,172	\$ 6,656	\$ 6,656	\$ 1,599	\$ 5,800	\$ 5,800	\$ (856)	\$ (856)
				PARTICIPANT WAGES	\$ 45,636	\$ 54,538	\$ 87,000	\$ 78,200	\$ 20,899	\$ 75,400	\$ 75,400	\$ (11,600)	\$ (11,600)
				WORKERS COMP	\$ 151	\$ 180	\$ 676	\$ 676	\$ 69	\$ 676	\$ 676	\$ -	\$ -
			SALARIES & BENEFITS Total		\$ 49,278	\$ 58,890	\$ 94,332	\$ 85,532	\$ 22,566	\$ 81,876	\$ 81,876	\$ (12,456)	\$ (12,456)
		WIA Youth / Service Total			\$ 49,528	\$ 58,890	\$ 96,332	\$ 87,532	\$ 22,605	\$ 83,876	\$ 83,876	\$ (12,456)	\$ (12,456)

Expenditure / Revenue		Expenditure										Department Request	Adopted Budget		
Fund	Department	Division	Expenditure / Revenue Type	Account Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2015 YTD Actual	FY 2016 Department Request	FY 2016 Adopted Budget	\$ Change vs. Adopted	\$ Change vs. Adopted		
		WIA-Dislocated Worker / Program	CAPITAL OUTLAY	EQUIPMENT	\$ 3,116	\$ 3,837	\$ 4,000	\$ 4,000	\$ 3,433	\$ 4,000	\$ 4,000	\$ -	\$ -		
			CAPITAL OUTLAY Total			\$ 3,116	\$ 3,837	\$ 4,000	\$ 4,000	\$ 3,433	\$ 4,000	\$ 4,000	\$ -	\$ -	
			OTHER PURCHASED SERVICES	ADVERTISING	\$ 32	\$ 547	\$ 650	\$ 800	\$ -	\$ 800	\$ 800	\$ 150	\$ 150		
				CONTRACTED SERVICES	\$ 172,232	\$ 89,272	\$ 88,220	\$ 83,432	\$ 33,199	\$ 163,656	\$ 163,656	\$ 75,436	\$ 75,436		
			STAFF TRAINING	\$ 5,402	\$ 3,397	\$ 10,000	\$ 10,000	\$ 4,122	\$ 10,000	\$ 10,000	\$ -	\$ -			
				OTHER PURCHASED SERVICES Total			\$ 177,666	\$ 93,216	\$ 98,870	\$ 94,232	\$ 37,321	\$ 174,456	\$ 174,456	\$ 75,586	\$ 75,586
			SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 1,947	\$ 1,712	\$ 1,930	\$ 2,100	\$ 1,999	\$ 1,684	\$ 1,684	\$ (246)	\$ (246)		
				FICA	\$ 16,262	\$ 12,149	\$ 13,646	\$ 17,000	\$ 12,834	\$ 15,406	\$ 15,406	\$ 1,760	\$ 1,760		
				GROUP INSURANCE	\$ 45,459	\$ 34,077	\$ 38,669	\$ 45,500	\$ 36,273	\$ 46,387	\$ 46,387	\$ 7,718	\$ 7,718		
				REGULAR	\$ 220,667	\$ 167,660	\$ 176,429	\$ 221,050	\$ 176,563	\$ 194,860	\$ 199,701	\$ 18,431	\$ 18,431		
				RETIREMENT	\$ 18,369	\$ 14,515	\$ 13,917	\$ 19,500	\$ 15,302	\$ 16,155	\$ 16,087	\$ 2,238	\$ 2,170		
				TELEPHONE ALLOWANCE	\$ 67	\$ 102	\$ 54	\$ 54	\$ 24	\$ 54	\$ 54	\$ -	\$ -		
				WORKERS COMP	\$ 735	\$ 559	\$ 910	\$ 2,000	\$ 590	\$ 910	\$ 910	\$ -	\$ -		
				SALARIES & BENEFITS Total			\$ 303,506	\$ 230,774	\$ 245,555	\$ 307,204	\$ 243,585	\$ 275,454	\$ 280,229	\$ 29,899	\$ 29,833
			SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 4,444	\$ 2,725	\$ 6,000	\$ 6,000	\$ 1,418	\$ 6,000	\$ 6,000	\$ -	\$ -		
			SUPPLIES Total			\$ 4,444	\$ 2,725	\$ 6,000	\$ 6,000	\$ 1,418	\$ 6,000	\$ 6,000	\$ -	\$ -	
			WIA-Dislocated Worker / Program Total			\$ 488,732	\$ 330,552	\$ 354,425	\$ 411,436	\$ 285,757	\$ 459,910	\$ 464,685	\$ 105,485	\$ 105,419	
		WIA-Dislocated Worker / Service	OTHER PURCHASED SERVICES	PARTICIPANT SERVICES	\$ 782	\$ 1,079	\$ 1,500	\$ 1,500	\$ 285	\$ 1,500	\$ 1,500	\$ -	\$ -		
			OTHER PURCHASED SERVICES Total			\$ 782	\$ 1,079	\$ 1,500	\$ 1,500	\$ 285	\$ 1,500	\$ 1,500	\$ -	\$ -	
			SALARIES & BENEFITS	FICA	\$ 2,341	\$ 657	\$ 1,514	\$ 1,514	\$ 48	\$ 1,514	\$ 1,514	\$ -	\$ -		
				PARTICIPANT WAGES	\$ 30,601	\$ 8,584	\$ 19,793	\$ 19,793	\$ 629	\$ 19,793	\$ 19,793	\$ -	\$ -		
				WORKERS COMP	\$ 884	\$ 248	\$ 2,000	\$ 2,000	\$ 18	\$ 2,000	\$ 2,000	\$ -	\$ -		
			SALARIES & BENEFITS Total			\$ 33,826	\$ 9,489	\$ 23,307	\$ 23,307	\$ 695	\$ 23,307	\$ 23,307	\$ -	\$ -	
			WIA-Dislocated Worker / Service Total			\$ 34,608	\$ 10,568	\$ 24,807	\$ 24,807	\$ 980	\$ 24,807	\$ 24,807	\$ -	\$ -	
		DavidsonWorks Total			\$ 1,668,622	\$ 1,406,350	\$ 1,558,181	\$ 1,785,179	\$ 1,119,471	\$ 1,770,146	\$ 1,787,727	\$ 211,965	\$ 211,717		
DavidsonWorks Total			\$ 1,668,622	\$ 1,406,350	\$ 1,558,181	\$ 1,785,179	\$ 1,119,471	\$ 1,770,146	\$ 1,787,727	\$ 211,965	\$ 211,717				
Special Revenue - Emergency Telephone	Emergency Communications	911 Telephone System	CAPITAL OUTLAY	EQUIPMENT	\$ 51,383	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
			CAPITAL OUTLAY Total			\$ 51,383	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
			OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 164,157	\$ 227,096	\$ 197,450	\$ 197,450	\$ 172,194	\$ 202,873	\$ 202,873	\$ 5,423	\$ 5,423		
				STAFF TRAINING	\$ 15,768	\$ 10,362	\$ 15,000	\$ 15,000	\$ 4,409	\$ 15,000	\$ 15,000	\$ -	\$ -		
			TELEPHONE	\$ 286,952	\$ 301,137	\$ 314,146	\$ 314,146	\$ 291,848	\$ 288,933	\$ 286,106	\$ (25,213)	\$ (25,213)			
			TRAVEL	\$ -	\$ -	\$ 1,200	\$ 1,200	\$ -	\$ 1,200	\$ 1,200	\$ -	\$ -			
			OTHER PURCHASED SERVICES Total			\$ 466,877	\$ 538,595	\$ 527,796	\$ 527,796	\$ 468,450	\$ 508,006	\$ 505,179	\$ (19,790)	\$ (19,790)	
			SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 702	\$ -	\$ -	\$ -	\$ -	\$ 3,176	\$ 3,176	\$ 3,176	\$ 3,176		
			SUPPLIES Total			\$ 702	\$ -	\$ -	\$ -	\$ -	\$ 3,176	\$ 3,176	\$ 3,176	\$ 3,176	
		911 Telephone System Total			\$ 518,962	\$ 538,595	\$ 527,796	\$ 527,796	\$ 468,450	\$ 511,182	\$ 508,355	\$ (16,614)	\$ (16,614)		
		Emergency Communications Total			\$ 518,962	\$ 538,595	\$ 527,796	\$ 527,796	\$ 468,450	\$ 511,182	\$ 508,355	\$ (16,614)	\$ (16,614)		
Special Revenue - Emergency Telephone Total			\$ 518,962	\$ 538,595	\$ 527,796	\$ 527,796	\$ 468,450	\$ 511,182	\$ 508,355	\$ (16,614)	\$ (16,614)				
Internal Service - Garage Fund	Public Services	Garage	ASSET RECLASSIFICATION	ASSET RECLASSIFICATION	\$ (29,995)	\$ (12,557)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
			ASSET RECLASSIFICATION Total			\$ (29,995)	\$ (12,557)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
			CAPITAL OUTLAY	EQUIPMENT	\$ 29,995	\$ 28,714	\$ -	\$ 47,874	\$ -	\$ 62,806	\$ -	\$ 62,806	\$ -		
			CAPITAL OUTLAY Total			\$ 29,995	\$ 28,714	\$ -	\$ 47,874	\$ -	\$ 62,806	\$ -	\$ 62,806	\$ -	
			DEPRECIATION	DEPREC-BUILDINGS	\$ 8,114	\$ 8,114	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
				DEPREC-EQUIPMENT	\$ 44,730	\$ 14,274	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
				DEPRECIATION - VEHICLES	\$ -	\$ 40,960	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
			DEPRECIATION Total			\$ 52,844	\$ 63,348	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
			INSURANCE	OTHER	\$ 190,477	\$ 209,609	\$ 260,612	\$ 260,612	\$ 98,730	\$ 243,100	\$ 213,733	\$ (17,512)	\$ (46,879)		
			INSURANCE Total			\$ 190,477	\$ 209,609	\$ 260,612	\$ 260,612	\$ 98,730	\$ 243,100	\$ 213,733	\$ (17,512)	\$ (46,879)	
			INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 342	\$ 535	\$ 750	\$ 750	\$ 453	\$ 625	\$ 625	\$ (125)	\$ (125)		
				VEHICLE MILEAGE	\$ 2,584	\$ 5,210	\$ 1,848	\$ 1,848	\$ 5,542	\$ 1,848	\$ 1,848	\$ -	\$ -		
			INTERNAL SERVICE CHARGES Total			\$ 2,926	\$ 5,745	\$ 2,598	\$ 2,598	\$ 5,995	\$ 2,473	\$ 2,473	\$ (125)	\$ (125)	
			OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 475	\$ 475	\$ 2,060	\$ 2,060	\$ 2,279	\$ 2,060	\$ 2,060	\$ -	\$ -		
			OTHER EXPENDITURES Total			\$ 475	\$ 475	\$ 2,060	\$ 2,060	\$ 2,279	\$ 2,060	\$ 2,060	\$ -	\$ -	
			OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 2,100	\$ 3,494	\$ 3,800	\$ 3,800	\$ 2,122	\$ 3,350	\$ 3,350	\$ (450)	\$ (450)		
				POSTAGE	\$ -	\$ 12	\$ 25	\$ 25	\$ 61	\$ 70	\$ 70	\$ 45	\$ 45		
				STAFF TRAINING	\$ 2,249	\$ 1,636	\$ 2,200	\$ 2,200	\$ -	\$ 2,200	\$ 2,200	\$ -	\$ -		
				TELEPHONE	\$ 8	\$ 2	\$ 1,224	\$ 1,224	\$ 0	\$ -	\$ -	\$ (1,224)	\$ (1,224)		
				TRAVEL	\$ 7	\$ -	\$ 827	\$ 827	\$ -	\$ -	\$ -	\$ (827)	\$ (827)		
				UNIFORMS	\$ 565	\$ 845	\$ 1,725	\$ 1,725	\$ 560	\$ 1,000	\$ 1,000	\$ (725)	\$ (725)		
				OTHER PURCHASED SERVICES Total			\$ 4,929	\$ 5,989	\$ 9,801	\$ 9,801	\$ 2,744	\$ 6,620	\$ 6,620	\$ (3,181)	\$ (3,181)
				PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ 139,884	\$ 112,443	\$ 180,590	\$ 180,590	\$ 155,415	\$ 190,600	\$ 168,764	\$ 10,010	\$ (11,826)	

Expenditure / Revenue		Expenditure												Department Request	Adopted Budget
Fund	Department	Division	Expenditure / Revenue Type	Account Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2015 YTD Actual	FY 2016 Department Request	FY 2016 Adopted Budget	\$ Change vs. Adopted	\$ Change vs. Adopted		
			PURCHASED PROPERTY SERVICE Total		\$ 139,884	\$ 112,443	\$ 180,590	\$ 180,590	\$ 155,415	\$ 190,600	\$ 168,764	\$ 10,010	\$ (11,826)		
			SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 4,127	\$ 4,534	\$ 5,717	\$ 5,717	\$ 4,106	\$ 4,619	\$ 4,619	\$ (1,098)	\$ (1,098)		
				FICA	\$ 13,132	\$ 17,439	\$ 19,805	\$ 19,805	\$ 15,398	\$ 18,554	\$ 18,554	\$ (1,251)	\$ (1,251)		
				GROUP INSURANCE	\$ 35,852	\$ 45,506	\$ 54,682	\$ 54,682	\$ 39,712	\$ 48,586	\$ 48,586	\$ (6,096)	\$ (6,096)		
				OVERTIME	\$ 637	\$ 1,619	\$ 4,800	\$ 4,800	\$ 1,685	\$ 4,800	\$ 4,800	\$ -	\$ -		
				REGULAR	\$ 172,483	\$ 223,930	\$ 248,371	\$ 248,371	\$ 203,065	\$ 233,122	\$ 233,122	\$ (15,249)	\$ (15,249)		
				RETIREMENT	\$ 14,650	\$ 19,734	\$ 22,446	\$ 22,446	\$ 17,899	\$ 20,786	\$ 19,815	\$ (1,660)	\$ (2,631)		
				TELEPHONE ALLOWANCE	\$ 1,440	\$ 1,990	\$ 1,740	\$ 1,740	\$ 1,744	\$ 1,980	\$ 1,980	\$ 240	\$ 240		
				WORKERS COMP	\$ 4,836	\$ 6,412	\$ 13,340	\$ 13,340	\$ 5,577	\$ 6,747	\$ 6,747	\$ (6,593)	\$ (6,593)		
			SALARIES & BENEFITS Total		\$ 247,157	\$ 321,164	\$ 370,901	\$ 370,901	\$ 289,187	\$ 339,195	\$ 338,223	\$ (31,706)	\$ (32,678)		
			SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 128,626	\$ 162,642	\$ 146,600	\$ 146,600	\$ 111,804	\$ 115,900	\$ 115,900	\$ (30,700)	\$ (30,700)		
				GAS - DIESEL - OIL	\$ 971,047	\$ 1,054,678	\$ 1,000,000	\$ 1,000,000	\$ 688,614	\$ 939,600	\$ 939,600	\$ (60,400)	\$ (60,400)		
			SUPPLIES Total		\$ 1,099,673	\$ 1,217,320	\$ 1,146,600	\$ 1,146,600	\$ 800,418	\$ 1,055,500	\$ 1,055,500	\$ (91,100)	\$ (91,100)		
		Garage Total			\$ 1,738,365	\$ 1,952,250	\$ 1,973,162	\$ 2,021,036	\$ 1,354,767	\$ 1,902,354	\$ 1,787,373	\$ (70,808)	\$ (185,789)		
	Public Services Total				\$ 1,738,365	\$ 1,952,250	\$ 1,973,162	\$ 2,021,036	\$ 1,354,767	\$ 1,902,354	\$ 1,787,373	\$ (70,808)	\$ (185,789)		
Internal Service - Garage Fund Total					\$ 1,738,365	\$ 1,952,250	\$ 1,973,162	\$ 2,021,036	\$ 1,354,767	\$ 1,902,354	\$ 1,787,373	\$ (70,808)	\$ (185,789)		
Special Revenue - Transportation	Public Services	Transportation	CAPITAL OUTLAY	EQUIPMENT	\$ 169,294	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
			CAPITAL OUTLAY Total		\$ 169,294	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
			INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 982	\$ 1,537	\$ 1,356	\$ 1,356	\$ 1,301	\$ 1,356	\$ 1,356	\$ -	\$ -		
				VEHICLE MILEAGE	\$ 118,700	\$ 104,422	\$ 80,521	\$ 80,521	\$ 84,499	\$ 80,521	\$ 80,521	\$ -	\$ -		
			INTERNAL SERVICE CHARGES Total		\$ 119,682	\$ 105,959	\$ 81,877	\$ 81,877	\$ 85,800	\$ 81,877	\$ 81,877	\$ -	\$ -		
			OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 700	\$ 1,020	\$ 1,500	\$ 1,500	\$ 1,050	\$ 600	\$ 600	\$ (900)	\$ (900)		
			OTHER EXPENDITURES Total		\$ 700	\$ 1,020	\$ 1,500	\$ 1,500	\$ 1,050	\$ 600	\$ 600	\$ (900)	\$ (900)		
			OTHER PURCHASED SERVICES	ADVERTISING	\$ 3,448	\$ 7,140	\$ 3,625	\$ 3,625	\$ 1,319	\$ 2,000	\$ 2,000	\$ (1,625)	\$ (1,625)		
				CONTRACTED SERVICES	\$ 15,071	\$ 145,224	\$ 49,935	\$ 49,935	\$ 51,178	\$ 49,935	\$ 49,934	\$ -	\$ (1)		
				POSTAGE	\$ 851	\$ 292	\$ 258	\$ 258	\$ 190	\$ 200	\$ 200	\$ (58)	\$ (58)		
				PRINTING	\$ 862	\$ 8,941	\$ 850	\$ 850	\$ 235	\$ 400	\$ 400	\$ (450)	\$ (450)		
				STAFF TRAINING	\$ 1,934	\$ 2,339	\$ 2,597	\$ 2,597	\$ 2,109	\$ 1,600	\$ 1,600	\$ (997)	\$ (997)		
				TELEPHONE	\$ 5,851	\$ 4,171	\$ 3,783	\$ 3,783	\$ 3,085	\$ 3,200	\$ 3,200	\$ (583)	\$ (583)		
				TRANSPORTATION	\$ 618,293	\$ 579,511	\$ 152,954	\$ 152,954	\$ 227,035	\$ 276,300	\$ 152,850	\$ 123,346	\$ (104)		
				TRAVEL	\$ 1,049	\$ 2,198	\$ 4,110	\$ 4,110	\$ 1,203	\$ 2,100	\$ 2,100	\$ (2,010)	\$ (2,010)		
				UNIFORMS	\$ 3,901	\$ 1,010	\$ 1,884	\$ 1,884	\$ 400	\$ 1,200	\$ 1,200	\$ (684)	\$ (684)		
			OTHER PURCHASED SERVICES Total		\$ 651,260	\$ 750,826	\$ 219,996	\$ 219,996	\$ 286,754	\$ 336,935	\$ 213,484	\$ 116,939	\$ (6,512)		
			PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ 22	\$ -	\$ -	\$ -	\$ 9	\$ -	\$ -	\$ -	\$ -		
			PURCHASED PROPERTY SERVICE Total		\$ 22	\$ -	\$ -	\$ -	\$ 9	\$ -	\$ -	\$ -	\$ -		
			SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 10,289	\$ 9,633	\$ 13,976	\$ 13,976	\$ 6,824	\$ 7,169	\$ 7,030	\$ (6,807)	\$ (6,946)		
				FICA	\$ 32,961	\$ 32,524	\$ 37,019	\$ 37,019	\$ 21,956	\$ 28,375	\$ 22,281	\$ (8,644)	\$ (14,738)		
				GROUP INSURANCE	\$ 90,320	\$ 86,045	\$ 109,364	\$ 109,364	\$ 53,500	\$ 72,879	\$ 56,684	\$ (36,485)	\$ (52,680)		
				OVERTIME	\$ 11,503	\$ 19,552	\$ -	\$ -	\$ 12,960	\$ -	\$ -	\$ -	\$ -		
				PART TIME	\$ 17,476	\$ 16,100	\$ 33,000	\$ 33,000	\$ 4,497	\$ 65,554	\$ 66,323	\$ 32,554	\$ 33,323		
				REGULAR	\$ 414,605	\$ 405,107	\$ 436,926	\$ 436,926	\$ 271,834	\$ 298,187	\$ 217,896	\$ (138,739)	\$ (219,030)		
				RETIREMENT	\$ 36,006	\$ 37,173	\$ 41,459	\$ 41,459	\$ 24,992	\$ 30,097	\$ 22,083	\$ (11,362)	\$ (19,376)		
				TELEPHONE ALLOWANCE	\$ 2,010	\$ 2,138	\$ 1,380	\$ 1,380	\$ 1,419	\$ 1,560	\$ 720	\$ 180	\$ (660)		
				WORKERS COMP	\$ 17,377	\$ 17,435	\$ 18,768	\$ 18,768	\$ 11,033	\$ 10,335	\$ 9,124	\$ (8,433)	\$ (9,644)		
			SALARIES & BENEFITS Total		\$ 632,547	\$ 625,707	\$ 691,892	\$ 691,892	\$ 409,016	\$ 514,155	\$ 402,141	\$ (177,737)	\$ (289,751)		
			SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 8,161	\$ 6,975	\$ 10,222	\$ 10,222	\$ 10,607	\$ 10,222	\$ 10,222	\$ -	\$ -		
			SUPPLIES Total		\$ 8,161	\$ 6,975	\$ 10,222	\$ 10,222	\$ 10,607	\$ 10,222	\$ 10,222	\$ -	\$ -		
		Transportation Total			\$ 1,581,666	\$ 1,490,487	\$ 1,005,487	\$ 1,005,487	\$ 793,236	\$ 943,789	\$ 708,324	\$ (61,698)	\$ (297,163)		
	Public Services Total				\$ 1,581,666	\$ 1,490,487	\$ 1,005,487	\$ 1,005,487	\$ 793,236	\$ 943,789	\$ 708,324	\$ (61,698)	\$ (297,163)		
Special Revenue - Transportation Total					\$ 1,581,666	\$ 1,490,487	\$ 1,005,487	\$ 1,005,487	\$ 793,236	\$ 943,789	\$ 708,324	\$ (61,698)	\$ (297,163)		
Enterprise Funds - Airport Fund	Airport Fund	Airport Fund	ASSET RECLASSIFICATION	ASSET RECLASSIFICATION	\$ (334,426)	\$ (67,806)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
			ASSET RECLASSIFICATION Total		\$ (334,426)	\$ (67,806)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
			DEBT SERVICE	PRINCIPAL-OTHER DEBT	\$ 62,731	\$ 59,091	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
			DEBT SERVICE Total		\$ 62,731	\$ 59,091	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
			DEPRECIATION	DEPRECIATION	\$ 741,420	\$ 757,350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
			DEPRECIATION Total		\$ 741,420	\$ 757,350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
			INSURANCE	GENERAL LIABILITY	\$ 16,990	\$ 16,724	\$ 18,500	\$ 18,500	\$ 17,194	\$ 18,500	\$ 18,500	\$ -	\$ -		
			INSURANCE Total		\$ 16,990	\$ 16,724	\$ 18,500	\$ 18,500	\$ 17,194	\$ 18,500	\$ 18,500	\$ -	\$ -		
			OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	\$ 62,935	\$ 59,614	\$ 62,000	\$ 62,000	\$ 49,031	\$ 62,000	\$ 62,000	\$ -	\$ -		

Expenditure / Revenue		Expenditure												Department Request	Adopted Budget
Fund	Department	Division	Expenditure / Revenue Type	Account Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2015 YTD Actual	FY 2016 Department Request	FY 2016 Adopted Budget	\$ Change vs. Adopted	\$ Change vs. Adopted		
Enterprise Funds - Airport Fund	Airport Fund	Airport Fund	OTHER PROFESSIONAL SERVICES Total		\$ 62,935	\$ 59,614	\$ 62,000	\$ 62,000	\$ 49,031	\$ 62,000	\$ 62,000	\$ -	\$ -		
			OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 90,504	\$ 86,396	\$ 202,700	\$ 202,700	\$ 110,489	\$ 202,700	\$ 202,700	\$ -	\$ -		
			OTHER PURCHASED SERVICES Total		\$ 90,504	\$ 86,396	\$ 202,700	\$ 202,700	\$ 110,489	\$ 202,700	\$ 202,700	\$ -	\$ -		
			PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	\$ 47,196	\$ 48,493	\$ 44,240	\$ 44,240	\$ 24,837	\$ 44,240	\$ 44,240	\$ -	\$ -		
				UTILITIES	\$ 49,959	\$ 53,549	\$ 40,877	\$ 40,877	\$ 37,928	\$ 40,877	\$ 40,877	\$ -	\$ -		
			PURCHASED PROPERTY SERVICE Total		\$ 97,155	\$ 102,042	\$ 85,117	\$ 85,117	\$ 62,765	\$ 85,117	\$ 85,117	\$ -	\$ -		
			SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 627	\$ 2,384	\$ 500	\$ 500	\$ 1,090	\$ 500	\$ 500	\$ -	\$ -		
			SUPPLIES Total		\$ 627	\$ 2,384	\$ 500	\$ 500	\$ 1,090	\$ 500	\$ 500	\$ -	\$ -		
		Airport Fund Total		\$ 737,936	\$ 1,015,795	\$ 368,817	\$ 368,817	\$ 240,569	\$ 368,817	\$ 368,817	\$ -	\$ -			
	Airport Fund Total		\$ 737,936	\$ 1,015,795	\$ 368,817	\$ 368,817	\$ 240,569	\$ 368,817	\$ 368,817	\$ -	\$ -				
Enterprise Funds - Airport Fund Total					\$ 737,936	\$ 1,015,795	\$ 368,817	\$ 368,817	\$ 240,569	\$ 368,817	\$ 368,817	\$ -	\$ -		
Internal Service Funds - Insurance Fund	Insurance Fund	Insurance Fund	BENEFITS	CONTRACTED SERVICES	\$ 844,054	\$ 770,351	\$ 802,140	\$ 802,140	\$ 735,420	\$ 868,195	\$ 868,195	\$ 66,055	\$ 66,055		
				DEPENDENT LIFE	\$ 19,076	\$ 18,953	\$ 28,000	\$ 28,000	\$ 17,270	\$ 28,000	\$ 28,000	\$ -	\$ -		
				GROUP INSURANCE	\$ 5,844,771	\$ 7,094,163	\$ 6,309,629	\$ 6,309,629	\$ 5,495,206	\$ 6,539,914	\$ 6,492,875	\$ 230,285	\$ 230,285		
				MISCELLANEOUS EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
				WELLNESS PROGRAM	\$ -	\$ 23,379	\$ 26,852	\$ 26,852	\$ -	\$ 26,852	\$ 26,852	\$ -	\$ -		
			BENEFITS Total		\$ 6,707,901	\$ 7,906,846	\$ 7,166,621	\$ 7,166,621	\$ 6,247,896	\$ 7,462,961	\$ 7,415,922	\$ 296,340	\$ 296,340		
			SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ -	\$ 86	\$ 61	\$ 61	\$ 98	\$ -	\$ 108	\$ (61)	\$ (61)		
				FICA	\$ -	\$ 1,134	\$ 1,152	\$ 1,152	\$ 1,012	\$ -	\$ 1,217	\$ (1,152)	\$ (1,152)		
				GROUP INSURANCE	\$ -	\$ 1,724	\$ 1,739	\$ 1,739	\$ 1,655	\$ -	\$ 2,024	\$ (1,739)	\$ (1,739)		
				REGULAR	\$ -	\$ 15,480	\$ 15,060	\$ 15,060	\$ 13,799	\$ -	\$ 15,806	\$ (15,060)	\$ (15,060)		
				RETIREMENT	\$ -	\$ 1,334	\$ 1,318	\$ 1,318	\$ 1,191	\$ -	\$ 1,300	\$ (1,318)	\$ (1,318)		
				TELEPHONE ALLOWANCE	\$ -	\$ 136	\$ 360	\$ 360	\$ 119	\$ -	\$ 135	\$ (360)	\$ (360)		
				WORKERS COMP	\$ -	\$ 52	\$ 50	\$ 50	\$ 46	\$ -	\$ 53	\$ (50)	\$ (50)		
			SALARIES & BENEFITS Total		\$ -	\$ 19,946	\$ 19,740	\$ 19,740	\$ 17,919	\$ -	\$ 20,643	\$ (19,740)	\$ (19,740)		
		Insurance Fund Total		\$ 6,707,901	\$ 7,926,792	\$ 7,186,361	\$ 7,186,361	\$ 6,265,816	\$ 7,462,961	\$ 7,436,565	\$ 276,600	\$ 276,600			
	Insurance Fund Total		\$ 6,707,901	\$ 7,926,792	\$ 7,186,361	\$ 7,186,361	\$ 6,265,816	\$ 7,462,961	\$ 7,436,565	\$ 276,600	\$ 276,600				
Internal Service Funds - Insurance Fund Total					\$ 6,707,901	\$ 7,926,792	\$ 7,186,361	\$ 7,186,361	\$ 6,265,816	\$ 7,462,961	\$ 7,436,565	\$ 276,600	\$ 276,600		
Internal Service Funds - Workers Compensation Fund	Workers Compensation Fund	Workers Compensation Fund	BENEFITS	CONTRACTED SERVICES	\$ 41,982	\$ 33,324	\$ 72,984	\$ 72,984	\$ 54,776	\$ 72,984	\$ 72,984	\$ -	\$ -		
				WELLNESS PROGRAM	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 2,000	\$ 10,000	\$ 10,000	\$ -	\$ -		
				WORKERS COMP CLAIMS	\$ 359,361	\$ 385,681	\$ 290,000	\$ 290,000	\$ 348,224	\$ 290,000	\$ 322,016	\$ -	\$ -		
			BENEFITS Total		\$ 401,343	\$ 419,005	\$ 372,984	\$ 372,984	\$ 405,000	\$ 372,984	\$ 405,000	\$ -	\$ -		
			SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ -	\$ -	\$ 916	\$ 916	\$ -	\$ -	\$ -	\$ (916)	\$ (916)		
				FICA	\$ 1,588	\$ 302	\$ 1,300	\$ 1,300	\$ -	\$ -	\$ -	\$ (1,300)	\$ (1,300)		
				GROUP INSURANCE	\$ 4,137	\$ 1,102	\$ 6,800	\$ 6,800	\$ -	\$ -	\$ -	\$ (6,800)	\$ (6,800)		
				REGULAR	\$ 21,069	\$ 4,010	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ (20,000)	\$ (20,000)		
				RETIREMENT	\$ 1,740	\$ 344	\$ 1,600	\$ 1,600	\$ -	\$ -	\$ -	\$ (1,600)	\$ (1,600)		
				WORKERS COMP	\$ 1,001	\$ 190	\$ 1,400	\$ 1,400	\$ -	\$ -	\$ -	\$ (1,400)	\$ (1,400)		
				SALARIES & BENEFITS Total		\$ 29,535	\$ 5,948	\$ 32,016	\$ 32,016	\$ -	\$ -	\$ -	\$ (32,016)	\$ (32,016)	
		Workers Compensation Fund Total		\$ 430,878	\$ 424,953	\$ 405,000	\$ 405,000	\$ 405,000	\$ 372,984	\$ 405,000	\$ (32,016)	\$ (32,016)			
	Workers Compensation Fund Total		\$ 430,878	\$ 424,953	\$ 405,000	\$ 405,000	\$ 405,000	\$ 372,984	\$ 405,000	\$ (32,016)	\$ (32,016)				
Internal Service Funds - Workers Compensation Fund Total					\$ 430,878	\$ 424,953	\$ 405,000	\$ 405,000	\$ 405,000	\$ 372,984	\$ 405,000	\$ (32,016)	\$ (32,016)		
Special Revenue Funds - Special School District	Special School District	Special School District	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 1,486,562	\$ 1,543,185	\$ 1,530,000	\$ 1,530,000	\$ 1,476,985	\$ 1,491,805	\$ 1,491,805	\$ (38,195)	\$ (38,195)		
				TAX COMMISSIONS PAID	\$ 15,017	\$ 14,892	\$ -	\$ -	\$ 14,121	\$ -	\$ -	\$ -	\$ -		
				VTS COLLECTION COST	\$ -	\$ 3,015	\$ -	\$ -	\$ 3,627	\$ -	\$ -	\$ -	\$ -		
			OTHER EXPENDITURES Total		\$ 1,501,579	\$ 1,561,092	\$ 1,530,000	\$ 1,530,000	\$ 1,494,733	\$ 1,491,805	\$ 1,491,805	\$ (38,195)	\$ (38,195)		
	Special School District Total		\$ 1,501,579	\$ 1,561,092	\$ 1,530,000	\$ 1,530,000	\$ 1,494,733	\$ 1,491,805	\$ 1,491,805	\$ (38,195)	\$ (38,195)				
Special School District Total		\$ 1,501,579	\$ 1,561,092	\$ 1,530,000	\$ 1,530,000	\$ 1,494,733	\$ 1,491,805	\$ 1,491,805	\$ (38,195)	\$ (38,195)					
Special Revenue Funds - Special School District Total					\$ 1,501,579	\$ 1,561,092	\$ 1,530,000	\$ 1,530,000	\$ 1,494,733	\$ 1,491,805	\$ 1,491,805	\$ (38,195)	\$ (38,195)		
Special Revenue Funds - School Capital Outlay Fund	Davidson County Community College	Davidson County Community College	CAPITAL PROJECT RENOVATIONS	BUILDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000	\$ 1,000,000		
			CAPITAL PROJECT RENOVATIONS Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000	\$ 1,000,000		

Expenditure / Revenue		Expenditure											Department Request	Adopted Budget
Fund	Department	Division	Expenditure / Revenue Type	Account Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2015 YTD Actual	FY 2016 Department Request	FY 2016 Adopted Budget	\$ Change vs. Adopted	\$ Change vs. Adopted	
Special Revenue Funds - School Capital Outlay Fund	Davidson County Community College	Davidson County Community College			\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000	\$ 1,000,000	
		Total			\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000	\$ 1,000,000	
	Davidson County Community College				\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000	\$ 1,000,000	
	Davidson County Community College				\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000	\$ 1,000,000	
	Davidson County Schools	Davidson County Schools	CAPITAL PROJECT IMPROVEMENT	BUILDINGS	\$ 412,563	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				GROUNDS	\$ 648,478	\$ 3,900	\$ 393,501	\$ 393,501	\$ 301,200	\$ 393,501	\$ 393,501	\$ -	\$ -	\$ -
			CAPITAL PROJECT IMPROVEMENT Total		\$ 1,061,041	\$ 3,900	\$ 393,501	\$ 393,501	\$ 301,200	\$ 393,501	\$ 393,501	\$ -	\$ -	\$ -
			CAPITAL PROJECT NEW CONSTRUCTION	BUILDINGS	\$ 2,867,355	\$ 435,450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			CAPITAL PROJECT NEW CONSTRUCTION Total		\$ 2,867,355	\$ 435,450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			CAPITAL PROJECT OTHER EXPENDITURE	PROGRAM EXPENSE	\$ 9,278,222	\$ 1,314	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			CAPITAL PROJECT OTHER EXPENDITURE Total		\$ 9,278,222	\$ 1,314	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			CAPITAL PROJECT RENOVATIONS	BUILDING	\$ 853,086	\$ 1,045,740	\$ 992,850	\$ 2,492,850	\$ 493,653	\$ 1,247,046	\$ 1,296,420	\$ 254,196	\$ 2,381	
				GROUNDS	\$ -	\$ 73,662	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			CAPITAL PROJECT RENOVATIONS Total		\$ 853,086	\$ 1,119,402	\$ 992,850	\$ 2,492,850	\$ 493,653	\$ 1,247,046	\$ 1,296,420	\$ 254,196	\$ 2,381	
			Davidson County Schools Total		\$ 14,059,704	\$ 1,560,066	\$ 1,386,351	\$ 2,886,351	\$ 794,853	\$ 1,640,547	\$ 1,689,921	\$ 254,196	\$ 2,381	
	Davidson County Schools Total				\$ 14,059,704	\$ 1,560,066	\$ 1,386,351	\$ 2,886,351	\$ 794,853	\$ 1,640,547	\$ 1,689,921	\$ 254,196	\$ 2,381	
	Lexington City Schools	Lexington City Schools	CAPITAL PROJECT RENOVATIONS	BUILDING	\$ 232,224	\$ 291,910	\$ 393,501	\$ 393,501	\$ 393,501	\$ 512,256	\$ 495,287	\$ 118,755	\$ 2,381	
				GROUNDS	\$ 22,257	\$ 138,259	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			CAPITAL PROJECT RENOVATIONS Total		\$ 254,481	\$ 430,169	\$ 393,501	\$ 393,501	\$ 393,501	\$ 512,256	\$ 495,287	\$ 118,755	\$ 2,381	
			Lexington City Schools Total		\$ 254,481	\$ 430,169	\$ 393,501	\$ 393,501	\$ 393,501	\$ 512,256	\$ 495,287	\$ 118,755	\$ 2,381	
	Lexington City Schools Total				\$ 254,481	\$ 430,169	\$ 393,501	\$ 393,501	\$ 393,501	\$ 512,256	\$ 495,287	\$ 118,755	\$ 2,381	
	Thomasville City Schools	Thomasville City Schools	CAPITAL PROJECT IMPROVEMENT	BUILDINGS	\$ 9,599	\$ 6,855	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				GROUNDS	\$ -	\$ 26,096	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			CAPITAL PROJECT IMPROVEMENT Total		\$ 9,599	\$ 32,951	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			CAPITAL PROJECT RENOVATIONS	BUILDING	\$ 672,162	\$ 168,388	\$ 350,325	\$ 520,325	\$ 176,648	\$ 1,410,315	\$ 452,111	\$ 1,059,990	\$ 2,380	
				GROUNDS	\$ 11,555	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			CAPITAL PROJECT RENOVATIONS Total		\$ 683,717	\$ 168,388	\$ 350,325	\$ 520,325	\$ 176,648	\$ 1,410,315	\$ 452,111	\$ 1,059,990	\$ 2,380	
			Thomasville City Schools Total		\$ 693,316	\$ 201,339	\$ 350,325	\$ 520,325	\$ 176,648	\$ 1,410,315	\$ 452,111	\$ 1,059,990	\$ 2,380	
Thomasville City Schools Total				\$ 693,316	\$ 201,339	\$ 350,325	\$ 520,325	\$ 176,648	\$ 1,410,315	\$ 452,111	\$ 1,059,990	\$ 2,380		
Special Revenue Funds - School Capital Outlay Fund Total					\$ 15,007,501	\$ 2,191,574	\$ 2,130,177	\$ 3,800,177	\$ 1,365,002	\$ 4,563,118	\$ 2,637,319	\$ 2,432,941	\$ 1,007,142	
Mental Health Fund	Mental Health Fund	Mental Health Fund	OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 809,340	\$ 809,344	\$ 809,344	\$ 809,344	\$ 578,601	\$ 809,344	\$ 809,344	\$ -	\$ -	
			OTHER PURCHASED SERVICES Total		\$ 809,340	\$ 809,344	\$ 809,344	\$ 809,344	\$ 578,601	\$ 809,344	\$ 809,344	\$ -	\$ -	
			Mental Health Fund Total		\$ 809,340	\$ 809,344	\$ 809,344	\$ 809,344	\$ 578,601	\$ 809,344	\$ 809,344	\$ -	\$ -	
	Mental Health Fund Total				\$ 809,340	\$ 809,344	\$ 809,344	\$ 809,344	\$ 578,601	\$ 809,344	\$ 809,344	\$ -	\$ -	
Mental Health Fund Total					\$ 809,340	\$ 809,344	\$ 809,344	\$ 809,344	\$ 578,601	\$ 809,344	\$ 809,344	\$ -	\$ -	
Special Revenue Funds - Fire Districts	Arcadia - RC - Hampton	Arcadia - RC - Hampton	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 732,558	\$ 745,900	\$ 751,700	\$ 751,700	\$ 746,527	\$ 749,834	\$ 749,834	\$ (1,866)	\$ (1,866)	
				VTS COLLECTION COST	\$ -	\$ 2,284	\$ 3,000	\$ 3,000	\$ 2,574	\$ 2,256	\$ 2,256	\$ (744)	\$ (744)	
			OTHER EXPENDITURES Total		\$ 732,558	\$ 748,184	\$ 754,700	\$ 754,700	\$ 749,101	\$ 752,090	\$ 752,090	\$ (2,610)	\$ (2,610)	
	Arcadia - RC - Hampton Total		\$ 732,558	\$ 748,184	\$ 754,700	\$ 754,700	\$ 749,101	\$ 752,090	\$ 752,090	\$ (2,610)	\$ (2,610)			
	Arcadia - RC - Hampton Total		\$ 732,558	\$ 748,184	\$ 754,700	\$ 754,700	\$ 749,101	\$ 752,090	\$ 752,090	\$ (2,610)	\$ (2,610)			
	Badin	Badin	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 32,650	\$ 32,650	\$ 32,610	\$ 54,515	\$ 54,515	\$ 37,666	\$ 34,520	\$ 5,056	\$ 5,056	
				VTS COLLECTION COST	\$ -	\$ 26	\$ 40	\$ 40	\$ 27	\$ 113	\$ 110	\$ 73	\$ 73	
			OTHER EXPENDITURES Total		\$ 32,650	\$ 32,676	\$ 32,650	\$ 54,555	\$ 54,542	\$ 37,779	\$ 34,630	\$ 5,129	\$ 5,129	
	Badin Total		\$ 32,650	\$ 32,676	\$ 32,650	\$ 54,555	\$ 54,542	\$ 37,779	\$ 34,630	\$ 5,129	\$ 5,129			
	Badin Total		\$ 32,650	\$ 32,676	\$ 32,650	\$ 54,555	\$ 54,542	\$ 37,779	\$ 34,630	\$ 5,129	\$ 5,129			
	Central	Central	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 247,471	\$ 245,000	\$ 243,900	\$ 243,900	\$ 243,900	\$ 247,013	\$ 247,013	\$ 3,113	\$ 3,113	
				VTS COLLECTION COST	\$ -	\$ 848	\$ 1,100	\$ 1,100	\$ 913	\$ 743	\$ 743	\$ (357)	\$ (357)	
			OTHER EXPENDITURES Total		\$ 247,471	\$ 245,848	\$ 245,000	\$ 245,000	\$ 244,813	\$ 247,756	\$ 247,756	\$ 2,756	\$ 2,756	
	Central Total		\$ 247,471	\$ 245,848	\$ 245,000	\$ 245,000	\$ 244,813	\$ 247,756	\$ 247,756	\$ 2,756	\$ 2,756			
	Central Total		\$ 247,471	\$ 245,848	\$ 245,000	\$ 245,000	\$ 244,813	\$ 247,756	\$ 247,756	\$ 2,756	\$ 2,756			
	Churchland	Churchland	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 172,300	\$ 175,300	\$ 179,490	\$ 179,490	\$ 179,490	\$ 182,568	\$ 182,568	\$ 3,078	\$ 3,078	
				VTS COLLECTION COST	\$ -	\$ 587	\$ 810	\$ 810	\$ 675	\$ 549	\$ 549	\$ (261)	\$ (261)	
			OTHER EXPENDITURES Total		\$ 172,300	\$ 175,887	\$ 180,300	\$ 180,300	\$ 180,165	\$ 183,117	\$ 183,117	\$ 2,817	\$ 2,817	
	Churchland Total		\$ 172,300	\$ 175,887	\$ 180,300	\$ 180,300	\$ 180,165	\$ 183,117	\$ 183,117	\$ 2,817	\$ 2,817			

Expenditure / Revenue		Expenditure										Department Request	Adopted Budget
Fund	Department	Division	Expenditure / Revenue Type	Account Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2015 YTD Actual	FY 2016 Department Request	FY 2016 Adopted Budget	\$ Change vs. Adopted	\$ Change vs. Adopted
	Churchland Total				\$ 172,300	\$ 175,887	\$ 180,300	\$ 180,300	\$ 180,165	\$ 183,117	\$ 183,117	\$ 2,817	\$ 2,817
	Clemmons	Clemmons	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 44,927	\$ 45,222	\$ 46,836	\$ 46,836	\$ 46,836	\$ 48,435	\$ 48,435	\$ 1,599	\$ 1,599
				VTS COLLECTION COST	\$ -	\$ 129	\$ 170	\$ 170	\$ 121	\$ 146	\$ 146	\$ (24)	\$ (24)
			OTHER EXPENDITURES Total		\$ 44,927	\$ 45,351	\$ 47,006	\$ 47,006	\$ 46,957	\$ 48,581	\$ 48,581	\$ 1,575	\$ 1,575
	Clemmons Total				\$ 44,927	\$ 45,351	\$ 47,006	\$ 47,006	\$ 46,957	\$ 48,581	\$ 48,581	\$ 1,575	\$ 1,575
	Clemmons Total				\$ 44,927	\$ 45,351	\$ 47,006	\$ 47,006	\$ 46,957	\$ 48,581	\$ 48,581	\$ 1,575	\$ 1,575
	Fairgrove	Fairgrove	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 299,950	\$ 321,848	\$ 326,098	\$ 326,098	\$ 326,098	\$ 331,810	\$ 331,810	\$ 5,712	\$ 5,712
				VTS COLLECTION COST	\$ -	\$ 1,231	\$ 1,650	\$ 1,650	\$ 1,317	\$ 998	\$ 998	\$ (652)	\$ (652)
			OTHER EXPENDITURES Total		\$ 299,950	\$ 323,079	\$ 327,748	\$ 327,748	\$ 327,415	\$ 332,808	\$ 332,808	\$ 5,060	\$ 5,060
	Fairgrove Total				\$ 299,950	\$ 323,079	\$ 327,748	\$ 327,748	\$ 327,415	\$ 332,808	\$ 332,808	\$ 5,060	\$ 5,060
	Fairgrove Total				\$ 299,950	\$ 323,079	\$ 327,748	\$ 327,748	\$ 327,415	\$ 332,808	\$ 332,808	\$ 5,060	\$ 5,060
	Griffith	Griffith	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 212,538	\$ 217,781	\$ 221,451	\$ 221,451	\$ 221,451	\$ 226,265	\$ 226,265	\$ 4,814	\$ 4,814
				VTS COLLECTION COST	\$ -	\$ 724	\$ 950	\$ 950	\$ 745	\$ 681	\$ 681	\$ (269)	\$ (269)
			OTHER EXPENDITURES Total		\$ 212,538	\$ 218,505	\$ 222,401	\$ 222,401	\$ 222,196	\$ 226,946	\$ 226,946	\$ 4,545	\$ 4,545
	Griffith Total				\$ 212,538	\$ 218,505	\$ 222,401	\$ 222,401	\$ 222,196	\$ 226,946	\$ 226,946	\$ 4,545	\$ 4,545
	Griffith Total				\$ 212,538	\$ 218,505	\$ 222,401	\$ 222,401	\$ 222,196	\$ 226,946	\$ 226,946	\$ 4,545	\$ 4,545
	Gumtree	Gumtree	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 112,752	\$ 132,767	\$ 133,750	\$ 133,750	\$ 131,602	\$ 132,929	\$ 132,929	\$ (821)	\$ (821)
				VTS COLLECTION COST	\$ -	\$ 470	\$ 570	\$ 570	\$ 533	\$ 400	\$ 400	\$ (170)	\$ (170)
			OTHER EXPENDITURES Total		\$ 112,752	\$ 133,237	\$ 134,320	\$ 134,320	\$ 132,134	\$ 133,329	\$ 133,329	\$ (991)	\$ (991)
	Gumtree Total				\$ 112,752	\$ 133,237	\$ 134,320	\$ 134,320	\$ 132,134	\$ 133,329	\$ 133,329	\$ (991)	\$ (991)
	Gumtree Total				\$ 112,752	\$ 133,237	\$ 134,320	\$ 134,320	\$ 132,134	\$ 133,329	\$ 133,329	\$ (991)	\$ (991)
	Hasty	Hasty	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 368,569	\$ 358,959	\$ 362,546	\$ 362,546	\$ 361,251	\$ 420,164	\$ 420,164	\$ 57,618	\$ 57,618
				VTS COLLECTION COST	\$ -	\$ 1,022	\$ 1,320	\$ 1,320	\$ 1,094	\$ 1,264	\$ 1,264	\$ (56)	\$ (56)
			OTHER EXPENDITURES Total		\$ 368,569	\$ 359,981	\$ 363,866	\$ 363,866	\$ 362,345	\$ 421,428	\$ 421,428	\$ 57,562	\$ 57,562
	Hasty Total				\$ 368,569	\$ 359,981	\$ 363,866	\$ 363,866	\$ 362,345	\$ 421,428	\$ 421,428	\$ 57,562	\$ 57,562
	Hasty Total				\$ 368,569	\$ 359,981	\$ 363,866	\$ 363,866	\$ 362,345	\$ 421,428	\$ 421,428	\$ 57,562	\$ 57,562
	Healing Springs	Healing Springs	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 284,625	\$ 285,329	\$ 278,188	\$ 278,188	\$ 278,188	\$ 278,415	\$ 278,415	\$ 227	\$ 227
				VTS COLLECTION COST	\$ -	\$ 468	\$ 630	\$ 630	\$ 508	\$ 838	\$ 838	\$ 208	\$ 208
			OTHER EXPENDITURES Total		\$ 284,625	\$ 285,797	\$ 278,818	\$ 278,818	\$ 278,696	\$ 279,253	\$ 279,253	\$ 435	\$ 435
	Healing Springs Total				\$ 284,625	\$ 285,797	\$ 278,818	\$ 278,818	\$ 278,696	\$ 279,253	\$ 279,253	\$ 435	\$ 435
	Healing Springs Total				\$ 284,625	\$ 285,797	\$ 278,818	\$ 278,818	\$ 278,696	\$ 279,253	\$ 279,253	\$ 435	\$ 435
	Holly Grove	Holly Grove	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 213,608	\$ 216,000	\$ 220,110	\$ 220,110	\$ 219,391	\$ 220,785	\$ 220,785	\$ 675	\$ 675
				VTS COLLECTION COST	\$ -	\$ 691	\$ 890	\$ 890	\$ 775	\$ 664	\$ 664	\$ (226)	\$ (226)
			OTHER EXPENDITURES Total		\$ 213,608	\$ 216,691	\$ 221,000	\$ 221,000	\$ 220,166	\$ 221,449	\$ 221,449	\$ 449	\$ 449
	Holly Grove Total				\$ 213,608	\$ 216,691	\$ 221,000	\$ 221,000	\$ 220,166	\$ 221,449	\$ 221,449	\$ 449	\$ 449
	Holly Grove Total				\$ 213,608	\$ 216,691	\$ 221,000	\$ 221,000	\$ 220,166	\$ 221,449	\$ 221,449	\$ 449	\$ 449
	Horneytown	Horneytown	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 126,570	\$ 132,305	\$ 134,266	\$ 143,824	\$ 143,824	\$ 137,387	\$ 137,387	\$ 3,121	\$ 3,121
				VTS COLLECTION COST	\$ -	\$ 311	\$ 410	\$ 410	\$ 379	\$ 413	\$ 413	\$ 3	\$ 3
			OTHER EXPENDITURES Total		\$ 126,570	\$ 132,616	\$ 134,676	\$ 144,234	\$ 144,203	\$ 137,800	\$ 137,800	\$ 3,124	\$ 3,124
	Horneytown Total				\$ 126,570	\$ 132,616	\$ 134,676	\$ 144,234	\$ 144,203	\$ 137,800	\$ 137,800	\$ 3,124	\$ 3,124
	Horneytown Total				\$ 126,570	\$ 132,616	\$ 134,676	\$ 144,234	\$ 144,203	\$ 137,800	\$ 137,800	\$ 3,124	\$ 3,124
	Linwood	Linwood	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 248,324	\$ 235,188	\$ 270,745	\$ 270,745	\$ 270,745	\$ 270,711	\$ 270,711	\$ (34)	\$ (34)
				VTS COLLECTION COST	\$ -	\$ 490	\$ 670	\$ 670	\$ 592	\$ 815	\$ 815	\$ 145	\$ 145
			OTHER EXPENDITURES Total		\$ 248,324	\$ 235,678	\$ 271,415	\$ 271,415	\$ 271,337	\$ 271,526	\$ 271,526	\$ 111	\$ 111
	Linwood Total				\$ 248,324	\$ 235,678	\$ 271,415	\$ 271,415	\$ 271,337	\$ 271,526	\$ 271,526	\$ 111	\$ 111
	Linwood Total				\$ 248,324	\$ 235,678	\$ 271,415	\$ 271,415	\$ 271,337	\$ 271,526	\$ 271,526	\$ 111	\$ 111
	Midway	Midway	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 835,710	\$ 838,004	\$ 850,718	\$ 850,718	\$ 850,718	\$ 893,238	\$ 893,238	\$ 42,520	\$ 42,520
				VTS COLLECTION COST	\$ -	\$ 2,491	\$ 3,170	\$ 3,170	\$ 2,784	\$ 2,688	\$ 2,688	\$ (482)	\$ (482)
			OTHER EXPENDITURES Total		\$ 835,710	\$ 840,495	\$ 853,888	\$ 853,888	\$ 853,502	\$ 895,926	\$ 895,926	\$ 42,038	\$ 42,038
	Midway Total				\$ 835,710	\$ 840,495	\$ 853,888	\$ 853,888	\$ 853,502	\$ 895,926	\$ 895,926	\$ 42,038	\$ 42,038
	Midway Total				\$ 835,710	\$ 840,495	\$ 853,888	\$ 853,888	\$ 853,502	\$ 895,926	\$ 895,926	\$ 42,038	\$ 42,038
	North Lexington	North Lexington	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 204,000	\$ 222,466	\$ 209,210	\$ 209,210	\$ 209,210	\$ 219,652	\$ 219,652	\$ 10,442	\$ 10,442
				VTS COLLECTION COST	\$ -	\$ 633	\$ 790	\$ 790	\$ 634	\$ 661	\$ 661	\$ (129)	\$ (129)
			OTHER EXPENDITURES Total		\$ 204,000	\$ 223,099	\$ 210,000	\$ 210,000	\$ 209,844	\$ 220,313	\$ 220,313	\$ 10,313	\$ 10,313
	North Lexington Total				\$ 204,000	\$ 223,099	\$ 210,000	\$ 210,000	\$ 209,844	\$ 220,313	\$ 220,313	\$ 10,313	\$ 10,313
	North Lexington Total				\$ 204,000	\$ 223,099	\$ 210,000	\$ 210,000	\$ 209,844	\$ 220,313	\$ 220,313	\$ 10,313	\$ 10,313
	Pilot	Pilot	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 276,900	\$ 276,900	\$ 284,310	\$ 284,310	\$ 284,310	\$ 287,172	\$ 287,172	\$ 2,862	\$ 2,862

Expenditure / Revenue		Expenditure										Department Request	Adopted Budget
Fund	Department	Division	Expenditure / Revenue Type	Account Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2015 YTD Actual	FY 2016 Department Request	FY 2016 Adopted Budget	\$ Change vs. Adopted	\$ Change vs. Adopted
	Pilot	Pilot	OTHER EXPENDITURES	VTS COLLECTION COST	\$ -	\$ 890	\$ 1,190	\$ 1,190	\$ 963	\$ 864	\$ 864	\$ (326)	\$ (326)
			OTHER EXPENDITURES Total		\$ 276,900	\$ 277,790	\$ 285,500	\$ 285,500	\$ 285,273	\$ 288,036	\$ 288,036	\$ 2,536	\$ 2,536
			Pilot Total		\$ 276,900	\$ 277,790	\$ 285,500	\$ 285,500	\$ 285,273	\$ 288,036	\$ 288,036	\$ 2,536	\$ 2,536
	Pilot Total			\$ 276,900	\$ 277,790	\$ 285,500	\$ 285,500	\$ 285,273	\$ 288,036	\$ 288,036	\$ 2,536	\$ 2,536	
	Reeds	Reeds	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 196,984	\$ 184,318	\$ 187,384	\$ 187,384	\$ 187,384	\$ 187,706	\$ 187,706	\$ 322	\$ 322
			VTS COLLECTION COST	\$ -	\$ 660	\$ 890	\$ 890	\$ 701	\$ 565	\$ 565	\$ (325)	\$ (325)	
			OTHER EXPENDITURES Total		\$ 196,984	\$ 184,978	\$ 188,274	\$ 188,274	\$ 188,085	\$ 188,271	\$ 188,271	\$ (3)	\$ (3)
	Reeds Total			\$ 196,984	\$ 184,978	\$ 188,274	\$ 188,274	\$ 188,085	\$ 188,271	\$ 188,271	\$ (3)	\$ (3)	
	Reeds Total			\$ 196,984	\$ 184,978	\$ 188,274	\$ 188,274	\$ 188,085	\$ 188,271	\$ 188,271	\$ (3)	\$ (3)	
	Silver Valley	Silver Valley	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 389,483	\$ 388,083	\$ 386,683	\$ 403,987	\$ 403,987	\$ 392,675	\$ 392,675	\$ 5,992	\$ 5,992
			VTS COLLECTION COST	\$ -	\$ 1,103	\$ 1,400	\$ 1,400	\$ 1,294	\$ 1,182	\$ 1,182	\$ (218)	\$ (218)	
			OTHER EXPENDITURES Total		\$ 389,483	\$ 389,186	\$ 388,083	\$ 405,387	\$ 405,281	\$ 393,857	\$ 393,857	\$ 5,774	\$ 5,774
	Silver Valley Total			\$ 389,483	\$ 389,186	\$ 388,083	\$ 405,387	\$ 405,281	\$ 393,857	\$ 393,857	\$ 5,774	\$ 5,774	
	Silver Valley Total			\$ 389,483	\$ 389,186	\$ 388,083	\$ 405,387	\$ 405,281	\$ 393,857	\$ 393,857	\$ 5,774	\$ 5,774	
	South Davidson	South Davidson	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 103,700	\$ 103,700	\$ 109,670	\$ 109,670	\$ 109,670	\$ 110,128	\$ 110,128	\$ 458	\$ 458
			VTS COLLECTION COST	\$ -	\$ 242	\$ 330	\$ 330	\$ 292	\$ 331	\$ 331	\$ 1	\$ 1	
			OTHER EXPENDITURES Total		\$ 103,700	\$ 103,942	\$ 110,000	\$ 110,000	\$ 109,962	\$ 110,459	\$ 110,459	\$ 459	\$ 459
	South Davidson Total			\$ 103,700	\$ 103,942	\$ 110,000	\$ 110,000	\$ 109,962	\$ 110,459	\$ 110,459	\$ 459	\$ 459	
	South Davidson Total			\$ 103,700	\$ 103,942	\$ 110,000	\$ 110,000	\$ 109,962	\$ 110,459	\$ 110,459	\$ 459	\$ 459	
	South Emmons	South Emmons	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 67,000	\$ 62,103	\$ 71,646	\$ 71,646	\$ 67,519	\$ 71,261	\$ 71,261	\$ (385)	\$ (385)
			VTS COLLECTION COST	\$ -	\$ 166	\$ 190	\$ 190	\$ 199	\$ 214	\$ 214	\$ 24	\$ 24	
			OTHER EXPENDITURES Total		\$ 67,000	\$ 62,269	\$ 71,836	\$ 71,836	\$ 67,719	\$ 71,475	\$ 71,475	\$ (361)	\$ (361)
	South Emmons Total			\$ 67,000	\$ 62,269	\$ 71,836	\$ 71,836	\$ 67,719	\$ 71,475	\$ 71,475	\$ (361)	\$ (361)	
	South Emmons Total			\$ 67,000	\$ 62,269	\$ 71,836	\$ 71,836	\$ 67,719	\$ 71,475	\$ 71,475	\$ (361)	\$ (361)	
	South Lexington	South Lexington	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 203,000	\$ 203,950	\$ 204,220	\$ 204,220	\$ 204,220	\$ 255,887	\$ 255,887	\$ 51,667	\$ 51,667
			VTS COLLECTION COST	\$ -	\$ 586	\$ 780	\$ 780	\$ 660	\$ 770	\$ 770	\$ (10)	\$ (10)	
			OTHER EXPENDITURES Total		\$ 203,000	\$ 204,536	\$ 205,000	\$ 205,000	\$ 204,880	\$ 256,657	\$ 256,657	\$ 51,657	\$ 51,657
	South Lexington Total			\$ 203,000	\$ 204,536	\$ 205,000	\$ 205,000	\$ 204,880	\$ 256,657	\$ 256,657	\$ 51,657	\$ 51,657	
	South Lexington Total			\$ 203,000	\$ 204,536	\$ 205,000	\$ 205,000	\$ 204,880	\$ 256,657	\$ 256,657	\$ 51,657	\$ 51,657	
	Southmont	Southmont	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 648,249	\$ 654,483	\$ 659,823	\$ 659,823	\$ 659,823	\$ 670,570	\$ 670,570	\$ 10,747	\$ 10,747
			VTS COLLECTION COST	\$ -	\$ 1,390	\$ 1,820	\$ 1,820	\$ 1,578	\$ 2,018	\$ 2,018	\$ 198	\$ 198	
			OTHER EXPENDITURES Total		\$ 648,249	\$ 655,873	\$ 661,643	\$ 661,643	\$ 661,401	\$ 672,588	\$ 672,588	\$ 10,945	\$ 10,945
	Southmont Total			\$ 648,249	\$ 655,873	\$ 661,643	\$ 661,643	\$ 661,401	\$ 672,588	\$ 672,588	\$ 10,945	\$ 10,945	
	Southmont Total			\$ 648,249	\$ 655,873	\$ 661,643	\$ 661,643	\$ 661,401	\$ 672,588	\$ 672,588	\$ 10,945	\$ 10,945	
	Tyro	Tyro	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 318,721	\$ 321,881	\$ 323,164	\$ 323,164	\$ 323,164	\$ 323,909	\$ 323,909	\$ 745	\$ 745
			VTS COLLECTION COST	\$ -	\$ 1,025	\$ 1,350	\$ 1,350	\$ 1,209	\$ 975	\$ 975	\$ (375)	\$ (375)	
			OTHER EXPENDITURES Total		\$ 318,721	\$ 322,906	\$ 324,514	\$ 324,514	\$ 324,373	\$ 324,884	\$ 324,884	\$ 370	\$ 370
	Tyro Total			\$ 318,721	\$ 322,906	\$ 324,514	\$ 324,514	\$ 324,373	\$ 324,884	\$ 324,884	\$ 370	\$ 370	
	Tyro Total			\$ 318,721	\$ 322,906	\$ 324,514	\$ 324,514	\$ 324,373	\$ 324,884	\$ 324,884	\$ 370	\$ 370	
	Wallburg	Wallburg	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 585,735	\$ 748,243	\$ 748,731	\$ 760,207	\$ 748,731	\$ 746,456	\$ 746,456	\$ (2,275)	\$ (2,275)
			VTS COLLECTION COST	\$ -	\$ 2,214	\$ 2,800	\$ 2,800	\$ 2,381	\$ 2,246	\$ 2,246	\$ (554)	\$ (554)	
			OTHER EXPENDITURES Total		\$ 585,735	\$ 750,457	\$ 751,531	\$ 763,007	\$ 751,112	\$ 748,702	\$ 748,702	\$ (2,829)	\$ (2,829)
	Wallburg Total			\$ 585,735	\$ 750,457	\$ 751,531	\$ 763,007	\$ 751,112	\$ 748,702	\$ 748,702	\$ (2,829)	\$ (2,829)	
	Wallburg Total			\$ 585,735	\$ 750,457	\$ 751,531	\$ 763,007	\$ 751,112	\$ 748,702	\$ 748,702	\$ (2,829)	\$ (2,829)	
	Welcome	Welcome	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 496,254	\$ 520,538	\$ 507,461	\$ 507,461	\$ 507,461	\$ 565,347	\$ 565,347	\$ 57,886	\$ 57,886
			VTS COLLECTION COST	\$ -	\$ 1,324	\$ 1,780	\$ 1,780	\$ 1,513	\$ 1,701	\$ 1,701	\$ (79)	\$ (79)	
			OTHER EXPENDITURES Total		\$ 496,254	\$ 521,862	\$ 509,241	\$ 509,241	\$ 508,974	\$ 567,048	\$ 567,048	\$ 57,807	\$ 57,807
	Welcome Total			\$ 496,254	\$ 521,862	\$ 509,241	\$ 509,241	\$ 508,974	\$ 567,048	\$ 567,048	\$ 57,807	\$ 57,807	
	Welcome Total			\$ 496,254	\$ 521,862	\$ 509,241	\$ 509,241	\$ 508,974	\$ 567,048	\$ 567,048	\$ 57,807	\$ 57,807	
	West Lexington	West Lexington	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 245,704	\$ 250,000	\$ 252,870	\$ 252,870	\$ 250,337	\$ 251,518	\$ 251,518	\$ (1,352)	\$ (1,352)
			VTS COLLECTION COST	\$ -	\$ 862	\$ 1,130	\$ 1,130	\$ 907	\$ 756	\$ 756	\$ (374)	\$ (374)	
			OTHER EXPENDITURES Total		\$ 245,704	\$ 250,862	\$ 254,000	\$ 254,000	\$ 251,244	\$ 252,274	\$ 252,274	\$ (1,726)	\$ (1,726)
	West Lexington Total			\$ 245,704	\$ 250,862	\$ 254,000	\$ 254,000	\$ 251,244	\$ 252,274	\$ 252,274	\$ (1,726)	\$ (1,726)	
	West Lexington Total			\$ 245,704	\$ 250,862	\$ 254,000	\$ 254,000	\$ 251,244	\$ 252,274	\$ 252,274	\$ (1,726)	\$ (1,726)	
Special Revenue Funds - Fire Districts Total					\$ 7,668,282	\$ 7,941,785	\$ 8,027,410	\$ 8,087,653	\$ 8,055,719	\$ 8,284,352	\$ 8,281,203	\$ 256,942	\$ 256,942
Special Revenue Fund - Airport Fund	Airport Fund - Capital Improvement Project Plan	Capital Improvement Project Plan	CAPITAL OUTLAY	OTHER IMPROVEMENTS	\$ 413,553	\$ 76,184	\$ 16,667	\$ 184,334	\$ 184,334	\$ 16,667	\$ 16,667	\$ -	\$ -
			CAPITAL OUTLAY Total		\$ 413,553	\$ 76,184	\$ 16,667	\$ 184,334	\$ 184,334	\$ 16,667	\$ 16,667	\$ -	\$ -

Expenditure / Revenue		Expenditure											Department Request	Adopted Budget
Fund	Department	Division	Expenditure / Revenue Type	Account Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2015 YTD Actual	FY 2016 Department Request	FY 2016 Adopted Budget	\$ Change vs. Adopted	\$ Change vs. Adopted	
Special Revenue Fund - Airport Fund	Airport Fund - Capital Improvement Project Plan	Capital Improvement Project Plan	Total		\$ 413,553	\$ 76,184	\$ 16,667	\$ 184,334	\$ 184,334	\$ 16,667	\$ 16,667	\$ -	\$ -	
	Airport Fund - Capital Improvement Project Plan Total				\$ 413,553	\$ 76,184	\$ 16,667	\$ 184,334	\$ 184,334	\$ 16,667	\$ 16,667	\$ -	\$ -	
	Special Revenue Fund - Airport Fund Total				\$ 413,553	\$ 76,184	\$ 16,667	\$ 184,334	\$ 184,334	\$ 16,667	\$ 16,667	\$ -	\$ -	
Grand Total					\$ 167,390,923	\$ 158,205,106	\$ 153,223,184	\$ 164,084,446	\$ 137,569,735	\$ 168,686,704	\$ 157,524,926	\$ 15,463,520	\$ 9,426,229	

Davidson County Board of Commissioners

Mr. Todd Yates, Chairman
Mr. Steve Jarvis Vice-Chairman
Mr. Lance Barrett
Mr. Fred McClure
Mr. Larry Potts
Mr. Steve Shell
Mr. Don Truell

The Board of Commissioners holds regular meetings on the 2nd and 4th Tuesdays of each month at 7:00pm. 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

Robert C. Hyatt 242-2200

Departments

Cooperative Extension	Troy Coggins	242-2081
Ambulance	Larry James	242-2270
Board of Elections	Ruth Huneycutt	242-2190
Assist. County Manager	Casey Smith	242-2213
Clerk of Court	Brian Shipwash	242-2264
Communications	Terry Bailey	242-2132
County Attorney	Chuck Frye	236-3084
Finance	Jane Kiker	242-2029
Fire Marshal	Danny Ward	242-2281
Health	Monecia Thomas	242-2349
Human Resources	Jim Price (Interim)	242-2919
Inspections	Clint Searcy	242-2807
DavidsonWorks	Pam Walton	242-2065
Landfill/Solid Waste	Rex Buck	242-2008
Library	Ruth Ann Copley	242-2064
IT	Joel Hartley	242-2032
Museum	Catherine Hoffmann	242-2035
Planning & Zoning	Guy Cornman	242-2224
Public Services	Rex Buck	242-2008
Support Services	Dwayne Childress	242-2030
Recreation	Charles Parnell	242-2285
Register of Deeds	David Rickard	242-2150
Risk Management	Jim Price	242-2917
Senior Services	Thessia Everhart	242-2290
Sheriff	David S. Grice	242-2100
Social Services	Dale Moorefield	242-2562
Soil & Water	Andy Miller	242-2075
Tax Administration	Joe Silver	242-2160
Transportation	Rex Buck	242-2008
Veterans Services	Boyd Morgan	242-2037

The Layman’s Budget

A Citizen’s Guide to the Budget

Fiscal Year

Adopted 2015-2016

Beginning July 1, 2015



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

Future I-85 Industrial Park Complex



REVENUES

- Tax rate remains \$0.54 per \$100 of assessed property valuation. This is \$0.01 below the calculated revenue-neutral tax rate of \$0.55 per \$100 of assessed property valuation.
- Total tax base equals \$13.34 billion therefore, with a 96.75% overall blended collection rate, the County expects to collect \$69,694,830 in property taxes for next fiscal year. This is an increase of \$1,066,830 or 1.5% over the FY 2014-15 Adopted Budget total of \$68,628,000.
- Sales Tax accounts for 16% of total County revenues totaling \$19.0 million. This represents a \$1.2 million dollars increase over the FY 2014-15 Adopted Budget of \$17.8 million dollars. The natural sales tax growth totals 3.66% or \$651,403, with \$609,925 included as a partial year representation of the newly implemented Article 46 Sales Tax (0.25%). These additional funds will be used for the debt service related to the new Oak Grove Area High School.
- Intergovernmental revenue is expected to increase by \$714K or 3.2%. Majority of this increase is due to the ability of Social Service to collect 75% reimbursement rather than 50% toward Medicaid services.
- The FY 2016 Adopted Budget increases total funding to the Sewer Fund by \$19,452 or 5.0%. This increase matches the fee increase imposed on the County by its waste water treatment provider the City / County Commission (Winston-Salem / Forsyth County).
- The Landfill Fund increased existing revenue projections by \$870,000. This projected revenue comes from current fees charged at the landfill and will align the existing revenue budget better with actual collections. The additional revenue will be used to purchase much needed capital outlay for the upcoming fiscal year.
- Three Fire Departments fire tax increases were approved: 1) Midway—\$0.0077, Hasty-\$0.0010 and 3) Welcome-\$0.0010 (All to add a new staff member to address increased call volume and lagging volunteerism). Badin Lake Fire Department’s FY 2015-16 approved tax rate totaling \$0.055 is (\$0.005) or –8.3% lower than was approved for FY 2015-16, and matches the district’s tax rate for Montgomery County.
- The adopted budget eliminates of Saturday bus service in the City of Thomasville and suspending Cross-County connector bus service in June and July. This change is necessary due to a reduction in Intergovernmental Revenue within the Transportation Fund from the High Point MPO for FY 2016.
- The Lexington special school district tax rate will remain \$0.12 per \$100 of assessed property valuation, which will generate \$1.49 million dollars for next fiscal year.

EXPENDITURES

- Employee Pay Increases include: Base pay + \$500 + 1.0% COLA.
- Includes a 4.5% overall health insurance increase.
- Per pupil funding from \$1,115.38 to \$1,142.20, which totals \$497,848 or 2.40% per pupil and 1.48% above the overall FY 2014-15 Adopted Budget for education. All three school systems received a 3.0% increase in capital outlay, with the community college receiving 4.0% above the FY 2014-15 Adopted Budget. Also the capital outlay fund includes an additional \$500K from Lottery Proceeds to provide matching funding for Major Roof / HVAC Replacement for each school during FY 2015-16.
- Debt Service is expected to increase by \$1 million for next fiscal year related to five major capital projects: 1) New Sheriff Administration Building, 2) I-85 Industrial Park Complex, 3) 911 Radio Communication System, 4) Windstream Building and 5) New Oak Grove High School.
- The adopted budget includes \$325K for (6) new high priority positions: 1) DSS (5) and (1) additional Assistant County Attorney position. All of these positions were included to address increased workload.
- Finally the adopted budget includes funding provided by the Board of Commissioners at the June 4, 2015 budget worksession: 1) Uptown Lexington = \$15K, 2) Denton First Responder Position = \$50K, 3) Phase II of Sports Complex Study = \$56K (with \$28K in contributions from stakeholders), 4) Davidson County Rescue Squad = \$40K and District Attorney Part-Time Position to Full-Time = \$29,850.

Davidson County Adopted 2015-2016

General Fund Budget

General Government

County Commissioners	\$ 320,005
County Manager	\$ 595,378
County Attorney	\$ 569,618
Human Resources	\$ 941,899
Finance	\$ 792,406
Purchasing	\$ 322,691
Assessor & Collector	\$ 2,736,647
Board of Elections	\$ 761,580
Register of Deeds	\$ 459,843
State Agencies	\$ 185,581
Public Buildings	\$ 3,725,112
Parking Deck	\$ 34,348
IT	\$ 1,045,380
Contingency	\$ 150,000
Total General Government	\$12,640,488

Public Safety

Sheriff	\$10,616,653
Sheriff Resource Officers	\$ 821,873
Jail	\$ 4,240,291
Emergency Communications	\$ 2,008,481
Inspections	\$ 896,354
Medical Examiner	\$ 77,000
Emergency Management	\$ 87,024
Fire Marshal	\$ 279,793
Ambulance	\$ 5,953,588
Contributions to National Guard	\$ 3,000
Contributions to Rescue Squads	\$ 110,000
Total Public Safety	\$25,419,057

Transportation

Financing Use-Transfer to Airport	\$ 119,317
Financing Use-Transfer to Transportation	<u>23,719</u>
Total Transportation	\$ 143,036

Environmental Protection

Sanitation	\$ 1,166,488
Soil & Water	<u>207,697</u>
Total Environmental Protection	\$ 1,374,185

Economic And Physical Development

Planning	\$ 500,879
GIS	\$ 192,332
Cooperative Extension	\$ 251,074
Contribution to Economic Development	\$ 248,000
Contribution to Forester	\$ 83,520
Contribution to Chambers of Commerce	\$ 27,500
Contribution to Uptown Lexington , Inc.	\$ 15,000
Financing Use-Transfer JTEC	\$ 165,357
Financing Use-Transfer Airport Project	<u>16,667</u>
Total Economic and Physical Development	\$ 1,500,329

Human Services

Health	\$ 7,219,032
Social Services	\$ 10,847,668
Public Assistance	\$ 10,403,909
Senior Services	\$ 2,010,222
Veterans Services	\$ 120,796
Contribution to Life Center (HHCBG)	\$ 96,726
Financing Use-Transfer to Mental Health	<u>809,344</u>
Total Human Services	\$ 31,507,697

Culture and Recreation

Recreation	\$ 741,404
Library	\$ 3,003,706
Museum	\$ 150,939
Lake Thom-a-Lex	\$ 138,143
Tourism	<u>45,560</u>
Total Culture and Recreation	\$ 4,079,752

Debt Service

Principal	\$ 9,556,880
Interest	<u>3,898,463</u>
Total Debt Service	\$ 13,455,343

Education

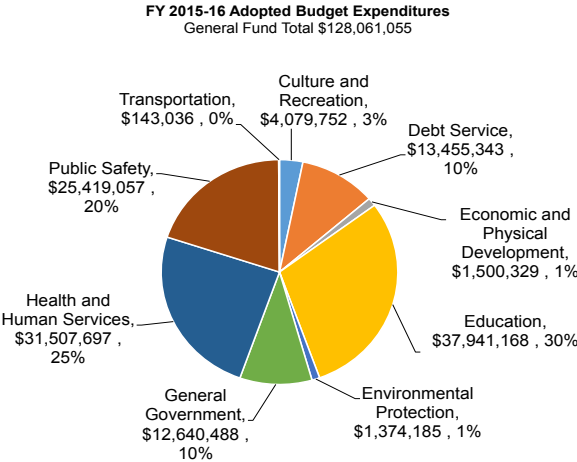
School Current Expense	\$ 29,955,629
School Capital Outlay	\$ 4,425,539
Community College - Current Expense	\$ 3,160,000
Community College - Capital Outlay	<u>400,000</u>
Total Education	\$ 37,941,168

Total General Fund \$ 128,061,055

Other Funds Budget

Mental Health Fund \$ 809,344
Mental Health is funded by County dollars in the amount of \$809,344. The remainder comes from other sources.

DavidsonWorks \$ 1,787,727
DavidsonWorks is to help retrain workers and get them back in the workforce. DavidsonWorks receives \$165,357 in County Funds.



Special Revenue Funds Budget

Fire District Fund \$ 8,281,203
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 \$ 708,324
This fund is for the Davidson County Transportation System. The fund will receive \$23,719 from the General Fund Balance. The remainder comes from charges for services, sale of Fixed Assets, Federal funds and State funds.

Special School District Fund \$ 1,491,805
This fund includes revenue collected for the Lexington City Schools through a special school district tax.

Emergency Telephone Fund \$ 508,355
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 \$ 2,637,319
This fund pays for construction of new buildings, additions to older facilities and purchase of land and equipment `

Total Special Revenue Funds \$ 13,643,673

Internal Service Fund Budget

Garage \$ 1,787,373
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 \$ 7,436,565
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 \$ 405,000
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 \$ 9,628,938

Enterprise Funds Budget

Landfill \$ 2,398,470
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.

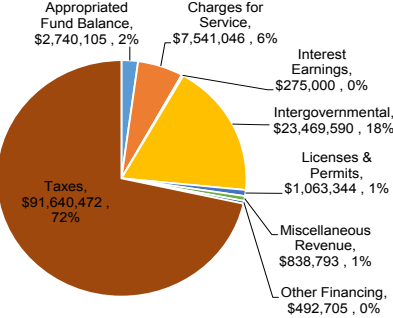
Recycling \$ 418,408
Revenues in this fund are raised from sales of recyclables (\$90,137) and revenues from taxes collected by the State (\$328,271).

Airport \$ 368,817
This fund is used to operate the local airport. The County portion of this is \$119,317.

Sewer \$ 408,494
This fund is used to track the operating cost of the Davidson County sewer program.

Total Enterprise Funds \$ 3,594,189
Total of All Types of Funds \$ 157,524,926

FY 2016 Adopted Budget Revenues
Total \$128,061,055



Property Tax Rate

The FY 2015-2016 Adopted Budget tax rate of \$0.54 is equal to the current property tax rate of \$0.54 per \$100 dollars of valuation and is (\$0.01) below the calculated revenue-neutral tax rate of \$0.55 per \$100 dollars of valuation. The County Budget is 57% funded by property tax revenue. The adopted \$0.54 tax rate will yield total revenue of \$69,694,830 on a collection rate of 96.75%. One penny of property tax equals \$1,290,645 The current tax base is \$13.34 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 59.3 degrees and the average rainfall is 40 to 50 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



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

County Profile

Davidson County (NC)

April 2015

Demographics

Population & Growth

2019 Proj Total Population
2014 Proj Total Population
2010 Census Total Population
July 2013 Certified Population Estimate (NC only)

Population

167,452
164,847
162,878
163,770

Annual Growth

0.3%
1.1%

Urban/Rural Representation

2010 Census Total Population: Urban
2010 Census Total Population: Rural

Urban/Rural Percent

85,699
77,179
52.6%
47.4%

Estimated Population by Age

2019 Proj Median Age
2014 Proj Median Age
2014 Proj Total Pop 0-19
2014 Proj Total Pop 20-29
2014 Proj Total Pop 30-39
2014 Proj Total Pop 40-49
2014 Proj Total Pop 50-59
2014 Proj Total Pop 60+

43
42
40,793
18,443
19,444
24,354
24,869
36,944

Pop by Age

24.7%
11.2%
11.8%
14.8%
15.1%
22.4%

Commuters, Workers Age 16 and Over, 2013 Est

Percent of Workers, By Travel Time

Avg Travel Time, Minutes	23.7
Workers Not Working at Home	70,120
Travel Time to Work: < 10 minutes	12.1%
Travel Time to Work: 10-14 minutes	15.1%
Travel Time to Work: 15-19 minutes	16.9%
Travel Time to Work: 20-24 minutes	16.6%
Travel Time to Work: 25-29 minutes	7.8%
Travel Time to Work: 30-34 minutes	14.8%
Travel Time to Work: 35-44 minutes	7.1%
Travel Time to Work: 45-59 minutes	5.2%
Travel Time to Work: 60+ minutes	4.5%

Workers, By Transportation

Worker Transp, Base	70,120
Work at Home	2.4%
Drove Car/Truck/Van Alone	86.5%
Carpooled Car/Truck/Van	9.0%
Public Transportation	0.2%
Walked	1.1%
Other Transportation	0.7%

Place of Work

Worked in State/County of Residence
Worked in State/Outside County of Residence
Worked Outside State of Residence

Commuters

33,019
36,322
779

Residents

47.1%
51.8%
1.1%

Education

2013-14 Kindergarten-12th Enrollment
2014 Average SAT score (2400 scale)
2014 Percent of Graduates taking SAT
2012-13 Higher Education Completions
2012-13 Higher Education Total Enrollment
2013 Est Education Attainment - At Least High School Graduate
2013 Est Education Attainment - At Least Bachelor's Degree

25,690
1,469
45.5%
1,283
5,493
90,226
19,742

Pop Age 25+

80.4%
17.6%

Housing

		% Growth or % of Total
2019 Proj Total Housing	75,623	2.0%
2014 Proj Total Housing	74,140	
2010 Census Total Housing	64,515	
2010 Census Occupied Housing	56,375	87.4%
2010 Census Vacant Housing	8,140	12.6%
2013 Est Median Value of Owner Occupied Housing	\$134,000	
2013 Est Median Gross Rent	\$637	
2013 Est Owner Occupied Housing	47,157	73.0%
2013 Est Renter Occupied Housing	17,423	27.0%
2013 Est Owner Occupied Housing Vacancy	2.6%	
2013 Est Renter Occupied Housing Vacancy	6.5%	
2010 Census Total Households	72,655	

Income

		% Growth or % of Total
2013 Est Median Family Income	\$54,218	17.3%
2019 Proj Median Household Income	\$49,810	19.8%
2014 Proj Median Household Income	\$41,588	7.5%
2013 Est Median Worker Earnings	\$28,747	
2019 Proj Per Capita Income	\$23,899	1.9%
2014 Proj Per Capita Income	\$21,783	16.5%
2013 Est Total Pop with Income Below Poverty Level, Last 12 months	26,105	0.2%

Employment / Unemployment

	Currently	2013 or 2014 Annual
Jan2015 Prelim., 2013 Employment	73,211	71,433
Jan2015 Prelim., 2013 Unemployment	4,368	6,562
Jan2015 Prelim., 2013 Unemployment Rate	5.6%	8.4%
2014Q4 YTD, 2014 Announced Job Creation	709	709
2014Q4 YTD, 2014 Total Announced Investments (\$mil)	\$48.1	\$48.1

Employment / Wages by Industry

	2014 3rd Qtr Employment	2013 Annual Employment	2014 3rd Qtr Avg Weekly Wage	2013 Avg Weekly Wage
Total All Industries	40,830	41,025	\$676	\$652
Total Government	5,785	6,427	\$726	\$679
Total Private Industry	35,045	34,598	\$667	\$647
Agriculture Forestry Fishing & Hunting	59	53	\$536	\$546
Mining	28	49	\$561	\$573
Utilities	117	120	\$1,016	\$980
Construction	1,578	1,545	\$688	\$656
Manufacturing	9,083	8,964	\$800	\$774
Wholesale Trade	2,152	2,105	\$802	\$807
Retail Trade	4,938	4,960	\$479	\$476
Transportation and Warehousing	1,502	1,568	\$767	\$745
Information	168	181	\$753	\$848
Finance and Insurance	600	624	\$854	\$858
Real Estate and Rental and Leasing	341	319	\$654	\$586
Professional and Technical Services	606	627	\$839	\$899
Mgt of Companies, Enterprises	1,154	1,083	\$1,560	\$1,463
Administrative and Waste Services	2,856	2,765	\$429	\$377
Educational Services	143	163	\$530	\$483
Health Care and Social Assistance	4,595	4,540	\$693	\$669
Arts, Entertainment and Recreation	767	631	\$936	\$1,034
Accommodation and Food Services	3,539	3,512	\$264	\$257
Other Services Ex. Public Admin	973	940	\$498	\$472
Public Administration	2,033	2,089	\$738	\$715
Unclassified	0	0	\$0	\$0

Commercial/Retail/Industrial

Local Businesses

Apr2015 Available Industrial Buildings	5
2014Q3 Establishments: Total Private Industry	2,697
2014Q3 Establishments: Manufacturing	255
2013 Est Self Employed	4,108

Local Retail Business

2014 Total Retail Sales (With Food/Drink) (\$mil)	\$1,413.0
2014 Total Retail Businesses (With Food/Drink)	1,194
2014 Avg Sales/Business Total (with Food/Drink)	\$1,183,393
Apr2015 Available Commercial Buildings (if reported)	3

Quality of Life

Taxes

FY2014-15 Property Tax Rate per \$100 Value	\$0.5400
FY2013-14 Annual Taxable Retail Sales (\$mil)	\$925.3
2015 Tier designation	2

Childcare

2014Q4 Licensed Child Care Facilities	86
2014Q4 Licensed Child Care Enrollment	3,411

Weather

Annual Rainfall, inches	49
Annual Snowfall, inches	8
Average Annual Temperature, F	57
Average Annual High Temperature, F	71
Average Annual Low Temperature, F	47

Healthcare Providers

2012 Number of Physicians	126
2012 Physicians per 10,000 population	7.7
2012 RNs per 10,000 population	46.6
2012 Dentists per 10,000 population	1.6
2012 Pharmacists per 10,000 population	5.3

Sources:

ESRI for demographics, housing, income, and retail data. Applied Geographic Solutions for weather and crime data. www.appliedgeographic.com. NC Dept. of Education for SAT data by county system. <http://www.ncpublicschools.org>. US Dept. of Education, National Center for Education Statistics for higher education data. <http://nces.ed.gov/ipeds/>. NC Commerce, Labor and Economic Analysis Division, for announced new jobs and investment, NC tiers, occupational data, and industrial buildings. <http://www.nccommerce.com/en>. NC Dept. of Health & Human Services for childcare data. <http://www.ncdhhs.gov/>. UNC Sheps Center for healthcare provider statistics. <http://www.shepscenter.unc.edu/>. US Bureau of Labor Statistics for employment and unemployment, wages and establishments by industry. <http://www.bls.gov>. US Census, 2010 and 2000 Census, 5-year series American Community Survey for demographics, commuters, place of work, educational attainment, housing, and income. <http://factfinder2.census.gov>.

Notes:

Data are the latest available at the date the profile was prepared. SAT scores use the new scoring system including a writing test for a perfect score of 2400 and represent county systems. Unemployment data are now showing preliminary month and subject to change. ESRI 2014/2019 data are projections and noted as proj. Some data may be available only for North Carolina. 2010 Census data is noted as such. American Community Survey (ACS) data are estimates and noted as est and is from the 2008-12 (ESRI) or 2009-13, 5 year survey and data is as of the end year with dollars inflated to the end year. For further details or questions, please check the Data Sources Guide at https://edis.commerce.state.nc.us/docs/bibliography/Data_Sources_Guide.pdf or click on it under the map on the homepage. Additional data and reports are available at: <http://www.nccommerce.com/lead>.

DAVIDSON COUNTY PRINCIPAL EMPLOYERS

<u>Employer</u>	<u>Employees</u>
Davidson County Schools	1000+
County of Davidson	500-999
Old Dominion Freight Line	500-999
Atrium Windows and Doors	500-999
Wal-Mart Associates, Inc.	500-999
Thomasville Medical Center	500-999
Century Employer Organization	500-999
Lexington Memorial Hospital	500-999
Food Lion	500-999
Davidson County Community College	500-999
Lexington City Schools	<u>500-999</u>
Total County Employment	71,829

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
Duke Energy	\$ 92,640,807	0.70%
Kimberly-Clark Corporation	82,935,383	0.63%
PPG Industries, Inc.	65,114,639	0.49%
Unilin Flooring NC LLC	57,098,171	0.43%
Yadkin, Inc	53,192,601	0.40%
Walmart Stores East LP	30,606,602	0.23%
Owens-Brockway	26,873,656	0.20%
Newbridge Bank	25,500,699	0.19%
RCR Enterprises, LLC	24,646,391	0.19%
Vitacost	<u>20,310,293</u>	0.15%
	<u><u>\$ 478,919,242</u></u>	

Source – Davidson County Tax Department



Memorandum

To: County Managers, Assistant Managers, Finance Officers and Budget Directors
From: Rebecca Troutman, NCACC Intergovernmental Relations Director
Date: April 8, 2015
Subject: Annual Guidance and Projections for State-Collected, County-Authorized Revenues & State-Directed Expenditures

Notable Notes

- Local sales taxes up 13% through April distribution
 - Projected 2015-16 statewide growth rate in 3-4% range; dependent upon local economic climate
- LEAs may ask counties to pay for county-funded teacher salary increases in line with the Governor's plans for bringing teacher salaries to minimum of \$35,000
- NCFAS to require new minimum standards for desktops and laptops
- 2nd year of 4-year phase-out of Medicaid hold harmless guarantee of \$500,000 net benefit; \$125,000 reduction expected
- State personal income tax changes lowering refund offset opportunities in debt setoff program
- County employer annual retirement contribution for 2016 to decrease slightly

Introduction

Every year at this time we develop forecasts of major county revenues and assemble other information to help county officials put together their proposed budgets for the upcoming fiscal year.

Please find here a [spreadsheet of all local state-collected revenues](#) from 2013-14. We have also linked all other accompanying materials within this main document for your easy retrieval. If the link cannot be accessed, please see our [budget website](#).

Caveats to Forecast

We caution each year that our forecasts of major county revenues reflect statewide growth or decline, and that individual counties may need to adjust based on local economic conditions. We are also uncertain as to any legislative action that may change the current county revenue structure.

State Economic Conditions

North Carolina's economy has yet to experience growth rates traditionally seen in post-recessionary periods, expanding at just 1.7% in 2014, shy of economic forecasts of 3%. Low economic growth drove the first quarter, with stronger growth realized further in 2014, due in part to falling gas prices.

In [his March 11 economic forecast](#), Dr. John Connaughton, UNCC's Babson Capital Professor of Financial Economics, finds that our state's GSP did gain ground in 2014, with the construction sector projected to show the strongest growth. Connaughton notes that North Carolina added 114,500 jobs in 2014, nearly double that experienced in 2013, leading to an unemployment rate of 5.4% in December. The U.S. as whole grew at 2.4%, with a 5.6% unemployment rate at year's end.

Connaughton projects stronger growth in 2015, with GSP expanding 3%, the strongest growth since 2006. Connaughton does caution that these more modest growth rates may become the norm, as the aging population foretells lower consumer spending and a smaller labor force. Fourteen of the 15

economic sectors are expected to grow, led by construction at 5.5%. A rebound in North Carolina's construction industry will help fuel continued growth in local sales tax collections. Job growth should lead to further decreases in the state's unemployment rate, projected at 4.8% by year's end.

The State Budget

2014-15

Based on the consensus [forecast](#) between the General Assembly's Fiscal Research Division and Office of State Budget and Management, total state revenues for this fiscal year are forecast to increase 2.9% above last year's collections, below the budgeted 4% growth rate. Projections show a \$271 million shortfall, significantly smaller than last year's \$450 million deficit—subsequent projections reduce this further to \$158.6 million. Sales tax collections are projected to realize nearly 15% over 2013-14 collections, and should accrue \$146 million above budget. Personal income taxes, making up roughly 50% of total state general fund revenues, continue to lag, with collections projected at 4% below budget.

For local governments, total sales revenues are up 13.2% through the April distribution, year over year. Refunds paid out to date are below last year's trends.

2015-16

Governor McCrory released his second [biennial budget](#) on March 5, with a total of \$21.5 billion in the first year, roughly ½ billion more than that adopted in 2014-15. Most of the new funds are targeted at economic development, teacher pay and school enrollment growth, and Medicaid rebasing and reserves. Budget summaries indicate his plans to call for two bond referenda of \$1.2 to \$1.4 billion each—one for transportation and one for state building and community college improvements. Discussions with the State Office of Budget and Management confirm that \$100 million in county lottery funds are recommended for each year of the biennium—lottery allocations are made through the budget's accompanying special provisions, to be filed legislatively in the next several weeks.

Based on the consensus revenue forecast, state sales tax collections are expected to grow 5.2% next year, with a 5.1% growth rate in 2016-17. State general fund revenues overall are expected to yield a 3.9% baseline growth for next year.

The governor's budget largely keeps counties whole. Additional funds are made available for community mental health services, a standing county goal. One impact that would increase county funding is the proposed increased in autopsy and medical examiner fees to make substantial improvements in the state's much maligned medical examiner system. Counties pay both fees in cases where the death occurs in the county of residence (about 83% of medical examiner fees and 90% of autopsy fees). For autopsies, fees would increase from \$1,250 to \$1,750 in FY 2016 and to \$2,250 in FY 2017, and medical examiner fees from \$100 to \$250.

Also included in his budget proposal is the governor's second year installment to increase teacher base pay to \$35,000 in 2015-16, following an increase to \$33,000 in 2014-15. Based on our discussions with state budget officials last year, state funds will not be available for salary increases for county or federally funded teacher positions.

There is general LEA practice to fund newer teachers with county dollars and shift the more highly paid and longer serving teachers to state funding, as the state teacher funding allotment is based in part on the average salary paid to current state-funded teachers. Consequently, many of the newer teachers in line to receive the governor's teacher salary increase, if legislatively approved, would be county-funded positions, and the LEAs may be asking counties for increased county current expense appropriations to fund this new mandate.

Each biennium, the House and Senate alternate budget initiation. The House is the budget lead this biennium.

2013 Tax Simplification Act Likely Impacting County Debt Setoff Program

Counties may be noticing lower debt collection payments through the N.C. Local Government Debt Setoff Clearinghouse, the joint county/city collection mechanism that offsets personal income refunds to repay delinquent debts owed to local governments. After the first four set off periods in calendar year 2015, the total number and amount of setoffs have roughly been cut in half, relative to the first four periods in 2013-14. This being in spite of a growing number of debts (11%) and amounts (30%) submitted in 2015 for set off prospects.

What's driving this change? The General Assembly substantially restructured the state's personal income tax program in 2013, effective Jan. 1, 2014, by eliminating tiered income rates, setting a flat rate for all income levels, and eliminating or restricting deductions and exemptions. Most taxpayers are expected to pay less in personal income taxes under this revised structure and adjusted their wage withholding amounts in response to these changes. Because of this, taxpayers are receiving fewer refunds and those refunds being paid out are in smaller amounts than experienced historically. Fewer and smaller refunds result in fewer debt setoff opportunities.

State Mandate for County Public Health Appropriations Maintenance of Effort

New mandates (G.S.130A-34.4) for county public health accreditation and maintenance of effort began July 1, 2014, in order for local health departments to remain eligible for state and federal public health funding. Two qualifications apply--all health departments must obtain accreditation prior to July 1 and all counties must maintain ad valorem operating appropriations to local health departments at levels equal to 2010-11.

Discussions with the NC-DHHS Division of Public Health indicate that the division continues to collect the necessary data and will work with counties to ensure compliance.

Social Services Programs

Please find here the [DHHS budget estimates](#) for the county share in social services programs. Counties will continue to receive a 75% federal match on Medicaid and State/County Special Assistance eligibility determination expenses.

Per S14 as enacted in April 2015, the State Auditor is directed to audit a sample of counties for their Medicaid eligibility determination practices, including accuracy, timeliness, and adherence to state and federal policy—the State Auditor must present her preliminary findings June 1, 2015. We also anticipate that legislation pending before the General Assembly will redirect 15% of child support incentive payments to enhance statewide child support services.

NCFAST

The NCFAST project team re-evaluated in January the minimum PC specifications for the NCFAST System to operate within normal performance standards. The team revised the standards upward to address the slower response times observed in counties using the initial minimum requirements. NC-DHHS obtained tentative approval from their federal oversight agency to allow counties to claim a 75/25 match for the equipment upgrade costs, as well as for new stations to outfit newly hired Medicaid workers.

County DSS agencies were asked to submit their needs through a statewide survey in order to claim the 75% federal reimbursement. This survey will be embedded as an NCFAST project amendment for final federal approval. Equipment acquired outside of the survey documentation will only be matched 50/50. As a reminder, county costs for all county workers engaged in Medicaid eligibility and redeterminations are now reimbursed at the 75/25 federal/county match.

The NCFAST project team also advises counties that Microsoft plans to stop supporting certain versions of IE, which may impact non-NCFAST applications running in county agencies. Also, the next phase of NCFAST, P3 Child Care, will begin rollout in the fall of 2016. Counties may need to plan in this budget cycle for purchase or upgrades to computers.

Local Government Retirement System

The N.C. Local Government Employees' Retirement System Board of Trustees met Jan. 15 and voted to set the employer contribution rate for general employees at 6.67%, a decrease of 40 basis points. A similar decrease is set for law enforcement officials. Based on updated court cost offsets and with a death benefit cost of 14 basis points, the LEO ARC is set at 7.15. ARC decreases were largely enabled by the LGERS updated actuarial study and improving pension fund investments.

Speaking of death benefits, counties have enjoyed a death benefit holiday for up to three years as the separate death benefit pension liability was over-funded. That holiday expires July 1, 2015, and the individual death benefit costs will be included on county ARC statements due out in April.

Based on realized investment gains, the LGERS board also approved a 0.625% cost-of-living increase for local government retirees. The LGERS Board of Trustees has the authority to authorize a COLA if sufficient investment gains to cover the additional actuarial liabilities are realized. The Board's actions also establish flexibility in future years to set a 5-year ARC, in conjunction with the 5-year experience refresh study.

Tag and Tax Together: Combined Motor Vehicle Property Tax Collection/Vehicle Registration System

Why the change? North Carolina was the only state collecting property taxes in arrears of registration renewals, and the property tax collection rate on motor vehicles was 10 percentage points lower than that for all other property. Counties were losing \$55 million annually, and spending thousands or more on vehicle tax collection activities. H1779 implemented a delinquent motor vehicle taxpayer surcharge to begin development of an automated system that would combine the billing and collection of motor vehicle property taxes with DMV's license plate renewal process. After several fits and starts, and legislative extensions of the required implementation date, the combined system was in place and operational on Sept. 1, 2013.

N.C. DoR Local Government Division Director David Baker has done some analysis on motor vehicle property tax collections pre- and post-conversion and has learned that pre-conversion statewide collections totaled roughly \$48 million per month, while post-conversion collections now exceed \$64 million per month, realizing an additional \$192 million in 2014-15. Motor vehicle collection rates now exceed 99%.

NC-DOT is allocating Tag & Tax property tax collections by the 10th day of the month following collection, and counties in turn distribute revenues to the municipalities and other taxing jurisdictions within the county. Per LGC guidance, counties record revenues in the year in which they were received by the State. At the request of county finance officers and tax assessors, and under their guidance, NC-DoR and the executive oversight committee for Tag and Tax reworked the financial reports to more clearly show total transactions, gross collections, billing, credit card and debit card costs, and net revenue.

As a reminder, expenses of the new system, including the DMV per transaction charge (\$1.21), LPA fees (see below) and payment of debit and credit card merchant fees, should be booked separately from the property tax revenues. Expenses no longer incurred locally include billing and mailing costs, vehicle valuation schedules, and staff activities associated with registered motor vehicle property tax collection.

Late in the 2013 legislative session, the contract license plate agencies convinced the General Assembly to increase their statutory property tax collection fee from \$.48 to \$.71 permanently, with a temporary 6-months increase to \$1.06. Counties and cities argued against this increase, given no metrics to show the need for a collection fee up to 75% higher than that provided for the registration fee. A legislative subcommittee confirmed the \$1.06 as the permanent transaction fee, and the General Assembly followed suit to set the rate at \$1.06 retroactively to March 2014. DMV on-line and mail transactions would not receive the higher rate.

County Unemployment Insurance Accounts

In keeping with the sweeping changes in North Carolina's unemployment insurance system via H4 in 2013, counties will continue reporting quarterly taxable wages and making quarterly contributions to their UI Accounts until the county UI account balance reaches 1% of taxable wages. For 2015, taxable wages per employee, not position, is capped at \$21,700 per employee.

The last UI claims bill requiring a direct payment from counties was billed in November 2013. Given the 1% of taxable wages that must be deposited, on top of this last claims payment, counties had a double hit in unemployment insurance costs for their 2013-14 budgets. Going forward, only quarterly payments to meet the 1% reserve will be needed, with an annual "true up" to the account in January.

The Division of Employment Security will calculate each county's 1% reserve requirement as of Aug. 1, 2015, and will assess the difference between prepayments and the 1% reserve needed. DES will also deduct the annual unemployment claims (August-July) from the 1% reserve, and will provide an annual statement in November of all credits and debits to establish the reconciliation of benefits paid versus quarterly contributions made. Counties will need to "true up" their accounts each January.

Should you have any questions regarding your county's tax payments or reconciliation, please call the DES Employer Tax Status Unit at 919-707-1170.

Medicaid Relief Swap & Hold Harmless

The General Assembly enacted a Medicaid relief swap package in its 2007-08 budget (H1473) to phase out the county share of Medicaid over three years, with the final components of the relief swap occurring in 2009-10. Prior to the Medicaid relief swap, the state required counties to pay 15% of the non-federal share, the last state requiring county financial participation in all Medicaid services. Counties continue to bear the total non-federal portion for Medicaid administrative costs, estimated at \$71 million for 2015-16.

To help the state absorb the additional Medicaid cost, counties relinquished a half cent of their local sales tax, more than \$500 million – the per capita portion of the Article 44 sales tax effective with sales made on or after Oct. 1, 2008, and the point of sale portion of Article 44 effective with sales made on or after Oct. 1, 2009. To mitigate state financial exposure, the Article 42 sales tax changed from a per capita distribution to that of a point of delivery basis, beginning with the October 2009 distribution (January payment). Since the per capita food sales tax is no longer statutorily tied to Article 42, it remains distributed on a per capita basis. Counties also are required to hold their cities harmless for their Article 44 loss, adjusted by the Article 42 distribution change. Please remember that sales tax collections and distributions are roughly three months apart—in 2009-10, counties saw Article 44 eliminated with the distribution they received in January 2010. However, as sales tax refunds from hospitals, non-profits, local governments, and other entities are processed, generally with a year or more lag from the sale, the Article 44 posting on the sales tax monthly distribution report may show negative amounts for some time to come.

The Medicaid relief swap originally included a "hold harmless" provision that guaranteed each county a net benefit of at least \$500,000 in Medicaid relief every year. For example, Carolina County lost \$1 million in sales taxes (a cumulative of the county loss of Art. 44, its cities' losses, and any losses due to the Art. 42 change from per capita to point of delivery). It "swapped" these revenues for \$1.1 million in Medicaid relief, resulting in a total net benefit would be \$100,000. Under the original swap language, Carolina County would receive an additional \$400,000 from the state—\$500,000 net benefit less the gain of \$100,000. This year's General Assembly amended the original deal to phase out the \$500,000 net benefit guarantee by \$125,000 each year over four years, with the initial phase out of \$125,000 reduced in the 2014-15 budget.

The Medicaid hold harmless payment is to be based on actual performance – actual Medicaid savings versus actual foregone sales taxes. Please find here the [March 2015 hold harmless report](#). Eligible counties receive 90% of the estimated hold harmless payment by March 15, with a truing up of the actual payment due by Aug. 15.

The Department of Revenue calculates the city loss monthly and withholds this amount ostensibly from the county's Article 39 monthly distribution (reduction is actually made against total county allocation). DoR includes the city hold harmless in the city's monthly distribution. The Local Government Commission recommends that counties book the city hold harmless against their Article 39 receipts.

Lottery Proceeds for School Construction and ADM Fund

County School Construction Lottery Proceeds

The 2014-15 state biennial budget appropriated \$100 million of lottery proceeds for county school capital needs each year, far shy of the \$192 million once statutorily required based on budgeted lottery sales. We understand that the governor's 2016-17 budget will recommend that the \$100 million continue each year of the biennium. Whether the General Assembly accepts his recommendations is uncertain.

The 2013-14 state budget eliminated the statutory language that pledged 40% of net lottery proceeds for county school construction. Furthermore, the budget rewrote statutory language to allocate county lottery monies on a straight per pupil basis, replacing the original statutory allocation that favors counties with effective tax rates above the statewide average.

Please find [here](#) an estimate of county lottery funds, allocated per pupil, based on the original statutory allocation (40% of net lottery revenues), as compared to the \$100 million appropriation.

Please find [here](#) the county balances for lottery funds.

ADM Fund

The General Assembly established the Public School Building Capital Fund in 1987 to assist county governments in meeting their public school building capital needs. A portion (5/69) of the N.C. corporate income tax was automatically credited to the ADM Fund each quarter and was distributed to each county based on the county's average daily membership (ADM). ADM Fund allocations for school facilities were matched with \$1 of local funds for every \$3 of state funds.

While the General Assembly diverted ADM funds to offset state public school operating expenses for a number of years, 2013 legislative action through the *Tax Simplification and Reduction Act*, H998, permanently eliminated the corporate tax set-aside for school construction.

For your county's remaining ADM balance, if any, please see the [ADM Fund "Special Summary Report."](#) under the Public School Building Capital (ADM) Fund link at this site.

County Revenue Streams

The following sections outline those county revenue streams that are either collected on behalf of counties or are state-shared, local revenues.

Local Option Sales Taxes

Our original projections for 2014-15 sales tax distributions recommended a 3-4% increase over 2013-14 receipts. Through the April payment, representing January sales, local sales tax distributions are up 13.2% year to date. Total statewide local sales tax collections for this fiscal year are likely to exceed 7% above 2013-14 receipts; fast-growing communities with robust housing starts may experience higher sales tax increases.

Local governments are enjoying an expansion in the sales tax base, with Amazon now collecting state and local sales taxes as of last February and the 2013 tax reform legislation that added amusement admissions and services contracts for maintenance and repair to the sales tax base. All told, these sales tax additions were estimated to generate roughly \$48 million in local government sales tax receipts for 2014-15.

For 2015-16, we recommend counties consider a 3-4% increase in sales tax receipts, but local economic conditions should drive revenue forecasting.

We reference sales taxes by their statutory citations in General Statute Chapter 105:

- Article 39 – one percent point of delivery, authorized 1971, food in base
- Article 40 – one-half percent per capita, authorized 1983, 30% set aside for school capital, food in base as “state” sales tax; school capital set-aside not required on food portion
- Article 42 – one-half percent point of delivery, authorized 1986, 60% set aside for school capital, converted to point of delivery October 2009, food in base as “state” sales tax; set-aside not required on food portion
- Article 44 – one-half percent authorized 2001 to replace repealed reimbursements, ¼ cent per capita ceded to state October 2008, ¼ cent point of delivery ceded to state October 2009, no food
- Article 46 – one-quarter percent point of delivery, authorized 2007, no food, no municipal share, requires referendum

Local Sales Tax – Summary

G.S. & Year	Amount	Referendum?	Allocation—Pt. Delivery or Per Capita?	Restricted Use?	Applies to Food?
Art. 39; 1971	1 penny	Optional	PD	No	Yes
Art. 40; 1983	½ penny	Optional	PC w/ adj. factor	30% for school capital	Yes
Art. 42; 1986	½ penny	Optional	PD (Originally PC)	60% for school capital	Yes; PC w/ adj. factor
Art. 44; 2001 <i>2007-ceded to state via Medicaid swap</i>	½ penny	Optional	½ PD; ½ PC	No, but replaced repealed reimbursements	No
Art. 43; 2007 for all counties	½ or ¼ penny	Required	PD	Yes—public transit only	No
Art. 46; 2007	¼ penny	Required	PD	No, & no city share	No

Please visit the budget website for spreadsheets showing the countywide, and local government, sales tax distributions by Article, including those receipts due to sales tax on food for home consumption.

Sales Taxes Distributions

It's important to define the sequencing of sales, collections, allocation and distribution to help in projecting sales tax receipts. For example, August “collections” reflect July vendor “sales,” which are processed and “allocated” in September, with a local government “distribution” made on or before Oct. 15. The October payment is the first month's sales tax distribution allocated to the July-June fiscal year. Put another way, local government sales tax distributions in any given month reflect the actual sales made three months prior.

Please note that the 2% local sales tax on food—its administration and accounting—is treated as if it is a state sales tax beginning with the Oct. 1, 2003, collections (Jan. 12, 2004, payment report). For allocation purposes, one-half of the food sales tax is distributed on a per capita basis while the other half is distributed proportional to the 1997-98 Article 39 tax on food. The summary sales tax distribution report reflects county sales taxes attributable to food for the point of delivery portion of sales taxes. Overall, food accounted for more than \$147 million per penny in 2013-14, or 12.7% of the total.

Sales Tax Refunds

We encourage counties to monitor closely the sales tax refunds debited from their county area distribution, given the growth and expansion of these refunds. Overall, these refunds were \$211 million in 2013-14 for the local share alone, 13% above that in 2012-13. While the General Assembly did consider repealing non-profit and local government access to sales tax refunds in the last biennium, the final tax reform legislation limited non-profits to a total of \$13.3 million per local government refund paid, effective for purchases made on or after July 1, 2014.

Per G.S. 105-164.14 (f), counties may request in writing to DoR the refund detail for the previous 12 months, and the sales tax distribution report lists the total refunds month by month.

Article 39

For Article 39, counties need to decide whether a 3-4% growth in sales tax collections appropriately reflects their specific economic conditions such as housing starts, changes in net migration, and availability of retail options.

Article 40

Article 40 is distributed on a per capita basis, with 30% of Article 40 receipts dedicated to school capital. We recommend that counties consider a 3-4% growth in their Article 40 sales tax revenues.

As noted earlier, discussions with General Assembly staff and School of Government faculty indicate that the required school construction set-asides under Articles 40 and 42 do not apply to the food sales taxes previously levied under these articles.

Article 42

Article 42 was converted from a per capita to a point-of-delivery basis with sales made on or after Oct. 1, 2009. Sixty percent of Article 42 receipts are dedicated to school capital. For Article 42, counties need to decide whether a 3-4% growth in sales tax collections appropriately reflects their specific economic conditions such as housing starts, changes in net migration, and availability of retail options.

The food sales tax receipts originally levied under Article 42, now levied under Article 5, the state's sales tax legislation, remain distributed on a per capita basis.

Current law requires counties to use 60% of Article 42 receipts for public school capital outlay purposes as defined in G.S. 115C-426(f) or to retire any indebtedness incurred by the county for these purposes. The General Assembly modified this requirement in the 2008 "technical corrections" bill (S1704), to require counties whose Article 42 receipts would be less under the point of delivery allocation to earmark enough revenue to make up for the loss of school construction funding.

Discussions with General Assembly staff and School of Government faculty indicate that the required school construction set-asides under Articles 40 and 42 do not apply to the food sales taxes previously levied under these articles. A reformatting of the N.C. Department of Revenue's sales tax distribution report now clearly shows those sales tax collections attributed to food sales. To help counties calculate the monthly required set-aside, please find [here](#) a suggested methodology, based on data supplied via the sales tax distribution report. As a reminder, Article 42 and Article 40 set-aside dollars are to be used by counties to meet their statutory obligations regarding school construction and maintenance; this is not a funding stream directly to schools.

Article 44

The remaining portion of Article 44 was ceded to the state on sales made on or after Oct. 1, 2009. Counties saw a reduction in their cash-basis distribution in January 2009, and may continue to see Article 44 adjustments as refund requests are processed and sales tax discoveries are made.

Article 44 Hold Harmless

Legislation authorizing Article 44 provided for a hold harmless provision for those local governments whose expected Article 44 receipts did not replace their repealed state reimbursements. Per G.S. 105-521, by May 1 of each year, the Department of Revenue (DoR) and the Fiscal Research Division of the General Assembly must estimate what Article 44 would generate for all local governments, based on their existing allocations for Articles 39, 40 and 42. If a locality's repealed reimbursements are \$100 or more than their anticipated Article 44 receipts, the Secretary of Revenue must submit an annual payment of that difference by August 15, and take the hold harmless funds from the state's sales tax receipts.

The 2004 Appropriations Act (H. 1414) amended 105-521 by guaranteeing hold harmless payments through 2012. The 2014 Appropriations Act (S. 400) extended the payment at 50% for one additional year at \$9 million. No funds were budgeted in 2015. Absent further legislative action, the Article 44 hold harmless, **not to be confused with the Medicaid Hold Harmless**, expired with the August 2013 payment.

Article 46

Article 46 was authorized as a part of the 2007 Medicaid Relief swap, whereby legislators acknowledged the substantial infrastructure and operating demands facing county governments. Prior to enactment, the sales tax must be approved by county's voters in an advisory referendum.

Article 46 is allocated point of delivery, does not apply to sales on food for home consumption, and is not shared with municipalities. For those counties interested in the mechanics of the Article 46 referendum and levy, NCACC maintains a [webpage](#) that tracks referenda results and a FAQ sheet on authority and levy. As of this writing, 29 counties were successful in having Article 46 approved by their voters.

Find here an estimate of the [levy](#), based on sales taxes distributed to each county in 2014. Counties will need to adjust these estimates based on current economic activity.

e-911 Fees

Current Collections & Projections

The [proposed 2015-16 formula distribution](#) of \$48.3 million will be reduced to \$46.3 million, in keeping with the prohibition of carryover funds in excess of 20%. Counties may petition the board for additional funding, and separate grant funding opportunities are also available for large capital investments or consolidation activities.

History & Funding Allocations

State legislation, effective Jan. 1, 2008, preempted local authority to set an e-911 landline fee and substituted a statewide rate of 70 cents on all voice communications service connections, including landline, wireless and voice over internet protocol (VoIP). The 911 Board — the statewide entity charged with overseeing the 911 service charge and its use, reduced the monthly rate to 60 cents effective July 1, 2010.

After years of county legislative efforts to expand the use of e-911 fees for call taking and call dispatch, the 2010 General Assembly enacted House Bill 1691, which added telecommunicator furniture and any dispatch equipment located exclusively within a building where a PSAP is located to

the list of eligible expenditures. H1691 also expanded the 911 Board to include additional local government representation.

Given the limited list of eligible expenditures prior to 2010, most PSAPs accumulated large fund balances within their emergency telephone funds. H1691 enabled counties and cities with eligible PSAPs to spend 50% of their emergency telephone fund balance on any public safety expense, including field radios. Such expenses must have been incurred within fiscal years 2011 and 2012. The remaining fund balance is reserved for eligible categories of expense. H1691 also restricted the amount of carryover from year to year to 20% of annual distributions.

H1691 directed the 911 Board to develop a new funding formula that is “equitable and sustainable” and “that ensures distributions for eligible operating costs and anticipated increases for all funded PSAPs.” The monthly e-911 distribution based on a snapshot in time amount created a static funding stream that would not accommodate new technologies or current spending patterns. The Board convened a working group, which included county representation, to study and propose a new distribution formula. The new formula as adopted by the 911 Board at its December 2010 meeting, provides for a five-year rolling average of expenditures as a base amount for the 2011-12 distribution, with a total allocation of \$46.4 million.

Video Programming Revenues

Current Collections & Projections

In 2013-14, \$73.9 million (excluding PEG channel funds) was distributed to local governments, marking the third straight year of decline in these revenues. Surprisingly, the two payments in this fiscal year are up 4%, with substantial gains in satellite and video programming offsetting declines in telecommunications. Counties may wish to budget for a 1-2% decrease in revenues for next fiscal year.

Counties with qualifying public, educational and governmental (PEG) channels are also entitled to supplemental PEG operating funds for up to three certified channels. Using the current number of certified PEG channels – 141 – would equate to roughly \$28,400 per channel. These monies must be given to the agency that operates the channel. Please remember that you must certify your PEG channels to DoR each year by July 15, by visiting this [site](#).

History & Funding Allocations

House Bill 2047, effective Jan. 1, 2007, eliminated county and city government authority to award or renew local franchise agreements for cable services (G.S. 66-351). To replace lost local cable franchise fee revenues, G.S. 105-164.44I requires DoR to distribute part of the state sales tax collected on video programming and telecommunications services to counties and cities on a quarterly basis. Specifically, counties and cities receive 7.7% of the net proceeds of the State Sales Tax on Telecommunication Services, 23.6% of the net proceeds of the State Sales Tax on Video Programming Services and 37.1% of the net proceeds of the State Sales Tax on Direct- to- Home Satellite Service.

For municipalities and counties that did impose a cable franchise tax, the amount is based on the cable franchise tax and PEG channel subscriber fee revenue imposed from July 1 through Dec. 31, 2006. For those that did not impose a cable franchise tax before July 1, 2006, the amount is based upon population.

H1691 (see e-911 fees above) increased the allocation for county and city PEG channels by \$2 million, bringing the total allocation to \$4 million beginning in 2011-12. H1691 also eliminated the \$25,000 per PEG channel ceiling, and instead allocates the \$4 million proportionately across all certified PEG channels.

Beer and Wine Taxes

The beer and wine distribution is made within 60 days after March 31, and is allocated on a per capita basis to those counties with beer and wine sales (67 counties in 2014). Please also note that the share received by the county government can be affected by changes in population within the county.

The 2014 payment was \$35.7 million, showing a robust 10% increase over 2013. Please note that NCDOR did amend its returns processing in 2013, which resulted in the 2013 payment being below historic levels. Of the 2014 amount, counties receive \$12.6 million or 35%. The 2015 payment is estimated at \$39.5 million, 11% over 2014. State analysts project a 3% increase in beer and wine taxes for next fiscal year.

White Goods and Scrap Tire Disposal Taxes

A portion of the tax collected to offset disposal costs for white goods (72%) and scrap tires (70%) is distributed quarterly to counties on a per capita basis. In 2014, more than \$3 million and \$11.8 million, respectively, were allocated in disposal taxes to counties, a 1% increase in white goods and less than a 1% decrease in scrap tires. Through the February 2015 payment, scrap tire distributions were up 4.6% while white goods distributions were up 5.3%. Please note that white goods payments are being withheld from those counties that fail to comply with recycling, state compliance and reporting statutory requirements.

Continued economic improvement should increase white goods and scrap tire revenues in 2015-16. State analysts project a 6% increase in white goods and a 2% increase in scrap tire. Please note that the Tax Simplification Act (H998) eliminated the energy efficiency appliance credit, starting last year.

As a reminder, the state budget discontinued direct revenue allocation to the special grants programs for these taxes but appropriated direct funds instead.

Solid Waste Disposal Tax

Current Collections & Projections

In 2013-14, distributions to counties and cities equaled \$6.5 million, 12% below 2013 levels when adjusting for the August 2013 distribution for \$1.5 million landfill closure. This year, the two quarterly payments are 7% above those of 2013-14. Next year's allocations should be up slightly, as economic conditions improve. State analysts project a 4.5% increase.

History & Funding Allocations

The General Assembly enacted a \$2 per-ton statewide "tipping tax" in 2007 via S1492 and S6, in conjunction with the rewrite of the state's solid waste landfill disposal laws. The excise tax went into effect July 1, 2008, and is charged on municipal solid waste and construction and demolition debris that is deposited in a landfill in the state or transferred at a transfer station for disposal outside the state.

The proceeds of the tax are distributed as follows: 50% to the Inactive Hazardous Sites Cleanup Fund to help pay for assessment and remediation of pre-1983 landfills (including abandoned, unlined city or county dumps), 18.75% to cities on a per capita basis for solid waste management programs and services and 18.75% to counties on a per capita basis for solid waste management programs and services. The remaining 12.5% was shifted from the Solid Waste Management Trust Fund to the state's general fund, per 2013-14 state budget action. To compensate for this loss, the state budget appropriated \$2.5 million to the Solid Waste Management Trust Fund for grants to local governments and state agency operations. County per capita figures exclude those persons residing within a city.

Proceeds of the tax can only be used to support solid waste programs or services. A city or county is excluded from the distribution if it does not provide solid waste management programs and services and is not responsible by contract for payment of the programs and services, unless it is served by a regional solid waste management authority. A city or county that receives funds and is served by a regional solid waste management authority must forward the amount it receives to that authority.

State Allotments for Public Schools

The General Assembly revised the state's budget process this year that changes how public school enrollment growth will be funded for next fiscal year and beyond. State current expense dollars needed to support student population growth will no longer be included in the state's continuation budget, requiring in turn a budget expansion in 2015-16 to support additional students. Because of that, the N.C. Department of Public Instruction no longer issues planning allotment calculations for state school financial support. NCDPI did release its average daily membership enrollment projections, and please [see](#) here the planning ADM allotments by LEA.

2011's S8 removed the cap on charter schools, and now 148 charters are in operation, serving nearly 70,000 children or slightly less than 5% of the total number of children attending public schools. The State Board of Education has authorized 13 additional charters for the 2015-16 school year and, per legislative directive, approved two virtual charter schools under a four-year pilot program whereby each may begin enrolling up to 1500 students this fall.

The allocation method to share county current expense dollars with non-virtual charter schools continues as originally enacted – the county makes its current expense appropriation to its LEA(s), and the LEA shares the county's current expense appropriation with the charter school serving the county's students on a per pupil basis. The virtual charter county expense appropriation is set in law, computed at the lesser of \$790 per pupil or the amount counties provide to the LEA on a per pupil basis. NCACC worked with the legislative sponsor to ensure that no county would pay more for a virtual charter student than it incurs for a traditional public school student. Counties do not, and cannot, contribute to charter school capital funding.

Please find [here](#) the local supplements of teachers and school administrators by LEA.

Please find [here](#) 2013-14 and historical fund balances by LEA.

NCACC EMS Federal Medicaid Enhancement Project

Each year, NCACC conducts a Medicaid cost finding process for county EMS services to maximize federal Medicaid dollars in support of emergency EMS services. Last May, we returned more than \$30 million for participating counties. Counties spent on average \$560 per trip to provide these services.

For North Carolina, the normal FMAP share (federal medical assistance percentage) offsets roughly 65 cents for every dollar spent in Medicaid services, with the state funding the remainder. Since the state Medicaid rate is roughly \$100 per trip, this program returns to counties nearly \$300 for each eligible Medicaid emergency transport (\$560 per trip - \$100 per Medicaid reimbursement x 65%).

NCACC obtains Medicaid reimbursement and trip data from NC-DHHS in order to calculate each participating county's enhanced Medicaid payment.

Counties can expect more robust Medicaid auditing processes connected with both emergency and non-emergency transport. Each county EMS program will be subject to Medicaid auditing in conjunction with the cost-finding process. NC-DHHS set a new policy in place last year to withhold 10% of the enhanced payment until the audit process is finalized for any given year, but acknowledges that their audit schedule is several years in arrears. NCACC has met with NC-DHHS to help resolve this issue.

Summary of Revenue Estimates

- **Statewide sales tax:** 3-4% growth
- **E-911 fees :** per formula allocation; counties notified by 911 Board
- **Beer and wine** 2-4% growth
- **Video programming:** 1-2% decline
- **White goods & scrap tire:** 6% growth white goods; 2% scrap tire
- **Statewide tipping fee:** 4-5% growth

Department of Revenue Contact List

Please find below Department of Revenue staff by area of responsibility. As a reminder, the distribution unit has been combined with the property tax division into the consolidated Local Government Division, under the direction of David Baker.

- Questions about the amount of revenue included in a distribution – Cindy Matthews, Distribution Unit, 919-814-1118.
- Questions about a county's sales tax refund – Cindy Matthews, Distribution Unit, 919-814-1118.
- Interpretation of sales tax or occupancy tax laws – Eric Wayne, Director, Sales and Use Tax Division, 919-814-1082.
- Requests for a list of claimants that received a sales tax refund in a county – Cindy Matthews, Distribution Unit, 919-814-1118.
- Requests for statistical data related to State-collected taxes – Revenue Research Division, Amelia Bryan, 919-754-2560.
- To change the email address at which you receive notification of distributions – Kathy Robinson, Financial Services Division, 919-754-8515. If you have failed to receive an email notification of your distributions, do not contact DOR, but instead call the Office of State Controller at 919-707-0795.

NCACC Contacts

- Rebecca Troutman, NCACC IGR Director, 919-715-4360 or rebecca.troutman@ncacc.org.