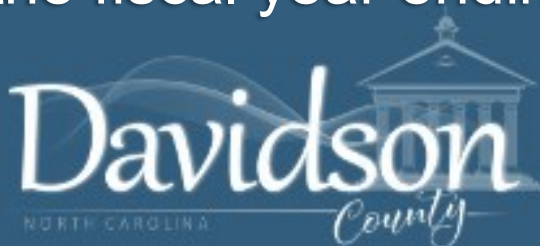




2020

Adopted Budget

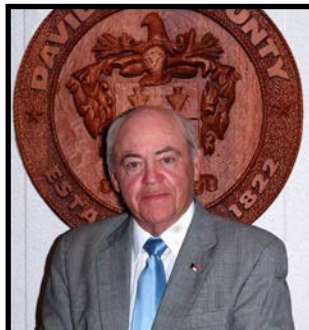
For the fiscal year ending June 30, 2020



Davidson County

FY 2019-20 Adopted Budget

Board of Commissioners



Chairman
Don Truell



Vice-Chairman
Steve Shell



Commissioner
Zak Crotts



Commissioner
Chris Elliott



Commissioner
Fred McClure



Commissioner
Karen Watford



Commissioner
Todd Yates

Prepared by:

Zeb Hanner, **County Manager**
Casey Smith, **Assistant County Manager**
Jane Kiker, **Finance Director**
Matthew Sutter, **Budget & Management Analyst**



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Davidson County
North Carolina**

For the Fiscal Year Beginning

July 1, 2018

Christopher P. Morrell

Executive Director

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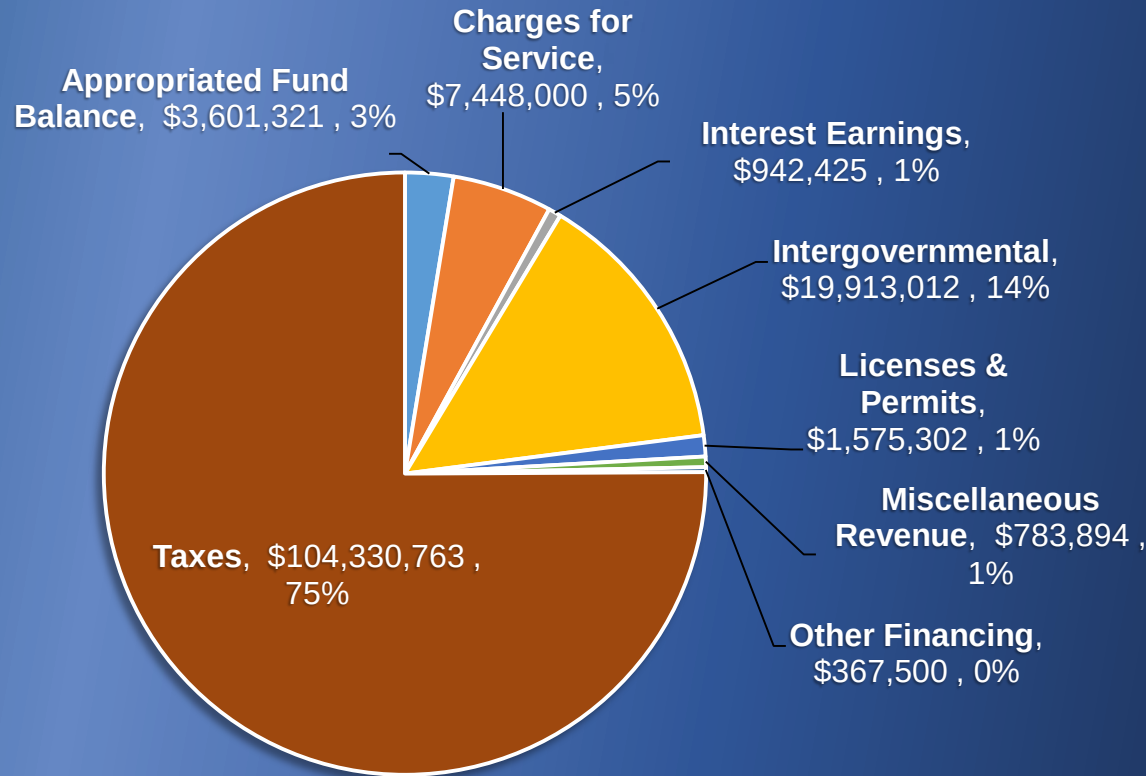
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Proposed Budget

FY 2019-20

Where does the money come from?

FY 2020 Proposed Budget Revenues Total \$138,962,217

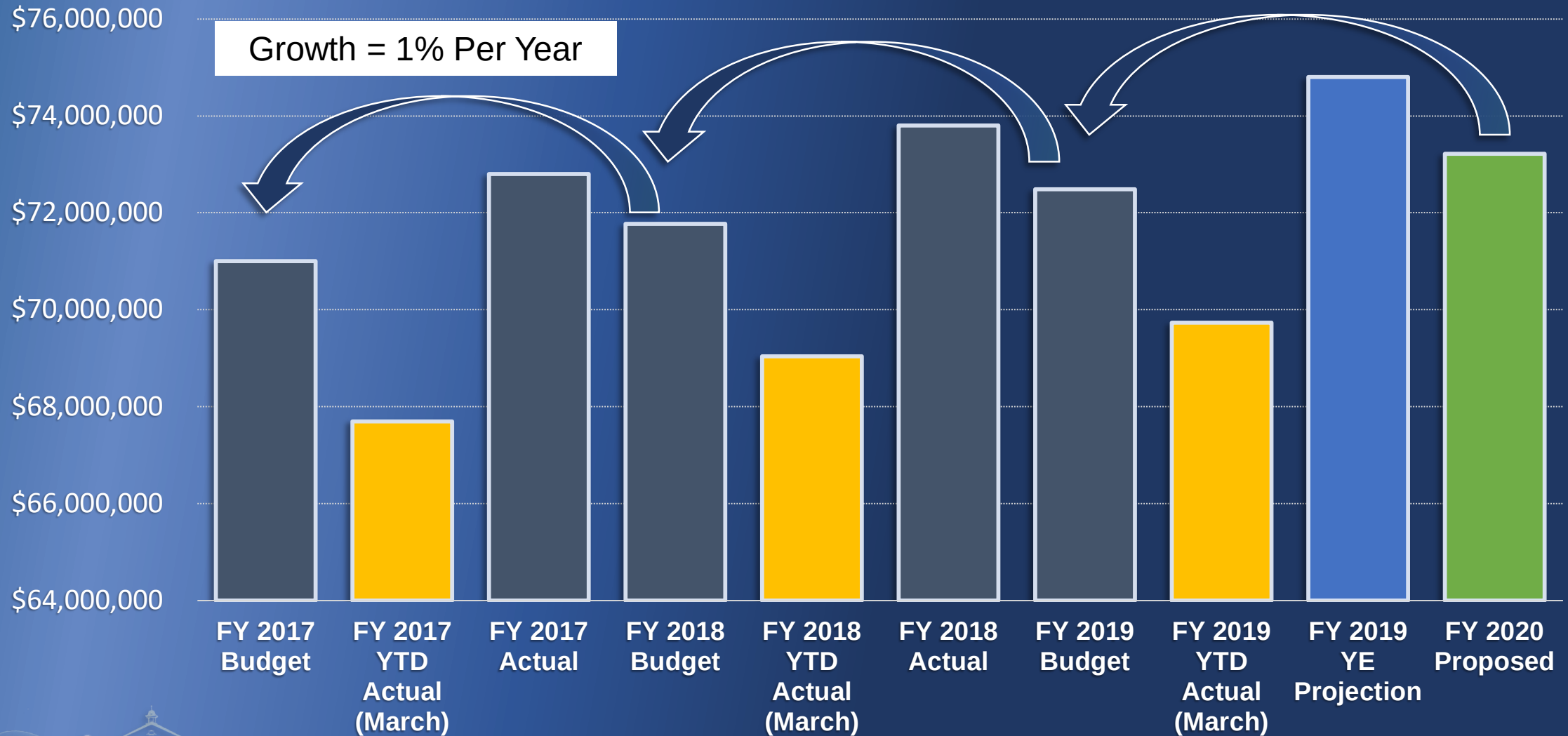


***Increase of \$5 million
over FY 2019***

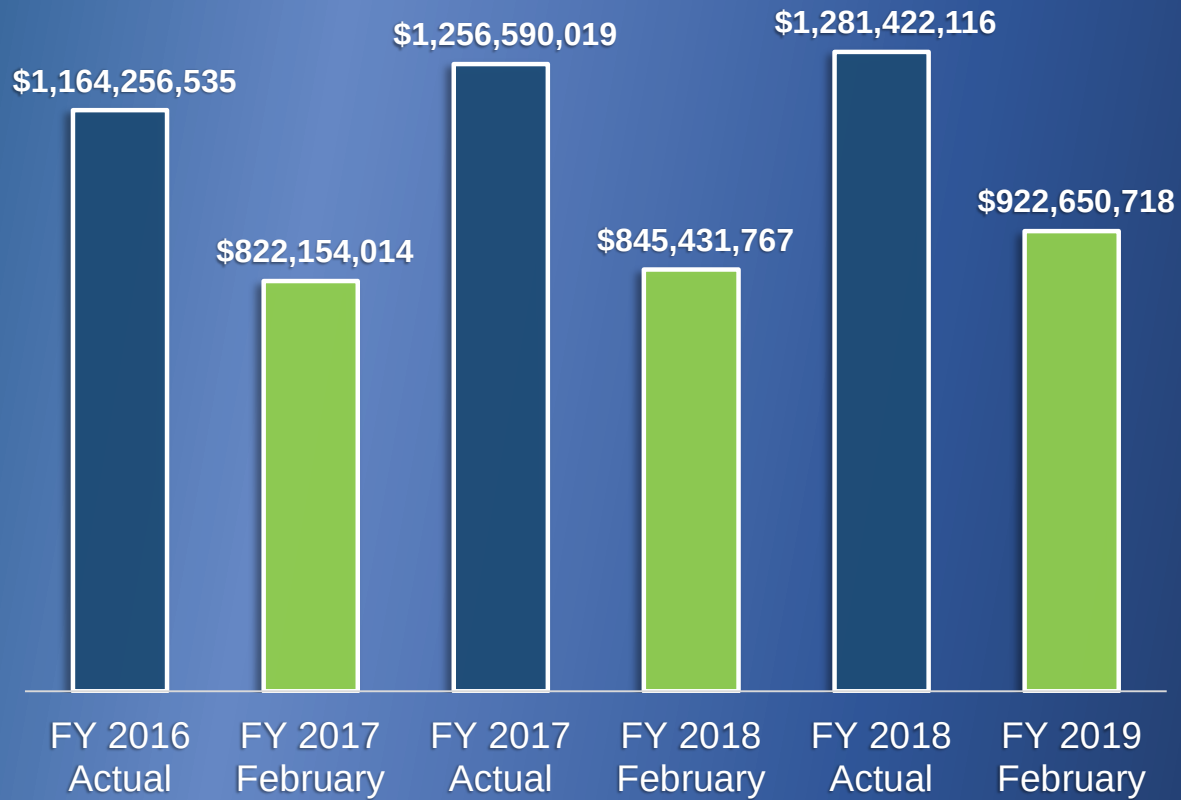
Highlights (General Fund)

- **Proposed Tax Rate** of **\$0.54** per **\$100** of assessed property valuation, the same as FY 2019 (Property Tax revenue increase of **\$725K** or **1%**)
- **Article 46** Sales Tax (0.25%) increases by **\$125K** (\$3.15 million) + **\$263K** increase to the **Article 44** (\$3.1 million). **Base Sales Tax** revenue increase of **\$1.06** million.
- Increase of **\$1.6 million** in **Intergovernmental Revenue** largely in Social Services' Foster Care, Home Care, and Crisis Intervention programs.
- Overall increase in all Other County revenues of **\$305K**. This increase is largely due to an additional **\$600K** received in **Interest Earnings** offsetting the decrease in **Capital Reserve** fund transfers.
- Use of **General Fund Reserves** to "balance" the budget has increased by **\$549K** over FY 2019 to **\$3.6 million**

Current Year Property Tax

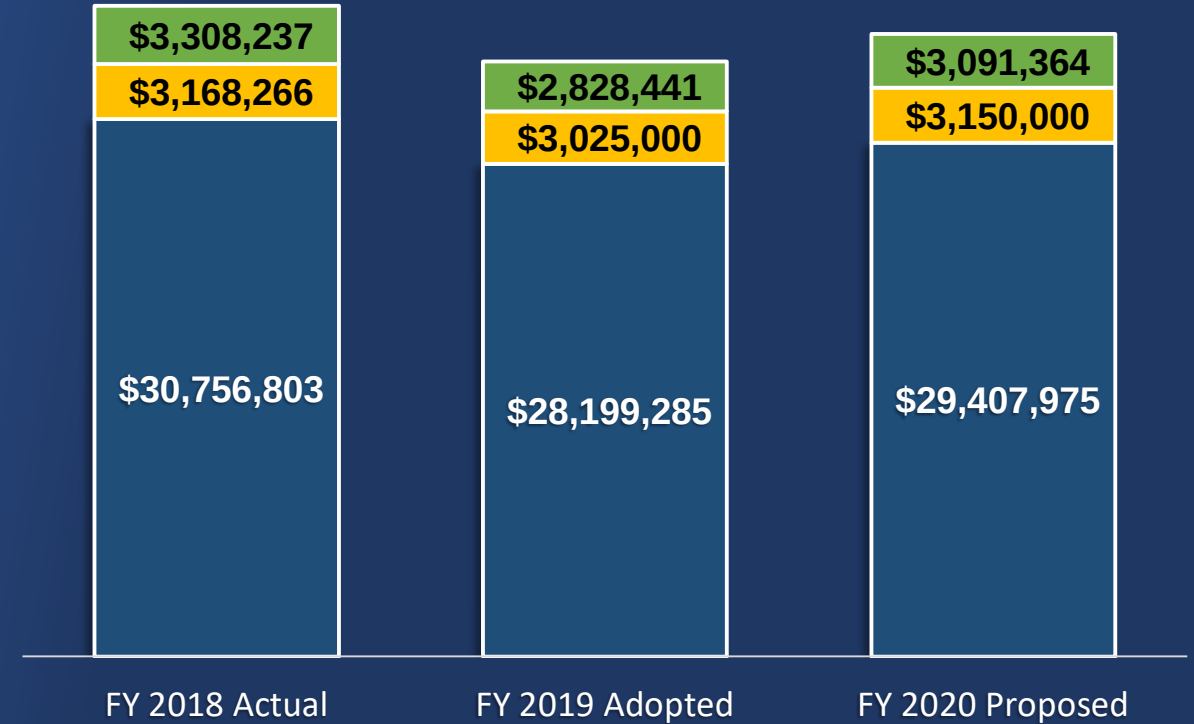


Taxable Retail Sales



***Increase of 9%
over Previous Year***

Sales Tax Revenue



- Article 44 (Redistributed Sales Tax)
- Article 46 (0.25%)
- Base Sales Tax

***Article 44 Revenue can only be spent for
Education and / or Economic Development***

Property Tax Values Summary

Fiscal Year	Tax Rate	Real Property	Individual / Business / Public Property	Motor Vehicles	Total	\$ Change	% Change
2008	\$ 0.54	\$ 10,186,197,400	\$ 1,130,264,565	\$ 1,172,035,633	\$ 12,488,497,598	\$ -	0.00%
2009	\$ 0.54	\$ 10,539,366,996	\$ 1,188,464,124	\$ 1,139,990,926	\$ 12,867,822,046	\$ 379,324,448	3.04%
2010	\$ 0.54	\$ 10,705,278,310	\$ 1,159,390,264	\$ 1,066,520,996	\$ 12,931,189,570	\$ 63,367,524	0.49%
2011	\$ 0.54	\$ 10,813,916,630	\$ 1,098,261,895	\$ 1,035,675,555	\$ 12,947,854,080	\$ 16,664,510	0.13%
2012	\$ 0.54	\$ 10,907,215,885	\$ 1,106,489,904	\$ 1,076,760,000	\$ 13,090,465,789	\$ 142,611,709	1.10%
2013	\$ 0.54	\$ 10,937,949,307	\$ 1,150,457,537	\$ 1,140,013,889	\$ 13,228,420,733	\$ 137,954,944	1.05%
2014	\$ 0.54	\$ 11,010,529,658	\$ 1,169,818,413	\$ 1,548,177,407	\$ 13,728,525,478	\$ 500,104,745	3.78%
2015	\$ 0.54	\$ 11,075,289,751	\$ 1,180,099,692	\$ 1,262,548,519	\$ 13,517,937,962	\$ (210,587,516)	-1.53%
2016	\$ 0.54	\$ 10,985,234,859	\$ 1,274,470,882	\$ 1,319,261,111	\$ 13,578,966,852	\$ 61,028,890	0.45%
2017	\$ 0.54	\$ 11,042,109,445	\$ 1,339,604,704	\$ 1,385,044,444	\$ 13,766,758,593	\$ 187,791,741	1.38%
2018	\$ 0.54	\$ 11,195,009,577	\$ 1,342,326,534	\$ 1,405,318,519	\$ 13,942,654,630	\$ 175,896,037	1.28%
2019 Adopted Budget	\$ 0.54	\$ 11,291,649,505	\$ 1,262,055,117	\$ 1,321,239,628	\$ 13,874,944,250	\$ (67,710,380)	-0.49%
2019 Estimated Actual	\$ 0.54	\$ 11,334,947,197	\$ 1,359,105,616	\$ 1,422,885,000	\$ 14,116,937,813	\$ 174,283,183	1.25%
2020 Proposed Budget	\$ 0.54	\$ 11,404,565,890	\$ 1,274,675,668	\$ 1,334,452,024	\$ 14,013,693,583	\$ (103,244,230)	-0.73%
Total		\$153,429,260,410	\$ 17,035,484,915	\$ 17,629,923,652	\$ 188,094,668,976	\$1,457,485,605	12.21%
Average Growth Per Year						\$ 122,663,632	1.07%

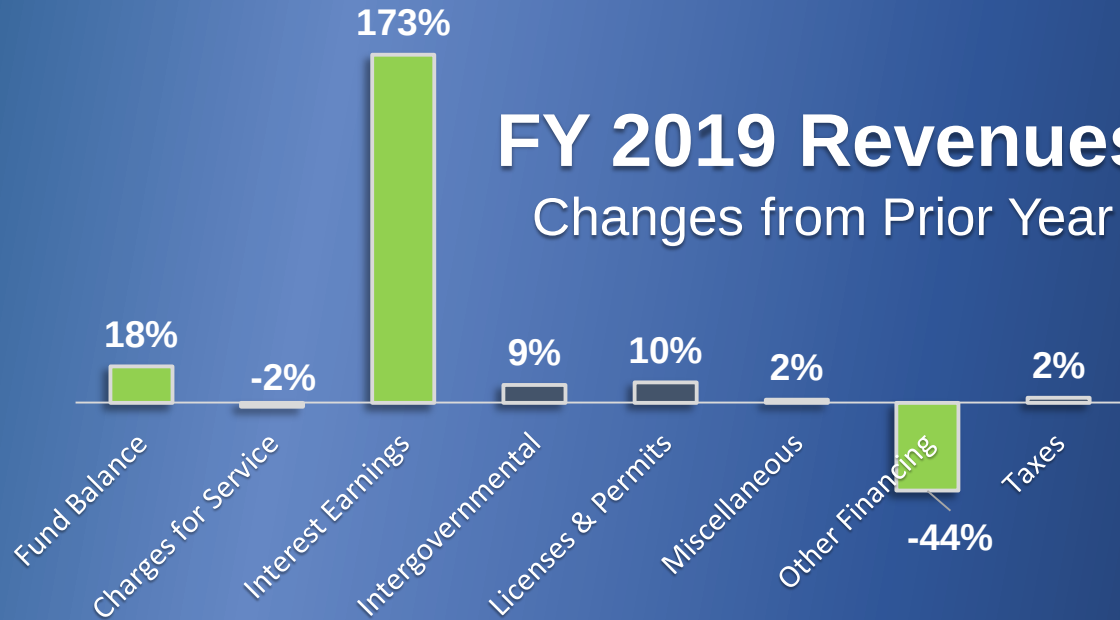
1% Growth vs. FY 2019 Adopted Budget

Sales Tax (Article 44) Summary

Category	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
Economic Development Reserve	\$ 951,934	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 951,934
Annual Contribution to EDC	\$ 248,000	\$ 248,000	\$ 248,000	\$ 248,000	\$ 248,000	\$ 248,000	\$ 1,488,000
Annual Contribution to Lexington Chamber of Commerce	\$ -	\$ 9,750	\$ 9,750	\$ 9,750	\$ 9,750	\$ 9,750	\$ 48,750
Annual Contribution to Thomasville Chamber of Commerce	\$ -	\$ 9,750	\$ 9,750	\$ 9,750	\$ 9,750	\$ 9,750	\$ 48,750
Annual Contribution to North Davidson Chamber of Commerce	\$ -	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 40,000
Education Growth (Spending per Pupil)	\$ 350,720	\$ 366,796	\$ 463,705	\$ 469,502	\$ 475,371	\$ 481,313	\$ 2,607,407
I-85 Corporate Center Debt	\$ 140,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,390,000
Debt Service - DCS New High School + Potential 2/3 GO Borrowing	\$ 286,100	\$ 335,710	\$ 235,420	\$ 223,649	\$ 212,467	\$ 201,844	\$ 1,495,190
School Capital - High Priority Roofs / HVACs	\$ 500,000	\$ 1,615,021	\$ 1,622,164	\$ 1,629,306	\$ 1,723,772	\$ 1,818,238	\$ 8,908,501
Parking Lot Renovation - DCCC	\$ 110,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,000
Briggs Building Roof Replacement - DCCC	\$ 183,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 183,800
Operating + Type II Capital Outlay Increase - DCCC	\$ 57,887	\$ 112,353	\$ 166,819	\$ 221,285	\$ 188,427	\$ 155,569	\$ 902,340
County Contribution to DCAA	\$ -	\$ 135,984	\$ 135,984	\$ 135,984	\$ 135,984	\$ 135,984	\$ 679,920
Total	\$ 2,828,441	\$ 3,091,364	\$ 3,149,592	\$ 3,205,226	\$ 3,261,521	\$ 3,318,448	\$ 18,854,592
Redistributed Sales Tax (NCACC Estimate)	<u>\$ 2,828,441</u>	<u>\$ 3,091,364</u>	<u>\$ 3,149,592</u>	<u>\$ 3,205,226</u>	<u>\$ 3,261,521</u>	<u>\$ 3,318,448</u>	<u>\$ 18,854,592</u>
Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

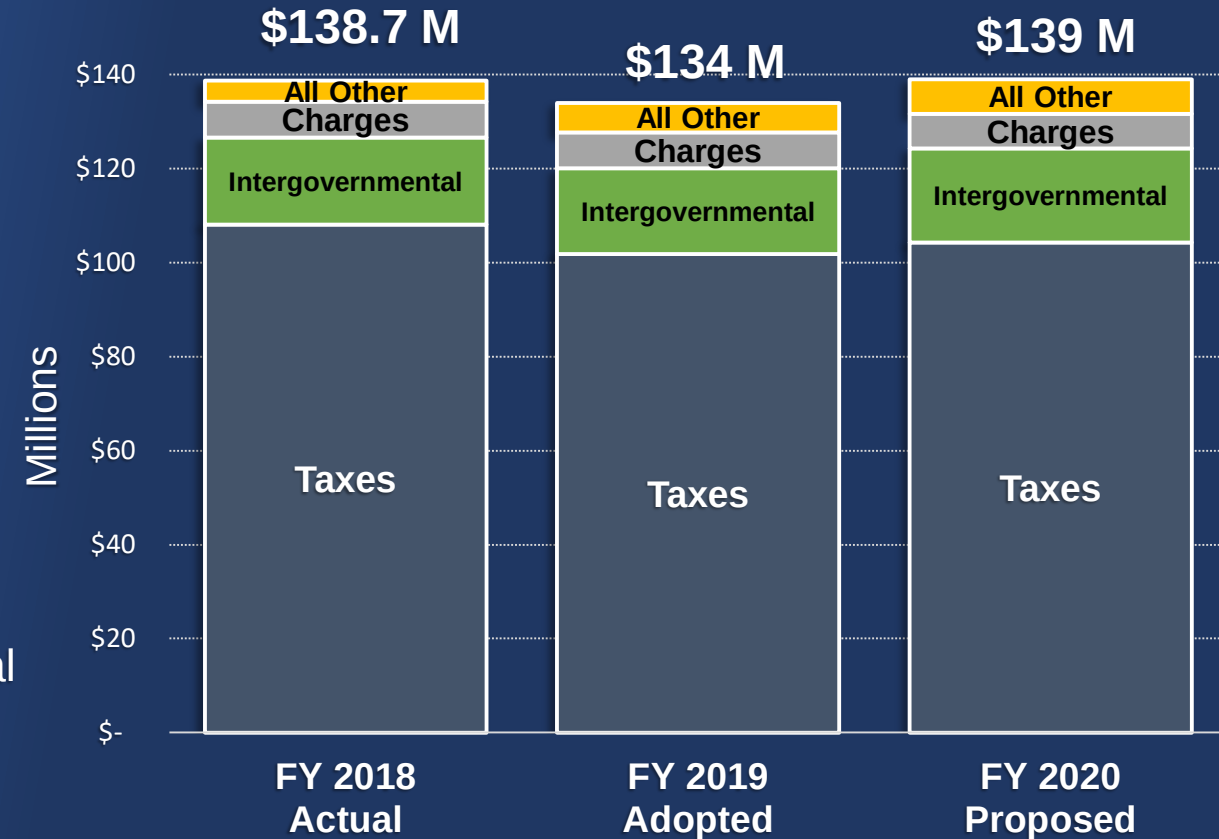
FY 2019 Revenues

Changes from Prior Year



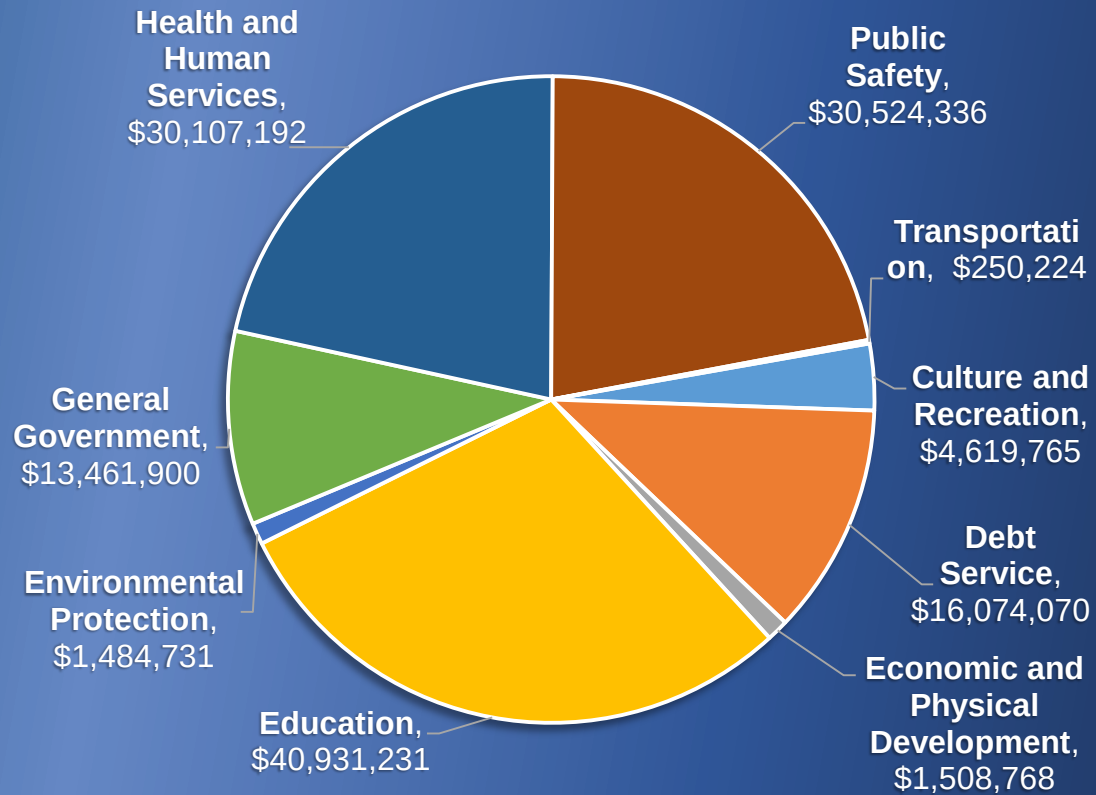
- Increase in **Fund Balance** used to balance budget
- Significant increase in budgeted **Interest Earnings** to reflect actual amount received during FY 2019
- Additional **Intergovernmental** Social Services revenue
- Reduced used of **Capital Reserve** funds for County Capital Projects

- Growth in **Property Tax Revenues** = 1%
- Growth in **Base Sales Tax** (5.2%) +
+ Article 44 & Article 46 Sales Tax Revenues



Where does the money go?

FY 2020 Proposed Budget Expenditures
Total: \$138,962,217



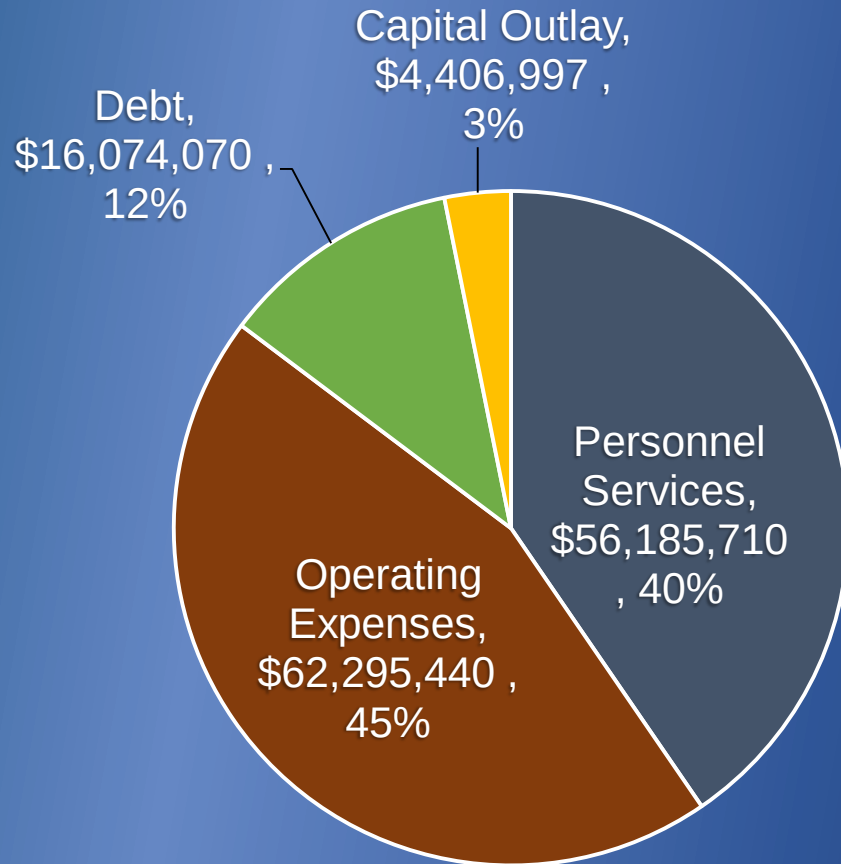
Highlights (General Fund)

- Includes the necessary debt service to cover the full estimated cost of the **new courthouse**, Corporate Center **REDLG loan**, and potential **2/3 bond sale** for school HVAC / Roof repairs.
- Increases local funding for **Education** by 1.1% over the previous year and provides an additional \$1.1 million in Capital Outlay for critical school HVAC / Roof needs.
- Includes (8.00) additional, high priority positions within the General Fund: Sheriff's Office (3), Social Services (3), Public Health (1), and Inspections (1). The total cost to the county of funding these positions is roughly \$480K (Net County Cost = \$366K).
- Increases to Health & Human Services are largely due to programs which received additional grant funding (DSS Foster Care / Home Boarding Care / Crisis Intervention).

Highlights (General Fund)

5/14/2019

FY 2020 Proposed Budget Expenditures Total: \$138,962,217



- Maintains employee pay increases at the same as the previous year (Average County-wide = 2.7%):
 - Base salary
 - + \$500
 - + 1.5% COLA
- Includes 6.2% increase in employee group insurance costs and 12.8% increase in state-mandated employee retirement contributions (No insurance “change” for either base or buy up plans. Slight increase (5.5%) in employee dental cost). Also includes \$200K within County Contingency for results from first 1/3 Salary Study currently being done by the COG.
- Includes \$2.3M for Debt related to Courthouse Renovations, \$250K for REDLG loan (I-85 Corporate Center Project) and \$247K for 2/3 GO Debt Borrowing for School HVACs / Roofs.
- Includes an additional \$1.1M for annual Capital Outlay for the Schools + \$350K in increased Per Pupil \$'s (Including Charter Schools) = \$1,210.23.
- Includes an additional \$1.4M for state funds within DSS related to Foster Care / Home Boarding Care / Crisis Intervention

How every dollar is spent within the General Fund

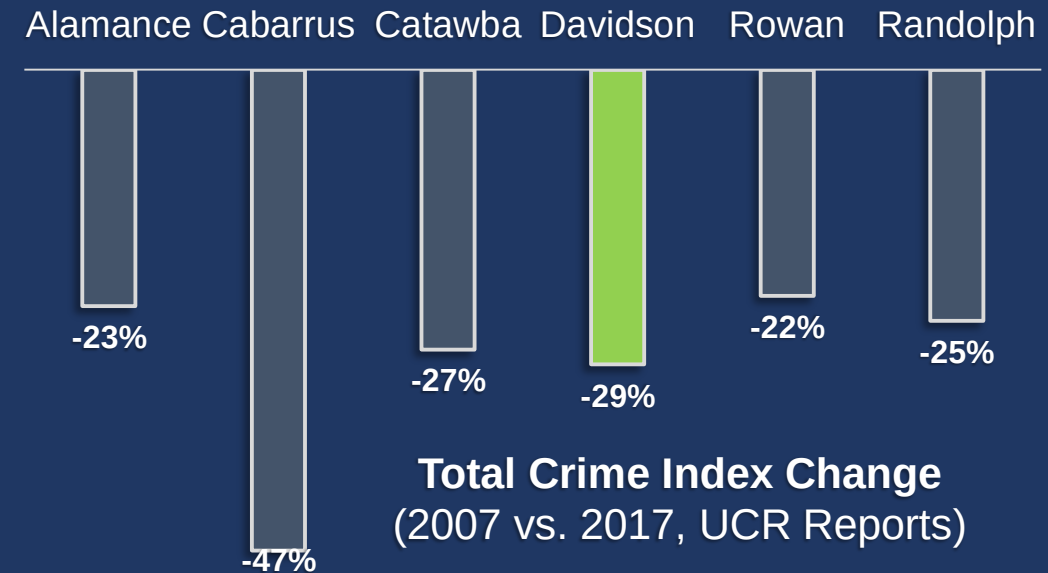
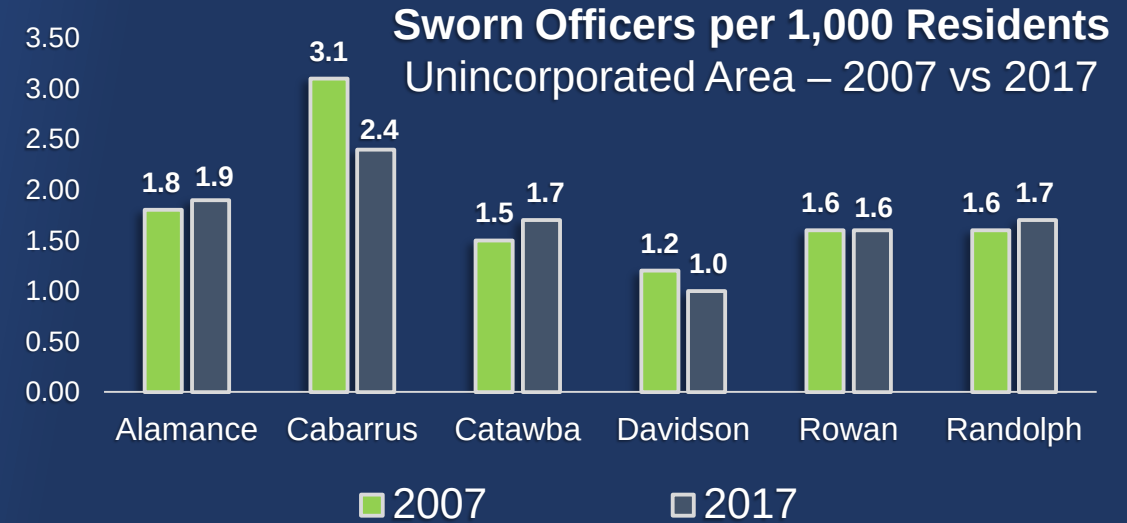


General Fund Expenditure Summary by Functional Area

	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2020 Proposed Budget	vs. Adopted	
					\$ Change	% Change
Culture and Recreation	\$ 4,309,001	\$ 4,659,824	\$ 4,734,283	\$ 4,619,765	\$ (40,059)	-0.9%
Debt Service	\$ 13,338,873	\$ 15,078,603	\$ 22,078,603	\$ 16,074,070	\$ 995,467	6.6%
Economic and Physical Development	\$ 4,508,494	\$ 2,481,024	\$ 5,015,241	\$ 1,508,768	\$ (972,256)	-39.2%
Education	\$ 39,940,269	\$ 39,682,185	\$ 40,905,185	\$ 40,931,231	\$ 1,249,046	3.1%
Environmental Protection	\$ 2,242,561	\$ 1,400,477	\$ 1,401,977	\$ 1,484,731	\$ 84,254	6.0%
General Government	\$ 12,901,630	\$ 13,154,044	\$ 13,789,453	\$ 13,461,900	\$ 307,856	2.3%
Health and Human Services	\$ 26,588,055	\$ 27,754,380	\$ 28,610,673	\$ 30,107,192	\$ 2,352,812	8.5%
Public Safety	\$ 28,060,704	\$ 29,515,829	\$ 29,927,412	\$ 30,524,336	\$ 1,008,507	3.4%
Transportation	\$ 251,268	\$ 232,083	\$ 232,083	\$ 250,224	\$ 18,141	7.8%
Total	\$132,140,855	\$ 133,958,449	\$146,694,910	\$138,962,217	\$ 5,003,768	3.7%

Added Positions: Sheriff's Office

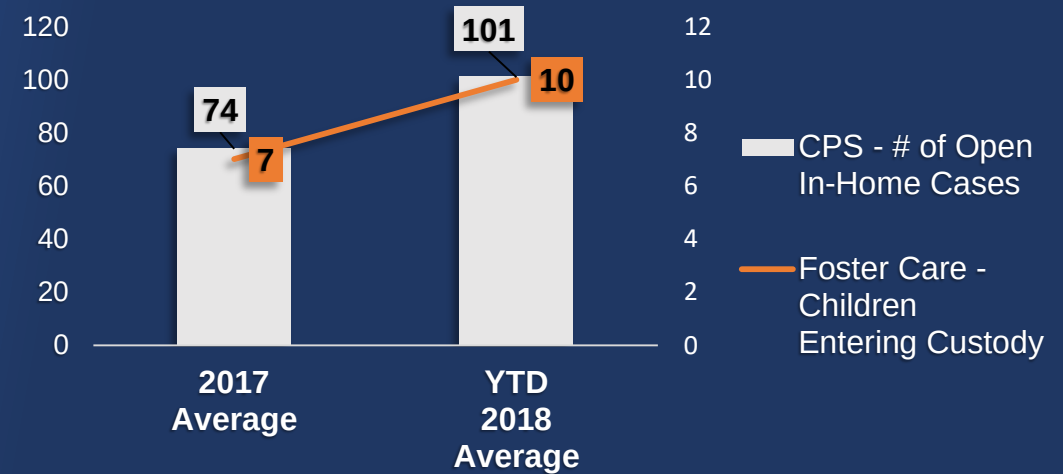
- Includes **(2.00)** additional **Sheriff Deputy I** positions.
- These positions will put the sworn officer count **closer to the County's peers**, allowing DCSO to **increase patrol coverage** and **provide "back fills"** when deputies are out with sickness or on vacation.
- Includes **(1.00) Certified Maintenance Technician / Detention Office** to ensure improved jail facilities. This position was approved in May 2019.
- Included in the budget are several re-classes to create a Uniformed Trace Team ("Detective unit").



Added Positions: Social Services

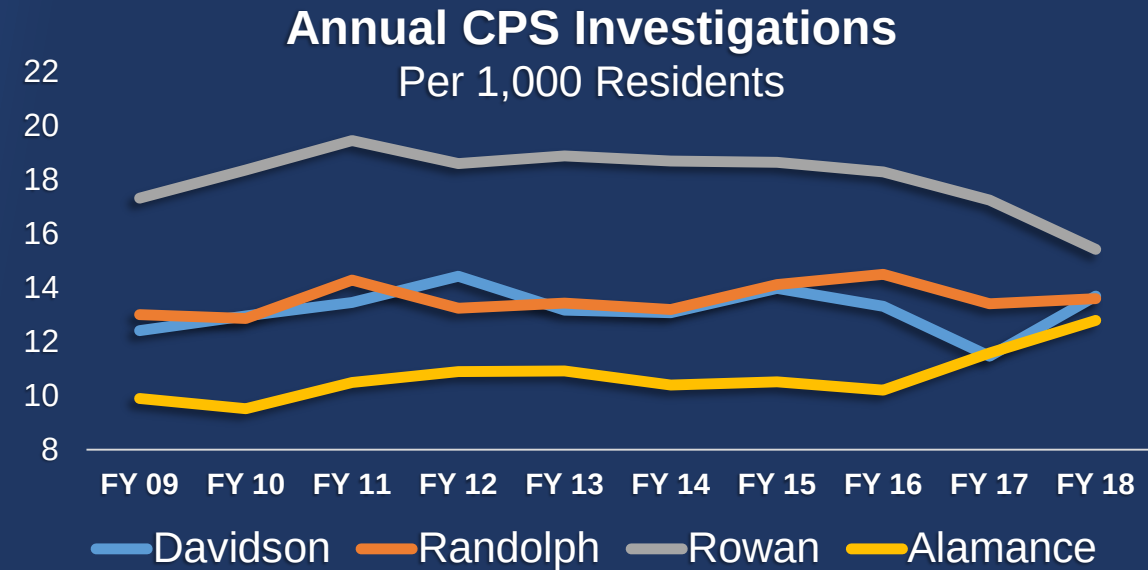
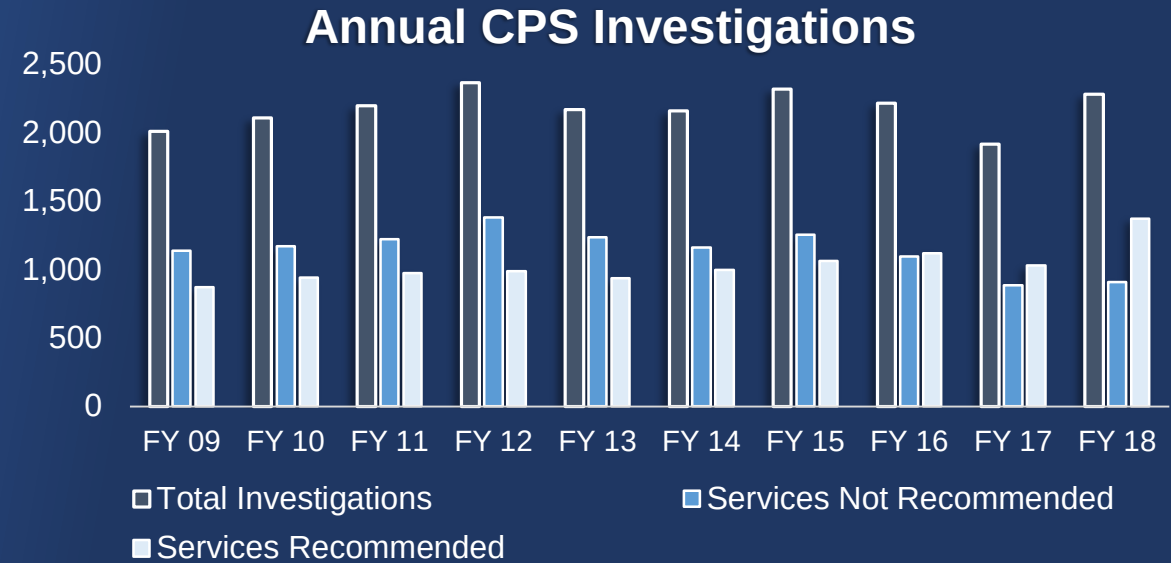
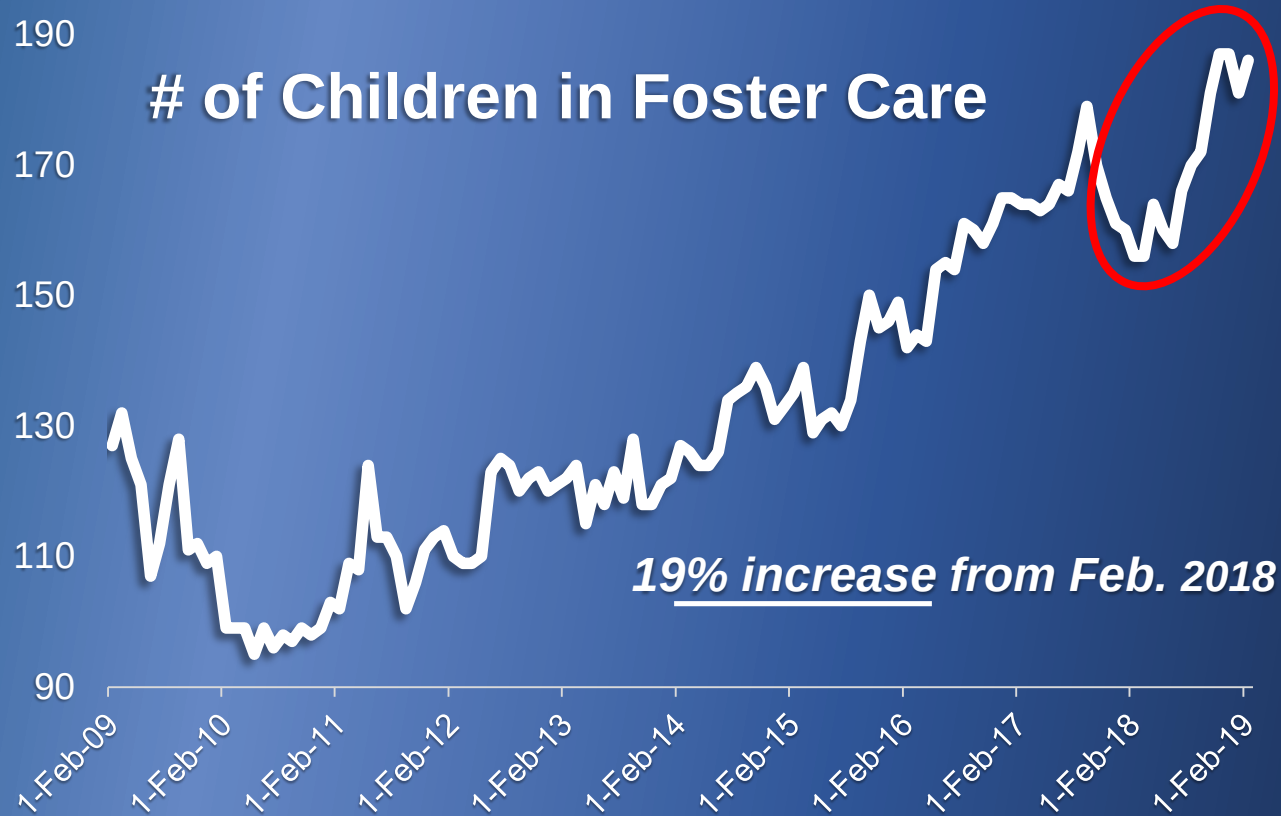
- Includes an additional (3.00) positions for Social Services:
- SW Supervisor III – Adult Protective Services**
 - Currently supervising (8) Social Workers + (1) CSSA.
 - The state's supervisor to employee target is 1:5.
- SW I/A/T – Child Protective Services**
 - Currently about (17) cases per staff member; the state target is (10).
 - Open In-Home Cases have grown 36% since 2017
- SW III – Permanency Planning**
 - Have seen a 43% increase in children entering foster care custody

CPS / Foster Care
Average "End of Month"
Workload Summary



Case Type	2017 Average	Average 2018
CPS "# of Closed In-Home Cases" at End of Month	14	21
CPS "# of Open In-Home Cases" at End of Month	74	101
CPS "In-Home Cases" - Case Closing % of Total	19%	21%
CPS "# of Closed Assessments" at End of Month	103	108
CPS "# of Open Assessments" at End of Month	198	174
CPS "Assessments" - Case Closing % of Total	52%	65%
CPS "# of Closed Investigations" at End of Month	15	16
CPS "# of Open Investigations" at End of Month	38	28
CPS "Investigations" - Case Closing % of Total	39%	60%
Foster Care "Children Entering Custody"	7	10
Foster Care "Children Leaving Custody"	8	6
Foster Care "Children Entering Custody vs. Leaving %"	88%	239%
APS "In-Home Services Waiting List"	-	58
APS "Total # of Clients"	-	231
% of APS "In-Home Services Waiting List" of Total Clients	-	25%

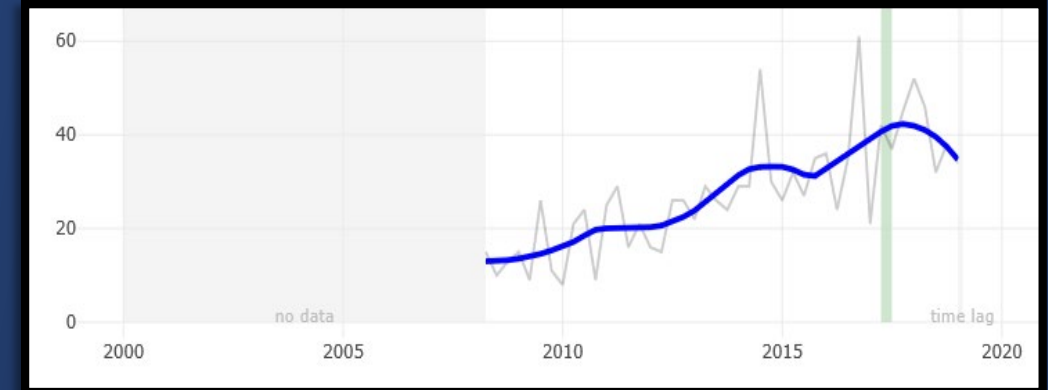
Added Positions: Social Services



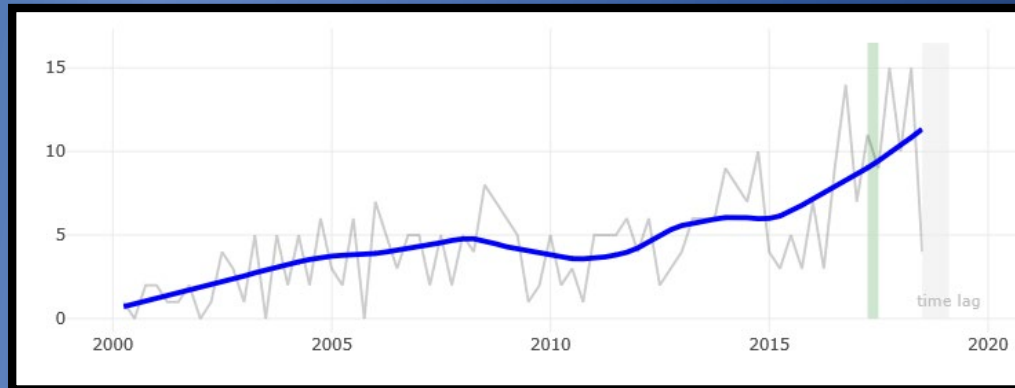
Added Positions: Public Health

- As discussed at the Budget Retreat, the Proposed Budget includes a **Human Services Planner / Evaluator I**
- This position will serve as the **Opioid Response Coordinator**, assisting the county in dealing with the ever-growing opioid crisis.

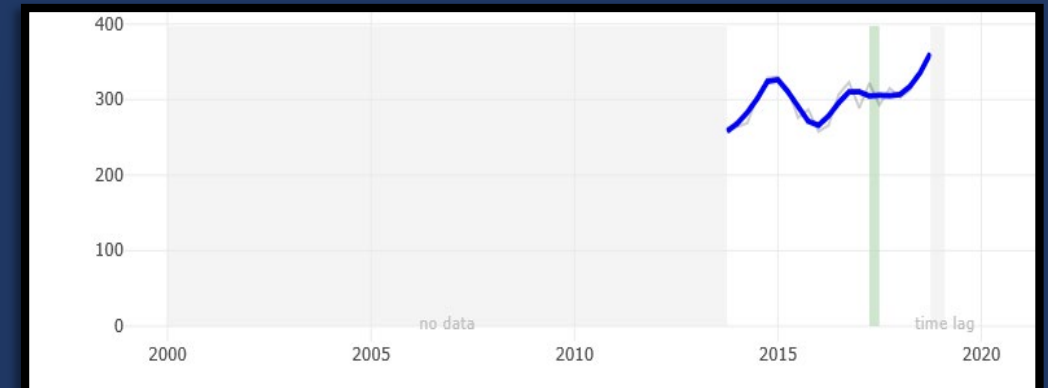
Opioid Overdose ER Visits
Davidson County



Unintentional Opioid-Related Deaths
Davidson County



Individuals Served by Treatment Programs
Davidson County



All Other Positions

- **Landfill – Heavy Equipment Operator (Enterprise Fund)**
 - Staff has determined it is more cost effective to **haul leachate** with a permanent staff position than to contract for transportation.
- **Inspections – Commercial Plans Examiner I**
 - Will assist current plan reviewer with increased workload.
 - Currently performing **470 Commercial Plan Reviews per year** which has increased turnaround times from 1-3 weeks to 3-5 weeks.

New Position Summary

- (2) Sheriff Deputy I
- (1) Certified Maintenance Tech. / Detention Officer
- (1) SW III Supervisor – Adult Protective Services
- (1) SW I/A/T – Child Protective Services
- (1) SW III – Permanency Planning
- (1) Human Services Planner / Evaluator I
- (1) Commercial Plans Examiner I
- (1) Heavy Equipment Operator (Landfill)
- (8) General Fund Positions**
- (1) Landfill Fund Position**

Education Funding Summary

All Three Davidson County School Systems

ADM Funding with Charter School #'s Included

Information		FY 2019 Adopted			FY 2020 Proposed			Operating		Capital	
Agency	ADM FY 2019-20 Projection	Operating	Type II & III Capital	Per Pupil	Operating	Type II & III Capital	Per Pupil	% Change	\$ Change	% Change	\$ Change
DCS	19,317	\$ 23,275,032	\$ 1,296,083	\$ 1,215.60	\$ 23,377,994	\$ 1,310,503	\$ 1,210.23	0.4%	\$ 102,962	1.1%	\$ 14,421
Lexington City	3,231	\$ 3,761,065	\$ 259,065	\$ 1,215.60	\$ 3,910,246	\$ 261,947	\$ 1,210.23	4.0%	\$ 149,181	1.1%	\$ 2,882
Thomasville City	2,369	\$ 2,787,360	\$ 339,360	\$ 1,215.60	\$ 2,867,038	\$ 343,136	\$ 1,210.23	2.9%	\$ 79,678	1.1%	\$ 3,776
DCCC	-	\$ 3,306,639	\$ 406,000	\$ -	\$ 3,360,526	\$ 406,000	\$ -	1.6%	\$ 53,887	0.0%	\$ -
Total	24,917	\$ 33,130,096	\$ 2,300,508	\$ 1,215.60	\$ 33,515,804	\$ 2,321,586	\$ 1,210.23	1.2%	\$ 385,708	0.9%	\$ 21,079

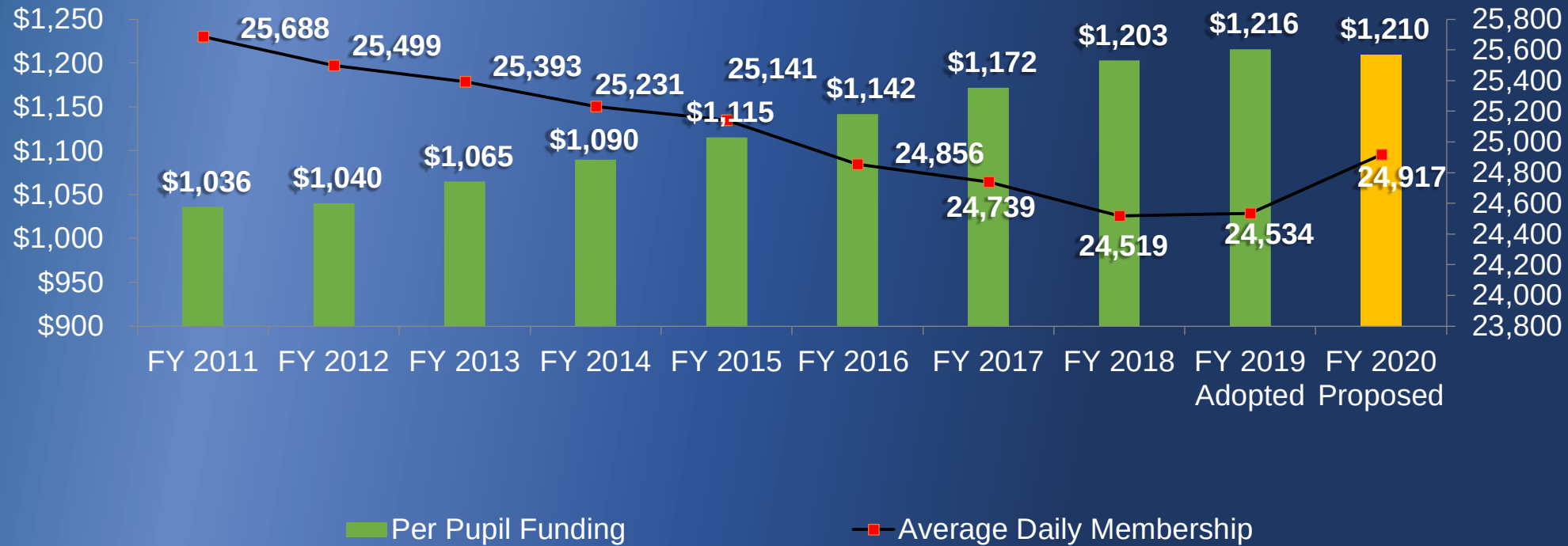
Total Funding Increase (Three School Districts) \$ 352,900

Cumulative Per Pupil Funding % Increase -0.44%

***1.1% “overall” increase over previous year,
reflecting growth in county property tax***

Per Pupil Funding Summary

All Three Davidson County School Systems

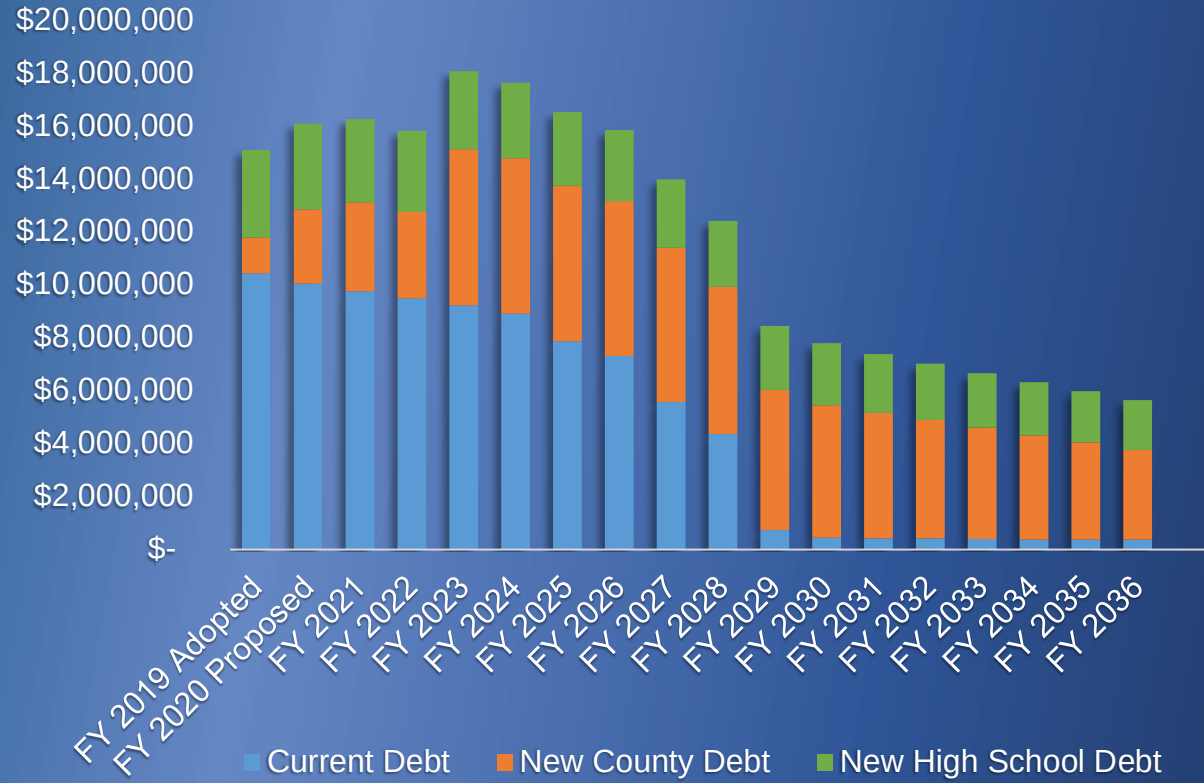


Increase in pupils is due to schools' requested recalculation of charter students

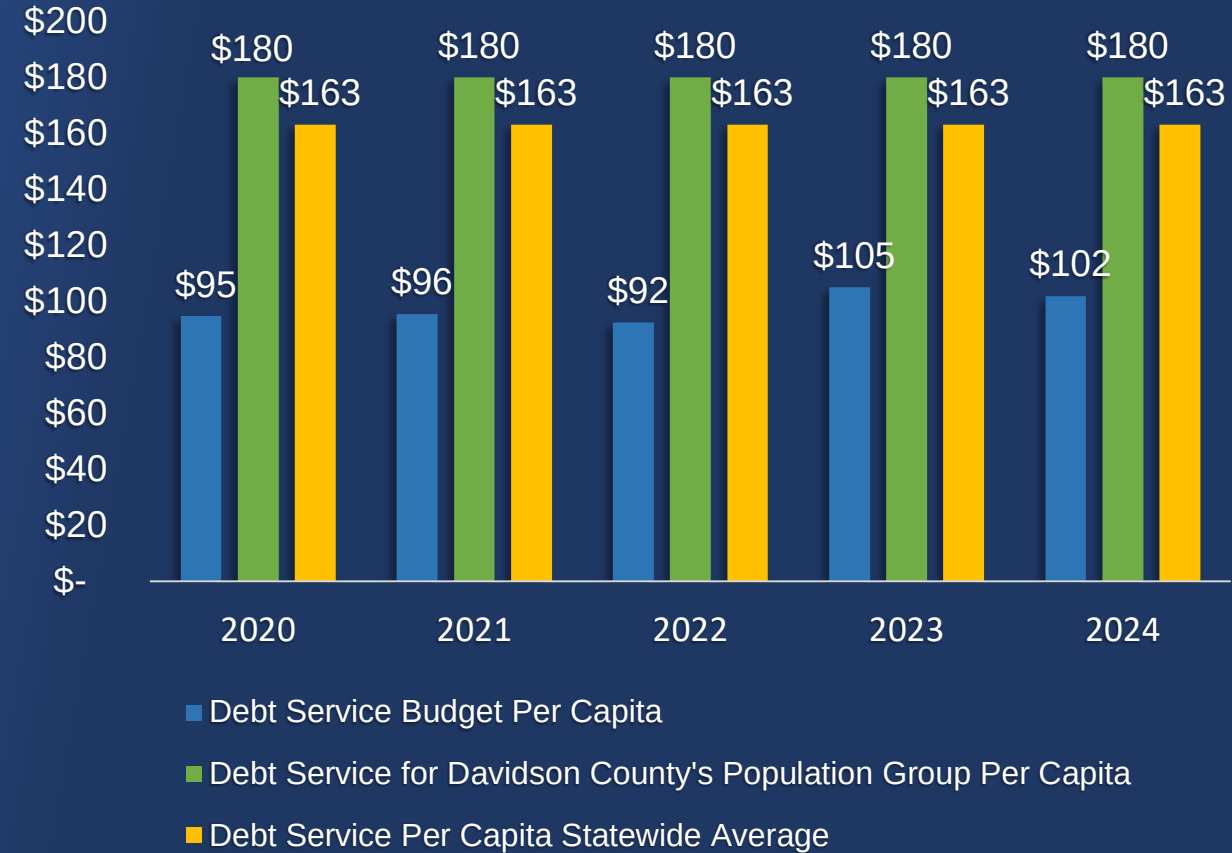
School District	Current ADM (Month 6)	Current Charter School	Revised ADM	FY 2019 Adopted Budget (Operating)	Approved FY 2019 Per Pupil	Revised FY 2019 Per Pupil	FY 2020 Per Pupil
Davidson County Schools	18,837	443	19,280	\$ 23,275,032	\$ 1,215.60	\$ 1,207.21	\$ 1,210.23
Lexington City Schools	2,979	162	3,141	\$ 3,761,065	\$ 1,215.60	\$ 1,197.41	\$ 1,210.23
Thomasville City Schools	2,248	82	2,330	\$ 2,787,360	\$ 1,215.60	\$ 1,196.29	\$ 1,210.23

FY 2020 vs. FY 2019
 "Revised Average" Per Pupil
 (Including Charter Schools) Totals
 \$9.93 or 0.83%

Debt Service Summary



Debt Service Comparison Summary



New County Debt includes full cost of Courthouse, additional school roof / HVACs, and REDLG loan for the Corporate Center (Plus New Detention Center in Future Years)

FY 2019-20 Contribution Summary

Contribution Summary						Requested	Proposed
Functional Area	Agency	FY 2019 Adopted	FY 2019 Amended	FY 2020 Requested	FY 2020 Proposed	\$ Change vs. Adopted	\$ Change vs. Adopted
Culture and Recreation	TOURISM	\$ 73,360	\$ 73,360	\$ 71,560	\$ 70,360	\$ (1,800)	\$ (3,000)
Culture and Recreation Total		\$ 73,360	\$ 73,360	\$ 71,560	\$ 70,360	\$ (1,800)	\$ (3,000)
Economic Development	CHAMBER OF COMM - LEXINGTON	\$ 9,750	\$ 9,750	\$ 12,000	\$ 9,750	\$ 2,250	\$ -
	CHAMBER OF COMM - THOMASVILLE	\$ 9,750	\$ 9,750	\$ 9,750	\$ 9,750	\$ -	\$ -
	CHAMBER OF COMM - NORH DAVIDSON	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	\$ -
	PACE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ECONOMIC DEV COMMISSION	\$248,000	\$248,000	\$ 260,000	\$248,000	\$ 12,000	\$ -
	FORESTER	\$104,554	\$104,554	\$ 88,000	\$ 88,000	\$ (16,554)	\$ (16,554)
	UPTOWN LEXINGTON, INC.	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ -
Economic Development Total		\$380,054	\$380,054	\$ 397,750	\$363,500	\$ 17,696	\$ (16,554)
Human Service Organization	FAMILY SERVICES - GRANT	\$ 85,730	\$ 85,730	\$ 85,730	\$ 85,730	\$ -	\$ -
	LIFE CENTER - GRANT	\$ 96,726	\$ 96,726	\$ 96,726	\$ 96,726	\$ -	\$ -
Human Service Organization Total		\$182,456	\$182,456	\$ 182,456	\$182,456	\$ -	\$ -
Public Safety Organization	JUV CRIME PREVENTION	\$ 2,500	\$ 3,276	\$ 2,500	\$ 2,500	\$ -	\$ -
	NATIONAL GUARD LEXINGTON	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ -
	NATIONAL GUARD THOMASVILLE	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ -
	RESCUE SQUAD DAV CTY	\$ 50,000	\$ 50,000	\$ 50,000	\$ 27,500	\$ -	\$ (22,500)
	RESCUE SQUAD LIFE SUPPORT	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ (25,000)	\$ (25,000)
	RESCUE SQUAD THOMASVILLE	\$ 22,000	\$ 22,000	\$ 40,000	\$ 17,500	\$ 18,000	\$ (4,500)
Public Safety Organization Total		\$102,500	\$103,276	\$ 95,500	\$ 50,500	\$ (7,000)	\$ (52,000)
Grand Total		\$738,370	\$739,146	\$ 747,266	\$666,816	\$ 8,896	\$ (71,554)

Changes for FY 2019-20

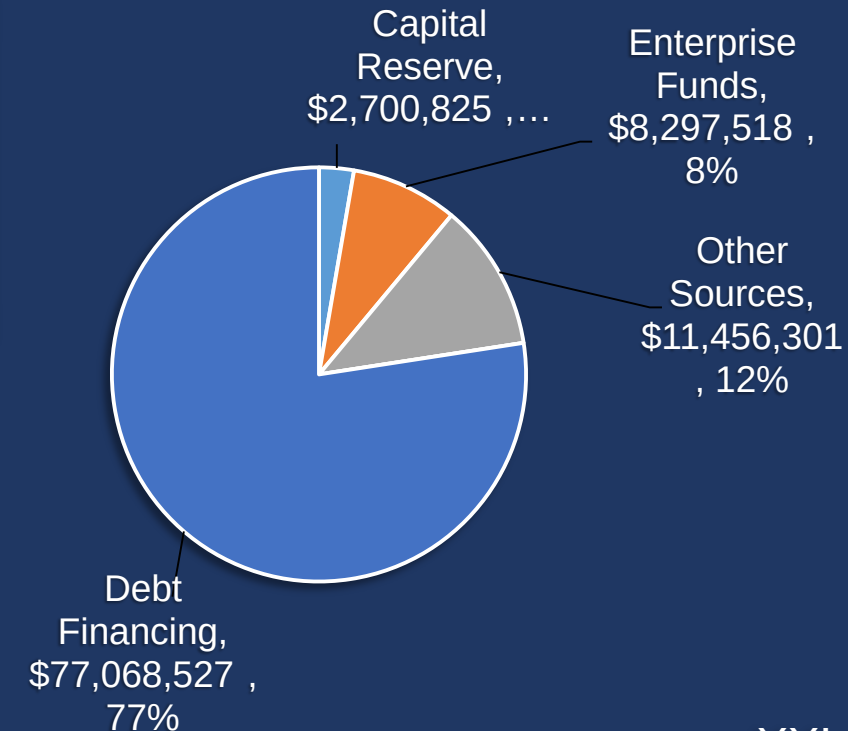
- Removed (\$3K) from Tourism for “one-time” computer purchase
- Removed “one-time” FY 2018-19 vehicle purchase for Forester
- Removed “one-time” equipment (i.e. radios) purchases from Rescue Squad budgets

FY 2019 – 2024 Capital Improvement Plan

Summary by Function

Category / Function	Current Year FY 2019	2020 Estimated	2021 Estimated	2022 Estimated	2023 Estimated	2024 Estimated	Total (All Years)
Expenses							
General Government	\$17,336,605	\$14,827,584	\$14,158,726	\$ 282,200	\$36,995,538	\$ 275,000	\$83,875,653
Education	\$ -	\$ 2,390,000	\$ -	\$ -	\$ -	\$ -	\$ 2,390,000
Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,960,000	\$ 4,960,000
Landfill	\$ -	\$ 1,176,921	\$ 3,221,185	\$ 877,412	\$ 172,000	\$ 2,850,000	\$ 8,297,518
Total	\$17,336,605	\$18,394,505	\$17,379,911	\$ 1,159,612	\$37,167,538	\$ 8,085,000	\$99,523,171
Source of Funds							
Capital Reserve	\$ -	\$ 1,793,625	\$ 350,000	\$ 282,200	\$ -	\$ 275,000	\$ 2,700,825
Enterprise Funds	\$ -	\$ 1,176,921	\$ 3,221,185	\$ 877,412	\$ 172,000	\$ 2,850,000	\$ 8,297,518
Other Sources	\$ 1,079,301	\$ 678,889	\$ 9,698,111	\$ -	\$ -	\$ -	\$11,456,301
Transfer from GF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$16,257,304	\$14,745,070	\$ 4,110,615	\$ -	\$36,995,538	\$ 4,960,000	\$77,068,527
Total	\$17,336,605	\$18,394,505	\$17,379,911	\$ 1,159,612	\$37,167,538	\$ 8,085,000	\$99,523,171

All Years CIP
\$99,523,171



About \$2.1M Remaining in County Capital Reserve
(After Appropriating Funds for Cecil School Roof)

FY 2019 – 2024 Capital Improvement Plan

Summary by Project

Category / Project	Current Year FY 2019	2020 Estimated	2021 Estimated	2022 Estimated	2023 Estimated	2024 Estimated	Total (All Years)
Expenses							
General Government							
Voting Equipment Replacement	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
Clerk of Court Renovations	\$ 5,460,811	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 6,460,811
Courthouse Renovations / Expansion	\$11,875,794	\$ 11,355,070	\$ -	\$ -	\$ -	\$ -	\$ 23,230,864
Courthouse / COC Furnishings	\$ -	\$ 293,625	\$ -	\$ -	\$ -	\$ -	\$ 293,625
New Detention Facility	\$ -	\$ -	\$ 4,110,615	\$ -	\$36,995,538	\$ -	\$ 41,106,153
EMS Lexington Base	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ 350,000
EMS Administration Expansion	\$ -	\$ -	\$ -	\$ 282,200	\$ -	\$ -	\$ 282,200
EMS Silver Valley Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 275,000	\$ 275,000
Grant for Airport Approach Lighting System	\$ -	\$ 678,889	\$ 2,498,111	\$ -	\$ -	\$ -	\$ 3,177,000
Grant for Airport Runway, Taxiway and Apron Strengthening	\$ -	\$ -	\$ 7,200,000	\$ -	\$ -	\$ -	\$ 7,200,000
Total	\$17,336,605	\$ 14,827,584	\$ 14,158,726	\$ 282,200	\$36,995,538	\$ 275,000	\$ 83,875,653
Education							
School HVAC / Roof Repair / Replacement	\$ -	\$ 2,390,000	\$ -	\$ -	\$ -	\$ -	\$ 2,390,000
Total	\$ -	\$ 2,390,000	\$ -	\$ -	\$ -	\$ -	\$ 2,390,000
Total	\$17,336,605	\$ 17,217,584	\$ 14,158,726	\$ 282,200	\$36,995,538	\$ 275,000	\$ 86,265,653
Source of Funds							
Capital Reserve	\$ -	\$ 1,793,625	\$ 350,000	\$ 282,200	\$ -	\$ 275,000	\$ 2,700,825
Other Sources	\$ -	\$ 678,889	\$ 9,698,111	\$ -	\$ -	\$ -	\$ 10,377,000
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$17,336,605	\$ 14,745,070	\$ 4,110,615	\$ -	\$36,995,538	\$ -	\$ 73,187,828
Total	\$17,336,605	\$ 17,217,584	\$ 14,158,726	\$ 282,200	\$36,995,538	\$ 275,000	\$ 86,265,653

Davidson County

Financial Model

Category	FY 2020 Proposed	FY 2021 Estimated	FY 2022 Estimated	FY 2023 Estimated	FY 2024 Estimated
Revenues	\$ 138,962,217	\$141,907,741	\$144,128,274	\$149,140,685	\$154,983,958
Expenditures	\$ 138,962,217	\$144,581,233	\$146,903,407	\$149,689,957	\$150,668,746
Difference	\$ -	\$ (2,673,492)	\$ (2,775,133)	\$ (549,272)	\$ 4,315,212
Increase / (Decrease) - Fund Balance	\$ (3,601,321)	\$ (927,828)	\$ 1,847,304	\$ 2,396,576	\$ (1,918,636)
Fund Balance %	40.55%	38.59%	39.25%	40.20%	38.59%
New Detention Facility - Tax Rate Change	\$ -	\$ 2.87	\$ -	\$ -	\$ -
Revaluation - Tax Rate Change	\$ -	\$ -	\$ -	\$ (0.66)	\$ -
Tax Rate	\$ 54.00	\$ 56.87	\$ 56.87	\$ 56.21	\$ 56.21

About \$0.03 + Additional Tax \$'s from Egger Needed to
Borrow for the New Detention Center

Davidson County

Tax Rate

County	Current Tax Rate
Davidson	\$ 0.5400
Catawba	\$ 0.5750
Alamance	\$ 0.5900
Montgomery	\$ 0.6200
Rowan	\$ 0.6625
Randolph	\$ 0.6525
Stanly	\$ 0.6700
Pitt	\$ 0.6960
Cabarrus	\$ 0.7200
Forsyth	\$ 0.7235
Guilford	\$ 0.7305
Davie	\$ 0.7380

Davidson County Tax Rate (Since Property Revaluation of 2007)				
FY 2008 - FY 2018 Approved Tax Rates	FY 2016 Revenue-Neutral Tax Rate	FY 2019 Adopted Tax Rate	FY 2020 Proposed Tax Rate	
\$ 0.54	\$ 0.55	\$ 0.54	\$ 0.54	

Davidson County's Tax Rate has remained consistent, the lowest among peer counties, and one of the lowest in the state overall.

Other Funds with Major Changes:

- **Landfill** – Added \$461K for additional “recyclable processing,” cell development engineering, and leachate disposal (Purchase of a Tanker).
- **Sewer** – Anticipating a 5% fee increase imposed by its waste water treatment provider, the City / County Commission (Winston-Salem / Forsyth County)
- **Transportation** – County and Cities of Lexington & Thomasville increased contributions by \$18K each (both Cities = \$45K and County = \$114K), and eliminated reserves used to balance the budget.
- **School Capital Outlay** – Revenue source no longer needed to pay back the \$7 million CDBG (I-85 Corporate Center) allow the county to contribute \$1.1 million toward critical HVAC / Roof needs
- **Rural Fire Districts** – Five fire districts have asked for a tax rate increase due to increased capital needs and on-going operating expenses:
 - North Lexington - \$0.02
 - Reeds - \$0.02
 - South Emmons - \$0.02
 - Southmont - \$0.015
 - Horneytown - \$0.02

Next Steps

- Public Hearing on the County Manager's Proposed Budget – May 28th
6:00 pm, County Commissioners' Board Room
- Board of Commissioners Budget Worksession – June 6th
8:00 am, County Commissioners' Board Room
- Possible Adoption of the Budget – June 11th
6:00 pm, County Commissioners' Board Room



Davidson County
"Dedicated to Excellence in Serving Our Citizens"
LEXINGTON, NORTH CAROLINA
BUDGET MESSAGE
May 14, 2019
DAVIDSON COUNTY BOARD OF COMMISSIONERS

Commissioners,

I am pleased to submit to you the Proposed Davidson County FY 2019-2020 Budget. The Proposed Budget is balanced and is in accordance with Section 159-11 of the Budget and Fiscal Control Act. It is respectfully requested that the Board of Commissioners allow this proposed budget to be placed within the County Manager's Office for public inspection and the required public hearing be set for May 28, 2019 in order to accept public input and comment.

I would like to take this opportunity to acknowledge those who assisted in preparing this year's proposed budget. Casey Smith, Assistant County Manager, Jane Kiker, Finance Director and Matthew Sutter, Budget and Management Analyst continue doing an exceptional job in crafting annual budgets that reflect the needs and changing conditions within our County. This year is no exception. The task of developing a balanced budget, 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.

2018-2019 Budget in Review

To date, the FY 2018 - 2019 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, 2019, 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.

The County continues to work through the Phase I development of the I-85 Corporate Center. The 431 acre complex, with an estimated cost approximately \$20.1 million dollars, and is expected to house Egger a European company that produces wood-based panel products as the corporate center's first tenant. Egger plans to create over 770 + / - jobs and invest upwards of \$700 million dollars in the new manufacturing site. The county continues to seek other corporate partners in order to utilize the remaining tracts within the developed area. The corporate center will largely be paid for via low interest loans awarded to the County by the federal government and Energy United. During 2017 the County also received notification of a grant award from the Golden Leaf Foundation for \$1 million dollars, which will be used for sewer construction as part of the corporate center project. As of spring 2019 the major



infrastructure components (sewer, gas and roadways) have largely been completed and the County has already paid off to NC Commerce the “original” \$7M CDBG. This only leaves the \$2M REDLG loan which is an eight year pay back at \$250K per year at 0% interest.

At the January 4, 2018 Board of Commissioners meeting, the board received the auditor’s report for the fiscal year ending June 30, 2018. 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 totaling \$63,510,172, which is 47.77% 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 \$83,259,066 or 27.66% respectively.

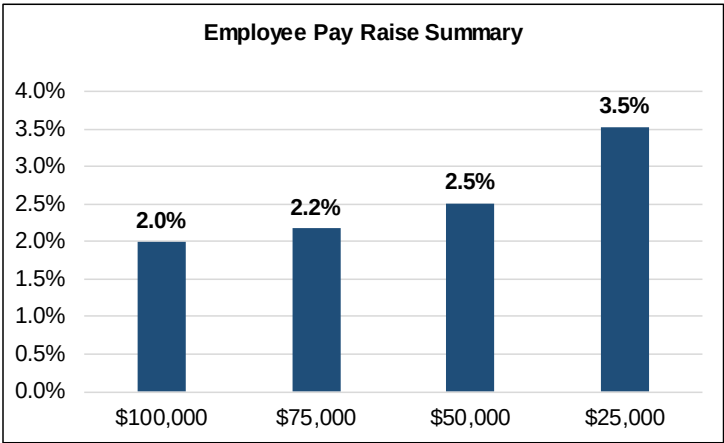
General Fund Balance as of June 30, 2018	
Total Fund Balance	\$ 78,505,524
Non-Spendable	\$ (1,136,798)
Stabilization by State Statute	\$ (13,858,554)
Available Fund Balance	\$ 63,510,172
Available Fund Balance 2017	\$ 57,040,109
Increase / (Decrease) in Available Fund Balance	\$ 6,470,063

The Proposed Budget for FY 2019-2020

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. Property values appear to be remaining stable, and Davidson County was one of the jurisdictions that received an overall sales tax increase via the North Carolina General Assembly’s sales tax allocation changes from 2015.

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 I-85 Corporate Center, 911 Radio System Upgrade (Partnership with state VIPER system) and the Courthouse / Clerk of Court renovations are expected to either move forward or begin to finalize. The Courthouse / Clerk of Court Renovations projects expects to increase the County’s debt obligations and cash restraints for not only next fiscal year but several years into the future.

One of the main goals the Board of Commissioners identified at the March annual budget retreat was to maintain the current property tax rate of \$0.54 per \$100 of assessed property valuation while continuing to provide the essential county services / operations for which the citizens of our County know and expect.



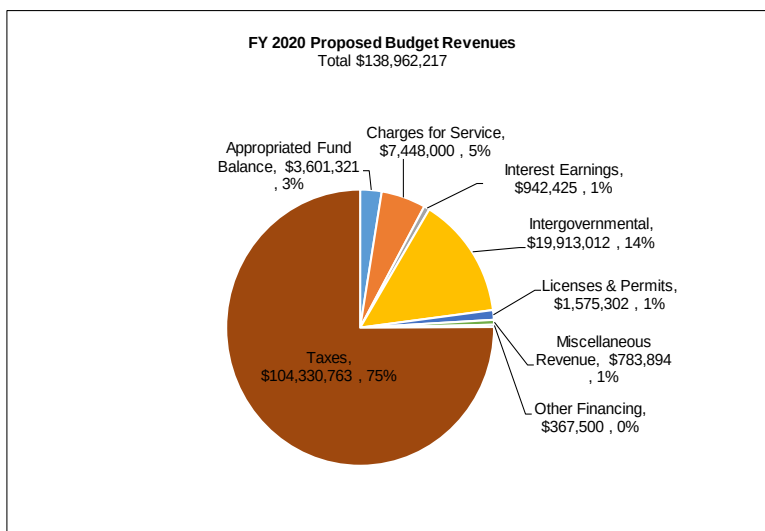
Davidson County Government’s greatest asset continues to be its dedicated employees, who are also dealing with the consequences of past struggling economies. Therefore, the Proposed Budget includes an overall average pay increase of approximately 2.7%. This increase addresses two compounding issues: 1) Salary Compression and 2) Overall Salary Competitiveness by including a \$500 base salary increase and a 1.5% 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 approved

budget ordinance.

Finally, the Proposed Budget includes nine additional high priority positions (8.00 within the General Fund) within the Department of Social Services (3.00), the Sheriff's Office (3.00), Inspections (1.00), Public Health (1.00) and Integrated Solid Waste (1.00). These positions are included to help alleviate issues with increased workload and help supervisors better manage complex processes and additional regulations. Lastly, majority of the cost related to these additional positions are covered either by increased reimbursement revenues and / or reductions in other spending item within the department / General Fund.

County Property Tax Rate - The FY 2019-20 Proposed Budget recommends a general county wide tax rate at \$0.54 for each \$100 of assessed property valuation – equal to that of FY 2018-19.

REVENUES (GENERAL FUND)



The property tax remains the major local revenue source available to the County and it accounts for 54% of total revenue. The percentage of general fund revenue coming from the property tax has increased significantly in the last few years. Back in FY 2006-07 it was only 47% of the budget. This trend is attributed to several factors including the overall reduction in sales tax proceeds from prior years, cutbacks in state funding for various programs and slower growth in terms of 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

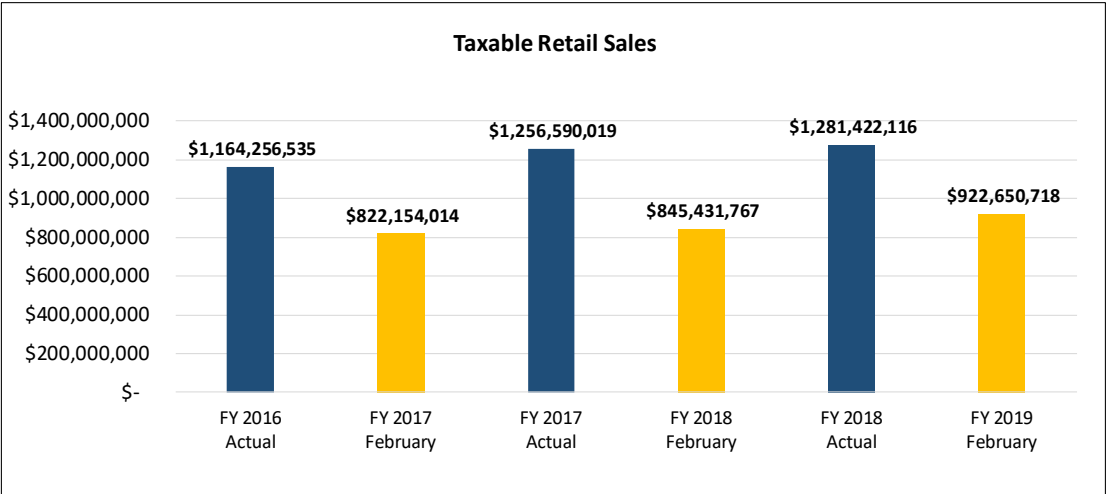
					vs. Adopted	
	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2020 Proposed Budget	\$ Change	% Change
Summary of General Fund						
Revenues						
Appropriated Fund Balance	\$ -	\$ 3,052,506	\$ 8,046,811	\$ 3,601,321	\$ 548,815	18.0%
Charges for Service	\$ 7,610,637	\$ 7,599,544	\$ 7,708,858	\$ 7,448,000	\$ (151,544)	-2.0%
Interest Earnings	\$ 916,780	\$ 345,000	\$ 345,000	\$ 942,425	\$ 597,425	173.2%
Intergovernmental	\$ 18,574,827	\$ 18,293,808	\$ 18,857,760	\$ 19,913,012	\$ 1,619,204	8.9%
Licenses & Permits	\$ 1,989,475	\$ 1,430,707	\$ 1,430,707	\$ 1,575,302	\$ 144,595	10.1%
Miscellaneous Revenue	\$ 986,761	\$ 771,894	\$ 7,811,059	\$ 783,894	\$ 12,000	1.6%
Other Financing	\$ 634,720	\$ 652,819	\$ 652,819	\$ 367,500	\$ (285,319)	-43.7%
Taxes	\$108,021,009	\$ 101,812,171	\$101,841,896	\$104,330,763	\$ 2,518,592	2.5%
Total	\$138,734,209	\$ 133,958,449	\$146,694,910	\$138,962,217	\$ 5,003,768	3.7%

The FY 2019-20 Proposed Budget is built on an increase from the current year in overall assessed property values. The tax base is anticipated to total approximately \$14,013,693,583, so using the current tax rate of \$0.54 and assuming an overall collection rate 96.75% that yields \$73,214,542 in revenue, which is an increase of \$724,896 or 1.00% more than the current year.

Fiscal Year	Tax Rate	Real Property	Individual / Business / Public Property	Motor Vehicles	Total	\$ Change	% Change
2008	\$ 0.54	\$ 10,186,197,400	\$ 1,130,264,565	\$ 1,172,035,633	\$ 12,488,497,598	\$ -	0.00%
2009	\$ 0.54	\$ 10,539,366,996	\$ 1,188,464,124	\$ 1,139,990,926	\$ 12,867,822,046	\$ 379,324,448	3.04%
2010	\$ 0.54	\$ 10,705,278,310	\$ 1,159,390,264	\$ 1,066,520,996	\$ 12,931,189,570	\$ 63,367,524	0.49%
2011	\$ 0.54	\$ 10,813,916,630	\$ 1,098,261,895	\$ 1,035,675,555	\$ 12,947,854,080	\$ 16,664,510	0.13%
2012	\$ 0.54	\$ 10,907,215,885	\$ 1,106,489,904	\$ 1,076,760,000	\$ 13,090,465,789	\$ 142,611,709	1.10%
2013	\$ 0.54	\$ 10,937,949,307	\$ 1,150,457,537	\$ 1,140,013,889	\$ 13,228,420,733	\$ 137,954,944	1.05%
2014	\$ 0.54	\$ 11,010,529,658	\$ 1,169,818,413	\$ 1,548,177,407	\$ 13,728,525,478	\$ 500,104,745	3.78%
2015	\$ 0.54	\$ 11,075,289,751	\$ 1,180,099,692	\$ 1,262,548,519	\$ 13,517,937,962	\$ (210,587,516)	-1.53%
2016	\$ 0.54	\$ 10,985,234,859	\$ 1,274,470,882	\$ 1,319,261,111	\$ 13,578,966,852	\$ 61,028,890	0.45%
2017	\$ 0.54	\$ 11,042,109,445	\$ 1,339,604,704	\$ 1,385,044,444	\$ 13,766,758,593	\$ 187,791,741	1.38%
2018	\$ 0.54	\$ 11,195,009,577	\$ 1,342,326,534	\$ 1,405,318,519	\$ 13,942,654,630	\$ 175,896,037	1.28%
2019 Adopted Budget	\$ 0.54	\$ 11,291,649,505	\$ 1,262,055,117	\$ 1,321,239,628	\$ 13,874,944,250	\$ (67,710,380)	-0.49%
2019 Estimated Actual	\$ 0.54	\$ 11,334,947,197	\$ 1,359,105,616	\$ 1,422,885,000	\$ 14,116,937,813	\$ 174,283,183	1.25%
2020 Proposed Budget	\$ 0.54	\$ 11,404,565,890	\$ 1,274,675,668	\$ 1,334,452,024	\$ 14,013,693,583	\$ (103,244,230)	-0.73%
Total		\$153,429,260,410	\$ 17,035,484,915	\$ 17,629,923,652	\$ 188,094,668,976	\$1,457,485,605	12.21%
Average Growth Per Year						\$ 122,663,632	1.07%

For sales tax the latest taxable retail sales shows the County ahead in terms of overall collections as compared to this time a year ago. Much of this increase is likely due to the tax reforms put in place by the General Assembly back in 2013 as well as in March of 2016. However, no one should sell short the local effort to increase economic growth right here in the county via the “Buy Local”

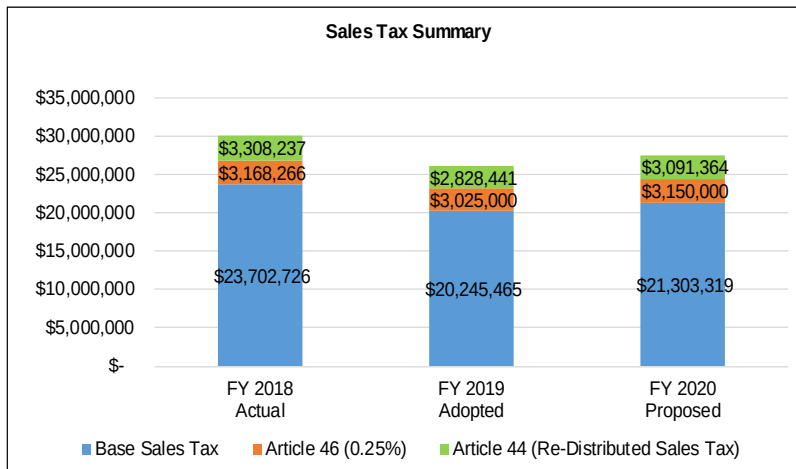
Campaign sponsored by the Lexington and Thomasville Chambers of Commerce. The County has begun to realize the full impact of the newly approved 0.25% - Article 46 Sales Tax (\$3.15 million) and anticipates receiving approximately \$3.09 million dollars in additional sales tax



funds via the approved Article 44 Sales Tax re-allocation plan by the NC General Assembly back in 2015. This article re-allocates sales tax dollars from all 100 counties to 79 counties for the purposes of providing additional resources related to local education, community colleges and / or economic development spending. All of the Article 46 sales tax collections will continue to be used for the debt

service related to Oak Grove High School, with the re-allocated (Article 44) sales tax dollars allocated as shown within the table below.

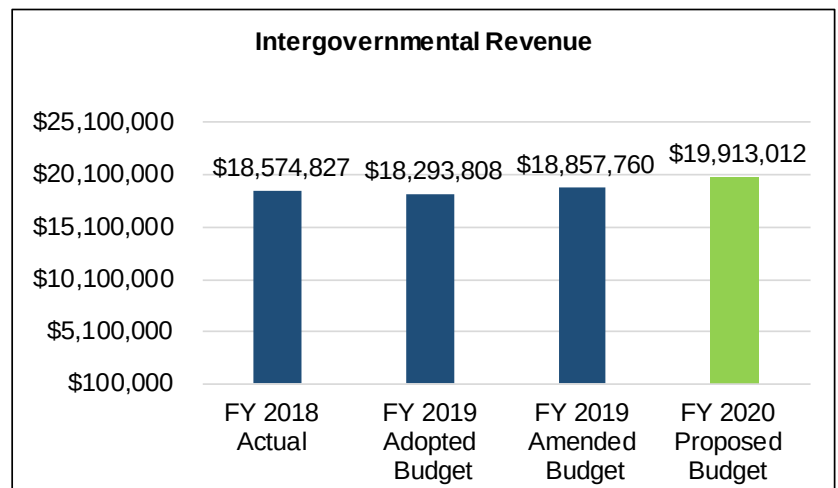
Category	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
Economic Development Reserve	\$ 951,934	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 951,934
Annual Contribution to EDC	\$ 248,000	\$ 248,000	\$ 248,000	\$ 248,000	\$ 248,000	\$ 248,000	\$ 1,488,000
Annual Contribution to Lexington Chamber of Commerce	\$ -	\$ 9,750	\$ 9,750	\$ 9,750	\$ 9,750	\$ 9,750	\$ 48,750
Annual Contribution to Thomasville Chamber of Commerce	\$ -	\$ 9,750	\$ 9,750	\$ 9,750	\$ 9,750	\$ 9,750	\$ 48,750
Annual Contribution to North Davidson Chamber of Commerce	\$ -	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 40,000
Education Growth (Spending per Pupil)	\$ 350,720	\$ 366,796	\$ 463,705	\$ 469,502	\$ 475,371	\$ 481,313	\$ 2,607,407
I-85 Corporate Center Debt	\$ 140,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,390,000
Debt Service - DCS New High School + Potential 2/3 GO Borrowing	\$ 286,100	\$ 335,710	\$ 235,420	\$ 223,649	\$ 212,467	\$ 201,844	\$ 1,495,190
School Capital - High Priority Roofs / HVACs	\$ 500,000	\$ 1,615,021	\$ 1,622,164	\$ 1,629,306	\$ 1,723,772	\$ 1,818,238	\$ 8,908,501
Parking Lot Renovation - DCCC	\$ 110,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,000
Briggs Building Roof Replacement - DCCC	\$ 183,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 183,800
Operating + Type II Capital Outlay Increase - DCCC	\$ 57,887	\$ 112,353	\$ 166,819	\$ 221,285	\$ 188,427	\$ 155,569	\$ 902,340
County Contribution to DCAA	\$ -	\$ 135,984	\$ 135,984	\$ 135,984	\$ 135,984	\$ 135,984	\$ 679,920
Total	\$ 2,828,441	\$ 3,091,364	\$ 3,149,592	\$ 3,205,226	\$ 3,261,521	\$ 3,318,448	\$ 18,854,592
Redistributed Sales Tax (NCACC Estimate)	<u>\$ 2,828,441</u>	<u>\$ 3,091,364</u>	<u>\$ 3,149,592</u>	<u>\$ 3,205,226</u>	<u>\$ 3,261,521</u>	<u>\$ 3,318,448</u>	<u>\$ 18,854,592</u>
Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



Although taxable retail sales are up by about 9% YTD thru February, the Proposed Budget only increases the base or natural sales tax by \$1.06 million or 5.2%. This is in large part due to the General Assembly providing for a "broadening" of the sales tax "base". So as you can see from the graph to the left, the base sales tax projection continues to grow slightly, with the Article 46 and re-distributed collections (Article 44) are then applied accordingly.

Intergovernmental revenue is expected to increase by \$1.6M or 9%. This is largely due to increased state funding for Foster Care, Home Boarding Care and Crisis Intervention programs.

Finally for the upcoming fiscal year the Proposed Budget increases the need to utilize County fund balance in order to balance the budget. The total amount appropriated for FY 2020 equals \$3,601,321. 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 drivers are on-going personnel cost, additional "high priority" positions, additional state / federal funds for DSS and debt service related to the I-85 Corporate Center and Courthouse / Clerk of Court Renovations projects . As you can see in more detail below, once you back out the expense items in "blue" the overall budget has actually decreased versus FY 2019-20. The large expense items for the upcoming fiscal year include:

- Employee Pay Increase
- Incr. Employee Retirement / Insurance
- Eight Additional Positions
- Additional Funding for Education
- Debt Service
- Additional State / Federal Funds for DSS

These expense items are covered via the natural growth in property / sales as well as the additional revenue generated via the voter approved Article 46 Sales Tax and NC General Assembly approved re-allocated (Article 44) Sales Tax. Also contributing to the budget's ability to handle the various expense increases is the anticipated debt savings for the upcoming fiscal year. Additional sales tax revenues are expected to cover the debt increases for the new High School and I-85 Corporate Center but it is the natural debt savings of (\$459K) that provides much needed capacity within the General Fund in order to handle all the service needs.

	Change vs. FY 2019 Adopted
Base Property Tax Revenue Growth	\$ 724,896
Base Sales Tax Revenue Growth	\$ 1,057,854
Increase In Article 46 Sales Tax	\$ 125,000
Increase In Article 44 Sales Tax	\$ 262,923
Increased Intergovernmental Revenue	
(Increased Foster Care / Boarding Home / Crisis Intervention Revenue)	\$ 1,619,204
Increased in Interest Earnings	\$ 597,425
Increased Use of Appropriated Fund Balance	\$ 548,815
Other County Revenues	\$ 67,651
Total Revenue	\$ 5,003,768
Employee Pay Increase (Base Salary + \$500 + 1.5%)	\$ 984,981
Change in Employee Health Insurance (6.2% Increase)	\$ 499,227
Change in Employee Retirement (12.8% Increase)	\$ 476,866
Additional Contribution to Education (Operating + Type II / III Capital Outlay) Equal to the Growth in Base County Property Tax Revenues	\$ 366,796
New High Priority Positions (8.00 FTEs)	\$ 478,574
Increase In Debt Service - Courthouse / COC Renovation + Schools HVAC / Roof Borrowing = REDLG (I-85 Corporate Center)	\$ 1,454,478
Matured Debt Fall-Off / Debt Savings	\$ (459,011)
Increase in DSS Funding for Foster Care / Home Boarding Care / Crisis Intervention (Intergovernmental Revenue)	\$ 1,441,143
Decreased Need for County Capital	\$ (425,599)
Increased Type I School Capital (HVAC / Roof Needs)	\$ 1,115,021
Remove Article 44 Proceeds for Economic Development from FY 2019	\$ (951,934)
\$ Included for "Potential" Results from First 1/3 COG Employee Salary Study	\$ 200,000
All Other Changes	\$ (176,774)
Total Expenses	\$ 5,003,768

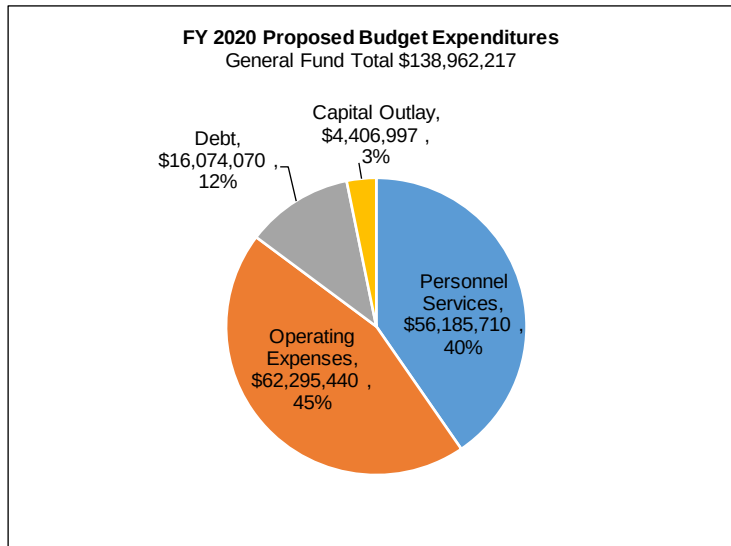
General Fund Expenditure Summary by Function

	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Amended Budget	FY 2020 Proposed Budget	vs. Adopted	
					\$ Change	% Change
Culture and Recreation	\$ 4,309,001	\$ 4,659,824	\$ 4,734,283	\$ 4,619,765	\$ (40,059)	-0.9%
Debt Service	\$ 13,338,873	\$ 15,078,603	\$ 22,078,603	\$ 16,074,070	\$ 995,467	6.6%
Economic and Physical Development	\$ 4,508,494	\$ 2,481,024	\$ 5,015,241	\$ 1,508,768	\$ (972,256)	-39.2%
Education	\$ 39,940,269	\$ 39,682,185	\$ 40,905,185	\$ 40,931,231	\$ 1,249,046	3.1%
Environmental Protection	\$ 2,242,561	\$ 1,400,477	\$ 1,401,977	\$ 1,484,731	\$ 84,254	6.0%
General Government	\$ 12,901,630	\$ 13,154,044	\$ 13,789,453	\$ 13,461,900	\$ 307,856	2.3%
Health and Human Services	\$ 26,588,055	\$ 27,754,380	\$ 28,610,673	\$ 30,107,192	\$ 2,352,812	8.5%
Public Safety	\$ 28,060,704	\$ 29,515,829	\$ 29,927,412	\$ 30,524,336	\$ 1,008,507	3.4%
Transportation	\$ 251,268	\$ 232,083	\$ 232,083	\$ 250,224	\$ 18,141	7.8%
Total	\$132,140,855	\$133,958,449	\$146,694,910	\$138,962,217	\$ 5,003,768	3.7%
Total Funded Positions	857.75	869.75	871.75	877.25	7.50	0.9%

When you combine all other County revenue sources, the various expense savings (such as matured prior year debt service and debt savings achieved via the recent refinancing of old general obligation debt for schools) as well as the additional sales tax revenue, you can see where the entire FY 2020 Proposed 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 2.7%. This increase addresses two compounding issues: 1) Salary Compression and 2) Overall Salary Competitiveness by including a \$500 base salary increase and a 1.5% 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.

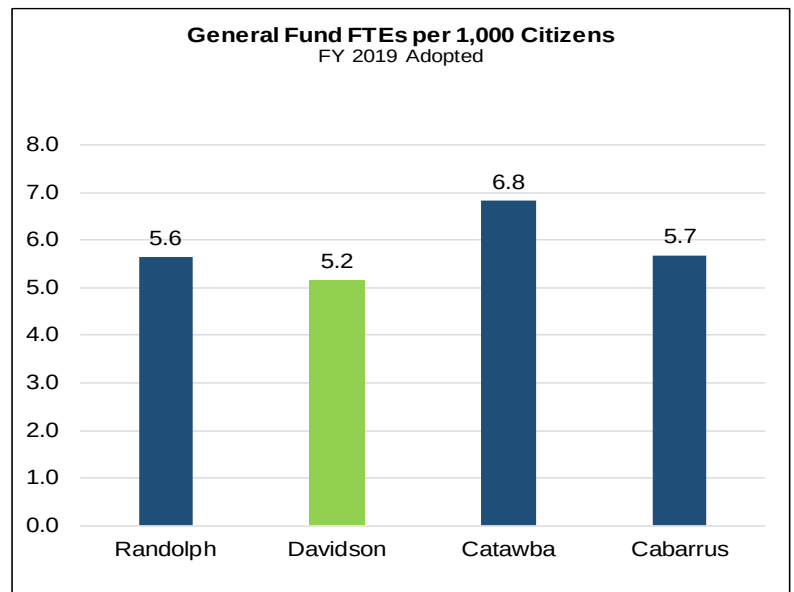
The County's group insurance budget is also projected to remain "flat" for the upcoming fiscal year. In April, 2019 the Board of Commissioners approved a new employee benefit plan, which included no

employee cost increase for health insurance and only a "slight" increase for dental insurance (5.5%). Further, the Proposed Budget includes additional funds to cover the state-mandated employer contribution to the state retirement fund (1.2% for both Non-LEOs and LEOs).

For FY 2019 the General Fund Proposed Budget eliminates one Human Resources and three Public Health positions, while adding (8.00) high priority positions within the following service areas to assist with increasing workloads, growing federal / state regulations and assist with various public safety issues:

- Social Services – (3.00)
- Sheriff's Office – (3.00)
- Public Health – (1.00)
- Inspections – (1.00)

As you can see from the graph to the right, Davidson County has a low full-time FTE count per 1,000 citizens when compared to some of our surrounding peer counties.



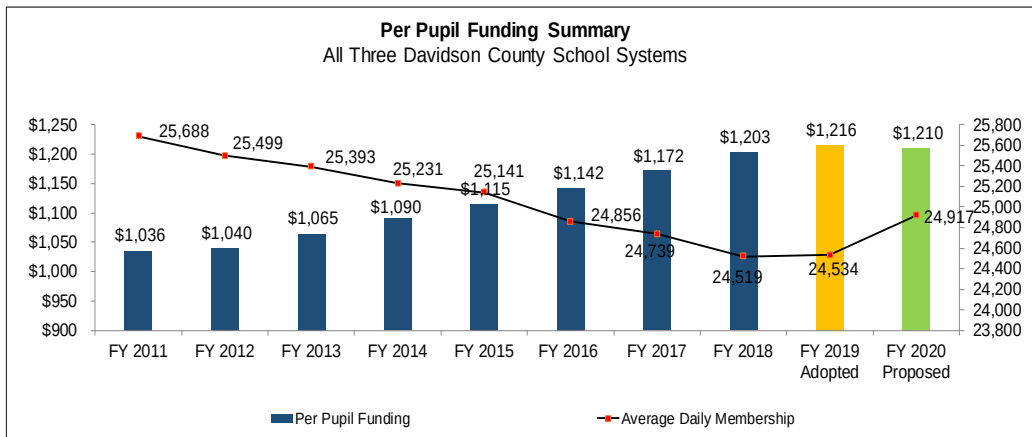
Education Funding

With regards to education funding, county administration's approach with the budget has been to provide a level of funding equal to the natural growth the County experiences via property tax revenue. The Proposed Budget provides an additional \$352,900 dollars in total operating funding spread across each of the three County school systems in an equal per pupil amount of \$1,210.23 (Adjusted for Charter School enrollment). Although that is a decrease of (\$5.37) or -0.44% per pupil than the amount for FY 2019, it is more than the per pupil amount (when adjusted for Charter School enrollment) using the six month ADM for the current year (DCS = \$1,207.21, LCS = \$1,197.41 and TCS = \$1,196.29).

Information		FY 2019 Adopted			FY 2020 Proposed			Operating		Capital	
Agency	ADM FY 2019-20 Projection	Operating	Type II & III Capital	Per Pupil	Operating	Type II & III Capital	Per Pupil	% Change	\$ Change	% Change	\$ Change
DCS	19,317	\$ 23,275,032	\$ 1,296,083	\$ 1,215.60	\$ 23,377,994	\$ 1,310,503	\$ 1,210.23	0.4%	\$ 102,962	1.1%	\$ 14,421
Lexington City	3,231	\$ 3,761,065	\$ 259,065	\$ 1,215.60	\$ 3,910,246	\$ 261,947	\$ 1,210.23	4.0%	\$ 149,181	1.1%	\$ 2,882
Thomasville City	2,369	\$ 2,787,360	\$ 339,360	\$ 1,215.60	\$ 2,867,038	\$ 343,136	\$ 1,210.23	2.9%	\$ 79,678	1.1%	\$ 3,776
DCCC	-	\$ 3,306,639	\$ 406,000	\$ -	\$ 3,360,526	\$ 406,000	\$ -	1.6%	\$ 53,887	0.0%	\$ -
Total	24,917	\$ 33,130,096	\$ 2,300,508	\$ 1,215.60	\$ 33,515,804	\$ 2,321,586	\$ 1,210.23	1.2%	\$ 385,708	0.9%	\$ 21,079

Total Funding Increase (Three School Districts) \$ 352,900

Cumulative Per Pupil Funding % Change -0.44%



As you can see the County's commitment to education is strong as proof by the last several years of per pupil funding. Although the Average Daily Membership (ADM) has been decreasing over the last several years, the County has continued to provide increased levels of funding to ensure the best educational opportunities

are available for every student in Davidson County. For FY 2020 the per pupil amount includes Charter School enrollment which has reduced the per pupil amount "slightly" when compared to FY 2019. However, as you can see from above when adjusted for such enrollment + current year reality (in terms of actual ADM enrollment), the FY 2020 per pupil amount is higher than for FY 2019 by \$9.93 or 0.83% (FY 2020 = \$1,210.23 vs. FY 2019 "Average" = \$1,200.30).

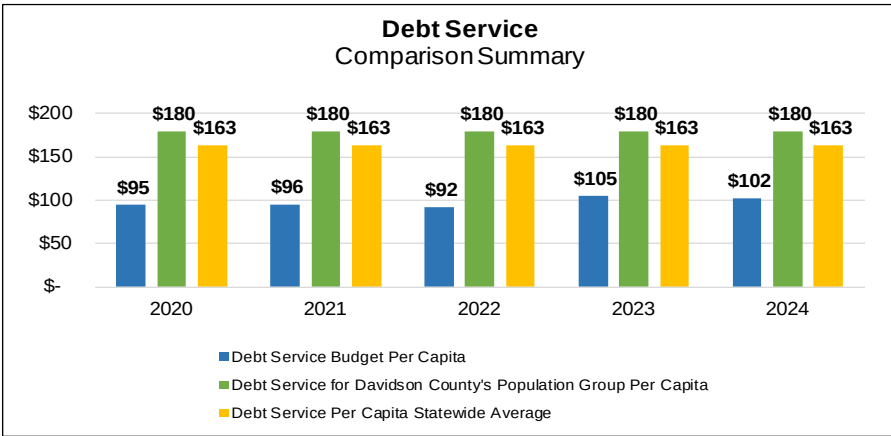
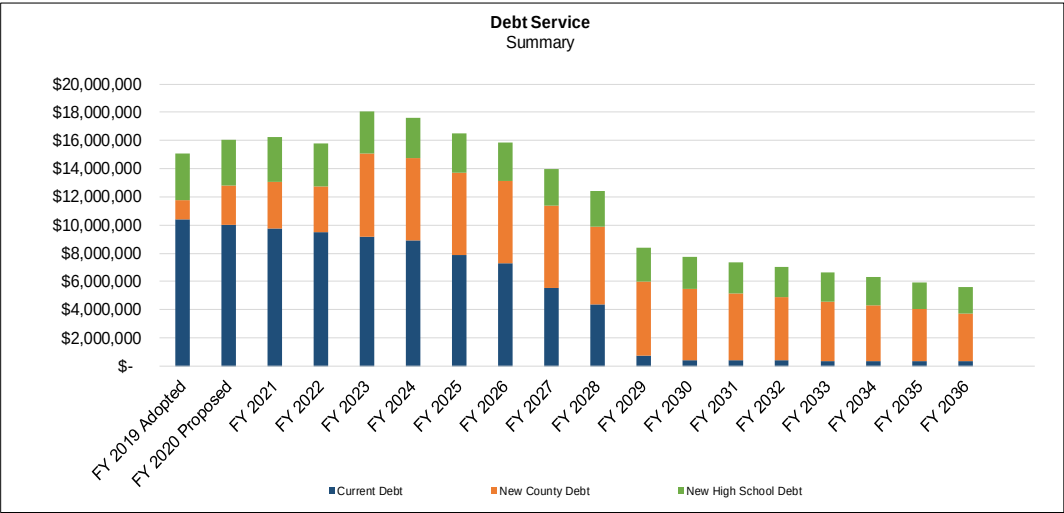
Per pupil funding above also does not include debt service expenses related to Education. Davidson County appropriates a substantial amount of funding for other items beyond the legal mandates. For instance, the County borrows funds to build new school facilities or provide for sewer infrastructure. Since 2001 the County, with assistance from the schools, has funded approximately \$200 + / - million dollars for various new school / renovation projects such as the new Oak Grove High School. Further, during FY 2015 the board appropriated \$1.5 million dollars for major renovations at Stoner-Thomas school.

As for the Davidson County Community College, the Proposed Budget provides additional operating / capital funding totaling about \$53,887 or 1.5% more than was allocated for FY 2018-19.

Debt Service and Major Capital Projects

A large part of the additional spending for this year's upcoming budget comes from debt service and cash contributions related to major capital projects. I want to now highlight the three major projects that is included as part of the FY 2019-20 Proposed Budget:

- Courthouse / Clerk of Court Renovations - \$2.3M in debt service is included as part of the FY 2020 Proposed Budget to complete (Architect Phase I Option F). These options attempt to provide additional space for both the Clerk of Court and Courthouse Operations.
- I-85 Corporate Center – Finalize construction of the 431 acre, \$20.1M corporate center. The County expects to close on previously approved REDLG funds and finalize the infrastructure portion of this large scale construction project.
- Old 2/3 GO Debt “Falloff” to Borrow \$2.39M assist with “critical” school HVAC / Roof needs.

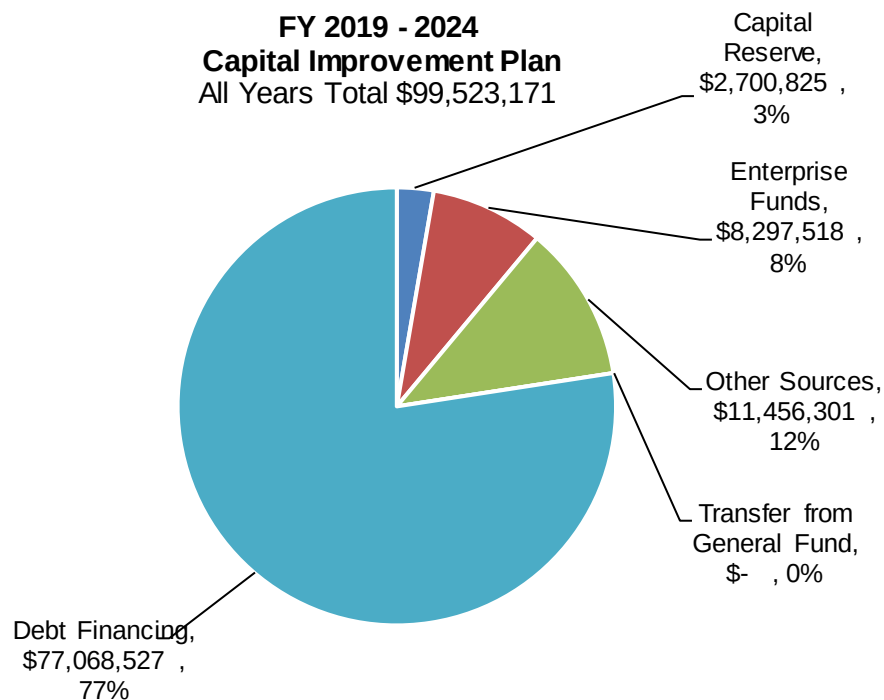


As you can see from above high priority capital projects (shown in orange and include the I-85 Corporate Center, Courthouse / COC Renovation project and School HVAC / Roof initiatives) will put increased burden on the debt service budget, not only for next fiscal year but for several years to come. That 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 2019 – 2024 Capital Improvement Plan includes all the projects from above totals \$99.5 million dollars and includes capital cost estimates as well as on-going operating impacts associated with each project. One unique feature included as part of developing the capital plan each year is known as the financial model. This

long-term model looks at all the proposed capital project spending plans as well as operating decisions by the County and analyzes the impact on overall fund balance versus the tax rate to support the plan. As shown within the table on the preceding page the cumulative effect of all the expense items mentioned above ranging from debt service, employee pay increases and funding for education means the current County property tax will continue to be relied upon to provide for majority of the County's operating needs.



Davidson County
Financial Model

Category	FY 2020 Proposed	FY 2021 Estimated	FY 2022 Estimated	FY 2023 Estimated	FY 2024 Estimated
Revenues	\$ 138,962,217	\$141,907,741	\$144,128,274	\$149,140,685	\$154,983,958
Expenditures	\$ 138,962,217	\$144,581,233	\$146,903,407	\$149,689,957	\$150,668,746
Difference	\$ -	\$ (2,673,492)	\$ (2,775,133)	\$ (549,272)	\$ 4,315,212
Increase / (Decrease) - Fund Balance	\$ (3,601,321)	\$ (927,828)	\$ 1,847,304	\$ 2,396,576	\$ (1,918,636)
Fund Balance %	40.55%	38.59%	39.25%	40.20%	38.59%
New Detention Facility - Tax Rate Change	\$ -	\$ 2.87	\$ -	\$ -	\$ -
Revaluation - Tax Rate Change	\$ -	\$ -	\$ -	\$ (0.66)	\$ -
Tax Rate	\$ 54.00	\$ 56.87	\$ 56.87	\$ 56.21	\$ 56.21

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.

Department	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Amended Budget	FY 2020 Proposed Budget	<u>vs. Adopted</u>	
					\$ Change	% Change
Enterprise Funds	\$ 4,801,579	\$ 3,024,023	\$ 6,370,869	\$ 3,669,851	\$ 645,828	21.4%
DavidsonWorks	\$ 1,186,869	\$ 1,275,865	\$ 1,370,124	\$ 1,215,905	\$ (59,960)	-4.7%
Internal Service Funds	\$ 13,188,017	\$ 13,047,048	\$ 13,072,482	\$ 13,962,664	\$ 915,616	7.0%
Mental Health	\$ 824,340	\$ 824,344	\$ 824,344	\$ 824,344	\$ -	0.0%
Special Revenue Funds	\$ 16,549,179	\$ 14,925,203	\$ 16,192,560	\$ 16,215,307	\$ 1,290,104	8.6%
Grand Total	\$ 36,549,984	\$ 33,096,483	\$ 37,830,379	\$ 35,888,071	\$ 2,791,588	8.4%
Total Revenue	\$ 41,176,950	\$ 33,096,483	\$ 37,830,379	\$ 35,888,071	\$ 2,791,588	8.4%
County Funds	\$ (4,626,966)	\$ -	\$ -	\$ -	\$ -	0.0%

- Transportation Fund - Special Revenue Fund - Next fiscal year the Proposed Budget increases the contribution (from \$26K to \$45K) from both the Cities of Lexington and Thomasville in order to provide for the local matching funds (50% of \$90K Grants) for each jurisdictions circulator routes. Further, the County will need to contribute approximately \$114K from the General Fund (from \$96K) to meet the local match grant requirements and replace three high mileage vans. The local match requirements for Federal Grant funds is expected to revert to the 50% vs. 10% match for the upcoming fiscal year. Lastly, the Proposed Budget transfers one Compliance & Safety Technician position from the Landfill Fund to accurately account for the work performed by the existing staff member currently within position.
- Sewer Fund - Enterprise Fund - The FY 2020 Proposed Budget increases total funding to the Sewer Fund by \$23,415 or 5.0%. This increase matches the expected 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 2020 Proposed Budget adds one position to haul leachate as well as perform other landfill duties as well as transfers in / out several existing positions designed to accurately account for the work performed by the existing staff members currently within positions. Lastly, the Proposed Budget includes funding for processing recyclables and replace existing capital outlay such as White Goods Open-Top Containers.
- School Capital Outlay Fund - The FY 2020 Proposed Budget includes \$3.78 million dollars for major school capital needs such as roof / HVAC replacements. About 43% or \$1.61M of the overall of the contribution (\$500K – approved back FY 2016) will be covered via Article 44 Sales Tax revenue.

- Special School District Fund (Lexington City Schools) - For FY 2020 Proposed Budget recommends the tax rate remain equal to that of FY 2018-19 which totals \$0.12 per \$100 of assessed property valuation. The total amount included for FY 2019-20 totals approximately \$1,545,472, which is slightly more (\$38,307) or 2.5% than what was included for FY 2018-19.
- Rural Fire District Fund - The FY 2020 Proposed Budget increases funding to the fire districts by \$379,858 or 4.3%. Five fire districts are asking for a tax rate increase and are shown in green within the table below. Each of those five districts have met the requirements (to submit for a tax rate increase) as stated by the contract with the County and are highlighted in green within the table below.

Fire Districts Summary
FY 2019-2020

District	Tax Rate		Change		Budget		Change		Increase Justification
	FY 2019 Adopted	FY 2020 Proposed	\$ Change vs. Adopted	% Change vs. Adopted	FY 2019 Adopted	FY 2020 Proposed	\$ Change vs. Adopted	% Change vs. Adopted	
ARCH	\$ 0.0800	\$ 0.0800	\$ -	0.0%	\$ 780,200	\$ 799,000	\$ 18,800	2.4%	
Central	\$ 0.0900	\$ 0.0900	\$ -	0.0%	\$ 316,830	\$ 316,830	\$ -	0.0%	
Churchland	\$ 0.0900	\$ 0.0900	\$ -	0.0%	\$ 223,400	\$ 237,000	\$ 13,600	6.1%	
Fairgrove	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 416,000	\$ 419,005	\$ 3,005	0.7%	
Gumtree	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 134,503	\$ 136,000	\$ 1,497	1.1%	
Healing Spring	\$ 0.0900	\$ 0.0900	\$ -	0.0%	\$ 282,212	\$ 285,034	\$ 2,822	1.0%	
Holly Grove	\$ 0.0800	\$ 0.0800	\$ -	0.0%	\$ 222,990	\$ 225,220	\$ 2,230	1.0%	
Linwood	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 316,268	\$ 319,399	\$ 3,131	1.0%	
Midway	\$ 0.1077	\$ 0.1077	\$ -	0.0%	\$ 942,000	\$ 960,000	\$ 18,000	1.9%	
North Lexington	\$ 0.1100	\$ 0.1300	\$ 0.0200	18.2%	\$ 215,000	\$ 245,000	\$ 30,000	14.0%	To Purchase New 911 Radio Equipment + Cover The Increased Cost Of Operations. (14% Increase In Dispatched Fire Calls 2017 vs. 2018)
Pilot	\$ 0.0850	\$ 0.0850	\$ -	0.0%	\$ 288,100	\$ 291,530	\$ 3,430	1.2%	
Reeds	\$ 0.0400	\$ 0.0600	\$ 0.0200	50.0%	\$ 193,800	\$ 281,173	\$ 87,373	45.1%	To Replace (12) Year Old Truck + Purchase 800 MHz Radios. (4% Increase In Dispatched Fire Calls From 2017 vs. 2018)
Silver Valley	\$ 0.1100	\$ 0.1100	\$ -	0.0%	\$ 401,122	\$ 403,622	\$ 2,500	0.6%	
South Emmons	\$ 0.0600	\$ 0.0800	\$ 0.0200	33.3%	\$ 73,308	\$ 96,340	\$ 23,032	31.4%	To Replace a 30 Year Old Fire Engine as well as Additional Out-Dated Fire Apparatus. (12% Increase In Dispatched Fire / EMS Calls (2017 vs. 2018)
South Lexington	\$ 0.1100	\$ 0.1100	\$ -	0.0%	\$ 256,657	\$ 256,657	\$ -	0.0%	
Southmont	\$ 0.0850	\$ 0.1000	\$ 0.0150	17.6%	\$ 689,335	\$ 789,486	\$ 100,151	14.5%	To Purchase New VIPER Radios, Repair Apparatus, Work to Add Additional Paid Staff and Make Critical Station Repairs. (13% Increase In Dispatched Fire / EMS Calls (2016 vs. 2017) and has Remained "High" Since).
Hasty	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 506,515	\$ 506,515	\$ -	0.0%	
Tyro	\$ 0.0800	\$ 0.0800	\$ -	0.0%	\$ 335,000	\$ 340,000	\$ 5,000	1.5%	
Wallburg	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 791,500	\$ 810,390	\$ 18,890	2.4%	
Welcome	\$ 0.1100	\$ 0.1100	\$ -	0.0%	\$ 572,044	\$ 577,044	\$ 5,000	0.9%	
West Lexington	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 255,460	\$ 258,014	\$ 2,554	1.0%	
South Davidson	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 113,300	\$ 113,500	\$ 200	0.2%	
Hornetown	\$ 0.1300	\$ 0.1500	\$ 0.0200	15.4%	\$ 160,852	\$ 187,454	\$ 26,602	16.5%	Need to Replace SCBA and 10 Year Old Turnout Gear as well as Purchase 800 MHz Radios and Cover the Additional Cost of Medical Expenses. (56% Increase In Dispatched Fire / EMS Calls from 2015 to 2016 and has Remained "High" Since).
Griffith	\$ 0.0900	\$ 0.0900	\$ -	0.0%	\$ 222,400	\$ 233,771	\$ 11,371	5.1%	
Clemmons	\$ 0.0600	\$ 0.0600	\$ -	0.0%	\$ 66,790	\$ 67,460	\$ 670	1.0%	
Badin Lake	\$ 0.0550	\$ 0.0550	\$ -	0.0%	\$ 40,000	\$ 40,000	\$ -	0.0%	
Total	\$ 2.9527	\$ 2.4477	\$ 0.0950	4.0%	\$ 8,815,586	\$ 9,195,444	\$ 379,858	4.3%	

- DavidsonWorks Fund - The FY 2020 Proposed Budget decreases funding to DavidsonWorks by (\$59,960) or -4.7% (Due to expected lower Federal / State funds). The county also expects to contribute less from the General Fund than was approved for FY 2018-19 (FY 2019 = \$145K vs. FY 2020 = \$144K).
- Garage Fund - For FY 2020 Proposed Budget increases funding to the county owned garage by \$35,170 or 2.1%. The increase is largely due to the transfer of one current FTE (Office Support IV) from the Landfill Fund to accurately account for the work performed by the existing staff member currently within position.

- Insurance / Workers Compensation Fund - The FY 2020 Proposed Budget increases funding for both the Insurance / Workers Compensation Fund by \$910K or 8%. This increase is to cover High Cost Claimants as well as the additional staff positions (8.00) included within the FY 2020 Proposed Budget.
- 911 Fund - The FY 2020 Proposed Budget decreases funding for the Emergency Telephone Fund by (\$83,159) or -14.3%. The total amount of funding equals \$499,014 (provided by the State of North Carolina) via collections on telephone services charges within the county and is used to provide for maintenance / upgrades to the county's 911 emergency system. The decrease comes from the state's calculation of funds spent in the prior year, which was much less than what was approved. Therefore, the state reduced the current year allocation for the County.
- Airport Fund – The FY 2020 Proposed Budget maintains the current funding for the Airport Fund equal to \$385,484. The County contributes \$135K all of which is covered via Article 44 Sales Tax proceeds due to the substantial economic impact the local airport provides to the County.
- Mental Health Fund – The FY 2020 Proposed Budget maintains the current funding to Cardinal Innovations as the regional provider of mental health / substance abuse services. However, for FY 2020 the County will only contribute \$797K (as opposed to \$824K) and appropriate \$26K in existing \$0.01 and \$0.05 Bottle Tax Revenue, which can only be utilized for substance abuse services. This covers about 43% of the “on-going” cost of the new Opioid Response Coordinator position include as part of the FY 2020 Proposed Budget within Public Health.

Conclusion

As you can see within the tables below the proposed tax rate of \$0.54 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	Current Tax Rate	Davidson County Tax Rate (Since Property Revaluation of 2007)			
		FY 2008 - FY 2018 Approved Tax Rates	FY 2016 Revenue-Neutral Tax Rate	FY 2019 Adopted Tax Rate	FY 2020 Proposed Tax Rate
Davidson	\$ 0.5400				
Catawba	\$ 0.5750				
Alamance	\$ 0.5900				
Montgomery	\$ 0.6200				
Rowan	\$ 0.6625				
Randolph	\$ 0.6525	\$ 0.54	\$ 0.55	\$ 0.54	\$ 0.54
Stanly	\$ 0.6700				
Pitt	\$ 0.6960				
Cabarrus	\$ 0.7200	With that said, each year the budget development process allows great opportunity to focus on changing service delivery needs within the County and adjust limited resources as necessary to meet those needs. 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 (completing the 800 MHz system upgrade via a partnership with the state VIPER system) and			
Forsyth	\$ 0.7235				
Guilford	\$ 0.7305				
Davie	\$ 0.7380				

economic development (Finalizing Phase I of the I-85 Industrial Park project). The coming year will also surely see changes to the landscape at the courthouse as well as the County begins construction on the new \$29M Courthouse / COC Renovation Project.

In addition to this focus, the proposed budget provides financial support to the public schools and the community college consistent with the overall natural revenue growth of the County. The budget provides for a modest salary increase to County employees in recognition of their continuing efforts to provide the best services possible. This reinforces the County's statement of philosophy, which states "delivering services devoted to excellence, maintain standards of professionalism and integrity while enhancing the wellbeing of our community." Lastly, the budget provides a pay adjustment for our "front-line" law enforcement personnel, who put their lives on the line every day to protect the citizens of this great County.

To conclude, each year County departments continue to examine how they do business and how they can best accomplish their respective goals within the resources provided. This ongoing process of continuous improvement has helped identify better service delivery methods while also identifying ways to better manage limited resources. All in all, Davidson County remains in excellent financial condition as reflected in the annual audit report received by the Commissioners last January. The Proposed Budget for 2019 - 20 builds upon Davidson County Government's strong history of responsive customer service delivery, conservative budgeting / expenditure practices and sound financial stewardship. That being said the future holds some unknowns that need to remain in our minds, such as:

- The local economy.
- The complete outlook for growth at the I-85 Corporate Center.
- The renovating / expansion of the Davidson County Detention Facility.
- The budget approved by the North Carolina General Assembly and the Governor.

Respectfully Submitted

A handwritten signature in cursive script that reads "Zeb Hanner".

Zeb M. Hanner, Davidson County Manager

Staff Recommended Changes to FY 2019-20 Proposed Budget - All Funds

Expenditures				Revenue			
Fund	Proposed Budget	Change Amount	Adopted Budget	Intergovernmental Revenue	Charges for Service	Appropriated Fund Balance	Total
General Fund							
Public Safety Contributions - Increase in expected Alternative to Commitment funding for FY 2019-2020.	\$ 85,730	\$ 3,003	\$ 88,733	\$ 3,003	\$ -	\$ -	\$ 3,003
Information Technology - Renewal of advanced end point security software SentinelOne.	\$ -	\$ 28,248	\$ 28,248	\$ -	\$ -	\$ 28,248	\$ 28,248
Sheriff - SROs - High Schools (Aligning Budget to Actual # of Deputies Seven in Both MS and HS)	\$ 509,768	\$ (58,090)	\$ 451,678	\$ (58,090)	\$ -	\$ -	\$ (58,090)
Sheriff - SROs - High Schools (Aligning Budget to Actual # of Deputies Seven in Both MS and HS)	\$ 384,091	\$ 58,091	\$ 442,182	\$ 58,091	\$ -	\$ -	\$ 58,091
Sheriff - Correction DCCC SRO Amount for Rounding	\$ 127,106	\$ (1)	\$ 127,105	\$ (1)	\$ -	\$ -	\$ (1)
Senior Services - Adjust State and WS MPO Transportation funding to expected actuals. Total funding is expected to provide approximately 10,600 +/- medical, nutrition and dialysis trips. (Staff recommends approval to send the WS MPO a letter agreeing to provide the funding for the extra \$35K (\$7K local match) as attached within the packet.	\$ 296,399	\$ (47,469)	\$ 248,930	\$ (46,223)	\$ -	\$ (1,246)	\$ (47,469)
Public Health - Add back proposed eliminated WIC position (WIC Office Support IV) and eliminate Nutritionist II position. No change in WIC funding or County \$'s.	\$ 7,242,774	\$ -	\$ 7,242,774	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 8,645,868	\$ (16,218)	\$ 8,629,650	\$ (43,220)	\$ -	\$ 27,002	\$ (16,218)
Workers Compensation Fund							
Adjust to account for PH personnel change above.	\$ 845,502	\$ 163	\$ 845,665	\$ -	\$ 163	\$ -	\$ 163
Sub-Total	\$ 845,502	\$ 163	\$ 845,665	\$ -	\$ 163	\$ -	\$ 163

Staff Recommended Changes to FY 2019-20 Proposed Budget - All Funds

Expenditures				Revenue			
Fund	Proposed Budget	Change Amount	Adopted Budget	Intergovernmental Revenue	Charges for Service	Appropriated Fund Balance	Total
Sewer Fund							
Based on W / S Utility Commission reduction in rates. For the County that equals approximately -20% (including cost of treating the sewer + administration provided by the County). Staff recommends to increase the budget within the sewer fund to meet expected revenue collection actuals.	\$ 491,709	\$ 105,337	\$ 597,046	\$ -	\$ 105,337	\$ -	\$ 105,337
Sub-Total	\$ 491,709	\$ 105,337	\$ 597,046	\$ -	\$ 105,337	\$ -	\$ 105,337
BOC Changes from 6/6/19 Budget Worksession							
Davidson County Rescue Squad	\$ 27,500	\$ 22,500	\$ 50,000	\$ -	\$ -	\$ 22,500	\$ 22,500
Thomasville Rescue Squad	\$ 17,500	\$ 4,500	\$ 22,000	\$ -	\$ -	\$ 4,500	\$ 4,500
Sub-Total	\$ 45,000	\$ 27,000	\$ 72,000	\$ -	\$ -	\$ 27,000	\$ 27,000
Grand Total Change (All Funds)	\$ 10,028,079	\$ 116,282	\$ 10,144,361	\$ (43,220)	\$ 105,500	\$ 54,002	\$ 116,282

Summary of All Funds

					vs. Adopted		vs. Proposed	
	FY 2019 Adopted Budget	FY 2019 Amended Budget	FY 2020 Proposed Budget	FY 2020 Adopted Budget	\$ Change	% Change	\$ Change	% Change
Summary of All Funds								
Revenues								
Appropriated Fund Balance	\$ 3,084,983	\$ 8,294,726	\$ 3,601,321	\$ 3,628,323	\$ 543,340	17.6%	\$ 27,002	0.7%
Charges for Service	\$ 23,361,097	\$ 24,986,983	\$ 24,741,842	\$ 24,847,342	\$ 1,486,245	6.4%	\$ 105,500	0.4%
Interest Earnings	\$ 345,000	\$ 345,000	\$ 942,425	\$ 942,425	\$ 597,425	173.2%	\$ -	0.0%
Intergovernmental	\$ 20,283,862	\$ 20,942,073	\$ 21,995,259	\$ 21,952,039	\$ 1,668,177	8.2%	\$ (43,220)	-0.2%
Licenses & Permits	\$ 1,430,707	\$ 1,430,707	\$ 1,575,302	\$ 1,575,302	\$ 144,595	10.1%	\$ -	0.0%
Miscellaneous Revenue	\$ 789,894	\$ 7,829,059	\$ 801,894	\$ 801,894	\$ 12,000	1.5%	\$ -	0.0%
Other Financing	\$ 4,806,938	\$ 7,626,508	\$ 5,340,752	\$ 5,340,752	\$ 533,814	11.1%	\$ -	0.0%
Taxes	\$ 112,952,451	\$ 113,070,233	\$ 115,851,493	\$ 115,851,493	\$ 2,899,042	2.6%	\$ -	0.0%
Total	\$ 167,054,932	\$ 184,525,289	\$ 174,850,288	\$ 174,939,570	\$ 7,884,638	4.7%	\$ 89,282	0.1%
Expenditures by Type								
Personnel Services	\$ 56,668,676	\$ 56,648,790	\$ 58,976,099	\$ 58,965,947	\$ 2,297,271	4.1%	\$ (10,152)	0.0%
Operating Expenses (Includes Transfer Out)	\$ 87,095,487	\$ 92,135,071	\$ 91,047,109	\$ 91,146,543	\$ 4,051,056	4.7%	\$ 99,434	0.1%
Debt	\$ 15,078,603	\$ 22,078,603	\$ 16,074,070	\$ 16,074,070	\$ 995,467	6.6%	\$ -	0.0%
Capital Outlay	\$ 8,212,166	\$ 13,662,825	\$ 8,753,010	\$ 8,753,010	\$ 540,844	6.6%	\$ -	0.0%
Total	\$ 167,054,932	\$ 184,525,289	\$ 174,850,288	\$ 174,939,570	\$ 7,884,638	4.7%	\$ 89,282	0.1%
Total Funded Positions	910.00	913.00	918.00	918.00	8.00	0.9%	-	0.0%

Summary of General Fund

					vs. Adopted		vs. Proposed	
	FY 2019 Adopted Budget	FY 2019 Amended Budget	FY 2020 Proposed Budget	FY 2020 Adopted Budget	\$ Change	% Change	\$ Change	% Change
Summary of General Fund								
Revenues								
Appropriated Fund Balance	\$ 3,052,506	\$ 8,046,811	\$ 3,601,321	\$ 3,655,323	\$ 602,817	19.7%	\$ 54,002	1.5%
Charges for Service	\$ 7,599,544	\$ 7,708,858	\$ 7,448,000	\$ 7,448,000	\$ (151,544)	-2.0%	\$ -	0.0%
Interest Earnings	\$ 345,000	\$ 345,000	\$ 942,425	\$ 942,425	\$ 597,425	173.2%	\$ -	0.0%
Intergovernmental	\$ 18,293,808	\$ 18,857,760	\$ 19,913,012	\$ 19,869,792	\$ 1,575,984	8.6%	\$ (43,220)	-0.2%
Licenses & Permits	\$ 1,430,707	\$ 1,430,707	\$ 1,575,302	\$ 1,575,302	\$ 144,595	10.1%	\$ -	0.0%
Miscellaneous Revenue	\$ 771,894	\$ 7,811,059	\$ 783,894	\$ 783,894	\$ 12,000	1.6%	\$ -	0.0%
Other Financing	\$ 652,819	\$ 652,819	\$ 367,500	\$ 367,500	\$ (285,319)	-43.7%	\$ -	0.0%
Taxes	\$ 101,812,171	\$ 101,841,896	\$ 104,330,763	\$ 104,330,763	\$ 2,518,592	2.5%	\$ -	0.0%
Total	\$ 133,958,449	\$ 146,694,910	\$ 138,962,217	\$ 138,972,999	\$ 5,014,550	3.7%	\$ 10,782	0.0%
Expenditures by Type								
Personnel Services	\$ 54,069,049	\$ 54,030,926	\$ 56,185,710	\$ 56,175,558	\$ 2,106,509	3.9%	\$ (10,152)	0.0%
Operating Expenses (Includes Transfer Out)	\$ 59,999,279	\$ 64,353,230	\$ 62,295,440	\$ 62,316,374	\$ 2,317,095	3.9%	\$ 20,934	0.0%
Debt	\$ 15,078,603	\$ 22,078,603	\$ 16,074,070	\$ 16,074,070	\$ 995,467	6.6%	\$ -	0.0%
Capital Outlay	\$ 4,811,518	\$ 6,232,151	\$ 4,406,997	\$ 4,406,997	\$ (404,521)	-8.4%	\$ -	0.0%
Total	\$ 133,958,449	\$ 146,694,910	\$ 138,962,217	\$ 138,972,999	\$ 5,014,550	3.7%	\$ 10,782	0.0%
Total Funded Positions	869.75	871.75	877.25	877.25	7.50	0.9%	-	0.0%

DAVIDSON COUNTY
ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2019-2020

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, 2019 and ending June 30, 2020.

Summary by Fund

Governmental Fund Types:

General Fund	\$ 138,972,999
Mental Health Fund	\$ 824,344
DavidsonWorks	\$ 1,215,905
Total	<u>\$ 141,013,248</u>

Special Revenue Funds:

Fire District Fund	\$ 9,195,444
Transportation Fund	\$ 1,177,802
Special School District	\$ 1,545,472
Emergency Telephone Fund	\$ 499,014
Capital Improvement Project Plan	\$ 16,667
School Capital Outlay Fund	\$ 3,780,908
Total	<u>\$ 16,215,307</u>

Total Governmental Fund Types \$ 157,228,555

Proprietary Fund Types:

Internal Service Funds:

Garage Fund	\$ 1,731,990
Insurance Fund	\$ 11,385,172
Workers Compensation Fund	\$ 845,665
Total	<u>\$ 13,962,827</u>

Enterprise Funds:

Landfill Fund	\$ 2,809,325
Recycling Fund	\$ -
Airport Fund	\$ 368,817
Sewer Fund	\$ 597,046
Total	<u>\$ 3,775,188</u>

Total Proprietary Fund Types \$ 17,738,015

Total of All Fund Types \$ 174,966,570

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, 2019 and ending June 30, 2020 in accordance with the chart of accounts heretofore established for this county.

DAVIDSON COUNTY
ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2019-2020

General Government:

County Commissioners	\$	360,064
County Manager	\$	753,798
County Attorney	\$	602,933
Human Resources	\$	1,009,441
Finance	\$	879,567
Purchasing	\$	411,814
Tax Assessor & Collector	\$	2,715,077
Board of Elections	\$	692,499
Register of Deeds	\$	491,960
State Agencies	\$	159,768
Public Works & Services	\$	3,428,280
Information Technology	\$	1,604,947
P.A.R.T.	\$	130,000
Contingency	\$	250,000
Total	\$	13,490,148

Public Safety:

Sheriff	\$	12,264,981
Sheriff Resource Officers	\$	1,020,965
Jail	\$	4,492,602
Emergency Communications	\$	2,276,027
Inspections	\$	1,085,213
Medical Examiner	\$	177,500
Emergency Management	\$	128,428
Fire Marshal	\$	359,616
Emergency Medical Services	\$	8,039,081
Animal Shelter	\$	629,423
JCPC Operating Supplies Allocation	\$	2,500
Contributions to National Guard	\$	3,000
Contributions to Rescue Squads	\$	72,000
Total	\$	30,551,336

Environmental Protection:

Sanitation	\$	1,269,122
Soil & Water	\$	215,609
Total	\$	1,484,731

Economic and Physical Development:

Planning	\$	528,414
GIS	\$	210,819
Cooperative Extension	\$	261,815
Contribution to Economic Development	\$	248,000
Contribution to Forester	\$	88,000
Contribution to Chambers of Commerce	\$	27,500
Total	\$	1,364,548

Human Services:

Public Health	\$	7,242,774
Social Services	\$	13,091,174
Public Assistance	\$	6,449,251

DAVIDSON COUNTY
ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2019-2020

Senior Services	\$ 2,159,314
Veterans Service	\$ 136,854
Contribution to Life Center (HCCBG)	\$ 96,726
Family Services Grant	\$ 88,733
Total	<u>\$ 29,264,826</u>
Culture and Recreation:	
Recreation	\$ 837,673
Library	\$ 3,406,593
Museum	\$ 159,937
Lake Thom-A-Lex	\$ 145,202
Tourism	\$ 70,360
Total	<u>\$ 4,619,765</u>
Debt Service:	
Principal	\$ 11,156,614
Interest and Fiscal Charges	\$ 4,917,456
Total	<u>\$ 16,074,070</u>
Education:	
School Systems-Current Expense	\$ 30,155,278
School Systems-Capital Outlay	\$ 1,915,586
Community College-Current Expense	\$ 3,360,526
Community College-Capital Outlay	\$ 406,000
Other Education Contributions	\$ 1,312,933
Total Education	<u>\$ 37,150,323</u>
Operating Transfers:	
School Capital Outlay Fund	\$ 3,780,908
Economic Development Reserve	\$ -
Transportation Fund	\$ 114,240
Mental Health Fund	\$ 797,900
DavidsonWorks	\$ 144,220
Airport Fund	\$ 119,317
County Capital Projects Plan	\$ 16,667
Total	<u>\$ 4,973,252</u>
Total General Fund Appropriations	<u><u>\$ 138,972,999</u></u>

Section 2. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020.

Taxes:	
Property Taxes:	
Current Year Collections	\$ 73,214,542
Current Year Discount	\$ (625,000)
Prior Year Collections	\$ 2,023,000
Total	<u>\$ 74,612,542</u>

DAVIDSON COUNTY
ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2019-2020

Sales Tax:

1% Sales Tax	\$ 8,403,319
1/2% Sales Tax (83) Restricted	\$ 2,300,000
1/2% Sales Tax (83) Unrestricted	\$ 5,600,000
1/2% Sales Tax (86) Restricted	\$ 3,000,000
1/2% Sales Tax (86) Unrestricted	\$ 2,000,000
1/2% Sales Tax - Article 44	\$ 3,091,364
1/4% Sales Tax - Article 46	\$ 3,150,000
Total	<u>\$ 27,544,683</u>

Other Taxes:

Other Collections / Refunds	<u>\$ 2,173,538</u>
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Intergovernmental Revenue	\$ 19,869,792
Charges for Services	\$ 7,448,000
Licenses & Permits	\$ 1,575,302
Other Financing	\$ 367,500
Miscellaneous Revenue	\$ 783,894
Interest Earnings	<u>\$ 942,425</u>
Total	<u>\$ 30,986,913</u>

Appropriated Fund Balance	<u>\$ 3,655,323</u>
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Total General Fund Revenues	<u><u>\$ 138,972,999</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 2019-20 Projected Average Daily Membership (Including Charter Schools)	Appropriation Per Pupil	
Davidson County Administrative Unit	19,317	\$ 1,210.23	\$ 23,377,994
Lexington Administrative Unit	3,231	\$ 1,210.23	\$ 3,910,246
Thomasville Administrative Unit	2,369	\$ 1,210.23	\$ 2,867,038
Stoner-Thomas Operating (Children's Center)			\$ 422,858
Teen Parenting			\$ 117,525
Developmental Center			\$ 722,550
Scholarships			<u>\$ 50,000</u>
Total			<u>\$ 31,468,211</u>

School Capital Outlay-Category II & III

Davidson County Administrative Unit	\$ 1,310,503
Lexington Administrative Unit	\$ 261,947
Thomasville Administrative Unit	<u>\$ 343,136</u>
Total	<u>\$ 1,915,586</u>

DAVIDSON COUNTY
ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2019-2020

School Capital Outlay-Category I	
Davidson County Administrative Unit	\$ 2,459,664
Lexington Administrative Unit	\$ 874,574
Thomasville Administrative Unit	\$ 827,984
Davidson County Community College	\$ -
Total	\$ 4,162,222
Less Contributed from School Capital Outlay Fund To the General Fund (QSCB's)	
Davidson County Administrative Unit	\$ (197,787)
Lexington Administrative Unit	\$ (93,346)
Thomasville Administrative Unit	\$ (90,181)
Total	\$ (381,314)
Total Net School Capital Outlay-Category I	<u>\$ 3,780,908</u>

Section 4. It is estimated that the total valuation of property for the purpose of taxation is \$14,013,693,583 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, 2019 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, 2019 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, 2019 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	\$ 0.0900
Churchland Fire District	\$ 0.0900
Fairgrove Fire District	\$ 0.1000
Gumtree Fire District	\$ 0.1000
Healing Springs Fire District	\$ 0.0900
Holly Grove Fire District	\$ 0.0800
Linwood Fire District	\$ 0.1000
Midway Fire District	\$ 0.1077
North Lexington-Triangle Fire District	\$ 0.1300
Pilot Fire District	\$ 0.0850
Reeds Fire District	\$ 0.0600
Silver Valley Fire District	\$ 0.1100
South Emmons Fire District	\$ 0.0800
South Lexington Fire District	\$ 0.1100
Southmont Fire District	\$ 0.1000
Hasty Fire District	\$ 0.1000
Tyro Fire District	\$ 0.0800
Wallburg Fire District	\$ 0.1000
Welcome Fire District	\$ 0.1100

DAVIDSON COUNTY
ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2019-2020

West Lexington Fire District	\$	0.1000
South Davidson Fire District	\$	0.1000
Hornetown Fire District	\$	0.1500
Griffith Fire District	\$	0.0800
Clemmons Fire District	\$	0.0600
Badin Lake Fire District	\$	0.0550

Section 7. The following amounts are hereby appropriated in the General Fund for the Mental Health activities for the fiscal year beginning July 1, 2019 and ending June 30, 2020.

Mental Health	\$	<u>824,344</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, 2019 and ending June 30, 2020.

Other Financing-Transfer from General Fund	\$	797,900
Taxes-One Cent per Bottle	\$	3,064
Taxes-Five Cents per Bottle	\$	23,380
Total	\$	<u>824,344</u>

Section 9. The following amounts are hereby appropriated in the General Fund for DavidsonWorks for the fiscal year beginning July 1, 2019 and ending June 30, 2020.

DavidsonWorks	\$	<u>1,215,905</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, 2019 and ending June 30, 2020.

Intergovernmental	\$	1,071,685
Other Financing-Transfer from General Fund	\$	144,220
Total	\$	<u>1,215,905</u>

Section 11. The following amounts are hereby appropriated in the Special Revenue Fund for the Transportation activities fiscal year beginning July 1, 2019 and ending June 30, 2020.

Transportation	\$	<u>1,177,802</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, 2019 and ending June 30, 2020.

Appropriated Fund Balance	\$	-
Intergovernmental	\$	1,010,562
Charges for Service	\$	53,000
Other Financing-Transfer from General Fund	\$	114,240
Total	\$	<u>1,177,802</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, 2019 and ending June 30, 2020.

DAVIDSON COUNTY
ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2019-2020

Arcadia-Reedy Creek-Hampton Fire District	\$ 799,000
Central Fire District	\$ 316,830
Churchland Fire District	\$ 237,000
Fairgrove Fire District	\$ 419,005
Gumtree Fire District	\$ 136,000
Healing Springs Fire District	\$ 285,034
Holly Grove Fire District	\$ 225,220
Linwood Fire District	\$ 319,399
Midway Fire District	\$ 960,000
North Lexington-Triangle Fire District	\$ 245,000
Pilot Fire District	\$ 291,530
Reeds Fire District	\$ 281,173
Silver Valley Fire District	\$ 403,622
South Emmons Fire District	\$ 96,340
South Lexington Fire District	\$ 256,657
Southmont Fire District	\$ 789,486
Hasty Fire District	\$ 506,515
Tyro Fire District	\$ 340,000
Wallburg Fire District	\$ 810,390
Welcome Fire District	\$ 577,044
West Lexington Fire District	\$ 258,014
South Davidson Fire District	\$ 113,500
Horneytown Fire District	\$ 187,454
Griffith Fire District	\$ 233,771
Clemmons	\$ 67,460
Badin Lake	\$ 40,000
Total	<u>\$ 9,195,444</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, 2019 and ending June 30, 2020.

Property Taxes	<u>\$ 9,195,444</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, 2019 and ending June 30, 2020.

Lexington School Administrative Unit	<u>\$ 1,545,472</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, 2019 and ending June 30, 2020.

Property Taxes	<u>\$ 1,545,472</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, 2019 and ending June 30, 2020.

Taxes-Emergency Telephone (E-911)	<u>\$ 499,014</u>
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DAVIDSON COUNTY
ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2019-2020

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, 2019 and ending June 30, 2020.

Telephone Customer Surcharges	<u>\$ 499,014</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, 2019 and ending June 30, 2020.

School Capital Projects	\$ 4,162,222
Less School Capital Outlay Allocation to the General Fund for QSCB'S Debt Service	\$ (381,314)
Community College Capital Project	\$ -
Total	<u>\$ 3,780,908</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, 2019 and ending June 30, 2020.

Other Financing-Transfer from General Fund	<u>\$ 3,780,908</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, 2019 and ending June 30, 2020.

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, 2019 and ending June 30, 2020.

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, 2019 and ending June 30, 2020.

Landfill	<u>\$ 2,809,325</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, 2019 and ending June 30, 2020.

Charges for Service	<u>\$ 2,809,325</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, 2019 and ending June 30, 2020.

Recycling	<u>\$ -</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, 2019 and ending June 30, 2020.

DAVIDSON COUNTY
ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2019-2020

Taxes	\$	-
Charges for Service	\$	-
	\$	-

Section 27. The following amounts are hereby appropriated in the Enterprise Fund for the Airport operations for the fiscal year beginning July 1, 2019 and ending June 30, 2020.

Airport	\$	368,817
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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, 2019 and ending June 30, 2020.

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

Section 29. The following amounts are hereby appropriated in the Enterprise Fund for the Sewer operations for the fiscal year beginning July 1, 2019 and ending June 30, 2020.

Sewer	\$	597,046
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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, 2019 and ending June 30, 2020.

Charges for Service-Sewer Fees	\$	597,046
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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 funds encumbered on the financial records as of June 30, 2019, 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 and one half percent cost of living increase for employees will be effective the first full pay period that is completely represented in July.

DAVIDSON COUNTY
ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2019-2020

Section 35. The County Manager has the authority to approve an "in-band" pay adjustment of up to 5% for an employee within a particular pay classification (post initial hiring) during the fiscal year. This adjustment should be based on either internal / external equity issues, approved (by Davidson County Board of Commissioners) career progression development and / or increased job duties that do not warrant a complete change in job classification. Any other salary changes are to be approved via the annual budget development process, and the "in-band" adjustments during that time will be accompanied (by the submitting department) with the appropriate business case (equity / workload issues) substantiating the request and "offsetting" budget adjustment designed to cover the difference in the cost of the approved salary change.

Section 36. The County Manager may execute contracts which are not required to be bid (per County bid policy - \$25,000 for Service Contracts and \$50,000 for Construction / Repair Contracts) so long as the annual budget or appropriate capital project ordinance contains sufficient appropriated but unencumbered funds for such purposes. The County Manager may also approve contract "change orders", as long as the change order does not exceed the amount allocated within the contract for "contingency."

Section 37: Effective July 1, 2019, seventeen positions will be changed within the following county departments:

<u>Job Classification</u>	<u>Previous Grade</u>	<u>New Grade</u>
Tax - Real Property Assistant Reclassify to Appraiser I	58	65
Tax - Administrative Assistant / Collection Supervisor	68	69
Tax - Assistant Tax Administrator to Division Manager	72	72
Tax - Appraisal & Revaluation Supervisor to Division Manager	71	72
Tax - Deputy Collections Manager to Division Manager	70	72
HR - HR Assistant I Reclassify to HR Assistant II	63	64
HR - County Safety & Risk Manager Reclassify to HR Assistant II	73	64
HR - Benefits Coordinator Reclassify to Benefit & Risk Management Coordinator	69	72
HR - HR Assistant II Reclassify to HR & Safety Coordinator	64	71
Sheriff - Office Support IV Reclassify to Data Processing Assistant I	59	60
Sheriff - Deputy Investigator Reclassify to Sheriff Sergeant	67	68
Sheriff - Sheriff Deputy III Reclassify to Sheriff Deputy Investigator	66	67
Sheriff - Sheriff Deputy III Reclassify to Sheriff Deputy Investigator	66	67

DAVIDSON COUNTY
ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2019-2020

Sheriff - Sheriff Deputy I Reclassify to Sheriff Deputy Investigator	64	67
Sheriff - Sheriff Deputy I Reclassify to Sheriff Deputy Investigator	64	67
Social Services - Office Support III Reclassify to SW III Permanency Planning	57	68
Social Services - Office Support III Reclassify to SW III APS	57	68
Social Services - Income Maintenance Caseworker II Reclassify to On-Call SW I / A / T	62	69
Social Services - Income Maintenance Caseworker II Reclassify to On-Call SW I / A / T	62	69
Social Services - Office Support IV Reclassify to Office Work Unit Supervisor V	59	61

Section 38. The following are the financial plans for the Internal Service Funds for the fiscal year beginning July 1, 2019 and ending June 30, 2020.

Garage Fund

Expenditures-Operation Cost	<u>\$ 1,731,990</u>
Revenues:	
Department Charges	<u>\$ 1,731,990</u>

Insurance Fund

Group Insurance Claims	\$ 10,191,624
Dependent Life	\$ 19,500
Other Expenses	\$ 1,174,048
Expenditures-Operation Cost	<u>\$ 11,385,172</u>

Revenues:

Department Charges	\$ 8,967,869
Withholding	\$ 1,541,638
Cobra Payments	\$ 850,000
Life AD & D	\$ 25,250
Dependent Life	\$ 415
Total	<u>\$ 11,385,172</u>

Workers Compensation Fund

Workers Comp Claims	\$ 821,640
Other Expenses	<u>\$ 24,025</u>

DAVIDSON COUNTY
ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2019-2020

Expenditures-Operation Cost	<u>\$ 845,665</u>
Revenues:	
Department Charges	<u>\$ 845,665</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.

MANAGER'S MESSAGE / PRESENTATION & COUNTY PRIORITIES / GOALS

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

INTRODUCTION

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

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

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

- ***Organizational Chart*** of County functional areas and related departments.

- ***Budget Development and Amendment Information***

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

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

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

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

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

GENERAL FUND SUMMARY INFORMATION

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

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

FUNCTIONAL AREAS and DEPARTMENTS

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

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

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

The department service pages link each department to one or more county goals and priorities, as indicated by color bars and icons at the top of each page. The pages also show the expenditures and revenues associated with each department in a Budget Summary. Actual expenditures and revenues for FY 2018, the Adopted Budget for FY 2019, the Amended Budget for FY 2019 (includes changes to the Adopted Budget during the year), YTD Actuals for FY 2019 and the Adopted Budget for FY 2020 are included. Also displayed are each department's purpose and goals, budget highlights, major accomplishments, performance measures, and future issues.

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.

CENTRAL PERMITTING & INSPECTIONS

Tod Hancock, Director

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

BUDGET SUMMARY

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Actual	FY 2020 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$813,298	\$820,779	\$820,779	\$748,140	\$945,951	\$125,172	15.3%
Operating	\$129,571	\$122,313	\$122,313	\$117,106	\$129,976	\$7,663	6.3%
Capital Outlay	\$27,583	\$34,964	\$34,964	\$2,052	\$9,286	(\$25,678)	-73.4%
Total	\$970,453	\$978,056	\$978,056	\$867,297	\$1,085,213	\$107,157	11.0%
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	\$1,023,210	\$889,707	\$889,707	\$1,145,231	\$955,072	\$65,365	7.3%
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	\$1,023,210	\$889,707	\$889,707	\$1,145,231	\$955,072	\$65,365	7.3%
Net County Funds	(\$52,758)	\$88,349	\$88,349	(\$277,934)	\$130,141	\$41,792	47.3%
Authorized Positions	13.00	13.00	13.00	13.00	14.00	1.00	7.7%

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 2020 ADOPTED BUDGET HIGHLIGHTS

The FY 2020 Adopted Budget increases local funding for the Inspections Department by \$41,792 or 47.3%. A large portion of this increase is due to including employee pay

- This section includes information about the annual **debt service payments** that must be made to pay for County debt.
- A graph and chart are included to provide the reader with an understanding of the **total general obligation debt requirements** for existing and planned debt over the next 20 plus years.
- It also includes information regarding the **legal debt limits** and **local guidelines** that govern the amount of debt the County can issue.

CAPITAL

This section includes two categories: “**operating**” **capital expenditures** included in the budget (generally, those that cost between \$5,000 and \$100,000) and a summary of the **major capital projects** (generally, those that cost \$100,000 or more) that are included in the County’s 5-year Capital Investment Plan (CIP).

- A **list of all operating capital expenditures** for General Fund departments is included in this section.
- A **5 year capital improvement plan**.
- In addition, a summary of the 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

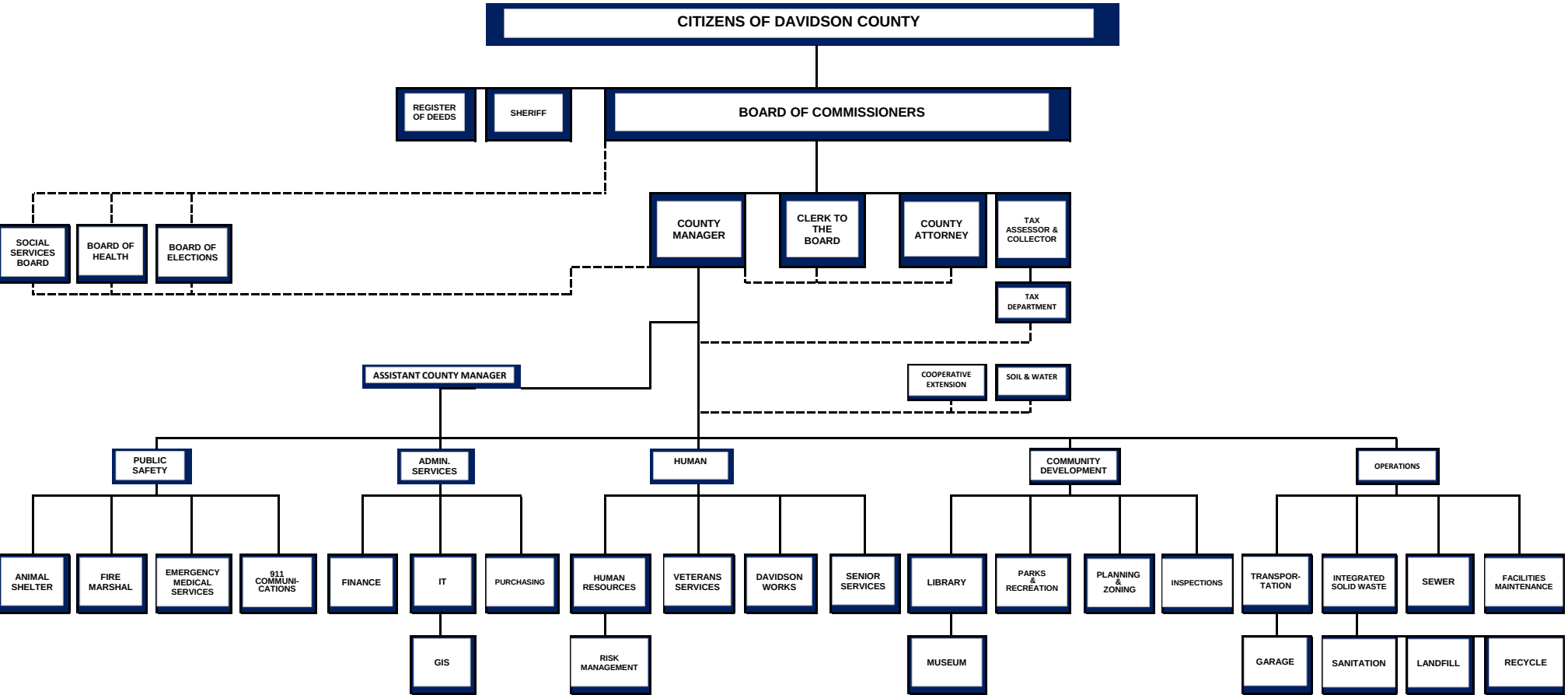
- A list of terms related to governmental budgeting and accounting.

APPENDICES

The following information is contained in the Appendices section:

- ***Line-Item Budget Detail***
- ***Layman’s Budget Brochure***
- ***Davidson County Profile & Demographics***
- ***Principal Employers & Taxpayers***

If you have any questions or would like more information about any part of the Davidson County budget, please call 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 RECOMMENDED BUDGET

After receiving the budget requests from the departments, the Budget Office analyzes the requests to determine if they are reasonable, justified and consistent with performance measures and budget directives; identifies adjustments to bring budget requests in line with established goals; and makes an initial recommendation on each request, including capital equipment and new positions.

Work sessions including the County Manager, the Budget Director, the Finance Director and the Budget Analyst along with the leadership from each department are held to acquaint the Manager

with the initial recommendation for the department. Additional work sessions with the Board and/or selected departments are also scheduled to receive and discuss additional input as needed prior to a final recommendation from the Manager.

The Budget Director and County Manager, working in conjunction with the budget staff, develop a recommended budget to be presented to the Board, along with the budget message in May.

BOARD APPROVED BUDGET

The Board of Commissioners, the County Manager and the Budget Director schedule work sessions to discuss the Recommended Budget, if such sessions are requested by the Commissioners. The North Carolina General Statutes require that a public hearing on the budget be held before its adoption. The Board reacts to the Recommended Budget, and the tax rates proposed to fund the recommendation. Adjustments are made to the Recommended Budget, based upon Board direction, citizens' input from public hearings, legislative actions, and other factors that arise during deliberations. Department heads are then notified of the budget recommendations.

The General Statutes of North Carolina require the adoption of a budget by June 30. In accordance with the General Statutes of North Carolina, the County prepares and adopts its budget for the General Fund, the Special Revenue Funds, and the Enterprise Funds. A balanced financial plan is approved concurrent with the adoptions of the annual budget for the internal service funds. All annual appropriations lapse at the fiscal year end. Project ordinances are adopted for the School Capital Outlay Fund and the Capital Project Fund.

THE BUDGET AMENDMENT PROCESS

LEVEL OF BUDGETARY CONTROL

Budgets in the General Fund and annually budgeted projects in the Capital Projects Funds are legally controlled at the department level. For these funds, the budget is appropriated by the Board by department, project or fund. Any amendments that increase or decrease departmental budgets or projects must follow certain approval processes as described below.

- GENERAL FUND by Department
- CAPITAL by Project
- OTHER by Fund

Modifications to the original budget occur throughout the year for a variety of reasons. These modifications take one of two forms: (1) Budget Transfers and (2) Board Approved Budget Amendments

BUDGET TRANSFERS

Budget transfers usually originate at the department level and are submitted to the Budget Manager for processing. Transfers adjust various line items within the department's budget, but do not affect the overall total for the department. The request includes a justification and the conditions resulting in the availability of funds to support the transfer. The Finance Officer, in concurrence with the Budget Officer, is authorized to transfer line item appropriations within operations needs and any Board approved goals.

Budget transfers may not be used to provide funding for the creation of unauthorized positions or to raise salaries, nor may they be transferred from personnel to operating expenditures, however; for departments who are participating in the Performance Based Budgeting Program, a transfer for up to \$20,000 from PBB funds to Capital Outlay for a specific purpose without Board approval is permitted. The Finance/Budget Officer reviews the request and, upon approval, makes the adjustment in the financial system.

BOARD APPROVED BUDGET AMENDMENTS

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

BASIS OF BUDGETING and BASIS OF ACCOUNTING

Basis of Budgeting

The County's budgets are adopted as required by the North Carolina General Statutes. An annual budget is adopted for the General Fund, the Special Revenue Funds, and the Enterprise Funds. A balanced financial plan is approved concurrent with the adoption of the annual budget for the internal service funds. All annual appropriations lapse at the fiscal year end. Project ordinances are adopted for the School Capital Outlay Fund and the Capital Projects Fund.

All budgets are prepared using the modified accrual basis of accounting. Expenditures may not legally exceed appropriations at the department level for the General, Special Revenue (except the Fire Districts), and Enterprise Funds. The Fire Districts Fund is budgeted on the functional level by fire district. The Finance Officer, with the concurrence of the Budget Officer, is authorized to make budget transfers between objects of expenditure within a department with a report being submitted to the County Commissioners within thirty days after the transfers. The Board of Commissioners must approve revisions that alter the total appropriations of any department or fund. The budget ordinance must be adopted by July 1 of the fiscal year or the governing board must adopt an interim budget that covers that time until the annual ordinance can be adopted.

Basis of Accounting

In accordance with North Carolina General Statutes, all funds of the County are maintained during the year using the modified accrual basis of accounting.

Government-Wide, Proprietary and Fiduciary Fund Financial Statements. The government-wide proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus, except for the agency funds which have no measurement focus. The government-wide and proprietary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County enterprise funds are charges to customers for sales and services. The County also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the sewer system. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Governmental Fund Financial Statements. Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in the governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

The County considers all revenues available if they are collected within 90 days after year end, except for property taxes. Ad valorem property taxes are not accrued as a revenue because the amount is not susceptible to accrual. At June 30, taxes receivable for property other than motor vehicles are materially past due and are not considered to be an available resource to finance the operations of the current year. As of September 1, 2013, State law altered the procedures for the assessment and collection of property taxes on registered motor vehicles in North Carolina. Effective with this change in the law, the State of North Carolina is responsible for billing and collecting the property taxes on registered motor vehicles on behalf of all municipalities and special tax districts. Property taxes are due when vehicles are registered. The billed taxes are applicable to the fiscal year in which they are received. Uncollected taxes that were billed in periods prior to September 1, 2013 and for limited registration plates are shown as a receivable in these financial statements and are offset by deferred inflows of resources.

Sales taxes and certain intergovernmental revenues, such as the utilities franchise tax, collected and held by the State at year end on behalf of the County are recognized as revenue. Intergovernmental revenues and sales and services are not susceptible to accrual because generally they are not measurable until received in cash. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been satisfied.

Under the terms of grant agreements, the County funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net position available to finance the program. It is the County's policy to first apply cost reimbursement grant resources to such programs, followed by categorical block grants, and then by general revenues.

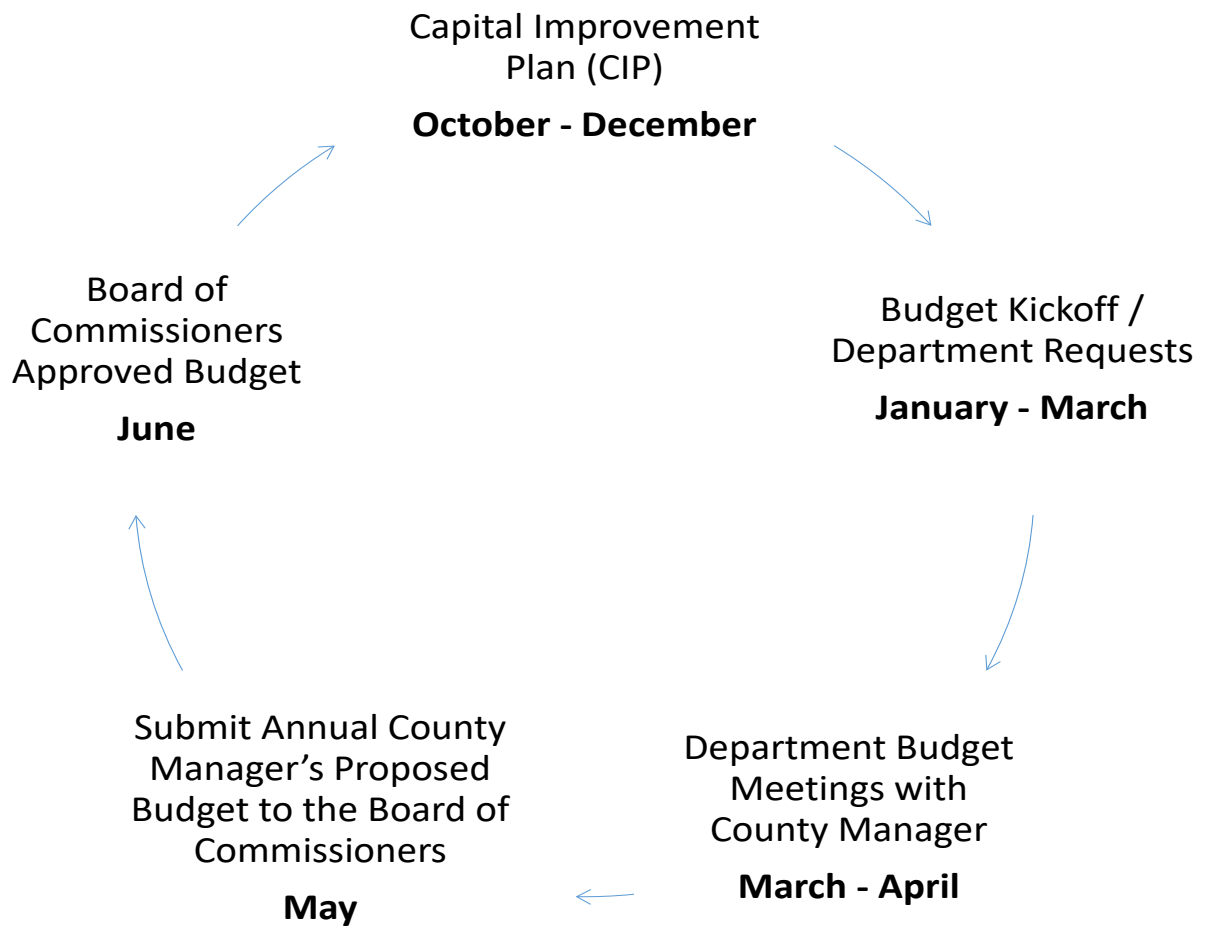
The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates. Significant areas where estimates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

Davidson County Budget Calendar
Fiscal Year 2019-2020

DATE	DAY	BUDGET PROCEDURE
1/25/2019	FRIDAY	BUDGET SEMINARS WITH DEPARTMENT HEADS AND STAFF PERSON WHO PREPARES THE BUDGET TO GO OVER BUDGET WORKSHEETS
1/29/2019	TUESDAY	ISSUE BUDGET PACKETS TO THE DEPARTMENT HEADS
1/29/2019	TUESDAY	ISSUE BUDGET PACKETS TO THE FIRE DISTRICTS AND NOT FOR PROFIT AGENCIES
2/7/2019	THURSDAY	RETREAT WITH BOARD OF COMMISSIONERS
2/26/2019	TUESDAY	COMPLETED COUNTY DEPARTMENT BUDGET PACKETS RETURNED TO THE BUDGET DIRECTOR
2/27/2019	WEDNESDAY	START AND FINISH ASSEMBLY AND REVIEW COMPLETED BUDGET PACKETS
3/4/2019	MONDAY	RECEIVE BUDGET REQUEST FROM FIRE DISTRICTS AND NOT FOR PROFIT AGENCIES
3/4/2019	MONDAY	START MEETINGS WITH DEPARTMENT HEADS TO REVIEW BUDGET REQUEST
3/29/2019	FRIDAY	FINISH MEETINGS WITH DEPARTMENT HEADS
4/1/2019	MONDAY	PROPERTY TAX ESTIMATES AND SALES TAX ESTIMATES
5/1/2019	WEDNESDAY	BUDGET SUBMITTED BY THE SCHOOLS
5/14/2019	TUESDAY	DISTRIBUTION OF PROPOSED BUDGET AT THE REGULAR BOARD OF COMMISSIONERS MEETING AS WELL AS NOTIFY DEPARTMENT HEADS OF RECOMMENDATIONS
5/15/2019	WEDNESDAY	ADVERTISE PUBLIC HEARING FOR BUDGET

Davidson County Budget Calendar
Fiscal Year 2019-2020

DATE	DAY	BUDGET PROCEDURE
5/28/2019	TUESDAY	PUBLIC HEARING BOARD OF COMMISSIONERS
6/6/2019	THURSDAY	BUDGET WORKSHOP
6/11/2019	TUESDAY	ADOPT TAX LEVY AND RESOLUTION



FUND STRUCTURE

Fund	Description	Category	Type	Appropriated in Budget Ordinance
GENERAL FUND	Primary operating fund for the County. Accounts for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.	Governmental	General	Yes
MENTAL HEALTH FUND	This fund accounts for costs associated with mental health services contracted with Cardinal Innovations Healthcare Solutions	Governmental	General	Yes
DAVIDSONWORKS	This fund accounts for operations associated with DavidsonWorks, a county resource center providing workforce development and employment solutions for businesses and citizens of Davidson County	Governmental	General	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 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2020 Adopted Budget	\$ Change	% Change
Summary of All Funds						
Revenues						
Charges for Service	\$ 27,184,374	\$ 23,361,097	\$ 26,410,664	\$ 24,847,342	\$ 1,486,245	6.4%
Interest Earnings	\$ 1,377,717	\$ 345,000	\$ 345,000	\$ 942,425	\$ 597,425	173.2%
Intergovernmental	\$ 22,371,560	\$ 20,283,862	\$ 21,433,674	\$ 21,952,039	\$ 1,668,177	8.2%
Licenses & Permits	\$ 1,989,475	\$ 1,430,707	\$ 1,430,707	\$ 1,575,302	\$ 144,595	10.1%
Miscellaneous Revenue	\$ 1,071,213	\$ 789,894	\$ 7,850,642	\$ 801,894	\$ 12,000	1.5%
Other Financing (Includes Transfer In)	\$ 6,334,821	\$ 4,806,938	\$ 7,573,859	\$ 5,340,752	\$ 533,814	11.1%
Taxes (Various Taxes)	\$ 119,581,999	\$ 112,952,451	\$ 118,764,297	\$ 115,851,493	\$ 2,899,042	2.6%
Total	\$ 179,911,159	\$ 163,969,949	\$ 183,808,843	\$ 171,311,247	\$ 7,341,298	4.5%
Expenditures by Type						
Capital Outlay	\$ 10,404,448	\$ 8,212,166	\$ 14,123,206	\$ 8,753,010	\$ 540,844	6.6%
Debt	\$ 13,592,662	\$ 15,078,603	\$ 21,338,915	\$ 16,074,070	\$ 995,467	6.6%
Operating Expenses (Includes Transfer Out)	\$ 90,913,129	\$ 87,095,487	\$ 100,421,465	\$ 91,173,543	\$ 260,414	0.3%
Personnel Services	\$ 53,780,602	\$ 56,668,676	\$ 56,330,965	\$ 58,965,947	\$ 2,297,271	4.1%
Total	\$ 168,690,840	\$ 167,054,932	\$ 192,214,551	\$ 174,966,570	\$ 7,911,638	4.7%
Expenditures by General Fund Function						
Culture and Recreation	\$ 442,275	\$ 580,807	\$ 642,162	\$ 435,041	\$ (145,766)	-25.1%
Debt Service	\$ 5,541,688	\$ 5,100,560	\$ 5,100,560	\$ 5,385,170	\$ 284,610	5.6%
Economic and Physical Development	\$ 408,314	\$ 1,269,934	\$ 1,282,434	\$ 351,275	\$ (918,659)	-72.3%
Education	\$ 2,282,675	\$ 1,202,407	\$ 1,202,407	\$ 2,094,170	\$ 891,763	74.2%
Environmental Protection	\$ 26,550	\$ 25,500	\$ 25,500	\$ 25,500	\$ -	0.0%
General Government	\$ 106,379,660	\$ 102,731,940	\$ 120,895,811	\$ 105,817,212	\$ 3,085,272	3.0%
Health and Human Services	\$ 15,813,605	\$ 15,400,480	\$ 15,810,613	\$ 17,082,440	\$ 1,681,960	10.9%
Public Safety	\$ 7,839,442	\$ 7,646,821	\$ 7,932,383	\$ 7,646,207	\$ (614)	0.0%
Transportation	\$ -	\$ -	\$ -	\$ 135,984	\$ 135,984	0.0%
Total	\$ 138,734,209	\$ 133,958,449	\$ 152,891,870	\$ 138,972,999	\$ 5,014,550	3.7%
Expenditures by Remaining Funds						
Enterprise Funds	\$ 7,512,184	\$ 3,024,023	\$ 7,824,671	\$ 3,775,188	\$ 751,165	24.8%
DavidsonWorks	\$ 1,184,325	\$ 1,275,865	\$ 1,390,124	\$ 1,215,905	\$ (59,960)	-4.7%
Internal Service Funds	\$ 13,835,937	\$ 12,174,572	\$ 12,174,572	\$ 13,055,181	\$ 880,609	7.2%
Mental Health	\$ 850,788	\$ 824,344	\$ 824,344	\$ 824,344	\$ -	0.0%
Special Revenue Funds	\$ 17,793,716	\$ 14,925,203	\$ 16,211,060	\$ 16,215,307	\$ 1,290,104	8.6%
Total	\$ 41,176,950	\$ 32,224,007	\$ 38,424,771	\$ 35,085,925	\$ 2,861,918	8.9%
Excess / (Deficiency) of Revenues Over Expenditures	\$ 11,220,319	\$ (3,084,983)	\$ (8,405,708)	\$ (3,655,323)	\$ (570,340)	18.5%
Beginning Fund Balance	\$ 100,413,116	\$ 111,633,435	\$ 111,633,435	\$ 108,548,452	\$ (3,084,983)	-2.8%
Ending Fund Balance	\$ 111,633,435	\$ 108,548,452	\$ 108,548,452	\$ 104,893,129	\$ (3,655,323)	-3.4%

Note:

Figures Above Only Include Budgeted Funds

Summary of Revenues, Expenditures and Changes in Fund Balance

					vs. Adopted	
	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2020 Adopted Budget	\$ Change	% Change
Summary of General Fund						
Revenues						
Charges for Service	\$ 7,610,637	\$ 7,599,544	\$ 7,730,898	\$ 7,448,000	\$ (151,544)	-2.0%
Interest Earnings	\$ 916,780	\$ 345,000	\$ 345,000	\$ 942,425	\$ 597,425	173.2%
Intergovernmental	\$ 18,574,827	\$ 18,293,808	\$ 19,329,361	\$ 19,869,792	\$ 1,575,984	8.6%
Licenses & Permits	\$ 1,989,475	\$ 1,430,707	\$ 1,430,707	\$ 1,575,302	\$ 144,595	10.1%
Miscellaneous Revenue	\$ 986,761	\$ 771,894	\$ 7,832,642	\$ 783,894	\$ 12,000	1.6%
Other Financing (Includes Transfer In)	\$ 634,720	\$ 652,819	\$ 652,819	\$ 367,500	\$ (285,319)	-43.7%
Taxes (Property and Sales Tax)	\$ 108,021,009	\$ 101,812,171	\$ 107,441,896	\$ 104,330,763	\$ 2,518,592	2.5%
Total	\$ 138,734,209	\$ 130,905,943	\$ 144,763,323	\$ 135,317,676	\$ 4,411,733	3.4%
Expenditures by Type						
Capital Outlay	\$ 4,551,961	\$ 4,811,518	\$ 6,440,961	\$ 4,406,997	\$ (404,521)	-8.4%
Debt	\$ 13,338,873	\$ 15,078,603	\$ 21,338,915	\$ 16,074,070	\$ 995,467	6.6%
Operating Expenses (Includes Transfer Out)	\$ 63,094,598	\$ 59,999,279	\$ 71,384,987	\$ 62,316,374	\$ 2,317,095	3.9%
Personnel Services	\$ 51,155,424	\$ 54,069,049	\$ 53,727,007	\$ 56,175,558	\$ 2,106,509	3.9%
Total	\$ 132,140,855	\$ 133,958,449	\$ 152,891,870	\$ 138,972,999	\$ 5,014,550	3.7%
Expenditures by General Fund Functions / Fund						
Culture and Recreation	\$ 4,309,001	\$ 4,659,824	\$ 4,741,004	\$ 4,619,765	\$ (40,059)	-0.9%
Debt Service	\$ 13,338,873	\$ 15,078,603	\$ 21,338,915	\$ 16,074,070	\$ 995,467	6.6%
Economic and Physical Development	\$ 4,508,494	\$ 2,481,024	\$ 11,305,698	\$ 1,508,768	\$ (972,256)	-39.2%
Education	\$ 39,940,269	\$ 39,682,185	\$ 40,905,185	\$ 40,931,231	\$ 1,249,046	3.1%
Environmental Protection	\$ 2,242,561	\$ 1,400,477	\$ 1,401,977	\$ 1,484,731	\$ 84,254	6.0%
General Government	\$ 12,901,630	\$ 13,154,044	\$ 13,891,917	\$ 13,490,148	\$ 336,104	2.6%
Health and Human Services	\$ 26,588,055	\$ 27,754,380	\$ 28,853,756	\$ 30,062,726	\$ 2,308,346	8.3%
Public Safety	\$ 28,060,704	\$ 29,515,829	\$ 30,221,335	\$ 30,551,336	\$ 1,035,507	3.5%
Transportation	\$ 251,268	\$ 232,083	\$ 232,083	\$ 250,224	\$ 18,141	7.8%
Total	\$ 132,140,855	\$ 133,958,449	\$ 152,891,870	\$ 138,972,999	\$ 5,014,550	3.7%
Excess / (Deficiency) of Revenues Over Expenditures	\$ 6,593,354	\$ (3,052,506)	\$ (8,128,547)	\$ (3,655,323)	\$ (602,817)	19.7%
Beginning Fund Balance	\$ 71,065,112	\$ 78,505,524	\$ 78,505,524	\$ 75,453,018	\$ (3,052,506)	-3.9%
Ending Fund Balance	\$ 78,505,524	\$ 75,453,018	\$ 75,453,018	\$ 71,797,695	\$ (3,655,323)	-4.8%

Note:
Figures Above Only Include Budgeted Funds

Summary of Revenues, Expenditures and Changes in Fund Balance

					vs. Adopted	
	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2020 Adopted Budget	\$ Change	% Change
Summary of All Special Revenue Funds						
Revenues						
Charges for Service	\$ 53,232	\$ 63,155	\$ 63,155	\$ 53,000	\$ (10,155)	-16.1%
Interest Earnings	\$ 89,118	\$ -	\$ -	\$ -	\$ -	0.0%
Intergovernmental	\$ 2,772,560	\$ 859,336	\$ 859,336	\$ 1,010,562	\$ 151,226	17.6%
Miscellaneous Revenue	\$ 3,675	\$ -	\$ -	\$ -	\$ -	0.0%
Other Financing	\$ 3,768,847	\$ 3,065,311	\$ 4,005,057	\$ 3,911,815	\$ 846,504	27.6%
Taxes (Property Tax)	\$ 11,106,283	\$ 10,904,924	\$ 11,058,955	\$ 11,239,930	\$ 335,006	3.1%
Total	\$ 17,793,716	\$ 14,892,726	\$ 15,986,503	\$ 16,215,307	\$ 1,322,581	8.9%
Expenditures by Type						
Capital Outlay	\$ 1,362,209	\$ 712,979	\$ 804,913	\$ 658,017	\$ (54,962)	-7.7%
Operating Expenses	\$ 14,825,012	\$ 13,849,658	\$ 15,043,581	\$ 15,105,201	\$ 1,255,543	9.1%
Personnel Services	\$ 361,958	\$ 362,566	\$ 362,566	\$ 452,089	\$ 89,523	24.7%
Total	\$ 16,549,179	\$ 14,925,203	\$ 16,211,060	\$ 16,215,307	\$ 1,290,104	8.6%
Excess / (Deficiency) of Revenues Over Expenditures	\$ 1,244,536	\$ (32,477)	\$ (224,557)	\$ -	\$ 32,477	-100.0%
Beginning Fund Balance	\$ 8,978,277	\$ 10,222,813	\$ 10,222,813	\$ 10,190,336	\$ (32,477)	-0.3%
Ending Fund Balance	\$ 10,222,813	\$ 10,190,336	\$ 10,190,336	\$ 10,190,336	\$ -	0.0%

Note:

Figures Above Only Include Budgeted Funds

Summary of Revenues, Expenditures and Changes in Fund Balance

						vs. Adopted	
	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2020 Adopted Budget		\$ Change	% Change
Summary of Mental Health Fund							
Revenues							
Other Financing	\$ 824,344	\$ 824,344	\$ 824,344	\$ 797,900	\$ (26,444)	-3.2%	
Taxes (Bottle Tax Revenue)	\$ 26,444	\$ -	\$ -	\$ 26,444	\$ 26,444	0.0%	
Total	\$ 850,788	\$ 824,344	\$ 824,344	\$ 824,344	\$ -	0.0%	
Expenditures by Type							
Operating Expenses	\$ 824,340	\$ 824,344	\$ 824,344	\$ 824,344	\$ -	0.0%	
Total	\$ 824,340	\$ 824,344	\$ 824,344	\$ 824,344	\$ -	0.0%	
Excess / (Deficiency) of Revenues Over Expenditures	\$ 26,448	\$ -	\$ -	\$ -	\$ -	0.0%	
Beginning Fund Balance	\$ -	\$ 26,448	\$ 26,448	\$ 26,448	\$ -	0.0%	
Ending Fund Balance	\$ 26,448	\$ 26,448	\$ 26,448	\$ 26,448	\$ -	0.0%	

Note:

Figures Above Only Include Budgeted Funds

Summary of Revenues, Expenditures and Changes in Fund Balance

					vs. Adopted	
	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2020 Adopted Budget	\$ Change	% Change
Summary of DavidsonWorks Fund						
Revenues						
Intergovernmental	\$ 1,019,875	\$ 1,130,718	\$ 1,224,977	\$ 1,071,685	\$ (59,033)	-5.2%
Other Financing	\$ 164,450	\$ 145,147	\$ 145,147	\$ 144,220	\$ (927)	-0.6%
Total	\$ 1,184,325	\$ 1,275,865	\$ 1,370,124	\$ 1,215,905	\$ (59,960)	-4.7%
Expenditures by Type						
Capital Outlay	\$ 7,230	\$ 8,400	\$ 21,000	\$ 8,000	\$ (400)	-4.8%
Operating Expenses	\$ 330,086	\$ 403,295	\$ 503,123	\$ 311,827	\$ (91,468)	-22.7%
Personnel Services	\$ 849,553	\$ 864,170	\$ 866,001	\$ 896,078	\$ 31,908	3.7%
Total	\$ 1,186,869	\$ 1,275,865	\$ 1,390,124	\$ 1,215,905	\$ (59,960)	-4.7%
Excess / (Deficiency) of Revenues Over Expenditures	\$ (2,544)	\$ -	\$ (20,000)	\$ -	\$ -	0.0%
Beginning Fund Balance	\$ -	\$ (2,544)	\$ (2,544)	\$ (2,544)	\$ -	0.0%
Ending Fund Balance	\$ (2,544)	\$ (2,544)	\$ (2,544)	\$ (2,544)	\$ -	0.0%

Note:

Figures Above Only Include Budgeted Funds

Summary of Revenues, Expenditures and Changes in Fund Balance

					vs. Adopted	
	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2020 Adopted Budget	\$ Change	% Change
Summary of All Enterprise Funds						
Revenues						
Charges for Service	\$ 5,703,063	\$ 2,651,350	\$ 5,569,563	\$ 3,383,515	\$ 732,165	27.6%
Interest Earnings	\$ 371,819	\$ -	\$ -	\$ -	\$ -	0.0%
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Miscellaneous Revenue	\$ 66,579	\$ 18,000	\$ 18,000	\$ 18,000	\$ -	0.0%
Other Financing	\$ 942,460	\$ 119,317	\$ 1,946,492	\$ 119,317	\$ -	0.0%
Taxes (Disposal Tax Revenue)	\$ 428,263	\$ 235,356	\$ 263,446	\$ 254,356	\$ 19,000	8.1%
Total	\$ 7,512,184	\$ 3,024,023	\$ 7,797,501	\$ 3,775,188	\$ 751,165	24.8%
Expenditures by Type						
Capital Outlay	\$ 983,265	\$ 117,000	\$ 3,305,792	\$ 291,400	\$ 174,400	149.1%
Debt	\$ 253,789	\$ -	\$ -	\$ -	\$ -	0.0%
Operating Expenses	\$ 2,461,376	\$ 1,848,972	\$ 3,458,328	\$ 2,418,851	\$ 569,879	30.8%
Personnel Services	\$ 1,103,150	\$ 1,058,051	\$ 1,060,551	\$ 1,064,937	\$ 6,886	0.7%
Total	\$ 4,801,579	\$ 3,024,023	\$ 7,824,671	\$ 3,775,188	\$ 751,165	24.8%
Excess / (Deficiency) of Revenues Over Expenditures	\$ 2,710,605	\$ -	\$ (27,170)	\$ -	\$ -	0.0%
Beginning Fund Balance	\$ 17,625,733	\$ 19,779,234	\$ 19,779,234	\$ 19,779,234	\$ -	0.0%
Ending Fund Balance	\$ 19,779,234	\$ 19,779,234	\$ 19,779,234	\$ 19,779,234	\$ -	0.0%

Note:

Figures Above Only Include Budgeted Funds

Summary of Revenues, Expenditures and Changes in Fund Balance

					vs. Adopted	
	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2020 Adopted Budget	\$ Change	% Change
Summary of All Internal Service Funds (Financial Plan)						
Revenues						
Charges for Service	\$ 13,817,442	\$ 13,047,048	\$ 13,047,048	\$ 13,962,827	\$ 915,779	7.0%
Intergovernmental	\$ 4,297	\$ -	\$ -	\$ -	\$ -	0.0%
Miscellaneous Revenue	\$ 14,198	\$ -	\$ -	\$ -	\$ -	0.0%
Total	\$ 13,835,937	\$ 13,047,048	\$ 13,047,048	\$ 13,962,827	\$ 915,779	7.0%
Expenditures by Type						
Capital Outlay	\$ -	\$ 2,036	\$ 27,470	\$ -	\$ (2,036)	-100.0%
Operating Expenses	\$ 12,877,500	\$ 12,730,172	\$ 12,730,172	\$ 13,585,542	\$ 855,370	6.7%
Personnel Services	\$ 310,517	\$ 314,840	\$ 314,840	\$ 377,285	\$ 62,445	19.8%
Total	\$ 13,188,017	\$ 13,047,048	\$ 13,072,482	\$ 13,962,827	\$ 915,779	7.0%
Excess / (Deficiency) of Revenues Over Expenditures	\$ 647,921	\$ -	\$ (25,434)	\$ -	\$ -	0.0%
Beginning Fund Balance	\$ 2,743,994	\$ 3,391,915	\$ 3,391,915	\$ 3,391,915	\$ -	0.0%
Ending Fund Balance	\$ 3,391,915	\$ 3,391,915	\$ 3,391,915	\$ 3,391,915	\$ -	0.0%

Note:
Figures Above Only Include Budgeted Funds

Available Fund Balance Analysis

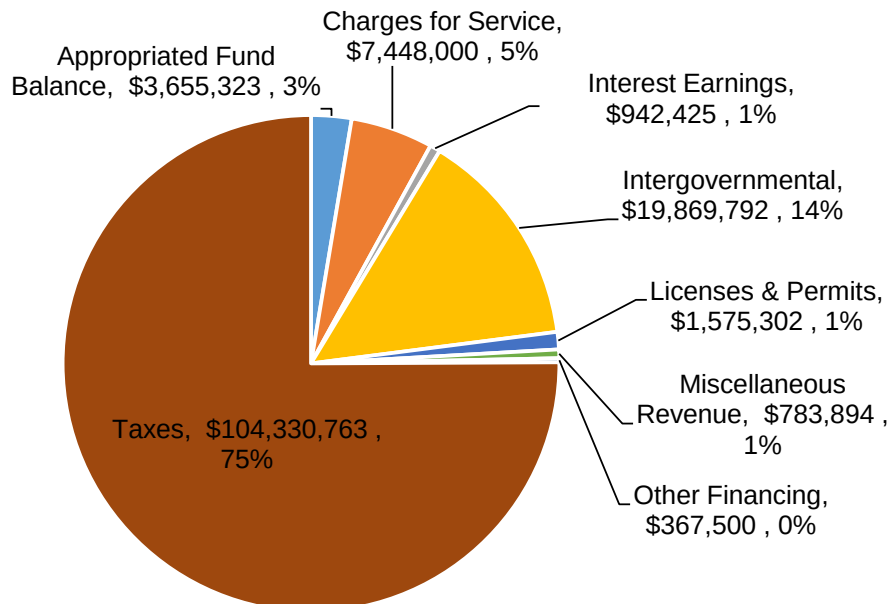
	<u>FY 2018 Actual</u>	<u>Estimated FY 2019 Actual</u>	<u>FY 2020 Adopted</u>	<u>\$ Change</u>	<u>% Change</u>
Calculation of Recommended Reserve for the General Fund:					
General Fund Expenditures	\$ 137,446,326	\$ 146,694,910	\$ 138,962,217	\$ (7,732,693)	-5.3%
18% County Internal Fund Balance Policy	\$ 24,490,558	\$ 26,405,084	\$ 25,013,199	\$ (1,391,885)	-5.3%
General Fund (Fund Balance Analysis):					
Fund Balance at June 30, 2018 (Estimate for June 30, 2019)	\$ 78,505,524	\$ 82,005,524	\$ 82,005,524	\$ -	0.0%
Less 18% County Policy Internal Fund Balance Policy	<u>\$ 24,490,558</u>	<u>\$ 26,405,084</u>	<u>\$ 25,013,199</u>	<u>\$ (1,391,885)</u>	<u>-5.3%</u>
Available Above Unreserved	\$ 54,014,966	\$ 55,600,440	\$ 56,992,325	\$ 1,391,885	2.5%
Less Amount Included in Operating Budget	\$ 3,052,506	\$ 3,601,321	\$ 3,655,323	\$ 54,002	1.5%
Less Debt Service	\$ 6,172,843	\$ 7,042,845	\$ 7,042,845	\$ -	0.0%
Less Stabilization by State Statute	\$ 13,858,554	\$ 13,858,554	\$ 13,858,554	\$ -	0.0%
Less Long Term Advance to Component Unit	\$ 811,798	\$ 716,734	\$ 621,670	\$ (95,064)	-13.3%
Less Long Term Note Receivable	<u>\$ 325,000</u>	<u>\$ 460,000</u>	<u>\$ 395,000</u>	<u>\$ (65,000)</u>	<u>-14.1%</u>
Total	\$ 24,220,701	\$ 25,679,454	\$ 25,573,392	\$ (106,062)	-0.4%
Restricted Amounts:					
Register of Deeds	\$ 477,283	\$ 477,283	\$ 477,283	\$ -	0.0%
Sheriff Operations	\$ 439,319	\$ 439,319	\$ 439,319	\$ -	0.0%
Health Programs	\$ 2,740,641	\$ 2,740,641	\$ 2,740,641	\$ -	0.0%
LEO Special Separation Allowance	\$ 296,340	\$ 296,340	\$ 296,340	\$ -	0.0%
Tax Revaluation	<u>\$ 79,000</u>	<u>\$ 79,000</u>	<u>\$ 79,000</u>	<u>\$ -</u>	<u>0.0%</u>
Total	\$ 4,032,583	\$ 4,032,583	\$ 4,032,583	\$ -	0.0%
Updated Amount Available Above Recommended Reserve	\$ 25,761,682	\$ 25,888,403	\$ 27,386,350	\$ 1,497,947	5.8%

Summary of General Fund

					vs. Adopted	
	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2020 Proposed Budget	\$ Change	% Change
Summary of General Fund						
Revenues						
Appropriated Fund Balance	\$ -	\$ 3,052,506	\$ 8,128,547	\$ 3,655,323	\$ 602,817	19.7%
Charges for Service	\$ 7,610,637	\$ 7,599,544	\$ 7,730,898	\$ 7,448,000	\$ (151,544)	-2.0%
Interest Earnings	\$ 916,780	\$ 345,000	\$ 345,000	\$ 942,425	\$ 597,425	173.2%
Intergovernmental	\$ 18,574,827	\$ 18,293,808	\$ 19,329,361	\$ 19,869,792	\$ 1,575,984	8.6%
Licenses & Permits	\$ 1,989,475	\$ 1,430,707	\$ 1,430,707	\$ 1,575,302	\$ 144,595	10.1%
Miscellaneous Revenue	\$ 986,761	\$ 771,894	\$ 7,832,642	\$ 783,894	\$ 12,000	1.6%
Other Financing	\$ 634,720	\$ 652,819	\$ 652,819	\$ 367,500	\$ (285,319)	-43.7%
Taxes	\$ 108,021,009	\$ 101,812,171	\$ 107,441,896	\$ 104,330,763	\$ 2,518,592	2.5%
Total	\$ 138,734,209	\$ 133,958,449	\$ 152,891,870	\$ 138,972,999	\$ 5,014,550	3.7%
Expenditures by Type						
Personnel Services	\$ 51,155,424	\$ 54,069,049	\$ 53,727,007	\$ 56,175,558	\$ 2,106,509	3.9%
Operating Expenses	\$ 63,094,598	\$ 59,999,279	\$ 70,854,109	\$ 62,316,374	\$ 2,317,095	3.9%
Debt	\$ 13,338,873	\$ 15,078,603	\$ 22,078,603	\$ 16,074,070	\$ 995,467	6.6%
Capital Outlay	\$ 4,551,961	\$ 4,811,518	\$ 6,232,151	\$ 4,406,997	\$ (404,521)	-8.4%
Total	\$ 132,140,855	\$ 133,958,449	\$ 152,891,870	\$ 138,972,999	\$ 5,014,550	3.7%

FY 2020 Adopted Budget Revenues

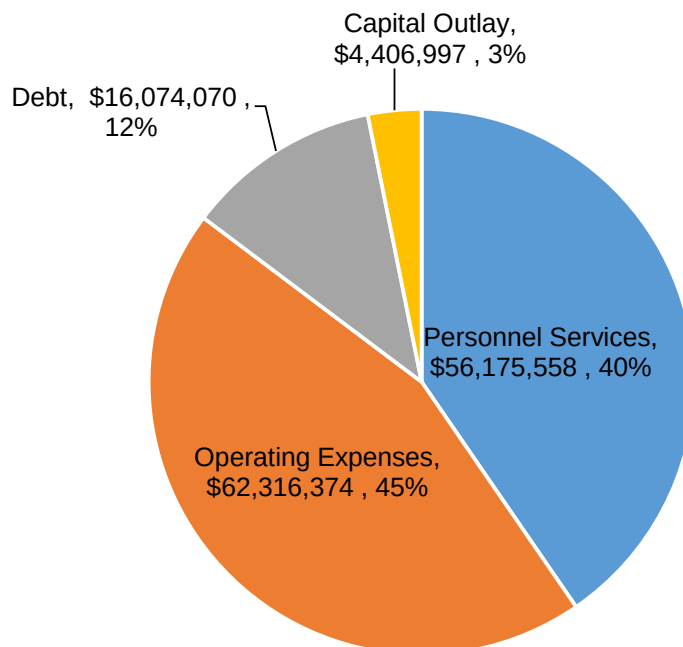
Total \$138,972,999



Summary of General Fund

					vs. Adopted	
	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2020 Proposed Budget	\$ Change	% Change
Summary of General Fund						
Revenues						
Appropriated Fund Balance	\$ -	\$ 3,052,506	\$ 8,128,547	\$ 3,655,323	\$ 602,817	19.7%
Charges for Service	\$ 7,610,637	\$ 7,599,544	\$ 7,730,898	\$ 7,448,000	\$ (151,544)	-2.0%
Interest Earnings	\$ 916,780	\$ 345,000	\$ 345,000	\$ 942,425	\$ 597,425	173.2%
Intergovernmental	\$ 18,574,827	\$ 18,293,808	\$ 19,329,361	\$ 19,869,792	\$ 1,575,984	8.6%
Licenses & Permits	\$ 1,989,475	\$ 1,430,707	\$ 1,430,707	\$ 1,575,302	\$ 144,595	10.1%
Miscellaneous Revenue	\$ 986,761	\$ 771,894	\$ 7,832,642	\$ 783,894	\$ 12,000	1.6%
Other Financing	\$ 634,720	\$ 652,819	\$ 652,819	\$ 367,500	\$ (285,319)	-43.7%
Taxes	\$ 108,021,009	\$ 101,812,171	\$ 107,441,896	\$ 104,330,763	\$ 2,518,592	2.5%
Total	\$ 138,734,209	\$ 133,958,449	\$ 152,891,870	\$ 138,972,999	\$ 5,014,550	3.7%
Expenditures by Type						
Personnel Services	\$ 51,155,424	\$ 54,069,049	\$ 53,727,007	\$ 56,175,558	\$ 2,106,509	3.9%
Operating Expenses	\$ 63,094,598	\$ 59,999,279	\$ 70,854,109	\$ 62,316,374	\$ 2,317,095	3.9%
Debt	\$ 13,338,873	\$ 15,078,603	\$ 22,078,603	\$ 16,074,070	\$ 995,467	6.6%
Capital Outlay	\$ 4,551,961	\$ 4,811,518	\$ 6,232,151	\$ 4,406,997	\$ (404,521)	-8.4%
Total	\$ 132,140,855	\$ 133,958,449	\$ 152,891,870	\$ 138,972,999	\$ 5,014,550	3.7%

FY 2020 Adopted Budget Expenditures
Total \$138,972,999



Summary of Funded Positions by Fund / Department

Fund / Department	Adopted FY 2017-18	Adopted FY 2018-19	Adopted FY 2019-20	Change
<u>General Fund</u>				
County Commissioners	7.00	7.00	7.00	-
County Manager	5.00	5.00	5.00	-
State Agencies	1.00	1.00	1.00	-
Tax	34.40	34.40	34.40	-
County Attorney	5.60	5.60	5.60	-
Finance	10.00	10.00	10.00	-
Purchasing	5.00	6.00	6.00	-
Register of Deeds	7.00	7.00	7.00	-
Human Resources	8.75	8.75	7.75	(1.00)
Information Technology	6.00	6.00	6.00	-
Public Buildings	14.00	13.00	13.00	-
Parking Deck	0.00	0.00	-	-
Elections	5.00	5.00	5.00	-
General Government	108.75	108.75	107.75	(1.00)
Public Health	97.00	98.00	96.00	(2.00)
Social Services & Child Support	199.50	205.50	208.50	3.00
Senior Services	22.00	22.00	22.00	-
Veterans Services	2.00	2.00	2.00	-
Health & Human Services	320.50	327.50	328.50	1.00
Emergency Services	87.50	91.50	91.50	-
Fire Marshal	4.00	4.00	4.00	-
911 Communications	33.00	34.00	37.00	3.00
Sheriff	131.00	132.00	135.00	3.00
Jail	44.00	44.00	45.00	1.00
Animal Control	5.00	5.00	4.00	(1.00)
Animal Shelter	6.00	6.00	6.00	-
School Resource Officers	13.00	14.00	14.00	-
DCCC - School Resource Officers	2.00	2.00	2.00	-
Inspections	13.00	13.00	14.00	1.00
Public Safety	338.50	345.50	352.50	7.00
Library	47.00	47.00	47.00	-
Museum	2.00	2.00	2.00	-
Parks & Recreation	8.00	9.00	9.00	-
Culture and Recreation	57.00	58.00	58.00	-
Planning	6.00	6.00	6.00	-
Geographical Information Systems	2.00	2.00	2.00	-
Cooperative Extension	6.00	6.00	6.00	-
Economic and Physical Development	14.00	14.00	14.00	-
Soil & Water	3.00	3.00	3.00	-
Sanitation	14.00	13.00	13.50	0.50
Environmental Protection	17.00	16.00	16.50	0.50
Total General Fund	855.75	869.75	877.25	7.50
<u>Internal Service Fund</u>				
Garage	5.00	5.00	6.00	1.00
Insurance Fund	0.25	0.25	0.25	-
Total Internal Service Fund	5.25	5.25	6.25	1.00
<u>Other Funds</u>				
DavidsonWorks	16.00	15.00	15.00	-
Transportation	6.00	4.00	5.00	1.00
Total Other Funds	22.00	19.00	20.00	1.00
<u>Enterprise Funds</u>				
Landfill	15.00	15.00	13.50	(1.50)
Recycling	-	-	-	-
Sewer	1.00	1.00	1.00	-
Total Enterprise Funds	16.00	16.00	14.50	(1.50)
Total Countywide	899.00	910.00	918.00	8.00

Summary of Funded Position Changes from FY 2018-19 to FY 2019-20

Department	Position Name	FTE
Positions Eliminated		
Public Health	Office Support III - Northwest Community Care Grant	(1.00)
	Office Support III - WIC	(1.00)
	Nutritionist II	(1.00)
Human Resources	Safety & Risk Assistant	(1.00)
		<u>(4.00)</u>

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

Sanitation	Accounting Technician IV	(1.00)
MSW - Landfill	Accounting Technician IV	1.00
MSW - Landfill	Compliance & Safety Technician	(1.00)
Transportation	Compliance & Safety Technician	1.00
MSW - Landfill	Heavy Equipment Operator (aka Sanitation Truck Drivers)	(3.00)
Sanitation	Heavy Equipment Operator (aka Sanitation Truck Drivers)	3.00
MSW - Landfill	ISW Operation Manager	(0.50)
Sanitation	ISW Operation Manager	0.50
MSW - Landfill	Office Support IV	(1.00)
Garage	Office Support IV	1.00
Sanitation	Sanitation Supervisor	(1.00)
MSW - Landfill	Sanitation Supervisor	1.00
Sheriff - Animal Control	Sheriff Deputy I	(1.00)
Sheriff - Administration	Sheriff Deputy I	1.00
Tax	Real Property Assistant	(1.00)
Tax	Reclassify to Appraiser I	1.00
Tax	Administrative Assistant / Collection Supervisor (Grade 68)	(1.00)
Tax	Administrative Assistant / Collection Supervisor (Move to Grade 69)	1.00
Human Resources	Human Resources Assistant I	(1.00)
Human Resources	Reclassify to Human Resources Assistant II	1.00
Human Resources	County Safety & Risk Manager	(1.00)
Human Resources	Reclassify to Human Resources Assistant II	1.00
Human Resources	Human Resources Benefit Coordinator	(1.00)
Human Resources	Reclassify to Benefit & Risk Management Coordinator	1.00
Human Resources	Human Resource Technician II	(1.00)
Human Resources	Reclassify to Human Resources & Safety Coordinator	1.00

Summary of Funded Position Changes from FY 2018-19 to FY 2019-20

Department	Position Name	FTE
Sheriff Administration	Office Support IV	(1.00)
Sheriff Administration	Reclassify to Data Processing Assistant I	1.00
Sheriff Administration	Sheriff Deputy Investigator	(1.00)
Sheriff Administration	Reclassify to Sheriff Sergeant	1.00
Sheriff Administration	Sheriff Deputy III	(1.00)
Sheriff Administration	Reclassify to Sheriff Deputy Investigator	1.00
Sheriff Administration	Sheriff Deputy III	(1.00)
Sheriff Administration	Reclassify to Sheriff Deputy Investigator	1.00
Sheriff Administration	Sheriff Deputy I	(1.00)
Sheriff Administration	Reclassify to Sheriff Deputy Investigator	1.00
Sheriff Administration	Sheriff Deputy I	(1.00)
Sheriff Administration	Reclassify to Sheriff Deputy Investigator	1.00
Social Services	Office Support III	(1.00)
Social Services	Reclassify to SW III Permanency Planning	1.00
Social Services	Office Support III	(1.00)
Social Services	Reclassify to SW III Adult Protective Services	1.00
Social Services	Income Maintenance Coordinator II	(2.00)
Social Services	Reclassify to On-Call SW I / A / T	2.00
Social Services	Office Support IV	(1.00)
Social Services	Reclassify to Office Work Unit Supervisor V	1.00
Tax	Assistant Tax Administrator	(1.00)
Tax	Reclassify to Division Manager	1.00
Tax	Appraisal & Revaluation Supervisor	(1.00)
Tax	Reclassify to Division Manager	1.00
Tax	Deputy Collections Manager	(1.00)
Tax	Reclassify to Division Manager	1.00
		<u>-</u>

Board-Approved Position Increases / Decreases During FY 2018-19

Emergency Communications	Telecommunicator I	3.00
Sanitation	Recycling Center Attendant (Transfer to MSW - Landfill)	(1.00)
MSW - Landfill	Light Equipment Operator (Transfer from Sanitation)	1.00
Sheriff (Detention)	Detention Officer / Maintenance Technician	1.00
		<u>4.00</u>

Summary of Funded Position Changes from FY 2018-19 to FY 2019-20

Department	Position Name	FTE
New Positions Included in the FY 2019-20 Proposed Budget		
Sheriff (Administration)	Sheriff Deputy I	2.00
Public Health	Human Services Planner / Evaluator I (Opioid Response Coordinator)	1.00
Central Permitting (Inspections)	Commercial Plans Examiner I	1.00
MSW - Landfill	Heavy Equipment Operator (Leachate Hauler)	1.00
Social Services	SW Supervisor III - APS	1.00
	SW I / A / T	1.00
	SW III Permanency Planning	1.00
		<u>3.00</u>
		<u>8.00</u>
Grand Total Position Adjustments		<u>8.00</u>

General Fund Revenues

General Fund revenues and appropriated fund balance for FY 2019-20 total \$138,972,999. This is (\$5,014,550) million dollars or 3.7% more than the budget approved for FY 2018-19. Property and Sales Tax revenues account for (74%) of the total revenue budget next fiscal year. The next largest sources of funds for general county operations are Federal and State Funds (14%) and Charges for Services revenues (5%). All other sources total approximately (7%).

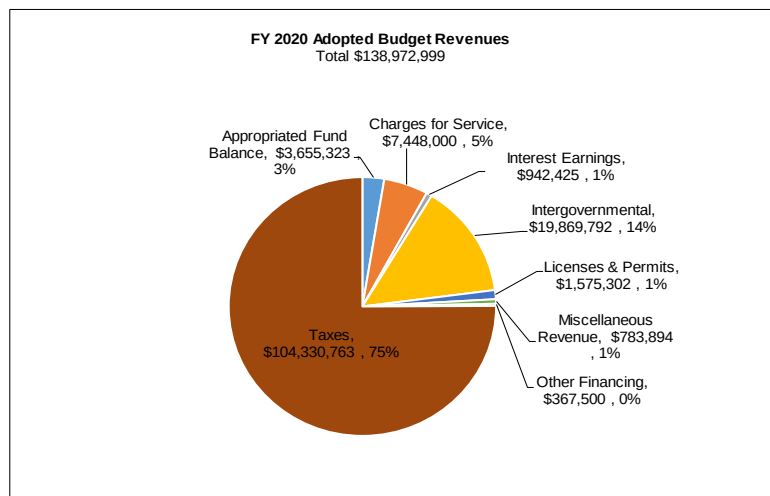
Summary of General Fund

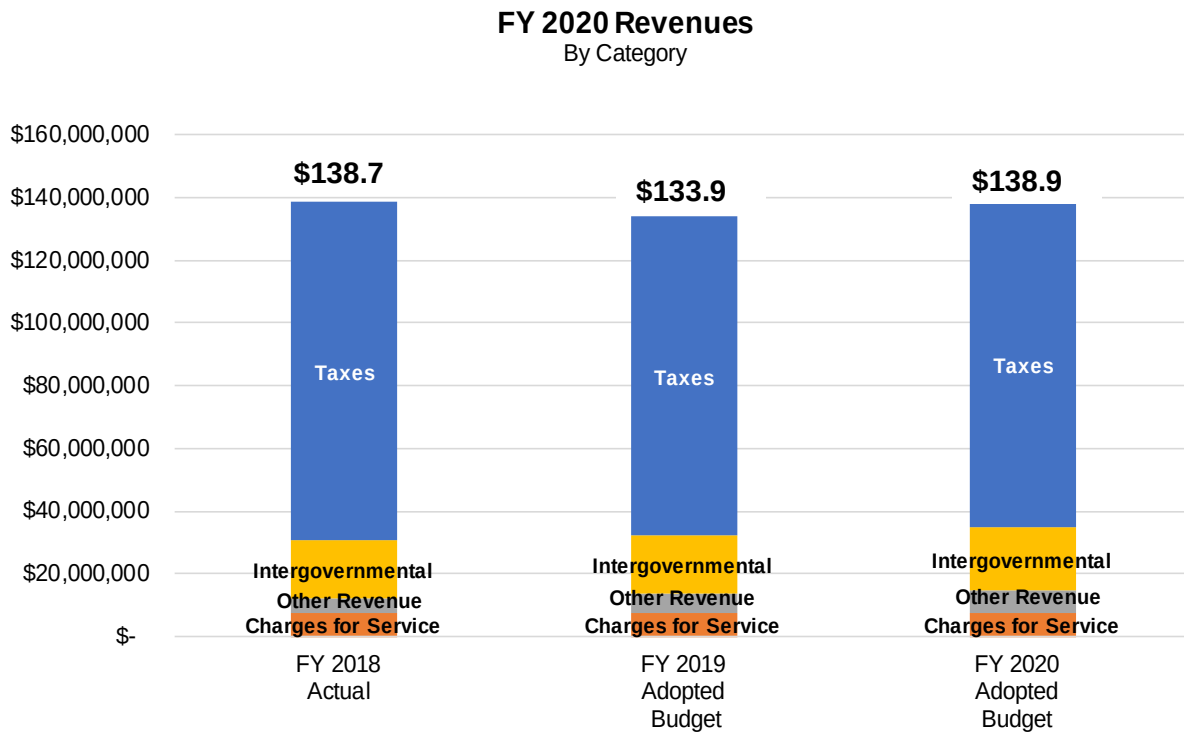
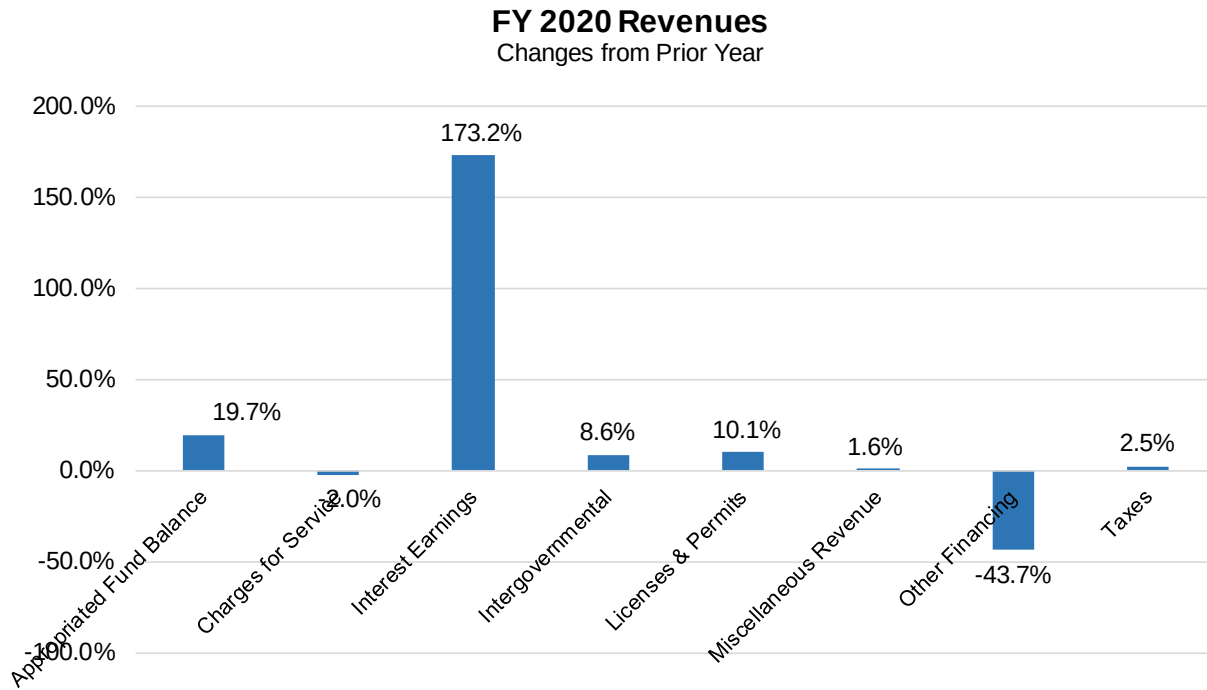
					vs. Adopted	
	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2020 Proposed Budget	\$ Change	% Change
Summary of General Fund						
Revenues						
Appropriated Fund Balance	\$ -	\$ 3,052,506	\$ 8,128,547	\$ 3,655,323	\$ 602,817	19.7%
Charges for Service	\$ 7,610,637	\$ 7,599,544	\$ 7,730,898	\$ 7,448,000	\$ (151,544)	-2.0%
Interest Earnings	\$ 916,780	\$ 345,000	\$ 345,000	\$ 942,425	\$ 597,425	173.2%
Intergovernmental	\$ 18,574,827	\$ 18,293,808	\$ 19,329,361	\$ 19,869,792	\$ 1,575,984	8.6%
Licenses & Permits	\$ 1,989,475	\$ 1,430,707	\$ 1,430,707	\$ 1,575,302	\$ 144,595	10.1%
Miscellaneous Revenue	\$ 986,761	\$ 771,894	\$ 7,832,642	\$ 783,894	\$ 12,000	1.6%
Other Financing	\$ 634,720	\$ 652,819	\$ 652,819	\$ 367,500	\$ (285,319)	-43.7%
Taxes	\$108,021,009	\$ 101,812,171	\$107,441,896	\$104,330,763	\$ 2,518,592	2.5%
Total	\$138,734,209	\$ 133,958,449	\$152,891,870	\$138,972,999	\$ 5,014,550	3.7%

The FY 2019-20 Adopted Budget recommends a general county wide tax rate at \$0.54 for each \$100 of assessed property valuation. That is equal to the tax rate approved for FY 2018-19.

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

Approximately 88% of all general county revenues are generated from just three sources – Property Taxes (54%), Sales Taxes (20%), and (14%) Intergovernmental Revenue. All Other Revenue are generated by fees for various services, such as ambulance transportation and medical visits to health clinics as well as appropriations of fund balance.





Property Tax / Other Taxes

\$76,786,080

Revenue from the property tax is the largest source of funds for Davidson County. For FY 2019-2020, the ad valorem property tax is estimated to generate approximately 54% of total General Fund revenues, or \$75.2 million dollars. Current year taxes (i.e., taxes paid on time) are expected to generate \$73.2 million of the total revenues estimated for next year, while the remaining \$1.5 million will come from payments made for taxes other penalties / fees. Overall, property tax revenues are projected to increase by approximately \$725K or 1.0% from the amount originally budgeted for FY 2018-19.

FY 2018-19 Property Tax Revenues

Current year revenues generated from the property tax on real and personal property are expected to exceed the budget for FY 2018-19. Motor vehicle taxes are a large contributor to this as the State of North Carolina is now responsible for vehicle tax collections by collecting both the local tax along with vehicle registration at the same time. This has increased state-wide vehicle collections rates from historical trends of around 85% to an estimated 100% for FY 2018-19.

Estimating FY 2019-20 Property Tax Revenues

Property tax revenues are based on the assessed value of property in the county, the tax rate set by the Board of Commissioners, and a collection rate that represents the actual percentage of the total tax levy the county can reasonably expect to collect. According to North Carolina G.S. 105-286 all counties must conduct a countywide revaluation at least once every eight years. The last time a property revaluation was done in Davidson County was in January 2015.

FY 2019-20 Adopted Tax Rate

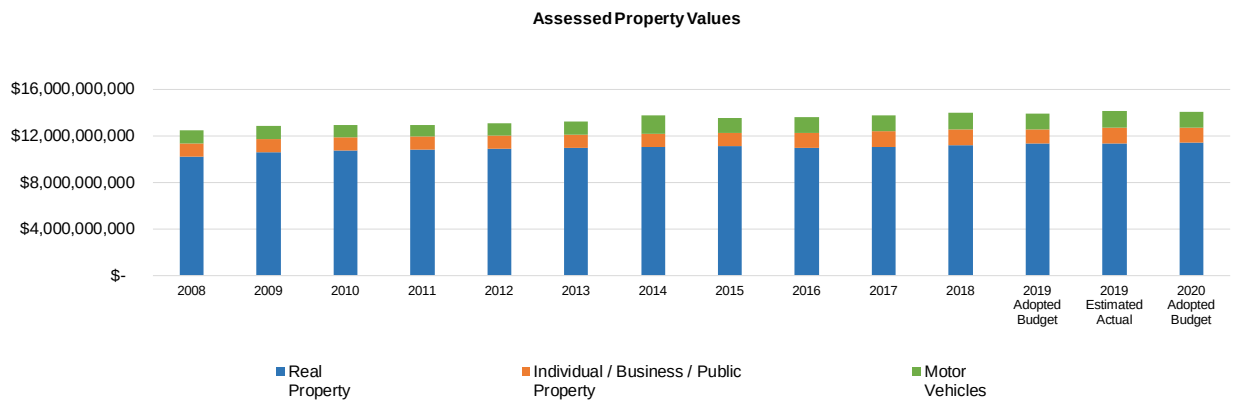
The FY 2019-20 Adopted Budget requires a general county wide tax rate of \$0.54 for each \$100 of assessed valuation to balance. This adopted tax rate is equal to the tax rate established for FY 2018-19.

Assessed Value of Taxable Property

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

The FY 2019-2020 Adopted Budget is built on an estimated June 30, 2018 year ending assessed value amount of \$13,942,654,630. This is a 0.49% increase over the figure used to develop the FY 2018-19 Adopted Budget of \$13,874,944,250. Therefore, growth is expected to increase by an additional 1% to an estimated total of \$14,013,693,583 for the FY 2019-20 Adopted Budget.

Fiscal Year	Tax Rate	Real Property	Individual / Business / Public Property	Motor Vehicles	Total	\$ Change	% Change
2008	\$ 0.54	\$ 10,186,197,400	\$ 1,130,264,565	\$ 1,172,035,633	\$ 12,488,497,598	\$ -	0.00%
2009	\$ 0.54	\$ 10,539,366,996	\$ 1,188,464,124	\$ 1,139,990,926	\$ 12,867,822,046	\$ 379,324,448	3.04%
2010	\$ 0.54	\$ 10,705,278,310	\$ 1,159,390,264	\$ 1,066,520,996	\$ 12,931,189,570	\$ 63,367,524	0.49%
2011	\$ 0.54	\$ 10,813,916,630	\$ 1,098,261,895	\$ 1,035,675,555	\$ 12,947,854,080	\$ 16,664,510	0.13%
2012	\$ 0.54	\$ 10,907,215,885	\$ 1,106,489,904	\$ 1,076,760,000	\$ 13,090,465,789	\$ 142,611,709	1.10%
2013	\$ 0.54	\$ 10,937,949,307	\$ 1,150,457,537	\$ 1,140,013,889	\$ 13,228,420,733	\$ 137,954,944	1.05%
2014	\$ 0.54	\$ 11,010,529,658	\$ 1,169,818,413	\$ 1,548,177,407	\$ 13,728,525,478	\$ 500,104,745	3.78%
2015	\$ 0.54	\$ 11,075,289,751	\$ 1,180,099,692	\$ 1,262,548,519	\$ 13,517,937,962	\$ (210,587,516)	-1.53%
2016	\$ 0.54	\$ 10,985,234,859	\$ 1,274,470,882	\$ 1,319,261,111	\$ 13,578,966,852	\$ 61,028,890	0.45%
2017	\$ 0.54	\$ 11,042,109,445	\$ 1,339,604,704	\$ 1,385,044,444	\$ 13,766,758,593	\$ 187,791,741	1.38%
2018	\$ 0.54	\$ 11,195,009,577	\$ 1,342,326,534	\$ 1,405,318,519	\$ 13,942,654,630	\$ 175,896,037	1.28%
2019 Adopted Budget	\$ 0.54	\$ 11,291,649,505	\$ 1,262,055,117	\$ 1,321,239,628	\$ 13,874,944,250	\$ (67,710,380)	-0.49%
2019 Estimated Actual	\$ 0.54	\$ 11,334,947,197	\$ 1,359,105,616	\$ 1,422,885,000	\$ 14,116,937,813	\$ 174,283,183	1.25%
2020 Adopted Budget	\$ 0.54	\$ 11,404,565,890	\$ 1,274,675,668	\$ 1,334,452,024	\$ 14,013,693,583	\$ (103,244,230)	-0.73%
Total		\$153,429,260,410	\$ 17,035,484,915	\$ 17,629,923,652	\$ 188,094,668,976	\$1,457,485,605	12.21%
Average Growth Per Year						\$ 122,663,632	1.07%



As the preceding charts indicates, total assessed property values are projecting to increase slightly from FY 2018-19 to FY 2019-20, so the outlook going forward in to the coming years is stable and steady 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 2019-20 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 nine years, since the last county-wide property re-valuation.

County	Current Tax Rate	Davidson County Tax Rate (Since Property Revaluation of 2007)			
		FY 2008 - FY 2018 Approved Tax Rates	FY 2016 Revenue-Neutral Tax Rate	FY 2019 Adopted Tax Rate	FY 2020 Adopted Tax Rate
Davidson	\$ 0.5400				
Catawba	\$ 0.5750				
Alamance	\$ 0.5900				
Montgomery	\$ 0.6200				
Rowan	\$ 0.6625	\$ 0.54	\$ 0.55	\$ 0.54	\$ 0.54
Randolph	\$ 0.6525				
Stanly	\$ 0.6700				
Pitt	\$ 0.6960	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.			
Cabarrus	\$ 0.7200				
Forsyth	\$ 0.7235				
Guilford	\$ 0.7305				
Davie	\$ 0.7380				

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 97.10% for FY 2019-20.

The FY 2019-20 Adopted Budget assumes an overall collection rate of 96.75%, even with the estimated rate for the current fiscal year. As the level of economic activity remains uncertain, it is prudent to conservatively budget the county's largest source of revenue. This approach guards against a decline in property tax collections and provides a margin of protection against declines in other revenues (such sales taxes) that are highly sensitive to changing economic conditions. Although final collection rates for FY 2018-19 were not available at the time of budget adoption, the collection rate for non-motor vehicle property is estimated to be near 96.75%. Now that residents have become familiar with the state's new Tax and Tag Together program, motor vehicle property tax collection rates have increased to about 100% as residents pay vehicles taxes at the same time they renew their vehicle registrations. As a result, the county collection rate may be increased in future years as actual collection rates begin to rise.

Sales Tax

\$27,544,683

Sales Tax revenues are expected to generate \$27.5 million dollars for next fiscal year, or about 20% of total county revenues. As of March 1, 2016 the state again expanded the sales tax to include items such as other taxable services like repairs, maintenance and installation services. As a result of these changes, base sales tax revenue is expected to grow by approximately \$1.1M or 5.2%. The budget also includes revenues from the enacted local 0.25% - Article 46 sales tax. Since October 1, 2014 the County has been able to levy this additional 0.25% sales tax on non-regressive consumables. Averaging approximately \$264,000 per month in collections, next year's

budgeted amount totals \$3.15 million dollars. These funds will be used for the debt service related to the new Oak Grove High School located on Hoy Long Road in northern Davidson County. Finally, the adopted budget includes \$3.1 million dollars from the (Article 44) sales tax approved by the state during 2015. Under the approved plan all 100 counties saw a reduction in their respective Article 39, 40 and 42 collections, which was then in turn re-distributed in equal monthly amounts back to 79 counties based on a per capita allocation. The additional funds may only be spent on one of three areas: 1) Public Schools, 2) Community Colleges and / or 3) Economic Development. According to the North Carolina Association of County Commissioners (NCACC), Davidson County is expected to see an allocation totaling approximately \$3.1 million dollars from this source for the upcoming fiscal year. The table below highlights a five year plan the County may use to ensure these funds are allocated and accounted for appropriately. Lastly, the columns below are not considered cumulative, rather they are mutually exclusive with respect to each year.

Category	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
Economic Development Reserve	\$ 951,934	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 951,934
Annual Contribution to EDC	\$ 248,000	\$ 248,000	\$ 248,000	\$ 248,000	\$ 248,000	\$ 248,000	\$ 1,488,000
Annual Contribution to Lexington Chamber of Commerce	\$ -	\$ 9,750	\$ 9,750	\$ 9,750	\$ 9,750	\$ 9,750	\$ 48,750
Annual Contribution to Thomasville Chamber of Commerce	\$ -	\$ 9,750	\$ 9,750	\$ 9,750	\$ 9,750	\$ 9,750	\$ 48,750
Annual Contribution to North Davidson Chamber of Commerce	\$ -	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 40,000
Education Growth (Spending per Pupil)	\$ 350,720	\$ 366,796	\$ 463,705	\$ 469,502	\$ 475,371	\$ 481,313	\$ 2,607,407
I-85 Corporate Center Debt	\$ 140,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,390,000
Debt Service - DCS New High School + Potential 2/3 GO Borrowing	\$ 286,100	\$ 335,710	\$ 235,420	\$ 223,649	\$ 212,467	\$ 201,844	\$ 1,495,190
School Capital - High Priority Roofs / HVACs	\$ 500,000	\$ 1,615,021	\$ 1,622,164	\$ 1,629,306	\$ 1,723,772	\$ 1,818,238	\$ 8,908,501
Parking Lot Renovation - DCCC	\$ 110,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,000
Briggs Building Roof Replacement - DCCC	\$ 183,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 183,800
Operating + Type II Capital Outlay Increase - DCCC	\$ 57,887	\$ 112,353	\$ 166,819	\$ 221,285	\$ 188,427	\$ 155,569	\$ 902,340
County Contribution to DCAA	\$ -	\$ 135,984	\$ 135,984	\$ 135,984	\$ 135,984	\$ 135,984	\$ 679,920
Total	\$ 2,828,441	\$ 3,091,364	\$ 3,149,592	\$ 3,205,226	\$ 3,261,521	\$ 3,318,448	\$ 18,854,592
Redistributed Sales Tax (NCACC Estimate)	<u>\$ 2,828,441</u>	<u>\$ 3,091,364</u>	<u>\$ 3,149,592</u>	<u>\$ 3,205,226</u>	<u>\$ 3,261,521</u>	<u>\$ 3,318,448</u>	<u>\$ 18,854,592</u>
Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

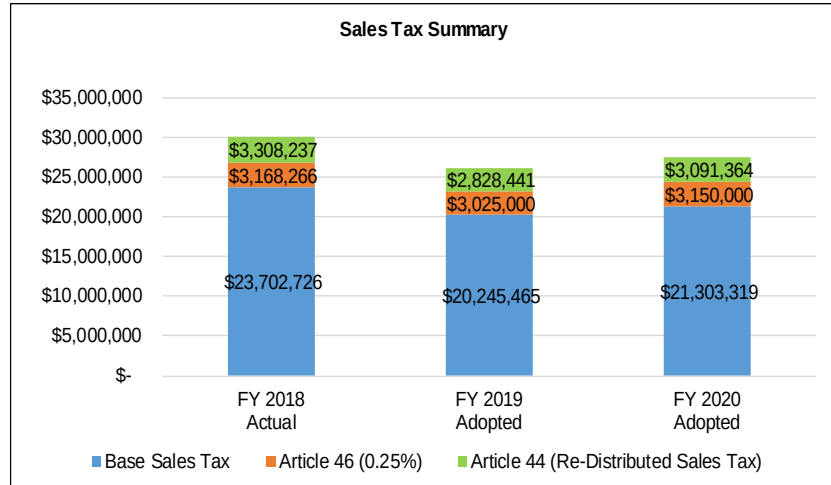
Sales Tax Components & Distribution to Local Governments

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

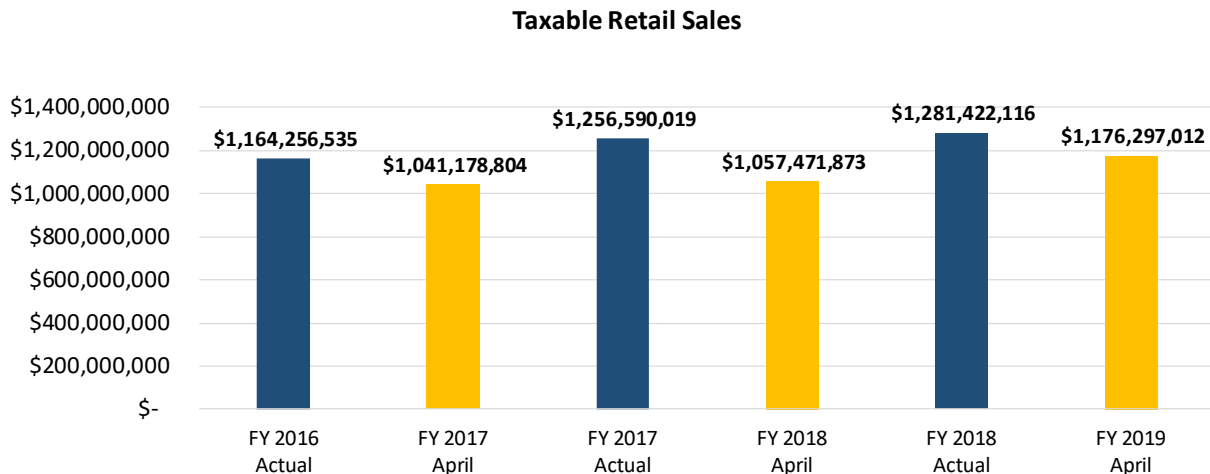
Prior to October 2008, counties were authorized to levy up to 2.5% of local option sales taxes. As part of Medicaid Relief legislation approved several years ago by the General Assembly, the state no longer charges counties for a share of Medicaid costs in exchange for ceding the proceeds from a 0.5% 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 \$2.2 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 2018-2019 was estimated to be approximately \$0.00.



FY 2019-20 Projections

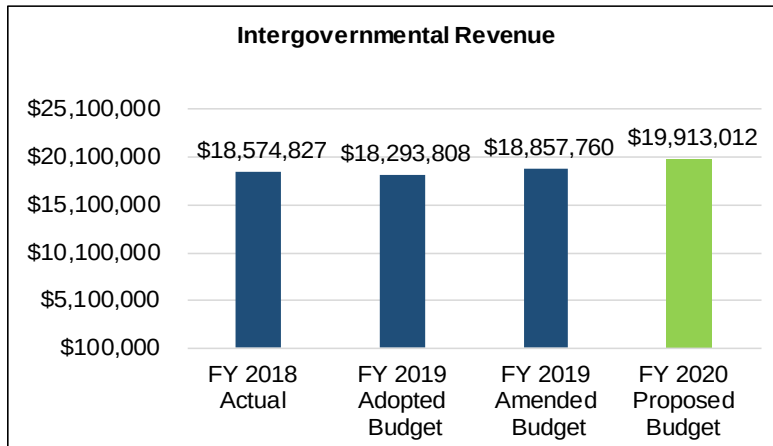
As discussed earlier North Carolina State legislators recently reformed the tax code to broaden the sales tax base and lower corporate and individual income tax burdens. By doing so overall sales tax collections have increased state-wide and can be seen more clearly below via a comparison of taxable retail sales within Davidson County since FY 2016-19. For February



collections in Davidson County from FY 2018 to FY 2019 the increase is about \$118.8 million dollars or 11.2%.

Intergovernmental Revenue

\$19,869,792



Intergovernmental revenue represent about 14% or \$19.9 million dollars of total revenues anticipated for FY 2019-20. This represents an increase of \$1,575,984 or 8.6% from the amount of federal and state funds included in the FY 2018-19 budget. Most of this increase is related to additional Foster / Board Home Care and Crisis Intervention subsidy revenues provided by the State of North Carolina. Lastly, the

county expects to see increased transportation revenues for FY 2020, which also requires less local matching funds vs. FY 2019 (from 50% to 10% - Senior Services 5310 Grant). This change decreases the funding the county needs to provide for such services within the Senior Services Department.

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 2019-20 Adopted Budget includes \$1.6 million of lottery revenues for education debt service. If the original lottery legislation were still in effect, the county's share of lottery revenues for would exceed \$3.58 million dollars.

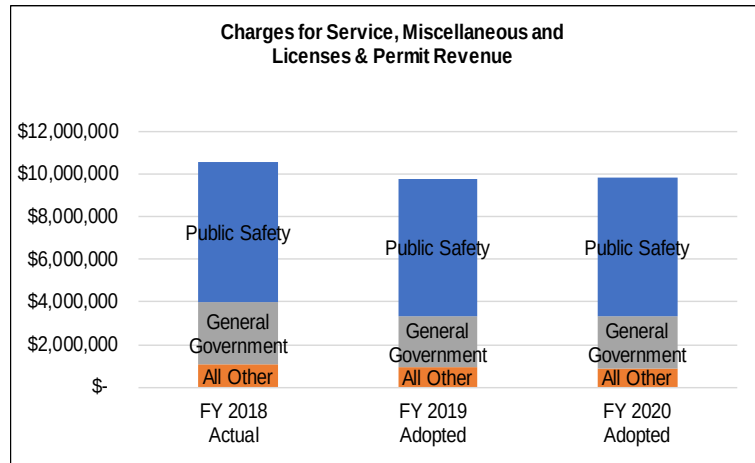
Nearly all of the federal and state revenue expected to be received in FY 2019-20 will be used to help fund the Public Health, Social Services, and Senior Services departments. These departments are responsible for administering a number of state and federal programs.

Charges for Service & Misc. Rev.

\$9,807,196

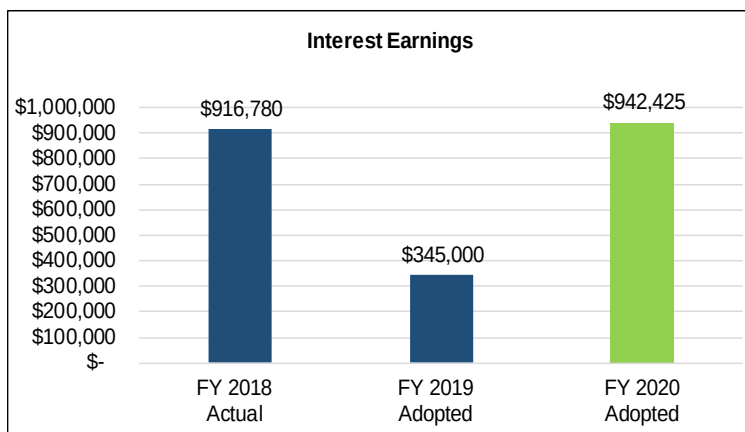
Davidson County departments expect to generate approximately \$9.8 million dollars from charges for service, miscellaneous revenue and licenses / permits (approximately 7% of total revenues). Examples include fees for ambulance transportation or clinical visits to the Health Department. Most user fees and charges are collected by Public Safety and General Government departments. Other fees include inspections and permitting charges and fees paid to the Register of Deeds for various documents and transactions.

Total fees for FY 2019-20 are only expected to increase over the current fiscal year by \$5K or 0.1%. The increase is largely driven by higher estimated collections from building permit and Register of Deeds revenues.



Other Fin. & Interest Earnings

\$1,309,925



Next year, Davidson County expects to receive \$1.3 million dollars in Other Revenues and Interest Earnings for the General Fund outside the categories listed above. These revenues are from investment earnings and transfers from other County Funds to the General Fund.

The FY 2019-20 Adopted Budget for Other Revenues is 31% greater or \$312K than the current year's budget. This is largely due to

increased interest earnings (County cash deposits in reserve accounts). The adopted budget plans to utilize less County Capital Reserve dollars (as a transfer to the General Fund) for FY 2020 to complete minor capital projects within the County. A full list of those capital projects planned for completion during FY 2020 using these funds can be seen within the capital outlay or Support Services (Public Buildings) section of this document.

Appropriated Fund Balance

\$3,655,323

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 2019-20 General Fund budget includes a fund balance appropriation of \$3.65 million dollars, which is \$603K or 19.7% more than the amount originally appropriated during FY 2018-19. Approximately \$3.65 million dollars will be used for general county needs, with \$13.8 million dollars being restricted to repay certain debt service expenditures. Lastly, another \$4 million dollars is restricted for use by certain departments / functions. These components are highlighted within the table below.

Available Fund Balance Analysis					
	<u>FY 2018 Actual</u>	<u>Estimated FY 2019 Actual</u>	<u>FY 2020 Adopted</u>	<u>\$ Change</u>	<u>% Change</u>
Calculation of Recommended Reserve for the General Fund:					
General Fund Expenditures	\$ 137,446,326	\$ 146,694,910	\$ 138,962,217	\$ (7,732,693)	-5.3%
18% County Internal Fund Balance Policy	\$ 24,490,558	\$ 26,405,084	\$ 25,013,199	\$ (1,391,885)	-5.3%
General Fund (Fund Balance Analysis):					
Fund Balance at June 30, 2018 (Estimate for June 30, 2019)	\$ 78,505,524	\$ 82,005,524	\$ 82,005,524	\$ -	0.0%
Less 18% County Policy Internal Fund Balance Policy	\$ 24,490,558	\$ 26,405,084	\$ 25,013,199	\$ (1,391,885)	-5.3%
Available Above Unreserved	\$ 54,014,966	\$ 55,600,440	\$ 56,992,325	\$ 1,391,885	2.5%
Less Amount Included in Operating Budget	\$ 3,052,506	\$ 3,601,321	\$ 3,655,323	\$ 54,002	1.5%
Less Debt Service	\$ 6,172,843	\$ 7,042,845	\$ 7,042,845	\$ -	0.0%
Less Stabilization by State Statute	\$ 13,858,554	\$ 13,858,554	\$ 13,858,554	\$ -	0.0%
Less Long Term Advance to Component Unit	\$ 811,798	\$ 716,734	\$ 621,670	\$ (95,064)	-13.3%
Less Long Term Note Receivable	\$ 325,000	\$ 460,000	\$ 395,000	\$ (65,000)	-14.1%
Total	\$ 24,220,701	\$ 25,679,454	\$ 25,573,392	\$ (106,062)	-0.4%
Restricted Amounts:					
Register of Deeds	\$ 477,283	\$ 477,283	\$ 477,283	\$ -	0.0%
Sheriff Operations	\$ 439,319	\$ 439,319	\$ 439,319	\$ -	0.0%
Health Programs	\$ 2,740,641	\$ 2,740,641	\$ 2,740,641	\$ -	0.0%
LEO Special Separation Allowance	\$ 296,340	\$ 296,340	\$ 296,340	\$ -	0.0%
Tax Revaluation	\$ 79,000	\$ 79,000	\$ 79,000	\$ -	0.0%
Total	\$ 4,032,583	\$ 4,032,583	\$ 4,032,583	\$ -	0.0%
Updated Amount Available Above Recommended Reserve	\$ 25,761,682	\$ 25,888,403	\$ 27,386,350	\$ 1,497,947	5.8%

Other Funds

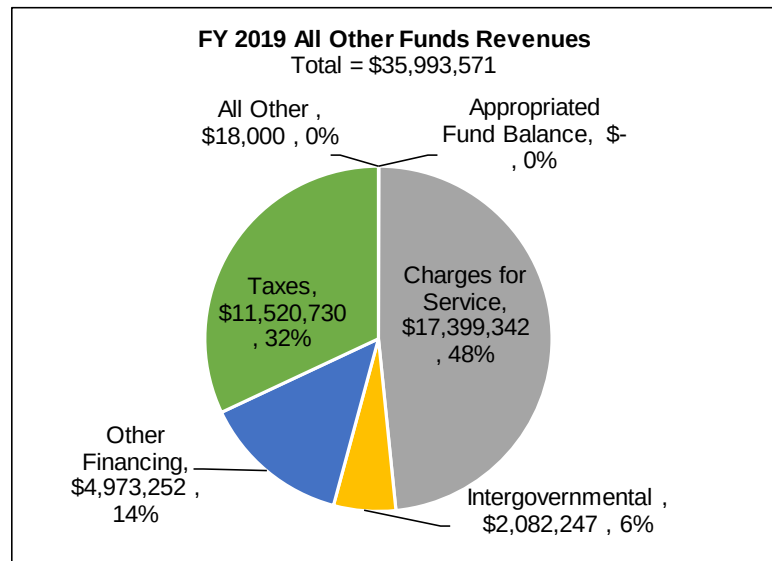
\$35,993,571

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 2019-20 there are twelve major changes within several funds effecting revenues:

- Transportation Fund - Special Revenue Fund - Next fiscal year the adopted budget increases the contribution (from \$26K to \$45K) from both the Cities of Lexington and Thomasville in order to provide for the local matching funds (50% of \$90K Grants) for each jurisdictions circulator routes. Further, the County will need to contribute approximately \$114K from the general fund (from \$96K) to meet the local



match grant requirements and replace three high mileage vans. The local match requirements for Federal Grant funds is expected to revert to the 50% vs. 10% match for the upcoming fiscal year. Lastly, the adopted budget transfers one Compliance & Safety Technician position from the Landfill Fund to accurately account for the work performed by the existing staff member currently within position.

- Sewer Fund - Enterprise Fund - The FY 2020 Adopted Budget increases total funding to the Sewer Fund by \$128,752 or 27.5%. The county expects a fee decrease of -20% to be imposed by its waste water treatment provider the City / County Commission (Winston-Salem / Forsyth County) for the upcoming fiscal year.
- Landfill Fund - Enterprise Fund - The FY 2020 Adopted Budget adds one position to haul leachate as well as perform other landfill duties as well as transfers in / out several existing positions designed to accurately account for the work performed by the existing staff members currently within positions. Lastly, the adopted budget includes funding for processing recyclables and replace existing capital outlay such as White Goods Open-Top Containers.
- School Capital Outlay Fund - The FY 2020 Adopted Budget includes \$3.78 million dollars for major school capital needs such as roof / HVAC replacements. About 43% or \$1.61M

of the overall of the contribution (\$500K – approved back FY 2016) will be covered via Article 44 Sales Tax revenue.

- Special School District Fund (Lexington City Schools) - For FY 2020 Adopted Budget recommends the tax rate remain equal to that of FY 2018-19 which totals \$0.12 per \$100 of assessed property valuation. The total amount included for FY 2019-20 totals approximately \$1,545,472, which is slightly more (\$38,307) or 2.5% than what was included for FY 2018-19.
- Rural Fire District Fund - The FY 2020 Adopted Budget increases funding to the fire districts by \$379,858 or 4.3%. Five fire districts are asking for a tax rate increase and are shown in green within the table below. Each of those five districts have met the requirements (to submit for a tax rate increase) as stated by the contract with the County and are highlighted in green within the table below.

Fire Districts Summary
FY 2019-2020

District	Tax Rate		Change		Budget		Change		Increase Justification
	FY 2019 Adopted	FY 2020 Adopted	\$ Change vs. Adopted	% Change vs. Adopted	FY 2019 Adopted	FY 2020 Adopted	\$ Change vs. Adopted	% Change vs. Adopted	
ARCH	\$ 0.0800	\$ 0.0800	\$ -	0.0%	\$ 780,200	\$ 799,000	\$ 18,800	2.4%	
Central	\$ 0.0900	\$ 0.0900	\$ -	0.0%	\$ 316,830	\$ 316,830	\$ -	0.0%	
Churchland	\$ 0.0900	\$ 0.0900	\$ -	0.0%	\$ 223,400	\$ 237,000	\$ 13,600	6.1%	
Fairgrove	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 416,000	\$ 419,005	\$ 3,005	0.7%	
Gumtree	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 134,503	\$ 136,000	\$ 1,497	1.1%	
Healing Spring	\$ 0.0900	\$ 0.0900	\$ -	0.0%	\$ 282,212	\$ 285,034	\$ 2,822	1.0%	
Holly Grove	\$ 0.0800	\$ 0.0800	\$ -	0.0%	\$ 222,990	\$ 225,220	\$ 2,230	1.0%	
Linwood	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 316,268	\$ 319,399	\$ 3,131	1.0%	
Midway	\$ 0.1077	\$ 0.1077	\$ -	0.0%	\$ 942,000	\$ 960,000	\$ 18,000	1.9%	
North Lexington	\$ 0.1100	\$ 0.1300	\$ 0.0200	18.2%	\$ 215,000	\$ 245,000	\$ 30,000	14.0%	To Purchase New 911 Radio Equipment + Cover The Increased Cost Of Operations. (14% Increase In Dispatched Fire Calls 2017 vs. 2018)
Pilot	\$ 0.0850	\$ 0.0850	\$ -	0.0%	\$ 288,100	\$ 291,530	\$ 3,430	1.2%	
Reeds	\$ 0.0400	\$ 0.0600	\$ 0.0200	50.0%	\$ 193,800	\$ 281,173	\$ 87,373	45.1%	To Replace (12) Year Old Truck + Purchase 800 MHz Radios. (4% Increase In Dispatched Fire Calls From 2017 vs. 2018)
Silver Valley	\$ 0.1100	\$ 0.1100	\$ -	0.0%	\$ 401,122	\$ 403,622	\$ 2,500	0.6%	
South Emmons	\$ 0.0600	\$ 0.0800	\$ 0.0200	33.3%	\$ 73,308	\$ 96,340	\$ 23,032	31.4%	To Replace a 30 Year Old Fire Engine as well as Additional Out-Dated Fire Apparatus. (12% Increase in Dispatched Fire / EMS Calls (2017 vs. 2018)
South Lexington	\$ 0.1100	\$ 0.1100	\$ -	0.0%	\$ 256,657	\$ 256,657	\$ -	0.0%	
Southmont	\$ 0.0850	\$ 0.1000	\$ 0.0150	17.6%	\$ 689,335	\$ 789,486	\$ 100,151	14.5%	To Purchase New VIPER Radios, Repair Apparatus, Work to Add Additional Paid Staff and Make Critical Station Repairs. (13% Increase in Dispatched Fire / EMS Calls (2016 vs. 2017) and has Remained "High" Since).
Hasty	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 506,515	\$ 506,515	\$ -	0.0%	
Tyro	\$ 0.0800	\$ 0.0800	\$ -	0.0%	\$ 335,000	\$ 340,000	\$ 5,000	1.5%	
Wallburg	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 791,500	\$ 810,390	\$ 18,890	2.4%	
Welcome	\$ 0.1100	\$ 0.1100	\$ -	0.0%	\$ 572,044	\$ 577,044	\$ 5,000	0.9%	
West Lexington	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 255,460	\$ 258,014	\$ 2,554	1.0%	
South Davidson	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 113,300	\$ 113,500	\$ 200	0.2%	
Hornetown	\$ 0.1300	\$ 0.1500	\$ 0.0200	15.4%	\$ 160,852	\$ 187,454	\$ 26,602	16.5%	Need to Replace SCBA and 10 Year Old Turnout Gear as well as Purchase 800 MHz Radios and Cover the Additional Cost of Medical Expenses. (56% Increase in Dispatched Fire / EMS Calls from 2015 to 2016 and has Remained "High" Since).
Griffith	\$ 0.0800	\$ 0.0800	\$ -	0.0%	\$ 222,400	\$ 233,771	\$ 11,371	5.1%	
Clemmons	\$ 0.0600	\$ 0.0600	\$ -	0.0%	\$ 66,790	\$ 67,460	\$ 670	1.0%	
Badin Lake	\$ 0.0550	\$ 0.0550	\$ -	0.0%	\$ 40,000	\$ 40,000	\$ -	0.0%	
Total	\$ 2.3527	\$ 2.4477	\$ 0.0950	4.0%	\$ 8,815,586	\$ 9,195,444	\$ 379,858	4.3%	

- DavidsonWorks Fund - The FY 2020 Adopted Budget decreases funding to DavidsonWorks by (\$59,960) or -4.7% (Due to expected lower Federal / State funds). The county also expects to contribute less from the General Fund than was approved for FY 2018-19 (FY 2019 = \$145K vs. FY 2020 = \$144K).

- Garage Fund - For FY 2020 Adopted Budget increases funding to the county owned garage by \$35,170 or 2.1%. The increase is largely due to the transfer of one current FTE (Office Support IV) from the Landfill Fund to accurately account for the work performed by the existing staff member currently within position.
- Insurance / Workers Compensation Fund - The FY 2020 Adopted Budget increases funding for both the Insurance / Workers Compensation Fund by \$880K or 8.0%. This increase is to cover High Cost Claimants as well as the additional staff positions (8.00) included within the FY 2020 Adopted Budget.
- 911 Fund - The FY 2020 Adopted Budget decreases funding for the Emergency Telephone Fund by (\$83,159) or -14.3%. The total amount of funding equals \$499,014 (provided by the State of North Carolina) via collections on telephone services charges within the county and is used to provide for maintenance / upgrades to the county's 911 emergency system. The decrease comes from the state's calculation of funds spent in the prior year, which was much less than what was approved. Therefore, the state reduced the current year allocation for the county.
- Airport Fund – The FY 2020 Adopted Budget maintains the current funding for the Airport Fund equal to \$385,484. The County contributes \$135K all of which is covered via Article 44 Sales Tax proceeds due to the substantial economic impact the local airport provides to the County.
- Mental Health Fund – The FY 2020 Adopted Budget maintains the current funding to Cardinal Innovations as the regional provider of mental health / substance abuse services. However, for FY 2020 the County will only contribute \$797K (as opposed to \$824K) and appropriate \$26K in existing \$0.01 and \$0.05 Bottle Tax Revenue, which can only be utilized for substance abuse services. This covers about 43% of the “on-going” cost of the new Opioid Response Coordinator position include as part of the FY 2020 Adopted Budget within Public Health.

General Fund Expenditures

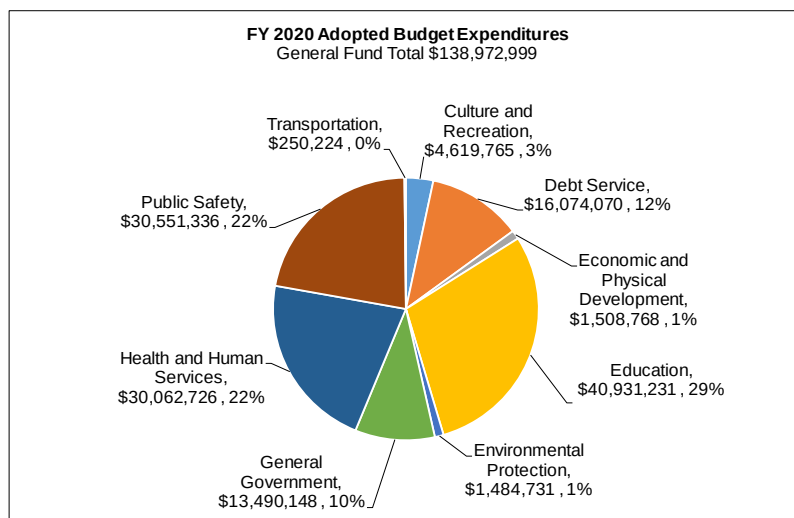
The FY 2019-20 Adopted General Fund budget totals \$138,972,999. This is (\$5.0) million dollars or 3.7% more than the budget approved for FY 2018-19. The Adopted General Fund property tax rate totals \$0.54, which is equal to the current fiscal year's rate at \$0.54 per \$100 of assessed valuation. At this 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 2018 Actual	FY 2019 Adopted Budget	FY 2019 Amended Budget	FY 2020 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Culture and Recreation	\$ 4,309,001	\$ 4,659,824	\$ 4,741,004	\$ 4,619,765	\$ (40,059)	-0.9%
Debt Service	\$ 13,338,873	\$ 15,078,603	\$ 21,338,915	\$ 16,074,070	\$ 995,467	6.6%
Economic and Physical Development	\$ 4,508,494	\$ 2,481,024	\$ 11,305,698	\$ 1,508,768	\$ (972,256)	-39.2%
Education	\$ 39,940,269	\$ 39,682,185	\$ 40,905,185	\$ 40,931,231	\$ 1,249,046	3.1%
Environmental Protection	\$ 2,242,561	\$ 1,400,477	\$ 1,401,977	\$ 1,484,731	\$ 84,254	6.0%
General Government	\$ 12,901,630	\$ 13,154,044	\$ 13,891,917	\$ 13,490,148	\$ 336,104	2.6%
Health and Human Services	\$ 26,588,055	\$ 27,754,380	\$ 28,853,756	\$ 30,062,726	\$ 2,308,346	8.3%
Public Safety	\$ 28,060,704	\$ 29,515,829	\$ 30,221,335	\$ 30,551,336	\$ 1,035,507	3.5%
Transportation	\$ 251,268	\$ 232,083	\$ 232,083	\$ 250,224	\$ 18,141	7.8%
Total	\$132,140,855	\$ 133,958,449	\$152,891,870	\$138,972,999	\$ 5,014,550	3.7%
Total Funded Positions	857.75	869.75	871.75	877.25	7.50	0.9%

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 adopted allocation of resources for FY 2019-20. Approximately 73% of the FY 2019-20 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 29% of the total county operating budget. **Public Safety** and **Human Services** services, the next largest expenditures, account for 22% and 22% of expenses, respectively.

Debt service represents 12% of the total FY 2019-20 Adopted Budget. For next fiscal year, there is one key project the County expects to begin:

- Courthouse / Clerk of Court Renovations

For FY 2019-20 the County is expected to receive approximately \$3.09 million dollars in Article 44 Sales Tax approved by the North Carolina General Assembly during 2015. As shown in the table below, the additional funding may only be utilized for one of three areas: 1) Local Schools, 2) Community Colleges and / or 3) Economic Development. The summary below highlights a six-year plan for allocating the funds accordingly based on North Carolina Association of County Commissioner (NCACC) estimates.

Category	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
Economic Development Reserve	\$ 951,934	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 951,934
Annual Contribution to EDC	\$ 248,000	\$ 248,000	\$ 248,000	\$ 248,000	\$ 248,000	\$ 248,000	\$ 1,488,000
Annual Contribution to Lexington Chamber of Commerce	\$ -	\$ 9,750	\$ 9,750	\$ 9,750	\$ 9,750	\$ 9,750	\$ 48,750
Annual Contribution to Thomasville Chamber of Commerce	\$ -	\$ 9,750	\$ 9,750	\$ 9,750	\$ 9,750	\$ 9,750	\$ 48,750
Annual Contribution to North Davidson Chamber of Commerce	\$ -	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 40,000
Education Growth (Spending per Pupil)	\$ 350,720	\$ 366,796	\$ 463,705	\$ 469,502	\$ 475,371	\$ 481,313	\$ 2,607,407
I-85 Corporate Center Debt	\$ 140,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,390,000
Debt Service - DCS New High School + Potential 2/3 GO Borrowing	\$ 286,100	\$ 335,710	\$ 235,420	\$ 223,649	\$ 212,467	\$ 201,844	\$ 1,495,190
School Capital - High Priority Roofs / HVACs	\$ 500,000	\$ 1,615,021	\$ 1,622,164	\$ 1,629,306	\$ 1,723,772	\$ 1,818,238	\$ 8,908,501
Parking Lot Renovation - DCCC	\$ 110,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,000
Briggs Building Roof Replacement - DCCC	\$ 183,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 183,800
Operating + Type II Capital Outlay Increase - DCCC	\$ 57,887	\$ 112,353	\$ 166,819	\$ 221,285	\$ 188,427	\$ 155,569	\$ 902,340
County Contribution to DCAA	\$ -	\$ 135,984	\$ 135,984	\$ 135,984	\$ 135,984	\$ 135,984	\$ 679,920
Total	\$ 2,828,441	\$ 3,091,364	\$ 3,149,592	\$ 3,205,226	\$ 3,261,521	\$ 3,318,448	\$ 18,854,592
Redistributed Sales Tax (NCACC Estimate)	<u>\$ 2,828,441</u>	<u>\$ 3,091,364</u>	<u>\$ 3,149,592</u>	<u>\$ 3,205,226</u>	<u>\$ 3,261,521</u>	<u>\$ 3,318,448</u>	<u>\$ 18,854,592</u>
Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The budget increases the county support (Operating + Type II Capital Outlay) for the Davidson County Schools (DCS) by \$117,383 and Lexington City Schools by \$153,063. The adopted budget also increases funding for Thomasville City Schools by \$83,454 as well as increases funding for Davidson County Community College (DCCC) by \$53,887. As shown above, a total amount of (\$479K) for the three school system + community college are paid for via the Article 44 Sales Tax proceeds. This is an increase over last fiscal year's total of \$408K or 17.26%. However, if DCCC is excluded the growth in proposed funding is equal to the amount of growth the County expects in current year property tax collections. Further, the allocation of the increase for each school district is based on expected student enrollment (including charter schools), which fluctuates annually.

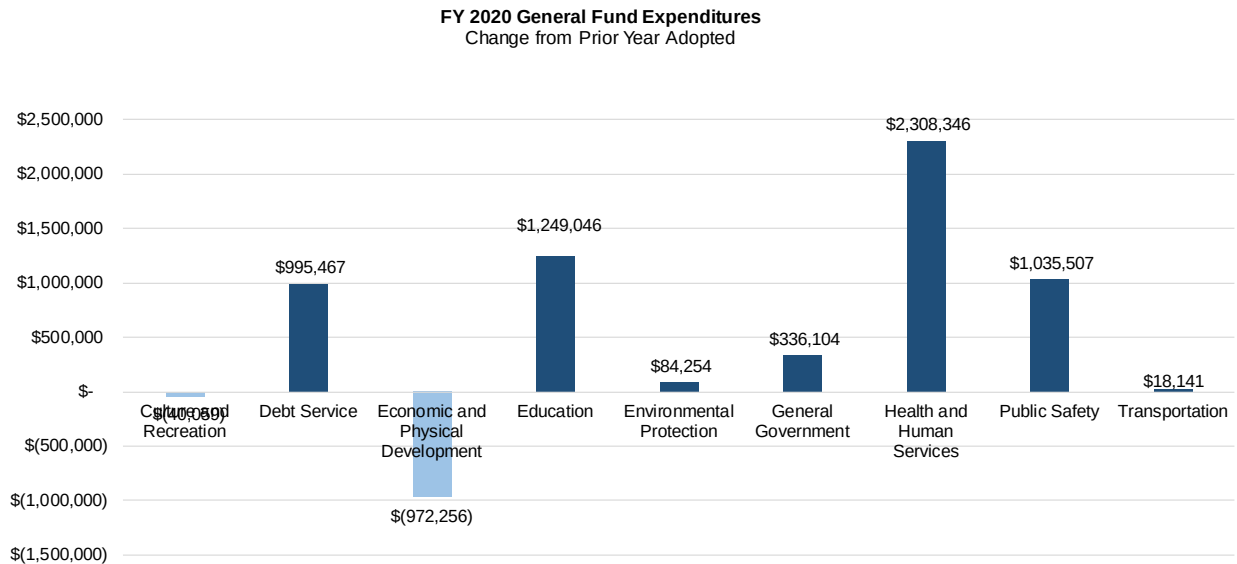
Also included in the Adopted Budget for FY 2019-20 is \$247K (from prior years 2/3 GO Debt “fall-off”) to borrow \$2.39M to assist the three school system with repair of critical HVAC / Roof needs. As shown above, this amount is expected to be covered via Article 44 Sales Tax revenues.

The budget also includes approximately \$985K for employee pay increases and all the associated fringe benefits that increase as a result of pay adjustments. This translates into an overall average pay increase of approximately 2.7% (On average this means a about a 3.5% for an employee with an annual salary of \$25K per year and about 2.0% for an employee with an annual salary of \$100K). This increase addresses two compounding issues: 1) Salary Compression and 2) Overall Salary Competitiveness by including a \$500 base salary increase and a 1.5% 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 \$478K for eight new high priority positions (General Fund only) within Social Services (3), the Sheriff's Office (3), Public Health (1) and Inspections (1). These positions have been included within the FY 2019-20 Adopted Budget to address workload / regulatory issues within these service areas. Majority of the overall expense has been offset by additional reimbursement revenues and reductions in operating spending. Overall, net full time positions change by (7.50) within the General Fund, which includes all approved mid-year positions as well as approved position transfers / eliminations for the upcoming fiscal year.

	Change vs. FY 2019 Adopted
Base Property Tax Revenue Growth	\$ 724,896
Base Sales Tax Revenue Growth	\$ 1,057,854
Increase In Article 46 Sales Tax	\$ 125,000
Increase In Article 44 Sales Tax	\$ 262,923
Increased Intergovernmental Revenue (Increased Foster Care / Boarding Home / Crisis Intervention Revenue)	\$ 1,575,984
Increased in Interest Earnings	\$ 597,425
Increased Use of Appropriated Fund Balance	\$ 602,817
Other County Revenues	\$ 67,651
Total Revenue	\$ 5,014,550
Employee Pay Increase (Base Salary + \$500 + 1.5%)	\$ 984,981
Change in Employee Health Insurance (6.2% Increase)	\$ 499,227
Change in Employee Retirement (12.8% Increase)	\$ 476,866
Additional Contribution to Education (Operating + Type II / III Capital Outlay) Equal to the Growth in Base County Property Tax Revenues	\$ 366,796
New High Priority Positions (8.00 FTEs)	\$ 478,574
Increase In Debt Service - Courthouse / COC Renovation + Schools HVAC / Roof Borrowing = REDLG (I-85 Corporate Center)	\$ 1,454,478
Matured Debt Fall-Off / Debt Savings	\$ (459,011)
Increase in DSS Funding for Foster Care / Home Boarding Care / Crisis Intervention (Intergovernmental Revenue)	\$ 1,441,143
Decreased Need for County Capital	\$ (425,599)
Increased Type I School Capital (HVAC / Roof Needs)	\$ 1,115,021
Remove Article 44 Proceeds for Economic Development from FY 2019	\$ (951,934)
\$ Included for "Potential" Results from First 1/3 COG Employee Salary Study	\$ 200,000
All Other Changes	\$ (165,992)
Total Expenses	\$ 5,014,550

The following chart and table illustrates the overall changes in the FY 2019-20 Adopted Budget by functional area and type of expenditure.



Summary of General Fund

					vs. Adopted	
	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2020 Adopted Budget	\$ Change	% Change
Expenditures by Type						
Personnel Services	\$ 51,155,424	\$ 54,069,049	\$ 53,727,007	\$ 56,175,558	\$ 2,106,509	3.9%
Operating Expenses	\$ 63,094,598	\$ 59,999,279	\$ 71,384,987	\$ 62,316,374	\$ 2,317,095	3.9%
Debt	\$ 13,338,873	\$ 15,078,603	\$ 21,338,915	\$ 16,074,070	\$ 995,467	6.6%
Capital Outlay	\$ 4,551,961	\$ 4,811,518	\$ 6,440,961	\$ 4,406,997	\$ (404,521)	-8.4%
Total	\$132,140,855	\$ 133,958,449	\$152,891,870	\$138,972,999	\$ 5,014,550	3.7%
Total Funded Positions	857.75	869.75	871.75	877.25	7.50	0.9%

Personnel Services

Personnel Services (e.g., salaries and related benefits) account for 40% of all General Fund expenditures. Operating Expenses, which include appropriations to Education (excluding debt), represent 41% of total expenditures. Other expenditures are for debt repayment (12%), Human Services Assistance (4%), and funding for capital needs (3%).

Personnel Services expenses within the General Fund are projected to increase by \$2.11M in FY 2019-20. The total number of permanent full-time funded positions is 877.25. This is a net increase of (7.50) positions over FY 2018-19.

Category	FY 2020 Change
Employee Increase (\$500 Base + 1.5% COLA + Fringes)	\$ 984,981
New High Priority Positions (8.00 FTEs)	\$ 478,574
Change in Employee Health Insurance (6.2%)	\$ 499,227
Change in Employee Retirement (12.8%)	\$ 476,770
Other Changes (Eliminated Position + Increased Vacancy Rates / Reduction in PT / OT etc.)	\$ (333,043)
Total	\$ 2,106,509

Position Changes

A total of (8.00) positions will be added across a variety of departments within the General Fund for FY 2020. **Position increases** are expected to occur within:

- Social Services (3.00)
- Sheriff's Office (3.00)
- Public Health (1.00)
- Inspections (1.00)

The eight additional positions highlighted above, which have been included for FY 2020, are considered high priority positions to assist with areas within the county that are experiencing increases in workload demands. Also in some cases such as for Social Services, the increased staff will assist in implementing changes in mandates required by the federal government and / or the State of North Carolina. A large portion of the overall cost of these positions (\$478K) will be covered by offsetting reimbursement revenues (\$112K) for a total net County cost of \$366K.

Employee Raises - The adopted budget also includes an overall average pay increase of approximately 2.7%. This increase addresses two compounding issues: 1) Salary Compression and 2) Overall Salary Competitiveness by including a \$500 base salary increase and a 1.5% cost of living (COLA) adjustment. For future fiscal years 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 approved budget ordinance.

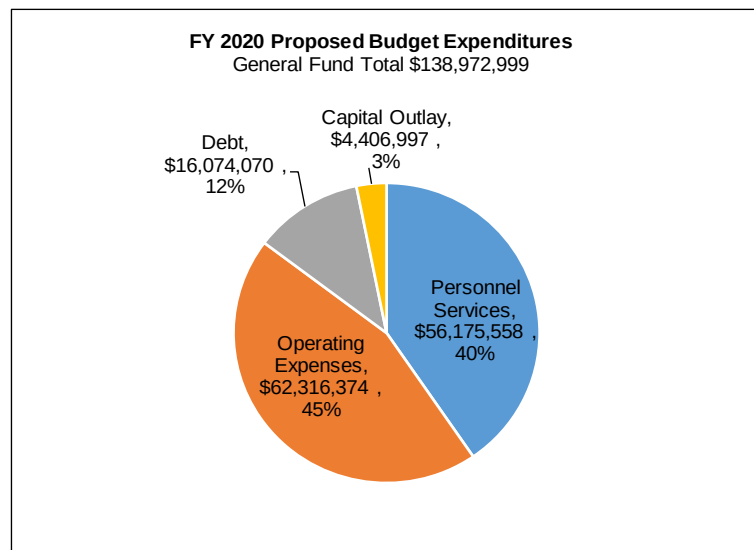
Other Personnel Benefits - The General Fund's contribution to county's group insurance budget is projected to increase by 6.2% for the upcoming fiscal year. In April 2019, the Board of Commissioners approved a new employee benefit plan, which maintained the current combined average employee insurance rates (both base + buy-up plans, with the base employee only plan being completely offset by participating in the county's wellness program). Further, the county expects an increase (12.8%) to the employee retirement system contribution for FY 2020. This state-mandated increase will add 1.2% to existing Non-LEO and LEO retirement rates (Non-LEO 9.25% to 10.45% and LEO 13.50% to 14.70%).

Operating, Debt Repayment, and Capital Expenses

Operating Expenses will increase by \$2.3M or 3.9% in FY 2019-20, due in large part (\$1.39M) to the State of North Carolina providing for additional funding for Foster Care, Home Boarding Care and Crisis Intervention programs.

A second component to the increase is related to the county's contribution from the General Fund related to education funding for each of the three County school system as well as local community college (\$407K).

The FY 2020 Adopted Budget call for the transfer of \$1.1M in Article 44 Sales Tax proceeds to School Capital Outlay in order to assist the three school systems with repair to critical HVAC / Roofs needs.



As mentioned before, education is major component of operating expenses for the county. For FY 2020 the Adopted Budget includes an additional \$407K for education. The additional funds are allocated by Average Daily Membership and while the overall total funding will increase for the

upcoming fiscal year, the per pupil funding (including charter schools) for each of the three school districts (Davidson County Schools, Lexington and Thomasville City Schools) will decrease slightly from \$1,216 for FY 2019 to \$1,210 for FY 2020. However, if the County takes the “Current 6 Month ADM” and adds the “Current Charter Schools” vs. the FY 2019 Adopted Budget and then compares to the FY 2020 Adopted Budget each district is receiving a per pupil increase for the upcoming fiscal year.

School District	Current ADM (Month 6)	Current Charter School	Revised ADM	FY 2019 Adopted Budget (Operating)	Approved FY 2019 Per Pupil	Revised FY 2019 Per Pupil	FY 2020 Per Pupil
Davidson County Schools	18,837	443	19,280	\$ 23,275,032	\$ 1,215.60	\$ 1,207.21	\$ 1,210.23
Lexington City Schools	2,979	162	3,141	\$ 3,761,065	\$ 1,215.60	\$ 1,197.41	\$ 1,210.23
Thomasville City Schools	2,248	82	2,330	\$ 2,787,360	\$ 1,215.60	\$ 1,196.29	\$ 1,210.23

The overall funding increase for FY 2020 totals 1.11% over FY 2019. This is roughly equal to the expected growth in property tax receipts budgeted for FY 2020 vs. FY 2019. 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 is expected to receive an overall increase of 1.45% or \$54K for FY 2019-20. This increase is to cover increased operating expenses particularly associated with utility cost of all facilities located on campus for the upcoming fiscal year. In addition, the FY 2020 Adopted Budget will transfer an additional \$1.1M in Article 44 Sales Tax proceeds to assist each of the three school system with critical HVAC / Roof needs.

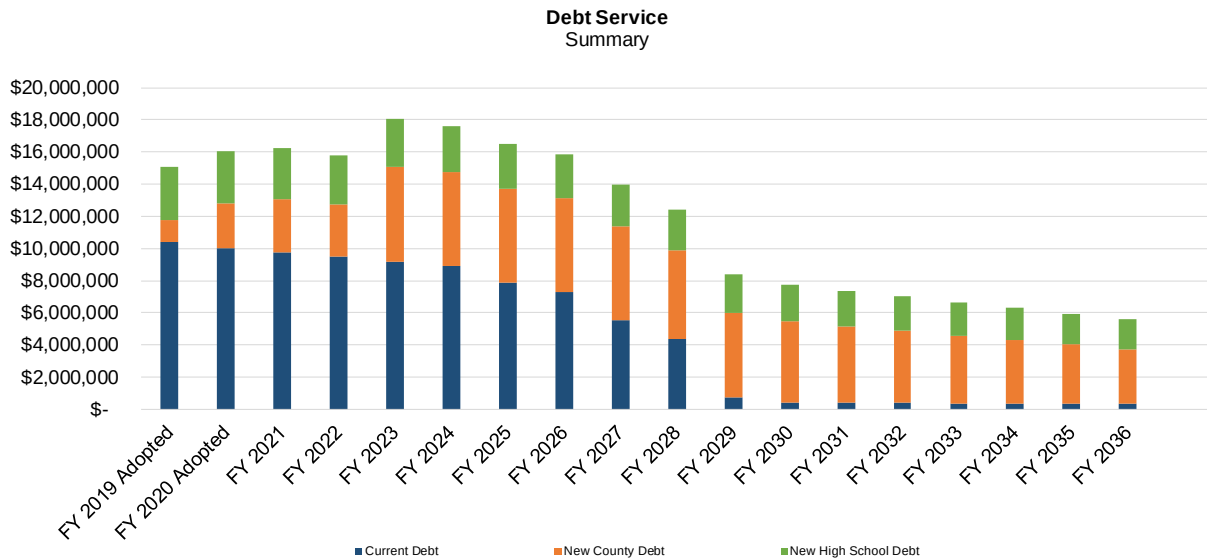
Lastly, the FY 2020 Adopted Budget includes \$113K to replace (98) out-of-warranty desktop and laptop computers. These replacements will occur within several departments and ensure the County's technology is up-to-date.

Scheduled **Debt Service Payments** are expected to increase by about \$995K for FY 2020. Debt service estimates for the high priority capital project listed below are included in the FY 2020 Adopted Budget.

- (Phase I Option F) Courthouse / Clerk of Court Renovations
- REDLG Loan – I-85 Corporate Center

As shown below, the added debt service from these new capital projects will increase the burden on the general fund thru at least FY 2026.

Capital Outlay will decrease by (\$405K) (County – (\$426K) and Education - \$21K). 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 in service ambulance, and one re-mount chassis). At the time of replacement each vehicle will have between 175,000 + / - miles. The Proposed Budget also includes funding to replace (16



Sheriff patrol vehicles; 165,000 – 196,000 miles) and replace (1) vehicle within Sanitation. Lastly, the adopted budget includes funding for several county capital projects such as replacing the Thomasville Library Roof and Intellipacks / HVAC Units at the Courthouse.

Education is another major component of capital expenses for the county. For FY 2020 the Adopted Budget includes an additional \$21K for education capital needs. 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

\$40,931,231

The FY 2020 Adopted Budget allocates \$40.9 million dollars 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 29% of total general fund expenditures.

Department	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Amended Budget	FY 2020 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Scholarships	\$ 30,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%
Davidson County Community College	\$ 3,654,752	\$ 3,712,639	\$ 3,712,639	\$ 3,766,526	\$ 53,887	1.5%
Davidson County Schools	\$ 24,319,300	\$ 24,571,115	\$ 24,571,115	\$ 24,688,497	\$ 117,382	0.5%
Developmental Center	\$ 707,524	\$ 714,599	\$ 714,599	\$ 722,550	\$ 7,951	1.1%
Lexington City Schools	\$ 3,910,620	\$ 4,020,130	\$ 4,048,835	\$ 4,172,193	\$ 152,063	3.8%
Operating Transfers - School Capital Outlay Fund	\$ 3,532,885	\$ 2,952,545	\$ 3,946,840	\$ 3,780,908	\$ 828,363	28.1%
Stoner-Thomas Center	\$ 414,064	\$ 418,205	\$ 418,205	\$ 422,858	\$ 4,653	1.1%
Teen Parenting	\$ 115,081	\$ 116,232	\$ 116,232	\$ 117,525	\$ 1,293	1.1%
Thomasville City Schools	\$ 3,256,043	\$ 3,126,720	\$ 3,326,720	\$ 3,210,174	\$ 83,454	2.7%
Grand Total	\$ 39,940,269	\$ 39,682,185	\$ 40,905,185	\$ 40,931,231	\$ 1,249,046	3.1%
Total Revenue	\$ 2,282,675	\$ 1,202,407	\$ 1,202,407	\$ 2,094,170	\$ 891,763	74.2%
County Funds	\$ 37,657,594	\$ 38,479,778	\$ 39,702,778	\$ 38,837,061	\$ 357,283	0.9%

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 \$200 + / - million dollars for various new school / renovation projects such as the new Oak Grove High 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 per pupil local operating funding for each of the three school systems throughout the recession and the struggling recovery. The FY 2020 Adopted Budget increases operating funding to the three Davidson County School systems by \$331,821 or 1.1%. The budget also includes an increase in capital outlay funding of \$21,079 or 1.1%. This decreases the cumulative per pupil funding amount by -0.44% from \$1,215.60 for FY 2019 to \$1,210.23 for each school system for FY 2020.

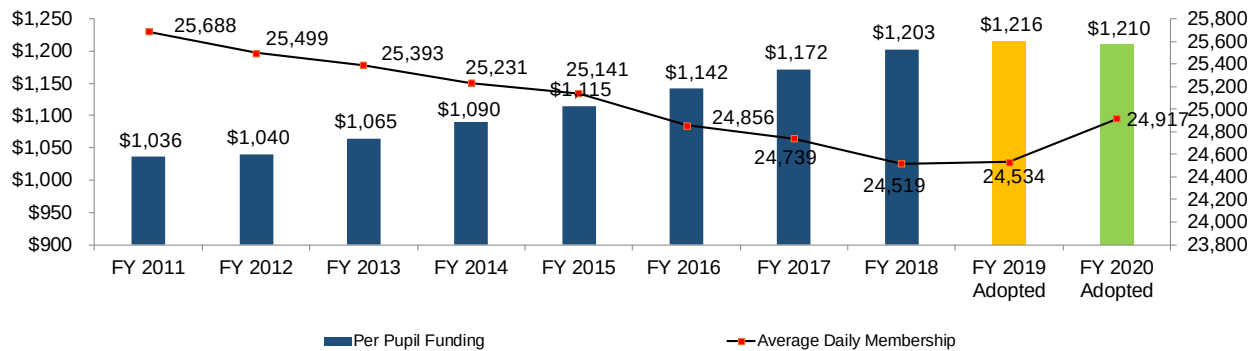
ADM Funding with Charter School #'s Included

Information		FY 2019 Adopted			FY 2020 Adopted			Operating		Capital	
Agency	ADM FY 2019-20 Projection	Operating	Type II & III Capital	Per Pupil	Operating	Type II & III Capital	Per Pupil	% Change	\$ Change	% Change	\$ Change
DCS	19,317	\$ 23,275,032	\$ 1,296,083	\$ 1,215.60	\$ 23,377,994	\$ 1,310,503	\$ 1,210.23	0.4%	\$ 102,962	1.1%	\$ 14,421
Lexington City	3,231	\$ 3,761,065	\$ 259,065	\$ 1,215.60	\$ 3,910,246	\$ 261,947	\$ 1,210.23	4.0%	\$ 149,181	1.1%	\$ 2,882
Thomasville City	2,369	\$ 2,787,360	\$ 339,360	\$ 1,215.60	\$ 2,867,038	\$ 343,136	\$ 1,210.23	2.9%	\$ 79,678	1.1%	\$ 3,776
DCCC	-	\$ 3,306,639	\$ 406,000	\$ -	\$ 3,360,526	\$ 406,000	\$ -	1.6%	\$ 53,887	0.0%	\$ -
Total	24,917	\$ 33,130,096	\$ 2,300,508	\$ 1,215.60	\$ 33,515,804	\$ 2,321,586	\$ 1,210.23	1.2%	\$ 385,708	0.9%	\$ 21,079

Total Funding Increase (Three School Districts) \$ 352,900

Cumulative Per Pupil Funding % Increase -0.44%

Per Pupil Funding Summary
All Three Davidson County School Systems



Lastly, the entire \$385K increase related to education funding allocated is expected to be covered via the Article 44 Sales Tax approved back in the fall of 2015 by the North Carolina General Assembly.

Davidson County Community College

The Community College's Board of Trustees has requested a total budget of \$3,882,718 from Davidson County for FY 2020 (\$3,475,718 in operating funds and \$407,000 in capital outlay funds). This request, detailed on the following page, is \$112,192 or 3.0% higher than the current year's budget (Excluding Type I Capital Outlay allocation).

The FY 2020 Adopted Budget increases the operating allocation for Davidson County Community College by \$53,887 or 1.6% to a total of \$3,882,718. 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 some funding for general facility repairs, renovations and equipment for the upcoming fiscal year.

Public Safety **\$30,551,336**

At 22% of total county expenditures, Public Safety is the second largest service category in the General Fund. Davidson County's Public Safety departments protect the safety of residents and visitors and include the Sheriff's Department, Emergency Services / Communications, Building Inspections, and Animal Shelter Services. The FY 2020 Adopted Budget includes \$30 million for Public Safety services, an increase of \$1M or 3.5% from last year's approved budget.

Department	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Amended Budget	FY 2020 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Animal Shelter	\$ 595,260	\$ 555,733	\$ 580,733	\$ 629,423	\$ 73,690	13.3%
Contributions - Rescue Squads & National Guards	\$ 45,000	\$ 100,000	\$ 100,000	\$ 75,000	\$ (25,000)	-25.0%
JCPC Operating Supplies + Program Grant	\$ 161,268	\$ 2,500	\$ 167,673	\$ 2,500	\$ -	0.0%
Emergency Communications	\$ 2,009,059	\$ 2,310,726	\$ 2,346,206	\$ 2,276,027	\$ (34,699)	-1.5%
Emergency Services	\$ 7,938,283	\$ 8,459,955	\$ 8,668,841	\$ 8,704,625	\$ 244,670	2.9%
Inspections	\$ 970,453	\$ 978,056	\$ 978,056	\$ 1,085,213	\$ 107,157	11.0%
Sheriff	\$ 16,341,382	\$ 17,108,859	\$ 17,379,826	\$ 17,778,548	\$ 669,689	3.9%
Grand Total	\$ 28,060,704	\$ 29,515,829	\$ 30,221,335	\$ 30,551,336	\$ 1,035,507	3.5%
Total Revenue	\$ 7,839,442	\$ 7,646,821	\$ 7,932,383	\$ 7,646,207	\$ (614)	0.0%
County Funds	\$ 20,221,262	\$ 21,869,008	\$ 22,288,952	\$ 22,905,129	\$ 1,036,121	4.7%

The **Sheriff's Office** budget will increase by \$669K or 3.9%. Specific expense items include:

- The FY 2020 Adopted Budget includes a Detention Facility – Detention Officer / Maintenance Technician (Approved May 2019). This position will be housed in the Sheriff's Office and provide full time maintenance services within the County's detention facility. The position will also be certified which allows the position to roam freely within the facility to repair issues that may arise.
- The FY 2020 Adopted Budget includes (2.00) additional Sheriff Deputy I positions. As shown from the graphs located below the "performance measures" the Davidson County Sheriff's Office (DCSO) has reduced overall crime in the last ten years by 29% while doing that with far less patrol deputies. Compared to other "like-size" counties, DCSO has about 41% less patrol staff "per 1,000 Citizens" than the average of the peer group. Adding additional patrol staff will allow the DCSO to increase patrol "coverage" and provide for needed shift "back-fills" when deputies are out either with sickness or on vacation.
- The FY 2020 Adopted Budget includes \$641K to replace (14) high mileage patrol vehicles (Ranging from 165K – 196K miles) as well as add (2) additional vehicles for the two new Deputy I positions highlighted above. The adopted budget also includes \$92K to replace (16) Mobile Data Terminals, (12) out-of-warranty office desktop / laptop computers and funds for the expansion of the Digital Forensic Lab. This lab will continue the Sheriff's initiative to advance the existing technology within the department, as the equipment / training used will help fight 21st century crime activities.
- Lastly, the adopted budget includes "several" current position "re-classifications" designed to transition staff resources to "higher" services priorities (As seen within the table below):

Current Position	Reclassified Position	Justification
Office Support IV	Data Processing Assistant I	Higher level position to handle scheduling, training and testing for the Division of Criminal Information. The position will work closely with the State Bureau of Investigations as a liaison from DCSO.
Sheriff Deputy Investigator	Sheriff Sergeant	"TRACE" unit supervisor
Sheriff Deputy III	Sheriff Deputy Investigator	Increased duties as part of "TRACE" unit - Uniformed detectives
Sheriff Deputy III	Sheriff Deputy Investigator	
Sheriff Deputy I	Sheriff Deputy Investigator	
Sheriff Deputy I	Sheriff Deputy Investigator	

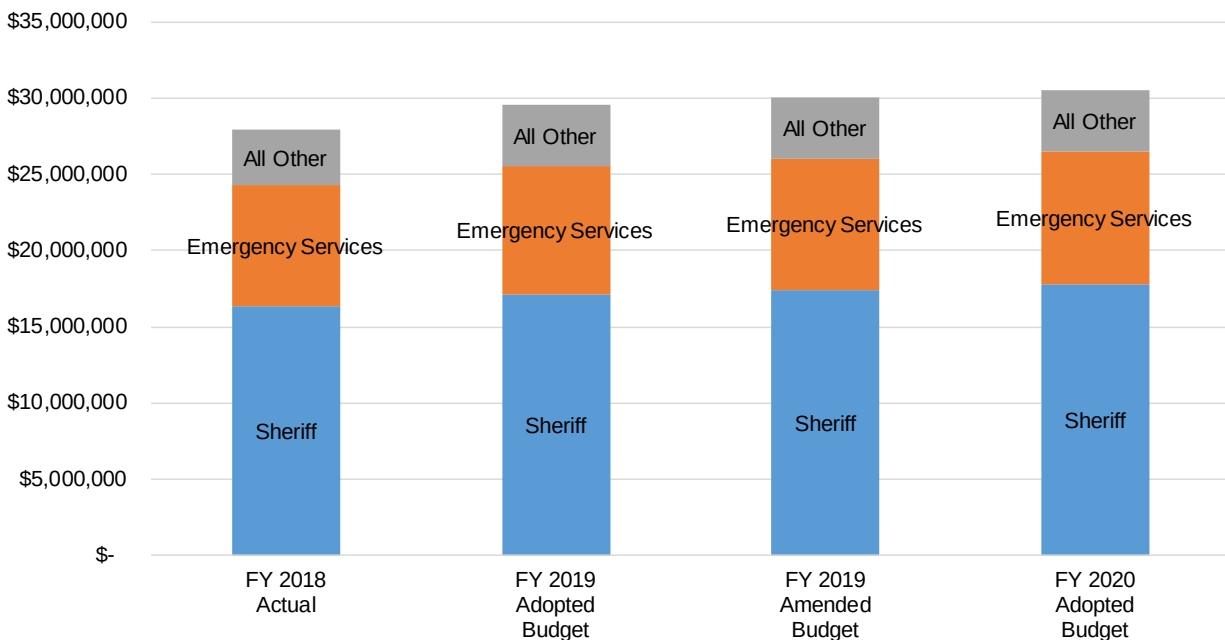
The **Emergency Services** (ES) budget includes funding for the following major expenses:

- The adopted budget includes \$459K to replace two high mileage ambulances (175K + miles) as well as one remount (new ambulance with existing box).
- Similarly, the adopted budget includes \$81K to replace nine out-of-warranty tough-books, two cardiac monitors, and one truck mounted AVL tablet.
- Lastly, the adopted budget includes \$31K for the Fire Marshal's Office to replace three self-contained breathing apparatus and six bottles. Also included is \$3,500 to replace mandated structural firefighter gear.

The **Inspection Department** budget includes funding for the following major expense item:

- The adopted budget includes an additional Commercial Plans Examiner I position. This position will assist the current plan reviewer with commercial plan review projects. The current position conducts about 470 reviews per year and with the current growing local economy, the review process has begun to lengthen (from 1-3 weeks to 3-5 weeks). Adding this new position will “expedite” the review process, which allows for faster service to the building community and continues to grow the county’s tax base.
- Lastly, the adopted budget includes \$5K to replace (6) out-of-warranty laptops / desktop computers as well as \$4,260 to implement GIS Workforce Navigator. This software will allow for field study to evaluate the most efficient scheduling / routes to deploy manpower / resources.

Public Safety Expenditure Summary



Human Services

\$30,062,726

The adopted budget includes \$30.1 million for Human Services expenditures, an increase of \$2.31M or 8.3% versus FY 2019. Human Services is the third largest expenditure category and accounts for approximately 22% 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 2018 Actual	FY 2019 Adopted Budget	FY 2019 Amended Budget	FY 2020 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Contributions - Family Services Grant	\$ 301,732	\$ 85,730	\$ 301,732	\$ 88,733	\$ 3,003	3.5%
Contributions - Life Center Grant	\$ 119,385	\$ 96,726	\$ 96,726	\$ 96,726	\$ -	0.0%
Operating Transfers - Mental Health	\$ 824,344	\$ 824,344	\$ 824,344	\$ 797,900	\$ (26,444)	-3.2%
Public Health	\$ 6,933,599	\$ 7,036,702	\$ 7,191,257	\$ 7,242,774	\$ 206,072	2.9%
Senior Services	\$ 2,194,575	\$ 2,174,986	\$ 2,338,182	\$ 2,159,314	\$ (15,672)	-0.7%
Social Services	\$16,083,913	\$17,401,625	\$17,964,548	\$19,540,425	\$ 2,138,800	12.3%
Veterans Services	\$ 130,508	\$ 134,267	\$ 136,967	\$ 136,854	\$ 2,587	1.9%
Grand Total	\$26,588,055	\$27,754,380	\$28,853,756	\$30,062,726	\$ 2,308,346	8.3%
Total Revenue	\$15,813,605	\$15,400,480	\$15,810,613	\$17,082,440	\$ 1,681,960	10.9%
County Funds	\$10,774,451	\$12,353,900	\$13,043,143	\$12,980,286	\$ 626,386	5.1%

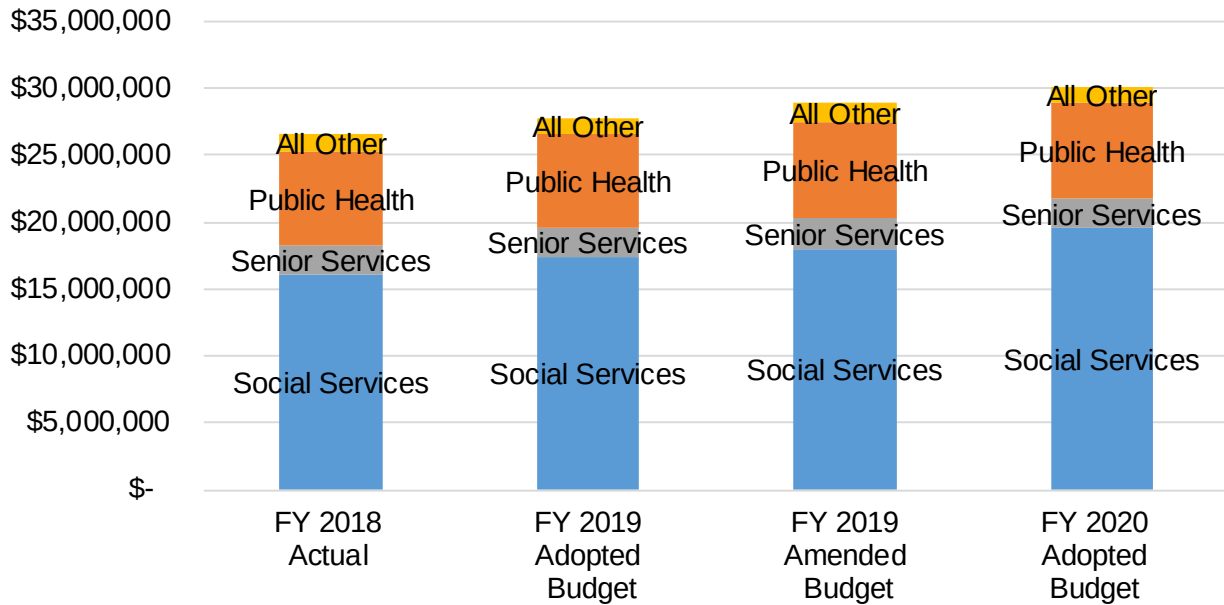
The adopted budget adds three new positions within the **Department of Social Services**. The positions included are within the following program areas:

- 1.00 - SW Supervisor III - APS
- 1.00 - SW I A / T
- 1.00 - SW III Permanency Planning

Further, the adopted budget includes an additional position (Opioid Response Coordinator) within the Public Health Department to assist citizens who are fighting "opioid addiction" find treatment.

These positions are included to handle the ever-growing workload within the program areas as well as assisting the areas in order to comply with increased state / federal regulations. The net county cost of these four positions total \$113K.

Human Services Expenditure Summary



Debt Service

\$16,074,070

Total debt repayment expenditures in the FY 2020 Adopted Budget totals approximately \$16.1M, including fees and other expenses related to debt management. Most of this expense is related to the repayment of funds borrowed for various public construction projects, such as the construction of a new school like Oak Grove High School.

Scheduled **Debt Service Payments** are expected to increase by about (\$995K) or 6.6% for FY 2020. Debt service estimates are included for one high priority capital project entitled:

- (Phase I Option F) – Courthouse / Clerk of Court Renovations
- REDLG funds for the I-85 Corporate Center
- Old 2/3 GO Bond “Falloff” to Borrow \$2.39M for School HVACs / Roof Needs

The added debt service from these new capital projects will increase the burden on the general fund thru at least FY 2026.

A complete discussion of the County’s debt obligations and repayment schedules is included in the debt service section of this document.

General Government**\$13,490,148**

At \$13.5 million dollars, Davidson County's General Government departments make up 10% of total expenditures in the General Fund budget. These departments provide many of the "behind-the-scenes" support functions that other departments need to conduct business. The FY 2020 adopted budget for General Government is expected to increase by \$336,104 or 2.6% for the upcoming fiscal year.

Department	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Amended Budget	FY 2020 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Board of Elections	\$ 511,613	\$ 553,135	\$ 553,135	\$ 692,499	\$ 139,364	25.2%
Contingency	\$ -	\$ 75,000	\$ -	\$ 250,000	\$ 175,000	233.3%
County Manager	\$ 1,753,545	\$ 1,801,354	\$ 1,903,511	\$ 1,876,563	\$ 75,209	4.2%
Finance	\$ 785,240	\$ 840,417	\$ 843,937	\$ 879,567	\$ 39,150	4.7%
Human Resources	\$ 951,616	\$ 1,050,483	\$ 1,165,670	\$ 1,009,441	\$ (41,042)	-3.9%
Information Technology	\$ 1,571,322	\$ 1,367,802	\$ 1,371,927	\$ 1,604,947	\$ 237,145	17.3%
Register of Deeds	\$ 473,254	\$ 498,774	\$ 517,175	\$ 491,960	\$ (6,814)	-1.4%
Support Services	\$ 4,187,346	\$ 4,120,701	\$ 4,632,003	\$ 3,840,094	\$ (280,607)	-6.8%
Tax	\$ 2,548,240	\$ 2,846,378	\$ 2,904,559	\$ 2,715,077	\$ (131,301)	-4.6%
Transportation - P.A.R.T.	\$ 119,455	\$ -	\$ -	\$ 130,000	\$ 130,000	0.0%
Grand Total	\$ 12,901,630	\$ 13,154,044	\$ 13,891,917	\$ 13,490,148	\$ 336,104	2.6%
Total Revenue	\$ 106,379,660	\$ 102,731,940	\$ 120,895,811	\$ 105,817,212	\$ 3,085,272	3.0%
County Funds	\$ (93,478,030)	\$ (89,577,896)	\$ (107,003,894)	\$ (92,327,064)	\$ (2,749,168)	3.1%

Most of the increase in General Government is in the **Information Technology** (\$209K) and **County Contingency** totaling (\$175K). The increase in County Contingency is due to budgeting \$200K to assist with any employee salary changes that may result from the Council of Government (COG) 1/3 Salary Study.

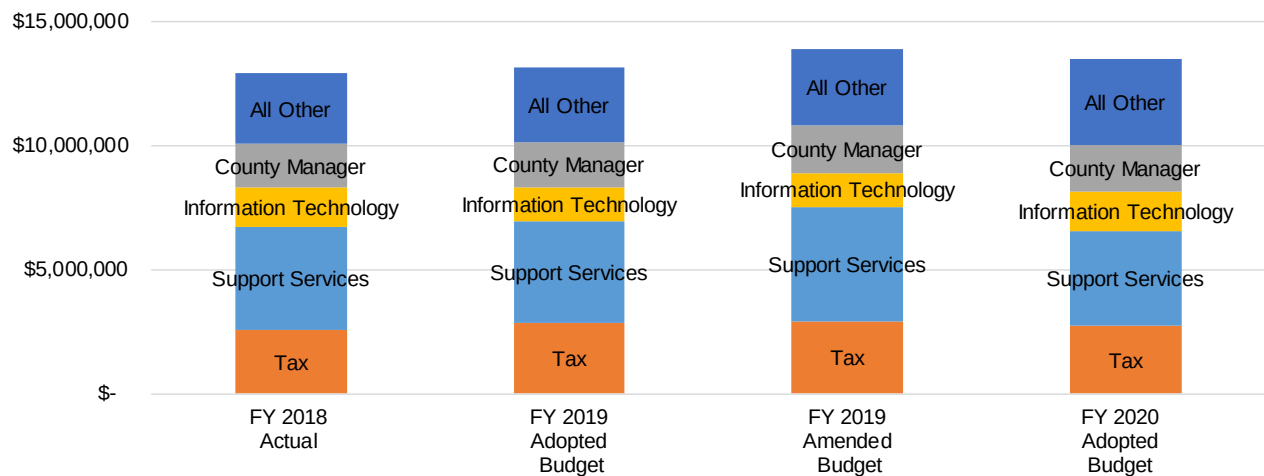
Overall the Support Services budget is expected to decrease by (\$281K) for the upcoming fiscal year, with majority of the decrease related to less funds needed for the completion of several major capital projects. The Public Buildings and Purchasing division's budget has \$376K included for capital outlay, with most of the funds (\$583K) coming from the county's capital reserve fund to complete the following capital projects shown below.

Lastly, the Information Technology Department will see an increase in funding totaling (\$237K). This is due to adding increased cyber security measures and replace the County's backup data domain hardware as the current backup system is running at approximately 92%.

FY 2019 - 2020 Support Services - Capital Outlay

Division	Type	Item	Quantity	Cost Per Item	Total Amount Adopted
Public Buildings	EQUIPMENT	Replace (3) Toughbook Computers (Out-of-Warranty)	3	\$ 2,500	\$ 7,500
		Update HVAC Fleet	1	\$ 30,000	\$ 30,000
		Roof Repair Fleet	1	\$ 20,000	\$ 20,000
		Emergency power for the "rest" of the Sheriff's Office (Stops Periodic "Blackouts")	1	\$ 20,000	\$ 20,000
		Thomasville Library Roof Replacement	1	\$ 80,000	\$ 80,000
		CNG Station Rebuild - Phase 2	1	\$ 15,000	\$ 15,000
	OTHER IMPROVEMENTS	Replace Intellipack HVAC Unit at Courthouse (1 of 4) (All 20 Years Old)	1	\$ 130,000	\$ 130,000
		Emergency power to Denton EMS Base & Rewire	1	\$ 20,000	\$ 20,000
		Automatic Door for Tyro Library ADA Compliance	1	\$ 15,000	\$ 15,000
		Repair West Campus Parking Lot	1	\$ 15,000	\$ 15,000
		Repair Lexington EMS Base Driveway	1	\$ 10,000	\$ 10,000
		Courthouse Chairs - Phase 2	1	\$ 12,500	\$ 12,500
Purchasing	EQUIPMENT	Replace (1) Desktop Computer (Out of Warranty)	1	\$ 1,026	\$ 1,026
Total			15	\$ 25,068	\$376,026

General Government
Expenditure Summary



All Other Functional Areas

\$7,863,488

General Government departments provide for the overall policy direction, administration, record keeping, and fiscal and legal management of the county. Among others, this category includes the Recreation, Library and Museum, Geographical Information Services, Cooperative Extension, Planning, Sanitation, Soil & Water and local support to the Airport and Transportation Funds.

The FY 2020 Adopted Budget removes the \$951K contribution from the General Fund (Article 44 Sales Tax revenues) to the economic development reserve fund in order to set aside funds for completion of the I-85 Corporate Center project. Those funds were transferred during mid-year FY 2019 to the Davidson County Schools to assist with critical HVAC needs.

Finally, the FY 2020 Adopted Budget splits 50% vs. 50% the current ISW Operations Manager to better account for the actual work performed by the existing employee within that position.

Department	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Amended Budget	FY 2020 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Contributions - All Other	\$ 371,875	\$ 380,054	\$ 380,054	\$ 363,500	\$ (16,554)	-4.4%
Contributions - PACE	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Contributions - Tourism	\$ 58,900	\$ 73,360	\$ 73,360	\$ 70,360	\$ (3,000)	-4.1%
Cooperative Extension	\$ 265,380	\$ 252,783	\$ 295,755	\$ 261,815	\$ 9,032	3.6%
Geographical Information Systems	\$ 201,744	\$ 234,256	\$ 240,256	\$ 210,819	\$ (23,437)	-10.0%
Integrated Solid Waste	\$ 1,129,887	\$ 1,192,527	\$ 1,192,527	\$ 1,269,122	\$ 76,595	6.4%
Library	\$ 3,323,889	\$ 3,624,470	\$ 3,663,920	\$ 3,566,530	\$ (57,940)	-1.6%
Operating Transfers - All Other	\$ 4,055,482	\$ 1,097,081	\$ 9,872,783	\$ 144,220	\$ (952,861)	-86.9%
Operating Transfers - Transportation	\$ 251,268	\$ 232,083	\$ 232,083	\$ 250,224	\$ 18,141	7.8%
Planning	\$ 505,045	\$ 516,850	\$ 516,850	\$ 528,414	\$ 11,564	2.2%
Parks & Recreation	\$ 926,212	\$ 961,994	\$ 1,003,724	\$ 982,875	\$ 20,881	2.2%
Soil & Water	\$ 221,642	\$ 207,950	\$ 209,450	\$ 215,609	\$ 7,659	3.7%
Grand Total	\$ 11,311,325	\$ 8,773,408	\$ 17,680,762	\$ 7,863,488	\$ (909,920)	-10.4%
Total Revenue	\$ 997,801	\$ 1,876,241	\$ 1,950,096	\$ 1,077,800	\$ (798,441)	-42.6%
County Funds	\$ 10,313,524	\$ 6,897,167	\$ 15,730,666	\$ 6,785,688	\$ (111,479)	-1.6%

All Other Funds

\$35,993,571

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 2018 Actual	FY 2019 Adopted Budget	FY 2019 Amended Budget	FY 2020 Adopted Budget	\$ Change	% Change
Enterprise Funds	\$ 4,801,579	\$ 3,024,023	\$ 7,824,671	\$ 3,775,188	\$ 751,165	24.8%
DavidsonWorks	\$ 1,186,869	\$ 1,275,865	\$ 1,390,124	\$ 1,215,905	\$ (59,960)	-4.7%
Internal Service Funds	\$ 13,188,017	\$ 13,047,048	\$ 13,072,482	\$ 13,962,827	\$ 915,779	7.0%
Mental Health	\$ 824,340	\$ 824,344	\$ 824,344	\$ 824,344	\$ -	0.0%
Special Revenue Funds	\$ 16,549,179	\$ 14,925,203	\$ 16,211,060	\$ 16,215,307	\$ 1,290,104	8.6%
Grand Total	\$ 36,549,984	\$ 33,096,483	\$ 39,322,681	\$ 35,993,571	\$ 2,897,088	8.8%
Total Revenue	\$ 41,176,950	\$ 33,096,483	\$ 39,322,681	\$ 35,993,571	\$ 2,897,088	8.8%
County Funds	\$ (4,626,966)	\$ -	\$ -	\$ -	\$ -	0.0%

For FY 2019-20 there are twelve major changes within several funds effecting expenditures:

- Transportation Fund - Special Revenue Fund - Next fiscal year the adopted budget increases the contribution (from \$26K to \$45K) from both the Cities of Lexington and Thomasville in order to provide for the local matching funds (50% of \$90K Grants) for each jurisdictions circulator routes. Further, the County will need to contribute approximately \$114K from the general fund (from \$96K) to meet the local match grant requirements and replace three high mileage vans. The local match requirements for Federal Grant funds is expected to revert to the 50% vs. 10% match for the upcoming fiscal year. Lastly, the Adopted Budget transfers one Compliance & Safety Technician position from the Landfill Fund to accurately account for the work performed by the existing staff member currently within position.
- Sewer Fund - Enterprise Fund - The FY 2020 Adopted Budget increases total funding to the Sewer Fund by \$128,752 or 27.5%. This county expects a fee decrease of -20% to be imposed on the County by its waste water treatment provider the City / County Commission (Winston-Salem / Forsyth County).
- Landfill Fund - Enterprise Fund - The FY 2020 Adopted Budget adds one position to haul leachate as well as perform other landfill duties as well as transfers in / out several existing positions designed to accurately account for the work performed by the existing staff members currently within positions. Lastly, the adopted budget includes funding for processing recyclables and replace existing capital outlay such as White Goods Open-Top Containers.
- School Capital Outlay Fund - The FY 2020 Adopted Budget includes \$3.78 million dollars for major school capital needs such as roof / HVAC replacements. About 43% or \$1.61M of the overall of the contribution (\$500K – approved back FY 2016) will be covered via Article 44 Sales Tax revenue.
- Special School District Fund (Lexington City Schools) - For FY 2020 Adopted Budget recommends the tax rate remain equal to that of FY 2018-19 which totals \$0.12 per \$100 of assessed property valuation. The total amount included for FY 2019-20 totals approximately

\$1,545,472, which is slightly more (\$38,307) or 2.5% than what was included for FY 2018-19.

- Rural Fire District Fund - The FY 2020 Adopted Budget increases funding to the fire districts by \$379,858 or 4.3%. Five fire districts are asking for a tax rate increase and are shown in green within the table below. Each of those five districts have met the requirements (to submit for a tax rate increase) as stated by the contract with the County and are highlighted in green within the table below.

Fire Districts Summary
FY 2019-2020

District	Tax Rate				Change				Increase Justification
	FY 2019 Adopted	FY 2020 Adopted	\$ Change vs. Adopted	% Change vs. Adopted	FY 2019 Adopted	FY 2020 Adopted	\$ Change vs. Adopted	% Change vs. Adopted	
Alton	\$ 0.0800	\$ 0.0800	\$ -	0.0%	\$ 780,200	\$ 780,000	\$ 18,800	2.4%	
Central	\$ 0.0900	\$ 0.0900	\$ -	0.0%	\$ 316,830	\$ 316,830	\$ -	0.0%	
Churchland	\$ 0.0900	\$ 0.0900	\$ -	0.0%	\$ 223,400	\$ 237,000	\$ 13,600	6.1%	
Fairgrove	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 416,000	\$ 419,000	\$ 3,000	0.7%	
Gunnies	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 134,503	\$ 136,000	\$ 1,497	1.1%	
Healing Spring	\$ 0.0900	\$ 0.0900	\$ -	0.0%	\$ 262,212	\$ 265,034	\$ 2,822	1.0%	
Holly Grove	\$ 0.0800	\$ 0.0800	\$ -	0.0%	\$ 222,990	\$ 225,220	\$ 2,230	1.0%	
Linwood	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 316,289	\$ 319,369	\$ 3,131	1.0%	
Milway	\$ 0.1077	\$ 0.1077	\$ -	0.0%	\$ 942,000	\$ 960,000	\$ 18,000	1.9%	
North Lexington	\$ 0.1100	\$ 0.1300	\$ 0.0200	18.2%	\$ 215,000	\$ 245,000	\$ 30,000	14.0%	To Purchase New 911 Radio Equipment + Cover The Increased Cost Of Operations. (14% Increase In Dispatched Fire Calls 2017 vs. 2018)
Pilot	\$ 0.0850	\$ 0.0850	\$ -	0.0%	\$ 288,100	\$ 291,530	\$ 3,430	1.2%	
Reeds	\$ 0.0400	\$ 0.0600	\$ 0.0200	50.0%	\$ 193,900	\$ 261,173	\$ 67,373	45.3%	To Replace (12) Year Old Truck + Purchase 800 Mhz Radios. (4% Increase In Dispatched Fire Calls From 2017 vs. 2018)
Silver Valley	\$ 0.1100	\$ 0.1100	\$ -	0.0%	\$ 401,122	\$ 403,622	\$ 2,500	0.6%	
South Emmaus	\$ 0.0800	\$ 0.0900	\$ 0.0100	12.5%	\$ 71,308	\$ 96,340	\$ 25,032	35.1%	To Replace a 30 Year Old Fire Engine as well as Additional Out-Dated Fire Apparatus. (12% Increase In Dispatched Fire / EMS Calls (2017 vs. 2018)
South Lexington	\$ 0.1100	\$ 0.1100	\$ -	0.0%	\$ 236,657	\$ 236,657	\$ -	0.0%	
Southmont	\$ 0.0850	\$ 0.1000	\$ 0.0150	17.6%	\$ 680,335	\$ 780,486	\$ 100,151	14.7%	To Purchase New VIPER Radios, Repair Apparatus, Work to Add Additional Paid Staff and Make Critical Station Repairs. (13% Increase In Dispatched Fire / EMS Calls (2016 vs. 2017) and has Remained "High" Since).
Hardy	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 506,515	\$ 506,515	\$ -	0.0%	
Tyre	\$ 0.0900	\$ 0.0900	\$ -	0.0%	\$ 335,000	\$ 340,000	\$ 5,000	1.5%	
Walburg	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 791,500	\$ 810,360	\$ 18,860	2.4%	
Wellcome	\$ 0.1100	\$ 0.1100	\$ -	0.0%	\$ 572,044	\$ 577,044	\$ 5,000	0.9%	
West Lexington	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 255,460	\$ 256,014	\$ 554	0.2%	
South Davidson	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 113,300	\$ 113,500	\$ 200	0.2%	
Homesgrown	\$ 0.1300	\$ 0.1500	\$ 0.0200	15.4%	\$ 160,852	\$ 187,454	\$ 26,602	16.5%	Need to Replace SCBA and 10 Year Old Turnout Gear as well as Purchase 800 Mhz Radios and Cover the Additional Cost of Medical Expenses. (58% Increase In Dispatched Fire / EMS Calls from 2015 to 2016 and has Remained "High" Since).
Griffith	\$ 0.0800	\$ 0.0800	\$ -	0.0%	\$ 222,400	\$ 233,771	\$ 11,371	5.1%	
Clammons	\$ 0.0800	\$ 0.0800	\$ -	0.0%	\$ 66,700	\$ 67,460	\$ 760	1.1%	
Satin Lake	\$ 0.0550	\$ 0.0550	\$ -	0.0%	\$ 40,000	\$ 40,000	\$ -	0.0%	
Total	\$ 2.3527	\$ 2.4477	\$ 0.0950	4.0%	\$ 9,815,598	\$ 10,195,444	\$ 379,858	4.3%	

- DavidsonWorks Fund - The FY 2020 Adopted Budget decreases funding to DavidsonWorks by (\$59,960) or -4.7% (Due to expected lower Federal / State funds). The county also expects to contribute less from the General Fund than was approved for FY 2018-19 (FY 2019 = \$145K vs. FY 2020 = \$144K).
- Garage Fund - For FY 2020 Adopted Budget increases funding to the county owned garage by \$35,170 or 2.1%. The increase is largely due to the transfer of one current FTE (Office Support IV) from the Landfill Fund to accurately account for the work performed by the existing staff member currently within position.
- Insurance / Workers Compensation Fund - The FY 2020 Adopted Budget increases funding for both the Insurance / Workers Compensation Fund by \$880K or 8.0%. This increase is to cover High Cost Claimants as well as the additional staff positions (8.00) included within the FY 2020 Adopted Budget.

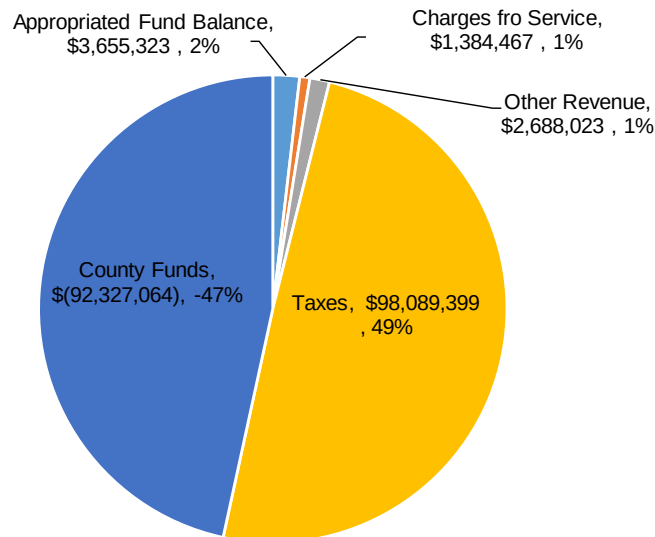
- 911 Fund - The FY 2020 Adopted Budget decreases funding for the Emergency Telephone Fund by (\$83,159) or -14.3%. The total amount of funding equals \$499,014 (provided by the State of North Carolina) via collections on telephone services charges within the county and is used to provide for maintenance / upgrades to the county's 911 emergency system. The decrease comes from the state's calculation of funds spent in the prior year, which was much less than what was approved. Therefore, the state reduced the current year allocation for the county.
- Airport Fund – The FY 2020 Adopted Budget maintains the current funding for the Airport Fund equal to \$385,484. The County contributes \$135K all of which is covered via Article 44 Sales Tax proceeds due to the substantial economic impact the local airport provides to the County.
- Mental Health Fund – The FY 2020 Adopted Budget maintains the current funding to Cardinal Innovations as the regional provider of mental health / substance abuse services. However, for FY 2020 the County will only contribute \$797K (as opposed to \$824K) and appropriate \$26K in existing \$0.01 and \$0.05 Bottle Tax Revenue, which can only be utilized for substance abuse services. This covers about 43% of the “on-going” cost of the new Opioid Response Coordinator position include as part of the FY 2020 Adopted Budget within Public Health.

General Government Summary

Department	vs. Adopted					
	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Amended Budget	FY 2020 Adopted Budget	\$ Change	% Change
Board of Elections	\$ 511,613	\$ 553,135	\$ 553,135	\$ 692,499	\$ 139,364	25.2%
Contingency	\$ -	\$ 75,000	\$ -	\$ 250,000	\$ 175,000	233.3%
County Manager	\$ 1,753,545	\$ 1,801,354	\$ 1,903,511	\$ 1,876,563	\$ 75,209	4.2%
Finance	\$ 785,240	\$ 840,417	\$ 843,937	\$ 879,567	\$ 39,150	4.7%
Human Resources	\$ 951,616	\$ 1,050,483	\$ 1,165,670	\$ 1,009,441	\$ (41,042)	-3.9%
Information Technology	\$ 1,571,322	\$ 1,367,802	\$ 1,371,927	\$ 1,604,947	\$ 237,145	17.3%
Register of Deeds	\$ 473,254	\$ 498,774	\$ 517,175	\$ 491,960	\$ (6,814)	-1.4%
Support Services	\$ 4,187,346	\$ 4,120,701	\$ 4,632,003	\$ 3,840,094	\$ (280,607)	-6.8%
Tax	\$ 2,548,240	\$ 2,846,378	\$ 2,904,559	\$ 2,715,077	\$ (131,301)	-4.6%
Transportation - P.A.R.T.	\$ 119,455	\$ -	\$ -	\$ 130,000	\$ 130,000	0.0%
Grand Total	\$ 12,901,630	\$ 13,154,044	\$ 13,891,917	\$ 13,490,148	\$ 336,104	2.6%
Total Revenue	\$ 106,379,660	\$ 102,731,940	\$ 120,895,811	\$ 105,817,212	\$ 3,085,272	3.0%
County Funds	\$ (93,478,030)	\$ (89,577,896)	\$ (107,003,894)	\$ (92,327,064)	\$ (2,749,168)	3.1%

FY 2020 General Government Revenues

Total = \$105,817,212



BOARD OF ELECTIONS

Ruth Huneycutt, Director

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

BUDGET SUMMARY

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Actual	FY 2020 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$355,244	\$365,675	\$361,675	\$372,118	\$477,601	\$111,926	30.6%
Operating	\$155,971	\$183,494	\$187,494	\$174,434	\$210,098	\$26,604	14.5%
Capital Outlay	\$399	\$3,966	\$3,966	\$0	\$4,800	\$834	21.0%
Total	\$511,613	\$553,135	\$553,135	\$546,552	\$692,499	\$139,364	25.2%
Revenues							
Charges for Service	\$53,207	\$500	\$500	\$100	\$50,807	\$50,307	10061.4%
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	\$53,207	\$500	\$500	\$100	\$50,807	\$50,307	10061.4%
Net County Funds	\$458,406	\$552,635	\$552,635	\$546,452	\$641,692	\$89,057	16.1%
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 2020 ADOPTED BUDGET HIGHLIGHTS

- The FY 2020 Adopted Budget increases local funding for the Board of Elections Department by \$89,057 or 16.1%. The majority of this increase is due to including employee pay raises at the existing amount of \$500 + 1.5% as well as the state-mandated increase to retirement contributions (from 9.25% to 10.45% of salary). For FY 2020 Davidson County expects to keep medical / RX rates “flat” for employees with only “slight –

5.5%” increases in each of the two voluntary dental plans. The County however, expects to absorb an approximate 7% increase in group insurance for employees for the upcoming fiscal year.

- The County is also expecting increased revenue by \$50,307 over FY 2019 due to reimbursements from the cities for their municipal elections scheduled for fall 2019. The department will also conduct local County Commissioner races and a Presidential Primary in spring 2020.
- Lastly, the adopted budget includes \$4,800 to replace (4) out of service departmental scanners.

FY 2019 SIGNIFICANT ACCOMPLISHMENTS

- Increased precinct worker training.
- Cross-trained office personnel.
- Board members increased from three to four members.

KEY PERFORMANCE MEASURES

Measures	FY 2017 Actual	FY 2018 Actual	FY 2019 Projected	FY 2020 Projected
% of Voting Age Population Registered to Vote	65%	68%	70%	74%
County Funds Spent per Registered Voter	\$ 6.90	\$ 5.07	\$ 5.60	\$ 6.20
Total Ballots Cast in Election	75,244	57,441	32,000	75,000
Absentee and Early Voting Ballots Cast	839	31,662	18,000	32,200
Provisional Ballots Cast	126	407	500	480

FUTURE ISSUES

- State law may dictate the need to change out all of the current equipment used in the voting process. The estimated cost totals approximately \$1.5M.

CONTINGENCY

Don Truell, Chairman

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

BUDGET SUMMARY

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Actual	FY 2020 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$0	\$75,000	\$0	\$0	\$250,000	\$175,000	233.3%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$75,000	\$0	\$0	\$250,000	\$175,000	233.3%
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	\$75,000	\$0	\$0	\$250,000	\$175,000	233.3%
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 2020 ADOPTED BUDGET HIGHLIGHTS

- The FY 2020 Adopted Budget increases local funding for the County's Contingency. For the past few years, the appropriation to County Contingency has totaled \$75K. For FY 2020 it is expected to be lowered by (\$25K) to a total of \$50K. In addition, the adopted budget includes \$200K within County Contingency in anticipation of the results from the 1/3 Salary Study currently being conducted by the Council of Government (COG). Staff fully expects some changes related to salaries will need to occur therefore, the \$200K is in preparation of those changes.

COUNTY ATTORNEY

Chuck Frye, County Attorney

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

BUDGET SUMMARY

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Actual	FY 2020 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$519,807	\$540,397	\$540,397	\$490,432	\$558,141	\$17,744	3.3%
Operating	\$41,020	\$40,430	\$74,683	\$54,685	\$44,792	\$4,362	10.8%
Capital Outlay	\$0	\$0	\$5,839	\$5,839	\$0	\$0	0.0%
Total	\$560,826	\$580,827	\$620,919	\$550,956	\$602,933	\$22,106	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	\$136,054	\$136,054	\$0	\$136,054	\$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	\$136,054	\$136,054	\$0	\$136,054	\$0	0.0%
Net County Funds	\$560,826	\$444,773	\$484,865	\$550,956	\$466,879	\$22,106	5.0%
Authorized Positions	5.60	5.60	5.60	5.60	5.60	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

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

The Davidson County Attorney's Office is committed to:

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

- Representing Davidson County in all courts and administrative hearings.

FY 2020 ADOPTED BUDGET HIGHLIGHTS

- The FY 2020 Adopted Budget increases local funding for the County Attorney's Office by \$22,106 or 5%. The majority of this increase is due to including employee pay raises at the existing amount of \$500 + 1.5%, as well as the state-mandated increase to retirement contributions (from 9.25% to 10.45% of salary). For FY 2020 Davidson County expects to keep medical / RX rates "flat" for employees with only "slight" increases in each of the two voluntary dental plans. The County however, expects to absorb an approximate 7% increase in group insurance for employees for the upcoming fiscal year.
- The adopted budget also includes an additional \$4,362 increase to the County Attorney's operating expenses due to a projected increase in the use of outside expert witness testimony during DSS cases.

FY 2019 SIGNIFICANT ACCOMPLISHMENTS

- County Attorney elected President of the North Carolina Association of County Attorneys.
- Tax foreclosure collections totaled approximately \$656,584.

KEY PERFORMANCE MEASURES

Measures	FY 2017 Actual	FY 2018 Actual	FY 2019 Projected	FY 2020 Projected
Telephone Calls Requiring Follow Up from Citizens, Commissioners and Departments Receive a Response Within 24 Hours (Goal 90% or Less)	98%	100%	98%	98%
Written Legal Opinions to the Board of Commissioners and County Departments Within (3) Days (Goal 90% or Less)	100%	100%	98%	98%
Contracts and Other Standard Documents Reviewed, Edited, and Modified Within (5) Days (Goal 90% or Less)	98%	97%	98%	98%
Juvenile Orders Required to be Drafted and Submitted Within (30) Days (Goal 80% or Less)	82%	71%	80%	80%
Child Support Enforcement Orders Required to be Drafted or Edited and Submitted Within (45) Days (Goal 80% or Less)	100%	100%	98%	98%
Staff Presence in All Requested or Required County Meetings, Hearings or Other Functions	99%	100%	99%	99%

FUTURE ISSUES:

- Size of staff vs. ever-increasing workload.
- Succession planning as it relates to staff and future service demands.

BOARD OF COMMISSIONERS

Don Truell, Chairman

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

BUDGET SUMMARY

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Actual	FY 2020 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$246,142	\$243,106	\$243,106	\$210,288	\$251,639	\$8,533	3.5%
Operating	\$102,226	\$110,979	\$110,979	\$104,463	\$108,425	(\$2,554)	-2.3%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$348,367	\$354,085	\$354,085	\$314,751	\$360,064	\$5,979	1.7%
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	\$348,367	\$354,085	\$354,085	\$314,751	\$360,064	\$5,979	1.7%
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 2020 ADOPTED BUDGET HIGHLIGHTS

- The FY 2020 Adopted Budget increases local funding for the Board of Commissioners by \$5,979 or 1.7%. The increase is due to a continuation of employee pay raises at the existing amount of \$500 + 1.5% as well as the state-mandated increase to retirement contributions (from 9.25% to 10.45% of salary). For FY 2020 Davidson County expects to keep medical / RX rates “flat” for employees with only “slight – 5.5%” increases in each of

the two voluntary dental plans. The County however, expects to absorb an approximate 7% increase in group insurance for employees for the upcoming fiscal year.

COUNTY MANAGER

Zeb Hanner, County Manager

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

BUDGET SUMMARY

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Actual	FY 2020 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$581,207	\$589,295	\$589,295	\$535,415	\$619,220	\$29,925	5.1%
Operating	\$261,359	\$277,147	\$339,212	\$245,798	\$294,346	\$17,199	6.2%
Capital Outlay	\$1,784	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$844,351	\$866,442	\$928,507	\$781,212	\$913,566	\$47,124	5.4%
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	\$844,351	\$866,442	\$928,507	\$781,212	\$913,566	\$47,124	5.4%
Authorized Positions	6.00	6.00	6.00	6.00	6.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The County Manager's office provides professional management and support of Davidson County Government by directing and supervising all county offices, departments, boards, commissions, In addition, agencies under the general control of the Board of Commissioners. The department supports, prepares and implements the annual operating budget and five-year capital improvement plan, responds to citizen inquiries and concerns regarding county government in a timely and effective manner, successfully coordinates, directs and supervises the administration of all County departments and agencies under the County Manager's direct supervision. The County Manager's Office also provides thorough, accurate and timely information to the Board of Commissioners for planning and decision-making. The goal is to accurately record and implement actions (policies, directives, ordinances) of the Board of Commissioners in a timely manner.

The department also consists of the Clerk to the Board, who attends all Board meetings, records and transcribes minutes, and produces and safeguards a permanent record of meetings / minutes for future use. The Clerk maintains an Ordinance Book, separate from the official source of information regarding actions taken by the Board. Further included in the County Manager's office

budget is the local contribution to state court system. Here the County provides funding for operating supplies related to the day-to-day operating of the state court facilities.

FY 2020 ADOPTED BUDGET HIGHLIGHTS

- The FY 2020 Adopted Budget increases local funding for the County Manager's Office by \$47,124 or 5.4%. The majority of this increase is due to including employee pay raises at the existing amount of \$500 + 1.5% as well as the state-mandated increase to retirement contributions (from 9.25% to 10.45% of salary). For FY 2020 Davidson County expects to keep medical / RX rates "flat" for employees with only "slight – 5.5%" increases in each of the two voluntary dental plans. The County however, expects to absorb an approximate 7% increase in group insurance for employees for the upcoming fiscal year.
- The adopted budget also includes an additional \$17,199 increase to the County Manager's operating expenses due to an increase in general liability insurance costs and first-year property lease for the Davidson County ABC Board's new building in Arcadia.

FY 2019 SIGNIFICANT ACCOMPLISHMENTS

- Continued development of the I-85 Corporate Center.
- Continued with implementation of the 911 Radio System Upgrade Project with VIPER.
- Hiring for new Emergency Communication Director.
- Able to maintain current tax rate while increasing available fund balance to approximately 47.77% (State Standard = 8%).

KEY PERFORMANCE MEASURES

Measures	FY 2017 Actual	FY 2018 Actual	FY 2019 Projected	FY 2020 Projected
Board of Commissioner Agendas Completed and Made Available to the Board and Public by 12:00 pm on Friday Before the Meeting	97%	97%	97%	97%
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%	99%	99%	99%
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.	99%	99%	99%	99%

FUTURE ISSUES

- Continued development of leadership / succession planning in terms of key staff within the County.
- Continue to develop economic development opportunities that provide stable long-term growth within Davidson County.
- Continue to implement (at the direction of the Davidson County Board of Commissioners) key capital projects such as the 911 Radio System and Courthouse Renovations. Also, work toward the initial planning phase of the detention center.

FINANCE

Jane Kiker, Director

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

BUDGET SUMMARY

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Actual	FY 2020 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$649,367	\$705,287	\$682,162	\$587,218	\$729,027	\$23,740	3.4%
Operating	\$124,527	\$135,130	\$161,775	\$141,085	\$150,540	\$15,410	11.4%
Capital Outlay	\$11,347	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$785,240	\$840,417	\$843,937	\$728,303	\$879,567	\$39,150	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	\$785,240	\$840,417	\$843,937	\$728,303	\$879,567	\$39,150	4.7%
Authorized Positions	10.00	10.00	10.00	10.00	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 2020 ADOPTED BUDGET HIGHLIGHTS

- The FY 2020 Adopted Budget increases local funding for the Finance Department by \$39,150 or 4.7%. The majority of this increase is due to including employee pay raises at the existing amount of \$500 + 1.5% as well as the state-mandated increase to retirement contributions (from 9.25% to 10.45% of salary). For FY 2020 Davidson County expects to keep medical / RX rates “flat” for employees with only “slight – 5.5%” increases in each of the two voluntary dental plans. The County however, expects to absorb an approximate 7% increase in group insurance for employees for the upcoming fiscal year.
- Finally, the adopted budget includes \$80K to complete the (10) program audit for FY 2020.

FY 2019 SIGNIFICANT ACCOMPLISHMENTS

- Provided information in an accurate, efficient, and timely manner.
- Received the GFOA (Government Finance Officers Association) Certificate of Achievement for Excellence in Financial Reporting Award for the FY 2018 CAFR. This represented the 32th year that we received this award.

KEY PERFORMANCE MEASURES

Measures	FY 2017 Actual	FY 2018 Actual	FY 2019 Projected	FY 2020 Projected
Pay property taxes allocated by the 15th of the following month	16th	15th	15th	15th
Post 98% of budget amendments within five working days of approval	6.5 days	7.5 days	5 days	5 days
Increase ambulance collections by 1%	1%	0%	0%	1%
Perform two internal audits of County departments	0	0	0	2

FUTURE ISSUES

- Continue to perform departmental audits with limited staff.
- Succession planning in terms of long-term staffing / leadership.

HUMAN RESOURCES

Kathy Cashion, Director

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

BUDGET SUMMARY

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Actual	FY 2020 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$859,075	\$912,392	\$989,342	\$803,198	\$844,686	(\$67,706)	-7.4%
Operating	\$92,541	\$132,290	\$170,527	\$124,328	\$164,755	\$32,465	24.5%
Capital Outlay	\$0	\$5,801	\$5,801	\$0	\$0	(\$5,801)	-100.0%
Total	\$951,616	\$1,050,483	\$1,165,670	\$927,526	\$1,009,441	(\$41,042)	-3.9%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$951,616	\$1,050,483	\$1,165,670	\$927,526	\$1,009,441	(\$41,042)	-3.9%
Authorized Positions	8.75	8.75	8.75	8.75	7.75	(1.00)	-11.4%

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 2020 ADOPTED BUDGET HIGHLIGHTS

- The FY 2020 Adopted Budget decreases local funding to the Human Resources Department by (\$41,042) or -3.9%. The FY 2020 Adopted Budget includes an employee pay increase of \$500 + 1.5% per employee as well as a 7% "employer" increase in group insurance. For FY 2020 Davidson County expects to keep medical / RX rates "flat" for employees with only "slight – 5.5%" increases in each of the two voluntary dental plans. Finally, the adopted budget includes

additional funding to cover a state-mandated increase to retirement contributions (from 9.25% to 10.45% of salary per non-law enforcement employee).

- In addition, the FY 2020 Adopted Budget eliminates one vacant Safety and Risk Assistant position and transfers the duties of that position as well as the former County Safety and Risk Manager position to two existing staff positions (HR Benefits Coordinator and Human Resources Technician II). Those positions will then be reclassified to Benefits & Risk Management as well as HR & Safety Coordinators in order to “absorb” the risk management and safety job duties within these existing staff positions. Similarly, the adopted budget reclassifies an existing Human Resources Technician I position to a Human Resources Technician II position. This position will assist with “recruitment” of employment for County government along with various other job duties. Finally, this leaves the existing vacant County Safety & Risk Manager position, which will be reclassified to a Human Resource Technician II and will largely be responsible for family benefit duties as well as the Human Resources Department front desk.
- The FY 2020 Adopted Budget continues with year two of the Piedmont Triad Regional Council 1/3 employee pay study. Results for year one are anticipated in Spring 2019. This study is planned for three consecutive years. Funds (\$200K) are included within the County Contingency for FY 2020.
- Further, the FY 2020 Adopted Budget also includes funding for maintenance related to two “new” initiatives approved by the Board of Commissioners during FY 2019. First, is recruiting and onboarding via CivicHR and the second is potential employee candidate reference checking via SkillSurvey. Both initiatives are designed to increase the “flow” of qualified employment candidates within Davidson County government.
- Lastly, the FY 2020 Adopted Budget includes (\$34K) for an upgrade to continue having support for the County’s payroll system. The current system (IBM Cognos Impromptu) which the County has used for ten years or more is no longer being supported by the current vendor. The “one-time” funds included are to upgrade the payroll system via Superion.

FY 2019 SIGNIFICANT ACCOMPLISHMENTS

- Contracted with Piedmont Triad Regional Council and began year one of three-year cycle pay and classification study.
- Implementation of new cloud-based recruiting software, CivicHR.
- Rewrite and redesign of the Personnel Resolution and corresponding policies.
- Utilization of Quest Diagnostic Services for annual and confidential employee Biometric Screenings.
- Implemented SkillSurvey, an automated cloud-based reference checking system.
- Implemented PosterGuard Protection Plan for all DCG facilities to ensure mandatory State and Federal employment law posters are in compliance.

KEY PERFORMANCE MEASURES

Measures	FY 2017 Actual	FY 2018 Actual	FY 2019 Projected	FY 2020 Projected
# of Employee Wellness Events	77	59	60	60
% of Loss Property and Casualty Insurance	19.59%	33.00%	26.00%	26.00%
Worker Compensation Recordable Injuries	59	47	45	45
% Wellness Program Participation	68%	74%	75%	75%
# of Employment Applications Processed	8,051	6,119	7,200	7,200
% of Positions Studied / Re-Classified	40%	33%	33%	33%

FUTURE ISSUES

- Redesign the Safety Program and update/publish new DCG Safety Manual and Emergency Response Manual.
- Implement CivicHR Onboarding software.
- Continue years two and three of the PTRC pay and classification study.

INFORMATION TECHNOLOGY

Joel Hartley, Director

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

BUDGET SUMMARY

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Actual	FY 2020 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$502,786	\$509,680	\$509,680	\$454,127	\$527,075	\$17,395	3.4%
Operating	\$945,464	\$846,184	\$846,534	\$806,811	\$929,572	\$83,388	9.9%
Capital Outlay	\$123,072	\$11,938	\$15,713	\$6,754	\$148,300	\$136,362	1142.3%
Total	\$1,571,322	\$1,367,802	\$1,371,927	\$1,267,692	\$1,604,947	\$237,145	17.3%
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	\$1,571,322	\$1,367,802	\$1,371,927	\$1,267,692	\$1,604,947	\$237,145	17.3%
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 2020 ADOPTED BUDGET HIGHLIGHTS

- The FY 2020 Adopted Budget increases local funding for the Information Technology Department by \$237,145 or 17.3%. A portion of the increase is due to including employee pay raises at the existing amount of \$500 + 1.5% as well as the state-mandated increase to retirement contributions (from 9.25% to 10.45% of salary). For FY 2020 Davidson County expects to keep medical / RX rates "flat" for employees with only "slight – 5.5%" increases

in each of the two voluntary dental plans. The County however, expects to absorb an approximate 7% increase in group insurance for employees for the upcoming fiscal year.

- Further, the adopted budget includes \$148K to replace backup DataDomain hardware as the current backup system (which is the primary data backup for the County) is running at 92%.
- Lastly, the adopted budget includes an additional \$36K to begin with the implementation of Duo two factor authentication. This will require county employees to use their mobile device to authenticate their network login. This is another way to evaluate network security within the county, as the Sheriff's Office currently uses a similar system and experiences good results.

FY 2019 SIGNIFICANT ACCOMPLISHMENTS

- Completed 4th year of cyber-security awareness training.
- Implemented new advanced end point protection for all desktops and laptops
- Implemented secure access for vendors that support departmental applications
- Implemented network monitoring and IPS/IDS for all public facing servers, firewalls and critical internal servers.
- Implemented 2FA for domain administrative level network accounts.
- Updated the Naviline financial system.

KEY PERFORMANCE MEASURES

Measure	FY 2017 Actual	FY 2018 Actual	FY 2019 Projected	FY 2020 Projected
IT workorder completion time	1.18 days	1.3	1.5	1.5
IT work order priorities - HOT completed same day	90%	95%	85%	85%
IT work order priorities - High completed within two days	88%	89%	90%	90%
IT work order priorities - Medium completed in one week	93%	95%	94%	93%
IT work order priorities - Low completed in 4 weeks	99%	99%	99%	98%

FUTURE ISSUES

- Continue to monitor cyber-security issues.
- Continue to plan for important county-wide hardware / software replacements.

NON-DEPARTMENTAL

Casey Smith, Assistant County Manager

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

BUDGET SUMMARY

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Actual	FY 2020 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							
Appropriated Fund Balance	\$0	\$3,052,506	\$8,128,547	\$0	\$3,655,323	\$602,817	19.7%
Charges for Service	\$618,132	\$615,510	\$615,510	\$433,999	\$611,010	(\$4,500)	-0.7%
Interest Earnings	\$916,780	\$345,000	\$345,000	\$1,626,771	\$942,425	\$597,425	173.2%
Intergovernmental	\$180,331	\$2,400	\$389,236	\$159,524	\$2,400	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$866,319	\$721,894	\$7,774,762	\$7,861,859	\$733,894	\$12,000	1.7%
Other Financing	\$634,720	\$652,819	\$652,819	\$583,319	\$367,500	(\$285,319)	-43.7%
Taxes	\$25,031,283	\$21,503,084	\$27,132,809	\$18,322,459	\$22,641,593	\$1,138,509	5.3%
Total	\$28,247,565	\$26,893,213	\$45,038,683	\$28,987,931	\$28,954,145	\$2,060,932	7.7%
Net County Funds	(\$28,247,565)	(\$26,893,213)	(\$45,038,683)	(\$28,987,931)	(\$28,954,145)	(\$2,060,932)	7.7%
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 2020 ADOPTED BUDGET HIGHLIGHTS

- The FY 2020 Adopted Budget includes an increase in overall “base” sales tax growth estimates by \$1.06M or 5.2%. In addition, the adopted budget includes \$367,500 as a transfer from County capital reserves to fund capital outlay projects listed within Support Services – Public Building’s budget for the upcoming fiscal year. Further, the adopted budget includes \$3.15M from Article 46 Sales Tax (\$0.25) proceeds to largely cover the existing debt for Oak Grove High School as well as \$3.09K from Article 44 Sales Tax proceeds. These are funds are utilized to help cover the “additional” cost of Education and Economic Development expenses.
- The adopted budget includes \$428K of Alcoholic Beverage Tax revenue.

- The adopted budget increases interest earning revenue estimates to better align the budget with anticipated actual revenue received.
- Finally, the adopted budget increases the use of county fund balance as a source of funds to balance the budget equal to \$3.65M (\$602K above the FY 2019 Adopted Budget).

MATCHING GRANT FUNDS & P.A.R.T

Don Truell, Chairman

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

BUDGET SUMMARY

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Actual	FY 2020 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$119,455	\$0	\$0	\$95,124	\$130,000	\$130,000	0.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$119,455	\$0	\$0	\$95,124	\$130,000	\$130,000	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	\$120,662	\$0	\$0	\$109,113	\$130,000	\$130,000	0.0%
Total	\$120,662	\$0	\$0	\$109,113	\$130,000	\$130,000	0.0%
Net County Funds	(\$1,206)	\$0	\$0	(\$13,990)	\$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 in the past provided matching funds for specific grants and contributions to P.A.R.T.

REGISTER OF DEEDS

Michael Horne, Register of Deeds

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

BUDGET SUMMARY

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Actual	FY 2020 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$406,120	\$415,102	\$405,102	\$351,463	\$416,773	\$1,671	0.4%
Operating	\$67,134	\$83,672	\$112,073	\$93,967	\$75,187	(\$8,485)	-10.1%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$473,254	\$498,774	\$517,175	\$445,430	\$491,960	(\$6,814)	-1.4%
Revenues							
Charges for Service	\$817,558	\$810,102	\$828,503	\$1,981,485	\$759,150	(\$50,952)	-6.3%
Remittance to State	(\$80,706)	(\$85,775)	(\$85,775)	(\$63,771)	(\$83,700)	\$2,075	-2.4%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$1,265,493	\$900,000	\$900,000	\$0	\$1,000,000	\$100,000	11.1%
Remittance to State	(\$679,017)	(\$607,000)	(\$607,000)	(\$569,939)	(\$679,250)	(\$72,250)	11.9%
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	\$1,323,328	\$1,017,327	\$1,035,728	\$1,347,775	\$996,200	(\$21,127)	-2.1%
Net County Funds	(\$850,074)	(\$518,553)	(\$518,553)	(\$902,345)	(\$504,240)	\$14,313	-2.8%
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.

Our goal is to provide professional, efficient and friendly customer service that exceeds the expectations of the public. This office is continually looking for new and better ways to serve customers. We strive to be the role model for all Register of Deeds offices across the state.

FY 2020 ADOPTED BUDGET HIGHLIGHTS

- The FY 2020 Adopted Budget decreases overall expenses for the Register of Deeds by (\$6,814) or -1.4%. The majority of this increase is due to including employee pay raises at the existing amount of \$500 + 1.5% as well as the state-mandated increase to retirement contributions (from 9.25% to 10.45% of salary). For FY 2020 Davidson County expects to

keep medical / RX rates “flat” for employees with only “slight – 5.5%” increases in each of the two voluntary dental plans. The County however, expects to absorb an approximate 7% increase in group insurance for employees for the upcoming fiscal year.

FY 2019 SIGNIFICANT ACCOMPLISHMENTS

- Provided convenient, short-term parking for customers.
- Offered bilingual accommodations.
- Continued upgrading document storage upgrade.
- Developed and implemented new Register of Deeds logo.

KEY PERFORMANCE MEASURES

Measures	FY 2017 Actual	FY 2018 Actual	FY 2019 Projected	FY 2020 Projected
Administrative Notice (Corrections)	19	10	7	7
Marriage Licenses Issued	1,002	893	880	880
Births Recorded	1,082	984	950	960
Deaths Recorded	1,378	1,370	1,370	1,370
Notary Oaths	579	566	560	570
Military Discharges	7	11	10	10
Real Estate Documents Recorded	24,020	22,361	22,300	23,000

FUTURE ISSUES

- Continued efforts to digitize records.
- Smooth transition to new Tax Amendment.
- Transition to new software.
- Training of three new staff members.

SUPPORT SERVICES

Dwayne Childress, Director

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

BUDGET SUMMARY

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Actual	FY 2020 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$1,000,698	\$1,118,130	\$1,118,130	\$876,464	\$1,120,082	\$1,952	0.2%
Operating	\$2,489,389	\$2,353,248	\$2,403,681	\$2,025,379	\$2,343,986	(\$9,262)	-0.4%
Capital Outlay	\$697,259	\$649,323	\$1,110,192	\$807,095	\$376,026	(\$273,297)	-42.1%
Total	\$4,187,346	\$4,120,701	\$4,632,003	\$3,708,937	\$3,840,094	(\$280,607)	-6.8%
Revenues							
Charges for Service	\$313	\$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	\$313	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$4,187,033	\$4,120,701	\$4,632,003	\$3,708,937	\$3,840,094	(\$280,607)	-6.8%
Authorized Positions	19.00	19.00	19.00	19.00	19.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The Support Services Team includes Purchasing, Public Works and Sewer. The Purchasing and Public Works Departments provide services to meet the internal needs of other county departments through purchasing assistance, printing services, courier mail service, building maintenance and construction. Our mission is to apply the highest standards of excellence and expand our list of satisfied customers. The department achieves this goal by maintaining high quality standards in materials and workmanship while keeping costs low. Our Sewer Department maintains the county's sewer infrastructure to insure quality performance and meet all local, state and federal regulations.

FY 2020 ADOPTED BUDGET HIGHLIGHTS

- The FY 2020 Adopted Budget decreases local funding for the Support Services Department by (\$280,607) or -6.8%. Majority of the decrease is due to requiring "less" appropriation from County Capital Reserve for General Fund capital project during FY 2020.

- Majority of this increase is due to including employee pay raises at the existing amount of \$500 + 1.5% as well as the state-mandated increase to retirement contributions (from 9.25% to 10.45% of salary). For FY 2020 Davidson County expects to keep medical / RX rates “flat” for employees with only “slight – 5.5%” increases in each of the two voluntary dental plans. The County however, expects to absorb an approximate 7% increase in group insurance for employees for the upcoming fiscal year.
- Lastly, the adopted budget includes \$8,526 for replacement of (4) out-of-warranty toughbooks / desktop computers. The adopted budget also includes \$367,500 in capital outlay projects (which will be completed during FY 2020) as listed below.

FY 2019 - 2020 Support Services - Capital Outlay

Division	Type	Item	Quantity	Cost Per Item	Total Amount Adopted
Public Buildings	EQUIPMENT	Replace (3) Toughbook Computers (Out-of-Warranty)	3	\$ 2,500	\$ 7,500
		Update HVAC Fleet	1	\$ 30,000	\$ 30,000
		Roof Repair Fleet	1	\$ 20,000	\$ 20,000
		Emergency power for the "rest" of the Sheriff's Office (Stops Periodic "Blackouts")	1	\$ 20,000	\$ 20,000
		Thomasville Library Roof Replacement	1	\$ 80,000	\$ 80,000
		CNG Station Rebuild - Phase 2	1	\$ 15,000	\$ 15,000
	OTHER IMPROVEMENTS	Replace Intellipack HVAC Unit at Courthouse (1 of 4) (All 20 Years Old)	1	\$ 130,000	\$ 130,000
		Emergency power to Denton EMS Base & Rewire	1	\$ 20,000	\$ 20,000
		Automatic Door for Tyro Library ADA Compliance	1	\$ 15,000	\$ 15,000
		Repair West Campus Parking Lot	1	\$ 15,000	\$ 15,000
		Repair Lexington EMS Base Driveway	1	\$ 10,000	\$ 10,000
		Courthouse Chairs - Phase 2	1	\$ 12,500	\$ 12,500
Purchasing	EQUIPMENT	Replace (1) Desktop Computer (Out of Warranty)	1	\$ 1,026	\$ 1,026
Total			15	\$ 25,068	\$376,026

FY 2019 SIGNIFICANT ACCOMPLISHMENTS

- Replaced carpet at Tax Office and Gray Building.

- Replaced Chairs at Courthouse.
- Lexington Library exterior repairs completed.
- Replaced signs at Colonial Drive Building.
- Completed Governmental Center exterior repairs.
- Renovated CNG system.
- Replaced North Davidson Library sidewalk.
- Projected completion of Willie M Home and West Campus renovation by end of fiscal year.
- Completed construction of Denton Communications Tower.
- Projected completion of Tyro & Thomasville Communication Towers by end of fiscal year.

KEY PERFORMANCE MEASURES

Performance Measures	FY 2017 Actual	FY 2018 Actual	FY 2019 Projected	FY 2020 Projected
90% of All Print Jobs Completed and Ready to Ship to All Internal Customers Within (8) Hours	100%	100.00%	100%	100%
Average Cost of Labor Less than (\$75) Per Work Order	\$66	\$80	\$53	\$53
Average of less than 4 hours per work order	2.72	1.89	1.74	1.74
20% More Internally Generated Work Orders than Customer Generated Work Orders	18%	21%	21%	21%

FUTURE ISSUES

- EMS Bases polish concrete bay floors.
- Install Gutters at West Campus.
- Thomasville Library Roof Replacement.

TAX ASSESSOR

Jerry Ward, Tax Administrator

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

BUDGET SUMMARY

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Actual	FY 2020 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$1,828,551	\$2,067,276	\$2,022,020	\$1,559,291	\$1,956,457	(\$110,819)	-5.4%
Operating	\$660,822	\$750,179	\$780,712	\$565,411	\$758,620	\$8,441	1.1%
Capital Outlay	\$58,867	\$28,923	\$101,827	\$59,772	\$0	(\$28,923)	-100.0%
Total	\$2,548,240	\$2,846,378	\$2,904,559	\$2,184,473	\$2,715,077	(\$131,301)	-4.6%
Revenues							
Charges for Service	\$52,002	\$49,200	\$49,200	\$65,823	\$47,200	(\$2,000)	-4.1%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$190,023	\$180,000	\$180,000	\$198,355	\$185,000	\$5,000	2.8%
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	\$76,392,561	\$74,455,646	\$74,455,646	\$75,013,903	\$75,317,806	\$862,160	1.2%
Total	\$76,634,586	\$74,684,846	\$74,684,846	\$75,278,081	\$75,550,006	\$865,160	1.2%
Net County Funds	(\$74,086,346)	(\$71,838,468)	(\$71,780,287)	(\$73,093,608)	(\$72,834,929)	(\$996,461)	1.4%
Authorized Positions	34.40	34.40	34.40	34.40	34.40	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

To list and assess all Real, Business and Personal Property at its Fair Market Value. To collect all property taxes due to Davidson County, the municipalities, schools, and fire districts. To perform our duties of assessing and collecting Property Taxes in a Fair and Equitable manner.

FY 2020 ADOPTED BUDGET HIGHLIGHTS

- The FY 2020 Adopted Budget decreases overall expenses for the Tax Department by (\$131,301) or -4.6%. The decrease is due to a higher budgeted "personnel vacancy rate" in place for the upcoming fiscal year. Further, the adopted budget includes an additional \$725K or 1.0% related to growth from Current Year Property Tax Collections.
- Although the overall personnel budget is decreasing, the FY 2020 Adopted Budget includes employee pay raises at the existing amount of \$500 + 1.5% as well as the state-mandated increase to retirement contributions (from 9.25% to 10.45% of salary). For FY 2020 Davidson County expects to keep medical / RX rates "flat" for employees with only "slight – 5.5%" increases in each of the two voluntary dental plans. The County however, expects to

absorb an approximate 7% increase in group insurance for employees for the upcoming fiscal year.

- Lastly, the adopted budget includes three changes to personnel:
 - ✓ Change the existing ADMINISTRATIVE ASSISTANT / COLLECTION SUPERVISOR from a grade 68 to 69. This position functions as both a tax Collection Supervisor and provides administrative support for the Tax Assessor. This includes creation of the annual department budget as well as all other administrative duties.
 - ✓ Change a current Real Property Assistant (Grade 58) to an Appraiser I (Grade 65). This change is needed to ensure enough appraisal staff are hired and trained before the upcoming county-wide property revaluation coming in FY 2023. Currently, there are (8) staff member performing property appraisals (13,000 parcels per staff member). The NC Department of Revenue recommends 11K-12K.
 - ✓ Change the current Assistant Tax Administrator (72), Appraisal & Revaluation Supervisor (71) and Deputy Collections Manager (70) to Division Manager (72) positions. The change will only require a “slight” change in the budget (\$6K) and will provide the department with much needed supervisors to assist the Tax Administrator operate the day-to-day operations, as currently the department operates with only the Tax Administrator and Assistant Tax Administrator directly supervising line staff. This change will allow for the three supervisors to equally divide the supervision duties accordingly.

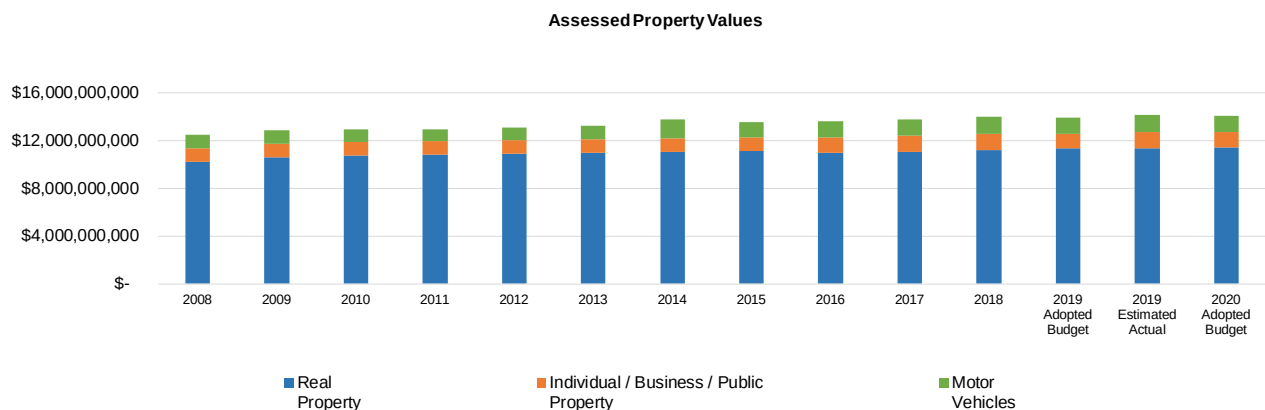
FY 2019 SIGNIFICANT ACCOMPLISHMENTS

- With the help of the tax attorney, collected additional delinquent taxes and completed additional foreclosures. These delinquent foreclosures are also having an impact on collecting Current Year taxes.
- With PBB funds the department has replaced:
 - ✓ All carpeting in the Tax Department;
 - ✓ 24 computers and 72 monitors;
 - ✓ Two worn out and inadequate vehicles.
- To date the department has collected approximately \$700,000 delinquent tax dollars through foreclosure proceedings since July 1, 2019.
- Tax Certification was implemented to collect delinquent taxes and prevent a delinquent tax burden from being transferred to unknowing taxpayers.
- Collection Rates are improving even though the department has been short staffed.

KEY PERFORMANCE MEASURES

Measures	FY 2017 Actual	FY 2018 Actual	FY 2019 Projected	FY 2020 Projected
Prior Year Delinquent Collections vs. Current	1.65%	1.39%	1.24%	1.27%
Total Collections %	97.03%	97.10%	97.15%	97.20%
Releases	0.25%	0.21%	0.24%	0.22%

Fiscal Year	Tax Rate	Real Property	Individual / Business / Public Property	Motor Vehicles	Total	\$ Change	% Change
2008	\$ 0.54	\$ 10,186,197,400	\$ 1,130,264,565	\$ 1,172,035,633	\$ 12,488,497,598	\$ -	0.00%
2009	\$ 0.54	\$ 10,539,366,996	\$ 1,188,464,124	\$ 1,139,990,926	\$ 12,867,822,046	\$ 379,324,448	3.04%
2010	\$ 0.54	\$ 10,705,278,310	\$ 1,159,390,264	\$ 1,066,520,996	\$ 12,931,189,570	\$ 63,367,524	0.49%
2011	\$ 0.54	\$ 10,813,916,630	\$ 1,098,261,895	\$ 1,035,675,555	\$ 12,947,854,080	\$ 16,664,510	0.13%
2012	\$ 0.54	\$ 10,907,215,885	\$ 1,106,489,904	\$ 1,076,760,000	\$ 13,090,465,789	\$ 142,611,709	1.10%
2013	\$ 0.54	\$ 10,937,949,307	\$ 1,150,457,537	\$ 1,140,013,889	\$ 13,228,420,733	\$ 137,954,944	1.05%
2014	\$ 0.54	\$ 11,010,529,658	\$ 1,169,818,413	\$ 1,548,177,407	\$ 13,728,525,478	\$ 500,104,745	3.78%
2015	\$ 0.54	\$ 11,075,289,751	\$ 1,180,099,692	\$ 1,262,548,519	\$ 13,517,937,962	\$ (210,587,516)	-1.53%
2016	\$ 0.54	\$ 10,985,234,859	\$ 1,274,470,882	\$ 1,319,261,111	\$ 13,578,966,852	\$ 61,028,890	0.45%
2017	\$ 0.54	\$ 11,042,109,445	\$ 1,339,604,704	\$ 1,385,044,444	\$ 13,766,758,593	\$ 187,791,741	1.38%
2018	\$ 0.54	\$ 11,195,009,577	\$ 1,342,326,534	\$ 1,405,318,519	\$ 13,942,654,630	\$ 175,896,037	1.28%
2019 Adopted Budget	\$ 0.54	\$ 11,291,649,505	\$ 1,262,055,117	\$ 1,321,239,628	\$ 13,874,944,250	\$ (67,710,380)	-0.49%
2019 Estimated Actual	\$ 0.54	\$ 11,334,947,197	\$ 1,359,105,616	\$ 1,422,885,000	\$ 14,116,937,813	\$ 174,283,183	1.25%
2020 Adopted Budget	\$ 0.54	\$ 11,404,565,890	\$ 1,274,675,668	\$ 1,334,452,024	\$ 14,013,693,583	\$ (103,244,230)	-0.73%
Total		\$153,429,260,410	\$ 17,035,484,915	\$ 17,629,923,652	\$ 188,094,668,976	\$1,457,485,605	12.21%
Average Growth Per Year						\$ 122,663,632	1.07%



FUTURE ISSUES

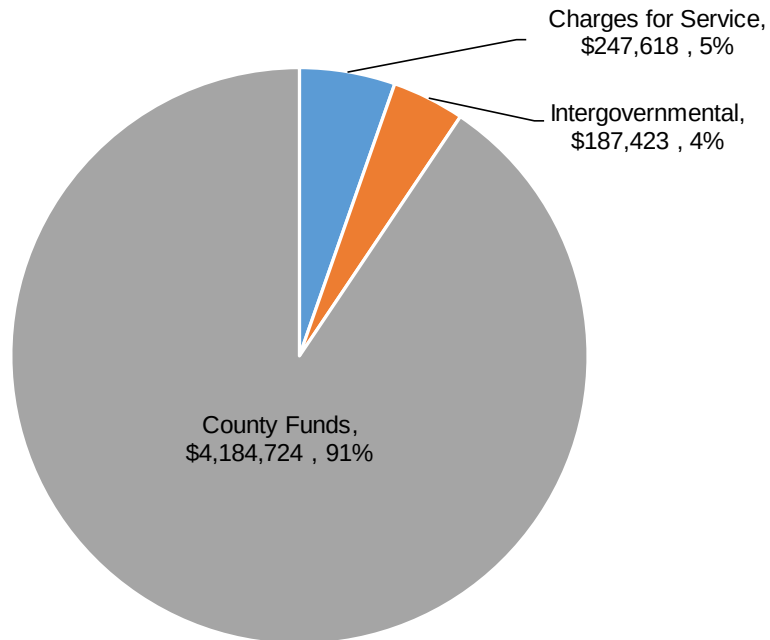
- One of the issues the County has to address is the possibility of the state passing a law requiring all counties to conduct four-year revaluation (rather than eight year). Revaluations are very expensive and to do this in half the time will directly impact the budget. Appraisal staff has to be prepared for this by keeping sales ratio analysis up to date, accompanied by accurate market value assessments and constant review of all parcels and improvements.

Culture & Recreation Summary

Department	vs. Adopted					
	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Amended Budget	FY 2020 Adopted Budget	\$ Change	% Change
Contributions - Tourism	\$ 58,900	\$ 73,360	\$ 73,360	\$ 70,360	\$ (3,000)	-4.1%
Library	\$ 3,323,889	\$ 3,624,470	\$ 3,663,920	\$ 3,566,530	\$ (57,940)	-1.6%
Recreation	\$ 926,212	\$ 961,994	\$ 1,003,724	\$ 982,875	\$ 20,881	2.2%
Grand Total	\$ 4,309,001	\$ 4,659,824	\$ 4,741,004	\$ 4,619,765	\$ (40,059)	-0.9%
Total Revenue	\$ 442,275	\$ 580,807	\$ 642,162	\$ 435,041	\$ (145,766)	-25.1%
County Funds	\$ 3,866,726	\$ 4,079,017	\$ 4,098,842	\$ 4,184,724	\$ 105,707	2.6%

FY 2020 Culture & Recreation Revenues

Total = \$435,041



CONTRIBUTIONS – CULTURE & RECREATION

Casey Smith, Assistant County Manager

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

BUDGET SUMMARY

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Actual	FY 2020 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$58,900	\$73,360	\$73,360	\$73,360	\$70,360	(\$3,000)	-4.1%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$58,900	\$73,360	\$73,360	\$73,360	\$70,360	(\$3,000)	-4.1%
Revenues							
Appropriated Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$58,900	\$73,360	\$73,360	\$73,360	\$70,360	(\$3,000)	-4.1%
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 2020 ADOPTED BUDGET HIGHLIGHTS

- The FY 2020 Adopted Budget decreases local funding toward Contribution for Culture and Recreation by (\$3,000) or -4.1%. These funds are for the county's contract tourism agency TRIP and the decrease is for the removal of funds for a "one-time" computer purchase from FY 2019.

Contribution Summary

						Requested	Adopted
Functional Area	Agency	FY 2019 Adopted	FY 2019 Amended	FY 2020 Requested	FY 2020 Adopted	\$ Change vs. Adopted	\$ Change vs. Adopted
Culture and Recreation	TOURISM	\$ 73,360	\$ 73,360	\$ 71,560	\$ 70,360	\$ (1,800)	\$ (3,000)
Culture and Recreation Total		\$ 73,360	\$ 73,360	\$ 71,560	\$ 70,360	\$ (1,800)	\$ (3,000)
Economic Development	CHAMBER OF COMM - LEXINGTON	\$ 9,750	\$ 9,750	\$ 12,000	\$ 9,750	\$ 2,250	\$ -
	CHAMBER OF COMM - THOMASVILLE	\$ 9,750	\$ 9,750	\$ 9,750	\$ 9,750	\$ -	\$ -
	CHAMBER OF COMM - NORH DAVIDSON	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	\$ -
	PACE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ECONOMIC DEV COMMISSION	\$248,000	\$ 248,000	\$ 260,000	\$248,000	\$ 12,000	\$ -
	FORESTER	\$104,554	\$ 104,554	\$ 88,000	\$ 88,000	\$ (16,554)	\$ (16,554)
	UPTOWN LEXINGTON, INC.	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ -
Economic Development Total		\$380,054	\$ 380,054	\$ 397,750	\$363,500	\$ 17,696	\$ (16,554)
Human Service Organization	FAMILY SERVICES - GRANT	\$ 85,730	\$ 301,732	\$ 85,730	\$ 88,733	\$ -	\$ 3,003
	LIFE CENTER - GRANT	\$ 96,726	\$ 96,726	\$ 96,726	\$ 96,726	\$ -	\$ -
Human Service Organization Total		\$182,456	\$ 398,458	\$ 182,456	\$185,459	\$ -	\$ 3,003
Public Safety Organization	JUV CRIME PREVENTION	\$ 2,500	\$ 167,673	\$ 2,500	\$ 2,500	\$ -	\$ -
	NATIONAL GUARD LEXINGTON	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ -
	NATIONAL GUARD THOMASVILLE	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ -
	RESCUE SQUAD DAV CTY	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ -
	RESCUE SQUAD LIFE SUPPORT	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ (25,000)	\$ (25,000)
	RESCUE SQUAD THOMASVILLE	\$ 22,000	\$ 22,000	\$ 40,000	\$ 22,000	\$ 18,000	\$ -
Public Safety Organization Total		\$102,500	\$ 267,673	\$ 95,500	\$ 77,500	\$ (7,000)	\$ (25,000)
Grand Total		\$738,370	\$1,119,545	\$ 747,266	\$696,819	\$ 8,896	\$ (41,551)

LIBRARY - MUSEUM

Sheila Killebrew, Director

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

BUDGET SUMMARY

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Actual	FY 2020 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$2,669,352	\$2,811,215	\$2,786,176	\$2,421,042	\$2,917,977	\$106,762	3.8%
Operating	\$615,253	\$612,775	\$665,264	\$496,601	\$621,829	\$9,054	1.5%
Capital Outlay	\$39,285	\$200,480	\$212,480	\$73,479	\$26,724	(\$173,756)	-86.7%
Total	\$3,323,889	\$3,624,470	\$3,663,920	\$2,991,122	\$3,566,530	(\$57,940)	-1.6%
Revenues							
Charges for Service	\$86,834	\$144,102	\$167,510	\$96,299	\$90,000	(\$54,102)	-37.5%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$192,367	\$280,000	\$296,042	\$198,223	\$187,423	(\$92,577)	-33.1%
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	\$279,201	\$424,102	\$463,552	\$294,522	\$277,423	(\$146,679)	-34.6%
Net County Funds	\$3,044,688	\$3,200,368	\$3,200,368	\$2,696,600	\$3,289,107	\$88,739	2.8%
Authorized Positions	49.00	49.00	49.00	49.00	49.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The Library's mission is to provide comprehensive resources and services in support of the research, teaching, and learning needs of the citizens of Davidson County. The libraries and museum will serve as centers of enrichment, reliable information, will support educational, civic and cultural activities within the community. The Library Department includes both library services as well as the museum.

FY 2020 ADOPTED BUDGET HIGHLIGHTS

- The FY 2020 Adopted Budget increases local funding for the Library Department by \$88,739 or 2.8%. The majority of this increase is due to including employee pay raises at the existing amount of \$500 + 1.5% as well as the state-mandated increase to retirement contributions (from 9.25% to 10.45% of salary). For FY 2020 Davidson County expects to keep medical / RX rates "flat" for employees with only "slight – 5.5%" increases in each of

the two voluntary dental plans. The County however, expects to absorb an approximate 7% increase in group insurance for employees for the upcoming fiscal year.

- The adopted budget includes \$12K for replacement of (11) out-of-warranty desktop / laptops as well as \$13K for replacement of a ten year old microfilm digital reader / printer at the Lexington Library and a 3D people counter for Thomasville Library. Since 2010 the microfilm reader / printer has been used by nearly 1,700 users and processed over 5,000 rolls of microfilm. Parts for these old machines are no longer available which makes repairs very difficult. The current people counter is no longer accurately counting the number of patrons entering the Thomasville Library. This new device will provide a more accurate representation of the patrons utilizing the library.
- Lastly, the adopted budget includes funds to purchase a laptop for the Museum to be utilized at conferences, staff trainings / programming and for future internship opportunities within the division.

FY 2019 SIGNIFICANT ACCOMPLISHMENTS

- Received LSTA grant for \$100,000, which with money from a bequest to the Davidson County Library Foundation is being used to purchase a new bookmobile from Matthews Specialty Vehicles in Greensboro. Delivery of the bookmobile has now been postponed to July, because of problems in procuring components.
- All libraries and the museum saw an increase in diverse programs offered drawing new users into the libraries as well as additional outreach programs to seniors, adults, teens, and children. Programs included one-time programs such as bigfoot investigators.
- This fiscal year, in January 2019, all three-school systems: Lexington City, Davidson County, and Thomasville City offer *StudentAccess* cards based on school IDs to use as if they were library cards. The numbers have been added to the Library's NC Cardinal Integrated Library System. The program has led to an increased presence of the libraries in the schools offering more digital and virtual materials and programs on an expanded basis.
- Added security cameras to the North Davidson Library and replaced outdated cameras at the Historical Museum.
- Library Director Ruth Ann Copley retired at the end of February 2019 after 40 years of service and almost 15 years as Director. Sheila Killebrew became the Library Director on March 1, 2019.

KEY PERFORMANCE MEASURES

Measures	FY 2017 Actual	FY 2018 Actual	FY 2019 Projected	FY 2020 Projected
Number of Requested Items (In Print) Processed & Available to Public Quarterly	98%	98%	100%	100%
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

- Security for patrons and staff are becoming a greater issue not only at the Lexington Library, which is located in the highest crime area of Davidson County, but for other locations as well.
- All libraries are facing staffing challenges and the need for expansion and renovation of their spaces. Completing the renovation and expansion of the Lexington Library next year with the assistance of Support Services is expected by the end of next fiscal year.

PARKS & RECREATION

Thomas Marshburn, Director

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

BUDGET SUMMARY

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Actual	FY 2020 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$522,927	\$524,080	\$514,660	\$440,422	\$531,185	\$7,105	1.4%
Operating	\$241,671	\$262,807	\$270,052	\$238,144	\$267,910	\$5,103	1.9%
Capital Outlay	\$11,684	\$23,400	\$45,400	\$23,172	\$38,578	\$15,178	64.9%
Total	\$776,281	\$810,287	\$830,112	\$701,738	\$837,673	\$27,386	3.4%
Revenues							
Charges for Service	\$40,261	\$35,000	\$35,000	\$41,332	\$40,150	\$5,150	14.7%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$40,261	\$35,000	\$35,000	\$41,332	\$40,150	\$5,150	14.7%
Net County Funds	\$736,020	\$775,287	\$795,112	\$660,406	\$797,523	\$22,236	2.9%
Authorized Positions	8.00	9.00	9.00	9.00	9.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

To improve the quality of life to the citizens of Davidson County by advocating and promoting parks, athletics activities, non-athletic recreation activities, and opportunities for leisure time activities at county parks.

FY 2020 ADOPTED BUDGET HIGHLIGHTS

- The FY 2020 Adopted Budget increases local funding for the Parks & Recreation Department by \$22,236 or 2.9%. The majority of this increase is due to including employee pay raises at the existing amount of \$500 + 1.5% as well as the state-mandated increase to retirement contributions (from 9.25% to 10.45% of salary). For FY 2020 Davidson County expects to keep medical / RX rates "flat" for employees with only "slight – 5.5%" increases in each of the two voluntary dental plans. The County however, expects to absorb an approximate 7% increase in group insurance for employees for the upcoming fiscal year.

- Lastly, the adopted budget includes \$38K within capital outlay for the following items:
 - ✓ Four out-of-warranty desktop / laptop computers = \$4,289
 - ✓ Replacement tractor (re-sell old tractor via GovDeals) = \$22K
(Minus the re-sell of \$12K the net county cost = \$10K)
 - ✓ General Parks Improvements = \$12K

FY 2019 SIGNIFICANT ACCOMPLISHMENTS

- Received grants for River Park at Wilcox Bridge.
- Purchased additional land at Hughes Park and Fork York Wilcox Bridge.
- Upgraded restrooms at Bombay Park.
- Installed volleyball courts at Bombay Park.
- Installed Security Camera at Wilcox Bridge.
- Upgraded Basketball courts at Bombay Park.
- Built primitive playground at Boone's Cave Park.

KEY PERFORMANCE MEASURES

Measures	FY 2017 Actual	FY 2018 Actual	FY 2019 Projected	FY 2020 Projected
Volleyball Program Participants	248	265	280	290
Cross Country Meeting Participants	582	597	560	550
Visitors to Boone's Cave	44,223	34,620	35,000	35,200
Volunteer Coaches for Sport Athletic Programs	476	507	520	530
Athletics Participants	1,939	1,650	1,700	1,750
Total Citizens Using County Parks	548,975	732,502	735,250	740,500

FUTURE ISSUES

- Ensuring adequate staffing and facilities to keep pace with increased service usage.

PARKS & RECREATION – LAKE-THOM-A-LEX

Thomas Marshburn, Director

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

BUDGET SUMMARY

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Actual	FY 2020 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$116,769	\$100,505	\$100,505	\$77,687	\$102,983	\$2,478	2.5%
Operating	\$33,161	\$37,002	\$37,002	\$22,144	\$42,219	\$5,217	14.1%
Capital Outlay	\$0	\$14,200	\$36,105	\$10,051	\$0	(\$14,200)	-100.0%
Total	\$149,930	\$151,707	\$173,612	\$109,882	\$145,202	(\$6,505)	-4.3%
Revenues							
Charges for Service	\$122,813	\$121,705	\$143,610	\$112,876	\$117,468	(\$4,237)	-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	\$122,813	\$121,705	\$143,610	\$112,876	\$117,468	(\$4,237)	-3.5%
Net County Funds	\$27,117	\$30,002	\$30,002	(\$2,994)	\$27,734	(\$2,268)	-7.6%
Authorized Positions	1.00	1.00	1.00	1.00	1.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

To improve the quality of life to the citizens of Davidson County by advocating and promoting parks and environmental awareness. Including opportunities for leisure time activities at the lake.

FY 2020 ADOPTED BUDGET HIGHLIGHTS

- The FY 2020 Adopted Budget decreases local funding for Lake Thom-A-Lex by (\$2,268) or -7.6%. The decrease is due to the removal of “one-time” capital outlay that was approved for FY 2019. The decrease is offset by an increase due to including employee pay raises at the existing amount of \$500 + 1.5% as well as the state-mandated increase to retirement contributions (from 9.25% to 10.45% of salary). For FY 2020 Davidson County expects to keep medical / RX rates “flat” for employees with only

“slight – 5.5%” increases in each of the two voluntary dental plans. The County however, expects to absorb an approximate 7% increase in group insurance for employees for the upcoming fiscal year.

FY 2019 SIGNIFICANT ACCOMPLISHMENTS

- Nature educational trail.
- Completed a fishing trail.
- Renovated Bait Shop.
- Purchased new Kubota utility vehicle.

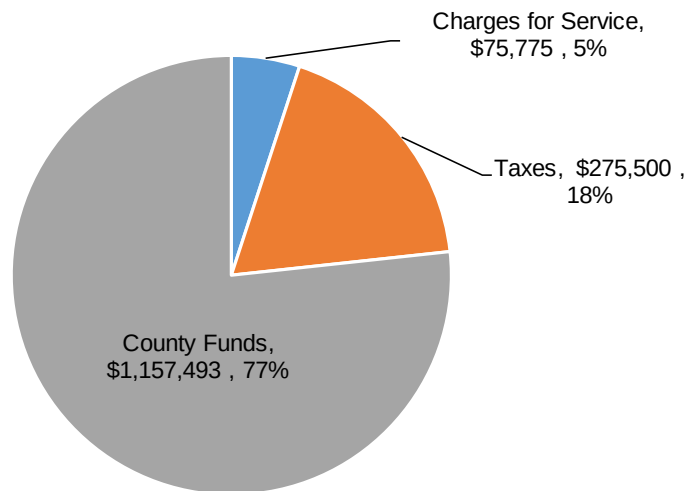
FUTURE ISSUES

- Ensuring adequate staffing and facilities to keep pace with increase service usage.

Economic & Physical Development Summary

Department	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Amended Budget	FY 2020 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Contributions - Economic Development	\$ 371,875	\$ 380,054	\$ 380,054	\$ 363,500	\$ (16,554)	-4.4%
Cooperative Extension	\$ 265,380	\$ 252,783	\$ 295,755	\$ 261,815	\$ 9,032	3.6%
Geographical Information Systems	\$ 201,744	\$ 234,256	\$ 240,256	\$ 210,819	\$ (23,437)	-10.0%
Operating Transfers - JTEC and Eco. Dev. Res.	\$3,164,450	\$1,097,081	\$ 9,872,783	\$ 144,220	\$ (952,861)	-86.9%
Planning	\$ 505,045	\$ 516,850	\$ 516,850	\$ 528,414	\$ 11,564	2.2%
Grand Total	\$4,508,494	\$2,481,024	\$11,305,698	\$1,508,768	\$ (972,256)	-39.2%
Total Revenue	\$ 408,314	\$1,269,934	\$ 1,282,434	\$ 351,275	\$ (918,659)	-72.3%
County Funds	\$4,100,180	\$1,211,090	\$10,023,264	\$1,157,493	\$ (53,597)	-4.4%

FY 2020 Economic and Physical Development Revenues Total = \$351,275



CONTRIBUTIONS – ECONOMIC & PHYSICAL DEVELOPMENT

Casey Smith, Assistant County Manager

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

BUDGET SUMMARY

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Actual	FY 2020 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$371,875	\$380,054	\$380,054	\$364,228	\$363,500	(\$16,554)	-4.4%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$371,875	\$380,054	\$380,054	\$364,228	\$363,500	(\$16,554)	-4.4%
Revenues							
Appropriated Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$301,600	\$248,000	\$248,000	\$202,420	\$275,500	\$27,500	11.1%
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	\$301,600	\$248,000	\$248,000	\$202,420	\$275,500	\$27,500	11.1%
Net County Funds	\$70,275	\$132,054	\$132,054	\$161,808	\$88,000	(\$44,054)	-33.4%
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 2020 ADOPTED BUDGET HIGHLIGHTS

- The FY 2020 Adopted Budget decreases local funding for Contributions related to Economic & Physical Development by (\$44,054) or -33.4%. The decrease is related to reducing the Forester appropriation by the truck purchase from FY 2019. The adopted budget offsets the county's contribution to EDC and all three Chambers of Commerce (\$276K) with Article 44 Sales Tax proceeds.

Contribution Summary

						Requested	Adopted
Functional Area	Agency	FY 2019 Adopted	FY 2019 Amended	FY 2020 Requested	FY 2020 Adopted	\$ Change vs. Adopted	\$ Change vs. Adopted
Culture and Recreation	TOURISM	\$ 73,360	\$ 73,360	\$ 71,560	\$ 70,360	\$ (1,800)	\$ (3,000)
Culture and Recreation Total		\$ 73,360	\$ 73,360	\$ 71,560	\$ 70,360	\$ (1,800)	\$ (3,000)
Economic Development	CHAMBER OF COMM - LEXINGTON	\$ 9,750	\$ 9,750	\$ 12,000	\$ 9,750	\$ 2,250	\$ -
	CHAMBER OF COMM - THOMASVILLE	\$ 9,750	\$ 9,750	\$ 9,750	\$ 9,750	\$ -	\$ -
	CHAMBER OF COMM - NORH DAVIDSON	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	\$ -
	PACE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ECONOMIC DEV COMMISSION	\$248,000	\$ 248,000	\$ 260,000	\$248,000	\$ 12,000	\$ -
	FORESTER	\$104,554	\$ 104,554	\$ 88,000	\$ 88,000	\$ (16,554)	\$ (16,554)
	UPTOWN LEXINGTON, INC.	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ -
Economic Development Total		\$380,054	\$ 380,054	\$ 397,750	\$363,500	\$ 17,696	\$ (16,554)
Human Service Organization	FAMILY SERVICES - GRANT	\$ 85,730	\$ 301,732	\$ 85,730	\$ 88,733	\$ -	\$ 3,003
	LIFE CENTER - GRANT	\$ 96,726	\$ 96,726	\$ 96,726	\$ 96,726	\$ -	\$ -
Human Service Organization Total		\$182,456	\$ 398,458	\$ 182,456	\$185,459	\$ -	\$ 3,003
Public Safety Organization	JUV CRIME PREVENTION	\$ 2,500	\$ 167,673	\$ 2,500	\$ 2,500	\$ -	\$ -
	NATIONAL GUARD LEXINGTON	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ -
	NATIONAL GUARD THOMASVILLE	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ -
	RESCUE SQUAD DAV CTY	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ -
	RESCUE SQUAD LIFE SUPPORT	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ (25,000)	\$ (25,000)
	RESCUE SQUAD THOMASVILLE	\$ 22,000	\$ 22,000	\$ 40,000	\$ 22,000	\$ 18,000	\$ -
Public Safety Organization Total		\$102,500	\$ 267,673	\$ 95,500	\$ 77,500	\$ (7,000)	\$ (25,000)
Grand Total		\$738,370	\$1,119,545	\$ 747,266	\$696,819	\$ 8,896	\$ (41,551)

COOPERATIVE EXTENSION

Troy Coggins, Director

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

BUDGET SUMMARY

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Actual	FY 2020 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$265,380	\$252,783	\$295,755	\$248,291	\$259,365	\$6,582	2.6%
Capital Outlay	\$0	\$0	\$0	\$0	\$2,450	\$2,450	0.0%
Total	\$265,380	\$252,783	\$295,755	\$248,291	\$261,815	\$9,032	3.6%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$14,510	\$0	\$4,620	\$13,505	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$22,438	\$0	\$7,880	\$20,170	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$36,947	\$0	\$12,500	\$33,675	\$0	\$0	0.0%
Net County Funds	\$228,433	\$252,783	\$283,255	\$214,615	\$261,815	\$9,032	3.6%
Authorized Positions	6.00	6.00	6.00	6.00	6.00	0.00	0.0%

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.

A rapidly expanding need is education and support for entrepreneurship opportunities revolving around small acreage agriculture. This is being driven by two major forces: one being food safety and the "buy local" initiative, and the other being the need to find new income opportunities to support a quality life. To facilitate both goals, we must strive to assist growers engaged in agricultural enterprises with production information, market development, and agricultural alternative enterprise evaluations. Some of these growers are current or former traditional agriculture producers, such as tobacco growers looking for alternatives and others are budding

entrepreneurs wanting to utilize the resources they have to improve profitability. As part of supporting this need, CES will continue to support existing farmers markets, the establishment of new markets or outlets, and guidance for community supported agriculture programs.

Another aspect is food safety. This includes SafePlate training and certification. This need is expressed and supported by local food establishments including restaurants and grocery stores. Currently, Davidson County has more than 300 individuals that are certified.

Youth need quality, educational opportunities that focus on healthy lifestyles, career exploration, and citizenship skills in order to address childhood obesity, the dropout rate, and to increase leadership in today's society.

The goal of CES is to improve the quality of life for the citizens of Davidson County by providing research-based education through the process of empowering people to find solutions in areas related to life, land and the economy.

FY 2020 ADOPTED BUDGET HIGHLIGHTS

- The FY 2020 Adopted Budget increases local funding for Cooperative Extension Department by \$9,032 or 3.6%. This increase is largely due to state pay adjustments for Cooperative Extension employees. Since Cooperative Extension employees are not paid by the county directly, these increases are reflected in the operating expenses.
- A \$2,450 increase to Capital Outlay includes a replacement laptop and a projector to provide for programming needs.

FY 2019 SIGNIFICANT ACCOMPLISHMENTS

- This fiscal year was a very successful time, as staff worked together to function as a team. The work and commitment to the citizens of Davidson County was evident by the 14,102 face-to-face contacts made by staff during the last fiscal year. The major focus included agricultural profitability, food safety, volunteerism, and youth development. During FY 2019, the department received \$48,205 through donations, grants, and specific program funds. This support allowed the department to provide learning experiences that generated much excitement among citizens of the county.
- This above-mentioned success is largely due to eight Advisory Leaderships System teams, which help identify needs, as well as evaluate and promote local programs. The programming has led to tremendous volunteer support for Cooperative Extension in the county. Department staff has documented 1,056 volunteers serving a combined total of 6,135 hours. The NCCES values this time at 24.69 per hour, as this translates into \$151,473 worth of service at no cost to the taxpayers.
- For FY 2019, the 4-H program provided youth access to quality STEM (science, technology, engineering and math) learning opportunities. Davidson County reached 2,689 students via these programs, and also provided 462 youth with training opportunities designed to teach career and employment skills.

- Davidson County's number one industry continues to be Agriculture. To maintain and strengthen this status, Davidson County Cooperative Extension strives to make the county's plant, animal and food systems as profitable as possible. In FY 2019, these efforts improved net return by more than \$2.17 million. The local foods movement and marketing efforts increased income from sales of locally produced agriculture products by \$275,400. The department's educational efforts also saved general consumers in Davidson County over \$ 65,120 through knowledgeable purchasing and cost saving practices. In addition, Davidson County currently has 404 parcels of land totaling 14,966.7 acres enrolled in the Voluntary Agriculture District (VAD).
- Safety and security of food and farm systems includes educational programming for pesticide and good agricultural practices (GAP) as well as training for produce and tobacco growers who service the food processing industry. This training resulted in nine food service managers obtaining their Safe Plate certificate, with an average cost per food borne illness outbreak of \$75,000 per food service establishment. In addition, commercial pesticide applicators attended training which provide re-certification credit hours. Over \$1.27 million in wages to employees were preserved through commercial pesticide applicator re-certification classes during FY 2019.
- Staff was effective in empowering citizens by providing meaningful solutions that have enriched the lives, land, and economy of the county.

KEY PERFORMANCE MEASURES

Measures	FY 2017 Actual	FY 2018 Actual	FY 2019 Projected	FY 2020 Projected
Agronomic Crops Income Gain	2,234,553	1,899,370	1,500,000	1,500,000
Livestock Income Gain	191,590	277,867	200,000	200,000
Horticulture Income Gain	725,587	275,400	200,000	200,000
Urban & Consumer Cost Savings	227,755	65,120	50,000	50,000
Service Safe Certifications 2016 Becomes "SafePlate"	26	23	25	25
Food Preservation	30	32	35	35
4-H STEM Teachers	97	124	100	100
4-H STEM Students	2,491	2,689	2,500	2,500
4-H Career Skills	2,579	452	400	400
Volunteer Service Hours	5,344	6,135	5,000	5,000

FUTURE ISSUES

- A new Agriculture and Event Center.
- A full time FCS (Family & Consumer Science Agent).

GEOGRAPHICAL INFORMATION SYSTEMS

Joel Hartley, Director

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

BUDGET SUMMARY

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Actual	FY 2020 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$151,326	\$152,455	\$152,455	\$138,920	\$158,104	\$5,649	3.7%
Operating	\$50,419	\$81,801	\$87,801	\$61,787	\$52,715	(\$29,086)	-35.6%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$201,744	\$234,256	\$240,256	\$200,706	\$210,819	(\$23,437)	-10.0%
Revenues							
Charges for Service	\$1,014	\$0	\$0	\$820	\$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	\$1,014	\$0	\$0	\$820	\$0	\$0	0.0%
Net County Funds	\$200,730	\$234,256	\$240,256	\$199,886	\$210,819	(\$23,437)	-10.0%
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 2020 ADOPTED BUDGET HIGHLIGHTS

- The FY 2020 Adopted Budget decreases local funding for the Geographical Information Systems Division by (\$23,437) or -10.0%. The decrease is due to the removal of (\$30K) in "one-time" cost related to an upgrade to the entire GIS system (parcel fabric migration).

This project is underway and working toward completion so the funds are not needed for the upcoming fiscal year.

- The decrease is offset by an increase in personnel cost due to including employee pay raises at the existing amount of \$500 + 1.5% as well as the state-mandated increase to retirement contributions (from 9.25% to 10.45% of salary). For FY 2020 Davidson County expects to keep medical / RX rates “flat” for employees with only “slight – 5.5%” increases in each of the two voluntary dental plans. The County however, expects to absorb an approximate 7% increase in group insurance for employees for the upcoming fiscal year.

FY 2019 SIGNIFICANT ACCOMPLISHMENTS

- Completed updating street centerline layers.
- Preparing for Census 2020
- Creation of geo-location based citizen request form pertaining to storm damage.

KEY PERFORMANCE MEASURES

Measure	FY 2017 Actual	FY 2018 Actual	FY 2019 Projected	FY 2020 Projected
Assisting WebGIS users and walk-ins	99%	99%	95%	95%
Creation of GIS data requests or maps within two business days	99%	99%	95%	95%

FUTURE ISSUES

- Completion of the parcel fabric migration project (Expected completion date in May 2019).
- Preparations 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 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Actual	FY 2020 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$3,164,450	\$1,097,081	\$9,872,783	\$9,872,783	\$144,220	(\$952,861)	-86.9%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$3,164,450	\$1,097,081	\$9,872,783	\$9,872,783	\$144,220	(\$952,861)	-86.9%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$951,934	\$951,934	\$776,978	\$0	(\$951,934)	-100.0%
Total	\$0	\$951,934	\$951,934	\$776,978	\$0	(\$951,934)	-100.0%
Net County Funds	\$3,164,450	\$145,147	\$8,920,849	\$9,095,805	\$144,220	(\$927)	-0.6%
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 2020 ADOPTED BUDGET HIGHLIGHTS

- The FY 2020 Adopted Budget increases the level of funding the General Fund contributes to other funds for economic and physical development services. The dollars included for FY 2020 for DavidsonWorks (JTEC - Fund) total \$144,220 (A reduction of \$927 from FY 2019). Lastly, the adopted budget "removes" \$952K as a transfer from the General Fund to the Economic Development Reserve Fund includes for FY 2019. These funds were "one-time" Article 44 Sales Tax receipts that the County appropriated to the Davidson County Schools for assistance with "critical" HVAC needs during FY 2019.

PLANNING & ZONING

Guy Cornman III, Director

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

BUDGET SUMMARY

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Actual	FY 2020 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$441,566	\$442,520	\$442,520	\$404,026	\$458,992	\$16,472	3.7%
Operating	\$57,703	\$74,330	\$74,330	\$66,606	\$67,185	(\$7,145)	-9.6%
Capital Outlay	\$5,776	\$0	\$0	\$0	\$2,237	\$2,237	0.0%
Total	\$505,045	\$516,850	\$516,850	\$470,631	\$528,414	\$11,564	2.2%
Revenues							
Charges for Service	\$68,753	\$70,000	\$70,000	\$50,996	\$75,775	\$5,775	8.3%
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	\$68,753	\$70,000	\$70,000	\$50,996	\$75,775	\$5,775	8.3%
Net County Funds	\$436,293	\$446,850	\$446,850	\$419,635	\$452,639	\$5,789	1.3%
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.

- 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.
- Provide more coordination and leadership towards issuing new permits involving large-scale commercial and industrial projects.

FY 2020 ADOPTED BUDGET HIGHLIGHTS

- The FY 2020 Adopted Budget increases local funding for the Planning & Zoning Department by \$5,789 or 1.3%. The majority of this increase is due to including employee pay raises at the existing amount of \$500 + 1.5% as well as the state-mandated increase to retirement contributions (from 9.25% to 10.45% of salary). For FY 2020 Davidson County expects to keep medical / RX rates "flat" for employees with only "slight – 5.5%" increases in each of the two voluntary dental plans. The County however, expects to absorb an approximate 7% increase in group insurance for employees for the upcoming fiscal year.
- Lastly, the adopted budget includes \$2,237 for replacement of (2) out-of-warranty desktop / laptop computers.

FY 2019 SIGNIFICANT ACCOMPLISHMENTS

- Collaborated with Parks and Recreation Department, Yadkin River Park Steering Committee, TRIP, and NCDOT implementing the master plans for both Wil-Cox Bridge and Fort York enhancements providing oversight and coordination.
- Assisted in development of the High Point MPO Regional Bike and Pedestrian Plan coordinating workshops in Davidson County to solicit input from various stakeholder groups. This is the first such plan for the region.
- Provided planning input into the design of one of the largest mixed-use residential subdivisions since The Meadowlands with 440 lots. Technical assistance was provided during the approval process to both the Planning Board and the Board of Commissioners during deliberations that ultimately resulted in the property being rezoned from RA-3 to MX-R district.
- Provided technical assistance and expert testimony to a highly contested rezoning request in the US Highway 64 growth corridor resulting in a significant new outdoor water recreational facility for wakeboarding enthusiasts.

- Completed a massive scanning project to digitize all of the department's minor and major subdivisions, applications for rezoning, variances, and special use permits, as well as Planning Board and Board of Adjustment Minutes. The purpose is to build a digital file of all of the Planning Department's actions.
- Completed LUCA process in anticipation of the 2020 Census by certifying all addresses of Davidson County through software provided by Bureau of the Census.

KEY PERFORMANCE MEASURES

Measures	FY 2017 Actual	FY 2018 Actual	FY 2019 Projected	FY 2020 Projected
# of Complaints Investigated Within (72) Hours of Receipt	240	250	250	260
# of Phone Calls Returned Before 4:30 pm the Same Day	3,400	3,500	3,600	3,700
# of Land Use Applications Processed in a Timely Manner	40	45	50	50
# of Minor Subdivisions Reviewed and Approved Within (30) Days of Receipt	520	520	520	520
# of Major Subdivisions Reviewed and Approved Within Statutory Requirements	10	15	15	15
# of Non-Residential Zoning Compliance Permits Reviewed and Approved Within (72) Hours of Receipt	100	120	150	140
# of Answers Provided to Online Zoning Inquiries Within (48) Hours	80	100	142	150
# of Professional Recommendations Provided on All Landuse Related Applications	30	35	40	40
# of Professional Assistance to Citizens that are Walkin Customers	2,100	2,500	2,500	2,500
# of Complaint Trips Generated from Office	750	750	750	750
# of Phone Calls Assisting Customers Within an Eight Hour Work Day	15,882	16,834	17,000	16,064
# of N.O.V. Letters Issued for Zoning Violations.	110	120	150	200
# of Solid Waste Citations Issued	25	35	45	50
# of ABC Permits Issued	10	5	5	5
# of Zoning Consistency Letters Issued	35	40	40	40
# of Court Appearances	10	20	15	15

FUTURE ISSUES

- State Law 2017-10 was passed in October of 2017 and mandates a statute of limitations on certain zoning violations. Staff will be busy conducting an inventory of existing zoning violations to prioritize problem sites before the October 2018 deadline.

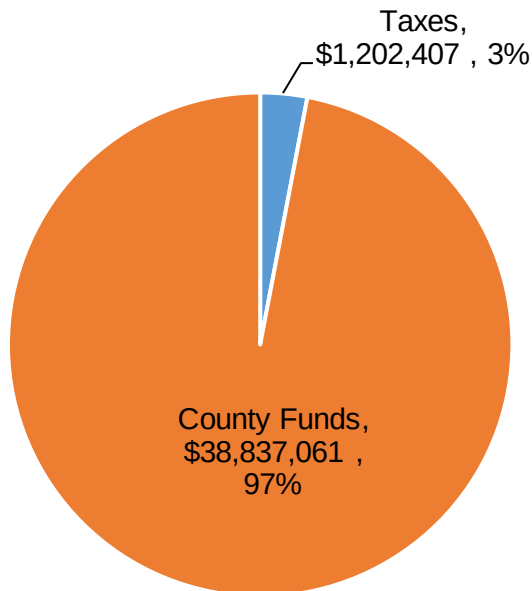
- Addressing solid waste issues throughout the county will continue to be a challenge for staff time and resources.
- The Planning Department will lose its senior leadership due to retirement in the next couple of years. This will put more responsibility on senior staff within the Department. To insure a smooth transition, a progression plan will need to be reviewed by management and approved by the Board of Commissioners.
- Collaborating with the City of Lexington to address future corridor planning of its major gateways into the city. A prime example will be NC Hwy 8 (Winston Road) which serves as a primary gateway to the north.
- Addressing future affordable housing needs of the county to provide desirable and attractive housing for an aging population as well as millennials.
- Working with the Legal Department, Inspections Department and the Board of Commissioners, Planning Staff will assist in finalizing an acceptable Abandoned Structure Ordinance.
- After amending the RM-2 Zoning District to allow for higher density development around the urban centers of the county, we may potentially have to further amend zoning regulations as developmental trends change.
- Working on a significant overhaul of Zoning Ordinance modernizing Table of Permitted Uses.
- Working with developers to address the need to incorporate curb and gutter, and sidewalks in major MX-R districts.

Education Summary

Department	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Amended Budget	FY 2020 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Scholarships	\$ 30,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%
Davidson County Community College	\$ 3,654,752	\$ 3,712,639	\$ 3,712,639	\$ 3,766,526	\$ 53,887	1.5%
Davidson County Schools	\$24,319,300	\$24,571,115	\$24,571,115	\$24,688,497	\$ 117,382	0.5%
Developmental Center	\$ 707,524	\$ 714,599	\$ 714,599	\$ 722,550	\$ 7,951	1.1%
Lexington City Schools	\$ 3,910,620	\$ 4,020,130	\$ 4,048,835	\$ 4,172,193	\$ 152,063	3.8%
Operating Transfers - School Capital Outlay Fund	\$ 3,532,885	\$ 2,952,545	\$ 3,946,840	\$ 3,780,908	\$ 828,363	28.1%
Stoner-Thomas Center	\$ 414,064	\$ 418,205	\$ 418,205	\$ 422,858	\$ 4,653	1.1%
Teen Parenting	\$ 115,081	\$ 116,232	\$ 116,232	\$ 117,525	\$ 1,293	1.1%
Thomasville City Schools	\$ 3,256,043	\$ 3,126,720	\$ 3,326,720	\$ 3,210,174	\$ 83,454	2.7%
Grand Total	\$39,940,269	\$39,682,185	\$40,905,185	\$40,931,231	\$1,249,046	3.1%
Total Revenue	\$ 2,282,675	\$ 1,202,407	\$ 1,202,407	\$ 2,094,170	\$ 891,763	74.2%
County Funds	\$37,657,594	\$38,479,778	\$39,702,778	\$38,837,061	\$ 357,283	0.9%

FY 2020 Education Revenues

Total = \$2,094,170



EDUCATION - OTHER

Casey Smith, Assistant County Manager

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

BUDGET SUMMARY

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Actual	FY 2020 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$1,266,669	\$1,299,036	\$1,299,036	\$1,256,536	\$1,312,933	\$13,897	1.1%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,266,669	\$1,299,036	\$1,299,036	\$1,256,536	\$1,312,933	\$13,897	1.1%
Revenues							
Appropriated Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$1,266,669	\$1,299,036	\$1,299,036	\$1,256,536	\$1,312,933	\$13,897	1.1%
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 2020 ADOPTED BUDGET HIGHLIGHTS

- The FY 2020 Adopted Budget increases county funding to Other Education by \$13,897 or 1.1%. This increase correlates almost exactly to the County's expected property tax revenue growth for FY 2020 as well as the Type II Capital Outlay increase (1.1%) each of the three schools is expected to receive for the upcoming fiscal year.

DAVIDSON COUNTY COMMUNITY COLLEGE

Dr. Darrin Hartness, President

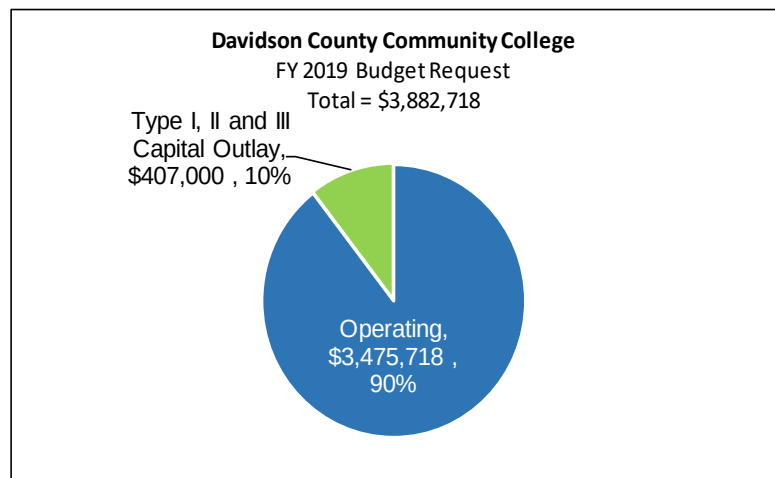
297 DCCC Road Thomasville, NC 27360 (336) 249-8186

BUDGET SUMMARY

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Actual	FY 2020 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$3,252,752	\$3,306,639	\$3,306,639	\$3,306,639	\$3,360,526	\$53,887	1.6%
Capital Outlay	\$402,000	\$406,000	\$406,000	\$406,000	\$406,000	\$0	0.0%
Total	\$3,654,752	\$3,712,639	\$3,712,639	\$3,712,639	\$3,766,526	\$53,887	1.5%
Revenues							
Appropriated Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$57,887	\$57,887	\$47,248	\$112,353	\$54,466	94.1%
Total	\$0	\$57,887	\$57,887	\$47,248	\$112,353	\$54,466	94.1%
Net County Funds	\$3,654,752	\$3,654,752	\$3,654,752	\$3,665,391	\$3,654,173	(\$579)	0.0%
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 has requested a total budget of \$3,882,718 from Davidson County for FY 2020 (\$3,475,718 in operating funds and \$407,000 in capital outlay funds). This request, detailed on the following page, is \$112,192 or 3.0% higher than the current year's budget (Excluding Type I Capital Outlay allocation).

FY 2020 ADOPTED BUDGET HIGHLIGHTS

- The FY 2020 Adopted Budget "practically" maintains the same level of county funding to Davidson County Community College but increases total funding by \$53,887 or 1.6%. These funds will cover majority of the regular operating cost requested by the college as well as provide funding for some of the general facility repairs, renovations and equipment listed below. The increased expenses for the will be covered via Article 44 Sale Tax revenues (\$54K).

Davidson County Community College (DCCC) FY 2020 Budget Request

Category	Operating	Type II Capital Outlay	Type I Capital Outlay	Total
Payroll & Contracted Services	\$ 2,140,675	\$ -	\$ -	\$ 2,140,675
Utilities	\$ 687,458	\$ -	\$ -	\$ 687,458
Telecommunications	\$ 104,900	\$ -	\$ -	\$ 104,900
Insurance	\$ 110,160	\$ -	\$ -	\$ 110,160
Lease / Rental	\$ 19,500	\$ -	\$ -	\$ 19,500
Supplies, Equipment Repair and Other Cost	\$ 413,025	\$ -	\$ -	\$ 413,025
General Facility Repairs, Renovations and Equipment	\$ -	\$ 407,000	\$ -	\$ 407,000
Total	\$ 3,475,718	\$ 407,000	\$ -	\$ 3,882,718

ADM Funding with Charter School #'s Included

Information		FY 2019 Adopted			FY 2020 Adopted			Operating		Capital	
Agency	ADM FY 2019-20 Projection	Operating	Type II & III Capital	Per Pupil	Operating	Type II & III Capital	Per Pupil	% Change	\$ Change	% Change	\$ Change
DCS	19,317	\$ 23,275,032	\$ 1,296,083	\$ 1,215.60	\$ 23,377,994	\$ 1,310,503	\$ 1,210.23	0.4%	\$ 102,962	1.1%	\$ 14,421
Lexington City	3,231	\$ 3,761,065	\$ 259,065	\$ 1,215.60	\$ 3,910,246	\$ 261,947	\$ 1,210.23	4.0%	\$ 149,181	1.1%	\$ 2,882
Thomasville City	2,369	\$ 2,787,360	\$ 339,360	\$ 1,215.60	\$ 2,867,038	\$ 343,136	\$ 1,210.23	2.9%	\$ 79,678	1.1%	\$ 3,776
DCCC	-	\$ 3,306,639	\$ 406,000	\$ -	\$ 3,360,526	\$ 406,000	\$ -	1.6%	\$ 53,887	0.0%	\$ -
Total	24,917	\$ 33,130,096	\$ 2,300,508	\$ 1,215.60	\$ 33,515,804	\$ 2,321,586	\$ 1,210.23	1.2%	\$ 385,708	0.9%	\$ 21,079

Total Funding Increase (Three School Districts) \$ 352,900

Cumulative Per Pupil Funding % Increase -0.44%

March 14, 2019

The Honorable Don Truell
Chairman, Davidson County Commissioners
PO Box 1067
Lexington, NC 27293-1067

Dear Chairman Truell:

On behalf of the Board of Trustees, thank you for the opportunity to present the college's budget request for the 2019-2020 fiscal year. Davidson County Community College (DCCC) educates approximately 14,000 students annually and is dedicated to student success and equitable learning opportunities to our community.

To ensure that local industries have a talent pipeline necessary to meet their demands for a highly skilled workforce, the College has been an active partner in the newly established Davidson Davie Apprenticeship Consortium (DDAC). The Consortium is a partnership among five local manufacturing companies, Davidson and Davie Economic Development Commissions, and DCCC. Selection is currently underway for 20 apprentices who will be hired for the 2019-2020 inaugural year, allowing apprentices to earn an associate degree while simultaneously gaining on-the-job skills and adding value in the local manufacturing market. Building upon the framework of the DDAC, the College is also partnering with local health care agencies to explore ways in which apprenticeship opportunities may support the variety of positions required to health care providers in our community.

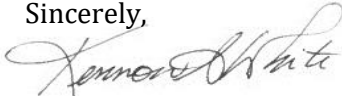
In addition to offering degree, diploma, and certificate pathways in nearly 40 programs of study, DCCC has expanded short term training programs that allow Davidson County residents to gain or enhance skills that lead to immediate employment or career advancement. This training is aligned with local labor market needs in construction, hospitality, manufacturing, health care, and many other fields. The Career and College Promise program, as well as the Davidson Early College High School and Yadkin Valley Regional Career Academy, provide opportunities for high school students throughout Davidson County to earn college credit while completing their high school diplomas, leading to faster, more direct entry into the workforce or to completion of postsecondary degrees.

The Board of Trustees of Davidson County Community College approved the Davidson County Budget Request for 2019-2020 on March 12, 2019. The approved budget is enclosed. The total 2019-2020 budget request is \$3,882,718 (\$3,475,718 general expense + \$407,000 capital expense).

The enclosed budget includes a two percent raise for staff. The budget also includes an increase for the cost of health care and retirement. 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. Thank you for your continued support of DCCC!

Sincerely,

A handwritten signature in cursive script, appearing to read "Ken White".

Ken White
Chairman, Board of Trustees
Davidson County Community College

cc: Zeb Hanner, County Manager
Dr. Darrin L. Hartness
Laura L. Yarbrough

Davidson County Community College
Davidson Campus Budget Request
2019-2020

	2019-2020 Budget Requests	2018-2019 Budget Requests	2018-2019 Actual Allotment	Change vs. P/Y Request
GENERAL EXPENSE:				
Payroll & Contracted Services	\$ 2,140,675	\$ 2,076,631		
Utilities	\$ 687,458	\$ 666,430		
Telecommunications	\$ 104,900	\$ 104,900		
Insurance	\$ 110,160	\$ 108,308		
Lease/Rental	\$ 19,500	\$ 19,820		
Supplies, Equipment Repairs, & Other Costs	\$ 413,025	\$ 412,600		
Subtotal General Expense	\$ 3,475,718	\$ 3,388,689	\$ 3,306,639	2.57%
CAPITAL				
General Facility Repairs, Renovations & Equipment	\$ 407,000	\$ 407,000	\$ 407,000	0.00%
Parking Lot Maintenance		\$ 110,000	\$ 110,000	
Briggs Roofing and Campus Renovations*		\$ 183,800	\$ 183,800	
Total Capital Expense	\$ 407,000	\$ 700,800	\$ 700,800	-41.92%
Grand Total Budget Request	\$ 3,882,718	\$ 4,089,489	\$ 4,007,439	-5.06%

*Per Capital Renovations Request

DAVIDSON COUNTY SCHOOLS

Dr. Emily W. Lipe, Superintendent

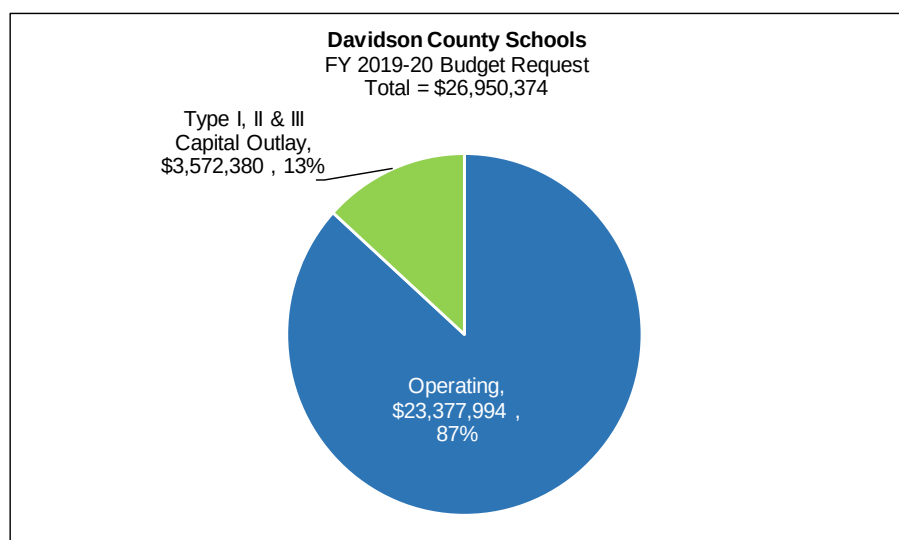
250 County School Road Lexington, NC 27292 (336) 249-1062

BUDGET SUMMARY

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Actual	FY 2020 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$23,036,050	\$23,275,032	\$23,275,032	\$23,275,032	\$23,377,994	\$102,962	0.4%
Capital Outlay	\$1,283,250	\$1,296,083	\$1,296,083	\$1,296,083	\$1,310,503	\$14,420	1.1%
Total	\$24,319,300	\$24,571,115	\$24,571,115	\$24,571,115	\$24,688,497	\$117,382	0.5%
Revenues							
Appropriated Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$458,481	\$350,720	\$350,720	\$286,261	\$366,796	\$16,076	4.6%
Total	\$458,481	\$350,720	\$350,720	\$286,261	\$366,796	\$16,076	4.6%
Net County Funds	\$23,860,819	\$24,220,395	\$24,220,395	\$24,284,854	\$24,321,701	\$101,306	0.4%
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 19,317 (Including Charter School Enrollment), and their mission is to empower students to achieve high academic goals and to challenge educators to attain high professional standards. Although public



education is primarily a responsibility of the state, all counties are required to fund a portion of the operating and capital expenses for local public school systems. Most counties, including Davidson

County, provide funding above and beyond the legal mandates. This additional funding is used to pay for local enhancements, such as extra teaching positions to reduce class sizes, teacher and staff salary supplements, and other programs and services in response to unique local school system needs.

FY 2020 ADOPTED BUDGET HIGHLIGHTS

- The FY 2020 Adopted Budget increases county funding to the Davidson County School System by \$101,306 or 0.4%. The increase in operating funds for FY 2020 is offset by increased per pupil enrollment due to including charter schools thereby reducing per pupil funding from \$1,215.60 to \$1,210.23. However, if the County adjusted the current ADM by charter school enrollment, the revised per pupil total would equal \$1,207.21. When compared to FY 2020's total of \$1,210.23 that's an increase of \$3.02 or 0.25%.
- The capital outlay budget for FY 2020 is 1.1% greater than for FY 2019. The capital outlay budget provides funding for replacement of equipment, computers and buses.

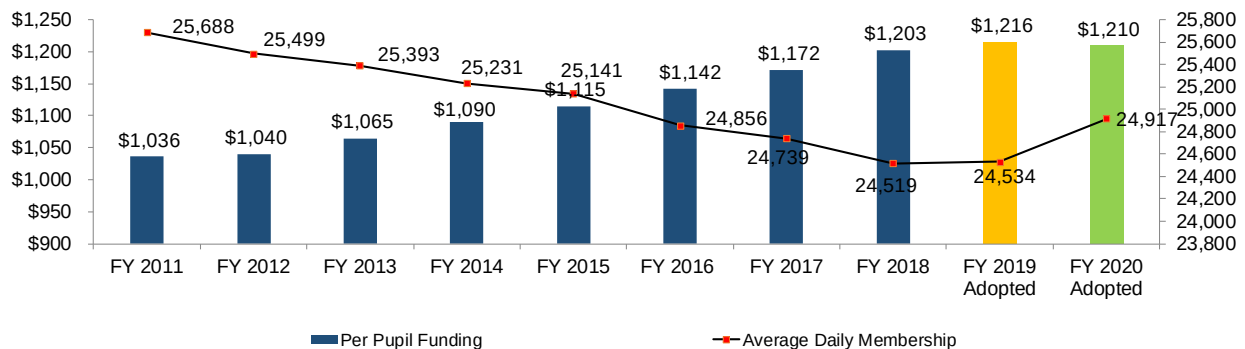
ADM Funding with Charter School #'s Included

Information		FY 2019 Adopted			FY 2020 Adopted			Operating		Capital	
Agency	ADM FY 2019-20 Projection	Operating	Type II & III Capital	Per Pupil	Operating	Type II & III Capital	Per Pupil	% Change	\$ Change	% Change	\$ Change
DCS	19,317	\$ 23,275,032	\$ 1,296,083	\$ 1,215.60	\$ 23,377,994	\$ 1,310,503	\$ 1,210.23	0.4%	\$ 102,962	1.1%	\$ 14,421
Lexington City	3,231	\$ 3,761,065	\$ 259,065	\$ 1,215.60	\$ 3,910,246	\$ 261,947	\$ 1,210.23	4.0%	\$ 149,181	1.1%	\$ 2,882
Thomasville City	2,369	\$ 2,787,360	\$ 339,360	\$ 1,215.60	\$ 2,867,038	\$ 343,136	\$ 1,210.23	2.9%	\$ 79,678	1.1%	\$ 3,776
DCCC	-	\$ 3,306,639	\$ 406,000	\$ -	\$ 3,360,526	\$ 406,000	\$ -	1.6%	\$ 53,887	0.0%	\$ -
Total	24,917	\$ 33,130,096	\$ 2,300,508	\$ 1,215.60	\$ 33,515,804	\$ 2,321,586	\$ 1,210.23	1.2%	\$ 385,708	0.9%	\$ 21,079

Total Funding Increase (Three School Districts) \$ 352,900

Cumulative Per Pupil Funding % Increase -0.44%

Per Pupil Funding Summary
All Three Davidson County School Systems



Davidson County Commissioners 2019/2020 Proposed Budgets

Davidson County Schools

Davidson
County Schools

Your future. Our focus.

Davidson County Schools Budget 2019-2020

- **Local Current Expense - Fund 2**
- **Capital Outlay - Fund 4**
- **Other Local Restricted - Fund 8**

Your future. Our focus.

Davidson County Schools 2019-2020

Mission

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

Vision

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

Our Schools...

Elementary (Grades PK-5).....	18
Middle (Grades 6-8).....	7
High (Grades 9-12).....	10
Special Needs (K-12).....	1

Our Students

Pk3,PK4.....	272
Elementary (Grades K-5).....	8,124
Middle (Grades 6-8).....	4,483
High (Grades 9-12).....	5,931
Super Seniors.....	15

American Indian.....	<1%
Asian.....	<1%
Hispanic.....	9.9%
Black.....	3.7%
White.....	81.7%
Pacific Islander.....	<1%
Multiracial.....	3.2%

Our Employees

Full time Employees.....	2,468
Certified Teachers.....	1,246
Master's Degrees Held.....	355
NBPTS Certified Teachers.....	123

Per Pupil Funding

Davidson County Funding.....	\$ 1,216
North Carolina.....	\$ 6,040



The vision of
Davidson County Schools
is to prepare students to enter the
World **READY** to **NAVIGATE**
challenges and **CONSTRUCT**
successes.

Auxiliary Services

Daily breakfasts served (avg).....	3,332
Daily lunches served (avg).....	9,295
Free and reduced lunch.....	45%
Buses operating daily.....	190
Students transported daily.....	10,355
Average miles per day.....	11,352
Chromebooks.....	14,726
Desktops and laptops.....	18,600
iPads.....	3,000
Gmail accounts.....	27,996

In compliance with federal law, Davidson County Schools administers all education programs, employment, admission, and services on a non-discriminatory basis without discrimination against any person on the basis of gender, race, color, religion, national origin, age or disability.



The vision of
Davidson County Schools is
to create a **RIGOROUS** and
RELEVANT learning environ-
ment built on strong personal
RELATIONSHIPS that empowers
ALL students for **FUTURE** success.



District Information

250 County Home Road
Lexington, NC 27292
336.249.8182
33.6249.1062
www.davidson.k12.nc.us

Proficiency Data

Grade Level Composite.....60.8%
Career & College Ready Composite...51.3%
ACT Proficiency....59.6%
ACT WorkKeys Proficiency....73.7%
Math Rigor>95.0%
Math 1....47.7%
Biology....54.3%
English 2....48.2%
4 Year Cohort Graduation Rate...87.6%
Average Daily Attendance...95.29%

Growth Data

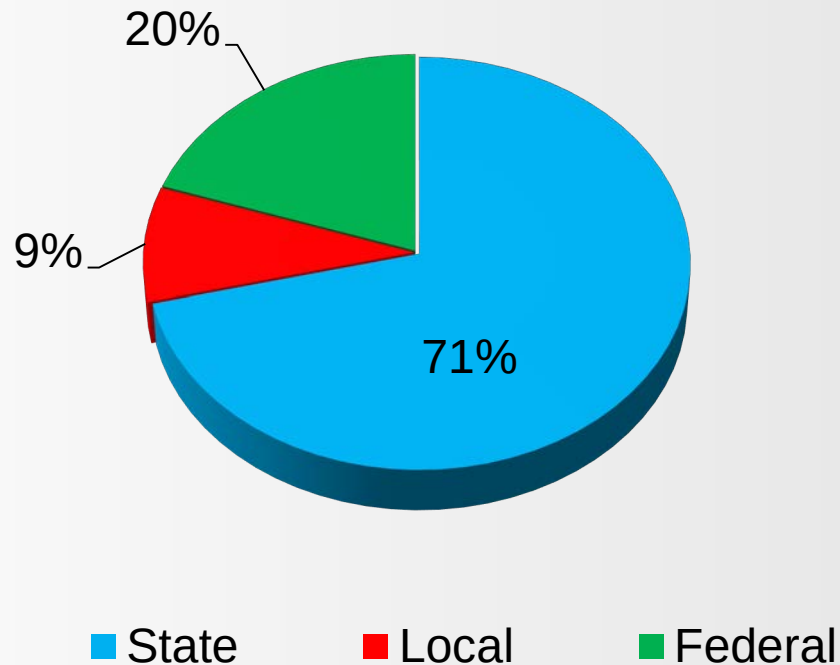
Teachers Exceeding Growth.....238
Teachers Meeting Growth.....897
Teachers Not Meeting Growth.....167
Schools Exceeding Growth.....4
Schools Meeting Growth.....18
Schools Not Meeting Growth.....12



Your future. Our focus.

2019-2020 Funding Sources

State: \$ 112,813,195
Federal: \$ 14,254,398
Local: \$ 31,415,711



Fiscal year 2018 revenue

Budgeting Factors 2019-2020

Davidson County Schools

North Carolina Public Schools

2019-2020 Budget Factors Davidson County Schools

Enrollment: Continued decrease in average daily membership for the past six years

2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014
18,790	18,908	18,956	19,166	19,459	19,785

Charter School: Growth of Charter School numbers leads to a reduction in the Local Current Expense provided by Davidson County

Fund Balance: DCS can no longer rely on its unappropriated fund balance to sustain continual operational funding or additional unfunded state mandates

Infrastructure: Aging facility needs will require additional capital for preventative and ongoing maintenance

Your future. Our focus.

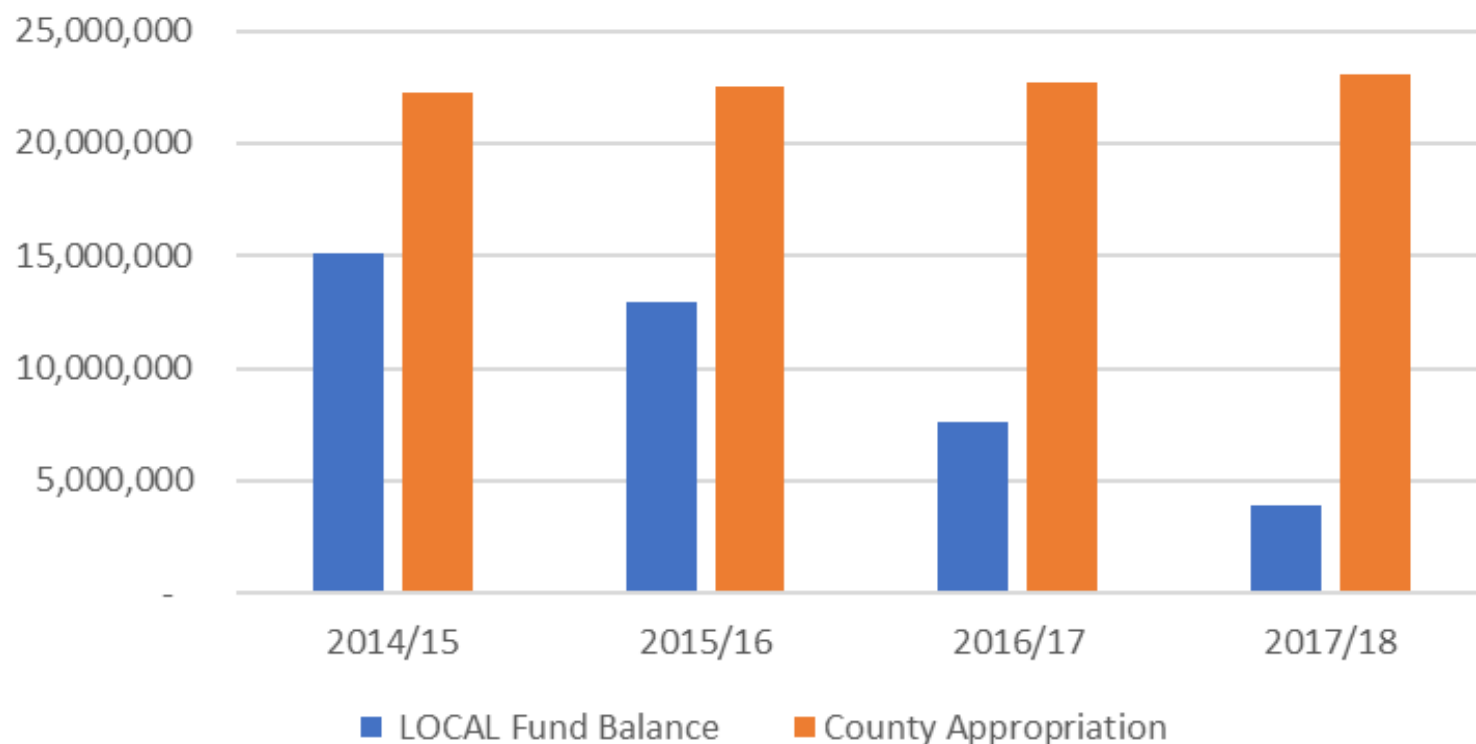
Charter Schools

Fiscal Year 2013- 2019

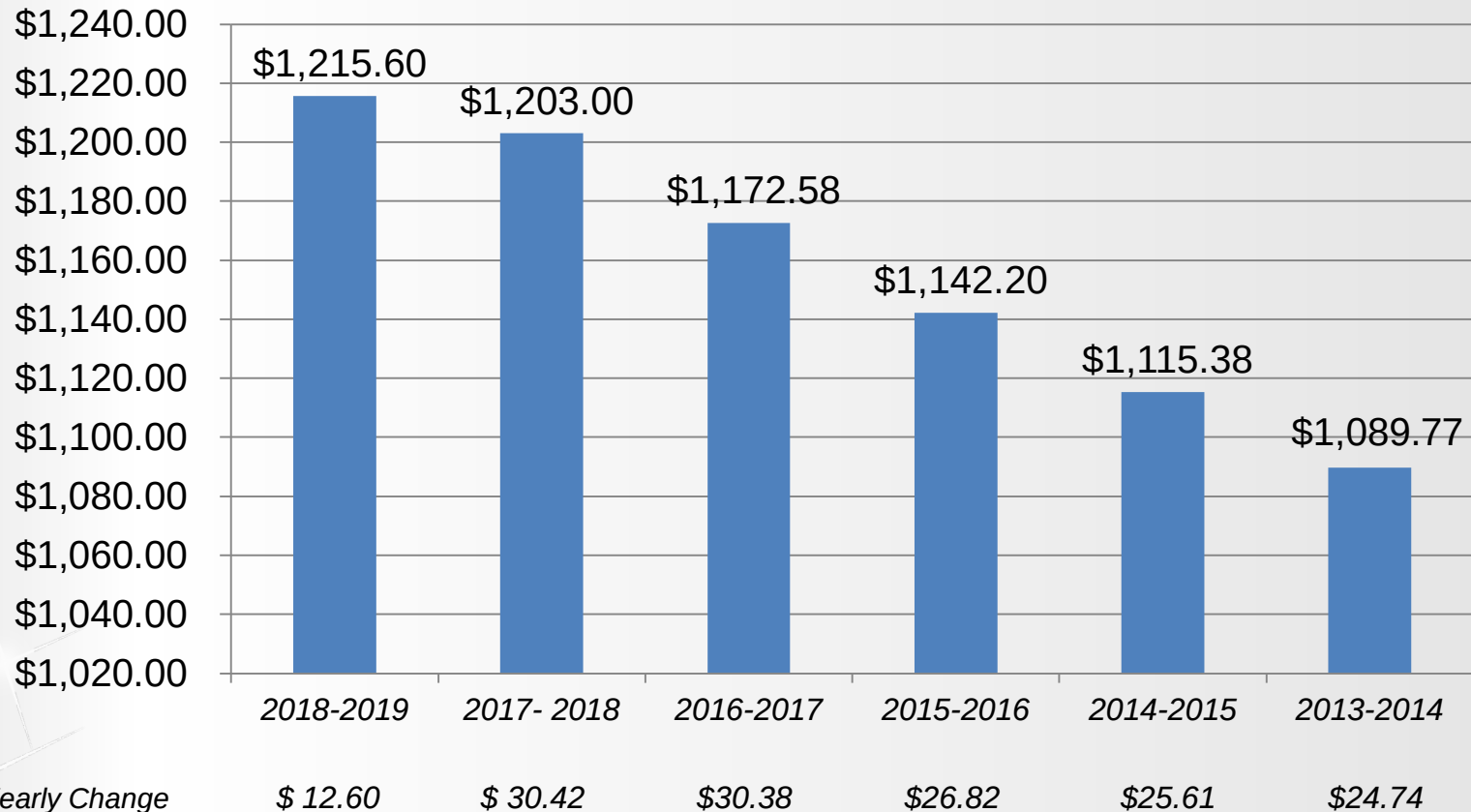
School Year	Number of Students	Amt Per ADM	Amt Pd from Local Current Expense	Amount Pd from other Local Expense	Total Amount
2018-2019*	439	\$ 1,215.60	\$ 409,916.64	\$ 6,855.56	\$ 416,772.20
2017-2018	264	\$ 1,203.00	\$ 305,686.88	\$ 21,317.00	\$ 327,004.13
2016-2017	231	\$ 1,172.58	\$ 257,707.74	\$ 18,170.88	\$ 275,878.62
2015-2016	193	\$ 1,142.20	\$ 220,444.60	\$ 51,292.90	\$ 271,737.50
2014-2015	113.5	\$ 1,115.38	\$ 119,903.47	\$ 22,838.43	\$ 142,741.90
2013-2014	78	\$ 1,089.77	\$ 85,425.59	\$ 10,183.05	\$ 95,608.64
2012-2013	38	\$ 1,065.03	\$ 43,666.27	\$ 3,275.14	\$ 46,941.41

*as of March 31, 2019

Local Fund Balance and County Appropriation



6 Year Comparison - County Allotment Per ADM (Local Current Expense Fund)



2019-2020 Budget Factors Statewide

House Bill 13 (K-3 Class Reduction): Reduces the classroom allotment ratio for Kindergarten-3rd Grade and impacts district's facility space requirements without definitive state funding

Employee Benefits: Annual increases to the retirement and hospital insurance rates for NC Public School employees

Budget: Biennial (2020 & 2021) budget has yet to be approved

Planning Allotments: State Public School Funds allotment (complete) for fiscal year 2020 has yet to be released

Fiscal Year 2020 Budget

Local Current Expense Budget (Fund 2)

Other Restricted Use Budget (Fund 8)

Capital Outlay Budget (Fund 4)



2019-2020 Local Current Expense (Fund 2) Budget Resolution

SECTION 3- The following amounts are hereby appropriated for the operations of the schools administrative unit in the **Local Current Expense Fund** for the fiscal year beginning July 1, 2019 and ending June 30, 2020.

Instructional Services (5000)	\$ 12,110,583
System-Wide Support Services (6000)	\$ 11,311,711
Ancillary Services (7000)	\$ 38,858
Non- Programmed Charges (8000)	<u>\$ 734,282</u>
Total Local Current Expense Funds Appropriation	\$ 24,195,464

SECTION 4- The following revenues are estimated to be available to the **Local Current Expense Fund** for the fiscal year beginning July 1, 2019 and ending June 30, 2020.

Local Funds:	\$ 23,377,994
Fines and Forfeitures	\$ 425,000
Other Operating Revenue	\$ 117,500
Fund Balance Appropriated	<u>\$ 275,000</u>
Total Local Current Expense Fund Revenue	\$ 24,195,494

2019–2020 Local Budgeted Expenses (Fund 2)

Charter School Expense	\$ 581,280.00	(2.4%)
Utility Expenses	\$ 4,258,000.00	(17.6%)
Maintenance	\$ 4,311,035.00	(17.8%)
Insurance	\$1,069,000.00	(4.4%)
Technology	\$ 1,187,267.00	(4.9%)
Employee Supplements	\$ 6,443,418.00	(26.6%)

Note: The 6 categorical expenses makeup 73.7% of the local current expense budget.

2019-2020 Capital Outlay (Fund 4) Budget Resolution

SECTION 3- The following amounts are hereby appropriated for the operations of the schools administrative unit in the **Capital Outlay Fund** for the fiscal year beginning July 1, 2019 and ending June 30, 2020.

Instructional Services (5000)	\$ 555,000
System-Wide Support Services (6000)	\$ 2,211,711
Capital Outlay (9000)	<u>\$ 2,261,877</u>
Total Local Current Expense Funds Appropriation	\$ 5,028,588

SECTION 4- The following revenues are estimated to be available to the **Capital Outlay Fund** for the fiscal year beginning July 1, 2019 and ending June 30, 2020.

Local Funds:	\$ 4,278,588
Fund Balance Appropriated:	<u>\$ 750,000</u>
Total Local Current Expense Fund Revenue	\$ 5,028,588

2019-2020 Capital Outlay Fund Budget (Category II & III)

Category II – Proposed Capital Outlay Projects

**Paving – Parking Lots
Computer Equipment CTE
Computer Hardware (Districtwide)
Furniture & Equipment (Districtwide)**

Category III – Proposed Capital Outlay Projects

**State Bus Replacement
Activity Bus Purchases
Cars & Trucks (Maintenance/Transportation/Technology)**

2018-2019 Capital Outlay Fund- 4 Budget (Category I)

<u>Project</u>	<u>Cost</u>
District-wide Roof Replacement	\$ 1,403,172
Central Middle School (Cooling Tower)	\$ 340,000
Glass Door Systems (multiple schools)	\$ 150,000
Cameras & Servers	\$ 80,000
Intercom Systems	\$ 60,000
Athletic Seating Replacement	\$ 150,000
Athletic Facility Upgrades	<u>\$ 78,705</u>
Total	\$ 2,261,877

2019-2020 Local Current Expense (Fund 8) Budget Resolution

SECTION 3- The following amounts are hereby appropriated for the operations of the schools administrative unit in the **Other Restricted Fund** for the fiscal year beginning July 1, 2019 and ending June 30, 2020.

Instructional Services (5000)	\$ 2,545,332
System-Wide Support Services (6000)	<u>\$ 724,061</u>
Total Local Current Expense Funds Appropriation	\$ 3,269,393

SECTION 4- The following revenues are estimated to be available to the **Other Restricted Fund** for the fiscal year beginning July 1, 2019 and ending June 30, 2020.

Stoner Thomas	\$ 422,858
Teen Parent	\$ 117,525
Truancy	\$ 72,600
Smart Start School Readiness	\$ 420,299
More at Four Grant	\$ 321,711
Other Restricted Fund Revenue	<u>\$ 1,914,400</u>
Total Local Current Expense Fund Revenue	\$ 3,269,393

For your review

Your future. Our focus.

Thank you.

LEXINGTON CITY SCHOOLS

Dr. Anitra Wells, Superintendent

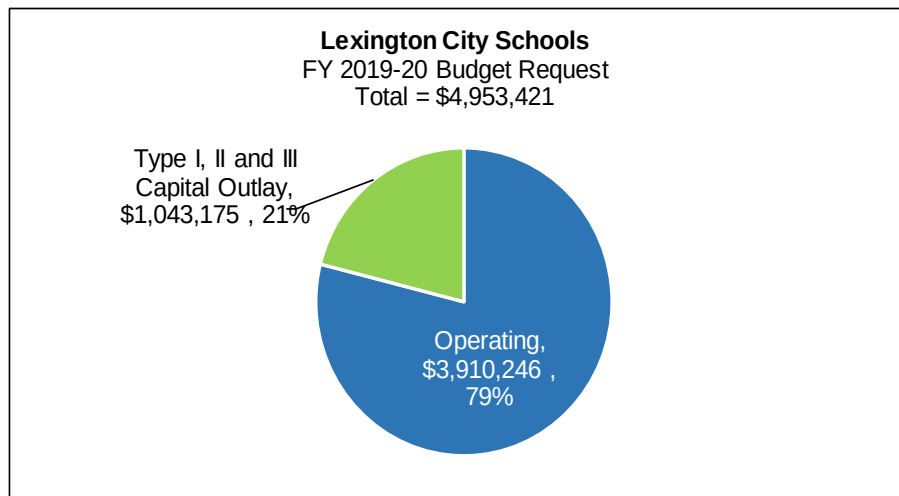
1010 Fair Street Lexington, NC 27292 (336) 242-1527

BUDGET SUMMARY

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Actual	FY 2020 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$3,654,120	\$3,761,065	\$3,761,065	\$3,761,065	\$3,910,246	\$149,181	4.0%
Capital Outlay	\$256,500	\$259,065	\$342,319	\$342,319	\$261,947	\$2,882	1.1%
Total	\$3,910,620	\$4,020,130	\$4,103,384	\$4,103,384	\$4,172,193	\$152,063	3.8%
Revenues							
Appropriated Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$3,910,620	\$4,020,130	\$4,103,384	\$4,103,384	\$4,172,193	\$152,063	3.8%
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 3,231 (Including Charter School Enrollment), and their goal is to meet the educational needs of all students through its programs, services, and facilities within a safe environment. Provide resources to stimulate intellectual curiosity, promote achievement, and develop personal growth. Prepare students to function as lifelong learners in an ever-changing society and encourage the involvement of all educators, families, and community members in the on-going process of school improvements.



FY 2020 ADOPTED BUDGET HIGHLIGHTS

- The FY 2020 Adopted Budget increases county funding to the Lexington City School System by \$152,063 or 3.8%. The increase in operating funds for FY 2020 is offset by increased per pupil enrollment due to including charter schools thereby reducing per pupil funding from \$1,215.60 to \$1,210.23. However, if the County adjusted the current ADM by charter school enrollment, the revised per pupil total would equal \$1,197.41. When compared to FY 2020's total of \$1,210.23 that's an increase of \$12.82 or 1.1%.
- The capital outlay budget for FY 2020 is 1.1% greater than for FY 2019. The capital outlay budget provides funding for replacement of equipment, computers and buses.

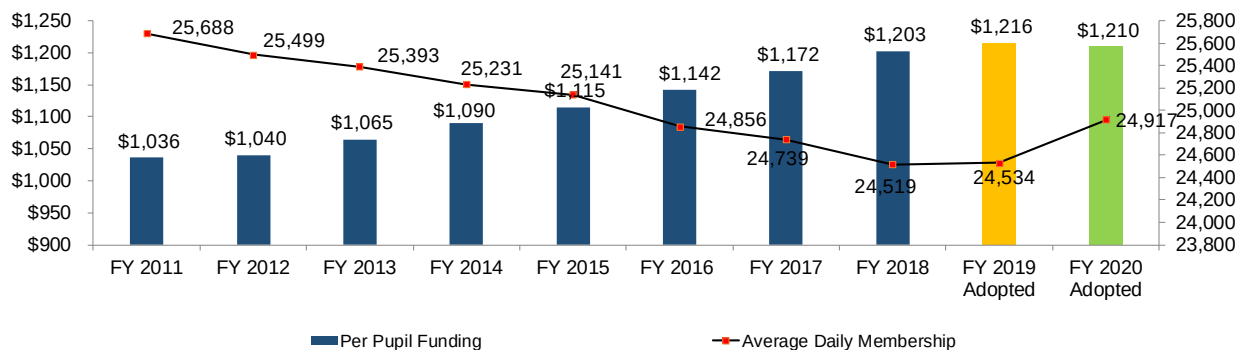
ADM Funding with Charter School #'s Included

Information		FY 2019 Adopted			FY 2020 Adopted			Operating		Capital	
Agency	ADM FY 2019-20 Projection	Operating	Type II & III Capital	Per Pupil	Operating	Type II & III Capital	Per Pupil	% Change	\$ Change	% Change	\$ Change
DCS	19,317	\$ 23,275,032	\$ 1,296,083	\$ 1,215.60	\$ 23,377,994	\$ 1,310,503	\$ 1,210.23	0.4%	\$ 102,962	1.1%	\$ 14,421
Lexington City	3,231	\$ 3,761,065	\$ 259,065	\$ 1,215.60	\$ 3,910,246	\$ 261,947	\$ 1,210.23	4.0%	\$ 149,181	1.1%	\$ 2,882
Thomasville City	2,369	\$ 2,787,360	\$ 339,360	\$ 1,215.60	\$ 2,867,038	\$ 343,136	\$ 1,210.23	2.9%	\$ 79,678	1.1%	\$ 3,776
DCCC	-	\$ 3,306,639	\$ 406,000	\$ -	\$ 3,360,526	\$ 406,000	\$ -	1.6%	\$ 53,887	0.0%	\$ -
Total	24,917	\$ 33,130,096	\$ 2,300,508	\$ 1,215.60	\$ 33,515,804	\$ 2,321,586	\$ 1,210.23	1.2%	\$ 385,708	0.9%	\$ 21,079

Total Funding Increase (Three School Districts) \$ 352,900

Cumulative Per Pupil Funding % Increase -0.44%

Per Pupil Funding Summary
All Three Davidson County School Systems



Lexington City Schools 2019/20 Proposed Budgets

- Local Current Expense Fund
- Other Restricted Fund
- Capital Outlay



LEXINGTON CITY SCHOOLS

2019-20

PROPOSED BUDGET SUMMARY

	2018-19 Adopted Budget	2019-20 Proposed Budget	\$ Change	% Change
Local Current Expense Fund				
County Appropriation	\$3,761,065	\$3,910,246	\$149,181	4%
Other Restricted Funds - Fund 8				
Developmental Center	\$ 714,599	\$ 722,550	\$ 7,951	1%
Capital Outlay				
Category I	\$ 500,725	\$ 781,228	\$280,503	56%
Category II & III	\$ 259,065	\$ 261,947	\$ 2,882	1%
Total	\$5,235,454	\$5,675,971	\$440,517	



LEXINGTON CITY SCHOOLS

2019-20 PROPOSED CAPITAL OUTLAY FUND BUDGET (CATEGORY I)

Proposed Projects	
System-wide paving	\$100,000
System-wide HVAC	\$100,000
Roofing	\$189,700
Playground Renovations	\$80,000
Maintenance Shop	\$41,748
Lexington Senior High auditorium lighting	\$10,000
System-wide painting	\$159,780
Security	\$100,000
Total	\$781,228



LEXINGTON CITY SCHOOLS

2019-20 PROPOSED CAPITAL OUTLAY FUND BUDGET (CATEGORY II & III)

Category II - Proposed Capital Outlay Projects

Computer Equipment and Software	\$111,000
Apple Initiative	\$70,000
Furniture & Equipment	\$66,000
Total	\$247,000

Category III - Proposed Capital Outlay Projects

Two used activity buses	\$14,947
Total Category II & III Request	\$261,947



LEXINGTON CITY SCHOOLS

2019-20 INCREASES TO LOCAL CURRENT EXPENSE FUND BUDGET

Additional Increases:

1. Hospitalization and retirement rate increases
2. State legislated salary increases
3. Increase in charter school students



LEXINGTON CITY SCHOOLS

2019-20 OTHER SPECIAL REVENUE FUND BUDGET

(Fund 8)

Accounts for moneys restricted in use:

- *Sales Tax
- *Tuition
- *Interest Income
- *Indirect Cost Allocated
- *E-rate
- *Developmental Center (County funded)
- *JROTC
- *Medicaid
- *More at Four
- *Driver Ed Fees
- *Other



OPERATING TRANSFERS - EDUCATION

Casey Smith, Assistant County Manager

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

BUDGET SUMMARY

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Actual	FY 2020 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$3,532,885	\$2,952,545	\$3,892,291	\$3,892,291	\$3,780,908	\$828,363	28.1%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$3,532,885	\$2,952,545	\$3,892,291	\$3,892,291	\$3,780,908	\$828,363	28.1%
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	\$1,824,194	\$793,800	\$793,800	\$647,908	\$1,615,021	\$821,221	103.5%
Total	\$1,824,194	\$793,800	\$793,800	\$647,908	\$1,615,021	\$821,221	103.5%
Net County Funds	\$1,708,691	\$2,158,745	\$3,098,491	\$3,244,383	\$2,165,887	\$7,142	0.3%
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 2020 ADOPTED BUDGET HIGHLIGHTS

- The FY 2020 Adopted Budget increases the overall contribution from the General Fund to the School Capital Outlay Fund by \$828,363 or 28.1%. The change is attributed to a few factors:
 - ✓ The 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.

- ✓ The adopted budget maintains the additional \$500K included during FY 2016, FY 2017, FY 2018 and FY 2019 for HVAC / Roof projects for all three-school systems (Paid for via the Article 44 Sales Tax proceeds). However, the adopted budget adds an additional \$1.1M (from \$2.6M to \$3.7M) to expedite the replacement of these “critical” HVAC / Roof needs, again paid for via Article 44 Sales Tax proceeds.
- ✓ The adopted budget removes the “one-time” funding (\$293K) for DCCC’s capital outlay. During FY 2019, funding was provided for the community college to complete the Briggs Building Roof project + Parking Lot Renovations.

THOMASVILLE CITY SCHOOLS

Dr. Catherine Gentry, Superintendent

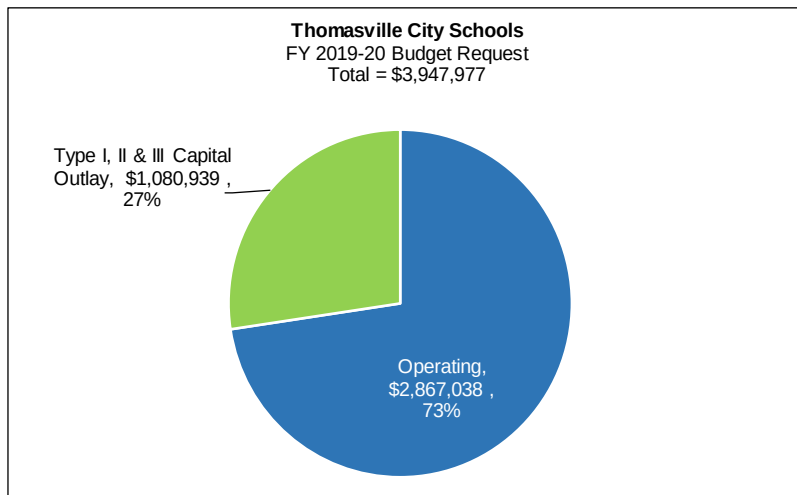
400 Turner Street Thomasville, NC 27360 (336) 474-4200

BUDGET SUMMARY

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Actual	FY 2020 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$2,801,325	\$2,787,360	\$2,787,360	\$2,787,360	\$2,867,038	\$79,678	2.9%
Capital Outlay	\$454,718	\$339,360	\$539,360	\$539,360	\$343,136	\$3,776	1.1%
Total	\$3,256,043	\$3,126,720	\$3,326,720	\$3,326,720	\$3,210,174	\$83,454	2.7%
Revenues							
Appropriated Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$3,256,043	\$3,126,720	\$3,326,720	\$3,326,720	\$3,210,174	\$83,454	2.7%
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 2,369 (Including Charter School Enrollment), and their mission is to partner with parents, community, and staff to nurture and prepare their students for success in the 21st Century. Educating the whole child and providing them with the tools needed for success in life is paramount. Expectations for a positive learning environment along with rigor, relevance, and relationship building will ensure success for all students.



FY 2020 ADOPTED BUDGET HIGHLIGHTS

- The FY 2020 Adopted Budget increases county funding to the Thomasville City School System by \$83,454 or 2.7%. The increase in operating funds for FY 2020 is offset by increased per pupil enrollment due to including charter schools thereby reducing per pupil funding from \$1,215.60 to \$1,210.23. However, if the County adjusted the current ADM by charter school enrollment, the revised per pupil total would equal \$1,196.29. When compared to FY 2020's total of \$1,210.23 that's an increase of \$13.94 or 1.2%.
- The capital outlay budget for FY 2020 is 1.1% greater than for FY 2019. The capital outlay budget provides funding for replacement of equipment, computers and buses.

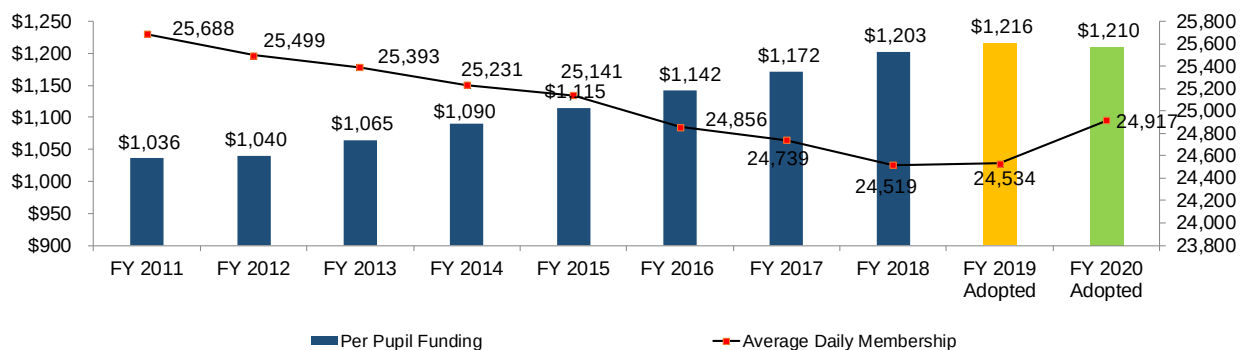
ADM Funding with Charter School #'s Included

Information		FY 2019 Adopted			FY 2020 Adopted			Operating		Capital	
Agency	ADM FY 2019-20 Projection	Operating	Type II & III Capital	Per Pupil	Operating	Type II & III Capital	Per Pupil	% Change	\$ Change	% Change	\$ Change
DCS	19,317	\$ 23,275,032	\$ 1,296,083	\$ 1,215.60	\$ 23,377,994	\$ 1,310,503	\$ 1,210.23	0.4%	\$ 102,962	1.1%	\$ 14,421
Lexington City	3,231	\$ 3,761,065	\$ 259,065	\$ 1,215.60	\$ 3,910,246	\$ 261,947	\$ 1,210.23	4.0%	\$ 149,181	1.1%	\$ 2,882
Thomasville City	2,369	\$ 2,787,360	\$ 339,360	\$ 1,215.60	\$ 2,867,038	\$ 343,136	\$ 1,210.23	2.9%	\$ 79,678	1.1%	\$ 3,776
DCCC	-	\$ 3,306,639	\$ 406,000	\$ -	\$ 3,360,526	\$ 406,000	\$ -	1.6%	\$ 53,887	0.0%	\$ -
Total	24,917	\$ 33,130,096	\$ 2,300,508	\$ 1,215.60	\$ 33,515,804	\$ 2,321,586	\$ 1,210.23	1.2%	\$ 385,708	0.9%	\$ 21,079

Total Funding Increase (Three School Districts) \$ 352,900

Cumulative Per Pupil Funding % Increase -0.44%

Per Pupil Funding Summary
All Three Davidson County School Systems



**THOMASVILLE CITY SCHOOLS
BUDGET SUMMARY BY PURPOSE
LOCAL CURRENT EXPENSE FUND: COMBINED
2019-2020**

REVENUE		
Account	Description	Proposed 2019-2020 Budget
4110	County Appropriation	\$2,867,038
4120	City Appropriation	1,583,902
4410	Fines and Forfeitures	60,000
Total Revenue		\$4,510,940
EXPENDITURES		
Account	Description	Proposed 2019-2020 Budget
5100	Regular Instruction	\$660,000
5200	Special Population Services	65,000
5300	Alternative Programs & Services	7,000
5400	School Leadership	493,500
5500	Co-Curricular Services	125,000
5800	School Based Support Services	214,724
6100	Support & Development Services	60,000
6200	Special Population Support	136,500
6300	Alternative Programs & Services Support	30,000
6500	Operational Support Services	1,100,000
6600	Financial & Human Resource Services	925,000
6700	Accountability Services	87,075
6800	System-wide Pupil Support	200,000
6900	Policy and Leadership	244,271
7100	Community Services	60,000
8100	Payments to Other Government Units	102,870
Total Expenditures		\$4,510,940

**THOMASVILLE CITY SCHOOLS
BUDGET SUMMARY BY PURPOSE
LOCAL CURRENT EXPENSE FUND: DAVIDSON COUNTY
2019-2020**

REVENUE		
Account	Description	Proposed 2019-2020 Budget
4110	County Appropriation	\$2,867,038
4410	Fines and Forfeitures	60,000
Total Revenue		\$2,927,038
EXPENDITURES		
Account	Description	Proposed 2019-2020 Budget
5100	Regular Instruction	\$429,000
5200	Special Population Services	42,250
5300	Alternative Programs & Services	4,550
5400	School Leadership	320,775
5500	Co-Curricular Services	81,250
5800	School Based Support Services	139,571
6100	Support & Development Services	39,000
6200	Special Population Support	88,725
6300	Alternative Programs & Services Support	19,500
6500	Operational Support Services	715,000
6600	Financial & Human Resource Services	601,250
6700	Accountability Services	56,599
6800	System-wide Pupil Support	130,000
6900	Policy and Leadership	156,698
8100	Payments to Other Government Units	102,870
Total Expenditures		\$2,927,038

NOTES: The estimated 2019-2020 per pupil appropriation of funds provided from Davidson County is \$1,210.23.
The county appropriation calculation is based on our projected Average Daily Membership of 2,284 for 2019-2020 plus an estimated 85 students attending charter schools.
City LEAs receive the same per pupil appropriation as the County LEA per State Statute.

**THOMASVILLE CITY SCHOOLS
BUDGET SUMMARY BY PURPOSE
LOCAL CURRENT EXPENSE FUND: CITY OF THOMASVILLE
2019-2020**

REVENUE		
Account	Description	Proposed 2019-2020 Budget
4120	City Appropriation	\$1,583,902
Total Revenue		\$1,583,902
EXPENDITURES		
Account	Description	Proposed 2019-2020 Budget
5100	Regular Instruction	\$231,000
5200	Special Population Services	22,750
5300	Alternative Programs & Services	2,450
5400	School Leadership	172,725
5500	Co-Curricular Services	43,750
5800	School Based Support Services	75,153
6100	Support & Development Services	21,000
6200	Special Population Support	47,775
6300	Alternative Programs & Services Support	10,500
6500	Operational Support Services	385,000
6600	Financial & Human Resource Services	323,750
6700	Accountability Services	30,476
6800	System-wide Pupil Support	70,000
6900	Policy and Leadership	87,573
7100	Community Services	60,000
Total Expenditures		\$1,583,902

NOTES: The budget request includes the \$.02 increase in the current tax rate.
The current tax rate is \$.20 per \$100 of the property valuation
withing the school district boundaries.

THOMASVILLE CITY SCHOOLS
BUDGET SUMMARY
CAPITAL OUTLAY FUNDS
2019-2020

REVENUE		
Account	Description	Proposed 2018-2019 Budget
3460	Public School Capital Building Fund-Lottery	\$39,227
3700	QSCB Bond Revenue	90,060
4110	County Appropriation - Category I	1,440,653
4110	County Appropriation - Category II & III	343,136
4450	Interest Earned	25
4910	F/B Appropriated-PO's	0
Total Revenue		\$1,913,101
EXPENDITURES		
Account	Description	Proposed 2019-2020 Budget
Category I Projects		
Project #		
334	QSCB Bonds	\$90,060
601	Roofing-SCTROF	196,191
602	Renovate Air Conditioning-SCTRAC	511,189
603	Auditorium Renovations-SCTAUD	120,467
604	TCS Building & Grounds Improvements-SCTBGI	124,398
606	Central Office Projects-SCTCWB	53,250
609	Gymnasium Roof-Lottery-SCTGRF	39,227
611	System Security Projects-SCTSSP	90,685
612	Track/Athletic Field-SCTTAF	28,782
613	Technology Infrastructure-SCTTCH	198,304
616	Waterproofing Treatments-SCTWAT	13,169
617	THS Bathroom Replacements-SCT	37,681
619	TCS Paving Projects	66,537
999	Undesignated Projects	0
Category II & III Projects		
5400	School Furniture & Equipment	13,000
5500	Athletic Equipment	25,000
6400	Technology Services	77,500
6540	Custodial Services	14,500
6580	Maintenance Equipment & Vehicles	10,000
8500	Contingency	10,000
9000	Central Office Furniture & Equipment	39,000
9001	Plumbing	10,000
9002	Floor Covering	6,500
9003	Painting	15,000
9004	Roof Repairs	10,000
9005	Weatherization	4,500
9006	Landscaping	36,161
9007	Field Chemicals	2,500
9008	Electrical	10,000
9009	Building Repairs & Improvements	20,000

9010	Paving Repairs	Page 2 of 2	7,000
9011	HVAC		20,000
9012	Safety & Security Equipment		6,500
9013	Finch Auditorium		6,000
Total Expenditures			\$1,913,101

**THOMASVILLE CITY SCHOOLS
CATEGORY I ALLOCATION
2019-2020**

Allocation Estimate

\$737,803.00

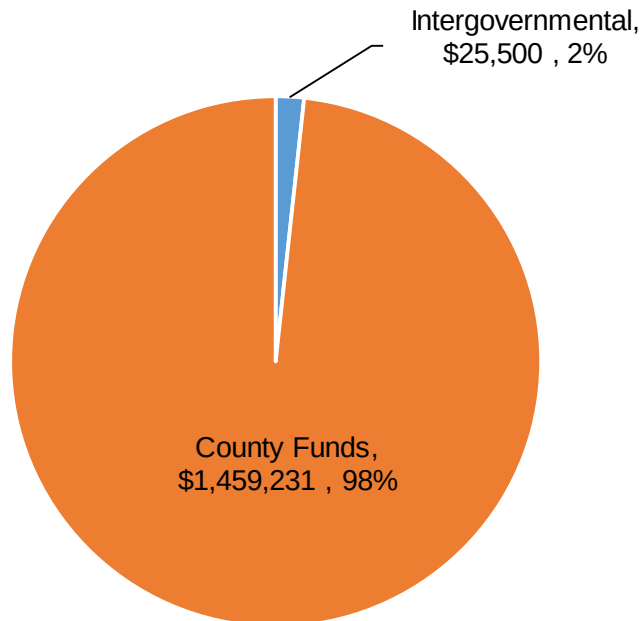
Item	County Project Code	Amount	Description
THS Bathroom Replacements	SCTBR	\$10,000.00	Replace all bathroom partitions at THS
TCS Roofing Projects	SCTROF	\$175,000.00	Replace roofing at THS CTE building for new Advanced Manufacturing program
HVAC Projects	SCTRAC	\$100,000.00	Additional funds for project estimates for HVAC replacement at THS Math & Social Studies building
Finch Auditorium	SCTAUD	\$50,000.00	Bathroom and audio/visual upgrades
TCS Building & Grounds Projects	SCTBGI	\$100,000.00	Additional funds LED projects and other major renovations needed at all schools
Central Office Renovations	SCTCWB	\$50,000.00	Additional funds for Central Office LED upgrade and other renovations needed at Central Office
Safety & Security Projects	SCTSSP	\$75,000.00	Additional funds to continue security upgrades at all schools.
Technology Projects	SCTTCH	\$150,000.00	Continue effort to upgrade technology infrastructure to handle move to digital recourses and testing
TCS Paving Projects	SCTPP	27,803.00	Repair and/or replace paving needs at all schools.
Total:		\$737,803.00	

Environmental Protection Summary

Department	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Amended Budget	FY 2020 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Integrated Solid Waste	\$ 1,129,887	\$ 1,192,527	\$ 1,192,527	\$ 1,269,122	\$ 76,595	6.4%
Operating Transfers - Sewer Fund	\$ 891,032	\$ -	\$ -	\$ -	\$ -	0.0%
Soil & Water	\$ 221,642	\$ 207,950	\$ 209,450	\$ 215,609	\$ 7,659	3.7%
Grand Total	\$ 2,242,561	\$ 1,400,477	\$ 1,401,977	\$ 1,484,731	\$ 84,254	6.0%
Total Revenue	\$ 26,550	\$ 25,500	\$ 25,500	\$ 25,500	\$ -	0.0%
County Funds	\$ 2,216,011	\$ 1,374,977	\$ 1,376,477	\$ 1,459,231	\$ 84,254	6.1%

FY 2020 Environmental Protection Revenues

Total = \$25,500



INTEGRATED SOLID WASTE - SANITATION

Charlie Brushwood, Director

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

BUDGET SUMMARY

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Actual	FY 2020 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$588,467	\$628,281	\$628,281	\$520,584	\$698,698	\$70,417	11.2%
Operating	\$414,265	\$443,995	\$443,995	\$376,454	\$433,543	(\$10,452)	-2.4%
Capital Outlay	\$127,156	\$120,251	\$120,251	\$82,837	\$136,881	\$16,630	13.8%
Total	\$1,129,887	\$1,192,527	\$1,192,527	\$979,874	\$1,269,122	\$76,595	6.4%
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	\$1,129,887	\$1,192,527	\$1,192,527	\$979,874	\$1,269,122	\$76,595	6.4%
Authorized Positions	14.00	13.00	12.00	12.00	13.50	0.50	3.8%

DEPARTMENTAL PURPOSE & GOALS

Sanitation division staffs eleven Recycling Centers throughout the County and operates a fleet of waste collection vehicles to ensure proper transporting and disposal of materials generated at those sites.

FY 2020 ADOPTED BUDGET HIGHLIGHTS

- The FY 2020 Adopted Budget increases local funding for the Sanitation Department by \$76,595 or 6.4%. The majority of this increase is due to including employee pay raises at the existing amount of \$500 + 1.5% as well as the state-mandated increase to retirement contributions (from 9.25% to 10.45% of salary). For FY 2020 Davidson County expects to keep medical / RX rates "flat" for employees with only "slight – 5.5%" increases in each of the two voluntary dental plans. The County however, expects to absorb an approximate 7% increase in group insurance for employees for the upcoming fiscal year.

- Further, the adopted budget includes several position “transfer” to and from the Sanitation Department budget as follows (All designed to accurately account for the current workload being performed by existing staff). The net result in terms of authorized position count for the department is a 0.50 increase.
 - ✓ Accounting Technician IV (from Sanitation to Landfill Fund).
 - ✓ Heavy Equipment Operator (aka Sanitation Truck Drivers from Landfill Fund to Sanitation).
 - ✓ Split 50% vs. 50% (Sanitation vs. Landfill Fund) the current ISW Operations Manager.
 - ✓ Sanitation Supervisor (from Sanitation to Landfill Fund).
 - ✓ Reclassify existing Recycling Center Attendant (from Sanitation) to Light Equipment Operator (MSW Landfill) – (Approved January 2019).
- Lastly, the adopted budget includes \$137K for several capital outlay items as follows:
 - ✓ Add fencing to the Midway box site to increase efficiency related to traffic flow. This is the most frequently utilized site within the county.
 - ✓ Add two recycling compactors for increase efficiency in terms of processing materials.
 - ✓ Replace one 1991 trash compactor.
 - ✓ Replace one 2007 Chevy Silverado (200,000 + miles).

FY 2019 SIGNIFICANT ACCOMPLISHMENTS

- Continued to reduce equipment maintenance and repair cost.
- Continued to reduce contracted services cost.
- Properly disposed of three abandoned asbestos contaminated mobile homes at the Midway property owned by the County.
- Cleared tree and vegetation for future construction of the Midway site for providing better services.

KEY PERFORMANCE MEASURES

Measures	FY 2017 Actual	FY 2018 Actual	FY 2019 Projected	FY 2020 Projected
Reduce OSHA Recordable Accidents < 3	0	0	0	< 5
MSW Tons Compacted	132,953	137,973	125,000	95,500
Ferrous & Nonferrous Metals Tons Recycled	484	554	400	350
Garbage Boxes Pulled	2,137	2,084	2,000	2,000
Recycle Boxes Pulled	1,493	977	1,000	1,000
Increase Tons per Load in Recycle Boxes	1.46	2.14	2.00	2.11
Provide Community Education Outreach tours to the County/City School for (2) Schools	10	11	10	2
Transport at Least 1,600 Tons of Recyclables	2,174	2,180	2,000	1,950

FUTURE ISSUES

- Equipment maintenance and repair cost will continue to be evaluated to ensure safety and efficiency in terms of the hauling services utilized by the county.

OPERATING TRANSFERS – ENVIRONMENTAL PROTECTION

Casey Smith, Assistant County Manager

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

BUDGET SUMMARY

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Actual	FY 2020 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$891,032	\$0	\$0	\$0	\$0	\$0	0.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$891,032	\$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	\$891,032	\$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 2020 ADOPTED BUDGET HIGHLIGHTS

- The FY 2020 Adopted Budget provides no contribution from the General Fund to the Sewer Fund for environmental protection purposes.

SOIL & WATER

Andy Miller, Director

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

BUDGET SUMMARY

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Actual	FY 2020 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$212,341	\$198,525	\$198,525	\$180,976	\$206,179	\$7,654	3.9%
Operating	\$9,301	\$9,425	\$10,925	\$9,555	\$9,430	\$5	0.1%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$221,642	\$207,950	\$209,450	\$190,531	\$215,609	\$7,659	3.7%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$26,550	\$25,500	\$25,500	\$25,052	\$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	\$26,550	\$25,500	\$25,500	\$25,052	\$25,500	\$0	0.0%
Net County Funds	\$195,092	\$182,450	\$183,950	\$165,479	\$190,109	\$7,659	4.2%
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 2020 ADOPTED BUDGET HIGHLIGHTS

- The FY 2020 Adopted Budget increases local funding for the Soil & Water Department by \$7,659 or 4.2%. The majority of this increase is due to including employee pay raises at the existing amount of \$500 + 1.5% as well as the state-mandated increase to retirement contributions (from 9.25% to 10.45% of salary). For FY 2020 Davidson County expects to keep medical / RX rates “flat” for employees with only “slight – 5.5%” increases in each of the two voluntary dental plans. The County however, expects to absorb an approximate 7% increase in group insurance for employees for the upcoming fiscal year.

FY 2019 SIGNIFICANT ACCOMPLISHMENTS

- The Department’s education program produced another State Winner at the NC Middle School Envirothon. The High Rock Home School Howling Honey Badgers Team placed 1st with the High Rock Home School Pine People placing 9th. At the High School Level the High Rock Home School Mighty Honey Bees Team placed 2nd, finishing one point behind the State Winner. The Envirothon is an environmental competition that includes teams from across the US, Canada, and China. Over 500,000 students compete annually in Envirothon competitions across the United States and Canada. The goal of the Envirothon is to produce young leaders who will promote wise stewardship of natural resources in the careers they choose.
- Twelve farms were approved for cost-sharing through State Cost Share Programs to install Best Management Practices that will improve water quality or provide irrigation water.
- A demonstration plot showing the benefits of using multi-species cover crops was the centerpiece of a field day that was attended by over 30 individuals. The plot and field day were sponsored by the NC Foundation for Soil and Water Conservation. Using multi-species cover crops is producing soils that are more productive with fewer inputs and providing many additional environmental benefits.
- The Department in conjunction with the Cooperative Extension Service continued the long running Farm Tour that showcases advances in conservation measures and agricultural practices for the community. The Tour was well attended by a broad range of citizens.

KEY PERFORMANCE MEASURES

Measures	FY 2017 Actual	FY 2018 Actual	FY 2019 Projected	FY 2020 Projected
State Cost Share Programs				
<i>(Cost-Share Dollars)</i>				
NC Ag. Cost Share	\$ 47,214	\$ 45,183	\$ 57,250	\$ 55,000
NC Comm. Cons. Asst. Prog.	\$ -	\$ 1,125	\$ -	\$ 1,200
Federal Cost Share Programs				
<i>(Cost-Share Dollars)</i>				
Env. Quality Incentives Prog.	\$ 118,996	(Note 1)	\$ 68,387	\$ 70,000
Technical Asst. to Individuals	901	1,025	1,200	1,200
Information Program				
Group Presentations (# of Attendees)	1,724	2,230	1,500	1,500
Envirothon Teams	8	7	8	10
Essay & Poster Contest (# of Students)	1,528	1,482	1,500	1,450

Note 1 - No applications received for FY 2018

FUTURE ISSUES

- Davidson County continues to grow as the economy improves. This growth increases the demands on the natural resources of the County and often results in the conversion of agricultural or forest land to more developed uses. Assuring an adequate supply of clean water and productive land to grow food and fiber will be a focus of the Soil and Water Department.
- Increasing demands for water require careful planning. The Soil and Water Department will continue efforts to develop water resources and to protect the quality and quantity of the existing resources through wise use. As land uses change, the strategies of the Department must adapt to changing needs and conditions.
- The demand for food and fiber will grow as the population continues to grow. Agricultural producers are faced with the challenge of producing more food as the land area available for crop production declines. Increasing the productivity of agricultural land will be a focus for the Department. This will be accomplished through the use of conservation measures and by working to improve the health of the soil. Improving soil health will result in increased productivity and additional environmental benefits.
- The expansion of impervious surfaces associated with a change from agricultural and forest land to other uses creates challenges for managing the run-off. An increase in run-off often results in damaged streambanks and additional sediment loads in the waters of the County.

The Department will work to secure solutions to these challenges by working with all land users.

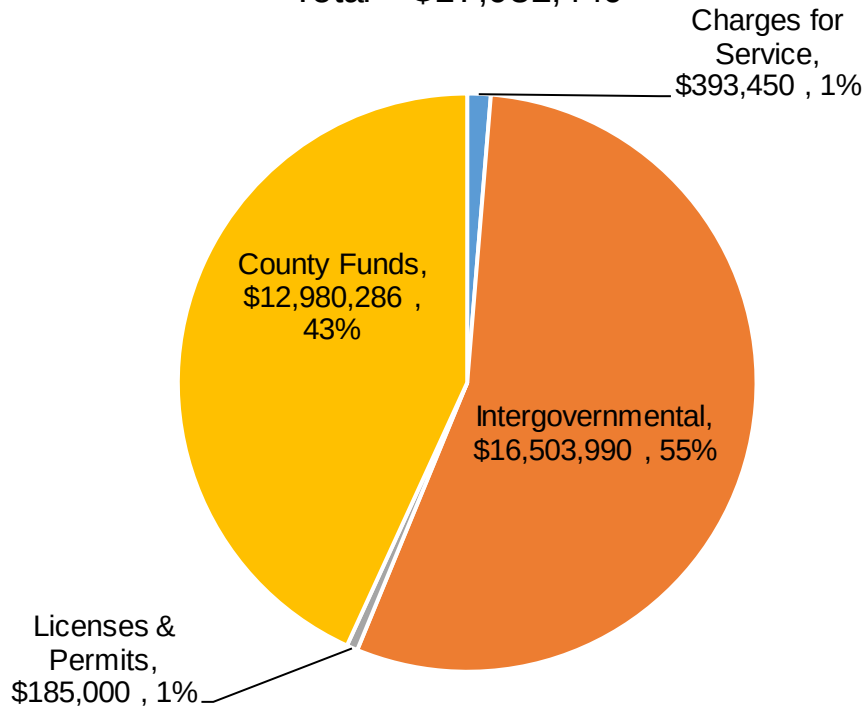
- As the non-farm community continues to grow, efforts will continue to help this group understand the importance of their actions on the natural resources of the County. The Department will work to expand the use of conservation measures that are suitable for non-agricultural lands to protect and improve natural resources.
- Davidson County will continue to grow and change. These changes make it essential that the citizens of the County have accurate information on issues that impact the natural resources of the County. Providing this information through the education programs of the Department will help citizens make informed decisions that are essential to a high quality of life.

Human Services Summary

Department	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Amended Budget	FY 2020 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Contributions - Family Services Grant	\$ 301,732	\$ 85,730	\$ 301,732	\$ 88,733	\$ 3,003	3.5%
Contributions - Life Center Grant	\$ 119,385	\$ 96,726	\$ 96,726	\$ 96,726	\$ -	0.0%
Operating Transfers - Mental Health	\$ 824,344	\$ 824,344	\$ 824,344	\$ 797,900	\$ (26,444)	-3.2%
Public Health	\$ 6,933,599	\$ 7,036,702	\$ 7,191,257	\$ 7,242,774	\$ 206,072	2.9%
Senior Services	\$ 2,194,575	\$ 2,174,986	\$ 2,338,182	\$ 2,159,314	\$ (15,672)	-0.7%
Social Services	\$16,083,913	\$17,401,625	\$17,964,548	\$19,540,425	\$ 2,138,800	12.3%
Veterans Services	\$ 130,508	\$ 134,267	\$ 136,967	\$ 136,854	\$ 2,587	1.9%
Grand Total	\$26,588,055	\$27,754,380	\$28,853,756	\$30,062,726	\$ 2,308,346	8.3%
Total Revenue	\$15,813,605	\$15,400,480	\$15,810,613	\$17,082,440	\$ 1,681,960	10.9%
County Funds	\$10,774,451	\$12,353,900	\$13,043,143	\$12,980,286	\$ 626,386	5.1%

FY 2020 Human Services Revenues

Total = \$17,082,440



CONTRIBUTIONS – HUMAN SERVICES

Casey Smith, Assistant County Manager

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

BUDGET SUMMARY

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Actual	FY 2020 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$421,117	\$182,456	\$398,458	\$366,385	\$185,459	\$3,003	1.6%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$421,117	\$182,456	\$398,458	\$366,385	\$185,459	\$3,003	1.6%
Revenues							
Appropriated Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$421,117	\$182,456	\$182,456	\$366,385	\$185,459	\$3,003	1.6%
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	\$421,117	\$182,456	\$182,456	\$366,385	\$185,459	\$3,003	1.6%
Net County Funds	\$0	\$0	\$216,002	\$0	\$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 2020 ADOPTED BUDGET HIGHLIGHTS

- The FY 2020 Adopted Budget maintains (the same as for FY 2019) funding toward Contributions related to Health and Human Service functions. These are grant funds related to Family Services and Life Center of which the County is simply a “pass-thru” for the funds.

Contribution Summary

						Requested	Adopted
Functional Area	Agency	FY 2019 Adopted	FY 2019 Amended	FY 2020 Requested	FY 2020 Adopted	\$ Change vs. Adopted	\$ Change vs. Adopted
Culture and Recreation	TOURISM	\$ 73,360	\$ 73,360	\$ 71,560	\$ 70,360	\$ (1,800)	\$ (3,000)
Culture and Recreation Total		\$ 73,360	\$ 73,360	\$ 71,560	\$ 70,360	\$ (1,800)	\$ (3,000)
Economic Development	CHAMBER OF COMM - LEXINGTON	\$ 9,750	\$ 9,750	\$ 12,000	\$ 9,750	\$ 2,250	\$ -
	CHAMBER OF COMM - THOMASVILLE	\$ 9,750	\$ 9,750	\$ 9,750	\$ 9,750	\$ -	\$ -
	CHAMBER OF COMM - NORH DAVIDSON	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	\$ -
	PACE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ECONOMIC DEV COMMISSION	\$248,000	\$ 248,000	\$ 260,000	\$248,000	\$ 12,000	\$ -
	FORESTER	\$104,554	\$ 104,554	\$ 88,000	\$ 88,000	\$ (16,554)	\$ (16,554)
	UPTOWN LEXINGTON, INC.	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ -
Economic Development Total		\$380,054	\$ 380,054	\$ 397,750	\$363,500	\$ 17,696	\$ (16,554)
Human Service Organization	FAMILY SERVICES - GRANT	\$ 85,730	\$ 301,732	\$ 85,730	\$ 88,733	\$ -	\$ 3,003
	LIFE CENTER - GRANT	\$ 96,726	\$ 96,726	\$ 96,726	\$ 96,726	\$ -	\$ -
Human Service Organization Total		\$182,456	\$ 398,458	\$ 182,456	\$185,459	\$ -	\$ 3,003
Public Safety Organization	JUV CRIME PREVENTION	\$ 2,500	\$ 167,673	\$ 2,500	\$ 2,500	\$ -	\$ -
	NATIONAL GUARD LEXINGTON	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ -
	NATIONAL GUARD THOMASVILLE	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ -
	RESCUE SQUAD DAV CTY	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ -
	RESCUE SQUAD LIFE SUPPORT	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ (25,000)	\$ (25,000)
	RESCUE SQUAD THOMASVILLE	\$ 22,000	\$ 22,000	\$ 40,000	\$ 22,000	\$ 18,000	\$ -
Public Safety Organization Total		\$102,500	\$ 267,673	\$ 95,500	\$ 77,500	\$ (7,000)	\$ (25,000)
Grand Total		\$738,370	\$1,119,545	\$ 747,266	\$696,819	\$ 8,896	\$ (41,551)

OPERATING TRANSFERS – HUMAN SERVICES

Casey Smith, Assistant County Manager

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

BUDGET SUMMARY

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Actual	FY 2020 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$824,344	\$824,344	\$824,344	\$824,344	\$797,900	(\$26,444)	-3.2%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$824,344	\$824,344	\$824,344	\$824,344	\$797,900	(\$26,444)	-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	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$824,344	\$824,344	\$824,344	\$824,344	\$797,900	(\$26,444)	-3.2%
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 2020 ADOPTED BUDGET HIGHLIGHTS

- The FY 2020 Adopted Budget reduces the county contribution from the General Fund to the Mental Health Fund by (\$26,444) or -3.2%. The County expects to reduce its contribution to its regional Mental Health provider Cardinal Innovations. Within the Mental Health Fund (the above-mentioned \$26K) will be offset by appropriating \$0.01 and \$0.05 Bottle Tax Revenue (which must be used for substance abuse) thereby keeping the overall funding total for the Mental Health Fund equal to \$824K.

PUBLIC HEALTH

Lillian Koontz, Director

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

BUDGET SUMMARY

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Actual	FY 2020 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$5,746,009	\$6,031,056	\$5,989,962	\$5,154,786	\$6,225,073	\$194,017	3.2%
Operating	\$1,137,552	\$1,005,646	\$1,112,696	\$713,730	\$983,221	(\$22,425)	-2.2%
Capital Outlay	\$50,038	\$0	\$88,599	\$56,421	\$34,480	\$34,480	0.0%
Total	\$6,933,599	\$7,036,702	\$7,191,257	\$5,924,937	\$7,242,774	\$206,072	2.9%
Revenues							
Charges for Service	\$206,706	\$139,000	\$139,600	\$169,139	\$144,200	\$5,200	3.7%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$3,222,995	\$2,985,806	\$3,057,465	\$2,683,085	\$2,945,296	(\$40,510)	-1.4%
Licenses & Permits	\$230,652	\$165,000	\$165,000	\$228,606	\$185,000	\$20,000	12.1%
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	\$3,660,353	\$3,289,806	\$3,362,065	\$3,080,829	\$3,274,496	(\$15,310)	-0.5%
Net County Funds	\$3,273,246	\$3,746,896	\$3,829,192	\$2,844,108	\$3,968,278	\$221,382	5.9%
Authorized Positions	97.00	98.00	98.00	98.00	96.00	(2.00)	-2.0%

DEPARTMENTAL PURPOSE & GOALS

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

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

FY 2020 ADOPTED BUDGET HIGHLIGHTS

- The FY 2020 Adopted Budget increases local funding for the Public Health Department by \$221,382 or 5.9%. The majority of this increase is due to including employee pay raises at the existing amount of \$500 + 1.5% as well as the state-mandated increase to retirement contributions (from 9.25% to 10.45% of salary). For FY 2020 Davidson County expects to keep medical / RX rates “flat” for employees with only “slight – 5.5%” increases in each of the two voluntary dental plans. The County however, expects to absorb an approximate 7% increase in group insurance for employees for the upcoming fiscal year.
- The adopted budget also eliminates (2.00) Office Support and (1.00) Nutritionist II positions (Two of which are within WIC programs and the other from the Northwest Community Care Grant) due to eliminated grant funding for the upcoming fiscal year. However, the adopted budget adds a new position (Opioid Response Coordinator totaling \$60K) to assist the county in dealing with the ever-growing “opioid crisis.” A portion of the proposed position (\$26K) will be covered by reducing the County contribution to the Mental Health Fund (Cardinal Innovations).

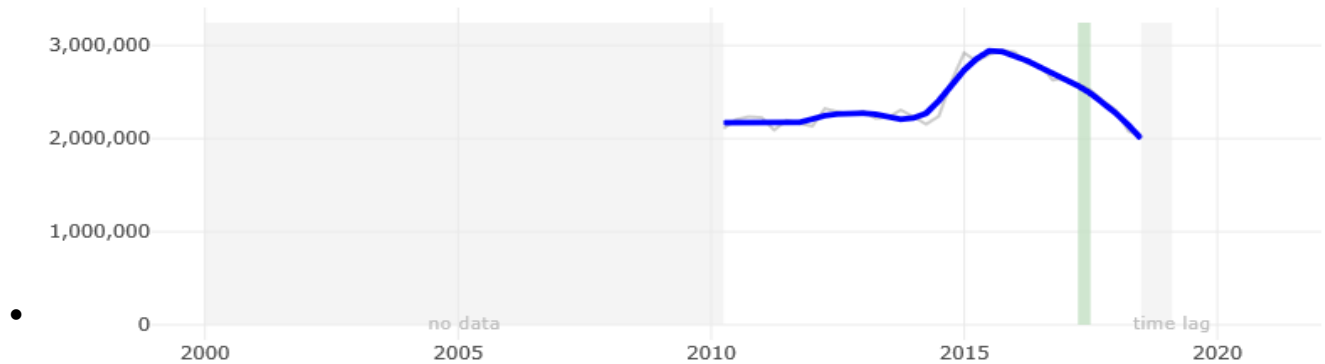
Unintentional Opioid-Related Deaths (Davidson County)



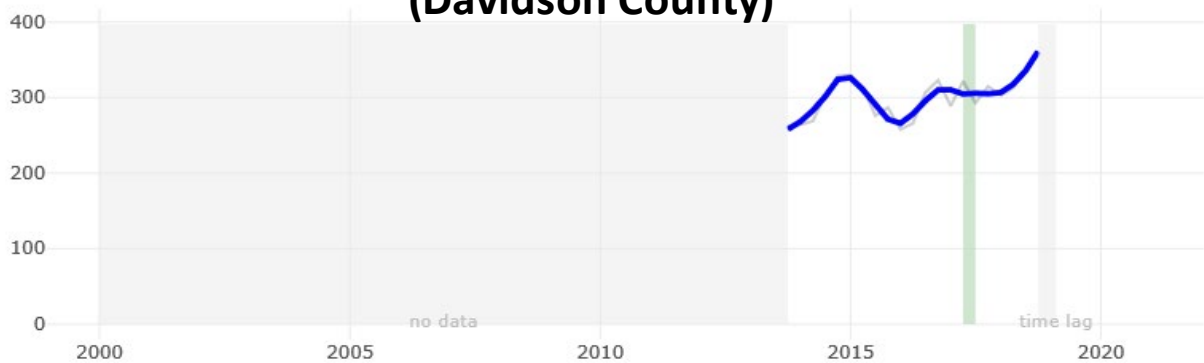
Opioid Overdose Emergency Department Visits (Davidson County)



Opioid Pills Dispensed (Davidson County)



Individuals Served By Treatment Programs (Davidson County)



- Lastly, the adopted budget includes \$34K to replace (30) out-of-warranty desktop and laptop computers.

FY 2019 SIGNIFICANT ACCOMPLISHMENTS

- PBB funds used to purchase new computers for the clinic team and a new truck for the Environmental Health fleet.
- PBB funds used to purchase safe-sleep campaign onesies for distribution at our local hospital labor and delivery units.

- Reclassification of long-term position to better meet the needs of the department (PH Educator → Human Services Planner)
- 100% compliance; immunizations for our patients.

KEY PERFORMANCE MEASURES

Measures	FY 2017 Actual	FY 2018 Actual	FY 2019 Projected	FY 2020 Projected
Personal Health				
Immunization Rates for Children (DCHD) Benchmark Age = 24 Months	85%	100%	95%	95%
Total Unduplicated Patients (Clinic)	7,345	9,084	9,000	8,750
Total Unduplicated Visits (Clinic)	11,906	10,314	10,000	9,900
Environmental Health				
Average Number of Working Days to Make Initial Site Visit for New On-site Wastewater Applications	5.28	4.40	4.75	4.75
Average Number of Working Days to Make Initial Site Visit for Repairs to an Existing System	1.60	1.75	1.70	1.60
Average Number of Working Days to Make a Site Visit in Response to a Complaint	1.83	1.58	1.60	1.55
% of Quality Control Inspections Completed	100%	100.00%	100.00%	100.00%

FUTURE ISSUES

- Medicaid transformation in North Carolina is effective in Davidson County on November 1, 2019. Contracting with Prepaid health plans, developing new billing practices, payments and patient flow are uncertain.
- The opioid crisis continues to be a financial and social burden on our community.
- Succession planning is still a priority in the Davidson County Health Department, due to experienced members of the team.

SENIOR SERVICES

Thessia Everhart-Roberts, Director

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

BUDGET SUMMARY

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Actual	FY 2020 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$1,196,359	\$1,202,069	\$1,202,125	\$1,018,412	\$1,227,345	\$25,276	2.1%
Operating	\$998,216	\$971,934	\$1,109,774	\$863,052	\$923,492	(\$48,442)	-5.0%
Capital Outlay	\$0	\$983	\$26,283	\$25,928	\$8,477	\$7,494	762.4%
Total	\$2,194,575	\$2,174,986	\$2,338,182	\$1,907,392	\$2,159,314	(\$15,672)	-0.7%
Revenues							
Charges for Service	\$91,035	\$80,800	\$115,800	\$118,404	\$98,250	\$17,450	21.6%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$1,157,498	\$1,192,599	\$1,256,050	\$941,424	\$1,164,098	(\$28,501)	-2.4%
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	\$1,248,533	\$1,273,399	\$1,371,850	\$1,059,827	\$1,262,348	(\$11,051)	-0.9%
Net County Funds	\$946,043	\$901,587	\$966,332	\$847,565	\$896,966	(\$4,621)	-0.5%
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 which are nationally accredited by the National Institute of Senior Centers and state certified as "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 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 network.

Goal 2: Enable older adults to remain independent and age in place of their choice with appropriate services and supports.

Objective 2.1: Maintain and expand the availability of community-based services and supports.

Goal 3: Empower older adults to have optimal health status and a healthy lifestyle.

Objective 3.1: Promote engagement in health and wellness programs and initiatives,

Objective 3.2: Expand access to, and increase participation in evidence-based health promotion and disease prevention programs.

Goal 4: Protect the safety and rights of older adults and vulnerable adults and prevent their abuse, neglect and exploitation,

Objective 4.1: Maximize collaboration, outreach and training to stop or prevent abuse, neglect, and exploitation,

Objective 4.2: Strengthen emergency preparedness and response for older adults,

Goal 5: Facilitate communities and older adults working together to plan and prepare for the future,

Objective 5.1: Promote volunteerism and other active engagement,

Objective 5.2: Promote older workers as vital for businesses seeking a trained, qualified and reliable workforce,

Objective 5.3: Offer senior leadership opportunities that recognize the importance of older adult

involvement in addressing issues affecting seniors.

Goal 6: Ensure public accountability and responsiveness.

Objective 6.1: Implement operational improvements and managerial efficiencies for critical services and supports.

Objective 6.2: Promote effective and efficient management policies, including the use of performance-based standards and outcomes.

Objective 6.3: Advocate for increased funding and enhanced facilities to accommodate the growing aging population.

Objective 6.4: Develop business and organizational relationships that will result in partnerships for facilitating programs and services.

FY 2020 ADOPTED BUDGET HIGHLIGHTS

- The FY 2020 Adopted Budget decreases local funding for the Senior Services Department by (\$4,621) or -0.5%. Majority of the decrease is due to higher than anticipated Intergovernmental Revenue (Senior Services Operations - HCCBG). This revenue source helps operate special activities such as Senior Games etc. Also included are additional revenues associated with the 5310 Transportation Grant. For the upcoming year, this grant will require less County contribution (50% to 10%) in order to operate these critical transportation services.
- The increase in personnel expenses is due to including employee pay raises at the existing amount of \$500 + 1.5% as well as the state-mandated increase to retirement contributions (from 9.25% to 10.45% of salary). For FY 2020 Davidson County expects to keep medical / RX rates “flat” for employees with only “slight – 5.5%” increases in each of the two voluntary dental plans. The County however, expects to absorb an approximate 7% increase in group insurance for employees for the upcoming fiscal year.
- Lastly, the adopted budget includes \$8,477 to replace (7) out-of-warranty laptop computers.

FY 2019 SIGNIFICANT ACCOMPLISHMENTS

- Going into FY 2018, the county experienced a \$45,829 decrease in Home and Community Care Block Grant funding. Through the approval of the FY 2018 omnibus bill later in the year, Davidson County received an increase of \$72,582 for FY 2019, offsetting the original decrease and increasing the budget \$26,755. A large portion (15%) was disbursed to the Life Center of Davidson County. Senior Services used the remainder to serve ten

additional Meals on Wheels clients by removing them from the waitlist, and also fund a contracted RN to provide nursing services.

- Using past trends, private pay services for In-Home Aide was projected to generate \$2,250 in revenue. Due to the diligent work of staff, the program has accrued \$40,634.25 as of January 31, and projects to generate an additional \$29,000 by June 30. Not only does private pay support local home care business sub-contractors, it enables those that are able to pay for their services to by-pass the waiting list, thereby enabling funds to be re-invested into the program to serve additional clients.
- Using funds budgeted as well as those saved from non-serving days, Senior Services purchased and distributed 1,500 shelf-stable emergency meals. This was due in part to inclement weather and meal program closings, as well as food shortage in the client's home.
- As of January 31, Senior Services has seen a cost savings of \$2,194 in travel reimbursements for staff using county vehicles as opposed to their own personal vehicles. Senior Services purchased two vehicles for work related use in 2017. Since purchasing the vehicles \$7,759 has been saved in travel reimbursements.
- Secured Novant Health as a sponsor for Davidson County Senior Games, which provided breakfast and t-shirts for participants. This in-kind sponsorship saved more than \$4,000 in budgeted funds.

KEY PERFORMANCE MEASURES

Measures	FY 2017 Actual	FY 2018 Actual	FY 2019 Projected	FY 2020 Projected
Increase Total Sponsorship Revenue by 15%	70%	100%	N/A	N/A
Recruit 10% of the active Meals on Wheels volunteer base	99%	100%	90%	95%
Mail a Response Letter to All In-Home Aide Services Referrals within (3) Business Days	100	92%	N/A	N/A
Market Information and Options Counseling and departmental services at (10) events	N/A	N/A	100%	N/A
Maintain a Daily Client Fill Rate for Meals on Wheels - Goal = 96%	100	100%	85%	90%
Increase participation in Senior Center Fitness Rooms by 15%	N/A	N/A	80%	N/A
Mail exit survey with case closure letter to all clients being discharged from In-Home Services programs	N/A	N/A	100%	N/A
Increase In-Home Aide Services donations by 20%	N/A	100%	N/A	N/A
Develop a targeted marketing plan to include (3) presentations, media & print information to consumers with limited English proficiency and the disabled.	N/A	N/A	N/A	95%
Increase participation in Evidence-Based Programming by 10%	N/A	N/A	N/A	95%
Increase doantions for In Home Services program by 10%	N/A	N/A	N/A	90%

FUTURE ISSUES

Wait List for Services

- Senior Services maintains a waitlist for critical community based care services: In-Home Services, Home Delivered Meals and Transportation. In addition, Senior Centers often have waitlist for special events due to facility capacity.

Davidson County is Aging (Babyboomers)

- 2010 census reported 33,567 adults age 60 and older living in Davidson County; this number is projected to increase 52% by 2030. An increased population equates to an increased need

for programs and services.

Facilities (Space Needs)

- The Thomasville facility has space and parking issues; this will intensify as the population ages and demand for services rise.

Insufficient Funding

- As decreases in Federal and State funding become more apparent, the need for funding sources to supplement and maintain programs increases; Transportation, Meals on Wheels, Congregate Nutrition, In-Home Services, and Senior Center Operations are necessary programs for the aging population.
- As the population shifts, service needs will increase. Additional funding will be imperative to service citizens and ensure older citizens receive vital services that help them remain in their homes, thus contributing to the economy and society.

SOCIAL SERVICES & CHILD SUPPORT

Dale Moorefield, Director

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

BUDGET SUMMARY

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Actual	FY 2020 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$10,867,918	\$11,377,716	\$11,372,716	\$9,965,560	\$11,988,323	\$610,607	5.4%
Operating	\$5,120,919	\$6,023,909	\$6,441,832	\$5,154,871	\$7,552,102	\$1,528,193	25.4%
Capital Outlay	\$95,076	\$0	\$150,000	\$116,631	\$0	\$0	0.0%
Total	\$16,083,913	\$17,401,625	\$17,964,548	\$15,237,062	\$19,540,425	\$2,138,800	12.3%
Revenues							
Charges for Service	\$199,141	\$164,000	\$164,000	\$35,511	\$151,000	(\$13,000)	-7.9%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$10,282,286	\$10,488,819	\$10,728,242	\$8,659,565	\$12,207,137	\$1,718,318	16.4%
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	\$10,481,427	\$10,652,819	\$10,892,242	\$8,695,076	\$12,358,137	\$1,705,318	16.0%
Net County Funds	\$5,602,486	\$6,748,806	\$7,072,306	\$6,541,986	\$7,182,288	\$433,482	6.4%
Authorized Positions	199.50	205.50	205.50	205.50	208.50	3.00	1.5%

DEPARTMENTAL PURPOSE & GOALS

The mission of Davidson County Department of Social Services is to provide opportunities and essential services, which assure personal dignity and self-sufficiency for all citizens in an efficient and timely manner. Davidson County and this department are mandated to provide a wide variety of economic services within state and federal guidelines as well as provide safety and permanence for vulnerable children and adults in accordance with federal and state laws and statutes. In providing these services to our citizens and residents, our department strives to provide these services in a very accurate and timely manner while minimizing County costs.

FY 2020 ADOPTED BUDGET HIGHLIGHTS

- The FY 2020 Adopted Budget increases local funding for the Social Services Department by \$433,482 or 6.4%. The majority of this increase is due to including employee pay raises at the existing amount of \$500 + 1.5% as well as the state-mandated increase to retirement contributions (from 9.25% to 10.45% of salary). For FY 2020 Davidson County expects to keep medical / RX rates "flat" for employees with only "slight – 5.5%" increases in each of the two voluntary dental plans. The County however, expects to absorb an approximate 7% increase in group insurance for employees for the upcoming fiscal year.

- For FY 2020 the department wishes to utilize (5.00) "vacant" positions to "re-classify" to higher priority service areas as shown below:

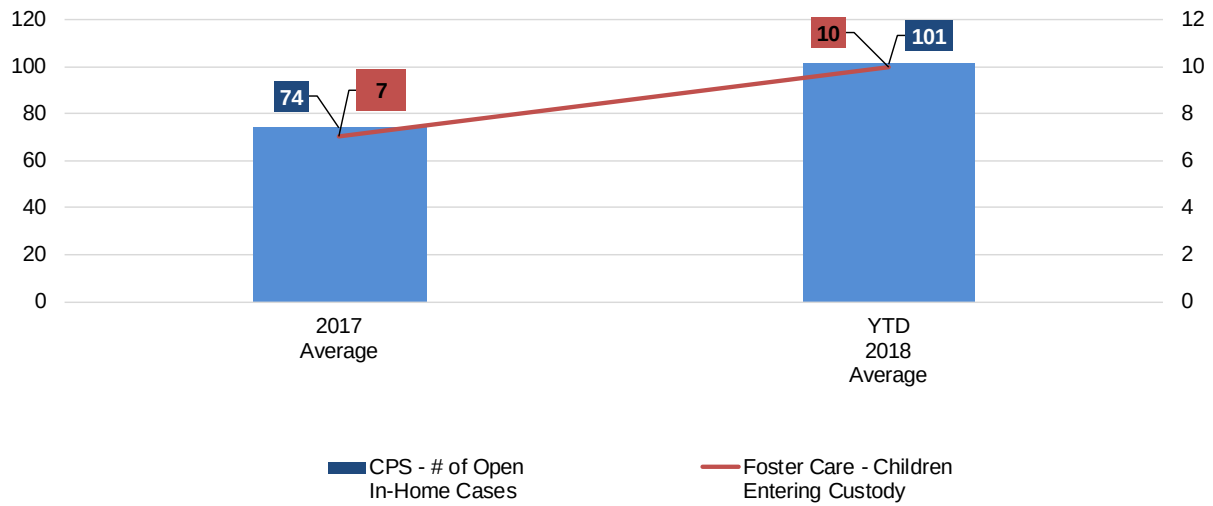
Current Position	Reclassified Position	Justification
Office Support III	SW III Permanency Planning	Currently 200 + (Average per Month for FY 2018 = 164 - 22% Increase) children in Foster Care Custody, equaling about 16-17 children per staff member (State Standard = 15).
Office Support III	SW III APS	Currently there are about 29 "active" clients per APS worker within DSS (29 total "open cases"), with an "In-Home" services waiting list of 54 (25% of Total Clients). On average, APS staff manages approximately 15 "on-going" APS evaluations cases per worker, with the state standard totaling 6 per worker. In addition, APS staff must also manage "guardianship duties as well as provide "supportive services."
IMC II	On-Call SW I / A / T	Work FT then "On-call" 5 pm to Late Night for either APS or CPS. Currently, existing staff work day hours then evening related to CPS work only. These reclassifications will allow for more "on-call" staff to assist with not only CPS cases but APS and Foster Care cases as well.
IMC II	On-Call SW I / A / T	
Office Support IV	Office Work Unit Supervisor V	Allows for an existing FTE to manage the clerical staff at the Lexington and Thomasville locations. This allows the current IMC Program Administrator to focus on food and nutrition cases, audits / fraud.

- Further, the adopted budget includes (3.00) additional FTEs designed to assist with growing caseloads (See table below) mainly within Adult Protective Services (APS) and Child Welfare - Foster Care (Permanency Planning). The addition of these three positions is expected to cost the County approximately \$80K.

Position	# of	Workload Justification
SW Supervisor III APS	1.00	Currently supervising 8 SW's + 1 CSSA (State Standard = 1:5).
SW I / A / T - CPS	1.00	Currently about 17 cases per staff member (State Standard = 10). As of March 2019 the "open cases" at the end of the month for each work category were as follows: 1) "Assessments" (182), 2) "Investigations" (34) and "In-Home Services" (92). Open In-Home Cases have grown 36% from 2017's average of 74 to YTD 2018's average of 101.
SW III Permanency Planning	1.00	Currently 200 + (Average per Month for FY 2018 = 164 - 22% Increase) children in Foster Care Custody, equaling about 16-17 children per staff member (State Standard = 15).
Total	3.00	

- In addition, the adopted budget includes an additional \$1.39M in public assistance funding for three main areas (Largely "offset" by expected additional state funding):
 - ✓ Foster Care = \$809K
 - ✓ Board Home Care = \$463K
 - ✓ Crisis Intervention = \$119K

Child Protective Service / Foster Care "Workload" Summary



Case Type	2017 Average	July 2018	August 2018	September 2018	October 2018	November 2018	December 2018	January 2018	February 2018	March 2018	Average 2018
CPS "# of Closed In-Home Cases" at End of Month	14	17	34	20	30	15	10	14	19	31	21
CPS "# of Open In-Home Cases" at End of Month	74	99	99	94	97	103	107	109	108	92	101
CPS "In-Home Cases" - Case Closing % of Total	19%	17%	34%	21%	31%	15%	9%	13%	18%	34%	21%
CPS "# of Closed Assessments" at End of Month	103	96	142	70	128	80	86	154	107	106	108
CPS "# of Open Assessments" at End of Month	198	165	121	181	155	189	205	184	185	182	174
CPS "Assessments" - Case Closing % of Total	52%	58%	117%	39%	83%	42%	42%	84%	58%	58%	65%
CPS "# of Closed Investigations" at End of Month	15	7	14	15	21	9	14	17	26	19	16
CPS "# of Open Investigations" at End of Month	38	31	22	28	17	19	28	36	33	34	28
CPS "Investigations" - Case Closing % of Total	39%	23%	64%	54%	124%	47%	50%	47%	79%	56%	60%
Foster Care "Children Entering Custody"	7	10	8	7	12	8	5	7	15	19	10
Foster Care "Children Leaving Custody"	8	2	4	5	3	2	5	14	9	10	6
Foster Care "Children Entering Custody vs. Leaving %"	88%	500%	200%	140%	400%	400%	100%	50%	167%	190%	239%
APS "In-Home Services Waiting List"	-	62	63	63	63	54	55	54	53	54	58
APS "Total # of Clients"	-	255	244	228	242	224	221	219	215	206	231
% of APS "In-Home Services Waiting List" of Total Clients	-	24%	26%	28%	26%	24%	25%	25%	25%	26%	25%

FY 2019 SIGNIFICANT ACCOMPLISHMENTS

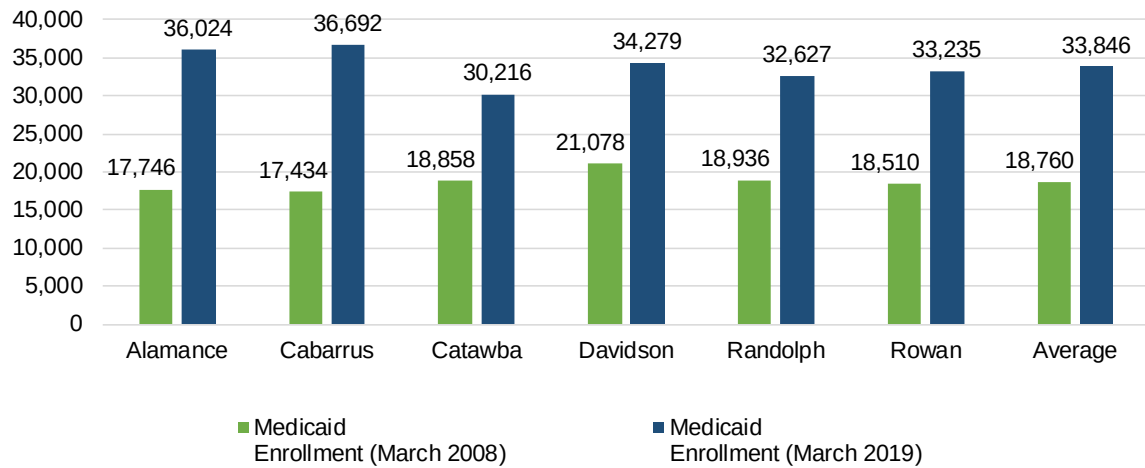
- Overall, Davidson County DSS met 98.6% of the department's goals, which means clients, and county residents received a high standard of timely and accurate service, which exceeded state standards in several programs.
- The Economic Services area processed Medicaid, Food and Nutrition Services (FNS), Work First, and Childcare Assistance applications and did so with better than 98% overall timeliness (98.5% with applications and 98.9% for recertification; exceeding state standards).

- DSS provided timely and effective investigation of abuse and neglect, providing safety for the county's most vulnerable populations of children and adults; exceeding state standards in Adult Protective Services.
- The Child Support Enforcement area collected \$13,152,572 in Child Support payments for families in Davidson County (99.5% of the State Goal).
- 94% of foster care monthly visits / contacts were in the homes where the children live.
- 93 children in DSS custody found permanence.
- 99% of families completing in-home services had no repeat maltreatment within six months.
- Minimized county cost to just 38% in providing mandates services by effectively utilizing state and federal reimbursements.

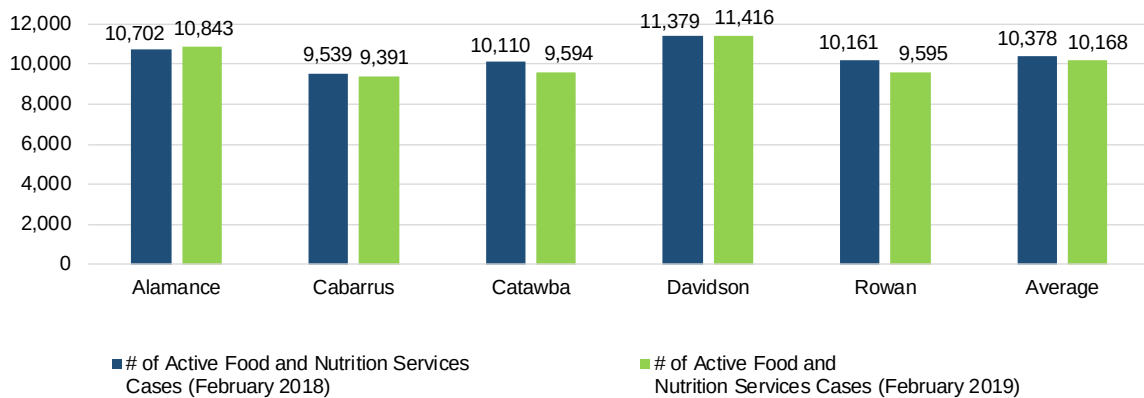
KEY PERFORMANCE MEASURES

Measures	FY 2017 Actual	FY 2018 Actual	FY 2019 Projected	FY 2020 Projected
Timely Processing of Medicaid Applications (State Standard = 90%)	97%	96%	96%	96%
Timely Processing of Food and Nutrition Services (FSN) Applications (State Standard = 95%)	98%	98%	98%	98%
Child Support Collections (State Goal = \$13,055,306 Per Year)	\$13,216,444	\$13,152,572	\$13,152,572	\$13,200,000
Adult Services Abuse Reports Initiated Within (8) Hours (Goal = 99%)	93%	100%	99%	99%
Adult Services Neglect Reports Initiated Within (40) Hours (Goal = 93%)	98%	100%	93%	95%
Child Protective Services Timely Initiation of CPS Abuse & Neglect Reports (Goal = 100%)	95%	94%	100%	100%
Closed CPS Cases With No Maltreatment for (6) Months	99%	99%	99%	99%
Foster Care Visits in the Child's Home	93%	94%	94%	95%

Medicaid Eligibles
(March 2008 vs. 2019)



Number of Active Food and Nutrition Services Cases
(February 2018 vs. February 2019)



FUTURE ISSUES

- Continue to monitor growing caseloads vs. staffing vs. the budget.
- Continue to monitor changes in state law that effect DSS workload.

- Continue with the mandated implementation of NCFAST.
- Continue to deal with effects from substance abuse within Davidson County.
- Office space will also continue to be needed for the future, as service demands continue to grow.
- Lastly, the services areas of Child Protective Services (CPS) and Foster Care (Permanency Planning) are expected to “go-live” with implementation in to NCFAST (May, 2019).

VETERANS

Ricky Johnson, Director

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

BUDGET SUMMARY

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Actual	FY 2020 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$119,607	\$122,184	\$120,332	\$102,820	\$127,032	\$4,848	4.0%
Operating	\$8,413	\$12,083	\$16,635	\$8,339	\$9,822	(\$2,261)	-18.7%
Capital Outlay	\$2,488	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$130,508	\$134,267	\$136,967	\$111,159	\$136,854	\$2,587	1.9%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$2,175	\$2,000	\$2,000	\$2,216	\$2,000	\$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	\$2,175	\$2,000	\$2,000	\$2,216	\$2,000	\$0	0.0%
Net County Funds	\$128,332	\$132,267	\$134,967	\$108,942	\$134,854	\$2,587	2.0%
Authorized Positions	2.00	2.00	2.00	2.00	2.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The Veterans Services Department assists all Davidson County veterans, their spouses and dependents to apply for and to obtain all federal, state and local veteran benefits for which they are legally eligible.

FY 2020 ADOPTED BUDGET HIGHLIGHTS

- The FY 2020 Adopted Budget increases local funding for the Veteran Services Department by \$2,587 or 2.0%. The majority of this increase is due to including employee pay raises at the existing amount of \$500 + 1.5% as well as the state-mandated increase to retirement contributions (from 9.25% to 10.45% of salary). For FY 2020 Davidson County expects to keep medical / RX rates "flat" for employees with only "slight – 5.5%" increases in each of

the two voluntary dental plans. The County however, expects to absorb an approximate 7% increase in group insurance for employees for the upcoming fiscal year.

FY 2019 SIGNIFICANT ACCOMPLISHMENTS

- From Jun 2018 – Feb 2019 the department filed 642 claims from 3 different geographic locations. At the current pace, they will file approximately 1,000 claims by the end of the fiscal year.
- Staff has provided 15 community events (VFW, AMVETS, Etc.).
- The department began digitally converting all of their client files. As of February, staff has processed almost half of the active veteran files.

KEY PERFORMANCE MEASURES

Measures	FY 2017 Actual	FY 2018 Actual	FY 2019 Projected	FY 2020 Projected
Total Veteran Population	10,596	10,478	10,353	10,222

FUTURE ISSUES

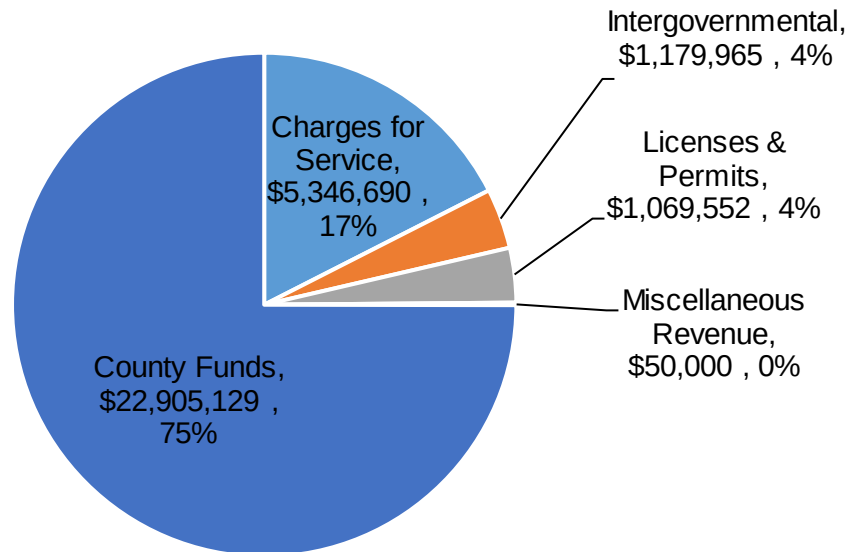
- New Rules concerning Blue Water Navy veterans. Potential for 90,000 new Agent Orange claims across the nation.
- Growing numbers of post-9/11 veterans.
- Increased VA benefit usage rates.
- New Camp Lejeune Drinking Water Law

Public Safety Summary

Department	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Amended Budget	FY 2020 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Animal Shelter	\$ 595,260	\$ 555,733	\$ 580,733	\$ 629,423	\$ 73,690	13.3%
Contributions - Rescue Squads & National Guards	\$ 45,000	\$ 100,000	\$ 100,000	\$ 75,000	\$ (25,000)	-25.0%
JCPC Operating Supplies + Program Grant	\$ 161,268	\$ 2,500	\$ 167,673	\$ 2,500	\$ -	0.0%
Emergency Communications	\$ 2,009,059	\$ 2,310,726	\$ 2,346,206	\$ 2,276,027	\$ (34,699)	-1.5%
Emergency Services	\$ 7,938,283	\$ 8,459,955	\$ 8,668,841	\$ 8,704,625	\$ 244,670	2.9%
Inspections	\$ 970,453	\$ 978,056	\$ 978,056	\$ 1,085,213	\$ 107,157	11.0%
Sheriff	\$ 16,341,382	\$ 17,108,859	\$ 17,379,826	\$ 17,778,548	\$ 669,689	3.9%
Grand Total	\$ 28,060,704	\$ 29,515,829	\$ 30,221,335	\$ 30,551,336	\$ 1,035,507	3.5%
Total Revenue	\$ 7,839,442	\$ 7,646,821	\$ 7,932,383	\$ 7,646,207	\$ (614)	0.0%
County Funds	\$ 20,221,262	\$ 21,869,008	\$ 22,288,952	\$ 22,905,129	\$ 1,036,121	4.7%

FY 2020 Public Safety Revenues

Total = \$7,646,207



ANIMAL SHELTER

Donna Grooms, Animal Shelter Manager

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

BUDGET SUMMARY

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Actual	FY 2020 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$302,703	\$297,782	\$297,782	\$265,663	\$313,416	\$15,634	5.3%
Operating	\$287,639	\$257,951	\$282,951	\$288,099	\$312,929	\$54,978	21.3%
Capital Outlay	\$4,918	\$0	\$0	\$0	\$3,078	\$3,078	0.0%
Total	\$595,260	\$555,733	\$580,733	\$553,762	\$629,423	\$73,690	13.3%
Revenues							
Charges for Service	\$96,391	\$98,000	\$98,000	\$90,366	\$94,700	(\$3,300)	-3.4%
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	\$96,391	\$98,000	\$98,000	\$90,366	\$94,700	(\$3,300)	-3.4%
Net County Funds	\$498,868	\$457,733	\$482,733	\$463,396	\$534,723	\$76,990	16.8%
Authorized Positions	6.00	6.00	6.00	6.00	6.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

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

FY 2020 ADOPTED BUDGET HIGHLIGHTS

- The FY 2020 Adopted Budget increases local funding for the Animal Shelter by \$76,990 or 16.8%. A portion of this increase is due to including employee pay raises at the existing amount of \$500 + 1.5% as well as the state-mandated increase to retirement contributions (from 9.25% to 10.45% of salary). For FY 2020 Davidson County expects to keep medical / RX rates "flat" for employees with only "slight – 5.5%" increases in each of the two voluntary dental plans. The County however, expects to absorb an approximate 7% increase in group insurance for employees for the upcoming fiscal year.

- The adopted budget includes \$25K to continue the partnership with local non-profits related the Spay & Neuter program. This program established in the fall of 2018 allows the county to partner 50% / 50% with the local agencies to pay for S&N procedures. To date the program has produced 1,000+ procedures (with well over half being cats). The Animal Shelter expects to see 350+ < animals come in to the local facility from 2018 vs. 2019 and attributes this program largely to that success.
- Lastly, the adopted budget includes \$3K to replace three out-of-warranty desktop computers.

FY 2019 SIGNIFICANT ACCOMPLISHMENTS

- Established the new countywide spay and neuter program.
- Intake reduced by approximately 350 animals for FY 2019.

KEY PERFORMANCE MEASURES

Measures	FY 2017 Actual	FY 2018 Actual	FY 2019 Projected	FY 2020 Projected
Adoption %	16%	17%	20%	20%
Rescue %	30%	34%	34%	34%
Return To Owner %	8%	7%	10%	10%

FUTURE ISSUES

- Staffing and adequate facilities to handle the ever-increasing animal population.

CONTRIBUTIONS – PUBLIC SAFETY

Casey Smith, Assistant County Manager

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

BUDGET SUMMARY

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Actual	FY 2020 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$206,268	\$102,500	\$267,673	\$245,938	\$77,500	(\$25,000)	-24.4%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$206,268	\$102,500	\$267,673	\$245,938	\$77,500	(\$25,000)	-24.4%
Revenues							
Appropriated Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$206,268	\$102,500	\$267,673	\$245,938	\$77,500	(\$25,000)	-24.4%
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 2020 ADOPTED BUDGET HIGHLIGHTS

- The FY 2020 Adopted Budget decreases local funding to Public Safety Contributions by (\$25,000) or -24.4%. The decrease is related to removing funding for the Life Support Rescue Squad until the organization can achieve "non-profit" status.

Contribution Summary

						Requested	Adopted
Functional Area	Agency	FY 2019 Adopted	FY 2019 Amended	FY 2020 Requested	FY 2020 Adopted	\$ Change vs. Adopted	\$ Change vs. Adopted
Culture and Recreation	TOURISM	\$ 73,360	\$ 73,360	\$ 71,560	\$ 70,360	\$ (1,800)	\$ (3,000)
Culture and Recreation Total		\$ 73,360	\$ 73,360	\$ 71,560	\$ 70,360	\$ (1,800)	\$ (3,000)
Economic Development	CHAMBER OF COMM - LEXINGTON	\$ 9,750	\$ 9,750	\$ 12,000	\$ 9,750	\$ 2,250	\$ -
	CHAMBER OF COMM - THOMASVILLE	\$ 9,750	\$ 9,750	\$ 9,750	\$ 9,750	\$ -	\$ -
	CHAMBER OF COMM - NORH DAVIDSON	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	\$ -
	PACE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ECONOMIC DEV COMMISSION	\$248,000	\$ 248,000	\$ 260,000	\$248,000	\$ 12,000	\$ -
	FORESTER	\$104,554	\$ 104,554	\$ 88,000	\$ 88,000	\$ (16,554)	\$ (16,554)
	UPTOWN LEXINGTON, INC.	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ -
Economic Development Total		\$380,054	\$ 380,054	\$ 397,750	\$363,500	\$ 17,696	\$ (16,554)
Human Service Organization	FAMILY SERVICES - GRANT	\$ 85,730	\$ 301,732	\$ 85,730	\$ 88,733	\$ -	\$ 3,003
	LIFE CENTER - GRANT	\$ 96,726	\$ 96,726	\$ 96,726	\$ 96,726	\$ -	\$ -
Human Service Organization Total		\$182,456	\$ 398,458	\$ 182,456	\$185,459	\$ -	\$ 3,003
Public Safety Organization	JUV CRIME PREVENTION	\$ 2,500	\$ 167,673	\$ 2,500	\$ 2,500	\$ -	\$ -
	NATIONAL GUARD LEXINGTON	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ -
	NATIONAL GUARD THOMASVILLE	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ -
	RESCUE SQUAD DAV CTY	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ -
	RESCUE SQUAD LIFE SUPPORT	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ (25,000)	\$ (25,000)
	RESCUE SQUAD THOMASVILLE	\$ 22,000	\$ 22,000	\$ 40,000	\$ 22,000	\$ 18,000	\$ -
Public Safety Organization Total		\$102,500	\$ 267,673	\$ 95,500	\$ 77,500	\$ (7,000)	\$ (25,000)
Grand Total		\$738,370	\$1,119,545	\$ 747,266	\$696,819	\$ 8,896	\$ (41,551)

EMERGENCY COMMUNICATIONS

Robert Wilson, Director

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

BUDGET SUMMARY

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Actual	FY 2020 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$1,784,830	\$2,081,475	\$2,081,475	\$1,765,952	\$2,153,205	\$71,730	3.4%
Operating	\$216,557	\$109,251	\$109,251	\$85,165	\$116,666	\$7,415	6.8%
Capital Outlay	\$7,671	\$120,000	\$155,480	\$122,559	\$6,156	(\$113,844)	-94.9%
Total	\$2,009,059	\$2,310,726	\$2,346,206	\$1,973,676	\$2,276,027	(\$34,699)	-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	\$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	\$2,009,059	\$2,310,726	\$2,346,206	\$1,973,676	\$2,276,027	(\$34,699)	-1.5%
Authorized Positions	33.00	34.00	37.00	37.00	37.00	3.00	8.8%

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 2020 ADOPTED BUDGET HIGHLIGHTS

- The FY 2020 Adopted Budget decreases local funding for the Emergency Communications Department by (\$34,699) or -1.5%. This overall reduction is due to one-time capital expenditures needed for the Radio Communications Manager no longer included in budget.

- Despite the overall budget showing a reduction from the previous fiscal year, personnel costs increase by \$71,730 or 3.4%. Majority of the increase is due to the mid-year FY 2019 addition of 3.00 Telecommunication positions. These positions were needed to alleviate existing staff overtime.
- Another major component driving the overall personnel increase is the inclusion of employee pay increases at the existing amount of \$500 + 1.5% and the state-mandated increase to retirement contributions (from 9.25% to 10.45% of salary). Also for FY 2020 Davidson County expects to keep medical / RX rates “flat” for employees with only “slight – 5.5%” increases in each of the two voluntary dental plans. The County however, expects to absorb an approximate 7% increase in group insurance for employees for the upcoming fiscal year.
- Lastly, the adopted budget \$6,156 to replace (6) out of warranty desktop computers.

FY 2019 SIGNIFICANT ACCOMPLISHMENTS

- Added (3.00) Telecommunicator positions to reduce overtime workload.
- Staff training continues to help with maintaining a high level of service quality / effectiveness.
- Installed new Vesta Phone System.
- Back up 911 center is currently operational.
- 2018 NC NENA 911 Communications Center of the Year

KEY PERFORMANCE MEASURES

Measures	FY 2017 Actual	FY 2018 Actual	FY 2019 Projected	FY 2020 Projected
# of Calls Entered in to CAD System	270,296	256,808	260,000	265,000
Average Dispatch Time				
EMS	2 mins 26 sec	2 mins 36 sec	2 mins 30 sec	2 mins 30 sec
Fire	2 mins 51 sec	3 mins 36 sec	3 mins 00 sec	2 mins 55 sec
Law Enforcement	3 mins 04 sec	3 mins 32 sec	3 mins 30 sec	3 mins 30 sec
# of Days to Replace or Repair Reported Down / Missing / Damaged Green Street Name Road Signs	3.5 days	3.5 days	3.5 days	3.5 days
(Goal is 10 Working Days 95% of the Time and Includes Performing the Utility Locate)				

FUTURE ISSUES

- Staffing levels will continue to be an issue as 911-dispatch calls increase.
- Transition from old public safety radio system to the new 800 MHz Radio System.

EMERGENCY SERVICES

Larry James, Director

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

BUDGET SUMMARY

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Actual	FY 2020 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$6,440,846	\$6,750,760	\$6,750,760	\$6,113,330	\$7,007,390	\$256,630	3.8%
Operating	\$1,152,367	\$1,112,054	\$1,137,732	\$979,003	\$1,125,532	\$13,478	1.2%
Capital Outlay	\$345,070	\$597,141	\$780,349	\$299,830	\$571,703	(\$25,438)	-4.3%
Total	\$7,938,283	\$8,459,955	\$8,668,841	\$7,392,163	\$8,704,625	\$244,670	2.9%
Revenues							
Charges for Service	\$5,006,015	\$5,146,100	\$5,146,100	\$5,171,555	\$5,028,000	(\$118,100)	-2.3%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$53,017	\$35,000	\$147,941	\$165,800	\$53,000	\$18,000	51.4%
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	\$5,059,032	\$5,181,100	\$5,294,041	\$5,337,355	\$5,081,000	(\$100,100)	-1.9%
Net County Funds	\$2,879,251	\$3,278,855	\$3,374,800	\$2,054,808	\$3,623,625	\$344,770	10.5%
Authorized Positions	91.50	95.50	95.50	95.50	95.50	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

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

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

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

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

FY 2020 ADOPTED BUDGET HIGHLIGHTS

- The FY 2020 Adopted Budget increases local funding to the Emergency Services Department by \$344,770 or 10.5%. Majority of this increase is due to including employee pay raises at the existing amount of \$500 + 1.5%, as well as the state-mandated increase to retirement contributions (from 9.25% to 10.45% of salary). For FY 2020 Davidson County expects to keep medical / RX rates “flat” for employees with only “slight – 5.5%” increases in each of the two voluntary dental plans. The County however, expects to absorb an approximate 7% increase in group insurance for employees for the upcoming fiscal year.
- Further, the adopted budget includes \$459K to replace two high mileage ambulances (175K + miles) as well as one remount (new ambulance with existing box).
- Similarly, the adopted budget includes \$81K to replace nine out-of-warranty toughbooks, two cardiac monitors, and one truck mounted AVL tablet.
- Lastly, the adopted budget includes \$31K for the Fire Marshal’s Office to replace three self-contained breathing apparatus and six bottles. Also included is \$3,500 to replace mandated structural firefighter gear.

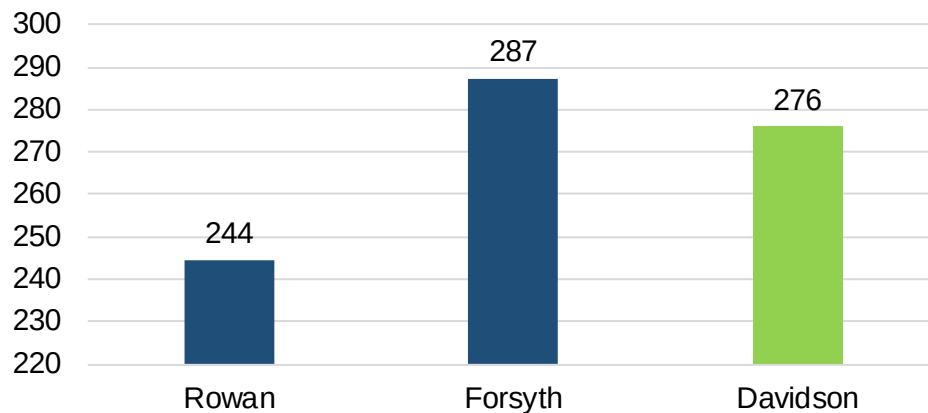
FY 2019 SIGNIFICANT ACCOMPLISHMENTS

- Received EM grant for Companion Animal Shelter Trailer (CAST) deployable for disasters. The trailer can be utilized locally by the county animal shelter for adoption fairs.
- Addition of a prime time EMS unit to aid with the increasing call volume.
- Received a state HMEP grant and conducted an exercise utilizing the 2 county foam trailers in conjunction with the agencies that house the trailers along with Greensboro FD Haz-Mat team.

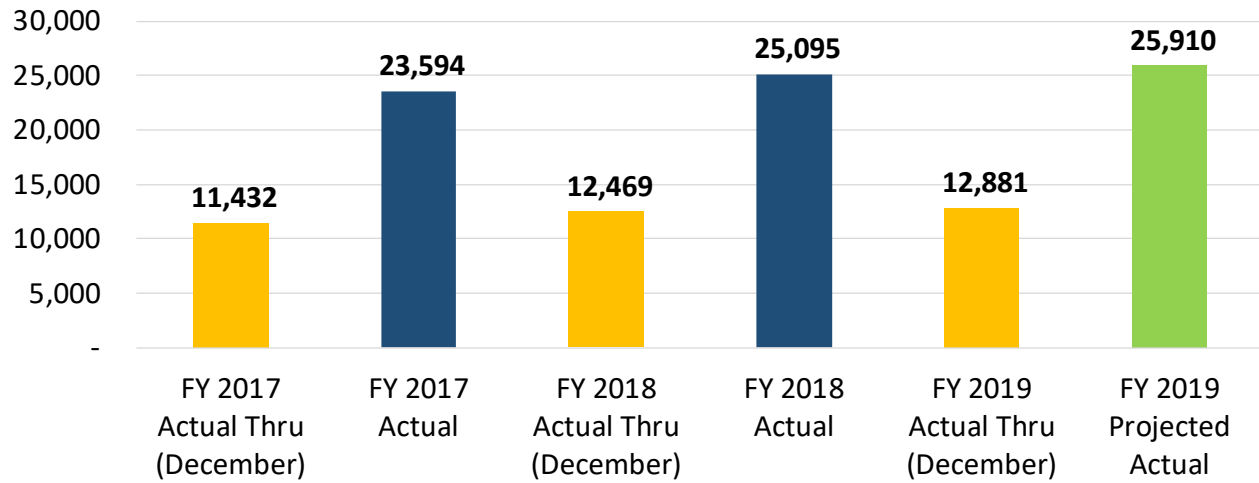
KEY PERFORMANCE MEASURES

Measures	FY 2017 Actual	FY 2018 Actual	FY 2019 Projected	FY 2020 Projected
Track number and % of successful IV starts	74%	73%	73%	73%
Provide a minimum of 24 hours continuing education to EMS employees	30 hours	51 hours	32 hours	34 hours
Complete all call reports electronically and upload to billing	100%	100%	100%	100%
Projected number of fire inspections to complete within the fiscal year	1,947	1,774	2,100	2,100
Conduct or participate in a minimum of four (4) multi-agency training exercises annually	4	4	5	4

Dispatched Calls per FTE



EMS Dispatched Calls



FUTURE ISSUES

- Possible addition of a western Davidson County QRV staffed with a Paramedic to mirror the successful operation currently being used in the southern part of Davidson County.
- The need for increased staffing in the Fire Marshal division for the increased inspections and investigations workload.
- Replacement of the Midway EMS base.

CENTRAL PERMITTING & INSPECTIONS

Tod Hancock, Director

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

BUDGET SUMMARY

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Actual	FY 2020 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$813,298	\$820,779	\$820,779	\$748,140	\$945,951	\$125,172	15.3%
Operating	\$129,571	\$122,313	\$122,313	\$117,106	\$129,976	\$7,663	6.3%
Capital Outlay	\$27,583	\$34,964	\$34,964	\$2,052	\$9,286	(\$25,678)	-73.4%
Total	\$970,453	\$978,056	\$978,056	\$867,297	\$1,085,213	\$107,157	11.0%
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	\$1,023,210	\$889,707	\$889,707	\$1,145,231	\$955,072	\$65,365	7.3%
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	\$1,023,210	\$889,707	\$889,707	\$1,145,231	\$955,072	\$65,365	7.3%
Net County Funds	(\$52,758)	\$88,349	\$88,349	(\$277,934)	\$130,141	\$41,792	47.3%
Authorized Positions	13.00	13.00	13.00	13.00	14.00	1.00	7.7%

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 2020 ADOPTED BUDGET HIGHLIGHTS

- The FY 2020 Adopted Budget increases local funding for the Inspections Department by \$41,792 or 47.3%. A large portion of this increase is due to including employee pay

raises at the existing amount of \$500 + 1.5% as well as the state-mandated increase to retirement contributions (from 9.25% to 10.45% of salary). For FY 2020 Davidson County expects to keep medical / RX rates “flat” for employees with only “slight – 5.5%” increases in each of the two voluntary dental plans. The County however, expects to absorb an approximate 7% increase in group insurance for employees for the upcoming fiscal year.

- Further, the adopted budget includes an additional Commercial Plans Examiner I position. This position will assist the current plan reviewer with commercial plan review projects. The current position conducts about 470 reviews per year and with the current growing local economy, the review process has begun to lengthen (from 1-3 weeks to 3-5 weeks). Adding this new position will “expedite” the review process, which allows for faster service to the building community and continues to grow the county’s tax base.
- Lastly, the adopted budget includes \$5K to replace (6) out-of-warranty laptops / desktop computers as well as \$4,260 to implement GIS Workforce Navigator. This software will allow for field study to evaluate the most efficient scheduling / routes to deploy manpower / resources.

FY 2019 SIGNIFICANT ACCOMPLISHMENTS

- Completed the hiring / training of existing inspections staff.
- Continued with staff succession plan within the permit technician area as retirements have recently occurred.
- Coordinated with Egger Manufacturing to complete inspections and plan review in timely manner.

KEY PERFORMANCE MEASURES

Measures	FY 2017 Actual	FY 2018 Actual	FY 2019 Projected	FY 2020 Projected
Total # of Building Permits	6,141	6,457	6,790	6,800
Total # of Inspections	21,793	21,474	21,100	20,900
# of Inspections per Day per Inspector	17	19	19	19

FUTURE ISSUES

- Workload in relation to the amount of staff particularly, in terms of available inspectors.
- Continued to evaluate the need for centralized permitting software.
- Evaluate the need for a routing software to increase departmental efficiency.

SHERIFF

Richie Simmons, Sheriff

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

BUDGET SUMMARY

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Actual	FY 2020 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$12,232,111	\$13,061,307	\$12,808,545	\$11,132,212	\$13,613,004	\$551,697	4.2%
Operating	\$3,563,249	\$3,347,912	\$3,607,331	\$3,075,051	\$3,449,309	\$101,397	3.0%
Capital Outlay	\$546,021	\$699,640	\$963,950	\$712,962	\$716,235	\$16,595	2.4%
Total	\$16,341,382	\$17,108,859	\$17,379,826	\$14,920,225	\$17,778,548	\$669,689	3.9%
Revenues							
Charges for Service	\$231,168	\$211,300	\$243,340	\$230,627	\$223,990	\$12,690	6.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$1,182,499	\$1,133,714	\$1,274,295	\$1,038,052	\$1,126,965	(\$6,749)	-0.6%
Licenses & Permits	\$149,137	\$83,000	\$83,000	\$149,677	\$114,480	\$31,480	37.9%
Miscellaneous Revenue	\$98,004	\$50,000	\$50,000	\$99,402	\$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	\$1,660,808	\$1,478,014	\$1,650,635	\$1,517,758	\$1,515,435	\$37,421	2.5%
Net County Funds	\$14,680,574	\$15,630,845	\$15,729,191	\$13,402,467	\$16,263,113	\$632,268	4.0%
Authorized Positions	196.00	197.00	198.00	198.00	200.00	3.00	1.5%

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

FY 2020 ADOPTED BUDGET HIGHLIGHTS

- The FY 2020 Adopted Budget increases local funding for the Sheriff's Office by \$632,268 or 4.0%. The majority of this increase is due to including employee pay raises at the existing

amount of \$500 + 1.5% as well as the state-mandated increase to retirement contributions (from 13.50% to 14.70% of salary). For FY 2020 Davidson County expects to keep medical / RX rates “flat” for employees with only “slight – 5.5%” increases in each of the two voluntary dental plans. The County however, expects to absorb an approximate 7% increase in group insurance for employees for the upcoming fiscal year.

- Further, the adopted budget includes (1.00) Detention Officer / Maintenance Technician for the County’s Detention Facility (Total annual cost of \$54K – Approved May 2019). It also includes a “transfer” of one Sheriff Deputy I from the Animal Control division to the Sheriff’s Administration service area. The adopted budget also includes \$1.4M in contract services for the Detention Facility, with most of that amount earmarked for contract inmate food and medical expenses. For these two contracts, the cost for FY 2020 is expected to rise as the detention facility houses inmates over the prior year.
- In addition, the adopted budget includes (2.00) additional Sheriff Deputy I positions. As shown from the graphs located below the “performance measures” the Davidson County Sheriff’s Office (DCSO) has reduced overall crime in the last ten years by 29% while doing that with far less patrol deputies. Compared to other “like-size” counties, DCSO has about 41% less patrol staff “per 1,000 Citizens” than the average of the peer group. Adding additional patrol staff will allow the DCSO to increase patrol “coverage” and provide for needed shift “back-fills” when deputies are out either with sickness or on vacation.
- Similarly, the adopted budget includes “several” current position “re-classifications” designed to transition staff resources to “higher” services priorities (As seen within the table below):

Current Position	Reclassified Position	Justification
Office Support IV	Data Processing Assistant I	Higher level position to handle scheduling, training and testing for the Division of Criminal Information. The position will work closely with the State Bureau of Investigations as a liaison from DCSO.
Sheriff Deputy Investigator	Sheriff Sergeant	"TRACE" unit supervisor
Sheriff Deputy III	Sheriff Deputy Investigator	Increased duties as part of "TRACE" unit - Uniformed detectives
Sheriff Deputy III	Sheriff Deputy Investigator	
Sheriff Deputy I	Sheriff Deputy Investigator	
Sheriff Deputy I	Sheriff Deputy Investigator	

- Moreover, the adopted budget includes \$641K to replace (14) “high mileage patrol vehicles (Ranging in 165K – 196K miles). The proposed budget also includes (2) additional vehicles for the (2.00) new Sheriff Deputy I positions listed above.
- In addition, the adopted budget includes \$92K to replace (16) Mobile Data Terminals, (12) out-of-warranty office desktop / laptop computers and funds for the expansion of the Digital Forensic Lab. This lab will continue the Sheriff’s initiative to advance the existing technology within the department, as the equipment / training used will help fight 21st century crime activities. Lastly, the adopted budget includes funds to purchase an Animal Control services software designed to efficiently monitor citations issued as well as establish services “baselines” for enhancing service outcomes / effectiveness.

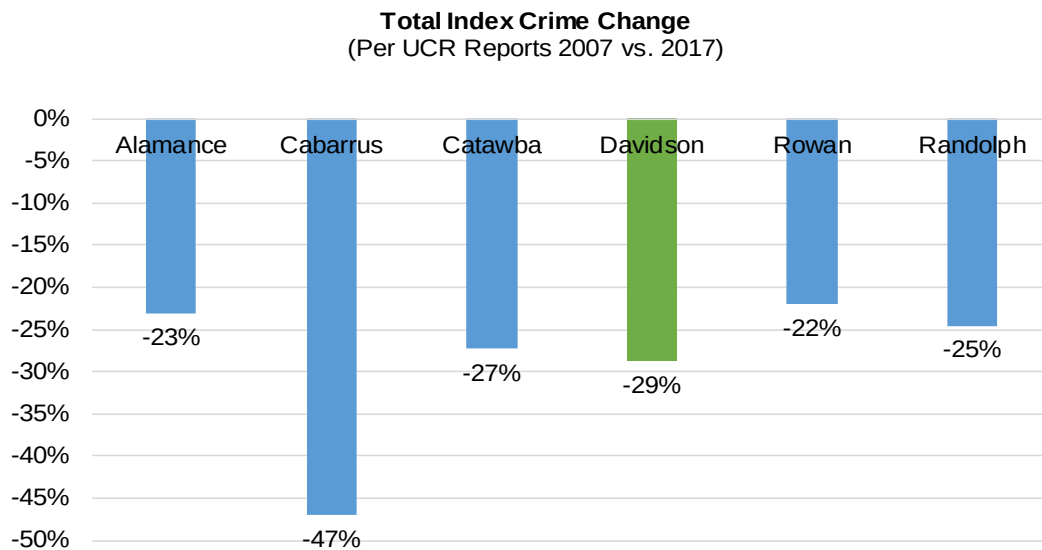
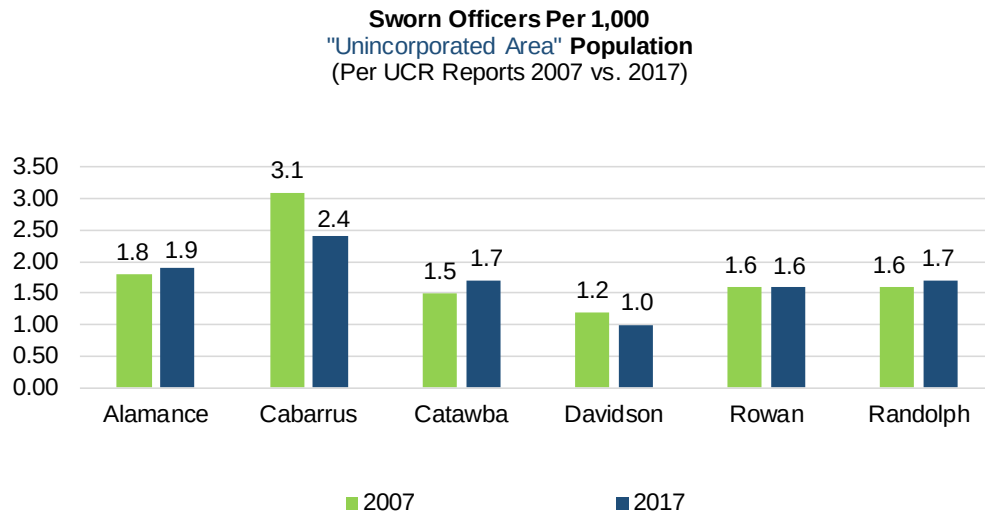
FY 2019 SIGNIFICANT ACCOMPLISHMENTS

- Performed several major drug investigations leading to seizures of large quantities of weapons, drugs and cash.
- Completed a large portion of the 2018 mandated training courses for deputies.
- Continued to meet with the Police Chief's, Highway Patrol leaders, District Attorney Staff and 911 Center Staff on a monthly basis to share ideas and form a working relationship.
- Met with several companies to examine updating our services in the jail and modernizing what is available to our inmates.
- Filled all patrol positions for the first time in years and only 6 shy of being full in the jail. High quality applicants continue to apply, and staff anticipates a full roster by May.
- The crime prevention unit is up and running and teaching classes at the community college and local businesses. Teaching our prepared class program which consists of church security, personal security, home security, scam and fraud prevention.
- Began working with community and business residents to start a camera networking system. County residents and businesses have numerous cameras located in the county and we can network those to help solve crimes in the future.
- Looking to update our policy and procedure manual to target the high liability issues.
- Working with High Point PD to get our K-9's nationally certified.
- Starting a member's assistance program to help our employees learn how to deal with professional and personal crises.
- Implemented an officer of the month program to highlight when our members go above and beyond the call. This recognizes and encourages excellence in law enforcement and has been received very well so far.
- Met with WatchGuard about outfitting our detention workers and patrol officers with body cameras. This will cut down on complaints and provide us needed evidence when a complaint is made.
- Working with the D.A. and judges to help reduce the number of inmates in our jail. Two superior courts a month and the district court judges will be allowed to sentence H and I felony cases, which helps speed up the process.
- Had a detailed inspection of the jail to determine what needs to be fixed and avoid problems in the future. To date we have corrected over 76 deficiencies.
- Met with the county commissioners and provided them a detailed report of the problems and issues with our current detention center.

- We continue to support and provide safety and security at all commissioner's meetings.

KEY PERFORMANCE MEASURES

Measures	FY 2017 Actual	FY 2018 Actual	FY 2019 Projected	FY 2020 Projected
# of Total Arrests	2,525	2,658	2,592	2,617
# of Dispatched Calls	75,598	76,676	77,500	78,250
Average Daily Jail Population	284	306	350	350



FUTURE ISSUES

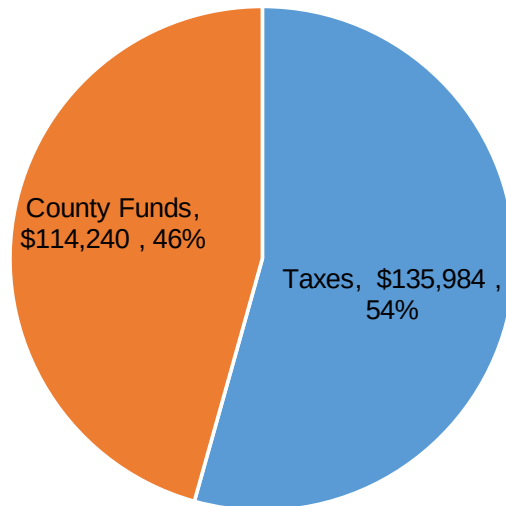
- Reducing head count at the jail. Over the last two years, the jail has operated over-capacity and the Sheriff's Office is committed to working with stakeholders to reduce this number.
- Planning for a new jail. The county will be planning for a new jail over the next few years and the Sheriff's office will be thoroughly involved in this process.
- Ensuring that the department is able to recruit exceptional candidates and retain the officers it currently has available.

Transportation Summary

						vs. Adopted	
Department	FY 2018 Actual		FY 2019 Adopted Budget	FY 2019 Amended Budget	FY 2020 Adopted Budget	\$ Change	% Change
Airport	\$	135,984	\$ 135,984	\$ 135,984	\$ 135,984	\$ -	0.0%
Transportation	\$	115,284	\$ 96,099	\$ 96,099	\$ 114,240	\$ 18,141	18.9%
Grand Total	\$	251,268	\$ 232,083	\$ 232,083	\$ 250,224	\$ 18,141	7.8%
Total Revenue	\$	-	\$ -	\$ -	\$ 135,984	\$ 135,984	0.0%
County Funds	\$	251,268	\$ 232,083	\$ 232,083	\$ 114,240	\$ (117,843)	-50.8%

FY 2020 Transportation Revenues

Total = \$135,984



OPERATING TRANSFERS - TRANSPORTATION

Casey Smith, Assistant County Manager

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

BUDGET SUMMARY

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Actual	FY 2020 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$251,268	\$232,083	\$232,083	\$232,083	\$250,224	\$18,141	7.8%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$251,268	\$232,083	\$232,083	\$232,083	\$250,224	\$18,141	7.8%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$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	\$135,984	\$135,984	0.0%
Total	\$0	\$0	\$0	\$0	\$135,984	\$135,984	0.0%
Net County Funds	\$251,268	\$232,083	\$232,083	\$232,083	\$114,240	(\$117,843)	-50.8%
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 2020 ADOPTED BUDGET HIGHLIGHTS

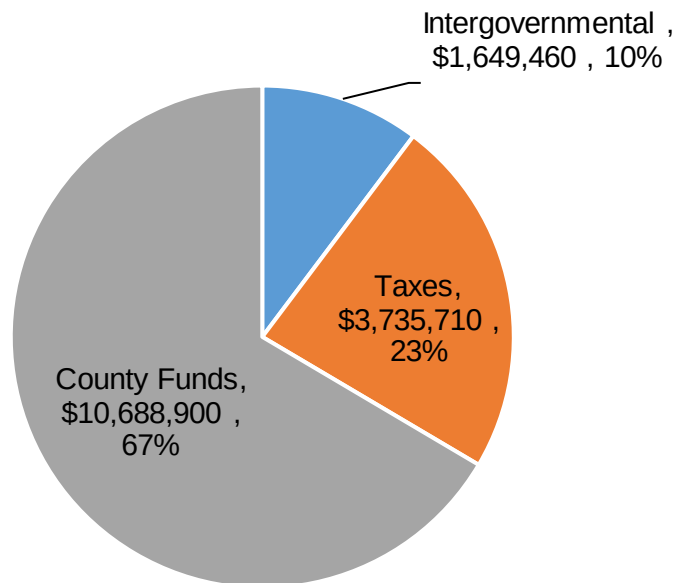
- The FY 2020 Adopted Budget increases the county contribution from the General Fund to the Transportation Fund \$18,141 or 8.4% (Total of \$114,240 from \$96,099). The increase is required to cover the local match requirements for the grants associated with operating various transportation services within the county.
- The adopted budget maintains the contribution to the airport fund of \$119,317 + \$16,667 (Local matching \$'s for state grants = \$135,984), as this is the same amount that was approved for FY 2019 (Covered via Article 44 Sales Tax proceeds). Since the airport is one of the major economic drivers (generating approximately 480 direct / indirect jobs and \$65.5M in economic impact per NC Department of Transportation, Division of Aviation Report from January, 2019) within the County these proceeds offsets the County's contribution, reducing it overall by (\$117,843) or -50.8%.

Debt Service Summary

Department	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Amended Budget	FY 2020 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Debt Service	\$ 13,338,873	\$ 15,078,603	\$ 21,338,915	\$ 16,074,070	\$ 995,467	6.6%
Grand Total	\$ 13,338,873	\$ 15,078,603	\$ 21,338,915	\$ 16,074,070	\$ 995,467	6.6%
Total Revenue	\$ 5,541,688	\$ 5,100,560	\$ 5,100,560	\$ 5,385,170	\$ 284,610	5.6%
County Funds	\$ 7,797,184	\$ 9,978,043	\$ 16,238,355	\$ 10,688,900	\$ 710,857	7.1%

FY 2020 Debt Service Revenues

Total = \$5,385,170



DEBT SERVICE

Jane Kiker, Director

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

BUDGET SUMMARY

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Actual	FY 2020 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$13,338,873	\$15,078,603	\$21,338,915	\$19,957,999	\$16,074,070	\$995,467	6.6%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$13,338,873	\$15,078,603	\$21,338,915	\$19,957,999	\$16,074,070	\$995,467	6.6%
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	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$3,892,228	\$3,451,100	\$3,451,100	\$2,615,641	\$3,735,710	\$284,610	8.2%
Total	\$5,541,688	\$5,100,560	\$5,100,560	\$2,615,641	\$5,385,170	\$284,610	5.6%
Net County Funds	\$7,797,184	\$9,978,043	\$16,238,355	\$17,342,358	\$10,688,900	\$710,857	7.1%
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

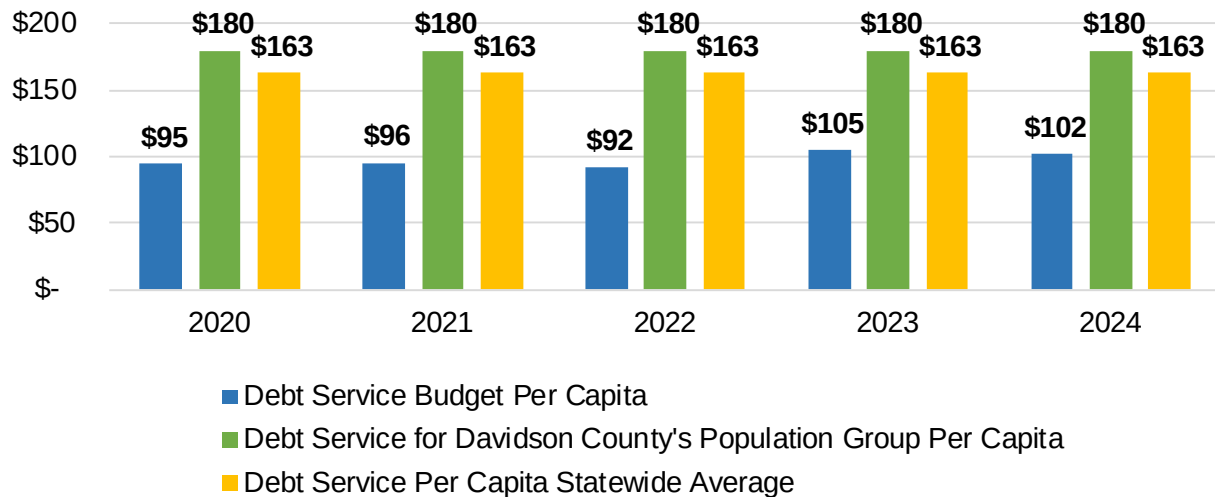
FY 2020 ADOPTED BUDGET HIGHLIGHTS

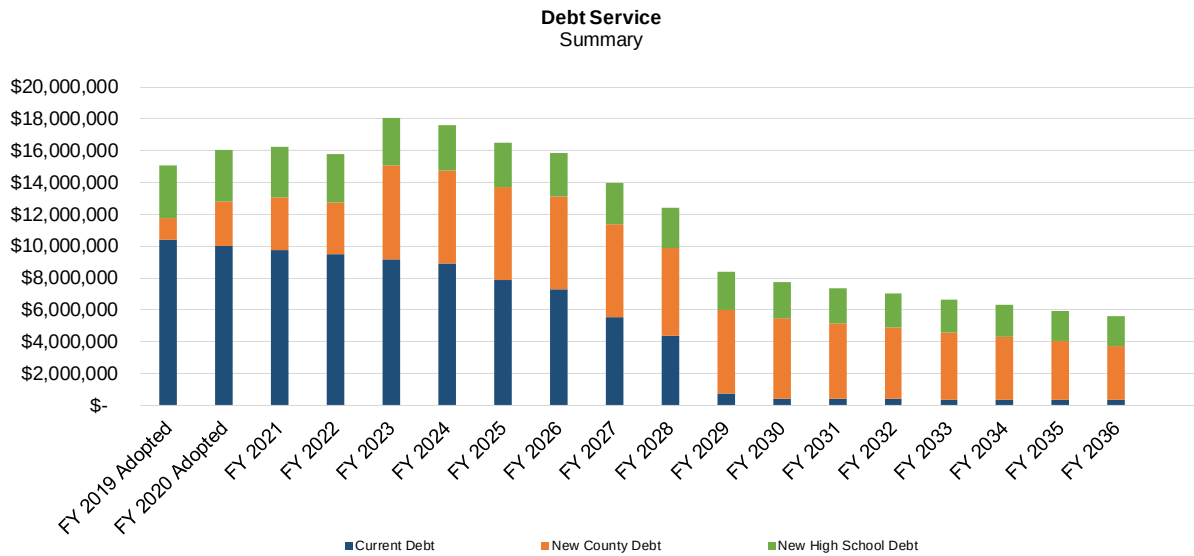
- The FY 2020 Adopted Budget increases county funding to the debt service by \$710,857 or 7.1%.
- The adopted budget includes \$250K to begin the process of paying back the REDLG funds allocated to the county for the I-85 Corporate Center. These loans totaling \$2 million

dollars have been allocated to Davidson County to cover construction cost related to the park at 0% interest for eight years (Covered via Article 44 Sales Tax proceeds).

- The FY 2019 Adopted Budget included \$1.2M to cover debt service related to the approved courthouse / clerk of court renovation projects (\$17M estimate). After “programming” and also after experiencing increased construction cost due to the robust building climate, the total estimated cost of the project equals approximately \$29M. The FY 2020 Adopted Budget includes an additional \$1.1M to fully fund the debt service related to the project, which will total about \$2.3M annually.
- Lastly, the FY 2020 Adopted Budget includes \$247K (in 2/3 GO Debt “fall-off” from prior years) to borrow \$2.39M for the three school systems to assist with critical HVAC / Roof needs.
- 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 eighteen-year debt service summary, and principal / interest schedule for existing debt only for FY 2019-2036.

Debt Service Comparison Summary





**Current Debt Service
Bonds - Principal**

Fiscal Year	Series 2016 Refunding	Series 2007 GO	Sewer 2009A Sewer	Series 2009B School	Total
2020	\$ 4,135,000	\$ -	\$ -	\$ -	\$ 4,135,000
2021	\$ 4,100,000	\$ -	\$ -	\$ -	\$ 4,100,000
2022	\$ 4,015,000	\$ -	\$ -	\$ -	\$ 4,015,000
2023	\$ 3,980,000	\$ -	\$ -	\$ -	\$ 3,980,000
2024	\$ 3,925,000	\$ -	\$ -	\$ -	\$ 3,925,000
2025	\$ 3,900,000	\$ -	\$ -	\$ -	\$ 3,900,000
2026	\$ 3,895,000	\$ -	\$ -	\$ -	\$ 3,895,000
2027	\$ 4,085,000	\$ -	\$ -	\$ -	\$ 4,085,000
2028	\$ 3,105,000	\$ -	\$ -	\$ -	\$ 3,105,000
2029	\$ -	\$ -	\$ -	\$ -	\$ -
2030	\$ -	\$ -	\$ -	\$ -	\$ -
2031	\$ -	\$ -	\$ -	\$ -	\$ -
2032	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 35,140,000	\$ -	\$ -	\$ -	\$35,140,000

Current Debt Service
Bonds - Interest

Fiscal Year	Series 2016 Refunding	Series 2007 GO	Sewer 2009A Sewer	Series 2009B School	Total
2020	\$ 1,504,200	\$ -	\$ -	\$ -	\$ 1,504,200
2021	\$ 1,338,800	\$ -	\$ -	\$ -	\$ 1,338,800
2022	\$ 1,226,800	\$ -	\$ -	\$ -	\$ 1,226,800
2023	\$ 1,061,550	\$ -	\$ -	\$ -	\$ 1,061,550
2024	\$ 871,550	\$ -	\$ -	\$ -	\$ 871,550
2025	\$ 697,150	\$ -	\$ -	\$ -	\$ 697,150
2026	\$ 502,150	\$ -	\$ -	\$ -	\$ 502,150
2027	\$ 307,400	\$ -	\$ -	\$ -	\$ 307,400
2028	\$ 103,150	\$ -	\$ -	\$ -	\$ 103,150
2029	\$ -	\$ -	\$ -	\$ -	\$ -
2030	\$ -	\$ -	\$ -	\$ -	\$ -
2031	\$ -	\$ -	\$ -	\$ -	\$ -
2032	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 7,612,750	\$ -	\$ -	\$ -	\$ 7,612,750

Current Debt Service
Installment - Principal

LOB QSCB	LOBS Sewer Jail Refinancing	2013 Refinancing Schools, Sewer	Sheriff's Office 2016 LOBs	High School 2016 LOBs	Total
\$ 870,000	\$ 135,000	\$ 880,000	\$ 345,000	\$ 1,830,000	\$ 4,823,465
\$ 870,000	\$ 135,000	\$ 850,000	\$ 345,000	\$ 1,830,000	\$ 4,813,465
\$ 870,000	\$ 135,000	\$ 825,000	\$ 340,000	\$ 1,830,000	\$ 4,808,465
\$ 870,000	\$ 130,000	\$ 800,000	\$ 345,000	\$ 1,830,000	\$ 4,803,465
\$ 870,000	\$ 130,000	\$ 775,000	\$ 345,000	\$ 1,825,000	\$ 4,798,465
\$ 870,000	\$ 130,000	\$ -	\$ 345,000	\$ 1,825,000	\$ 4,048,465
\$ 870,000	\$ 130,000	\$ -	\$ 345,000	\$ 1,830,000	\$ 3,745,000
\$ -	\$ -	\$ -	\$ 345,000	\$ 1,830,000	\$ 2,775,000
\$ -	\$ -	\$ -	\$ 340,000	\$ 1,830,000	\$ 2,800,000
\$ -	\$ -	\$ -	\$ 345,000	\$ 1,830,000	\$ 2,440,000
\$ -	\$ -	\$ -	\$ 345,000	\$ 1,830,000	\$ 2,175,000
\$ -	\$ -	\$ -	\$ 340,000	\$ 1,825,000	\$ 2,165,000
\$ -	\$ -	\$ -	\$ 345,000	\$ 1,830,000	\$ 2,175,000
\$ -	\$ -	\$ -	\$ 345,000	\$ 1,830,000	\$ 2,175,000
\$ -	\$ -	\$ -	\$ 345,000	\$ 1,825,000	\$ 2,170,000
\$ -	\$ -	\$ -	\$ 345,000	\$ 1,825,000	\$ 2,170,000
\$ -	\$ -	\$ -	\$ 345,000	\$ 1,825,000	\$ 2,170,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 6,090,000	\$ 925,000	\$ 4,130,000	\$ 5,850,000	\$ 31,080,000	\$ 55,055,788

Current Debt Service
Installment - Interest

LOB QSCB	LOBS Sewer Jail Refinancing	2013 Refinancing Schools, Sewer	Sheriff's Office 2016 LOBs	High School 2016 LOBs	Total
\$ 717,750	\$ 39,950	\$ 81,774	\$ 264,900	\$ 1,407,900	\$ 2,802,624
\$ 717,750	\$ 34,550	\$ 64,350	\$ 247,650	\$ 1,316,400	\$ 2,642,658
\$ 717,750	\$ 29,150	\$ 47,520	\$ 230,400	\$ 1,224,900	\$ 2,482,286
\$ 717,750	\$ 23,075	\$ 31,185	\$ 213,400	\$ 1,133,400	\$ 2,320,735
\$ 717,750	\$ 17,225	\$ 15,345	\$ 196,150	\$ 1,041,900	\$ 2,158,653
\$ 717,750	\$ 11,863	\$ -	\$ 178,900	\$ 950,650	\$ 1,996,554
\$ 717,750	\$ 6,013	\$ -	\$ 161,650	\$ 859,400	\$ 1,848,063
\$ -	\$ -	\$ -	\$ 144,400	\$ 767,900	\$ 987,050
\$ -	\$ -	\$ -	\$ 127,150	\$ 676,400	\$ 848,300
\$ -	\$ -	\$ -	\$ 110,150	\$ 584,900	\$ 708,300
\$ -	\$ -	\$ -	\$ 92,900	\$ 493,400	\$ 586,300
\$ -	\$ -	\$ -	\$ 75,650	\$ 401,900	\$ 477,550
\$ -	\$ -	\$ -	\$ 58,650	\$ 310,650	\$ 369,300
\$ -	\$ -	\$ -	\$ 41,400	\$ 219,150	\$ 260,550
\$ -	\$ -	\$ -	\$ 31,050	\$ 164,250	\$ 195,300
\$ -	\$ -	\$ -	\$ 20,700	\$ 109,500	\$ 130,200
\$ -	\$ -	\$ -	\$ 10,350	\$ 54,750	\$ 65,100
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 5,024,250	\$ 161,825	\$ 240,174	\$ 2,205,450	\$ 11,717,350	\$ 20,879,523

Legal Debt Margin - Calculation for Fiscal Year 2018

Assessed Value of Taxable Property	<u>\$ 13,942,654,630</u>
Debt Limit - 8% of Assessed Value	\$ 1,115,412,370
Amount of Debt Applicable to Debt Limit:	
Bonded Debt	\$ 39,420,000
Certificates of Participation	\$ 5,035,000
Limited Obligation Bonds	\$ 45,525,000
Installment Financing - CDBG	\$ 7,000,000
Qualified School Construction Bonds	<u>\$ 15,419,253</u>
Total Amount of Debt Applicable to Legal Debt Limit	<u>\$ 112,399,253</u>
Legal Debt Margin	<u>\$ 1,003,013,117</u>

DAVIDSON COUNTY
BUDGET 2019-2020
VEHICLE LISTING

Department	Current Vehicles	Current Trailers	Current Boats	Current Motor Cycles	Total	Vehicles Requested	New / Replacement Vehicles in FY 2020 Adopted Budget
Animal Shelter	2	1			3		
Ambulance	20	5	2		27	3	3
911	3				3		
Fire Marshal	5	4			9	1	
Emergency Management	2	3			5		
Garage	4				4		
Environmental Health	6	2			8		
Health	2				2		
Risk Management	1				1		
Inspections	8				8		
Library	1				1		
Planning	3				3		
Public Buildings	10	4			14		
Purchasing	1				1		
Recreation	5	3			8	1	
Sheriff	160	9	3	2	174	16	16
DSS	13				13		
Transportation	9				9	3	3
Tax	11				11		
Sanitation	6				6	1	1
Landfill	10	5			15	1	1
Recycle	2	3			5		
Senior Services	3				3		
Soil & Water	1				1		
Sewer	3	2			5		
Motor Pool	11				11		
TOTAL	302	41	5	2	347	26	24

FY 2019 - 20 Capital Outlay / Other Improvements Summary

Fund	Department	Division	Type	Item	Quantity	Cost Per Item		Total Amount Adopted
DavidsonWorks	DavidsonWorks	WIA Youth Program	EQUIPMENT	Replace (2) Desktop Computers (Out-of-Warranty)	2	\$	1,000	\$ 2,000
DavidsonWorks	DavidsonWorks	WIA-Dislocated Worker Program	EQUIPMENT	Replace (2) Desktop Computers (Out-of-Warranty)	3	\$	1,000	\$ 3,000
DavidsonWorks	DavidsonWorks	WIA Adult Program	EQUIPMENT	Replace (3) Desktop Computers (Out-of-Warranty)	3	\$	1,000	\$ 3,000
Sub-Total					8	\$	1,000	\$ 8,000
General	Animal Shelter	Animal Shelter	EQUIPMENT	Replace (3) Desktop Computers (Out-of-Warranty)	3	\$	1,026	\$ 3,078
Sub-Total					3	\$	1,026	\$ 3,078
General	Board of Elections	Board of Elections	EQUIPMENT	Replace (4) Aging Scanners	4	\$	1,200	\$ 4,800
Sub-Total					4	\$	1,200	\$ 4,800
General	Cooperative Extension	Cooperative Extension	EQUIPMENT	Replace (1) Laptop (Out of Warranty)	1	\$	1,200	\$ 1,200
General	Cooperative Extension	Cooperative Extension	EQUIPMENT	Purchase LCD Projecter for Events and Classes	1	\$	1,250	\$ 1,250
Sub-Total					2	\$	1,225	\$ 2,450
General	Emergency Communications	Emergency Communications	EQUIPMENT	Replace (6) Desktop Computers (Out of Warranty)	6	\$	1,026	\$ 6,156
Sub-Total					6	\$	1,026	\$ 6,156
General	Emergency Services	Emergency Medical Services	EQUIPMENT	Replace high mileage ambulances	2	\$	169,663	\$ 339,326
General	Emergency Services	Emergency Medical Services	EQUIPMENT	Replace high mileage ambulance Remount	1	\$	119,759	\$ 119,759

FY 2019 - 20 Capital Outlay / Other Improvements Summary

Fund	Department	Division	Type	Item	Quantity	Cost Per Item	Total Amount Adopted
General	Emergency Services	Emergency Medical Services	EQUIPMENT	Replace (2) Cardiac Monitors	2	\$ 27,000	\$ 54,000
General	Emergency Services	Emergency Medical Services	EQUIPMENT	Replace Toughbook Computers (Out of Warranty)	9	\$ 2,500	\$ 22,500
General	Emergency Services	Emergency Medical Services	EQUIPMENT	Replace (3) AVL Tablet Computers (Out of Warranty)	3	\$ 1,500	\$ 4,500
General	Emergency Services	Fire Marshal	EQUIPMENT	Replace (3) Self Contained Breathing Apparatuses (SCBA) (Non-compliant)	3	\$ 6,083	\$ 18,249
General	Emergency Services	Fire Marshal	EQUIPMENT	Replace (6) SCBA Bottles (Non-compliant)	6	\$ 915	\$ 5,490
General	Emergency Services	Fire Marshal	EQUIPMENT	Replace (3) SCBA Masks (Non-compliant)	3	\$ 293	\$ 879
General	Emergency Services	Fire Marshal	EQUIPMENT	Replace PPE for Firefighting	2	\$ 3,500	\$ 7,000
Sub-Total					31	\$ 18,442	\$ 571,703
General	Information Technology	Information Technology	EQUIPMENT	Improve Data Backup Hardware Capacity	1	\$ 143,000	\$ 143,000
General	Information Technology	Information Technology	EQUIPMENT	VPN Firewall for IBM AS400	1	\$ 5,300	\$ 5,300
Sub-Total					2	\$ 74,150	\$ 148,300
General	Inspections	Inspections	EQUIPMENT	Replace (1) Desktop Computer (Out of Warranty)	1	\$ 1,026	\$ 1,026
General	Inspections	Inspections	EQUIPMENT	Replace (5) iPads for Inspectors	5	\$ 800	\$ 4,000

FY 2019 - 20 Capital Outlay / Other Improvements Summary

Fund	Department	Division	Type	Item	Quantity	Cost Per Item	Total Amount Adopted
General	Inspections	Inspections	EQUIPMENT	Purchase ESRI Workforce Navigator for automated scheduling	6	\$ 350	\$ 2,100
General	Inspections	Inspections	EQUIPMENT	Purchase ESRI Workforce licenses for Field Staff	6	\$ 360	\$ 2,160
Sub-Total					18	\$ 516	\$ 9,286
General	Library	Library	EQUIPMENT	Replace (8) Desktop Computers (Out of Warranty)	8	\$ 1,026	\$ 8,208
General	Library	Library	EQUIPMENT	Replace (3) Laptop Computers (Out of Warranty)	3	\$ 1,211	\$ 3,633
General	Library	Library	EQUIPMENT	Replace Disc Media Cleaner	1	\$ 1,925	\$ 1,925
General	Library	Library	EQUIPMENT	Replace Digital Microfilm Reader / Printer	1	\$ 11,747	\$ 11,747
General	Library	Museum	EQUIPMENT	Replace Laptop Computer (Out of Warranty)	1	\$ 1,211	\$ 1,211
Sub-Total					14	\$ 1,909	\$ 26,724
General	Parks & Recreation	Parks & Recreation	EQUIPMENT	Replace (3) Desktop Computers (Out-of-Warranty)	3	\$ 1,026	\$ 3,078
General	Parks & Recreation	Parks & Recreation	EQUIPMENT	Replance (1) Laptop Computer (Out-of-Warranty)	1	\$ 1,211	\$ 1,211
General	Parks & Recreation	Parks & Recreation	EQUIPMENT	Replace Tractor	1	\$ 22,289	\$ 22,289
General	Parks & Recreation	Parks & Recreation	OTHER IMPROVEMENTS	General Parks Improvements	1	\$ 12,000	\$ 12,000
Sub-Total					6	\$ 6,430	\$ 38,578

FY 2019 - 20 Capital Outlay / Other Improvements Summary

Fund	Department	Division	Type	Item	Quantity	Cost Per Item	Total Amount Adopted
General	Planning & Zoning	Planning & Zoning	EQUIPMENT	Replace (1) Desktop Computer (Out of Warranty)	1	\$ 1,026	\$ 1,026
General	Planning & Zoning	Planning & Zoning	EQUIPMENT	Replace (1) Laptop Computer (Out of Warranty)	1	\$ 1,211	\$ 1,211
Sub-Total					2	\$ 1,119	\$ 2,237
General	Public Health	Administration	EQUIPMENT	Replace (10) Desktop Computers (Out-of-Warranty)	10	\$ 1,026	\$ 10,260
General	Public Health	Administration	EQUIPMENT	Replace (20) Laptop Computers (Out-of-Warranty)	20	\$ 1,211	\$ 24,220
Sub-Total					30	\$ 1,149	\$ 34,480
General	Integrated Solid Waste	Sanitation	EQUIPMENT	Replace fencing at Midway Box Site	1	\$ 14,000	\$ 14,000
General	Integrated Solid Waste	Sanitation	EQUIPMENT	Purchase (2) Compactors to improve efficiency	2	\$ 31,960	\$ 63,920
General	Integrated Solid Waste	Sanitation	EQUIPMENT	Replace (1) Compactor that has passed its useful life	1	\$ 31,960	\$ 31,960
General	Integrated Solid Waste	Sanitation	EQUIPMENT	Replace (1) staff vehicle	1	\$ 27,001	\$ 27,001
Sub-Total					5	\$ 27,376	\$ 136,881
General	Senior Services	Senior Services	EQUIPMENT	Replacement (7) Laptop Computers (Out of Warranty)	7	\$ 1,211	\$ 8,477
Sub-Total					7	\$ 1,211	\$ 8,477
General	Sheriff	Administration	EQUIPMENT	Vice Evidence Equipment/PPE	1	\$ 15,000	\$ 15,000

FY 2019 - 20 Capital Outlay / Other Improvements Summary

Fund	Department	Division	Type	Item	Quantity	Cost Per Item		Total Amount Adopted
General	Sheriff	Administration	EQUIPMENT	Replace MCT-Computer Tokens	10	\$	618	\$ 6,180
General	Sheriff	Administration	EQUIPMENT	Replace MDT (Mobile Data Terminals)	16	\$	2,074	\$ 33,189
General	Sheriff	Administration	EQUIPMENT	Replace MDT Trays, Power Supplies, and Side-Mount Poles	16	\$	459	\$ 7,351
General	Sheriff	Administration	EQUIPMENT	Replace (10) Desktop Computers (Out-of-Warranty)	10	\$	1,026	\$ 10,260
General	Sheriff	Administration	EQUIPMENT	Replace (2) Laptop Computers (Out-of-Warranty)	2	\$	1,527	\$ 3,054
General	Sheriff	Administration	EQUIPMENT	Replace (16) Patrol Vehicles	16	\$	28,533	\$ 456,528
General	Sheriff	Administration	EQUIPMENT	Replacement Equipment for (16) Vehicles	16	\$	11,542	\$ 184,672
Sub-Total					87	\$	8,233	\$ 716,235
General	Support Services	Public Buildings	EQUIPMENT	Replace (3) Toughbook Computers (Out-of-Warranty)	3	\$	2,500	\$ 7,500
General	Support Services	Public Buildings	OTHER IMPROVEMENTS	Update HVAC Fleet	1	\$	30,000	\$ 30,000
General	Support Services	Public Buildings	OTHER IMPROVEMENTS	Roof Repair Fleet	1	\$	20,000	\$ 20,000
General	Support Services	Public Buildings	OTHER IMPROVEMENTS	Emergency power for the "rest" of the Sheriff's Office (Stops Periodic "Blackouts")	1	\$	20,000	\$ 20,000

FY 2019 - 20 Capital Outlay / Other Improvements Summary

Fund	Department	Division	Type	Item	Quantity	Cost Per Item	Total Amount Adopted
General	Support Services	Public Buildings	OTHER IMPROVEMENTS	Thomasville Library Roof Replacement	1	\$ 80,000	\$ 80,000
General	Support Services	Public Buildings	OTHER IMPROVEMENTS	CNG Station Rebuild - Phase 2	1	\$ 15,000	\$ 15,000
General	Support Services	Public Buildings	OTHER IMPROVEMENTS	Replace Intellipack HVAC Unit at Courthouse (1 of 4) (All 20 Years Old)	1	\$ 130,000	\$ 130,000
General	Support Services	Public Buildings	OTHER IMPROVEMENTS	Emergency power to Denton EMS Base & Rewire	1	\$ 20,000	\$ 20,000
General	Support Services	Public Buildings	OTHER IMPROVEMENTS	Automatic Door for Tyro Library ADA Compliance	1	\$ 15,000	\$ 15,000
General	Support Services	Public Buildings	OTHER IMPROVEMENTS	Repair West Campus Parking Lot	1	\$ 15,000	\$ 15,000
General	Support Services	Public Buildings	OTHER IMPROVEMENTS	Repair Lexington EMS Base Driveway	1	\$ 10,000	\$ 10,000
General	Support Services	Public Buildings	OTHER IMPROVEMENTS	Courthouse Chairs - Phase 2	1	\$ 12,500	\$ 12,500
General	Support Services	Purchasing	EQUIPMENT	Replace (1) Desktop Computer (Out of Warranty)	1	\$ 1,026	\$ 1,026
Sub-Total					15	\$ 25,068	\$ 376,026
Enterprise Fund	Integrated Solid Waste	Landfill-MSW	NEW LANDFILL CONSTRUCTION	Monitoring and Cell Construction	1	\$ 122,000	\$ 122,000
Enterprise Fund	Integrated Solid Waste	Landfill-MSW	EQUIPMENT	Road Tractor for Hauling Leachate	1	\$ 90,000	\$ 90,000

FY 2019 - 20 Capital Outlay / Other Improvements Summary

Fund	Department	Division	Type	Item	Quantity	Cost Per Item	Total Amount Adopted
Enterprise Fund	Integrated Solid Waste	Landfill-MSW	EQUIPMENT	Replace (4) White Goods Open-top Containers	4	\$ 6,000	\$ 24,000
Enterprise Fund	Integrated Solid Waste	Landfill-MSW	EQUIPMENT	Utility Bed for Current Truck	1	\$ 5,000	\$ 5,000
Enterprise Fund	Integrated Solid Waste	Landfill-MSW	EQUIPMENT	Replacement Pickup Truck	1	\$ 27,000	\$ 27,000
Enterprise Fund	Integrated Solid Waste	Landfill-MSW	EQUIPMENT	Wind Fences for Containing Litter	3	\$ 7,800	\$ 23,400
Sub-Total					11	\$ 26,491	\$ 291,400
Special Revenue	Public Services	Transportation	EQUIPMENT	Replace (3) Desktop Computers (Out-of-Warranty)	3	\$ 1,026	\$ 3,078
Special Revenue	Public Services	Transportation	EQUIPMENT	Replace (1) Bus (5339 Grant)	1	\$ 75,320	\$ 75,320
Special Revenue	Public Services	Transportation	EQUIPMENT	Replace (2) Buses (CMAQ Grant)	2	\$ 85,320	\$ 170,640
Sub-Total					6	\$ 41,506	\$ 249,038
Special Revenue	Airport	Capital Improvement Plan	OTHER IMPROVEMENTS	Capital Outlay	1	\$ 16,667	\$ 16,667
Sub-Total					1	\$ 16,667	\$ 16,667
Grand Total - All Funds					258	\$ 10,273	\$ 2,650,516



Davidson County Capital Improvement Plan (CIP)

FY 2019-2024

Davidson County Capital Improvement Plan

FY 2019-2024

Capital Planning Process

The Capital Improvement Program is a planning process established to develop an annual Capital Improvement Plan (CIP). The CIP is a 5-year plan for the funding of major purchases, construction and renovation projects, and land acquisitions. Generally, projects included in the CIP are expected to cost at least \$100,000, have an expected life of at least 10 years, and are expected to take more than one year to complete. Other projects may be included in the CIP if they represent significant expenditures of county funds. Typical CIP projects include the construction of Emergency Medical Services bases, schools, and major system upgrades. The Capital Improvement Program is a planning process, not a funding process or project authorization process. Once projects are identified and revenue and expenditure estimates are prepared, the Board of Commissioners must initiate each project through the approval and adoption of a capital project ordinance.

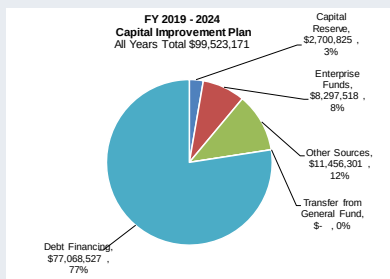
Impact on the Annual Operating Budget

In addition to planning for the construction of new projects, the County must also plan for new operating expenses related to new facilities proposed in the CIP. A new Emergency Medical Services base, for instance, will require additional expenses beyond those used to construct the facility. Additional personnel, equipment, and facility expenses will be required to operate the new base. These anticipated expenses are included on the CIP project pages and are incorporated into the County's annual operating budget planning process where the Board has initiated / approved related projects.

CIP in Brief

...

Total "All Years" and "All Funds" (Including Sewer and Landfill) = \$99.5M



Total "All Years" for Just County Government + Education Projects = \$86.3M

FY 2019 - 2024 Capital Improvement Plan - Summary by Project (General Government and Education)

Category / Project	Total (All Years)
Expenses	
General Government	
Voting Equipment Replacement	\$ 1,500,000
Clerk of Court Renovations	\$ 6,460,811
Courthouse Renovations / Expansion	\$ 23,230,864
Courthouse / COC Furnishings	\$ 293,625
New Detention Facility	\$ 41,106,153
EMS Lexington Base	\$ 350,000
EMS Administration Expansion	\$ 282,200
EMS Silver Valley Base	\$ 275,000
Grant for Airport Approach Lighting System	\$ 3,177,000
Grant for Airport Runway, Taxiway and Apron Strengthening	\$ 7,200,000
Total	\$ 83,875,653
Education	
School HVAC / Roof Repair / Replacement	\$ 2,390,000
Total	\$ 2,390,000
Total	\$ 86,265,653
Source of Funds	
Capital Reserve	\$ 2,700,825
Other Sources	\$ 10,377,000
Transfer from General Fund	\$ -
Debt Financing	\$ 73,187,828
Total	\$ 86,265,653

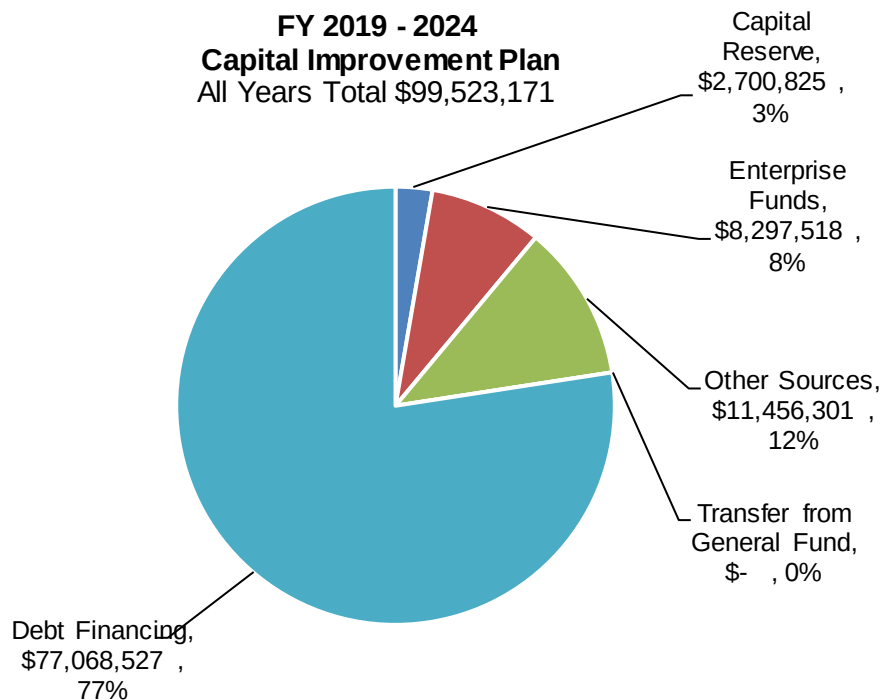
Capital Improvement Plan FY 2019 - 2024

Capital Planning Process

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Impact on the Annual Operating Budget

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

Project	Request
Davidson County Schools	
Fire Alarm Upgrades or Replacements	\$ 2,000,000
Cameras & Safety Equipment Upgrades & Repairs	\$ 700,000
HVAC and Boiler Replacement	\$ 2,200,000
YVRCA - Replace HVAC	\$ 2,369,395
Southwood Elementary Metal Roof	\$ 1,600,000
Wallburg Elementary Metal Roof	\$ 750,000
Ledford Middle Metal Roof	\$ 1,600,000
North Senior High School Roof	\$ 2,200,000
Reeds Elementary Metal Roof	\$ 1,000,000
Tyro Middle Addition Metal Roof	\$ 400,000
Silver Valley Addition Metal Roof	\$ 500,000
Pilot - Enlarge Dinning & Enclose Access	\$ 1,500,000
AC For 18 School Gyms - Brown , CDHS, CDMS, Churchland, DCHS, Denton, EDHS, LHS, LMS, NDHS, NDMS, Silver Valley, SDHS, SDMS, TES, TMS, YVRC, WDHS	\$ 4,000,000
AC For 13 Cafeteria Kitchens- Churchland, Denton, LHS,LMS, NDHS, NDMS, Silver Valley, SDHS, SDMS, TES, TMS, YVRC, Wallburg, WDHS	\$ 3,000,000
Davis Townsend Municipal Sewer Connection	\$ 2,000,000
Tyro Middle New Cafeteria	\$ 2,518,384
New Wallburg Area Elementary and Land Purchase	\$ 22,226,210
New Bus Garage Land & Infrastructure	\$ 6,000,000
YVRCA Elevator for ADA	\$ 250,000
Athletic Seating Repairs & Replacement	\$ 650,000
Install Suspended Ceilings Across District	\$ 760,000
Covered Walkways	\$ 1,000,000
Light Conversion - T12 Florescent to LED Lighting Systems	\$ 1,200,000
Generators Across the District	\$ 3,100,000
Cooling Towers Replaced	\$ 2,500,000
Food Storage Warehouse	\$ 2,500,000
Maintenance Warehouse Addition	\$ 500,000
Perimeter Fencing Around Schools	\$ 760,000
Asbestos Abatement Elimination of all Schools	\$ 5,800,000
Athletic Light Relamping to Meet NCHSAA Standards	\$ 3,000,000
Address Traffic Issues (Across District)	\$ 3,000,000

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

Project	Request
Paving- All Schools	\$ 8,300,000
New Administration Office	\$ 6,000,000
Total	\$ 95,883,989

Lexington City Schools

	\$ 2,000,000
Lexington Middle School HVAC Needs	\$ 1,006,764
Lexington Middle School Roof Replacements	\$ 1,404,264
Lexington Senior High Roof Replacements	\$ 640,000
Boiler Replacements	\$ 745,404
Southwest Elementary Roof Replacement	\$ 607,548
South Lexington Elementary Roof Replacement	\$ 633,360
Pickett Elementary Roof Replacements	\$ 205,620
South Lexington Development Center Roof Replacement	\$ 105,840
Administration Office Roof Replacement	\$ 954,000
Replace R22 Systems	\$ 154,000
South Lexington Elementary Chiller Replacement	\$ 75,000
Lexington High School Softball and Baseball Fields Fencing	\$ 750,000
Athletic Light for Playing Fields to Meet NCHSAA Standards	\$ 85,000
Lexington High School Track Resurfacing and Repairs	\$ 150,000
Cameras & Safety Equipment Upgrades & Repairs	\$ 440,500
Technology Upgrades - Lexington Senior High	\$ 464,900
Technology Upgrades- Lexington Middle School	\$ 306,000
Technology Upgrades - Charles England	\$ 282,900
Pickett Elementary School - Technology Upgrades	\$ 251,600
Technology Upgrades - Southwest	\$ 15,000
Lexington High School Bleachers for Softball and Baseball	\$ 7,000
Central Office AC & Furnace Replacement	\$ 3,000,000
Asbestos Abatement Elimination of all Schools	\$ 6,149,024
Lexington High School - School Renovation	
Total	\$ 20,433,724

Thomasville City Schools

HVAC/ Electrical Upgrades:

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

Project	Request
THS CTE & Math HVAC	\$ 500,000
THS Gym Heat / Air with Electronical Upgrade	\$ 500,000
Technology Infrastructure	\$ 75,000
Temp Control Updates	\$ 150,000
Finch Auditorium Chiller	\$ 250,000
TMS Generator	\$ 35,000
Total	\$ 1,510,000
 Renovations:	
Security and Safety	\$ 500,000
Gym Renovations (Excludes Roof and HVAC)	\$ 500,000
Complete Renovation of THS CTE Building to House New Advanced Manufacturing Program	\$ 750,000
Finch Auditorium Renovations	\$ 1,250,000
Total	\$ 3,000,000
 Buildings:	
Renovated Building for New Central Office	\$ 750,000
	\$ 750,000
 Total	 \$ 5,260,000

Davidson County Community College

Love Elevator Upgrade	\$ 120,000
Gee South Wing Roof Replacement	\$ 110,000
Love and Finch Structural Repairs	\$ 125,000
Brinkley Roof Replacement	\$ 110,000
Brooks Elevator Upgrade	\$ 120,000
Fire Alarm and Egress Upgrades	\$ 454,000
Brooks Boiler Replacement	\$ 200,000
Finch Boiler Replacement	\$ 185,000
Mendenhall Roof Replacement	\$ 120,000
Gee Building North Wing Roof Top Unit Replacements	\$ 1,000,000
Finch Elevator Upgrade	\$ 120,000
Replace Electrical Switch Gear in Sinclear Building	\$ 225,000

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

Project		Request
Total		<u>\$ 2,889,000</u>
Total All Requests		<u><u>\$ 124,466,713</u></u>

Davidson County Schools
Capital Improvements Plan (CIP) FY 2018-2023
Large Project Requests - Five Year Plan

Project	Request	Project Description / Justification	Possible Alternatives Evaluated	Priority Ranking	School Growth Trends / Key Stats	Life Safety Issue (Yes / No)	Timeframe to Implement
Fire Alarm Upgrades or Replacements	\$ 2,000,000	Schools across the district need to have their fire alarms upgraded or replaced.	None at this time.	1	We are currently having more problems with our alarms which cause false alarms and inconveniences the fire departments.	Yes	Half 1-2 years Half 3-5 years
Cameras & Safety Equipment Upgrades & Repairs	\$ 700,000	We have been working on placing a minimum number of cameras in every school. Controlled access systems have been added to all schools. Additional systems are currently being installed. Glass enclosures are also being installed.	Received \$125,000 safety grant from the state.	2	School systems across America must continue to improve safety measures.	Yes	3-5 years
HVAC and Boiler Replacement	\$ 2,200,000	HVAC systems are old and failing. Boilers have internally condensated and have rusted inside.	HVAC systems and boilers will eventually fail.	3	HVAC systems and boilers will eventually fail and repairs continue to be costly and time consuming.	Yes	3-5 years
YVRCA - Replace HVAC	\$ 2,369,395	School needs to replace boiler and window AC units.	Continue to make costly repairs.	4	Most expensive utility bills of all of our schools.	No	1-2 years
Southwood Elementary Metal Roof	\$ 1,600,000	1977 asphalt single ply roof.	Continue to make costly repairs.	5	Roofs have reached their life expectancy.	Yes	1-2 years
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	1-2 years
Ledford Middle Metal Roof	\$ 1,600,000	1956 asphalt single ply roof.	Continue to make costly repairs.	7	Roofs have reached their life expectancy.	Yes	1-2 years
North Senior High School Roof	\$ 2,200,000	1952, 68, 75, ballast, rubber, and flat built up roof.	Continue to make costly repairs.	8	Roofs have reached their life expectancy.	Yes	1-2 years

Davidson County Schools
Capital Improvements Plan (CIP) FY 2018-2023
Large Project Requests - Five Year Plan

Project	Request	Project Description / Justification	Possible Alternatives Evaluated	Priority Ranking	School Growth Trends / Key Stats	Life Safety Issue (Yes / No)	Timeframe to Implement
Reeds Elementary Metal Roof	\$ 1,000,000	1951, 61, 75 roof with extensive repairs done in 1987.	Continue to make costly repairs.	9	Roofs have reached their life expectancy.	Yes	1-2 years
Tyro Middle Addition Metal Roof	\$ 400,000	1994 built up roof.	Continue to make costly repairs.	10	Roofs have reached their life expectancy.	Yes	1-2 years
Silver Valley Addition Metal Roof	\$ 500,000	1995 roof	Continue to make costly repairs.	11	Roofs have reached their life expectancy.	Yes	1-2 years
Pilot - Enlarge Dinning & Enclose Access	\$ 1,500,000	Safety to keep students inside the school when going to the cafeteria.	Continue to operate with safety measures in place.	12	Safety of the students when walking to and from the lunch room will need to be monitored.	Yes	3-5 years
AC For 18 School Gyms - Brown , CDHS, CDMS, Churchland, DCHS, Denton, EDHS, LHS, LMS, NDHS, NDMS, Silver Valley, SDHS, SDMS, TES, TMS, YVRC, WDHS	\$ 4,000,000	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.	13	Temperatures and air flow could be a factor of heat related injuries.	Yes	3-5 years
AC For 13 Cafeteria Kitchens- Churchland, Denton, LHS,LMS, NDHS, NDMS, Silver Valley, SDHS, SDMS, TES, TMS, YVRC, Wallburg, WDHS	\$ 3,000,000	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.	14	Room temperatures rise over 100 degrees in the kitchen area. Creating an unsafe working environment.	Yes	3-5 years
Davis Townsend Municipal Sewer Connection	\$ 2,000,000	Only school that is not on county sewer.	Working fine now, but could be a problem in the future.	15	Do not want to close school because of current site conditions for waste.	No	5-10 years
Tyro Middle New Cafeteria	\$ 2,518,384	Lunches served from 10:50 to 1:30. Area is very small where students and staff can eat.	Non-Applicable	16	Overcrowded and can not be used for another purposes.	No	3-5 years
New Wallburg Area Elementary and Land Purchase	\$ 22,226,210	Relieve overcrowding and accommodate area growth.	Redistricting would overcrowd Friendship, Midway and Friedberg Elementary.	17	School is operating at 138% (DPI figures) overcapacity environment.	No	3-5 years
New Bus Garage Land & Infrastructure	\$ 6,000,000	New buses will not fit inside work bays.	Continue using garages with garage door bays open.	18	All new buses will not be able to fit inside of garage bay area.	Yes	1-5 years

Davidson County Schools
Capital Improvements Plan (CIP) FY 2018-2023
Large Project Requests - Five Year Plan

Project	Request	Project Description / Justification	Possible Alternatives Evaluated	Priority Ranking	School Growth Trends / Key Stats	Life Safety Issue (Yes / No)	Timeframe to Implement
YVRCA Elevator for ADA	\$ 250,000	Safety measure for current ADA standards.	Future need for handicap access.	19	As the school grows in numbers, we may need to accommodate handicap students upstairs.	Yes	3-5 years
Athletic Seating Repairs & Replacement	\$ 650,000	Many schools across the district are in need of repair.	Do not use sections that are dangerous.	20	We must continue to make repairs to keep our schools safe.	Yes	2-3 years
Install Suspended Ceilings Across District	\$ 760,000	Many schools across the district are in need of having suspended ceiling installed.	None at this time.	21	None	No	3-5 years
Covered Walkways	\$ 1,000,000	Covered Walkways are needed across the district to protect students and staff from weather conditions.	None.	22	None	No	3-5 years
Light Conversion - T12 Florescent to LED Lighting Systems	\$ 1,200,000	Energy savings.	None at this time.	23	Cost saving and better lighting.	No	3-5 years
Generators Across the District	\$ 3,100,000	Allows us to continue school when power is out. Allows us to have shelters for emergencies.	None at this time.	24	We have been losing power on a more consistent bases and causes concerns.	Yes	Quarter 1-2 yr. Quarter 3-5 yr. Half 6-10 years
Cooling Towers Replaced	\$ 2,500,000	Needed repairs and replacements.	None at this time.	25	Cost savings with better efficiency.	Yes	3-5 years
Food Storage Warehouse	\$ 2,500,000	Need a larger building to house a larger freezer and cooler so that we do not need to rent space for frozen foods.	Continue to rent space for frozen food.	26	Currently paying to store 55 pallets of frozen food off school grounds.	No	1-5 years
Maintenance Warehouse Addition	\$ 500,000	More storage is needed to store more maintenance items on site.	Continue to store equipment outside storage containers.	27	Inventory has been stolen from outside storage containers and storage areas.	No	1-5 years
Perimeter Fencing Around Schools	\$ 760,000	Safety measures to protect students from being abducted.	Use of cameras for surveillance.	28	Safety measures and a way to secure our schools from vandalism.	Yes	5 years

Davidson County Schools
Capital Improvements Plan (CIP) FY 2018-2023
Large Project Requests - Five Year Plan

Project	Request	Project Description / Justification	Possible Alternatives Evaluated	Priority Ranking	School Growth Trends / Key Stats	Life Safety Issue (Yes / No)	Timeframe to Implement
Asbestos Abatement Elimination of all Schools	\$ 5,800,000	Remove all Asbestos from all schools would provide an safer environment for our students, staff and community.	Continue to remove asbestos when making repairs in our schools.	29	We will continue to monitor and inspect asbestos in all of our schools to provide a safe environment.	Yes	N/A
Athletic Light Relamping to Meet NCHSAA Standards	\$ 3,000,000	Most of DCS athletic fields do not meet the standards to hold playoff games and is a safety issue.	N/A	30	N/A	Yes	3-5 years
Address Traffic Issues (Across District)	\$ 3,000,000	Many of our older schools do not have enough room on campus to get cars off the main road entering schools for student pick up and drop off lines.	N/A	31	N/A	Yes	3-5 years
Paving- All Schools	\$ 8,300,000	Safety concern with a cost saving for long-term life expectancy.	Continue to patch and repair until funds become available.	32	Many of our schools parking lots and driveway were recently paved and many are in good shape.	Yes	3-5 years
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	33	Building was built in 1910 and is limited in space and additions would not be prudent.	Yes	1-5 years
Total Davidson County Schools	<u>\$ 95,883,989</u>						

Lexington City Schools
Capital Improvements Plan (CIP) FY 2019-2024
Large Project Requests - Five Year Plan

Project	Request	Project Description / Justification	Possible Alternatives Evaluated	Priority Ranking	School Growth Trends / Key Stats	Life Safety Issue (Yes / No)	Timeframe to Implement
Lexington Middle School HVAC Needs	\$ 2,000,000	Replace 6 air handlers in the rooftop penthouses; replace air handler for band room; replace 2 split units for cafeteria; provide cooling for kitchen; provide cooling for gym; replace exhaust system for kitchen; replace cooling systems for art and home education classrooms	None	1	Engineering Report Available	Yes	1 to 2 years
Lexington Middle School Roof Replacements	\$ 1,006,764	Main bldg. (1994-1996), Gym/Shop addition (1985)	Continue costly repairs to existing roofs	2	Roofs have reached their end of life stage	Yes	1 to 2 years
Lexington Senior High Roof Replacements	\$ 1,404,264	Gym (1992), ROTC (1998), Kitchen (1988), Auditorium/band room (1990), Vocational (1993), Health Occupations (1989), Science (1998), Fieldhouse (2000), Concessions Stands & Outbuildings, Home Concession (1987/recoated 2000)	Continue costly repairs to existing roofs	3	Roofs have reached their end of life stage	Yes	1 to 2 years
Boiler Replacements	\$ 640,000	Boiler ages range from 1990-93. Change out 8 atmosphere "energy hog" boilers to high efficiency boilers	Continue costly repairs to existing equipment	4	Boilers will eventually fail and repairs continue to be costly	Yes	2 to 3 years
Southwest Elementary Roof Replacement	\$ 745,404	replace 1988 roof	Continue costly repairs to existing roofs	5	Roof has reached its end of life stage	Yes	N/A
South Lexington Elementary Roof Replacement	\$ 607,548	replace 1988 roof	Continue costly repairs to existing roofs	6	Roof has reached its end of life stage	Yes	N/A
Pickett Elementary Roof Replacements	\$ 633,360	Original bldg. (1986-1987), Media Center Addition (1995), Classroom addition (2001)	Continue costly repairs to existing roofs	7	Roofs have reached their end of life stage	Yes	N/A
South Lexington Development Center Roof Replacement	\$ 205,620	Replace 1992 roof	Continue costly repairs to existing roofs	8	Roof has reached its end of life stage	Yes	N/A
Administration Office Roof Replacement	\$ 105,840	Replace 1988 roof	Continue costly repairs to existing roofs	9	Roof has reached its end of life stage	Yes	N/A

Lexington City Schools
Capital Improvements Plan (CIP) FY 2019-2024
Large Project Requests - Five Year Plan

Project	Request	Project Description / Justification	Possible Alternatives Evaluated	Priority Ranking	School Growth Trends / Key Stats	Life Safety Issue (Yes / No)	Timeframe to Implement
Replace R22 Systems	\$ 954,000	R22 refrigerant will no longer be available beginning 2020 because refrigerant is an ozone depleting product.	In some units it's possible to use 407c refrigerant	10	N/A	N/A	N/A
South Lexington Elementary Chiller Replacement	\$ 154,000	Replace 1992 chiller	Chiller is not operational. The new secondary chiller struggles when temperatures are above 95 degrees	11	Chiller will eventually fail and repairs continue to be costly	Yes	N/A
Lexington High School Softball and Baseball Fields Fencing	\$ 75,000	Fields are currently not useable for games all games played away from home.	Continue expense of all away games	12	N/A	N/A	1 to 5 years
Athletic Light for Playing Fields to Meet NCHSAA Standards	\$ 750,000	School Track and Baseball fields do not have lighting and cannot host home games. LCS athletic fields do not meet the standards to hold playoff games and is a safety issue. Athletic fields are not compliant with High School Athletic rules.	None	13	N/A	Yes	1 to 5 years
Lexington High School Track Resurfacing and Repairs	\$ 85,000	Track is in bad condition the surface is coming up and there is a flooding problem.		14	Current track is not suitable for Meets and Competition	Yes	2 years
Cameras & Safety Equipment Upgrades & Repairs	\$ 150,000	Schools need to provide a safe environment. We have been working on placing a minimum number of cameras in every school. Install cameras in blind areas and update cameras that are no longer operational.	None	15	N/A	Yes	2 to 3 years
Technology Upgrades - Lexington Senior High	\$ 440,500	Replace interactive boards in all core classrooms including new cabling and wiring. All interactive boards are 8-10 years old. Need laptop carts in 9 core classrooms to support one-one program. Modernized technology equipment allows for more interactive opportunity for students and increased engagement.	None	16	N/A	No	3 to 5 years

Lexington City Schools
Capital Improvements Plan (CIP) FY 2019-2024
Large Project Requests - Five Year Plan

Project	Request	Project Description / Justification	Possible Alternatives Evaluated	Priority Ranking	School Growth Trends / Key Stats	Life Safety Issue (Yes / No)	Timeframe to Implement
Technology Upgrades- Lexington Middle School	\$ 464,900	Replace interactive boards in all core classrooms including new cabling and wiring. All interactive boards are 8-10 years old. Provide additional laptop carts in core classes to create a one-to-one program in core classes. Modernized technology equipment allows for more interactive opportunity for students and increased engagement.	None	17	N/A	No	3 to 5 years
Technology Upgrades - Charles England	\$ 306,000	Replace interactive boards in all core classrooms including new cabling and wiring. All interactive boards are 8-10 years old. Modernized technology equipment allows for more interactive opportunity for students and increased engagement.	None	18	N/A	No	3 to 5 years
Pickett Elementary School - Technology Upgrades	\$ 282,900	Replace interactive boards in all core classrooms including new cabling and wiring. All interactive boards are 8-10 years old. Modernized tech equip allows for more interactive opportunity for students and increased engagement.	None	19	N/A	No	3 to 5 years
Technology Upgrades - Southwest	\$ 251,600	Replace interactive boards in all core classrooms including new cabling and wiring. All interactive boards are 8-10 years old. Modernized tech equip allows for more interactive opportunity for students and increased engagement.	None	20	N/A	No	3 to 5 years
Lexington High School Bleachers for Softball and Baseball	\$ 15,000	Seating is needed to host home games	None	21	No bleachers currently at fields	N/A	3 years
Central Office AC & Furnace Replacement	\$ 7,000	Replace 1987 Central Office AC & Furnace	Continue costly repairs to existing equipment	22	AC and furnace will eventually fail and repairs continue to be costly	Yes	1 year
Asbestos Abatement Elimination of all Schools	\$ 3,000,000	Remove all asbestos from all schools would provide an safer environment for our students, staff and community.	Continue to remove asbestos when making repairs in our schools.	23	N/A	Yes	5 years

Lexington City Schools
Capital Improvements Plan (CIP) FY 2019-2024
Large Project Requests - Five Year Plan

Project	Request	Project Description / Justification	Possible Alternatives Evaluated	Priority Ranking	School Growth Trends / Key Stats	Life Safety Issue (Yes / No)	Timeframe to Implement
Lexington High School - School Renovation	\$ 6,149,024	School was built in the 1950's. No significant renovations have ever been done.	Build new high school	24	N/A	No	5 years
Total Lexington City Schools	<u>\$ 20,433,724</u>						

Thomasville City Schools
Capital Improvements Plan (CIP) FY 2019 - 2024
Large Project Requests - Five Year Plan

Project	Request	Project Description / Justification	Possible Alternatives Evaluated	Priority Ranking for the Category	School Growth Trends / Key Stats	Life Safety Issue (Yes / No)	Timeframe to Implement
Roofing Needs							
	\$ -						
Total	<u>\$ -</u>						
HVAC/ Electrical Upgrades							
TMS Generator	\$ 35,000	Replace emergency generator. Current system is obsolete, some repair parts are not available.	No none alternatives	Priority 1	No growth anticipated	Yes	2019-2020
Math Building at THS / HVAC Replacement	\$ 500,000	Replace HVAC units and piping in classrooms. Existing system is over 45 years old, inefficient, and difficult to maintain	Other alternative can be researched such as Bard units for each classroom to spread replacement cost over two years.	Priority 2	No growth anticipated	No	2020-2022
Finch Auditorium Chiller	\$ 250,000	Replace existing Chiller. Existing chiller has become un reliable. Repairs and routine maintenance are costly.	Replace water cooled system with air cooled system.	Priority 3	No growth anticipated	No	2020-2021
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 4	No growth anticipated	No	2021-2022

Thomasville City Schools
Capital Improvements Plan (CIP) FY 2019 - 2024
Large Project Requests - Five Year Plan

Project	Request	Project Description / Justification	Possible Alternatives Evaluated	Priority Ranking for the Category	School Growth Trends / Key Stats	Life Safety Issue (Yes / No)	Timeframe to Implement
Technology Infrastructure	\$ 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 5	No growth anticipated	No	2021-2023
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 6	N/A	No	2021-2023
Total	<u>\$ 1,510,000</u>						
Renovations & Facility/Property Upgrades							
Complete Renovation of THS CTE Building to House New Advanced Manufacturing Program (Includes Roofing and HVAC)	\$ 750,000	Building will hold the new STEM program so it has to re-configured for Advanced Manufacturing Equipment and will still hold ROTC program. Roofing & HVAC must be replaced.	No other alternatives. Only building suited on campus for the program.	Priority 1	New program so students are expected to take advantage of courses. Student numbers are limited based on class size	Yes	2019-2020
Security and Safety	\$ 500,000	New Entrances for TMS & TPS where visitors must be buzzed into main building. Electronic entrances at all doors and/or swipe system for entrance.	Installations can be done in different phases to spread cost over different budget years.	Priority 2	N/A	Yes	2019-2022

Thomasville City Schools
Capital Improvements Plan (CIP) FY 2019 - 2024
Large Project Requests - Five Year Plan

Project	Request	Project Description / Justification	Possible Alternatives Evaluated	Priority Ranking for the Category	School Growth Trends / Key Stats	Life Safety Issue (Yes / No)	Timeframe to Implement
Gym Renovations (Excludes Roof and HVAC)	\$ 500,000	General renovations needed that include new student and athletic lockers, LED lighting in classrooms and dressing rooms. Space for ADA compliant bathroom in locker room area	Replacement can be done in different phases to spread cost over different budget years.	Priority 3	N/A	No	2019-2023
Finch Auditorium Renovations that Include New Audio-Visual Equipment, Flooring, and Seating.	\$ 1,250,000	Replace carpet in auditorium area. Current carpet and seating is over 40 years old. New screens are needed for digital technology.	Reduce carpeted area. Paint concrete floor in low traffic areas. Look for vendors that refurbish seats.	Priority 4	N/A	No	2019-2023
Total	<u>\$ 3,000,000</u>						
Buildings							
Renovated Building for New Central Office	\$ 750,000	Currently, we are running out of space for offices in current building. Not cost effective to renovate current Central Office.	Several scenarios could be developed for re-purpose of current Central Office such as a Staff Development center or Bulldog Academy.	Priority 1	N/A	No	2022-2023
Total	<u>\$ 750,000</u>						
Total Thomasville City Schools	<u>\$ 5,260,000</u>						

Davidson County Community College
Capital Improvements Plan (CIP) FY 2019-2024
Large Project Request - Five Year Plan

Project	Request	Project Description / Justification	Possible Alternatives Evaluated	Priority Ranking	Life Safety Issue (Yes / No)	Timeframe to Implement	Fiscal Year
Love Elevator Upgrade	\$ 120,000	Elevator put into service in 1977. Consistently malfunctions and, most recently, we had an employee accident due to its malfunction.	None at this time.	1	Yes	Half 1-2 years	19-20
Gee South Wing Roof Replacement	\$ 110,000	Aging roofs across campus need replacing to prevent damage to infrastructure.	Continue to make costly repairs.	2	Yes	Half 1-2 years	19-20
Love and Finch Structural Repairs	\$ 125,000	Buildings have significant structural cracks. Crack monitors have been installed and are being monitored.	None at this time.	3	Yes	Half 1-2 years	19-20
Brinkley Roof Replacement	\$ 110,000	Aging roofs across campus need replacing to prevent damage to infrastructure.	Continue to make costly repairs.	4	Yes	1-2 years	20-21
Brooks Elevator Upgrade	\$ 120,000	Elevator put into service in 1981. Consistently malfunctions	None at this time.	5	Yes	1-2 years	20-21
Fire Alarm and Egress Upgrades	\$ 454,000	Numerous buildings across campus need the fire alarm and egress lighting upgraded	None at this time.	6	Yes	1-2 years	20-21
Brooks Boiler Replacement	\$ 200,000	1981 boiler needs to be replaced.	Boilers will eventually fail.	7	Yes	1-2 years	20-21
Finch Boiler Replacement	\$ 185,000	1974 boiler needs to be replaced.	Boilers will eventually fail.	8	Yes	3-5 years	21-22
Mendenhall Roof Replacement	\$ 120,000	Aging roofs across campus need replacing to prevent damage to infrastructure.	Continue to make costly repairs.	9	Yes	3-5 years	21-22
Gee Building North Wing Roof Top Unit Replacements	\$ 1,000,000	(7) rooftop units are 20 years old and do not work properly and also have coil leaks. Replacement includes replacing VAV boxes and pneumatic controls.	Rooftop units will eventually fail.	10	Yes	3-5 years	21-22
Finch Elevator Upgrade	\$ 120,000	Elevator put into service in 1974. Consistently malfunctions	None at this time.	11	Yes	3-5 years	21-22

Davidson County Community College
Capital Improvements Plan (CIP) FY 2019-2024
Large Project Request - Five Year Plan

Project	Request	Project Description / Justification	Possible Alternatives Evaluated	Priority Ranking	Life Safety Issue (Yes / No)	Timeframe to Implement	Fiscal Year
Replace Electrical Switch Gear in Sinclear Building	\$ 225,000	Original electrical in building (1962). Branch wiring is cloth covered rubber that has tendency to dry out, crack and fall away when disturbed.	None at this time.	12	Yes	3-5 years	22-23
Total Davidson County Community College	<u>\$ 2,889,000</u>						

Davidson County

County Government Projects not Included in the FY 2019 - 2024 CIP but are Considered "Horizon Issues"

Project	Estimated Cost	Estimated Offsetting Revenues	Net County Cost	First Year Operating Cost
Linwood Park Renovations - Add lights to small ballfield and replace the ones utilized on the larger field. Small ballfield grading, playground and restrooms upgrades and driveway and dugout renovations.	\$ 1,140,000	\$ -	\$ 1,140,000	\$ -
Hughes Park Renovations - Additional ballfields, walking track, disc golf course, splash pad and picnic shelters.	\$ 2,424,000	\$ 900,000	\$ 1,524,000	\$ -
Denton Park Renovations - Renovate restrooms, walking track as well as add new ballfield lights, and fencing.	\$ 370,000	\$ -	\$ 370,000	\$ -
Southmont Park Renovations - Replace lights on large ballfield and renovate restrooms.	\$ 100,000	\$ -	\$ 100,000	\$ -
Boone's Cave Park Renovations - Add a non-conventional playground, resurface road and renovate bathhouse and camp sites.	\$ 525,000	\$ -	\$ 525,000	\$ -
Optimist Park Renovations - Add playground and renovate restrooms and other facilities as well as pave walking trails.	\$ 148,000	\$ -	\$ 148,000	\$ -
West Campus Renovations - Add additional space and gym to current facility.	\$ 2,500,000	\$ -	\$ 2,500,000	\$ -
Lake Thom-A-Lex - Replace fishing piers and Miracle Playground.	\$ 155,000	\$ 51,667	\$ 103,333	\$ -
Wil-Cox Bridge Upgrades - Add amenities such as parking lot, benches, a boardwalk, better boating access, picnic shelters, landscaping and planters.	\$ 3,210,000	\$ 1,600,000	\$ 1,610,000	\$ -
Hughes Park Multi-Sports Center - 58,000 sq. ft. facility with 5,000 auditorium.	\$ 3,000,000	\$ -	\$ 3,000,000	\$ -
Public Land Acquisition (Alcoa - Greenways).	\$ 10,000,000	\$ -	\$ 10,000,000	\$ -
Agriculture Center / Livestock Arena - 21,000 sq. ft. facility including land acquisition.	\$ 5,630,000	\$ -	\$ 5,630,000	\$ -
Davis Townsend Elementary School Sewer Extension - Extending the sewer line from I-85 / Hwy 64 to Davis Townsend Elementary School and replacing the existing septic tank.	\$ 1,500,000	\$ -	\$ 1,500,000	\$ -
Buoys for High Rock Lake - Partner with Rowan County to strategically place buoys throughout High Rock Lake.	\$ 150,000	\$ -	\$ 150,000	\$ 15,000
Additional Airport Hangers - DCAA wishes to seek County funding to add hanger space.	\$ 275,000	\$ 275,000	\$ -	\$ -
Total	\$ 31,127,000	\$ 2,826,667	\$ 28,300,333	\$ 15,000

FY 2019 - 2024 Capital Improvement Plan Summary (All Projects)

Project	Department	2019	2020	2021	2022	2023	2024	Total
New Detention Facility	Courts	\$ -	\$ -	\$ 4,110,615	\$ -	\$ 36,995,538	\$ -	\$ 41,106,153
Voting Equipment Replacement	Elections	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
State Clerk of Court Renovations	Courts	\$ 5,460,811	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 6,460,811
Courthouse Renovations / Expansion	Courts	\$ 11,875,794	\$ 11,355,070	\$ -	\$ -	\$ -	\$ -	\$ 23,230,864
Courthouse / COC Furnishings	Courts	\$ -	\$ 293,625	\$ -	\$ -	\$ -	\$ -	\$ 293,625
EMS Lexington Base	EMS	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ 350,000
EMS Administration Expansion	EMS	\$ -	\$ -	\$ -	\$ 282,200	\$ -	\$ -	\$ 282,200
EMS Silver Valley Base	EMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 275,000	\$ 275,000
Airport Approach Lighting System	Airport	\$ -	\$ 678,889	\$ 2,498,111	\$ -	\$ -	\$ -	\$ 3,177,000
Airport Runway Strengthening	Airport	\$ -	\$ -	\$ 7,200,000	\$ -	\$ -	\$ -	\$ 7,200,000
Arcadia & Hwy 150	Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 850,000	\$ 850,000
West Lexington Sewer 109 Sewer	Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,645,000	\$ 1,645,000
Welcome / North Davidson	Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,225,000	\$ 1,225,000
Southmont Sewer	Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,240,000	\$ 1,240,000
School HVAC / Roof Repair / Replacement	Education	\$ -	\$ 2,390,000	\$ -	\$ -	\$ -	\$ -	\$ 2,390,000
Replace Scraper Pan 627F Off Road Dump Truck	Landfill	\$ -	\$ 595,568	\$ -	\$ -	\$ -	\$ -	\$ 595,568
Purchase (826 Trash Compactor)	Landfill	\$ -	\$ -	\$ 675,060	\$ -	\$ -	\$ -	\$ 675,060
Landfill Road Bridge Repair / Replacement	Landfill	\$ -	\$ -	\$ -	\$ 534,000	\$ -	\$ -	\$ 534,000
Purchase (Trackloader for Landfill)	Landfill	\$ -	\$ -	\$ -	\$ 343,412	\$ -	\$ -	\$ 343,412
Cell Construction Phase II Area 2b (5.9 Acres)	Landfill	\$ -	\$ -	\$ 2,546,125	\$ -	\$ -	\$ 2,850,000	\$ 5,396,125
Purchase (Roll Off Truck)	Landfill	\$ -	\$ 168,000	\$ -	\$ -	\$ 172,000	\$ -	\$ 340,000
Replace D6 Dozer for Landfill	Landfill	\$ -	\$ 413,353	\$ -	\$ -	\$ -	\$ -	\$ 413,353
Total		\$ 17,336,605	\$ 18,394,505	\$ 17,379,911	\$ 1,159,612	\$ 37,167,538	\$ 8,085,000	\$ 99,523,171

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

FY 2019 - 2024 Capital Improvement Plan - Summary by Function

Category / Function	Current Year FY 2019	2020 Estimated	2021 Estimated	2022 Estimated	2023 Estimated	2024 Estimated	Total (All Years)
Expenses							
General Government	\$ 17,336,605	\$ 14,827,584	\$ 14,158,726	\$ 282,200	\$ 36,995,538	\$ 275,000	\$ 83,875,653
Education	\$ -	\$ 2,390,000	\$ -	\$ -	\$ -	\$ -	\$ 2,390,000
Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,960,000	\$ 4,960,000
Landfill	\$ -	\$ 1,176,921	\$ 3,221,185	\$ 877,412	\$ 172,000	\$ 2,850,000	\$ 8,297,518
Total	\$ 17,336,605	\$ 18,394,505	\$ 17,379,911	\$ 1,159,612	\$ 37,167,538	\$ 8,085,000	\$ 99,523,171
Source of Funds							
Capital Reserve	\$ -	\$ 1,793,625	\$ 350,000	\$ 282,200	\$ -	\$ 275,000	\$ 2,700,825
Enterprise Funds	\$ -	\$ 1,176,921	\$ 3,221,185	\$ 877,412	\$ 172,000	\$ 2,850,000	\$ 8,297,518
Other Sources	\$ 1,079,301	\$ 678,889	\$ 9,698,111	\$ -	\$ -	\$ -	\$ 11,456,301
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ 16,257,304	\$ 14,745,070	\$ 4,110,615	\$ -	\$ 36,995,538	\$ 4,960,000	\$ 77,068,527
Total	\$ 17,336,605	\$ 18,394,505	\$ 17,379,911	\$ 1,159,612	\$ 37,167,538	\$ 8,085,000	\$ 99,523,171

FY 2019 - 2024 Capital Improvement Plan - Summary by Project
(General Government and Education)

Category / Project	Current Year FY 2019	2020 Estimated	2021 Estimated	2022 Estimated	2023 Estimated	2024 Estimated	Total (All Years)
Expenses							
General Government							
Voting Equipment Replacement	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
Clerk of Court Renovations	\$ 5,460,811	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 6,460,811
Courthouse Renovations / Expansion	\$ 11,875,794	\$ 11,355,070	\$ -	\$ -	\$ -	\$ -	\$ 23,230,864
Courthouse / COC Furnishings	\$ -	\$ 293,625	\$ -	\$ -	\$ -	\$ -	\$ 293,625
New Detention Facility	\$ -	\$ -	\$ 4,110,615	\$ -	\$ 36,995,538	\$ -	\$ 41,106,153
EMS Lexington Base	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ 350,000
EMS Adminstration Expansion	\$ -	\$ -	\$ -	\$ 282,200	\$ -	\$ -	\$ 282,200
EMS Silver Valley Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 275,000	\$ 275,000
Grant for Airport Approach Lighting System	\$ -	\$ 678,889	\$ 2,498,111	\$ -	\$ -	\$ -	\$ 3,177,000
Grant for Airport Runway, Taxiway and Apron Strengthening	\$ -	\$ -	\$ 7,200,000	\$ -	\$ -	\$ -	\$ 7,200,000
Total	\$ 17,336,605	\$ 14,827,584	\$ 14,158,726	\$ 282,200	\$ 36,995,538	\$ 275,000	\$ 83,875,653
Education							
School HVAC / Roof Repair / Replacement	\$ -	\$ 2,390,000	\$ -	\$ -	\$ -	\$ -	\$ 2,390,000
Total	\$ -	\$ 2,390,000	\$ -	\$ -	\$ -	\$ -	\$ 2,390,000
Total	\$ 17,336,605	\$ 17,217,584	\$ 14,158,726	\$ 282,200	\$ 36,995,538	\$ 275,000	\$ 86,265,653
Source of Funds							
Capital Reserve	\$ -	\$ 1,793,625	\$ 350,000	\$ 282,200	\$ -	\$ 275,000	\$ 2,700,825
Other Sources	\$ -	\$ 678,889	\$ 9,698,111	\$ -	\$ -	\$ -	\$ 10,377,000
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ 17,336,605	\$ 14,745,070	\$ 4,110,615	\$ -	\$ 36,995,538	\$ -	\$ 73,187,828
Total	\$ 17,336,605	\$ 17,217,584	\$ 14,158,726	\$ 282,200	\$ 36,995,538	\$ 275,000	\$ 86,265,653

Davidson County
Summary Outstanding Debt Schedule

	Budget Year	Budget Year	Budget Year	Budget Year	Budget Year
	2019	2020	2021	2022	2023
	2020	2021	2022	2023	2024
Debt Service Obligations (General Fund)					
QSCBs	\$13,295,012	\$11,325,948	\$9,364,025	\$ 7,409,244	\$ 5,461,604
General Obligation (GO) Bonds	\$42,752,750	\$37,113,550	\$31,674,750	\$ 26,432,950	\$ 21,391,400
Limited Obligation Bonds (LOBs)	\$62,640,299	\$56,983,275	\$51,489,075	\$ 46,153,105	\$ 40,976,545
Total Current Debt Outstanding	<u>\$ 118,688,061</u>	<u>\$ 105,422,773</u>	<u>\$ 92,527,850</u>	<u>\$ 79,995,299</u>	<u>\$ 67,829,549</u>
Debt from New Borrowing	\$ 15,938,602	\$ 28,301,468	\$ 30,256,292	\$ 28,725,908	\$ 63,601,660
Total Outstanding Debt	<u>\$ 134,626,663</u>	<u>\$ 133,724,241</u>	<u>\$ 122,784,141</u>	<u>\$ 108,721,207</u>	<u>\$ 131,431,210</u>

Davidson County
Summary of Projected Interest and Principal Debt Payments

	Budget Year	Budget Year	Budget Year	Budget Year	Budget Year
	2019	2020	2021	2022	2023
	2020	2021	2022	2023	2024
Debt Service Payments (General Fund)					
General Obligation (GO) Bonds	\$ 5,639,200	\$ 5,438,800	\$ 5,241,800	\$ 5,041,550	\$ 4,796,550
Limited Obligation Bonds (LOBs)	\$ 5,657,024	\$ 5,494,200	\$ 5,335,970	\$ 5,176,560	\$ 5,016,620
QSCB's	\$ 1,969,064	\$ 1,961,923	\$ 1,954,781	\$ 1,947,640	\$ 1,940,498
Total Current Debt Payments	\$ 13,265,288	\$ 12,894,923	\$ 12,532,551	\$ 12,165,750	\$ 11,753,668
New Borrowing	\$ 2,808,782	\$ 3,350,821	\$ 3,267,892	\$ 5,893,342	\$ 5,874,405
Total Principal and Interest Debt Service	\$ 16,074,070	\$ 16,245,744	\$ 15,800,443	\$ 18,059,092	\$ 17,628,073
Debt Service as a Percentage of Operating Budget	11%	11%	11%	12%	11%
Population (Per NC Office of Budget and Management)	169,834	170,091	171,087	172,080	173,074
Debt Service Budget Per Capita (Estimated with Existing + New)	\$95	\$96	\$92	\$105	\$102
Existing Debt Service for Davidson County Per Capita As of 6/30/18 Financial Statements	\$89	\$89	\$89	\$89	\$89
Debt Service for Davidson County's Population Group Per Capita As of 6/30/18 on the LGC Website	\$180	\$180	\$180	\$180	\$180
Debt Service Per Capita Statewide Average As of 6/30/18 on the LGC Website	\$163	\$163	\$163	\$163	\$163

Davidson County
Projected Property Taxes

	Budget Year		Budget Year		Budget Year		Budget Year		Budget Year	
	2019		2020		2021		2022		2023	
	2020		2021		2022		2023		2024	
Property Tax Revenue	\$73,214,542		\$78,549,327		\$80,004,942		\$81,899,849		\$81,961,234	
Collection Rate	96.75%		96.75%		96.75%		96.75%		96.75%	
Tax Rate	0.5400		0.5687		0.5687		0.5687		0.5621	
Property Tax Base	14,013,693,583	1.87%	14,276,056,753	1.85%	14,540,609,562	2.37%	14,885,002,040	1.25%	15,071,064,565	
Revaluation Growth							1.0%			
One Penny Equals	\$1,355,825		\$1,381,208		\$1,406,804		\$1,440,124		\$1,458,125	
Increase from Previous Year	\$	724,896	\$	5,334,785	\$	1,455,615	\$	1,894,907	\$	61,385
Tax Rate Change	\$	-	\$	0.0287	\$	-	\$	-	\$	(0)
Dollar Change	\$	-	\$	3,964,068	\$	-	\$	-	\$	(962,363)
Total Growth	\$	724,896	\$	1,370,716	\$	1,455,615	\$	1,894,907	\$	1,023,748
Net Growth of Tax Base	\$	724,896	\$	1,370,716	\$	1,455,615	\$	947,453	\$	1,023,748
Revaluation Growth	\$	-	\$	-	\$	-	\$	947,453	\$	-
Revenue Neutral Effect	\$	-	\$	2.87	\$	-	\$	(0.66)	\$	-
Tax Rate	\$	54.00	\$	56.87	\$	56.87	\$	56.21	\$	56.21

Davidson County
Estimated Revenue Redistributed Sales Tax - Article 44

FY 2019 Adopted Budget	\$	2,828,441
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2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
\$ 3,091,364	\$ 3,149,592	\$ 3,205,226	\$ 3,261,521	\$ 3,318,448

Davidson County
Estimated Revenue Article 46 Sales Tax

FY 2017-18 Year End Actual	\$ 3,168,266
FY 2018-19 Adopted Budget	\$ 3,025,000

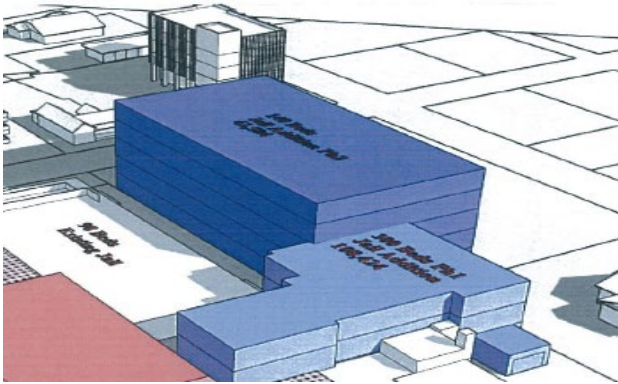
2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
\$ 3,150,000	\$ 3,228,750	\$ 3,309,469	\$ 3,392,205	\$ 3,477,011

Davidson County
Financial Model

Category	FY 2019 - 2020 Adopted		FY 2020 - 2021 Estimated		FY 2021 - 2022 Estimated		FY 2022 - 2023 Estimated		FY 2023 - 2024 Estimated						
Previous Year's General Fund Budget	\$ 133,958,449		\$ 138,972,999		\$ 141,918,225		\$ 144,138,452		\$ 149,150,547						
Operating Effects to General Government															
Base Personnel (Excluding Insurance + Retirement)	\$	1,011,383	2.39%	\$	1,300,380	3.00%	\$	1,339,391	3.00%	\$	1,379,573	3.00%	\$	1,420,960	3.00%
Group Health Insurance	\$	575,394	7.18%	\$	601,096	7.00%	\$	643,173	7.00%	\$	688,195	7.00%	\$	736,369	7.00%
Retirement Contribution	\$	519,732	13.96%	\$	63,637	1.50%	\$	64,592	1.50%	\$	65,561	1.50%	\$	66,544	1.50%
Operating Expenses	\$	1,973,855	7.72%	\$	-	0.00%	\$	-	0.00%	\$	-	0.00%	\$	-	0.00%
General Fund Capital Outlay	\$	(425,599)	-16.95%	\$	-	0.00%	\$	-	0.00%	\$	-	0.00%	\$	-	0.00%
Operating Effects to the Schools															
Current Expense And Capital To School System	\$	364,317	1.87%	\$	371,130	1.85%	\$	377,996	2.37%	\$	386,954	1.25%	\$	391,791	1.25%
Increase (Decrease) Current Debt Schedule	\$	(1,813,315)		\$	(370,366)		\$	(362,372)		\$	(366,802)		\$	(412,082)	
Projected Budget	\$ 136,164,217		\$ 140,938,876		\$ 143,981,005		\$ 146,291,933		\$ 151,354,129						
Capital Improvement Plan															
Projects Funded By Debt															
Community College	\$	-		\$	-		\$	-		\$	-		\$	-	
Schools	\$	247,810		\$	240,376		\$	233,164		\$	226,169		\$	219,384	
Sewer	\$	-		\$	-		\$	-		\$	-		\$	144,272	
General Government	\$	2,560,972		\$	549,473		\$	(75,717)		\$	2,632,445		\$	-	
Capital Improvements Impact on Budget	\$	-		\$	189,500		\$	-		\$	-		\$	3,275,710	
Total Growth for the General Fund	\$ 138,972,999		\$ 141,918,225		\$ 144,138,452		\$ 149,150,547		\$ 154,993,495						
One-Time Capital Expenditures															
CIP Projects Funded by General Fund	\$	-		\$	-		\$	-		\$	-		\$	-	
CIP Projects Funded by the Capital Reserve	\$	1,793,625		\$	350,000		\$	282,200		\$	-		\$	275,000	
Sales Tax Pay as You Go	\$	-		\$	-		\$	-		\$	-		\$	-	
Total Expenditures	\$ 140,766,624		\$ 142,268,225		\$ 144,420,652		\$ 149,150,547		\$ 155,268,495						
Revenue Summary															
Previous Year's General Fund Budget	\$ 133,958,449		\$ 138,370,181		\$ 144,608,021		\$ 146,931,064		\$ 149,718,873						
Increase In Revenue Growth															
1/4 Cent Sales Tax	\$	75,000	2.48%	\$	77,500	2.50%	\$	79,437	2.50%	\$	81,423	2.50%	\$	83,459	2.50%

Davidson County
Financial Model

Category	FY 2019 - 2020 Adopted		FY 2020 - 2021 Estimated		FY 2021 - 2022 Estimated		FY 2022 - 2023 Estimated		FY 2023 - 2024 Estimated						
Property Tax	\$	724,896	1.87%	\$	1,370,716	1.85%	\$	1,456,921	2.37%	\$	948,303	1.25%	\$	1,024,666	1.25%
Tax Rate Change	\$	-	-	\$	4,034,510	-	\$	-	-	\$	-	-	\$	(962,363)	-
Revaluation	\$	-	-	\$	-	-	\$	-	-	\$	948,303	-	\$	-	-
Base Sales Tax	\$	1,057,854	5.23%	\$	639,100	3.00%	\$	658,273	3.00%	\$	678,021	3.00%	\$	698,361	3.00%
Redistributed Sales Tax	\$	93,635	3.31%	\$	(9,085)	-0.31%	\$	-	0.00%	\$	-	0.00%	\$	-	0.00%
Lottery Funds	\$	-	-	\$	(206,183)	-12.50%	\$	(206,183)	-14.29%	\$	(206,183)	-16.67%	\$	(206,183)	-20.00%
Other Revenue	\$	2,460,347	8.02%	\$	331,283	1.00%	\$	334,596	1.00%	\$	337,942	1.00%	\$	341,321	1.00%
Total Growth for the General Fund	\$	138,370,181		\$	144,608,021		\$	146,931,064		\$	149,718,873		\$	150,698,134	
One Time Revenue Source															
Capital Reserve Proceeds	\$	1,793,625		\$	350,000		\$	282,200		\$	-		\$	275,000	
Total Revenues	\$	140,163,806		\$	144,958,021		\$	147,213,264		\$	149,718,873		\$	150,973,134	
Tax Increase (Decrease)	\$	-		\$	2.92		\$	-		\$	-		\$	(0.66)	
Effect on Fund Balance															
Beginning Fund Balance	\$	60,457,666		\$	56,802,343		\$	55,836,816		\$	57,663,901		\$	60,059,311	
Increase (Decrease) Fund Balance	\$	(3,655,323)		\$	(965,527)		\$	1,827,085		\$	2,395,411		\$	(1,899,950)	
Ending Fund Balance	\$	56,802,343		\$	55,836,816		\$	57,663,901		\$	60,059,311		\$	58,159,362	
Fund Balance %		40.53%			38.52%			39.17%			40.11%			38.52%	
Tax Rate		54.00			56.92			56.92			56.92			56.26	
Tax Neutral Effect of Revaluation	\$	-		\$	2.92		\$	-		\$	(0.66)		\$	-	
Revenue Generated by Revaluation	\$	-		\$	-		\$	-		\$	948,303		\$	-	
Revenue Neutral Tax Rate	\$	54.00		\$	56.92		\$	56.92		\$	56.26		\$	56.26	



Project Description: The new detention facility project would replace the old, 1950s jail facility and be constructed on the site of the existing Post Office. This construction project would provide critically necessary detention facilities for the County, and provide a net increase of 200 beds even after closing the old jail. In total, the jail's increase to a roughly 500-bed capacity would allow the County to meet present and long-term detention needs.

Project Funding: Project funding entirely from Debt Proceeds (100%).

Operating Impacts: Operating impacts include (32) new positions to operate the additional "inmate beds" added within the new detention facility. Further, the Sheriff's Office budget will need additional operating dollars such as inmate meals and medical due to the increased number of inmate beds.

Category	Current Year FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total FY 2019-2024
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	\$ 32,884,923	\$ -	\$ 32,884,923
Contingency	\$ -	\$ -	\$ -	\$ -	\$ 4,110,615	\$ -	\$ 4,110,615
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ 4,110,615	\$ -	\$ -	\$ -	\$ 4,110,615
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ 4,110,615	\$ -	\$ 36,995,538	\$ -	\$ 41,106,153
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ -	\$ -	\$ 4,110,615	\$ -	\$ 36,995,538	\$ -	\$ 41,106,153
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ 4,110,615	\$ -	\$ 36,995,538	\$ -	\$ 41,106,153
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,769,189	\$ 1,769,189
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 952,641	\$ 952,641
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,721,830	\$ 2,721,830
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
# Positions	0.00	0.00	0.00	0.00	0.00	32.00	0.00



Project Description: 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 Fund Balance (100%).

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

Category	Current Year FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total FY 2019-2024
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Equipment / Furnishings	\$ -	1,500,000	\$ -	\$ -	\$ -	\$ -	1,500,000
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	1,500,000	\$ -	\$ -	\$ -	\$ -	1,500,000
Revenues							
Capital Fund Balance	\$ -	1,500,000	\$ -	\$ -	\$ -	\$ -	1,500,000
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
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

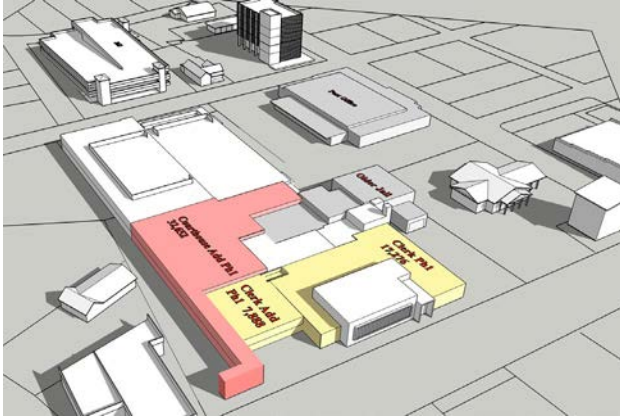


Project Description: The Davidson County Court House is located at 110 W. Center Street, Lexington, NC. The original Courthouse was built in 1958. The building has been added to several times with the latest addition occurring in 1998. This renovation project would consist of adding significant new space to better accommodate the State Clerk of Court's needs.

Project Funding: Project funding from Debt Proceeds (80%) and Transfers from Other Sources / Capital Projects (20%).

Operating Impacts: Operating impacts are for furnishings and are expected to come from County Capital Reserves.

Category	Current Year FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total FY 2019-2024
Expenses							
Construction	\$ 5,460,811	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	6,460,811
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ 5,460,811	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	6,460,811
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt Financing	\$ 4,381,510	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	5,381,510
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Sources	\$ 1,079,301	\$ -	\$ -	\$ -	\$ -	\$ -	1,079,301
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ 5,460,811	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	6,460,811
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Expenses	\$ -	\$ 293,625	\$ -	\$ -	\$ -	\$ -	293,625
Sub-Total	\$ -	\$ 293,625	\$ -	\$ -	\$ -	\$ -	293,625
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



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 adding approximately significant new space to better accommodate court system's needs.

Project Funding: Project funding entirely from Debt Proceeds (100%).

Operating Impacts: Operating impacts relate to additional cost for utilities and janitorial services associated with the larger building foot-print based on "Option-F."

Category	Current Year FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total FY 2019-2024
Expenses							
Construction	\$ 11,875,794	\$ 11,355,070	\$ -	\$ -	\$ -	\$ -	23,230,864
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ 11,875,794	\$ 11,355,070	\$ -	\$ -	\$ -	\$ -	23,230,864
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt Financing	\$ 11,875,794	\$ 11,355,070	\$ -	\$ -	\$ -	\$ -	23,230,864
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ 11,875,794	\$ 11,355,070	\$ -	\$ -	\$ -	\$ -	23,230,864
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Expenses	\$ -	\$ 189,500	\$ -	\$ -	\$ -	\$ -	189,500
Sub-Total	\$ -	\$ 189,500	\$ -	\$ -	\$ -	\$ -	189,500
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Project Description: County would anticipate borrowing against its own 2/3 General Obligation Bond "capacity" to assist the three school systems with much needed repair / replacement of roofs and HVACs.

Project Funding: Project funding entirely from 2/3 Bond Debt Proceeds (100%).

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

Category	Current Year FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total FY 2019-2024
Expenses							
Construction	\$ -	\$ 2,390,000	\$ -	\$ -	\$ -	\$ -	\$ 2,390,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 2,390,000	\$ -	\$ -	\$ -	\$ -	\$ 2,390,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ -	\$ 2,390,000	\$ -	\$ -	\$ -	\$ -	\$ 2,390,000
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 2,390,000	\$ -	\$ -	\$ -	\$ -	\$ 2,390,000
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Project Description: The goal of this project is to cease utilizing the two current bays in operations within the existing EMS Administration Building. Due to safety concerns, EMS staff would like to purchase and develop a new EMS Base #1 located within the City of Lexington. This new base would be better located for access and would also reduce safety hazards that plague the current base operations, as well as provide space for future growth.

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

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

Category	Current Year FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total FY 2019-2024
Expenses							
Construction	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ 350,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ 350,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ 350,000
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ 350,000
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Project Description: This project would allow for the expansion of the Emergency Operation Center (EOC) as well as administrative office space within the building. By moving the current base operations potentially up the street within the City of Lexington, this base will no longer have to strictly utilize the two small bays for ambulance operations, which are definite safety hazards.

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

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

Category	Current Year FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total FY 2019-2024
Expenses							
Construction	\$ -	\$ -	\$ -	\$ 282,200	\$ -	\$ -	\$ 282,200
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ 282,200	\$ -	\$ -	\$ 282,200
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ 282,200	\$ -	\$ -	\$ 282,200
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ 282,200	\$ -	\$ -	\$ 282,200
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Project Description: Based on the 2014 Ambulance Placement Study conducted by the Piedmont Triad Regional Council (PTRC), the area located near Silver Valley was identified as a location for a future EMS base. The proposed base located off Hwy 109 / Hwy 64 would provide increased service and better response times for that area of the County.

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

Operating Impacts: Operating impacts for FY 2024 would include adding a new EMS unit (This includes the cost associated with eight additional full time positions plus the one-time cost for a new ambulance).

Category	Current Year FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total FY 2019-2024
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	275,000	\$ 275,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	275,000	\$ 275,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	275,000	\$ 275,000
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	275,000	\$ 275,000
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	400,880	\$ 400,880
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	153,000	\$ 153,000
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	553,880	\$ 553,880
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
# Positions	0.00	0.00	0.00	0.00	0.00	8.00	0.00



Project Description: Grant match for Airport MALSR Approach Lighting System on Runway #6. The newly installed lighting system will provide for better safety and hopefully attract additional corporate clients.

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

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

Category	Current Year FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total FY 2019-2024
Expenses							
Construction	\$ -	\$ 678,889	\$ 2,498,111	\$ -	\$ -	\$ -	\$ 3,177,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 678,889	\$ 2,498,111	\$ -	\$ -	\$ -	\$ 3,177,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ 678,889	\$ 2,498,111	\$ -	\$ -	\$ -	\$ 3,177,000
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 678,889	\$ 2,498,111	\$ -	\$ -	\$ -	\$ 3,177,000
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

Davidson County Airport - Runway, Taxiway and Apron Strengthening Project

Function: Public Safety
New / Continuation: Continuation



Project Description: Runway strengthening grant (includes taxiway and apron). This three phase project will strengthen the runway, taxiway and apron at the Davidson County Airport. This strengthening will allow heavier aircraft (currently excluded) the ability to utilize the local airport.

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

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

Category	Current Year FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total FY 2019-2024
Expenses							
Construction	\$ -	\$ -	\$ 7,200,000	\$ -	\$ -	\$ -	\$ 7,200,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ 7,200,000	\$ -	\$ -	\$ -	\$ 7,200,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ 7,200,000	\$ -	\$ -	\$ -	\$ 7,200,000
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ 7,200,000	\$ -	\$ -	\$ -	\$ 7,200,000
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 (100%).

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

Category	Current Year FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total FY 2019-2024
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	850,000	\$ 850,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	850,000	\$ 850,000
Revenues							
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



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 (100%).

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

Category	Current Year FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total FY 2019-2024
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	1,645,000	\$ 1,645,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	1,645,000	\$ 1,645,000
Revenues							
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



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 (100%).

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

Category	Current Year FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total FY 2019-2024
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	1,225,000	\$ 1,225,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	1,225,000	\$ 1,225,000
Revenues							
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



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 (100%).

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

Category	Current Year FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total FY 2019-2024
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	1,240,000	\$ 1,240,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	1,240,000	\$ 1,240,000
Revenues							
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

Replace Scrpaer Pan 627F Off Road Dump Truck

Function: Enterprise Fund
New / Continuation: New



Project Description: Purchase of a replacement off-road dump truck once the existing vehicle crosses the 10-12,000 hour usage threshold. Part of the standard capital equipment replacement schedule.

Project Funding: Project funding entirely from Enterprise Funds
(Fees collected within the Landfill - 100%).

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

Category	Current Year FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total FY 2019-2024
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Equipment / Furnishings	\$ -	\$ 595,568	\$ -	\$ -	\$ -	\$ -	595,568
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	\$ 595,568	\$ -	\$ -	\$ -	\$ -	595,568
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Enterprise Funds	\$ -	\$ 595,568	\$ -	\$ -	\$ -	\$ -	595,568
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	\$ 595,568	\$ -	\$ -	\$ -	\$ -	595,568
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Project Description: Purchase of a replacement trash compactor once the existing vehicle crosses the 10-12,000 hour usage threshold. Part of the standard capital equipment replacement schedule.

Project Funding: Project funding entirely from Enterprise Funds
(Fees collected within the Landfill - 100%).

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

Category	Current Year FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total FY 2019-2024
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Equipment / Furnishings	\$ -	\$ -	\$ 675,060	\$ -	\$ -	\$ -	675,060
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	\$ -	\$ 675,060	\$ -	\$ -	\$ -	675,060
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Enterprise Funds	\$ -	\$ -	\$ 675,060	\$ -	\$ -	\$ -	675,060
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	\$ -	\$ 675,060	\$ -	\$ -	\$ -	675,060
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Project Description: The access bridge to the County owned landfill facility off Roy Lopp Road is in need of repair / renovation work per a recent inspection performed by Simpson Engineers and Associates.

Project Funding: Project funding entirely from Enterprise Funds
(Fees collected within the Landfill - 100%).

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

Category	Current Year FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total FY 2019-2024
Expenses							
Construction	\$ -	\$ -	\$ -	\$ 534,000	\$ -	\$ -	\$ 534,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ 534,000	\$ -	\$ -	\$ 534,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ 534,000	\$ -	\$ -	\$ 534,000
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ 534,000	\$ -	\$ -	\$ 534,000
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Project Description: Purchase of a replacement track loader for the landfill once the existing vehicle crosses the 10-12,000 hour usage threshold. Part of the standard capital equipment replacement schedule.

Project Funding: Project funding entirely from Enterprise Funds
(Fees collected within the Landfill - 100%).

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

Category	Current Year FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total FY 2019-2024
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Equipment / Furnishings	\$ -	\$ -	\$ -	343,412	\$ -	\$ -	343,412
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	\$ -	\$ -	343,412	\$ -	\$ -	343,412
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Enterprise Funds	\$ -	\$ -	\$ -	343,412	\$ -	\$ -	343,412
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	\$ -	\$ -	343,412	\$ -	\$ -	343,412
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Project Description: This construction is a continuation of the Phase II of the Landfill's Cell Construction. Area 2a was completed in 2018 and these new areas are planned to allow continued operation after existing cells are filled. If new cell construction isn't completed, waste would have to be transferred offsite at significantly higher cost.

Project Funding: Project funding entirely from Enterprise Funds
(Fees collected within the Landfill - 100%).

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

Category	Current Year FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total FY 2019-2024
Expenses							
Construction	\$ -	\$ -	\$ 2,546,125	\$ -	\$ -	\$ 2,850,000	\$ 5,396,125
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ 2,546,125	\$ -	\$ -	\$ 2,850,000	\$ 5,396,125
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ 2,546,125	\$ -	\$ -	\$ 2,850,000	\$ 5,396,125
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ 2,546,125	\$ -	\$ -	\$ 2,850,000	\$ 5,396,125
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Project Description: Purchase of a replacement roll off truck that is used to haul boxes from the recycling center boxsites to the landfill, as well as haul recycling to the vendor.

Project Funding: Project funding entirely from Enterprise Funds
(Fees collected within the Landfill - 100%).

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

Category	Current Year FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total FY 2019-2024
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Equipment / Furnishings	\$ -	168,000	\$ -	\$ -	172,000	\$ -	340,000
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	168,000	\$ -	\$ -	172,000	\$ -	340,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Enterprise Funds	\$ -	168,000	\$ -	\$ -	172,000	\$ -	340,000
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	168,000	\$ -	\$ -	172,000	\$ -	340,000
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Project Description: Purchase of a replacement dozer for the landfill once the existing vehicle crosses the 10-12,000 hour usage threshold. Part of the standard capital equipment replacement schedule.

Project Funding: Project funding entirely from Enterprise Funds
(Fees collected within the Landfill - 100%).

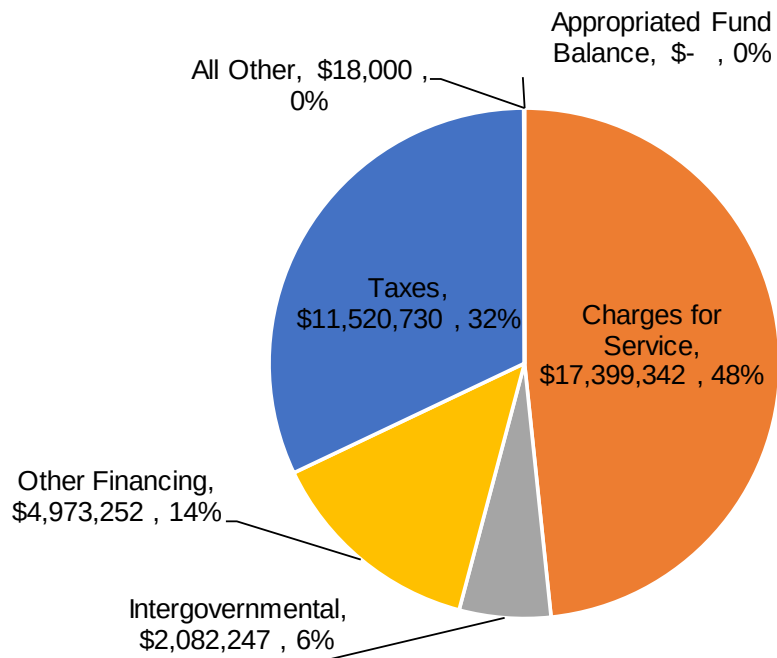
Operating Impacts: Operating impacts have not been determined at this time.

Category	Current Year FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total FY 2019-2024
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Equipment / Furnishings	\$ -	413,353	\$ -	\$ -	\$ -	\$ -	413,353
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	413,353	\$ -	\$ -	\$ -	\$ -	413,353
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Enterprise Funds	\$ -	413,353	\$ -	\$ -	\$ -	\$ -	413,353
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	413,353	\$ -	\$ -	\$ -	\$ -	413,353
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00

All Other Funds Summary

Department	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Amended Budget	FY 2020 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Enterprise Funds	\$ 4,801,579	\$ 3,024,023	\$ 7,824,671	\$ 3,775,188	\$ 751,165	24.8%
DavidsonWorks	\$ 1,186,869	\$ 1,275,865	\$ 1,390,124	\$ 1,215,905	\$ (59,960)	-4.7%
Internal Service Funds	\$ 13,188,017	\$ 13,047,048	\$ 13,072,482	\$ 13,962,827	\$ 915,779	7.0%
Mental Health	\$ 824,340	\$ 824,344	\$ 824,344	\$ 824,344	\$ -	0.0%
Special Revenue Funds	\$ 16,549,179	\$ 14,925,203	\$ 16,211,060	\$ 16,215,307	\$ 1,290,104	8.6%
Grand Total	\$ 36,549,984	\$ 33,096,483	\$ 39,322,681	\$ 35,993,571	\$ 2,897,088	8.8%
Total Revenue	\$ 41,176,950	\$ 33,096,483	\$ 39,322,681	\$ 35,993,571	\$ 2,897,088	8.8%
County Funds	\$ (4,626,966)	\$ -	\$ -	\$ -	\$ -	0.0%

FY 2020 All Other Funds Revenues Total = \$35,993,571



ENTERPRISE / SPECIAL REVENUE FUND - AIRPORT

Casey Smith, Assistant County Manager

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

BUDGET SUMMARY

						vs. Adopted	
Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Actual	FY 2020 Adopted	\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$384,521	\$368,817	\$368,817	\$347,508	\$368,817	\$0	0.0%
Capital Outlay	\$1,037,299	\$16,667	\$16,667	\$16,667	\$16,667	\$0	0.0%
Total	\$1,421,820	\$385,484	\$385,484	\$364,175	\$385,484	\$0	0.0%
Revenues							
Charges for Service	\$353,810	\$231,500	\$231,500	\$346,515	\$231,500	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$2,033,912	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$18,657	\$18,000	\$18,000	\$17,384	\$18,000	\$0	0.0%
Other Financing	\$135,984	\$135,984	\$135,984	\$135,984	\$135,984	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$2,542,363	\$385,484	\$385,484	\$499,884	\$385,484	\$0	0.0%
Net County Funds	(\$1,120,543)	\$0	\$0	(\$135,709)	\$0	\$0	0.0%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The Davidson County Airport is a general aviation facility that is open to the public. It is located on seventy-five acres of land and maintains one asphalt surface runway. The County contracts services for management of the airport with an outside source and an appointed Airport Authority Board makes decisions and oversees maintenance and operations. This enterprise fund accounts for the expenditures associated with operating the airport facility and for hangar rent, fuel flow commissions and other rental revenues the airport generates. Finally, included above is the contribution from the General Fund of (\$135,984 – Covered via Article 44 Sales Tax proceeds) to address operating / capital project needs at the airport. These funds also assist with local matching requirements associated with state grant opportunities.

ENTERPRISE FUNDS - INTEGRATED SOLID WASTE

Charlie Brushwood, Director

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

BUDGET SUMMARY

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Actual	FY 2020 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$1,023,249	\$986,150	\$986,150	\$893,224	\$990,513	\$4,363	0.4%
Operating	\$1,469,836	\$1,083,762	\$2,372,375	\$2,043,366	\$1,527,412	\$443,650	40.9%
Capital Outlay	\$948,678	\$117,000	\$3,328,883	\$1,578,313	\$291,400	\$174,400	149.1%
Total	\$3,441,763	\$2,186,912	\$6,687,408	\$4,514,904	\$2,809,325	\$622,413	28.5%
Revenues							
Charges for Service	\$4,691,387	\$1,951,556	\$4,596,787	\$4,697,370	\$2,554,969	\$603,413	30.9%
Interest Earnings	\$371,819	\$0	\$0	\$320,901	\$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	\$47,922	\$0	\$0	\$202,912	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$1,827,175	\$0	\$0	\$0	0.0%
Taxes	\$428,263	\$235,356	\$263,446	\$246,184	\$254,356	\$19,000	8.1%
Total	\$5,539,392	\$2,186,912	\$6,687,408	\$5,467,368	\$2,809,325	\$622,413	28.5%
Net County Funds	(\$2,097,629)	\$0	\$0	(\$952,464)	\$0	\$0	0.0%
Authorized Positions	15.00	15.00	16.00	16.00	13.50	(1.50)	-10.0%

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 and Materials Recovery Center drop-off facility. The landfill also offers services including document destruction, used appliances and electronic waste recycling and provides refrigerant removal certification as well as household hazardous waste disposing.

FY 2020 ADOPTED BUDGET HIGHLIGHTS

- The FY 2020 Adopted Budget increases funding for the Landfill Fund by \$622,413 or 28.5%. A portion of this increase is due to including employee pay raises at the existing amount of \$500 + 1.5% as well as the state-mandated increase to retirement contributions (from 9.7% to 10.45% of salary). For FY 2020 Davidson County expects to keep medical / RX rates "flat" for employees with only "slight – 5.5%" increases in each of the two voluntary dental plans. The County however, expects to absorb an approximate 7% increase in group insurance for employees for the upcoming fiscal year.

- The adopted budget includes several position “transfer” designed to accurately account for how existing staff members currently provide services (As shown below). The result of the “transfers” below net to a reduction of authorized positions within the Landfill Fund by (2.50).
 - ✓ Accounting Technician IV (from Sanitation to the Landfill Fund).
 - ✓ Compliance & Safety Technician (from Landfill Fund to Transportation Fund).
 - ✓ Heavy Equipment Operator (aka Sanitation Truck Driver from Landfill Fund to Sanitation).
 - ✓ Office Support IV (from Landfill Fund to Garage).
 - ✓ ISW Operations Manager (0.50 FTE from Landfill Fund to Sanitation).
 - ✓ Sanitation Supervisor (from Sanitation to Landfill Fund).
 - ✓ Reclassification of Recycling Center Attendant to Light Equipment Operator (from Sanitation to Landfill Fund) – (Approved January 2019)
- Similarly, the adopted budget includes (\$52K) for adding a Leachate Hauler. The county expects to haul approximately 3.5M – 4.0M gallons of leachate during FY 2020. Using the new position to haul is expected to cost about \$0.01 per gallon vs. \$0.04 - \$0.05 with using contract labor.
- Further, the adopted budget includes an additional \$461K for the cost of “recyclable processing”, engineering services (for future cell development) and emergency leachate disposal services.
- Lastly, the adopted budget includes \$291K for capital outlay items within the Landfill Fund as listed within the table below:

FY 2019 - 2020 Capital Outlay Items - Landfill Fund

Type	Item	Quantity	Cost Per Item	Total Amount Adopted
NEW LANDFILL CONSTRUCTION	Monitoring and Cell Construction	1	\$ 122,000	\$ 122,000
EQUIPMENT	Road Tractor for Hauling Leachate	1	\$ 90,000	\$ 90,000
	Replace (4) White Goods Open-top Containers	4	\$ 6,000	\$ 24,000
	Utility Bed for Current Truck	1	\$ 5,000	\$ 5,000
	Replacement Pickup Truck (1993 Ford F-150 - 150K Miles)	1	\$ 27,000	\$ 27,000
	Wind Fences for Containing Litter	3	\$ 7,800	\$ 23,400
Total		11	\$ 26,491	\$ 291,400

FY 2019 SIGNIFICANT ACCOMPLISHMENTS

- Continued to increase the available reserves within the Landfill Fund.
- Continued to replace outdated equipment.
- Permitted by the City of Lexington to dispose of 71,000 gallons of Leachate per day versus 3,330 gallons per day, this alternative saves the County at least 15 times the cost of hauling to other vendors.
- Continued to generate at least \$30K in recycled material sales.
- Re-implemented swap shop to give back to residents the items that still have a useful life.

KEY PERFORMANCE MEASURES

Measures	FY 2017 Actual	FY 2018 Actual	FY 2019 Projected	FY 2020 Projected
Reduce OSHA Recordable Accidents < 3	0	0	0	< 5
MSW Tons Compacted	132,953	137,973	125,000	95,500
Ferrous & Nonferrous Metals Tons Recycled	484	554	400	350
Garbage Boxes Pulled	2,137	2,084	2,000	2,000
Recycle Boxes Pulled	1,493	977	1,000	1,000
Increase Tons per Load in Recycle Boxes	1.46	2.14	2.00	2.11
Provide Community Education Outreach tours to the County/City School for (2) Schools	10	11	10	2
Transport at Least 1,600 Tons of Recyclables	2,174	2,180	2,000	1,950

FUTURE ISSUES

- Continue to monitor equipment in order to plan accordingly for properly replacement.
- Finalize the latest Phase II cell development.

ENTERPRISE FUND - SEWER

Charlie Brushwood, Director

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

BUDGET SUMMARY

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Actual	FY 2020 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$79,901	\$71,901	\$74,401	\$72,301	\$74,424	\$2,523	3.5%
Operating	\$1,022,495	\$396,393	\$694,045	\$577,787	\$522,622	\$126,229	31.8%
Capital Outlay	\$34,586	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,136,983	\$468,294	\$768,446	\$650,089	\$597,046	\$128,752	27.5%
Revenues							
Appropriated Fund Balance	\$0	\$0	\$27,170	\$0	\$0	\$0	0.0%
Charges for Service	\$657,865	\$468,294	\$741,276	\$696,776	\$597,046	\$128,752	27.5%
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	\$891,032	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,548,897	\$468,294	\$768,446	\$696,776	\$597,046	\$128,752	27.5%
Net County Funds	(\$411,915)	\$0	\$0	(\$46,687)	\$0	\$0	0.0%
Authorized Positions	1.00	1.00	1.00	1.00	1.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The Sewer Fund is used to account for the operations, maintenance and development of various County sewer lines.

FY 2020 ADOPTED BUDGET HIGHLIGHTS

- The FY 2020 Adopted Budget increases total funding to the Sewer Fund by \$128,752 or 27.5%. A portion of the increase is due to including employee pay raises at the existing amount of \$500 + 1.5% as well as the state-mandated increase to retirement contributions (from 9.7% to 10.45% of salary). For FY 2020 Davidson County expects to keep medical / RX rates "flat" for employees with only "slight – 5.5%" increases in each of the two voluntary dental plans. The County however, expects to absorb an approximate 7% increase in group insurance for employees for the upcoming fiscal year.

- Finally, the adopted budget includes an estimated -20% fee decrease, which is expected to be imposed on the county by its wastewater treatment provider the City / County Commission (Winston-Salem / Forsyth County).

Changes in Sewer Rates FY 2018 - 19 to FY 2019 - 20

Description	FY 2018 - 19	FY 2019 - 20	\$ Change	% Change
Volume Rate				
(Cost per 100 cu.ft. of metered water, excluding first 267 cu. ft. (2,000 gal))	\$ 12.98	\$ 10.38	\$ (2.60)	-20%
Base Fee				
(Cost per month; base fee includes up to 267 cu. ft. (2,000 gal))	\$ 32.59	\$ 26.07	\$ (6.52)	-20%

DAVIDSON COUNTY, NORTH CAROLINA
SEWERAGE SYSTEM POLICY

Effective Date
July 1, 2019

Sec. 88. Rates.

(a) *Connections:*

	<i>Cost</i>
Standard lateral connection, Max. length 30 feet	\$1,650.00- 4inch
Non-standard lateral Connection	Actual cost+ 15% \$1,650.00 minimum

(b) *Capital Recovery Fee (CRF):*

Residential	\$650/residential dwelling unit
Bona Fide Non-Profit Churches & Schools	\$650/building
Business, Commercial & Industrial	\$1,080/acre for wastewater flows of 3,000 c.f./acre/month or less. Min. of \$1,080.00 For wastewater flows greater than 3,000 c.f./ acre/month, the CRF shall be \$380.00/1,000 c.f./acre/month

(c) *Plan review fee* \$0.25/linear foot sewer

(d) *Construction inspection fee* \$0.50/linear foot sewer

Effective Date
July 1, 2019

(e) and (f) below are the new service rates effective as of July 1, 2019.

(e) *Service where public water
also provided:*

- | | |
|-----------------|---|
| (1) Volume rate | \$10.38 per 100 cu.ft.
of water metered,
excluding first 267 cu.
ft. (2,000 gal) |
| (2) Base fee | \$26.07 per month; base
fee includes up to 267
cu. ft. (2,000 gal) |

(f) *Service where public water
not provided:*

County Monthly Rates

A Single-family, two-family residence and mobile home	\$ 55.40
B Multifamily, per unit	34.72
C Hotel or motel per unit	23.84
D Supermarket	196.69
E Launderette	569.75
F Commercial establishment w/ restrooms & fountains only	55.40
G Beauty or barbershop	55.40
H Professional or commercial office building (max. of four (4) restrooms)	55.40
I Professional or commercial office building, each additional restroom over four (4)	23.84
J Service station or garage	55.40
K School, rate per student	0.90
L Drug store w/ soda fountain or food service	171.85
M Drug store w/o soda fountain or food service	55.40
N Restaurant, café or grill	328.03
O Manufacturing plant or other use not listed	Rate established by director based upon discharge

New rates reflect W-S Forsyth Utility commission sewer fee changes for FY 2019-20. Additional fees may apply; refer to Section 88 of the Davidson County Sewerage System Policy for a complete listing.

SPECIAL REVENUE FUND - DAVIDSONWORKS

Pam Walton, Director

220 East 1st Avenue, Extension, Lexington, NC 27292

(336) 242-2065

BUDGET SUMMARY

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Actual	FY 2020 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$849,553	\$864,170	\$866,001	\$733,704	\$896,078	\$31,908	3.7%
Operating	\$330,086	\$403,295	\$503,123	\$248,077	\$311,827	(\$91,468)	-22.7%
Capital Outlay	\$7,230	\$8,400	\$21,000	\$17,854	\$8,000	(\$400)	-4.8%
Total	\$1,186,869	\$1,275,865	\$1,390,124	\$999,635	\$1,215,905	(\$59,960)	-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	\$1,019,875	\$1,130,718	\$1,244,977	\$765,760	\$1,071,685	(\$59,033)	-5.2%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$164,450	\$145,147	\$145,147	\$145,147	\$144,220	(\$927)	-0.6%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,184,325	\$1,275,865	\$1,390,124	\$910,907	\$1,215,905	(\$59,960)	-4.7%
Net County Funds	\$2,544	\$0	\$0	\$88,728	\$0	\$0	0.0%
Authorized Positions	16.00	15.00	15.00	15.00	15.00	0.00	0.0%

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 2020 ADOPTED BUDGET HIGHLIGHTS

- The FY 2020 Adopted Budget decreases funding for DavidsonWorks by (\$59,960) or -4.7%. The decrease is largely due a reduction in state revenue for the WIA-Adult, Youth and Dislocated Worker programs.
- Although there is a program funding decrease personnel cost are expected to increase due to including employee pay raises at the existing amount of \$500 + 1.5% as well as the state-mandated increase to retirement contributions (from 9.7% to 10.45% of salary). For FY 2020 Davidson County expects to keep medical / RX rates “flat” for employees with only “slight – 5.5%” increases in each of the two voluntary dental plans. The County however, expects to absorb an approximate 7% increase in group insurance for employees for the upcoming fiscal year.
- The department also plans to replace (8) out-of-warranty desktop computers for the upcoming fiscal year.

FY 2019 SIGNIFICANT ACCOMPLISHMENTS

- In FY 2019, DavidsonWorks was able to provide (35) employer recruitment events in the Thomasville and Lexington offices. Providing space and staff support to recruiting businesses helps customers and all Davidson County citizens who are searching for new or better employment opportunities. It also helps businesses, who are usually smaller employers, which do not have the space or staff to handle recruitment events.
- Intensives services provided to job seeking customers has increased by approximately 127%. Intensive services include resume and interviewing workshops, mock interviews, and job clubs. Providing these services to customers, helps prepare them to obtain and retain employment.
- DavidsonWorks surveys customers each quarter to determine satisfaction with services and staff. These are blind surveys, and while the goal is to maintain a 95% satisfaction rate, most of the time, customer satisfaction is between 98 and 100%. Currently, it is 99%.

KEY PERFORMANCE MEASURES

Measures	FY 2017 Actual	FY 2018 Actual	FY 2019 Projected	FY 2020 Projected
The number of intensive services provided to Adult and Dislocated Worker customers (workshops, job clubs or short term training) will increase over previous by at least 5% in the new year	291	419	400	400
The Business & Industry unit will increase the number of new business orientations by 5% from the previous year to the current year	62	66	66	67
80% of all new training vouchers will be in high-growth cluster fields	97%	94%	94%	95%
90% of customers surveyed will indicate a positive, friendly experience with DavidsonWorks or the Career Center	99%	100%	99%	99%

FUTURE ISSUES

- State budget cuts continue to be a concern. In FY 2017, DavidsonWorks experienced a budget cut of around 20%, and only about 5% of that cut was restored in FY 2018. In FY 2019, the department received another cut of around 6%. It is not certain at this point whether the department will receive another cut in FY 2020; any further cuts in funding could have an effect on staffing levels and services provided.

INTERNAL SERVICE FUND - INSURANCE

Kathy Cashion, Director

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

BUDGET SUMMARY

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Actual	FY 2020 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$18,745	\$18,408	\$18,408	\$11,424	\$18,017	(\$391)	-2.1%
Operating	\$10,995,290	\$10,537,926	\$10,537,926	\$9,861,613	\$11,367,155	\$829,229	7.9%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$11,014,035	\$10,556,334	\$10,556,334	\$9,873,037	\$11,385,172	\$828,838	7.9%
Revenues							
Charges for Service	\$11,277,724	\$10,556,334	\$10,556,334	\$9,099,681	\$11,385,172	\$828,838	7.9%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$11,277,724	\$10,556,334	\$10,556,334	\$9,099,681	\$11,385,172	\$828,838	7.9%
Net County Funds	(\$263,689)	\$0	\$0	\$773,356	\$0	\$0	0.0%
Authorized Positions	0.25	0.25	0.25	0.25	0.25	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The purpose of this fund is to account for the county's self-funded employee health care and dental programs.

INTERNAL SERVICE FUND - WORKERS COMPENSATION

Kathy Cashion, Director

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

BUDGET SUMMARY

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Actual	FY 2020 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$593,937	\$793,894	\$793,894	\$543,789	\$845,665	\$51,771	6.5%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$593,937	\$793,894	\$793,894	\$543,789	\$845,665	\$51,771	6.5%
Revenues							
Charges for Service	\$870,355	\$793,894	\$793,894	\$799,638	\$845,665	\$51,771	6.5%
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	\$870,355	\$793,894	\$793,894	\$799,638	\$845,665	\$51,771	6.5%
Net County Funds	(\$276,418)	\$0	\$0	(\$255,848)	\$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

Bill Noonan, Division Director

925 North Main Street Lexington, NC 27292 (336) 242-2007

BUDGET SUMMARY

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Actual	FY 2020 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$291,772	\$296,432	\$296,432	\$221,715	\$359,268	\$62,836	21.2%
Operating	\$1,288,273	\$1,398,352	\$1,398,352	\$1,263,744	\$1,372,722	(\$25,630)	-1.8%
Capital Outlay	\$0	\$2,036	\$27,470	\$28,208	\$0	(\$2,036)	-100.0%
Total	\$1,580,045	\$1,696,820	\$1,722,254	\$1,513,667	\$1,731,990	\$35,170	2.1%
Revenues							
Charges for Service	\$1,669,364	\$1,696,820	\$1,696,820	\$1,582,221	\$1,731,990	\$35,170	2.1%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$4,297	\$0	\$0	\$4,508	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$14,198	\$0	\$0	\$70,203	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$25,434	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,687,859	\$1,696,820	\$1,722,254	\$1,656,931	\$1,731,990	\$35,170	2.1%
Net County Funds	(\$107,814)	\$0	\$0	(\$143,264)	\$0	\$0	0.0%
Authorized Positions	5.00	5.00	5.00	5.00	6.00	1.00	20.0%

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 2020 ADOPTED BUDGET HIGHLIGHTS

- The FY 2020 Adopted Budget increases funding for the Garage Fund by \$35,170 or 2.1%. The majority of this increase is due to including employee pay raises at the existing amount of \$500 + 1.5% as well as the state-mandated increase to retirement contributions (from 9.7% to 10.45% of salary). For FY 2020 Davidson County expects to keep medical / RX rates "flat" for employees with only "slight – 5.5%" increases in each of the two voluntary dental plans. The County however, expects to absorb an approximate 7% increase in group insurance for employees for the upcoming fiscal year.

- Lastly, the adopted budget includes the addition of one FTE (Office Support IV) transferred from the Landfill Fund to accurately account for the functions of the existing job classification.

FY 2019 SIGNIFICANT ACCOMPLISHMENTS

- Continued to increase preventative maintenance (PMs) performed annually.
- Continued to lower the cost per PM.
- Purchased a new tire changer for prompt service.
- Purchased a vacuum for upkeep appearance of county maintained vehicles.

KEY PERFORMANCE MEASURES

Measures	FY 2017 Actual	FY 2018 Actual	FY 2019 Projected	FY 2020 Projected
Number of preventative maintenance (PMs) performed per quarter	191	204	200	200
Number of tech inspections per quarter	195	170	190	190
Number of repair orders per quarter	346	202	250	250
Number of vehicle services per day	11.7	6.5	8.0	8.0

FUTURE ISSUES

- Evaluate potential “co-location” opportunity with the City of Lexington.
- Continue to evaluate the cost of the garage in total and its impact on other county operations.

SPECIAL REVENUE FUND – MENTAL HEALTH

Casey Smith, Assistant County Manager

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

BUDGET SUMMARY

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Actual	FY 2020 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$824,340	\$824,344	\$824,344	\$650,100	\$824,344	\$0	0.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$824,340	\$824,344	\$824,344	\$650,100	\$824,344	\$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	\$824,344	\$824,344	\$824,344	\$824,344	\$797,900	(\$26,444)	-3.2%
Taxes	\$26,444	\$0	\$0	\$22,736	\$26,444	\$26,444	0.0%
Total	\$850,788	\$824,344	\$824,344	\$847,080	\$824,344	\$0	0.0%
Net County Funds	(\$26,448)	\$0	\$0	(\$196,980)	\$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. The County expects to reduce its contribution to its regional Mental Health provider Cardinal Innovations. Within the Mental Health Fund (the above-mentioned \$26K) will be offset by appropriating \$0.01 and \$0.05 Bottle Tax Revenue (which must be utilized for substance abuse services) thereby keeping the overall funding total for the Mental Health Fund equal to \$824K.

SPECIAL REVENUE FUND - 911 FUND

Robert Wilson, Director

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

BUDGET SUMMARY

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Actual	FY 2020 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$300,569	\$582,173	\$620,243	\$480,457	\$499,014	(\$83,159)	-14.3%
Capital Outlay	\$0	\$0	\$151,934	\$151,934	\$0	\$0	0.0%
Total	\$300,569	\$582,173	\$772,177	\$632,392	\$499,014	(\$83,159)	-14.3%
Revenues							
Appropriated Fund Balance	\$0	\$0	\$190,004	\$0	\$0	\$0	0.0%
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$6,694	\$0	\$0	\$12,869	\$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	\$552,778	\$582,173	\$582,173	\$469,627	\$499,014	(\$83,159)	-14.3%
Total	\$559,472	\$582,173	\$772,177	\$482,496	\$499,014	(\$83,159)	-14.3%
Net County Funds	(\$258,903)	\$0	\$0	\$149,896	\$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 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Actual	FY 2020 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$8,801,770	\$8,815,586	\$8,969,617	\$8,903,236	\$9,195,444	\$379,858	4.3%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$8,801,770	\$8,815,586	\$8,969,617	\$8,903,236	\$9,195,444	\$379,858	4.3%
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	\$9,008,032	\$8,815,586	\$8,969,617	\$8,979,620	\$9,195,444	\$379,858	4.3%
Total	\$9,008,032	\$8,815,586	\$8,969,617	\$8,979,620	\$9,195,444	\$379,858	4.3%
Net County Funds	(\$206,262)	\$0	\$0	(\$76,384)	\$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.

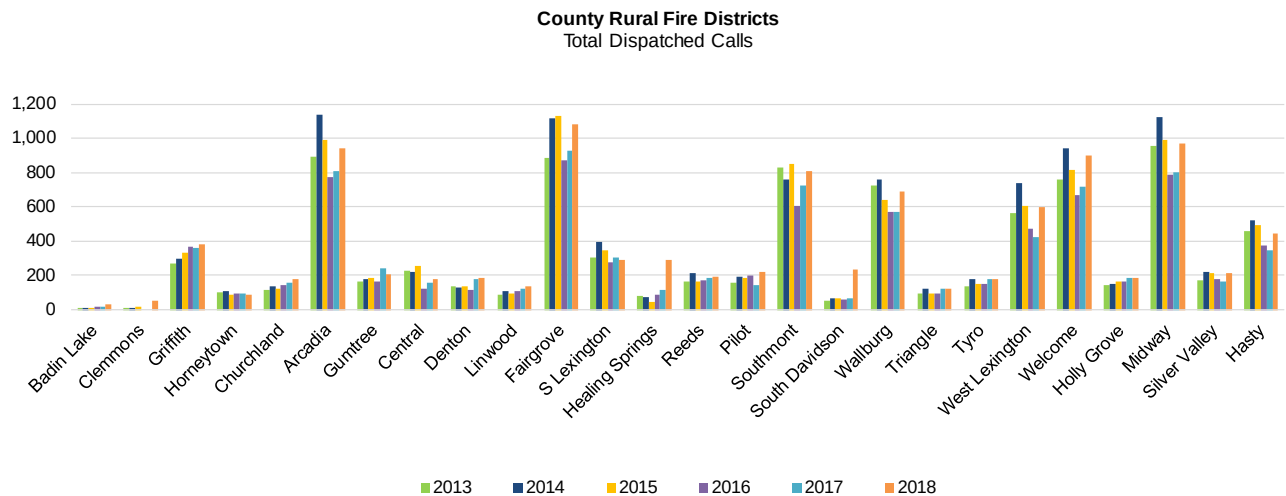
FY 2020 ADOPTED BUDGET HIGHLIGHTS

- The FY 2020 Adopted Budget increases funding to the fire districts by \$379,858 or 4.3%. The changes in tax rates and funding can be seen as displayed in the table below. Five districts are asking for a tax rate increase and are shown in green. Each of those five districts 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 request for FY 2020 follows this summary on the proceeding pages.

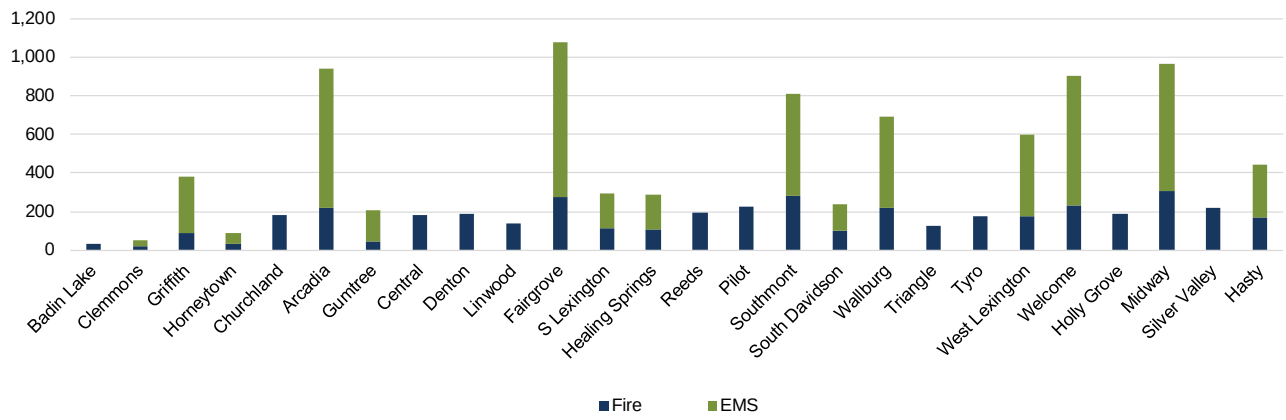
Fire Districts Summary
FY 2019-2020

District	Tax Rate		Change		Budget		Change		Increase Justification
	FY 2019 Adopted	FY 2020 Adopted	\$ Change vs. Adopted	% Change vs. Adopted	FY 2019 Adopted	FY 2020 Adopted	\$ Change vs. Adopted	% Change vs. Adopted	
ARCH	\$ 0.0800	\$ 0.0800	\$ -	0.0%	\$ 780,200	\$ 799,000	\$ 18,800	2.4%	To Purchase New 911 Radio Equipment + Cover The Increased Cost Of Operations. (14% Increase In Dispatched Fire Calls 2017 vs. 2018)
Central	\$ 0.0900	\$ 0.0900	\$ -	0.0%	\$ 316,830	\$ 316,830	\$ -	0.0%	
Churchland	\$ 0.0900	\$ 0.0900	\$ -	0.0%	\$ 223,400	\$ 237,000	\$ 13,600	6.1%	
Fairgrove	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 416,000	\$ 419,005	\$ 3,005	0.7%	
Gumtree	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 134,503	\$ 136,000	\$ 1,497	1.1%	
Healing Spring	\$ 0.0900	\$ 0.0900	\$ -	0.0%	\$ 282,212	\$ 285,034	\$ 2,822	1.0%	
Holly Grove	\$ 0.0800	\$ 0.0800	\$ -	0.0%	\$ 222,990	\$ 225,220	\$ 2,230	1.0%	
Linwood	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 316,268	\$ 319,399	\$ 3,131	1.0%	
Midway	\$ 0.1077	\$ 0.1077	\$ -	0.0%	\$ 942,000	\$ 960,000	\$ 18,000	1.9%	
North Lexington	\$ 0.1100	\$ 0.1300	\$ 0.0200	18.2%	\$ 215,000	\$ 245,000	\$ 30,000	14.0%	
Pilot	\$ 0.0850	\$ 0.0850	\$ -	0.0%	\$ 288,100	\$ 291,530	\$ 3,430	1.2%	To Replace (12) Year Old Truck + Purchase 800 MHz Radios. (4% Increase In Dispatched Fire Calls From 2017 vs. 2018)
Reeds	\$ 0.0400	\$ 0.0600	\$ 0.0200	50.0%	\$ 193,800	\$ 281,173	\$ 87,373	45.1%	
Silver Valley	\$ 0.1100	\$ 0.1100	\$ -	0.0%	\$ 401,122	\$ 403,622	\$ 2,500	0.6%	To Replace a 30 Year Old Fire Engine as well as Additional Out-Dated Fire Apparatus. (12% Increase In Dispatched Fire / EMS Calls (2017 vs. 2018)
South Emmons	\$ 0.0600	\$ 0.0800	\$ 0.0200	33.3%	\$ 73,308	\$ 96,340	\$ 23,032	31.4%	
South Lexington	\$ 0.1100	\$ 0.1100	\$ -	0.0%	\$ 256,657	\$ 256,657	\$ -	0.0%	To Purchase New VIPER Radios, Repair Apparatus, Work to Add Additional Paid Staff and Make Critical Station Repairs. (13% Increase In Dispatched Fire / EMS Calls (2016 vs. 2017) and has Remained "High" Since).
Southmont	\$ 0.0850	\$ 0.1000	\$ 0.0150	17.6%	\$ 689,335	\$ 789,486	\$ 100,151	14.5%	
Hasty	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 506,515	\$ 506,515	\$ -	0.0%	
Tyro	\$ 0.0800	\$ 0.0800	\$ -	0.0%	\$ 335,000	\$ 340,000	\$ 5,000	1.5%	Need to Replace SCBA and 10 Year Old Turnout Gear as well as Purchase 800 MHz Radios and Cover the Additional Cost of Medical Expenses. (56% Increase In Dispatched Fire / EMS Calls from 2015 to 2016 and has Remained "High" Since).
Wallburg	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 791,500	\$ 810,390	\$ 18,890	2.4%	
Welcome	\$ 0.1100	\$ 0.1100	\$ -	0.0%	\$ 572,044	\$ 577,044	\$ 5,000	0.9%	
West Lexington	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 255,460	\$ 258,014	\$ 2,554	1.0%	
South Davidson	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 113,300	\$ 113,500	\$ 200	0.2%	
Horneytown	\$ 0.1300	\$ 0.1500	\$ 0.0200	15.4%	\$ 160,852	\$ 187,454	\$ 26,602	16.5%	
Griffith	\$ 0.0800	\$ 0.0800	\$ -	0.0%	\$ 222,400	\$ 233,771	\$ 11,371	5.1%	
Clemmons	\$ 0.0600	\$ 0.0600	\$ -	0.0%	\$ 66,790	\$ 67,460	\$ 670	1.0%	
Badin Lake	\$ 0.0550	\$ 0.0550	\$ -	0.0%	\$ 40,000	\$ 40,000	\$ -	0.0%	
Total	\$ 2.3527	\$ 2.4477	\$ 0.0950	4.0%	\$ 8,815,586	\$ 9,195,444	\$ 379,858	4.3%	

KEY PERFORMANCE MEASURES



County Rural Fire Districts
Dispatched Calls - 2018



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 2019-2020

The Board of Directors of Arcadia-Reedy Creek-Hampton Volunteer Fire & Rescue Department estimates the cost of operations for fiscal year 2019-2020 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Pension Fund	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Building & Grounds	\$ 35,000	\$ 40,000	\$ 40,000	\$ 40,000
Vehicle Fund	\$ 46,300	\$ 40,000	\$ 40,000	\$ 40,000
Communications	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000
Truck Operations	\$ 30,000	\$ 30,000	\$ 35,000	\$ 35,000
Fire Equipment	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000
Furniture & Fixtures	\$ 2,000	\$ 5,000	\$ 5,000	\$ 5,000
Point System	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Insurance	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Training & Books	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
Office Expenses	\$ 7,000	\$ 8,500	\$ 8,500	\$ 8,500
Computer Expense	\$ 4,600	\$ 5,000	\$ 5,000	\$ 5,000
Public Fire Education Expense	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Membership Dues	\$ 3,925	\$ 5,000	\$ 5,000	\$ 5,000
Utilities	\$ 22,000	\$ 20,000	\$ 20,000	\$ 20,000
Rescue Squad Equipment	\$ 14,500	\$ 14,500	\$ 14,500	\$ 14,500
Rescue Equipment	\$ 14,000	\$ 14,500	\$ 14,500	\$ 14,500
Salaries	\$ 360,160	\$ 365,000	\$ 508,000	\$ 398,000
Protective Clothing	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Mobile Documents	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500
Health & Disability	\$ 54,000	\$ 57,000	\$ 57,000	\$ 57,000
Travel Expense	\$ 11,400	\$ 11,400	\$ -	\$ -
Uniforms	\$ 4,000	\$ 4,000	\$ 5,500	\$ 5,500
Contract Labor-Maintenance	\$ 10,100	\$ 16,800	\$ 7,500	\$ 7,500
TOTAL	\$ 762,485	\$ 780,200	\$ 909,000	\$ 799,000
Original or Amended Budget	\$ 762,485	\$ 780,200	\$ 909,000	\$ 799,000
YTD Revenues	\$ 798,721	\$ 790,712	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (36,236)	\$ (10,512)	\$ 909,000	\$ 799,000
	=====	=====	=====	=====
Current Year Tax Rate	\$ 0.08	\$ 0.08	\$ 0.08	\$ 0.08
Total Tax Valuation	\$ 949,989,655	\$ 950,464,650	\$ 959,969,296	\$ 959,969,296

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 2019-2020 is not to exceed \$0.08.

Respectfully Submitted,

Chip Vanderzee
Board Chairman

Jim Wikle
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 2019-2020

The Board of Directors of Central Volunteer Fire Department estimates
Rescue Department estimates the cost of operations for fiscal year 2019-2020

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Salaries	\$ 78,000	\$ 78,000	\$ 78,000	\$ 78,000
Fire Station	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Repairs	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
Truck Operations (Gas & Oil)	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000
Equipment	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Insurance	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000
Telephone	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
Electric	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Heating	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
County Water	\$ 450	\$ 450	\$ 450	\$ 450
Miscellaneous	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Travel Reimbursement	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Dues	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200
Waste Disposal	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Training	\$ 3,140	\$ 3,140	\$ 3,140	\$ 3,140
Pest Control	\$ 600	\$ 600	\$ 600	\$ 600
Truck Payment	\$ 65,340	\$ 65,340	\$ 65,340	\$ 65,340
Truck Maintenance	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000
Fraternal Benefit Fund	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Building & Ground Maintenance	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Future Truck Reserve	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Hydrants	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Retirement	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Professional Services	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600
	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
TOTAL	\$ 316,830	\$ 316,830	\$ 316,830	\$ 316,830
Original or Amended Budget	\$ 316,830	\$ 316,830	\$ 316,830	\$ 316,830
YTD Revenues	\$ 331,740	\$ 327,119	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (14,910)	\$ (10,289)	\$ 316,830	\$ 316,830
	=====	=====	=====	=====
Current Year Tax Rate	\$ 0.09	\$ 0.09	\$ 0.09	\$ 0.09
Total Tax Valuation	\$ 356,627,336	\$ 356,805,650	\$ 360,373,706	\$ 360,373,706

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 2019-2020 is not to exceed \$0.09.

Respectfully Submitted,

Robert Swing
Board Chairman

Tim Hedrick
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 2019-2020

The Board of Directors of Churchland Rural Volunteer Fire Department estimates the cost of operations for fiscal year 2019-2020 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Vehicle Fund	\$ 77,000	\$ 51,000	\$ 30,000	\$ 30,000
Building Repairs	\$ 5,000	\$ 5,000	\$ 10,000	\$ 10,000
Truck Operations (Gas & Oil)	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Equipment	\$ 24,000	\$ 24,000	\$ 20,700	\$ 20,700
Insurance	\$ 20,100	\$ 20,100	\$ 20,000	\$ 20,000
Utilities	\$ 1,000	\$ 10,000	\$ 10,000	\$ 10,000
Training	\$ 5,000	\$ 2,500	\$ 2,500	\$ 2,500
Miscellaneous	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Telephone	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Legal & Professional Fees	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Building Payment	\$ 13,800	\$ 13,800	\$ 13,800	\$ 13,800
Communications Equipment	\$ 8,000	\$ 10,000	\$ 22,000	\$ 22,000
Truck Maintenance	\$ 15,000	\$ 22,500	\$ 22,500	\$ 22,500
Office Equipment	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Clerical	\$ 37,000	\$ 47,000	\$ 68,000	\$ 68,000
TOTAL	\$ 223,400	\$ 223,400	\$ 237,000	\$ 237,000
Original or Amended Budget	\$ 223,400	\$ 223,400	\$ 237,000	\$ 237,000
YTD Revenues	\$ 244,422	\$ 232,023	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (21,022)	\$ (8,623)	\$ 237,000	\$ 237,000
	=====	=====	=====	=====
Current Year Tax Rate	\$ 0.09	\$ 0.09	\$ 0.09	\$ 0.09
Total Tax Valuation	\$ 260,678,358	\$ 260,704,426	\$ 263,311,470	\$ 263,311,470

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 2019-2020 is not to exceed \$0.09.

Respectfully Submitted,

Robbie Young
Board Chairman

Ken Dorsett
Secretary to Board

Ken Dorsett
Treasurer to Board

To: Davidson County Board of County Commissioners

From: Fairgrove Volunteer Fire Department
440 Sullivan Rd.
Thomasville, North Carolina 27360

Re: Budget Request For Fiscal Year 2019-2020

The Board of Directors of Fair Grove Volunteer Fire Department estimates the cost of operations for fiscal year 2019-2020 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Building Fund-Mortgage	\$ 31,267	\$ 30,852	\$ 30,690	\$ 30,690
Vehicle Fund	\$ 45,210	\$ 44,785	\$ 39,600	\$ 39,600
Building Repairs	\$ 2,269	\$ 2,488	\$ 2,475	\$ 2,475
Equipment Repairs	\$ 4,287	\$ 8,459	\$ 8,910	\$ 8,910
Truck Operations (Gas & Oil)	\$ 23,702	\$ 27,369	\$ 24,874	\$ 24,874
Equipment	\$ 9,582	\$ 9,455	\$ 11,385	\$ 11,385
Insurance	\$ 28,745	\$ 31,349	\$ 31,680	\$ 31,680
Utilities	\$ 12,860	\$ 13,684	\$ 15,097	\$ 15,097
Supplies	\$ 11,448	\$ 11,545	\$ 14,850	\$ 14,850
Miscellaneous	\$ 2,572	\$ 3,010	\$ 2,685	\$ 2,685
Compensation	\$ 178,497	\$ 174,163	\$ 173,250	\$ 173,250
Professional Services	\$ 10,086	\$ 9,952	\$ 3,960	\$ 3,960
Protective Clothing	\$ 10,842	\$ 10,698	\$ 10,890	\$ 10,890
Building Fund-Capital	\$ 31,267	\$ 29,856	\$ 34,650	\$ 34,650
Truck Payments	\$ 5,043	\$ -	\$ 5,495	\$ 5,495
Training Expense	\$ 1,639	\$ 1,866	\$ 2,079	\$ 2,079
SCBA Fund	\$ 6,556	\$ 6,469	\$ 6,435	\$ 6,435
TOTAL	\$ 415,871	\$ 416,000	\$ 419,005	\$ 419,005
Original or Amended Budget	\$ 415,871	\$ 416,000	\$ 419,005	\$ 419,005
YTD Revenues	\$ 433,552	\$ 434,651	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (17,681)	\$ (18,651)	\$ 419,005	\$ 419,005
Current Year Tax Rate	\$ 0.10	\$ 0.10	\$ 0.10	\$ 0.10
Total Tax Valuation	\$ 418,837,190	\$ 419,046,609	\$ 423,237,075	\$ 423,237,075

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 2019-2020 is not to exceed \$0.10.

Respectfully Submitted,

Kevin Hartman
Board Chairman

Jack Jones
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 2019-2020

The Board of Directors of Gumtree Fire & Rescue Department estimates the cost of operations for fiscal year 2019-2020 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Truck Payments	\$ -	\$ -	\$ -	\$ -
Truck Repairs & Maintenance	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000
Building Repairs	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Equipment Repairs	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Truck Operations (Gas & Oil)	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Equipment	\$ 3,970	\$ 4,400	\$ 4,400	\$ 4,400
Insurance	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000
Utilities	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Supplies	\$ 1,100	\$ 1,500	\$ 1,500	\$ 1,500
Training & Conference	\$ 750	\$ 750	\$ 750	\$ 750
Legal Fees/Office Supply	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
Squad Supplies & Equipment	\$ 3,800	\$ 3,800	\$ 3,897	\$ 3,897
Uniforms / Turn Out Gear	\$ 4,000	\$ 4,000	\$ 5,400	\$ 5,400
Membership Dues & Subscription	\$ 11,500	\$ 11,500	\$ 11,500	\$ 11,500
New Truck Down Payment	\$ -	\$ -	\$ -	\$ -
Salaries	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000
Medical	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500
Building payment	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Reporting Software	\$ 1,553	\$ 1,553	\$ 1,553	\$ 1,553
TOTAL	\$ 133,673	\$ 134,503	\$ 136,000	\$ 136,000
Original or Amended Budget	\$ 133,673	\$ 134,503	\$ 136,000	\$ 136,000
YTD Revenues	\$ 135,225	\$ 133,917	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (1,552)	\$ 586	\$ 136,000	\$ 136,000
Current Year Tax Rate	\$ 0.10	\$ 0.10	\$ 0.10	\$ 0.10
Total Tax Valuation	\$ 135,027,163	\$ 135,094,677	\$ 136,445,623	\$ 136,445,623

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 2019-2020 is not to exceed \$0.10.

Respectfully Submitted,

Frank Williams
Board Chairman

Debbie Noah
Secretary to Board

John Little
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 2019-2020

The Board of Directors of Healing Springs Volunteer Fire Department estimates the cost of operations for fiscal year 2019-2020 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Truck Payment	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
Telephone	\$ -	\$ -	\$ -	\$ -
Building Repairs	\$ 8,000	\$ 5,500	\$ 10,000	\$ 10,000
Equipment Repairs	\$ 5,000	\$ 3,000	\$ 16,000	\$ 16,000
Truck Operations (Gas & Oil)	\$ 12,000	\$ 13,000	\$ 11,000	\$ 11,000
Equipment	\$ 25,316	\$ 49,262	\$ 64,584	\$ 64,584
Insurance	\$ 22,000	\$ 20,000	\$ 20,000	\$ 20,000
Utilities	\$ 12,000	\$ 12,000	\$ 11,000	\$ 11,000
Supplies	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Contingency Fund	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Training	\$ 5,000	\$ 14,000	\$ 7,000	\$ 7,000
Squad Funds	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Dumpster Service	\$ 350	\$ 350	\$ 350	\$ 350
Retirement	\$ 4,000	\$ 3,000	\$ 5,500	\$ 5,500
Building Fund	\$ 90,000	\$ 50,000	\$ 25,000	\$ 25,000
Part Time Salaries	\$ 80,000	\$ 86,000	\$ 86,000	\$ 86,000
Alltel Land Line Phone	\$ 2,400	\$ -	\$ -	\$ -
Account. Service	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600
Dues	\$ 2,000	\$ 2,500	\$ 5,000	\$ 5,000
TOTAL	\$ 281,666	\$ 282,212	\$ 285,034	\$ 285,034
Original or Amended Budget	\$ 281,666	\$ 282,212	\$ 285,034	\$ 285,034
YTD Revenues	\$ 287,735	\$ 284,477	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (6,069)	\$ (2,265)	\$ 285,034	\$ 285,034
Current Year Tax Rate	\$ 0.09	\$ 0.09	\$ 0.09	\$ 0.09
Total Tax Valuation	\$ 313,412,448	\$ 313,569,154	\$ 316,704,846	\$ 316,704,846

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 2019-2020 is not to exceed \$0.09.

Respectfully Submitted,

Marion Grubb
Board Chairman

Rhae Auman
Secretary to Board

Rhae Auman
Treasurer to Board

To: Davidson County Board of County Commissioners

From: Holly Grove Fire Department
2211 E. Holly Grove Rd.
Lexington, North Carolina 27292

Re: Budget Request For Fiscal Year 2019-2020

The Board of Directors of Holly Grove Volunteer Fire Department estimates the cost of operations for fiscal year 2019-2020 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Fire Prevention	\$ 800	\$ 1,000	\$ 1,000	\$ 1,000
Wages	\$ 45,000	\$ 53,000	\$ 53,000	\$ 53,000
Telephone	\$ 2,700	\$ 4,000	\$ 4,000	\$ 4,000
Building Repairs	\$ 8,000	\$ 3,000	\$ 3,000	\$ 3,000
Equipment Repairs	\$ 2,243	\$ 3,000	\$ 2,500	\$ 2,500
Truck Operations (Gas & Oil)	\$ 30,000	\$ 33,000	\$ 38,000	\$ 38,000
Equipment	\$ 20,800	\$ 15,910	\$ 12,640	\$ 12,640
Insurance	\$ 19,500	\$ 19,500	\$ 19,500	\$ 19,500
Utilities	\$ 10,500	\$ 9,400	\$ 8,800	\$ 8,800
Supplies	\$ 6,000	\$ 4,000	\$ 5,500	\$ 5,500
Reserve for Capital	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Fraternal Benefit	\$ 4,500	\$ 7,000	\$ 5,200	\$ 5,200
Employee Travel & Incentive	\$ 4,000	\$ 2,200	\$ 4,000	\$ 4,000
Meals	\$ 600	\$ 2,300	\$ 2,000	\$ 2,000
Training	\$ 300	\$ 300	\$ 1,000	\$ 1,000
Health Physicals	\$ 2,000	\$ 1,000	\$ 1,000	\$ 1,000
Dues & Subscription	\$ 2,000	\$ 5,000	\$ 6,000	\$ 6,000
Garbage Service	\$ 600	\$ 700	\$ 1,000	\$ 1,000
Truck Payment	\$ 48,950	\$ 43,590	\$ 41,380	\$ 41,380
Pension Fund	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Uniforms	\$ 1,000	\$ 1,000	\$ 2,000	\$ 2,000
Legal and Professional	\$ 3,000	\$ 3,000	\$ 2,700	\$ 2,700
TOTAL	\$ 223,493	\$ 222,900	\$ 225,220	\$ 225,220
Original or Amended Budget	\$ 223,493	\$ 222,900	\$ 225,220	\$ 225,220
YTD Revenues	\$ 232,514	\$ 225,003	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (9,021)	\$ (2,103)	\$ 225,220	\$ 225,220
Current Year Tax Rate	\$ 0.08	\$ 0.08	\$ 0.08	\$ 0.08
Total Tax Valuation	\$ 278,599,001	\$ 278,738,301	\$ 281,525,684	\$ 281,525,684

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 2019-2020 is not to exceed \$0.08.

Respectfully Submitted,

Todd Warford
Board Chairman

Tiffany Poole
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 2019-2020

The Board of Directors of Linwood Volunteer Fire Department estimates the cost of operations for fiscal year 2019-2020 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
-----	-----	-----	-----	-----
Salary	\$ 120,000	\$ 111,665	\$ 123,000	\$ 123,000
Record Supplies & Accounting	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Equipment Repairs	\$ 5,000	\$ 8,600	\$ 8,600	\$ 8,600
Truck Operations (Gas & Oil) & Maintenance	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Equipment	\$ 16,000	\$ 26,000	\$ 26,000	\$ 21,096
Insurance	\$ 52,000	\$ 50,000	\$ 50,000	\$ 50,000
Utilities & Telephone	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Supplies, Fire Fighting	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Reserve for Capital	\$ -	\$ 13,000	\$ 13,000	\$ 13,000
Miscellaneous	\$ 3,000	\$ 5,000	\$ 5,000	\$ 5,000
Mowing	\$ -	\$ -	\$ -	\$ -
Building Maintenance	\$ 5,000	\$ 8,000	\$ 10,397	\$ 5,000
School & Dues	\$ 3,000	\$ 2,800	\$ 2,500	\$ 2,500
Firemen's Gas to Fires	\$ 7,006	\$ 7,000	\$ 7,000	\$ 7,000
Maint for Mobile Air	\$ 500	\$ 500	\$ 500	\$ 500
New Truck	\$ 34,703	\$ 34,703	\$ 34,703	\$ 34,703
TOTAL	\$ 295,209	\$ 316,268	\$ 329,700	\$ 319,399
Original or Amended Budget	\$ 295,209	\$ 316,268	\$ 329,700	\$ 319,399
YTD Revenues	\$ 298,756	\$ 322,355	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (3,547)	\$ (6,087)	\$ 329,700	\$ 319,399
	=====	=====	=====	=====
Current Year Tax Rate	\$ 0.090	\$ 0.100	\$ 0.100	\$ 0.100
Total Tax Valuation	\$ 326,826,525	\$ 326,859,208	\$ 330,127,800	\$ 330,127,800

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 2019-2020 is not to exceed \$0.10.

Respectfully Submitted,

LARRY ANDERSON
Board Chairman

CARLA L. TYSINGER
Secretary to Board

STEVIE HEDRICK
Treasurer to Board

To: Davidson County Board of County Commissioners

From: Midway Volunteer Fire & Rescue Department
228 Midway School Road
Lexington, North Carolina 27295

Re: Budget Request For Fiscal Year 2019-2020

The Board of Directors of Midway Volunteer Fire & Rescue Department estimates the cost of operations for fiscal year 2019-2020 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Salary	\$ 473,305	\$ 483,637	\$ 490,000	\$ 490,000
Telephone	\$ 8,200	\$ 8,200	\$ 8,500	\$ 8,500
Truck Repairs	\$ 18,000	\$ 18,000	\$ 20,000	\$ 20,000
Equipment Repairs	\$ 4,000	\$ 4,000	\$ 5,000	\$ 5,000
Truck Operations (Gas & Oil)	\$ 31,200	\$ 31,200	\$ 33,000	\$ 33,000
Equipment	\$ 21,580	\$ 21,580	\$ 22,000	\$ 22,000
Insurance	\$ 133,513	\$ 140,180	\$ 140,000	\$ 140,000
Utilities	\$ 15,000	\$ 15,000	\$ 16,000	\$ 16,000
Supplies, EMS	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Miscellaneous & Office Supplies	\$ 6,700	\$ 6,700	\$ 7,000	\$ 7,000
Training	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Fire Station & Truck Payments	\$ 90,000	\$ 90,000	\$ 92,000	\$ 92,000
Radio & Communication Equipment	\$ 12,800	\$ 30,800	\$ 30,000	\$ 30,000
Calls, Frat. Benefits & Phys	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Fuel for Building	\$ 14,040	\$ 14,040	\$ 15,000	\$ 15,000
Physicals	\$ 700	\$ 700	\$ 1,000	\$ 1,000
Building Maintenance	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
Capital Improvements	\$ 14,000	\$ 14,000	\$ 15,000	\$ 15,000
Legal & Accounting	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Salary-Part Time	\$ 12,797	\$ 19,463	\$ 20,000	\$ 20,000
Uniforms	\$ 9,000	\$ 9,000	\$ 10,000	\$ 10,000
Garbage Service	\$ 500	\$ 500	\$ 500	\$ 500
TOTAL	\$ 900,335	\$ 942,000	\$ 960,000	\$ 960,000
Original or Amended Budget	\$ 900,335	\$ 942,000	\$ 960,000	\$ 960,000
YTD Revenues	\$ 961,363	\$ 937,904	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (61,028)	\$ 4,096	\$ 960,000	\$ 960,000
Current Year Tax Rate	\$ 0.1077	\$ 0.1077	\$ 0.1077	\$ 0.1077
Total Tax Valuation	\$ 837,124,617	\$ 837,543,179	\$ 845,918,611	\$ 845,918,611

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 2019-2020 is not to exceed \$0.1077.

Respectfully Submitted,

Zachary Medlin
Board Chairman

Eric Harmon
Secretary to Board

Daniel Fleming
Treasurer to Board

To: Davidson County Board of County Commissioners

From: North Lexington Triangle Fire Department
2976 Greensboro St. Ext.
Lexington, North Carolina 27295

Re: Budget Request For Fiscal Year 2019-2020

The Board of Directors of North Lexington Triangle Fire Department estimates the cost of operations for fiscal year 2019-2020 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Maintenance	\$ 16,000	\$ 15,000	\$ 15,000	\$ 15,000
Truck Fund	\$ 15,000	\$ 15,000	\$ 23,400	\$ 23,400
Contingency	\$ 500	\$ 500	\$ 1,000	\$ 1,000
Truck Operations (Gas & Oil)	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Equipment	\$ 27,280	\$ 28,900	\$ 80,000	\$ 80,000
Insurance	\$ 20,500	\$ 22,000	\$ 22,000	\$ 22,000
Utilities	\$ 13,500	\$ 15,000	\$ 15,000	\$ 15,000
Training	\$ 4,000	\$ 3,000	\$ 3,000	\$ 3,000
Miscellaneous	\$ 2,500	\$ 2,000	\$ 2,000	\$ 2,000
Fuel Cost	\$ 5,000	\$ 4,000	\$ 4,000	\$ 4,000
Building Payment	\$ 60,000	\$ 60,000	\$ -	\$ -
Audit/Review	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600
Salaries	\$ 36,400	\$ 40,000	\$ 70,000	\$ 70,000
TOTAL	\$ 210,280	\$ 215,000	\$ 245,000	\$ 245,000
Original or Amended Budget	\$ 210,280	\$ 215,000	\$ 245,000	\$ 245,000
YTD Revenues	\$ 225,929	\$ 221,793	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (15,649)	\$ (6,793)	\$ 245,000	\$ 245,000
	=====	=====	=====	=====
Current Year Tax Rate	\$ 0.11	\$ 0.11	\$ 0.13	\$ 0.13
Total Tax Valuation	\$ 202,934,310	\$ 203,137,244	\$ 205,168,617	\$ 205,168,617

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 2019-2020 is not to exceed \$0.13.

Respectfully Submitted,

Ray Peedin
Board Chairman

Sharon Clark
Secretary to Board

Lori Clement
Treasurer to Board

North Lexington Triangle Fire Department Inc.

2976 Greensboro Street Ext.

Lexington NC 27295

Phone (336) 248-4500

Fax (336) 238-5001

Dear Sir's,

We the Board of Directors of North Lexington Triangle Fire Department , have come to a decision of the need for a increase in our budget. The increase due to the cost of new radio equipment and current operations to a .2cent per hundred dollars tax evaluation, would make our budget .13cent per hundred dollars .

This Increase was discussed at our November 2018 Annual meeting, All persons at said meeting were in favor of the increase , no one was opposed .

Thanks

Chief Ray Typinger

North Lexington Triangle Fire Department, Inc
Lexington, North Carolina

**INDEPENDENT ACCOUNTANT'S
REVIEW REPORT AND
FINANCIAL STATEMENTS
As of or for the year ended
June 30, 2018**

CRAIG E. IDOL, CPA, PC

21 SUNRISE AVENUE
LEXINGTON, N.C. 27292

-
336-243-2834
FAX 336-249-2920

INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Board of Directors
North Lexington Triangle Fire Department Inc.
Lexington, North Carolina

I have reviewed the accompanying financial statements of North Lexington Triangle Fire Department Inc, which comprise the statement of financial position(Balance Sheet) as of June 30, 2018 and the related statement of Income and Cash Flows for the year then ended. A review includes primarily applying analytical procedures to management's financial data and making inquires of the company management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, I do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and the fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America: this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement whether due to fraud or errors.

Accountant's Responsibility

My responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require me to perform procedures to obtain limited assurance as a basis for reporting whether I am aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. I believe that the results of my procedures provide a reasonable basis for my conclusion..

Accountant's Conclusion

Based on my review, I am not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Craig Idol
Certified Public Accountant
Lexington, NC
August 29, 2018

North Lexington Triangle Fire Department
Balance Sheet
6/30/2018

ASSETS

Current assets:			
Cash-Checking	\$	94,467	
Cash-Savings		276,694	
Prepaid Insurance		9,410	
Sales tax receivable		-	
Fuel tax receivable		145	
			\$ 380,716
Property and equipment			
Building		1,166,765	
Vehicles		650,325	
Equipment		228,662	
Accumulated depreciation		(996,681)	
			1,049,071
			\$ 1,429,787

LIABILITIES

Current liabilities:			
Current maturities on long-term debt	\$	52,200	
Accounts payable		2,248	
Payroll tax payable		2,125	
			\$ 56,573
Long-term debt, less current maturities			169,526
			226,099

NET ASSETS

Net Assets		1,203,688	1,203,688
			\$ 1,429,787

Notes to financial statements are an integral part hereof
See independent accountants' review report

North Lexington Triangle Fire Department
Statement of Cash Flows
For the year ended June 30, 2018

Cash flows from operating activities:	
Net income for the year	\$ 27,918
Adjustments to reconcile net income to net cash provided by operating activities:	
Depreciation	61,336
Decrease in prepaid expense	961
Increase accounts payable	896
Decrease accounts receivable	345
Net cash provided by operating activities	<u>91,456</u>
Cash flows from investing activities:	
Acquisition/disposal of property and equipment	<u>(6,268)</u>
Net cash used by investing activities	<u>(6,268)</u>
Cash flows from financing activities:	
Decrease of long-term debt borrowings	<u>(52,616)</u>
Net cash provided by financing activities	<u>(52,616)</u>
Increase in cash	32,572
Cash balance at beginning of year	<u>338,589</u>
Cash balance at end of year	<u><u>\$ 371,161</u></u>
Interest paid	<u><u>7,283</u></u>
Income taxes paid	<u><u>\$ 0</u></u>

Notes to financial statements are an integral part hereof
See independent accountants' review report

North Lexington Triangle Fire Department, Inc.
Notes to Financial Statements
As of or for the year ended June 30, 2018

Note A. Summary of significant accounting policies:

These financial statements were prepared on the basis of generally accepted accounting principles, with the more significant of these principles used described as follows:

Operations:

The Company, which is located in Lexington, North Carolina, is engaged in providing fire assistance to families in Davidson County, North Carolina. It is funded through local tax payments to Davidson County.

Revenue and cost recognition:

Revenues are recognized on an accrual basis of accounting, when earned not received and expenses recognized when incurred rather than when paid.

Fixed Assets:

Fixed assets consist of various office equipment and equipment needed to provide assistance. Assets also include leasehold improvements made to new office space.

Depreciation:

The Company's equipment is depreciated using primarily a combination of straight-line and accelerated methods.

Use of estimates:

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.

Cash and cash equivalents:

The company considers all short-term investments with an original maturity of three months or less to be cash equivalents.

North Lexington Triangle Fire Department Inc.
Notes to Financial Statements
As of or for the year ended June 30, 2018 (cont.)

Note B. Income taxes:

The Company, is a non-profit organization and files a 990 tax return yearly.

Note C. Donated Services:

Donated services are recognized in the financial statements if the services create or enhance nonfinancial assets or require specialized skills, or provided by individuals possessing those skills and would typically need to be purchased if not provided by donation. During the year ended June 30, 2018 the value of contributed services meeting the requirements for recognition in the financial statements were not material and have not been recorded.

Note G: Prepaid Insurance:

Insurance payments are made periodically throughout year. Payments are made for periods of time that spread into the upcoming reporting year and have been accounted for accordingly.

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 2019-2020

The Board of Directors of Pilot Volunteer Fire Department estimates the cost of operations for fiscal year 2019-2020 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
New Station Fund	\$ 53,600	\$ 53,600	\$ 53,600	\$ 53,600
Truck Fund	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
New Pagers, Radio & Crystals	\$ 3,000	\$ 4,000	\$ 7,430	\$ 7,430
Truck Operations (Gas & Oil)	\$ 8,800	\$ 8,800	\$ 8,800	\$ 8,800
Equipment	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Insurance	\$ 13,500	\$ 13,500	\$ 13,500	\$ 13,500
Utilities	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000
Training	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Miscellaneous	\$ 3,700	\$ 3,700	\$ 3,700	\$ 3,700
Building Repairs & Maintenance	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Office Supplies & Equipment	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Salary	\$ 60,000	\$ 61,500	\$ 61,500	\$ 61,500
Payroll Tax Expense	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000
Hepatitis B Vaccine Immunization	\$ 300	\$ 300	\$ 300	\$ 300
Protective Clothing	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Dues & Memberships	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300
Personnel & Contracted Services	\$ 6,400	\$ 6,400	\$ 6,400	\$ 6,400
Fire Prevention Program	\$ 500	\$ 500	\$ 500	\$ 500
Maintenance on Trucks	\$ 9,600	\$ 9,600	\$ 9,600	\$ 9,600
Maintenance on Equipment	\$ 5,100	\$ 5,100	\$ 5,100	\$ 5,100
Pension & Fraternal Benefit Funds	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Truck Payments	\$ 33,800	\$ 33,800	\$ 33,800	\$ 33,800
TOTAL	\$ 285,600	\$ 288,100	\$ 291,530	\$ 291,530
Original or Amended Budget	\$ 285,600	\$ 288,100	\$ 291,530	\$ 291,530
YTD Revenues	\$ 299,282	\$ 284,883	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (13,682)	\$ 3,217	\$ 291,530	\$ 291,530
	=====	=====	=====	=====
Current Year Tax Rate	\$ 0.085	\$ 0.085	\$ 0.085	\$ 0.085
Total Tax Valuation	\$ 343,026,665	\$ 343,369,692	\$346,803,389	\$346,803,389

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 2019-2020 is not to exceed \$0.085.

Respectfully Submitted,

Mike Shadrick
Board Chairman

Matt Riddle
Secretary to Board

Terry Bailey
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 2019-2020

The Board of Directors of Reeds Volunteer Fire Department estimates the cost of operations for fiscal year 2019-2020 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Equipment Maintenance	\$ 21,200	\$ 22,852	\$ 23,500	\$ 23,500
Truck Fund	\$ -	\$ -	\$ 50,000	\$ 50,000
Truck Operations (Gas & Oil)	\$ 7,374	\$ 7,374	\$ 7,374	\$ 7,374
Equipment	\$ 18,000	\$ 18,000	\$ 118,000	\$ 50,000
Insurance	\$ 31,500	\$ 31,500	\$ 27,500	\$ 27,500
Utilities	\$ 12,600	\$ 12,600	\$ 11,800	\$ 11,800
Supplies	\$ 3,474	\$ 3,474	\$ 3,647	\$ 3,647
Miscellaneous	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
Benefits	\$ 4,900	\$ 4,900	\$ 7,880	\$ 7,880
Building Maint.	\$ 16,200	\$ 16,200	\$ 13,200	\$ 13,200
Fire Station Employee	\$ 64,000	\$ 67,800	\$ 95,600	\$ 77,172
Benevolence - Burn-Out	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600
TOTAL	\$ 188,348	\$ 193,800	\$ 367,601	\$ 281,173
Original or Amended Budget	\$ 188,348	\$ 193,800	\$ 367,601	\$ 281,173
YTD Revenues	\$ 197,070	\$ 191,734	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (8,722)	\$ 2,066	\$ 367,601	\$ 281,173
	=====	=====	=====	=====
Current Year Tax Rate	\$ 0.04	\$ 0.04	\$ 0.06	\$ 0.06
Total Tax Valuation	\$ 479,327,854	\$ 479,567,518	\$ 484,363,193	\$ 484,363,193

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 2019-2020 is not to exceed \$0.06.

Respectfully Submitted,

Larry Potts
Board Chairman

Kevin Hedrick
Secretary to Board

Gary Michael
Treasurer to Board

REEDS FIRE DEPARTMENT INC.

186 S. Hwy 150 Lexington NC, 27295 (336) 787-5565 Phone (336) 787-3565 Fax

**Davidson County Board of County Commissioners
c/o Casey Smith**

Casey,

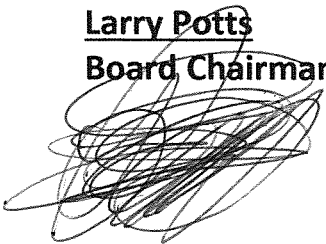
You will notice a \$0.02 tax increase in our annual budget. Reeds Volunteer Fire Department has maintained a \$0.04 tax rate for over 22 years through frugal management and volunteer efforts.

At a special called community membership by a vote of 30 to 13, the membership voted to allow the Board of Directors to increase the Reeds Volunteer Fire Department fire tax \$0.02. The purpose of the increase is to comply with safety concerns and communication requirements due to Davidson County changing to the "800" radio system. The second purpose was to include a line item in the 2019/2020 budget of \$50,000 truck fund due to our newest truck being 12 years old.

We do not take our responsibilities lightly and after much discussion, request the Davidson County Board of Commissioners approve our \$0.02 increase.

Very Truly Yours,

**Larry Potts
Board Chairman**

A dense, scribbled handwritten signature in black ink.

**Kevin Hedrick
Secretary of Board**

A stylized handwritten signature in black ink, appearing to start with 'KH'.

Reeds Volunteer Fire Department

2/18/19

7:30 pm

Special Members Meeting called to order by President Larry Potts at 7:30pm.

Roger Hedrick held prayer.

Larry Potts presented to membership a proposed revision to the By-Laws to align voting age of 18 years old in order vote just like during national/state elections.

Article 6. Section 6. An individual must be 18 years of age or older and own Real or Personal Property to vote at any Reeds Volunteer Fire Department Membership Meeting.

Comments from membership.

Amendment passed: 30 yes, 12 no

Larry Potts presented to the membership the need to increase the Fire Tax by up to 2 cent.

Future Needs: 25 Radios - \$125,000

56 Air Bottles - \$56,000

New Truck - \$600,000

W-2 paid employees – increase in costs.

Comments and questions were discussed by various membership and directors.

Bill Swicegood made a motion to increase fire tax by up 2 cent, second by Henry Meachum.

Fire Tax increase approved by membership: 30 yes, 13 no

Motion to adjourn made by Larry Sink, second by Jeff Jenkins.

Meeting adjourned at 8:12pm.

Directors:

Larry Potts

Gary Michael

Greg McMahan

Jeremy Hanes

Terri Buie

Robert Yancey

Kevin Hedrick

Scott Miliam

Michael Parks

Myers & Myers, PLLC

PO Box 1205
Lexington, NC 27293-1205
336-248-5205

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

TO THE BOARD OF DIRECTORS:
REEDS FIRE DEPARTMENT
P.O. BOX 1205
LEXINGTON, NC 27293-1205

MANAGEMENT IS RESPONSIBLE FOR THE ACCOMPANYING FINANCIAL STATEMENTS OF REEDS FIRE DEPARTMENT WHICH COMPRISE THE STATEMENT OF ASSETS, LIABILITIES, AND EQUITY-TAX BASIS AS OF JUNE 30, 2018 AND THE RELATED STATEMENT OF REVENUE AND EXPENSES-TAX BASIS FOR THE PERIOD THEN ENDED IN ACCORDANCE WITH THE TAX BASIS OF ACCOUNTING, AND FOR DETERMINING THAT THE TAX BASIS OF ACCOUNTING IS AN ACCEPTABLE FINANCIAL REPORTING FRAMEWORK. WE HAVE PERFORMED A COMPIATION ENGAGEMENT IN ACCORDANCE WITH STATEMENTS ON STANDARDS FOR ACCOUNTING AND REVIEW SERVICES PROMULGATED BY THE ACCOUNTING AND REVIEW SERVICES COMMITTEE OF THE AICPA. WE DID NOT AUDIT OR REVIEW THE FINANCIAL STATEMENTS NOR WERE WE REQUIRED TO PERFORM ANY PROCEDURES TO VERIFY THE ACCURACY OR COMPLETENESS OF THE INFORMATION PROVIDED BY MANAGEMENT. ACCORDINGLY, WE DO NOT EXPRESS AN OPINION, A CONCLUSION, NOR ANY FORM OF ASSURANCE ON THESE FINANCIAL STATEMENTS.

THE FINANCIAL STATEMENTS ARE PREPARED IN ACCORDANCE WITH THE TAX BASIS OF ACCOUNTING, WHICH IS A BASIS OF ACCOUNTING OTHER THAN ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA.

MANAGEMENT HAS ELECTED TO OMIT SUBSTANTIALLY ALL OF THE DISCLOSURES ORDINARILY INCLUDED IN THE FINANCIAL STATEMENTS PREPARED IN ACCORDANCE WITH THE TAX BASIS OF ACCOUNTING. IF OMITTED DISCLOSURES WERE INCLUDED IN THE FINANCIAL STATEMENTS, THEY MIGHT INFLUENCE THE USER'S CONCLUSIONS ABOUT THE COMPANY'S ASSETS, LIABILITIES, EQUITY, REVENUE & EXPENSES. ACCORDINGLY, THESE FINANCIAL STATEMENTS ARE NOT DESIGNED FOR THOSE WHO ARE NOT INFORMED ABOUT SUCH MATTERS.

MYERS & MYERS, PLLC



LEXINGTON, NC
AUGUST 14, 2018

**REEDS FIRE DEPARTMENT
STATEMENT OF ASSETS, LIABILITIES & EQUITY
INCOME TAX BASIS
AS OF JUNE 30, 2018**

Assets

Current Assets

BANK BALANCE - FIRST NATIONAL BANK - MM	\$	50,866.50
BANK BALANCE - FIRST NATIONAL BANK - OPERATING		99,200.00
BANK OF THE OZARKS - CD #926		114,133.34
BANK OF THE OZARKS - CD #542		114,794.26
FNB - CD #206		<u>103,466.92</u>

Total Current Assets		<u>482,461.02</u>
-----------------------------	--	-------------------

Property and Equipment

FIXED ASSETS	<u>1,474,606.40</u>
--------------	---------------------

Net Property and Equipment	<u>1,474,606.40</u>
-----------------------------------	---------------------

Total Assets	<u><u>\$ 1,957,067.42</u></u>
---------------------	-------------------------------

**REEDS FIRE DEPARTMENT
STATEMENT OF ASSETS, LIABILITIES & EQUITY
INCOME TAX BASIS
AS OF JUNE 30, 2018**

Liabilities and Net Assets

Current Liabilities

Total Current Liabilities	0.00
---------------------------	------

Long-Term Liabilities

Total Long-Term Liabilities	0.00
-----------------------------	------

Total Liabilities	0.00
-------------------	------

Stockholders Equity

Net Assets

RETAINED EARNINGS	1,944,486.88	
-------------------	--------------	--

NET INCOME	12,580.54	
------------	-----------	--

Total Net Assets	1,957,067.42
------------------	--------------

Total Liabilities and Net Assets	\$ 1,957,067.42
----------------------------------	-----------------

REEDS FIRE DEPARTMENT
STATEMENT OF REVENUES & EXPENSES
INCOME TAX BASIS
FOR THE PERIODS ENDED JUNE 30, 2018 & 2017

	1 Year Ended June 30, 2018	1 Year Ended June 30, 2017
Revenue		
TAX LEVIES	\$ 187,767.00	\$ 198,817.00
GRANTS	0.00	1,000.00
INTEREST INCOME	4,282.17	4,007.82
SALES TAX REFUNDS	4,640.19	4,177.20
BURNING PERMITS FOR STATE OF NC	7.35	6.90
REIMBURSEMENTS FROM FIREMEN	40.00	92.25
DONATIONS	375.00	1,580.00
REFUND	136.52	0.00
Total Revenue	<u>197,248.23</u>	<u>209,681.17</u>
Gross Profit	<u>197,248.23</u>	<u>209,681.17</u>
Expenses		
STATION REPAIR & MAINTENANCE	6,080.18	1,963.63
TELEPHONE & CELL SERVICE	1,329.35	1,328.32
LIGHTS, HEAT, WATER	9,134.23	9,187.14
OFFICE SUPPLIES	1,212.31	2,565.96
INSURANCE	21,489.00	22,523.25
DUES & MAINTENANCE AGREEMENTS - MOBILE	365.67	1,360.00
POINTS FUND	14,263.00	15,002.10
DOOR PRIZES, GIFTS, TROPHIES, PLAQUES	2,023.67	1,554.78
STATION SUPPLIES	422.69	1,220.25
FINANCE CHARGE	39.75	0.00
ADVERTISING - SIGNS	123.52	0.00
LEGAL & PROFESSIONAL FEES	828.00	1,023.52
CONTRACT LABOR	63,734.47	61,609.25
FUEL	3,852.22	6,277.08
GARBAGE SERVICE	189.00	315.00
POSTAGE	208.27	194.48
DEATH BENEFIT FUND-FRATERNAL FUND	4,470.00	2,709.00
NC FIREMAN'S PENSION FUND	1,510.00	1,800.00
FIRE EQUIPMENT	256.16	10,723.46
FIRE EQUIPMENT MAINTENANCE	6,289.80	2,744.94
TURNOUT GEAR	14,569.85	2,049.62
MEDICAL EQUIPMENT, SUPPLIES & OXYGEN RENT	1,091.17	182.27
RADIO & PAGERS REPAIRS	733.74	4,142.73
MEALS	2,660.05	2,860.26
TRAINING & ENTRY FEES	330.00	270.00
N.C. FIREMAN FUND	825.00	0.00
FIRE TRUCKS-REPAIRS & MAINTENANCE	24,771.74	22,827.30
HONOR GUARD FUND	175.00	0.00
PUBLIC EDUCATION	1,533.90	1,338.51
FLOWER FUND & MEMORIALS	150.00	250.00
BENEVOLENCE FUND	5.95	0.00
Total Expenses	<u>184,667.69</u>	<u>178,022.85</u>
Net Income (Loss)	<u>\$ 12,580.54</u>	<u>\$ 31,658.32</u>

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 2019-2020

The Board of Directors of Silver Valley Volunteer Fire Department estimates the cost of operations for fiscal year 2019-2020 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Truck Maintenance	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Truck Fund	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Debt Service	\$ 62,500	\$ 62,500	\$ 62,500	\$ 62,500
Truck Operations (Gas & Oil)	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000
Equipment	\$ 25,000	\$ 25,000	\$ 32,500	\$ 32,500
Insurance	\$ 42,500	\$ 42,500	\$ 42,500	\$ 42,500
Utilities	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000
Supplies	\$ 5,000	\$ 5,000	\$ 3,000	\$ 3,000
Miscellaneous	\$ 5,000	\$ 5,000	\$ 3,000	\$ 3,000
Medical Supplies	\$ 4,000	\$ 4,000	\$ 3,000	\$ 3,000
Building Maintenance	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Telephone	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
Equipment Maintenance	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Training	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Legal Fees	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
New Station # 92 Payment	\$ 91,422	\$ 91,422	\$ 91,422	\$ 91,422
Salary	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
Bookkeeping	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Pension & Death Benefit	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700
TOTAL	\$ 401,122	\$ 401,122	\$ 403,622	\$ 403,622
Original or Amended Budget	\$ 401,122	\$ 401,122	\$ 403,622	\$ 403,622
YTD Revenues	\$ 426,889	\$ 410,572	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (25,767)	\$ (9,450)	\$ 403,622	\$ 403,622
Current Year Tax Rate	\$ 0.11	\$ 0.11	\$ 0.11	\$ 0.11
Total Tax Valuation	\$ 374,854,108	\$ 375,041,535	\$ 378,791,950	\$ 378,791,950

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 2019-2020 is not to exceed \$0.11.

Respectfully Submitted,

MILTON HEDRICK
Board Chairman

JERRY STANLEY
Secretary to Board

ERNEST ANTHONY
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 2019-2020

The Board of Directors of South Emmons Fire District estimates the cost of operations for fiscal year 2019-2020 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Contract - Town of Denton	\$ 73,308	\$ 73,308	\$ 96,090	\$ 96,340
TOTAL	\$ 73,308	\$ 73,308	\$ 96,090	\$ 96,340
Original or Amended Budget	73,308	73,308	96,090	\$ 96,340
YTD Revenues	74,936	73,375	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (1,628)	\$ (67)	\$ 96,090	\$ 96,340
	=====	=====	=====	=====
Current Year Tax Rate	\$ 0.06	\$ 0.06	\$ 0.08	\$ 0.08
Total Tax Valuation	\$ 122,794,672	\$ 122,917,467	\$ 124,146,641	\$ 124,146,641

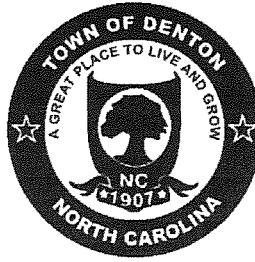
We do hereby request that sufficient tax be levied in the South Emmons Fire District to fund the above described needs. The requested tax rate for fiscal year 2019-2020 is not to exceed \$0.08.

Respectfully Submitted,

Leslie Pyror
Board Chairman

Jermie Pyror
Secretary to Board

Brandon Dorsett
Treasurer to Board



TOWN OF DENTON

Mayor Larry Ward
Town of Denton
201 W. Salisbury Street
Denton, NC 27239

Zeb Hanner – County Manager
Davidson County
913 Greensboro Street
Lexington, NC 27292

Reference: South Emmons Fire District FY19-20 Tax Increase

Dear Mr. Hanner,

The South Emmons Fire District Board of Directors called a duly advertised public meeting on Tuesday February 12, 2019 at 7:00 p.m. and approved a 2 cent increase for FY 2019-2020 to pay their share of installment payments on a \$535,631 fire engine to replace one that has been in service 30 years. Their tax rate for FY2019-2020 will be 8 cents. The South Emmons Board also requested a loan term of 7 years since another fire apparatus will need to be replaced after this one is paid off. As you know, South Emmons Fire District contracts fire protection services with the Town of Denton. The Town of Denton will share 50% of the cost of the engine.

The Denton Board of Commissioners unanimously concurred with the South Emmons Fire District Board of Directors fire tax increase at our March 4, 2019 regular meeting.

Don't hesitate to contact me with any questions or concerns.

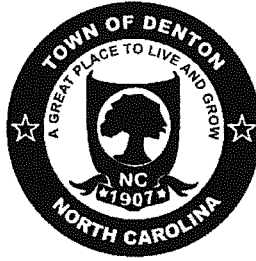
Regards,

Mayor Larry Ward

201 W. Salisbury Street
PO Box 306
Denton, NC 27239

Phone: 336-859-4231
Fax: 336-859-3381

This institution is an equal opportunity provider and employer.



TOWN OF DENTON

Date: March 4, 2019
To: Casey Smith
Assistant Manager, Davidson County
From: Travis Morris, Denton Fire Chief

On February 12, 2019, the South Emmons Fire District held their annual meeting. This Meeting was advertised in The Denton Orator, Town of Denton website, Town of Denton Facebook page, and the Davidson County Government website.

During the Annual meeting, it was discussed that the Town of Denton is purchasing a new fire engine and would need to raise the fire tax. The board voted to raise the current fire tax by .02. This is an increase from .06 to .08.

The vote passed unanimously to increase the South Emmons Fire Tax to .08.
This increase will take effect in the upcoming 2019-2020 tax year.

Sincerely,

Travis Morris, Fire Chief

Signature Leslie Pryor Date 3-4-19
Leslie Pryor, President- South Emmons Fire District

Signature Travis Morris Date 3/4/19
Travis Morris, Fire Chief- Town of Denton

201 W. Salisbury Street
PO Box 306
Denton, NC 27239

Phone: 336-859-4231
Fax: 336-859-3381

This institution is an equal opportunity provider and employer.

Town of Denton
Denton, North Carolina
For the year ended
June 30, 2018

Independent Auditor's Reports
Basic Financial Statements
And
Information Accompanying the
Basic Financial Statements

Mayor

Larry Ward

Board

David Askew

Barbara Hogan

Deanna Grubb

Julie Loflin

Ronnie Haneline

Town of Denton

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June 30, 2018

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INDEPENDENT AUDITOR'S REPORT

To the Mayor and Town Board
Town of Denton
Denton, North Carolina

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, business-type activities and each major fund of the Town of Denton, North Carolina, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities and each major fund of the Town of Denton, North Carolina, as of June 30, 2018, and the respective changes in financial position, cash flows, where appropriate, thereof, and the respective budgetary comparison of the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, LGERS – Schedule of Contributions and Proportionate Share of Net Pension Liability (Asset), LEO Separation Allowance – Schedule of Changes in Pension Liability and Pension Liability as a Percentage of Covered Payroll and Schedule of Federal and State Financial Assistance on pages 3-12, 44-45 and 63, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

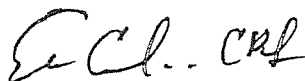
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Denton, North Carolina's basic financial statements. The individual fund statements, budgetary schedules, and other schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The individual fund statements, budgetary schedules, other schedules and Schedule of Federal and State Financial Assistance are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, based on our audit, the individual fund statements, budgetary schedules, and other schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

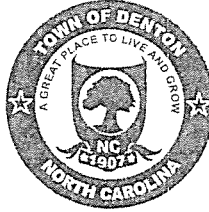
In accordance with *Government Auditing Standards*, we have also issued our report dated November 15, 2018, on our consideration of the Town of Denton, North Carolina's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Denton, North Carolina's internal control over financial reporting and compliance.

Eddie Carrick, CPA



Lexington, North Carolina

November 15, 2018



TOWN OF DENTON

Management's Discussion and Analysis

As management of the Town of Denton we offer the readers of the Town of Denton's financial statements this narrative overview and analysis of the financial activities of the Town of Denton for the fiscal year ended June 30, 2018. We encourage readers to read the information presented here in conjunction with additional information that we have furnished in the Town's financial statements, which follow this narrative.

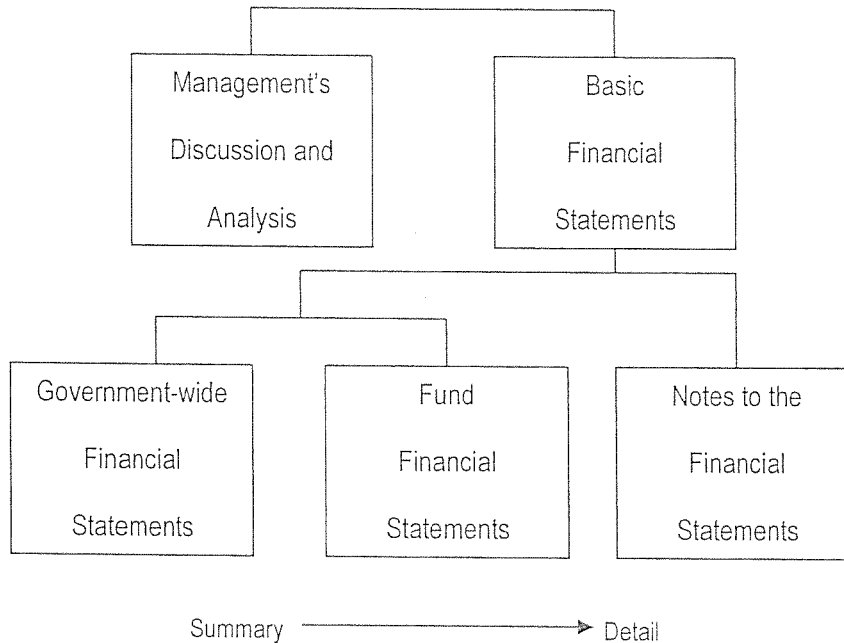
Financial highlights

- The assets and deferred outflows of resources of the Town of Denton exceeded its liabilities and deferred inflows of resources at the close of the fiscal year by \$10,851,720 (*net position*).
- The government's total net position increased by \$221,992, primarily due to increased revenues and decreased expenses.
- As of the close of the current fiscal year, the Town of Denton's governmental fund reported ending fund balance of \$1,308,045 with a net decrease of \$57,728 in fund balance. Approximately 22% of this total amount, or \$288,889, is restricted.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$1,019,156 or 41% of total general fund expenditures for the fiscal year.
- The Town of Denton's total debt decreased by \$367,895 due to principal payments of \$3,507 by the general fund and \$374,231 on the water and sewer debt, a decrease in pension liability of \$10,364 in the general fund and \$9,468 in the water and sewer fund, an increase of LEO Separation Allowance of \$22,380 in the general fund and a decrease of accrued vacation of \$6,631 in the water and sewer fund and an increase of \$13,926 in the general fund.

Overview of the Financial Statements

This discussion and analysis is intended to serve as introduction to the Town of Denton's basic financial statements. The Town's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements (see Figure 1). The basic financial statements present two different views of the Town through the use of government-wide statements and fund financial statements. In addition to the basic financial statements, this report contains other supplemental information that will enhance the reader's understanding of the financial condition of the Town of Denton.

Required Components of Annual Financial Report
Figure 1



Basic Financial Statements

The first two statements (Exhibits 1 and 2) in the basic financial statements are the **Government-wide Financial Statements**. They provide both short and long-term information about the Town's financial status.

The next statements (Exhibit 3 through 9) are **Fund Financial Statements**. These statements focus on the activities of the individual parts of the Town's government. These statements provide more detail than the government-wide statements. There are three parts to the Fund Financial Statements: 1) the governmental fund statements 2) the budgetary comparison statements and 3) the proprietary fund statements.

The next section of the basic financial statements is the **notes**. The notes to the financial statements explain in detail some of the data contained in those statements. After the notes, supplemental information is provided to show details about the Town's individual funds. Budgetary information required by the General Statutes also can be found in this part of the statements.

Management Discussion and Analysis Town of Denton

Government-Wide Financial Statements

The government-wide financial statements are designed to provide the reader with a broad overview of the Town's finances, similar in format to a financial statement of a private-sector business. The government-wide statements provide short and long-term information about the Town's financial status as a whole.

The two government-wide statements report the Town's net position and how they have changed. Net position is the difference between the Town's total assets and deferred outflows of resources and total liabilities and deferred inflows of resources. Measuring net position is one way to gauge the Town's financial condition.

The government-wide statements are divided into two categories: 1) governmental activities and 2) business-type activities. The governmental activities include most of the Town's basic services such as safety and security, transportation and administration. Property tax and state shared revenues finance these activities. The business-type activities are those that the Town charges customers to provide. These include water and sewer services offered by the Town.

The government-wide financial statements are on Exhibits 1 and 2 of this report.

Fund Financial Statements

The fund financial statements (see Figure 1) provide a more detailed look at the Town's most significant activities. A fund is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town of Denton, like all other governmental entities in North Carolina, uses fund accounting to ensure and reflect compliance (or non-compliance) with finance-related legal requirements, such as General Statutes or the Town's budget ordinance. All of the funds of the Town of Denton can be divided into two categories: governmental funds and proprietary funds.

Government Funds – Government funds are used to account for those functions reported as governmental activities in the government-wide financial statements. Most of the Town's basic services are accounted for in governmental funds. These funds focus on how assets can readily be converted into cash flow in and out, and what monies are left at year-end that will be available for spending in the next year. Government funds are reported using an accounting method called *modified accrual accounting* which provides a short term spending focus. As a result, the governmental fund financial statements give the reader a detailed short-term view that helps him determine if there are more or less financial resources available to finance the Town's programs. The relationship between government activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is described in a reconciliation that is part of the fund financial statements.

Management Discussion and Analysis Town of Denton

The Town of Denton adopts an annual budget for the General Fund, as required by the General Statutes. The budget is a legally adopted document that incorporates input from the citizens of the Town, the management of the Town, and the decisions of the board about which services to provide and how to pay for them. It also authorizes the Town to obtain funds from identified sources to finance the current period activities. The budgetary statement provided for the General Fund demonstrates how well the Town complied with the budget ordinance and whether or not the Town succeeded in providing the services as planned when the budget was adopted. The budgetary comparison statement uses the budgetary basis of accounting and is presented in the same format, language and classifications as the legal budget document. The statement shows four columns: 1) the original budget as adopted by the board 2) the final budget as amended by the board 3) the actual resources, charges to appropriations, and ending balances in the General Fund, and 4) the differences or variance between the final budget and actual resources and charges. To account for the difference between the budgetary basis of accounting and the modified accrual basis, a reconciliation showing the differences in the reported activities is shown at the end of the budgetary statement.

Proprietary funds – The Town of Denton has one type of proprietary fund. *Enterprise Funds* are used to report the same functions presented as business-type activities in the government-wide financial statements. The Town uses an enterprise fund to account for its water and sewer activity. This fund is the same as the functions shown in the business-type activities in the Statement of Net Position and Statement of Activities.

Notes to the Financial Statements – The notes provide additional information that is essential to the full understanding of data provided in the government-wide and fund financial statements. The notes to the financial statements begin on page 22 of this report.

Other Information – In addition to the basic financial statements and accompanying notes, this report includes certain supplemental information detailing the information provided in the basic financial statements and is presented to allow the reader to gain an in-depth understanding of the financial information presented.

Interdependence with Other Entities - The Town depends on financial resources flowing from, or associated with, both the Federal Government and the State of North Carolina. Because of this dependency, the Town is subject to changes in specific flows of intergovernmental revenues based on modifications to Federal and State laws and Federal and State appropriations. It is also subject to changes in investment earnings and asset values associated with U.S. Treasury Securities because of actions by foreign government and other holders of publicly held U.S. Treasury Securities.

Management Discussion and Analysis
Town of Denton

Government-Wide Financial Statements

Town of Denton's Net Position (Figure 2)

	<i>Governmental Activities</i>		<i>Business-Type Activities</i>		<i>Total</i>	
	<i>2018</i>	<i>2017</i>	<i>2018</i>	<i>2017</i>	<i>2018</i>	<i>2017</i>
Current and other assets	\$ 1,433,051	\$ 1,514,042	\$ 900,173	\$ 884,585	\$ 2,333,224	\$ 2,398,627
Capital assets	1,533,352	1,333,999	10,766,767	11,015,019	12,300,119	12,349,018
Deferred outflow of resources	59,921	70,808	41,047	63,669	100,968	134,477
Total assets and deferred outflow of resources	3,026,324	2,918,849	11,707,987	11,963,273	14,734,311	14,882,122
Long-term liabilities	282,696	274,187	3,460,515	3,844,214	3,743,211	4,118,401
Other liabilities	16,660	2,734	75,840	82,395	92,500	85,129
Current liabilities	21,217	16,455	13,716	13,674	34,933	30,129
Deferred inflow of resources	6,724	9,864	5,223	8,870	11,947	18,734
Total liabilities and deferred inflow of resources	327,297	303,240	3,555,294	3,949,153	3,882,591	4,252,393
Net assets:						
Net investment in capital assets	1,336,126	1,133,266	7,359,988	7,234,008	8,696,114	8,367,274
Restricted	288,889	238,858	22,858	17,778	311,747	256,636
Unrestricted	1,074,012	1,243,485	769,847	762,333	1,843,859	2,005,818
Total net position	\$ 2,699,027	\$ 2,615,609	\$ 8,152,693	\$ 8,014,119	\$ 10,851,720	\$ 10,629,728

As noted earlier, net position may serve over time as one useful indicator of a government's financial condition. The assets and deferred outflows of the Town exceeded liabilities and deferred inflows by \$10,851,720 as of June 30, 2018. The Town's net position increased by \$221,992 for the fiscal year ended June 30, 2018. However, the largest portion (80%) reflects the Town's net investment in capital assets (road improvements, equipment, machinery, utility plant). The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Town's net investment in capital assets is reported net of the outstanding debt, the resources needed to repay that debt must be provided by other sources, since capital assets cannot be used to liquidate these liabilities. An additional portion of the Town of Denton's net position, \$311,747 represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$1,843,859 is unrestricted.

Several particular aspects of the Town's financial operations positively influenced the total unrestricted government net position:

- Operating revenues and expenditures in the General Fund increased compared with prior year

Management Discussion and Analysis
Town of Denton

Town of Denton's Changes in Net Position (Figure 3)

	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	2018	2017	2018	2017	2018	2017
Revenues:						
Program revenues:						
Charges for services and reimbursements	\$ 53,102	\$ 54,209	\$ 1,586,465	\$ 1,638,155	\$ 1,639,567	\$ 1,692,364
Operating grants and contributions	1,091,302	426,780	-	153,125	1,091,302	579,905
General revenues:						
Property taxes	714,098	743,195	-	-	714,098	743,195
Other taxes	368,490	355,397	-	-	368,490	355,397
Other	150,296	149,560	48,372	49,798	198,668	199,358
Total revenues	2,377,288	1,729,141	1,634,837	1,841,078	4,012,125	3,570,219
Expenses:						
General government	353,403	355,666	-	-	353,403	355,666
Public safety	602,769	540,267	-	-	602,769	540,267
Transportation	400,661	358,922	-	-	400,661	358,922
Economic development	937,036	274,708	-	-	937,036	274,708
Water and sewer	-	-	1,496,263	1,339,260	1,496,263	1,339,260
Total expenses	2,293,870	1,529,563	1,496,263	1,339,260	3,790,133	2,868,823
Increase in net position before transfers	83,419	199,577	138,574	501,818	221,992	701,395
Transfers	-	-	-	-	-	-
Increase (decrease) in net position	83,419	199,577	138,574	501,818	221,992	701,395
Net position, July 1	2,615,609	2,416,032	8,014,119	7,512,301	10,629,728	9,928,333
Net position, June 30	\$ 2,699,028	\$ 2,615,609	\$ 8,152,693	\$ 8,014,119	\$ 10,851,719	\$ 10,629,728

Governmental activities. Governmental activities increased the Town's net position by \$83,419, thereby accounting for 38% of the total increase in net position of the Town. Though a recession affected the Town, the increase in net position was the result of a concerted effort to control costs and manage expenditures to minimize the impact of the recession on its citizens. Management believes healthy investment in the Town will result in additional revenues, and in that vein added to the Town's net position by investing in capital assets which were largely funded by economic development grant revenues. Increased efforts to maximize tax collections also contributed to the favorable net position. Though many of the Town's residents were hit hard by the recession, tax revenue did not appreciably decline in the current year. Town management acknowledges that 2018 was a successful year and plans on improving upon these approaches as a long-term strategy to realize continued fiscal health.

Management Discussion and Analysis Town of Denton

Key elements of this increase are as follows:

- Operating revenues and expenditures in the General Fund increased in comparison with prior year

Business-type activities: Business-type activities increased the Town's net position by \$138,574 accounting for 62% of the total increase in the government's net position. Key elements of this increase are as follows:

- Decreased costs associated with water plant improvements

Financial Analysis of the Town's Funds

As noted earlier, the Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of usable resources. Such information is useful in assessing the Town's financing requirements. Specifically, unreserved fund balance can be a useful measure of a government's net resources available for spending at the end of the fiscal year.

The general fund is the chief operating fund of the Town. At the end of the current fiscal year, the Town of Denton's fund balance available in the General Fund was \$1,019,156, while total fund balance reached \$1,308,045. The Town currently has an available fund balance of 41% of general fund expenditures, while total fund balance represents 53% of the same amount.

At June 30, 2018, the governmental funds of the Town reported a combined fund balance of \$1,308,045 with a net decrease in fund balance of \$57,728. Included in this change in fund balance are increases in the fund balance of the General Fund.

General Fund Budgetary Highlights: During the fiscal year, the Town made one revision to the budget. Generally, budget amendments fall into one of three categories:

- 1) amendments made to adjust the estimates that are used to prepare the original budget ordinance once exact information is available
- 2) amendments made to recognize new funding amounts from external sources, such as Federal and State grants and
- 3) increases in appropriations that become necessary to maintain services.

The following describes differences between budget and actual numbers:

- The Town made one adjustment during the year to account for differences in anticipated revenues versus actual receipts. The Town also adjusted for expenditures that did not reflect original estimations including capital outlay.

Proprietary Funds: The Town's proprietary funds provide the same type of information found in the government-wide statements but in more detail. Unrestricted net position in the Water and Sewer Fund at the end of the fiscal year amounted to \$769,847. The total change in net position was \$138,574. Other factors concerning the finances of this fund have already been addressed in the discussion of the Town's business-type activities.

Management Discussion and Analysis
Town of Denton

Capital Asset and Debt Administration

Capital assets. The Town's investment in capital assets for its governmental and business-type activities as of June 30, 2018, totals \$12,300,119 (net of accumulated depreciation). These assets include buildings, roads, machinery and equipment.

Major capital asset transactions during the year included the following additions:

- General fund equipment and vehicle purchases \$99,043
- Road improvements of \$144,145
- Building purchased and improvements \$163,658
- Water and sewer equipment and improvements \$27,273
- Water and sewer construction \$59,076

Town of Denton's Capital Assets (net of depreciation) (Figure 4)

	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	<i>2018</i>	<i>2017</i>	<i>2018</i>	<i>2017</i>	<i>2018</i>	<i>2017</i>
Buildings and land	\$ 780,230	\$ 677,990	\$ 174,616	\$ 174,616	\$ 954,846	\$ 852,606
Road improvements	357,722	277,998	-	-	357,722	277,998
Vehicles	169,998	144,105	-	-	169,998	144,105
Equipment	225,402	233,906	210,774	235,840	436,176	469,746
Plant and distribution	-	-	10,381,377	10,604,563	10,381,377	10,604,563
	<u>\$ 1,533,352</u>	<u>\$ 1,333,999</u>	<u>\$ 10,766,767</u>	<u>\$ 11,015,019</u>	<u>\$ 12,300,119</u>	<u>\$ 12,349,018</u>

Additional information on the Town's capital assets can be found in the Note III.A.4 of Basic Financial Statements.

Long-term Debt. As of June 30, 2018 the Town had sewer debt of \$230,000 through NC Clean Water Revolving Loan Program, water and sewer debt of \$443,840 through BB&T Governmental Financing, \$1,034,000 through USDA, \$1,698,939 through NC DENR and public works financing through USDA of \$197,226.

Town of Denton's Outstanding Debt (Figure 5)

	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	<i>2018</i>	<i>2017</i>	<i>2018</i>	<i>2017</i>	<i>2018</i>	<i>2017</i>
Note payable - USDA	\$ 197,226	\$ 200,733	\$ 1,034,000	\$ 1,049,000	\$ 1,231,226	\$ 1,249,733
Note payable - DENR	-	-	1,698,939	1,801,517	1,698,939	1,801,517
Note payable - BB&T	-	-	443,840	585,493	443,840	585,493
Note payable - NCCWRLP	-	-	230,000	345,000	230,000	345,000
	<u>\$ 197,226</u>	<u>\$ 200,733</u>	<u>\$ 3,406,779</u>	<u>\$ 3,781,010</u>	<u>\$ 3,604,005</u>	<u>\$ 3,981,743</u>

Town of Denton's Outstanding Debt.

The Town of Denton's total debt decreased by \$367,895 due to principal payments of \$3,507 by the general fund and \$374,231 on the water and sewer debt, a decrease in pension liability of \$10,364 in the general fund and \$9,468 in the water and sewer fund, an increase of LEO Separation Allowance of \$22,380 in the general fund and a decrease of accrued vacation of \$6,631 in the water and sewer fund and an increase of \$13,926 in the general fund.

North Carolina general statutes limit the amount of general obligation debt that a unit of government can issue to 8 percent of the total assessed value of property located within that government's boundaries. The legal debt margin for the Town is \$9,928,053.

Additional information regarding the Town of Denton's long-term debt can be found in Note III.B.6 of this report.

FY 2018-19 Budget Outlook

Economic Outlook

As with many small towns in North Carolina, the local economy continues to display uneven signs of recovery and improvement from the Great Recession. The historic manufacturing base of the Town declined significantly over the past 40 years just as in neighboring Davidson County cities of Lexington and Thomasville. The Town continues its membership and active participation in the joint Davidson County Economic Development Commission (EDC) whose mission is to support expansion of existing businesses & industries and recruit new companies for the purposes of job creation and investment by facilitating grants and incentives to encourage investment. Companies like Kaufman Trailers, Thermo Products, Ultra Mek, Century Hosiery and C.I.D. Equipment in Denton are doing well. Kaufman Trailers acquired the former Council furniture manufacturing, office and warehouse facilities and C.I.D. Equipment and the EDC assisted with infrastructure and building reuse Community Development Block Grants and incentives to renovate and occupy two of the vacant Council buildings with Kaufman and C.I.D. expansions plus the Thermo Products addition, extended sewer to Century Hosiery plant that has permitted expansion to add over 100 jobs at all these facilities. One downside is that BB&T Bank closed its branch office here by in 2017 leaving First Bank with the only bank with an office in Denton. Sun Trust Bank closed its office here in February, 2017. On- line banking will likely continue to force personnel reductions and office closings throughout the banking industry. In addition, The Classic Family Restaurant, which was a tourist attraction in and of itself until it was destroyed by fire, is renovating space in its new location at the Lowe's Food shopping center on NC Highway 109 and hopes to reopen in mid-2019.

The Town continues to explore ways to encourage small business creation, enhance tourism and improve quality of life. Figuring out ways to attract new residents to the town is another key to the Town's economic health. One of those approaches is through the Town's Jobs & Business Creation incentives program. New small businesses and tourism are avenues for increased tax receipts for the Town and increased sales for existing and new businesses. Quality of life is always an important factor to potential new residents. The Town's Parks & Recreation Board has successfully pursued improved park facilities and recreation programming benefitting all ages and targeting healthy lifestyles. The Parks & Recreation Board used a \$15,000 N.C. Parks & Recreation Trust Fund grant matched equally by the Town to install a new accessible play structure in Harrison Park. In addition, the Town partnered with Davidson County by providing free water and sewer and associated services that facilitated construction and operation of a splash pad plus a

Management Discussion and Analysis Town of Denton

basketball court, sand volleyball court, sidewalks and renovated bathrooms at the Denton Community Park. New partnerships are forming with arts and citizens groups like the Denton Artisans Guild who spearheaded the Town's popular Watermelon Festival and the Friends of Denton pursuing improvements in the Town's appearance like organizing participation in the biannual NC Litter Sweep events in Denton.

General Government Outlook

The FY 2018-2019 Town budget continues to maintain current service levels to its citizens without increases in taxes or fees. The Town's streets are not in good condition and the Town Board has committed to a 20-year program designed by a professional civil engineer to invest in approximately \$2,000,000 in repairs and paving. It will take time and money but it will be worth the investment. The Town Board and staff will apply continuous effort to control spending and enhance revenues, an approach that has resulted in an improved financial position in the past four years. The Town's future is being plotted as well. The Town Board developed a set of goals for the Town in recent years focusing on improving the Town's economy, quality of life, education and job training skills, transportation and infrastructure, image, financial strength and communications with its citizens. The Town of Denton Comprehensive Land Development Plan, a planning document that will help guide the Town's future growth, update and streamline its land use ordinances and identify opportunities in parks, commerce, transportation, natural and historic resources was completed and adopted by the Town Board. No local government can be successful without the foundation of financial integrity and planning for its future.

In addition to improving its streets, the Town acquired the former SunTrust Bank building for its new Town Hall and will be making building and equipment improvements to it and the Wastewater Treatment Plant; replace one Public Works pickup truck and one Wastewater Treatment Plant pickup truck and will order a new fire pumper truck to replace a 1987 model which will likely cost \$500,000.

Water and Sewer Fund Outlook

The Town's Water & Sewer Fund is currently solid but the likely weakness over time is the less than 1,000 customers on the Town's systems. The cost of operating, maintaining and repairing the infrastructure of a public water and sewer system consisting of two treatment plants, hundreds of miles of distribution and collection pipes, pump stations, meeting ever more complex state and federal regulations plus manpower and equipment is \$2,000,000 annually. Increases in operational costs must be spread over fewer customers which can translate into much higher rates for those customers. The Town treats and sells water for distribution to the Handy Sanitary District and its 3,000 customers. The Town and Handy have talked at length as to what we could do together to operate more efficiently. Handy, with the Town's support, applied for and was awarded a State grant to conduct a merger/regionalization study of Handy's & the Town's water and sewer systems to identify efficiencies in operations that could be implemented for the benefit of both organizations and their customers. The studies are expected to be complete in 2019. Between the audit indicating the Town's Water and Sewer Fund is healthy and the joint merger/regionalization studies with Handy demonstrating good long-range planning regarding its future, the Town is showing its commitment to building on the solid foundation of financial integrity and preparation for the future.

Requests for Information

This report is designed to provide an overview of the Town's finances for those with an interest in this area. Questions concerning any of the information found in this report or requests for additional information should be directed to the Town Manager, Town of Denton, PO Box 306, Denton, NC 27239.

Town of Denton, North Carolina
Statement of Net Position
June 30, 2018

	Governmental Activities	Business-type Activities	Total
ASSETS			
Current assets:			
Cash and investments - unrestricted	\$ 1,040,372	\$ 669,879	\$ 1,710,251
Prepays	23,398	-	23,398
Property taxes receivable (net)	103,790	-	103,790
Accounts receivable (net)	93,895	241,323	335,218
Inventory	-	82,768	82,768
Cash and investments - restricted	13,709	64,090	77,799
	<u>1,275,165</u>	<u>1,058,059</u>	<u>2,333,224</u>
Other assets:			
Due from other funds	157,886	(157,886)	-
	<u>157,886</u>	<u>(157,886)</u>	<u>-</u>
Capital assets:			
Land	-	174,616	174,616
Capital assets, net of depreciation	1,533,352	10,592,151	12,125,503
	<u>1,533,352</u>	<u>10,766,767</u>	<u>12,300,119</u>
Total assets	<u>2,966,403</u>	<u>11,666,939</u>	<u>14,633,342</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension deferrals - LGERS	45,776	41,047	86,823
Pension deferrals - LEO	14,145	-	14,145
Total deferred outflows of resources	<u>59,921</u>	<u>41,047</u>	<u>100,968</u>
LIABILITIES			
Current liabilities:			
Accounts payable	21,217	13,716	34,933
Customer deposits payable from restricted assets	-	46,312	46,312
Accrued vacation	16,660	29,528	46,188
Long-term debt:			
Pension liability - LGERS	59,927	58,736	118,663
Pension liability - LGERS	25,543	-	25,543
Due within one year	3,638	368,397	372,035
Due in more than one year	193,588	3,038,382	3,231,970
Total liabilities	<u>320,573</u>	<u>3,555,071</u>	<u>3,875,644</u>
DEFERRED INFLOWS OF RESOURCES			
Pension deferrals - LGERS	5,824	5,223	11,047
Pension deferrals - LEO	900	-	900
Total deferred inflows of resources	<u>6,724</u>	<u>5,223</u>	<u>11,947</u>
NET POSITION			
Net investment in capital assets	1,336,126	7,359,988	8,696,114
Restricted for:			
Stabilization by State Statute	275,180	-	275,180
Streets	1,922	-	1,922
USDA	11,787	22,858	34,645
Unrestricted	1,074,012	769,847	1,843,859
Total net position	<u>\$ 2,699,028</u>	<u>\$ 8,152,693</u>	<u>\$ 10,851,719</u>

The accompanying notes are an integral part of the financial statements

Town of Denton, North Carolina
Statement of Activities
For the Year Ended June 30, 2018

Function / Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Direct charges and Reimbursements	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities:							
General government	\$ 353,403	\$ -	\$ -	\$ -	\$ (353,403)	\$ -	\$ (353,403)
Public safety	602,769	642	101,311	-	(500,816)	-	(500,816)
Transportation	400,661	52,460	52,955	-	(295,246)	-	(295,246)
Economic development	937,036	-	937,036	-	-	-	-
Total governmental activities	<u>2,293,870</u>	<u>53,102</u>	<u>1,091,302</u>	<u>-</u>	<u>(1,149,466)</u>	<u>-</u>	<u>(1,149,466)</u>
Business-type activities							
Water and sewer	1,496,263	1,586,465	-	-	-	90,202	90,202
Total business activities	<u>1,496,263</u>	<u>1,586,465</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>90,202</u>	<u>90,202</u>
Total government	<u>\$ 3,790,132</u>	<u>\$ 1,639,567</u>	<u>\$ 1,091,302</u>	<u>\$ -</u>	<u>(1,149,466)</u>	<u>90,202</u>	<u>(1,059,264)</u>
General revenues:							
Taxes:							
Property taxes levied for general purposes					714,098	-	714,098
Other taxes					368,490	-	368,490
Unrestricted investment earnings					246	-	246
Other unrestricted revenues					150,050	48,372	198,422
Total general government revenues and transfers					<u>1,232,884</u>	<u>48,372</u>	<u>1,281,256</u>
Change in net position					83,419	138,574	221,992
Net position - beginning					2,615,609	8,014,119	10,629,728
Net position, ending					<u>\$ 2,699,028</u>	<u>\$ 8,152,693</u>	<u>\$ 10,851,719</u>

The accompanying notes are an integral part of the financial statements

Town of Denton, North Carolina
Balance Sheet
Governmental Funds
June 30, 2018

	<u>General</u>
ASSETS	
Cash and investments - unrestricted	\$ 1,040,372
Cash and investment - restricted	13,709
Prepays	23,398
Due from other funds	157,886
Property taxes receivable (net)	103,790
Accounts receivable (net)	93,895
Total assets	<u>\$ 1,433,051</u>
LIABILITIES	
Accounts payable	\$ 21,216
	<u>21,216</u>
DEFERRED INFLOWS OF RESOURCES	
Property tax receivable	103,790
	<u>103,790</u>
FUND BALANCE	
Restricted:	
Stabilization by State Statute	275,180
Streets	1,922
USDA	11,787
Unassigned	1,019,156
Total fund balance	<u>1,308,045</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 1,433,051</u>
Amounts reported for governmental activities in the statement of net position (Exhibit 1) are different because:	
Total Fund Balance, Governmental Funds	\$ 1,308,045
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	
Capital assets	4,636,945
Accumulated depreciation	(3,103,593)
Liabilities for unearned revenues considered deferred inflows of resources in the fund statements.	
Taxes receivable	103,790
Deferred outflows of pension resources - LGERS	45,776
Deferred outflows of pension resources - LEO	14,145
Some liabilities, including bonds payable, are not due and payable in the current period and are therefore not reported in the net position of the governmental activities:	
Pension liability - LGERS	(59,927)
Pension liability - LEO	(25,543)
Accrued vacation	(16,660)
Deferred inflows of pension resources - LGERS	(5,825)
Deferred inflows of pension resources - LEO	(900)
Long term debt	<u>(197,226)</u>
Net position of the governmental activities	<u>\$ 2,699,027</u>

The accompanying notes are an integral part of the financial statements

Town of Denton, North Carolina
Statement of Revenues, Expenditures and Changes in Fund Balance
Governmental Funds
For the Year Ended June 30, 2018

	Major	
	General	Total Government
REVENUES		
Ad valorem taxes	\$ 742,122	\$ 742,122
Other taxes and licenses	368,490	368,490
Unrestricted intergovernmental revenues	109,101	109,101
Restricted intergovernmental revenues	1,091,302	1,091,302
Investment earnings	246	246
Other revenues	94,051	94,051
	<u>2,405,312</u>	<u>2,405,312</u>
OTHER FINANCING SOURCES		
None	-	-
Total revenues and other sources	<u>2,405,312</u>	<u>2,405,312</u>
EXPENDITURES		
General government	443,936	443,936
Public safety	601,955	601,955
Transportation	480,113	480,113
Economic development	937,036	937,036
	<u>2,463,041</u>	<u>2,463,041</u>
OTHER FINANCING USES		
None	-	-
	<u>-</u>	<u>-</u>
Total Expenditures and Other Uses	<u>2,463,041</u>	<u>2,463,041</u>
Excess of revenues and other sources over expenditures and other uses	(57,728)	(57,728)
Fund Balances		
Beginning of year, July 1	<u>1,365,773</u>	<u>1,365,773</u>
End of year, June 30	<u>\$ 1,308,045</u>	<u>\$ 1,308,045</u>

The accompanying notes are an integral part of the financial statements

Town of Denton, North Carolina
Statement of Revenues, Expenditures and Changes in Fund Balance
Governmental Funds
For the Year Ended June 30, 2018

Amounts reported for governmental activities in the statement of activities are different because:

Net changes in fund balances - total governmental funds		\$ (57,728)
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation for the current period.		
Capital outlays	\$ 406,846	
Depreciation	<u>(207,493)</u>	199,353
Changes in components of pension expense - LGERS		
Deferred outflows	(25,032)	
Deferred inflows	4,040	
Pension liability	<u>10,364</u>	(10,628)
Changes in components of pension expense - LEO		
Deferred outflows	14,145	
Deferred inflows	(900)	
Pension liability	<u>(22,380)</u>	(9,135)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Change in unavailable revenue for tax revenues		(28,024)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. This amount is the net effect of these differences in the treatment of long-term debt and related items.		
Debt proceeds	-	
Debt payments	<u>3,507</u>	3,507
Some of the expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Compensated absences		<u>(13,926)</u>
Total changes in net position of governmental activities		<u>\$ 83,419</u>

The accompanying notes are an integral part of the financial statements

Town of Denton, North Carolina
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2018

	Budget			Variance with Final budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues:				
Ad Valorem taxes	\$ 746,000	\$ 746,000	\$ 742,122	\$ (3,878)
Other taxes and licenses	300,100	300,100	368,490	68,390
Unrestricted intergovernmental revenues	94,000	94,000	109,101	15,101
Restricted intergovernmental revenues	147,405	1,147,405	1,091,302	(56,103)
Investment earnings	150	150	246	96
Other revenues	260,809	260,809	94,051	(166,759)
	<u>1,548,464</u>	<u>2,548,464</u>	<u>2,405,312</u>	<u>(143,152)</u>
Other financing sources:				
Transfers from water and sewer fund	20,000	20,000	-	(20,000)
Appropriated fund balance	-	29,000	-	(29,000)
Total revenues and other sources	<u>1,568,464</u>	<u>2,597,464</u>	<u>2,405,312</u>	<u>(192,152)</u>
Expenditures:				
General government	427,580	1,427,580	1,380,972	46,608
Public safety	581,241	610,241	601,955	8,286
Transportation	559,643	559,643	480,113	79,530
	<u>1,568,464</u>	<u>2,597,464</u>	<u>2,463,041</u>	<u>134,423</u>
Other Financing Uses:				
None	-	-	-	-
Total Expenditures and other uses	<u>1,568,464</u>	<u>2,597,464</u>	<u>2,463,041</u>	<u>134,423</u>
Excess of revenues and other sources over expenditures and other uses	<u>\$ -</u>	<u>\$ -</u>	(57,728)	<u>\$ (57,728)</u>
Fund Balances				
Beginning of year, July 1			<u>1,365,773</u>	
End of year, June 30			<u>\$ 1,308,045</u>	

The accompanying notes are an integral part of the financial statements

Town of Denton, North Carolina
Statement of Fund Net Position
Proprietary Funds
June 30, 2018

ASSETS

Current assets:

Cash and investments - unrestricted	\$ 664,799
Cash and investments - restricted	69,170
Accounts receivable - customers	216,718
Other accounts receivable	24,604
Inventory	82,768
Total current assets	<u>1,058,059</u>

Capital assets:

Work in process	-
Land	174,616
Property and equipment, net of accumulated depreciation	10,592,151
Total capital assets	<u>10,766,767</u>
Total assets	<u>11,824,826</u>

DEFERRED OUTFLOWS OF RESOURCES

Deferred pension outflows	<u>41,047</u>
Total deferred outflows of resources	<u>41,047</u>

LIABILITIES

Current liabilities:

Accounts payable	13,716
Current maturities on long-term debt	368,397
Due to general fund	157,886
Water deposits payable from restricted assets	46,312
Accrued vacation	29,528
Total current liabilities	<u>615,839</u>

Noncurrent liabilities:

Pension liability	53,736
Long-term debt	3,038,382
Total noncurrent liabilities	<u>3,092,118</u>

Total liabilities	3,707,957
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DEFERRED INFLOWS OF RESOURCES

Deferred pension inflows	<u>5,223</u>
Total deferred inflows of resources	<u>5,223</u>

NET POSITION

Net investment in capital assets	7,359,988
Restricted - USDA	22,858
Unrestricted	<u>769,847</u>
Total net position of business-type activities	<u>\$ 8,152,693</u>

The accompanying notes are an integral part of the financial statements

Town of Denton, North Carolina
 Statement of Revenues, Expenses and Changes in Fund Net Position
 Proprietary Funds
 For the Year Ended June 30, 2018

Operating revenues:	
Utility charges, taps and connection fees	\$ 1,531,816
Other operating income	54,649
	<u>1,586,465</u>
Operating expenses:	
Water treatment and distribution	673,192
Waste collection and treatment	435,849
Depreciation	334,601
	<u>1,443,642</u>
Operating income	<u>142,822</u>
Nonoperating revenue (expense):	
Interest income	-
Grants	-
Other nonoperating income	48,372
Interest expense	(52,620)
Total nonoperating revenue (expense)	<u>(4,249)</u>
Income before contributions and transfers	138,574
Operating transfers in (out)	-
	<u>-</u>
Change in Net Position	138,574
Total net position - July 1	<u>8,014,119</u>
Total net position - June 30	<u><u>\$ 8,152,693</u></u>

The accompanying notes are an integral part of the financial statements

Town of Denton, North Carolina
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2018

Cash flows from operating activities:	
Cash received from customers	\$ 1,574,174
Cash payment to suppliers of goods and services	(571,146)
Cash payment to employees and benefits	(540,536)
Net Cash Provided By Operating Activities	<u>462,492</u>
Cash flows from noncapital financial activities:	
Contributions toward debt payment	32,904
Net Cash Provided by Noncapital Financing Activities	<u>32,904</u>
Cash from capital and related financing activities:	
Principal paid on long-term debt	(374,231)
Proceeds from long-term debt	-
Interest paid	(52,620)
Purchase and construction of capital assets	(86,349)
Net Cash Used by Capital and Related Financing Activities	<u>(513,200)</u>
Cash flows from investing activities:	
Interest on investments	-
Net Cash Provided by Investing Activities	<u>-</u>
Net Increase (Decrease) In Cash	(17,804)
Cash - Beginning of Year, July 1	<u>751,773</u>
Cash - End of Year, June 30	<u><u>\$ 733,969</u></u>
Adjustments to Reconcile Net Operating Income	
to Net Cash Provided by Operating Activities:	
Net Operating Income	\$ 142,822
Depreciation	334,601
Increase (decrease) in pension deferred inflows (outflows)	9,507
Changes in Current Assets and Liabilities:	
(Increase) Decrease in accounts receivable	(12,366)
(Increase) Decrease in inventory	(5,558)
Increase (Decrease) in accounts payable	41
Increase (Decrease) in accrued vacation	(6,631)
Increase (Decrease) in customer deposits	76
Net Cash Provided By Operating Activities	<u><u>\$ 462,492</u></u>
Interest paid	<u><u>\$ 52,620</u></u>

The accompanying notes are an integral part of the financial statements

Town of Denton, North Carolina

NOTES TO FINANCIAL STATEMENTS
As of or for the Year Ended June 30, 2018

Description of the unit

The Town of Denton is located in Davidson County, which is in the Piedmont area of North Carolina. The Town has a population of approximately 1,612 and covers approximately two-thirds of one square mile. The Town provides water and sewer services to its residents.

I. Summary of Significant Accounting Policies

The accounting policies of the Town of Denton conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant accounting policies:

A. Reporting entity

The Town of Denton is a municipal corporation governed by an elected mayor and board. As required by generally accepted accounting principles, these financial statements present the Town and its component unit, a legally separate entity for which the Town is financially accountable. For the year ended June 30, 2018 the Town had no component units.

B. Basis of presentation

Government-wide Statements: The statement of net position and the statement of activities display the information about the primary government. These statements include the financial activities of the overall government. Eliminations have been made to minimize the double counting of internal activities. These statements distinguish between the *governmental* and *business-type activities* of the Town. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions. Business-type activities are financed in whole or part by fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for the different business-type activities of the Town and for each function of the Town's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reversed for the statement of activities. Program revenues include (a) fees and charges paid by the recipients of goods and services offered by the programs and (b) grants and contributions that are restricted to meeting the operational and capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the Town's funds. Separate statements for each fund category – *governmental* and *proprietary* – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as non-major funds.

Notes to the Financial Statements (continued)

B. Basis of presentation (continued)

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially the same values. Non-operating revenues, such as subsidies and investment earnings, result from non-exchange transactions or ancillary activities.

The Town reports the following major governmental funds:

General Fund: The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in other funds. The primary revenue sources are ad valorem taxes and state-shared revenues. The primary expenditures are for streets, safety and general government services.

The Town reports the following major enterprise funds:

Water and Sewer Fund: This fund is used to account for the Town's water and sewer operations.

C. Measurement Focus and Basis of Accounting

In accordance with North Carolina General Statutes, all funds of the Town are maintained during the year using the modified accrual basis of accounting.

Government-wide and Proprietary Fund Financial Statements: The government-wide and proprietary fund financial statements are reported using the economic resources 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 recorded at the time liabilities are incurred regardless of when the related cash flows take place. Non-exchange transactions, in which the Town gives (or receives) value without directly receiving (or giving) equal value in exchange, includes property taxes, grants, 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 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 Town enterprise fund are charges to customers for sales and services. The Town also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the water and 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.

Notes to the Financial Statements (continued)

C. Measurement Focus and Basis of Accounting (continued)

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 governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financial sources.

The Town considers all revenue available if they are collected within 90 days after year end, except for property taxes. Ad valorem taxes receivable are not accrued as 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. Also, 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 beer and wine tax, collected and held by the State at year-end on behalf of the Town are recognized as revenue. Sales taxes are considered a shared revenue for the Town of Denton because the tax is levied by Davidson County and then remitted to and distributed by the State. Most intergovernmental revenues and sales and services are not susceptible to accrual because generally they are not measurable until received in cash. All taxes, including those dedicated for specific purposes are reported as general revenues rather than program revenues. Under the terms of grant agreements, the Town funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Thus, when program expenses are incurred, there is both restricted and unrestricted net position available to finance the program. It is the Town's policy to first apply cost-reimbursement grant resources to such programs, followed by categorical block grants, and then general revenues.

D. Budgetary data

The Town's budgets are adopted as required by the North Carolina General Statutes. An annual budget is adopted for the General Fund and the Enterprise Funds. All annual appropriations lapse at the fiscal-year end. All budgets are prepared using the modified accrual basis of accounting. Expenditures may not legally exceed appropriations at the departmental level for all annually budgeted funds. The Town does not have a current policy which allows for departmental transfers without board approval. During the year, Board approved budget adjustments for various changes in revenues and expense which exceeded original projections.

Notes to the Financial Statements (continued)

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Fund Equity

1. Deposits and Investments

All deposits of the Town are made in board-designated official depositories and are secured as required by State law (G.S. 159-31). The Town may designate, as an official depository, any bank or savings association whose principal office is located in North Carolina. Also, the Town may establish time deposit accounts such as NOW and SuperNOW accounts, money market accounts, and certificates of deposit.

State law (G.S. 159-30(c)) authorizes the Town to invest in obligations of the United States or obligations fully guaranteed both as to principal and interest by the United States; obligations of the State of North Carolina; bonds and notes of any North Carolina local government or public authority; obligations of certain non-guaranteed federal agencies; certain high quality issues of commercial paper and bankers' acceptances; and the North Carolina Capital Management Trust (NCCMT). The Town's investments are reported at fair value. Non-participating interest earning contracts are accounted for at cost. The NCCMT-Government Portfolio, a SEC-registered (2a-7) external investment pool, is measured at amortized cost, which is the NCCMT's share price. The NCCMT- Term Portfolio's securities are valued at fair value. The Town does not have a formal investment or credit risk policy.

2. Cash and Cash Equivalents

The Town pools money from several funds to facilitate disbursements and investment and to maximize investment income. Therefore, all cash and investments are essentially demand deposits and are considered cash and cash equivalents. The Town considers all highly liquid investments with a maturity of three months or less when purchased to be cash and cash equivalents.

3. Restricted Assets

Customer deposits held by the Town before any services are supplied are restricted to the service for which the deposit was collected. Powell Bill funds are classified as restricted cash because it can be expended only for the purposes of maintaining, repairing, constructing, reconstructing for widening of local streets per G.S. 136-41.1 through 136-41.4

Town of Denton Restricted Cash

Governmental Activities			
General Fund	Streets	\$	1,922
	USDA		11,787
Total governmental activities			<u>13,709</u>
 Business-type Activities			
Water and Sewer Fund	Customer deposits		46,312
	USDA		22,858
Total Business-type Activities			<u>69,170</u>
Total Restricted Cash			<u><u>\$ 82,879</u></u>

Notes to the Financial Statements (continued)

4. Ad Valorem Taxes Receivable

In accordance with State law (G.S. 105-347 and G.S. 159-13(a)), the Town levies ad valorem taxes on July 1, the beginning of the fiscal year. The taxes are due on September 1; however, interest does not accrue until the following January 6. These taxes are based on the assessed values as of January 1, 2017. As allowed by State law, the Town has established a schedule of discounts that apply to taxes which are paid prior to the due date. In the Town's General Fund, ad valorem tax revenues are reported net of such discounts.

5. Allowances for Doubtful Accounts

All receivables that historically experience uncollectible accounts are shown net of an allowance for doubtful accounts. This account is estimated by analyzing the percentage of receivables that were written off in prior years.

6. Inventories

The inventories of the Town are valued at cost (first-in, first-out), which approximates market.

The inventories of the Town's enterprise funds consist of materials held for consumption. The costs of these inventories are recorded as an expense as the inventories are consumed.

7. Capital Assets

Capital assets are defined by the government as assets with an initial, individual cost of more than \$1,000 and an estimated useful life of more than two years. Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets are recorded at their estimated fair value at the date of donation. The Town has recorded general infrastructure consisting of roads and improvements on a prospective basis beginning July 1, 2003 as allowed by GASB Statement 34. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Life</u>
Automobiles and light trucks	5-10 years
Buildings	25
Road improvements	10
Furniture, office and other equipment	10

Property, plant, and equipment of the proprietary funds are depreciated over their useful lives on a straight-line basis as follows:

<u>Asset Class</u>	<u>Life</u>
Water system components	20-40
Sewer system components	20-40
Equipment	10

8. Deferred Outflows / Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *Deferred Outflows of Resources*, represents a consumption of net position that applies to a future period and so will not be recognized as an expense or expenditure until then. The Town has one item that meet this criterion, contributions made to the pension plan in the 2018 fiscal year. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *Deferred Inflows of Resources*, represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The Town has two items that meet the criterion for this category – property taxes receivable, and deferrals of pension expense that result from the implementation of GASB Statement 68.

9. Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statements of net position. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the straight-line method that approximates the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance cost are reported as deferred charges and amortized over the term of the related debt.

For governmental fund types, bond issuance costs are recognized during the current period. Bond proceeds are reported as other financing sources. Issuance costs, whether or not withheld from the actual net proceeds received, are reported as debt service expenditures.

10. Compensated Absences

The vacation policy of the Town provides for the accumulation of up to thirty days earned vacation leave with such leave being fully vested when earned. For the Town's government-wide funds, an expense and liability for compensated absences and the salary-related payments are recorded as the leave is earned.

The Town's sick leave policy provides for an unlimited accumulation of earned sick leave. Sick leave does not vest, but any unused sick leave accumulated at the time of retirement may be used in the determination of length of service for retirement benefit purposes. Since the Town does not have any obligation for the accumulation of sick leave until it is actually taken, no accrual for sick leave has been made.

11. Net Position / Fund Balances

Net Position

Net position in government-wide and proprietary fund financial statements are classified as net investment in capital assets; restricted; and unrestricted. Restricted net position represent constraints on resources that are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through state statute.

11. Net Position / Fund Balances (continued)

Fund Balances

In the governmental fund financial statements, fund balance is composed of five classifications designed to disclose the hierarchy of constraints placed on how fund balance can be spent.

The governmental fund types classify fund balances as follows:

Nonspendable Fund Balance – This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted Fund Balance – This classification includes amounts that are restricted to specific purposes externally imposed by creditors or imposed by law.

Restricted for Stabilization by State statute - portion of fund balance that is restricted by State Statute [G.S. 159-8(a)].

Restricted for Streets - Powell Bill portion of fund balance that is restricted by revenue source for street construction and maintenance expenditures. This amount represents the balance of the total unexpended Powell Bill funds.

Restricted by USDA – reserve required to be set aside for future debt service payments to USDA.

Committed Fund Balance – portion of fund balance that can only be used for specific purposes imposed by majority vote by quorum of Town of Denton's governing body (highest level of decision-making authority). The governing body can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Assigned fund balance – portion of fund balance that the Town of Denton intends to use for specific purposes.

Unassigned fund balance – the portion of fund balance that has not been restricted, committed, or assigned to specific purposes or other funds.

The Town of Denton has a revenue spending policy that provides guidance for programs with multiple revenue sources. The Finance Officer will use resources in the following hierarchy: bond proceeds, federal funds, State funds, local non-Town funds, Town funds. For purposes of fund balance classification expenditures are to be spent from restricted fund balance first, followed in-order by committed fund balance, assigned fund balance and lastly unassigned fund balance. The Finance Officer has the authority to deviate from this policy if it is in the best interest of the Town.

Notes to the Financial Statements (continued)

12. Pensions

For purposes of measuring the net pension asset, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Local Governmental Employees' Retirement System (LGERS) and additions to/deductions from LGERS' fiduciary net position have been determined on the same basis as they are reported by LGERS. For this purpose, plan member contributions are recognized in the period in which the contributions are due. The Town's employer contributions are recognized when due and the Town has a legal requirement to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of LGERS. Investments are reported at fair value.

II. Stewardship, Compliance, and Accountability

A. Significant Violations of Finance-Related Legal and Contractual Provisions

1. Noncompliance with North Carolina General Statutes None

2. Contractual Violations None

B. Deficit in Fund Balance or Net Position of Individual Funds None

C. Excess of Expenditures over Appropriations None

III. Detail Notes on All Funds and Account Groups:

A. Assets:

1. Deposits

All the deposits of the Town are either insured or collateralized by using one of two methods. Under the Dedicated Method, all deposits that exceed the federal depository insurance coverage level are collateralized with securities held by the Town's agents in these units' names. Under the Pooling Method, which is a collateral pool, all uninsured deposits are collateralized with securities held by the State Treasurer's agent in the name of the State Treasurer. Since the State Treasurer is acting in a fiduciary capacity for the Town, these deposits are considered to be held by the Town's agents in their names. The amount of the pledged collateral is based on an approval averaging method for non-interest bearing deposits and the actual current balance for interest-bearing deposits. Depositories using the Pooling Method report to the State Treasurer the adequacy of their pooled collateral covering uninsured deposits. The State Treasurer does not confirm this information with the Town or the escrow agent. Because of the inability to measure the exact amounts of collateral pledged for the Town under the Pooling Method, the potential exists to undercollateralization, and this risk may increase in periods of high cash flows. However, the State Treasurer of North Carolina enforces strict standards of financial stability for each depository that collateralizes public deposits under the Pooling Method. The Town has no policy regarding custodial credit risks for deposits, but relies on the State Treasurer to enforce standards of minimum capitalization for all pooling method financial institutions and to monitor them for compliance. The Town complies with the provisions of G.S. 159-31 when designating official depositories and verifying that deposits are properly secured.

Notes to the Financial Statements (continued)

1. Deposits (continued)

At June 30, 2018, the Town's deposits had a carrying amount of \$1,787,463 and a bank balance of \$2,085,184. The bank balances of the Town were covered by \$280,000 of federal depository insurance. The remaining balance of deposits is collateralized under the Pooling Method as enumerated above. The Town had \$587 in change funds at June 30, 2018.

2. Investments

At June 30, 2018, the Town held no investments. The Town has no policy regarding credit risk.

3. Receivable - Allowances for Doubtful Accounts

The amounts presented in the Balance Sheet and the Statement of Net Position for the year ended June 30, 2018 is net of the following allowances for doubtful accounts:

<u>Enterprise Fund</u>	<u>June 30, 2018</u>
Accounts receivable	\$4,170

4. Capital assets

Capital asset activity for the Primary Government for the year ended June 30, 2018, was as follows:

	<u>Beginning Balances</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balances</u>
Governmental activities:				
Capital assets being depreciated:				
Road improvements	\$ 786,390	\$ 144,145	\$ -	\$ 930,535
Buildings	1,334,321	163,658	-	1,497,979
Vehicles	1,062,183	58,133	-	1,120,316
Equipment	1,047,205	40,910	-	1,088,115
Total capital assets being depreciated:	<u>4,230,099</u>	<u>406,846</u>	<u>-</u>	<u>4,636,945</u>
Less, accumulated depreciation for:				
Road improvements	508,392	64,421		572,813
Buildings	656,331	61,418		717,749
Vehicles	918,078	32,240		950,318
Equipment	813,299	49,414	-	862,713
Total accumulated depreciation	<u>2,896,100</u>	<u>207,493</u>	<u>-</u>	<u>3,103,593</u>
Governmental activity capital assets, net	<u>\$ 1,333,999</u>	<u>\$ 199,353</u>	<u>\$ -</u>	<u>\$ 1,533,352</u>

Depreciation expense was charged to functions of the primary government as follows:

General government	\$41,551
Public safety	68,417
Transportation	<u>97,525</u>
	\$207,493

Notes to the Financial Statements (continued)

4. Capital assets (continued)

Capital asset activity for the Water and Sewer Fund for the year ended June 30, 2018:

	Beginning Balances	Increases	Decreases	Ending Balances
Business-type activities:				
<i>Water and sewer fund:</i>				
Capital assets not being depreciated				
Construction in progress	\$ -	\$ -	\$ -	\$ -
Land	174,616	-	-	174,616
Total not being depreciated	174,616	-	-	174,616
Capital assets being depreciated:				
Equipment	1,192,246	27,273	-	1,219,519
Other	16,249	-	-	16,249
Water plant and lines	8,355,399	4,730	-	8,360,129
Sewer plant and lines	8,706,430	54,346	-	8,760,776
Total capital assets being depreciated:	18,270,324	86,349	-	18,356,673
Less, accumulated depreciation for:				
Equipment	956,406	52,339	-	1,008,745
Other	16,249	-	-	16,249
Water plant and lines	3,069,686	171,088	-	3,240,774
Sewer plant and lines	3,387,580	111,174	-	3,498,754
Total accumulated depreciation	7,429,921	334,601	-	7,764,522
 Business-type activity capital assets, net	 \$ 11,015,019	 \$ (248,252)	 \$ -	 \$ 10,766,767

B. Liabilities:

1. Pension Plan Obligations:

a. Local Governmental Employees' Retirement System

Plan Description. The Town of Denton is a participating employer in the statewide Local Governmental Employee's Retirement System (LGERS), a cost-sharing multiple employer defined benefit pension plan administered by the State of North Carolina. LGERS membership is comprised of general employees and local law enforcement officers (LEOs) of participating local governmental entities. LGERS provides retirement and disability benefits to plan members and beneficiaries. Article 3 of GS Chapter 128 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. Management of the plan is vested in the LGERS Board of Trustees, which consists of 13 members – nine appointed by the Governor, one appointed by the State Senate, one appointed by the State House of Representatives, and the State Treasurer and State Superintendent, who serve as ex-officio members. The Local Governmental Employees' Retirement System is included in the Comprehensive Annual Financial Report (CAFR) for the State of North Carolina. The State's CAFR includes financial statements and required supplemental information for LGERS. The report may be obtained by writing to the Office of the State Controller, 1410 Mail Service Center, Raleigh, NC 27699-1410, by calling 919-981-5454, or at www.osc.nc.gov.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

a. Local Governmental Employees' Retirement System (continued)

Benefits Provided. LGERS provides retirement and survivor benefits. Retirement benefits are determined as 1.85% of the member's average final compensation times the member's years of creditable service. A member's average final compensation is calculated as the average of a member's four highest consecutive years of compensation. Plan members are eligible to retire with full retirement benefits at age 65 with five years of creditable service, at age 60 with 25 years of creditable service, or at any age with 30 years of creditable service. Plan members are eligible to retire with partial retirement benefits at age 50 with 20 years of creditable service or at age 60 with five years of creditable service (age 55 for firefighters). Survivor benefits are available to eligible beneficiaries of members who die while in active service or within 180 days of their last day of service and who have either completed 20 years of creditable service regardless of age (15 years of creditable service for firefighters and rescue squad members who are killed in the line of duty) or have completed five years of service and have reached age 60. Eligible beneficiaries may elect to receive a monthly Survivor's Alternate Benefit for life or a return of the member's contributions. The plan does not provide for automatic post-retirement benefit increases. Increases are contingent upon actuarial gains of the plan.

LGERS plan members who are LEOs are eligible to retire with full retirement benefits at age 55 with five years of creditable service as an officer, or at any age with 30 years of creditable service. LEO plan members are eligible to retire with partial retirement benefits at age 50 with 15 years of creditable service as an officer. Survivor benefits are available to eligible beneficiaries of LEO members who die while in active service or within 180 days of their last day of service and who also have either completed 20 years of creditable service regardless of age, or have completed 15 years of service as a LEO and have reached age 50, or have completed five years of creditable service as a LEO and have reached age 55, or have completed 15 years of creditable service as a LEO if killed in the line of duty. Eligible beneficiaries may elect to receive a monthly Survivor's Alternate Benefit for life or a return of the member's contributions.

Contributions. Contribution provisions are established by General Statute 128-30 and may be amended only by the North Carolina General Assembly. Town employees are required to contribute 6% of their compensation. Employer contributions are actuarially determined and set annually by the LGERS Board of Trustees. The Town's contractually required contribution rate for the year ended June 30, 2018, was 7.15% of compensation for law enforcement officers and 6.67% for general employees and firefighters, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year. Contributions to the pension plan from the Town were \$39,806 for the year ended June 30, 2018.

Refunds of Contributions – Town employees who have terminated service as a contributing member of LGERS, may file an application for a refund of their contributions. By state law, refunds to members with at least five years of service include 4% interest. State law requires a 60 day waiting period after service termination before the refund may be paid. The acceptance of a refund payment cancels the individual's right to employer contributions or any other benefit provided by LGERS.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

a. Local Governmental Employees' Retirement System (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2018, the Town reported a liability of \$113,663 for their proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016. The total pension liability was then rolled forward to the measurement date of June 30, 2017 utilizing update procedures incorporating the actuarial assumptions. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of future payroll covered by the pension plan, relative to the projected future payroll covered by the pension plan of all participating LGERS employers, actuarially determined. At June 30, 2017, the Town's proportion was 0.00744%, which was an increase of 0.00115% from its proportion measured as of June 30, 2016.

For the year ended June 30, 2018, the Town recognized pension expense (credit) of \$43,587. At June 30, 2018, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 6,548	\$ 3,217
Changes of assumptions	16,233	
Net difference between projected and actual earnings on pension plan investments	27,597	-
Changes in proportion and differences between Town contributions and proportionate share of contributions	13,244	7,831
Town contributions subsequent to the measurement date	23,201	-
Total	<u>\$ 86,823</u>	<u>\$ 11,047</u>

\$23,201 reported as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date will be recognized as a decrease in the net pension liability in the year ended June 30, 2018. Other amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:

2018	\$ 3,186
2019	35,390
2020	19,156
2021	(5,159)
2022	-
thereafter	-
	<u>\$ 52,573</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

a. Local Governmental Employees' Retirement System (continued)

Actuarial Assumptions. The total pension liability in the December 31, 2016 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.0 percent
Salary increases	3.50 to 8.10 percent, including inflation and productivity factor
Investment rate of return	7.20 percent, net of pension plan investment expense, including inflation

The plan currently uses mortality tables that vary by age, gender, employee group (i.e. general, law enforcement officer) and health status (i.e. disabled and healthy). The current mortality rates are based on published tables and based on studies that cover significant portions of the U.S. population. The healthy mortality rates also contain a provision to reflect future mortality improvements.

The actuarial assumptions used in the December 31, 2016 valuation were based on the results of an actuarial experience study for the period January 1, 2010 through December 31, 2014.

Future ad hoc COLA amounts are not considered to be substantively automatic and are therefore not included in the measurement.

The projected long-term investment returns and inflation assumptions are developed through review of current and historical capital markets data, sell-side investment research, consultant whitepapers, and historical performance of investment strategies. Fixed income return projections reflect current yields across the U.S. Treasury yield curve and market expectations of forward yields projected and interpolated for multiple tenors and over multiple year horizons. Global public equity return projections are established through analysis of the equity risk premium and the fixed income return projections. Other asset categories and strategies' return projections reflect the foregoing and historical data analysis. These projections are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class as of June 30, 2017 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Fixed Income	29.0%	1.4%
Global Equity	42.0%	5.3%
Real Estate	8.0%	4.3%
Alternatives	8.0%	8.9%
Credit	7.0%	6.0%
Inflation Protection	6.0%	4.0%
Total	100%	

NOTES TO THE FINANCIAL STATEMENTS (Continued)

a. Local Governmental Employees' Retirement System (continued)

The information above is based on 30 year expectations developed with the consulting actuary for the 2017 asset, liability, and investment policy study for the North Carolina Retirement Systems, including LGERS. The long-term nominal rates of return underlying the real rates of return are arithmetic annualized figures. The real rates of return are calculated from nominal rates by multiplicatively subtracting a long-term inflation assumption of 3.00%. All rates of return and inflation are annualized.

Discount rate. The discount rate used to measure the total pension liability was 7.20%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Town's proportionate share of the net pension asset to changes in the discount rate. The following presents the Town's proportionate share of the net pension asset calculated using the discount rate of 7.20 percent, as well as what the Town's proportionate share of the net pension asset or net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.20 percent) or one percentage point higher (8.20 percent) than the current rate:

	1% Decrease (6.20%)	Discount Rate (7.20%)	1% Increase (8.20%)
Town's proportionate share of the net pension liability (asset)	\$ 341,218	\$ 113,663	\$ (75,274)

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in the separately issued Comprehensive Annual Financial Report (CAFR) for the State of North Carolina.

b. Law Enforcement Officers Special Separation Allowance

1. Plan Description.

The Town of Denton administers a public employee retirement system (the Separation Allowance), a single-employer defined benefit pension plan that provides retirement benefits to the Town's qualified sworn law enforcement officers under the age of 62 who have completed at least 30 years of creditable service or have attained 55 years of age and have completed five or more years of creditable service. The Separation Allowance is equal to 0.85 percent of the annual equivalent of the base rate of compensation most recently applicable to the officer for each year of creditable service. The retirement benefits are not subject to any increases in salary or retirement allowances that may be authorized by the General Assembly. Article 12D of G.S. Chapter 143 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

b. Law Enforcement Officers Special Separation Allowance (Continued)

All full-time Town law enforcement officers are covered by the Separation Allowance. At December 31, 2017, the Separation Allowance's membership consisted of:

Retirees receiving benefits	0
Terminated plan members entitled to but not yet receiving benefits	1
Active plan members	6
Total	<u>7</u>

2. Summary of Significant Accounting Policies

Basis of Accounting. The Town has chosen to fund the Separation Allowance on a pay as you go basis. Pension expenditures are made from the General Fund, which is maintained on the modified accrual basis of accounting. Benefits are recognized when due and payable in accordance with the terms of the plan.

The Separation Allowance has no assets accumulated in a trust that meets the criteria which are outlined in GASB Statement 73.

3. Actuarial Assumptions

The entry age actuarial cost method was used in the December 31, 2016 valuation. The total pension liability in the December 31, 2016 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5 percent
Salary increases	3.50 to 7.35 percent, including inflation and productivity factor
Discount rate	3.16 percent

The discount rate is based on the yield of the S&P Municipal Bond 20 Year High Grade Rate Index as of December 31, 2017.

Mortality rates are based on the RP-2000 Mortality tables with adjustments for mortality improvements based on Scale AA.

4. Contributions.

The Town is required by Article 12D of G.S. Chapter 143 to provide these retirement benefits and has chosen to fund the amounts necessary to cover the benefits earned on a pay as you go basis through appropriations made in the General Fund operating budget. There were no contributions made by employees. The Town's obligation to contribute to this plan is established and may be amended by the North Carolina General Assembly. Administration costs of the Separation Allowance are financed through investment earnings. The Town paid \$-0- as benefits came due for the reporting period.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

b. Law Enforcement Officers Special Separation Allowance (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2018, the Town reported a total pension liability of \$25,543. The total pension liability was measured as of December 31, 2017 based on a December 31, 2016 actuarial valuation. The total pension liability was then rolled forward to the measurement date of December 31, 2017 utilizing update procedures incorporating the actuarial assumptions. For the year ended June 30, 2018, the Town recognized pension expense of \$10,879.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 8,710	\$ -
Changes of assumptions	5,435	900
Town benefit payments and plan administrative expense made subsequent to the measurement date	-	-
Total	\$ 14,145	\$ 900

\$0 reported as deferred outflows of resources related to pensions resulting from benefit payments made and administrative expenses incurred subsequent to the measurement date will be recognized as a decrease of the total pension liability in the year ended June 30, 2018. Other amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	Deferred Outflow of Resources	Deferred Inflow of Resources	Amount recognized in Pension Expense as an Increase or (decrease) to Pension Expense
2019	\$ 3,962	\$ 313	\$ 3,649
2020	3,962	313	3,649
2021	3,962	274	3,688
2022	2,259	-	2,250
2023	-	-	-
Thereafter	-	-	-

\$0 paid as benefits came due and \$0 of administrative expenses subsequent to the measurement date are reported as deferred outflows of resources.

Sensitivity of the Town's total pension liability to changes in the discount rate. The following presents the Town's total pension liability calculated using the discount rate of 3.16 percent, as well as what the Town's total pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.16 percent) or 1-percentage-point higher (4.16 percent) than the current rate:

	1% Decrease (2.16%)	Discount Rate (3.16%)	1% Increase (4.16%)
Total pension liability	\$ 27,512	\$ 25,543	\$ 23,716

NOTES TO THE FINANCIAL STATEMENTS (Continued)

b. Law Enforcement Officers Special Separation Allowance (Continued)

**Schedule of Changes in Total Pension Liability
Law Enforcement Officers' Special Separation Allowance**

	2018	2017
Beginning balance	\$ 3,163	\$ 2,182
Service Cost	4,789	3,241
Interest on the total pension liability	2,441	2,223
Changes of benefit terms	-	-
Differences between expected and actual experience in the measurement of the total pension liability	11,150	-
Changes of assumptions or other inputs	6,957	(1,526)
Benefit payments	(2,957)	(2,957)
Other changes	-	-
Ending balance of the total pension liability	<u>\$ 25,543</u>	<u>\$ 3,163</u>

The plan currently uses mortality tables that vary by age, and health status (i.e. disabled and healthy). The current mortality rates are based on published tables and based on studies that cover significant portions of the U.S. population. The healthy mortality rates also contain a provision to reflect future mortality improvements.

The actuarial assumptions used in the December 31, 2017 valuation were based on the results of an actuarial experience study for the period January 1, 2010 through December 31, 2014.

Total Expense, Liabilities, and Deferred Outflows and Inflows of Resources of Related to Pensions

Following is information related to the proportionate share and pension expense for all pension plans:

	LGERS	LEOSSA	Total
Pension Expense	\$ 43,587	\$ 10,879	\$ 54,466
Pension Liability	113,663	25,543	139,206
Proportionate share of the net pension liability	0.00744%	n/a	
Deferred of Outflows of Resources			
Differences between expected and actual experience	6,548	8,710	15,258
Changes of assumptions	16,233	5,435	21,668
Net difference between projected and actual earnings on plan investments	27,597	-	27,597
Changes in proportion and differences between contributions and proportionate share of contributions	13,244	-	13,244
Benefit payments and administrative costs paid subsequent to the measurement date	23,201	-	23,201
Deferred of Inflows of Resources			
Differences between expected and actual experience	3,217	-	3,217
Changes of assumptions	-	900	900
Net difference between projected and actual earnings on plan investments	-	-	-
Changes in proportion and differences between contributions and proportionate share of contributions	7,831	-	7,831

NOTES TO THE FINANCIAL STATEMENTS (Continued)

c. Supplemental Retirement Income Plan for Law Enforcement Officers

Contributions. The Town is required by Article 12D of GS Chapter 143 to provide these retirement benefits and has chosen to fund the benefit payments on a pay as you go basis through appropriations made in the General Fund operating budget. The Town's obligation to contribute to this plan is established and may be amended by the North Carolina General Assembly. There were no contributions made by the employees.

The Town has not had an actuarial study performed on the amount of potential unfunded benefit. Based on current membership's years of service and prior history, management does not anticipate that any unfunded amount of this benefit would have a material effect on the financial statements as presented.

Plan description. The Town contributes to the Supplemental Retirement Income Plan (Plan), a defined contribution pension plan administered by the Department of State Treasurer and a Board of Trustees. The Plan provides retirement benefits to law enforcement officers employed by the Town. Article 5 of GS Chapter 135 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly.

Funding Policy. Article 12E of GS Chapter 143 requires the Town to contribute each month an amount equal to five percent of each officer's salary, and all amounts contributed are vested immediately. Also, the law enforcement officers may make voluntary contributions to the plan. The Town also provided this same benefit to other eligible employees beginning on July 1, 1998. Contributions for the year ended June 30, 2018 were \$18,034, which consisted of \$10,691 from the Town and \$7,343 from the employees.

d. Firefighter's and Rescue Squad Workers' Pension Fund

Plan description. The State of North Carolina contributes, on behalf of the Town of Denton, to the Firefighter's and Rescue Squad Workers' Pension Fund (Fund), a cost-sharing multiple-employer defined benefit pension plan with a special funding situation administered by the State of North Carolina. The Fund provides pension benefits for eligible fire and rescue squad workers that have elected to become members of the fund. Article 86 of GS Chapter 58 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. The Firefighter's and Rescue Workers' Pension Fund is included in the comprehensive Annual Financial Report (CAFR) for the State of North Carolina. The State's CAFR includes financial statements and required supplementary information of the fund. That report may be obtained by writing to the Office of the State Controller, 3512 Bush Street, Raleigh, North Carolina 27609, or by calling (919) 981-5454.

Funding Policy. Plan members are required to contribute \$10 per month to the fund. The State, a nonemployer contributor, funds the plan through appropriations. The Town does not contribute to the fund. Contribution requirements of plan members and the State of North Carolina are established and may be amended by the North Carolina General Assembly.

e. Other Employment Benefits

The Town has elected to provide death benefits to employees through the Death Benefit Plan for members of the Local Governmental Employees' Retirement System (Death Benefit Plan), a multiple-employer, State-administered, cost-sharing plan funded on a one-year term cost basis. The beneficiaries of those employees who die in active service after one year of contributing membership in the System, or who die within 180 days after retirement or termination of service and have at least one year of contributing membership service in the System at the time of death are eligible for death benefits. Lump sum death benefit payments to beneficiaries are equal to the employee's 12 highest months' salary in a row during the 24 months prior to the employee's death, but the benefit may not exceed \$50,000 or be less than \$25,000.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

e. Other Employment Benefits (continued)

Because all death benefit payments are made from the Death Benefit Plan and not by the Town, the Town does not determine the number of eligible participants. The Town has no liability beyond the payment of monthly contributions. The contributions to the Death Benefit Plan cannot be separated between the post-employment benefit amount and the other benefit amount. Contributions are determined as a percentage of monthly payroll based upon rates established annually by the State. Separate rates are set for employees not engaged in law enforcement and for law enforcement officers. The Town considers these contributions to be immaterial.

2. Deferred Outflows and Inflows of Resources

Deferred outflows of resources at year-end are comprised of the following:

Contributions to pension plan in current year	\$ 23,201
Other deferred pension outflows	<u>77,767</u>
	<u>\$100,968</u>

Deferred inflows of resources at year-end is comprised of the following:

	<u>Statement of Net Position</u>	<u>General Fund Balance Sheet</u>
Pension deferrals	\$ 11,947	\$ -0-
Property tax receivables	<u>-0-</u>	<u>103,790</u>
	<u>\$ 11,947</u>	<u>\$ 103,790</u>

3. Commitments

The Town has no active construction projects as of June 30, 2018.

4. Risk Management

The Town is exposed to various risks of loss related to torts; theft or damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Town carries commercial coverage for these risks. The Town obtains general liability and auto liability coverage of \$1million per occurrence, property coverage up to \$1million per building per occurrence, workers' compensation coverage up to the statutory limits, and employee health coverage up to a \$1 million lifetime limit. The Town is aggregate limit of \$1,000,000 for the aggregate losses in a single year.

The Town carries commercial coverage for other risks of loss. The Town currently does not have flood insurance coverage. The Town has no claims during this year or the prior two years.

In accordance with G.S. 159-29, the Town's employees that have access to \$100 or more at any given time of the Town's funds are performance bonded through a commercial surety bond. The finance officer is individually bonded for \$50,000. The remaining employees are bonded under a blanket bond of \$100,000.

5. Claims and Judgments

At June 30, 2018, the Town has not had any known claims asserted against it.

Notes to the Financial Statements (continued)

6. Long-Term Obligations:

a. Capital Leases

General Fund

There are currently no assets leased in the general fund.

Water and Sewer Fund

There are currently no assets leased in the water and sewer fund.

b. General Obligation Indebtedness

The debt secured to finance the construction of facilities utilized in the operations of the water and sewer system and which are being retired by its resources are reported as long-term debt in the Water and Sewer Fund. All general obligation bonds are collateralized by the full faith, credit, and taxing power of the Town. Principal and interest requirements are appropriated when due. There was no general obligation bond debt outstanding at June 30, 2018

Debts payable at June 30, 2018 are comprised of the following individual issues:

General Fund debt

Serviced by the General Fund:

Public Works Building – Loan through USDA interest at 4.55%, term of 40 years dated 5-17-07	\$ 197,226
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Water and sewer debt

Serviced by the Water and Sewer Fund:

Sanitary Sewer System and water tank – Loan through BB&T Governmental Financing, interest at 2.6%, term of 15 years	\$ 228,494
Sanitary Sewer System – Loan through NC Clean Water Revolving Loan Program, interest at 2.6%, term of 20 years	\$ 230,000
Water and Sewer System – Loan through BB&T Governmental Financing, interest at 4.84%, term of 15 years	\$ 215,346
Water and Sewer System – Loan through USDA Interest at 3.75%, term of 40 years	\$ 1,034,000
Water and Sewer System – Loan through DENR 0% interest, amortized for twenty years	\$ <u>1,698,939</u>
	<u>\$ 3,406,779</u>

At June 30, 2018, the Town had bonds authorized but unissued of \$0- and a legal debt margin of \$9,928,053.

Notes to the Financial Statements (continued)

b. General Obligation Indebtedness(continued)

Annual debt service requirements to maturity for the debt are as follows:

Year ending June 30	General Fund			Water and Sewer Fund		
	Principal	Interest	Total	Principal	Interest	Total
2019	\$ 3,638	\$ 8,149	\$ 11,787	\$ 368,397	\$ 38,182	\$ 406,579
2020	3,748	8,039	11,787	150,785	36,565	187,350
2021	3,904	7,883	11,787	146,518	35,115	181,633
2022	4,051	7,736	11,787	148,367	33,609	185,880
2023	4,230	7,557	11,787	149,215	32,081	185,200
Thereafter	177,655	105,037	282,692	2,443,497	583,831	3,027,328
	<u>\$ 197,226</u>	<u>\$ 144,401</u>	<u>\$ 341,627</u>	<u>\$ 3,406,779</u>	<u>\$ 759,383</u>	<u>\$ 4,173,971</u>

c. Changes in Long-Term Liabilities

	Balance June 30, 2017	Increases	Decreases	Balance June 30, 2018	Current Portion of Balance
Governmental activities:					
USDA loan	\$ 200,733	\$ -	\$ 3,507	\$ 197,226	\$ 3,638
Pension liability	70,291	-	10,364	59,927	-
LEO Separation	3,163	22,380	-	25,543	-
Accrued Vacation	2,734	13,926	-	16,660	-
	<u>\$ 276,921</u>	<u>\$ 36,306</u>	<u>\$ 13,871</u>	<u>\$ 299,356</u>	<u>\$ 3,638</u>
Business-type activities					
Sewer debt	\$ 1,979,493	\$ -	\$ 271,653	\$ 1,707,840	\$ 368,397
Water debt	1,801,517	-	102,578	1,698,939	-
Pension liability	63,204	-	9,468	53,736	-
Accrued Vacation	36,159	-	6,631	29,528	-
	<u>\$ 3,880,373</u>	<u>\$ -</u>	<u>\$ 390,330</u>	<u>\$ 3,490,043</u>	<u>\$ 368,397</u>

Compensated absences for governmental activities have typically been liquidated in the General Fund.

C. Interfund Receivables and Payables/ Transfers

The composition of interfund balances as of June 30, 2018 is as follows:

Due to/from other funds:			
To	General Fund		\$157,886
From	Water and Sewer Fund		\$157,886

The interfund balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Notes to the Financial Statements (continued)

D. On-Behalf of Payments for Fringe Benefits and Salaries

For the fiscal year ended June 30, 2018, the Town has recognized on-behalf of payments for pension contributions made by the State as a revenue and expenditure of \$14,100 for thirty-four volunteer firemen who perform firefighting duties for the Town's fire department. The volunteers elected to be members of the Firemen and Rescue Worker's Pension fund, a cost-sharing, multiple-employer public employee retirement system established and administered by the State of North Carolina. The plan is funded by a \$10 monthly contribution paid by each member, investment income, and State appropriation.

E. Net Investment in Capital Assets

	Governmental	Business-type
Capital Assets	\$ 1,533,352	\$ 10,766,767
less: long-term debt	197,226	3,406,779
add: unexpended debt proceeds	-	-
Net investment in capital assets	<u>\$ 1,336,126</u>	<u>\$ 7,359,988</u>

F. Fund Balance

The following schedule provides management and citizens with information on the portion of General fund balance that is available for appropriation:

<u>Total fund balance - General Fund</u>	<u>\$ 1,308,045</u>
Less:	
Stabilization by State Statute	275,180
USDA	11,787
Streets - Powell Bill	1,922
Remaining Fund Balance	<u>\$ 1,019,156</u>

The outstanding encumbrances are amounts needed to pay any commitments related to purchase orders and contracts that remain unperformed at year-end.

<u>Encumbrances</u>	<u>General Fund</u>	<u>Non-Major Funds</u>
	\$0	

IV. Related Parties

The Town is contractually obligated to provide Handy Sanitary District with up to 1,200,000 gallons of water per day. During the 17-18 year, this amounted to approximately 70% of the water produced by the Town's system.

V. Summary and Disclosure of Significant Contingencies

Federal and State Assisted Programs

From time to time the Town receives proceeds from Federal and State grants. Periodic audits of these grants are required and certain costs may be questioned as not being appropriate expenditures under the grant agreements. Such audits could result in the refund of grant moneys to the grantor agencies. Management believes that any required refunds will be immaterial. No provision has been made in the accompanying financial statements for the refund of grant moneys.

Notes to the Financial Statements (continued)

VI. Significant Effects of Subsequent Events

Subsequent events occurring after the statement of financial position date have been evaluated through November 15, 2018, which is the date the financial statements were available to be issued. There were no subsequent events that came to our attention after the audit that would have a significant effect on the Town.

Town of Denton, North Carolina
Town of Denton's Contributions
Required Supplementary Information
Last Five Fiscal Years

Local Government Employees' Retirement System

	2018	2017	2016	2015	2014
Contractually required contribution	\$ 47,672	\$ 49,020	\$ 41,358	\$ 39,657	\$ 43,281
Contributions in relation to the contractually required contribution	<u>\$ 47,672</u>	<u>\$ 49,020</u>	<u>\$ 41,358</u>	<u>\$ 39,657</u>	<u>\$ 43,281</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Denton's covered-employee payroll	\$ 684,239	\$ 556,781	\$ 602,122	\$ 524,283	\$ 556,393
Contributions as a percentage of covered-employee payroll	6.97%	8.80%	6.87%	7.56%	7.14%

Proportionate Share of Net Pension Liability (Asset)

	2017	2017	2016	2015	2014
Denton's proportion of the net pension liability (asset) (%)	0.00744%	0.00629%	0.00815%	0.00863%	0.01130%
Denton's proportion of the net pension liability (asset) (\$)	\$ 113,663	\$ 133,495	\$ 35,577	\$ (50,695)	\$ 132,795
Denton's covered-employee payroll	\$ 556,781	\$ 602,122	\$ 524,283	\$ 556,393	\$ 641,448
Denton's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	20.41%	22.17%	6.79%	(9.11%)	20.70%
Plan fiduciary net position as a percentage of the total pension liability**	94.18%	91.47%	98.09%	102.64%	94.35%

* The amounts presented for each fiscal year were determined as of the prior fiscal year ending June 30.

** This will be the same percentage for all participant employers in the LGERS plan.

Town of Denton, North Carolina
Law Enforcement Officers' Special Separation Allowance
Required Supplementary Information
June 30, 2018

Schedule of Changes in Total Pension Liability

	2018	2017
Beginning balance	\$ 3,163	\$ 2,182
Service Cost Interest on total pension liability	4,789	3,241
Interest	2,441	2,223
Differences between expected and actual experience in the measurement of the total pension liability	11,150	-
Changes of assumptions or other inputs	6,957	(1,526)
Benefit payments	(2,957)	(2,957)
Other changes	-	-
Ending balance of the total pension liability	<u>\$ 25,543</u>	<u>\$ 3,163</u>

The amounts presented for each fiscal year were determined as of the prior fiscal year ending December 31.

Schedule of Total Pension Liability as a Percentage of Covered Payroll

	2018	2017
Total pension liability	\$ 25,543	\$ 3,163
Covered payroll	210,235	179,425
Total pension liability as a percentage of covered payroll	12.15%	1.76%

Notes to the schedules:

The Town of Denton has no assets accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 73 to pay related benefits

Town of Denton, North Carolina
General Fund
Statement of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2018
(With Comparative Actual Amounts for the Year Ended June 30, 2017)

	Budget	Actual	Variance Favorable (Unfavorable)	Actual - Year Ended 2017
Revenues:				
Ad Valorem taxes (net of refunds):				
Current levies		\$ 714,065		\$ 709,134
Prior levies		22,942		33,385
Penalties and interest		5,115		6,556
	<u>\$ 746,000</u>	<u>742,122</u>	<u>\$ (3,878)</u>	<u>749,075</u>
Other taxes and licenses:				
Local option sales tax		368,364		355,341
Motor vehicle license		126		56
	<u>300,100</u>	<u>368,490</u>	<u>68,390</u>	<u>355,397</u>
Unrestricted intergovernmental revenues:				
Utilities franchise tax		99,602		99,844
Beer and wine tax		6,982		2,874
Tax refunds		2,517		3,680
	<u>94,000</u>	<u>109,101</u>	<u>15,101</u>	<u>106,399</u>
Restricted intergovernmental revenues:				
Powell Bill allocation		52,955		53,240
Police and fire grants		17,625		16,900
Other grants		937,036		274,708
On-behalf of payments - fire		14,100		11,036
Davidson County - fire protection		69,586		70,896
	<u>1,147,405</u>	<u>1,091,302</u>	<u>(56,103)</u>	<u>426,780</u>
Investment earnings	<u>150</u>	<u>246</u>	<u>96</u>	<u>336</u>
Other revenues:				
Rent received		4,540		3,561
Collection fees		-		6,096
Police department revenue		642		2,053
Donations		1,460		577
Fees collected		52,460		52,156
Miscellaneous revenues		34,949		32,592
Sale of assets		-		-
	<u>260,809</u>	<u>94,051</u>	<u>(166,759)</u>	<u>97,034</u>
Total Revenues	<u>2,548,464</u>	<u>2,405,312</u>	<u>(143,152)</u>	<u>1,735,021</u>
Other financing sources:				
Transfer from water and sewer fund	20,000	-	-	-
Appropriated fund balance	29,000	-	(29,000)	-
	<u>49,000</u>	<u>-</u>	<u>(29,000)</u>	<u>-</u>
Total revenues and other financing sources	<u>2,597,464</u>	<u>2,405,312</u>	<u>(192,152)</u>	<u>1,735,021</u>

Town of Denton, North Carolina
General Fund (continued)
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual - Year Ended 2017</u>
Expenditures:				
General government:				
Governing body	\$ 50,000	\$ 44,400	\$ 5,600	\$ 44,400
Administration:				
Salaries and employee benefits		70,040		77,828
Operating expenses		121,218		145,340
Parks and festivals		23,335		23,179
Professional services		26,460		19,821
Election costs		5,003		-
Contributions and grants		12,800		11,300
CMAQ pass through grant		937,036		274,708
Capital outlay		140,680		34,495
	<u>1,377,580</u>	<u>1,336,572</u>	<u>41,008</u>	<u>586,671</u>
Total general government	<u>1,427,580</u>	<u>1,380,972</u>	<u>46,608</u>	<u>631,071</u>
Public safety:				
Police:				
Salaries and employee benefits		340,995		299,805
Operating expenses		76,459		44,571
Capital outlay		6,778		9,907
Payment on capital lease		-		7,926
	<u>430,601</u>	<u>424,231</u>	<u>6,370</u>	<u>362,209</u>
Fire:				
Wages and benefits		56,041		53,420
On-behalf of payments - fire		14,100		11,036
Operating expenses		44,636		42,703
Capital outlay		62,948		34,500
	<u>179,640</u>	<u>177,724</u>	<u>1,916</u>	<u>141,659</u>
Total public safety	<u>610,241</u>	<u>601,955</u>	<u>8,286</u>	<u>503,869</u>
Transportation:				
Street department:				
Salaries and employee benefits		95,675		105,925
Operating expenses		99,512		70,822
Contracted services		96,920		89,310
Debt payment		11,787		11,787
Powell Bill - capital outlay		52,000		56,025
Street improvements - capital outlay		92,145		104,548
Capital outlay		32,075		49,446
Total transportation	<u>559,643</u>	<u>480,113</u>	<u>79,530</u>	<u>487,862</u>
Total expenditures	<u>2,597,464</u>	<u>2,463,041</u>	<u>134,423</u>	<u>1,622,802</u>
Revenues over expenditures	<u>-</u>	<u>(57,728)</u>	<u>(57,728)</u>	<u>112,218</u>
Other financing sources (uses)				
None	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues and other sources over expenditures and other uses	<u>\$ -</u>	<u>(57,728)</u>	<u>\$ (57,728)</u>	<u>112,218</u>
Fund Balance:				
Beginning of year, July 1		<u>1,365,773</u>		<u>1,253,555</u>
End of year, June 30		<u>\$ 1,308,045</u>		<u>\$ 1,365,773</u>

Town of Denton, North Carolina

General Capital Projects Fund

Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From inception and for the fiscal year ended June 30, 2018

	Project Authorization	Prior Year	Actual Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenues:					
Restricted intergovernmental					
OPE of America					
CDBG building reuse grant	\$ 200,000	\$ 200,000	\$ -	\$ 200,000	\$ -
Total revenues	200,000	200,000	-	200,000	-
Expenditures:					
OPE of America					
Building improvements	200,000	200,000	-	200,000	-
Total expenditures	200,000	200,000	-	200,000	-
Revenues over expenditures	-	-	-	-	-
Other financing sources:					
Operating fund	-	-	-	-	-
Total other financing sources	-	-	-	-	-
Revenues and other sources over (under) expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

Town of Denton, North Carolina
Water and Sewer Fund
Schedule of Revenue and Expenditures - Budget and Actual - (Non-GAAP)
For the Year Ended June 30, 2018
(With Comparative Actual Amounts for the Year Ended June 30, 2017)

	Budget	Actual	Variance Favorable (Unfavorable)	Actual - Year Ended 2017
Operating revenues:				
Water revenues		\$ 1,042,811		\$ 1,049,635
Sewer revenues		489,005		506,522
Other		54,649		81,999
	<u>\$ 1,533,200</u>	<u>1,586,465</u>	<u>\$ 53,265</u>	<u>1,638,155</u>
Nonoperating revenues:				
Interest earned		-		68
	<u>-</u>	<u>-</u>	<u>-</u>	<u>68</u>
Other financing sources:				
Debt contribution from Handy Sanitary		48,372		49,729
Grants		-		153,125
Appropriated retained earnings		-	-	-
	<u>288,572</u>	<u>48,372</u>	<u>(240,200)</u>	<u>202,854</u>
Total revenue and other financing sources	<u>\$ 1,821,772</u>	<u>\$ 1,634,836</u>	<u>\$ (186,936)</u>	<u>\$ 1,841,078</u>

Town of Denton, North Carolina
Water and Sewer Fund (continued)
Schedule of Revenues and Expenditures - Budget and Actual - (Non-GAAP)
For the Year Ended June 30, 2018
(With Comparative Actual Amounts for the Year Ended June 30, 2017)

	Budget	Actual	Variance Favorable (Unfavorable)	Actual - Year Ended 2017
Operating expenditures:				
Water system				
Administrative:				
Salaries		\$ 41,458		\$ 45,519
Professional fees		8,816		7,728
Telephone and postage		-		101
Travel and training		1,713		2,597
Other		16,163		24,412
		<u>68,151</u>		<u>80,357</u>
Operations:				
Salaries		208,384		198,528
Utilities		78,699		69,551
Maintenance -				
buildings and plant		13,890		12,301
Departmental supplies		101,300		75,599
Other		135,634		16,042
		<u>537,907</u>		<u>372,022</u>
Other:				
Payroll taxes		18,831		18,334
Insurance and retirement		48,302		53,085
		<u>67,133</u>		<u>71,419</u>
	<u>\$ 688,130</u>	<u>673,192</u>	<u>\$ 14,938</u>	<u>523,798</u>
Operating expenditures:				
Sewer system				
Administrative:				
Salaries		41,458		45,519
Professional fees		9,428		7,765
Employee training		-		-
Telephone and postage		1,713		2,597
Departmental supplies		564		930
Other		14,404		(65,562)
		<u>67,567</u>		<u>(8,753)</u>
Operations:				
Salaries		126,038		117,391
Utilities		35,039		41,939
Removal of sludge		26,208		19,292
Maintenance -				
buildings and plant		9,771		10,364
Departmental supplies		37,485		29,331
Other		71,925		136,641
		<u>306,466</u>		<u>354,959</u>

Town of Denton, North Carolina
Water and Sewer Fund (continued)
Schedule of Revenues and Expenditures - Budget and Actual - (Non-GAAP)
For the Year Ended June 30, 2018
(With Comparative Actual Amounts for the Year Ended June 30, 2017)

	Budget	Actual	Variance Favorable (Unfavorable)	Actual - Year Ended 2017
Other:				
Payroll taxes		\$ 12,597		\$ 12,324
Insurance and retirement		46,343		33,297
Other		-		-
		58,941		45,622
	\$ 442,200	432,973	\$ 9,227	391,827
Total operating expenditures	1,130,330	1,106,165	24,165	915,625
Other budgetary appropriations:				
Principal payment on bonds				
Water		96,743		99,459
Sewer		277,488		257,091
Interest on bonds and leases				
Water		-		-
Sewer		52,620		76,513
Capital outlay:				
Water lines		4,730		13,975
Sewer lines		17,361		146,830
Equipment				
Water		10,692		4,608
Sewer		36,985		38,412
Water plant		16,581		59,450
Sewer plant		-		-
	671,442	513,201	158,241	696,339
Other financing sources:				
Transfer from general fund		-	-	-
	20,000	-	(20,000)	-
Total expenditures and budgetary appropriations	\$ 1,821,772	\$ 1,619,366	\$ 202,406	\$ 1,611,964

Town of Denton, North Carolina
 Water and Sewer Fund (continued)
 Schedule of Revenue and Expenditures - Budget and Actual (Non-GAAP)
 For the Year Ended June 30, 2018
(With Comparative Actual Amounts for the Year Ended June 30, 2017)

	2018 Actual	2017 Actual
Reconciliation of modified accrual basis to full accrual basis:		
Total revenues and other financing sources	\$ 1,634,836	\$ 1,841,078
Total expenditures and budgetary appropriations	<u>1,619,366</u>	<u>1,611,964</u>
Excess of revenues over (under) expenditures	15,470	229,114
Budgetary appropriations	513,201	696,339
Pension (expense) credit	(9,507)	7,435
Decrease (increase) in accrued vacation	6,631	(12,398)
Depreciation	(334,601)	(343,505)
Interest on debt service	(52,620)	(76,513)
Net change in inventory (not included in capital outlay)	<u>-</u>	<u>-</u>
Change in net position	<u><u>\$ 138,574</u></u>	<u><u>\$ 500,472</u></u>

ENC 2 4

Town of Denton, North Carolina
Schedule of Changes in Ad Valorem Taxes Receivable
For the Year ended June 30, 2018

<u>Year of Levy</u>	<u>Balance July 1, 2017</u>	<u>Additions</u>	<u>Collections and Credits</u>	<u>Balance June 30, 2018</u>
2017-18	\$ -	\$ 752,267	\$ 721,725	\$ 30,542
2016-17	28,399		15,526	12,873
2015-16	14,239		3,653	10,586
2014-15	8,307		1,112	7,195
2013-14	7,312		1,065	6,247
2012-13	7,102		1,829	5,273
2011-12	10,271		4,742	5,529
2010-11	5,761		969	4,792
2009-10	5,602		98	5,504
2008-09	5,985		21	5,964
2007-08 and prior	38,836		29,551	9,285
	<u>\$ 131,814</u>	<u>\$ 752,267</u>	<u>\$ 780,291</u>	
Ad Valorem Taxes Receivable - Net				<u>\$ 103,790</u>
Reconcilement with Revenues:				
Tax - Ad Valorem				\$ 737,007
Other releases, credits and write-offs				<u>43,284</u>
Total collections and credits				<u>\$ 780,291</u>

Town of Denton, North Carolina
Analysis of Current Tax Levy
For the Year Ended June 30, 2018

	Property Valuation	Rate	Total Levy	Total Levy	
				Property excluding Registered Motor Vehicles	Registered Motor Vehicles
Tax Levy - Town Wide	\$ 121,237,000	0.60	\$ 727,422	\$ 665,442	\$ 61,980
Discoveries	4,140,833		24,845	24,845	-
Abatements and Releases	<u>(1,277,167)</u>		<u>(7,663)</u>	<u>(7,663)</u>	<u>-</u>
Total for Year	<u>\$ 124,100,667</u>		744,604	682,624	61,980
Less, Uncollected Tax at June 30, 2018			<u>30,842</u>	<u>30,842</u>	<u>-</u>
Current Year's Taxes Collected			<u>\$ 713,762</u>	<u>\$ 651,782</u>	<u>\$ 61,980</u>
Percent Current Year Collected			95.86%	95.48%	100.00%

Report On Internal Control Over Financial Reporting And On Compliance and Other Matters Based
On An Audit Of Financial Statements Performed In Accordance With *Government Auditing
Standards*

Independent Auditor's Report

To the Honorable Mayor and
Town Board
Town of Denton, North Carolina

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities and each major fund of the Town of Denton, North Carolina, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprises the Town of Denton's basic financial statements, and have issued our report thereon dated November 15, 2018

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Denton's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Denton's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider material weaknesses. However, material weaknesses may exist that have not been identified.

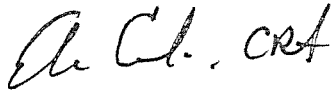
Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Denton's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in the accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Eddie Carrick, CPA

A handwritten signature in black ink, appearing to read "Eddie Carrick, CPA". The signature is written in a cursive, flowing style.

Lexington, North Carolina
November 15, 2018

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Honorable Mayor and Town Board
Town of Denton, North Carolina
Denton, North Carolina

Report on Compliance for Each Major Federal Program

We have audited Town of Denton, North Carolina's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Town of Denton, North Carolina's major federal programs for the year ended June 30, 2018. Town of Denton, North Carolina's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Town of Denton, North Carolina's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Town of Denton, North Carolina's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Town of Denton, North Carolina's compliance.

Opinion on Each Major Federal Program

In our opinion, Town of Denton, North Carolina complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2018.

Report on Internal Control Over Compliance

Management of Town of Denton, North Carolina is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Town of Denton, North Carolina's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Town of Denton, North Carolina's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in cursive script, appearing to read "Eddie Carrick".

Eddie Carrick, CPA, PC
Lexington, North Carolina
November 15, 2018

Town of Denton, North Carolina
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2018

Section I - Summary of Auditors' Results

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

* Material weakness(es) identified? _____ yes X no

* Significant Deficiency(s) identified that
are not considered to be material weaknesses? _____ yes X none reported

Noncompliance material to financial
statements noted _____ yes X no

Federal Awards

* Material weakness(es) identified? _____ yes X no

* Significant Deficiency(s) identified that
are not considered to be material weaknesses? _____ yes X none reported

Type of auditor's report issued on compliance for major Federal programs: unqualified

Any audit findings disclosed that are required to be
in accordance with 2 CFR 200.516(a)? _____ yes X no

Identification of major federal programs:

Program Name	CFDA #
US Department of Housing and Urban Development	
Pass through NC department of Commerce	
Community Development Block Grant - States	
<i>Community Development Block Grant - Building Reuse</i>	14.228

Dollar threshold to distinguish between Type A and Type B programs: \$ 750,000

Auditee qualified as low risk auditee? _____ yes X no

Town of Denton, North Carolina
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2018

Section II - Combined Financial Statement Findings

None

Town of Denton, North Carolina
Corrective Action Plan
For the Year Ended June 30, 2018

Section II - Combined Financial Statement Findings

None

Town of Denton, North Carolina
Schedule of Expenditures of Federal and State Awards
For the year ended June 30, 2018

<u>FEDERAL GRANTOR/PASS-THROUGH/PROGRAM TITLE</u>	<u>FEDERAL CFDA NUMBER</u>		<u>Federal</u>	<u>State</u>
			<u>EXPENDITURES</u>	
United States Department of Housing and Urban Development Pass through NC Department of Commerce Community Development Block Grant <i>Community Development Block Grant Building Reuse</i>	14.228	** \$	937,036	
 NORTH CAROLINA DEPARTMENT OF TRANSPORTATION Powell Bill			-	\$ 52,000
 Total expenditures of federal awards			<u>\$ 937,036</u>	<u>\$ 52,000</u>

** Major Program

Notes to the Schedule of Expenditures of Federal and State Financial Awards:

- 1 The accompanying schedule of expenditures of federal awards (the "schedule") includes the federal and state grant activity of the Town of Denton, North Carolina under programs of the federal government for the year ended December 31, 2017. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the Town of Denton, North Carolina, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Town of Denton, North Carolina.
- 2 Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Departmental Budget vs Actual

TOWN OF DENTON

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Page 1 Of 1

Period Ending 2/11/2019

Department: 520 FIRE									
Expenditures									
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent		
10-520-00 FIRE DEPT	0	0.00	0.00	0.00	0.00	0.00	0.00		
10-520-02 SALARIES	56,595	0.00	1,866.86	5,385.44	30,935.20	25,659.80	55%		
10-520-04 PROFESSIONAL SERVICES	1,000	0.00	0.00	0.00	230.75	769.25	23%		
10-520-05 FICA/MED	4,400	0.00	142.82	411.98	2,366.64	2,033.36	54%		
10-520-06 PENSION	2,100	0.00	0.00	0.00	0.00	2,100.00			
10-520-10 POSTAGE	100	0.00	0.00	0.00	0.00	100.00			
10-520-11 TELEPHONE	3,500	0.00	80.99	246.88	1,072.42	2,427.58	31%		
10-520-12 TRAINING & TRAVEL	500	0.00	0.00	0.00	0.00	500.00			
10-520-15 M&R BUILDING	5,000	0.00	0.00	0.00	197.50	4,802.50	4%		
10-520-16 M&R EQUIPMENT	5,000	0.00	0.00	5,834.89	6,269.89	(1,269.89)	125%		
10-520-31 AUTOMOTIVE SUPPLIES	15,000	0.00	345.81	1,475.07	13,614.28	1,385.72	91%		
10-520-32 OFFICE SUPPLIES	200	0.00	0.00	0.00	0.00	200.00			
10-520-33 DEPARTMENTAL SUPPLIES	9,000	0.00	993.38	3,894.54	8,503.67	496.33	94%		
10-520-36 UNIFORMS	1,500	0.00	0.00	108.84	228.54	1,271.46	15%		
10-520-53 DUES & SUBSCRIPTIONS	5,000	0.00	216.00	216.00	2,521.96	2,478.04	50%		
10-520-57 MISC EXPENSE	0	0.00	0.00	0.00	0.00	0.00			
10-520-58 FIRE CALLS	6,000	0.00	0.00	0.00	3,852.00	2,148.00	64%		
10-520-74 CAPITAL OUTLAY-EQUIPMENT	35,250	0.00	0.00	0.00	29,849.80	5,400.20	85%		
10-520-75 CAPITAL LEASE OBLIGATION	0	0.00	0.00	0.00	0.00	0.00			
Total Expenditures for Department	150,145	0.00	3,645.86	17,573.64	99,642.65	50,502.35	66%		

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 2019-2020

The Board of Directors of South Lexington Fire Department estimates the cost of operations for fiscal year 2019-2020 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Truck Maintenance	\$ 15,000	\$ 10,000	\$ 10,000	\$ 10,000
Truck Operations (Gas & Oil)	\$ 8,000	\$ 6,000	\$ 6,000	\$ 6,000
Equipment	\$ 25,000	\$ 20,000	\$ 20,000	\$ 20,000
Insurance	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000
Utilities	\$ 20,000	\$ 15,000	\$ 15,000	\$ 15,000
Miscellaneous	\$ 2,157	\$ 2,157	\$ 2,157	\$ 2,157
Officer Compensation	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Pension Fund	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Building Maintenance	\$ 2,500	\$ 1,500	\$ 1,500	\$ 1,500
Telephone	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Equipment Maintenance	\$ 3,500	\$ 2,500	\$ 2,500	\$ 2,500
Training	\$ 3,000	\$ 2,000	\$ 2,000	\$ 2,000
Legal Fees	\$ -	\$ -	\$ -	\$ -
Accounting Fees	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
Building Fund	\$ 87,000	\$ 87,000	\$ 87,000	\$ 87,000
Paid Personnel	\$ 20,000	\$ 45,000	\$ 45,000	\$ 45,000
Physicals	\$ -	\$ -	\$ -	\$ -
Future Truck Fund	\$ 30,000	\$ 25,000	\$ 25,000	\$ 25,000
TOTAL	\$ 256,657	\$ 256,657	\$ 256,657	\$ 256,657
Original or Amended Budget	\$ 256,657	\$ 256,657	\$ 256,657	\$ 256,657
YTD Revenues	\$ 265,706	\$ 255,815	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (9,049)	\$ 842	\$ 256,657	\$ 256,657
Current Year Tax Rate	\$ 0.11	\$ 0.11	\$ 0.11	\$ 0.11
Total Tax Valuation	\$ 235,141,182	\$ 235,258,753	\$ 237,611,340	\$ 237,611,340

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 2019-2020 is not to exceed \$0.11.

Respectfully Submitted,

Eddie Leonard
Board Chairman

Cari Perry
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 2019-2020

The Board of Directors of Southmont Volunteer Fire Department estimates the cost of operations for fiscal year 2019-2020 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Truck / Building Payment	\$ 138,240	\$ 126,240	\$ 100,824	\$ 100,824
Insurance	\$ 40,000	\$ 44,000	\$ 35,000	\$ 35,000
Training	\$ 6,800	\$ 5,200	\$ 5,200	\$ 5,200
Communications	\$ 3,400	\$ 13,250	\$ 103,250	\$ 103,250
Personnel Expenses	\$ 351,945	\$ 375,945	\$ 404,945	\$ 378,287
Apparatus Expenses	\$ 34,900	\$ 34,300	\$ 68,300	\$ 68,300
Long Range Fund	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ 107,850	\$ 88,600	\$ 96,825	\$ 96,825
Contract Staff	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800
TOTAL	\$ 684,935	\$ 689,335	\$ 816,144	\$ 789,486
Original or Amended Budget	\$ 684,935	\$ 689,335	\$ 816,144	\$ 789,486
YTD Revenues	\$ 699,429	\$ 694,255	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (14,494)	\$ (4,920)	\$ 816,144	\$ 789,486
Current Year Tax Rate	\$ 0.085	\$ 0.085	\$ 0.100	\$ 0.100
Total Tax Valuation	\$ 811,717,979	\$ 812,123,838	\$ 820,245,076	\$ 820,245,076

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 2019-2020 is not to exceed \$0.10.

Respectfully Submitted,

Perry Tyler
Board Chairman

Mary Hand
Secretary to Board

Sherry Falk
Treasurer to Board

From: [Randy Everhart](#)
To: [Casey R. Smith](#)
Subject: 2019-2020 Budget Documents
Date: Tuesday, March 5, 2019 7:46:30 PM
Attachments: [Annual BOD August 2018.pdf](#)
[Annual legal notice 2018.pdf](#)
[Southmont Fire Dept audited finls 6-30-18.pdf](#)
[Signed Budget 19-20.pdf](#)

CAUTION External email. Do not
click links or open attachments
unless verified.

Southmont Fire Department is requesting a increase in tax rate effective July 1, 2019. The increase from 0.085 to 0.10 was approved at the Annual board meeting in August 2018. The increase is requested to maintain operations and growth of the Southmont Fire Department. Southmont Fire Department has built second station, training center, added 24 hour paid staffing and purchased apparatus in past several years without increasing tax rate. The request will allow the department to purchase new viper radios, repairs to apparatus such as tire replacement to several apparatus and additional operations expenses. The additional funding in years following will allow Southmont Fire Department to add additional paid staffing, station repairs such as parking lot repairs and replacement of older apparatus to maintain our ISO rating as Class 3 Fire Department. Attached is the budget request and additional document requested for tax rate increase.

Contact me if you need any further documents or have any questions about request.

Thank you,
Randy Everhart, Chief
Southmont Fire Department

THE DISPATCH

The Dispatch
30 East 1st Avenue
PO BOX 908 (27293-0908)
Lexington, NC, 27293
Phone: (336) 249-3981
Fax: (336) 249-2944

*SOUTHMONT FIRE DEPT
N/A
PO BOX 769

SOUTHMONT, NC 27351

Account: 42006371
Phone: (336)798-1111
P.O. #: meeting
Ad Taken By: D012
Receipt printed: 08/09/2018
Receipt Number:

Order Number	Class Number	Start Run	End Run	Run Times	Lines	Description
J000627189	0002	08-09-18	08-23-18	14	16	PUBLIC NOTICE Annual Meeting of Southmont Fire Department will be held at Southmont Fire Department, 11030 NC Hwy 8, on August 23rd at 7:30pm. Any changes to by-laws will be reviewed at that time. Monthly board meetings are held on the fourth Thursday of

Payment Detail	Pay Date	Type	Card or Check #	Card	Exp	Amount
Current Payment						
Order Price						\$ 225.15
Total Payments					-	\$ 0.00
Balance					=	\$ 225.15

PUBLIC NOTICE

Annual Meeting of Southmont Fire Department will be held at Southmont Fire Department, 11030 NC Hwy 8, on August 23rd at 7:30pm. Any changes to fire tax or by-laws must be discussed and approved at this meeting. Monthly board meetings are held on the fourth Thursday of each month at 7:00pm except November and December.

August, 9, 11, 15, 17, 21,
22, 23, 2018

Southmont Fire Department Annual Board Meeting Minutes

August 23, 2018

Call to order

Perry Tyler called the meeting to order at 7:38 p.m. at the Southmont Fire Department.

Prayer by Billy Pearson

Approval of minutes from last meeting

Mary Hand read the August 24, 2017 Annual Meeting minutes. It was noted that the 2 fire fighters that are on the board, Jim Monroe will serve a 3 year term that started August 24, 2017 and Walter Owens term will end in 2019. All approved as read otherwise.

Treasurer Report

Given by Sherry Falk, Attachment provided

Chief's Report

Presented by Chief Everhart, attachment provided

Committee Reports

Long Range Planning

- Still waiting for approval for the Radio Grant that has been submitted.
- Specs and quotes are being gathered for a new out building to serve as storage and rehab area.
- New computers have been purchased for each station.
- 5 to 6 year plan in place to repair the parking lot.
- Gathering quotes and options to replace the Fire & Life Safety House.

Events

Halloween will be the next event that will be held.

Old Business

No old business to be discussed

New Business

Jim Monroe motioned to open discussion for a Southmont Fire tax increase. Mary Hand seconded the motion. Currently the Southmont fire tax is at 8.5 % and has been at this percentage for approximately 14 years. Gary Edwards motioned for a 1.5 % increase in the Southmont Fire

tax bringing it to 10 % for the next budget year. Walter Owens seconded the motion, all approved. This will be presented and requested to the Davidson County Commissioners.

Election of Board Members

President Perry Tyler announced that 4 positions were open for re-election. Walter Owens motioned to re-election Jim Beanblossom, Jack Journey and Gary Edwards for these positions. Billy Pearson seconded the motion, all approved. Mary Hand motioned to nominate Lorna Blackmer for the open seat on the board, Jenny Monroe seconded the motion, all approved. Jack Journey motioned to close nominations, all approved.

Adjournment

Perry Tyler adjourned the meeting at 8:22 p.m.

Minutes submitted by:

Minutes approved by:

SOUTHMONT FIRE DEPARTMENT, INC.

Southmont, North Carolina

AUDITED FINANCIAL STATEMENTS

For the Years Ended
June 30, 2018 and 2017

RICK ALLRED, CPA, PA

Certified Public Accountant

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Southmont Fire Department, Inc.
Southmont, North Carolina

I have audited the accompanying financial statements of Southmont Fire Department, Inc. (a nonprofit organization), which comprise of the statements of financial position as of June 30, 2018 and 2017, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Southmont Fire Department, Inc. as of June 30, 2018 and 2017, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Rick Allred, CPA, PA

February 20, 2019

SOUTHMONT FIRE DEPARTMENT, INC.

STATEMENTS OF FINANCIAL POSITION

June 30, 2018 and 2017

ASSETS	2018	2017
CURRENT ASSETS		
Cash	\$ 360,578	\$ 282,509
Cash - Memorial Fund	8,841	6,889
Accounts receivable - FEMA	-	13,761
Total Current Assets	<u>369,419</u>	<u>303,159</u>
FIXED ASSETS		
Equipment	767,862	761,863
Furniture and fixtures	22,212	22,212
Vehicles	2,032,827	1,987,598
Buildings	2,650,091	2,650,091
Land improvements	517,129	517,129
Land	265,162	265,162
Total Fixed Assets	<u>6,255,284</u>	<u>6,204,055</u>
Less: Accumulated depreciation	<u>(3,206,859)</u>	<u>(3,033,201)</u>
	<u>3,048,425</u>	<u>3,170,854</u>
 TOTAL ASSETS	 <u>\$ 3,417,844</u>	 <u>\$ 3,474,013</u>
 CURRENT LIABILITIES		
Current portion of long-term debt	\$ 757,237	\$ 79,321
Revolving lines of credit	-	2,400
Accrued liabilities payable	-	3,818
Total Current Liabilities	<u>757,237</u>	<u>85,539</u>
 LONG-TERM DEBT, less current portion	 <u>392,702</u>	 <u>1,149,679</u>
NET ASSETS		
Unrestricted	2,267,905	2,238,795
Temporarily restricted	-	-
	<u>2,267,905</u>	<u>2,238,795</u>
 TOTAL LIABILITIES AND NET ASSETS	 <u>\$ 3,417,844</u>	 <u>\$ 3,474,013</u>

SOUTHMONT FIRE DEPARTMENT, INC.

STATEMENTS OF ACTIVITIES

For the years ended June 30, 2018 and 2017

	2018			2017		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
SUPPORT AND REVENUE						
Davidson County	\$ 782,800	-	\$ 782,800	\$ 670,570	-	\$ 670,570
FEMA	-	-	-	13,761	-	13,761
Memorial Fund receipts	1,952	-	1,952	2,770	-	2,770
Interest income	83	-	83	313	-	313
TOTAL SUPPORT AND REVENUE	784,836	-	784,836	687,414	-	687,414
EXPENSES						
Insurance	28,468	-	28,468	44,736	-	44,736
Communications	389	-	389	2,201	-	2,201
Personnel	361,879	-	361,879	370,731	-	370,731
Apparatus	49,327	-	49,327	44,424	-	44,424
Operating	136,168	-	136,168	154,256	-	154,256
Training	4,036	-	4,036	4,928	-	4,928
Contract labor	1,800	-	1,800	1,650	-	1,650
Depreciation	173,658	-	173,658	219,703	-	219,703
TOTAL EXPENSES	755,725	-	755,725	842,629	-	842,629
INCREASE (DECREASE) IN NET ASSETS	29,110	-	29,110	(155,215)	-	(155,215)
NET ASSETS AT BEGINNING OF YEAR	2,238,795	-	2,238,795	2,394,010	-	2,394,010
NET ASSETS AT END OF YEAR	\$ 2,267,905	\$ -	\$ 2,267,905	\$ 2,238,795	\$ -	\$ 2,238,795

SOUTHMONT FIRE DEPARTMENT, INC.
STATEMENTS OF FUNCTIONAL EXPENSES - UNRESTRICTED
For the years ended June 30, 2018 and 2017

	2018	2017
<u>Insurance</u>		
Other insurances	\$ 28,468	\$ 44,736
	<u>28,468</u>	<u>44,736</u>
<u>Communications</u>		
Radios/pagers	22	1,981
Batteries	275	-
Repairs	92	220
	<u>389</u>	<u>2,201</u>
<u>Personnel</u>		
Gear	2,616	6,917
Uniforms	2,817	3,441
Awards	642	1,124
Personnel needs	3,169	1,032
Retirement / pension	7,226	(346)
Wages	259,120	267,918
Payroll taxes	22,166	22,023
Insurance	60,669	60,117
Equipment	-	178
Reimbursement per call	3,453	8,326
	<u>361,879</u>	<u>370,730</u>
<u>Apparatus</u>		
Repairs and maintenance	34,202	25,149
Mobile Air One	300	301
Fuel, oil, gas, etc.	11,765	10,348
SCBA, robe, small equipment	608	5,708
EMS supplies	2,452	2,918
	<u>49,327</u>	<u>44,424</u>
<u>Operating</u>		
Office supply	9,013	11,763
Cell / pagers	641	1,503
Electric	24,715	23,275
Kerosene / gas	9,957	6,450
Phones	8,696	7,901
Water	1,392	1,064
Professional fees	16,103	20,679
Dues	3,906	2,142
NC Fireman's Association	1,250	940
DC Fireman's Association	175	175
Meals and entertainment	4,738	5,052
Interest expense	35,770	46,546
Air compressor service	2,209	2,409
Cleaning supplies	1,306	2,090
Bank charges	1,013	475

SOUTHMONT FIRE DEPARTMENT, INC.
STATEMENTS OF FUNCTIONAL EXPENSES - UNRESTRICTED
For the years ended June 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<u>Operating (continued)</u>		
Repairs	\$ 14,309	\$ 20,817
Trash service	975	975
	<u>136,168</u>	<u>154,256</u>
<u>Training</u>		
Seminars	362	778
Fire prevention	2,545	2,836
Meals	1,129	1,110
Supplies	-	204
	<u>4,036</u>	<u>4,928</u>
<u>Contract Labor</u>		
Daytime personnel	1,800	1,650
	<u>1,800</u>	<u>1,650</u>
<u>Unbudgeted</u>		
Depreciation	173,658	219,703
	<u>173,658</u>	<u>219,703</u>
 TOTAL EXPENSES	 <u><u>\$ 755,725</u></u>	 <u><u>\$ 842,628</u></u>

SOUTHMONT FIRE DEPARTMENT, INC.

STATEMENTS OF CASH FLOWS

June 30, 2018 and 2017

	2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase (decrease) in net assets	\$ 29,110	\$ (145,400)
Adjustments to reconcile increase (decrease) in net assets to net cash provided by operating activities:		
Depreciation	173,658	209,888
(Increase) decrease accounts receivable	13,761	(13,761)
Increase (decrease) payroll liabilities payable	(6,218)	3,590
Net cash provided (used) by operating activities	<u>210,311</u>	<u>54,317</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of fixed assets	(51,229)	(159,080)
Net cash provided (used) by investing activities	<u>(51,229)</u>	<u>(159,080)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from debt	-	149,629
Payments on debt	(79,061)	(63,743)
Net cash provided (used) by financing activities	<u>(79,061)</u>	<u>85,886</u>
Net increase in cash	80,021	(18,877)
CASH AT BEGINNING OF YEAR	<u>289,398</u>	<u>308,275</u>
CASH AT END OF YEAR	<u><u>\$ 369,419</u></u>	<u><u>\$ 289,398</u></u>

SUPPLEMENTAL DISCLOSURES:

Noncash investing and financing transactions - none.

SOUTHMONT FIRE DEPARTMENT, INC.

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2018 and 2017

NOTE A - NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Southmont Fire Department, Inc. is a non-profit corporation providing fire protection and/or suppression of loss of life and property to all residents of the Southmont community and to assist other fire departments when called upon. The department is supported primarily through Davidson County, North Carolina, tax revenue allocations, donations and grants. Approximately 99% of the Department's support for the year ended June 30, 2018 came from allocations received from Davidson County.

Basis of Accounting and Presentation

The financial statements of Southmont Fire Department, Inc. have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities. Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Codification of Financial Accounting Standards ASC 958. Under ASC 958, the Department is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Use of Estimates

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.

Cash and Cash Equivalents

Cash and cash equivalents include all monies in banks and highly liquid investments with maturity dates of less than three months.

Property and Equipment

Property and equipment are recorded at cost. Depreciation is computed on estimated useful lives using straight-line method. The ranges of estimated useful lives used in computing depreciation are as follows:

Buildings	39 years
Vehicles	5-15 years
Furniture / equipment	3-7 years

Additions and betterments of \$500 or more are capitalized, while maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed currently.

Income Taxes

The Department is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. The Department may recognize the tax benefit from a tax position only if it is more likely than not that the tax position will be sustained on examination by taxing authorities based on the technical merits of the position. Examples of tax positions include tax-exempt status of the Department and various positions related to the potential sources of unrelated business taxable income (UBIT). The Department has analyzed its tax positions taken for filings with the

SOUTHMONT FIRE DEPARTMENT, INC.

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2018 and 2017

Internal Revenue Service and believes that its income tax filing positions will be sustained upon examination and does not anticipate any adjustments that would result in a material adverse effect on its financial condition, results of operations, or cash flows. Accordingly, the Department has not recorded any tax assets, liabilities, or related accruals for interest and penalties, for uncertain income tax positions at December 15, 2018.

NOTE B – CONCENTRATIONS OF CREDIT RISK ARISING FROM CASH DEPOSITS IN EXCESS OF INSURED LIMITS

The Department maintains cash balances at one financial institution. Accounts are insured by the Federal Deposit Insurance Corporation up to \$250,000. At June 30, 2018 and 2017, the Department had uninsured cash balances totaling \$134,818 and \$65,126, respectively.

NOTE C – LINES OF CREDIT

The Department has a \$10,000 revolving line of credit associated with its business checking payroll account. Bank advances on the credit line are payable on demand and carry an interest rate of 8% at June 30, 2018. The credit line is secured by substantially all assets of the Department. The balance at June 30, 2018 and 2017 was \$0 and \$2,400, respectively.

The Department has a \$10,000 revolving line of credit associated with its business checking account, of which \$10,000 was unused at June 30, 2018. Bank advances on the credit line are payable on demand and carry an interest rate of 8% at June 30, 2018. The credit line is secured by substantially all assets of the Department. The balance at of June 30, 2018 and 2017 was \$0.

NOTE D – LONG-TERM DEBT

The Department's obligation under long-term debt at June 30, 2018:

Note payable to Fidelity Bank, due in monthly payments of \$7,047 at an annual rate of 3.35%, secured by real property on Rockcrusher Road. After 58 monthly payments, the remaining debt balloons.	\$740,838
Less current portion	<u>(740,838)</u>
	<u>\$ 0</u>
 Note payable to Fidelity Bank, due in monthly payments of \$2,521 at an annual rate of 3.45%, secured by real property on NC Highway 8 South. After 60 monthly payments, the remaining debt balloons.	 \$409,101
Less current portion	<u>(16,399)</u>
	<u>\$392,702</u>

SOUTHMONT FIRE DEPARTMENT, INC.

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2018 and 2017

NOTE D – LONG-TERM DEBT (continued)

Future scheduled maturities of notes payable are as follows:

Years ended June 30:

2019	\$757,237
2020	16,973
2021	17,568
2022	358,161
Thereafter	<u>0</u>
	<u>\$1,149,939</u>

NOTE E – DEFINED CONTRIBUTION PLAN

The Department's firefighters can participate in the Firemen's and Rescue Squad Workers' Pension Fund. A firefighter can participate, as long as the he or she maintains active status. \$120 per year must be paid for a firefighter for 20 years. Once the firefighter reaches age 55, he or she will be eligible for benefits. A firefighter participating in the plan must contribute the first \$300, at which time the Department pays the firefighter's required contributions for the remaining period of the 20 years. Pension contributions paid by the Department for the years ended June 30, 2018 and 2017 amounted to \$200 and \$347, respectively.

NOTE F – SIMPLE IRA PLAN

The Department offers a retirement Simple IRA Plan for full-time firefighters. The plan is optional for firefighters to join. If an employee decides to participate, the Department will match a dollar for each dollar an employee invests in the IRA up to 3% of that employee's salary.

NOTE G – SUBSEQUENT EVENTS

Subsequent events were evaluated through February 20, 2019, which is the date the financial statements were available to be issued. No subsequent events were noted.

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 2019-2020

The Board of Directors of Hasty Fire Department estimates the cost of operations for fiscal year 2019-2020 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
New Building	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Salaries	\$ 179,228	\$ 221,357	\$ 221,357	\$ 221,357
Truck Payment	\$ 56,000	\$ 56,000	\$ 56,000	\$ 56,000
Truck Operations (Gas & Oil)	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
Equipment	\$ 39,565	\$ 34,508	\$ 34,508	\$ 34,508
Insurance	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Utilities	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000
Miscellaneous	\$ 7,807	\$ 2,000	\$ 2,000	\$ 2,000
Office Supplies	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Building Maintenance	\$ 1,500	\$ 9,000	\$ 9,000	\$ 9,000
Equipment Maintenance	\$ 9,000	\$ 18,000	\$ 18,000	\$ 18,000
Training & Dues	\$ 18,000	\$ 6,500	\$ 6,500	\$ 6,500
Gifts & Contributions	\$ 4,550	\$ 4,550	\$ 4,550	\$ 4,550
Squad Supplies	\$ 1,000	\$ 3,000	\$ 3,000	\$ 3,000
Pension Fund	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Legal & Professional	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Uniforms	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Employee Benefits & Insurance	\$ 4,000	\$ 57,600	\$ 57,600	\$ 57,600
Fire Prevention	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Turnout Gear	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Fire Fighter Physicals	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
TOTAL	\$ 414,650	\$ 506,515	\$ 506,515	\$ 506,515
Original or Amended Budget	\$ 414,650	\$ 506,515	\$ 506,515	\$ 506,515
YTD Revenues	\$ 426,821	\$ 526,142	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (12,171)	\$ (19,627)	\$ 506,515	\$ 506,515
Current Year Tax Rate	\$ 0.08	\$ 0.10	\$ 0.10	\$ 0.10
Total Tax Valuation	\$ 523,268,400	\$ 523,530,034	\$ 528,765,335	\$ 528,765,335

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 2019-2020 is not to exceed \$0.10.

Respectfully Submitted,

Randy Cecil
Board Chairman

Janice Bristow
Secretary to Board

Sandra Sink
Treasurer to Board

To: Davidson County Board of County Commissioners

From: Tyro Rural Fire Department
c/o Barry Shoaf
2332 Tyro Road
Lexington, North Carolina 27295

Re: Budget Request For Fiscal Year 2019-2020

The Board of Directors of Tyro Rural Fire Department estimates the cost of operations for fiscal year 2019-2020 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Truck Maintenance	\$ 27,000	\$ 27,000	\$ 20,000	\$ 20,000
Truck Payment	\$ -	\$ -	\$ -	\$ -
Truck Operations (Gas & Oil)	\$ 15,000	\$ 10,000	\$ 10,000	\$ 10,000
Insurance	\$ 37,500	\$ 37,500	\$ 37,500	\$ 37,500
Utilities-Electric	\$ 8,400	\$ 22,500	\$ 20,000	\$ 20,000
Miscellaneous	\$ 17,000	\$ 15,000	\$ 12,000	\$ 12,000
Supplies	\$ 14,000	\$ 10,000	\$ 10,000	\$ 10,000
Water	\$ 700	\$ -	\$ -	\$ -
Training & Materials	\$ 10,000	\$ 10,000	\$ 5,000	\$ 5,000
Telephone	\$ 2,000	\$ -	\$ -	\$ -
Gas (Heating or Natural)	\$ 12,000	\$ -	\$ -	\$ -
Equip., Equip. Maintenance	\$ 45,796	\$ 45,000	\$ 45,000	\$ 45,000
Bldg. Maintenance	\$ 39,400	\$ 40,000	\$ 40,000	\$ 40,000
Communication Replacement & Repairs	\$ 10,000	\$ 24,000	\$ 46,500	\$ 46,500
Pay Per Call	\$ 19,000	\$ 15,000	\$ 15,000	\$ 15,000
Paid Part-Time Position	\$ 74,000	\$ 79,000	\$ 79,000	\$ 79,000
TOTAL	\$ 331,796	\$ 335,000	\$ 340,000	\$ 340,000
Original or Amended Budget	\$ 331,796	\$ 335,000	\$ 340,000	\$ 340,000
YTD Revenues	\$ 339,548	\$ 333,502	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (7,752)	\$ 1,498	\$ 340,000	\$ 340,000
	=====	=====	=====	=====
Current Year Tax Rate	\$ 0.08	\$ 0.08	\$ 0.08	\$ 0.08
Total Tax Valuation	\$ 408,614,410	\$ 408,818,717	\$ 412,906,904	\$ 412,906,904

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 2019-2020 is not to exceed \$0.08.

Respectfully Submitted,

Tim Spivey
Board Chairman

Troy Chrisley
Secretary to Board

Jeff Chrisley
Treasurer to Board

To: Davidson County Board of County Commissioners

From: Wallburg Fire Department
P O Box 85
Wallburg, North Carolina 27373

Re: Budget Request For Fiscal Year 2019-2020

The Board of Directors of Wallburg Fire Department estimates the cost of operations for fiscal year 2019-2020 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Truck Maintenance	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Truck Fund	\$ -	\$ -	\$ 25,000	\$ 25,000
Equipment	\$ 35,000	\$ 45,000	\$ 45,000	\$ 45,000
Insurance	\$ 58,500	\$ 60,000	\$ 63,000	\$ 63,000
Utilities	\$ 19,000	\$ 23,000	\$ 23,000	\$ 23,000
Miscellaneous	\$ 1,500	\$ 1,500	\$ 3,000	\$ 3,000
Supplies	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Building Maintenance	\$ 10,000	\$ 10,000	\$ 40,000	\$ 40,000
Equipment Maintenance	\$ 8,500	\$ 9,000	\$ 9,000	\$ 9,000
Training	\$ 1,000	\$ 1,000	\$ 8,890	\$ 8,890
Certified Audit and Payroll Preparation	\$ 11,000	\$ 11,000	\$ 11,500	\$ 11,500
Building Payment	\$ 120,000	\$ 120,000	\$ 25,000	\$ 25,000
Medical Supplies	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Physicals	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Uniform Expenses	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Office Expenses	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Truck Payment	\$ 8,000	\$ 8,000	\$ 32,000	\$ 32,000
Extra Manpower	\$ -	\$ -	\$ 9,000	\$ 9,000
Salaries / Benefits	\$ 452,000	\$ 460,000	\$ 470,000	\$ 470,000
TOTAL	\$ 770,500	\$ 794,500	\$ 810,390	\$ 810,390
Original or Amended Budget	\$ 770,500	\$ 794,500	\$ 810,390	\$ 810,390
YTD Revenues	\$ 815,120	\$ 803,911	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (44,620)	\$ (9,411)	\$ 810,390	\$ 810,390
Current Year Tax Rate	\$ 0.10	\$ 0.10	\$ 0.10	\$ 0.10
Total Tax Valuation	\$ 764,192,765	\$ 764,574,861	\$ 772,220,610	\$ 772,220,610

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 2019-2020 is not to exceed \$0.10.

Respectfully Submitted,

Eric Stroud
Board Chairman

Kaylan Small
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 2019-2020

The Board of Directors of Welcome Fire Department estimates the cost of operations for fiscal year 2019-2020 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Banquets/Officers/Directors	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Repairs & Maintenance	\$ 42,000	\$ 40,000	\$ 42,000	\$ 42,000
Interest on Debt	\$ -	\$ -	\$ -	\$ -
Equipment	\$ 98,000	\$ 93,000	\$ 91,000	\$ 91,000
Debt Service - Building	\$ -	\$ -	\$ -	\$ -
Insurance	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Utilities & Fuel	\$ 27,500	\$ 25,000	\$ 25,000	\$ 25,000
Miscellaneous	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Supplies	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Training	\$ 3,000	\$ 2,000	\$ 2,000	\$ 2,000
PT Salaries / FICA	\$ 255,000	\$ 283,000	\$ 288,000	\$ 288,000
Fraternal Benefits	\$ 13,000	\$ 12,000	\$ 12,000	\$ 12,000
Administrative Asst.	\$ -	\$ -	\$ -	\$ -
Truck Debt Service	\$ 16,141	\$ -	\$ -	\$ -
Debt Service - Building	\$ 59,044	\$ 59,044	\$ 59,044	\$ 59,044
TOTAL	\$ 571,685	\$ 572,044	\$ 577,044	\$ 577,044
Original or Amended Budget	\$ 571,685	\$ 572,044	\$ 577,044	\$ 577,044
YTD Revenues	\$ 595,894	\$ 584,608	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (24,209)	\$ (12,564)	\$ 577,044	\$ 577,044
Current Year Tax Rate	\$ 0.11	\$ 0.11	\$ 0.11	\$ 0.11
Total Tax Valuation	\$ 519,957,433	\$ 520,217,412	\$ 525,419,586	\$ 525,419,586

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 2019-2020 is not to exceed \$0.11.

Respectfully Submitted,

Albert Bridges
Board Chairman

Teresa Grubb
Secretary to Board

Teresa Grubb
Treasurer to Board

To: Davidson County Board of County Commissioners

From: West Lexington Volunteer Fire Department
P.O. Box 1654
Lexington, North Carolina 27293

Re: Budget Request For Fiscal Year 2019-2020

The Board of Directors of West Lexington Volunteer Fire Department estimates the cost of operations for fiscal year 2019-2020 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Payroll	\$ 114,524	\$ 114,524	\$ 128,950	\$ 128,950
Equipment	\$ 24,251	\$ 38,541	\$ 21,491	\$ 21,491
Insurance	\$ 38,950	\$ 39,640	\$ 39,460	\$ 39,460
Utilities	\$ 13,655	\$ 13,855	\$ 14,350	\$ 14,350
Supplies	\$ 6,510	\$ 6,510	\$ 6,510	\$ 6,510
Building Maintenance	\$ 6,250	\$ 24,250	\$ 6,250	\$ 6,250
Truck Payment	\$ 30,000	\$ -	\$ 25,000	\$ 25,000
Contingency	\$ 3,134	\$ 3,140	\$ 1,003	\$ 1,003
Truck Maintenance	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
TOTAL	\$ 252,274	\$ 255,460	\$ 258,014	\$ 258,014
Original or Amended Budget	\$ 252,274	\$ 255,460	\$ 258,014	\$ 258,014
YTD Revenues	\$ 260,755	\$ 256,618	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (8,481)	\$ (1,158)	\$ 258,014	\$ 258,014
	=====	=====	=====	=====
Current Year Tax Rate	\$ 0.10	\$ 0.10	\$ 0.10	\$ 0.10
Total Tax Valuation	\$ 255,204,848	\$ 255,460,053	\$ 258,014,653	\$ 258,014,653

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 2019-2020 is not to exceed \$0.10.

Respectfully Submitted,

Jim Shinn
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 2019-2020

The Board of Directors of South Davidson Volunteer Fire Department estimates the cost of operations for fiscal year 2019-2020 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Accounting Fees	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Miscellaneous	\$ 500	\$ 500	\$ 1,000	\$ 1,000
Gas & Oil	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Equipment Maintenance	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500
Insurance	\$ 17,500	\$ 17,500	\$ 19,500	\$ 19,500
Utilities	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
Replacement Radios	\$ 5,000	\$ 5,000	\$ 4,000	\$ 4,000
Replacement Pagers	\$ 3,800	\$ 3,800	\$ 3,500	\$ 3,500
Turn Out Gear	\$ 8,000	\$ 8,000	\$ 10,000	\$ 10,000
Building Maintenance	\$ 5,500	\$ 6,000	\$ 6,000	\$ 6,000
Miscellaneous	\$ 2,000	\$ 2,000	\$ 3,000	\$ 3,000
Pension Fund	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Training	\$ 2,500	\$ 2,500	\$ 2,000	\$ 2,000
Truck Payment	\$ 37,000	\$ 37,000	\$ 37,000	\$ 37,000
Fire Hose	\$ -	\$ -	\$ -	\$ -
Air Packs	\$ 3,500	\$ 3,500	\$ -	\$ -
TOTAL	\$ 112,800	\$ 113,300	\$ 113,500	\$ 113,500
Original or Amended Budget	\$ 112,800	\$ 113,300	\$ 113,500	\$ 113,500
YTD Revenues	\$ 117,066	\$ 114,146	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (4,266)	\$ (846)	\$ 113,500	\$ 113,500
Current Year Tax Rate	\$ 0.10	\$ 0.10	\$ 0.10	\$ 0.10
Total Tax Valuation	\$ 117,241,510	\$ 117,358,752	\$ 118,532,339	\$ 118,532,339

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 2019-2020 is not to exceed \$0.10.

Respectfully Submitted,

Edward K. Parnell
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 2019-2020

The Board of Directors of Horneytown Volunteer Fire Department estimates the cost of operations for fiscal year 2019-2020 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Telephone	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
Repair & Maintenance	\$ 10,638	\$ 10,638	\$ 10,638	\$ 10,638
Gas & Oil	\$ 3,795	\$ 3,795	\$ 3,795	\$ 3,795
Equipment	\$ 11,900	\$ 11,900	\$ 11,900	\$ 11,900
Insurance	\$ 9,700	\$ 9,700	\$ 9,700	\$ 9,700
Utilities	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
Supplies, Janitorial	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Building Maintenance	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
Equipment Depreciation Account	\$ 4,350	\$ 4,350	\$ 4,350	\$ 4,350
Truck Payment	\$ 14,000	\$ 13,111	\$ 13,111	\$ 13,111
Postage	\$ 210	\$ 210	\$ 210	\$ 210
Uniforms	\$ 4,086	\$ 4,086	\$ 4,086	\$ 4,086
Supplies, Office	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Supplies, Maintenance	\$ 2,252	\$ 2,252	\$ 2,252	\$ 2,252
Supplies, Operating	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
Membership & Dues	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
Training	\$ 4,600	\$ 4,600	\$ 4,600	\$ 4,600
Chief Contract	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Part-Time Salaries	\$ 66,610	\$ 66,610	\$ 99,509	\$ 93,212
TOTAL	\$ 161,741	\$ 160,852	\$ 193,751	\$ 187,454
Original or Amended Budget	\$ 161,741	\$ 160,852	\$ 193,751	\$ 187,454
YTD Revenues	\$ 175,458	\$ 176,550	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (13,717)	\$ (15,698)	\$ 193,751	\$ 187,454
Current Year Tax Rate	\$ 0.13	\$ 0.13	\$ 0.15	\$ 0.15
Total Tax Valuation	\$ 127,760,904	\$ 127,888,665	\$ 129,167,552	\$ 129,167,552

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 2019-2020 is not to exceed \$.15.

Respectfully Submitted,

Darrell Woosley
Board Chairman

Max Moffitt
Secretary to Board

Max Moffitt
Treasurer to Board

HORNEYTOWN FIRE DEPARTMENT

Public Hearing
March 19, 2019

Proper notice was given for a public hearing to address the potential property tax increase in the counties served by the Horneytown Fire Department including Davidson, Guilford and Forsyth.

Only one individual was present at the published time and expressed complete approval for any proposal to support the services of the Horneytown Fire Department.

After a sufficient time had passed, the hearing was concluded.

Respectfully Submitted,

Karol Murks, Secretary/Treasurer
Horneytown Fire Department

Increase Budget Explanation.

The 2019/2020 Budget request for the Horneytown Fire Department shows an increase from 0.13 to 0.15. This increase to 0.15 will put us at the maximum amount that we can request.

As the Budget reflects even with the increase to 0.15 we will still be short of our needed budget by \$38,265.00 Dollars.

During the 2017/2018 Budget we had a shortfall of revenue because of a mistake in the tax rate in Forsyth County. The tax rate had been set at 0.1234 and was requested at 0.13 and was not recognized until well into the budget period.

We also lost an estimated \$5,000.00 dollars revenue with the City of High Point's annex of the Pruitt Nursing Home.

The upcoming year we have 30 SCBA cylinders that will expire (15 years old). I currently have a quote for replacement cylinders at \$933.00 dollars each. \$30,000.00 Capital outlay Line.

The new change to the NFPA Turn out gear standard to 10 year life on our protective clothing has placed a financial hardship on us. We have increased the PPE line to cover the cost for replacing our out dated gear. \$12,000.00 added to PPE line.

An increase in the Fuel line has been added due to price increase.

We will need to purchase Radios that have the capability to talk to Guilford county and Davidson county's 800 system. Our current Radios with the exception of 2 purchased last year cannot talk to Guilford Metro currently.

Reporting software is up for renewal. \$4,500.00

NFPA Medical physicals for members Will cost more this year.

The Horneytown Board of Directors has submitted this Budget knowing that it exceeds the 0.15 rate. It feels that it can justify a tax increase to continue to provide the same level of service.

ASSETS		Feb 28, 19
ASSETS		
Current Assets		
Checking/Savings		
1001 - First Tennessee 8935	12,557.49	
1002 - First Tennessee 6649 MM	267,038.23	
1007 - LGFCU Savings	65,335.60	
1008 - First Tennessee 8284 (FM Fund)	16,169.37	
Total Checking/Savings	361,100.69	
Other Current Assets		
Sales Tax Receivable	3,586.05	
Total Other Current Assets	3,586.05	
Total Current Assets	364,686.74	
TOTAL ASSETS	364,686.74	
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable	0.00	
Other Current Liabilities		
Memorial Fund	192.00	
2100 - Payroll Liabilities	3,866.48	
Total Other Current Liabilities	4,058.48	
Total Current Liabilities	4,058.48	
Long Term Liabilities		
LGFCU Loan	228,622.16	
LGFCU Loan for 2001 Ford Pierce	27,171.31	
Total Long Term Liabilities	255,793.47	
Total Liabilities	259,851.95	
Equity		
Fund Balance	-151,707.02	
Net Income	256,541.81	
Total Equity	104,834.79	
TOTAL LIABILITIES & EQUITY	364,686.74	

AGATV BUDGET	
	Jul '18 - Feb 19
Ordinary Income/Expense	
Income	
Resources	
Davidson County Fire Tax	188,486.00
Davidson Rescue Association	1,979.00
Forsyth Co Stand by Funds	4,650.00
Forsyth Co. Fire District Taxes	264,913.23
Guilford County Fire Tax	40,684.00
Total Resources	500,712.23
Total Income	500,712.23
Expense	
1 - Personal Services	
101 - Professional Fees	17,836.00
102 - Training & Conference	1,031.62
103 - Payroll	
Contract Labor	6,000.00
Employee Benefits	22,517.24
Employee Salary	77,634.78
FICA Company Portion	8,825.35
Hourly	37,729.00
SUTA exp	46.68
Total 103 - Payroll	152,753.05
104 - Reimbursement	5,387.00
Total 1 - Personal Services	177,007.67
2 - Contractural Services	
201 - Electricity	3,906.00
202 - Water	449.72
203 - Gas (Heating)	1,199.84
204 - Insurance - General Liab	14,151.00
205 - Telephone	2,134.93
206 - Garbage Collection	1,669.03
207 - Maintenance Service	18,119.91
208 - Membership & Dues	6,954.00
Total 2 - Contractural Services	48,584.43
3 - Materials & Supplies	
301 - Janitorial Supplies	1,799.10
302 - Office Supplies	140.20
303 - Operating Supplies	17,580.42
304 - Postage and Delivery	238.95
305 - Gasoline/Fuel	3,233.11
306 - Uniforms	815.58
307 - Maintenance Supplies	3,019.04
Total 3 - Materials & Supplies	26,825.40
4 - Capital Outlay	5,499.94
Total Expense	257,918.44
Net Ordinary Income	242,793.79
Other Income/Expense	
Other Income	36,053.14
Other Expense	22,305.12
Net Other Income	13,748.02
Net Income	256,541.81

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 2019-2020

The Board of Directors of Griffith Volunteer Fire Department estimates the cost of operations for fiscal year 2019-2020 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Telephone	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Repair & Maintenance	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500
Gas & Oil	\$ 21,281	\$ 21,280	\$ 21,500	\$ 21,500
Equipment	\$ 16,000	\$ 16,000	\$ 27,000	\$ 27,000
Insurance	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Utilities	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
Supplies, Janitorial	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Building Maintenance	\$ 14,500	\$ 14,500	\$ 14,500	\$ 14,500
Equipment Depreciation Account	\$ 17,500	\$ 17,500	\$ 17,500	\$ 17,500
Professional Fees	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
Postage	\$ 500	\$ 500	\$ 500	\$ 500
Uniforms	\$ 18,120	\$ 18,120	\$ 18,250	\$ 18,250
Supplies, Office	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Supplies, Maintenance	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Supplies, Operating	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Membership & Dues	\$ 3,000	\$ 3,000	\$ 3,021	\$ 3,021
Training	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500
Less Other Income	\$ 222,401	\$ 222,400	\$ 233,771	\$ 233,771
TOTAL				
Original or Amended Budget	\$ 222,401	\$ 222,400	\$ 233,771	\$ 233,771
YTD Revenues	\$ 248,262	\$ 250,971	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (25,861)	\$ (28,571)	\$ 233,771	\$ 233,771
	=====	=====	=====	=====
Current Year Tax Rate	\$ 0.08	\$ 0.08	\$ 0.08	\$ 0.08
Total Tax Valuation	\$ 289,176,126	\$ 289,320,714	\$ 292,213,921	\$ 292,213,921

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 2019-2020 is not to exceed \$0.08.

Respectfully Submitted,

Edgar Miller
Board Chairman

Adam Berry
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 2019-2020

The Board of Directors of Clemmons Volunteer Fire Department estimates the cost of operations for fiscal year 2019-2020 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Telephone	\$ 530	\$ 515	\$ 288	\$ 288
Repair & Maintenance	\$ 2,722	\$ 3,415	\$ 4,064	\$ 4,064
Gas & Oil	\$ 666	\$ 845	\$ 1,018	\$ 1,018
Equipment	\$ 925	\$ 1,855	\$ 847	\$ 847
Insurance	\$ 8,529	\$ 7,855	\$ 9,235	\$ 9,235
Utilities	\$ 551	\$ 915	\$ 589	\$ 589
Supplies, Janitorial	\$ 185	\$ 335	\$ 280	\$ 280
Building Maintenance	\$ 370	\$ 375	\$ 216	\$ 216
Equipment Depreciation Account	\$ 1,406	\$ 1,245	\$ 1,760	\$ 1,760
Professional Fees	\$ 362	\$ 515	\$ 478	\$ 478
Postage	\$ 52	\$ 215	\$ 95	\$ 95
Uniforms	\$ 1,200	\$ 1,325	\$ 1,188	\$ 1,188
Supplies, Office	\$ 802	\$ 445	\$ 847	\$ 847
Supplies, Operating	\$ 3,014	\$ 2,485	\$ 756	\$ 756
Membership & Dues	\$ 590	\$ 835	\$ 645	\$ 645
Training	\$ 82	\$ 1,055	\$ 936	\$ 936
Loan Repayment	\$ 2,630	\$ 2,715	\$ 2,561	\$ 2,561
Salaries	\$ 42,700	\$ 39,845	\$ 41,657	\$ 41,657
TOTAL	\$ 67,316	\$ 66,790	\$ 67,460	\$ 67,460
Original or Amended Budget	\$ 67,316	\$ 66,790	\$ 67,460	\$ 67,460
YTD Revenues	\$ 73,964	\$ 73,316	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (6,648)	\$ (6,526)	\$ 67,460	\$ 67,460
Current Year Tax Rate	\$ 0.06	\$ 0.06	\$ 0.06	\$ 0.06
Total Tax Valuation	\$ 111,209,221	\$ 111,320,430	\$ 112,433,635	\$ 112,433,635

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 2019-2020 is not to exceed \$0.06.

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 2019-2020

The Board of Directors of Badin Lake Volunteer Fire Department estimates the cost of operations for fiscal year 2019-2020 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Telephone	\$ 350	\$ 350	\$ 350	\$ 350
Repair & Maintenance	\$ 1,508	\$ 1,508	\$ 1,508	\$ 1,508
Gas & Oil	\$ 600	\$ 600	\$ 600	\$ 600
Equipment	\$ 600	\$ 600	\$ 600	\$ 600
Insurance	\$ 3,144	\$ 3,144	\$ 3,144	\$ 3,144
Utilities	\$ 3,882	\$ 3,882	\$ 3,882	\$ 3,882
Supplies, Janitorial	\$ 200	\$ 200	\$ 200	\$ 200
Building Maintenance	\$ 1,960	\$ 1,960	\$ 1,960	\$ 1,960
Equipment Depreciation Account	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Professional Fees	\$ 200	\$ 200	\$ 200	\$ 200
Uniforms	\$ 106	\$ 106	\$ 106	\$ 106
Supplies, Office	\$ 300	\$ 300	\$ 300	\$ 300
Membership & Dues	\$ 170	\$ 170	\$ 170	\$ 170
Training	\$ 450	\$ 450	\$ 450	\$ 450
Misc. Expenses	\$ 1,150	\$ 1,150	\$ 1,150	\$ 1,150
Loan Repayment	\$ 16,380	\$ 16,380	\$ 16,380	\$ 16,380
Paid Fire Fighter	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
TOTAL	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Original or Amended Budget	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
YTD Revenues	\$ 41,876	\$ 39,269	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (1,876)	\$ 731	\$ 40,000	\$ 40,000
	=====	=====	=====	=====
Current Year Tax Rate	\$ 0.055	\$ 0.055	\$ 0.055	\$ 0.055
Total Tax Valuation	\$ 76,717,027	\$ 76,793,744	\$ 77,561,681	\$ 77,561,681

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 2019-2020 is not to exceed \$0.055.

Respectfully Submitted,

Vincent Stamey
Board Chairman

Clyde Cupples
Secretary to Board

Teresa Reynolds
Treasurer to Board

SPECIAL REVENUE FUND - TRANSPORTATION

Richard Jones, Director

945 North Main Street Lexington, NC 27292 (336) 242-2250

BUDGET SUMMARY

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Actual	FY 2020 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$361,958	\$362,566	\$362,566	\$354,314	\$452,089	\$89,523	24.7%
Operating	\$515,730	\$384,501	\$446,577	\$448,988	\$476,675	\$92,174	24.0%
Capital Outlay	\$173,262	\$304,000	\$244,000	\$137,477	\$249,038	(\$54,962)	-18.1%
Total	\$1,050,950	\$1,051,067	\$1,053,143	\$940,778	\$1,177,802	\$126,735	12.1%
Revenues							
Appropriated Fund Balance	\$0	\$32,477	\$34,553	\$0	\$0	(\$32,477)	-100.0%
Charges for Service	\$53,232	\$63,155	\$63,155	\$34,409	\$53,000	(\$10,155)	-16.1%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$738,648	\$859,336	\$859,336	\$699,230	\$1,010,562	\$151,226	17.6%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$3,675	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$115,284	\$96,099	\$96,099	\$96,099	\$114,240	\$18,141	18.9%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$910,839	\$1,051,067	\$1,053,143	\$829,738	\$1,177,802	\$126,735	12.1%
Net County Funds	\$140,111	\$0	\$0	\$111,040	\$0	\$0	0.0%
Authorized Positions	6.00	4.00	4.00	4.00	5.00	1.00	25.0%

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 2020 ADOPTED BUDGET HIGHLIGHTS

- The FY 2020 Adopted Budget increases funding for the Transportation Fund by \$126,735 or 12.1%. The majority of this increase is due to including employee pay raises at the existing amount of \$500 + 1.5% as well as the state-mandated increase to retirement contributions (from 9.7% to 10.45% of salary). For FY 2020 Davidson County expects to

keep medical / RX rates “flat” for employees with only “slight – 5.5%” increases in each of the two voluntary dental plans. The County however, expects to absorb an approximate 7% increase in group insurance for employees for the upcoming fiscal year.

- The adopted budget transfers (1.00) Compliance & Safety Technician from the Landfill Fund to the Transportation Fund. This transfer simply accurately accounts for the work performed by the existing staff member within the position.
- Further, the adopted budget includes \$45K each from both the City of Lexington and the City of Thomasville. This amount is \$18K more than the total of \$26K included for FY 2019. This \$45K represents the 50% local match (of a total \$90K grant each) required to run each municipality’s “local circulator route.” The County will also increase its local contribution by \$18K, from \$96K during FY 2019 to \$114K for FY 2020.
- Lastly, the adopted budget includes \$3K to replace (3) out-of-warranty desktop computers and \$246K to replace (3) buses (1 – 2009 and 2- 2013) which have been driven beyond their useful life according to FTA service life standards. These buses are largely expected to be paid for via grant funds.

FY 2019 SIGNIFICANT ACCOMPLISHMENTS

- Implemented a 4th Route while revising current 3 routes. Added additional service to the Lexington Routes (Orange and Blue Routes) to meet requirements of CMAQ Grant.
- Replaced 2- 25’ LTVs that had served beyond FTA service life standard.
- Sold two additional bus sponsors resulting in \$9,000 in additional sponsorship revenue

KEY PERFORMANCE MEASURES

Measures	FY 2017 Actual	FY 2018 Actual	FY 2019 Projected	FY 2020 Projected
Less than Two (2) OSHA Recordable Accidents	0	0	0	0
Number of One Way Passenger Trips Per Quarter (Deviated Fixed) > 30,000	30,312	30,548	32,000	33,000
Number of Passengers Per Day (Deviated Fixed) > 325	589	341	386	390
Number of Passengers Per Service Hour > 12	6.3	13.78	15.05	16
Number of Passengers Per Service Mile > .65	6.00	0.70	0.68	0.72
Passengers Per Revenue Hour (Coordinated) > .15	3.4	0.15	0.15	0.15

FUTURE ISSUES

- Continue to replace outdated equipment.
- Continually monitor the use of local funding to operate the Transportation Fund.

SPECIAL REVENUE FUND – SCHOOL CAPITAL OUTLAY

Casey Smith, Assistant County Manager

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

BUDGET SUMMARY

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Actual	FY 2020 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	\$3,651,431	\$2,952,545	\$3,892,291	\$3,586,646	\$3,780,908	\$828,363	28.1%
Total	\$3,651,431	\$2,952,545	\$3,892,291	\$3,586,646	\$3,780,908	\$828,363	28.1%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$82,424	\$0	\$0	\$104,228	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$200,000	\$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	\$3,569,007	\$2,952,545	\$3,892,291	\$3,892,291	\$3,780,908	\$828,363	28.1%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$3,651,431	\$2,952,545	\$3,892,291	\$4,196,519	\$3,780,908	\$828,363	28.1%
Net County Funds	\$0	\$0	\$0	(\$609,873)	\$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 2020 ADOPTED BUDGET HIGHLIGHTS

- The FY 2020 Adopted Budget increases the overall contribution from the General Fund to the School Capital Outlay Fund by \$828,363 or 28.1%. The change is attributed to a few factors:
 - ✓ The 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 proposed budget transfers that difference back to each school system's school capital outlay allocation.
 - ✓ The adopted budget maintains the additional \$500K included during FY 2016, FY 2017, FY 2018 and FY 2019 for HVAC / Roof projects for all three-school systems (Paid for via the Article 44 Sales Tax proceeds). However, the adopted

budget adds an additional \$1.1M (from \$2.6M to \$3.7M) to expedite the replacement of these “critical” HVAC / Roof needs, again paid for via Article 44 Sales Tax proceeds.

- ✓ The adopted budget removes the “one-time” funding (\$293K) for DCCC’s capital outlay. During FY 2019, funding was provided for the community college to complete the Briggs Building Roof project + Parking Lot Renovations.

	vs. Adopted				
Organization	FY 2019 Adopted Budget	FY 2020 Requested Budget	FY 2020 Adopted Budget	\$ Change	% Change
Davidson County Community College					
Briggs Roof	\$ 183,800	\$ -	\$ -	\$ (183,800)	-100.0%
Parking Lot Maintenance	\$ 110,000	\$ -	\$ -	\$ (110,000)	-100.0%
Total	\$ 293,800	\$ -	\$ -	\$ (293,800)	-100.0%
Davidson County Schools					
District-Wide Roof Replacement	\$ -	\$ 1,403,172	\$ 1,403,172	\$ 1,403,172	0.0%
Central Middle School (Cooling Tower)	\$ -	\$ 340,000	\$ 340,000	\$ 340,000	0.0%
Glass Door Systems (Multiple Schools)	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	0.0%
Cameras & Servers	\$ -	\$ 80,000	\$ 80,000	\$ 80,000	0.0%
Intercom Systems	\$ -	\$ 60,000	\$ 60,000	\$ 60,000	0.0%
Athletic Seating Replacement	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	0.0%
Athletic Facility Upgrades	\$ -	\$ 78,705	\$ 78,705	\$ 78,705	0.0%
Camera & Safety Equipment Upgrades & Repairs	\$ 335,000	\$ -	\$ -	\$ (335,000)	-100.0%
Fire Alarm Replacements	\$ 500,000	\$ -	\$ -	\$ (500,000)	-100.0%
YVRCA Window Replacement	\$ 300,000	\$ -	\$ -	\$ (300,000)	-100.0%
Exterior Door Replacements (District-Wide)	\$ 140,000	\$ -	\$ -	\$ (140,000)	-100.0%
Light Conversion T12 Florescent to LED Lighting System	\$ 400,000	\$ -	\$ -	\$ (400,000)	-100.0%
Asbestos Abatement	\$ 25,661	\$ -	\$ -	\$ (25,661)	-100.0%
Total	\$ 1,700,661	\$ 2,261,877	\$ 2,261,877	\$ 561,216	33.0%
Lexington City Schools					
System-Wide Paving	\$ 46,754	\$ 100,000	\$ 100,000	\$ 53,246	113.9%
System-Wide HVAC	\$ 200,000	\$ 100,000	\$ 100,000	\$ (100,000)	-50.0%
Roofing	\$ 159,217	\$ 189,700	\$ 189,700	\$ 30,483	19.1%
Playground Renovations	\$ 16,536	\$ 80,000	\$ 80,000	\$ 63,464	383.8%
Maintenance Shop	\$ 78,218	\$ 41,748	\$ 41,748	\$ (36,470)	-46.6%
Lexington Senior High School Auditorium Lighting	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	0.0%
System-Wide Painting	\$ -	\$ 159,780	\$ 159,780	\$ 159,780	0.0%
Security	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	0.0%
Total	\$ 500,725	\$ 781,228	\$ 781,228	\$ 280,503	56.0%
Thomasville City Schools					
THS Bathroom Replacements	\$ 50,000	\$ 10,000	\$ 10,000	\$ (40,000)	-80.0%
HVAC Projects	\$ 50,000	\$ 100,000	\$ 100,000	\$ 50,000	100.0%
Finch Auditorium	\$ 40,000	\$ 50,000	\$ 50,000	\$ 10,000	25.0%
TCS Building & Grounds Projects	\$ 75,000	\$ 100,000	\$ 100,000	\$ 25,000	33.3%
Safety & Security Projects	\$ 100,000	\$ 75,000	\$ 75,000	\$ (25,000)	-25.0%
Technology Infrastructure	\$ 100,000	\$ 150,000	\$ 150,000	\$ 50,000	50.0%
TCS Paving Projects	\$ 42,359	\$ 27,803	\$ 27,803	\$ (14,556)	-34.4%
TCS Roofing Projects	\$ -	\$ 175,000	\$ 175,000	\$ 175,000	0.0%
Central Office Renovations	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	0.0%
Total	\$ 457,359	\$ 737,803	\$ 737,803	\$ 280,444	61.3%
Grand Total	\$ 2,952,545	\$ 3,780,908	\$ 3,780,908	\$ 828,363	28.1%

SPECIAL REVENUE FUND – SPECIAL SCHOOL DISTRICT

Casey Smith, Assistant County Manager

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

BUDGET SUMMARY

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Actual	FY 2020 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$1,545,473	\$1,507,165	\$1,507,165	\$1,488,000	\$1,545,472	\$38,307	2.5%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,545,473	\$1,507,165	\$1,507,165	\$1,488,000	\$1,545,472	\$38,307	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	\$1,545,473	\$1,507,165	\$1,507,165	\$1,488,000	\$1,545,472	\$38,307	2.5%
Total	\$1,545,473	\$1,507,165	\$1,507,165	\$1,488,000	\$1,545,472	\$38,307	2.5%
Net County Funds	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The Special School District Fund is a Special Revenue fund to account for the proceeds generated from the special school tax levied by the county on behalf of the Lexington City School System. For FY 2020 the tax rate will remain \$0.12 per \$100 dollars of assessed property valuation, which is the same as it was for FY 2019.

GLOSSARY OF BUDGET-RELATED TERMS

ABC Tax - A tax on the net profits of county and city alcoholic beverage control (ABC) stores. The law provides that the net profits from the tax to a county's general fund.

Accrual Basis of Accounting - Method of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Ad Valorem Tax (also known as "Property Tax") - A tax on property itself, levied on the assessed value of the property.

Adopted Budget - The original budget approved by the Board of County Commissioners for a given fiscal year.

Agency Funds – Funds used to account for assets held as an agent for individuals, private organizations, other governments and/or other funds or accounts. Agency funds are purely custodial in nature

Allocate – To set apart portions of budgeted expenditures that are specifically designated or organizations for special activities or purposes.

Amended Budget - The original budget plus or minus any adjustments approved during the fiscal year by the Board of County Commissioners, i.e. June 30th or year end.

Appropriation - An authorization from a governing body to make expenditures for a specific purpose.

Approved Positions – Employee positions which are approved in the adopted budget. Positions are to be filled during the year.

Assessed Valuation - The total value of real estate and personal property as determined by tax assessors which is used as a basis for levying taxes.

Average Daily Membership (ADM) - The average number of students attending the public schools (grades K-12) on any given day based on enrollment figures through the first 10 days of the school year. This number is used by the State Department of Public Instruction for the allotment of "per pupil" funds to a school system. It is also used by county government as the basis for the allotment of operating (non-capital) funds from county sources to the public schools.

Balanced Budget – A budget (including project ordinances and financial plans for Internal Service Funds) where the sum of estimated net revenues and appropriated fund balances is equal to appropriations. G.S. 159-8(a) requires an exact balance – neither a deficit nor a surplus. G.S. 159-13(b) (16) states that each of the accounting funds, the sum of which make up the annual budget, must also be balanced.

GLOSSARY OF BUDGET-RELATED TERMS

Benchmarking - A practical process for measuring an organization's performance and processes, and using that analysis to improve services, operations and associated expenses.

Best in Class - Organizations that perform each function at the lowest cost, or with the highest degree of quality or efficiency.

Best Practice - The method used by an entity that excels at doing a particular activity. These are the measures against which the county benchmarks its current processes for performing the activity.

Block Grant - The consolidation by a funding agency (Federal or State government, for example) of two or more program-specific grants into one grant. This, in theory, provides the recipient of the grant with the maximum flexibility in the expenditure of the grant funds, while adhering to program requirements. In practice, it is sometimes used by funding agencies as a method of reducing the amount of grant awards.

Bond - A written promise to pay a specific sum of money plus interest within a specific period of time. Bonds are a major source of revenue for construction or major renovations.

Bond Rating – In rating municipalities for the issuance of general obligation debt, Standard & Poor's and Moody's consider factors that are relevant to a government's capacity and willingness to repay its debt. Bond ratings impact the interest rate and the cost of debt service in the operating budget.

Budget - A proposed plan for raising and spending money for specified programs, functions, activities, or objectives during a fiscal year.

Budget Calendar - The schedule around which the budget is developed. This schedule must include certain statutory dates, ultimately ending with the adoption of a budget ordinance by the Board of County Commissioners prior to July 1 (the date that the fiscal year begins).

Budget Message - The introduction of the budget that provides the Board of County Commissioners and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the County Manager.

Budget Officer - The appointed position within the organization designated to develop annual balanced spending plans for each fund within the County as well as monitor current year spending authorizations. For Davidson County that power has been designated by the Board of Commissioners to reside with the Assistant County Manager.

Budget Ordinance - The official enactment by the Board of Commissioners making appropriations and establishing a tax rate for the budget year. Appropriations shall be made by department, function, or project and will include the presentation of revenue estimates by major source. The ordinance must be adopted prior to July 1, with appropriate notification made to the Finance Officer and Clerk to the Board within five (5) days of approval by the Board of Commissioners.

GLOSSARY OF BUDGET-RELATED TERMS

Capital Improvement Plan (CIP) - A five-year plan of major construction or renovation projects. This plan includes the projected annual expenses and available revenues for each project. The plan is adjusted annually and approved by the Board of County Commissioners.

Capital Improvement Program - A long range plan which outlines proposed capital improvement projects and estimates the costs and funding sources associated with those projects.

Capital Outlay - Expenses associated with the acquisition, construction, improvement, replacement, or renovation of land, structures and improvements thereon. This includes equipment and physical property, other than land and buildings, having a useful life of more than three years and a cost in excess of \$5,000.

Capital Projects - A renovation and/or new construction project where the project takes a year or more to complete and the finished project has a life expectancy of five (5) or more.

Capital Project Fund - Transactions relating to the construction of any major capital improvements, including those financed by bond proceeds.

Cash Basis of Accounting - Method of accounting in which transactions are recognized at the time cash is received or spent.

Countywide Budget - The combination of the General Fund Budget (less any transfers to other funds) and the School Capital Outlay Fund Budget. This budget serves as the basis for the countywide tax rate.

Debt Service - Payments of interest and principal on an obligation resulting from the issuance of bonds.

Emergency Telephone System Fund - Transactions associated with the operation and debt retirement of the "911" Emergency Communications System. These transactions include those associated with both the "hardwire" (landlines) and "wireless" (cellular) communications components.

Fire District Funds - Transactions relating to the operation of the Fire Districts in the county. There are 26 individual Fire Districts in the county. Each is funded, in large part, from a special district tax levied on the property value for the individual district. The tax rate for each district is established annually by the Board of County Commissioners with the adoption of the Budget Ordinance.

Fiscal Year (FY) - The twelve-month period designated as the operating year for county government. For Davidson County, the fiscal year begins on July 1, and ends on the following June 30.

GLOSSARY OF BUDGET-RELATED TERMS

Fund - A separate fiscal and accounting entity, with its own set of accounts and having its own cash and other resources, liabilities, equities or fund balance, revenues and expenditures.

Fund Balance - Appropriated - Unrestricted money (cash & investments) left over at the end of a given fiscal year that is budgeted to help finance the subsequent year's expenditures.

Fund Balance - Undesignated - Unrestricted money (cash & investments) left over at the end of a given fiscal year that is not budgeted to help finance the subsequent year's expenditures. Any or all of this amount may be appropriated by action of the Board of County Commissioners at any time during the year, or may be left undesignated until the end of the fiscal year. The Local Government Commission recommends that the undesignated fund balance be at least 8% of the countywide budget. Davidson County internal fund balance policy requires that the undesignated fund balance be 18% of the countywide budget.

GAAP - An acronym meaning "Generally Accepted Accounting Principles", which refer to a set of standard accounting rules and procedures used by governmental agencies to account for the receipt and expenditure of funds.

General Fund - Transactions very general in nature and not required to be accounted for in another fund. This is the primary operating fund for the county.

General Obligation Bonds - Bonds issued by the government, usually requiring voter approval, that are backed by the government's full faith and credit.

Hold-Harmless Revenue – The landmark 2007 legislation granting a phase-in of county Medicaid relief required counties to cede the Article 44 1/2 percent sales tax to the state, changed the distribution method from a per capita to a point of delivery basis (non-food portion only), and guaranteed that cities would not incur any revenue losses from the relief swap. Payment to the cities is deducted automatically by the Department of Revenue from the county's monthly sales tax distribution payment. To ensure that all counties would benefit from the relief swap, the General Assembly enacted a county hold harmless provision, guaranteeing each county a net benefit of at least \$500,000 in perpetuity.

Internal Services Fund - Transactions of departments that serve other departments in the same government rather than the public. Operations in Davidson County government that are included in the Internal Services Fund are Garage and Insurance Fund.

Investment Earnings - The interest realized as a result of the investment of idle cash (includes fund balance, capital and operating proceeds, and bond proceeds. These earnings must be credited proportionately among the funds from which the invested money came.

GLOSSARY OF BUDGET-RELATED TERMS

Modified Accrual Basis of Budgeting – The assignment of most revenues, including the property tax, to the year when they are received in cash, or if they are received shortly after the start of one fiscal year but are measurable and available at the end of the prior fiscal year, to the prior year's budget; and the assignment of expenditures to the year in which the liabilities arising from those expenditures are expected to occur.

Motor Vehicles - For the purpose of establishing property values, motor vehicles are defined as any vehicle that is self-propelled and every vehicle designed to run upon the highways that is pulled by a self-propelled vehicle. Motor vehicles are designed for public roads and include trailers.

Outcome - Measures providing information on program results or effectiveness.

Output - Indicators that define the number of service units provided by a department or program (workload indicators).

Pay As You Go Funding (PAYG) - A funding mechanism for capital projects that relies on annual appropriations as opposed to long-term debt created through the issue of voter-approved bonds. This form of funding usually requires an appropriation from the General Fund (primarily property tax revenues or fund balance appropriations).

Performance Measures - Quantitative measures that assist in analyzing the effectiveness and efficiency of a program or department.

Personal Property - Property that is movable, so identified for purposes of taxation. Examples include automobiles, motorcycles, trailers, boats, and airplanes.

Property Tax (also known as "Ad Valorem Tax") - A tax on property itself, levied on the assessed value of the property.

Real Property - Land, buildings, and items permanently affixed to land or buildings.

Revaluation – A program undertaken by the County to appraise all real property in the taxing district according to its current full and fair value reflecting changes in market conditions.

Revenue - Receipts that increase the County's net worth or net financial resources.

Revenue Neutral Tax Rate - North Carolina General Statute 159-11(e) defines the revenue-neutral tax rate as the rate that when applied to the updated property values and after controlling for the average change in the tax base, will generate the same amount of revenue in the upcoming fiscal year had a property valuation not occurred.

GLOSSARY OF BUDGET-RELATED TERMS

School Capital Outlay Fund - Transactions associated with the financing of school capital assets for the Davidson County Public Schools, Lexington and Thomasville City Schools and Davidson County Community College.

Sewer Bond / Construction Fund - Transactions associated with the financing and construction of various sewer construction projects.

Special Revenue Fund - County accounts established to collect money that must be used for a specific project. Special revenue funds provide an extra level of accountability and transparency to taxpayers that their tax dollars will go toward an intended purpose. Operations in Davidson County government that are included in the Internal Services Fund are Fire Districts, Transportation and Emergency Telephone.

State Certified Property - For the purpose of establishing property values, the N.C. Department of Revenue appraises some real and personal property in each county and certifies the values of such property to the assessor. Examples of the types of property included in this category are airline companies, bus line companies, electric membership corporations and power companies, gas companies, pipeline companies, and motor freight carrier companies.

State Shared Revenue - The proceeds from State taxes that are shared with counties, with the distribution being determined by some formula, depending on the type of tax. Revenue in this category includes intangibles tax and real estate transfer fees.

Temporary Assistance for Needy Families (TANF) - This State block grant replaces the former entitlement program (AFDC).

Tangible Personal Property - Items of visible and movable property not permanently affixed to real property.

Tax Levy - The total amount to be raised by general property taxes for operating and debt service purposes specified in the annual budget ordinance.

Tax Rate - The factor that determines the amount of tax due on taxable property. Tax rates are customarily expressed in dollars per \$100 appraised valuation.

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type		Account Description	FY 2018 Actual	FY 2019 Adopted	FY 2020 Requested	FY 2020 Adopted	\$ Change vs. FY 2019 Adopted	% Change vs. FY 2019 Adopted
DavidsonWorks	DavidsonWorks	INTERGOVERNMENTAL	ADMIN		\$ 107,265	\$ 132,825	\$ 114,740	\$ 114,740	\$ (18,085)	-13.6%
			WIA INCUMBENT WORKER GRAN	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			WIA-ADULT	\$ 343,110	\$ 348,977	\$ 335,552	\$ 335,552	\$ (13,425)	-3.8%	
			WIA-DISLOCATED WORKER	\$ 195,134	\$ 290,096	\$ 276,963	\$ 276,963	\$ (13,133)	-4.5%	
			WIA-YOUTH	\$ 350,731	\$ 358,820	\$ 317,630	\$ 317,630	\$ (41,190)	-11.5%	
			WIA-WORK BASED LEARNING	\$ 23,634	\$ -	\$ 1,800	\$ 1,800	\$ 1,800	#DIV/0!	
			WIOA - ADULT FINISH GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			WIOA INFRASTRUCTURE GRANT	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	#DIV/0!	
		INTERGOVERNMENTAL Total		\$ 1,019,875	\$ 1,130,718	\$ 1,071,685	\$ 1,071,685	\$ (59,033)	-5.2%	
		OTHER FINANCING	FUND BALANCE - APPROP	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			TRANSFER TO/FROM GEN FUND	\$ 164,450	\$ 145,147	\$ 144,220	\$ 144,220	\$ (927)	-0.6%	
		OTHER FINANCING Total		\$ 164,450	\$ 145,147	\$ 144,220	\$ 144,220	\$ (927)	-0.6%	
		DavidsonWorks Total		\$ 1,184,325	\$ 1,275,865	\$ 1,215,905	\$ 1,215,905	\$ (59,960)	-4.7%	
DavidsonWorks Total					\$ 1,184,325	\$ 1,275,865	\$ 1,215,905	\$ 1,215,905	\$ (59,960)	-4.7%
Enterprise Fund - Landfill C&D	Integrated Solid Waste	CHARGES FOR SERVICES	CARBON CREDITS	\$ 29,582	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DISPOSAL TAX	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			RECYCLEABLES SALES	\$ -	\$ 62,000	\$ 75,000	\$ 75,000	\$ 13,000	21.0%	
			TRANSFER STATION	\$ -	\$ 15,134	\$ -	\$ -	\$ (15,134)	-100.0%	
			USER FEES - C&D - CASH	\$ 1,551	\$ 31,420	\$ -	\$ -	\$ (31,420)	-100.0%	
			USER FEES - C&D - CHARGES	\$ 26,642	\$ 34,570	\$ 34,570	\$ 38,524	\$ 3,954	11.4%	
			USER FEES - INERT DEBRIS	\$ 5,079	\$ 6,000	\$ 4,500	\$ 4,500	\$ (1,500)	-25.0%	
			CHARGES FOR SERVICES Total		\$ 62,854	\$ 149,124	\$ 114,070	\$ 118,024	\$ (31,100)	-20.9%
		INTEREST EARNINGS	INTEREST EARNINGS	\$ 371,819	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		INTEREST EARNINGS Total		\$ 371,819	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		OTHER FINANCING	RETAINED EARNINGS - APPR	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		OTHER FINANCING Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		TAXES	ELECTRONICS DISPOSAL TAX	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			SCRAP TIRE DISPOSAL TAX	\$ -	\$ 177,000	\$ 177,000	\$ 172,000	\$ (5,000)	-2.8%	
			SOLID WASTE DISPOSAL TAX	\$ -	\$ 58,356	\$ 58,356	\$ 58,356	\$ -	0.0%	
			WHITE GOODS DISPOSAL TAX	\$ -	\$ -	\$ 19,000	\$ 24,000	\$ 24,000	#DIV/0!	
			TAXES Total		\$ -	\$ 235,356	\$ 254,356	\$ 254,356	\$ 19,000	8.1%
			Integrated Solid Waste Total		\$ 434,673	\$ 384,480	\$ 368,426	\$ 372,380	\$ (12,100)	-3.1%
Enterprise Fund - Landfill C&D Total					\$ 434,673	\$ 384,480	\$ 368,426	\$ 372,380	\$ (12,100)	-3.1%
Enterprise Fund - Landfill MSW	Integrated Solid Waste	CHARGES FOR SERVICES	CARBON CREDITS	\$ 91,148	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DISPOSAL TAX	\$ (268,758)	\$ (261,146)	\$ (261,146)	\$ (261,146)	\$ -	0.0%	
			INTERDEPARTMENTAL CHARGES	\$ 294,861	\$ 293,000	\$ 293,000	\$ 293,000	\$ -	0.0%	
			USER FEES - C&D - CASH	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			USER FEES - C&D - CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			USER FEES - INERT DEBRIS	\$ 1,473	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			USER FEES - MSW - CASH	\$ 308,055	\$ 382,887	\$ 382,887	\$ 382,887	\$ -	0.0%	
			USER FEES - MSW - CHARGES	\$ 4,049,057	\$ 1,387,691	\$ 2,827,154	\$ 2,022,204	\$ 634,513	45.7%	
		CHARGES FOR SERVICES Total		\$ 4,475,835	\$ 1,802,432	\$ 3,241,895	\$ 2,436,945	\$ 634,513	35.2%	
		MISCELLANEOUS REVENUE	GAIN/LOSS OF SALE OF FA	\$ 47,922	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			INSURANCE - LOSS OF FA	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		MISCELLANEOUS REVENUE Total		\$ 47,922	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		OTHER FINANCING	RETAINED EARNINGS - APPR	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		OTHER FINANCING Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		TAXES	WHITE GOODS DISPOSAL TAX	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		TAXES Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		Integrated Solid Waste Total		\$ 4,523,757	\$ 1,802,432	\$ 3,241,895	\$ 2,436,945	\$ 634,513	35.2%	
Enterprise Fund - Landfill MSW Total					\$ 4,523,757	\$ 1,802,432	\$ 3,241,895	\$ 2,436,945	\$ 634,513	35.2%
Enterprise Fund - Recycling	Integrated Solid Waste	CHARGES FOR SERVICES	RECYCLEABLES SALES	\$ 82,448	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRANSFER STATION	\$ 70,251	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CHARGES FOR SERVICES Total		\$ 152,699	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		INTERGOVERNMENTAL	SANITATION CWRR GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		INTERGOVERNMENTAL Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		OTHER FINANCING	RETAINED EARNINGS - APPR	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		OTHER FINANCING Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		TAXES	ELECTRONICS DISPOSAL TAX	\$ 12,807	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
SCRAP TIRE DISPOSAL TAX	\$ 221,902		\$ -	\$ -	\$ -	\$ -	#DIV/0!			
SOLID WASTE DISPOSAL TAX	\$ 87,195		\$ -	\$ -	\$ -	\$ -	#DIV/0!			

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type		Account Description	FY 2018 Actual	FY 2019 Adopted	FY 2020 Requested	FY 2020 Adopted	\$ Change vs. FY 2019 Adopted	% Change vs. FY 2019 Adopted
Enterprise Fund - Recycling	Integrated Solid Waste	TAXES	WHITE GOODS DISPOSAL TAX		\$ 106,360	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total			\$ 428,263	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Integrated Solid Waste Total			\$ 580,962	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Enterprise Fund - Recycling Total					\$ 580,962	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Enterprise Fund - Sewer	Sewer	APPROPRIATED FUND BALANCE	FUND BALANCE - APPROP		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		APPROPRIATED FUND BALANCE Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CHARGES FOR SERVICES	SERVICE FEES		\$ 657,865	\$ 468,294	\$ 491,709	\$ 597,046	\$ 128,752	27.5%
		CHARGES FOR SERVICES Total			\$ 657,865	\$ 468,294	\$ 491,709	\$ 597,046	\$ 128,752	27.5%
		INTEREST EARNINGS	INTEREST EARNINGS		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		MISCELLANEOUS REVENUE	PRIVATE CONTRIBUTIONS		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		MISCELLANEOUS REVENUE Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER FINANCING	NOTE PROCEEDS		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRANSFER FROM OTHER FUNDS		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRANSFER TO/FROM GEN FUND		\$ 891,032	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRANSFERS FROM CAP RESERV		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER FINANCING Total			\$ 891,032	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		Sewer Total			\$ 1,548,897	\$ 468,294	\$ 491,709	\$ 597,046	\$ 128,752	27.5%
	Enterprise Fund - Sewer Total					\$ 1,548,897	\$ 468,294	\$ 491,709	\$ 597,046	\$ 128,752	27.5%
Enterprise Funds - Airport Fund	Airport Fund	CHARGES FOR SERVICES	FUEL SALES		\$ 17,140	\$ 13,000	\$ 13,000	\$ 13,000	\$ -	0.0%
			HANGAR RENTALS		\$ 324,670	\$ 200,500	\$ 200,500	\$ 200,500	\$ -	0.0%
			MISCELLANEOUS SALES		\$ 12,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ -	0.0%
		CHARGES FOR SERVICES Total			\$ 353,810	\$ 231,500	\$ 231,500	\$ 231,500	\$ -	0.0%
		MISCELLANEOUS REVENUE	OTHER		\$ 18,657	\$ 18,000	\$ 18,000	\$ 18,000	\$ -	0.0%
		MISCELLANEOUS REVENUE Total			\$ 18,657	\$ 18,000	\$ 18,000	\$ 18,000	\$ -	0.0%
		OTHER FINANCING	RETAINED EARNINGS - APPR		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRANSFER TO/FROM GEN FUND		\$ 119,317	\$ 119,317	\$ 119,317	\$ 119,317	\$ -	0.0%
			TRANSFERS FROM CAP RESERV		\$ (67,889)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER FINANCING Total			\$ 51,428	\$ 119,317	\$ 119,317	\$ 119,317	\$ -	0.0%
		Airport Fund Total			\$ 423,895	\$ 368,817	\$ 368,817	\$ 368,817	\$ -	0.0%
	Enterprise Funds - Airport Fund Total					\$ 423,895	\$ 368,817	\$ 368,817	\$ 368,817	\$ -	0.0%
General	Animal Shelter	CHARGES FOR SERVICES	PUBLIC SAFETY / ANIMAL SHELTER ADOPTIONS		\$ 86,662	\$ 85,000	\$ 85,000	\$ 85,000	\$ -	0.0%
			PUBLIC SAFETY / OTHER		\$ 9,729	\$ 13,000	\$ 9,700	\$ 9,700	\$ (3,300)	-25.4%
		CHARGES FOR SERVICES Total			\$ 96,391	\$ 98,000	\$ 94,700	\$ 94,700	\$ (3,300)	-3.4%
	Animal Shelter Total			\$ 96,391	\$ 98,000	\$ 94,700	\$ 94,700	\$ (3,300)	-3.4%	
	Board of Elections	CHARGES FOR SERVICES	BOARD OF ELECTION		\$ 53,207	\$ 500	\$ 50,807	\$ 50,807	\$ 50,307	10061.4%
		CHARGES FOR SERVICES Total			\$ 53,207	\$ 500	\$ 50,807	\$ 50,807	\$ 50,307	10061.4%
	Board of Elections Total			\$ 53,207	\$ 500	\$ 50,807	\$ 50,807	\$ 50,307	10061.4%	
	Contributions	INTERGOVERNMENTAL	FAMILY SERVICE CENTER		\$ 301,732	\$ 85,730	\$ 85,730	\$ 88,733	\$ 3,003	3.5%
			LIFE CENTER-HCCBG		\$ 119,385	\$ 96,726	\$ 96,726	\$ 96,726	\$ -	0.0%
		INTERGOVERNMENTAL Total			\$ 421,117	\$ 182,456	\$ 182,456	\$ 185,459	\$ 3,003	1.6%
		MISCELLANEOUS REVENUE	OTHER		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		MISCELLANEOUS REVENUE Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1/2% SALES TX-ARTICLE 44		\$ 301,600	\$ 248,000	\$ 275,500	\$ 275,500	\$ 27,500	11.1%
		TAXES Total			\$ 301,600	\$ 248,000	\$ 275,500	\$ 275,500	\$ 27,500	11.1%
	Contributions Total			\$ 722,717	\$ 430,456	\$ 457,956	\$ 460,959	\$ 30,503	7.1%	
	Cooperative Extension	INTERGOVERNMENTAL	STATE GRANTS		\$ 14,510	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERGOVERNMENTAL Total			\$ 14,510	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		MISCELLANEOUS REVENUE	4-H CLUBS		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			OTHER		\$ 22,438	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	MISCELLANEOUS REVENUE Total			\$ 22,438	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	Cooperative Extension Total			\$ 36,947	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	County Manager	INTERGOVERNMENTAL	DSS		\$ -	\$ 136,054	\$ 136,054	\$ 136,054	\$ -	0.0%
			JCPC		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERGOVERNMENTAL Total			\$ -	\$ 136,054	\$ 136,054	\$ 136,054	\$ -	0.0%
		MISCELLANEOUS REVENUE	OTHER		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		MISCELLANEOUS REVENUE Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	County Manager Total			\$ -	\$ 136,054	\$ 136,054	\$ 136,054	\$ -	0.0%	
	Davidson County Community College	TAXES	1/2% SALES TX-ARTICLE 44		\$ -	\$ 57,887	\$ 58,466	\$ 112,353	\$ 54,466	94.1%
		TAXES Total			\$ -	\$ 57,887	\$ 58,466	\$ 112,353	\$ 54,466	94.1%
	Davidson County Community College Total			\$ -	\$ 57,887	\$ 58,466	\$ 112,353	\$ 54,466	94.1%	
	Davidson County Schools	TAXES	1/2% SALES TX-ARTICLE 44		\$ 458,481	\$ 350,720	\$ 366,796	\$ 366,796	\$ 16,076	4.6%
			503							

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2018 Actual	FY 2019 Adopted	FY 2020 Requested	FY 2020 Adopted	\$ Change vs. FY 2019 Adopted	% Change vs. FY 2019 Adopted
	Davidson County Schools	TAXES Total		\$ 458,481	\$ 350,720	\$ 366,796	\$ 366,796	\$ 16,076	4.6%
	Davidson County Schools Total			\$ 458,481	\$ 350,720	\$ 366,796	\$ 366,796	\$ 16,076	4.6%
	Debt Service	INTERGOVERNMENTAL	PUBLIC SCH. BLDG CAP FUND	\$ 1,649,460	\$ 1,649,460	\$ 1,649,460	\$ 1,649,460	\$ -	0.0%
		INTERGOVERNMENTAL Total		\$ 1,649,460	\$ 1,649,460	\$ 1,649,460	\$ 1,649,460	\$ -	0.0%
		OTHER FINANCING	TRANSFER FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER FINANCING Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1/2% SALES TX-ARTICLE 44	\$ 723,962	\$ 426,100	\$ 613,434	\$ 585,710	\$ 159,610	37.5%
			1/4% SALES TX-ARTICLE 46	\$ 3,168,266	\$ 3,025,000	\$ 3,100,000	\$ 3,150,000	\$ 125,000	4.1%
		TAXES Total		\$ 3,892,228	\$ 3,451,100	\$ 3,713,434	\$ 3,735,710	\$ 284,610	8.2%
	Debt Service Total			\$ 5,541,688	\$ 5,100,560	\$ 5,362,894	\$ 5,385,170	\$ 284,610	5.6%
	Emergency Services	CHARGES FOR SERVICES	AMBULANCE FEES	\$ 4,964,015	\$ 5,100,000	\$ 4,990,000	\$ 4,990,000	\$ (110,000)	-2.2%
			AMBULANCE GARNISHMENT	\$ 15	\$ 16,600	\$ -	\$ -	\$ (16,600)	-100.0%
			PERMITS	\$ 13,435	\$ 8,500	\$ 8,500	\$ 11,000	\$ 2,500	29.4%
			SARA FEES	\$ 28,550	\$ 21,000	\$ 21,000	\$ 27,000	\$ 6,000	28.6%
		CHARGES FOR SERVICES Total		\$ 5,006,015	\$ 5,146,100	\$ 5,019,500	\$ 5,028,000	\$ (118,100)	-2.3%
		INTERGOVERNMENTAL	CITY OF LEXINGTON	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			EMERGENCY MANAGEMENT	\$ 53,017	\$ 35,000	\$ 35,000	\$ 53,000	\$ 18,000	51.4%
		INTERGOVERNMENTAL Total		\$ 53,017	\$ 35,000	\$ 35,000	\$ 53,000	\$ 18,000	51.4%
	Emergency Services Total			\$ 5,059,032	\$ 5,181,100	\$ 5,054,500	\$ 5,081,000	\$ (100,100)	-1.9%
	Information Technology	CHARGES FOR SERVICES	MAPS & COPIES	\$ 1,014	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CHARGES FOR SERVICES Total		\$ 1,014	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Information Technology Total			\$ 1,014	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Inspections	LICENSES & PERMITS	BUILDING PERMITS	\$ 1,023,210	\$ 889,707	\$ 955,072	\$ 955,072	\$ 65,365	7.3%
		LICENSES & PERMITS Total		\$ 1,023,210	\$ 889,707	\$ 955,072	\$ 955,072	\$ 65,365	7.3%
	Inspections Total			\$ 1,023,210	\$ 889,707	\$ 955,072	\$ 955,072	\$ 65,365	7.3%
	Integrated Solid Waste	INTERGOVERNMENTAL	DAVIDSON COUNTY SCHOOLS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			RECYCLING SALES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			SANITATION CWRR GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERGOVERNMENTAL Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Integrated Solid Waste Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Library	CHARGES FOR SERVICES	LIBRARY FEES	\$ 83,306	\$ 144,102	\$ 90,000	\$ 90,000	\$ (54,102)	-37.5%
			OTHER	\$ 3,529	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CHARGES FOR SERVICES Total		\$ 86,834	\$ 144,102	\$ 90,000	\$ 90,000	\$ (54,102)	-37.5%
		INTERGOVERNMENTAL	LIBRARY ENRICHMENT GRT	\$ 1,484	\$ 100,000	\$ -	\$ -	\$ (100,000)	-100.0%
			LIBRARY-STATE AID ALLOC.	\$ 190,883	\$ 180,000	\$ 187,423	\$ 187,423	\$ 7,423	4.1%
		INTERGOVERNMENTAL Total		\$ 192,367	\$ 280,000	\$ 187,423	\$ 187,423	\$ (92,577)	-33.1%
	Library Total			\$ 279,201	\$ 424,102	\$ 277,423	\$ 277,423	\$ (146,679)	-34.6%
	Non-Departmental	APPROPRIATED FUND BALANCE	FUND BALANCE - APPROP	\$ -	\$ 3,052,506	\$ 3,544,380	\$ 3,655,323	\$ 602,817	19.7%
		APPROPRIATED FUND BALANCE Total		\$ -	\$ 3,052,506	\$ 3,544,380	\$ 3,655,323	\$ 602,817	19.7%
		CHARGES FOR SERVICES	FACILITY FEES	\$ 170,776	\$ 160,000	\$ 160,000	\$ 170,000	\$ 10,000	6.3%
			FAMILY DOLLAR	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			JAIL FEES	\$ 88,559	\$ 85,000	\$ 85,000	\$ 85,000	\$ -	0.0%
			MEDICAL EXAM FEES	\$ 27,700	\$ 10,000	\$ 10,000	\$ 27,500	\$ 17,500	175.0%
			OFFICERS FEES	\$ 132,186	\$ 120,000	\$ 120,000	\$ 130,000	\$ 10,000	8.3%
			OTHER	\$ 30,111	\$ 85,000	\$ 85,000	\$ 30,000	\$ (55,000)	-64.7%
			SHERIFF- WALLBURG/MIDWAY	\$ 123,510	\$ 123,510	\$ 123,510	\$ 123,510	\$ -	0.0%
			U S POST OFFICE	\$ 45,290	\$ 32,000	\$ 32,000	\$ 45,000	\$ 13,000	40.6%
		CHARGES FOR SERVICES Total		\$ 618,132	\$ 615,510	\$ 615,510	\$ 611,010	\$ (4,500)	-0.7%
		INTEREST EARNINGS	INTEREST EARNINGS	\$ 916,780	\$ 345,000	\$ 345,000	\$ 942,425	\$ 597,425	173.2%
		INTEREST EARNINGS Total		\$ 916,780	\$ 345,000	\$ 345,000	\$ 942,425	\$ 597,425	173.2%
		INTERGOVERNMENTAL	FEDERAL PAYMENTS-OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			NAT. FOREST TIMBER REC	\$ 3,545	\$ 2,400	\$ 2,400	\$ 2,400	\$ -	0.0%
			OTHER	\$ 176,786	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERGOVERNMENTAL Total		\$ 180,331	\$ 2,400	\$ 2,400	\$ 2,400	\$ -	0.0%
		MISCELLANEOUS REVENUE	INSURANCE-LOSS OF GEN FA	\$ 9,164	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			OTHER	\$ 166,783	\$ 94,250	\$ 94,250	\$ 94,250	\$ -	0.0%
			QSCB INTEREST SUDSIDY	\$ 617,967	\$ 616,644	\$ 616,644	\$ 616,644	\$ -	0.0%
			SALE OF GEN FIXED ASSETS	\$ 70,075	\$ 10,000	\$ 10,000	\$ 22,000	\$ 12,000	120.0%
			VENDING	\$ 2,330	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%
		MISCELLANEOUS REVENUE Total		\$ 866,319	\$ 721,894	\$ 721,894	\$ 733,894	\$ 12,000	1.7%
		OTHER FINANCING	NOTE PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRANSFER TO/FROM GEN FUND	\$ -	\$ 69,500	\$ 69,500	\$ -	\$ (69,500)	-100.0%

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2018 Actual	FY 2019 Adopted	FY 2020 Requested	FY 2020 Adopted	\$ Change vs. FY 2019 Adopted	% Change vs. FY 2019 Adopted
Non-Departmental		OTHER FINANCING	TRANSFERS FROM CAP RESERV	\$ 634,720	\$ 583,319	\$ 180,000	\$ 367,500	\$ (215,819)	-37.0%
		OTHER FINANCING Total		\$ 634,720	\$ 652,819	\$ 249,500	\$ 367,500	\$ (285,319)	-43.7%
		TAXES	1% SALES TAX	\$ 9,494,000	\$ 7,445,465	\$ 8,403,319	\$ 8,403,319	\$ 957,854	12.9%
			1/2% SALES TAX (83) REST	\$ 2,625,670	\$ 2,300,000	\$ 2,300,000	\$ 2,300,000	\$ -	0.0%
			1/2% SALES TAX (83) UNRES	\$ 6,126,563	\$ 5,500,000	\$ 5,600,000	\$ 5,600,000	\$ 100,000	1.8%
			1/2% SALES TAX (86) REST	\$ 3,273,897	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ -	0.0%
			1/2% SALES TAX (86) UNRES	\$ 2,182,598	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ -	0.0%
			1/2% SALES TX-ARTICLE 44	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			FRANCHISE FEES	\$ 824,720	\$ 850,000	\$ 850,000	\$ 850,000	\$ -	0.0%
			GROSS RECEIPTS TAX	\$ 44,358	\$ 55,000	\$ 55,000	\$ 55,000	\$ -	0.0%
			PRIVILEGE LICENSES	\$ 3,600	\$ 4,500	\$ 4,500	\$ 4,500	\$ -	0.0%
			ALCOHOLIC BEVERAGE TAXES	\$ 455,879	\$ 348,119	\$ 428,774	\$ 428,774	\$ 80,655	23.2%
		TAXES Total		\$ 25,031,283	\$ 21,503,084	\$ 22,641,593	\$ 22,641,593	\$ 1,138,509	5.3%
	Non-Departmental Total			\$ 28,247,565	\$ 26,893,213	\$ 28,120,277	\$ 28,954,145	\$ 2,060,932	7.7%
	Operating Transfers	TAXES	1/2% SALES TX-ARTICLE 44	\$ 1,824,194	\$ 1,745,734	\$ 1,751,006	\$ 1,751,005	\$ 5,271	0.3%
		TAXES Total		\$ 1,824,194	\$ 1,745,734	\$ 1,751,006	\$ 1,751,005	\$ 5,271	0.3%
	Operating Transfers Total			\$ 1,824,194	\$ 1,745,734	\$ 1,751,006	\$ 1,751,005	\$ 5,271	0.3%
	Planning	CHARGES FOR SERVICES	COMPLIANCE PERMITS	\$ 32,426	\$ 23,000	\$ 32,000	\$ 32,000	\$ 9,000	39.1%
			OTHER	\$ 25,331	\$ 15,000	\$ 14,000	\$ 14,000	\$ (1,000)	-6.7%
			PLANNING	\$ 10,995	\$ 32,000	\$ 29,775	\$ 29,775	\$ (2,225)	-7.0%
		CHARGES FOR SERVICES Total		\$ 68,753	\$ 70,000	\$ 75,775	\$ 75,775	\$ 5,775	8.3%
	Planning Total			\$ 68,753	\$ 70,000	\$ 75,775	\$ 75,775	\$ 5,775	8.3%
	Public Health	CHARGES FOR SERVICES	CHILD HEALTH COLLECTIONS	\$ 20	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CONTRIBUTIONS	\$ 16,479	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DENTAL	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			FAMILY PLANNING	\$ 33,797	\$ 22,000	\$ 22,000	\$ 22,000	\$ -	0.0%
			FLU SHOTS	\$ 44,995	\$ 25,000	\$ 25,000	\$ 30,000	\$ 5,000	20.0%
			PNEUMONIA	\$ 1,011	\$ -	\$ 200	\$ 200	\$ 200	#DIV/0!
			PRENATAL COLLECTIONS	\$ 1,733	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			SENIOR SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			X-RAY/RAT POISON	\$ 108,672	\$ 92,000	\$ 92,000	\$ 92,000	\$ -	0.0%
		CHARGES FOR SERVICES Total		\$ 206,706	\$ 139,000	\$ 139,200	\$ 144,200	\$ 5,200	3.7%
		INTERGOVERNMENTAL	AIDS - STATE	\$ 13,544	\$ 15,314	\$ 15,314	\$ 15,314	\$ -	0.0%
			BIOTERRORISM GRANT	\$ 33,020	\$ 42,887	\$ 42,887	\$ 42,887	\$ -	0.0%
			CHILD CARE COORDINATION	\$ 9,442	\$ 9,442	\$ 9,442	\$ 9,442	\$ -	0.0%
			CHILD HEALTH	\$ 100,943	\$ 15,744	\$ 18,744	\$ 18,744	\$ 3,000	19.1%
			CHILDBIRTH CLASS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			COMMUNICABLE DISEASE	\$ 4,430	\$ 3,806	\$ 3,806	\$ 3,806	\$ -	0.0%
			COMP BREAST - CERV CANCER	\$ 52,275	\$ 52,275	\$ 52,275	\$ 52,275	\$ -	0.0%
			DENTAL FEES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DEPOPROVERA CONTRA	\$ 6,329	\$ 5,200	\$ 7,000	\$ 7,000	\$ 1,800	34.6%
			ENVIRONMENTAL HEALTH	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			FAMILY PLANNING	\$ 122,040	\$ 121,494	\$ 124,380	\$ 124,380	\$ 2,886	2.4%
			FOOD & LODGING	\$ 23,520	\$ 16,800	\$ 16,800	\$ 16,800	\$ -	0.0%
			HEALTH PROMOTION	\$ 39,984	\$ 39,946	\$ 39,235	\$ 39,235	\$ (711)	-1.8%
			HEALTH-DC SCHOOLS	\$ 158,895	\$ 162,214	\$ 164,498	\$ 164,498	\$ 2,284	1.4%
			HEALTH-DCCC NURSE	\$ 9,435	\$ 5,000	\$ 6,000	\$ 6,000	\$ 1,000	20.0%
			HEALTH-LEX CITY SCHOOLS	\$ 41,290	\$ 43,813	\$ 44,412	\$ 44,412	\$ 599	1.4%
			HEALTH-TV ILLE SCHOOLS	\$ 33,089	\$ 35,331	\$ 39,816	\$ 39,816	\$ 4,485	12.7%
			IMMUNIZATION ACTION PLAN	\$ 41,386	\$ 41,386	\$ 41,386	\$ 41,386	\$ -	0.0%
			IMMUNIZATION UPDATE	\$ 14,043	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.0%
			MATERNAL HEALTH	\$ 97,193	\$ 97,193	\$ 116,643	\$ 116,643	\$ 19,450	20.0%
			MEDICAID MAXIMIZATION-CSC	\$ 1,119	\$ 1,118	\$ 8,000	\$ 8,000	\$ 6,882	615.6%
			MEDICAID MAXIMIZATION-DEN	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			MEDICAID MAXIMIZATION-FP	\$ 80,225	\$ 42,296	\$ 43,000	\$ 43,000	\$ 704	1.7%
			MEDICAID MAXIMIZATION-GEN	\$ 28,254	\$ 42,296	\$ 43,000	\$ 43,000	\$ 704	1.7%
			MEDICAID MAXIMIZATION-MCH	\$ 168,106	\$ 42,295	\$ 44,000	\$ 44,000	\$ 1,705	4.0%
			MH - MCC SUBSEQUENT	\$ 685,215	\$ 727,660	\$ 732,679	\$ 732,679	\$ 5,019	0.7%
			NW COMMUNITY CARE GRANT	\$ 46,321	\$ 42,625	\$ -	\$ -	\$ (42,625)	-100.0%
			OTHER	\$ 4,435	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PP/NEW HV: MAT ASMT			\$ 12,113	\$ 7,000	\$ 7,000	\$ 7,000	\$ -	0.0%
			PP/NEW HV: NB ASMT	\$ 13,560	\$ 12,000	\$ 9,000	\$ 9,000	\$ (3,000)	-25.0%

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2018 Actual	FY 2019 Adopted	FY 2020 Requested	FY 2020 Adopted	\$ Change vs. FY 2019 Adopted	% Change vs. FY 2019 Adopted	
Public Health	INTERGOVERNMENTAL		PREGNANCY TEST	\$ 4,599	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0.0%	
			PRENATAL MEDICAID	\$ 1,248	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			SCHOOL NURSE GRANT	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ -	0.0%	
			STATE AID TO COUNTIES	\$ 183,712	\$ 147,535	\$ 147,535	\$ 147,535	\$ -	0.0%	
			SUMMER FOOD PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			TB - MEDICAL SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			TITLE XIX-FAMILY PLANNING	\$ 69,074	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%	
			TUBERCULOSIS - STATE	\$ 30,736	\$ 30,736	\$ 30,736	\$ 30,736	\$ -	0.0%	
			WIC	\$ 693,421	\$ 713,400	\$ 668,708	\$ 668,708	\$ (44,692)	-6.3%	
			INTERGOVERNMENTAL Total	\$ 3,222,995	\$ 2,985,806	\$ 2,945,296	\$ 2,945,296	\$ (40,510)	-1.4%	
			LICENSES & PERMITS	E H - PERMITS	\$ 230,652	\$ 165,000	\$ 185,000	\$ 185,000	\$ 20,000	12.1%
			LICENSES & PERMITS Total	\$ 230,652	\$ 165,000	\$ 185,000	\$ 185,000	\$ 20,000	12.1%	
	Public Health Total			\$ 3,660,353	\$ 3,289,806	\$ 3,269,496	\$ 3,274,496	\$ (15,310)	-0.5%	
	Recreation	CHARGES FOR SERVICES	BAIT SHOP SALES	\$ 25,911	\$ 18,301	\$ 18,301	\$ 24,000	\$ 5,699	31.1%	
			CITY OF LEXINGTON	\$ 22,978	\$ 30,002	\$ 32,631	\$ 27,734	\$ (2,268)	-7.6%	
			CITY OF THOMASVILLE	\$ 22,978	\$ 30,002	\$ 32,631	\$ 27,734	\$ (2,268)	-7.6%	
			CONCESSIONS	\$ 8,650	\$ -	\$ -	\$ 8,650	\$ 8,650	#DIV/0!	
			FISHING/BOATING PERMITS	\$ 36,826	\$ 27,000	\$ 27,142	\$ 35,000	\$ 8,000	29.6%	
			OTHER	\$ 21,224	\$ -	\$ -	\$ 10,000	\$ 10,000	#DIV/0!	
			RECREATION FEES	\$ 21,502	\$ 35,000	\$ 39,593	\$ 21,500	\$ (13,500)	-38.6%	
			SALES AND RENTALS	\$ 3,005	\$ 16,400	\$ 3,000	\$ 3,000	\$ (13,400)	-81.7%	
			CHARGES FOR SERVICES Total	\$ 163,074	\$ 156,705	\$ 153,298	\$ 157,618	\$ 913	0.6%	
	Recreation Total			\$ 163,074	\$ 156,705	\$ 153,298	\$ 157,618	\$ 913	0.6%	
Register of Deeds	CHARGES FOR SERVICES	CHILDREN TRUST FUND	\$ (4,660)	\$ (5,075)	\$ (4,700)	\$ (4,700)	\$ 375	-7.4%		
		DEED OF TRUST FEE	\$ (21,371)	\$ (22,200)	\$ (21,500)	\$ (21,500)	\$ 700	-3.2%		
		DOMESTIC VIOLENCE FUND	\$ (27,960)	\$ (30,500)	\$ (30,500)	\$ (30,500)	\$ -	0.0%		
		PRESERVATION/ TECHNOLOGY	\$ 71,094	\$ 63,000	\$ 54,150	\$ 59,150	\$ (3,850)	-6.1%		
		RECORDS MANAGEMENT FEE	\$ (26,714)	\$ (28,000)	\$ (27,000)	\$ (27,000)	\$ 1,000	-3.6%		
		REGISTER OF DEEDS	\$ 746,463	\$ 747,102	\$ 700,000	\$ 700,000	\$ (47,102)	-6.3%		
		CHARGES FOR SERVICES Total	\$ 736,852	\$ 724,327	\$ 670,450	\$ 675,450	\$ (48,877)	-6.7%		
	LICENSES & PERMITS	DEED CONVEYANCE TAX	\$ (620,246)	\$ (546,000)	\$ (620,250)	\$ (620,250)	\$ (74,250)	13.6%		
	DEED STAMP EXCISE TAX	\$ 1,265,493	\$ 900,000	\$ 1,000,000	\$ 1,000,000	\$ 100,000	11.1%			
	FLOODPLAIN MAPPING FEES	\$ (58,771)	\$ (61,000)	\$ (59,000)	\$ (59,000)	\$ 2,000	-3.3%			
	LICENSES & PERMITS Total	\$ 586,476	\$ 293,000	\$ 320,750	\$ 320,750	\$ 27,750	9.5%			
Register of Deeds Total			\$ 1,323,328	\$ 1,017,327	\$ 991,200	\$ 996,200	\$ (21,127)	-2.1%		
Senior Services	CHARGES FOR SERVICES	PRIVATE PAY-IN HOME SERVICES	\$ 26,245	\$ 2,550	\$ 20,000	\$ 20,000	\$ 17,450	684.3%		
		PRIVATE PAY-MOW	\$ 8,480	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	0.0%		
		PROG INC-CONG NUTRITION	\$ 17,214	\$ 20,750	\$ 20,750	\$ 20,750	\$ -	0.0%		
		PROG INC-ENSURE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		PROG INC-HOME DEL MEALS	\$ 23,372	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	0.0%		
		PROG INC-IN HOME SERVICES	\$ 3,578	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.0%		
		PROG INC-SENIOR GAMES	\$ 3,483	\$ 2,800	\$ 2,800	\$ 2,800	\$ -	0.0%		
		PROG INC-SPECIAL ACTIV	\$ 6,014	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	0.0%		
		PROG INC-SPECIAL EVENTS	\$ 1,335	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%		
		PROG INC-TRANSP-GENERAL	\$ -	\$ 100	\$ 100	\$ 100	\$ -	0.0%		
		PROG INC-TRANSP-MEDICAL	\$ 80	\$ 100	\$ 100	\$ 100	\$ -	0.0%		
		PROGRAM INCOME-GENERAL	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		PROGRAM INCOME-MEDICAID CAP	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		PROG FEES-SENIOR CENTER	\$ 1,234	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		CHARGES FOR SERVICES Total	\$ 91,035	\$ 80,800	\$ 98,250	\$ 98,250	\$ 17,450	21.6%		
	INTERGOVERNMENTAL		CAREGIVER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			DONATIONS-CITY OF LEX	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			DONATIONS-CONGREG NUTRIT	\$ 2,368	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%	
			DONATIONS-CRISIS PROG	\$ -	\$ 100	\$ 100	\$ 100	\$ -	0.0%	
			DONATIONS-FITNESS ROOM	\$ 273	\$ 350	\$ 350	\$ 350	\$ -	0.0%	
			DONATIONS-GENERAL	\$ 314	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%	
			DONATIONS-HOME DEL MEALS	\$ 20,922	\$ 23,000	\$ 23,000	\$ 23,000	\$ -	0.0%	
			DONATIONS-IN HOME SERVICE	\$ 1,445	\$ 1,200	\$ 1,200	\$ 1,200	\$ -	0.0%	
			DONATIONS-LOVE LIGHT TREE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			DONATIONS-SENIOR GAMES	\$ 526	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%	
			DONATIONS-SPECIAL ACTIVIT	\$ 17	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%	
			DONATIONS-SPECIAL EVENTS	\$ 40	\$ 300	\$ 300	\$ 300	\$ -	0.0%	

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2018 Actual	FY 2019 Adopted	FY 2020 Requested	FY 2020 Adopted	\$ Change vs. FY 2019 Adopted	% Change vs. FY 2019 Adopted	
Social Services	INTERGOVERNMENTAL		DSS-CLOTHING FUND	\$ 1,500	\$ 1,500	\$ 1,700	\$ 1,700	\$ 200	13.3%	
			DSS-LMH REIMBURSEMENT	\$ 11,599	\$ 15,400	\$ 15,400	\$ 15,400	\$ -	0.0%	
			EMERG FOOD&SHELTER-UW	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			ENERGY ADMINISTRATION	\$ 93,236	\$ 93,697	\$ 113,265	\$ 113,265	\$ 19,568	20.9%	
			FAMILY REUNIFICATION FUND	\$ -	\$ 48,396	\$ 46,570	\$ 46,570	\$ (1,826)	-3.8%	
			FILING FEES	\$ -	\$ 200	\$ 1,000	\$ 1,000	\$ 800	400.0%	
			FOOD ASSISTANCE ADMIN	\$ 1,045,941	\$ 1,077,001	\$ 1,110,229	\$ 1,110,229	\$ 33,228	3.1%	
			FOOD STAMP FRAUD ADMIN	\$ 32,186	\$ 48,836	\$ 20,000	\$ 20,000	\$ (28,836)	-59.0%	
			FOOD STAMP RECOVERY	\$ 52,632	\$ 45,000	\$ 42,665	\$ 42,665	\$ (2,335)	-5.2%	
			INCENTIVES	\$ 173,742	\$ 200,000	\$ 170,000	\$ 170,000	\$ (30,000)	-15.0%	
			INDEPENDENT LIVING	\$ 69,518	\$ 22,247	\$ 30,825	\$ 30,825	\$ 8,578	38.6%	
			IV-D ADMINISTRATION	\$ 970,020	\$ 835,000	\$ 950,000	\$ 994,194	\$ 159,194	19.1%	
			IV-D COLLECTION RETURNS	\$ 25,956	\$ 1,000	\$ 760	\$ 760	\$ (240)	-24.0%	
			IV-E FOSTER CARE	\$ 1,035,785	\$ 876,614	\$ 1,676,292	\$ 1,676,292	\$ 799,678	91.2%	
			IV-E OPTIONAL	\$ 16,937	\$ 329,000	\$ 461,971	\$ 461,971	\$ 132,971	40.4%	
			JCPC	\$ 15,404	\$ 15,500	\$ 15,500	\$ 15,500	\$ -	0.0%	
			JOBS/WORKFIRST	\$ 1,111,571	\$ 960,098	\$ 960,098	\$ 960,098	\$ -	0.0%	
			KEITH JOHNSON FUND	\$ 1,323	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.0%	
			LIEAP	\$ 545,582	\$ 570,514	\$ 689,663	\$ 689,663	\$ 119,149	20.9%	
			MEDICAID AT RISK-CASE MGT	\$ -	\$ 35,000	\$ 47,612	\$ 47,612	\$ 12,612	36.0%	
			MEDICAID TRANS ADM & SERV	\$ 124,418	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.0%	
			MEDICAL ASSIST. EXPANSION	\$ 28,811	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			MEDICAL ASSISTANCE ADMIN	\$ 2,039,899	\$ 2,187,785	\$ 2,347,410	\$ 2,347,410	\$ 159,625	7.3%	
			PERM. PLANNING-REGULAR	\$ 32,914	\$ 42,798	\$ 41,694	\$ 41,694	\$ (1,104)	-2.6%	
			SHARE THE WARMTH	\$ 13,384	\$ 8,997	\$ 13,899	\$ 13,899	\$ 4,902	54.5%	
			SPECIAL ADOPTION FUND II	\$ 38,400	\$ 83,000	\$ 67,000	\$ 67,000	\$ (16,000)	-19.3%	
			SPECIAL LINKS	\$ 2,368	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.0%	
			SSBG-IN HOME SERVICES	\$ 62,268	\$ 48,317	\$ 48,317	\$ 48,317	\$ -	0.0%	
			SSBG-REGULAR	\$ 538,514	\$ 549,044	\$ 584,155	\$ 446,841	\$ (102,203)	-18.6%	
			SSBG-STATE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			STATE FOSTER CARE	\$ 136,395	\$ 274,954	\$ 487,734	\$ 487,734	\$ 212,780	77.4%	
			TANF CPS & FC/ADOPT	\$ 749,416	\$ 297,410	\$ 284,872	\$ 284,872	\$ (12,538)	-4.2%	
			TANF TO SSBG	\$ -	\$ 102,012	\$ 178,151	\$ 178,151	\$ 76,139	74.6%	
			WELFARE STATE IN HOME	\$ -	\$ 78,393	\$ 78,393	\$ 78,393	\$ -	0.0%	
			NC HEALTH CHOICE	\$ 52,384	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			TEA FOSTER CARE	\$ -	\$ 7,000	\$ 28,500	\$ 28,500	\$ 21,500	307.1%	
			INTERGOVERNMENTAL Total				\$ 10,282,286	\$ 10,488,819	\$ 12,300,258	\$ 12,207,137	$ 1,718,318	16.4%
Social Services Total				\$ 10,481,427	\$ 10,652,819	\$ 12,451,258	\$ 12,358,137	\$ 1,705,318	16.0%	
Soil & Water	INTERGOVERNMENTAL	SOIL & WATER		\$ 26,550	\$ 25,500	\$ 25,500	\$ 25,500	\$ -	0.0%	
			INTERGOVERNMENTAL Total	\$ 26,550	\$ 25,500	\$ 25,500	\$ 25,500	\$ -	0.0%	
Soil & Water Total				\$ 26,550	\$ 25,500	\$ 25,500	\$ 25,500	\$ -	0.0%	
Support Services	CHARGES FOR SERVICES	PARKING DECK FEES		\$ 313	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			CHARGES FOR SERVICES Total	\$ 313	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
Support Services Total				\$ 313	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
Tax	CHARGES FOR SERVICES	FORECLOSURE REIMBURSEMENT		\$ 39,822	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	0.0%	
			MAPS & COPIES	\$ 223	\$ 200	\$ 200	\$ 200	\$ -	0.0%	
			TAX COLLECTOR	\$ 11,957	\$ 14,000	\$ 12,000	\$ 12,000	\$ (2,000)	-14.3%	
			CHARGES FOR SERVICES Total	\$ 52,002	\$ 49,200	\$ 47,200	\$ 47,200	\$ (2,000)	-4.1%	
		INTERGOVERNMENTAL	TAX COMMISSIONS EARNED		\$ 190,023	\$ 180,000	\$ 185,000	\$ 185,000	\$ 5,000	2.8%
				INTERGOVERNMENTAL Total	\$ 190,023	\$ 180,000	\$ 185,000	\$ 185,000	\$ 5,000	2.8%
		TAXES		1ST PRIOR YR TAXES	\$ 972,271	\$ 775,000	\$ 775,000	\$ 775,000	\$ -	0.0%
				2ND PRIOR YR TAXES	\$ 462,092	\$ 383,000	\$ 383,000	\$ 383,000	\$ -	0.0%
				3RD PRIOR YR TAXES	\$ 285,989	\$ 300,000	\$ 300,000	\$ 300,000	\$ -	0.0%
				4TH PRIOR YR TAXES	\$ 204,826	\$ 215,000	\$ 215,000	\$ 215,000	\$ -	0.0%
				5TH & PRIOR YR TAXES	\$ 493,497	\$ 350,000	\$ 350,000	\$ 350,000	\$ -	0.0%
				CURRENT YR AD VALOREM	\$ 73,800,630	\$ 72,489,646	\$ 73,214,542	\$ 73,214,542	\$ 724,896	1.0%
				DISCOUNTS	\$ (626,330)	\$ (627,000)	\$ (625,000)	\$ (625,000)	\$ 2,000	-0.3%
				DMV INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
				REFUNDS	\$ (35,884)	\$ (80,000)	\$ (36,000)	\$ (36,000)	\$ 44,000	-55.0%
				TAX PENALTY & INTEREST	\$ 835,471	\$ 650,000	\$ 741,264	\$ 741,264	\$ 91,264	14.0%
		TAXES Total			\$ 76,392,561	\$ 74,455,646	\$ 75,317,806	\$ 75,317,806	\$ 862,160	1.2%
Tax Total				\$ 76,634,586	\$ 74,684,846	\$ 75,550,006	\$ 75,550,006	\$ 865,160	1.2%	

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type		Account Description	FY 2018 Actual	FY 2019 Adopted	FY 2020 Requested	FY 2020 Adopted	\$ Change vs. FY 2019 Adopted	% Change vs. FY 2019 Adopted
General	Transportation	TAXES		VEHICLE RENTAL TAX	\$ 120,662	\$ -	\$ -	\$ 130,000	\$ 130,000	#DIV/0!
		TAXES Total			\$ 120,662	\$ -	\$ -	\$ 130,000	\$ 130,000	#DIV/0!
	Transportation Total			\$ 120,662	\$ -	\$ -	\$ 130,000	\$ 130,000	#DIV/0!	
	Veterans Services	INTERGOVERNMENTAL	VETERANS SERVICE	\$ 2,175	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%	
		INTERGOVERNMENTAL Total			\$ 2,175	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%
	Veterans Services Total				\$ 2,175	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%
General Total					\$ 138,734,209	\$ 133,958,449	\$ 137,961,800	\$ 138,972,999	\$ 5,014,550	3.7%
Internal Service - Garage Fund	Public Services	APPROPRIATED FUND BALANCE	FUND BALANCE - APPROP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		APPROPRIATED FUND BALANCE Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CHARGES FOR SERVICES	DEPARTMENTAL CHARGES	\$ 1,669,364	\$ 1,696,820	\$ 1,731,990	\$ 1,731,990	\$ 35,170	2.1%	
		CHARGES FOR SERVICES Total			\$ 1,669,364	\$ 1,696,820	\$ 1,731,990	\$ 1,731,990	\$ 35,170	2.1%
		INTERGOVERNMENTAL	GAS TAX REFUND	\$ 4,297	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		INTERGOVERNMENTAL Total			\$ 4,297	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		MISCELLANEOUS REVENUE	GAIN/LOSS OF SALE OF FA	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			INSURANCE - LOSS OF FA	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		OTHER	\$ 14,198	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			MISCELLANEOUS REVENUE Total		\$ 14,198	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Public Services Total				\$ 1,687,859	\$ 1,696,820	\$ 1,731,990	\$ 1,731,990	\$ 35,170	2.1%
Internal Service - Garage Fund Total					\$ 1,687,859	\$ 1,696,820	\$ 1,731,990	\$ 1,731,990	\$ 35,170	2.1%
Internal Service Funds - Insurance Fund	Insurance Fund	CHARGES FOR SERVICES	COBRA PAYMENTS	\$ 1,060,177	\$ 635,000	\$ 850,000	\$ 850,000	\$ 215,000	33.9%	
			DEPARTMENTAL CHARGES	\$ 8,501,710	\$ 8,357,906	\$ 8,967,869	\$ 8,967,869	\$ 609,963	7.3%	
			DEPENDENT LIFE	\$ 417	\$ 2,400	\$ 415	\$ 415	\$ (1,985)	-82.7%	
			EMPLOYEE WITHHOLDING	\$ 1,690,121	\$ 1,536,028	\$ 1,541,638	\$ 1,541,638	\$ 5,610	0.4%	
			LIFE AD&D	\$ 25,298	\$ 25,000	\$ 25,250	\$ 25,250	\$ 250	1.0%	
		CHARGES FOR SERVICES Total			\$ 11,277,724	\$ 10,556,334	\$ 11,385,172	\$ 11,385,172	\$ 828,838	7.9%
	Insurance Fund Total			\$ 11,277,724	\$ 10,556,334	\$ 11,385,172	\$ 11,385,172	\$ 828,838	7.9%	
Internal Service Funds - Insurance Fund Total					\$ 11,277,724	\$ 10,556,334	\$ 11,385,172	\$ 11,385,172	\$ 828,838	7.9%
Internal Service Funds - Workers Compensation Fund	Workers Compensation Fund	CHARGES FOR SERVICES	DEPARTMENTAL CHARGES	\$ 870,355	\$ 793,894	\$ 845,502	\$ 845,665	\$ 51,771	6.5%	
		CHARGES FOR SERVICES Total			\$ 870,355	\$ 793,894	\$ 845,502	\$ 845,665	\$ 51,771	6.5%
	Workers Compensation Fund Total			\$ 870,355	\$ 793,894	\$ 845,502	\$ 845,665	\$ 51,771	6.5%	
Internal Service Funds - Workers Compensation Fund Total					\$ 870,355	\$ 793,894	\$ 845,502	\$ 845,665	\$ 51,771	6.5%
Mental Health Fund	Mental Health Fund	OTHER FINANCING	TRANSFER TO/FROM GEN FUND	\$ 824,344	\$ 824,344	\$ 824,344	\$ 797,900	\$ (26,444)	-3.2%	
		OTHER FINANCING Total			\$ 824,344	\$ 824,344	\$ 824,344	\$ 797,900	\$ (26,444)	-3.2%
		TAXES	FIVE CENTS PER BOTTLE	\$ 23,380	\$ -	\$ -	\$ 23,380	\$ 23,380	#DIV/0!	
			ONE CENT PER BOTTLE	\$ 3,064	\$ -	\$ -	\$ 3,064	\$ 3,064	#DIV/0!	
			TAXES Total		\$ 26,444	\$ -	\$ -	\$ 26,444	\$ 26,444	#DIV/0!
Mental Health Fund Total				\$ 850,788	\$ 824,344	\$ 824,344	\$ 824,344	\$ -	0.0%	
Mental Health Fund Total					\$ 850,788	\$ 824,344	\$ 824,344	\$ 824,344	\$ -	0.0%
Special Revenue - Emergency Telephone	Emergency Communications	APPROPRIATED FUND BALANCE	OTHER FINANCING / FUND BALANCE - APPROPRIATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		APPROPRIATED FUND BALANCE Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS	INTEREST EARNINGS	\$ 6,694	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		INTEREST EARNINGS Total			\$ 6,694	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	911 CHARGES	\$ 552,778	\$ 582,173	\$ 582,173	\$ 499,014	\$ (83,159)	-14.3%	
	TAXES Total			\$ 552,778	\$ 582,173	\$ 582,173	\$ 499,014	\$ (83,159)	-14.3%	
Emergency Communications Total				\$ 559,472	\$ 582,173	\$ 582,173	\$ 499,014	\$ (83,159)	-14.3%	
Special Revenue - Emergency Telephone Total					\$ 559,472	\$ 582,173	\$ 582,173	\$ 499,014	\$ (83,159)	-14.3%
Special Revenue - Transportation	Public Services	APPROPRIATED FUND BALANCE	FUND BALANCE - APPROP	\$ -	\$ 32,477	\$ -	\$ -	\$ (32,477)	-100.0%	
		APPROPRIATED FUND BALANCE Total			\$ -	\$ 32,477	\$ -	\$ -	\$ (32,477)	-100.0%
		CHARGES FOR SERVICES	CHARTER PROFITS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			CLS - UNITED WAY	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			DSS-MEDICAID	\$ 336	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			DSS-WORKFIRST	\$ 35,896	\$ -	\$ -	\$ 35,000	\$ 35,000	#DIV/0!	
			FARES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			HEALTH-FAMILY PLANNING	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			MENTAL HEALTH DI	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			SENIOR SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			SPONSORSHIPS	\$ 17,000	\$ 15,000	\$ 18,000	\$ 18,000	\$ 3,000	20.0%	
			TITLE XX	\$ -	\$ 48,155	\$ -	\$ -	\$ (48,155)	-100.0%	
			WORKSHOP OF DAVIDSON	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		CHARGES FOR SERVICES Total			\$ 53,232	\$ 63,155	\$ 18,000	\$ 53,000	\$ (10,155)	-16.1%
		INTERGOVERNMENTAL	CITY OF LEXINGTON	\$ 26,859	\$ 26,859	\$ 47,000	\$ 45,000	\$ 18,141	67.5%	
			CITY OF THOMASVILLE	\$ 26,859	\$ 26,859	\$ 45,000	\$ 45,000	\$ 18,141	67.5%	

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2018 Actual	FY 2019 Adopted	FY 2020 Requested	FY 2020 Adopted	\$ Change vs. FY 2019 Adopted	% Change vs. FY 2019 Adopted	
Public Services	INTERGOVERNMENTAL	CMAQ GRANT		\$ -	\$ 181,367	\$ 124,499	\$ 124,499	\$ (56,868)	-31.4%	
		DISABILITY EVALUATIONS		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		EDTAP		\$ 115,191	\$ 115,191	\$ 115,191	\$ 115,191	\$ -	0.0%	
		ROAP EMPLOYMENT		\$ 37,603	\$ 37,603	\$ 37,603	\$ 37,603	\$ -	0.0%	
		RURAL GENERAL PUBLIC		\$ 106,174	\$ 106,174	\$ 105,586	\$ 105,586	\$ (588)	-0.6%	
		SECTION 18		\$ 304,701	\$ 195,283	\$ 328,490	\$ 289,895	\$ 94,612	48.4%	
		TRANSP - SECTION 9 - H P		\$ 121,261	\$ 90,000	\$ 90,000	\$ 90,000	\$ -	0.0%	
		TTAP- ELDERLY		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		TRANSP-5307-WS		\$ -	\$ 80,000	\$ 90,000	\$ 90,000	\$ 10,000	12.5%	
		CAPITAL GRANT-5339		\$ -	\$ -	\$ -	\$ 67,788	\$ 67,788	#DIV/0!	
		INTERGOVERNMENTAL Total		\$ 738,648	\$ 859,336	\$ 983,369	\$ 1,010,562	\$ 151,226	17.6%	
		MISCELLANEOUS REVENUE	SALE OF GEN FIXED ASSETS	\$ 3,675	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		MISCELLANEOUS REVENUE Total		\$ 3,675	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER FINANCING	TRANSFER TO/FROM GEN FUND	\$ 115,284	\$ 96,099	\$ 182,192	\$ 114,240	\$ 18,141	18.9%	
		OTHER FINANCING Total		\$ 115,284	\$ 96,099	\$ 182,192	\$ 114,240	\$ 18,141	18.9%	
Public Services Total				\$ 910,839	\$ 1,051,067	\$ 1,183,561	\$ 1,177,802	\$ 126,735	12.1%	
Special Revenue - Transportation Total				\$ 910,839	\$ 1,051,067	\$ 1,183,561	\$ 1,177,802	\$ 126,735	12.1%	
Special Revenue Fund - Airport Fund	Airport Fund - Capital Improvement Project Plan	INTERGOVERNMENTAL	STATE GRANT FUNDS	\$ 2,033,912	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		INTERGOVERNMENTAL Total		\$ 2,033,912	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER FINANCING	TRANSFER TO/FROM GEN FUND	\$ 84,556	\$ 16,667	\$ 16,667	\$ 16,667	\$ -	0.0%	
		OTHER FINANCING Total		\$ 84,556	\$ 16,667	\$ 16,667	\$ 16,667	\$ -	0.0%	
		Airport Fund - Capital Improvement Project Plan Total				\$ 2,118,468	\$ 16,667	\$ 16,667	\$ 16,667	\$ -	0.0%
Special Revenue Fund - Airport Fund Total				\$ 2,118,468	\$ 16,667	\$ 16,667	\$ 16,667	\$ -	0.0%	
Special Revenue Funds - Fire Districts	Arcadia - RC - Hampton	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 7,214	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 2,588	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 793,854	\$ 780,200	\$ 909,000	\$ 799,000	\$ 18,800	2.4%	
			DISCOUNTS	\$ (7,431)	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			REFUNDS	\$ (331)	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			TAX PENALTY & INTEREST	\$ 2,828	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		TAXES Total		\$ 798,721	\$ 780,200	\$ 909,000	\$ 799,000	\$ 18,800	2.4%	
		Arcadia - RC - Hampton Total				\$ 798,721	\$ 780,200	\$ 909,000	\$ 799,000	\$ 18,800	2.4%
	Badin	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 349	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 101	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 41,727	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	0.0%	
			DISCOUNTS	\$ (392)	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			REFUNDS	\$ (12)	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			TAX PENALTY & INTEREST	\$ 103	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		TAXES Total		\$ 41,876	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	0.0%	
		Badin Total				\$ 41,876	\$ 40,000	\$ 40,000	\$ 40,000	\$ -
Central	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	TAXES	1ST PRIOR YR TAXES	\$ 3,372	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		2ND PRIOR YR TAXES	\$ 1,015	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		CURRENT YR AD VALOREM	\$ 328,794	\$ 316,830	\$ 316,830	\$ 316,830	\$ -	0.0%		
		DISCOUNTS	\$ (2,698)	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		REFUNDS	\$ (139)	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		TAX PENALTY & INTEREST	\$ 1,397	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	TAXES Total		\$ 331,740	\$ 316,830	\$ 316,830	\$ 316,830	\$ -	0.0%		
	Central Total				\$ 331,740	\$ 316,830	\$ 316,830	\$ 316,830	\$ -	0.0%
Churchland	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	TAXES	1ST PRIOR YR TAXES	\$ 4,940	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		2ND PRIOR YR TAXES	\$ 4,071	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		CURRENT YR AD VALOREM	\$ 235,026	\$ 223,400	\$ 237,000	\$ 237,000	\$ 13,600	6.1%		
		DISCOUNTS	\$ (1,727)	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		REFUNDS	\$ (107)	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		TAX PENALTY & INTEREST	\$ 2,220	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	TAXES Total		\$ 244,422	\$ 223,400	\$ 237,000	\$ 237,000	\$ 13,600	6.1%		

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2018 Actual	FY 2019 Adopted	FY 2020 Requested	FY 2020 Adopted	\$ Change vs. FY 2019 Adopted	% Change vs. FY 2019 Adopted
	Churchland Total			\$ 244,422	\$ 223,400	\$ 237,000	\$ 237,000	\$ 13,600	6.1%
	Clemmons	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 53	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 24	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 74,495	\$ 66,790	\$ 67,460	\$ 67,460	\$ 670	1.0%
			DISCOUNTS	\$ (762)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (39)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 193	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 73,964	\$ 66,790	\$ 67,460	\$ 67,460	\$ 670	1.0%
	Clemmons Total			\$ 73,964	\$ 66,790	\$ 67,460	\$ 67,460	\$ 670	1.0%
	Fairgrove	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 2,912	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 1,152	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 432,004	\$ 416,000	\$ 419,005	\$ 419,005	\$ 3,005	0.7%
			DISCOUNTS	\$ (3,764)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (452)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 1,700	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 433,552	\$ 416,000	\$ 419,005	\$ 419,005	\$ 3,005	0.7%
	Fairgrove Total			\$ 433,552	\$ 416,000	\$ 419,005	\$ 419,005	\$ 3,005	0.7%
	Griffith	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 1,327	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 685	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 248,061	\$ 222,400	\$ 233,771	\$ 233,771	\$ 11,371	5.1%
			DISCOUNTS	\$ (2,534)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (66)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 788	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 248,262	\$ 222,400	\$ 233,771	\$ 233,771	\$ 11,371	5.1%
	Griffith Total			\$ 248,262	\$ 222,400	\$ 233,771	\$ 233,771	\$ 11,371	5.1%
	Gumtree	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 908	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 520	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 134,493	\$ 134,503	\$ 136,000	\$ 136,000	\$ 1,497	1.1%
			DISCOUNTS	\$ (1,191)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (13)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 509	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 135,225	\$ 134,503	\$ 136,000	\$ 136,000	\$ 1,497	1.1%
	Gumtree Total			\$ 135,225	\$ 134,503	\$ 136,000	\$ 136,000	\$ 1,497	1.1%
	Hasty	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 3,610	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 1,215	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 424,126	\$ 506,515	\$ 506,515	\$ 506,515	\$ -	0.0%
			DISCOUNTS	\$ (3,580)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (181)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 1,632	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 426,821	\$ 506,515	\$ 506,515	\$ 506,515	\$ -	0.0%
	Hasty Total			\$ 426,821	\$ 506,515	\$ 506,515	\$ 506,515	\$ -	0.0%
	Healing Springs	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 4,869	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 1,825	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 281,937	\$ 282,212	\$ 285,034	\$ 285,034	\$ 2,822	1.0%
			DISCOUNTS	\$ (2,120)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (101)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 1,325	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 287,735	\$ 282,212	\$ 285,034	\$ 285,034	\$ 2,822	1.0%
	Healing Springs Total			\$ 287,735	\$ 282,212	\$ 285,034	\$ 285,034	\$ 2,822	1.0%
	Holly Grove	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2018 Actual	FY 2019 Adopted	FY 2020 Requested	FY 2020 Adopted	\$ Change vs. FY 2019 Adopted	% Change vs. FY 2019 Adopted						
Holly Grove		INTEREST EARNINGS Total		\$	-	\$	-	\$	-	\$	-	#DIV/0!			
		TAXES	1ST PRIOR YR TAXES	\$	4,061	\$	-	\$	-	\$	-	\$	-	#DIV/0!	
			2ND PRIOR YR TAXES	\$	2,094	\$	-	\$	-	\$	-	\$	-	#DIV/0!	
			CURRENT YR AD VALOREM	\$	226,525	\$	222,990	\$	225,220	\$	225,220	\$	2,230	1.0%	
			DISCOUNTS	\$	(1,747)	\$	-	\$	-	\$	-	\$	-	#DIV/0!	
			REFUNDS	\$	(34)	\$	-	\$	-	\$	-	\$	-	#DIV/0!	
			TAX PENALTY & INTEREST	\$	1,615	\$	-	\$	-	\$	-	\$	-	#DIV/0!	
		TAXES Total		\$	232,514	\$	222,990	\$	225,220	\$	225,220	\$	2,230	1.0%	
		Holly Grove Total		\$	232,514	\$	222,990	\$	225,220	\$	225,220	\$	2,230	1.0%	
		Horneytown	INTEREST EARNINGS	INTEREST EARNINGS	\$	-	\$	-	\$	-	\$	-	\$	-	#DIV/0!
			INTEREST EARNINGS Total		\$	-	\$	-	\$	-	\$	-	\$	-	#DIV/0!
			TAXES	1ST PRIOR YR TAXES	\$	1,701	\$	-	\$	-	\$	-	\$	-	#DIV/0!
				2ND PRIOR YR TAXES	\$	1,159	\$	-	\$	-	\$	-	\$	-	#DIV/0!
				CURRENT YR AD VALOREM	\$	173,629	\$	160,852	\$	193,751	\$	187,454	\$	26,602	16.5%
				DISCOUNTS	\$	(1,408)	\$	-	\$	-	\$	-	\$	-	#DIV/0!
				REFUNDS	\$	(219)	\$	-	\$	-	\$	-	\$	-	#DIV/0!
				TAX PENALTY & INTEREST	\$	597	\$	-	\$	-	\$	-	\$	-	#DIV/0!
			TAXES Total		\$	175,458	\$	160,852	\$	193,751	\$	187,454	\$	26,602	16.5%
			Horneytown Total		\$	175,458	\$	160,852	\$	193,751	\$	187,454	\$	26,602	16.5%
Linwood	INTEREST EARNINGS		INTEREST EARNINGS	\$	-	\$	-	\$	-	\$	-	\$	-	#DIV/0!	
	INTEREST EARNINGS Total		\$	-	\$	-	\$	-	\$	-	\$	-	#DIV/0!		
	TAXES		1ST PRIOR YR TAXES	\$	5,002	\$	-	\$	-	\$	-	\$	-	#DIV/0!	
		2ND PRIOR YR TAXES	\$	2,297	\$	-	\$	-	\$	-	\$	-	#DIV/0!		
		CURRENT YR AD VALOREM	\$	292,495	\$	316,268	\$	329,700	\$	319,399	\$	3,131	1.0%		
		DISCOUNTS	\$	(2,437)	\$	-	\$	-	\$	-	\$	-	#DIV/0!		
		REFUNDS	\$	(74)	\$	-	\$	-	\$	-	\$	-	#DIV/0!		
		TAX PENALTY & INTEREST	\$	1,473	\$	-	\$	-	\$	-	\$	-	#DIV/0!		
	TAXES Total		\$	298,756	\$	316,268	\$	329,700	\$	319,399	\$	3,131	1.0%		
	Linwood Total		\$	298,756	\$	316,268	\$	329,700	\$	319,399	\$	3,131	1.0%		
	Midway	INTEREST EARNINGS	INTEREST EARNINGS	\$	-	\$	-	\$	-	\$	-	\$	-	#DIV/0!	
		INTEREST EARNINGS Total		\$	-	\$	-	\$	-	\$	-	\$	-	#DIV/0!	
		TAXES	1ST PRIOR YR TAXES	\$	7,137	\$	-	\$	-	\$	-	\$	-	#DIV/0!	
2ND PRIOR YR TAXES			\$	3,011	\$	-	\$	-	\$	-	\$	-	#DIV/0!		
CURRENT YR AD VALOREM			\$	956,095	\$	942,000	\$	960,000	\$	960,000	\$	18,000	1.9%		
DISCOUNTS			\$	(8,546)	\$	-	\$	-	\$	-	\$	-	#DIV/0!		
REFUNDS			\$	(80)	\$	-	\$	-	\$	-	\$	-	#DIV/0!		
TAX PENALTY & INTEREST			\$	3,746	\$	-	\$	-	\$	-	\$	-	#DIV/0!		
TAXES Total		\$	961,363	\$	942,000	\$	960,000	\$	960,000	\$	18,000	1.9%			
Midway Total		\$	961,363	\$	942,000	\$	960,000	\$	960,000	\$	18,000	1.9%			
North Lexington		INTEREST EARNINGS	INTEREST EARNINGS	\$	-	\$	-	\$	-	\$	-	\$	-	#DIV/0!	
		INTEREST EARNINGS Total		\$	-	\$	-	\$	-	\$	-	\$	-	#DIV/0!	
		TAXES	1ST PRIOR YR TAXES	\$	4,029	\$	-	\$	-	\$	-	\$	-	#DIV/0!	
	2ND PRIOR YR TAXES		\$	1,954	\$	-	\$	-	\$	-	\$	-	#DIV/0!		
	CURRENT YR AD VALOREM		\$	219,947	\$	215,000	\$	245,000	\$	245,000	\$	30,000	14.0%		
	DISCOUNTS		\$	(1,768)	\$	-	\$	-	\$	-	\$	-	#DIV/0!		
	REFUNDS		\$	(83)	\$	-	\$	-	\$	-	\$	-	#DIV/0!		
	TAX PENALTY & INTEREST		\$	1,849	\$	-	\$	-	\$	-	\$	-	#DIV/0!		
	TAXES Total		\$	225,929	\$	215,000	\$	245,000	\$	245,000	\$	30,000	14.0%		
	North Lexington Total		\$	225,929	\$	215,000	\$	245,000	\$	245,000	\$	30,000	14.0%		
	Pilot	INTEREST EARNINGS	INTEREST EARNINGS	\$	-	\$	-	\$	-	\$	-	\$	-	#DIV/0!	
		INTEREST EARNINGS Total		\$	-	\$	-	\$	-	\$	-	\$	-	#DIV/0!	
		TAXES	1ST PRIOR YR TAXES	\$	6,477	\$	-	\$	-	\$	-	\$	-	#DIV/0!	
2ND PRIOR YR TAXES			\$	2,801	\$	-	\$	-	\$	-	\$	-	#DIV/0!		
CURRENT YR AD VALOREM			\$	290,201	\$	288,100	\$	291,530	\$	291,530	\$	3,430	1.2%		
DISCOUNTS			\$	(2,259)	\$	-	\$	-	\$	-	\$	-	#DIV/0!		
REFUNDS			\$	(38)	\$	-	\$	-	\$	-	\$	-	#DIV/0!		

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2018 Actual	FY 2019 Adopted	FY 2020 Requested	FY 2020 Adopted	\$ Change vs. FY 2019 Adopted	% Change vs. FY 2019 Adopted
	Pilot	TAXES	TAX PENALTY & INTEREST	\$ 2,101	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 299,282	\$ 288,100	\$ 291,530	\$ 291,530	\$ 3,430	1.2%
	Pilot Total			\$ 299,282	\$ 288,100	\$ 291,530	\$ 291,530	\$ 3,430	1.2%
	Reeds	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 3,103	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 1,334	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 193,089	\$ 193,800	\$ 367,601	\$ 281,173	\$ 87,373	45.1%
			DISCOUNTS	\$ (1,527)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (84)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 1,156	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 197,070	\$ 193,800	\$ 367,601	\$ 281,173	\$ 87,373	45.1%
	Reeds Total			\$ 197,070	\$ 193,800	\$ 367,601	\$ 281,173	\$ 87,373	45.1%
	Silver Valley	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 8,622	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 3,980	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 414,273	\$ 401,122	\$ 403,622	\$ 403,622	\$ 2,500	0.6%
			DISCOUNTS	\$ (3,023)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (88)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 3,125	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 426,889	\$ 401,122	\$ 403,622	\$ 403,622	\$ 2,500	0.6%
	Silver Valley Total			\$ 426,889	\$ 401,122	\$ 403,622	\$ 403,622	\$ 2,500	0.6%
	South Davidson	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 2,094	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 1,420	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 113,577	\$ 113,300	\$ 113,500	\$ 113,500	\$ 200	0.2%
			DISCOUNTS	\$ (890)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (28)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 892	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 117,066	\$ 113,300	\$ 113,500	\$ 113,500	\$ 200	0.2%
	South Davidson Total			\$ 117,066	\$ 113,300	\$ 113,500	\$ 113,500	\$ 200	0.2%
	South Emmons	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 1,168	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 542	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 73,397	\$ 73,308	\$ 96,340	\$ 96,340	\$ 23,032	31.4%
			DISCOUNTS	\$ (585)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (7)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 421	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 74,936	\$ 73,308	\$ 96,340	\$ 96,340	\$ 23,032	31.4%
	South Emmons Total			\$ 74,936	\$ 73,308	\$ 96,340	\$ 96,340	\$ 23,032	31.4%
	South Lexington	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 3,538	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 1,368	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 261,471	\$ 256,657	\$ 256,657	\$ 256,657	\$ -	0.0%
			DISCOUNTS	\$ (2,088)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (152)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 1,569	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 265,706	\$ 256,657	\$ 256,657	\$ 256,657	\$ -	0.0%

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2018 Actual	FY 2019 Adopted	FY 2020 Requested	FY 2020 Adopted	\$ Change vs. FY 2019 Adopted	% Change vs. FY 2019 Adopted
	South Lexington Total			\$ 265,706	\$ 256,657	\$ 256,657	\$ 256,657	\$ -	0.0%
	Southmont	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 9,940	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 5,596	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 686,775	\$ 689,335	\$ 816,144	\$ 789,486	\$ 100,151	14.5%
			DISCOUNTS	\$ (5,948)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (562)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 3,628	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 699,429	\$ 689,335	\$ 816,144	\$ 789,486	\$ 100,151	14.5%
	Southmont Total			\$ 699,429	\$ 689,335	\$ 816,144	\$ 789,486	\$ 100,151	14.5%
	Tyro	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 4,773	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 1,654	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 334,164	\$ 335,000	\$ 340,000	\$ 340,000	\$ 5,000	1.5%
			DISCOUNTS	\$ (2,607)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (137)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 1,703	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 339,548	\$ 335,000	\$ 340,000	\$ 340,000	\$ 5,000	1.5%
	Tyro Total			\$ 339,548	\$ 335,000	\$ 340,000	\$ 340,000	\$ 5,000	1.5%
	Wallburg	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 7,002	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 4,360	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 808,234	\$ 791,500	\$ 810,390	\$ 810,390	\$ 18,890	2.4%
			DISCOUNTS	\$ (6,892)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (494)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 2,909	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 815,120	\$ 791,500	\$ 810,390	\$ 810,390	\$ 18,890	2.4%
	Wallburg Total			\$ 815,120	\$ 791,500	\$ 810,390	\$ 810,390	\$ 18,890	2.4%
	Welcome	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 5,008	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 2,249	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 591,574	\$ 572,044	\$ 577,044	\$ 577,044	\$ 5,000	0.9%
			DISCOUNTS	\$ (5,336)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (170)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 2,570	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 595,894	\$ 572,044	\$ 577,044	\$ 577,044	\$ 5,000	0.9%
	Welcome Total			\$ 595,894	\$ 572,044	\$ 577,044	\$ 577,044	\$ 5,000	0.9%
	West Lexington	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 2,681	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 1,241	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 257,456	\$ 255,460	\$ 258,014	\$ 258,014	\$ 2,554	1.0%
			DISCOUNTS	\$ (1,997)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (100)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 1,474	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 260,755	\$ 255,460	\$ 258,014	\$ 258,014	\$ 2,554	1.0%
	West Lexington Total			\$ 260,755	\$ 255,460	\$ 258,014	\$ 258,014	\$ 2,554	1.0%
Special Revenue Funds - Fire Districts Total				\$ 9,008,032	\$ 8,815,586	\$ 9,435,128	\$ 9,195,444	\$ 379,858	4.3%

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2018 Actual	FY 2019 Adopted	FY 2020 Requested	FY 2020 Adopted	\$ Change vs. FY 2019 Adopted	% Change vs. FY 2019 Adopted		
Special Revenue Funds - School Capital Outlay Fund	Davidson County Schools	INTERGOVERNMENTAL	PUBLIC SCH BLDG CAP FUND	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		INTERGOVERNMENTAL Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		MISCELLANEOUS REVENUE	PRIVATE CONTRIBUTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		MISCELLANEOUS REVENUE Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		OTHER FINANCING	2012-2013 TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2013-2014 TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2014-2015 TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2015-2016 TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2016-2017 TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			NOTE PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			OTHER FINANCING / TRANSFER TO / FROM GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			1994-95 TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			1995-96 TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			1996-97 TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			1999-2000 TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2000-2001 TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2001-2002 TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2002-2003 TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2017-2018 TRANSFER	\$ 3,569,007	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2018-2019 TRANSFER	\$ -	\$ 2,952,545	\$ -	\$ -	\$ (2,952,545)	-100.0%		
			2019-2020 TRANSFER	\$ -	\$ -	\$ 3,780,908	\$ 3,780,908	\$ 3,780,908	#DIV/0!		
		OTHER FINANCING Total		\$ 3,569,007	\$ 2,952,545	\$ 3,780,908	\$ 3,780,908	\$ 828,363	28.1%		
	Davidson County Schools Total		\$ 3,569,007	\$ 2,952,545	\$ 3,780,908	\$ 3,780,908	\$ 828,363	28.1%			
	School Capital Outlay Fund	INTEREST EARNINGS	INTEREST EARNINGS	\$ 82,424	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		INTEREST EARNINGS Total		\$ 82,424	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	School Capital Outlay Fund Total		\$ 82,424	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
Special Revenue Funds - School Capital Outlay Fund Total				\$ 3,651,431	\$ 2,952,545	\$ 3,780,908	\$ 3,780,908	\$ 828,363	28.1%		
Special Revenue Funds - Special School District	Special School District	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		TAXES	1ST PRIOR YR TAXES	\$ 30,113	\$ -	\$ 30,113	\$ 30,113	\$ 30,113	\$ 30,113	#DIV/0!	
			2ND PRIOR YR TAXES	\$ 12,199	\$ -	\$ 12,199	\$ 12,199	\$ 12,199	\$ 12,199	#DIV/0!	
			CURRENT YR AD VALOREM	\$ 1,504,319	\$ 1,507,165	\$ 1,504,317	\$ 1,504,317	\$ (2,848)	-0.2%		
			DISCOUNTS	\$ (11,724)	\$ -	\$ (11,724)	\$ (11,724)	\$ (11,724)	#DIV/0!		
			REFUNDS	\$ (2)	\$ -	\$ (2)	\$ (2)	\$ (2)	#DIV/0!		
			TAX PENALTY & INTEREST	\$ 10,569	\$ -	\$ 10,569	\$ 10,569	\$ 10,569	#DIV/0!		
		TAXES Total		\$ 1,545,473	\$ 1,507,165	\$ 1,545,472	\$ 1,545,472	\$ 38,307	2.5%		
		Special School District Total		\$ 1,545,473	\$ 1,507,165	\$ 1,545,472	\$ 1,545,472	\$ 38,307	2.5%		
	Special Revenue Funds - Special School District Total				\$ 1,545,473	\$ 1,507,165	\$ 1,545,472	\$ 1,545,472	\$ 38,307	2.5%	
	Grand Total				\$ 179,911,159	\$ 167,054,932	\$ 174,979,469	\$ 174,966,570	\$ 7,911,638	4.7%	

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2018 Actual	FY 2019 Adopted	FY 2020 Requested	FY 2020 Adopted	\$ Change vs. FY 2019 Adopted	% Change vs. FY 2019 Adopted
DavidsonWorks	DavidsonWorks	CAPITAL OUTLAY	EQUIPMENT	\$ 7,230	\$ 8,400	\$ 8,000	\$ 8,000	\$ (400)	-4.8%
		CAPITAL OUTLAY Total		\$ 7,230	\$ 8,400	\$ 8,000	\$ 8,000	\$ (400)	-4.8%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 6,960	\$ 5,800	\$ 4,800	\$ 4,800	\$ (1,000)	-17.2%
		INTERNAL SERVICE CHARGES Total		\$ 6,960	\$ 5,800	\$ 4,800	\$ 4,800	\$ (1,000)	-17.2%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 1,803	\$ 3,000	\$ 1,612	\$ 1,612	\$ (1,388)	-46.3%
		OTHER EXPENDITURES Total		\$ 1,803	\$ 3,000	\$ 1,612	\$ 1,612	\$ (1,388)	-46.3%
		OTHER JTEC EXPENSES	PIC	\$ 1,397	\$ 2,500	\$ 1,400	\$ 1,400	\$ (1,100)	-44.0%
		OTHER JTEC EXPENSES Total		\$ 1,397	\$ 2,500	\$ 1,400	\$ 1,400	\$ (1,100)	-44.0%
		OTHER PURCHASED SERVICES	ADVERTISING	\$ 167	\$ 1,200	\$ 750	\$ 750	\$ (450)	-37.5%
			CONTRACTED SERVICES	\$ 292,731	\$ 349,695	\$ 273,858	\$ 273,856	\$ (75,839)	-21.7%
			PARTICIPANT SERVICES	\$ 1,355	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.0%
			POSTAGE	\$ 34	\$ 200	\$ 100	\$ 100	\$ (100)	-50.0%
			PRINTING	\$ 194	\$ 500	\$ 100	\$ 100	\$ (400)	-80.0%
			STAFF TRAINING	\$ 12,803	\$ 18,500	\$ 12,300	\$ 12,300	\$ (6,200)	-33.5%
			TELEPHONE	\$ 543	\$ 700	\$ 700	\$ 700	\$ -	0.0%
		OTHER PURCHASED SERVICES Total		\$ 307,829	\$ 373,295	\$ 290,308	\$ 290,306	\$ (82,989)	-22.2%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ 87	\$ 200	\$ 200	\$ 200	\$ -	0.0%
			UTILITIES	\$ 6,723	\$ 8,000	\$ 7,500	\$ 7,500	\$ (500)	-6.3%
		PURCHASED PROPERTY SERVICE Total		\$ 6,810	\$ 8,200	\$ 7,700	\$ 7,700	\$ (500)	-6.1%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 7,006	\$ 8,134	\$ 8,489	\$ 8,489	\$ 355	4.4%
			FICA	\$ 41,748	\$ 49,005	\$ 48,905	\$ 48,905	\$ (100)	-0.2%
			GROUP INSURANCE	\$ 167,089	\$ 135,799	\$ 142,818	\$ 142,819	\$ 7,020	5.2%
			PARTICIPANT WAGES	\$ 12,564	\$ 25,713	\$ 26,313	\$ 26,313	\$ 600	2.3%
			REGULAR	\$ 565,994	\$ 586,777	\$ 603,944	\$ 603,944	\$ 17,167	2.9%
			RETIREMENT	\$ 52,056	\$ 55,529	\$ 63,999	\$ 64,000	\$ 8,471	15.3%
			TELEPHONE ALLOWANCE	\$ 540	\$ 541	\$ 540	\$ 540	\$ (1)	-0.2%
			WORKERS COMP	\$ 2,555	\$ 2,672	\$ 1,067	\$ 1,068	\$ (1,604)	-60.0%
		SALARIES & BENEFITS Total		\$ 849,553	\$ 864,170	\$ 896,076	\$ 896,078	\$ 31,908	3.7%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 5,287	\$ 10,500	\$ 6,009	\$ 6,009	\$ (4,491)	-42.8%
		SUPPLIES Total		\$ 5,287	\$ 10,500	\$ 6,009	\$ 6,009	\$ (4,491)	-42.8%
	DavidsonWorks Total			\$ 1,186,869	\$ 1,275,865	\$ 1,215,905	\$ 1,215,905	\$ (59,960)	-4.7%
DavidsonWorks Total				\$ 1,186,869	\$ 1,275,865	\$ 1,215,905	\$ 1,215,905	\$ (59,960)	-4.7%
Enterprise Fund - Landfill C&D	Integrated Solid Waste	CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			OTHER IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 654	\$ 2,250	\$ 2,250	\$ 2,250	\$ -	0.0%
			VEHICLE MILEAGE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERNAL SERVICE CHARGES Total		\$ 654	\$ 2,250	\$ 2,250	\$ 2,250	\$ -	0.0%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 100	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			INDIRECT COST	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			OPEB COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER EXPENDITURES Total		\$ 100	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER PROFESSIONAL SERVICES	ENGINEERING	\$ -	\$ 1,500	\$ 39,000	\$ 39,000	\$ 37,500	2500.0%
			PROFESSIONAL SERVICES	\$ -	\$ 350	\$ 350	\$ 350	\$ -	0.0%
		OTHER PROFESSIONAL SERVICES Total		\$ -	\$ 1,850	\$ 39,350	\$ 39,350	\$ 37,500	2027.0%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 81,391	\$ 360,930	\$ 301,930	\$ 301,930	\$ (59,000)	-16.3%
			CONTRACTED SVCS. EQUIP	\$ -	\$ 300	\$ 300	\$ 300	\$ -	0.0%
			STAFF TRAINING	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TELEPHONE	\$ 205	\$ 100	\$ -	\$ -	\$ (100)	-100.0%
			UNIFORMS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER PURCHASED SERVICES Total		\$ 81,596	\$ 361,330	\$ 302,230	\$ 302,230	\$ (59,100)	-16.4%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	\$ 2,182	\$ 4,500	\$ 4,500	\$ 4,500	\$ -	0.0%
			MAINT & REPAIR EQUIPMENT	\$ -	\$ 3,350	\$ 3,350	\$ 3,350	\$ -	0.0%
			UTILITIES	\$ 7	\$ 11,000	\$ 20,000	\$ 20,000	\$ 9,000	81.8%
		PURCHASED PROPERTY SERVICE Total		\$ 2,190	\$ 18,850	\$ 27,850	\$ 27,850	\$ 9,000	47.7%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			FICA	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			GROUP INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REGULAR	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2018 Actual	FY 2019 Adopted	FY 2020 Requested	FY 2020 Adopted	\$ Change vs. FY 2019 Adopted	% Change vs. FY 2019 Adopted
Enterprise Fund - Landfill C&D	Integrated Solid Waste	SALARIES & BENEFITS	RETIREMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TELEPHONE ALLOWANCE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			WORKERS COMP	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		SALARIES & BENEFITS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ -	\$ 200	\$ 700	\$ 700	\$ 500	250.0%
			GAS - DIESEL - OIL	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			MEDICAL-HEP B	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			SMALL TOOLS & EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		SUPPLIES Total		\$ -	\$ 200	\$ 700	\$ 700	\$ 500	250.0%
		Integrated Solid Waste Total		\$ 84,540	\$ 384,480	\$ 372,380	\$ 372,380	\$ (12,100)	-3.1%
Enterprise Fund - Landfill C&D Total									
Enterprise Fund - Landfill MSW	Integrated Solid Waste	ASSET RECLASSIFICATION	ASSET RECLASSIFICATION	\$ (946,621)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		ASSET RECLASSIFICATION Total		\$ (946,621)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY	EQUIPMENT	\$ 2,057	\$ -	\$ 615,000	\$ 169,400	\$ 169,400	#DIV/0!
			NEW LANDFILL CONSTRUCT	\$ 795,915	\$ 117,000	\$ 122,000	\$ 122,000	\$ 5,000	4.3%
		CAPITAL OUTLAY Total		\$ 797,973	\$ 117,000	\$ 737,000	\$ 291,400	\$ 174,400	149.1%
		DEPRECIATION	DEPREC-BUILDINGS	\$ 763,489	\$ -	\$ 578,000	\$ -	\$ -	#DIV/0!
			DEPREC-EQUIPMENT	\$ 410,664	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		DEPRECIATION Total		\$ 1,174,154	\$ -	\$ 578,000	\$ -	\$ -	#DIV/0!
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 6,671	\$ 7,650	\$ 7,650	\$ 7,650	\$ -	0.0%
			VEHICLE MILEAGE	\$ 16,712	\$ 16,250	\$ 20,000	\$ 16,250	\$ -	0.0%
		INTERNAL SERVICE CHARGES Total		\$ 23,383	\$ 23,900	\$ 27,650	\$ 23,900	\$ -	0.0%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 19,129	\$ 21,435	\$ 21,585	\$ 21,585	\$ 150	0.7%
			INDIRECT COST	\$ 68,927	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			OPEB COSTS	\$ 11,862	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			POSTCLOSURE COSTS	\$ (161,959)	\$ 67,000	\$ -	\$ -	\$ (67,000)	-100.0%
		OTHER EXPENDITURES Total		\$ (62,041)	\$ 88,435	\$ 21,585	\$ 21,585	\$ (66,850)	-75.6%
		OTHER PROFESSIONAL SERVICES	ENGINEERING	\$ 80,473	\$ 34,000	\$ 214,000	\$ 214,000	\$ 180,000	529.4%
			PROFESSIONAL SERVICES	\$ 6,985	\$ 7,250	\$ 7,250	\$ 7,250	\$ -	0.0%
		OTHER PROFESSIONAL SERVICES Total		\$ 87,458	\$ 41,250	\$ 221,250	\$ 221,250	\$ 180,000	436.4%
		OTHER PURCHASED SERVICES	ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CONTRACTED SERVICES	\$ 271,627	\$ 125,150	\$ 406,500	\$ 426,500	\$ 301,350	240.8%
			CONTRACTED SVCS. EQUIP	\$ 11,920	\$ 15,100	\$ 21,448	\$ 15,100	\$ -	0.0%
			POSTAGE	\$ 185	\$ 250	\$ 250	\$ 250	\$ -	0.0%
			PRINTING	\$ 435	\$ 125	\$ 400	\$ 275	\$ 150	120.0%
			STAFF TRAINING	\$ 1,526	\$ 1,500	\$ 3,500	\$ 3,500	\$ 2,000	133.3%
			TELEPHONE	\$ 10,584	\$ 10,000	\$ 11,000	\$ 10,000	\$ -	0.0%
			TRAVEL	\$ 5,424	\$ 5,000	\$ 5,600	\$ 500	\$ (4,500)	-90.0%
			UNIFORMS	\$ 1,629	\$ 4,700	\$ 4,200	\$ 4,200	\$ (500)	-10.6%
		OTHER PURCHASED SERVICES Total		\$ 303,332	\$ 161,825	\$ 452,898	\$ 460,325	\$ 298,500	184.5%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	\$ 104,507	\$ 37,975	\$ 44,000	\$ 44,000	\$ 6,025	15.9%
			MAINT & REPAIR EQUIPMENT	\$ 187,184	\$ 154,000	\$ 160,000	\$ 160,000	\$ 6,000	3.9%
			UTILITIES	\$ 32,444	\$ 24,300	\$ 37,500	\$ 24,500	\$ 200	0.8%
		PURCHASED PROPERTY SERVICE Total		\$ 324,134	\$ 216,275	\$ 241,500	\$ 228,500	\$ 12,225	5.7%
		RENTAL	EQUIPMENT	\$ 20,875	\$ 825	\$ 25,000	\$ 25,000	\$ 24,175	2930.3%
		RENTAL Total		\$ 20,875	\$ 825	\$ 25,000	\$ 25,000	\$ 24,175	2930.3%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 11,995	\$ 13,797	\$ 14,254	\$ 14,254	\$ 457	3.3%
			FICA	\$ 47,779	\$ 53,284	\$ 53,273	\$ 53,273	\$ (11)	0.0%
			GROUP INSURANCE	\$ 152,142	\$ 135,721	\$ 137,986	\$ 137,986	\$ 2,265	1.7%
			OVERTIME	\$ 27,854	\$ 12,482	\$ 24,132	\$ 24,132	\$ 11,650	93.3%
			PART TIME	\$ 49,551	\$ 45,420	\$ 44,176	\$ 44,176	\$ (1,244)	-2.7%
			REGULAR	\$ 613,896	\$ 618,645	\$ 609,247	\$ 609,247	\$ (9,398)	-1.5%
			RETIREMENT	\$ 62,600	\$ 59,655	\$ 67,678	\$ 67,678	\$ 8,023	13.4%
			TELEPHONE ALLOWANCE	\$ 6,390	\$ 6,180	\$ 4,560	\$ 4,560	\$ (1,620)	-26.2%
			WORKERS COMP	\$ 51,041	\$ 40,966	\$ 35,207	\$ 35,207	\$ (5,759)	-14.1%
		SALARIES & BENEFITS Total		\$ 1,023,249	\$ 986,150	\$ 990,513	\$ 990,513	\$ 4,363	0.4%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 18,518	\$ 10,000	\$ 15,000	\$ 14,000	\$ 4,000	40.0%
			GAS - DIESEL - OIL	\$ 145,746	\$ 155,197	\$ 155,197	\$ 155,197	\$ -	0.0%
			MEDICAL-HEP B	\$ 70	\$ 275	\$ 275	\$ 275	\$ -	0.0%
			SMALL TOOLS & EQUIPMENT	\$ 2,030	\$ 1,300	\$ 5,000	\$ 5,000	\$ 3,700	284.6%
		SUPPLIES Total		\$ 166,365	\$ 166,772	\$ 175,472	\$ 174,472	\$ 7,700	4.6%

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2018 Actual	FY 2019 Adopted	FY 2020 Requested	FY 2020 Adopted	\$ Change vs. FY 2019 Adopted	% Change vs. FY 2019 Adopted
Enterprise Fund - Landfill MSW	Integrated Solid Waste Total			\$ 2,912,259	\$ 1,802,432	\$ 3,470,868	\$ 2,436,945	\$ 634,513	35.2%
Enterprise Fund - Landfill MSW Total				\$ 2,912,259	\$ 1,802,432	\$ 3,470,868	\$ 2,436,945	\$ 634,513	35.2%
Enterprise Fund - Recycling	Integrated Solid Waste	CAPITAL OUTLAY	EQUIPMENT	\$ 150,706	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY Total		\$ 150,706	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 1,308	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			VEHICLE MILEAGE	\$ 361	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERNAL SERVICE CHARGES Total		\$ 1,669	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER EXPENDITURES Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER PROFESSIONAL SERVICES	MEDICAL SERVICES	\$ 115	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER PROFESSIONAL SERVICES Total		\$ 115	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER PURCHASED SERVICES	ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CONTRACTED SERVICES	\$ 34,702	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CONTRACTED SVCS. EQUIP	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DISPOSAL EXPENSE	\$ 240,240	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			POSTAGE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PRINTING	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			STAFF TRAINING	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TELEPHONE	\$ 180	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			UNIFORMS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER PURCHASED SERVICES Total		\$ 275,122	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	\$ 11	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			MAINT & REPAIR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			UTILITIES	\$ 14,618	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		PURCHASED PROPERTY SERVICE Total		\$ 14,629	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		RENTAL	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		RENTAL Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			FICA	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			GROUP INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REGULAR	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			RETIREMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TELEPHONE ALLOWANCE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			WORKERS COMP	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		SALARIES & BENEFITS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 798	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			GAS - DIESEL - OIL	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			SMALL TOOLS & EQUIPMENT	\$ 1,925	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		SUPPLIES Total		\$ 2,723	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Integrated Solid Waste Total			\$ 444,964	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Enterprise Fund - Recycling Total				\$ 444,964	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Enterprise Fund - Sewer	Sewer	ASSET RECLASSIFICATION	ASSET RECLASSIFICATION	\$ (34,586)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		ASSET RECLASSIFICATION Total		\$ (34,586)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			OTHER IMPROVEMENTS	\$ 34,586	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY Total		\$ 34,586	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		DEBT SERVICE	INTEREST-OTHER DEBT	\$ 316,032	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PAYMENT TO ESCROW AGENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PRINCIPAL-OTHER DEBT	\$ (104,765)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		DEBT SERVICE Total		\$ 211,267	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		DEPRECIATION	DEPREC- SEWER	\$ 336,816	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DEPREC-EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		DEPRECIATION Total		\$ 336,816	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 419	\$ 480	\$ 480	\$ 480	\$ -	0.0%
			VEHICLE MILEAGE	\$ 5,572	\$ 3,350	\$ 3,350	\$ 3,350	\$ -	0.0%
		INTERNAL SERVICE CHARGES Total		\$ 5,990	\$ 3,830	\$ 3,830	\$ 3,830	\$ -	0.0%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 787	\$ 1,552	\$ 1,145	\$ 1,145	\$ (407)	-26.2%

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2018 Actual	FY 2019 Adopted	FY 2020 Requested	FY 2020 Adopted	\$ Change vs. FY 2019 Adopted	% Change vs. FY 2019 Adopted	
Sewer		OTHER EXPENDITURES Total		\$ 787	\$ 1,552	\$ 1,145	\$ 1,145	\$ (407)	-26.2%	
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 29,133	\$ 33,348	\$ 36,227	\$ 36,227	\$ 2,879	8.6%	
			POSTAGE	\$ 885	\$ 600	\$ 1,100	\$ 1,100	\$ 500	83.3%	
			STAFF TRAINING	\$ 500	\$ 720	\$ 720	\$ 720	\$ -	0.0%	
			TELEPHONE	\$ -	\$ 180	\$ 180	\$ 180	\$ -	0.0%	
			UNIFORMS	\$ 500	\$ 500	\$ 500	\$ 500	\$ -	0.0%	
		OTHER PURCHASED SERVICES Total		\$ 31,018	\$ 35,348	\$ 38,727	\$ 38,727	\$ 3,379	9.6%	
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	\$ 17,711	\$ 22,420	\$ 22,420	\$ 22,420	\$ -	0.0%	
			UTILITIES	\$ 450,181	\$ 329,518	\$ 465,420	\$ 450,000	\$ 120,482	36.6%	
		PURCHASED PROPERTY SERVICE Total		\$ 467,892	\$ 351,938	\$ 487,840	\$ 472,420	\$ 120,482	34.2%	
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 2,066	\$ 2,144	\$ 2,221	\$ 2,221	\$ 77	3.6%	
			FICA	\$ 4,260	\$ 4,420	\$ 4,528	\$ 4,528	\$ 108	2.4%	
			GROUP INSURANCE	\$ 10,862	\$ 2,263	\$ 2,380	\$ 2,380	\$ 117	5.2%	
			OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			REGULAR	\$ 54,930	\$ 55,098	\$ 56,432	\$ 56,432	\$ 1,334	2.4%	
			RETIREMENT	\$ 5,117	\$ 5,295	\$ 6,129	\$ 6,129	\$ 834	15.8%	
			TELEPHONE ALLOWANCE	\$ 540	\$ 540	\$ 540	\$ 540	\$ -	0.0%	
			WORKERS COMP	\$ 2,127	\$ 2,141	\$ 2,194	\$ 2,194	\$ 53	2.5%	
		SALARIES & BENEFITS Total		\$ 79,901	\$ 71,901	\$ 74,425	\$ 74,424	\$ 2,523	3.5%	
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 3,108	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	0.0%	
			GAS - DIESEL - OIL	\$ 203	\$ 225	\$ 3,000	\$ 3,000	\$ 2,775	1233.3%	
		SUPPLIES Total		\$ 3,311	\$ 3,725	\$ 6,500	\$ 6,500	\$ 2,775	74.5%	
	Sewer Total				\$ 1,136,983	\$ 468,294	\$ 612,467	\$ 597,046	\$ 128,752	27.5%
Enterprise Fund - Sewer Total				\$ 1,136,983	\$ 468,294	\$ 612,467	\$ 597,046	\$ 128,752	27.5%	
Enterprise Funds - Airport Fund	Airport Fund	ASSET RECLASSIFICATION	ASSET RECLASSIFICATION	\$ (903,939)	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		ASSET RECLASSIFICATION Total		\$ (903,939)	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		DEBT SERVICE	PRINCIPAL-OTHER DEBT	\$ 42,522	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		DEBT SERVICE Total		\$ 42,522	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		DEPRECIATION	DEPRECIATION	\$ 753,381	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		DEPRECIATION Total		\$ 753,381	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		INSURANCE	GENERAL LIABILITY	\$ 17,973	\$ 18,500	\$ 18,500	\$ 18,500	\$ -	0.0%	
		INSURANCE Total		\$ 17,973	\$ 18,500	\$ 18,500	\$ 18,500	\$ -	0.0%	
		OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	\$ 48,228	\$ 62,000	\$ 62,000	\$ 62,000	\$ -	0.0%	
		OTHER PROFESSIONAL SERVICES Total		\$ 48,228	\$ 62,000	\$ 62,000	\$ 62,000	\$ -	0.0%	
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 161,687	\$ 202,700	\$ 202,700	\$ 202,700	\$ -	0.0%	
		OTHER PURCHASED SERVICES Total		\$ 161,687	\$ 202,700	\$ 202,700	\$ 202,700	\$ -	0.0%	
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	\$ 41,125	\$ 44,240	\$ 44,240	\$ 44,240	\$ -	0.0%	
			UTILITIES	\$ 59,876	\$ 40,877	\$ 40,877	\$ 40,877	\$ -	0.0%	
		PURCHASED PROPERTY SERVICE Total		\$ 101,001	\$ 85,117	\$ 85,117	\$ 85,117	\$ -	0.0%	
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 1,980	\$ 500	\$ 500	\$ 500	\$ -	0.0%	
		SUPPLIES Total		\$ 1,980	\$ 500	\$ 500	\$ 500	\$ -	0.0%	
	Airport Fund Total				\$ 222,834	\$ 368,817	\$ 368,817	\$ 368,817	\$ -	0.0%
Enterprise Funds - Airport Fund Total				\$ 222,834	\$ 368,817	\$ 368,817	\$ 368,817	\$ -	0.0%	
General	All Schools	SCHOLARSHIPS	SCHOLARSHIPS	\$ 30,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%	
		SCHOLARSHIPS Total		\$ 30,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%	
	All Schools Total				\$ 30,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%
	Animal Shelter	CAPITAL OUTLAY	EQUIPMENT	\$ 4,918	\$ -	\$ 3,078	\$ 3,078	\$ 3,078	#DIV/0!	
		CAPITAL OUTLAY Total		\$ 4,918	\$ -	\$ 3,078	\$ 3,078	\$ 3,078	#DIV/0!	
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 630	\$ 722	\$ 722	\$ 722	\$ -	0.0%	
			VEHICLE MILEAGE	\$ 2,632	\$ -	\$ 2,632	\$ 2,632	\$ 2,632	#DIV/0!	
		INTERNAL SERVICE CHARGES Total		\$ 3,262	\$ 722	\$ 3,354	\$ 3,354	\$ 2,632	364.5%	
		OTHER LAW ENFORCEMENT EXPENDITURES	DOG POUND OPERATIONS	\$ 163,262	\$ 148,022	\$ 163,275	\$ 163,275	\$ 15,253	10.3%	
		OTHER LAW ENFORCEMENT EXPENDITURES Total		\$ 163,262	\$ 148,022	\$ 163,275	\$ 163,275	\$ 15,253	10.3%	
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 109,331	\$ 100,240	\$ 134,500	\$ 134,500	\$ 34,260	34.2%	
			TELEPHONE	\$ 2,640	\$ 2,863	\$ 2,650	\$ 2,650	\$ (213)	-7.4%	
		OTHER PURCHASED SERVICES Total		\$ 111,971	\$ 103,103	\$ 137,150	\$ 137,150	\$ 34,047	33.0%	
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		PURCHASED PROPERTY SERVICE Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 697	\$ 1,339	\$ 1,581	\$ 1,581	\$ 242	18.1%	
			FICA	\$ 14,350	\$ 15,616	\$ 16,275	\$ 16,275	\$ 659	4.2%	
			GROUP INSURANCE	\$ 65,171	\$ 54,319	\$ 57,127	\$ 57,127	\$ 2,808	5.2%	

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2018 Actual	FY 2019 Adopted	FY 2020 Requested	FY 2020 Adopted	\$ Change vs. FY 2019 Adopted	% Change vs. FY 2019 Adopted
Animal Shelter	SALARIES & BENEFITS	OVERTIME		\$ 4,777	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.0%
		REGULAR		\$ 192,500	\$ 199,991	\$ 208,364	\$ 208,364	\$ 8,373	4.2%
		RETIREMENT		\$ 17,985	\$ 18,854	\$ 22,201	\$ 22,201	\$ 3,347	17.8%
		TELEPHONE ALLOWANCE		\$ 300	\$ 300	\$ 300	\$ 300	\$ -	0.0%
		WORKERS COMP		\$ 6,923	\$ 4,863	\$ 5,068	\$ 5,068	\$ 205	4.2%
		SALARIES & BENEFITS Total		\$ 302,703	\$ 297,782	\$ 313,416	\$ 313,416	\$ 15,634	5.3%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 9,144	\$ 6,104	\$ 9,150	\$ 9,150	\$ 3,046	49.9%
		SUPPLIES Total		\$ 9,144	\$ 6,104	\$ 9,150	\$ 9,150	\$ 3,046	49.9%
	Animal Shelter Total			\$ 595,260	\$ 555,733	\$ 629,423	\$ 629,423	\$ 73,690	13.3%
	Board of Elections	CAPITAL OUTLAY	EQUIPMENT	\$ 399	\$ 3,966	\$ 4,800	\$ 4,800	\$ 834	21.0%
		CAPITAL OUTLAY Total		\$ 399	\$ 3,966	\$ 4,800	\$ 4,800	\$ 834	21.0%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 1,716	\$ 1,968	\$ 1,968	\$ 1,968	\$ -	0.0%
		INTERNAL SERVICE CHARGES Total		\$ 1,716	\$ 1,968	\$ 1,968	\$ 1,968	\$ -	0.0%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 386	\$ 500	\$ 1,150	\$ 500	\$ -	0.0%
		OTHER EXPENDITURES Total		\$ 386	\$ 500	\$ 1,150	\$ 500	\$ -	0.0%
		OTHER PURCHASED SERVICES	ADVERTISING	\$ 1,705	\$ 1,850	\$ 7,400	\$ 3,500	\$ 1,650	89.2%
			CONTRACTED SERVICES	\$ 20,958	\$ 43,000	\$ 58,000	\$ 53,000	\$ 10,000	23.3%
			POSTAGE	\$ 18,208	\$ 17,530	\$ 23,030	\$ 23,030	\$ 5,500	31.4%
			PRINTING	\$ 18,855	\$ 20,000	\$ 27,300	\$ 25,000	\$ 5,000	25.0%
			TELEPHONE	\$ 841	\$ 1,275	\$ 1,100	\$ 1,100	\$ (175)	-13.7%
			TRAVEL	\$ 5,246	\$ 6,250	\$ 10,380	\$ 6,000	\$ (250)	-4.0%
		OTHER PURCHASED SERVICES Total		\$ 65,812	\$ 89,905	\$ 127,210	\$ 111,630	\$ 21,725	24.2%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ 71,053	\$ 68,426	\$ 73,500	\$ 71,700	\$ 3,274	4.8%
		PURCHASED PROPERTY SERVICE Total		\$ 71,053	\$ 68,426	\$ 73,500	\$ 71,700	\$ 3,274	4.8%
		RENTAL	BUILDINGS	\$ 3,135	\$ 2,695	\$ 4,960	\$ 4,300	\$ 1,605	59.6%
		RENTAL Total		\$ 3,135	\$ 2,695	\$ 4,960	\$ 4,300	\$ 1,605	59.6%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 4,262	\$ 4,457	\$ 4,756	\$ 4,756	\$ 299	6.7%
			FICA	\$ 16,147	\$ 21,389	\$ 28,838	\$ 28,838	\$ 7,449	34.8%
			GROUP INSURANCE	\$ 43,447	\$ 45,266	\$ 47,606	\$ 47,606	\$ 2,340	5.2%
			OVERTIME	\$ 14,352	\$ 7,590	\$ 9,180	\$ 9,180	\$ 1,590	20.9%
			PART TIME	\$ 91,849	\$ 67,850	\$ 153,940	\$ 153,940	\$ 86,090	126.9%
			REGULAR	\$ 167,554	\$ 199,048	\$ 209,094	\$ 209,094	\$ 10,046	5.0%
			RETIREMENT	\$ 16,534	\$ 19,526	\$ 23,307	\$ 23,307	\$ 3,781	19.4%
			WORKERS COMP	\$ 1,099	\$ 549	\$ 880	\$ 880	\$ 331	60.3%
		SALARIES & BENEFITS Total		\$ 355,244	\$ 365,675	\$ 477,601	\$ 477,601	\$ 111,926	30.6%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 13,869	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.0%
		SUPPLIES Total		\$ 13,869	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.0%
	Board of Elections Total			\$ 511,613	\$ 553,135	\$ 711,189	\$ 692,499	\$ 139,364	25.2%
	Contingency	CONTINGENCY	CONTINGENCY	\$ -	\$ 75,000	\$ 75,000	\$ 250,000	\$ 175,000	233.3%
		CONTINGENCY Total		\$ -	\$ 75,000	\$ 75,000	\$ 250,000	\$ 175,000	233.3%
	Contingency Total			\$ -	\$ 75,000	\$ 75,000	\$ 250,000	\$ 175,000	233.3%
	Contributions	OPERATING	CAPSTONE CLIMBING	\$ 48,180	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CHAMBER OF COMM - LEX	\$ 9,750	\$ 9,750	\$ 12,000	\$ 9,750	\$ -	0.0%
			CHAMBER OF COMM - NORTH DAVIDSON	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	0.0%
			CHAMBER OF COMM - T'VILLE	\$ 9,750	\$ 9,750	\$ 9,750	\$ 9,750	\$ -	0.0%
			CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CONTRIBUTIONS / CHAMBER OF COMMERCE - ND	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			ECONOMIC DEV COMMISSION	\$ 248,000	\$ 248,000	\$ 260,000	\$ 248,000	\$ -	0.0%
			FAMILY SERVICES - GRANT	\$ 301,732	\$ 85,730	\$ 85,730	\$ 88,733	\$ 3,003	3.5%
			FORESTER	\$ 96,375	\$ 104,554	\$ 88,000	\$ 88,000	\$ (16,554)	-15.8%
			JUV CRIME PREVENTION	\$ 2,099	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.0%
			JUVENILE MEDIATION	\$ 33,265	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			LIFE CENTER - GRANT	\$ 119,385	\$ 96,726	\$ 96,726	\$ 96,726	\$ -	0.0%
			LIFE CENTER - TRANSPORTATION	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			MILLS HOME	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			NATIONAL GUARD LEXINGTON	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.0%
			NATIONAL GUARD T'VILLE	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.0%
			PACE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PIEDMONT TRIAD PARTNER	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PROJECT CHALLENGE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			RESCUE SQUAD DAV CTY	\$ 27,500	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2018 Actual	FY 2019 Adopted	FY 2020 Requested	FY 2020 Adopted	\$ Change vs. FY 2019 Adopted	% Change vs. FY 2019 Adopted
	Contributions	OPERATING	RESCUE SQUAD LIFE SUPPORT	\$ -	\$ 25,000	\$ -	\$ -	\$ (25,000)	-100.0%
			RESCUE SQUAD T'VILLE	\$ 17,500	\$ 22,000	\$ 40,000	\$ 22,000	\$ -	0.0%
			TOURISM	\$ 58,900	\$ 73,360	\$ 71,560	\$ 70,360	\$ (3,000)	-4.1%
			TRUANCY PROGRAM	\$ 42,361	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			UPTOWN LEXINGTON, INC.	\$ -	\$ -	\$ 20,000	\$ -	\$ -	#DIV/0!
			WORKSHOP OF DAVIDSON COUNTY	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			YDI-LIFT AFTERSCHOOL	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PARENTING WISELY	\$ 35,363	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OPERATING Total		\$ 1,058,160	\$ 738,370	\$ 747,266	\$ 696,819	\$ (41,551)	-5.6%
	Contributions Total			\$ 1,058,160	\$ 738,370	\$ 747,266	\$ 696,819	\$ (41,551)	-5.6%
	Cooperative Extension	CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ 2,450	\$ 2,450	\$ 2,450	#DIV/0!
		CAPITAL OUTLAY Total		\$ -	\$ -	\$ 2,450	\$ 2,450	\$ 2,450	#DIV/0!
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 872	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%
		INTERNAL SERVICE CHARGES Total		\$ 872	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 1,043	\$ 855	\$ 1,027	\$ 1,027	\$ 172	20.1%
		OTHER EXPENDITURES Total		\$ 1,043	\$ 855	\$ 1,027	\$ 1,027	\$ 172	20.1%
		OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	\$ -	\$ 125	\$ 125	\$ 125	\$ -	0.0%
		OTHER PROFESSIONAL SERVICES Total		\$ -	\$ 125	\$ 125	\$ 125	\$ -	0.0%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 213,032	\$ 235,709	\$ 242,079	\$ 242,079	\$ 6,370	2.7%
			POSTAGE	\$ 79	\$ 105	\$ 105	\$ 105	\$ -	0.0%
			PRINTING	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			STAFF TRAINING	\$ 123	\$ 220	\$ 125	\$ 125	\$ (95)	-43.2%
			TELEPHONE	\$ 1,163	\$ 1,104	\$ 1,104	\$ 1,104	\$ -	0.0%
			TRAVEL	\$ 3,734	\$ 3,165	\$ 3,800	\$ 3,800	\$ 635	20.1%
		OTHER PURCHASED SERVICES Total		\$ 218,130	\$ 240,303	\$ 247,213	\$ 247,213	\$ 6,910	2.9%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		PURCHASED PROPERTY SERVICE Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			FICA	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			GROUP INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REGULAR	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			RETIREMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			WORKERS COMP	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		SALARIES & BENEFITS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		SPECIAL ACTIVITIES	SPECIAL ACTIVITIES	\$ 22,024	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		SPECIAL ACTIVITIES Total		\$ 22,024	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 23,310	\$ 10,500	\$ 10,000	\$ 10,000	\$ (500)	-4.8%
			FOOD	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		SUPPLIES Total		\$ 23,310	\$ 10,500	\$ 10,000	\$ 10,000	\$ (500)	-4.8%
	Cooperative Extension Total			\$ 265,380	\$ 252,783	\$ 261,815	\$ 261,815	\$ 9,032	3.6%
	County Manager	CAPITAL OUTLAY	EQUIPMENT	\$ 1,784	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			OTHER IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY Total		\$ 1,784	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INSURANCE	GENERAL LIABILITY	\$ 76,536	\$ 61,536	\$ 76,536	\$ 76,536	\$ 15,000	24.4%
		INSURANCE Total		\$ 76,536	\$ 61,536	\$ 76,536	\$ 76,536	\$ 15,000	24.4%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 3,232	\$ 5,023	\$ 5,023	\$ 5,023	\$ -	0.0%
		INTERNAL SERVICE CHARGES Total		\$ 3,232	\$ 5,023	\$ 5,023	\$ 5,023	\$ -	0.0%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 86,535	\$ 88,196	\$ 88,682	\$ 88,232	\$ 36	0.0%
			MISCELLANEOUS EXPENSE	\$ 16,879	\$ 17,000	\$ 217,000	\$ 17,000	\$ -	0.0%
		OTHER EXPENDITURES Total		\$ 103,414	\$ 105,196	\$ 305,682	\$ 105,232	\$ 36	0.0%
		OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	\$ 87,191	\$ 112,400	\$ 98,360	\$ 87,000	\$ (25,400)	-22.6%
		OTHER PROFESSIONAL SERVICES Total		\$ 87,191	\$ 112,400	\$ 98,360	\$ 87,000	\$ (25,400)	-22.6%
		OTHER PURCHASED SERVICES	ADVERTISING	\$ 144	\$ 150	\$ 250	\$ 250	\$ 100	66.7%
			CONTRACTED SERVICES	\$ 55,714	\$ 46,921	\$ 80,668	\$ 80,668	\$ 33,747	71.9%
			POSTAGE	\$ 871	\$ 800	\$ 825	\$ 825	\$ 25	3.1%
			PRINTING	\$ 26	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TELEPHONE	\$ 1,789	\$ 2,065	\$ 2,065	\$ 2,065	\$ -	0.0%
			TRAVEL	\$ 36,061	\$ 53,665	\$ 55,285	\$ 49,164	\$ (4,501)	-8.4%
		OTHER PURCHASED SERVICES Total		\$ 94,604	\$ 103,601	\$ 139,093	\$ 132,972	\$ 29,371	28.4%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 4,250	\$ 7,504	\$ 8,166	\$ 8,166	\$ 662	8.8%
			FICA	\$ 70,700	\$ 79,718	\$ 82,170	\$ 82,170	\$ 2,452	3.1%

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2018 Actual	FY 2019 Adopted	FY 2020 Requested	FY 2020 Adopted	\$ Change vs. FY 2019 Adopted	% Change vs. FY 2019 Adopted		
	County Manager	SALARIES & BENEFITS	GROUP INSURANCE	\$ 193,947	\$ 168,415	\$ 177,120	\$ 177,120	\$ 8,705	5.2%		
			MEETING ALLOWANCE	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000	\$ -	0.0%		
			OVERTIME	\$ 3,423	\$ 524	\$ 524	\$ 524	\$ -	0.0%		
			PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			REGULAR	\$ 907,134	\$ 949,773	\$ 985,970	\$ 985,970	\$ 36,197	3.8%		
			RETIREMENT	\$ 75,123	\$ 80,569	\$ 93,828	\$ 93,828	\$ 13,259	16.5%		
			TELEPHONE ALLOWANCE	\$ 9,749	\$ 10,104	\$ 10,104	\$ 10,104	\$ -	0.0%		
			TRAVEL ALLOWANCE	\$ 36,820	\$ 32,220	\$ 27,420	\$ 27,420	\$ (4,800)	-14.9%		
			WORKERS COMP	\$ 4,010	\$ 1,971	\$ 1,699	\$ 1,698	\$ (273)	-13.9%		
			SALARIES & BENEFITS Total			\$ 1,347,156	\$ 1,372,798	\$ 1,429,001	\$ 1,429,000	\$ 56,202	4.1%
		SUPPLIES	\$ 38,630	\$ 38,800	\$ 40,950	\$ 38,800	\$ -	0.0%			
		SUP COURT JUDGE SUPPLIES	\$ 998	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%			
SUPPLIES Total			\$ 39,628	\$ 40,800	\$ 42,950	\$ 40,800	\$ -	0.0%			
County Manager Total				\$ 1,753,545	\$ 1,801,354	\$ 2,096,645	\$ 1,876,563	\$ 75,209	4.2%		
	Davidson County Community College	CAPITAL OUTLAY - CATEGORY II	SCHOOL C/O - CATEGORY II	\$ 402,000	\$ 406,000	\$ 407,000	\$ 406,000	\$ -	0.0%		
		CAPITAL OUTLAY - CATEGORY II Total			\$ 402,000	\$ 406,000	\$ 407,000	\$ 406,000	\$ -	0.0%	
		OPERATING	SCHOOL CURRENT EXPENSE	\$ 3,252,752	\$ 3,306,639	\$ 3,475,718	\$ 3,360,526	\$ 53,887	1.6%		
		OPERATING Total			\$ 3,252,752	\$ 3,306,639	\$ 3,475,718	\$ 3,360,526	\$ 53,887	1.6%	
Davidson County Community College Total				\$ 3,654,752	\$ 3,712,639	\$ 3,882,718	\$ 3,766,526	\$ 53,887	1.5%		
	Davidson County Schools	CAPITAL OUTLAY - CATEGORY II	SCHOOL C/O - CATEGORY II	\$ 1,283,250	\$ 1,296,083	\$ 1,310,503	\$ 1,310,503	\$ 14,420	1.1%		
		CAPITAL OUTLAY - CATEGORY II Total			\$ 1,283,250	\$ 1,296,083	\$ 1,310,503	\$ 1,310,503	\$ 14,420	1.1%	
		OPERATING	SCHOOL CURRENT EXPENSE	\$ 23,036,050	\$ 23,275,032	\$ 23,377,994	\$ 23,377,994	\$ 102,962	0.4%		
		OPERATING Total			\$ 23,036,050	\$ 23,275,032	\$ 23,377,994	\$ 23,377,994	\$ 102,962	0.4%	
Davidson County Schools Total				\$ 24,319,300	\$ 24,571,115	\$ 24,688,497	\$ 24,688,497	\$ 117,382	0.5%		
	Debt Service	DEBT SERVICE	BOND FEES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			DEBT SERVICE FUND - QZAB BONDS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			PAYMENT TO ESCROW AGENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		DEBT SERVICE Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		INTEREST	INTEREST-BONDS	\$ 1,779,150	\$ 1,675,025	\$ 1,515,376	\$ 1,465,376	\$ (209,649)	-12.5%		
			INTEREST-OTHER DEBT	\$ 2,946,258	\$ 3,675,809	\$ 3,452,080	\$ 3,452,080	\$ (223,729)	-6.1%		
		INTEREST Total			\$ 4,725,408	\$ 5,350,834	\$ 4,967,456	\$ 4,917,456	\$ (433,378)	-8.1%	
		PRINCIPAL	PRINCIPAL-BONDS	\$ 3,540,000	\$ 4,280,000	\$ 4,371,634	\$ 4,371,634	\$ 91,634	2.1%		
			PRINCIPAL-OTHER DEBT	\$ 5,073,465	\$ 5,447,769	\$ 6,734,980	\$ 6,784,980	\$ 1,337,211	24.5%		
		PRINCIPAL Total			\$ 8,613,465	\$ 9,727,769	\$ 11,106,614	\$ 11,156,614	\$ 1,428,845	14.7%	
Debt Service Total				\$ 13,338,873	\$ 15,078,603	\$ 16,074,070	\$ 16,074,070	\$ 995,467	6.6%		
	Developmental Center	OPERATING	SCHOOL CURRENT EXPENSE	\$ 707,524	\$ 714,599	\$ 722,550	\$ 722,550	\$ 7,951	1.1%		
		OPERATING Total			\$ 707,524	\$ 714,599	\$ 722,550	\$ 722,550	\$ 7,951	1.1%	
Developmental Center Total				\$ 707,524	\$ 714,599	\$ 722,550	\$ 722,550	\$ 7,951	1.1%		
	Emergency Communications	CAPITAL OUTLAY	EQUIPMENT	\$ 7,671	\$ 120,000	\$ 6,156	\$ 6,156	\$ (113,844)	-94.9%		
		CAPITAL OUTLAY Total			\$ 7,671	\$ 120,000	\$ 6,156	\$ 6,156	\$ (113,844)	-94.9%	
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 1,175	\$ 2,341	\$ 2,341	\$ 2,341	\$ -	0.0%		
			VEHICLE MILEAGE	\$ 6,281	\$ 5,550	\$ 8,739	\$ 6,000	\$ 450	8.1%		
		INTERNAL SERVICE CHARGES Total			\$ 7,456	\$ 7,891	\$ 11,080	\$ 8,341	\$ 450	5.7%	
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 1,574	\$ 1,110	\$ 2,424	\$ 1,200	\$ 90	8.1%		
		OTHER EXPENDITURES Total			\$ 1,574	\$ 1,110	\$ 2,424	\$ 1,200	\$ 90	8.1%	
		OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	\$ 490	\$ 300	\$ 500	\$ 500	\$ 200	66.7%		
		OTHER PROFESSIONAL SERVICES Total			\$ 490	\$ 300	\$ 500	\$ 500	\$ 200	66.7%	
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 120,375	\$ 22,125	\$ 22,125	\$ 22,125	\$ -	0.0%		
			POSTAGE	\$ 23	\$ 275	\$ 275	\$ 275	\$ -	0.0%		
			PRINTING	\$ 392	\$ 475	\$ 400	\$ 400	\$ (75)	-15.8%		
			STAFF TRAINING	\$ 297	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			TELEPHONE	\$ 27,740	\$ 29,200	\$ 29,200	\$ 29,200	\$ -	0.0%		
			TRAVEL	\$ 3,275	\$ 3,500	\$ 10,277	\$ 5,000	\$ 1,500	42.9%		
			UNIFORMS	\$ 4,660	\$ 7,000	\$ 7,000	\$ 7,000	\$ -	0.0%		
		OTHER PURCHASED SERVICES Total			\$ 156,762	\$ 62,575	\$ 69,277	\$ 64,000	\$ 1,425	2.3%	
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ 18,910	\$ 11,300	\$ 16,000	\$ 11,300	\$ -	0.0%		
		PURCHASED PROPERTY SERVICE Total			\$ 18,910	\$ 11,300	\$ 16,000	\$ 11,300	\$ -	0.0%	
		RENTAL	EQUIPMENT	\$ 816	\$ 825	\$ 900	\$ 825	\$ -	0.0%		
		RENTAL Total			\$ 816	\$ 825	\$ 900	\$ 825	\$ -	0.0%	
				SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 15,255	\$ 16,789	\$ 15,333	\$ 15,333	\$ (1,456)	-8.7%
				FICA	\$ 92,980	\$ 116,565	\$ 117,290	\$ 117,290	\$ 725	0.6%	

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2018 Actual	FY 2019 Adopted	FY 2020 Requested	FY 2020 Adopted	\$ Change vs. FY 2019 Adopted	% Change vs. FY 2019 Adopted
	Emergency Communications	SALARIES & BENEFITS	GROUP INSURANCE	\$ 257,216	\$ 307,809	\$ 352,284	\$ 352,284	\$ 44,475	14.4%
			OVERTIME	\$ 311,876	\$ 192,434	\$ 192,434	\$ 192,434	\$ -	0.0%
			PART TIME	\$ 104,278	\$ 111,727	\$ 111,727	\$ 111,727	\$ -	0.0%
			REGULAR	\$ 887,181	\$ 1,201,637	\$ 1,212,562	\$ 1,212,562	\$ 10,925	0.9%
			RETIREMENT	\$ 110,039	\$ 129,279	\$ 146,152	\$ 146,152	\$ 16,873	13.1%
			TELEPHONE ALLOWANCE	\$ 1,140	\$ 1,680	\$ 1,680	\$ 1,680	\$ -	0.0%
			WORKERS COMP	\$ 4,863	\$ 3,555	\$ 3,743	\$ 3,743	\$ 188	5.3%
			SALARIES & BENEFITS Total	\$ 1,784,830	\$ 2,081,475	\$ 2,153,205	\$ 2,153,205	\$ 71,730	3.4%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 30,549	\$ 25,250	\$ 32,500	\$ 30,500	\$ 5,250	20.8%
			SUPPLIES Total	\$ 30,549	\$ 25,250	\$ 32,500	\$ 30,500	\$ 5,250	20.8%
	Emergency Communications Total			\$ 2,009,059	\$ 2,310,726	\$ 2,292,042	\$ 2,276,027	\$ (34,699)	-1.5%
	Emergency Services	CAPITAL OUTLAY	EQUIPMENT	\$ 345,070	\$ 597,141	\$ 649,943	\$ 571,703	\$ (25,438)	-4.3%
			OTHER IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY Total		\$ 345,070	\$ 597,141	\$ 649,943	\$ 571,703	\$ (25,438)	-4.3%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 7,325	\$ 11,021	\$ 10,521	\$ 10,521	\$ (500)	-4.5%
			VEHICLE MILEAGE	\$ 333,122	\$ 338,579	\$ 356,689	\$ 337,958	\$ (621)	-0.2%
		INTERNAL SERVICE CHARGES Total		\$ 340,447	\$ 349,600	\$ 367,210	\$ 348,479	\$ (1,121)	-0.3%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 3,111	\$ 4,280	\$ 4,599	\$ 3,250	\$ (1,030)	-24.1%
		OTHER EXPENDITURES Total		\$ 3,111	\$ 4,280	\$ 4,599	\$ 3,250	\$ (1,030)	-24.1%
		OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	\$ 191,454	\$ 166,004	\$ 193,500	\$ 191,504	\$ 25,500	15.4%
		OTHER PROFESSIONAL SERVICES Total		\$ 191,454	\$ 166,004	\$ 193,500	\$ 191,504	\$ 25,500	15.4%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 88,862	\$ 82,707	\$ 142,214	\$ 96,482	\$ 13,775	16.7%
			LAUNDRY	\$ 6,453	\$ 11,000	\$ 11,000	\$ 6,500	\$ (4,500)	-40.9%
			POSTAGE	\$ 2,673	\$ 2,150	\$ 2,224	\$ 2,224	\$ 74	3.4%
			PRINTING	\$ 1,097	\$ 1,950	\$ 2,000	\$ 2,000	\$ 50	2.6%
			STAFF TRAINING	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TELEPHONE	\$ 52,489	\$ 51,150	\$ 55,093	\$ 52,093	\$ 943	1.8%
			TRAVEL	\$ 9,737	\$ 9,000	\$ 13,290	\$ 9,855	\$ 855	9.5%
			UNIFORMS	\$ 68,552	\$ 57,450	\$ 60,475	\$ 59,145	\$ 1,695	3.0%
		OTHER PURCHASED SERVICES Total		\$ 229,863	\$ 215,407	\$ 286,296	\$ 228,299	\$ 12,892	6.0%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ 55,124	\$ 24,360	\$ 24,200	\$ 23,200	\$ (1,160)	-4.8%
		PURCHASED PROPERTY SERVICE Total		\$ 55,124	\$ 24,360	\$ 24,200	\$ 23,200	\$ (1,160)	-4.8%
		RENTAL	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		RENTAL Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 34,468	\$ 36,477	\$ 41,139	\$ 41,086	\$ 4,609	12.6%
			FICA	\$ 330,989	\$ 371,731	\$ 390,864	\$ 380,561	\$ 8,830	2.4%
			GROUP INSURANCE	\$ 911,262	\$ 864,581	\$ 937,838	\$ 909,275	\$ 44,694	5.2%
			OVERTIME	\$ 580,961	\$ 506,975	\$ 603,842	\$ 581,000	\$ 74,025	14.6%
			PART TIME	\$ 677,585	\$ 636,160	\$ 690,384	\$ 681,160	\$ 45,000	7.1%
			REGULAR	\$ 3,289,286	\$ 3,640,635	\$ 3,782,470	\$ 3,668,165	\$ 27,530	0.8%
			RETIREMENT	\$ 364,672	\$ 408,947	\$ 462,025	\$ 450,087	\$ 41,140	10.1%
			TELEPHONE ALLOWANCE	\$ 4,492	\$ 3,240	\$ 3,240	\$ 3,240	\$ -	0.0%
			WORKERS COMP	\$ 247,130	\$ 282,014	\$ 293,811	\$ 292,816	\$ 10,802	3.8%
		SALARIES & BENEFITS Total		\$ 6,440,846	\$ 6,750,760	\$ 7,205,614	\$ 7,007,390	\$ 256,630	3.8%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 50,263	\$ 57,203	\$ 51,800	\$ 40,800	\$ (16,403)	-28.7%
			FIRE PREVENTION MATERIALS	\$ 4,539	\$ 5,200	\$ 5,200	\$ 5,000	\$ (200)	-3.8%
			MEDICAL SUPPLIES	\$ 277,567	\$ 290,000	\$ 307,500	\$ 285,000	\$ (5,000)	-1.7%
		SUPPLIES Total		\$ 332,369	\$ 352,403	\$ 364,500	\$ 330,800	\$ (21,603)	-6.1%
	Emergency Services Total			\$ 7,938,283	\$ 8,459,955	\$ 9,095,862	\$ 8,704,625	\$ 244,670	2.9%
Finance		CAPITAL OUTLAY	EQUIPMENT	\$ 11,347	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY Total		\$ 11,347	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INSURANCE	OTHER	\$ 450	\$ 450	\$ 450	\$ 450	\$ -	0.0%
		INSURANCE Total		\$ 450	\$ 450	\$ 450	\$ 450	\$ -	0.0%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 2,302	\$ 2,640	\$ 2,640	\$ 2,300	\$ (340)	-12.9%
		INTERNAL SERVICE CHARGES Total		\$ 2,302	\$ 2,640	\$ 2,640	\$ 2,300	\$ (340)	-12.9%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 890	\$ 990	\$ 990	\$ 990	\$ -	0.0%
		OTHER EXPENDITURES Total		\$ 890	\$ 990	\$ 990	\$ 990	\$ -	0.0%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 13,865	\$ 14,550	\$ 16,800	\$ 16,800	\$ 2,250	15.5%
			POSTAGE	\$ 22,431	\$ 27,000	\$ 25,000	\$ 23,000	\$ (4,000)	-14.8%
			PROFESSIONAL SERVICES	\$ 65,980	\$ 72,000	\$ 88,400	\$ 88,400	\$ 16,400	22.8%
			TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2018 Actual	FY 2019 Adopted	FY 2020 Requested	FY 2020 Adopted	\$ Change vs. FY 2019 Adopted	% Change vs. FY 2019 Adopted
Finance		OTHER PURCHASED SERVICES	TRAVEL	\$ 324	\$ 1,000	\$ 750	\$ 500	\$ (500)	-50.0%
		OTHER PURCHASED SERVICES Total		\$ 102,600	\$ 114,550	\$ 130,950	\$ 128,700	\$ 14,150	12.4%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 11,110	\$ 12,325	\$ 12,911	\$ 12,911	\$ 586	4.8%
			FICA	\$ 34,135	\$ 40,175	\$ 41,000	\$ 41,000	\$ 825	2.1%
			GROUP INSURANCE	\$ 97,756	\$ 90,532	\$ 95,212	\$ 95,212	\$ 4,680	5.2%
			OVERTIME	\$ 5,616	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REGULAR	\$ 455,929	\$ 512,837	\$ 523,039	\$ 523,039	\$ 10,202	2.0%
			RETIREMENT	\$ 42,937	\$ 48,578	\$ 56,007	\$ 56,007	\$ 7,429	15.3%
			WORKERS COMP	\$ 1,883	\$ 840	\$ 858	\$ 858	\$ 18	2.1%
		SALARIES & BENEFITS Total		\$ 649,367	\$ 705,287	\$ 729,026	\$ 729,027	\$ 23,740	3.4%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 18,285	\$ 16,500	\$ 18,100	\$ 18,100	\$ 1,600	9.7%
		SUPPLIES Total		\$ 18,285	\$ 16,500	\$ 18,100	\$ 18,100	\$ 1,600	9.7%
	Finance Total			\$ 785,240	\$ 840,417	\$ 882,156	\$ 879,567	\$ 39,150	4.7%
Human Resources		CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ 5,801	\$ 1,600	\$ -	\$ (5,801)	-100.0%
		CAPITAL OUTLAY Total		\$ -	\$ 5,801	\$ 1,600	\$ -	\$ (5,801)	-100.0%
		INSURANCE	GENERAL LIABILITY	\$ 12,207	\$ 9,050	\$ 12,207	\$ 9,050	\$ -	0.0%
		INSURANCE Total		\$ 12,207	\$ 9,050	\$ 12,207	\$ 9,050	\$ -	0.0%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 3,226	\$ 3,700	\$ 3,700	\$ 3,700	\$ -	0.0%
			VEHICLE MILEAGE	\$ 1,400	\$ 2,715	\$ 2,000	\$ 1,400	\$ (1,315)	-48.4%
		INTERNAL SERVICE CHARGES Total		\$ 4,626	\$ 6,415	\$ 5,700	\$ 5,100	\$ (1,315)	-20.5%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 1,639	\$ 1,795	\$ 2,684	\$ 1,665	\$ (130)	-7.2%
			MISCELLANEOUS EXPENSE	\$ 54,239	\$ 40,800	\$ 48,500	\$ 28,235	\$ (12,565)	-30.8%
		OTHER EXPENDITURES Total		\$ 55,878	\$ 42,595	\$ 51,184	\$ 29,900	\$ (12,695)	-29.8%
		OTHER PURCHASED SERVICES	ADVERTISING	\$ -	\$ 500	\$ 500	\$ 500	\$ -	0.0%
			CONTRACTED SERVICES	\$ 4,606	\$ 51,720	\$ 97,880	\$ 97,880	\$ 46,160	89.2%
			POSTAGE	\$ 1,204	\$ 1,000	\$ 1,400	\$ 1,400	\$ 400	40.0%
			PRINTING	\$ 1,059	\$ 1,700	\$ 4,500	\$ 2,600	\$ 900	52.9%
			STAFF TRAINING	\$ 1,940	\$ 6,910	\$ 7,475	\$ 7,475	\$ 565	8.2%
			TELEPHONE	\$ 1,209	\$ 1,200	\$ 1,200	\$ 1,200	\$ -	0.0%
			TRAVEL	\$ 753	\$ 700	\$ 600	\$ 600	\$ (100)	-14.3%
		OTHER PURCHASED SERVICES Total		\$ 10,770	\$ 63,730	\$ 113,555	\$ 111,655	\$ 47,925	75.2%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 3,992	\$ 4,939	\$ 4,026	\$ 4,026	\$ (913)	-18.5%
Human Resources Total			FICA	\$ 29,763	\$ 35,889	\$ 30,016	\$ 30,016	\$ (5,873)	-16.4%
			GROUP INSURANCE	\$ 369,186	\$ 338,269	\$ 355,789	\$ 355,789	\$ 17,520	5.2%
			OVERTIME	\$ 1,409	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REGULAR	\$ 400,320	\$ 462,945	\$ 387,205	\$ 387,205	\$ (75,740)	-16.4%
			RETIREMENT	\$ 36,799	\$ 43,279	\$ 40,884	\$ 40,884	\$ (2,395)	-5.5%
			TELEPHONE ALLOWANCE	\$ 1,175	\$ 1,248	\$ 1,140	\$ 1,140	\$ (108)	-8.7%
			UNEMPLOYMENT INS	\$ 14,807	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.0%
			WORKERS COMP	\$ 1,624	\$ 823	\$ 626	\$ 626	\$ (197)	-23.9%
		SALARIES & BENEFITS Total		\$ 859,075	\$ 912,392	\$ 844,686	\$ 844,686	\$ (67,706)	-7.4%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 9,061	\$ 10,500	\$ 10,000	\$ 9,050	\$ (1,450)	-13.8%
		SUPPLIES Total		\$ 9,061	\$ 10,500	\$ 10,000	\$ 9,050	\$ (1,450)	-13.8%
	Human Resources Total			\$ 951,616	\$ 1,050,483	\$ 1,038,932	\$ 1,009,441	\$ (41,042)	-3.9%
Information Technology		CAPITAL OUTLAY	EQUIPMENT	\$ 123,072	\$ 11,938	\$ 190,780	\$ 148,300	\$ 136,362	1142.3%
		CAPITAL OUTLAY Total		\$ 123,072	\$ 11,938	\$ 190,780	\$ 148,300	\$ 136,362	1142.3%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 4,228	\$ 4,848	\$ 8,460	\$ 4,300	\$ (548)	-11.3%
		INTERNAL SERVICE CHARGES Total		\$ 4,228	\$ 4,848	\$ 8,460	\$ 4,300	\$ (548)	-11.3%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 922,218	\$ 838,682	\$ 917,962	\$ 910,210	\$ 71,528	8.5%
			CONTRACTED SVCS. EQUIP	\$ 26,195	\$ 40,000	\$ 22,347	\$ 22,347	\$ (17,653)	-44.1%
			POSTAGE	\$ 78	\$ 80	\$ 80	\$ 80	\$ -	0.0%
			TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRAVEL	\$ 17,385	\$ 22,875	\$ 21,986	\$ 19,550	\$ (3,325)	-14.5%
		OTHER PURCHASED SERVICES Total		\$ 965,877	\$ 901,637	\$ 962,375	\$ 952,187	\$ 50,550	5.6%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 10,140	\$ 10,708	\$ 11,194	\$ 11,195	\$ 487	4.5%
			FICA	\$ 36,167	\$ 38,545	\$ 39,420	\$ 39,420	\$ 875	2.3%
			GROUP INSURANCE	\$ 81,466	\$ 72,425	\$ 76,170	\$ 76,169	\$ 3,744	5.2%
			OVERTIME	\$ 5,841	\$ 6,500	\$ 6,147	\$ 6,147	\$ (353)	-5.4%
			REGULAR	\$ 470,674	\$ 482,988	\$ 494,294	\$ 494,293	\$ 11,305	2.3%
			RETIREMENT	\$ 44,211	\$ 46,489	\$ 53,466	\$ 53,466	\$ 6,977	15.0%

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2018 Actual	FY 2019 Adopted	FY 2020 Requested	FY 2020 Adopted	\$ Change vs. FY 2019 Adopted	% Change vs. FY 2019 Adopted
Information Technology	Information Technology	SALARIES & BENEFITS	TELEPHONE ALLOWANCE	\$ 3,660	\$ 3,660	\$ 3,660	\$ 3,660	\$ -	0.0%
			WORKERS COMP	\$ 1,954	\$ 820	\$ 829	\$ 829	\$ 9	1.1%
		SALARIES & BENEFITS Total		\$ 654,112	\$ 662,135	\$ 685,179	\$ 685,179	\$ 23,044	3.5%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 25,779	\$ 21,500	\$ 25,982	\$ 25,800	\$ 4,300	20.0%
	Information Technology Total	SUPPLIES Total		\$ 25,779	\$ 21,500	\$ 25,982	\$ 25,800	\$ 4,300	20.0%
				\$ 1,773,066	\$ 1,602,058	\$ 1,872,776	\$ 1,815,766	\$ 213,708	13.3%
	Inspections	CAPITAL OUTLAY	EQUIPMENT	\$ 27,583	\$ 34,964	\$ 10,186	\$ 9,286	\$ (25,678)	-73.4%
		CAPITAL OUTLAY Total		\$ 27,583	\$ 34,964	\$ 10,186	\$ 9,286	\$ (25,678)	-73.4%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 3,139	\$ 6,271	\$ 3,600	\$ 3,600	\$ (2,671)	-42.6%
			VEHICLE MILEAGE	\$ 45,772	\$ 42,572	\$ 45,000	\$ 45,000	\$ 2,428	5.7%
		INTERNAL SERVICE CHARGES Total		\$ 48,912	\$ 48,843	\$ 48,600	\$ 48,600	\$ (243)	-0.5%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 3,021	\$ 2,950	\$ 2,950	\$ 2,950	\$ -	0.0%
		OTHER EXPENDITURES Total		\$ 3,021	\$ 2,950	\$ 2,950	\$ 2,950	\$ -	0.0%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 33,499	\$ 33,500	\$ 33,500	\$ 34,400	\$ 900	2.7%
			POSTAGE	\$ 24	\$ 20	\$ 25	\$ 25	\$ 5	25.0%
			PRINTING	\$ 1,021	\$ 1,850	\$ 1,500	\$ 1,500	\$ (350)	-18.9%
			TELEPHONE	\$ -	\$ -	\$ 500	\$ 500	\$ 500	#DIV/0!
			TRAVEL	\$ 7,243	\$ 7,150	\$ 12,766	\$ 7,251	\$ 101	1.4%
		OTHER PURCHASED SERVICES Total		\$ 41,788	\$ 42,520	\$ 48,291	\$ 43,676	\$ 1,156	2.7%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ -	\$ -	\$ 750	\$ 750	\$ 750	#DIV/0!
		PURCHASED PROPERTY SERVICE Total		\$ -	\$ -	\$ 750	\$ 750	\$ 750	#DIV/0!
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 3,341	\$ 3,968	\$ 4,618	\$ 4,618	\$ 650	16.4%
			FICA	\$ 43,500	\$ 45,214	\$ 51,496	\$ 51,496	\$ 6,282	13.9%
			GROUP INSURANCE	\$ 113,697	\$ 117,692	\$ 133,297	\$ 133,297	\$ 15,605	13.3%
			OVERTIME	\$ 5,004	\$ 500	\$ 5,987	\$ 5,987	\$ 5,487	1097.4%
			PART TIME	\$ 11,747	\$ -	\$ 6,150	\$ 6,150	\$ 6,150	#DIV/0!
			REGULAR	\$ 562,771	\$ 579,780	\$ 652,651	\$ 652,651	\$ 72,871	12.6%
			RETIREMENT	\$ 51,883	\$ 54,043	\$ 69,310	\$ 69,310	\$ 15,267	28.2%
			TELEPHONE ALLOWANCE	\$ 6,600	\$ 6,780	\$ 7,560	\$ 7,560	\$ 780	11.5%
			WORKERS COMP	\$ 14,756	\$ 12,802	\$ 14,882	\$ 14,882	\$ 2,080	16.2%
		SALARIES & BENEFITS Total		\$ 813,298	\$ 820,779	\$ 945,952	\$ 945,951	\$ 125,172	15.3%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 35,851	\$ 28,000	\$ 34,000	\$ 34,000	\$ 6,000	21.4%
		SUPPLIES Total		\$ 35,851	\$ 28,000	\$ 34,000	\$ 34,000	\$ 6,000	21.4%
	Inspections Total			\$ 970,453	\$ 978,056	\$ 1,090,729	\$ 1,085,213	\$ 107,157	11.0%
Integrated Solid Waste	Integrated Solid Waste	CAPITAL OUTLAY	EQUIPMENT	\$ 117,486	\$ 120,251	\$ 146,881	\$ 136,881	\$ 16,630	13.8%
			OTHER IMPROVEMENTS	\$ 9,670	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY Total		\$ 127,156	\$ 120,251	\$ 146,881	\$ 136,881	\$ 16,630	13.8%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 828	\$ 950	\$ 700	\$ 700	\$ (250)	-26.3%
			VEHICLE MILEAGE	\$ 56,783	\$ 76,025	\$ 57,000	\$ 57,000	\$ (19,025)	-25.0%
		INTERNAL SERVICE CHARGES Total		\$ 57,612	\$ 76,975	\$ 57,700	\$ 57,700	\$ (19,275)	-25.0%
		OTHER PROFESSIONAL SERVICES	MAINT & REPAIR BLDG/GRND	\$ 2,144	\$ 11,400	\$ 5,000	\$ 2,200	\$ (9,200)	-80.7%
			MAINT & REPAIR EQUIPMENT	\$ 17,009	\$ 13,250	\$ 17,000	\$ 17,000	\$ 3,750	28.3%
			MEDICAL SERVICES	\$ -	\$ -	\$ 500	\$ 500	\$ 500	#DIV/0!
			PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			UTILITIES	\$ 109	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER PROFESSIONAL SERVICES Total		\$ 19,262	\$ 24,650	\$ 22,500	\$ 19,700	\$ (4,950)	-20.1%
		OTHER PURCHASED SERVICES	ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CONTRACTED SERVICES	\$ 25,932	\$ 45,000	\$ 390,000	\$ 45,000	\$ -	0.0%
			CONTRACTED SVCS. EQUIP	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	#DIV/0!
			LANDFILL CHARGES	\$ 283,099	\$ 270,000	\$ 267,000	\$ 280,000	\$ 10,000	3.7%
			POSTAGE	\$ 80	\$ 200	\$ 75	\$ 75	\$ (125)	-62.5%
			PRINTING	\$ 201	\$ 25	\$ 1,000	\$ 200	\$ 175	700.0%
			STAFF TRAINING	\$ 64	\$ 500	\$ 900	\$ 200	\$ (300)	-60.0%
			TELEPHONE	\$ 7,931	\$ 8,400	\$ 8,000	\$ 8,000	\$ (400)	-4.8%
			TRAVEL	\$ 533	\$ 750	\$ 600	\$ 550	\$ (200)	-26.7%
			UNIFORMS	\$ 1,886	\$ 1,900	\$ 1,500	\$ 1,900	\$ -	0.0%
		OTHER PURCHASED SERVICES Total		\$ 319,727	\$ 326,775	\$ 671,575	\$ 338,425	\$ 11,650	3.6%
		RENTAL	BUILDINGS	\$ 9,108	\$ 9,110	\$ 9,108	\$ 9,108	\$ (2)	0.0%
		RENTAL Total		\$ 9,108	\$ 9,110	\$ 9,108	\$ 9,108	\$ (2)	0.0%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 2,569	\$ 3,379	\$ 5,492	\$ 5,492	\$ 2,113	62.5%
			FICA	\$ 27,932	\$ 32,238	\$ 35,325	\$ 35,325	\$ 3,087	9.6%

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2018 Actual	FY 2019 Adopted	FY 2020 Requested	FY 2020 Adopted	\$ Change vs. FY 2019 Adopted	% Change vs. FY 2019 Adopted
Integrated Solid Waste	SALARIES & BENEFITS	GROUP INSURANCE		\$ 116,118	\$ 117,692	\$ 128,536	\$ 128,536	\$ 10,844	9.2%
			OVERTIME	\$ 7,342	\$ 7,507	\$ 7,807	\$ 7,807	\$ 300	4.0%
			PART TIME	\$ 73,401	\$ 75,000	\$ 74,886	\$ 74,886	\$ (114)	-0.2%
			REGULAR	\$ 300,080	\$ 334,441	\$ 372,504	\$ 372,504	\$ 38,063	11.4%
			RETIREMENT	\$ 28,148	\$ 34,159	\$ 41,447	\$ 41,447	\$ 7,288	21.3%
			TELEPHONE ALLOWANCE	\$ 1,097	\$ 1,080	\$ 1,080	\$ 1,080	\$ -	0.0%
			WORKERS COMP	\$ 31,778	\$ 22,785	\$ 31,621	\$ 31,621	\$ 8,836	38.8%
			SALARIES & BENEFITS Total	\$ 588,467	\$ 628,281	\$ 698,698	\$ 698,698	\$ 70,417	11.2%
		SALARIES & BENEFITS	SUPPLIES	\$ 4,449	\$ 3,685	\$ 4,500	\$ 4,500	\$ 815	22.1%
			DEPARTMENTAL SUPPLIES	\$ 4,449	\$ 3,685	\$ 4,500	\$ 4,500	\$ 815	22.1%
			GAS - DIESEL - OIL	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			MEDICAL-HEP B	\$ 209	\$ 300	\$ 210	\$ 210	\$ (90)	-30.0%
			SMALL TOOLS & EQUIPMENT	\$ 3,898	\$ 2,500	\$ 3,900	\$ 3,900	\$ 1,400	56.0%
			SUPPLIES Total	\$ 8,556	\$ 6,485	\$ 8,610	\$ 8,610	\$ 2,125	32.8%
			Integrated Solid Waste Total	\$ 1,129,887	\$ 1,192,527	\$ 1,615,072	\$ 1,269,122	\$ 76,595	6.4%
		Lexington City Schools	CAPITAL OUTLAY - CATEGORY II	\$ 256,500	\$ 259,065	\$ 261,947	\$ 261,947	\$ 2,882	1.1%
			CAPITAL OUTLAY - CATEGORY II Total	\$ 256,500	\$ 259,065	\$ 261,947	\$ 261,947	\$ 2,882	1.1%
			OPERATING	\$ 3,654,120	\$ 3,761,065	\$ 3,910,246	\$ 3,910,246	\$ 149,181	4.0%
			OPERATING Total	\$ 3,654,120	\$ 3,761,065	\$ 3,910,246	\$ 3,910,246	\$ 149,181	4.0%
			Lexington City Schools Total	\$ 3,910,620	\$ 4,020,130	\$ 4,172,193	\$ 4,172,193	\$ 152,063	3.8%
		Library	CAPITAL OUTLAY	\$ 39,285	\$ 200,480	\$ 53,688	\$ 26,724	\$ (173,756)	-86.7%
			EQUIPMENT	\$ 39,285	\$ 200,480	\$ 53,688	\$ 26,724	\$ (173,756)	-86.7%
			OTHER IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CAPITAL OUTLAY Total	\$ 39,285	\$ 200,480	\$ 53,688	\$ 26,724	\$ (173,756)	-86.7%
			INTERNAL SERVICE CHARGES	\$ 21,713	\$ 25,700	\$ 24,900	\$ 21,900	\$ (3,800)	-14.8%
			VEHICLE MILEAGE	\$ 538	\$ 1,800	\$ 2,300	\$ 2,300	\$ 500	27.8%
			INTERNAL SERVICE CHARGES Total	\$ 22,251	\$ 27,500	\$ 27,200	\$ 24,200	\$ (3,300)	-12.0%
			OTHER EXPENDITURES	\$ 1,690	\$ 1,800	\$ 2,406	\$ 2,406	\$ 606	33.7%
			MISCELLANEOUS EXPENSE	\$ 553	\$ -	\$ 500	\$ -	\$ -	#DIV/0!
			OTHER EXPENDITURES Total	\$ 2,244	\$ 1,800	\$ 2,906	\$ 2,406	\$ 606	33.7%
			OTHER PURCHASED SERVICES	\$ 170,904	\$ 144,000	\$ 164,850	\$ 158,137	\$ 14,137	9.8%
			CONTRACTED SERVICES	\$ 170,904	\$ 144,000	\$ 164,850	\$ 158,137	\$ 14,137	9.8%
			POSTAGE	\$ 3,617	\$ 3,875	\$ 4,075	\$ 4,075	\$ 200	5.2%
			PRINTING	\$ 3,201	\$ 4,500	\$ 6,600	\$ 5,100	\$ 600	13.3%
			STAFF TRAINING	\$ 7,024	\$ 7,000	\$ 7,780	\$ 7,674	\$ 674	9.6%
			TELEPHONE	\$ 68,931	\$ 72,200	\$ 72,250	\$ 71,750	\$ (450)	-0.6%
			TRAVEL	\$ 10,752	\$ 9,800	\$ 9,375	\$ 9,375	\$ (425)	-4.3%
			OTHER PURCHASED SERVICES Total	\$ 264,427	\$ 241,375	\$ 264,930	\$ 256,111	\$ 14,736	6.1%
			PURCHASED PROPERTY SERVICE	\$ -	\$ -	\$ 75	\$ 75	\$ 75	#DIV/0!
			MAINT & REPAIR BLDG/GRND	\$ -	\$ -	\$ 75	\$ 75	\$ 75	#DIV/0!
			MAINT & REPAIR EQUIPMENT	\$ 594	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%
			PURCHASED PROPERTY SERVICE Total	\$ 594	\$ 1,000	\$ 1,075	\$ 1,075	\$ 75	7.5%
		Library	SALARIES & BENEFITS	\$ 23,970	\$ 26,852	\$ 29,341	\$ 29,342	\$ 2,490	9.3%
			BONUS-CHMAS & LONGEVITY	\$ 23,970	\$ 26,852	\$ 29,341	\$ 29,342	\$ 2,490	9.3%
			FICA	\$ 135,724	\$ 156,545	\$ 161,013	\$ 160,680	\$ 4,135	2.6%
			GROUP INSURANCE	\$ 473,065	\$ 443,606	\$ 466,539	\$ 466,538	\$ 22,932	5.2%
			OVERTIME	\$ 850	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PART TIME	\$ 303,465	\$ 331,846	\$ 336,204	\$ 331,846	\$ -	0.0%
			REGULAR	\$ 1,577,703	\$ 1,687,108	\$ 1,738,652	\$ 1,738,652	\$ 51,544	3.1%
			RETIREMENT	\$ 145,580	\$ 160,546	\$ 186,183	\$ 186,183	\$ 25,637	16.0%
			TELEPHONE ALLOWANCE	\$ 540	\$ 540	\$ 540	\$ 540	\$ -	0.0%
			WORKERS COMP	\$ 8,455	\$ 4,172	\$ 4,196	\$ 4,196	\$ 24	0.6%
			SALARIES & BENEFITS Total	\$ 2,669,352	\$ 2,811,215	\$ 2,922,669	\$ 2,917,977	\$ 106,762	3.8%
			SUPPLIES	\$ 205,742	\$ 215,000	\$ 215,000	\$ 215,000	\$ -	0.0%
			BOOKS	\$ 205,742	\$ 215,000	\$ 215,000	\$ 215,000	\$ -	0.0%
			DEPARTMENTAL SUPPLIES	\$ 95,425	\$ 101,100	\$ 137,915	\$ 98,037	\$ (3,063)	-3.0%
			PERIODICALS	\$ 24,570	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.0%
			SUPPLIES Total	\$ 325,737	\$ 341,100	\$ 377,915	\$ 338,037	\$ (3,063)	-0.9%
			Library Total	\$ 3,323,889	\$ 3,624,470	\$ 3,650,383	\$ 3,566,530	\$ (57,940)	-1.6%
		Operating Transfers	OTHER FINANCING USES	\$ 16,667	\$ 16,667	\$ 16,667	\$ 16,667	\$ -	0.0%
			AIRPORT CAPITAL PROJECT	\$ 16,667		\$ 16,667	\$ 16,667	\$ 16,667	\$ -	0.0%
			AIRPORT FUND	\$ 119,317		\$ 119,317	\$ 119,317	\$ 119,317	\$ -	0.0%
			CAPITAL RESERVE FUND	\$ 3,000,000		\$ -	\$ -	\$ -	\$ -	#DIV/0!
			COUNTY CAPITAL PROJECTS	\$ -		\$ -	\$ -	\$ -	\$ -	#DIV/0!
			ECONOMIC DEV. RESERVE	\$ -		\$ 951,934	\$ -	\$ -	\$ (951,934)	-100.0%
			JTEC FUND	\$ 164,450		\$ 145,147	\$ 144,219	\$ 144,220	\$ (927)	-0.6%
			MENTAL HEALTH FUND	\$ 824,344		\$ 824,344	\$ 824,344	\$ 797,900	\$ (26,444)	-3.2%
			SCHOOL C/O-CATAGORY I	\$ 3,532,885	\$ 2,952,545	\$ 3,780,908	\$ 3,780,908	\$ 828,363	28.1%
			SEWER FUND	\$ 891,032	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2018 Actual	FY 2019 Adopted	FY 2020 Requested	FY 2020 Adopted	\$ Change vs. FY 2019 Adopted	% Change vs. FY 2019 Adopted
	Operating Transfers	OTHER FINANCING USES	TRANSPORTATION FUND	\$ 115,284	\$ 96,099	\$ 197,517	\$ 114,240	\$ 18,141	18.9%
		OTHER FINANCING USES Total		\$ 8,663,979	\$ 5,106,053	\$ 5,082,972	\$ 4,973,252	\$ (132,801)	-2.6%
	Operating Transfers Total			\$ 8,663,979	\$ 5,106,053	\$ 5,082,972	\$ 4,973,252	\$ (132,801)	-2.6%
	Planning	CAPITAL OUTLAY	EQUIPMENT	\$ 5,776	\$ -	\$ 2,237	\$ 2,237	\$ 2,237	#DIV/0!
		CAPITAL OUTLAY Total		\$ 5,776	\$ -	\$ 2,237	\$ 2,237	\$ 2,237	#DIV/0!
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 1,716	\$ 4,000	\$ 4,000	\$ 1,800	\$ (2,200)	-55.0%
			VEHICLE MILEAGE	\$ 6,386	\$ 6,200	\$ 6,200	\$ 6,400	\$ 200	3.2%
		INTERNAL SERVICE CHARGES Total		\$ 8,102	\$ 10,200	\$ 10,200	\$ 8,200	\$ (2,000)	-19.6%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 591	\$ 600	\$ 600	\$ 600	\$ -	0.0%
		OTHER EXPENDITURES Total		\$ 591	\$ 600	\$ 600	\$ 600	\$ -	0.0%
		OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	\$ 5,490	\$ 4,680	\$ 5,500	\$ 5,500	\$ 820	17.5%
		OTHER PROFESSIONAL SERVICES Total		\$ 5,490	\$ 4,680	\$ 5,500	\$ 5,500	\$ 820	17.5%
		OTHER PURCHASED SERVICES	ADVERTISING	\$ 6,445	\$ 5,100	\$ 5,100	\$ 5,100	\$ -	0.0%
			CONTRACTED SERVICES	\$ 24,930	\$ 40,000	\$ 65,937	\$ 35,000	\$ (5,000)	-12.5%
			POSTAGE	\$ 1,685	\$ 1,100	\$ 3,498	\$ 1,700	\$ 600	54.5%
			PRINTING	\$ 4,656	\$ 5,400	\$ 5,400	\$ 4,700	\$ (700)	-13.0%
			TELEPHONE	\$ 720	\$ 750	\$ 750	\$ 750	\$ -	0.0%
			TRAVEL	\$ 2,364	\$ 3,300	\$ 2,775	\$ 2,775	\$ (525)	-15.9%
		OTHER PURCHASED SERVICES Total		\$ 40,800	\$ 55,650	\$ 83,460	\$ 50,025	\$ (5,625)	-10.1%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ -	\$ 200	\$ 200	\$ 200	\$ -	0.0%
		PURCHASED PROPERTY SERVICE Total		\$ -	\$ 200	\$ 200	\$ 200	\$ -	0.0%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 8,546	\$ 8,968	\$ 9,336	\$ 9,336	\$ 368	4.1%
			FICA	\$ 23,117	\$ 25,130	\$ 25,755	\$ 25,755	\$ 625	2.5%
			GROUP INSURANCE	\$ 63,961	\$ 54,319	\$ 57,127	\$ 57,127	\$ 2,808	5.2%
			OVERTIME	\$ 1,049	\$ 1,446	\$ 1,446	\$ 1,446	\$ -	0.0%
			REGULAR	\$ 307,958	\$ 316,585	\$ 324,380	\$ 324,380	\$ 7,795	2.5%
			RETIREMENT	\$ 28,848	\$ 30,247	\$ 35,024	\$ 35,024	\$ 4,777	15.8%
			TELEPHONE ALLOWANCE	\$ 900	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.0%
			WORKERS COMP	\$ 7,187	\$ 4,325	\$ 4,424	\$ 4,424	\$ 99	2.3%
		SALARIES & BENEFITS Total		\$ 441,566	\$ 442,520	\$ 458,991	\$ 458,992	\$ 16,472	3.7%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 2,560	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.0%
			SMALL TOOLS & EQUIPMENT	\$ 160	\$ 500	\$ 500	\$ 160	\$ (340)	-68.0%
		SUPPLIES Total		\$ 2,720	\$ 3,000	\$ 3,000	\$ 2,660	\$ (340)	-11.3%
	Planning Total			\$ 505,045	\$ 516,850	\$ 564,188	\$ 528,414	\$ 11,564	2.2%
	Public Health	CAPITAL OUTLAY	EQUIPMENT	\$ 50,038	\$ -	\$ 34,480	\$ 34,480	\$ 34,480	#DIV/0!
		CAPITAL OUTLAY Total		\$ 50,038	\$ -	\$ 34,480	\$ 34,480	\$ 34,480	#DIV/0!
		INSURANCE	OTHER	\$ 6,544	\$ 9,000	\$ 7,100	\$ 7,100	\$ (1,900)	-21.1%
		INSURANCE Total		\$ 6,544	\$ 9,000	\$ 7,100	\$ 7,100	\$ (1,900)	-21.1%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 48,575	\$ 50,383	\$ 51,076	\$ 47,226	\$ (3,157)	-6.3%
			VEHICLE MILEAGE	\$ 23,312	\$ 22,500	\$ 28,000	\$ 23,650	\$ 1,150	5.1%
		INTERNAL SERVICE CHARGES Total		\$ 71,887	\$ 72,883	\$ 79,076	\$ 70,876	\$ (2,007)	-2.8%
		OTHER EXPENDITURES	CUSTOMER SERV INCENTIVES	\$ 935	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%
			DUES & SUBSCRIPTIONS	\$ 1,944	\$ 2,293	\$ -	\$ -	\$ (2,293)	-100.0%
			MISCELLANEOUS EXPENSE	\$ 1,050	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%
		OTHER EXPENDITURES Total		\$ 3,928	\$ 5,293	\$ 3,000	\$ 3,000	\$ (2,293)	-43.3%
		OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	\$ 200,983	\$ 233,300	\$ 244,087	\$ 197,600	\$ (35,700)	-15.3%
		OTHER PROFESSIONAL SERVICES Total		\$ 200,983	\$ 233,300	\$ 244,087	\$ 197,600	\$ (35,700)	-15.3%
		OTHER PURCHASED SERVICES	ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CONTRACTED SERVICES	\$ 374,797	\$ 201,599	\$ 213,459	\$ 213,459	\$ 11,860	5.9%
			POSTAGE	\$ 8,376	\$ 8,230	\$ 12,741	\$ 9,050	\$ 820	10.0%
			PRINTING	\$ 5,992	\$ 7,000	\$ 6,200	\$ 6,110	\$ (890)	-12.7%
			SCHOOL HEALTH	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			STAFF TRAINING	\$ 19,579	\$ 23,200	\$ 25,300	\$ 20,700	\$ (2,500)	-10.8%
			TELEPHONE	\$ 7,927	\$ 7,000	\$ 11,300	\$ 10,800	\$ 3,800	54.3%
			TRANSPORTATION	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRAVEL	\$ 95,698	\$ 107,389	\$ 116,398	\$ 102,398	\$ (4,991)	-4.6%
			DEPARTMENT SUPPLIES	\$ 3,165	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER PURCHASED SERVICES Total		\$ 515,533	\$ 354,418	\$ 385,398	\$ 362,517	\$ 8,099	2.3%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ 4,985	\$ 4,500	\$ 4,500	\$ 4,500	\$ -	0.0%
		PURCHASED PROPERTY SERVICE Total		\$ 4,985	\$ 4,500	\$ 4,500	\$ 4,500	\$ -	0.0%
		RENTAL		BUILDINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		RENTAL Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		SALARIES & BENEFITS		BONUS-CHMAS & LONGEVITY	\$ 73,183	\$ 81,497	\$ 75,201	\$ 75,372	\$ (6,125)	-7.5%
			FICA	\$ 289,970	\$ 332,214	\$ 339,977	\$ 339,635	\$ 7,421	2.2%
			GROUP INSURANCE	\$ 922,368	\$ 878,362	\$ 914,237	\$ 914,238	\$ 35,876	4.1%

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2018 Actual	FY 2019 Adopted	FY 2020 Requested	FY 2020 Adopted	\$ Change vs. FY 2019 Adopted	% Change vs. FY 2019 Adopted
Public Health	SALARIES & BENEFITS	OVERTIME		\$ 18,837	\$ 11,267	\$ 15,508	\$ 15,508	\$ 4,241	37.6%
		PART TIME		\$ 201	\$ 49,706	\$ 50,481	\$ 50,481	\$ 775	1.6%
		REGULAR		\$ 3,970,163	\$ 4,187,365	\$ 4,284,975	\$ 4,275,466	\$ 88,101	2.1%
		RETIREMENT		\$ 369,010	\$ 397,073	\$ 457,265	\$ 456,804	\$ 59,731	15.0%
		TELEPHONE ALLOWANCE		\$ 15,682	\$ 18,000	\$ 18,205	\$ 18,205	\$ 205	1.1%
		WORKERS COMP		\$ 86,595	\$ 75,572	\$ 79,378	\$ 79,364	\$ 3,792	5.0%
		SALARIES & BENEFITS Total		\$ 5,746,009	\$ 6,031,056	\$ 6,235,227	\$ 6,225,073	\$ 194,017	3.2%
	SUPPLIES	DEPARTMENTAL SUPPLIES		\$ 92,993	\$ 81,708	\$ 87,000	\$ 97,152	\$ 15,444	18.9%
		INT CHARGE-TELEPHONE		\$ 5,870	\$ 5,700	\$ 6,732	\$ 6,732	\$ 1,032	18.1%
		MEDICAL SUPPLIES		\$ 234,828	\$ 238,844	\$ 240,144	\$ 233,744	\$ (5,100)	-2.1%
		SUPPLIES Total		\$ 333,692	\$ 326,252	\$ 333,876	\$ 337,628	\$ 11,376	3.5%
	Public Health Total			\$ 6,933,599	\$ 7,036,702	\$ 7,326,744	\$ 7,242,774	\$ 206,072	2.9%
Recreation	CAPITAL OUTLAY	EQUIPMENT		\$ 8,499	\$ 17,000	\$ 54,789	\$ 26,578	\$ 9,578	56.3%
		OTHER IMPROVEMENTS		\$ 3,185	\$ 20,600	\$ 15,000	\$ 12,000	\$ (8,600)	-41.7%
		CAPITAL OUTLAY Total		\$ 11,684	\$ 37,600	\$ 69,789	\$ 38,578	\$ 978	2.6%
	INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE		\$ 2,367	\$ 3,177	\$ 2,500	\$ 2,500	\$ (677)	-21.3%
		VEHICLE MILEAGE		\$ 15,826	\$ 12,854	\$ 15,900	\$ 15,900	\$ 3,046	23.7%
		INTERNAL SERVICE CHARGES Total		\$ 18,193	\$ 16,031	\$ 18,400	\$ 18,400	\$ 2,369	14.8%
	OTHER EXPENDITURES	DUES & SUBSCRIPTIONS		\$ 915	\$ 1,010	\$ 1,010	\$ 1,010	\$ -	0.0%
		MISCELLANEOUS EXPENSE		\$ 208	\$ -	\$ 400	\$ 210	\$ 210	#DIV/0!
		OTHER EXPENDITURES Total		\$ 1,123	\$ 1,010	\$ 1,410	\$ 1,220	\$ 210	20.8%
	OTHER PURCHASED SERVICES	ADVERTISING		\$ -	\$ -	\$ 1,000	\$ -	\$ -	#DIV/0!
		CONTRACTED SERVICES		\$ 116,760	\$ 130,000	\$ 171,899	\$ 130,715	\$ 715	0.6%
		POSTAGE		\$ 308	\$ 1,200	\$ 600	\$ 600	\$ (600)	-50.0%
		PRINTING		\$ 4,801	\$ 2,875	\$ 3,875	\$ 3,830	\$ 955	33.2%
		TELEPHONE		\$ 2,025	\$ 3,375	\$ 2,375	\$ 2,375	\$ (1,000)	-29.6%
		TRAVEL		\$ 4,035	\$ 5,300	\$ 5,900	\$ 5,500	\$ 200	3.8%
		OTHER PURCHASED SERVICES Total		\$ 127,929	\$ 142,750	\$ 185,649	\$ 143,020	\$ 270	0.2%
	PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND		\$ 32,591	\$ 51,500	\$ 59,878	\$ 44,879	\$ (6,621)	-12.9%
		MAINT & REPAIR EQUIPMENT		\$ 45	\$ 1,000	\$ 500	\$ 500	\$ (500)	-50.0%
		UTILITIES		\$ 61,339	\$ 52,018	\$ 64,500	\$ 64,500	\$ 12,482	24.0%
		PURCHASED PROPERTY SERVICE Total		\$ 93,976	\$ 104,518	\$ 124,878	\$ 109,879	\$ 5,361	5.1%
	SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY		\$ 6,978	\$ 3,657	\$ 2,242	\$ 2,242	\$ (1,415)	-38.7%
		FICA		\$ 35,467	\$ 35,407	\$ 35,468	\$ 35,468	\$ 61	0.2%
		GROUP INSURANCE		\$ 80,110	\$ 81,479	\$ 85,691	\$ 85,691	\$ 4,212	5.2%
		OVERTIME		\$ 814	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		PART TIME		\$ 105,787	\$ 124,405	\$ 124,587	\$ 124,587	\$ 182	0.1%
		REGULAR		\$ 363,295	\$ 333,808	\$ 335,299	\$ 335,299	\$ 1,491	0.4%
		RETIREMENT		\$ 33,725	\$ 34,115	\$ 38,373	\$ 38,373	\$ 4,258	12.5%
		TELEPHONE ALLOWANCE		\$ 1,117	\$ 900	\$ 1,500	\$ 1,500	\$ 600	66.7%
		WORKERS COMP		\$ 12,403	\$ 10,814	\$ 11,008	\$ 11,008	\$ 194	1.8%
		SALARIES & BENEFITS Total		\$ 639,696	\$ 624,585	\$ 634,168	\$ 634,168	\$ 9,583	1.5%
	SUPPLIES	DEPARTMENTAL SUPPLIES		\$ 31,907	\$ 30,500	\$ 35,610	\$ 32,610	\$ 2,110	6.9%
		GAS-OIL-DIESEL		\$ -	\$ -	\$ 500	\$ -	\$ -	#DIV/0!
		SUMMER PLAYGRND OPER.		\$ 1,705	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%
		SUPPLIES Total		\$ 33,612	\$ 35,500	\$ 41,110	\$ 37,610	\$ 2,110	5.9%
	Recreation Total			\$ 926,212	\$ 961,994	\$ 1,075,404	\$ 982,875	\$ 20,881	2.2%
Register of Deeds	CAPITAL OUTLAY	EQUIPMENT		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE		\$ 1,005	\$ 1,152	\$ 1,152	\$ 1,152	\$ -	0.0%
		INTERNAL SERVICE CHARGES Total		\$ 1,005	\$ 1,152	\$ 1,152	\$ 1,152	\$ -	0.0%
	OTHER EXPENDITURES	DUES & SUBSCRIPTIONS		\$ 589	\$ 500	\$ 500	\$ 500	\$ -	0.0%
		OTHER EXPENDITURES Total		\$ 589	\$ 500	\$ 500	\$ 500	\$ -	0.0%
	OTHER PURCHASED SERVICES	CONTRACTED SERVICES		\$ 2,408	\$ 4,650	\$ 2,500	\$ 2,500	\$ (2,150)	-46.2%
		CONTRACTS-PRESERVATION		\$ 37,134	\$ 33,000	\$ 37,150	\$ 42,150	\$ 9,150	27.7%
		POSTAGE		\$ 1,263	\$ 1,500	\$ 1,275	\$ 1,275	\$ (225)	-15.0%
		PRINTING		\$ 253	\$ 750	\$ 500	\$ 500	\$ (250)	-33.3%
		TELEPHONE		\$ 583	\$ 575	\$ 585	\$ 585	\$ 10	1.7%
		TRAVEL		\$ 1,437	\$ 1,545	\$ 3,950	\$ 3,950	\$ 2,405	155.7%
		OTHER PURCHASED SERVICES Total		\$ 43,078	\$ 42,020	\$ 45,960	\$ 50,960	\$ 8,940	21.3%
	SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY		\$ 9,211	\$ 9,537	\$ 9,616	\$ 9,616	\$ 79	0.8%
		FICA		\$ 20,635	\$ 22,986	\$ 22,649	\$ 22,649	\$ (337)	-1.5%
		GROUP INSURANCE		\$ 69,778	\$ 63,372	\$ 66,648	\$ 66,648	\$ 3,276	5.2%
		REGULAR		\$ 267,813	\$ 289,854	\$ 285,369	\$ 285,369	\$ (4,485)	-1.5%
		RETIREMENT		\$ 36,490	\$ 27,794	\$ 30,939	\$ 30,939	\$ 3,145	11.3%

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2018 Actual	FY 2019 Adopted	FY 2020 Requested	FY 2020 Adopted	\$ Change vs. FY 2019 Adopted	% Change vs. FY 2019 Adopted		
Register of Deeds	Register of Deeds	SALARIES & BENEFITS	TRAVEL ALLOWANCE	\$ 1,080	\$ 1,080	\$ 1,080	\$ 1,080	\$ -	0.0%		
			WORKERS COMP	\$ 1,113	\$ 479	\$ 472	\$ 472	\$ (7)	-1.5%		
		SALARIES & BENEFITS Total		\$ 406,120	\$ 415,102	\$ 416,773	\$ 416,773	\$ 1,671	0.4%		
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 5,572	\$ 10,000	\$ 5,575	\$ 5,575	\$ (4,425)	-44.3%		
			PRESERVATION FUND	\$ 16,890	\$ 30,000	\$ 17,000	\$ 17,000	\$ (13,000)	-43.3%		
		SUPPLIES Total		\$ 22,463	\$ 40,000	\$ 22,575	\$ 22,575	\$ (17,425)	-43.6%		
	Register of Deeds Total				\$ 473,254	\$ 498,774	\$ 486,960	\$ 491,960	\$ (6,814)	-1.4%	
	Senior Services	Senior Services	CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ 983	\$ 8,477	\$ 8,477	\$ 7,494	762.4%	
			CAPITAL OUTLAY Total		\$ -	\$ 983	\$ 8,477	\$ 8,477	\$ 7,494	762.4%	
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 7,674	\$ 8,800	\$ 7,780	\$ 7,780	\$ (1,020)	-11.6%		
			VEHICLE MILEAGE	\$ 5,473	\$ 2,400	\$ 4,500	\$ 4,500	\$ 2,100	87.5%		
		INTERNAL SERVICE CHARGES Total		\$ 13,146	\$ 11,200	\$ 12,280	\$ 12,280	\$ 1,080	9.6%		
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 4,467	\$ 2,200	\$ 4,450	\$ 4,450	\$ 2,250	102.3%		
		OTHER EXPENDITURES Total		\$ 4,467	\$ 2,200	\$ 4,450	\$ 4,450	\$ 2,250	102.3%		
		OTHER PURCHASED SERVICES	OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 212,052	\$ 225,000	\$ 245,964	\$ 245,964	\$ 20,964	9.3%	
				FOOD SERVICE CONTRACT	\$ 309,126	\$ 342,172	\$ 309,672	\$ 309,672	\$ (32,500)	-9.5%	
				POSTAGE	\$ 4,572	\$ 5,500	\$ 5,500	\$ 4,600	\$ (900)	-16.4%	
				PRINTING	\$ 2,454	\$ 2,105	\$ 2,500	\$ 2,500	\$ 395	18.8%	
				SNAP INITIATIVE PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
				TELEPHONE	\$ 3,320	\$ 3,160	\$ 3,160	\$ 3,160	\$ -	0.0%	
				TRANSPORTATION	\$ 353,344	\$ 286,284	\$ 296,399	\$ 248,930	\$ (37,354)	-13.0%	
				TRAVEL	\$ 25,126	\$ 33,088	\$ 32,360	\$ 26,000	\$ (7,088)	-21.4%	
		OTHER PURCHASED SERVICES Total		\$ 909,993	\$ 897,309	\$ 895,555	\$ 840,826	\$ (56,483)	-6.3%		
		OTHER SENIOR SERVICES EXPENDITURES	OTHER SENIOR SERVICES EXPENDITURES	CRISIS PROGRAM	\$ 1,066	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%	
				SENIOR GAMES	\$ 6,493	\$ 6,050	\$ 6,050	\$ 6,050	\$ -	0.0%	
				SPECIAL ACTIVITIES	\$ 25,350	\$ 22,000	\$ 22,486	\$ 22,486	\$ 486	2.2%	
				SPECIAL EVENTS	\$ 13,148	\$ 12,050	\$ 12,050	\$ 12,050	\$ -	0.0%	
		OTHER SENIOR SERVICES EXPENDITURES Total		\$ 46,057	\$ 41,100	\$ 41,586	\$ 41,586	\$ 486	1.2%		
		PURCHASED PROPERTY SERVICE	UTILITIES	\$ 2,654	\$ 2,375	\$ 2,700	\$ 2,700	\$ 325	13.7%		
		PURCHASED PROPERTY SERVICE Total		\$ 2,654	\$ 2,375	\$ 2,700	\$ 2,700	\$ 325	13.7%		
		SALARIES & BENEFITS	SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 17,136	\$ 18,974	\$ 12,911	\$ 12,911	\$ (6,063)	-32.0%	
				FICA	\$ 58,873	\$ 64,824	\$ 66,058	\$ 65,000	\$ 176	0.3%	
				GROUP INSURANCE	\$ 232,067	\$ 199,170	\$ 209,466	\$ 209,466	\$ 10,296	5.2%	
				OVERTIME	\$ 1,354	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
				PART TIME	\$ -	\$ 41,725	\$ 55,030	\$ 41,725	\$ -	0.0%	
				REGULAR	\$ 800,081	\$ 786,140	\$ 795,024	\$ 795,024	\$ 8,884	1.1%	
				RETIREMENT	\$ 74,363	\$ 77,430	\$ 90,180	\$ 90,180	\$ 12,750	16.5%	
				TELEPHONE ALLOWANCE	\$ 550	\$ 540	\$ 540	\$ 540	\$ -	0.0%	
				WORKERS COMP	\$ 11,937	\$ 13,266	\$ 12,499	\$ 12,499	\$ (767)	-5.8%	
			SALARIES & BENEFITS Total		\$ 1,196,359	\$ 1,202,069	\$ 1,241,708	\$ 1,227,345	\$ 25,276	2.1%	
			SUPPLIES	SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 15,675	\$ 13,000	\$ 26,900	\$ 16,000	\$ 3,000	23.1%
					FOOD PROGRAM SUPPLIES	\$ 4,523	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0.0%
					HOME MOBILITY AIDS	\$ -	\$ 250	\$ 250	\$ 250	\$ -	0.0%
					MEDICAL SUPPLIES	\$ 227	\$ 500	\$ 500	\$ 400	\$ (100)	-20.0%
					PET FOOD PROGRAM SUPPLIES	\$ 1,472	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	#DIV/0!
			SUPPLIES Total		\$ 21,898	\$ 17,750	\$ 32,650	\$ 21,650	\$ 3,900	22.0%	
	Senior Services Total				\$ 2,194,575	\$ 2,174,986	\$ 2,239,406	\$ 2,159,314	\$ (15,672)	-0.7%	
Sheriff	Sheriff		CAPITAL OUTLAY	EQUIPMENT	\$ 546,021	\$ 699,640	\$ 1,039,174	\$ 716,235	\$ 16,595	2.4%	
		OTHER IMPROVEMENTS		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		CAPITAL OUTLAY Total		\$ 546,021	\$ 699,640	\$ 1,039,174	\$ 716,235	\$ 16,595	2.4%		
		INSURANCE	GENERAL LIABILITY	\$ 73,827	\$ 70,125	\$ 70,125	\$ 75,000	\$ 4,875	7.0%		
		INSURANCE Total		\$ 73,827	\$ 70,125	\$ 70,125	\$ 75,000	\$ 4,875	7.0%		
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 41,212	\$ 39,405	\$ 40,000	\$ 41,150	\$ 1,745	4.4%		
			VEHICLE MILEAGE	\$ 896,577	\$ 940,000	\$ 940,000	\$ 940,000	\$ -	0.0%		
		INTERNAL SERVICE CHARGES Total		\$ 937,789	\$ 979,405	\$ 980,000	\$ 981,150	\$ 1,745	0.2%		
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 1,567	\$ 3,500	\$ 11,805	\$ 11,805	\$ 8,305	237.3%		
		OTHER EXPENDITURES Total		\$ 1,567	\$ 3,500	\$ 11,805	\$ 11,805	\$ 8,305	237.3%		
		OTHER LAW ENFORCEMENT EXPENDITURES	OTHER LAW ENFORCEMENT EXPENDITURES	CANINE PROGRAM	\$ 3,000	\$ 7,800	\$ 8,500	\$ 5,000	\$ (2,800)	-35.9%	
				CID PROPERTY RECOVERY	\$ -	\$ 5,000	\$ 10,000	\$ 5,000	\$ -	0.0%	
				DOG POUND OPERATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
				SPECIAL LAW ENFORCEMENT	\$ -	\$ 10,000	\$ 20,000	\$ 10,000	\$ -	0.0%	
		OTHER LAW ENFORCEMENT EXPENDITURES Total		\$ 3,000	\$ 22,800	\$ 38,500	\$ 20,000	\$ (2,800)	-12.3%		
		OTHER PROFESSIONAL SERVICES	MEDICAL SERVICES	\$ 684,450	\$ 185,000	\$ 225,000	\$ 185,000	\$ -	0.0%		
			PROFESSIONAL SERVICES	\$ 6,165	\$ 5,500	\$ 5,500	\$ 5,500	\$ -	0.0%		
		OTHER PROFESSIONAL SERVICES Total		\$ 690,615	\$ 190,500	\$ 230,500	\$ 190,500	\$ -	0.0%		

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2018 Actual	FY 2019 Adopted	FY 2020 Requested	FY 2020 Adopted	\$ Change vs. FY 2019 Adopted	% Change vs. FY 2019 Adopted
	Sheriff	OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 1,408,927	\$ 1,512,000	\$ 2,023,699	\$ 1,637,650	\$ 125,650	8.3%
			POSTAGE	\$ 9,621	\$ 10,000	\$ 12,000	\$ 10,000	\$ -	0.0%
			PRINTING	\$ 3,241	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	0.0%
			TELEPHONE	\$ 68,874	\$ 70,000	\$ 80,125	\$ 73,125	\$ 3,125	4.5%
			TRAVEL	\$ 48,325	\$ 32,000	\$ 37,500	\$ 54,990	\$ 22,990	71.8%
			UNIFORMS	\$ 74,619	\$ 115,600	\$ 152,455	\$ 101,152	\$ (14,448)	-12.5%
		OTHER PURCHASED SERVICES Total		\$ 1,613,608	\$ 1,743,100	\$ 2,309,279	\$ 1,880,417	\$ 137,317	7.9%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ 53,839	\$ 70,000	\$ 113,000	\$ 68,000	\$ (2,000)	-2.9%
		PURCHASED PROPERTY SERVICE Total		\$ 53,839	\$ 70,000	\$ 113,000	\$ 68,000	\$ (2,000)	-2.9%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 102,373	\$ 116,110	\$ 108,996	\$ 108,833	\$ (7,277)	-6.3%
			CONTRIB-LEO SEPAR ALLOW	\$ 151,563	\$ 160,000	\$ 160,000	\$ 155,000	\$ (5,000)	-3.1%
			DOG ALLOWANCE	\$ 14,424	\$ 17,100	\$ 19,200	\$ 19,200	\$ 2,100	12.3%
			FICA	\$ 602,286	\$ 690,777	\$ 755,796	\$ 708,858	\$ 18,081	2.6%
			GROUP INSURANCE	\$ 1,795,982	\$ 1,783,479	\$ 1,993,452	\$ 1,913,760	\$ 130,281	7.3%
			OVERTIME	\$ 868,614	\$ 699,900	\$ 926,100	\$ 901,100	\$ 201,200	28.7%
			PART TIME	\$ 143,121	\$ 160,180	\$ 298,220	\$ 145,000	\$ (15,180)	-9.5%
			REGULAR	\$ 7,227,999	\$ 8,053,569	\$ 8,544,339	\$ 8,101,685	\$ 48,116	0.6%
			RETIREMENT	\$ 1,015,029	\$ 1,117,662	\$ 1,354,366	\$ 1,286,574	\$ 168,912	15.1%
			TELEPHONE ALLOWANCE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			UNIFORM ALLOWANCE	\$ 47,661	\$ 54,264	\$ 54,264	\$ 54,087	\$ (177)	-0.3%
			WORKERS COMP	\$ 263,059	\$ 208,266	\$ 225,568	\$ 218,907	\$ 10,641	5.1%
		SALARIES & BENEFITS Total		\$ 12,232,111	\$ 13,061,307	\$ 14,440,302	\$ 13,613,004	\$ 551,697	4.2%
		SUPPLIES	CRIME PREVENTION SUPPLIES	\$ 4,266	\$ 5,000	\$ 6,000	\$ 6,000	\$ 1,000	20.0%
			DARE SUPPLIES	\$ 9,349	\$ 5,000	\$ 6,000	\$ 6,000	\$ 1,000	20.0%
			DEPARTMENTAL SUPPLIES	\$ 164,045	\$ 251,482	\$ 247,087	\$ 199,087	\$ (52,395)	-20.8%
			GAS - DIESEL - OIL	\$ 11,344	\$ 7,000	\$ 10,000	\$ 11,350	\$ 4,350	62.1%
		SUPPLIES Total		\$ 189,004	\$ 268,482	\$ 269,087	\$ 222,437	\$ (46,045)	-17.2%
	Sheriff Total			\$ 16,341,382	\$ 17,108,859	\$ 19,501,772	\$ 17,778,548	\$ 669,689	3.9%
	Social Services	CAPITAL OUTLAY	EQUIPMENT	\$ 95,076	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY Total		\$ 95,076	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 43,698	\$ 84,052	\$ 141,048	\$ 50,000	\$ (34,052)	-40.5%
			VEHICLE MILEAGE	\$ 76,537	\$ 72,000	\$ 138,240	\$ 100,000	\$ 28,000	38.9%
		INTERNAL SERVICE CHARGES Total		\$ 120,235	\$ 156,052	\$ 279,288	\$ 150,000	\$ (6,052)	-3.9%
		OTHER DSS EXPENDITURES	CAROLYN PHILLIPS FUND	\$ 40	\$ 700	\$ 700	\$ 700	\$ -	0.0%
			COUNTY FOSTER CARE & WARD	\$ 37,152	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%
			EMERGENCY FOOD ASSISTANCE	\$ 878	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.0%
			GRANT FUNDS FOR CHILDREN	\$ 1,300	\$ 1,500	\$ 1,700	\$ 1,700	\$ 200	13.3%
			KEITH JOHNSON FUND	\$ 1,767	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.0%
			LINKS	\$ 2,266	\$ 22,247	\$ 10,000	\$ 10,000	\$ (12,247)	-55.1%
			PA - LIEAP	\$ 545,700	\$ 570,514	\$ 689,663	\$ 689,663	\$ 119,149	20.9%
			PA SHARE THE WARMTH	\$ 13,302	\$ 8,997	\$ 13,899	\$ 13,899	\$ 4,902	54.5%
			PA SPECIAL LINKS	\$ 34,480	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.0%
			PA-ADOPTION ASSISTANCE	\$ 396,775	\$ 472,380	\$ 421,000	\$ 421,000	\$ (51,380)	-10.9%
			PA-AFDC FOSTER CARE	\$ 1,226,576	\$ 1,240,046	\$ 2,049,160	\$ 2,049,160	\$ 809,114	65.2%
			PA-AID TO THE BLIND	\$ 8,042	\$ 8,787	\$ 9,500	\$ 9,500	\$ 713	8.1%
			PA-BOARD HOME CARE	\$ 459,063	\$ 499,356	\$ 962,112	\$ 962,112	\$ 462,756	92.7%
			PA-CRISIS INTERVENTION	\$ 238,752	\$ 570,514	\$ 689,663	\$ 689,663	\$ 119,149	20.9%
			PA-DAY CARE PURCHASE	\$ 1,349	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	0.0%
			PA-EMERG FOOD & SHELTER	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PA-ENHANCED ADOPTION FUND	\$ 5,978	\$ 20,000	\$ 32,000	\$ 32,000	\$ 12,000	60.0%
			PA-FOOD STAMPS	\$ 44,096	\$ 47,167	\$ 48,854	\$ 48,854	\$ 1,687	3.6%
			PA-GENERAL ASSISTANCE	\$ 5,645	\$ 17,000	\$ 17,000	\$ 17,000	\$ -	0.0%
			PA-MEDICAID TRANSPORT	\$ 22,421	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.0%
			PA-SPECIAL ASST/ADULTS	\$ 902,162	\$ 940,000	\$ 900,000	\$ 900,000	\$ (40,000)	-4.3%
			PA-WORKFIRST CONTRACTS	\$ 170,448	\$ 185,400	\$ 190,000	\$ 190,000	\$ 4,600	2.5%
			PA-WORKFIRST EMERG. ASST	\$ 65,422	\$ 80,000	\$ 80,000	\$ 80,000	\$ -	0.0%
			PA-WORKFIRST PARTICIPANT	\$ 11,293	\$ 14,000	\$ 14,000	\$ 14,000	\$ -	0.0%
			PA-WORKFIRST TRANSPORT	\$ 35,896	\$ 95,000	\$ 95,000	\$ 95,000	\$ -	0.0%
			SPECIAL ADOPTION FUND II	\$ 18,780	\$ 83,000	\$ 67,000	\$ 67,000	\$ (16,000)	-19.3%
			PA-TEA FOSTER CARE	\$ 1,980	\$ 7,000	\$ 28,500	\$ 28,500	\$ 21,500	307.1%
			TRIP FOSTER CARE	\$ 1,854	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	#DIV/0!
		OTHER DSS EXPENDITURES Total		\$ 4,253,414	\$ 5,008,108	\$ 6,449,251	\$ 6,449,251	\$ 1,441,143	28.8%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 3,467	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	0.0%
		OTHER EXPENDITURES Total		\$ 3,467	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	0.0%
		OTHER PROFESSIONAL SERVICES	INTERPRETING FEES	\$ 7,507	\$ 13,000	\$ 6,000	\$ 6,000	\$ (7,000)	-53.8%

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2018 Actual	FY 2019 Adopted	FY 2020 Requested	FY 2020 Adopted	\$ Change vs. FY 2019 Adopted	% Change vs. FY 2019 Adopted			
Social Services		OTHER PROFESSIONAL SERVICES	MEDICAL & PSYCH. SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
			PROFESSIONAL SERVICES	\$ 73,703	\$ 123,859	\$ 172,661	\$ 172,661	\$ 48,802	39.4%			
		OTHER PROFESSIONAL SERVICES Total			\$ 81,209	\$ 136,859	\$ 178,661	\$ 178,661	\$ 41,802	30.5%		
		OTHER PURCHASED SERVICES	CONTRACTED SERVICE-EQUIP.	\$ 46,080	\$ 52,000	\$ 55,000	\$ 50,000	\$ (2,000)	-3.8%			
			CONTRACTED SERVICES	\$ 187,407	\$ 227,200	\$ 417,250	\$ 275,000	\$ 47,800	21.0%			
			CONTRACTS-ADLT DAY CARE	\$ 125,051	\$ 123,469	\$ 123,469	\$ 123,469	\$ -	0.0%			
			POSTAGE	\$ 69,790	\$ 77,500	\$ 85,000	\$ 72,000	\$ (5,500)	-7.1%			
			TELEPHONE	\$ 6,692	\$ 10,640	\$ 14,983	\$ 10,640	\$ -	0.0%			
			TRAVEL	\$ 139,944	\$ 140,581	\$ 236,200	\$ 140,581	\$ -	0.0%			
			RENTAL / BUILDINGS	\$ -	\$ -	\$ 18,000	\$ 9,000	\$ 9,000	#DIV/0!			
			OTHER PURCHASED SERVICES Total			\$ 574,965	\$ 631,390	\$ 949,902	\$ 680,690	\$ 49,300	7.8%	
			SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 99,329	\$ 110,621	\$ 121,093	\$ 120,947	\$ 10,326	9.3%		
				FICA	\$ 537,177	\$ 622,874	\$ 689,104	\$ 643,225	\$ 20,351	3.3%		
		GROUP INSURANCE		\$ 1,966,864	\$ 1,802,203	\$ 2,061,340	\$ 1,985,170	\$ 182,967	10.2%			
		OVERTIME		\$ 147,622	\$ 100,080	\$ 150,419	\$ 150,419	\$ 50,339	50.3%			
		PART TIME		\$ 22,146	\$ 35,720	\$ 46,611	\$ 23,000	\$ (12,720)	-35.6%			
		REGULAR		\$ 7,321,285	\$ 7,856,073	\$ 8,584,256	\$ 8,083,936	\$ 227,863	2.9%			
		RETIREMENT		\$ 687,537	\$ 763,664	\$ 925,433	\$ 874,972	\$ 111,308	14.6%			
		TELEPHONE ALLOWANCE		\$ 36,185	\$ 43,110	\$ 44,940	\$ 44,625	\$ 1,515	3.5%			
		WORKERS COMP		\$ 49,773	\$ 43,371	\$ 59,708	\$ 62,029	\$ 18,658	43.0%			
		SALARIES & BENEFITS Total			\$ 10,867,918	\$ 11,377,716	\$ 12,682,903	\$ 11,988,323	\$ 610,607	5.4%		
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 87,629	\$ 88,000	\$ 119,500	\$ 90,000	\$ 2,000	2.3%			
		SUPPLIES Total			\$ 87,629	\$ 88,000	\$ 119,500	\$ 90,000	\$ 2,000	2.3%		
		Social Services Total			\$ 16,083,913	\$ 17,401,625	\$ 20,663,005	\$ 19,540,425	\$ 2,138,800	12.3%		
		Soil & Water		CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
				CAPITAL OUTLAY Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
				INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 1,221	\$ 2,410	\$ 2,700	\$ 1,225	\$ (1,185)	-49.2%	
					VEHICLE MILEAGE	\$ 2,116	\$ 1,805	\$ 1,920	\$ 1,920	\$ 115	6.4%	
				INTERNAL SERVICE CHARGES Total			\$ 3,337	\$ 4,215	\$ 4,620	\$ 3,145	\$ (1,070)	-25.4%
				OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 1,492	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.0%	
				OTHER EXPENDITURES Total			\$ 1,492	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.0%
				OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 317	\$ 500	\$ 500	\$ 500	\$ -	0.0%	
POSTAGE	\$ 108				\$ 110	\$ 110	\$ 110	\$ -	0.0%			
PRINTING	\$ 113				\$ 150	\$ 150	\$ 150	\$ -	0.0%			
TELEPHONE	\$ 8				\$ 25	\$ 25	\$ 25	\$ -	0.0%			
TRAVEL	\$ 3,118				\$ 2,500	\$ 3,925	\$ 3,200	\$ 700	28.0%			
OTHER PURCHASED SERVICES Total				\$ 3,664	\$ 3,285	\$ 4,710	\$ 3,985	\$ 700	21.3%			
SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY			\$ 5,184	\$ 2,957	\$ 3,085	\$ 3,085	\$ 128	4.3%			
	FICA			\$ 11,118	\$ 11,012	\$ 11,300	\$ 11,300	\$ 288	2.6%			
	GROUP INSURANCE			\$ 31,748	\$ 27,160	\$ 28,564	\$ 28,564	\$ 1,404	5.2%			
	OVERTIME			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
	REGULAR			\$ 146,344	\$ 140,993	\$ 144,630	\$ 144,630	\$ 3,637	2.6%			
	RETIREMENT			\$ 13,642	\$ 13,315	\$ 15,436	\$ 15,436	\$ 2,121	15.9%			
	WORKERS COMP			\$ 4,304	\$ 3,088	\$ 3,164	\$ 3,164	\$ 76	2.5%			
SALARIES & BENEFITS Total				\$ 212,341	\$ 198,525	\$ 206,180	\$ 206,179	\$ 7,654	3.9%			
SUPPLIES	DEPARTMENTAL SUPPLIES			\$ 808	\$ 425	\$ 800	\$ 800	\$ 375	88.2%			
SUPPLIES Total				\$ 808	\$ 425	\$ 800	\$ 800	\$ 375	88.2%			
Soil & Water Total				\$ 221,642	\$ 207,950	\$ 217,810	\$ 215,609	\$ 7,659	3.7%			
Stoner-Thomas Center		OPERATING	SCHOOL CURRENT EXPENSE	\$ 414,064	\$ 418,205	\$ 422,858	\$ 422,858	\$ 4,653	1.1%			
		OPERATING Total			\$ 414,064	\$ 418,205	\$ 422,858	\$ 422,858	\$ 4,653	1.1%		
Stoner-Thomas Center Total			\$ 414,064	\$ 418,205	\$ 422,858	\$ 422,858	\$ 4,653	1.1%				
Support Services		CAPITAL OUTLAY	EQUIPMENT	\$ 113,050	\$ 66,004	\$ 17,526	\$ 8,526	\$ (57,478)	-87.1%			
			OTHER IMPROVEMENTS	\$ 573,493	\$ 583,319	\$ 367,500	\$ 367,500	\$ (215,819)	-37.0%			
			LAND	\$ 10,716	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
		CAPITAL OUTLAY Total			\$ 697,259	\$ 649,323	\$ 385,026	\$ 376,026	\$ (273,297)	-42.1%		
		INSURANCE	GENERAL LIABILITY	\$ 228,256	\$ 225,000	\$ 230,000	\$ 230,000	\$ 5,000	2.2%			
		INSURANCE Total			\$ 228,256	\$ 225,000	\$ 230,000	\$ 230,000	\$ 5,000	2.2%		
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 3,401	\$ 6,608	\$ 6,608	\$ 3,405	\$ (3,203)	-48.5%			
			VEHICLE MILEAGE	\$ 42,291	\$ 34,016	\$ 34,016	\$ 34,016	\$ -	0.0%			
		INTERNAL SERVICE CHARGES Total			\$ 45,692	\$ 40,624	\$ 40,624	\$ 37,421	\$ (3,203)	-7.9%		
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 740	\$ 740	\$ 745	\$ 745	\$ 5	0.7%			
		OTHER EXPENDITURES Total			\$ 740	\$ 740	\$ 745	\$ 745	\$ 5	0.7%		
		OTHER PURCHASED SERVICES	ADVERTISING	\$ 500	\$ 500	\$ 1,500	\$ 500	\$ -	0.0%			
			CONTRACTED SERVICES	\$ 639,970	\$ 507,684	\$ 500,741	\$ 500,741	\$ (6,943)	-1.4%			
			POSTAGE	\$ 16,201	\$ 8,146	\$ 16,220	\$ 16,210	\$ 8,064	99.0%			

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2018 Actual	FY 2019 Adopted	FY 2020 Requested	FY 2020 Adopted	\$ Change vs. FY 2019 Adopted	% Change vs. FY 2019 Adopted		
Support Services		OTHER PURCHASED SERVICES	PRINTING	\$ (4,295)	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	0.0%		
			STAFF TRAINING	\$ 1,008	\$ 8,700	\$ 8,700	\$ 4,500	\$ (4,200)	-48.3%		
			TELEPHONE	\$ 11,114	\$ 14,000	\$ 14,000	\$ 11,200	\$ (2,800)	-20.0%		
			TRAVEL	\$ 3,855	\$ 6,810	\$ 6,810	\$ 5,110	\$ (1,700)	-25.0%		
			UNIFORMS	\$ 11,202	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.0%		
		OTHER PURCHASED SERVICES Total		\$ 679,555	\$ 561,840	\$ 563,971	\$ 554,261	\$ (7,579)	-1.3%		
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	\$ 307,671	\$ 270,000	\$ 270,000	\$ 270,000	\$ -	0.0%		
			MAINT & REPAIR EQUIPMENT	\$ 8,493	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	0.0%		
			PARK MAINTENANCE	\$ 12,174	\$ 14,250	\$ 12,200	\$ 12,200	\$ (2,050)	-14.4%		
			UTILITIES	\$ 1,111,316	\$ 1,118,430	\$ 1,140,799	\$ 1,140,799	\$ 22,369	2.0%		
		PURCHASED PROPERTY SERVICE Total		\$ 1,439,655	\$ 1,410,680	\$ 1,430,999	\$ 1,430,999	\$ 20,319	1.4%		
		RENTAL	BUILDINGS	\$ 120	\$ 60	\$ 60	\$ 60	\$ -	0.0%		
			EQUIPMENT	\$ 16,228	\$ 15,500	\$ 12,000	\$ 12,000	\$ (3,500)	-22.6%		
		RENTAL Total		\$ 16,348	\$ 15,560	\$ 12,060	\$ 12,060	\$ (3,500)	-22.5%		
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 10,346	\$ 11,067	\$ 10,283	\$ 10,283	\$ (784)	-7.1%		
			FICA	\$ 49,593	\$ 60,591	\$ 59,545	\$ 59,545	\$ (1,046)	-1.7%		
			GROUP INSURANCE	\$ 166,227	\$ 172,011	\$ 180,903	\$ 180,903	\$ 8,892	5.2%		
			OVERTIME	\$ 8,637	\$ 10,752	\$ 10,752	\$ 10,752	\$ -	0.0%		
			REGULAR	\$ 675,900	\$ 764,281	\$ 750,552	\$ 750,552	\$ (13,729)	-1.8%		
			RETIREMENT	\$ 63,117	\$ 72,714	\$ 80,631	\$ 80,631	\$ 7,917	10.9%		
			TELEPHONE ALLOWANCE	\$ 6,356	\$ 5,940	\$ 7,320	\$ 7,320	\$ 1,380	23.2%		
			WORKERS COMP	\$ 20,521	\$ 20,774	\$ 20,096	\$ 20,096	\$ (678)	-3.3%		
		SALARIES & BENEFITS Total		\$ 1,000,698	\$ 1,118,130	\$ 1,120,082	\$ 1,120,082	\$ 1,952	0.2%		
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 70,303	\$ 89,804	\$ 70,000	\$ 69,500	\$ (20,304)	-22.6%		
			SMALL TOOLS & EQUIPMENT	\$ 8,841	\$ 9,000	\$ 9,000	\$ 9,000	\$ -	0.0%		
		SUPPLIES Total		\$ 79,143	\$ 98,804	\$ 79,000	\$ 78,500	\$ (20,304)	-20.5%		
		Support Services Total				\$ 4,187,346	\$ 4,120,701	\$ 3,862,506	\$ 3,840,094	\$ (280,607)	-6.8%
		Tax		CAPITAL OUTLAY	EQUIPMENT	\$ 58,867	\$ 28,923	\$ 77,900	\$ -	\$ (28,923)	-100.0%
				CAPITAL OUTLAY Total		\$ 58,867	\$ 28,923	\$ 77,900	\$ -	\$ (28,923)	-100.0%
				INSURANCE	OTHER	\$ 468	\$ 1,050	\$ 675	\$ 675	\$ (375)	-35.7%
				INSURANCE Total		\$ 468	\$ 1,050	\$ 675	\$ 675	\$ (375)	-35.7%
				INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 13,952	\$ 18,395	\$ 14,000	\$ 14,000	\$ (4,395)	-23.9%
					VEHICLE MILEAGE	\$ 30,614	\$ 32,000	\$ 30,000	\$ 30,000	\$ (2,000)	-6.3%
				INTERNAL SERVICE CHARGES Total		\$ 44,566	\$ 50,395	\$ 44,000	\$ 44,000	\$ (6,395)	-12.7%
				OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 2,357	\$ 3,139	\$ 3,100	\$ 2,500	\$ (639)	-20.4%
				OTHER EXPENDITURES Total		\$ 2,357	\$ 3,139	\$ 3,100	\$ 2,500	\$ (639)	-20.4%
				OTHER PROFESSIONAL SERVICES	BOARD MEETING COSTS	\$ 1,103	\$ 1,700	\$ 4,000	\$ 4,000	\$ 2,300	135.3%
				OTHER PROFESSIONAL SERVICES Total		\$ 1,103	\$ 1,700	\$ 4,000	\$ 4,000	\$ 2,300	135.3%
				OTHER PURCHASED SERVICES	ADVERTISING	\$ 20,598	\$ 20,000	\$ 17,225	\$ 17,225	\$ (2,775)	-13.9%
					CONTRACTED SERVICES	\$ 460,583	\$ 525,000	\$ 590,000	\$ 525,000	\$ -	0.0%
					POSTAGE	\$ 46,743	\$ 61,000	\$ 71,000	\$ 71,000	\$ 10,000	16.4%
					PRINTING	\$ 24,446	\$ 25,000	\$ 35,000	\$ 30,000	\$ 5,000	20.0%
					TELEPHONE	\$ 4,872	\$ 5,500	\$ 5,500	\$ 5,500	\$ -	0.0%
					TRAVEL	\$ 18,703	\$ 19,995	\$ 24,800	\$ 19,995	\$ -	0.0%
				OTHER PURCHASED SERVICES Total		\$ 575,944	\$ 656,495	\$ 743,525	\$ 668,720	\$ 12,225	1.9%
				PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ 1,232	\$ 600	\$ 700	\$ 600	\$ -	0.0%
				PURCHASED PROPERTY SERVICE Total		\$ 1,232	\$ 600	\$ 700	\$ 600	\$ -	0.0%
SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY			\$ 23,545	\$ 22,581	\$ 23,408	\$ 23,408	\$ 827	3.7%		
	FICA			\$ 92,422	\$ 113,868	\$ 105,591	\$ 104,478	\$ (9,390)	-8.2%		
	GROUP INSURANCE			\$ 320,422	\$ 311,430	\$ 327,529	\$ 327,529	\$ 16,099	5.2%		
	OVERTIME			\$ 16,166	\$ 36,000	\$ 29,080	\$ 21,981	\$ (14,019)	-38.9%		
	PART TIME			\$ 9,482	\$ 15,075	\$ 9,680	\$ 9,680	\$ (5,395)	-35.8%		
	REGULAR			\$ 1,229,103	\$ 1,409,236	\$ 1,312,531	\$ 1,305,080	\$ (104,156)	-7.4%		
	RETIREMENT			\$ 115,263	\$ 136,233	\$ 142,645	\$ 141,124	\$ 4,891	3.6%		
	TELEPHONE ALLOWANCE			\$ 4,963	\$ 5,580	\$ 5,580	\$ 5,580	\$ -	0.0%		
	WORKERS COMP			\$ 17,184	\$ 17,273	\$ 17,409	\$ 17,597	\$ 324	1.9%		
SALARIES & BENEFITS Total				\$ 1,828,551	\$ 2,067,276	\$ 1,973,453	\$ 1,956,457	\$ (110,819)	-5.4%		
SUPPLIES	COURT FEES			\$ 968	\$ 4,000	\$ 3,000	\$ 3,000	\$ (1,000)	-25.0%		
	DEPARTMENTAL SUPPLIES			\$ 34,064	\$ 32,000	\$ 35,000	\$ 35,000	\$ 3,000	9.4%		
	SHERIFF FEES			\$ 120	\$ 800	\$ 125	\$ 125	\$ (675)	-84.4%		
SUPPLIES Total				\$ 35,152	\$ 36,800	\$ 38,125	\$ 38,125	\$ 1,325	3.6%		
Tax Total						\$ 2,548,240	\$ 2,846,378	\$ 2,885,478	\$ 2,715,077	\$ (131,301)	-4.6%
Teen Parenting		OPERATING	SCHOOL CURRENT EXPENSE	\$ 115,081	\$ 116,232	\$ 117,525	\$ 117,525	\$ 1,293	1.1%		
		OPERATING Total		\$ 115,081	\$ 116,232	\$ 117,525	\$ 117,525	\$ 1,293	1.1%		
Teen Parenting Total				\$ 115,081	\$ 116,232	\$ 117,525	\$ 117,525	\$ 1,293	1.1%		

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2018 Actual	FY 2019 Adopted	FY 2020 Requested	FY 2020 Adopted	\$ Change vs. FY 2019 Adopted	% Change vs. FY 2019 Adopted
	Thomasville City Schools	CAPITAL OUTLAY - CATEGORY II	SCHOOL C/O - CATEGORY II	\$ 454,718	\$ 339,360	\$ 343,136	\$ 343,136	\$ 3,776	1.1%
		CAPITAL OUTLAY - CATEGORY II Total		\$ 454,718	\$ 339,360	\$ 343,136	\$ 343,136	\$ 3,776	1.1%
		OPERATING	SCHOOL CURRENT EXPENSE	\$ 2,801,325	\$ 2,787,360	\$ 2,867,038	\$ 2,867,038	\$ 79,678	2.9%
	Thomasville City Schools Total	OPERATING Total		\$ 2,801,325	\$ 2,787,360	\$ 2,867,038	\$ 2,867,038	\$ 79,678	2.9%
				\$ 3,256,043	\$ 3,126,720	\$ 3,210,174	\$ 3,210,174	\$ 83,454	2.7%
	Transportation	OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 119,455	\$ -	\$ -	\$ 130,000	\$ 130,000	#DIV/0!
		OTHER PURCHASED SERVICES Total		\$ 119,455	\$ -	\$ -	\$ 130,000	\$ 130,000	#DIV/0!
	Transportation Total			\$ 119,455	\$ -	\$ -	\$ 130,000	\$ 130,000	#DIV/0!
	Veterans Services	CAPITAL OUTLAY	EQUIPMENT	\$ 2,488	\$ -	\$ 4,902	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY Total		\$ 2,488	\$ -	\$ 4,902	\$ -	\$ -	#DIV/0!
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 795	\$ 1,672	\$ 800	\$ 800	\$ (872)	-52.2%
		INTERNAL SERVICE CHARGES Total		\$ 795	\$ 1,672	\$ 800	\$ 800	\$ (872)	-52.2%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 125	\$ 50	\$ 125	\$ 125	\$ 75	150.0%
		OTHER EXPENDITURES Total		\$ 125	\$ 50	\$ 125	\$ 125	\$ 75	150.0%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 909	\$ 900	\$ 1,440	\$ 1,440	\$ 540	60.0%
			POSTAGE	\$ 135	\$ 550	\$ 138	\$ 138	\$ (412)	-74.9%
			PRINTING	\$ -	\$ 45	\$ 45	\$ 45	\$ -	0.0%
			TELEPHONE	\$ 20	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRAVEL	\$ 3,311	\$ 4,100	\$ 4,154	\$ 4,154	\$ 54	1.3%
		OTHER PURCHASED SERVICES Total		\$ 4,376	\$ 5,595	\$ 5,777	\$ 5,777	\$ 182	3.3%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 1,933	\$ 2,012	\$ 2,100	\$ 2,100	\$ 88	4.4%
			FICA	\$ 6,828	\$ 6,809	\$ 6,993	\$ 6,993	\$ 184	2.7%
			GROUP INSURANCE	\$ 10,890	\$ 18,106	\$ 19,042	\$ 19,042	\$ 936	5.2%
			OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REGULAR	\$ 91,129	\$ 86,989	\$ 89,309	\$ 89,309	\$ 2,320	2.7%
			RETIREMENT	\$ 8,454	\$ 8,233	\$ 9,552	\$ 9,552	\$ 1,319	16.0%
			WORKERS COMP	\$ 372	\$ 35	\$ 36	\$ 36	\$ 1	2.9%
		SALARIES & BENEFITS Total		\$ 119,607	\$ 122,184	\$ 127,032	\$ 127,032	\$ 4,848	4.0%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 3,116	\$ 4,766	\$ 3,120	\$ 3,120	\$ (1,646)	-34.5%
		SUPPLIES Total		\$ 3,116	\$ 4,766	\$ 3,120	\$ 3,120	\$ (1,646)	-34.5%
	Veterans Services Total			\$ 130,508	\$ 134,267	\$ 141,756	\$ 136,854	\$ 2,587	1.9%
				\$ 132,140,855	\$ 133,958,449	\$ 143,447,877	\$ 138,972,999	\$ 5,014,550	3.7%
	Internal Service - Garage Fund	ASSET RECLASSIFICATION	ASSET RECLASSIFICATION	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		ASSET RECLASSIFICATION Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ 2,036	\$ -	\$ -	\$ (2,036)	-100.0%
		CAPITAL OUTLAY Total		\$ -	\$ 2,036	\$ -	\$ -	\$ (2,036)	-100.0%
		DEPRECIATION	DEPREC-BUILDINGS	\$ 8,114	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DEPREC-EQUIPMENT	\$ 8,511	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DEPRECIATION - VEHICLES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		DEPRECIATION Total		\$ 16,624	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INSURANCE	OTHER	\$ 114,463	\$ 192,284	\$ 128,879	\$ 128,879	\$ (63,405)	-33.0%
		INSURANCE Total		\$ 114,463	\$ 192,284	\$ 128,879	\$ 128,879	\$ (63,405)	-33.0%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 392	\$ 450	\$ 450	\$ 450	\$ -	0.0%
			VEHICLE MILEAGE	\$ 6,909	\$ 6,890	\$ 6,890	\$ 6,890	\$ -	0.0%
		INTERNAL SERVICE CHARGES Total		\$ 7,302	\$ 7,340	\$ 7,340	\$ 7,340	\$ -	0.0%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 2,536	\$ 3,840	\$ 3,840	\$ 3,840	\$ -	0.0%
		OTHER EXPENDITURES Total		\$ 2,536	\$ 3,840	\$ 3,840	\$ 3,840	\$ -	0.0%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ (2,447)	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0.0%
			POSTAGE	\$ 22	\$ 75	\$ 20	\$ 20	\$ (55)	-73.3%
			STAFF TRAINING	\$ 301	\$ 2,400	\$ 2,200	\$ 2,200	\$ (200)	-8.3%
			TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			UNIFORMS	\$ 3,515	\$ 1,225	\$ 3,500	\$ 3,500	\$ 2,275	185.7%
		OTHER PURCHASED SERVICES Total		\$ 1,390	\$ 7,700	\$ 9,720	\$ 9,720	\$ 2,020	26.2%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ 265,394	\$ 282,286	\$ 494,288	\$ 494,288	\$ 212,002	75.1%
		PURCHASED PROPERTY SERVICE Total		\$ 265,394	\$ 282,286	\$ 494,288	\$ 494,288	\$ 212,002	75.1%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 1,821	\$ 1,674	\$ 2,749	\$ 2,749	\$ 1,075	64.2%
			FICA	\$ 14,384	\$ 16,096	\$ 19,201	\$ 19,201	\$ 3,105	19.3%
			GROUP INSURANCE	\$ 50,540	\$ 45,266	\$ 57,127	\$ 57,127	\$ 11,861	26.2%
			OVERTIME	\$ 3,108	\$ 4,050	\$ 4,050	\$ 4,050	\$ -	0.0%
			REGULAR	\$ 196,213	\$ 202,707	\$ 242,219	\$ 242,219	\$ 39,512	19.5%
			RETIREMENT	\$ 18,221	\$ 19,280	\$ 26,022	\$ 26,022	\$ 6,742	35.0%
			TELEPHONE ALLOWANCE	\$ 2,023	\$ 1,980	\$ 2,280	\$ 2,280	\$ 300	15.2%
			WORKERS COMP	\$ 5,462	\$ 5,379	\$ 5,620	\$ 5,620	\$ 241	4.5%
		SALARIES & BENEFITS Total		\$ 291,772	\$ 296,432	\$ 359,268	\$ 359,268	\$ 62,836	21.2%

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2018 Actual	FY 2019 Adopted	FY 2020 Requested	FY 2020 Adopted	\$ Change vs. FY 2019 Adopted	% Change vs. FY 2019 Adopted	
Internal Service - Garage Fund	Public Services	SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 235,693	\$ 205,000	\$ 8,500	\$ 8,500	\$ (196,500)	-95.9%	
			GAS - DIESEL - OIL	\$ 644,870	\$ 699,902	\$ 720,155	\$ 720,155	\$ 20,253	2.9%	
		SUPPLIES Total		\$ 880,563	\$ 904,902	\$ 728,655	\$ 728,655	\$ (176,247)	-19.5%	
	Public Services Total			\$ 1,580,045	\$ 1,696,820	\$ 1,731,990	\$ 1,731,990	\$ 35,170	2.1%	
Internal Service - Garage Fund Total				\$ 1,580,045	\$ 1,696,820	\$ 1,731,990	\$ 1,731,990	\$ 35,170	2.1%	
Internal Service Funds - Insurance Fund	Insurance Fund	BENEFITS	CONTRACTED SERVICES	\$ 1,123,722	\$ 863,000	\$ 1,147,531	\$ 1,147,531	\$ 284,531	33.0%	
			DEPENDENT LIFE	\$ 19,976	\$ 19,000	\$ 19,500	\$ 19,500	\$ 500	2.6%	
			GROUP INSURANCE	\$ 9,843,129	\$ 9,650,926	\$ 10,191,624	\$ 10,191,624	\$ 540,698	5.6%	
			MISCELLANEOUS EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			WELLNESS PROGRAM	\$ 8,463	\$ 5,000	\$ 8,500	\$ 8,500	\$ 3,500	70.0%	
			BENEFITS Total		\$ 10,995,290	\$ 10,537,926	\$ 11,367,155	\$ 11,367,155	\$ 829,229	7.9%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 108	\$ 116	\$ 7	\$ 7	\$ (109)	-94.0%	
			FICA	\$ 977	\$ 1,067	\$ 1,012	\$ 1,012	\$ (55)	-5.2%	
			GROUP INSURANCE	\$ 2,716	\$ 2,399	\$ 2,380	\$ 2,380	\$ (19)	-0.8%	
			REGULAR	\$ 13,517	\$ 13,389	\$ 13,147	\$ 13,147	\$ (242)	-1.8%	
			RETIREMENT	\$ 1,238	\$ 1,280	\$ 1,375	\$ 1,375	\$ 95	7.4%	
			TELEPHONE ALLOWANCE	\$ 135	\$ 135	\$ 75	\$ 75	\$ (60)	-44.4%	
			WORKERS COMP	\$ 55	\$ 22	\$ 21	\$ 21	\$ (1)	-4.5%	
				SALARIES & BENEFITS Total		\$ 18,745	\$ 18,408	\$ 18,017	\$ 18,017	\$ (391)	-2.1%
		Insurance Fund Total		\$ 11,014,035	\$ 10,556,334	\$ 11,385,172	\$ 11,385,172	\$ 828,838	7.9%	
Internal Service Funds - Insurance Fund Total				\$ 11,014,035	\$ 10,556,334	\$ 11,385,172	\$ 11,385,172	\$ 828,838	7.9%	
Internal Service Funds - Workers Compensation Fund	Workers Compensation Fund	BENEFITS	CONTRACTED SERVICES	\$ 24,025	\$ 21,000	\$ 24,025	\$ 24,025	\$ 3,025	14.4%	
			WELLNESS PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			WORKERS COMP CLAIMS	\$ 569,912	\$ 772,894	\$ 821,477	\$ 821,640	\$ 48,746	6.3%	
			BENEFITS Total		\$ 593,937	\$ 793,894	\$ 845,502	\$ 845,665	\$ 51,771	6.5%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			FICA	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			GROUP INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			REGULAR	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			RETIREMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			WORKERS COMP	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			SALARIES & BENEFITS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		Workers Compensation Fund Total		\$ 593,937	\$ 793,894	\$ 845,502	\$ 845,665	\$ 51,771	6.5%	
Internal Service Funds - Workers Compensation Fund Total				\$ 593,937	\$ 793,894	\$ 845,502	\$ 845,665	\$ 51,771	6.5%	
Mental Health Fund	Mental Health Fund	OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 824,340	\$ 824,344	\$ 824,344	\$ 824,344	\$ -	0.0%	
			OTHER PURCHASED SERVICES Total		\$ 824,340	\$ 824,344	\$ 824,344	\$ 824,344	\$ -	0.0%
		Mental Health Fund Total		\$ 824,340	\$ 824,344	\$ 824,344	\$ 824,344	\$ -	0.0%	
Mental Health Fund Total				\$ 824,340	\$ 824,344	\$ 824,344	\$ 824,344	\$ -	0.0%	
Special Revenue - Emergency Telephone	Emergency Communications	CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			CAPITAL OUTLAY Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 34,839	\$ 206,502	\$ 235,897	\$ 224,638	\$ 18,136	8.8%	
			STAFF TRAINING	\$ 10,743	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.0%	
			TELEPHONE	\$ 254,707	\$ 356,295	\$ 326,900	\$ 255,000	\$ (101,295)	-28.4%	
			TRAVEL	\$ 280	\$ 1,200	\$ 1,200	\$ 1,200	\$ -	0.0%	
			OTHER PURCHASED SERVICES Total		\$ 300,569	\$ 578,997	\$ 578,997	\$ 495,838	\$ (83,159)	-14.4%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ -	\$ 3,176	\$ 3,176	\$ 3,176	\$ -	0.0%	
			SUPPLIES Total		\$ -	\$ 3,176	\$ 3,176	\$ 3,176	\$ -	0.0%
		Emergency Communications Total		\$ 300,569	\$ 582,173	\$ 582,173	\$ 499,014	\$ (83,159)	-14.3%	
Special Revenue - Emergency Telephone Total				\$ 300,569	\$ 582,173	\$ 582,173	\$ 499,014	\$ (83,159)	-14.3%	
Special Revenue - Transportation	Public Services	CAPITAL OUTLAY	EQUIPMENT	\$ 173,262	\$ 304,000	\$ 249,038	\$ 249,038	\$ (54,962)	-18.1%	
			CAPITAL OUTLAY Total		\$ 173,262	\$ 304,000	\$ 249,038	\$ 249,038	\$ (54,962)	-18.1%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 1,339	\$ 1,536	\$ 1,536	\$ 1,536	\$ -	0.0%	
			VEHICLE MILEAGE	\$ 94,149	\$ 86,204	\$ 96,824	\$ 96,824	\$ 10,620	12.3%	
			INTERNAL SERVICE CHARGES Total		\$ 95,488	\$ 87,740	\$ 98,360	\$ 98,360	\$ 10,620	12.1%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 1,649	\$ 2,180	\$ 1,680	\$ 1,680	\$ (500)	-22.9%	
			OTHER EXPENDITURES Total		\$ 1,649	\$ 2,180	\$ 1,680	\$ 1,680	\$ (500)	-22.9%
		OTHER PURCHASED SERVICES	ADVERTISING	\$ 505	\$ 2,000	\$ 6,750	\$ 5,491	\$ 3,491	174.6%	
			CONTRACTED SERVICES	\$ 92,816	\$ 51,687	\$ 55,000	\$ 55,000	\$ 3,313	6.4%	
			POSTAGE	\$ 62	\$ 200	\$ 50	\$ 50	\$ (150)	-75.0%	
			PRINTING	\$ 337	\$ 500	\$ 700	\$ 700	\$ 200	40.0%	
			STAFF TRAINING	\$ 3,028	\$ 3,150	\$ 3,150	\$ 3,150	\$ -	0.0%	
			TELEPHONE	\$ 3,868	\$ 4,244	\$ 4,244	\$ 4,244	\$ -	0.0%	
			TRANSPORTATION	\$ 304,623	\$ 220,000	\$ 295,000	\$ 295,000	\$ 75,000	34.1%	
			TRAVEL	\$ 1,918	\$ 2,750	\$ 2,750	\$ 2,750	\$ -	0.0%	
			UNIFORMS	\$ 297	\$ 1,200	\$ 1,000	\$ 1,000	\$ (200)	-16.7%	

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2018 Actual	FY 2019 Adopted	FY 2020 Requested	FY 2020 Adopted	\$ Change vs. FY 2019 Adopted	% Change vs. FY 2019 Adopted
	Public Services	OTHER PURCHASED SERVICES Total		\$ 407,455	\$ 285,731	\$ 368,644	\$ 367,385	\$ 81,654	28.6%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ 7	\$ 250	\$ 5,000	\$ 500	\$ 250	100.0%
		PURCHASED PROPERTY SERVICE Total		\$ 7	\$ 250	\$ 5,000	\$ 500	\$ 250	100.0%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 2,458	\$ 2,800	\$ 3,559	\$ 3,559	\$ 759	27.1%
			FICA	\$ 19,600	\$ 20,806	\$ 26,008	\$ 26,008	\$ 5,202	25.0%
			GROUP INSURANCE	\$ 42,450	\$ 36,213	\$ 38,085	\$ 38,085	\$ 1,872	5.2%
			OVERTIME	\$ 6,267	\$ 5,559	\$ 5,559	\$ 5,559	\$ -	0.0%
			PART TIME	\$ 5,100	\$ 113,723	\$ 136,015	\$ 136,015	\$ 22,292	19.6%
			REGULAR	\$ 250,600	\$ 148,504	\$ 192,915	\$ 192,915	\$ 44,411	29.9%
			RETIREMENT	\$ 23,583	\$ 23,324	\$ 33,286	\$ 33,286	\$ 9,962	42.7%
			TELEPHONE ALLOWANCE	\$ 1,551	\$ 1,380	\$ 1,920	\$ 1,920	\$ 540	39.1%
			WORKERS COMP	\$ 10,349	\$ 10,257	\$ 14,742	\$ 14,742	\$ 4,485	43.7%
		SALARIES & BENEFITS Total		\$ 361,958	\$ 362,566	\$ 452,089	\$ 452,089	\$ 89,523	24.7%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 11,131	\$ 8,600	\$ 8,750	\$ 8,750	\$ 150	1.7%
		SUPPLIES Total		\$ 11,131	\$ 8,600	\$ 8,750	\$ 8,750	\$ 150	1.7%
	Public Services Total		\$ 1,050,950	\$ 1,051,067	\$ 1,183,561	\$ 1,177,802	\$ 126,735	12.1%	
Special Revenue - Transportation Total				\$ 1,050,950	\$ 1,051,067	\$ 1,183,561	\$ 1,177,802	\$ 126,735	12.1%
Special Revenue Fund - Airport Fund	Airport Fund - Capital Improvement Project Plan	CAPITAL OUTLAY	OTHER IMPROVEMENTS	\$ 1,037,299	\$ 16,667	\$ 16,667	\$ 16,667	\$ -	0.0%
		CAPITAL OUTLAY Total		\$ 1,037,299	\$ 16,667	\$ 16,667	\$ 16,667	\$ -	0.0%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 161,687	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER PURCHASED SERVICES Total		\$ 161,687	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Airport Fund - Capital Improvement Project Plan Total		\$ 1,198,986	\$ 16,667	\$ 16,667	\$ 16,667	\$ -	0.0%	
Special Revenue Fund - Airport Fund Total				\$ 1,198,986	\$ 16,667	\$ 16,667	\$ 16,667	\$ -	0.0%
Special Revenue Funds - Fire Districts	Arcadia - RC - Hampton	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 783,918	\$ 777,859	\$ 906,273	\$ 796,603	\$ 18,744	2.4%
			VTS COLLECTION COST	\$ 3,951	\$ 2,341	\$ 2,727	\$ 2,397	\$ 56	2.4%
		OTHER EXPENDITURES Total		\$ 787,869	\$ 780,200	\$ 909,000	\$ 799,000	\$ 18,800	2.4%
	Arcadia - RC - Hampton Total		\$ 787,869	\$ 780,200	\$ 909,000	\$ 799,000	\$ 18,800	2.4%	
	Badin	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 39,890	\$ 39,890	\$ 39,890	\$ 39,890	\$ -	0.0%
			VTS COLLECTION COST	\$ 90	\$ 110	\$ 110	\$ 110	\$ -	0.0%
		OTHER EXPENDITURES Total		\$ 39,980	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	0.0%
	Badin Total		\$ 39,980	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	0.0%	
	Central	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 315,880	\$ 315,880	\$ 315,880	\$ 315,880	\$ -	0.0%
			VTS COLLECTION COST	\$ 1,770	\$ 950	\$ 950	\$ 950	\$ -	0.0%
		OTHER EXPENDITURES Total		\$ 317,650	\$ 316,830	\$ 316,830	\$ 316,830	\$ -	0.0%
	Central Total		\$ 317,650	\$ 316,830	\$ 316,830	\$ 316,830	\$ -	0.0%	
	Churchland	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 222,910	\$ 222,730	\$ 236,289	\$ 236,289	\$ 13,559	6.1%
			VTS COLLECTION COST	\$ 1,179	\$ 670	\$ 711	\$ 711	\$ 41	6.1%
		OTHER EXPENDITURES Total		\$ 224,089	\$ 223,400	\$ 237,000	\$ 237,000	\$ 13,600	6.1%
	Churchland Total		\$ 224,089	\$ 223,400	\$ 237,000	\$ 237,000	\$ 13,600	6.1%	
	Clemmons	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 67,114	\$ 66,590	\$ 67,258	\$ 67,258	\$ 668	1.0%
			VTS COLLECTION COST	\$ 238	\$ 200	\$ 202	\$ 202	\$ 2	1.0%
		OTHER EXPENDITURES Total		\$ 67,352	\$ 66,790	\$ 67,460	\$ 67,460	\$ 670	1.0%
	Clemmons Total		\$ 67,352	\$ 66,790	\$ 67,460	\$ 67,460	\$ 670	1.0%	
	Fairgrove	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 414,623	\$ 414,752	\$ 417,748	\$ 417,748	\$ 2,996	0.7%
			VTS COLLECTION COST	\$ 2,252	\$ 1,248	\$ 1,257	\$ 1,257	\$ 9	0.7%
		OTHER EXPENDITURES Total		\$ 416,875	\$ 416,000	\$ 419,005	\$ 419,005	\$ 3,005	0.7%
	Fairgrove Total		\$ 416,875	\$ 416,000	\$ 419,005	\$ 419,005	\$ 3,005	0.7%	
	Griffith	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 221,734	\$ 221,733	\$ 233,070	\$ 233,070	\$ 11,337	5.1%
			VTS COLLECTION COST	\$ 1,132	\$ 667	\$ 701	\$ 701	\$ 34	5.1%
		OTHER EXPENDITURES Total		\$ 222,866	\$ 222,400	\$ 233,771	\$ 233,771	\$ 11,371	5.1%
	Griffith Total		\$ 222,866	\$ 222,400	\$ 233,771	\$ 233,771	\$ 11,371	5.1%	
	Gumtree	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 133,272	\$ 134,099	\$ 135,592	\$ 135,592	\$ 1,493	1.1%
			VTS COLLECTION COST	\$ 799	\$ 404	\$ 408	\$ 408	\$ 4	1.0%
		OTHER EXPENDITURES Total		\$ 134,071	\$ 134,503	\$ 136,000	\$ 136,000	\$ 1,497	1.1%
	Gumtree Total		\$ 134,071	\$ 134,503	\$ 136,000	\$ 136,000	\$ 1,497	1.1%	
	Hasty	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 413,406	\$ 504,995	\$ 504,995	\$ 504,995	\$ -	0.0%
			VTS COLLECTION COST	\$ 1,803	\$ 1,520	\$ 1,520	\$ 1,520	\$ -	0.0%
		OTHER EXPENDITURES Total		\$ 415,209	\$ 506,515	\$ 506,515	\$ 506,515	\$ -	0.0%
	Hasty Total		\$ 415,209	\$ 506,515	\$ 506,515	\$ 506,515	\$ -	0.0%	
	Healing Springs	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 280,821	\$ 281,365	\$ 284,179	\$ 284,179	\$ 2,814	1.0%
			VTS COLLECTION COST	\$ 800	\$ 847	\$ 855	\$ 855	\$ 8	0.9%
		OTHER EXPENDITURES Total		\$ 281,621	\$ 282,212	\$ 285,034	\$ 285,034	\$ 2,822	1.0%
	Healing Springs Total		\$ 281,621	\$ 282,212	\$ 285,034	\$ 285,034	\$ 2,822	1.0%	
	Holly Grove	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 222,822	\$ 222,321	\$ 224,544	\$ 224,544	\$ 2,223	1.0%
			VTS COLLECTION COST	\$ 1,140	\$ 669	\$ 676	\$ 676	\$ 7	1.0%

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2018 Actual	FY 2019 Adopted	FY 2020 Requested	FY 2020 Adopted	\$ Change vs. FY 2019 Adopted	% Change vs. FY 2019 Adopted
	Holly Grove	OTHER EXPENDITURES Total		\$ 223,962	\$ 222,990	\$ 225,220	\$ 225,220	\$ 2,230	1.0%
	Holly Grove Total			\$ 223,962	\$ 222,990	\$ 225,220	\$ 225,220	\$ 2,230	1.0%
	Horneytown	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 161,256	\$ 160,369	\$ 193,170	\$ 186,892	\$ 26,523	16.5%
			VTS COLLECTION COST	\$ 741	\$ 483	\$ 581	\$ 562	\$ 79	16.4%
		OTHER EXPENDITURES Total		\$ 161,997	\$ 160,852	\$ 193,751	\$ 187,454	\$ 26,602	16.5%
	Horneytown Total			\$ 161,997	\$ 160,852	\$ 193,751	\$ 187,454	\$ 26,602	16.5%
	Linwood	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 294,323	\$ 315,319	\$ 328,711	\$ 318,441	\$ 3,122	1.0%
			VTS COLLECTION COST	\$ 889	\$ 949	\$ 989	\$ 958	\$ 9	0.9%
		OTHER EXPENDITURES Total		\$ 295,212	\$ 316,268	\$ 329,700	\$ 319,399	\$ 3,131	1.0%
	Linwood Total			\$ 295,212	\$ 316,268	\$ 329,700	\$ 319,399	\$ 3,131	1.0%
	Midway	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 897,634	\$ 939,174	\$ 957,120	\$ 957,120	\$ 17,946	1.9%
			VTS COLLECTION COST	\$ 4,433	\$ 2,826	\$ 2,880	\$ 2,880	\$ 54	1.9%
		OTHER EXPENDITURES Total		\$ 902,067	\$ 942,000	\$ 960,000	\$ 960,000	\$ 18,000	1.9%
	Midway Total			\$ 902,067	\$ 942,000	\$ 960,000	\$ 960,000	\$ 18,000	1.9%
	North Lexington	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 209,650	\$ 214,355	\$ 244,265	\$ 244,265	\$ 29,910	14.0%
			VTS COLLECTION COST	\$ 1,006	\$ 645	\$ 735	\$ 735	\$ 90	14.0%
		OTHER EXPENDITURES Total		\$ 210,656	\$ 215,000	\$ 245,000	\$ 245,000	\$ 30,000	14.0%
	North Lexington Total			\$ 210,656	\$ 215,000	\$ 245,000	\$ 245,000	\$ 30,000	14.0%
	Pilot	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 284,743	\$ 287,236	\$ 290,655	\$ 290,655	\$ 3,419	1.2%
			VTS COLLECTION COST	\$ 1,366	\$ 864	\$ 875	\$ 875	\$ 11	1.3%
		OTHER EXPENDITURES Total		\$ 286,109	\$ 288,100	\$ 291,530	\$ 291,530	\$ 3,430	1.2%
	Pilot Total			\$ 286,109	\$ 288,100	\$ 291,530	\$ 291,530	\$ 3,430	1.2%
	Reeds	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 197,343	\$ 193,219	\$ 366,498	\$ 280,329	\$ 87,110	45.1%
			VTS COLLECTION COST	\$ 992	\$ 581	\$ 1,103	\$ 844	\$ 263	45.3%
		OTHER EXPENDITURES Total		\$ 198,335	\$ 193,800	\$ 367,601	\$ 281,173	\$ 87,373	45.1%
	Reeds Total			\$ 198,335	\$ 193,800	\$ 367,601	\$ 281,173	\$ 87,373	45.1%
	Silver Valley	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 399,919	\$ 399,919	\$ 402,411	\$ 402,411	\$ 2,492	0.6%
			VTS COLLECTION COST	\$ 1,911	\$ 1,203	\$ 1,211	\$ 1,211	\$ 8	0.7%
		OTHER EXPENDITURES Total		\$ 401,830	\$ 401,122	\$ 403,622	\$ 403,622	\$ 2,500	0.6%
	Silver Valley Total			\$ 401,830	\$ 401,122	\$ 403,622	\$ 403,622	\$ 2,500	0.6%
	South Davidson	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 112,462	\$ 112,960	\$ 113,160	\$ 113,160	\$ 200	0.2%
			VTS COLLECTION COST	\$ 438	\$ 340	\$ 340	\$ 340	\$ -	0.0%
		OTHER EXPENDITURES Total		\$ 112,900	\$ 113,300	\$ 113,500	\$ 113,500	\$ 200	0.2%
	South Davidson Total			\$ 112,900	\$ 113,300	\$ 113,500	\$ 113,500	\$ 200	0.2%
	South Emmons	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 73,088	\$ 73,088	\$ 96,051	\$ 96,051	\$ 22,963	31.4%
			VTS COLLECTION COST	\$ 321	\$ 220	\$ 289	\$ 289	\$ 69	31.4%
		OTHER EXPENDITURES Total		\$ 73,409	\$ 73,308	\$ 96,340	\$ 96,340	\$ 23,032	31.4%
	South Emmons Total			\$ 73,409	\$ 73,308	\$ 96,340	\$ 96,340	\$ 23,032	31.4%
	South Lexington	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 255,887	\$ 255,887	\$ 255,887	\$ 255,887	\$ -	0.0%
			VTS COLLECTION COST	\$ 1,171	\$ 770	\$ 770	\$ 770	\$ -	0.0%
		OTHER EXPENDITURES Total		\$ 257,058	\$ 256,657	\$ 256,657	\$ 256,657	\$ -	0.0%
	South Lexington Total			\$ 257,058	\$ 256,657	\$ 256,657	\$ 256,657	\$ -	0.0%
	Southmont	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 782,800	\$ 687,267	\$ 813,696	\$ 787,118	\$ 99,851	14.5%
			VTS COLLECTION COST	\$ 2,227	\$ 2,068	\$ 2,448	\$ 2,368	\$ 300	14.5%
		OTHER EXPENDITURES Total		\$ 785,027	\$ 689,335	\$ 816,144	\$ 789,486	\$ 100,151	14.5%
	Southmont Total			\$ 785,027	\$ 689,335	\$ 816,144	\$ 789,486	\$ 100,151	14.5%
	Tyro	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 330,801	\$ 333,995	\$ 338,980	\$ 338,980	\$ 4,985	1.5%
			VTS COLLECTION COST	\$ 1,747	\$ 1,005	\$ 1,020	\$ 1,020	\$ 15	1.5%
		OTHER EXPENDITURES Total		\$ 332,548	\$ 335,000	\$ 340,000	\$ 340,000	\$ 5,000	1.5%
	Tyro Total			\$ 332,548	\$ 335,000	\$ 340,000	\$ 340,000	\$ 5,000	1.5%
	Wallburg	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 824,163	\$ 789,126	\$ 807,959	\$ 807,959	\$ 18,833	2.4%
			VTS COLLECTION COST	\$ 3,632	\$ 2,374	\$ 2,431	\$ 2,431	\$ 57	2.4%
		OTHER EXPENDITURES Total		\$ 827,795	\$ 791,500	\$ 810,390	\$ 810,390	\$ 18,890	2.4%
	Wallburg Total			\$ 827,795	\$ 791,500	\$ 810,390	\$ 810,390	\$ 18,890	2.4%
	Welcome	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 569,970	\$ 570,328	\$ 575,313	\$ 575,313	\$ 4,985	0.9%
			VTS COLLECTION COST	\$ 2,350	\$ 1,716	\$ 1,731	\$ 1,731	\$ 15	0.9%
		OTHER EXPENDITURES Total		\$ 572,320	\$ 572,044	\$ 577,044	\$ 577,044	\$ 5,000	0.9%
	Welcome Total			\$ 572,320	\$ 572,044	\$ 577,044	\$ 577,044	\$ 5,000	0.9%
	West Lexington	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 251,517	\$ 254,694	\$ 257,240	\$ 257,240	\$ 2,546	1.0%
			VTS COLLECTION COST	\$ 1,446	\$ 766	\$ 774	\$ 774	\$ 8	1.0%
		OTHER EXPENDITURES Total		\$ 252,963	\$ 255,460	\$ 258,014	\$ 258,014	\$ 2,554	1.0%
	West Lexington Total			\$ 252,963	\$ 255,460	\$ 258,014	\$ 258,014	\$ 2,554	1.0%
Special Revenue Funds - Fire Districts Total				\$ 8,801,770	\$ 8,815,586	\$ 9,435,128	\$ 9,195,444	\$ 379,858	4.3%
Special Revenue Funds - School Capital Outlay Fund	Davidson County Community College	CAPITAL PROJECT RENOVATIONS	BUILDING	\$ 1,000,000	\$ 293,800	\$ -	\$ -	\$ (293,800)	-100.0%
		CAPITAL PROJECT RENOVATIONS Total		\$ 1,000,000	\$ 293,800	\$ -	\$ -	\$ (293,800)	-100.0%

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2018 Actual	FY 2019 Adopted	FY 2020 Requested	FY 2020 Adopted	\$ Change vs. FY 2019 Adopted	% Change vs. FY 2019 Adopted	
Special Revenue Funds - School Capital Outlay Fund	Davidson County Community College Total			\$ 1,000,000	\$ 293,800	\$ -	\$ -	\$ (293,800)	-100.0%	
	Davidson County Schools	CAPITAL PROJECT IMPROVEMENT	BUILDINGS	\$ 115,560	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			GROUNDS	\$ 36,088	\$ 392,312	\$ 392,312	\$ 392,312	\$ -	0.0%	
		CAPITAL PROJECT IMPROVEMENT Total			\$ 151,648	\$ 392,312	\$ 392,312	\$ 392,312	\$ -	0.0%
		CAPITAL PROJECT NEW CONSTRUCTION	BUILDINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			CAPITAL PROJECT NEW CONSTRUCTION Total			\$ -	\$ -	\$ -	\$ -	\$ -
		CAPITAL PROJECT OTHER EXPENDITURE	PROGRAM EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			CAPITAL PROJECT OTHER EXPENDITURE Total			\$ -	\$ -	\$ -	\$ -	\$ -
		CAPITAL PROJECT RENOVATIONS	BUILDING	\$ 190,255	\$ 1,308,349	\$ 1,869,565	\$ 1,869,565	\$ 561,216	42.9%	
			GROUNDS	\$ 1,355,045	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		CAPITAL PROJECT RENOVATIONS Total			\$ 1,545,299	\$ 1,308,349	\$ 1,869,565	\$ 1,869,565	\$ 561,216	42.9%
		Davidson County Schools Total			\$ 1,696,947	\$ 1,700,661	\$ 2,261,877	\$ 2,261,877	\$ 561,216	33.0%
		Lexington City Schools	CAPITAL PROJECT RENOVATIONS	BUILDING	\$ 490,375	\$ 500,725	\$ 781,228	\$ 781,228	\$ 280,503	56.0%
	GROUNDS			\$ 8,464	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	CAPITAL PROJECT RENOVATIONS Total			\$ 498,839	\$ 500,725	\$ 781,228	\$ 781,228	\$ 280,503	56.0%	
	Lexington City Schools Total			\$ 498,839	\$ 500,725	\$ 781,228	\$ 781,228	\$ 280,503	56.0%	
	Thomasville City Schools	CAPITAL PROJECT IMPROVEMENT	BUILDINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			GROUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		CAPITAL PROJECT IMPROVEMENT Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL PROJECT RENOVATIONS	BUILDING	\$ 455,645	\$ 457,359	\$ 737,803	\$ 737,803	\$ 280,444	61.3%	
			GROUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		CAPITAL PROJECT RENOVATIONS Total			\$ 455,645	\$ 457,359	\$ 737,803	\$ 737,803	\$ 280,444	61.3%
	Thomasville City Schools Total			\$ 455,645	\$ 457,359	\$ 737,803	\$ 737,803	\$ 280,444	61.3%	
	Special Revenue Funds - School Capital Outlay Fund Total				\$ 3,651,431	\$ 2,952,545	\$ 3,780,908	\$ 3,780,908	\$ 828,363	28.1%
	Special Revenue Funds - Special School District	Special School District	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 1,525,742	\$ 1,507,165	\$ 1,525,742	\$ 1,525,742	\$ 18,577	1.2%
TAX COMMISSIONS PAID				\$ 14,125	\$ -	\$ 14,125	\$ 14,125	\$ 14,125	#DIV/0!	
VTS COLLECTION COST				\$ 5,605	\$ -	\$ 5,605	\$ 5,605	\$ 5,605	#DIV/0!	
OTHER EXPENDITURES Total			\$ 1,545,473	\$ 1,507,165	\$ 1,545,472	\$ 1,545,472	\$ 38,307	2.5%		
Special School District Total			\$ 1,545,473	\$ 1,507,165	\$ 1,545,472	\$ 1,545,472	\$ 38,307	2.5%		
Special Revenue Funds - Special School District Total				\$ 1,545,473	\$ 1,507,165	\$ 1,545,472	\$ 1,545,472	\$ 38,307	2.5%	
Grand Total				\$ 168,690,840	\$ 167,054,932	\$ 180,819,230	\$ 174,966,570	\$ 7,911,638	4.7%	

Davidson County Board of Commissioners

Mr. Don Truell, Chairman
Mr. Steve Shell, Vice-Chairman
Mr. Zak Crotts
Mr. Chris Elliott
Mr. Fred McClure
Mrs. Karen Watford
Mr. Todd Yates

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

Commissioner’s Telephone Number: 336-242-2200

County Manager

Zeb M. Hanner 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	Sandie Chappell	242-2264
911 Communications	Rob Wilson	242-2132
County Attorney	Chuck Frye	236-3084
Finance	Jane Kiker	242-2029
Fire Marshal	Danny Ward	242-2281
Health	Lillian Koontz	242-2349
Human Resources	Kathy Cashion	242-2919
Inspections	Tod Hancock	242-2807
DavidsonWorks	Pam Walton	242-2065
Landfill/Solid Waste	Charlie Brushwood	242-2200
Library	Sheila Killebrew	242-2064
IT	Joel Hartley	242-2032
Museum	Caitlin Williams	242-2064
Planning & Zoning	Guy Cornman	242-2224
Support Services	Dwayne Childress	242-2030
Recreation	Thomas Marshburn	242-2285
Register of Deeds	Michael Horne	242-2150
Senior Services	Thessia Everhart	242-2290
Sheriff	Richie Simmons	242-2100
Social Services	Dale Moorefield	242-2562
Soil & Water	Andy Miller	242-2075
Tax Administration	Jerry Ward	242-2160
Transportation	Richard Jones	242-2008
Veterans Services	Rick Johnson	242-2037

The Layman’s Budget

A Citizen’s Guide to the Budget

Fiscal Year

Adopted 2019-2020

Beginning July 1, 2019



Statement of Philosophy and Guiding Principles of Davidson County Government

Davidson County delivers services devoted to excellence, maintaining standards of professionalism and integrity while enhancing the well-being of our community.

Our philosophy is based on:
Encouraging teamwork through collaboration and partnerships
Offering responsive services to obtain positive results
Delivering excellent services through committed employees who are sensitive to the needs of our citizens
Creating and maintaining a safe, professional work environment that promotes leadership and empowers employees
Providing fiscal accountability and environmental stewardship by effectively using human and natural resources

Davidson County Historic Courthouse



REVENUES

- Tax rate remains \$0.54 per \$100 of assessed property valuation. Total tax base equals \$14.01 billion , with a 96.75% overall blended collection rate, and the County expects to collect \$73,214,542 in property taxes for next fiscal year. This is an increase of \$724,896 or 1.0% over the FY 2018-19 Adopted Budget total of \$72,489,646.
- Sales Tax accounts for 20% of total County revenues totaling \$27.5 million dollars. This represents a \$1.5M dollar or 5.5% increase over the FY 2018-19 Adopted Budget of \$26 million dollars. The base sales tax growth totals 5.2% or \$1,057,000. The budget includes \$3.15 million dollars in Article 46 Sales Tax revenues (0.25%), as these funds will be used for the debt service related to Oak Grove High School. Lastly, the budget includes an additional \$3.1 million dollars in Article 44 sales tax approved by the North Carolina General Assembly fall 2015. These funds must be spent on Local Schools, Community Colleges and/or Economic Development.
- Intergovernmental revenue is expected to increase by \$1.6M or 8.9%. The majority of this increase is due to increased IV-E Foster Care and State Foster Care funding. The county also expects to receive roughly \$600,000 more in interest earnings than was budgeted in FY 2018-19.
- The adopted budget includes five fire district tax rate increases for the upcoming fiscal year: North Lexington—\$0.02, Reeds—\$0.02, South Emmons—\$0.02, Southmont \$0.015, and Horneytown \$0.02 These increases are needed to deal with increasing call volume, increases in staff workload as well as replacement of aging equipment, and radio upgrades in anticipation of the new VIPER Emergency System.

EXPENDITURES

- Employee pay increases are included in the budget using the same formula approved for FY 2018-19 (Base pay + \$500 + 1.5% COLA.). In addition, the budget keeps “flat” health insurance cost for employees by “absorbing” a roughly 7% increase in county group insurance costs for the upcoming fiscal year. The county will use FY 2019 to fully implement new wellness campaigns through the county’s insurance provider— Blue Cross / Blue Shield — with a long-term goal of reducing claims.
- The FY 2020 Adopted Budget increases local education funding by \$332K, which is an increase of 1.11% over the previous year. For FY 2020 the per pupil funding totals \$1,210.23 vs. \$1,215.60. The decrease is due to counting charter school enrollment in the FY 2020 allocation. The average per pupil amount (for all three school systems) when adjusting for charter school enrollment during the current year totals \$1,200.30. Therefore, when compared to FY 2020’s \$1,210.23 the increase is about \$9.93 per pupil or 0.83%.
- All three school systems also received a 1.0% percent increase in Type II Capital Outlay appropriations. The Adopted Budget removes \$293K in “one-time” funding to complete the Community College’s Briggs Building Roof / Parking Lot Renovations, but adds an additional \$1.1M in Type I Capital Outlay funding for critical HVAC / Roof needs. These additional school projects were enabled by the availability of Article 44 Sales Tax Proceeds after “closing out” debt at the I-85 Corporate Center. The net result of this is 28% increase in Type I Capital Outlay for schools.
- Debt Service is expected to increase by roughly \$1M over the previous year. Of this, county funding to debt service is increased by \$710K (or 7.1% over FY 2018-19), and \$585K of the increase comes from Article 44 Sales Tax Revenue specifically earmarked for education / economic development projects. The increase in debt service over the previous year is primarily due to two main projects: fully budgeting for the estimated Courthouse / Clerk of Court project (\$29M total = about \$2.3M in annual debt service), and \$250K per year to pay back the \$2M, interest-free REDLG loan for the I-85 Corporate Center. Lastly, the proposed budget includes \$247K in two-thirds bonds payment (2/3 General Obligation Bond “fall-off” from the prior year) to borrow \$2.4M for critical HVAC / Roof needs for the school systems.
- Finally, the Adopted Budget includes \$479K for an additional (8) authorized high priority positions: DSS (3), Sheriff’s Office (3), Public Health (1), Inspections (1), and Landfill (1). While this totals (9), Human Resources reduced (1) position (Safety & Risk Assistant) by redistributing its responsibilities within the department, resulting in a net change to authorized county positions of (8). All of these positions were included to address increased workload, growing regulatory guidelines and assist with major public safety issues / projects. The total funding for these positions total approximately \$366K as majority of the cost is covered via a reduction in operating funding, additional cost reimbursement opportunities and / or an elimination of existing funded positions.
- Social Services expects to receive an additional \$1.4M in state funds for 1) Foster Care, 2) Home Boarding Services and 3) Crisis Intervention Public Assistance programs.

General Fund Budget

General Government

County Commissioners	\$ 360,064
County Manager	\$ 753,798
County Attorney	\$ 602,933
Human Resources	\$ 1,009,441
Finance	\$ 879,567
Purchasing	\$ 411,814
Assessor & Collector	\$ 2,715,077
Board of Elections	\$ 692,499
Register of Deeds	\$ 491,960
State Agencies	\$ 159,768
Public Buildings	\$ 3,428,280
P.A.R.T	\$ 130,000
IT	\$ 1,604,947
Contingency	\$ 250,000
Total General Government	\$13,490,148

Public Safety

Sheriff	\$12,264,981
Sheriff Resource Officers	\$ 1,020,965
Jail	\$ 4,492,602
Emergency Communications	\$ 2,276,027
Inspections	\$ 1,085,213
Medical Examiner	\$ 177,500
Emergency Management	\$ 128,428
Fire Marshal	\$ 359,616
Ambulance	\$ 8,039,081
Animal Shelter	\$ 629,423
JCPC Operating Supplies	\$ 2,500
Contributions to National Guard	\$ 3,000
Contributions to Rescue Squads	\$ 72,000
Total Public Safety	\$30,551,336

Transportation

Financing Use-Transfer to Airport	\$ 119,317
Financing Use-Transfer to Transportation	\$ 114,240
Financing Use-Transfer Airport Project	\$ 16,667
Total Transportation	\$ 250,224

Environmental Protection

Sanitation	\$ 1,269,122
Soil & Water	\$ 215,609
Total Environmental Protection	\$ 1,484,731

Economic And Physical Development

Planning	\$ 528,414
GIS	\$ 210,819
Cooperative Extension	\$ 261,815
Contribution to Economic Development	\$ 248,000
Contribution to Forester	\$ 88,000
Contribution to Chambers of Commerce	\$ 27,500
Financing Use-Transfer JTEC	\$ 144,220
Total Economic and Physical Development	\$ 1,508,768

Human Services

Health	\$ 7,242,774
Social Services	\$ 13,091,174
Public Assistance	\$ 6,449,251
Senior Services	\$ 2,159,314
Veterans Services	\$ 136,854
Contribution to Life Center (HHCBG)	\$ 96,726
Family Services Grant	\$ 88,733
Financing Use-Transfer to Mental Health	\$ 797,900
Total Human Services	\$ 30,062,726

Culture and Recreation

Recreation	\$ 837,673
Library	\$ 3,406,593
Museum	\$ 159,937
Lake Thom-a-Lex	\$ 145,202
Tourism	\$ 70,360
Total Culture and Recreation	\$ 4,619,765

Debt Service

Principal	\$ 11,156,614
Interest	\$ 4,917,456
Total Debt Service	\$ 16,074,070

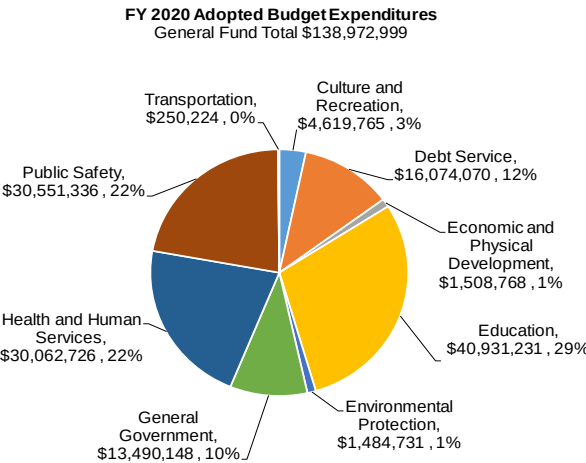
Education

School Current Expense	\$ 31,468,211
School Capital Outlay	\$ 5,696,494
Community College - Current Expense	\$ 3,360,526
Community College - Capital Outlay	\$ 406,000
Total Education	\$ 40,931,231

Total General Fund	\$ 138,972,999
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Other Funds Budget

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



DavidsonWorks	\$ 1,215,905
DavidsonWorks is to help retrain workers and get them back in the workforce. DavidsonWorks receives \$144,220 in County Funds.	

Special Revenue Funds Budget

Fire District Fund	\$ 9,195,444
This fund includes revenue collected through fire district taxes for operational cost and capital needs for the County's 26 volunteer fire districts.	
Transportation Fund	\$ 1,177,802
This fund is for the Davidson County Transportation System. The fund will receive \$114,240 from the General Fund. The remainder comes from charges for services, sale of Fixed Assets, Federal / State funds as well as contributions from the Cities of Lexington and Thomasville.	
Special School District Fund	\$ 1,545,472
This fund includes revenue collected for the Lexington City Schools through a special school district tax.	
Emergency Telephone Fund	\$ 499,014
This fund holds revenues from the monthly surcharge fee on telephone service. The fees are used to pay for maintenance and upgrades to the County's emergency communication system.	
Capital Improvement Project Plan	\$ 16,667
This fund is used for specific capital projects, with the \$16,667 being for the airport.	
School Capital Outlay Fund	\$ 3,780,908
This fund pays for construction of new buildings, additions to older facilities and purchase of land and equipment.	
Total Special Revenue Funds	\$ 16,215,307

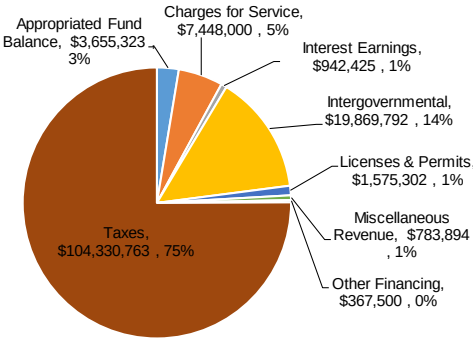
Internal Service Fund Budget

Garage	\$ 1,731,990
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	\$ 11,385,172
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	\$ 845,665
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	\$ 13,962,827

Enterprise Funds Budget

Landfill	\$ 2,809,325
Revenues in this fund are raised through landfill tipping fees, tire disposal fees, and sale of recyclable materials are used for capital improvements and operations of the solid waste system of the County.	
Airport	\$ 368,817
This fund is used to operate the local airport. The County portion of this is \$119,317.	
Sewer	\$ 597,046
This fund is used to track the operating cost of the Davidson County sewer program.	
Total Enterprise Funds	\$ 3,775,188
Total of All Types of Funds	\$ 174,966,570

FY 2020 Adopted Budget Revenues
Total \$138,972,999



Property Tax Rate

The FY 2019-2020 Adopted Budget tax rate of \$0.54 is equal to the current property tax rate of \$0.54 per \$100 dollars of valuation. The County Budget is 54% funded by property tax revenue. The adopted tax rate will yield total revenue of \$73,214,542 on a collection rate of 96.75%. One penny of property tax equals \$1,355,825. The current tax base is \$14.01 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 degrees and the average rainfall is 45 inches. Lexington is the county seat of Davidson County and is located in the center of the North Carolina industrial piedmont. The County has six municipalities Lexington, Thomasville, Denton, Wallburg, Midway and High Point. The County population is approximately 166,614.

Davidson County Parks



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)

June 2019

Demographics

Population & Growth

2017 Est Population
2010 Census Total Population
Jul2017 NC Certified Population Estimate

Population

164,118
162,878
166,716

% Annual Growth

0.0%
1.1%

Urban/Rural Representation

2010 Census Total Population: Urban
2010 Census Total Population: Rural

85,699
77,179

Urban/Rural Percent

52.6%
47.4%

Estimated Population by Age

2017 Est Median Age
2017 Est Total Pop 0-19
2017 Est Total Pop 20-24
2017 Est Total Pop 25-34
2017 Est Total Pop 35-44
2017 Est Total Pop 45-54
2017 Est Total Pop 55-64
2017 Est Total Pop 65+

42
40,502
9,188
18,151
20,678
24,982
22,701
27,916

% Pop by Age

24.6%
5.6%
11.1%
12.6%
15.2%
13.8%
17.0%

Commuters, Workers Age 16 and Over, 2016 ACS Est

Percent of Workers, By Travel Time

Avg Travel Time, Minutes	24.3
Workers Not Working at Home	67,807
Travel Time to Work: < 10 minutes	12.8%
Travel Time to Work: 10-14 minutes	13.7%
Travel Time to Work: 15-19 minutes	17.1%
Travel Time to Work: 20-24 minutes	15.6%
Travel Time to Work: 25-29 minutes	7.9%
Travel Time to Work: 30-34 minutes	15.0%
Travel Time to Work: 35-44 minutes	7.1%
Travel Time to Work: 45-59 minutes	6.1%
Travel Time to Work: 60+ minutes	4.6%

Workers, By Transportation

Worker Transp, Base	69,950
Work at Home	3.1%
Drove Car/Truck/Van Alone	85.4%
Carpooled Car/Truck/Van	9.3%
Public Transportation	0.3%
Walked	1.0%
Bicycle	0.1%
Taxi, Motorcycle, Other	0.8%

Place of Work

Worked in State/County of Residence
Worked in State/Outside County of Residence
Worked Outside State of Residence

Commuters

32,597
36,374
979

Residents

46.6%
52.0%
1.4%

Education

2017-18 Kindergarten-12th Enrollment
2018 Average SAT score (1600 new scale)
2018 Percent of Graduates taking SAT
2016-17 Higher Education Completions (Provisional)
2016-17 Higher Education Enrollment (Provisional)
2017 Est Education Attainment - At Least High School Graduate
2017 Est Education Attainment - At Least Bachelor's Degree

24,257
1,085
38.9%
3,190
5,298
95,418
20,666

Pop Age 25+

83.4%
18.1%

Housing

		% Ann Growth or % Total
2017 Est Total Housing Units	73,827	1.1%
2010 Census Total Housing	64,515	
2010 Census Total Households	72,655	
2010 Census Occupied Housing	56,375	87.4%
2010 Census Vacant Housing	8,140	12.6%
2017 Est Median Value of Owner Occupied Housing	\$134,800	
2017 Est Median Gross Rent	\$687	
2017 Est Owner Occupied Housing	46,332	71.6%
2017 Est Renter Occupied Housing	18,395	28.4%
2017 Est % Owner Occupied Vacancy Rate	2.7%	
2017 Est % Renter Occupied Vacancy Rate	5.6%	

Income

		% Ann Growth or % Pov
2016 Est Median Family Income	\$54,909	
2017 Median Household Income (SAIPE)	\$47,595	2.9%
2016 Est Median Worker Earnings	\$29,576	
2017 Per Capita Income (BEA)	\$37,913	
2017 Est Pop, Income Below Poverty (SAIPE)	24,941	15.2%

Employment / Unemployment

	Currently	2018 Annual
Apr2019 Prelim., 2018 Employment	78,727	77,186
Apr2019 Prelim., 2018 Unemployment	2,756	2,926
Apr2019 Prelim., 2018 Unemployment Rate	3.4%	3.7%
2018Q3YTD, 2017 Announced Job Creation	100	516
2018Q3YTD, 2017 Total Announced Investments (\$mil)	\$1.0	\$309.0

Employment / Wages by Industry

	2018Q4 Employment	2018 Employment	2018Q4 Avg Weekly Wage	2018 Avg Weekly Wage
Total All Industries	44,240	43,875	\$812	\$773
Total Government	6,404	6,228	\$832	\$778
Total Private Industry	37,836	37,647	\$809	\$772
Agriculture Forestry Fishing & Hunting	.	.	.	.
Mining	.	.	.	.
Utilities	118	.	\$1,345	.
Construction	2,137	2,110	\$903	\$809
Manufacturing	9,772	9,748	\$968	\$948
Wholesale Trade	2,136	2,276	\$868	\$858
Retail Trade	5,142	5,142	\$522	\$505
Transportation and Warehousing	2,026	1,960	\$867	\$838
Information	138	136	\$977	\$898
Finance and Insurance	590	585	\$1,032	\$979
Real Estate and Rental and Leasing	384	391	\$866	\$819
Professional and Technical Services	843	829	\$989	\$859
Mgt of Companies, Enterprises	1,314	1,292	\$2,158	\$2,114
Administrative and Waste Services	3,183	3,043	\$612	\$563
Educational Services	4,131	3,940	\$762	\$730
Health Care and Social Assistance	4,943	4,885	\$811	\$760
Arts, Entertainment and Recreation	530	602	\$1,323	\$978
Accommodation and Food Services	3,740	3,689	\$294	\$285
Other Services Ex. Public Admin	1,016	1,025	\$592	\$560
Public Administration	2,022	2,027	\$889	\$794
Unclassified	0	0	\$0	\$0

Commercial/Retail/Industrial

Local Business

2018Q4 Available Industrial Buildings	11
2018Q4 Establishments: Total Private Industry	2,733
2018Q4 Establishments: Manufacturing	236
2016 Est Self Employed	4,275

Local Retail Business

2018 Total Retail Sales (With Food/Drink) (\$mil)	\$1,478.5
2018 Total Retail Businesses (With Food/Drink)	972
2018 Avg Sales/Business Total (with Food/Drink)	\$1,521,117
2018Q4 Available Commercial Buildings (if County reports)	1

Quality of Life

Taxes

FY2018-19 Property Tax Rate per \$100 Value	\$0.5400
FY2017-18 Annual Taxable Retail Sales (\$mil)	\$1,286.2
2019 Tier designation	2

Childcare

2018Q4 Licensed Child Care Facilities	80
2018Q4 Licensed Child Care Enrollment	3,399

Healthcare Providers

2018 Number of Physicians	111
2018 Physicians/10,000 population	6.6
2017 RNs/10,000 population	46.6
2018 Dentists/10,000 population	1.7
2016 Pharmacists/10,000 population	4.7

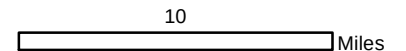
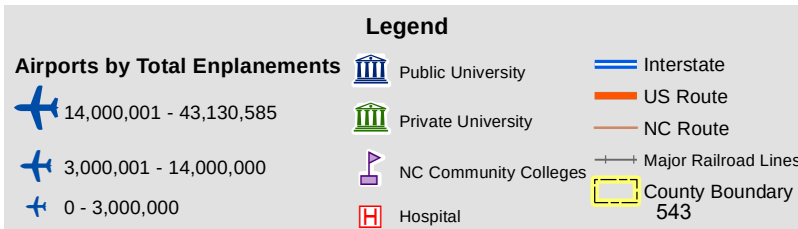
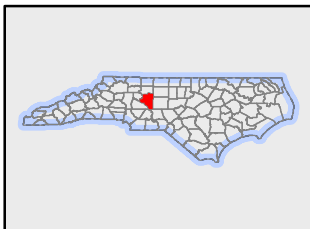
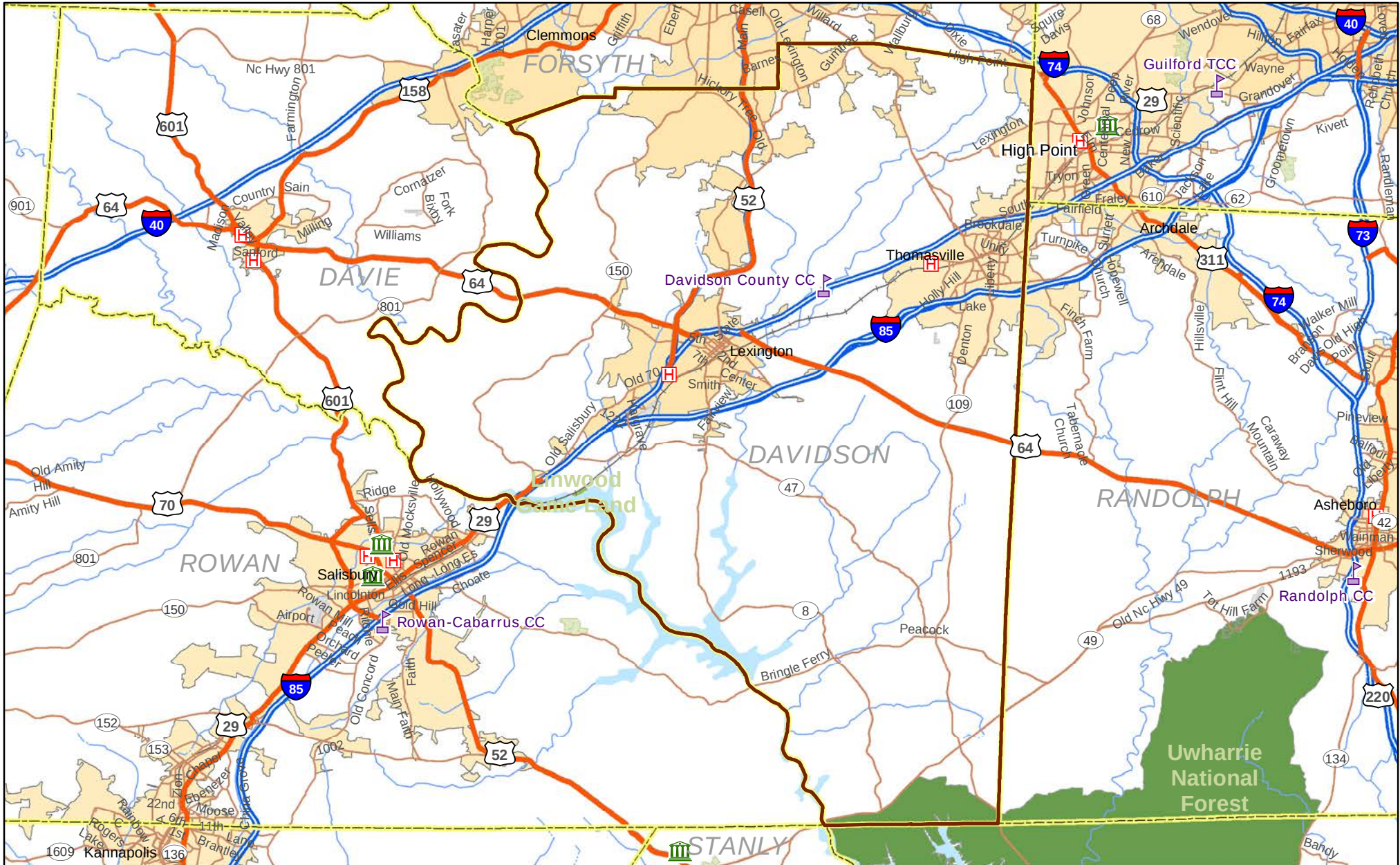
Sources:

Census (2010 & ACS 2012-16) for demographics, commuters, place of work, educational attainment, (ACS 2016-17 housing, and income data) at <https://factfinder.census.gov>. ESRI for retail data at www.ESRI.com. NC Dept. of Education for SAT data by NC county system at <http://www.ncpublicschools.org>. US Dept. of Education, National Center for Education Statistics for higher education data at <https://nces.ed.gov/ipeds/datacenter>. NC Commerce, Labor and Economic Analysis Division, for NC tiers, occupational data, employment and unemployment, and wages and establishments by industry at <http://accessnc.nccommerce.com/>. EDPNC for announced new jobs and investment and available buildings at <https://edpnc.com>. NC Dept. of Health & Human Services for childcare data at <http://www.ncdhhs.gov/>. UNC Sheps Center for healthcare professions at <https://nchealthworkforce.unc.edu/>. Full datasets and topic dashboards are available at <http://AccessNC.NCCommerce.com>.

Notes:

Data are the latest available at the date the profile was prepared. SAT scores use the new 1600 scoring system started in 2016 and represent county systems. Unemployment data is now the latest month which is preliminary and is subject to change. US Education IPEDs data for Completions and Enrollment is at least Provisional and updated when Final. American Community Survey (ACS) data are estimates, noted 'Est' and are from the 5-year survey; data is as of final year with dollars inflated to final year. Additional data, reports, and dashboards are available at: <http://accessnc.nccommerce.com/index.html>.

Davidson County, North Carolina



DAVIDSON COUNTY PRINCIPAL EMPLOYERS

<u>Employer</u>	<u>Employees</u>
Davidson County Board Of Education	1000+
County of Davidson	1000+
Atrium Windows and Doors	500-999
Old Dominion Freight Line	500-999
Wal-Mart Associates Inc.	500-999
Bradley Personnel Inc	500-999
Food Lion	500-999
Wake Forest Baptist Medical Center	500-999
Novant Health Thomasville Medical	500-999
Jeld-Wen	<u>500-900</u>
Total County Employment	80,454

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
Halyard North Carolina	\$ 104,894,175	0.76%
Duke Energy	100,178,000	0.73%
PPG Industries, Inc.	79,765,572	0.58%
Unilin Flooring NC LLC	74,904,615	0.54%
Energy United	68,963,498	0.50%
Alcoa Power Generating	55,369,071	0.40%
Norfolk Southern	44,575,633	0.32%
Windstream	42,008,695	0.31%
Old Dominion Freight Lines	41,881,732	0.30%
Walmart Stores East LP	<u>38,799,953</u>	0.28%
	<u>\$ 651,343,944</u>	

Source – Davidson County Tax Department