2022

Davidson County
NORTH CAROLINA

Adopted Budget

For the fiscal year ending June 30, 2022

Davidson County
FY 2021-22 Adopted Budget

Board of Commissioners

Chair
Karen Watford

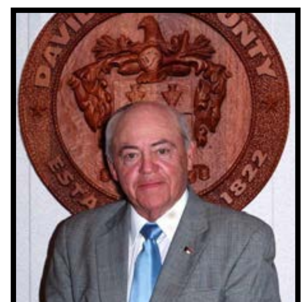
Vice-Chairman
Todd Yates

Commissioner
Chris Elliott

Commissioner
Fred McClure

Commissioner
Steve Shell

Commissioner
James Shores



Commissioner
Don Truell

Prepared by:

Casey Smith, **County Manager**
Jason Martin, **Assistant County Manager**
Jane Kiker, **Finance Director**
Tim Maness, **Budget & Management Analyst**

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Davidson County

North Carolina

For the Fiscal Year Beginning

July 1, 2020

Christopher P. Morrill

Executive Director

TABLE OF CONTENTS

TABLE OF CONTENTS

TABLE OF CONTENTS

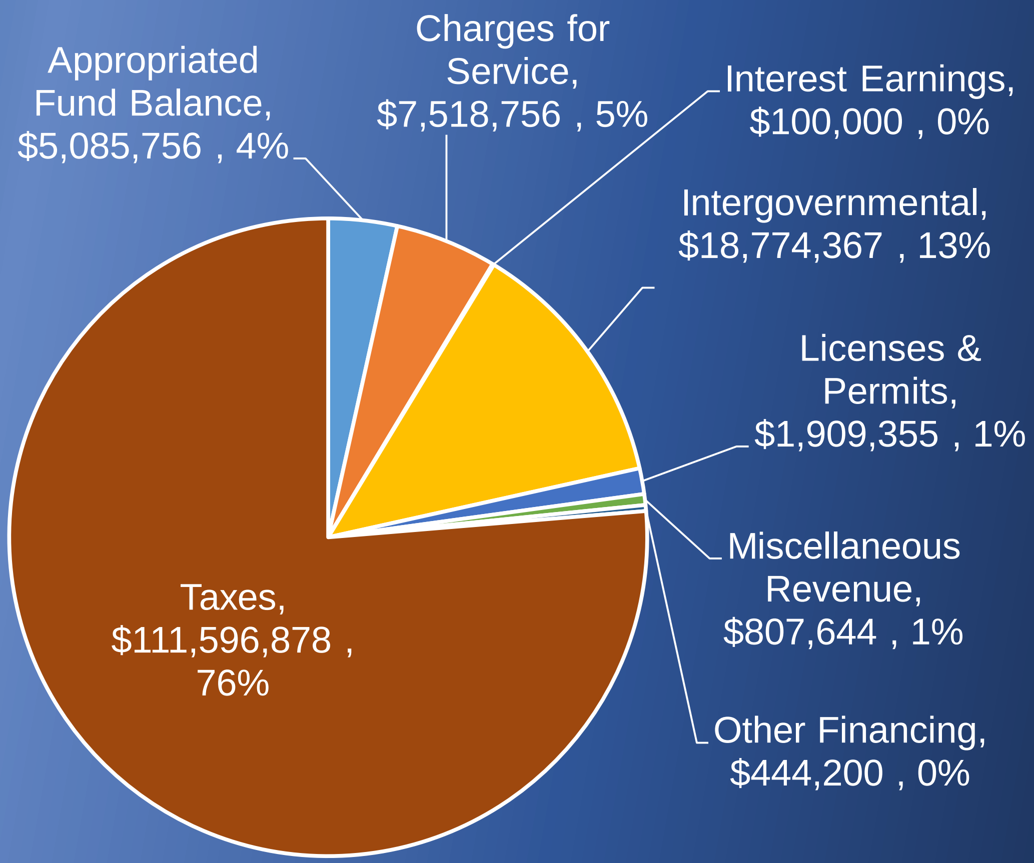
Proposed Budget

FY 2021-22

Davidson County
NORTH CAROLINA

Where Does the Money Come From?

FY 2022 Proposed Budget Revenues
Total: $146,236,956



Increase of $9.6 Million Over FY 2021

Highlights (General Fund)

- **Proposed Tax Rate** of **$0.54** per **$100** of assessed property valuation, the same as FY 2021 (But more than the calculated revenue-neutral tax rate of $0.50) (Property Tax revenue increase of **$1.1M** or **1.4%**)
- **Article 46** Sales Tax (0.25%) increases to **($4.1** million) + **($3.9)** million for **Article 44**. **Base Sales Tax** revenue increase of **($5.1)** to a total of **($25.2)** million
- Decrease of **($216K)** in **Intergovernmental Revenue** largely in Social Services' Foster Care programs **(State allocation reduced)** + Less Lottery Proceeds **($150K)** + Continued Use of 2020 Cares Act $'s – PH and Senior Services
- Overall increase in other revenues **"driven"** by the local economy: 1) Building Permits = **($225K)**, 2) EH Permits **($75K)** and 3) ROD revenues **($310K)** + Less expected interest earnings **($870K)**
- Use of **General Fund Reserves** to **"balance"** the budget has increased by **$1M** over FY 2021 to **$5.0 million**

Property Tax Values Summary

5/11/2021

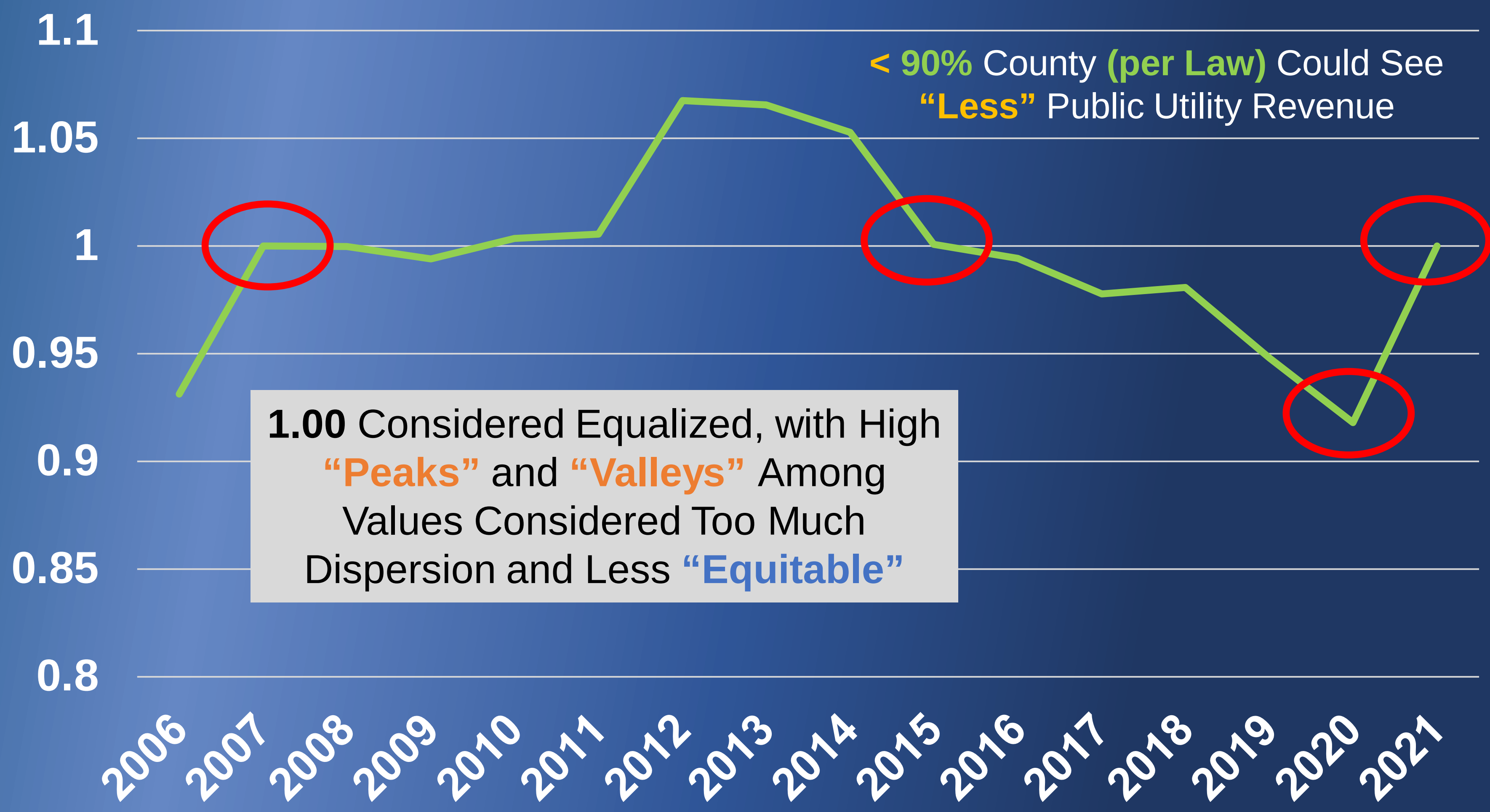
Fiscal Year	Tax Rate	Real Property	Individual / Business / Public Property	Motor Vehicles	Total	$ Change	% Change
2007	$ 0.54	$ 8,109,938,795	$ 1,105,678,592	$ 1,160,632,178	$ 10,376,249,565	$ -	-
2008	$ 0.54	$ 10,186,197,400	$ 1,130,264,565	$ 1,172,035,633	$ 12,488,497,598	$ 2,112,248,033	20.36%
2009	$ 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	$ 0.54	$ 11,434,622,452	$ 1,375,537,363	$ 1,483,505,926	$ 14,293,665,741	$ 351,011,111	2.52%
2020	$ 0.54	$ 11,761,789,141	$ 1,385,000,000	$ 1,475,000,000	$ 14,621,789,141	$ 328,123,400	2.30%
2021 Adopted	$ 0.54	$ 11,518,611,494	$ 1,287,422,425	$ 1,347,796,544	$ 14,153,830,463	$ (139,835,278)	-0.98%
2021 Estimated	$ 0.54	$ 12,169,898,928	$ 1,499,655,557	$ 1,477,343,907	$ 15,146,898,392	$ 993,067,929	7.02%
2022 Proposed	$ 0.54	$ 11,605,440,650	$ 1,325,000,000	$ 1,425,000,000	$ 14,355,440,650	$ (791,457,742)	-5.23%
Total		**$162,874,347,134**	**$18,505,520,026**	**$19,147,829,010**	**$200,527,696,170**	**$ 5,238,607,505**	**21.29%**

Average Growth Per Year	**$ 374,186,250**	**1.52%**

1.4% Growth vs.
FY 2021 Adopted Budget

Davidson County
NORTH CAROLINA

Sales Ratios
(2006 – 2021)



Assumptions

- Sales Ratio "Pre" Revaluation = 0.92 (With No Property Revaluation Estimated to Have Went < 0.90 by 2023)
- Sales Ratio "Post" Revaluation = 1.00
- If a Ratio is > 100%, then the County's Tax Assessments are on Average Higher than Actual Market Values
- If Ratio is < 100%, then the County's Tax Assessments are on Average Lower than Actual Market Values

State Would Like Revaluation Completed Every **Four Years** As Opposed to Eight **(County Opted for Six Year Cycle)**

Davidson County NORTH CAROLINA

General Fund
Calculation of Revenue-Neutral Tax Rate

"Mass Appraisal" Values Determined Largely Utilizing **Sales / Comparable** Data Approach	Value	Tax Rate	100% of Tax Levy
STEP 1			
FY 2021 Current Values			
Estimated Actual Assessed Valuation	$15,146,898,392	$ 0.5400	$ 81,793,251
		New Rate to Generate Same $	
FY 2022 New Values			
Estimated Actual Assessed Valuation	$16,574,038,598	**$ 0.4935**	$ 81,793,251
STEP 2			
Increase Rate by Average Annual Growth Since Last General Revaluation			
Average Regular Annual Growth	**2.21% Average Growth**	X 1.0221	
		$ 0.5044	$ 83,603,344
Increase in Tax levy Over Estimated Actual Final Levy for FY 2021			$ 1,810,092
Percentage Increase in Tax Levy Over Estimated Actual Final Levy for FY 2021			2.21%

Assumptions

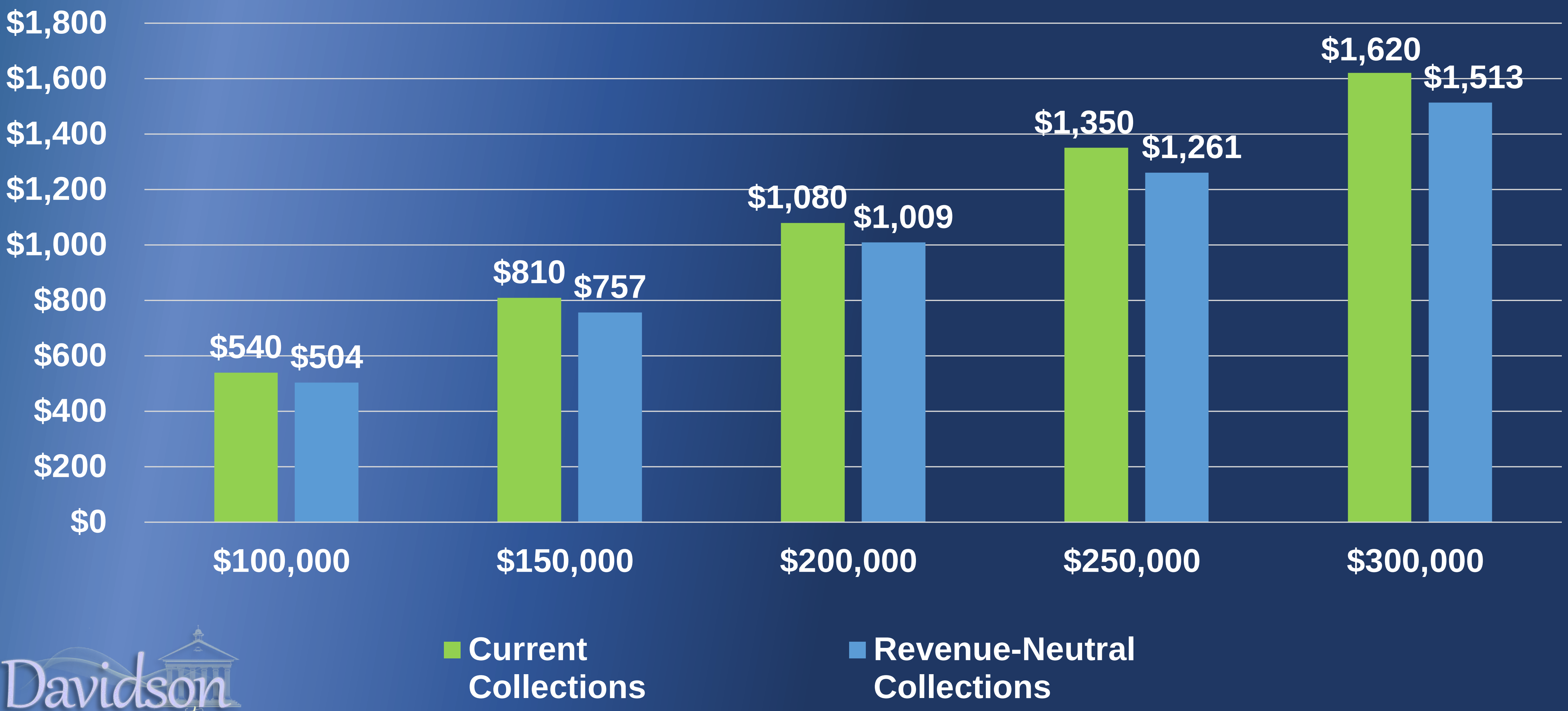
- Designed To Generate Same **$'s (FY 2021 vs. FY 2022)**, Tax Rate = **$0.4935**
- Then Apply **"Average"** Growth **%** Since Last Revaluation = **2.21%**
- **"Revenue-Neutral"** Tax Rate for FY 2022 = **$0.5044**
- Utilize the Additional **$0.035** for Detention Center Upgrades + Operating

Home Sales (**15% > 2020** vs. **2021**) **>** Due to **"Less"** Inventory vs. Low Interest Rates / High Demand

Davidson County
NORTH CAROLINA

5/11/2021

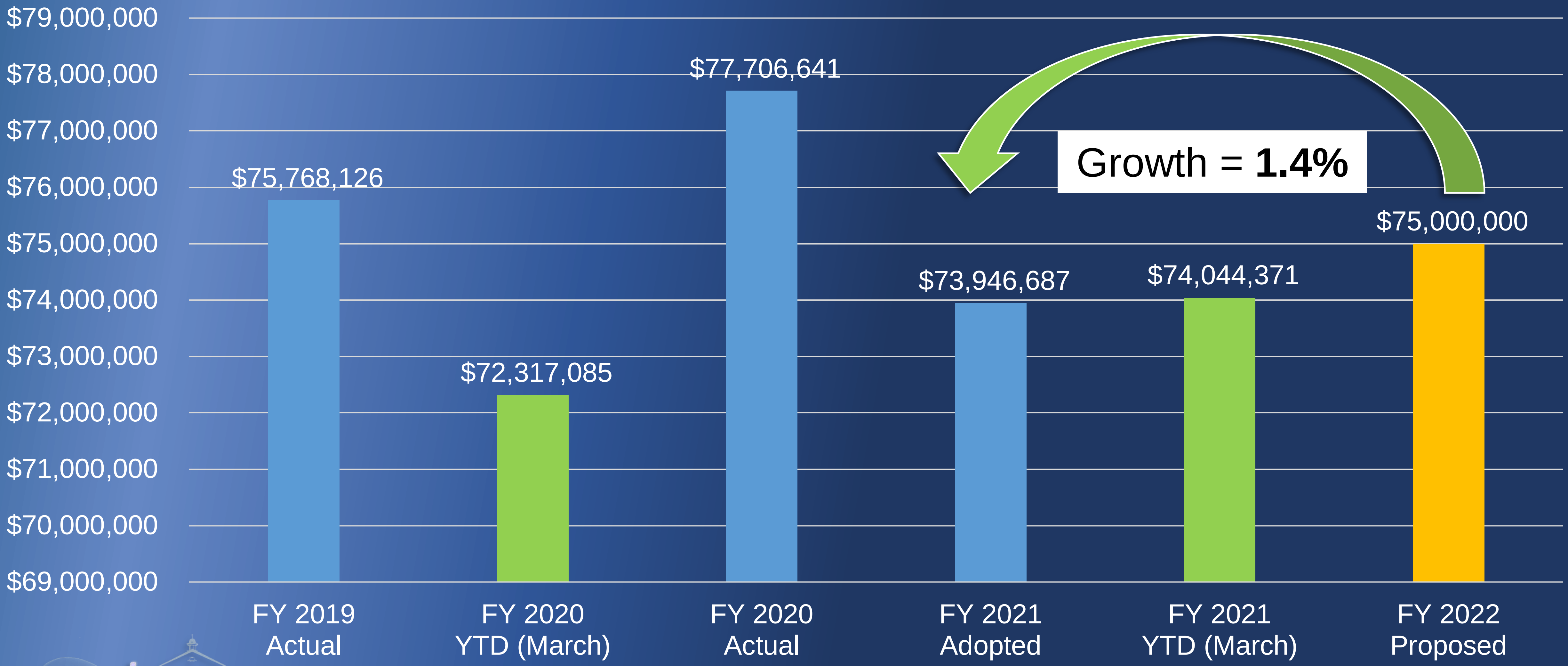
Property Tax Values
(Current vs. Revenue-Neutral)



Davidson County North Carolina

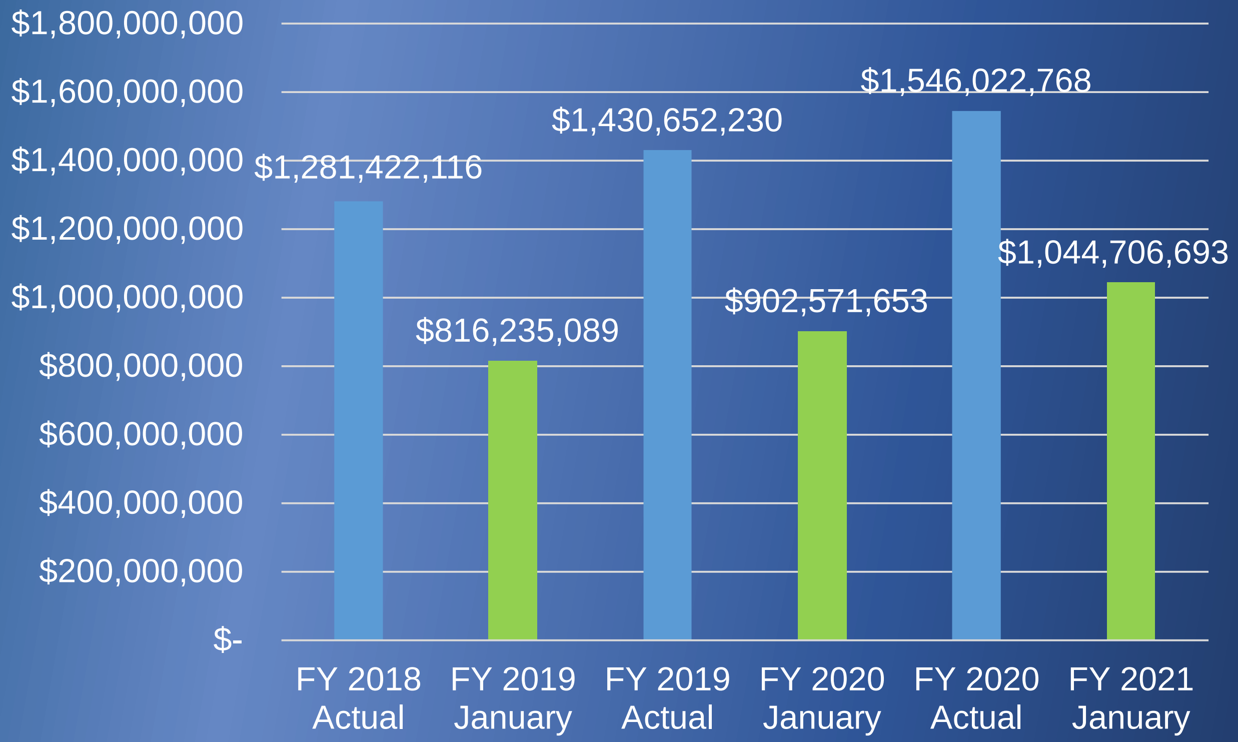
Current Year Property Tax

5/11/2021



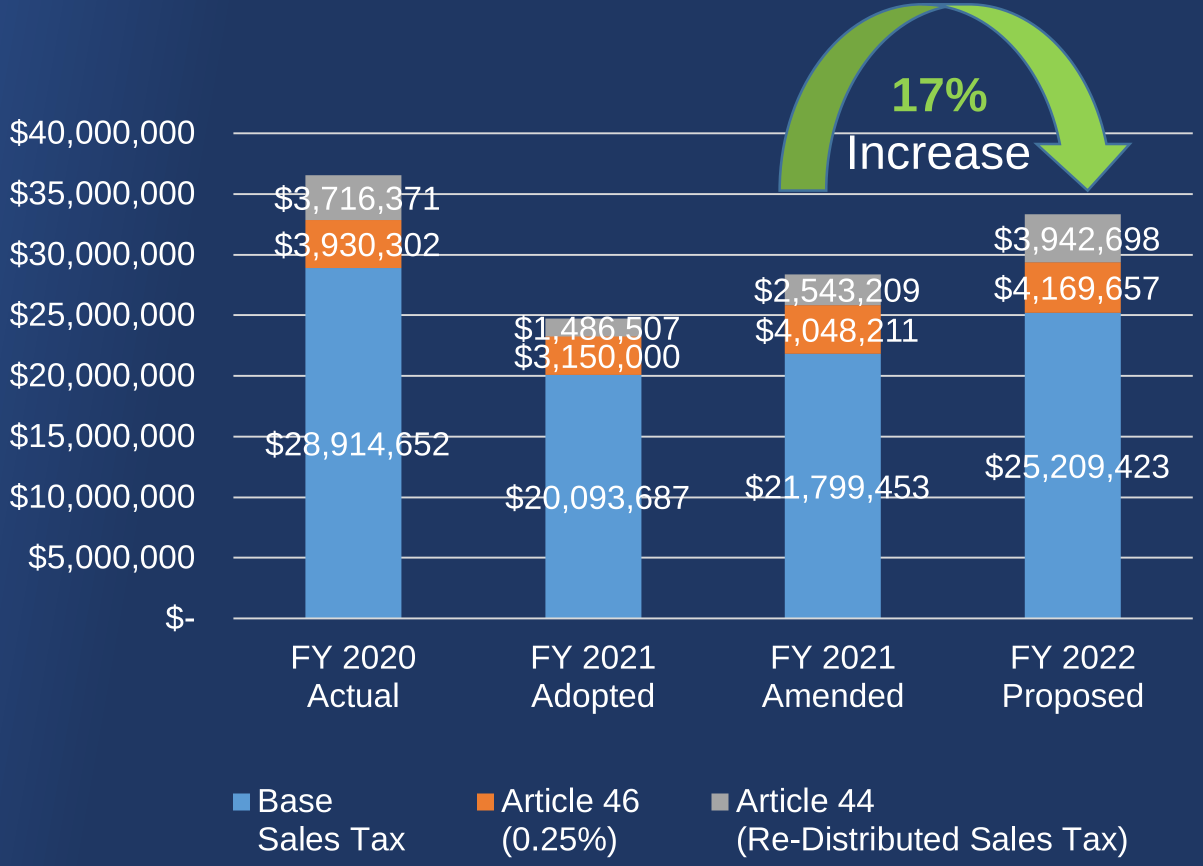
Davidson County
NORTH CAROLINA

Taxable Retail Sales



Increase of 16% Over Previous Year

Sales Tax Revenue



Article 44 Revenue Can Only Be Used For Education And / Or Economic Development

Davidson County
NORTH CAROLINA

Article 44 and 46 Sales Tax Revenue

- **Article 44** – Began collecting in 2016 (per state legislation changes) and can only be used for Education and Economic Development

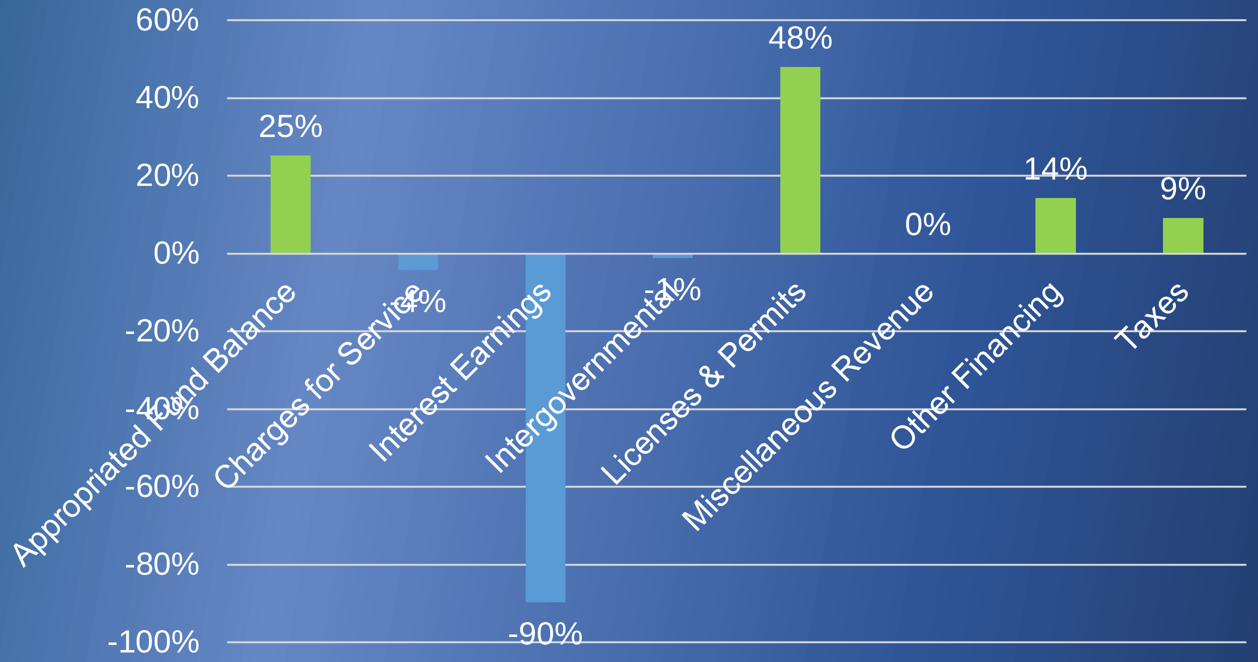
- **Article 46** – Began collecting in 2015 and is used for Oak Grove debt service and other education capital needs

Description	Article 44	Article 46
Estimated Collections	$ 3,942,698	$ 4,169,657
Expense Items:		
EDC	$ (248,000)	$ -
Oak Grove Debt Service	$ -	$ (3,054,900)
REDLG	$ (240,000)	$ -
DCAA	$ (135,984)	$ -
DavidsonWorks	$ (269,682)	$ -
Chambers of Commerce	$ (3,890)	$ -
Education Operating (FY 2021 - FY 2022)	$ -	$ (789,503)
School HVAC Debt	$ (289,500)	$ -
Type I (FY 2021 - FY 2022)	$ (674,746)	$ (325,254)
CDGB - Business Park Loan Payoff	$ (1,780,756)	$ -
Lottery Decrease	$ (300,140)	$ -
Total	$ (3,942,698)	$ (4,169,657)
Remaining	$ -	$ -

Davidson County NORTH CAROLINA

FY 2022 Revenues

Changes from Prior Year

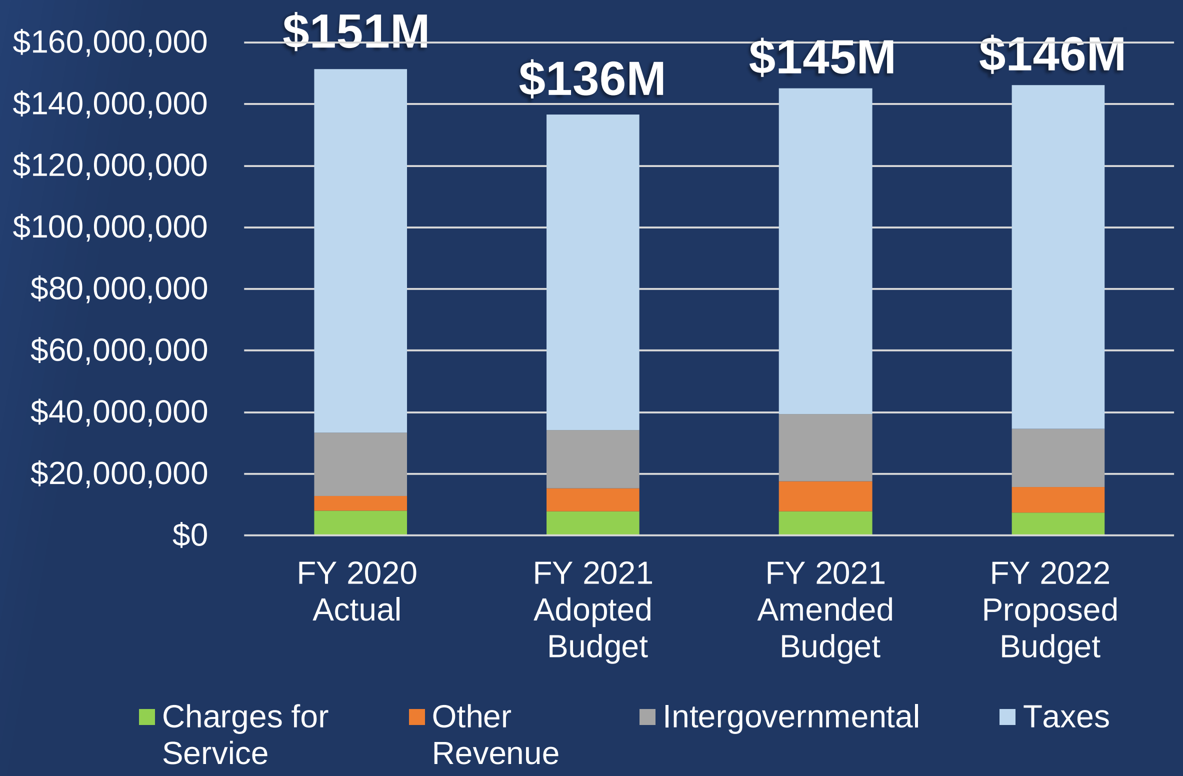


- Increased Use of **Fund Balance**
- Decreased **Intergovernmental** and Interest Earned Revenue (DSS, Less Lottery $'s and More Use of CARES Act $'s)
- Increased ROD, EH / Building Permit Revenue

1% Increase in Total Revenue vs. FY 2021 Amended

FY 2022 Revenues

By Category



Davidson County NORTH CAROLINA

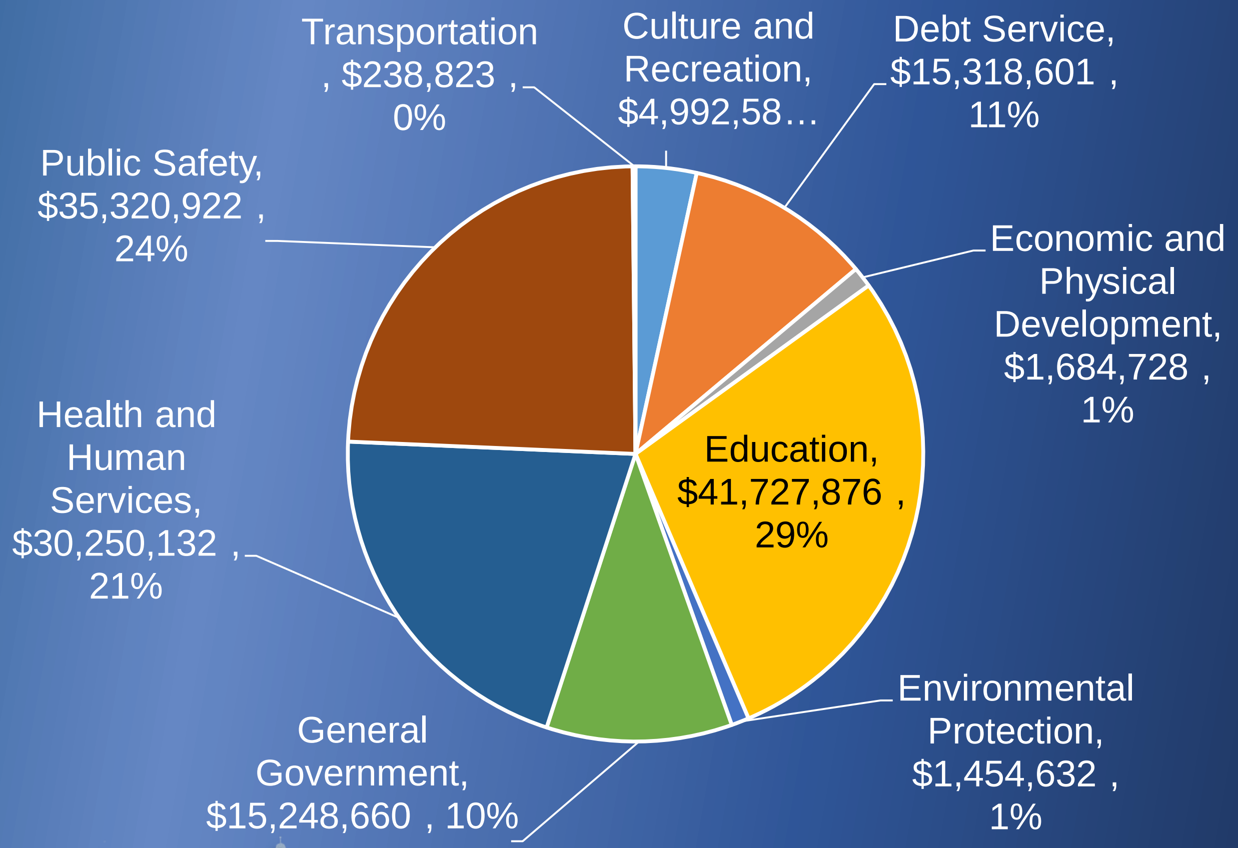
General Fund Expenditure Summary by Function

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2022 Proposed Budget	vs. Adopted $ Change	vs. Adopted % Change
Culture and Recreation	$ 4,615,118	$ 4,704,888	$ 5,036,019	$ 4,992,582	$ 287,694	6.1%
Debt Service	$ 12,990,425	$ 14,345,973	$ 14,345,973	$ 15,318,601	$ 972,628	6.8%
Economic and Physical Development	$ 5,949,729	$ 1,566,250	$ 2,173,421	$ 1,684,728	$ 118,478	7.6%
Education	$ 41,285,903	$ 39,938,373	$ 41,826,797	$ 41,727,876	$ 1,789,503	4.5%
Environmental Protection	$ 2,423,621	$ 1,415,843	$ 1,437,971	$ 1,454,632	$ 38,789	2.7%
General Government	$ 13,240,208	$ 13,505,630	$ 14,500,521	$ 15,248,660	$ 1,743,030	12.9%
Health and Human Services	$ 28,660,533	$ 29,139,975	$ 32,363,211	$ 30,250,132	$ 1,110,157	3.8%
Public Safety	$ 31,441,325	$ 31,561,763	$ 33,256,398	$ 35,320,922	$ 3,759,159	11.9%
Transportation	$ 365,400	$ 380,224	$ 259,369	$ 238,823	$ (141,401)	-37.2%
Total	$140,972,262	$ 136,558,919	$145,199,680	$146,236,956	$ 9,678,037	7.1%

$1M or 1% > Than
FY 2021 Amended Budget

Where Does The Money Go?

FY 2021 Proposed Budget Expenditures
Total: $146,236,956



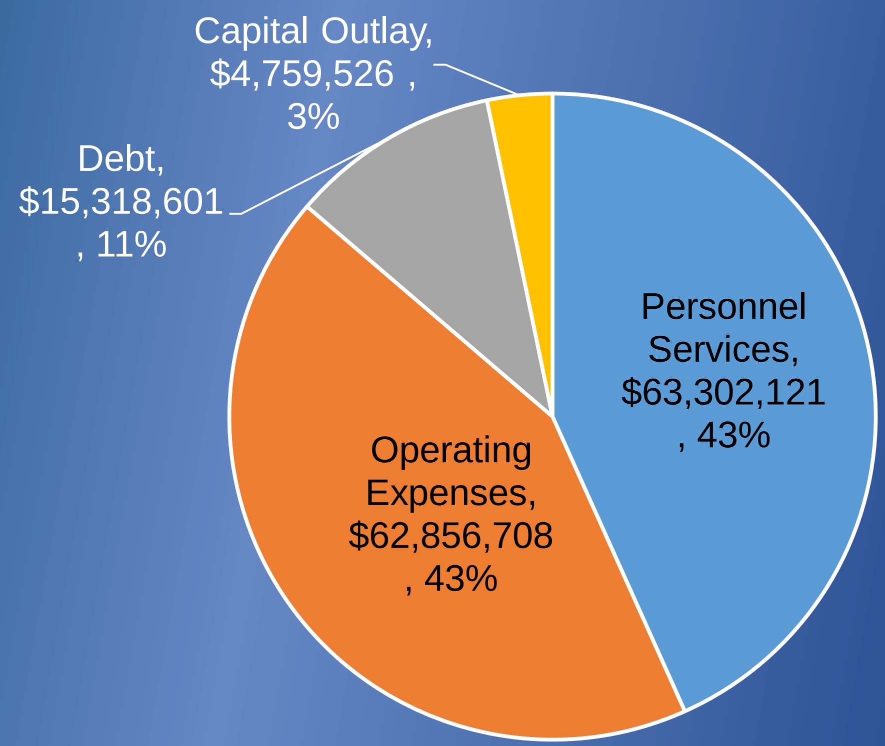
Highlights (General Fund)

- Increases per pupil spending from $1,211 to $1,246 or 2.9% ($1,227 = Amended or 1.6%)
- Additional $1M in major capital funding provided to the schools vs. FY 2021 (for High Priority HVACs / Roofs / Life Safety)
- Added (13.00) "High Priority" positions (Mostly PH and Public Safety)
- Includes the necessary debt service to cover the new courthouse, Corporate Center REDLG loan, and bond sale for school HVAC / Roof repairs.
- Decreases in Health & Human Services are largely due to programs which are expected to receive less state funding (DSS Foster Care)
- Includes $975K for year #3 pay study + annualized Sheriff's Office compression issues

Davidson County
NORTH CAROLINA

Highlights (General Fund)

FY 2022 Proposed Budget Expenditures
Total: $146,236,956



- Annualized FY 2021 COLA for Employees ($500 + 1.7%)
- Annualized Year #2 of PTRC Employee Pay Study results
- Includes FY 2022 COLA for Employees ($500 + 1.7%) + Less Use of Vacancy Rate
- Includes increase in employee group insurance costs (6%) and increase in state-mandated employee retirement contributions **(No "change" in cost for employees for insurance).**
- Includes debt related to Courthouse Renovations, REDLG loan (I-85 Corporate Center Project) and January, 2020 Borrowing for **"High Priority"** School HVACs / Roofs
- Includes an additional $1M for annual Capital Outlay for the Schools vs. FY 2021. Increases operating funding as the Per Pupil $'s (Including Charter Schools) totals $1,246.78. An increase of $19.99 or 1.6% over FY 2021 Amended
- Reduces state funds within DSS related to Foster Care
- Lastly, includes "net" funding for (13.00) "High Priority" positions + Public Safety vehicle replacement (Back to Pre-COVID-19) levels
- Includes $975K for year #3 pay study + annualized Sheriff's Office compression issues

Davidson County NORTH CAROLINA

"High Priority" Positions

Description	Department	Description	Count	Add/ Eliminate
Continued from COVID-19	Public Health	Office Support IV (62)	1.00	Add
	Public Health	Office Support III (60)	2.00	Add
	Public Health	PHN I (69)	1.00	Add
	Senior Services	CNA I (57)	2.00	Add
CCW	Sheriff (Administration)	Office Support III (60)	1.00	Add
QRV (Less PT Reliance)	EMS	Paramedic (66)	4.00	Add
Workload	EMS	EMS Training Coordinator	1.00	Add
	ROD	Deputy ROD II (62)	1.00	Add
	County Attorney	Assistant County Attorney (80)	1.00	Add
	Fire Marshal	Deputy Fire Marshal (69)	1.00	Add
	Central Permitting	Inspector I (67)	1.00	Add
	Finance	Financial Analyst (71)	(1.00)	Eliminate
	Senior Services	Assistant Director (69)	(1.00)	Eliminate
	Public Health	Office Support III (WIC) (60)	(1.00)	Eliminate
	Net Total		13.00	

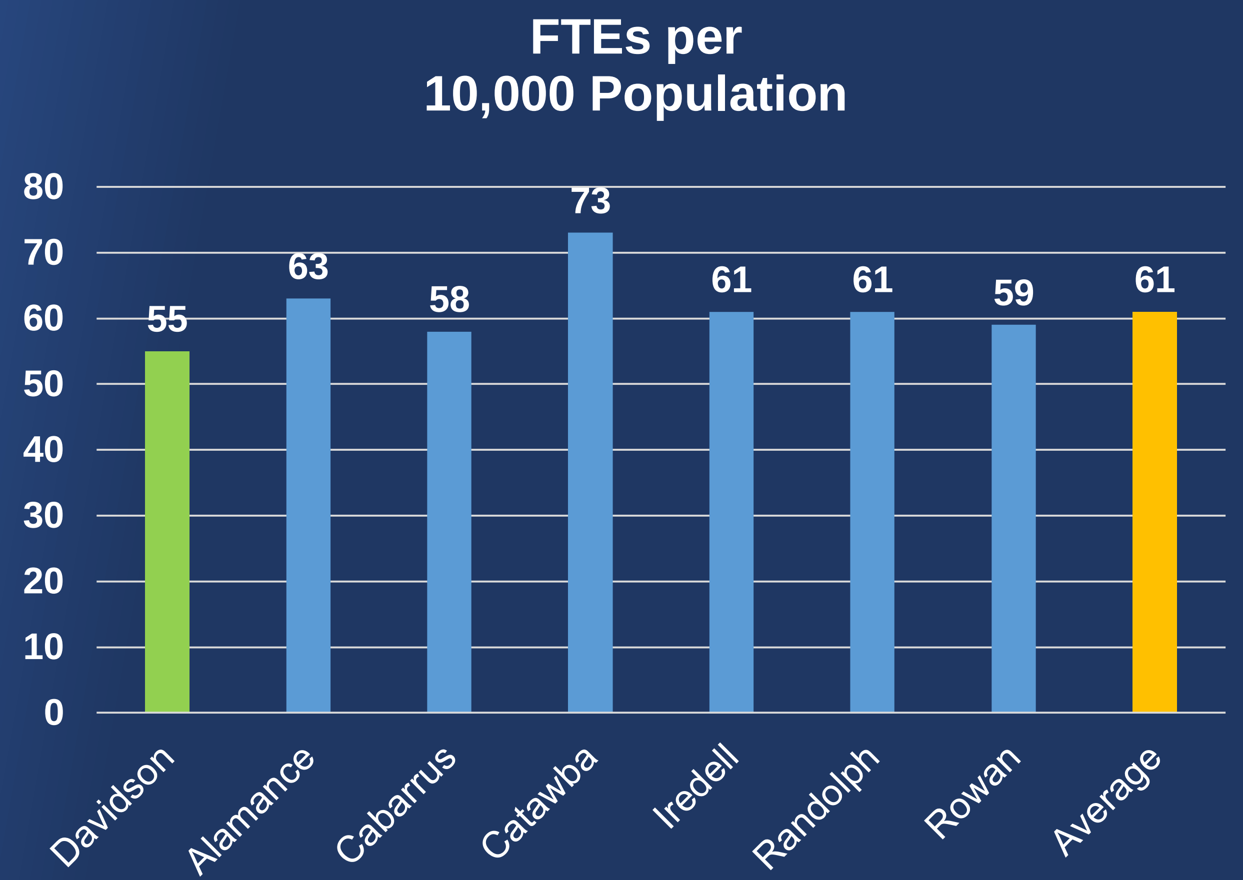
Davidson County NORTH CAROLINA

“High Priority” Positions

Per Capita, County has “Lower” Amounts of Staff then Comparable Jurisdictions

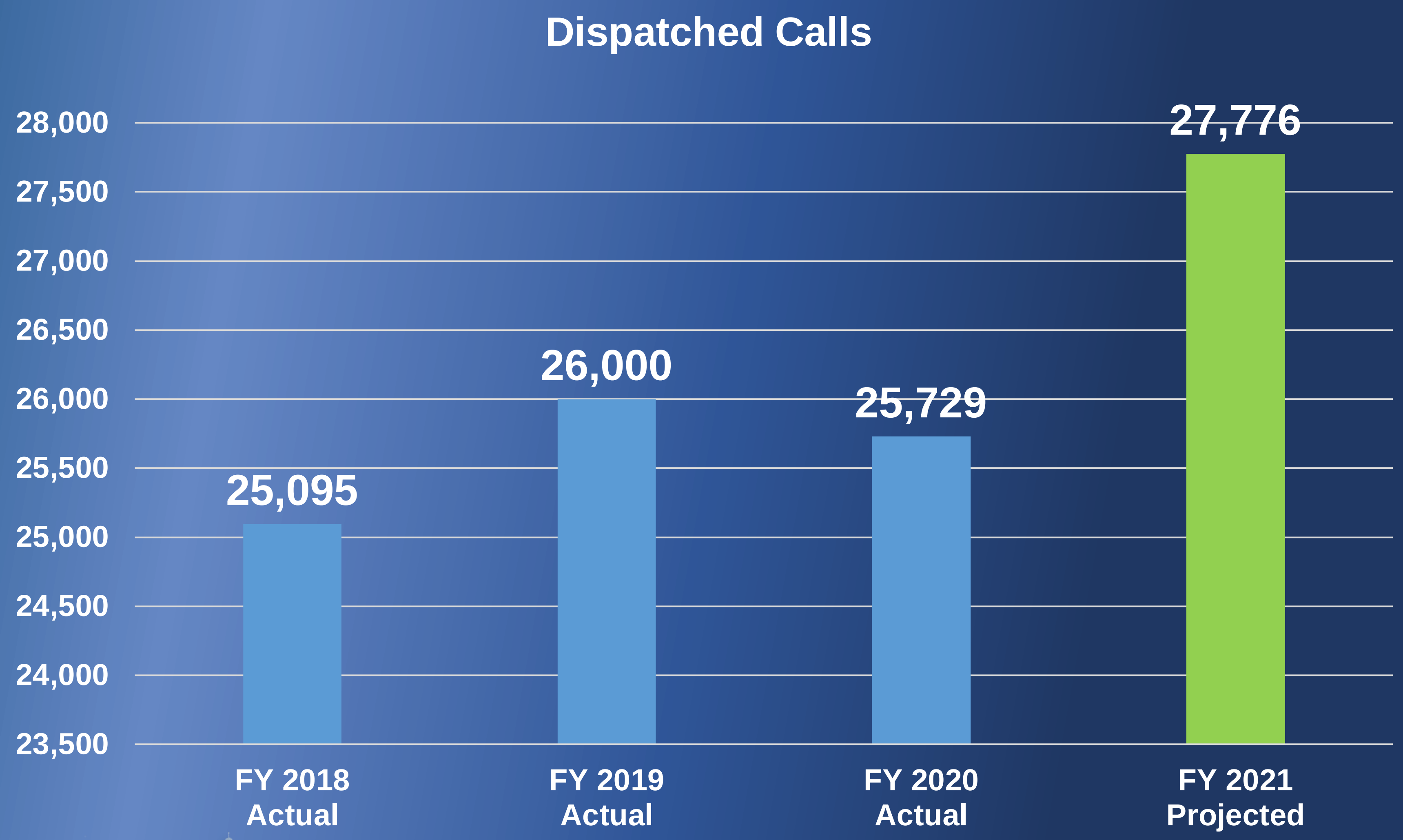
5/11/2021

Job Classification	Previous Grade	New Grade
DSS - Income Maintenance Program Administrator I (72) Reclassify to Income Maintenance Program Administrator II (74)	72	74
DSS - Accounting Technician III (66) Reclassify to Administrative Officer I (67)	66	67
DSS - SW-I/ A / T (70) Reclassify to Social Worker Supervisor III (73)	70	73
DSS - Income Maintenance Case Worker II (63) Reclassify to Social Worker III (QA) (69)	63	69
DSS - Office Support III (60) Reclassify to Social Worker III (69)	60	69
DSS - Social Work Program Administrator I (75) Reclassify to Social Work Program Manager (74)	75	74
Sheriff - Sheriff Deputy I (66) Reclassify to Sheriff Deputy Investigator (69)	66	69



DSS Reclassifications to “Comply” with State Personnel Classification System + Assist with Workload

“High Priority” Positions (EMS)

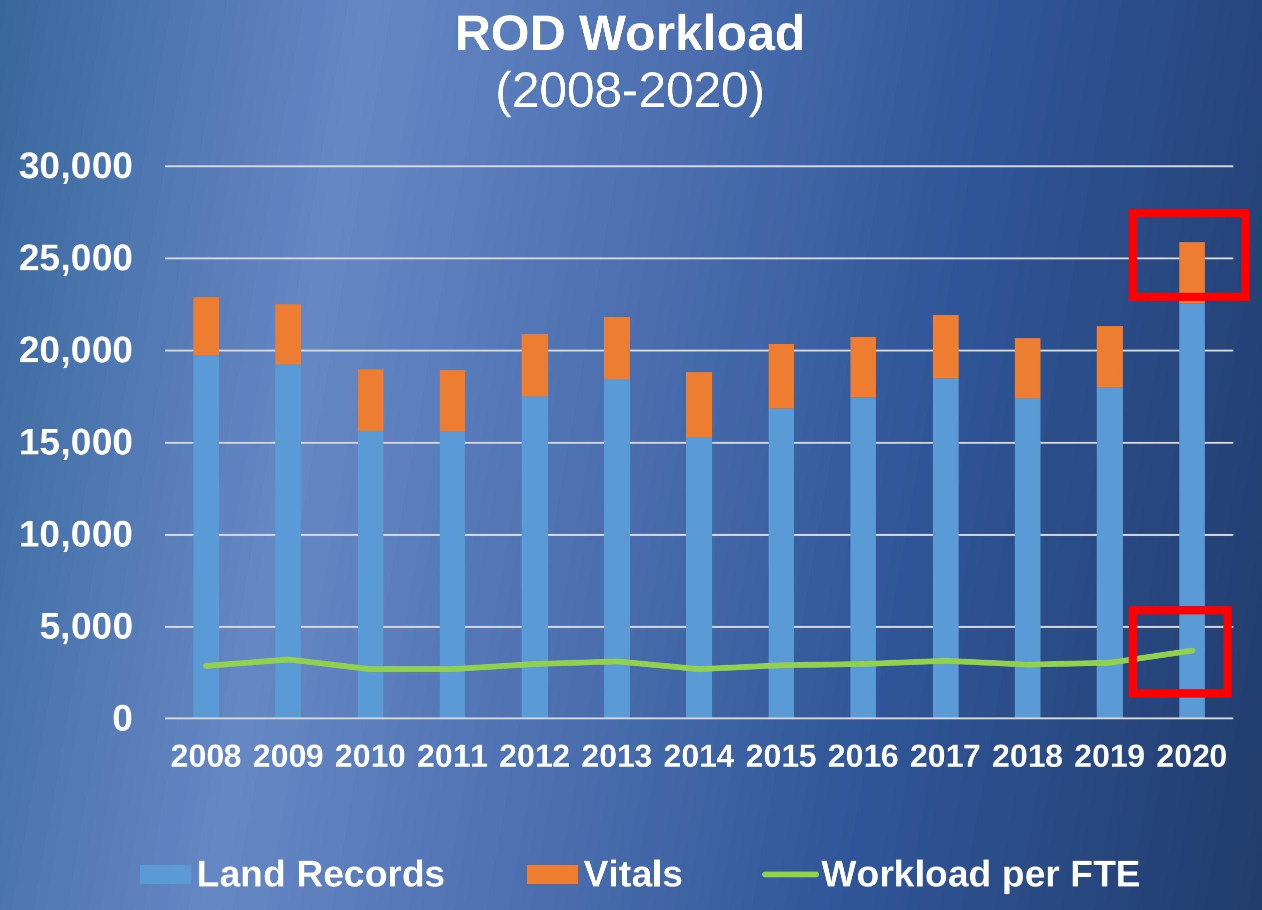


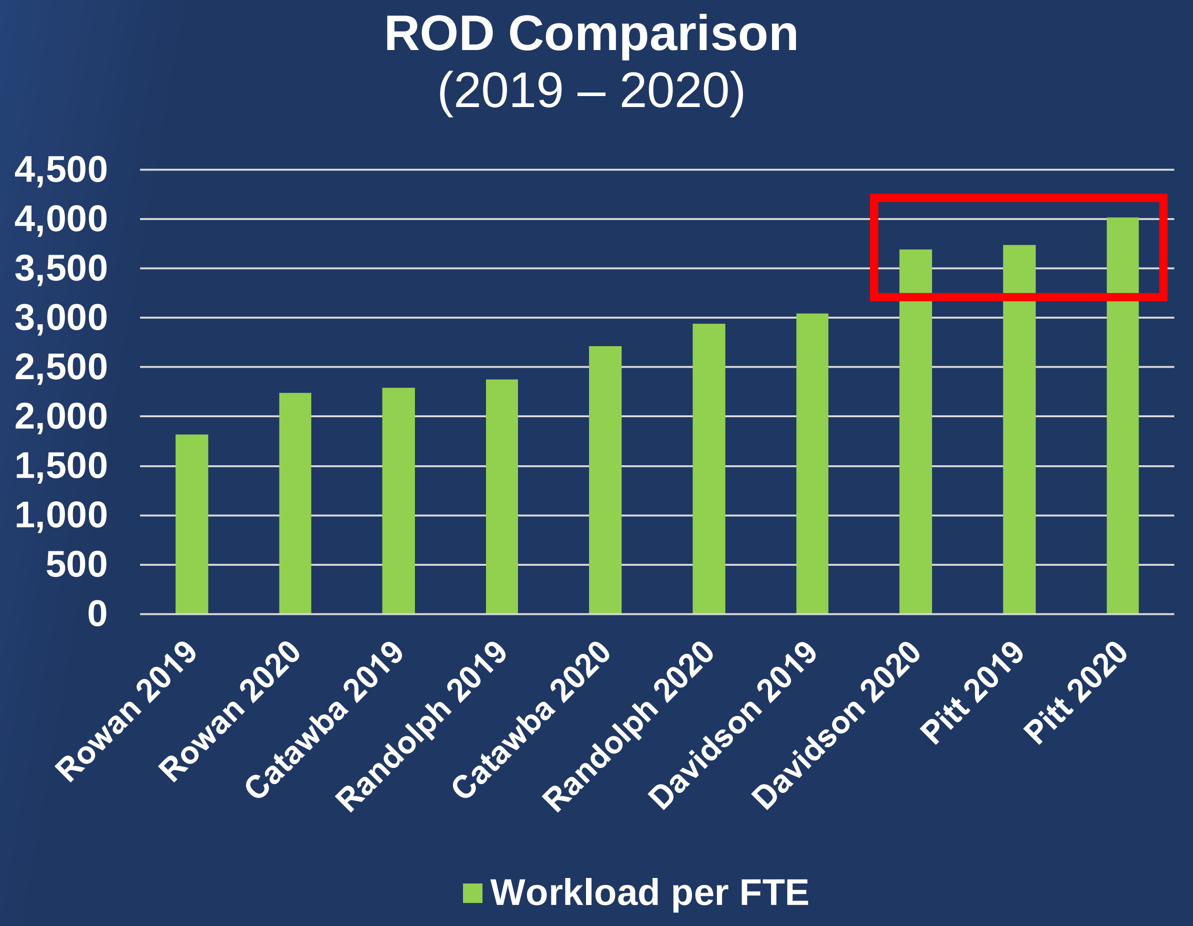
- Training Coordinator will ensure all EMS personnel are trained properly and adhere to state standards.
- It will also allow the Director and EMS Operations Manager the ability to use “time saved” from this function for the ever growing Medical Examiner calls they must handle.

Davidson County NORTH CAROLINA

“High Priority” Positions (ROD)

5/11/2021





“High Priority” Positions (County Attorney + Inspections)

Legal Staff Workload Comparison

County	# of Authorized County Positions per Legal Staff	# of Children in Foster Care per Legal Staff	# of Child Abuse and Neglect Reports Investigated per Legal Staff
Davidson	131	27	222
Catawba	114	34	216
Alamance	115	9	163
Forsyth	142	16	249
Average	**126**	**21**	**212**

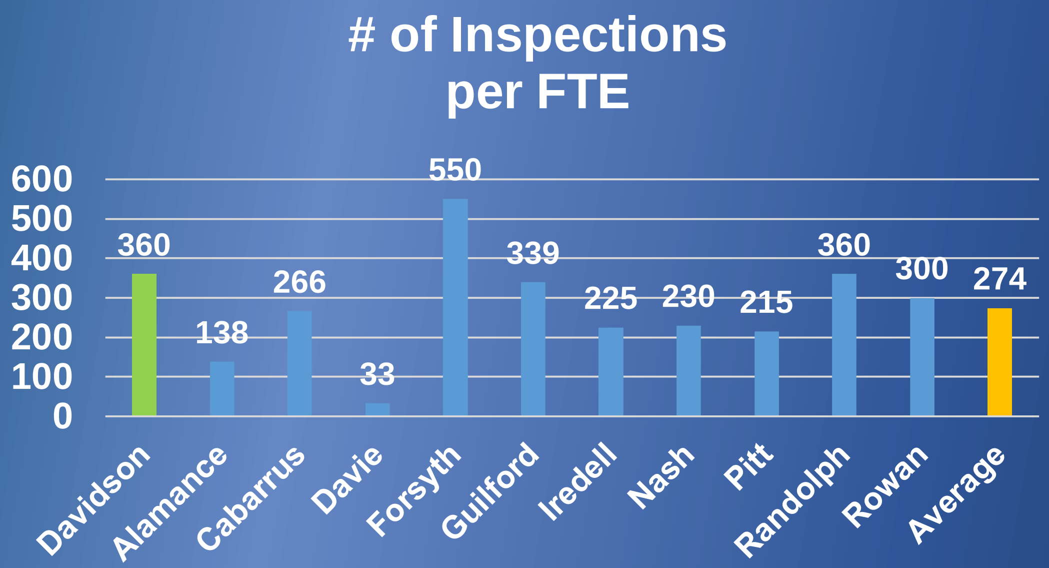
Year	Total Inspections	# of Inspectors	# of Inspections per Inspector per Day
2008	24,017	7	13
2009	14,545	7	8
2010	15,612	6	10
2011	13,658	6	9
2012	12,724	4	12
2013	12,558	4	12
2014	13,504	4	13
2015	14,432	4	14
2016	17,848	4	17
2017	21,793	5	17
2018	21,471	5	17
2019	23,158	5	18
2020	27,013	5	21
Average	**17,872**	**5**	**14**

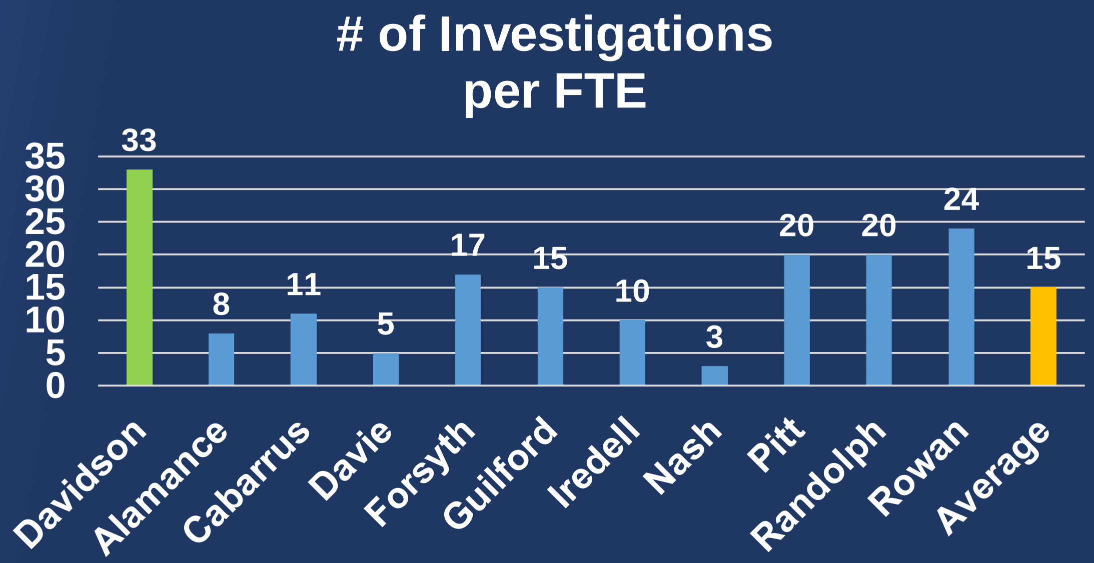
Catawba = 6
Randolph = 11
Cabarrus = 12
Rowan = 19

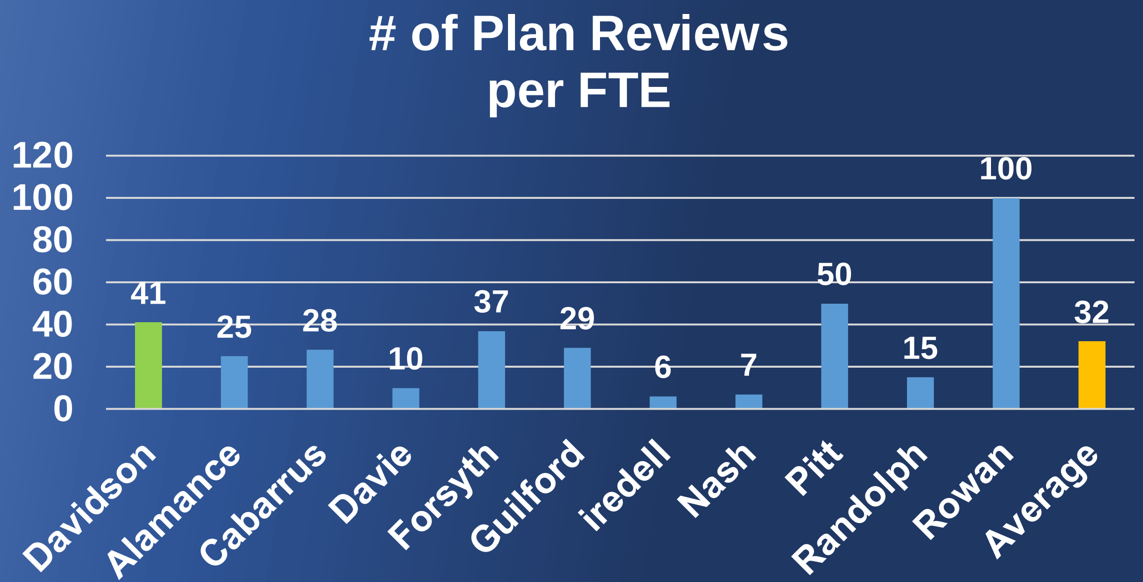
2008 Total Permits = 6,227
2020 Total Permits = 8,159

“High Priority” Positions (Fire Marshal)

5/11/2021







5/11/2021

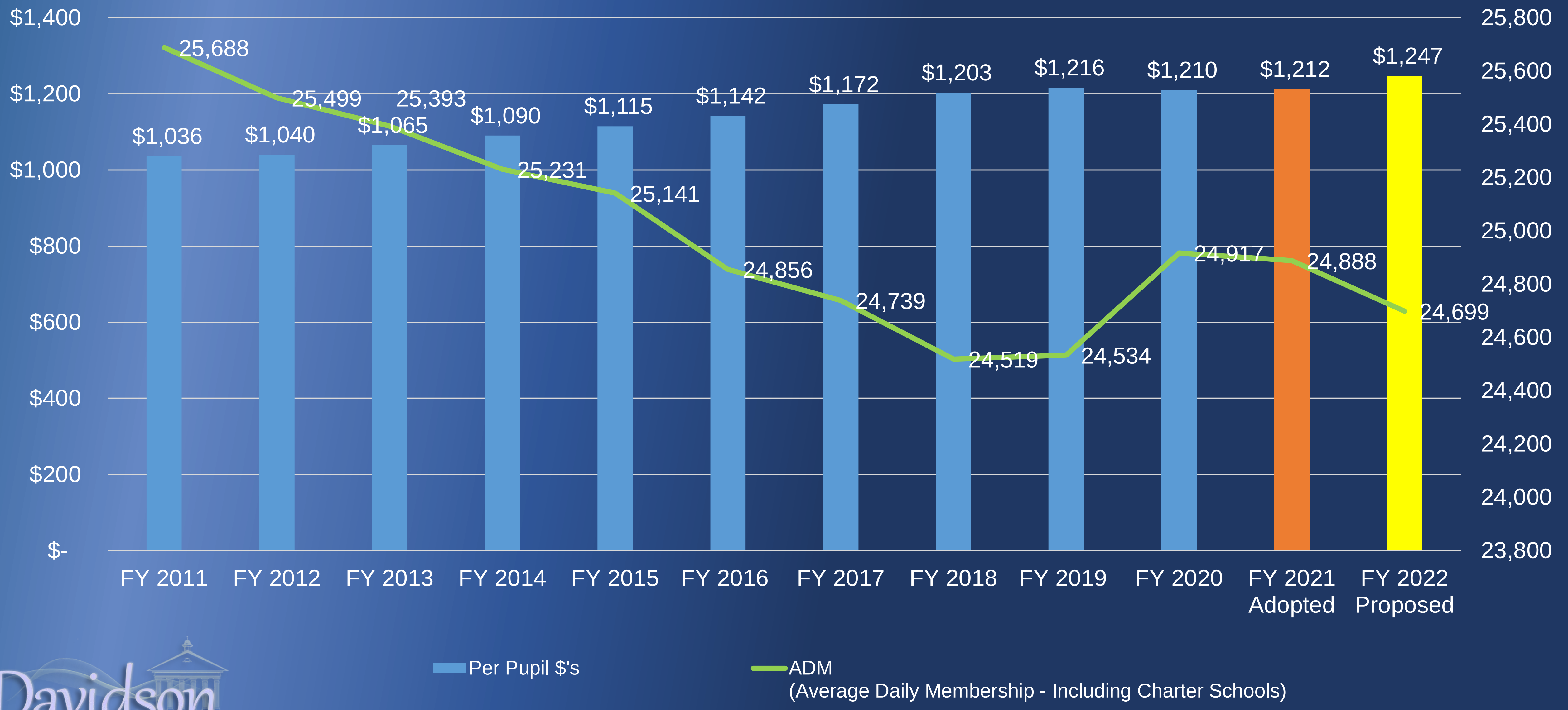
Education Funding Summary

Information		FY 2021 Adopted			FY 2022 Proposed			Operating		Capital	
Agency	ADM FY 2021-22 Projection	Operating	Type II & III Capital	Per Pupil	Operating	Type II & III Capital	Per Pupil	% Change	$ Change	% Change	$ Change
DCS	19,109	$ 23,406,424	$ 1,310,503	$ 1,211.64	$ 23,824,692	$ 1,340,193	$ 1,246.78	1.8%	$ 418,268	2.3%	$ 29,690
Lexington City	3,290	$ 3,912,396	$ 261,947	$ 1,211.64	$ 4,101,916	$ 267,847	$ 1,246.78	4.8%	$ 189,520	2.3%	$ 5,900
Thomasville City	2,300	$ 2,836,458	$ 343,136	$ 1,211.64	$ 2,867,593	$ 350,886	$ 1,246.78	1.1%	$ 31,135	2.3%	$ 7,750
DDCC	-	$ 3,360,526	$ 406,000	$ -	$ 3,432,058	$ 415,186	$ -	2.1%	$ 71,532	2.3%	$ 9,186
Total	**24,699**	**$ 33,515,804**	**$ 2,321,586**	**$ 1,211.64**	**$ 34,226,259**	**$ 2,374,112**	**$ 1,246.78**	**2.1%**	**$ 710,455**	**2.3%**	**$ 52,526**

Total Funding Increase (Three School Districts) $ 682,263

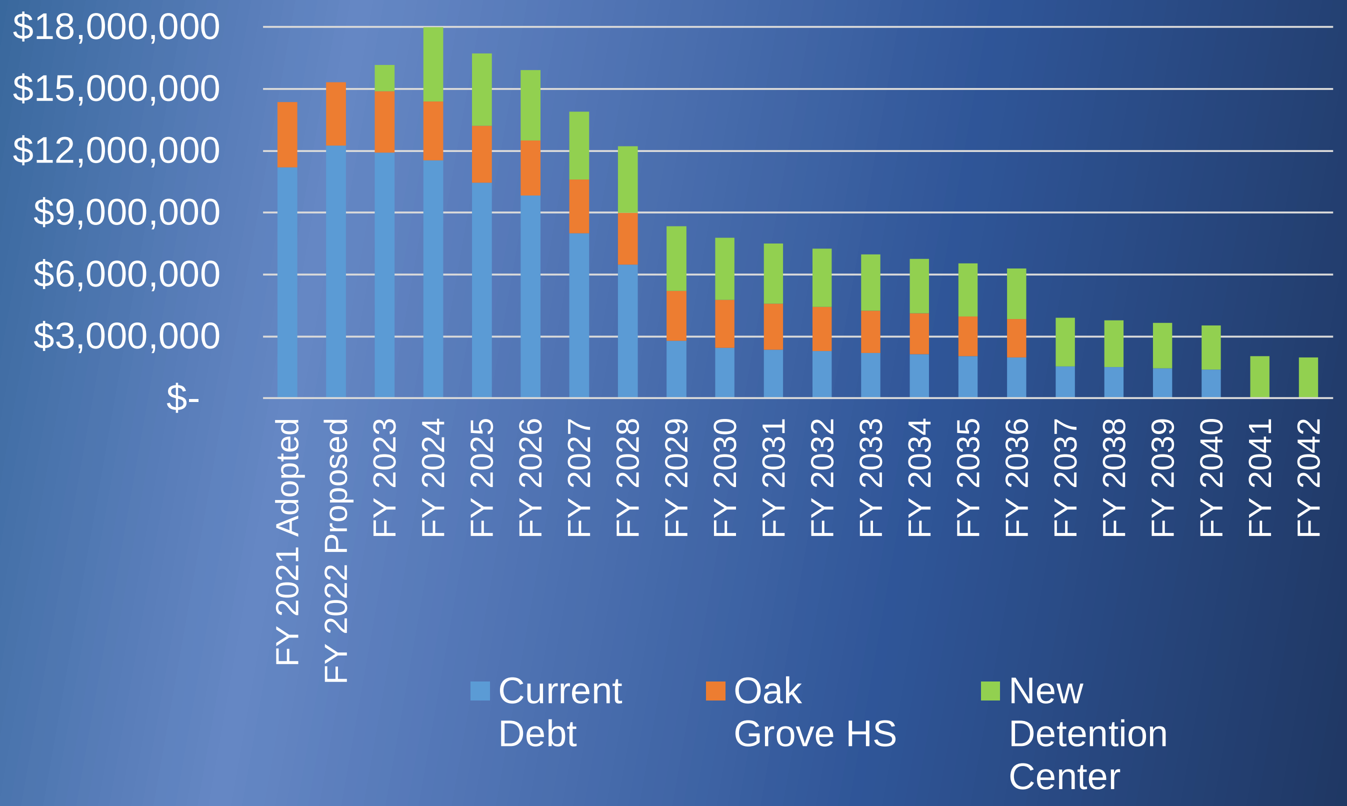
Cumlative Per Pupil Funding % Increase 2.90%

Per Pupil Funding Summary

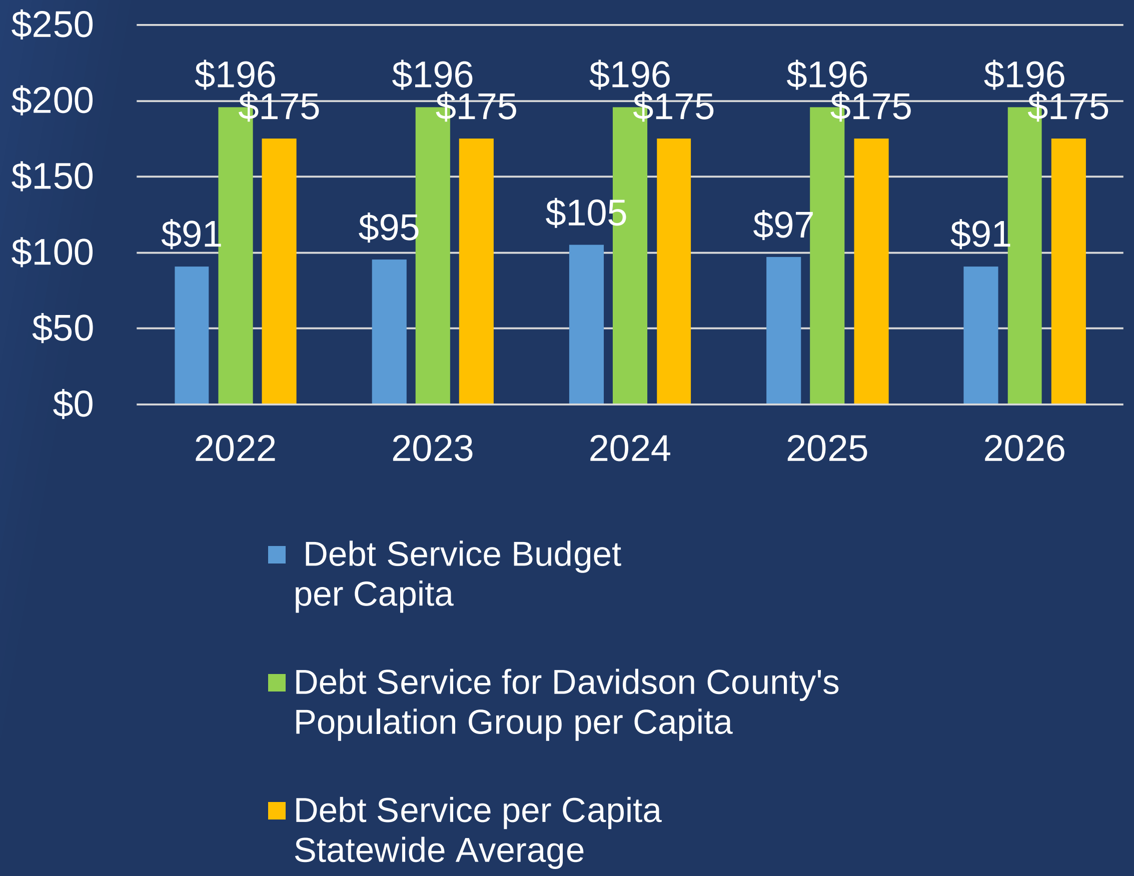


Davidson County
NORTH CAROLINA

Debt Service
Summary



Debt Service
Comparison Summary



New County Debt Includes
(Potential New Detention Center in Future Years)

Davidson County
NORTH CAROLINA

5/11/2021

Contribution Summary

Functional Area	Agency	FY 2021 Adopted	FY 2021 Amended	FY 2022 Requested	FY 2022 Proposed	Requested: $ Change vs. Adopted	Proposed: $ Change vs. Adopted
Culture and Recreation	TOURISM	$ 70,360	$ 70,360	$ 70,360	$ 72,860	$ 2,500	$ 2,500
Culture and Recreation Total		**$ 70,360**	**$ 70,360**	**$ 70,360**	**$ 72,860**	**$ 2,500**	**$ 2,500**
Economic Development	CHAMBER OF COMM - LEXINGTON	$ 1,795	$ 1,795	$ 9,750	$ 1,795	$ (7,955)	$ -
	CHAMBER OF COMM - THOMASVILLE	$ 1,795	$ 1,795	$ 9,750	$ 1,795	$ (7,955)	$ -
	CHAMBER OF COMM - NORH DAVIDSON	$ 300	$ 300	$ 300	$ 300	$ -	$ -
	ECONOMIC DEV COMMISSION	$ 248,000	$ 248,000	$ 275,000	$ 248,000	$ (27,000)	$ -
	FORESTER	$ 96,000	$ 96,000	$ 101,600	$ 101,600	$ -	$ 5,600
	UPTOWN LEXINGTON, INC.	$ -	$ -	$ 25,000	$ -	$ (25,000)	$ -
	PACE	$ -	$ 50,000	$ -	$ -	$ -	$ -
Economic Development Total		**$ 347,890**	**$ 397,890**	**$ 421,400**	**$ 353,490**	**$ (67,910)**	**$ 5,600**
Human Service Organization	FAMILY SERVICES - GRANT	$ 88,733	$ 360,785	$ -	$ -	$ -	$ (88,733)
	LIFE CENTER - GRANT	$ -	$ -	$ -	$ -	$ -	$ -
Human Service Organization Total		**$ 88,733**	**$ 360,785**	**$ -**	**$ -**	**$ -**	**$ (88,733)**
Public Safety Organization	JUV CRIME PREVENTION	$ 2,500	$ 210,513	$ 2,500	$ 2,500	$ -	$ -
	NATIONAL GUARD LEXINGTON	$ -	$ -	$ -	$ -	$ -	$ -
	NATIONAL GUARD THOMASVILLE	$ -		$ -	$ -	$ -	$ -
	RESCUE SQUAD DAV CTY	$ 50,000	$ 50,000	$ 70,000	$ 50,000	$ (20,000)	$ -
	RESCUE SQUAD LIFE SUPPORT	$ -	$ -	$ 25,000	$ -	$ (25,000)	$ -
	RESCUE SQUAD THOMASVILLE	$ 22,000	$ 22,000	$ 42,000	$ 22,000	$ (20,000)	$ -
Public Safety Organization Total		**$ 74,500**	**$ 282,513**	**$ 139,500**	**$ 74,500**	**$ (65,000)**	**$ -**
Grand Total		**$ 581,483**	**$1,111,548**	**$ 631,260**	**$ 500,850**	**$ (130,410)**	**$ (80,633)**
Grant Revenue (for HS Services)		$ (88,733)	$ (360,785)	$ -	$ -	$ 88,733	$ 88,733
Article 44 Sales Tax (to Cover Economic Development)		$(251,890)	$ (251,890)	$(294,800)	$(251,890)	$ (42,910)	$ -
Net County $'s		$ 240,860	$ 498,873	$ 336,460	$ 248,960	$ 95,600	$ 8,100

TRIP > $2,500 (County-Wide Trash Pickup) + Forrester > 60% vs. 40% Split (State / County)

FY 2021 - 2026 Capital Improvement Plan - Summary by Function

5/11/2021

Category / Function	Current Year FY 2021	FY 2022 Proposed	FY 2023 Estimated	FY 2024 Estimated	FY 2025 Estimated	FY 2026 Estimated	Total (All Years)
Expenses							
General Government	$ -	$ 6,913,589	$56,314,855	$ 282,200	$ 275,000	$ -	$ 63,785,644
Education	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sewer	$ -	$ -	$ -	$ -	$ 2,495,000	$ 2,465,000	$ 4,960,000
Landfill	$ -	$ 2,546,125	$ 1,831,035	$ 3,193,412	$ 177,000	$ -	$ 7,747,572
Total	**$ -**	**$ 9,459,714**	**$58,145,890**	**$ 3,475,612**	**$ 2,947,000**	**$ 2,465,000**	**$ 76,493,216**
Source of Funds							
Capital Reserve	$ -	$ 6,481,285	$ 7,452,960	$ 282,200	$ 2,770,000	$ 2,465,000	$ 19,451,445
Enterprise Funds	$ -	$ 2,546,125	$ 1,831,035	$ 3,193,412	$ 177,000	$ -	$ 7,747,572
Other Sources	$ -	$ 432,304	$ 6,767,696	$ -	$ -	$ -	$ 7,200,000
Transfer from General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Debt Financing	$ -	$ -	$ 42,094,199	$ -	$ -	$ -	$ 42,094,199
Total	**$ -**	**$ 9,459,714**	**$ 58,145,890**	**$ 3,475,612**	**$ 2,947,000**	**$ 2,465,000**	**$ 76,493,216**

About **$18+/-M** Remaining in County Capital Reserve

Davidson County NORTH CAROLINA

5/11/2021

FY 2021 - 2026 Capital Improvement Plan - Summary by Project
(General Government / Education / Sewer)

Category / Project	Current Year FY 2021	FY 2022 Proposed	FY 2023 Estimated	FY 2024 Estimated	FY 2025 Estimated	FY 2026 Estimated	Total (All Years)
Expenses							
General Government							
New Detention Facility	$ -	$ 5,195,516	$ 48,094,199	$ -	$ -	$ -	$ 53,289,715
County-Wide Server Replacement	$ -	$ 341,769	$ -	$ -	$ -	$ -	$ 341,769
Count-Wide Enterprise Backup Update	$ -	$ -	$ 270,000	$ -	$ -	$ -	$ 270,000
New Central Permitting System	$ -	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
1958 Courthouse - Roof Replacement	$ -	$ 500,000	$ -	$ -	$ -	$ -	$ 500,000
West Campus - Roof Replacement	$ -	$ -	$ 341,960	$ -	$ -	$ -	$ 341,960
Colonial Drive Window Replacement	$ -	$ -	$ 491,000	$ -	$ -	$ -	$ 491,000
Cecil School Window Replacement	$ -	$ 414,000	$ -	$ -	$ -	$ -	$ 414,000
EMS Lexington Base	$ -	$ -	$ 350,000	$ -	$ -	$ -	$ 350,000
EMS Adminstration Expansion	$ -	$ -	$ -	$282,200	$ -	$ -	$ 282,200
EMS Silver Valley Base	$ -	$ -	$ -	$ -	$ 275,000	$ -	$ 275,000
Airport Runway, Taxiway and Apron Strengthening	$ -	$ 432,304	$ 6,767,696	$ -	$ -	$ -	$ 7,200,000
Total	$ -	$ 6,913,589	$ 56,314,855	$282,200	$ 275,000	$ -	$ 63,785,644

Davidson County
NORTH CAROLINA

State Mandate = **8%**
County Policy = **18%**

5/11/2021

Davidson County

Financial Model

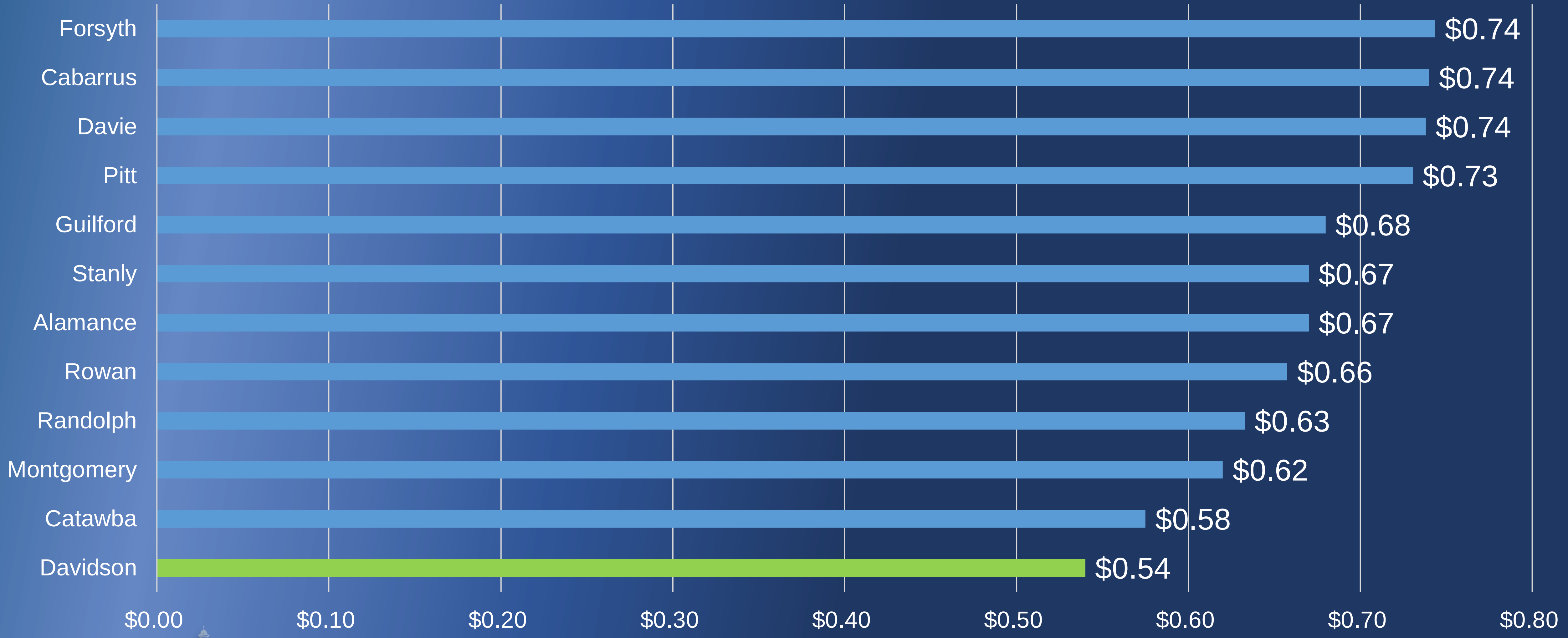
Category	FY 2021 - 2022 Proposed	FY 2022 - 2023 Estimated	FY 2023 - 2024 Estimated	FY 2024 - 2025 Estimated	FY 2025 - 2026 Estimated
Total Expenditures	$ 152,718,241	$ 157,236,984	$ 156,852,172	$ 163,660,907	$ 165,563,106
Total Revenues	$ 152,718,241	$ 156,848,917	$ 151,735,838	$ 156,336,173	$ 158,198,403
Tax Increase (Decrease)	$ -	$ -	$ -	$ -	$ -
Increase (Decrease) Fund Balance	$ 0	$ (388,067)	$ (5,116,334)	$ (7,324,734)	$ (7,364,703)
Fund Balance %	51.60%	50.00%	48.31%	42.20%	37.05%
Tax Rate	$ 54.00	$ 54.00	$ 54.00	$ 54.00	$ 54.00

Factors In EGGER (Net Tax Collections) and Impact of Property Revaluation

Since Last Re-Valuation = **$0.54**
FY 2020 Revenue-Neutral Rate = **$0.50**

5/11/2021

Current Tax Rate



Other Funds with Major Changes:

- **Sewer** – Anticipating a 5% fee increase imposed by its waste water treatment provider, the City / County Commission (Winston-Salem / Forsyth County)
- **Rural Fire Districts** – No anticipated tax increases for upcoming fiscal year (All districts maintaining current rates and not accepting calculated revenue-neutral tax rate
- **School Capital Outlay** – Increased by ($1 million – Paid for from Article 44 Sales Tax) vs. FY 2021 toward critical HVAC / Roof
- **Landfill** – Reduces overall operating expenses due to lack of postclosure cost but add funds ($872K) to replace major capital equipment in order to more effectively manage the operations of the landfill.

Davidson County
NORTH CAROLINA

Other Funds with Major Changes:

- **Transportation** – Increases overall funding and replaces one "high mileage" (170K miles – 2018 model) bus. Uses CARES Act $'s to cover local matches for Lexington and Thomasville circulator routes for one year.

- **Special School District** – Maintains tax rate at $0.012 vs. calculated revenue-neutral rate of $0.011

Next Steps

- Public Hearing on the County Manager's Proposed Budget – May 25th
  6:00 pm, County Commissioners' Board Room

- Board of Commissioners Budget Worksession – June 3th
  8:00 am, County Commissioners' Board Room

- Possible Adoption of the Budget – June 8th
  6:00 pm, County Commissioners' Board Room

Davidson County
"Dedicated to Excellence in Serving Our Citizens"
LEXINGTON, NORTH CAROLINA
BUDGET MESSAGE
May 11, 2021
DAVIDSON COUNTY BOARD OF COMMISSIONERS

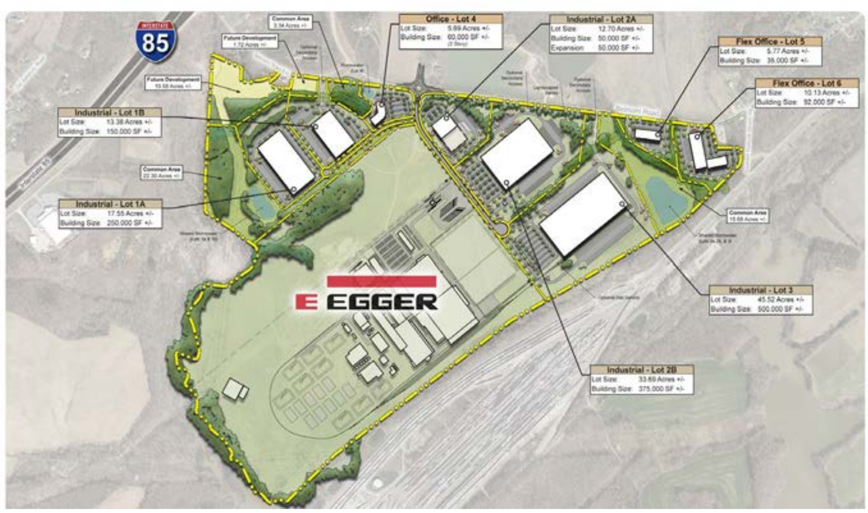
Commissioners,

I am pleased to submit to you the Proposed Davidson County FY 2020-2021 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 25, 2021 in order to accept public input and comment.

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

2020-2021 Budget in Review

To date, the FY 2020 - 2021 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, 2021, the County should have no problem making budget. Likewise, on the expenditure side, personnel and operational spending, for the most part, is staying well within the budgeted authorizations. The County Department Heads continue to do an excellent job of managing their respective budgets and providing high quality services within the resources they are allocated. Lastly, the County has endured the effects of the COVID-19 pandemic and properly allocated and reported on the CARES ACT Funds received in mid-2020.



The County finalized the expansion / renovation work at the existing courthouse. The addition / renovation increased the sq. ft. by approximately 77K+ and allowed for much needed additional courtroom and client / jury meeting space. The building grand opening was held in February, 2021.

The County is also finalizing Phase I development of the I-85 Corporate Center. The 431 acre complex, has cost approximately $22 million dollars to complete, with wood Egger Products as the corporate center's first major 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 was 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. As of today, the County in partnership with the Economic Development Commission (EDC) also has received an additional $3.8M grant from the federal government to remediate storm-water issues and expand sewer within the property’s boundaries.

Also during FY 2021, the County has continued with developing the Yadkin River Park / Historic Wilcox-Bridge / Fort York area. With assistance from the state, “Friends of Rowan County” and TRIP the park has already become a place for many visitors (both County residents and beyond). With the nearly $1.1M+ dollars in funding the county has completed a parking lot, picnic area and dog park.

In the future, the County hopes to add restroom areas and continue to expand both leisure opportunities as well as the historic / educational aspects of the park.

General Fund Balance as of June 30, 2020	
Total Fund Balance	$ 95,220,655
Non-Spendable	$ (395,000)
Stabilization by State Statute	$ (16,017,121)
Available Fund Balance	$ 78,808,534
Available Fund Balance 2019	$ 68,166,744
Increase / (Decrease) in Available Fund Balance	**$ 10,641,790**

At the February 9, 2020 Board of Commissioners meeting, the board received the auditor’s report for the fiscal year ending June 30, 2020. 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 $78,808,534, which is 55.77% 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 $85,502,890 or 26.77% respectively.

The Proposed Budget for FY 2021-2022

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, the County is finalizing the approved property revaluation for FY 2022.

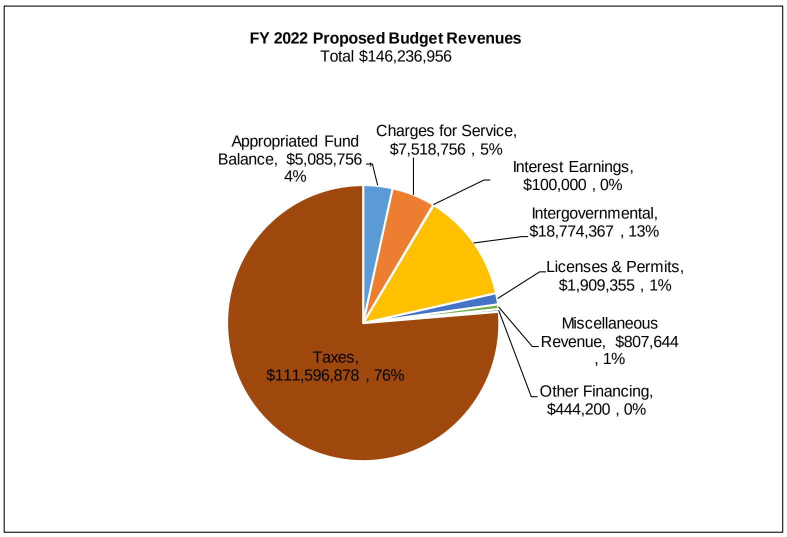
On the expenditure side, County departments continue efforts to identify opportunities to contain or even reduce operational costs without compromising service levels. The County just completed a major expansion /

renovation at the existing courthouse and are now in the process of planning for same at the current detention center. The BOC did approve year one and two (2019 and 2020) of the PTRC employee salary study, and are now finalizing year three. This market study moves various pay grades in line with comparable jurisdictions.

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.

County Property Tax Rate - The FY 2021-22 Proposed Budget recommends a general county wide tax rate at $0.54 for each $100 of assessed property valuation – equal to that of FY 2020-21. However, this is more than the calculated revenue-neutral tax rate of $0.50.

REVENUES (GENERAL FUND)



The property tax remains the major local revenue source available to the County and it accounts for 53% 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 state funding for various programs and slower growth in terms of other revenue sources such as interest income. 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

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2022 Proposed Budget	vs. Adopted $ Change	vs. Adopted % Change
Summary of General Fund						
Revenues						
Appropriated Fund Balance	$ -	$ 4,061,097	$ 6,007,286	$ 5,085,756	$ 1,024,659	25.2%
Charges for Service	$ 7,999,506	$ 7,847,028	$ 7,927,631	$ 7,518,756	$ (328,272)	-4.2%
Interest Earnings	$ 1,464,925	$ 970,368	$ 970,368	$ 100,000	$ (870,368)	-89.7%
Intergovernmental	$ 20,448,892	$ 18,990,601	$ 21,925,769	$ 18,774,367	$ (216,234)	-1.1%
Licenses & Permits	$ 2,458,923	$ 1,290,300	$ 1,290,300	$ 1,909,355	$ 619,055	48.0%
Miscellaneous Revenue	$ 259,092	$ 807,644	$ 856,925	$ 807,644	$ -	0.0%
Other Financing	$ 689,227	$ 388,700	$ 487,541	$ 444,200	$ 55,500	14.3%
Taxes	$118,134,484	$ 102,203,181	$105,733,860	$111,596,878	$ 9,393,697	9.2%
Total	$151,455,050	$ 136,558,919	$145,199,680	$146,236,956	$ 9,678,037	7.1%

The FY 2021-2022 Proposed Budget is built on an estimated June 30, 2020 year ending assessed value amount of $14,621,789,141. This is a 3% more than the figure used to develop the FY 2020-21 Adopted Budget of $14,153,830,463. Therefore, growth is expected to increase by an additional 1.4% to an estimated total of $14,355,440,650 for the FY 2021-22 Proposed Budget.

Fiscal Year	Tax Rate	Real Property	Individual / Business / Public Property	Motor Vehicles	Total	$ Change	% Change
2007	$ 0.54	$ 8,109,938,795	$ 1,105,678,592	$ 1,160,632,178	$ 10,376,249,565	$ -	-
2008	$ 0.54	$ 10,186,197,400	$ 1,130,264,565	$ 1,172,035,633	$ 12,488,497,598	$ 2,112,248,033	20.36%
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	$ 0.54	$ 11,434,622,452	$ 1,375,537,363	$ 1,483,505,926	$ 14,293,665,741	$ 351,011,111	2.52%
2020	$ 0.54	$ 11,761,789,141	$ 1,385,000,000	$ 1,475,000,000	$ 14,621,789,141	$ 328,123,400	2.30%
2021 Adopted	$ 0.54	$ 11,518,611,494	$ 1,287,422,425	$ 1,347,796,544	$ 14,153,830,463	$ (139,835,278)	-0.98%
2021 Estimated	$ 0.54	$ 12,169,898,928	$ 1,499,655,557	$ 1,477,343,907	$ 15,146,898,392	$ 993,067,929	7.02%
2022 Proposed	$ 0.54	$ 11,605,440,650	$ 1,325,000,000	$ 1,425,000,000	$ 14,355,440,650	$ (791,457,742)	-5.23%
Total		**$162,874,347,134**	**$18,505,520,026**	**$19,147,829,010**	**$200,527,696,170**	**$ 5,238,607,505**	**21.29%**
Average Growth Per Year						**$ 374,186,250**	**1.52%**

FY 2022 Property Re-Valuation

During 2021 the county moved forward with a county-wide property revaluation. Per state law, the county must go through this process "at least"" once every eight years. Due to "inequities" in the residential housing market (see sales ratio graph below), the state recommends completing the process once every four years. To move closer to an every four process, the county decided to go with once every six years.

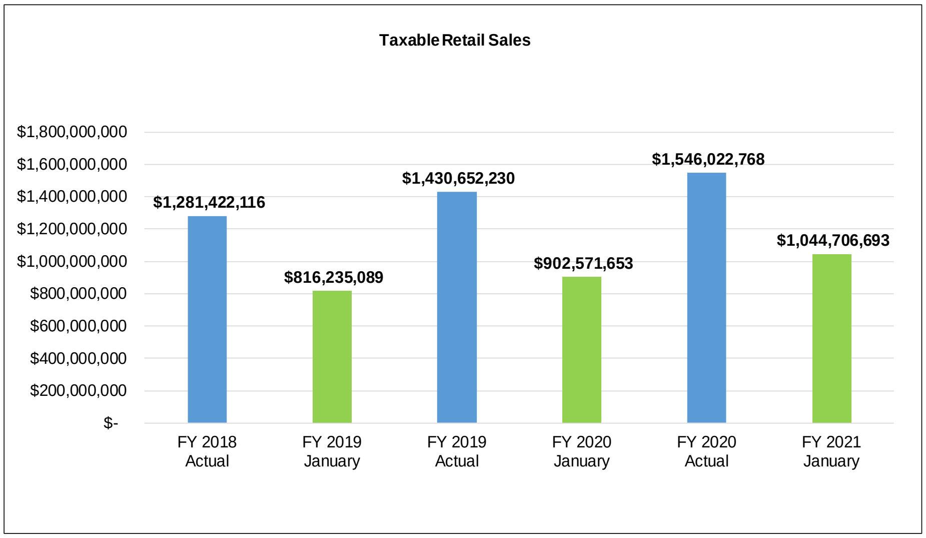
Also per state law, a jurisdiction is required to publicly display the "revenue-neutral" tax rate during the year of the property revaluation. This is the rate that when applied to the updated property values and after controlling for the average change in the tax base, will generate the same amount of revenue in the upcoming fiscal year had a property valuation not occurred.

General Fund
Calculation of Revenue-Neutral Tax Rate

		Value	Tax Rate	100% of Tax Levy
STEP 1	**FY 2021 Current Values**			
	Estimated Actual Assessed Valuation	$15,146,898,392	$ 0.5400	$ 81,793,251
			New Rate to Generate Same $	
	FY 2022 New Values			
	Estimated Actual Assessed Valuation	$16,574,038,598	**$0.4935**	$ 81,793,251
STEP 2	**Increase Rate by Average Annual Growth Since Last General Revaluation**			
	Average Regular Annual Growth	*2.21% Average Growth*	X 1.0221	
			$ 0.5044	$ 83,603,344

Increase in Tax levy Over Estimated Actual Final Levy for FY 2021	$ 1,810,092
Percentage Increase in Tax Levy Over Estimated Actual Final Levy for FY 2021	2.21%

For the entire county, the revenue-neutral tax equals $0.5044 per $100 dollars of assessed property valuation for FY 2022. However, the FY 2022 Proposed Budget anticipates keeping the tax rate equal to that of FY 2021, which is $0.5400 per $100 dollars of assessed property valuation to provide funding for major capital expenses (such as a mandated Detention Center expansion / renovation) and the corresponding increase in detention center operating expenses (increase in detention staffing / operating).



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

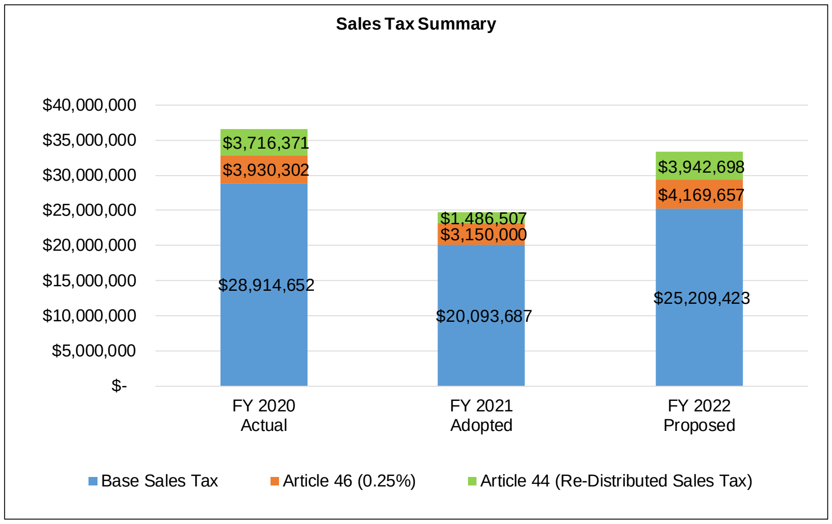
The County has begun to realize the full impact of the newly approved 0.25% - Article 46 Sales Tax ($4.1 million) and anticipates receiving approximately $3.9 million dollars in additional sales tax funds via the approved Article 44 Sales Tax re-allocation plan by the NC General Assembly back in 2015.

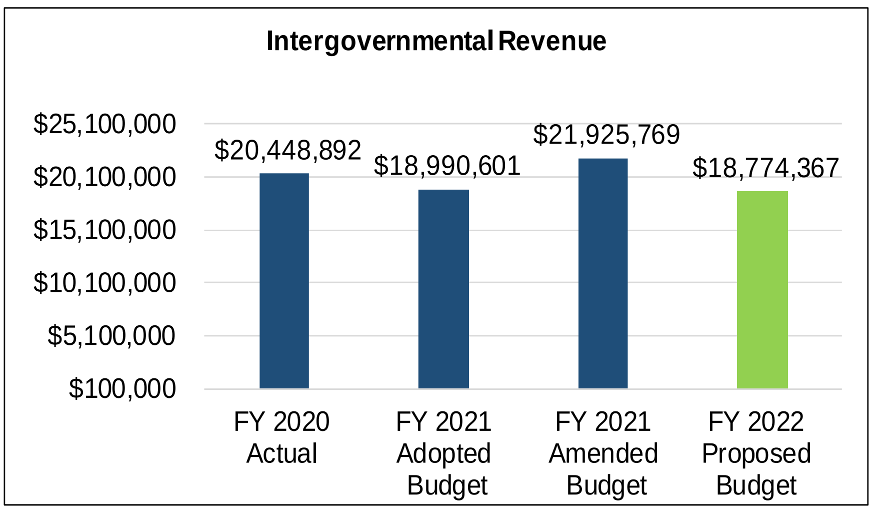
Description	Article 44	Article 46
Estimated Collections	$ 3,942,698	$ 4,169,657
Expense Items:		
EDC	$ (248,000)	$ -
Oak Grove Debt Service	$ -	$ (3,054,900)
REDLG	$ (240,000)	$ -
DCAA	$ (135,984)	$ -
DavidsonWorks	$ (269,682)	$ -
Chambers of Commerce	$ (3,890)	$ -
Education Operating (FY 2021 - FY 2022)	$ -	$ (789,503)
School HVAC Debt	$ (289,500)	$ -
Type I (FY 2021 - FY 2022)	$ (674,746)	$ (325,254)
CDGB - Business Park Loan Payoff	$ (1,780,756)	$ -
Lottery Decrease	$ (300,140)	$ -
Total	$ (3,942,698)	$ (4,169,657)
Remaining	$ -	$ -

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.

Taxable retail sales are up by about 16% YTD thru January (2020 vs. 2021), so the proposed budget increases the base or natural sales tax projections accordingly.





Intergovernmental revenue is expected to decrease by ($216K) or -1%. This is largely due to decreased state funding for Foster Care programs as well as less reliance on lottery proceeds ($150K) typically utilized for debt service related to education.

In addition, the proposed budget continues the use 2020 CARES Act Funds particularly, within the Public Health and Senior Services Departments. These funds will be utilized to cover the cost of staff for vaccination delivery and in-home aide services.

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 2022 equals $5,085,756 (Largely increased due to less than expected interest earnings for the upcoming fiscal year). 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, changes in state / federal funds for DSS and debt service related to the Courthouse Expansion / Renovations project. 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 2020-21.

The large expense items for the upcoming fiscal year include:

- Annualized FY 2021 COLA
- Annualized 2nd Year Pay Study
- FY 2022 COLA ($500 + 1.7%)
- Incr. Employee Retirement / Insurance
- Education Operating / Capital
- Additional "High Priority" Positions
- Debt Service – New Courthouse
- Public Safety Vehicle Replacement

These expense items are covered via the natural growth in property / sales tax collections. Additional sales tax revenues are expected to cover the debt increases for the Courthouse Expansion / Renovation.

		Change vs. FY 2021 Adopted
Base Property Tax	$	1,053,313
Base Sales Tax	$	5,115,736
Article 44 Sales Tax	$	2,456,191
Article 46 Sales Tax	$	1,019,657
Decreased Intergovernmental Revenue (Foster Care + Less Lottery Proceeds + CARES Act $'s)	$	(216,234)
Decreased in Interest Earnings	$	(870,368)
Increased ROD and Building Permit Revenue	$	619,055
Increased Use of Appropriated Fund Balance	$	1,024,659
Decreased Ambulance and Court Fee Revenue	$	(328,272)
Other County Revenues	$	(195,700)
Total Revenue	**$**	**9,678,037**
FY 2021 Employee COLA ($500 + 1.7% - Annualized)	$	1,085,694
FY 2021 Pay Study (Annualized)	$	691,457
FY 2022 Employee COLA ($500 + 1.7%) + Decreased "Vacancy Rate"	$	1,523,869
Employee Health Insurance (6% Increase)	$	813,645
Employee Retirement (20% Increase)	$	944,456
Additional (13.00) "High Priority" Positions	$	517,183
Education (Operating + Type II / III Capital	$	789,503
Education Type I Capital	$	1,000,000
Increased Debt Service (New Courthouse)	$	972,628
Decrease in DSS Funding for Foster Care (Intergovernmental Revenue)	$	(451,236)
Increase Capital for Sheriff Vehicles / EMS Ambulance / County Vehicles	$	885,150
Increased County Contingency (Pay Study + Sheriff Compression)	$	900,000
Increase to TRIP - County-Wide Trash Clean-Up Campaign	$	2,500
Increase for Forrester Agreement	$	5,600
All Other Changes	$	(2,412)
Total Expenses	**$**	**9,678,037**

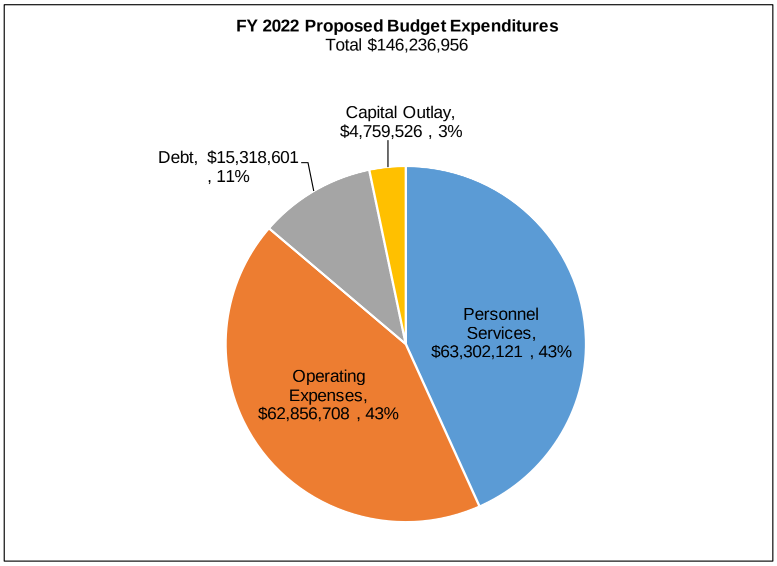
General Fund Expenditure Summary by Function

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2022 Proposed Budget	vs. Adopted $ Change	vs. Adopted % Change
Culture and Recreation	$ 4,615,118	$ 4,704,888	$ 5,036,019	$ 4,992,582	$ 287,694	6.1%
Debt Service	$ 12,990,425	$ 14,345,973	$ 14,345,973	$ 15,318,601	$ 972,628	6.8%
Economic and Physical Development	$ 5,949,729	$ 1,566,250	$ 2,173,421	$ 1,684,728	$ 118,478	7.6%
Education	$ 41,285,903	$ 39,938,373	$ 41,826,797	$ 41,727,876	$ 1,789,503	4.5%
Environmental Protection	$ 2,423,621	$ 1,415,843	$ 1,437,971	$ 1,454,632	$ 38,789	2.7%
General Government	$ 13,240,208	$ 13,505,630	$ 14,500,521	$ 15,248,660	$ 1,743,030	12.9%
Health and Human Services	$ 28,660,533	$ 29,139,975	$ 32,363,211	$ 30,250,132	$ 1,110,157	3.8%
Public Safety	$ 31,441,325	$ 31,561,763	$ 33,256,398	$ 35,320,922	$ 3,759,159	11.9%
Transportation	$ 365,400	$ 380,224	$ 259,369	$ 238,823	$ (141,401)	-37.2%
Total	$140,972,262	$ 136,558,919	$145,199,680	$146,236,956	$ 9,678,037	7.1%

When you combine all other County revenue sources, the various expense savings as well as the additional sales tax revenue, you can see where the entire FY 2022 Proposed Budget has been allocated.

From here let me highlight three key areas:

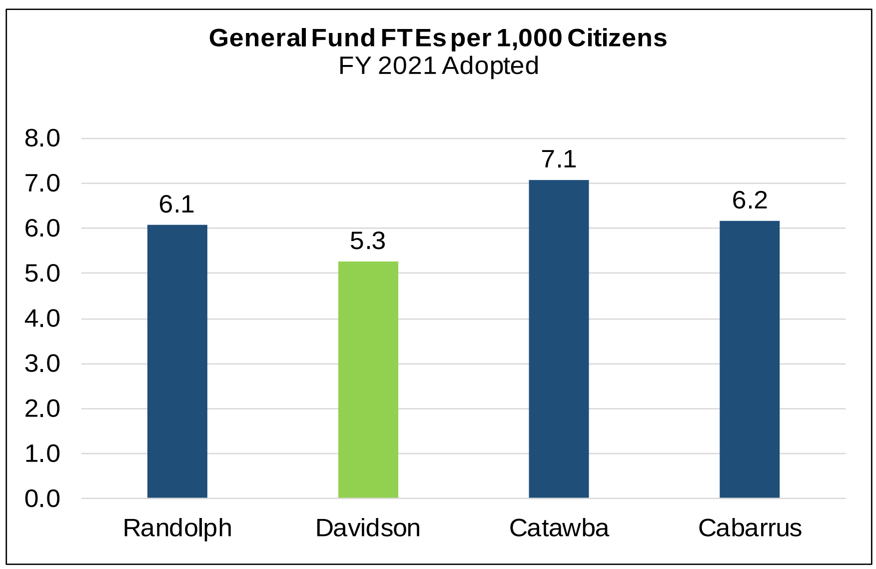
<u>Personnel Cost</u>



For personnel the proposed budget does include a COLA increase for employees ($500 + 1.7%). The budget also annualizes the FY 2021 COLA ($500 + 1.7%) + the 2nd year pay study.

The County's group insurance budget is projected to increase for the upcoming fiscal year. However, in April, 2021 the Board of Commissioners approved a new employee benefit plan, which included no employee cost increase for health insurance. Retirement however, is expected to increase substantially for LEOs and Non-LEOs for FY 2022.

The FY 2022 Proposed Budget does add a "net" 13.00 new positions within the County. 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.



In addition, year three of the PTRC employee salary study is expected to continue forward, with anticipated results coming early FY 2022. Lastly, the proposed budget includes funding to annualize the approved Sheriff "compression" changes. This will hopefully retain / help recruit LEOs for the Sheriff's Department.

Education Funding

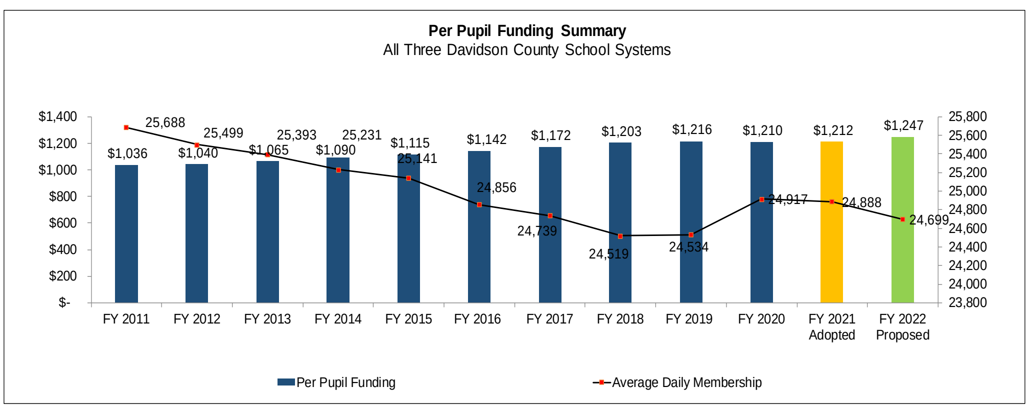
With regards to education funding, county administration's approach with the budget has been to provide a level of funding equal to the natural growth the County experiences via property tax revenue. The proposed budget increases funding ($789K or 2.1%) for education vs. FY 2021.

To determine the total operating funding spread across each of the three County school systems, the County utilized the Average Daily Membership "projections" for 2021-22 + (Charter School enrollment). So the total funding level "increases" the per pupil amount from $1,211.64 for FY 2021 to $1,246.78 for FY 2022.

ADM Funding with Charter School #'s Included

Information		FY 2021 Adopted			FY 2022 Proposed			Operating		Capital	
Agency	ADM FY 2021-22 Projection	Operating	Type II & III Capital	Per Pupil	Operating	Type II & III Capital	Per Pupil	% Change	$ Change	% Change	$ Change
DCS	19,109	$ 23,406,424	$ 1,310,503	$ 1,211.64	$ 23,824,692	$ 1,340,193	$ 1,246.78	1.8%	$ 418,268	2.3%	$ 29,690
Lexington City	3,290	$ 3,912,396	$ 261,947	$ 1,211.64	$ 4,101,916	$ 267,847	$ 1,246.78	4.8%	$ 189,520	2.3%	$ 5,900
Thomasville City	2,300	$ 2,836,458	$ 343,136	$ 1,211.64	$ 2,867,593	$ 350,886	$ 1,246.78	1.1%	$ 31,135	2.3%	$ 7,750
DDCC	-	$ 3,360,526	$ 406,000	$ -	$ 3,432,058	$ 415,186	$ -	2.1%	$ 71,532	2.3%	$ 9,186
Total	**24,699**	**$ 33,515,804**	**$ 2,321,586**	**$ 1,211.64**	**$ 34,226,259**	**$ 2,374,112**	**$ 1,246.78**	**2.1%**	**$ 710,455**	**2.3%**	**$ 52,526**

Total Funding Increase (Three School Districts)	$ 682,263
Cumlative Per Pupil Funding % Increase	2.90%

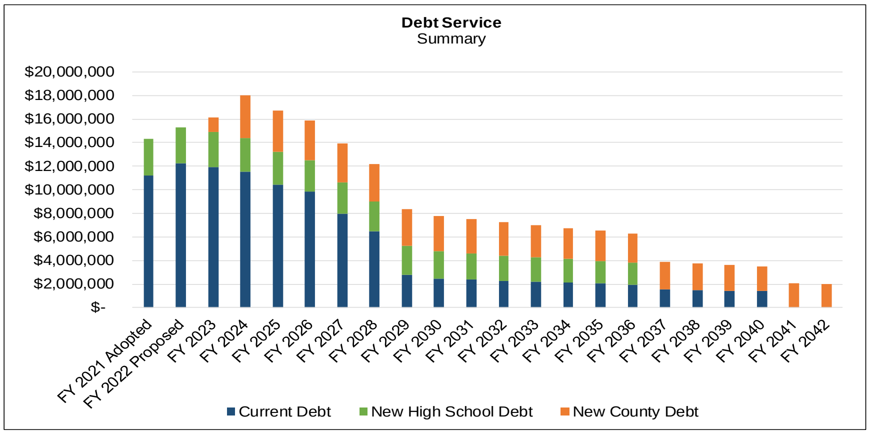


As you can see the County's commitment to education is strong as proof by the last several years of per pupil funding. Although the Average Daily Membership (ADM) has been decreasing over the last several years, the County has continued to provide increased levels of funding to ensure the best educational opportunities are available for every student in Davidson County. For FY 2022, the per pupil amount includes Charter School enrollment which is "much" higher when compared to FY 2021.

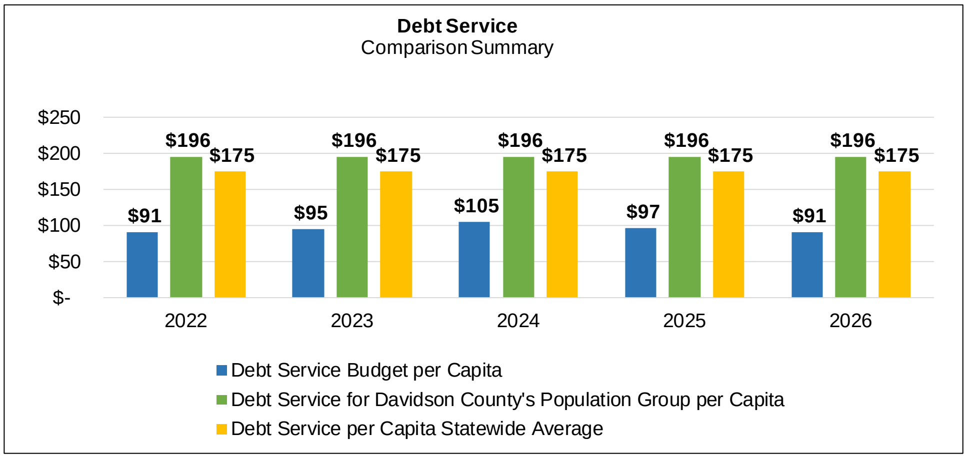
Per pupil funding above also does not include debt service expenses related to Education. Davidson County appropriates a substantial amount of funding for other items beyond the legal mandates. For instance, the County borrows funds to build new school facilities or provide for sewer infrastructure. Since 2001 the County, with assistance from the schools, has funded approximately $202 + / - million dollars for various new school / renovation projects such as the new Oak Grove High School. Further, during FY 2015 the board appropriated $1.5 million dollars for major renovations at Stoner-Thomas school. As for the Davidson County Community College, the proposed budget adheres to the same logic as applied to each of the three school systems, with the funding expected to increase ($80K or 2.1%) vs. FY 2021. Lastly, the proposed budget "restores" the "major capital" funding to pre-COVID-19 levels, which totals $3.7M (For all three school systems combined). This is a $1M increase over the amount provided for FY 2021.

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 2021-22 Proposed Budget:

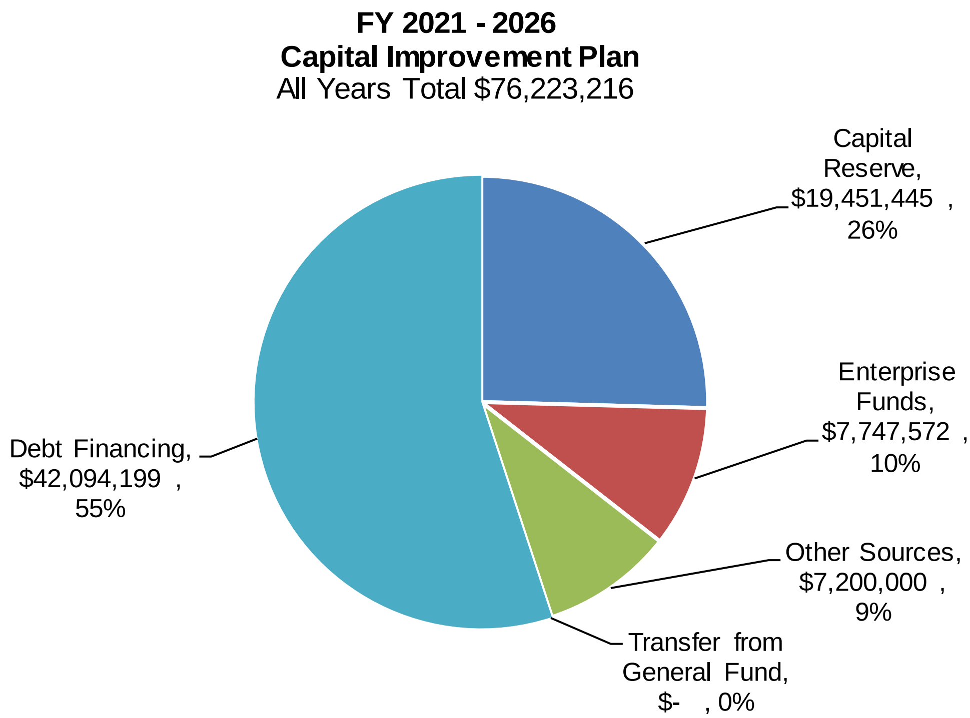


- Courthouse Expansion / Renovations
- I-85 Corporate Center – REDLG Funds (Paid for via Article 44 Sales Tax)
- Schools HVAC / Roof High Priority Needs (Also covered via Article 44 Sales Tax)



As you can see from above high priority capital projects (shown in orange and include a potential expanded / renovated detention center) will put increased burden on the debt service budget, not only for 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 2021 – 2026 Capital Improvement Plan includes all the projects from above totals $76.2 million dollars and includes capital cost estimates as well as on-going operating impacts associated with each project. One unique feature included as part of developing the capital plan each year is known as the financial model. This long-term model looks at all the proposed capital project spending plans as well as operating decisions by the County and analyzes the impact on overall fund balance versus the tax rate to support the plan. As shown within the table on the following page the cumulative effect of all the expense items mentioned above ranging from debt service (Potential detention center expansion / renovation), employee pay increases and funding for education will ensure the County must continue to prioritize operating needs.



Davidson County

Financial Model

Category		FY 2021 - 2022 Proposed		FY 2022 - 2023 Estimated		FY 2023 - 2024 Estimated		FY 2024 - 2025 Estimated		FY 2025 - 2026 Estimated
Total Expenditures	$	152,718,241	$	157,236,984	$	156,852,172	$	163,660,907	$	165,563,106
Total Revenues	$	152,718,241	$	156,848,917	$	151,735,838	$	156,336,173	$	158,198,403
Tax Increase (Decrease)	$	-	$	-	$	-	$	-	$	-
Increase (Decrease) Fund Balance	$	0	$	(388,067)	$	(5,116,334)	$	(7,324,734)	$	(7,364,703)
Fund Balance %		51.60%		50.00%		48.31%		42.20%		37.05%
Tax Rate	$	54.00	$	54.00	$	54.00	$	54.00	$	54.00

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 2020 Actual	FY 2021 Adopted Budget	FY 2021 Amended Budget	FY 2022 Proposed Budget	vs. Adopted $ Change	vs. Adopted % Change
Enterprise Funds	$ 5,634,583	$ 4,101,605	$ 6,751,360	$ 4,641,571	$ 539,966	13.2%
DavidsonWorks	$ 1,160,859	$ 1,223,364	$ 1,314,874	$ 1,287,101	$ 63,737	5.2%
Internal Service Funds	$ 13,612,922	$ 15,250,359	$ 15,287,660	$ 16,124,634	$ 874,275	5.7%
Mental Health	$ 824,340	$ 824,344	$ 824,344	$ 824,344	$ -	0.0%
Special Revenue Funds	$ 19,502,166	$ 15,916,481	$ 17,815,778	$ 18,416,402	$ 2,499,921	15.7%
Grand Total	**$ 40,734,871**	**$ 37,316,153**	**$ 41,994,016**	**$ 41,294,052**	**$ 3,977,899**	**10.7%**
Total Revenue	$ 47,254,932	$ 37,316,153	$ 41,994,016	$ 41,294,052	$ 3,977,899	10.7%
County Funds	$ (6,520,060)	$ -	$ -	$ -	$ -	0.0%

- Airport Fund – Enterprise / Special Revenue Fund – For FY 2022, the proposed budget increases the overall funding to the airport by $50K or 13%. The County's contribution remains the same as it was for FY 2021 ($135K – The entire local contribution is covered via Article 44 Sales Tax) but the FY 2022 Proposed Budget appropriates additional charges for service revenue the airport receives from hanger rentals.

- DavidsonWorks – Special Revenue Fund – For FY 2022, the proposed budget increases overall funding to DavidsonWorks by $63K or 5.2%. The proposed budget reduces the expected amount the county will collect in federal / state funds and increases the amount county's local contribution (The entire local contribution is covered via Article 44 Sales Tax).

- Insurance Fund – Internal Service Fund - The proposed budget increases overall funding for group insurance by $773K or 6.1%. The county will "absorb" the 6% expected increase with no additional charge to employees and no health plan changes. The county will however, change dental carriers from Humana to Delta Dental. This change will not only save money but offer a larger network pool of covered doctors for employees and family members.

- Landfill Fund – Enterprise Fund – The proposed budget reduces overall operating expenses due to lack of postclosure cost but add funds ($872K) to replace major capital equipment in order to more effectively manage the operations of the landfill.

- Transportation Fund – Special Revenue Fund – The proposed budget increases overall funding for transportation by $118K or 10.6%. For FY 2022 the department plans to replace one "high mileage" (170K miles – 2018 model) bus. Also for FY 2022, the department plans to "leverage" CARES Act $'s received by the county from the WS / HP MPOs designed for both Lexington and Thomasville's circulator routes. Each city covers their respective local match for each route.

However, for FY 2022, the budget includes the CARES Act $'s and allows each city to not contribute local funds. Upon conclusion of FY 2022, each city will need to reinstate their full local contribution in order to continue the routes.

- Rural Fire Districts – Special Revenue Fund – The proposed budget increases overall funding for the rural fire districts by $1.3M or 13.3%. The increase is attributed to not only the "natural growth" in property valuations but an increase due to the completed property revaluation during 2021.

Fire Districts Summary
FY 2021-2022

	Tax Rate			Change		Budget		Change	
District	**FY 2021 Adopted**	**FY 2022 Revenue Neutral**	**FY 2022 Proposed**	**$ Change vs. Adopted**	**% Change vs. Adopted**	**FY 2021 Adopted**	**FY 2022 Proposed**	**$ Change vs. Adopted**	**% Change vs. Adopted**
ARCH	$ 0.1000	$ 0.0915	$ 0.1000	$ -	0.0%	$ 1,039,475	$ 1,097,548	$ 58,073	5.6%
Central	$ 0.1000	$ 0.0914	$ 0.1000	$ -	0.0%	$ 351,830	$ 351,830	$ -	0.0%
Churchland	$ 0.0900	$ 0.0798	$ 0.0900	$ -	0.0%	$ 246,325	$ 279,386	$ 33,061	13.4%
Fairgrove	$ 0.1000	$ 0.0946	$ 0.1000	$ -	0.0%	$ 457,227	$ 494,952	$ 37,725	8.3%
Gumtree	$ 0.1000	$ 0.0928	$ 0.1000	$ -	0.0%	$ 140,915	$ 151,592	$ 10,677	7.6%
Healing Springs	$ 0.0900	$ 0.0859	$ 0.0900	$ -	0.0%	$ 297,193	$ 325,531	$ 28,338	9.5%
Holly Grove	$ 0.0800	$ 0.0742	$ 0.0800	$ -	0.0%	$ 240,922	$ 265,000	$ 24,078	10.0%
Linwood	$ 0.1000	$ 0.1211	$ 0.1000	$ -	0.0%	$ 334,627	$ 559,080	$ 224,453	67.1%
Midway	$ 0.1077	$ 0.1017	$ 0.1077	$ -	0.0%	$ 977,110	$ 1,068,761	$ 91,651	9.4%
North Lexington	$ 0.1300	$ 0.1216	$ 0.1300	$ -	0.0%	$ 270,000	$ 290,000	$ 20,000	7.4%
Pilot	$ 0.0850	$ 0.0814	$ 0.0850	$ -	0.0%	$ 297,030	$ 321,739	$ 24,709	8.3%
Reeds	$ 0.0600	$ 0.0508	$ 0.0600	$ -	0.0%	$ 303,243	$ 363,836	$ 60,593	20.0%
Silver Valley	$ 0.1100	$ 0.1019	$ 0.1100	$ -	0.0%	$ 408,622	$ 435,422	$ 26,800	6.6%
South Emmons	$ 0.1000	$ 0.0914	$ 0.1000	$ -	0.0%	$ 124,510	$ 142,693	$ 18,183	14.6%
South Lexington	$ 0.1100	$ 0.1001	$ 0.1100	$ -	0.0%	$ 270,600	$ 309,000	$ 38,400	14.2%
Southmont	$ 0.1000	$ 0.0915	$ 0.1000	$ -	0.0%	$ 847,416	$ 944,471	$ 97,055	11.5%
Hasty	$ 0.1000	$ 0.0932	$ 0.1000	$ -	0.0%	$ 506,515	$ 603,732	$ 97,217	19.2%
Tyro	$ 0.0800	$ 0.0715	$ 0.0800	$ -	0.0%	$ 353,153	$ 406,203	$ 53,050	15.0%
Wallburg	$ 0.1000	$ 0.0911	$ 0.1000	$ -	0.0%	$ 836,277	$ 958,528	$ 122,251	14.6%
Welcome	$ 0.1100	$ 0.1021	$ 0.1100	$ -	0.0%	$ 587,044	$ 645,544	$ 58,500	10.0%
West Lexington	$ 0.1000	$ 0.0908	$ 0.1000	$ -	0.0%	$ 274,247	$ 318,499	$ 44,252	16.1%
South Davidson	$ 0.1000	$ 0.0939	$ 0.1000	$ -	0.0%	$ 119,900	$ 130,822	$ 10,922	9.1%
Horneytown	$ 0.1500	$ 0.1336	$ 0.1500	$ -	0.0%	$ 202,455	$ 255,520	$ 53,065	26.2%
Griffith	$ 0.0800	$ 0.0696	$ 0.0800	$ -	0.0%	$ 261,331	$ 319,218	$ 57,887	22.2%
Clemmons	$ 0.0600	$ 0.0519	$ 0.0600	$ -	0.0%	$ 75,460	$ 98,380	$ 22,920	30.4%
Badin Lake	$ 0.0550	$ 0.0515	$ 0.0550	$ -	0.0%	$ 40,000	$ 40,000	$ -	0.0%
Total	**$ 2.4977**	**$ 2.3208**	**$ 2.4977**	**$ -**	**0.0%**	**$ 9,863,427**	**$ 11,177,287**	**$ 1,313,860**	**13.3%**

- Special School District – Special Revenue Fund – The proposed budget increases overall funding to the Special School District Fund by $104K or 6.7%. The increase is attributed to not only the "natural growth" in property valuations but an increase due to the completed property revaluation during 2021.

- Sewer Fund – Enterprise Fund – The proposed budget increases overall funding to the Sewer Fund by $95K or 16.1%. The proposed budget anticipates a 5% sewer rate increase mandated by the Winston-Salem Utility Commission. The budget also includes funding to continue remediating embankments that are eroding near existing sewer lines. Lastly, the proposed budget includes funds to replace a 20 year old main generator that all county sewer pump stations feed. This will be a "one-time" expense for FY 2022.

- Workers Compensation Fund – Internal Service Fund – The proposed budget increases funding to the Workers Compensation Fund by $74K or 8.5%. This increase is to account for the county's self-funded workers compensation plan.

- School Capital Outlay Fund – Special Revenue Fund - The proposed budget "restores" the Type I Capital Outlay funding to pre-COVID-19 levels vs. the FY 2021. These funds are expected to be used for critical roof / HVAC replacement. The total funding for FY 2022 equals $3.7M and increases vs. FY 2021 by approximately $1M (Difference covered via Article 44 Sale Tax).

<u>Conclusion</u>

County	Current Tax Rate
Davidson	$ 0.5400
Catawba	$ 0.5750
Montgomery	$ 0.6200
Randolph	$ 0.6327
Rowan	$ 0.6575
Alamance	$ 0.6700
Stanly	$ 0.6700
Pitt	$ 0.6797
Guilford	$ 0.7305
Davie	$ 0.7380
Cabarrus	$ 0.7400
Forsyth	$ 0.7435

Tax Rate Summary			
FY 2008 - FY 2020	FY 2022	FY 2021	FY 2022
$ 0.5400	$ 0.5044	$ 0.5400	$ 0.5400

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.

With that said, each year the budget development process allows great opportunity to focus on changing service delivery needs within the County and adjust limited resources as necessary to meet those needs. With regards to the coming year, a major focus will be on major capital project particularly, the potential detention center expansion / renovation. In addition to this focus, the proposed budget provides financial support to the public schools and the community college.

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

To conclude, each year County departments continue to examine how they do business and how they can best accomplish their respective goals within the resources provided. This ongoing process of continuous improvement has helped identify better service delivery methods while also identifying ways to better manage limited resources. All in all, Davidson County remains in excellent financial condition as reflected in the annual audit report received by the Commissioners February, 2021.

The FY 2022 Proposed Budget builds upon Davidson County Government's strong history of responsive customer service delivery, conservative budgeting / projection practices and sound financial stewardship. That being said the future holds some unknowns that need to remain in our minds, such as:

- The local economy (As well as the COVID-19 pandemic's full impact on the local economy).
- The complete outlook for growth at the I-85 Corporate Center.
- The possible renovating / expansion of the Davidson County Detention Facility.
- The budget approved by the North Carolina General Assembly and the Governor.

Respectfully Submitted

Casey R. Smith

Casey Smith
Davidson County Manager

Staff Recommended Changes to FY 2021-22 Proposed Budget - All Funds

	Expenditures			Revenue				
Fund / Department / Division	Proposed Budget	Change Amount	Adopted Budget	Intergovernmental Revenue	Charges for Services	911 Fund Tax	Appropriated Fund Balance	Total
General Fund								
Emergency Services - Reduce capital outlay to purchase (1) new ambulance & (2) remounts, not (2) new & (1) remount as proposed	$ 766,685	$ (58,058)	$ 708,627	$ -	$ -	$ -	$ (58,058)	$ (58,058)
Emergency Services - Increase Maintenance & Repair and Laundry operation lines to reflect anticipated increases	$ 26,650	$ 4,350	$ 31,000	$ -	$ -	$ -	$ 4,350	$ 4,350
Public Health - Received additional funds for the WIC Peer Counselor for FY 2022 from the State	$ 683,094	$ 20,018	$ 703,112	$ 20,018	$ -	$ -	$ -	$ 20,018
Recreation - Lake Thom-a-Lex increase maintenance & repair expense line to reseal asphalt cracks on the playground side parking lot	$ 10,000	$ 4,000	$ 14,000	$ -	$ 2,666	$ -	$ 1,334	$ 4,000
Public Health - Carry forward funds for school nurses to work covid clinics during summer break (July 1st - August 6th)	$ -	$ 27,870	$ 27,870	$ 27,870	$ -	$ -	$ -	$ 27,870
Sub-Total	**$ 1,486,429**	**$ (1,820)**	**$ 1,484,609**	**$ 47,888**	**$ 2,666**	**$ -**	**$ (52,374)**	**$ (1,820)**
DavidsonWorks								
DavidsonWorks - Carry forward funds received for the Work Based Learning Program	$ 1,287,301	$ 20,135	$ 1,307,436	$ 20,135	$ -	$ -	$ -	$ 20,135
Sub-Total	**$ 1,287,301**	**$ 20,135**	**$ 1,307,436**	**$ 20,135**	**$ -**	**$ -**	**$ -**	**$ 20,135**
Workers Compensation Fund								
Adjust to account for PH and DavidsonWorks personnel change above.	$ 951,247	$ 767	$ 952,014	$ -	$ 767	$ -	$ -	$ 767
Sub-Total	**$ 951,247**	**$ 767**	**$ 952,014**	**$ -**	**$ 767**	**$ -**	**$ -**	**$ 767**
Insurance Fund								
Adjust to match department group insurance line items	$ 13,371,214	$ 1,100	$ 13,372,314	$ -	$ 1,100	$ -	$ -	$ 1,100
Sub-Total	**$ 13,371,214**	**$ 1,100**	**$ 13,372,314**	**$ -**	**$ 1,100**	**$ -**	**$ -**	**$ 1,100**

Staff Recommended Changes to FY 2021-22 Proposed Budget - All Funds

	Expenditures			Revenue				
Fund / Department / Division	Proposed Budget	Change Amount	Adopted Budget	Intergovernmental Revenue	Charges for Services	911 Fund Tax	Appropriated Fund Balance	Total
Special Revenue Fund								
Emergency Telephone Fund - Adjust to match estimates provided by the 911 Board	$ 572,238	$ (2,088)	$ 570,150	$ -	$ -	$ (2,088)	$ -	$ (2,088)
Sub-Total	**$ 572,238**	**$ (2,088)**	**$ 570,150**	**$ -**	**$ -**	**$ (2,088)**	**$ -**	**$ (2,088)**
Sewer Fund								
Change fee increase from 5% to 3.5% as approved by the Utility Commission	$ 692,898	$ (10,393)	$ 682,505	$ -	$ (10,393)	$ -	$ -	$ (10,393)
Sub-Total	**$ 692,898**	**$ (10,393)**	**$ 682,505**	**$ -**	**$ (10,393)**	**$ -**	**$ -**	**$ (10,393)**
Grand Total Change (All Funds)	**$ 18,361,327**	**$ 7,701**	**$ 18,369,028**	**$ 68,023**	**$ (5,860)**	**$ (2,088)**	**$ (52,374)**	**$ 7,701**

Summary of All Funds

	FY 2021 Adopted Budget	FY 2021 Amended Budget	FY 2022 Proposed Budget	FY 2022 Adopted Budget	vs. Adopted $ Change	vs. Adopted % Change	vs. Proposed $ Change	vs. Proposed % Change
Summary of All Funds								
Revenues								
Appropriated Fund Balance	$ 4,061,097	$ 6,459,795	$ 5,085,756	$ 5,033,382	$ 972,285	23.9%	$ (52,374)	-1.0%
Charges for Service	$ 26,710,396	$ 26,844,379	$ 27,724,009	$ 27,718,149	$ 1,007,753	3.8%	$ (5,860)	0.0%
Interest Earnings	$ 970,666	$ 970,666	$ 125,298	$ 125,298	$ (845,368)	-87.1%	$ -	0.0%
Intergovernmental	$ 21,018,005	$ 24,379,206	$ 20,907,085	$ 20,975,108	$ (42,897)	-0.2%	$ 68,023	0.3%
Licenses & Permits	$ 1,290,300	$ 1,290,300	$ 1,909,355	$ 1,909,355	$ 619,055	48.0%	$ -	0.0%
Miscellaneous Revenue	$ 825,644	$ 874,925	$ 825,644	$ 825,644	$ -	0.0%	$ -	0.0%
Other Financing	$ 4,369,094	$ 8,213,876	$ 5,538,655	$ 5,538,655	$ 1,169,561	26.8%	$ -	0.0%
Taxes	$ 114,629,870	$ 118,160,549	$ 125,410,069	$ 125,407,981	$ 10,778,111	9.4%	$ (2,088)	0.0%
Total	$ 173,875,072	$ 187,193,696	$ 187,525,871	$ 187,533,572	$ 13,658,500	7.9%	$ 7,701	0.0%
Expenditures by Type								
Personnel Services	$ 60,456,787	$ 62,260,557	$ 66,284,791	$ 66,340,784	$ 5,883,997	9.7%	$ 55,993	0.1%
Operating Expenses (Includes Transfer Out)	$ 92,212,345	$ 97,413,582	$ 96,341,659	$ 96,351,425	$ 4,139,080	4.5%	$ 9,766	0.0%
Debt	$ 14,345,973	$ 14,345,973	$ 15,318,601	$ 15,318,601	$ 972,628	6.8%	$ -	0.0%
Capital Outlay	$ 6,859,967	$ 13,173,584	$ 9,580,820	$ 9,522,762	$ 2,662,795	38.8%	$ (58,058)	-0.6%
Total	$ 173,875,072	$ 187,193,696	$ 187,525,871	$ 187,533,572	$ 13,658,500	7.9%	$ 7,701	0.0%
Total Funded Positions	**919.00**	**925.00**	**932.00**	**932.00**	**13.00**	**1.4%**	**-**	**0.0%**

Summary of General Fund

	FY 2021 Adopted Budget	FY 2021 Amended Budget	FY 2022 Proposed Budget	FY 2022 Adopted Budget	vs. Adopted $ Change	vs. Adopted % Change	vs. Proposed $ Change	vs. Proposed % Change
Summary of General Fund								
Revenues								
Appropriated Fund Balance	$ 4,061,097	$ 6,007,286	$ 5,085,756	$ 5,033,382	$ 972,285	23.9%	$ (52,374)	-1.0%
Charges for Service	$ 7,847,028	$ 7,927,631	$ 7,518,756	$ 7,521,422	$ (325,606)	-4.1%	$ 2,666	0.0%
Interest Earnings	$ 970,368	$ 970,368	$ 100,000	$ 100,000	$ (870,368)	-89.7%	$ -	0.0%
Intergovernmental	$ 18,990,601	$ 21,925,769	$ 18,774,367	$ 18,822,255	$ (168,346)	-0.9%	$ 47,888	0.3%
Licenses & Permits	$ 1,290,300	$ 1,290,300	$ 1,909,355	$ 1,909,355	$ 619,055	48.0%	$ -	0.0%
Miscellaneous Revenue	$ 807,644	$ 856,925	$ 807,644	$ 807,644	$ -	0.0%	$ -	0.0%
Other Financing	$ 388,700	$ 487,541	$ 444,200	$ 444,200	$ 55,500	14.3%	$ -	0.0%
Taxes	$ 102,203,181	$ 105,733,860	$ 111,596,878	$ 111,596,878	$ 9,393,697	9.2%	$ -	0.0%
Total	$ 136,558,919	$ 145,199,680	$ 146,236,956	$ 146,235,136	$ 9,676,217	7.1%	$ (1,820)	0.0%
Expenditures by Type								
Personnel Services	$ 57,600,410	$ 59,351,351	$ 63,302,121	$ 63,350,009	$ 5,749,599	10.0%	$ 47,888	0.1%
Operating Expenses (Includes Transfer Out)	$ 60,790,686	$ 65,669,901	$ 62,856,708	$ 62,865,058	$ 2,074,372	3.4%	$ 8,350	0.0%
Debt	$ 14,345,973	$ 14,345,973	$ 15,318,601	$ 15,318,601	$ 972,628	6.8%	$ -	0.0%
Capital Outlay	$ 3,821,850	$ 5,832,455	$ 4,759,526	$ 4,701,468	$ 879,618	23.0%	$ (58,058)	-1.2%
Total	$ 136,558,919	$ 145,199,680	$ 146,236,956	$ 146,235,136	$ 9,676,217	7.1%	$ (1,820)	0.0%
Total Funded Positions	**878.25**	**884.25**	**891.25**	**891.25**	**13.00**	**1.5%**	**-**	**0.0%**

DAVIDSON COUNTY
ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2021-2022

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, 2021 and ending June 30, 2022.

Summary by Fund

Governmental Fund Types:		
General Fund	$	146,235,136
Mental Health Fund	$	824,344
DavidsonWorks	$	1,307,236
Total	$	148,366,716
Special Revenue Funds:		
Fire District Fund	$	11,177,287
Transportation Fund	$	1,239,138
Special School District	$	1,667,700
Emergency Telephone Fund	$	570,150
Capital Improvement Project Plan	$	16,667
School Capital Outlay Fund	$	3,788,050
Total	$	18,458,992
Total Governmental Fund Types	$	166,825,708
Proprietary Fund Types:		
Internal Service Funds:		
Garage Fund	$	1,802,173
Insurance Fund	$	13,372,314
Workers Compensation Fund	$	952,014
Total	$	16,126,501
Enterprise Funds:		
Landfill Fund	$	3,480,041
Recycling Fund	$	-
Airport Fund	$	418,817
Sewer Fund	$	682,505
Total	$	4,581,363
Total Proprietary Fund Types	$	20,707,864
Total of All Fund Types	$	187,533,572

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, 2021 and ending June 30, 2022 in accordance with the chart of accounts heretofore established for this county.

DAVIDSON COUNTY
ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2021-2022

General Government:		
County Commissioners	$	390,249
County Manager	$	782,795
County Attorney	$	830,826
Human Resources	$	1,136,883
Finance	$	887,143
Purchasing	$	438,853
Tax Assessor & Collector	$	2,947,535
Board of Elections	$	645,230
Register of Deeds	$	598,704
State Agencies	$	163,709
Public Works & Services	$	3,856,424
Information Technology	$	1,595,309
Contingency	$	975,000
Total	$	15,248,660
Public Safety:		
Sheriff	$	13,850,866
Sheriff Resource Officers	$	1,126,002
Jail	$	5,162,403
Emergency Communications	$	3,010,718
Inspections	$	1,272,153
Medical Examiner	$	135,000
Emergency Management	$	194,393
Fire Marshal	$	550,119
Emergency Medical Services	$	9,245,464
Animal Shelter	$	645,596
JCPC Operating Supplies Allocation	$	2,500
Contributions to National Guard	$	-
Contributions to Rescue Squads	$	72,000
Total	$	35,267,214
Environmental Protection:		
Sanitation	$	1,215,979
Soil & Water	$	238,653
Total	$	1,454,632
Economic and Physical Development:		
Planning	$	542,326
GIS	$	226,305
Cooperative Extension	$	292,925
Contribution to Economic Development	$	248,000
Contribution to Forester	$	101,600
Contribution to Chambers of Commerce	$	3,890
Total	$	1,415,046
Human Services:		
Public Health	$	7,983,836
Social Services	$	14,196,077
Public Assistance	$	4,789,589
Senior Services	$	2,377,970

Veterans Service	$	152,648
Contribution to Life Center (HCCBG)	$	-
Family Services Grant	$	-
Total	$	29,500,120
Culture and Recreation:		
Recreation	$	1,010,917
Library	$	3,591,314
Museum	$	174,950
Lake Thom-A-Lex	$	146,541
Tourism	$	72,860
Total	$	4,996,582
Debt Service:		
Principal	$	10,408,465
Interest and Fiscal Charges	$	4,910,136
Total	$	15,318,601
Education:		
School Systems-Current Expense	$	30,794,201
School Systems-Capital Outlay	$	1,958,926
Community College-Current Expense	$	3,432,058
Community College-Capital Outlay	$	415,186
Other Education Contributions	$	1,339,455
Total Education	$	37,939,826
Transportation:		
P.A.R.T.	$	-
Total	$	-
Operating Transfers:		
School Capital Outlay Fund	$	3,788,050
Economic Development Reserve	$	-
Transportation Fund	$	102,839
Mental Health Fund	$	797,900
DavidsonWorks	$	269,682
Airport Fund	$	119,317
County Capital Projects Plan	$	16,667
Total	$	5,094,455
Total General Fund Appropriations	$	146,235,136

Section 2. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Taxes:		
Property Taxes:		
Current Year Collections	$	75,000,000
Current Year Discount	$	(681,035)
Prior Year Collections	$	2,023,000

Total	$	76,341,965
Sales Tax:		
1% Sales Tax	$	11,309,423
1/2% Sales Tax (83) Restricted	$	2,300,000
1/2% Sales Tax (83) Unrestricted	$	6,100,000
1/2% Sales Tax (86) Restricted	$	3,300,000
1/2% Sales Tax (86) Unrestricted	$	2,200,000
1/2% Sales Tax - Article 44	$	3,942,698
1/4% Sales Tax - Article 46	$	4,169,657
Total	$	33,321,778
Other Taxes:		
Other Collections / Refunds	$	1,933,135
Intergovernmental Revenue	$	18,822,255
Charges for Services	$	7,521,422
Licenses & Permits	$	1,909,355
Other Financing	$	444,200
Miscellaneous Revenue	$	807,644
Interest Earnings	$	100,000
Total	$	29,604,876
Appropriated Fund Balance	$	5,033,382
Total General Fund Revenues	$	146,235,136

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 2021-22 Projected Average Daily Membership (Including Charter Schools)		Appropriation Per Pupil		
Davidson County Administrative Unit	19,109	$	1,246.78	$	23,824,692
Lexington Administrative Unit	3,290	$	1,246.78	$	4,101,916
Thomasville Administrative Unit	2,300	$	1,246.78	$	2,867,593
Stoner-Thomas Operating (Children's Center)				$	431,738
Teen Parenting				$	119,993
Developmental Center				$	737,724
Scholarships				$	50,000
Total				$	32,133,656

School Capital Outlay-Category II & III		
Davidson County Administrative Unit	$	1,340,193
Lexington Administrative Unit	$	267,847
Thomasville Administrative Unit	$	350,886
Total	$	1,958,926

School Capital Outlay-Category I		
Davidson County Administrative Unit	$	2,448,963
Lexington Administrative Unit	$	874,771
Thomasville Administrative Unit	$	831,346
Davidson County Community College	$	-
Total	$	4,155,080
Less Contributed from School Capital Outlay Fund To the General Fund (QSCB's)		
Davidson County Administrative Unit	$	(183,516)
Lexington Administrative Unit	$	(91,757)
Thomasville Administrative Unit	$	(91,757)
Total	$	(367,030)
Total Net School Capital Outlay-Category I	$	3,788,050

Section 4. It is estimated that the total valuation of property for the purpose of taxation is $14,355,440,650 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, 2022 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, 2022 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, 2022 located within each special district for the purpose of raising revenues for the following special district:

Arcadia-Reedy Creek-Hampton Fire District	$	0.1000
Central Fire District	$	0.1000
Churchland Fire District	$	0.0900
Fairgrove Fire District	$	0.1000
Gumtree Fire District	$	0.1000
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	$	0.1000
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
West Lexington Fire District	$	0.1000

South Davidson Fire District	$	0.1000
Horneytown Fire District	$	0.1500
Griffith Fire District	$	0.0800
Clemmons Fire District	$	0.0600
Badin Lake Fire District	$	0.0550

Section 7. The following amounts are hereby appropriated in the General Fund for the Mental Health activities for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Mental Health	$	824,344

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, 2021 and ending June 30, 2022.

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

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

DavidsonWorks	$	1,307,236

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, 2021 and ending June 30, 2022.

Intergovernmental	$	1,037,554
Other Financing-Transfer from General Fund	$	269,682
Total	$	1,307,236

Section 11. The following amounts are hereby appropriated in the Special Revenue Fund for the Transportation activities fiscal year beginning July 1, 2021 and ending June 30, 2022.

Transportation	$	1,239,138

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, 2021 and ending June 30, 2022.

Intergovernmental	$	1,115,299
Charges for Service	$	21,000
Other Financing-Transfer from General Fund	$	102,839
Total	$	1,239,138

Section 13. The following amounts are hereby appropriated in the Special Revenue Fund for the Fire Protection Districts activities fiscal year beginning July 1, 2021 and ending June 30, 2022.

Arcadia-Reedy Creek-Hampton Fire District	$	1,097,548
Central Fire District	$	351,830

Churchland Fire District	$	279,386
Fairgrove Fire District	$	494,952
Gumtree Fire District	$	151,592
Healing Springs Fire District	$	325,531
Holly Grove Fire District	$	265,000
Linwood Fire District	$	559,080
Midway Fire District	$	1,068,761
North Lexington-Triangle Fire District	$	290,000
Pilot Fire District	$	321,739
Reeds Fire District	$	363,836
Silver Valley Fire District	$	435,422
South Emmons Fire District	$	142,693
South Lexington Fire District	$	309,000
Southmont Fire District	$	944,471
Hasty Fire District	$	603,732
Tyro Fire District	$	406,203
Wallburg Fire District	$	958,528
Welcome Fire District	$	645,544
West Lexington Fire District	$	318,499
South Davidson Fire District	$	130,822
Horneytown Fire District	$	255,520
Griffith Fire District	$	319,218
Clemmons	$	98,380
Badin Lake	$	40,000
Total	$	11,177,287

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, 2021 and ending June 30, 2022.

Property Taxes	$	11,177,287

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, 2021 and ending June 30, 2022.

Lexington School Administrative Unit	$	1,667,700

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, 2021 and ending June 30, 2022.

Property Taxes	$	1,667,700

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, 2021 and ending June 30, 2022.

Taxes-Emergency Telephone (E-911)	$	570,150

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, 2021 and ending June 30, 2022.

Telephone Customer Surcharges	$	570,150

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, 2021 and ending June 30, 2022.

School Capital Projects	$	4,155,080
Less School Capital Outlay Allocation	$	(367,030)
Total	$	3,788,050

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, 2021 and ending June 30, 2022.

Other Financing-Transfer from General Fund	$	3,788,050

Section 21. The following amounts are hereby appropriated in the Capital Outlay Project Plan for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Capital Projects	$	16,667

Section 22. It is estimated that the following revenues will be available in the Capital Outlay Project Plan for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Other Financing-Transfer from General Fund	$	16,667

Section 23. The following amounts are hereby appropriated in the Enterprise Fund for the Landfill operations for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Landfill	$	3,480,041

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, 2021 and ending June 30, 2022.

Charges for Service	$	3,085,221
Interest Earnings	$	25,000
Taxes	$	369,820
Total	$	3,480,041

Section 25. The following amounts are hereby appropriated in the Enterprise Fund for the Airport operations for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Airport	$	418,817

Section 26. It is estimated that the following revenues will be available in the Enterprise Fund for the Airport operations for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Charges for Service	$	281,500
Other Financing-Transfer from General Fund	$	119,317
Miscellaneous Revenue	$	18,000
Total	$	418,817

Section 27. The following amounts are hereby appropriated in the Enterprise Fund for the Sewer operations for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Sewer	$	682,505

Section 28. It is estimated that the following revenues will be available in the Enterprise Fund for the Sewer operations for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Charges for Service-Sewer Fees	$	682,505

Section 29. The Finance Officer is hereby authorized to transfer appropriations within a fund as contained herein under the following conditions:

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

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

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

Section 30. The operating funds encumbered on the financial records as of June 30, 2021, are hereby appropriated to this budget.

Section 31. Copies of the Budget Ordinance shall be furnished to the Budget Officer, Finance Officer, and the Tax Administrator for the direction in carrying out their duties.

Section 32. The County Manager has the authority to approve an "in-band" pay adjustment of up to 5% for an employee within a particular pay classification (post initial hiring) during the fiscal year (Limit of one adjustment per fiscal year). This adjustment should be based on either internal / external equity issues, approved (by Davidson County Board of Commissioners) career progression development changes and / or increased job duties that do not warrant a complete change in job classification. Any other salary changes are to be approved via the annual budget development process, and the "in-band" adjustments during that time will be accompanied (by the submitting department) with the appropriate business case (equity / workload issues) substantiating the request and "offsetting" budget adjustment designed to cover the difference in the cost of the approved salary change.

Section 33. The County Manager may execute contracts which are not required to be bid (per County bid policy - $25,000 for Service Contracts and $50,000 for Construction / Repair Contracts) so long as the annual budget or appropriate capital project ordinance contains sufficient appropriated but unencumbered funds for such purposes. The County Manager may also approve contract "change orders", as long as the change order does not exceed the amount allocated within the contract for "contingency."

Section 34: Effective July 1, 2021, seven positions will be changed within the following county departments / funds:

Job Classification	Previous Grade	New Grade
DSS - Income Maintenance Program Administrator I (72) Reclassify to Income Maintenance Program Administrator II (74)	72	74
DSS - Accounting Technician III (66) Reclassify to Administrative Officer I (67)	66	67
DSS - SW-I/ A / T (70) Reclassify to Social Worker Supervisor III (73)	70	73
DSS - Income Maintenance Case Worker II (63) Reclassify to Social Worker III (QA) (69)	63	69
DSS - Office Support III (60) Reclassify to Social Worker III (69)	60	69
DSS - Social Work Program Administrator I (75) Reclassify to Social Work Program Manager (74)	75	74
Sheriff - Sheriff Deputy I (66) Reclassify to Sheriff Deputy Investigator (69)	66	69

Section 35. The following are the financial plans for the Internal Service Funds for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Garage Fund

Expenditures-Operation Cost	$ 1,802,173
Revenues:	
Department Charges	$ 1,802,173

Insurance Fund

Group Insurance Claims	$ 12,080,444
Dependent Life	$ 14,270
Other Expenses	$ 1,277,600
Expenditures-Operation Cost	$ 13,372,314

DAVIDSON COUNTY
ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2021-2022

Revenues:

Department Charges	$ 10,772,064
Withholding	$ 1,650,000
Cobra Payments	$ 925,000
Life AD & D	$ 25,250
Total	$ 13,372,314

Workers Compensation Fund

Workers Comp Claims	$ 929,083
Other Expenses	$ 22,931
Expenditures-Operation Cost	$ 952,014

Revenues:

Department Charges	$ 952,014

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 2020, the Adopted Budget for FY 2021, the Amended Budget for FY 2021 (includes changes to the Adopted Budget during the year), YTD Actuals for FY 2021 and the Adopted Budget for FY 2022 are included. Also displayed are each department's purpose and goals, budget highlights, major accomplishments, performance measures, and future issues.

CENTRAL PERMITTING & INSPECTIONS

Tod Hancock, Director — 913 Greensboro Street Lexington, NC 27292 (336) 242-2807

BUDGET SUMMARY

Category	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 YTD Actual	FY 2022 Adopted	vs. Adopted $ Change	vs. Adopted % Change
Expenses							
Personnel	$1,016,104	$1,038,219	$1,068,429	$877,774	$1,135,371	$97,152	9.4%
Operating	$136,354	$131,260	$138,660	$129,880	$136,782	$5,522	4.2%
Capital Outlay	$32,935	$0	$57,307	$0	$0	$0	0.0%
Total	$1,185,393	$1,169,479	$1,264,396	$1,007,653	$1,272,153	$102,674	8.8%
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	$1,368,139	$800,000	$800,000	$1,036,170	$1,025,000	$225,000	28.1%
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	$1,368,139	$800,000	$800,000	$1,036,170	$1,025,000	$225,000	28.1%
Net County Funds	**($182,746)**	**$369,479**	**$464,396**	**($28,517)**	**$247,153**	**($122,326)**	**-33.1%**
Authorized Positions	14.00	14.00	14.00	14.00	15.00	1.00	7.1%

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).

DEBT REPAYMENT & INFORMATION

The County issues debt, primarily through the issuance of general obligation bonds, to help fund large capital projects including new schools, departmental facilities, economic development projects, and other government needs.

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

- It also includes information regarding the **legal debt limits** and **local guidelines** that govern the amount of debt the County can issue.

CAPITAL

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

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

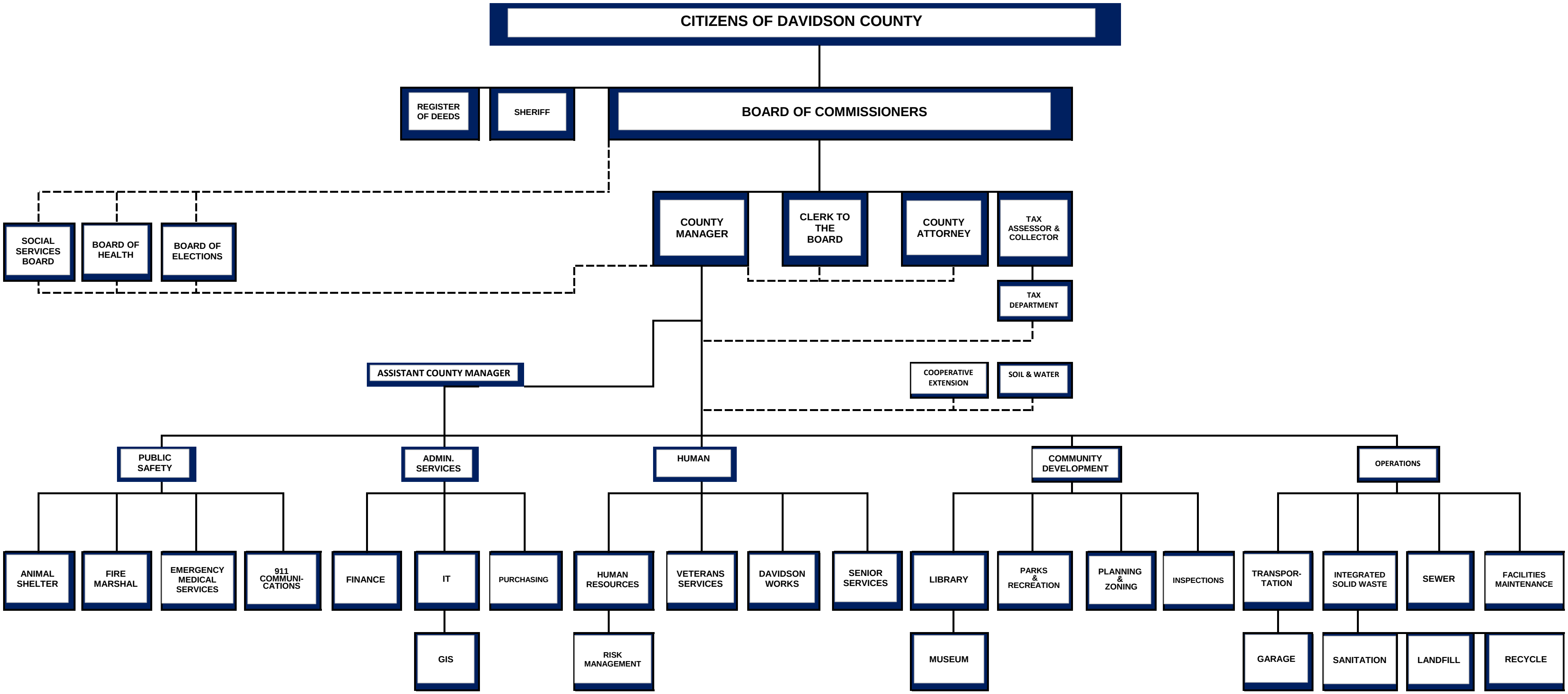
- A list of terms related to governmental budgeting and accounting.

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 Jason Martin, Assistant County Manager at (336) 242-2213.


CITIZENS OF DAVIDSON COUNTY
REGISTER OF DEEDS
SHERIFF
BOARD OF COMMISSIONERS
SOCIAL SERVICES BOARD
BOARD OF HEALTH
BOARD OF ELECTIONS
COUNTY MANAGER
CLERK TO THE BOARD
COUNTY ATTORNEY
TAX ASSESSOR & COLLECTOR
TAX DEPARTMENT
ASSISTANT COUNTY MANAGER
COOPERATIVE EXTENSION
SOIL & WATER
PUBLIC SAFETY
ADMIN. SERVICES
HUMAN
COMMUNITY DEVELOPMENT
OPERATIONS
ANIMAL SHELTER
FIRE MARSHAL
EMERGENCY MEDICAL SERVICES
911 COMMUNI-CATIONS
FINANCE
IT
PURCHASING
HUMAN RESOURCES
VETERANS SERVICES
DAVIDSON WORKS
SENIOR SERVICES
LIBRARY
PARKS & RECREATION
PLANNING & ZONING
INSPECTIONS
TRANSPOR-TATION
INTEGRATED SOLID WASTE
SEWER
FACILITIES MAINTENANCE
GIS
RISK MANAGEMENT
MUSEUM
GARAGE
SANITATION
LANDFILL
RECYCLE

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 are 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.

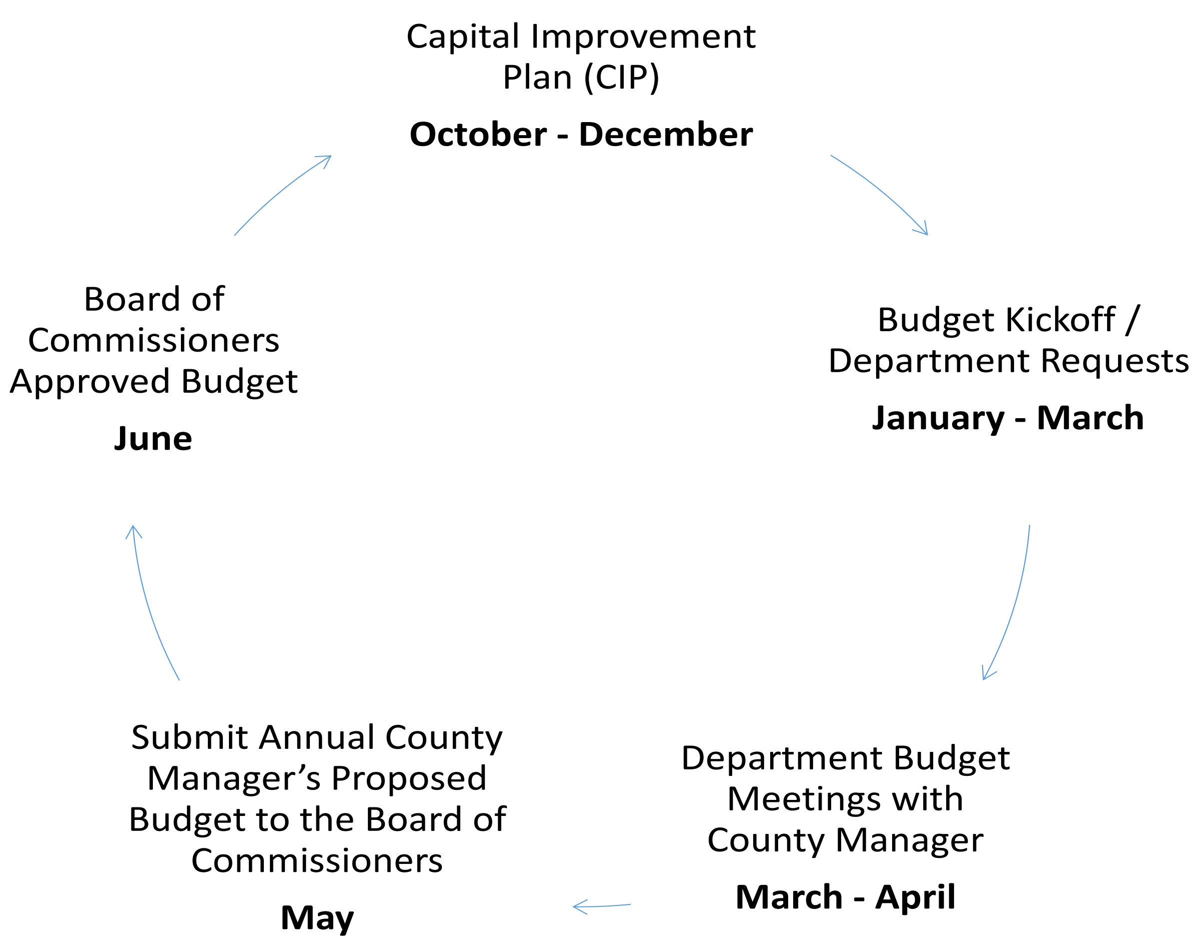
Davidson County Budget Calendar

Fiscal Year 2021-2022

DATE	DAY	BUDGET PROCEDURE
1/25/2021	MONDAY	BUDGET SEMINARS WITH DEPARTMENT HEADS AND STAFF PERSON WHO PREPARES THE BUDGET TO GO OVER BUDGET WORKSHEETS
1/26/2021	TUESDAY	ISSUE BUDGET PACKETS TO THE DEPARTMENT HEADS
1/26/2021	TUESDAY	ISSUE BUDGET PACKETS TO NOT FOR PROFIT AGENCIES
2/5/2021	FRIDAY	ISSUE BUDGET PACKETS TO THE FIRE DISTRICTS
2/26/2021	FRIDAY	COMPLETED COUNTY DEPARTMENT BUDGET PACKETS RETURNED TO THE BUDGET DIRECTOR
2/26/2021	FRIDAY	START AND FINISH ASSEMBLY AND REVIEW COMPLETED BUDGET PACKETS
2/26/2021	FRIDAY	RECEIVE BUDGET REQUEST FROM NOT FOR PROFIT AGENCIES
3/1/2021	MONDAY	START MEETINGS WITH DEPARTMENT HEADS TO REVIEW BUDGET REQUEST
3/4/2021	THURSDAY	RETREAT WITH BOARD OF COMMISSIONERS
3/5/2021	FRIDAY	RECEIVE BUDGET REQUEST FROM FIRE DISTRICTS
3/26/2021	FRIDAY	FINISH MEETINGS WITH DEPARTMENT HEADS
4/1/2021	THURSDAY	PROPERTY TAX ESTIMATES AND SALES TAX ESTIMATES
4/30/2021	FRIDAY	BUDGET SUBMITTED BY THE SCHOOLS

Davidson County Budget Calendar
Fiscal Year 2021-2022

DATE	DAY	BUDGET PROCEDURE
5/11/2021	TUESDAY	DISTRIBUTION OF PROPOSED BUDGET AT THE REGULAR BOARD OF COMMISSIONERS MEETING AS WELL AS NOTIFY DEPARTMENT HEADS OF RECOMMENDATIONS
5/12/2020	WEDNESDAY	ADVERTISE PUBLIC HEARING FOR BUDGET
5/25/2021	TUESDAY	PUBLIC HEARING BOARD OF COMMISSIONERS
6/3/2021	THURSDAY	BUDGET WORKSHOP
6/8/2021	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 Statues 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

	FY 2020 Actual	FY 2021 Adopted Budget	FY 2021 Amended Budget	FY 2022 Adopted Budget	vs. Adopted $ Change	vs. Adopted % Change
Summary of All Funds						
Revenues						
Charges for Service	$ 28,425,793	$ 26,710,396	$ 26,863,299	$ 27,718,149	$ 1,007,753	3.8%
Interest Earnings	$ 1,847,242	$ 970,666	$ 970,666	$ 125,298	$ (845,368)	-87.1%
Intergovernmental	$ 25,270,421	$ 21,018,005	$ 24,554,152	$ 20,975,108	$ (42,897)	-0.2%
Licenses & Permits	$ 2,458,923	$ 1,290,300	$ 1,347,408	$ 1,909,355	$ 619,055	48.0%
Miscellaneous Revenue	$ 1,004,892	$ 825,644	$ 899,479	$ 825,644	$ -	0.0%
Other Financing (Includes Transfer In)	$ 9,114,516	$ 4,369,094	$ 9,107,076	$ 5,538,655	$ 1,169,561	26.8%
Taxes (Various Taxes)	$ 130,588,194	$ 114,629,870	$ 131,594,282	$ 125,407,981	$ 10,778,111	9.4%
Total	$ 198,709,982	$ 169,813,975	$ 195,336,362	$ 182,500,190	$ 12,686,215	7.5%
Expenditures by Type						
Capital Outlay	$ 14,015,295	$ 6,859,967	$ 14,428,507	$ 9,522,762	$ 2,662,795	38.8%
Debt	$ 13,220,408	$ 14,345,973	$ 14,345,973	$ 15,318,601	$ 972,628	6.8%
Operating Expenses (Includes Transfer Out)	$ 96,214,580	$ 92,212,345	$ 110,958,027	$ 96,351,425	$ 136,845	0.1%
Personnel Services	$ 58,256,851	$ 60,456,787	$ 62,251,013	$ 66,340,784	$ 5,883,997	9.7%
Total	$ 181,707,134	$ 173,875,072	$ 201,983,520	$ 187,533,572	$ 13,658,500	7.9%
Expenditures by General Fund Function						
Culture and Recreation	$ 4,615,118	$ 4,704,888	$ 5,087,928	$ 4,996,582	$ 291,694	6.2%
Debt Service	$ 12,990,425	$ 14,345,973	$ 14,345,973	$ 15,318,601	$ 972,628	6.8%
Economic and Physical Development	$ 5,949,729	$ 1,566,250	$ 14,153,897	$ 1,684,728	$ 118,478	7.6%
Education	$ 41,285,903	$ 39,938,373	$ 41,826,797	$ 41,727,876	$ 1,789,503	4.5%
Environmental Protection	$ 2,423,621	$ 1,415,843	$ 1,466,222	$ 1,454,632	$ 38,789	2.7%
General Government	$ 13,240,208	$ 13,505,630	$ 14,724,917	$ 15,248,660	$ 1,743,030	12.9%
Health and Human Services	$ 28,660,533	$ 29,139,975	$ 32,266,376	$ 30,298,020	$ 1,158,045	4.0%
Public Safety	$ 31,441,325	$ 31,561,763	$ 33,403,747	$ 35,267,214	$ 3,705,451	11.7%
Transportation	$ 365,400	$ 380,224	$ 1,459,369	$ 238,823	$ (141,401)	-37.2%
Total	$ 140,972,262	$ 136,558,919	$ 158,735,226	$ 146,235,136	$ 9,676,217	7.1%
Expenditures by Remaining Funds						
Enterprise Funds	$ 5,634,583	$ 4,101,605	$ 6,774,560	$ 4,581,363	$ 479,758	11.7%
DavidsonWorks	$ 1,160,859	$ 1,223,364	$ 1,364,874	$ 1,307,236	$ 83,872	6.9%
Internal Service Funds	$ 13,612,922	$ 15,250,359	$ 15,287,660	$ 16,126,501	$ 876,142	5.7%
Mental Health	$ 824,340	$ 824,344	$ 824,344	$ 824,344	$ -	0.0%
Special Revenue Funds	$ 19,502,166	$ 15,916,481	$ 18,996,856	$ 18,458,992	$ 2,542,511	16.0%
Total	$ 40,734,871	$ 37,316,153	$ 43,248,294	$ 41,298,436	$ 3,982,283	10.7%
Excess / (Deficiency) **of Revenues Over Expenditures**	$ 17,002,848	$ (4,061,097)	$ (6,647,158)	$ (5,033,382)	$ (972,285)	23.9%
Beginning Fund Balance	$ 118,004,680	$ 135,007,528	$ 135,007,528	$ 130,946,431	$ (4,061,097)	-3.0%
Ending Fund Balance	$ 135,007,528	$ 130,946,431	$ 130,946,431	$ 125,913,049	$ (5,033,382)	-3.8%

Note:
Figures Above Only Include Budgeted Funds

Summary of Revenues, Expenditures and Changes in Fund Balance

	FY 2020 Actual	FY 2021 Adopted Budget	FY 2021 Amended Budget	FY 2022 Adopted Budget	vs. Adopted $ Change	vs. Adopted % Change
Summary of General Fund						
Revenues						
Charges for Service	$ 7,999,506	$ 7,847,028	$ 7,946,551	$ 7,521,422	$ (325,606)	-4.1%
Interest Earnings	$ 1,464,925	$ 970,368	$ 970,368	$ 100,000	$ (870,368)	-89.7%
Intergovernmental	$ 20,448,892	$ 18,990,601	$ 21,973,370	$ 18,822,255	$ (168,346)	-0.9%
Licenses & Permits	$ 2,458,923	$ 1,290,300	$ 1,347,408	$ 1,909,355	$ 619,055	48.0%
Miscellaneous Revenue	$ 259,092	$ 807,644	$ 881,479	$ 807,644	$ -	0.0%
Other Financing (Includes Transfer In)	$ 689,227	$ 388,700	$ 487,541	$ 444,200	$ 55,500	14.3%
Taxes (Property and Sales Tax)	$ 118,134,484	$ 102,203,181	$ 118,933,860	$ 111,596,878	$ 9,393,697	9.2%
Total	$ 151,455,050	$ 132,497,822	$ 152,540,577	$ 141,201,754	$ 8,703,932	6.6%
Expenditures by Type						
Capital Outlay	$ 5,613,346	$ 3,821,850	$ 6,158,662	$ 4,701,468	$ 879,618	23.0%
Debt	$ 12,990,425	$ 14,345,973	$ 14,345,973	$ 15,318,601	$ 972,628	6.8%
Operating Expenses (Includes Transfer Out)	$ 66,848,887	$ 60,790,686	$ 78,946,519	$ 62,865,058	$ 2,074,372	3.4%
Personnel Services	$ 55,519,605	$ 57,600,410	$ 59,284,072	$ 63,350,009	$ 5,749,599	10.0%
Total	$ 140,972,262	$ 136,558,919	$ 158,735,226	$ 146,235,136	$ 9,676,217	7.1%
Expenditures by General Fund Functions / Fund						
Culture and Recreation	$ 4,615,118	$ 4,704,888	$ 5,087,928	$ 4,996,582	$ 291,694	6.2%
Debt Service	$ 12,990,425	$ 14,345,973	$ 14,345,973	$ 15,318,601	$ 972,628	6.8%
Economic and Physical Development	$ 5,949,729	$ 1,566,250	$ 14,153,897	$ 1,684,728	$ 118,478	7.6%
Education	$ 41,285,903	$ 39,938,373	$ 41,826,797	$ 41,727,876	$ 1,789,503	4.5%
Environmental Protection	$ 2,423,621	$ 1,415,843	$ 1,466,222	$ 1,454,632	$ 38,789	2.7%
General Government	$ 13,240,208	$ 13,505,630	$ 14,724,917	$ 15,248,660	$ 1,743,030	12.9%
Health and Human Services	$ 28,660,533	$ 29,139,975	$ 32,266,376	$ 30,298,020	$ 1,158,045	4.0%
Public Safety	$ 31,441,325	$ 31,561,763	$ 33,403,747	$ 35,267,214	$ 3,705,451	11.7%
Transportation	$ 365,400	$ 380,224	$ 1,459,369	$ 238,823	$ (141,401)	-37.2%
Total	$ 140,972,262	$ 136,558,919	$ 158,735,226	$ 146,235,136	$ 9,676,217	7.1%
Excess / (Deficiency) **of Revenues Over Expenditures**	$ 10,482,788	$ (4,061,097)	$ (6,194,649)	$ (5,033,382)	$ (972,285)	23.9%
Beginning Fund Balance	$ 78,808,534	$ 90,138,380	$ 90,138,380	$ 86,077,283	$ (4,061,097)	-4.5%
Ending Fund Balance	$ 90,138,380	$ 86,077,283	$ 86,077,283	$ 81,043,901	$ (5,033,382)	-5.8%

Note:
Figures Above Only Include Budgeted Funds

Summary of Revenues, Expenditures and Changes in Fund Balance

	FY 2020 Actual	FY 2021 Adopted Budget	FY 2021 Amended Budget	FY 2022 Adopted Budget	vs. Adopted $ Change	vs. Adopted % Change
Summary of All Special Revenue Funds						
Revenues						
Charges for Service	$ 53,685	$ 57,716	$ 57,716	$ 21,000	$ (36,716)	-63.6%
Interest Earnings	$ 97,694	$ 298	$ 298	$ 298	$ -	0.0%
Intergovernmental	$ 3,798,028	$ 948,260	$ 1,390,835	$ 1,115,299	$ 167,039	17.6%
Miscellaneous Revenue	$ 4,695	$ -	$ -	$ -	$ -	0.0%
Other Financing	$ 6,639,915	$ 2,918,957	$ 4,922,771	$ 3,907,556	$ 988,599	33.9%
Taxes (Property Tax)	$ 11,999,321	$ 11,991,250	$ 12,224,983	$ 13,414,839	$ 1,423,589	11.9%
Total	$ 22,593,338	$ 15,916,481	$ 18,596,603	$ 18,458,992	$ 2,542,511	16.0%
Expenditures by Type						
Capital Outlay	$ 2,254,070	$ 478,979	$ 1,061,638	$ 486,799	$ 7,820	1.6%
Operating Expenses	$ 16,751,968	$ 14,942,284	$ 17,400,010	$ 17,416,090	$ 2,473,806	16.6%
Personnel Services	$ 496,127	$ 495,218	$ 535,208	$ 556,103	$ 60,885	12.3%
Total	$ 19,502,166	$ 15,916,481	$ 18,996,856	$ 18,458,992	$ 2,542,511	16.0%
Excess / (Deficiency) **of Revenues Over Expenditures**	$ 3,091,172	$ -	$ (400,253)	$ -	$ -	0.0%
Beginning Fund Balance	$ 9,758,382	$ 12,849,554	$ 12,849,554	$ 12,849,554	$ -	0.0%
Ending Fund Balance	$ 12,849,554	$ 12,849,554	$ 12,849,554	$ 12,849,554	$ -	0.0%

Note:
Figures Above Only Include Budgeted Funds

Summary of Revenues, Expenditures and Changes in Fund Balance

	FY 2020 Actual	FY 2021 Adopted Budget	FY 2021 Amended Budget	FY 2022 Adopted Budget	vs. Adopted $ Change	vs. Adopted % Change
Summary of Mental Health Fund						
Revenues						
Other Financing	$ 797,900	$ 797,900	$ 797,900	$ 797,900	$ -	0.0%
Taxes (Bottle Tax Revenue)	$ 38,074	$ 26,444	$ 26,444	$ 26,444	$ -	0.0%
Total	$ 835,974	$ 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**	$ 11,634	$ -	$ -	$ -	$ -	0.0%
Beginning Fund Balance	$ 4,134,416	$ 4,146,050	$ 4,146,050	$ 4,146,050	$ -	0.0%
Ending Fund Balance	$ 4,146,050	$ 4,146,050	$ 4,146,050	$ 4,146,050	$ -	0.0%

Note:
Figures Above Only Include Budgeted Funds

Summary of Revenues, Expenditures and Changes in Fund Balance

	FY 2020 Actual	FY 2021 Adopted Budget	FY 2021 Amended Budget	FY 2022 Adopted Budget	vs. Adopted $ Change	vs. Adopted % Change
Summary of DavidsonWorks Fund						
Revenues						
Intergovernmental	$ 1,016,838	$ 1,079,144	$ 1,189,947	$ 1,037,554	$ (41,590)	-3.9%
Other Financing	$ 144,220	$ 144,220	$ 174,927	$ 269,682	$ 125,462	87.0%
Total	$ 1,161,058	$ 1,223,364	$ 1,364,874	$ 1,307,236	$ 83,872	6.9%
Expenditures by Type						
Capital Outlay	$ -	$ 8,000	$ 3,500	$ -	$ (8,000)	-100.0%
Operating Expenses	$ 305,243	$ 310,006	$ 409,895	$ 316,780	$ 6,774	2.2%
Personnel Services	$ 855,616	$ 905,358	$ 951,479	$ 990,456	$ 85,098	9.4%
Total	$ 1,160,859	$ 1,223,364	$ 1,364,874	$ 1,307,236	$ 83,872	6.9%
Excess / (Deficiency) **of Revenues Over Expenditures**	$ 199	$ -	$ -	$ -	$ -	0.0%
Beginning Fund Balance	$ 408,424	$ 408,623	$ 408,623	$ 408,623	$ -	0.0%
Ending Fund Balance	$ 408,623	$ 408,623	$ 408,623	$ 408,623	$ -	0.0%

Note:
Figures Above Only Include Budgeted Funds

Summary of Revenues, Expenditures and Changes in Fund Balance

	FY 2020 Actual	FY 2021 Adopted Budget	FY 2021 Amended Budget	FY 2022 Adopted Budget	vs. Adopted $ Change	vs. Adopted % Change
Summary of All Enterprise Funds						
Revenues						
Charges for Service	$ 6,350,485	$ 3,555,293	$ 3,575,244	$ 4,049,226	$ 493,933	13.9%
Interest Earnings	$ 284,624	$ -	$ -	$ 25,000	$ 25,000	0.0%
Intergovernmental	$ -	$ -	$ -	$ -	$ -	0.0%
Miscellaneous Revenue	$ 698,525	$ 18,000	$ 18,000	$ 18,000	$ -	0.0%
Other Financing	$ 843,254	$ 119,317	$ 2,723,937	$ 119,317	$ -	0.0%
Taxes (Disposal Tax Revenue)	$ 416,315	$ 408,995	$ 408,995	$ 369,820	$ (39,175)	-9.6%
Total	$ 8,593,202	$ 4,101,605	$ 6,726,176	$ 4,581,363	$ 479,758	11.7%
Expenditures by Type						
Capital Outlay	$ 1,944,298	$ 155,400	$ 2,810,428	$ 938,757	$ 783,357	504.1%
Debt	$ 229,983	$ -	$ -	$ -	$ -	0.0%
Operating Expenses	$ 2,393,413	$ 2,846,959	$ 2,846,959	$ 2,583,143	$ (263,816)	-9.3%
Personnel Services	$ 1,066,890	$ 1,099,246	$ 1,117,173	$ 1,059,463	$ (39,783)	-3.6%
Total	$ 5,634,583	$ 4,101,605	$ 6,774,560	$ 4,581,363	$ 479,758	11.7%
Excess / (Deficiency) **of Revenues Over Expenditures**	$ 2,958,619	$ -	$ (48,384)	$ -	$ -	0.0%
Beginning Fund Balance	$ 21,986,889	$ 24,388,404	$ 24,388,404	$ 24,388,404	$ -	0.0%
Ending Fund Balance	$ 24,388,404	$ 24,388,404	$ 24,388,404	$ 24,388,404	$ -	0.0%

Note:
Figures Above Only Include Budgeted Funds

Summary of Revenues, Expenditures and Changes in Fund Balance

	FY 2020 Actual	FY 2021 Adopted Budget	FY 2021 Amended Budget	FY 2022 Adopted Budget	vs. Adopted $ Change	vs. Adopted % Change
Summary of All Internal Service Funds (Financial Plan)						
Revenues						
Charges for Service	$ 14,022,116	$ 15,250,359	$ 15,283,788	$ 16,126,501	$ 876,142	5.7%
Intergovernmental	$ 6,664	$ -	$ -	$ -	$ -	0.0%
Miscellaneous Revenue	$ 42,580	$ -	$ -	$ -	$ -	0.0%
Total	$ 14,071,360	$ 15,250,359	$ 15,283,788	$ 16,126,501	$ 876,142	5.7%
Expenditures by Type						
Capital Outlay	$ 55,704	$ -	$ 3,872	$ -	$ -	0.0%
Operating Expenses	$ 13,238,605	$ 14,893,804	$ 14,920,707	$ 15,741,748	$ 847,944	5.7%
Personnel Services	$ 318,613	$ 356,555	$ 363,081	$ 384,753	$ 28,198	7.9%
Total	$ 13,612,922	$ 15,250,359	$ 15,287,660	$ 16,126,501	$ 876,142	5.7%
Excess / (Deficiency) **of Revenues Over Expenditures**	$ 458,438	$ -	$ (3,872)	$ -	$ -	0.0%
Beginning Fund Balance	$ 2,908,035	$ 3,366,473	$ 3,366,473	$ 3,366,473	$ -	0.0%
Ending Fund Balance	$ 3,366,473	$ 3,366,473	$ 3,366,473	$ 3,366,473	$ -	0.0%

Note:
Figures Above Only Include Budgeted Funds

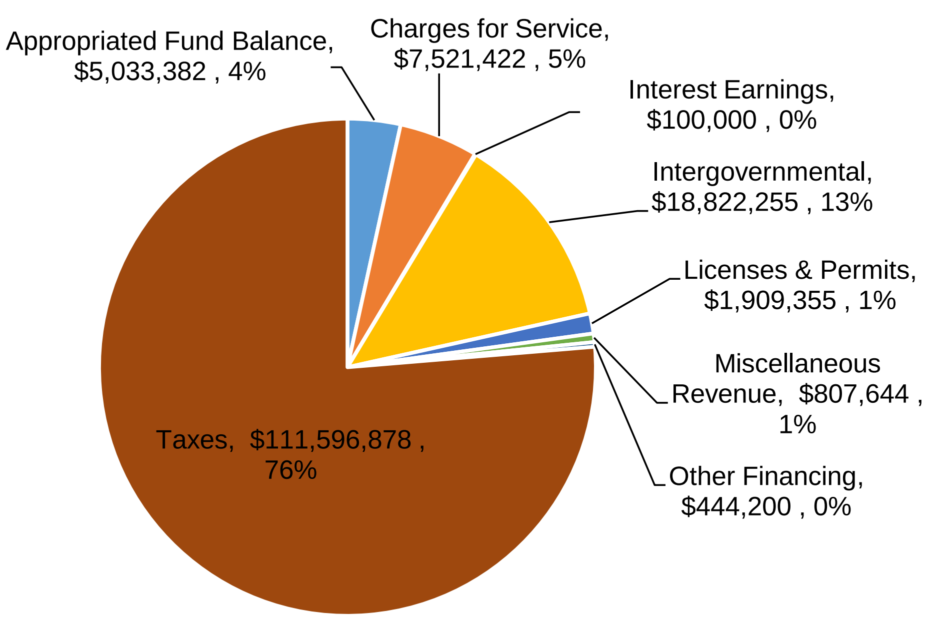
Available Fund Balance Analysis

	FY 2020 Actual	Estimated FY 2021 Actual	FY 2022 Adopted	$ Change	% Change
Calculation of Recommended Reserve for the General Fund:					
General Fund Expenditures	$ 152,146,384	$ 145,199,680	$ 146,235,136	$ 1,035,456	0.7%
18% County Internal Fund Balance Policy	$ 27,386,349	$ 26,135,942	$ 26,322,324	$ 186,382	0.7%
General Fund (Fund Balance Analysis):					
Fund Balance at June 30, 2020 (Estimate for June 30, 2021)	$ 78,808,534	$ 80,384,705	$ 81,992,399	$ 1,607,694	2.0%
Less 18% County Policy Internal Fund Balance Policy	$ 27,386,349	$ 26,135,942	$ 26,322,324	$ 186,382	0.7%
Available Above Unreserved	$ 51,422,185	$ 54,248,762	$ 55,670,074	$ 1,421,312	2.6%
Less Amount Included in Operating Budget	$ 4,061,097	$ 4,061,097	$ 4,061,097	$ -	0.0%
Less Debt Service	$ 8,148,671	$ 9,018,671	$ 9,888,671	$ 870,000	9.6%
Less Stabilization by State Statute	$ 16,017,121	$ 16,017,121	$ 16,017,121	$ -	0.0%
Less Long Term Note Receivable	$ 395,000	$ 330,000	$ 365,000	$ 35,000	10.6%
Total	$ 28,621,889	$ 29,426,889	$ 30,331,889	$ 905,000	3.1%
Restricted Amounts:					
Register of Deeds	$ 542,173	$ 542,173	$ 542,173	$ -	0.0%
Sheriff Operations	$ 367,183	$ 367,183	$ 367,183	$ -	0.0%
Health Programs	$ 3,182,742	$ 3,182,742	$ 3,182,742	$ -	0.0%
LEO Special Separation Allowance	$ 296,340	$ 296,340	$ 296,340	$ -	0.0%
Tax Revaluation	$ 79,000	$ 10,000	$ 10,000	$ -	0.0%
Total	$ 4,467,438	$ 4,398,438	$ 4,398,438	$ -	0.0%
Updated Amount Available Above Recommended Reserve	$ 18,332,858	$ 20,423,435	$ 20,939,747	$ 516,312	2.5%

Summary of General Fund

	FY 2020 Actual	FY 2021 Adopted Budget	FY 2021 Amended Budget	FY 2022 Adopted Budget	vs. Adopted $ Change	vs. Adopted % Change
Summary of General Fund						
Revenues						
Appropriated Fund Balance	$ -	$ 4,061,097	$ 6,194,649	$ 5,033,382	$ 972,285	23.9%
Charges for Service	$ 7,999,506	$ 7,847,028	$ 7,946,551	$ 7,521,422	$ (325,606)	-4.1%
Interest Earnings	$ 1,464,925	$ 970,368	$ 970,368	$ 100,000	$ (870,368)	-89.7%
Intergovernmental	$ 20,448,892	$ 18,990,601	$ 21,973,370	$ 18,822,255	$ (168,346)	-0.9%
Licenses & Permits	$ 2,458,923	$ 1,290,300	$ 1,347,408	$ 1,909,355	$ 619,055	48.0%
Miscellaneous Revenue	$ 259,092	$ 807,644	$ 881,479	$ 807,644	$ -	0.0%
Other Financing	$ 689,227	$ 388,700	$ 487,541	$ 444,200	$ 55,500	14.3%
Taxes	$ 118,134,484	$ 102,203,181	$ 118,933,860	$ 111,596,878	$ 9,393,697	9.2%
Total	$ 151,455,050	$ 136,558,919	$ 158,735,226	$ 146,235,136	$ 9,676,217	7.1%
Expenditures by Type						
Personnel Services	$ 55,519,605	$ 57,600,410	$ 59,284,072	$ 63,350,009	$ 5,749,599	10.0%
Operating Expenses	$ 66,848,887	$ 60,790,686	$ 78,946,519	$ 62,865,058	$ 2,074,372	3.4%
Debt	$ 12,990,425	$ 14,345,973	$ 14,345,973	$ 15,318,601	$ 972,628	6.8%
Capital Outlay	$ 5,613,346	$ 3,821,850	$ 6,158,662	$ 4,701,468	$ 879,618	23.0%
Total	$ 140,972,262	$ 136,558,919	$ 158,735,226	$ 146,235,136	$ 9,676,217	7.1%

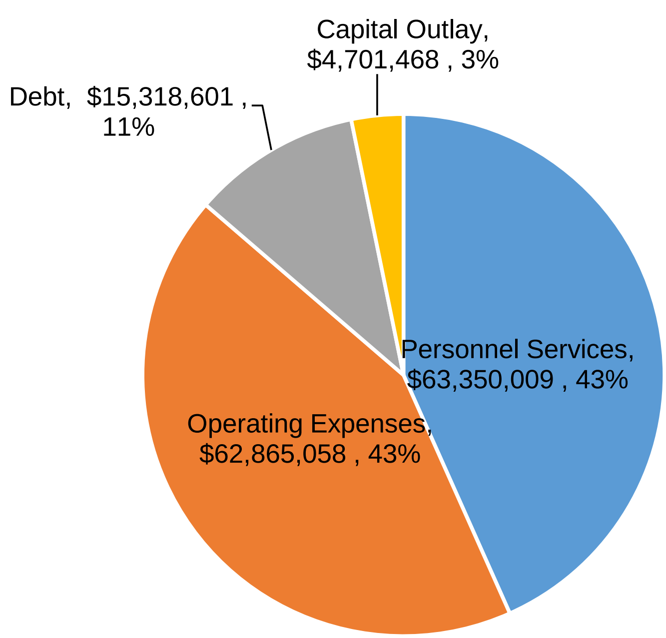
FY 2022 Adopted Budget Revenues
Total $146,235,136



Summary of General Fund

	FY 2020 Actual	FY 2021 Adopted Budget	FY 2021 Amended Budget	FY 2022 Adopted Budget	vs. Adopted $ Change	vs. Adopted % Change
Summary of General Fund						
Revenues						
Appropriated Fund Balance	$ -	$ 4,061,097	$ 6,194,649	$ 5,033,382	$ 972,285	23.9%
Charges for Service	$ 7,999,506	$ 7,847,028	$ 7,946,551	$ 7,521,422	$ (325,606)	-4.1%
Interest Earnings	$ 1,464,925	$ 970,368	$ 970,368	$ 100,000	$ (870,368)	-89.7%
Intergovernmental	$ 20,448,892	$ 18,990,601	$ 21,973,370	$ 18,822,255	$ (168,346)	-0.9%
Licenses & Permits	$ 2,458,923	$ 1,290,300	$ 1,347,408	$ 1,909,355	$ 619,055	48.0%
Miscellaneous Revenue	$ 259,092	$ 807,644	$ 881,479	$ 807,644	$ -	0.0%
Other Financing	$ 689,227	$ 388,700	$ 487,541	$ 444,200	$ 55,500	14.3%
Taxes	$ 118,134,484	$ 102,203,181	$ 118,933,860	$ 111,596,878	$ 9,393,697	9.2%
Total	$ 151,455,050	$ 136,558,919	$ 158,735,226	$ 146,235,136	$ 9,676,217	7.1%
Expenditures by Type						
Personnel Services	$ 55,519,605	$ 57,600,410	$ 59,284,072	$ 63,350,009	$ 5,749,599	10.0%
Operating Expenses	$ 66,848,887	$ 60,790,686	$ 78,946,519	$ 62,865,058	$ 2,074,372	3.4%
Debt	$ 12,990,425	$ 14,345,973	$ 14,345,973	$ 15,318,601	$ 972,628	6.8%
Capital Outlay	$ 5,613,346	$ 3,821,850	$ 6,158,662	$ 4,701,468	$ 879,618	23.0%
Total	$ 140,972,262	$ 136,558,919	$ 158,735,226	$ 146,235,136	$ 9,676,217	7.1%

FY 2022 Adopted Budget Expenditures
Total $146,235,136



Summary of Funded Positions by Fund / Department

Fund / Department	Adopted FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22	Change
General Fund				
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	33.40	33.40	-
County Attorney	5.60	6.60	7.60	1.00
Finance	10.00	10.00	9.00	(1.00)
Purchasing	6.00	6.00	6.00	-
Register of Deeds	7.00	7.00	8.00	1.00
Human Resources	7.75	8.00	8.00	-
Information Technology	6.00	6.00	6.00	-
Public Buildings	13.00	13.00	13.00	-
Parking Deck	-	-	-	-
Elections	5.00	5.00	5.00	-
General Government	**107.75**	**108.00**	**109.00**	**1.00**
Public Health	96.00	97.00	100.00	3.00
Social Services & Child Support	208.50	208.50	208.50	-
Senior Services	22.00	22.00	23.00	1.00
Veterans Services	2.00	2.00	2.00	-
Health & Human Services	**328.50**	**329.50**	**333.50**	**4.00**
Emergency Services	91.50	91.50	96.50	5.00
Emergency Management	1.00	1.00	1.00	-
Fire Marshal	3.00	3.00	4.00	1.00
911 Communications	37.00	38.00	38.00	-
Sheriff	135.00	135.00	137.00	2.00
Jail	45.00	45.00	44.00	(1.00)
Animal Control	4.00	4.00	4.00	-
Animal Shelter	6.00	6.00	6.00	-
School Resource Officers	14.00	14.00	14.00	-
DCCC - School Resource Officers	2.00	1.00	1.00	-
Inspections	14.00	14.00	15.00	1.00
Public Safety	**352.50**	**352.50**	**360.50**	**8.00**
Library	47.00	47.00	47.00	-
Museum	2.00	2.00	2.00	-
Parks & Recreation	9.00	9.00	9.00	-
Culture and Recreation	**58.00**	**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	13.50	13.50	13.50	-
Environmental Protection	**16.50**	**16.50**	**16.50**	**-**
Total General Fund	**877.25**	**878.50**	**891.50**	**13.00**
Internal Service Fund				
Garage	6.00	6.00	6.00	-
Insurance Fund	0.25	-	-	-
Total Internal Service Fund	**6.25**	**6.00**	**6.00**	**-**
Other Funds				
DavidsonWorks	15.00	15.00	15.00	-
Transportation	5.00	5.00	5.00	-
Total Other Funds	**20.00**	**20.00**	**20.00**	**-**
Enterprise Funds				
Landfill	13.50	13.50	13.50	-
Recycling	-	-	-	-
Sewer	1.00	1.00	1.00	-
Total Enterprise Funds	**14.50**	**14.50**	**14.50**	**-**
Total Countywide	**918.00**	**919.00**	**932.00**	**13.00**

Summary of Funded Position Changes from FY 2020-21 to FY 2021-22

Department	Position Name	FTE
Position Splits / Transfers / / Reclassifications / Corrections to Position Counts from FY 2021		
Senior Services	Office Support III	(1.00)
Senior Services	Reclassify to Certified Nursing Assistant I	1.00
Planning and Zoning	Deputy Zoning Administrator	(1.00)
Planning and Zoning	Reclassify to Zoning Officer I	1.00
Sheriff	Detention Officer I	(1.00)
Sheriff	Reclassify to Fingerprint Technician	1.00
		-
Board-Approved Position Increases / Decreases During FY 2020-21		
*Positions added for COVID Services will end on 6/30/2020 unless otherwise noted		
*Public Health	Public Health Nurse I - Added for COVID Services	1.00
*Public Health	Office Support IV - Added for COVID Services	1.00
Emergency Services	EMT - Added for COVID Services	5.00
Emergency Services	EMT	(5.00)
*Public Health	Office Support III - Added for COVID Services	2.00
*Public Health	EMT - Added for COVID Services	1.00
Public Health	EMT	(1.00)
*Senior Services	Certified Nursing Assistant I - Added for COVID Services	1.00
Sheriff	Office Support III	1.00
Total (-) COVID Services Additions		1.00
COVID Carry Forward Positions in FY 2021-22 Proposed Budget		
Public Health	Public Health Nurse I	1.00
Public Health	Office Support IV	1.00
Public Health	Office Support III	2.00
Senior Services	Certified Nursing Assistant I	1.00
		5.00
Reclassification, New & Eliminated Positions Included in the FY 2021-22 Proposed Budget		
Reclassifications		
DSS	Income Maintenance Program Administrator I (72)	(1.00)
DSS	Reclassify to Income Maintenance Program Administrator II (74)	1.00
DSS	Accounting Technician III (66)	(1.00)
DSS	Reclassify to Administrative Officer I (67)	1.00
DSS	SW-I / A / T (70)	(1.00)
DSS	Reclassify to Social Worker Supervisor III (73)	1.00
DSS	Income Maintenance Case Worker II (63)	(1.00)

Summary of Funded Position Changes from FY 2020-21 to FY 2021-22

Department	Position Name	FTE
DSS	Reclassify to Social Worker III (QA) (69)	1.00
DSS	Office Support III (60)	(1.00)
DSS	Reclassify to Social Worker III (69)	1.00
DSS	Social Work Program Administrator I (75)	(1.00)
DSS	Reclassify to Social Work Program Manager (74)	1.00
Sheriff	Sheriff Deputy I (66)	(1.00)
Sheriff	Reclassify to Sheriff Deputy Investigator (69)	1.00
		-
Additional Positions		
County Attorney	Assistant County Attorney (80)	1.00
Central Permitting	Inspector I (67)	1.00
Fire Marshal	Deputy Fire Marshal (69)	1.00
Senior Services	Certified Nursing Assistant I (57)	1.00
Register of Deeds	Deputy Register of Deeds II (62)	1.00
EMS	EMS Training Coordinator (70)	1.00
EMS	Paramedic (66)	4.00
Emergency Communications	Radio Communications Technician	1.00
		11.00
Eliminated Positions		
Public Health	Office Support III (WIC) (60)	(1.00)
Senior Services	Assistant Director (69)	(1.00)
Finance	Financial Analyst (71)	(1.00)
Emergency Communications	Data Base Coordinator (63)	(1.00)
		(4.00)
Grand Total Position Adjustments		**13.00**

General Fund Revenues

General Fund revenues and appropriated fund balance for FY 2021-22 total $146,235,136. This is ($9,676,217) million dollars or 7.1% more than the budget approved for FY 2020-21. 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 (13%) and Charges for Services revenues (5%). All other sources total approximately (8%).

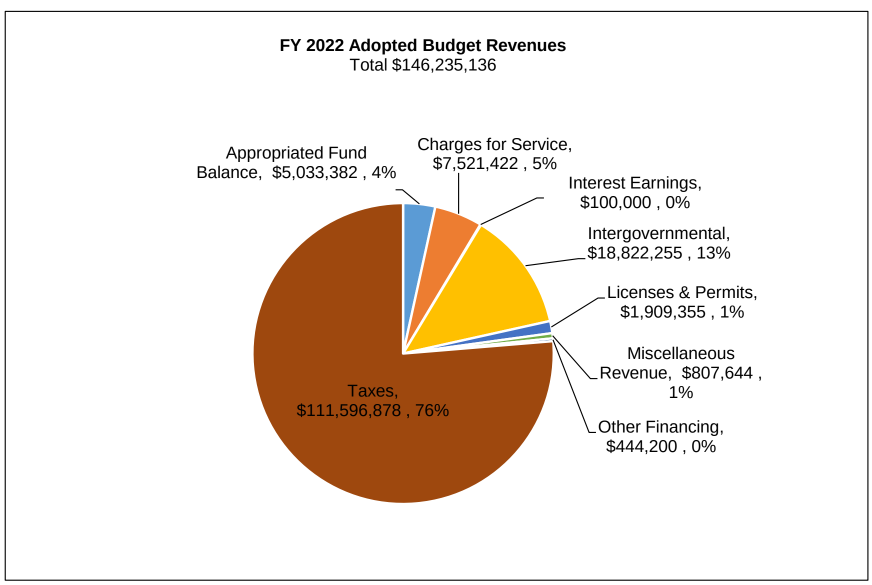
Summary of General Fund

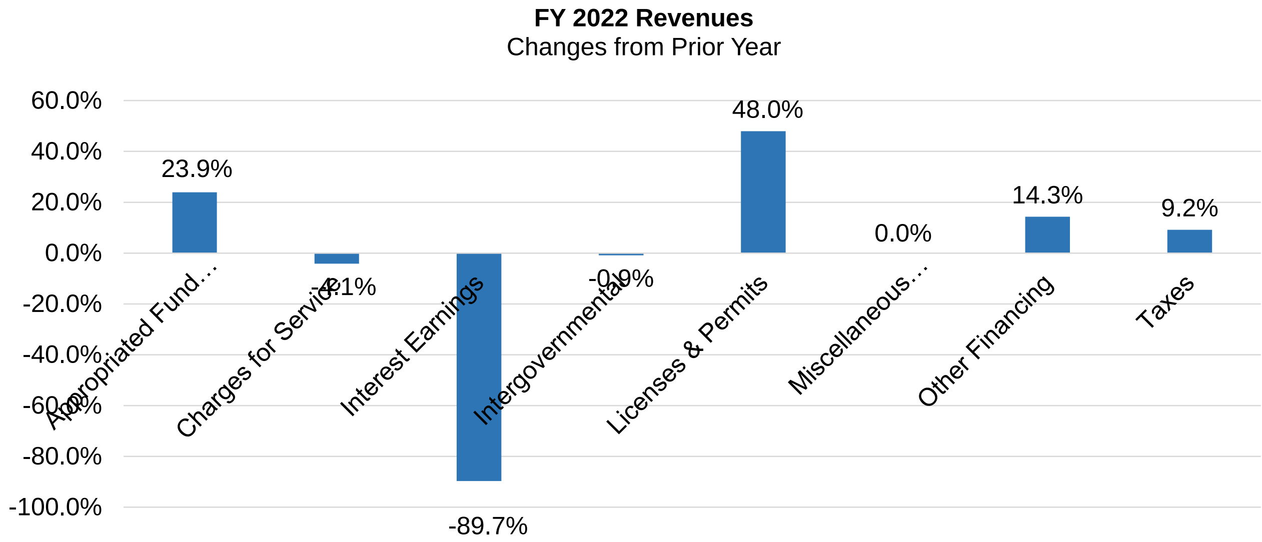
	FY 2020 Actual	FY 2021 Adopted Budget	FY 2021 Amended Budget	FY 2022 Adopted Budget	vs. Adopted $ Change	vs. Adopted % Change
Summary of General Fund						
Revenues						
Appropriated Fund Balance	$ -	$ 4,061,097	$ 6,194,649	$ 5,033,382	$ 972,285	23.9%
Charges for Service	$ 7,999,506	$ 7,847,028	$ 7,946,551	$ 7,521,422	$ (325,606)	-4.1%
Interest Earnings	$ 1,464,925	$ 970,368	$ 970,368	$ 100,000	$ (870,368)	-89.7%
Intergovernmental	$ 20,448,892	$ 18,990,601	$ 21,973,370	$ 18,822,255	$ (168,346)	-0.9%
Licenses & Permits	$ 2,458,923	$ 1,290,300	$ 1,347,408	$ 1,909,355	$ 619,055	48.0%
Miscellaneous Revenue	$ 259,092	$ 807,644	$ 881,479	$ 807,644	$ -	0.0%
Other Financing	$ 689,227	$ 388,700	$ 487,541	$ 444,200	$ 55,500	14.3%
Taxes	$118,134,484	$ 102,203,181	$118,933,860	$111,596,878	$ 9,393,697	9.2%
Total	$151,455,050	$ 136,558,919	$158,735,226	$146,235,136	$ 9,676,217	7.1%

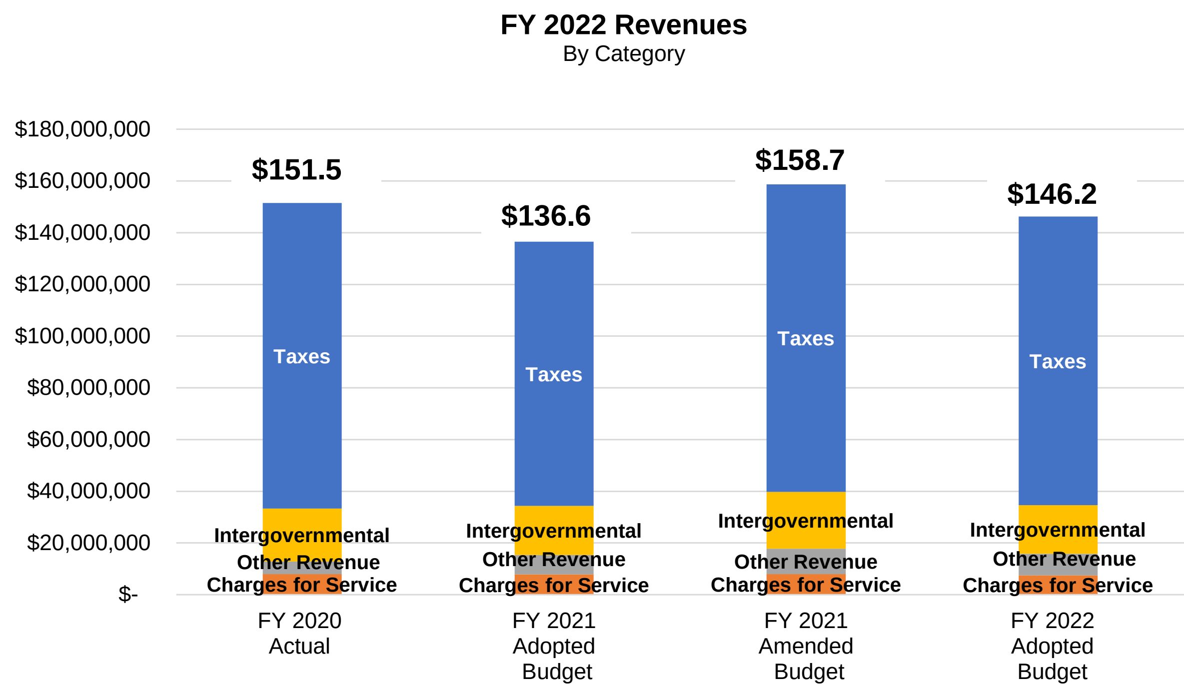
The FY 2021-22 Adopted Budget recommends a general county wide tax rate at $0.54 for each $100 of assessed property valuation. That is equal to the tax rate approved for FY 2020-21 but is more than the calculated revenue-neutral tax rate of $0.50 for FY 2021-22.

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 86% of all general county revenues are generated from just three sources – Property Taxes (51%), Sales Taxes (23%), and (13%) 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.




FY 2022 Revenues
Changes from Prior Year
60.0%
40.0%
20.0%
0.0%
-20.0%
-40.0%
-60.0%
-80.0%
-100.0%
23.9%
-4.1%
-89.7%
-0.9%
48.0%
0.0%
14.3%
9.2%
Appropriated Fund...
Charges for Service
Interest Earnings
Intergovernmental
Licenses & Permits
Miscellaneous...
Other Financing
Taxes


FY 2022 Revenues
By Category
$180,000,000
$160,000,000
$140,000,000
$120,000,000
$100,000,000
$80,000,000
$60,000,000
$40,000,000
$20,000,000
$-
$151.5
$136.6
$158.7
$146.2
Taxes
Intergovernmental
Other Revenue
Charges for Service
FY 2020 Actual
FY 2021 Adopted Budget
FY 2021 Amended Budget
FY 2022 Adopted Budget

Property Tax / Other Taxes ***$78,275,100***

Revenue from the property tax is the largest source of funds for Davidson County. For FY 2021-2022, the ad valorem property tax is estimated to generate approximately 53% of total General Fund revenues, or $77.0 million dollars. Current year taxes (i.e., taxes paid on time) are expected to generate $75 million of the total revenues estimated for next year, while the remaining $2 million will come from payments made for taxes other penalties / fees. Overall, property tax revenues are projected to increase by approximately $1M or 1.4% from the amount originally budgeted for FY 2020-21.

FY 2020-21 Property Tax Revenues

Current year revenues generated from the property tax on real and personal property are expected to exceed the budget for FY 2020-21. 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 2020-21.

Estimating FY 2021-22 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 2016. During FY 2020, the BOC did approve to shorten the property revaluation cycle to every six years.

FY 2021-22 Adopted Tax Rate

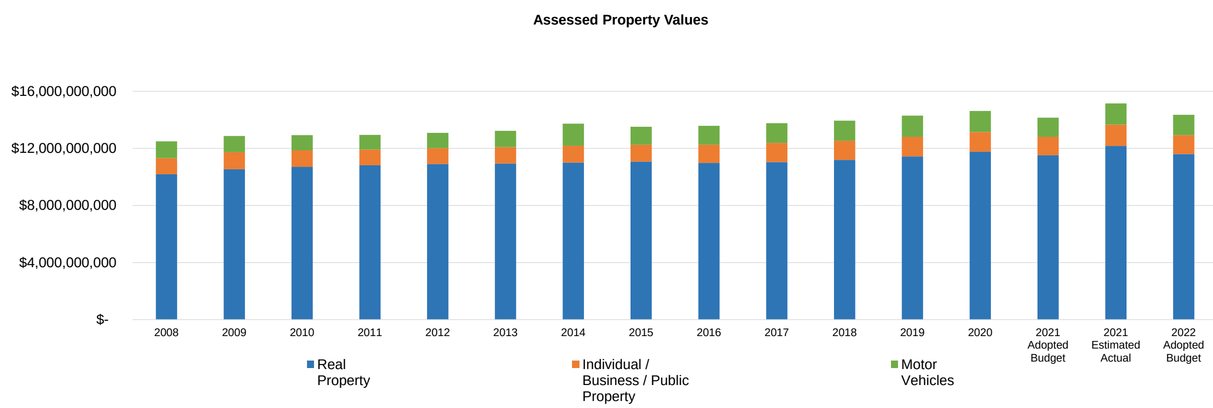
The FY 2021-22 Adopted Budget requires a general county wide tax rate of $0.54 for each $100 of assessed valuation to balance. This adopted tax rate is equal to the tax rate established for FY 2020-21.

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 2021-2022 Adopted Budget is built on an estimated June 30, 2020 year ending assessed value amount of $14,621,789,141. This is a 3% more than the figure used to develop the FY 2020-21 Adopted Budget of $14,153,830,463. Therefore, growth is expected to increase by an additional 1.4% to an estimated total of $14,355,440,650 for the FY 2021-22 Adopted Budget.

Fiscal Year	Tax Rate	Real Property	Individual / Business / Public Property	Motor Vehicles	Total	$ Change	% Change
2007	$ 0.54	$ 8,109,938,795	$ 1,105,678,592	$ 1,160,632,178	$ 10,376,249,565	$ -	-
2008	$ 0.54	$ 10,186,197,400	$ 1,130,264,565	$ 1,172,035,633	$ 12,488,497,598	$ 2,112,248,033	20.36%
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	$ 0.54	$ 11,434,622,452	$ 1,375,537,363	$ 1,483,505,926	$ 14,293,665,741	$ 351,011,111	2.52%
2020	$ 0.54	$ 11,761,789,141	$ 1,385,000,000	$ 1,475,000,000	$ 14,621,789,141	$ 328,123,400	2.30%
2021 Adopted Budget	$ 0.54	$ 11,518,611,494	$ 1,287,422,425	$ 1,347,796,544	$ 14,153,830,463	$ (139,835,278)	-0.98%
2021 Estimated Actual	$ 0.54	$ 12,169,898,928	$ 1,499,655,557	$ 1,477,343,907	$ 15,146,898,392	$ 993,067,929	7.02%
2022 Adopted Budget	$ 0.54	$ 11,605,440,650	$ 1,325,000,000	$ 1,425,000,000	$ 14,355,440,650	$ (791,457,742)	-5.23%
Total		**$162,874,347,134**	**$ 18,505,520,026**	**$19,147,829,010**	**$ 200,527,696,170**	**$ 5,238,607,505**	**21.29%**



As the preceding charts indicates, total assessed property values (Prior to the property re-valuation) are projecting to increase slightly from FY 2020-21 to FY 2021-22, so the outlook going forward in to the coming years is stable and steady growth with respect to property tax revenues.

During 2021 the county moved forward with a county-wide property revaluation. Per state law, the county must go through this process "at least"" once every eight years. Due to "inequities" in the residential housing market, the state recommends completing the process once every four years. To move closer to an every four process, the county decided to go with once every six years. Also per state law, a jurisdiction is required to publicly display the "revenue-neutral" tax rate during the year of the property revaluation. This is the rate that when applied to the updated property values and after controlling for the average change in the tax base, will generate the same amount of revenue in the upcoming fiscal year had a property valuation not occurred.

As shown within the chart below, the "calculated" revenue-neutral tax rate for FY 2022 totals $0.5044 per $100 of assessed property valuation. However, the FY 2022 Adopted Budget maintain the overall county-wide tax rate equal to that of the current year (FY 2021) which totals $0.5400 per $100 of assessed property valuation. This will provide much needed funding for major capital expenses (such as a mandated Detention Center expansion / renovation) and the corresponding increase in detention center operating expenses (increase in detention staffing / operating).

General Fund
Calculation of Revenue-Neutral Tax Rate

		Value	Tax Rate	100% of Tax Levy
STEP 1	**FY 2021 Current Values**			
	Estimated Actual Assessed Valuation	$15,146,898,392	$ 0.5400	$ 81,793,251
			New Rate to Generate Same $	
	FY 2022 New Values			
	Estimated Actual Assessed Valuation	$16,574,038,598	**$ 0.4935**	$ 81,793,251
STEP 2	**Increase Rate by Average Annual Growth Since Last General Revaluation**			
	Average Regular Annual Growth	**2.21% Average Growth**	X 1.0221	
			$ 0.5044	$ 83,603,344

Increase in Tax levy Over Estimated Actual Final Levy for FY 2021	$ 1,810,092
Percentage Increase in Tax Levy Over Estimated Actual Final Levy for FY 2021	2.21%

Property Tax Rate Comparison

County		Current Tax Rate
Davidson	$	0.5400
Catawba	$	0.5750
Montgomery	$	0.6200
Randolph	$	0.6327
Rowan	$	0.6575
Alamance	$	0.6700
Stanly	$	0.6700
Pitt	$	0.6797
Guilford	$	0.7305
Davie	$	0.7380
Cabarrus	$	0.7400
Forsyth	$	0.7435

Tax Rate Summary			
FY 2008 - FY 2020 Approved Tax Rates	FY 2022 Revenue-Neutral Tax Rate	FY 2021 Adopted Tax Rate	FY 2022 Adopted Tax Rate
$ 0.5400	$ 0.5044	$ 0.5400	$ 0.5400

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 2021-22 the table to the left highlights Davidson County's current property tax rate as it compares to eleven of its peer counties as well as how stable the current tax rate has been over the last nine years. In addition to paying the general, county-wide property tax, property owners may pay additional property taxes for fire protection (see the Other Funds section of this document) or municipal services, depending on where their property is located.

Collection Rate

When estimating property tax revenues, North Carolina counties must consider the fact that they will not collect 100% of the total taxes billed in a given year. To comply with this requirement, all counties apply a collection rate percentage to the estimated total property tax levy. The collection rate used cannot be more than the percentage of taxes actually collected during the prior fiscal year. In Davidson County, the overall actual collection rate is estimated to equal 97.15% by year-end FY 2020-21.

The FY 2021-22 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 2020-21 were not available at the time of budget adoption, the collection rate for non-motor vehicle property is estimated to be near 97%. Now that residents have become familiar with the state's new Tax and Tag Together program, motor vehicle property tax collection rates have increased to about 100% as residents pay vehicles taxes at the same time they renew their vehicle registrations. As a result, the county collection rate may be increased in future years as actual collection rates begin to rise.

Sales Tax *$33,321,778*

Sales Tax revenues are expected to generate $33.3 million dollars for next fiscal year, or about 23% of total county revenues. As of March 1, 2016 the state again expanded the sales tax to include items such as other taxable services like repairs, maintenance and installation services. The budget also includes revenues from the enacted local 0.25% - Article 46 sales tax. Since

October 1, 2014 the County has been able to levy this additional 0.25% sales tax on non-regressive consumables. Averaging approximately $350,000+ per month in collections, next year's budgeted amount only totals $4.1 million dollars. These funds will be used for the debt service related to the new Oak Grove High School as well as covering a portion of the increase in per pupil $'s + major capital projects.

Finally, the adopted budget includes $3.9 million dollars from the (Article 44) sales tax approved by the state during 2015. Under the approved plan all (100) counties saw a reduction in their respective Article 39, 40 and 42 collections, which was then in turn re-distributed in equal monthly amounts back to 79 counties based on a per capita allocation. The additional funds may only be spent on one of three areas: 1) Public Schools, 2) Community Colleges and / or 3) Economic Development. The table below highlights expected use of each article mentioned above.

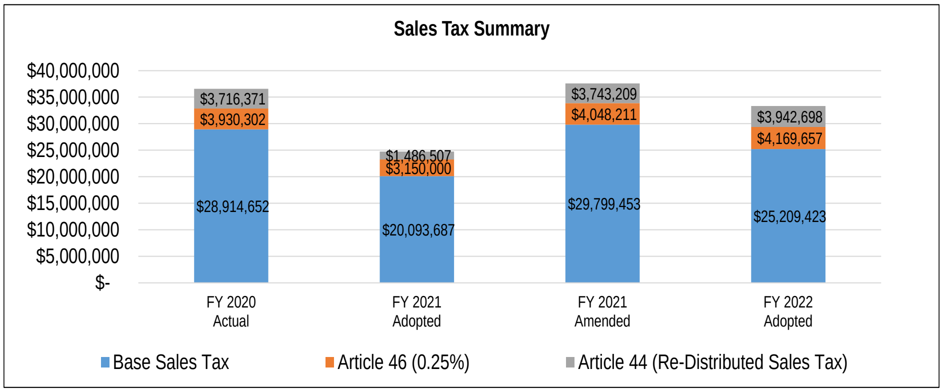
Description	Article 44	Article 46
Estimated Collections	$ 3,942,698	$ 4,169,657
Expense Items:		
EDC	$ (248,000)	$ -
Oak Grove Debt Service	$ -	$ (3,054,900)
REDLG	$ (240,000)	$ -
DCAA	$ (135,984)	$ -
DavidsonWorks	$ (269,682)	$ -
Chambers of Commerce	$ (3,890)	$ -
Education Operating (FY 2021 - FY 2022)	$ -	$ (789,503)
School HVAC Debt	$ (289,500)	$ -
Type I (FY 2021 - FY 2022)	$ (674,746)	$ (325,254)
CDGB - Business Park Loan Payoff	$ (1,780,756)	$ -
Lottery Decrease	$ (300,140)	$ -
Total	$ (3,942,698)	$ (4,169,657)
Remaining	$ -	$ -

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.

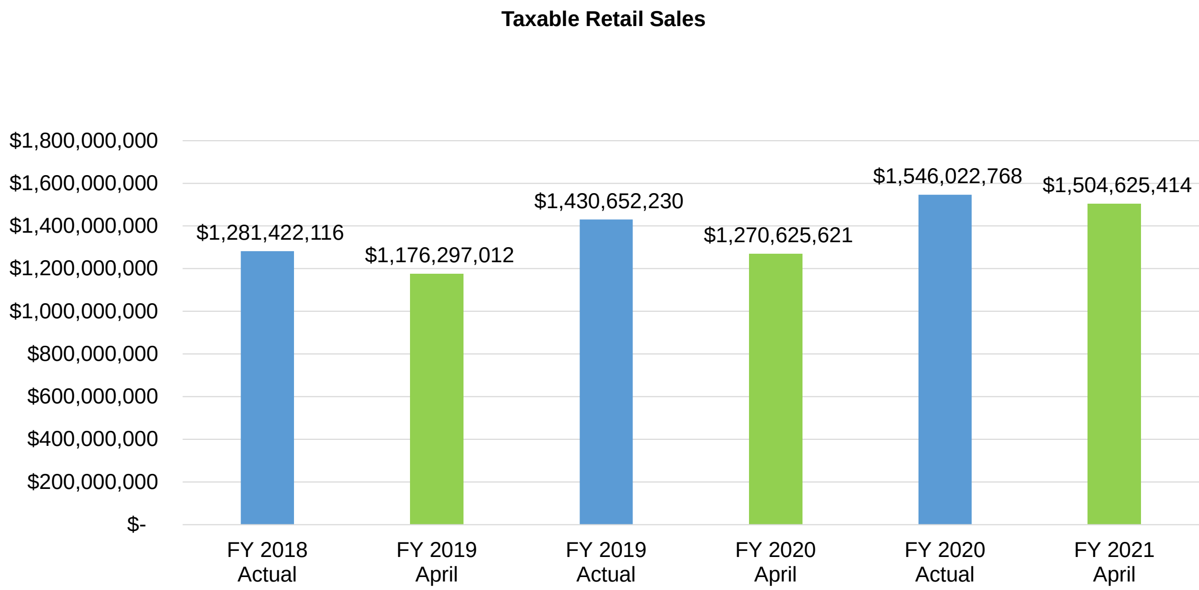
Impact of Medicaid Relief



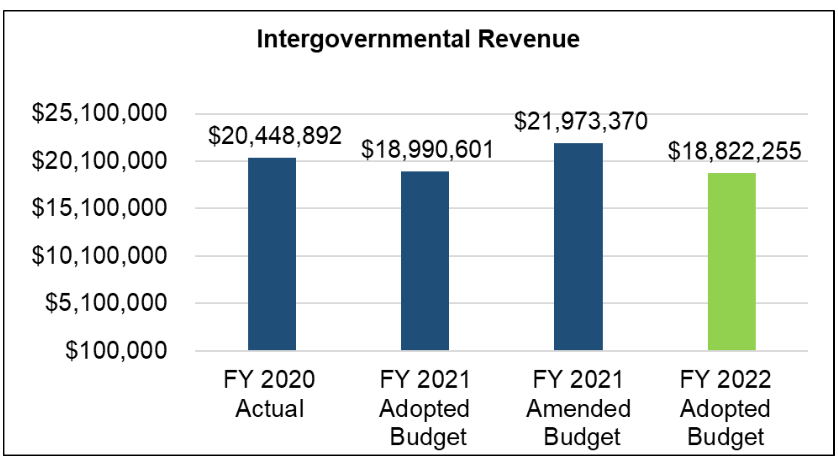
Prior to October 2008, counties were authorized to levy up to 2.5% of local option sales taxes. As part of Medicaid Relief legislation approved several years ago by the General Assembly, the state no longer charges counties for a share of Medicaid costs in exchange for ceding the proceeds from a 0.5% 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 $3.1 million for the current fiscal year. Based on the latest information available from the NC 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 2020-2021 was estimated to be approximately $0.00.

FY 2021-22 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 2018-21. For April collections in Davidson County from FY 2020 to FY 2021 the increase is about $234 million dollars or 18%.



Intergovernmental Revenue — *$18,822,255*



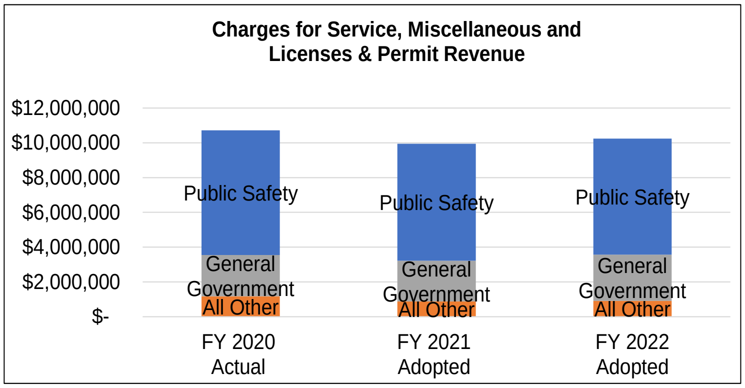
Intergovernmental revenue represent about 13% or $18.8 million dollars of total revenues anticipated for FY 2021-22. This represents a decrease of ($168K) or -0.9% from the amount of federal and state funds included in the FY 2020-21 budget. Most of this decrease is related to a reduction in Foster Care revenues provided by the State of North Carolina. Lastly, the county expects to decrease the use of lottery proceeds ($150K) to offset the cost of debt services payments related to prior year(s) school debt.

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 2021-22 Adopted Budget includes $1.3 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 $3.5 million dollars (a loss of approximately $2.2M).

Nearly all of the federal and state revenue expected to be received in FY 2021-22 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.

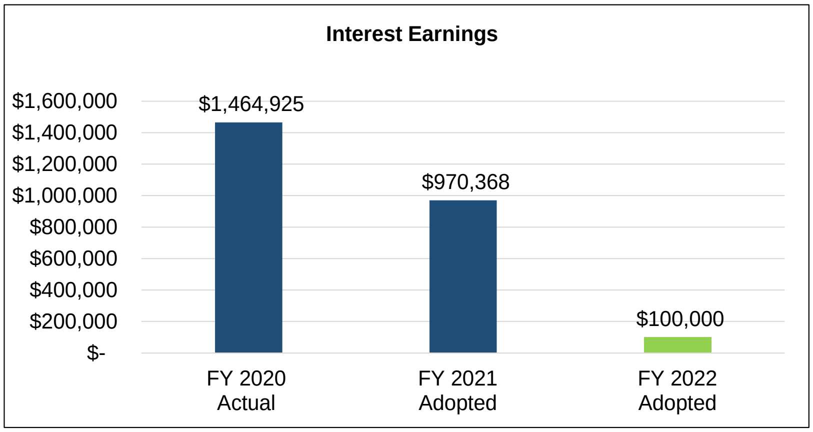
Charges for Service & Misc. Rev. *$10,238,421*



Davidson County departments expect to generate approximately $10.2 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 2021-22 are only expected to increase over the current fiscal year by $293K or 3%. The increase is largely driven by higher estimated revenues expected within the Register of Deeds Office due to the "high volume" real estate market.

Other Fin. & Interest Earnings *$544,200*



Next year, Davidson County expects to receive $544K 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 2021-22 Adopted Budget for Other Revenues is -60% or ($814K) less than the current year's budget. This is largely due to utilizing less interest revenue available to the county due to changes in federal interest rates in 2020. Also, for FY 2022, the County expects to utilize ($444K) Capital Reserve dollars (as a transfer to the General Fund) for FY 2022 to complete minor capital projects within the County. A full list of those capital projects planned for completion during FY 2022 using these funds can be seen within the capital outlay or Support Services (Public Buildings) section of this document.

Appropriated Fund Balance *$5,033,382*

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 2021-22 General Fund budget includes a fund balance appropriation of $5.03 million dollars, which is $1M or 25% more than the amount originally appropriated during FY 2020-21. Approximately $5 million dollars will be used for general county needs, with $14.3 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

	FY 2020 Actual	Estimated FY 2021 Actual	FY 2022 Adopted	$ Change	% Change
Calculation of Recommended Reserve for the General Fund:					
General Fund Expenditures	$152,146,384	$145,199,680	$146,235,136	$ 1,035,456	0.7%
18% County Internal Fund Balance Policy	$ 27,386,349	$ 26,135,942	$ 26,322,324	$ 186,382	0.7%
General Fund (Fund Balance Analysis):					
Fund Balance at June 30, 2020 (Estimate for June 30, 2021)	$ 78,808,534	$ 80,384,705	$ 81,992,399	$ 1,607,694	2.0%
Less 18% County Policy Internal Fund Balance Policy	$ 27,386,349	$ 26,135,942	$ 26,322,324	$ 186,382	0.7%
Available Above Unreserved	$ 51,422,185	$ 54,248,762	$ 55,670,074	$ 1,421,312	2.6%
Less Amount Included in Operating Budget	$ 4,061,097	$ 4,061,097	$ 4,061,097	$ -	0.0%
Less Debt Service	$ 8,148,671	$ 9,018,671	$ 9,888,671	$ 870,000	9.6%
Less Stabilization by State Statute	$ 16,017,121	$ 16,017,121	$ 16,017,121	$ -	0.0%
Less Long Term Note Receivable	$ 395,000	$ 330,000	$ 365,000	$ 35,000	10.6%
Total	$ 28,621,889	$ 29,426,889	$ 30,331,889	$ 905,000	3.1%
Restricted Amounts:					
Register of Deeds	$ 542,173	$ 542,173	$ 542,173	$ -	0.0%
Sheriff Operations	$ 367,183	$ 367,183	$ 367,183	$ -	0.0%
Health Programs	$ 3,182,742	$ 3,182,742	$ 3,182,742	$ -	0.0%
LEO Special Separation Allowance	$ 296,340	$ 296,340	$ 296,340	$ -	0.0%
Tax Revaluation	$ 79,000	$ 10,000	$ 10,000	$ -	0.0%
Total	$ 4,467,438	$ 4,398,438	$ 4,398,438	$ -	0.0%
Updated Amount Available Above Recommended Reserve	$ 18,332,858	$ 20,423,435	$ 20,939,747	$ 516,312	2.5%

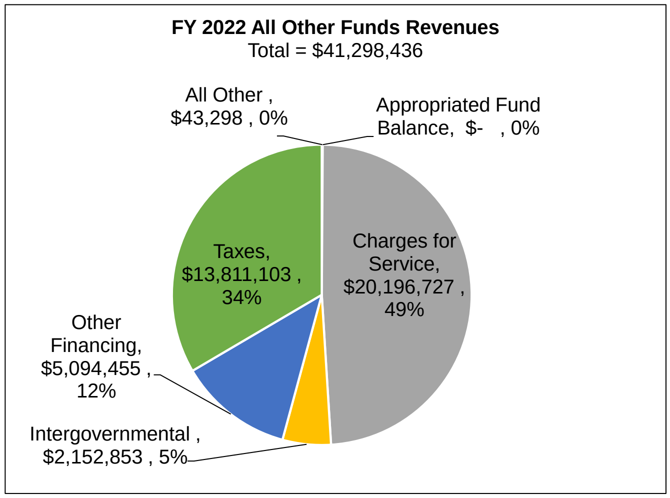
All Other Funds *$41,298,436*

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 2021-22 there are ten major changes within several funds effecting revenues:

- Airport Fund – Enterprise / Special Revenue Fund – For FY 2022, the adopted budget increases the overall funding to the airport by \$50K or 13%. The County's contribution remains the same as it was for FY 2021 (\$135K – The entire local contribution is covered via Article 44 Sales Tax) but the FY 2022 Adopted Budget appropriates additional charges for service revenue the airport receives from hangar rentals.



- DavidsonWorks – Special Revenue Fund – For FY 2022, the adopted budget increases overall funding to DavidsonWorks by \$83K or 6.9%. The adopted budget reduces the expected amount the county will collect in federal / state funds and increases the amount county's local contribution (The entire local contribution is covered via Article 44 Sales Tax).

- Insurance Fund – Internal Service Fund - The adopted budget increases overall funding for group insurance by \$774K or 6.1%. The county will "absorb" the 6% expected increase with no additional charge to employees and no health plan changes. The county will however, change dental carriers from Humana to Delta Dental. This change will not only save money but offer a larger network pool of covered doctors for employees and family members.

- Landfill Fund – Enterprise Fund – The adopted budget reduces overall operating expenses due to lack of postclosure cost but add funds (\$872K) to replace major capital equipment in order to more effectively manage the operations of the landfill.

- Transportation Fund – Special Revenue Fund – The adopted budget increases overall funding for transportation by \$118K or 10.6%. For FY 2022 the department plans to replace one "high mileage" (170K miles – 2018 model) bus. Also for FY 2022, the department plans to "leverage" CARES Act \$'s received by the county from the WS / HP MPOs designed for both Lexington and Thomasville's circulator routes. Each city covers their respective local match for each route. However, for FY 2022, the budget includes the CARES Act \$'s and allows each city to not contribute local funds. Upon conclusion of FY 2022, each city will need to reinstate their full local contribution in order to continue the routes.

- Rural Fire Districts – Special Revenue Fund – The adopted budget increases overall funding for the rural fire districts by \$1.3M or 13.3%. The increase is attributed to not only the "natural growth" in property valuations but an increase due to the completed property revaluation during 2021.

Fire Districts Summary
FY 2021-2022

	Tax Rate			Change		Budget		Change	
District	FY 2021 Adopted	FY 2022 Revenue Neutral	FY 2022 Adopted	$ Change vs. Adopted	% Change vs. Adopted	FY 2021 Adopted	FY 2022 Adopted	$ Change vs. Adopted	% Change vs. Adopted
ARCH	$ 0.1000	$ 0.0915	$ 0.1000	$ -	0.0%	$ 1,039,475	$ 1,097,548	$ 58,073	5.6%
Central	$ 0.1000	$ 0.0914	$ 0.1000	$ -	0.0%	$ 351,830	$ 351,830	$ -	0.0%
Churchland	$ 0.0900	$ 0.0798	$ 0.0900	$ -	0.0%	$ 246,325	$ 279,386	$ 33,061	13.4%
Fairgrove	$ 0.1000	$ 0.0946	$ 0.1000	$ -	0.0%	$ 457,227	$ 494,952	$ 37,725	8.3%
Gumtree	$ 0.1000	$ 0.0928	$ 0.1000	$ -	0.0%	$ 140,915	$ 151,592	$ 10,677	7.6%
Healing Springs	$ 0.0900	$ 0.0859	$ 0.0900	$ -	0.0%	$ 297,193	$ 325,531	$ 28,338	9.5%
Holly Grove	$ 0.0800	$ 0.0742	$ 0.0800	$ -	0.0%	$ 240,922	$ 265,000	$ 24,078	10.0%
Linwood	$ 0.1000	$ 0.1211	$ 0.1000	$ -	0.0%	$ 334,627	$ 559,080	$ 224,453	67.1%
Midway	$ 0.1077	$ 0.1017	$ 0.1077	$ -	0.0%	$ 977,110	$ 1,068,761	$ 91,651	9.4%
North Lexington	$ 0.1300	$ 0.1216	$ 0.1300	$ -	0.0%	$ 270,000	$ 290,000	$ 20,000	7.4%
Pilot	$ 0.0850	$ 0.0814	$ 0.0850	$ -	0.0%	$ 297,030	$ 321,739	$ 24,709	8.3%
Reeds	$ 0.0600	$ 0.0508	$ 0.0600	$ -	0.0%	$ 303,243	$ 363,836	$ 60,593	20.0%
Silver Valley	$ 0.1100	$ 0.1019	$ 0.1100	$ -	0.0%	$ 408,622	$ 435,422	$ 26,800	6.6%
South Emmons	$ 0.1000	$ 0.0914	$ 0.1000	$ -	0.0%	$ 124,510	$ 142,693	$ 18,183	14.6%
South Lexington	$ 0.1100	$ 0.1001	$ 0.1100	$ -	0.0%	$ 270,600	$ 309,000	$ 38,400	14.2%
Southmont	$ 0.1000	$ 0.0915	$ 0.1000	$ -	0.0%	$ 847,416	$ 944,471	$ 97,055	11.5%
Hasty	$ 0.1000	$ 0.0932	$ 0.1000	$ -	0.0%	$ 506,515	$ 603,732	$ 97,217	19.2%
Tyro	$ 0.0800	$ 0.0715	$ 0.0800	$ -	0.0%	$ 353,153	$ 406,203	$ 53,050	15.0%
Wallburg	$ 0.1000	$ 0.0911	$ 0.1000	$ -	0.0%	$ 836,277	$ 958,528	$ 122,251	14.6%
Welcome	$ 0.1100	$ 0.1021	$ 0.1100	$ -	0.0%	$ 587,044	$ 645,544	$ 58,500	10.0%
West Lexington	$ 0.1000	$ 0.0908	$ 0.1000	$ -	0.0%	$ 274,247	$ 318,499	$ 44,252	16.1%
South Davidson	$ 0.1000	$ 0.0939	$ 0.1000	$ -	0.0%	$ 119,900	$ 130,822	$ 10,922	9.1%
Horneytown	$ 0.1500	$ 0.1336	$ 0.1500	$ -	0.0%	$ 202,455	$ 255,520	$ 53,065	26.2%
Griffith	$ 0.0800	$ 0.0696	$ 0.0800	$ -	0.0%	$ 261,331	$ 319,218	$ 57,887	22.2%
Clemmons	$ 0.0600	$ 0.0519	$ 0.0600	$ -	0.0%	$ 75,460	$ 98,380	$ 22,920	30.4%
Badin Lake	$ 0.0550	$ 0.0515	$ 0.0550	$ -	0.0%	$ 40,000	$ 40,000	$ -	0.0%
Total	**$ 2.4977**	**$ 2.3208**	**$ 2.4977**	**$ -**	**0.0%**	**$ 9,863,427**	**$ 11,177,287**	**$ 1,313,860**	**13.3%**

- Special School District – Special Revenue Fund – The adopted budget increases overall funding to the Special School District Fund by $104K or 6.7%. The increase is attributed to not only the “natural growth” in property valuations but an increase due to the completed property revaluation during 2021.

- Sewer Fund – Enterprise Fund – The adopted budget increases overall funding to the Sewer Fund by $85K or 14.3%. The adopted budget anticipates a 3.5% sewer rate increase mandated by the Winston-Salem Utility Commission. The budget also includes funding to continue remediating embankments that are eroding near existing sewer lines. Lastly, the adopted budget includes funds to replace a 20-year-old main generator that all county sewer pump stations feed. This will be a “one-time” expense for FY 2022.

- Workers Compensation Fund – Internal Service Fund – The adopted budget increases funding to the Workers Compensation Fund by $75K or 8.5%. This increase is to account for the county’s self-funded workers compensation plan.

- School Capital Outlay Fund – Special Revenue Fund - The adopted budget “restores” the Type I Capital Outlay funding to pre-COVID-19 levels vs. the FY 2021. These funds are expected to be used for critical roof / HVAC replacement. The total funding for FY 2022 equals $3.7M and increases vs. FY 2021 by approximately $1M (Difference covered via Article 44 Sale Tax).

General Fund Expenditures

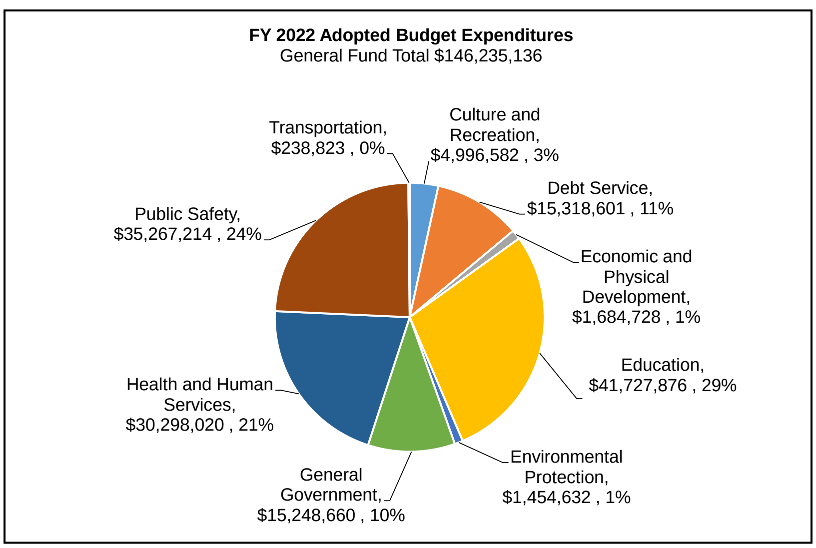
The FY 2021-22 Adopted General Fund budget totals $146,235,136. This is ($9.6) million dollars or 7.1% more than the budget approved for FY 2020-21. The Adopted General Fund property tax rate totals $0.54, which is equal to the current fiscal year's rate at $0.54 per $100 of assessed valuation (However, more than the calculated revenue-neutral tax rate of $0.50). 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

					vs. Adopted	
	FY 2020 Actual	FY 2021 Adopted Budget	FY 2021 Amended Budget	FY 2022 Adopted Budget	$ Change	% Change
Culture and Recreation	$ 4,615,118	$ 4,704,888	$ 5,087,928	$ 4,996,582	$ 291,694	6.2%
Debt Service	$ 12,990,425	$ 14,345,973	$ 14,345,973	$ 15,318,601	$ 972,628	6.8%
Economic and Physical Development	$ 5,949,729	$ 1,566,250	$ 14,153,897	$ 1,684,728	$ 118,478	7.6%
Education	$ 41,285,903	$ 39,938,373	$ 41,826,797	$ 41,727,876	$ 1,789,503	4.5%
Environmental Protection	$ 2,423,621	$ 1,415,843	$ 1,466,222	$ 1,454,632	$ 38,789	2.7%
General Government	$ 13,240,208	$ 13,505,630	$ 14,724,917	$ 15,248,660	$ 1,743,030	12.9%
Health and Human Services	$ 28,660,533	$ 29,139,975	$ 32,266,376	$ 30,298,020	$ 1,158,045	4.0%
Public Safety	$ 31,441,325	$ 31,561,763	$ 33,403,747	$ 35,267,214	$ 3,705,451	11.7%
Transportation	$ 365,400	$ 380,224	$ 1,459,369	$ 238,823	$ (141,401)	-37.2%
Total	$140,972,262	$ 136,558,919	$158,735,226	$146,235,136	$ 9,676,217	7.1%
Total Funded Positions	**877.25**	**878.50**	**884.50**	**891.50**	**13.00**	**1.5%**

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 2021-22. Approximately 74% of the FY 2021-22 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 24% and 21% of expenses, respectively.

Debt service represents 11% of the total FY 2021-22 Adopted Budget. For next fiscal year, there are no major projects the County expects to begin however, the debt service budget includes a full year payment for the newly completed courthouse expansion / renovation.

For FY 2021-22 the County is expected to receive approximately $3.9 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 plan for FY 2022, which allocates the funds accordingly based on historical collection estimates.

Description	Article 44	Article 46
Estimated Collections	$ 3,942,698	$ 4,169,657
Expense Items:		
EDC	$ (248,000)	$ -
Oak Grove Debt Service	$ -	$ (3,054,900)
REDLG	$ (240,000)	$ -
DCAA	$ (135,984)	$ -
DavidsonWorks	$ (269,682)	$ -
Chambers of Commerce	$ (3,890)	$ -
Education Operating (FY 2021 - FY 2022)	$ -	$ (789,503)
School HVAC Debt	$ (289,500)	$ -
Type I (FY 2021 - FY 2022)	$ (674,746)	$ (325,254)
CDGB - Business Park Loan Payoff	$ (1,780,756)	$ -
Lottery Decrease	$ (300,140)	$ -
Total	$ (3,942,698)	$ (4,169,657)
Remaining	$ -	$ -

The budget increases the county support (Operating + Type II / III Capital Outlay) for the Davidson County Schools (DCS), Lexington City Schools (LCS), Thomasville City Schools (TSC) as well as Davidson – Davie Community College (DDCC) by $789K or 2.1%.

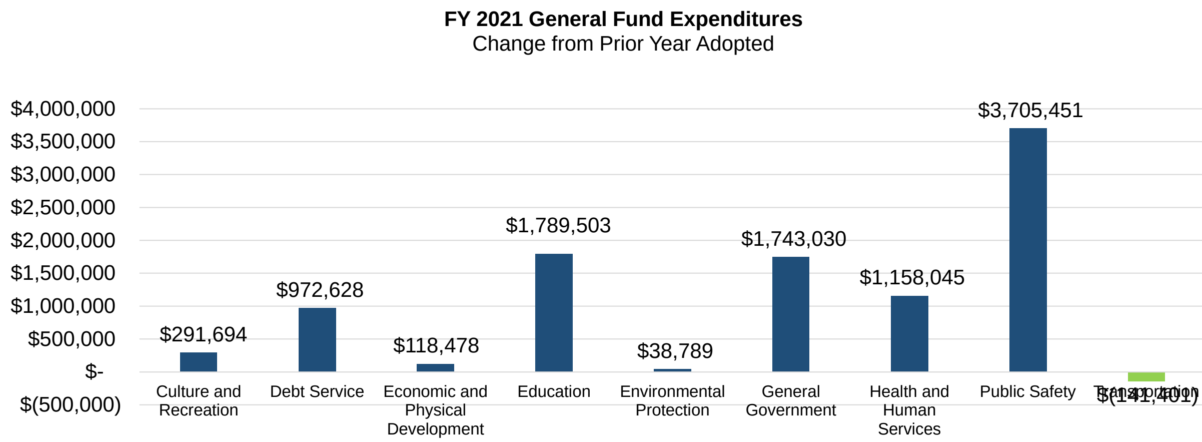
The FY 2022 Adopted Budget includes an employee COLA = $500 + 1.7% (Plus Annualizes the FY 2021 COLA + 2nd Year Pay Study). In addition, the adopted budget also includes a 6% increase in group insurance for the county, with no planned increase (or plan design changes) anticipated for employees. Further, the adopted budget includes a mandated 11% county increase in state retirement for employees.

Lastly, the FY 2022 Adopted Budget includes additional funding to replace (16) patrol vehicles and (3) ambulances (1 new and 2 re-mount). The adopted budget does however, reduce Foster Care funds as the allocations from the state are expected to decrease for the upcoming fiscal year and increases funding to debt service to accommodate the inclusion of the new courthouse expansion / renovations for the upcoming fiscal year.

As shown within the table below, there are only a few "major" changes within the General Fund that allow for the arrival of the total change amount totaling ($9.6M).

	Change vs. FY 2021 Adopted	
Base Property Tax	$	1,053,313
Base Sales Tax	$	5,115,736
Article 44 Sales Tax	$	2,456,191
Article 46 Sales Tax	$	1,019,657
Decreased Intergovernmental Revenue (Foster Care + Less Lottery Proceeds + CARES Act $'s)	$	(168,346)
Decreased in Interest Earnings	$	(870,368)
Increased ROD and Building Permit Revenue	$	619,055
Increased Use of Appropriated Fund Balance	$	972,285
Decreased Ambulance and Court Fee Revenue	$	(328,272)
Other County Revenues	$	(193,034)
Total Revenue	**$**	**9,676,217**
FY 2021 Employee COLA ($500 + 1.7% - Annualized)	$	1,085,694
FY 2021 Pay Study (Annualized)	$	691,457
FY 2022 Employee COLA ($500 + 1.7%) + Decreased "Vacancy Rate"	$	1,523,869
Employee Health Insurance (6% Increase)	$	813,645
Employee Retirement (20% Increase)	$	944,456
Additional (13.00) "High Priority" Positions	$	517,183
Education (Operating + Type II / III Capital	$	789,503
Education Type I Capital	$	1,000,000
Increased Debt Service (New Courthouse)	$	972,628
Decrease in DSS Funding for Foster Care (Intergovernmental Revenue)	$	(451,236)
Increase Capital for Sheriff Vehicles / EMS Ambulance / County Vehicles	$	827,092
Increased County Contingency (Pay Study + Sheriff Compression)	$	900,000
Increase to TRIP - County-Wide Trash Clean-Up Campaign	$	2,500
Increase for Forrester Agreement	$	5,600
All Other Changes	$	53,826
Total Expenses	**$**	**9,676,217**

The following chart and table illustrate the overall changes in the FY 2021-22 Adopted Budget by functional area and type of expenditure.



Summary of General Fund

	FY 2020 Actual	FY 2021 Adopted Budget	FY 2021 Amended Budget	FY 2022 Adopted Budget	vs. Adopted $ Change	vs. Adopted % Change
Expenditures by Type						
Personnel Services	$ 55,519,605	$ 57,600,410	$ 59,284,072	$ 63,350,009	$ 5,749,599	10.0%
Operating Expenses	$ 66,848,887	$ 60,790,686	$ 78,946,519	$ 62,865,058	$ 2,074,372	3.4%
Debt	$ 12,990,425	$ 14,345,973	$ 14,345,973	$ 15,318,601	$ 972,628	6.8%
Capital Outlay	$ 5,613,346	$ 3,821,850	$ 6,158,662	$ 4,701,468	$ 879,618	23.0%
Total	$140,972,262	$ 136,558,919	$158,735,226	$146,235,136	$ 9,676,217	7.1%
Total Funded Positions	**877.25**	**878.50**	**884.50**	**891.50**	**13.00**	**1.5%**

Personnel Services

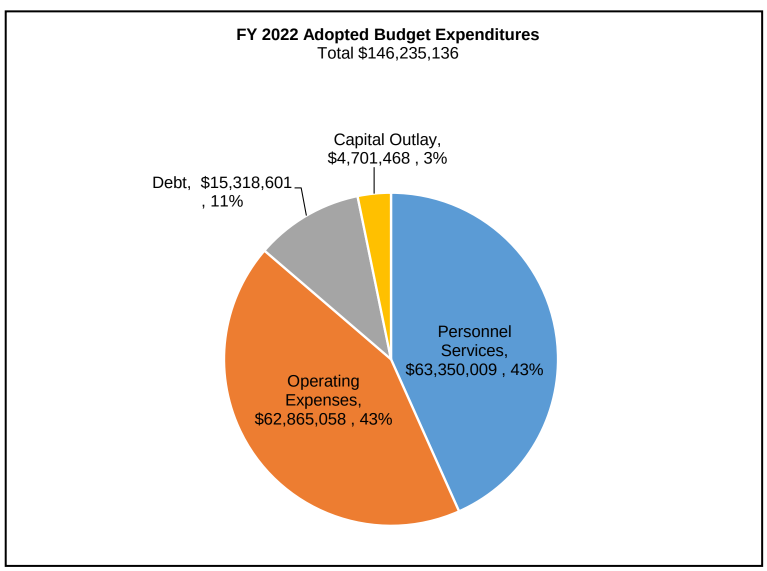
Personnel Services (e.g., salaries and related benefits) account for 43% of all General Fund expenditures. Operating Expenses, which include appropriations to Education (excluding debt), represent 43% of total expenditures. Other expenditures are for debt repayment (11%), Human Services Assistance (3%), and funding for capital needs (3%). Personnel services expenses within the General Fund are projected to increase by $5.7M in FY 2021-22. The total number of permanent full-time funded positions is 891.50. This is a net increase of (13.00) positions over FY 2020-21 and (7.00) versus the FY 2021 Amended Budget.

Category	FY 2022 Change
FY 2021 COLA ($500 + 1.7%) + 2nd Year Pay Study Annualized	$ 1,777,151
FY 2022 COLA ($500 + 1.7%) + Decreased Vacancy Rate	$ 1,523,869
Increase to Employee Insurance (6%) + Retirement (20%)	$ 1,761,003
Additional (13.00) "High Priorty" Positions	$ 517,183
Additional FICA + Workers Compensation (Based on Above)	$ 339,399
All Other Changes	$ (169,006)
Total	**$ 5,749,599**

Position Changes - The total number of permanent full-time funded positions is 891.50. This is a net increase of (13.00) positions over FY 2020-21 and (7.00) versus the FY 2021 Amended Budget.

Employee Raises - The adopted budget includes a COLA for employees totaling $500 + 1.7%. The adopted budget also includes funding to account for the full year "annualization" of the FY 2021 COLA ($500 + 1.7%) + the 2nd year pay study. Finally, within County Contingency, the adopted budget includes funding ($975K) to cover the 3rd year pay study + the newly approved Sheriff Office compression annualization.

Other Personnel Benefits - The General Fund's contribution to county's group insurance budget is projected to increase by 6% for the upcoming fiscal year. In April 2021, the Board of Commissioners approved a new employee benefit plan. This plan renewal keeps the growth in high cost claimants on the County's portion of the plan. Therefore, for the upcoming fiscal year there is no expected increase to the employee's cost of insurance provided by the County. Further, the county expects an increase (20%) to the employee retirement system contribution for FY 2022. This state-mandated increase will add 1.2% and



1.2% respectively to existing Non-LEO and LEO retirement rates (Non-LEO 10.15% to 11.35% and LEO 10.90% to 12.10%).

Operating, Debt Repayment, and Capital Expenses

Operating Expenses will increase by $2M or 3.4% in FY 2021-22. Although the adopted budget reduces funding to the Foster Care program (Due to the State of North Carolina providing less funding), the adopted budget increases school capital outlay $1M (Combined Article 44 and 46 Collections) in order to assist the three school systems with repair to critical HVAC / Roofs / Other Capital needs.

Education is major component of operating expenses for the county. For FY 2022 the Adopted Budget increases education funding above FY 2021 by $789K or 2.1%. The increased funding when allocated by Average Daily Membership will increase the per pupil funding (including charter schools) for each of the three school districts (Davidson County Schools, Lexington and Thomasville City Schools) from $1,211 for FY 2021 to $1,247 for FY 2022.

ADM Funding with Charter School #'s Included

Information		FY 2021 Adopted			FY 2022 Adopted			Operating		Capital	
Agency	ADM FY 2021-22 Projection	Operating	Type II & III Capital	Per Pupil	Operating	Type II & III Capital	Per Pupil	% Change	$ Change	% Change	$ Change
DCS	19,109	$ 23,406,424	$ 1,310,503	$ 1,211.64	$ 23,824,692	$ 1,340,193	$ 1,246.78	1.8%	$ 418,268	2.3%	$ 29,690
Lexington City	3,290	$ 3,912,396	$ 261,947	$ 1,211.64	$ 4,101,916	$ 267,847	$ 1,246.78	4.8%	$ 189,520	2.3%	$ 5,900
Thomasville City	2,300	$ 2,836,458	$ 343,136	$ 1,211.64	$ 2,867,593	$ 350,886	$ 1,246.78	1.1%	$ 31,135	2.3%	$ 7,750
DDCC	-	$ 3,360,526	$ 406,000	$ -	$ 3,432,058	$ 415,186	$ -	2.1%	$ 71,532	2.3%	$ 9,186
Total	**24,699**	**$ 33,515,804**	**$ 2,321,586**	**$ 1,211.64**	**$ 34,226,259**	**$ 2,374,112**	**$ 1,246.78**	**2.1%**	**$ 710,455**	**2.3%**	**$ 52,526**

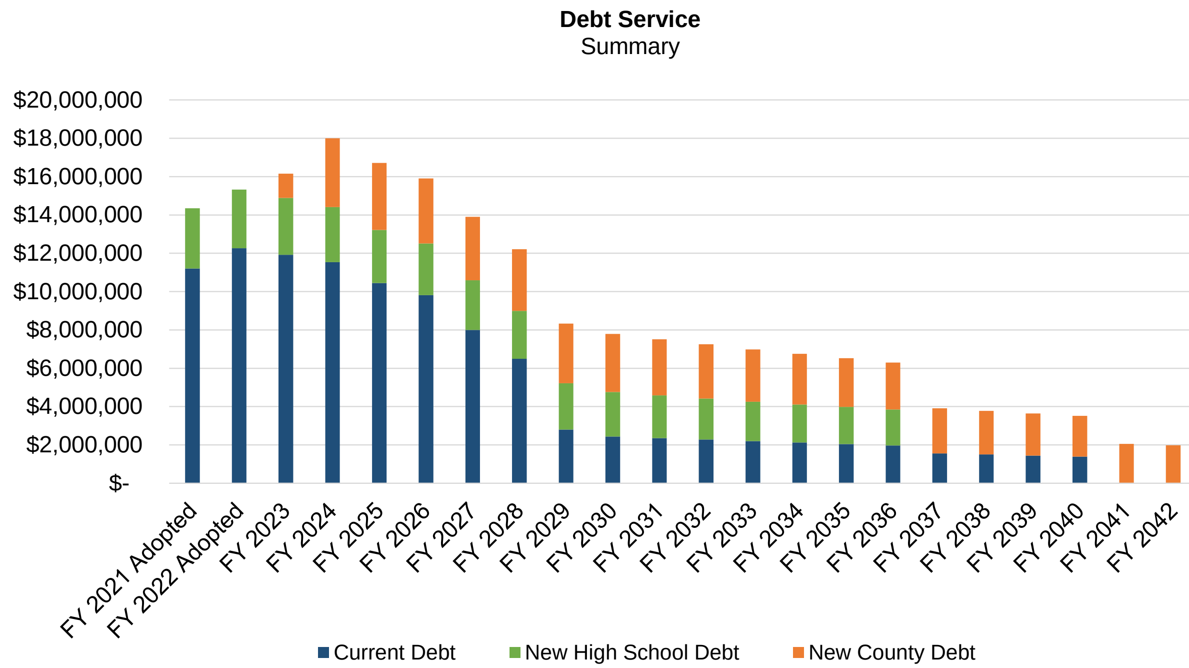
Total Funding Increase (Three School Districts)	$ 682,263
Cumlative Per Pupil Funding % Increase	2.90%

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 – Davie Community College is also expected to receive increased funding based on the table above.

Lastly, the FY 2022 Adopted Budget includes $100K to replace (95+) out-of-warranty desktop and laptop computers. These replacements will occur within several departments and ensure the County's technology is up-to-date.

Scheduled **Debt Service Payments** are expected to increase by about $972K or 6.8% for FY 2022. Debt service estimates for the high priority capital project such as the I-85 Corporate Center (REDLG Loan) and Courthouse Expansion / Renovations are included for the upcoming fiscal year.

As shown below, the added debt service from these new capital projects will increase the burden on the general fund thru at least FY 2027.



Capital Outlay will increase by ($937K) or 24.5% above FY 2021. 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; one in service ambulance, and two re-mount chassis). At the time of replacement each vehicle will have between 180K – 200K + / - miles. The adopted budget also includes funding to replace (16 Sheriff patrol vehicles; 165K+ miles).

Education $41,727,876

The FY 2022 Adopted Budget allocates $41.7 million dollars to the Davidson County Schools (DCS), Lexington and Thomasville City Schools as well as to Davidson – Davie Community College (DDCC) and Other Education priorities. Education (excluding debt) spending make up about 29% of total general fund expenditures.

Although public education is primarily a responsibility of the state, and most funding is provided by the state directly to DCS and DDCC, all counties are required to fund certain operating and capital expenses for local public schools and community college systems. Counties appropriate a substantial portion of their budget to support education programs. 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.

Department	FY 2020 Actual	FY 2021 Adopted Budget	FY 2021 Amended Budget	FY 2022 Adopted Budget	vs. Adopted $ Change	vs. Adopted % Change
Scholarships	$ 26,250	$ 50,000	$ 50,000	$ 50,000	$ -	0.0%
Davidson County Community College	$ 3,766,526	$ 3,766,526	$ 3,813,608	$ 3,847,244	$ 80,718	2.1%
Davidson County Schools	$ 24,688,497	$ 24,716,927	$ 25,025,915	$ 25,164,885	$ 447,958	1.8%
Developmental Center	$ 722,550	$ 722,550	$ 731,582	$ 737,724	$ 15,174	2.1%
Lexington City Schools	$ 4,194,193	$ 4,174,343	$ 4,226,507	$ 4,369,763	$ 195,420	4.7%
Operating Transfers - School Capital Outlay Fund	$ 4,114,330	$ 2,788,050	$ 3,912,719	$ 3,788,050	$ 1,000,000	35.9%
Stoner-Thomas Center	$ 422,858	$ 422,858	$ 428,144	$ 431,738	$ 8,880	2.1%
Teen Parenting	$ 117,525	$ 117,525	$ 118,994	$ 119,993	$ 2,468	2.1%
Thomasville City Schools	$ 3,233,174	$ 3,179,594	$ 3,519,328	$ 3,218,479	$ 38,885	1.2%
Grand Total	**$ 41,285,903**	**$ 39,938,373**	**$ 41,826,797**	**$ 41,727,876**	**$ 1,789,503**	**4.5%**
Total Revenue	$ 2,094,170	$ 622,163	$ 3,777,076	$ 1,789,503	$ 1,167,340	187.6%
County Funds	$ 39,191,733	$ 39,316,210	$ 38,049,721	$ 39,938,373	$ 622,163	1.6%

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 $202 + / - million dollars for various new school / renovation projects such as the new Oak Grove High School and a recent January, 2020 debt sell for replacing high priority HVACs / Roofs.

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 2022 Adopted Budget increases operating funding ($789K or 2.1%) for the three Davidson County School systems above that was appropriated for FY 2021. This increases the cumulative per pupil funding amount by 2.9% from $1,211.64 for FY 2021 to $1,246.78 for each school system for FY 2022.

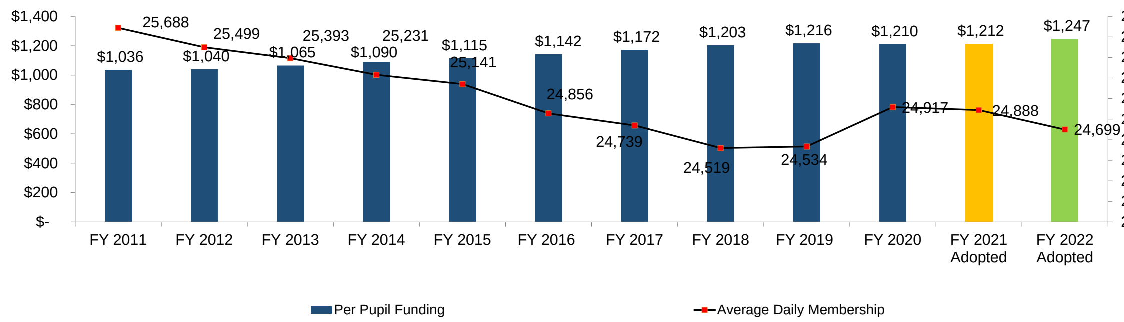
ADM Funding with Charter School #'s Included

Information		FY 2021 Adopted			FY 2022 Adopted			Operating		Capital	
Agency	ADM FY 2021-22 Projection	Operating	Type II & III Capital	Per Pupil	Operating	Type II & III Capital	Per Pupil	% Change	$ Change	% Change	$ Change
DCS	19,109	$ 23,406,424	$ 1,310,503	$ 1,211.64	$ 23,824,692	$ 1,340,193	$ 1,246.78	1.8%	$ 418,268	2.3%	$ 29,690
Lexington City	3,290	$ 3,912,396	$ 261,947	$ 1,211.64	$ 4,101,916	$ 267,847	$ 1,246.78	4.8%	$ 189,520	2.3%	$ 5,900
Thomasville City	2,300	$ 2,836,458	$ 343,136	$ 1,211.64	$ 2,867,593	$ 350,886	$ 1,246.78	1.1%	$ 31,135	2.3%	$ 7,750
DDCC	-	$ 3,360,526	$ 406,000	$ -	$ 3,432,058	$ 415,186	$ -	2.1%	$ 71,532	2.3%	$ 9,186
Total	**24,699**	**$ 33,515,804**	**$ 2,321,586**	**$ 1,211.64**	**$ 34,226,259**	**$ 2,374,112**	**$ 1,246.78**	**2.1%**	**$ 710,455**	**2.3%**	**$ 52,526**

Total Funding Increase (Three School Districts) $ 682,263

Cumlative Per Pupil Funding % Increase 2.90%

Per Pupil Funding Summary
All Three Davidson County School Systems



Davidson County Community College

The Community College's Board of Trustees has requested a total budget of $4,193,995 from Davidson County for FY 2022 ($3,653,995 in operating funds and $540,000 in capital outlay funds). This request, detailed on the following page, is $346,751 or 9% higher than the current year's budget (Excluding Type I Capital Outlay allocation). The FY 2022 Adopted Budget increases ($80K or 2.1%) the level of county funding to Davidson-Davie Community College as was approved for FY 2021. 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.

Public Safety *$35,267,214*

At 24% 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 2022 Adopted Budget includes $35 million for Public Safety services, an increase of $3.7M or 11.7% from last year's approved budget.

Department	FY 2020 Actual	FY 2021 Adopted Budget	FY 2021 Amended Budget	FY 2022 Adopted Budget	vs. Adopted $ Change	vs. Adopted % Change
Animal Shelter	$ 605,939	$ 656,905	$ 692,965	$ 645,596	$ (11,309)	-1.7%
Contributions - Rescue Squads	$ 72,000	$ 72,000	$ 72,000	$ 72,000	$ -	0.0%
JCPC Operating Supplies + Program Grant	$ 190,197	$ 2,500	$ 210,513	$ 2,500	$ -	0.0%
Emergency Communications	$ 2,271,998	$ 2,722,797	$ 2,805,098	$ 3,010,718	$ 287,921	10.6%
Emergency Services	$ 8,893,688	$ 8,949,022	$ 9,331,171	$ 10,124,976	$ 1,175,954	13.1%
Inspections	$ 1,185,393	$ 1,169,479	$ 1,264,396	$ 1,272,153	$ 102,674	8.8%
Sheriff	$ 18,222,111	$ 17,989,060	$ 19,027,604	$ 20,139,271	$ 2,150,211	12.0%
Grand Total	**$ 31,441,325**	**$ 31,561,763**	**$ 33,403,747**	**$ 35,267,214**	**$ 3,705,451**	**11.7%**
Total Revenue	$ 8,833,424	$ 8,052,217	$ 8,380,523	$ 8,112,621	$ 60,404	0.8%
County Funds	$ 22,607,901	$ 23,509,546	$ 25,023,224	$ 27,154,593	$ 3,645,047	15.5%

The **Sheriff's Office** budget will increase by $2.1M or 12%. Specific expense items include:

- During FY 2021 the BOC approved a reclassification for an existing "vacant" detention center position to a Fingerprint Technician as well as a PT Office Support to FT in order to assist with the growing volume of Concealed Carry Permits. In addition, the BOC approved to purchase an additional fingerprint machine. The process currently take approximately nine months to complete. With the additional resources, the expected wait time is estimated to drop to four to five months (In line with most comparable jurisdictions in NC).

- Also for FY 2022, the adopted budget includes a second position reclassification of a Deputy I to Deputy Investigator. This position will manage the 430+ registered sex offenders who reside within the county.

- Similarly, the adopted budget includes funding to cover the approved pay compression summary (BOC approved in April, 2021). This funding will help with recruitment / retention of more experienced LEO staff.

- The adopted budget includes funding to modernize the CSI / Evidence equipment and training as well as the Digital Forensic Lab. Since 2017, the lab has provided examinations for almost 900+ digital devices and assisted over 30 agencies.

- Lastly, the adopted includes funds to replace much needed capital:

  - ✓ 16 – High mileage vehicles (All 165K miles or >). This includes all associated equipment as well.

  - ✓ 30 – Out-of-warranty MDTs (Includes trays, power supplies and side-mount poles.

  - ✓ 10 – Replacement laptops as well as six laptop computers within new courthouse for Bailiffs.

  - ✓ Vice Unit – Replacement surveillance equipment.

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

- The adopted budget includes funds to add four Paramedic positions to fully staff one of the two existing ORVs (Quick Response Vehicles). This will help the QRVs depend less on PT staff, with next fiscal year making an attempt to do the same of second vehicle. Second, the adopted budget includes funding to add a Training Coordinator within EMS. This position will ensure all EMS personnel are trained properly and adhere to state standards. It will also allow the Director and Assistant Director the ability to use "time saved" from this function for the ever growing Medical Examiner calls they must handle.

- Further, the adopted budget includes funds to add an additional Deputy Fire Marshal position to assist with ever-growing workload within the division (See graphs on ES Department Page).

- Lastly, the adopted budget includes ($708K) to replace high priority capital outlay items for the upcoming fiscal year:

  - ✓ Replace one high mileage ambulances and two remounts.

  - ✓ Replace two cardiac monitors.

  - ✓ Replace seven mobile radios and three (out-of-warranty) AVL tablets.

  - ✓ Replace one truck within Emergency Management with a vehicle that can utilized for towing (Such as command post / pet trailer as well as heavy duty generator). The current vehicle (2010 with 110K miles) will be passed to the newly approved EMS Training Coordinator.

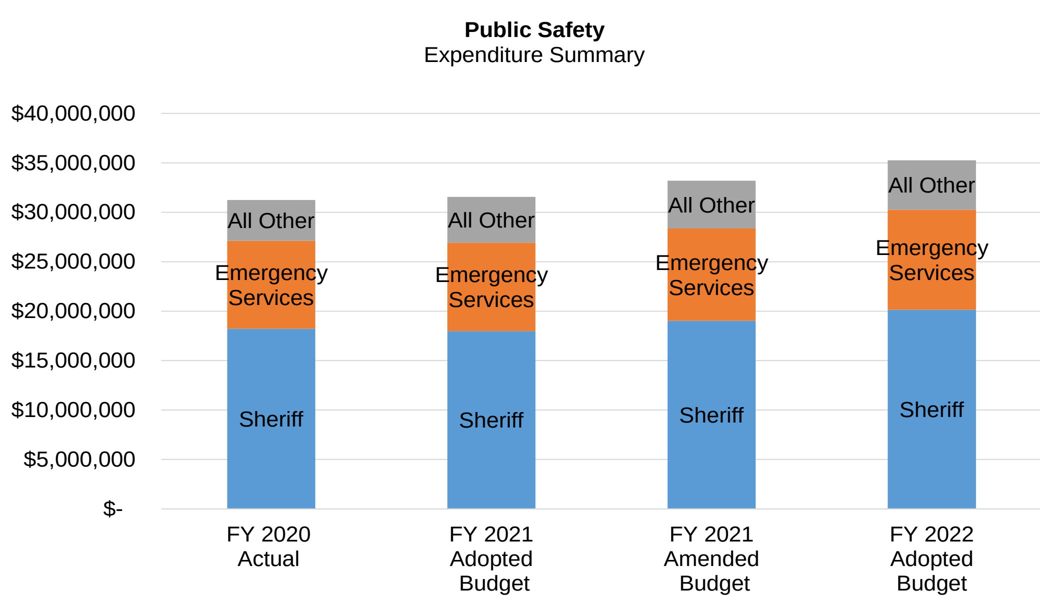
  - ✓ Replace one staff truck within Fire Marshal's Office (2009), which over the last three years has had over $8K in repair cost, with a book value of $5K. This vehicle is utilized by current staff and has also become a backup for use by the QRV staff. Since it is not reliable, the adopted budget looks to replace it during the upcoming fiscal year.

  - ✓ Add a staff vehicle for the newly adopted Deputy Fire Marshal position.

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

- The adopted budget reclassifies an existing Data Base Coordinator position to a Radio Communication Technician position. This reclassification will provide support to the Radio Communications Supervisor particularly, with radio equipment installations (i.e. patrol vehicles and ambulances).

- Lastly, the adopted budget includes additional contract service funding related to maintenance of the new radio system and phones line charges provided for the new backup 911 center. Funding for services related to ESINet (a new / required state-wide emergency communication platform) are also included in the adopted budget.



Human Services ***$30,298,020***

The adopted budget includes $30.29 million for Human Services expenditures, an increase of $1.1M or 4.0% versus FY 2021. Human Services is the third largest expenditure category and accounts for approximately 21% of general fund expenditures. Departments in this category include Public Health, local support for mental health, the Department of Social Services (includes the County's share of expenses for mandated public assistance programs), Senior Services and Veterans Services.

Department	FY 2020 Actual	FY 2021 Adopted Budget	FY 2021 Amended Budget	FY 2022 Adopted Budget	vs. Adopted $ Change	vs. Adopted % Change
Contributions - Family Services Grant	$ 345,185	$ 88,733	$ 360,785	$ -	$ (88,733)	-100.0%
Contributions - Life Center Grant	$ 130,563	$ -	$ -	$ -	$ -	0.0%
Operating Transfers - Mental Health	$ 797,900	$ 797,900	$ 797,900	$ 797,900	$ -	0.0%
Public Health	$ 7,132,022	$ 7,387,952	$ 8,910,654	$ 7,983,836	$ 595,884	8.1%
Senior Services	$ 2,083,661	$ 2,276,280	$ 2,819,761	$ 2,377,970	$ 101,690	4.5%
Social Services	$ 18,033,035	$ 18,444,719	$ 19,230,527	$ 18,985,666	$ 540,947	2.9%
Veterans Services	$ 138,168	$ 144,391	$ 146,749	$ 152,648	$ 8,257	5.7%
Grand Total	**$ 28,660,533**	**$ 29,139,975**	**$ 32,266,376**	**$ 30,298,020**	**$ 1,158,045**	**4.0%**
Total Revenue	$ 17,120,524	$ 16,189,464	$ 18,663,080	$ 16,146,755	$ (42,709)	-0.3%
County Funds	$ 11,540,010	$ 12,950,511	$ 13,603,296	$ 14,151,265	$ 1,200,754	9.3%

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

- The adopted budget includes "several" position reclassifications design to better align position use vs. workload. The changes are also needed to align county staff with the state personnel classification system and result in a net zero increase in DSS staffing for FY 2022 vs. FY 2021

  - ✓ Income Maintenance Program Administrator I (72) to
  - ✓ Income Maintenance Program Administrator II (74)

  - ✓ Accounting Technician III (66) to
  - ✓ Administrator Officer I (67)

  - ✓ Income Maintenance Caseworker II (63) to
  - ✓ Office Support III (60) to
  - ✓ SW I/A/T (70) to

  - ✓ Social Work Supervisor III (73)
  - ✓ Social Work III – Quality Assurance (69)
  - ✓ Social Work III (69)

  - ✓ Social Work Program Administrator I (75) to
  - ✓ Social Work Program Manager (74)

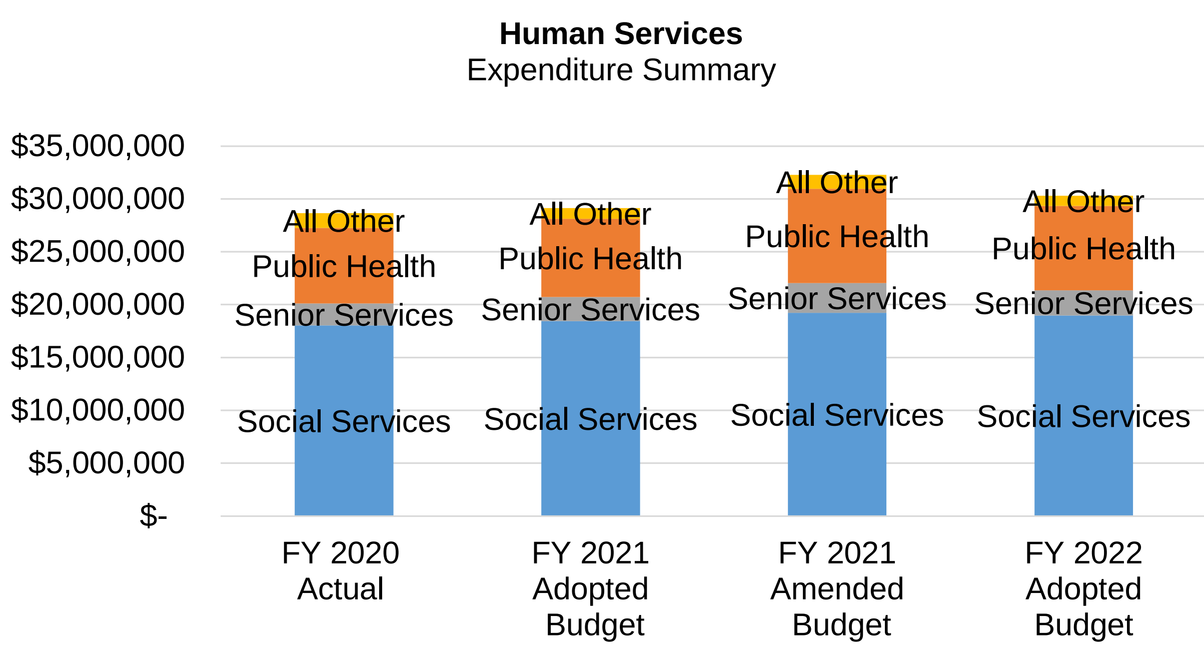
- Finally, the adopted budget reduces state foster care funds to NC counties for the upcoming fiscal year. The expectation is the state will "fill the gap" with Family First Act $'s, which is designed to keep children out of group home settings and remain with individual familes.

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

- During FY 2021 the BOC approved a net four additional positions (1 - Nurse and 3 - Office Support positions) to administer the state prescribed COVID-19 contact tracing operation and virus vaccinations. The FY 2022 continues with those same positions (covered via COVID-19 Relief Funds) and eliminates a WIC position as the funding for that particular position is expected to be reduced / eliminated for the upcoming fiscal year.

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

- During FY 2021 the BOC approved for the reclassification an Office Support III position to a CNA I and then also added one CNA I as well (with CARES Act Funds). This allowed the department to rely less on contract CNAs especially, during the COVID-19 pandemic as they provide in-home aid services. So for FY 2022, the adopted budget continues with federal funds allocation and keeps the two CNAs on staff (as grant funds allow). To ensure the budget remained "financially neutral" in terms of county dollars, the department eliminated a current vacant Assistant Director position.



Debt Service $15,318,601

Total debt repayment expenditures in the FY 2022 Adopted Budget totals approximately $15.3M, 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 $972K or 6.8% for FY 2022. Debt service estimates are included for the high priority capital project listed below:

- Courthouse Expansion / Renovation
- REDLG funds for the I-85 Corporate Center
- $2.39M for School HVACs / Roof Needs (Debt sold in January, 2020)

The added debt service from these new capital projects will increase the burden on the general fund thru at least FY 2027.

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

General Government $15,248,660

At $15.2 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 2022 Adopted Budget for General Government is expected to increase by $1.7 or 12.9% for the upcoming fiscal year.

Category	FY 2020 Actual	FY 2021 Adopted Budget	FY 2021 Amended Budget	FY 2022 Adopted Budget	vs. Adopted $ Change	vs. Adopted % Change
Board of Elections	$ 701,383	$ 643,054	$ 859,072	$ 645,230	$ 2,176	0.3%
Contingency	$ -	$ 75,000	$ -	$ 975,000	$ 900,000	1200.0%
County Manager	$ 1,966,345	$ 1,951,306	$ 1,988,207	$ 2,167,579	$ 216,273	11.1%
Finance	$ 849,436	$ 902,792	$ 903,244	$ 887,143	$ (15,649)	-1.7%
Human Resources	$ 1,091,374	$ 1,073,741	$ 1,133,015	$ 1,136,883	$ 63,142	5.9%
Information Technology	$ 1,609,947	$ 1,594,196	$ 1,653,365	$ 1,595,309	$ 1,113	0.1%
Register of Deeds	$ 477,316	$ 517,594	$ 715,013	$ 598,704	$ 81,110	15.7%
Support Services	$ 3,900,176	$ 3,973,779	$ 4,631,119	$ 4,295,277	$ 321,498	8.1%
Tax	$ 2,644,231	$ 2,774,168	$ 2,841,882	$ 2,947,535	$ 173,367	6.2%
Grand Total	**$ 13,240,208**	**$ 13,505,630**	**$ 14,724,917**	**$ 15,248,660**	**$ 1,743,030**	**12.9%**
Total Revenue	$ 115,760,037	$ 105,514,547	$ 121,740,358	$ 111,980,383	$ 6,465,836	6.1%
County Funds	$ (102,519,829)	$ (92,008,917)	$ (107,015,441)	$ (96,731,723)	$ (4,722,806)	5.1%

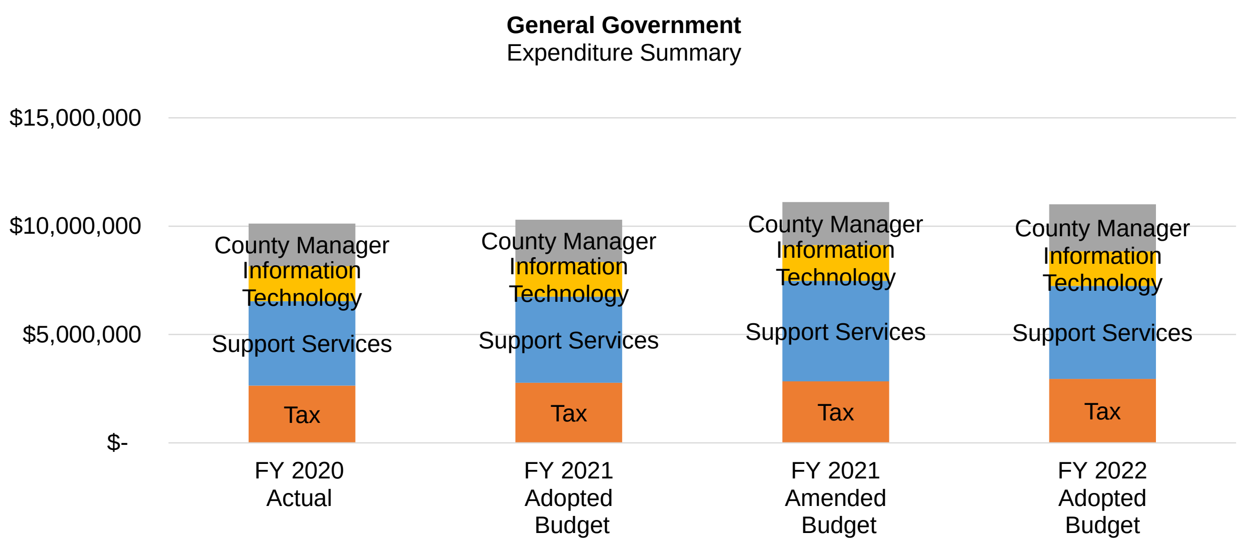
Most of the change in funding for General Government is related to **Support Services** ($321K) and **County Contingency** totaling ($975K). The increase in County Contingency is due to including funds to cover the 3rd year pay study + Sheriff Office compression results.

Overall the Support Services budget is expected to increase by ($321K) for the upcoming fiscal year, with majority of the increase related to funds needed for the completion of several major capital projects and additional courthouse related operating cost as shown below:

- The adopted budget includes additional funds within contract services and utilities to cover 2020 Courthouse Expansion. The contract services are to cover additional cleaning, pest control and elevator maintenance etc.

- Lastly, the adopted budget includes ($483K) from County Capital Reserve to cover the following projects:

  - ✓ Update Outdated / Broken HVACs within the County.
  - ✓ Rood repair within the County.
  - ✓ Parking Lot replacement – Lexington Library.
  - ✓ Septic tank repairs (Tyro EMS Base and North Davidson Library).
  - ✓ Replace carpet with LVT and BOE.
  - ✓ Renovate Thomasville Library front door to comply with ADA standards.
  - ✓ Replace a 2009 truck (Has constant repair issues).



All Other Functional Areas ***$8,374,765***

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

The **Parks and Recreation Department** budget includes changes in funding for the following major expenses:

- The adopted budget includes funding to purchase a replacement lawn mower and staff vehicle. The mower will have an 8 ft. cut radius and is eight-wheel drive (which allows for cutting hills etc.). The replacement mower will be utilized largely at the I-85 Business Park and Hughes Park and replaces an existing seven-year-old Cub Cadet mower. Purchasing this replacement mower will allow for “quicker” completion times, which if not provided will most likely lead to the request of an additional staff position to accomplish.

- The replacement staff vehicle is utilized by staff to complete checks at park daily. The current vehicle has 300K+ miles and is past useful life.

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

- The adopted budget includes funding for shelving and furniture replacement at the Lexington Library (Children’s Room), as both well past useful life and haven’t been replaced since the mid- 1980s ($33K).

- Lastly, the adopted includes funding for security cameras (West Davidson and Thomasville Libraries) as well as a network switch replacement at the Denton Library and two staff laptop purchases for North and West Davidson Libraries.

Department	FY 2020 Actual	FY 2021 Adopted Budget	FY 2021 Amended Budget	FY 2022 Adopted Budget	vs. Adopted $ Change	vs. Adopted % Change
Contributions - All Other	$ 361,033	$ 347,890	$ 347,890	$ 353,490	$ 5,600	1.6%
Contributions - PACE	$ -	$ -	$ 50,000	$ -	$ -	0.0%
Contributions - Tourism	$ 70,360	$ 70,360	$ 70,360	$ 72,860	$ 2,500	3.6%
Cooperative Extension	$ 280,691	$ 286,305	$ 311,944	$ 292,925	$ 6,620	2.3%
Geographical Information Systems	$ 211,710	$ 220,814	$ 223,571	$ 226,305	$ 5,491	2.5%
Integrated Solid Waste	$ 1,288,468	$ 1,191,265	$ 1,237,945	$ 1,215,979	$ 24,714	2.1%
Library	$ 3,404,661	$ 3,603,565	$ 3,849,708	$ 3,766,264	$ 162,699	4.5%
Operating Transfers - All Other	$ 5,503,643	$ 160,887	$ 12,665,016	$ 286,349	$ 125,462	78.0%
Operating Transfers - Transportation	$ 233,557	$ 233,557	$ 1,459,369	$ 222,156	$ (11,401)	-4.9%
P.A.R.T	$ 115,176	$ 130,000	$ -	$ -	$ (130,000)	-100.0%
Planning	$ 527,869	$ 567,021	$ 555,476	$ 542,326	$ (24,695)	-4.4%
Parks & Recreation	$ 1,140,097	$ 1,030,963	$ 1,167,860	$ 1,157,458	$ 126,495	12.3%
Soil & Water	$ 216,604	$ 224,578	$ 228,277	$ 238,653	$ 14,075	6.3%
Grand Total	**$ 13,353,869**	**$ 8,067,205**	**$ 22,167,416**	**$ 8,374,765**	**$ 307,560**	**3.8%**
Total Revenue	$ 1,213,581	$ 1,198,958	$ 1,143,838	$ 1,188,592	$ (10,366)	-0.9%
County Funds	$ 12,140,288	$ 6,868,247	$ 21,023,578	$ 7,186,173	$ 317,926	4.6%

All Other Funds ***$41,298,436***

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 2021-22 there are ten major changes within several funds effecting revenues:

- Airport Fund – Enterprise / Special Revenue Fund – For FY 2022, the adopted budget increases the overall funding to the airport by $50K or 13%. The County's contribution remains the same as it was for FY 2021 ($135K – The entire local contribution is covered via Article 44 Sales Tax) but the FY 2022 Adopted Budget appropriates additional charges for service revenue the airport receives from hangar rentals.

- DavidsonWorks – Special Revenue Fund – For FY 2022, the adopted budget increases overall funding to DavidsonWorks by $83K or 6.9%. The adopted budget reduces the expected amount the county will collect in federal / state funds and increases the amount county's local contribution (The entire local contribution is covered via Article 44 Sales Tax).

- Insurance Fund – Internal Service Fund - The adopted budget increases overall funding for group insurance by $774K or 6.1%. The county will "absorb" the 6% expected increase with no additional charge to employees and no health plan changes. The county will however, change dental carriers from Humana to Delta Dental. This change will not only save money but offer a larger network pool of covered doctors for employees and family members.

- Landfill Fund – Enterprise Fund – The adopted budget reduces overall operating expenses due to lack of postclosure cost but add funds ($872K) to replace major capital equipment in order to more effectively manage the operations of the landfill.

- Transportation Fund – Special Revenue Fund – The adopted budget increases overall funding for transportation by $118K or 10.6%. For FY 2022 the department plans to replace one "high mileage" (170K miles – 2018 model) bus. Also for FY 2022, the department plans to "leverage" CARES Act $'s received by the county from the WS / HP MPOs designed for both Lexington and Thomasville's circulator routes. Each city covers their respective local match for each route. However, for FY 2022, the budget includes the CARES Act $'s and allows each city to not contribute local funds. Upon conclusion of FY 2022, each city will need to reinstate their full local contribution in order to continue the routes.

- Rural Fire Districts – Special Revenue Fund – The adopted budget increases overall funding for the rural fire districts by $1.3M or 13.3%. The increase is attributed to not only the "natural growth" in property valuations but an increase due to the completed property revaluation during 2021.

Fire Districts Summary
FY 2021-2022

	Tax Rate			Change		Budget		Change	
District	**FY 2021 Adopted**	**FY 2022 Revenue Neutral**	**FY 2022 Adopted**	**$ Change vs. Adopted**	**% Change vs. Adopted**	**FY 2021 Adopted**	**FY 2022 Adopted**	**$ Change vs. Adopted**	**% Change vs. Adopted**
ARCH	$ 0.1000	$ 0.0915	$ 0.1000	$ -	0.0%	$ 1,039,475	$ 1,097,548	$ 58,073	5.6%
Central	$ 0.1000	$ 0.0914	$ 0.1000	$ -	0.0%	$ 351,830	$ 351,830	$ -	0.0%
Churchland	$ 0.0900	$ 0.0798	$ 0.0900	$ -	0.0%	$ 246,325	$ 279,386	$ 33,061	13.4%
Fairgrove	$ 0.1000	$ 0.0946	$ 0.1000	$ -	0.0%	$ 457,227	$ 494,952	$ 37,725	8.3%
Gumtree	$ 0.1000	$ 0.0928	$ 0.1000	$ -	0.0%	$ 140,915	$ 151,592	$ 10,677	7.6%
Healing Springs	$ 0.0900	$ 0.0859	$ 0.0900	$ -	0.0%	$ 297,193	$ 325,531	$ 28,338	9.5%
Holly Grove	$ 0.0800	$ 0.0742	$ 0.0800	$ -	0.0%	$ 240,922	$ 265,000	$ 24,078	10.0%
Linwood	$ 0.1000	$ 0.1211	$ 0.1000	$ -	0.0%	$ 334,627	$ 559,080	$ 224,453	67.1%
Midway	$ 0.1077	$ 0.1017	$ 0.1077	$ -	0.0%	$ 977,110	$ 1,068,761	$ 91,651	9.4%
North Lexington	$ 0.1300	$ 0.1216	$ 0.1300	$ -	0.0%	$ 270,000	$ 290,000	$ 20,000	7.4%
Pilot	$ 0.0850	$ 0.0814	$ 0.0850	$ -	0.0%	$ 297,030	$ 321,739	$ 24,709	8.3%
Reeds	$ 0.0600	$ 0.0508	$ 0.0600	$ -	0.0%	$ 303,243	$ 363,836	$ 60,593	20.0%
Silver Valley	$ 0.1100	$ 0.1019	$ 0.1100	$ -	0.0%	$ 408,622	$ 435,422	$ 26,800	6.6%
South Emmons	$ 0.1000	$ 0.0914	$ 0.1000	$ -	0.0%	$ 124,510	$ 142,693	$ 18,183	14.6%
South Lexington	$ 0.1100	$ 0.1001	$ 0.1100	$ -	0.0%	$ 270,600	$ 309,000	$ 38,400	14.2%
Southmont	$ 0.1000	$ 0.0915	$ 0.1000	$ -	0.0%	$ 847,416	$ 944,471	$ 97,055	11.5%
Hasty	$ 0.1000	$ 0.0932	$ 0.1000	$ -	0.0%	$ 506,515	$ 603,732	$ 97,217	19.2%
Tyro	$ 0.0800	$ 0.0715	$ 0.0800	$ -	0.0%	$ 353,153	$ 406,203	$ 53,050	15.0%
Wallburg	$ 0.1000	$ 0.0911	$ 0.1000	$ -	0.0%	$ 836,277	$ 958,528	$ 122,251	14.6%
Welcome	$ 0.1100	$ 0.1021	$ 0.1100	$ -	0.0%	$ 587,044	$ 645,544	$ 58,500	10.0%
West Lexington	$ 0.1000	$ 0.0908	$ 0.1000	$ -	0.0%	$ 274,247	$ 318,499	$ 44,252	16.1%
South Davidson	$ 0.1000	$ 0.0939	$ 0.1000	$ -	0.0%	$ 119,900	$ 130,822	$ 10,922	9.1%
Horneytown	$ 0.1500	$ 0.1336	$ 0.1500	$ -	0.0%	$ 202,455	$ 255,520	$ 53,065	26.2%
Griffith	$ 0.0800	$ 0.0696	$ 0.0800	$ -	0.0%	$ 261,331	$ 319,218	$ 57,887	22.2%
Clemmons	$ 0.0600	$ 0.0519	$ 0.0600	$ -	0.0%	$ 75,460	$ 98,380	$ 22,920	30.4%
Badin Lake	$ 0.0550	$ 0.0515	$ 0.0550	$ -	0.0%	$ 40,000	$ 40,000	$ -	0.0%
Total	**$ 2.4977**	**$ 2.3208**	**$ 2.4977**	**$ -**	**0.0%**	**$ 9,863,427**	**$ 11,177,287**	**$ 1,313,860**	**13.3%**

- Special School District – Special Revenue Fund – The adopted budget increases overall funding to the Special School District Fund by $104K or 6.7%. The increase is attributed to not only the “natural growth” in property valuations but an increase due to the completed property revaluation during 2021.

- Sewer Fund – Enterprise Fund – The adopted budget increases overall funding to the Sewer Fund by $85K or 14.3%. The adopted budget anticipates a 3.5% sewer rate increase mandated by the Winston-Salem Utility Commission. The budget also includes funding to continue remediating embankments that are eroding near existing sewer lines. Lastly, the adopted budget includes funds to replace a 20-year-old main generator that all county sewer pump stations feed. This will be a “one-time” expense for FY 2022.

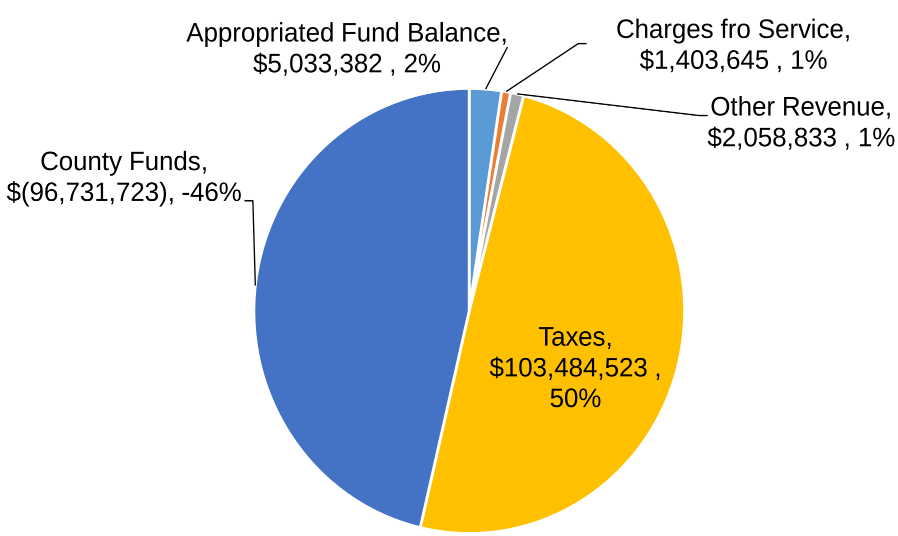
- Workers Compensation Fund – Internal Service Fund – The adopted budget increases funding to the Workers Compensation Fund by $75K or 8.5%. This increase is to account for the county’s self-funded workers compensation plan.

- School Capital Outlay Fund – Special Revenue Fund - The adopted budget “restores” the Type I Capital Outlay funding to pre-COVID-19 levels vs. the FY 2021. These funds are expected to be used for critical roof / HVAC replacement. The total funding for FY 2022 equals $3.7M and increases vs. FY 2021 by approximately $1M (Difference covered via Article 44 Sale Tax).

General Government Summary

Category	FY 2020 Actual	FY 2021 Adopted Budget	FY 2021 Amended Budget	FY 2022 Adopted Budget	vs. Adopted $ Change	vs. Adopted % Change
Board of Elections	$ 701,383	$ 643,054	$ 859,072	$ 645,230	$ 2,176	0.3%
Contingency	$ -	$ 75,000	$ -	$ 975,000	$ 900,000	1200.0%
County Manager	$ 1,966,345	$ 1,951,306	$ 1,988,207	$ 2,167,579	$ 216,273	11.1%
Finance	$ 849,436	$ 902,792	$ 903,244	$ 887,143	$ (15,649)	-1.7%
Human Resources	$ 1,091,374	$ 1,073,741	$ 1,133,015	$ 1,136,883	$ 63,142	5.9%
Information Technology	$ 1,609,947	$ 1,594,196	$ 1,653,365	$ 1,595,309	$ 1,113	0.1%
Register of Deeds	$ 477,316	$ 517,594	$ 715,013	$ 598,704	$ 81,110	15.7%
Support Services	$ 3,900,176	$ 3,973,779	$ 4,631,119	$ 4,295,277	$ 321,498	8.1%
Tax	$ 2,644,231	$ 2,774,168	$ 2,841,882	$ 2,947,535	$ 173,367	6.2%
Grand Total	**$ 13,240,208**	**$ 13,505,630**	**$ 14,724,917**	**$ 15,248,660**	**$ 1,743,030**	**12.9%**
Total Revenue	$ 115,760,037	$ 105,514,547	$ 121,740,358	$ 111,980,383	$ 6,465,836	6.1%
County Funds	$ (102,519,829)	$ (92,008,917)	$ (107,015,441)	$ (96,731,723)	$ (4,722,806)	5.1%

FY 2022 General Government Revenues
Total = $111,980,383



BOARD OF ELECTIONS

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

BUDGET SUMMARY

Category	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 YTD Actual	FY 2022 Adopted	vs. Adopted $ Change	vs. Adopted % Change
Expenses							
Personnel	$468,027	$476,019	$651,037	$619,040	$479,095	$3,076	0.6%
Operating	$162,159	$167,035	$208,035	$187,176	$166,135	($900)	-0.5%
Capital Outlay	$71,197	$0	$0	$0	$0	$0	0.0%
Total	$701,383	$643,054	$859,072	$806,217	$645,230	$2,176	0.3%
Revenues							
Charges for Service	$39,285	$525	$525	$243	$57,875	$57,350	10923.8%
Interest Earnings	$0	$0	$0	$0	$0	$0	0.0%
Intergovernmental	$0	$0	$0	$0	$0	$0	0.0%
Licenses & Permits	$0	$0	$0	$0	$0	$0	0.0%
Miscellaneous Revenue	$0	$0	$0	$0	$0	$0	0.0%
Other Financing	$0	$0	$0	$0	$0	$0	0.0%
Taxes	$0	$0	$0	$0	$0	$0	0.0%
Total	$39,285	$525	$525	$243	$57,875	$57,350	10923.8%
Net County Funds	**$662,097**	**$642,529**	**$858,547**	**$805,973**	**$587,355**	**($55,174)**	**-8.6%**
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 2022 ADOPTED BUDGET HIGHLIGHTS

- The adopted budget increases county funds to the Board of Elections by $2,176 or 0.3%. Majority of the change is due to the inclusion of an employee COLA = $500 + 1.7% (Plus Annualized FY 2021 COLA / 2nd Year Pay Study). In addition, the adopted budget also includes a 6% increase in group insurance for the county, with no planned increase (or plan design changes) anticipated for employees. Further, the adopted budget includes a mandated 11% county increase in state retirement for employees.

- Department plans to replace six printers and four scanners for the upcoming fiscal year. These printers and scanners are critical for completing an election cycle, with the current models not compatible with Windows 10 (due to age).

- Lastly, the department will complete local elections during 2022. Each jurisdiction provides funding to offset the cost of the overall election therefore, revenue has been included within the FY 2022 Adopted Budget for this purpose.

FY 2021 SIGNIFICANT ACCOMPLISHMENTS

- Implemented new voting equipment (per State Standards).

- Completed a Federal election for 2020.

KEY PERFORMANCE MEASURES

Measures	FY 2019 Actual	FY 2020 Actual	FY 2021 Projected	FY 2022 Projected
% of Voting Age Population Registered to Vote	75%	72%	68%	73%
County Funds Spent per Registered Voter	$8.00	$8.26	$9.26	$8.12
Total Ballots Cast in Election	4,077	88,795	6,327	24,630
Absentee and Early Voting Ballots Cast	1,076	68,014	530	10,000
Provisional Ballots Cast	27	183	10	417

FUTURE ISSUES

- Continued training.

- Space for equipment.

- Complete local elections for 2022.

CONTINGENCY

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

BUDGET SUMMARY

Category	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 YTD Actual	FY 2022 Adopted	vs. Adopted $ Change	vs. Adopted % Change
Expenses							
Personnel	$0	$0	$0	$0	$0	$0	0.0%
Operating	$0	$75,000	$0	$0	$975,000	$900,000	1200.0%
Capital Outlay	$0	$0	$0	$0	$0	$0	0.0%
Total	$0	$75,000	$0	$0	$975,000	$900,000	1200.0%
Revenues							
Charges for Service	$0	$0	$0	$0	$0	$0	0.0%
Interest Earnings	$0	$0	$0	$0	$0	$0	0.0%
Intergovernmental	$0	$0	$0	$0	$0	$0	0.0%
Licenses & Permits	$0	$0	$0	$0	$0	$0	0.0%
Miscellaneous Revenue	$0	$0	$0	$0	$0	$0	0.0%
Other Financing	$0	$0	$0	$0	$0	$0	0.0%
Taxes	$0	$0	$0	$0	$0	$0	0.0%
Total	$0	$0	$0	$0	$0	$0	0.0%
Net County Funds	**$0**	**$75,000**	**$0**	**$0**	**$975,000**	**$900,000**	**1200.0%**
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

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

FY 2022 ADOPTED BUDGET HIGHLIGHTS

- The adopted budget includes an additional $900K for the upcoming fiscal year. The funds are to cover year three of the PTRC employee market pay study as well as the full year impact of the Sheriff Office compression analysis (approved by the BOC at the 4/13/21 meeting).

COUNTY ATTORNEY

Chuck Frye, County Attorney
913 Greensboro Street Lexington, NC 27292 (336) 236-3084

BUDGET SUMMARY

Category	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 YTD Actual	FY 2022 Adopted	vs. Adopted $ Change	vs. Adopted % Change
Expenses							
Personnel	$607,072	$628,745	$637,976	$569,568	$791,781	$163,036	25.9%
Operating	$37,704	$45,250	$45,650	$24,420	$39,045	($6,205)	-13.7%
Capital Outlay	$0	$0	$0	$0	$0	$0	0.0%
Total	$644,776	$673,995	$683,626	$593,988	$830,826	$156,831	23.3%
Revenues							
Charges for Service	$0	$0	$0	$0	$0	$0	0.0%
Interest Earnings	$0	$0	$0	$0	$0	$0	0.0%
Intergovernmental	$0	$136,054	$136,054	$0	$136,054	$0	0.0%
Licenses & Permits	$0	$0	$0	$0	$0	$0	0.0%
Miscellaneous Revenue	$150	$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	$150	$136,054	$136,054	$0	$136,054	$0	0.0%
Net County Funds	**$644,626**	**$537,941**	**$547,572**	**$593,988**	**$694,772**	**$156,831**	**29.2%**
Authorized Positions	5.60	6.60	6.60	6.60	7.60	1.00	15.2%

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 2022 ADOPTED BUDGET HIGHLIGHTS

- The adopted budget increases county funds to the County Attorney by $156,831 or 29.2%. A large portion of the change is due to the inclusion of an employee COLA = $500 + 1.7% (Plus Annualized FY 2021 COLA / 2nd Year Pay Study). In addition, the adopted budget also includes a 6% increase in group insurance for the county, with no planned increase (or plan design changes) anticipated for employees. Further, the adopted budget includes a mandated 11% county increase in state retirement for employees.

- Lastly, the adopted budget includes an additional Assistant County position. This new position will primarily focus on DSS and Tax Foreclosure cases / issues. During COVID-19, the court systems statewide have operated on a limited schedule however, as the pandemic subsidies, it is anticipated legal issues within DSS (and the County) will continue to increase in both volume and complexity (See below 2019 figures). When compared to similar jurisdictions, the county legal staff has responsibility for "practically" more legal issues coming from county employees, foster care residents and child protective services.

Legal Staff Workload Comparison

County	# of Authorized County Positions per Legal Staff	# of Children in Foster Care per Legal Staff	# of Child Abuse and Neglect Reports Investigated per Legal Staff
Davidson	131	27	222
Catawba	114	34	216
Alamance	115	9	163
Forsyth	142	16	249
Average	**126**	**21**	**212**

FY 2021 SIGNIFICANT ACCOMPLISHMENTS

- The Department developed procedures to conduct meetings and hearings.

- Also hired a new Assistant County Attorney.

KEY PERFORMANCE MEASURES

Measures	FY 2019 Actual	FY 2020 Actual	FY 2021 Projected	FY 2022 Projected
Telephone Calls Requiring Follow Up from Citizens, Commissioners and Departments Receive a Response Within 24 Hours (Goal 90% or Less)	99%	99%	99%	99%
Written Legal Opinions to the Board of Commissioners and County Departments Within (3) Days (Goal 90% or Less)	99%	98%	99%	99%
Contracts and Other Standard Documents Reviewed, Edited, and Modified Within (5) Days (Goal 90% or Less)	99%	97%	98%	99%
Juvenile Orders Required to be Drafted and Submitted Within (30) Days (Goal 80% or Less)	85%	70%	80%	85%
Child Support Enforcement Orders Required to be Drafted or Edited and Submitted Within (45) Days (Goal 80% or Less)	100%	100%	100%	100%
Staff Presence in All Requested or Required County Meetings, Hearings or Other Functions	100%	99%	100%	100%

FUTURE ISSUES

- The need to additional staff to address the needs of the Department.
- The need for adequate office space to consolidate the Department.

BOARD OF COMMISSIONERS

Karen Watford, Chairwoman

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

BUDGET SUMMARY

Category	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 YTD Actual	FY 2022 Adopted	vs. Adopted $ Change	vs. Adopted % Change
Expenses							
Personnel	$248,744	$ 261,957	$ 266,283	$ 206,460	$ 279,864	$17,907	6.8%
Operating	$108,474	$112,650	$112,650	$85,111	$110,385	($2,265)	-2.0%
Capital Outlay	$0	$0	$0	$0	$0	$0	0.0%
Total	$357,218	$374,607	$378,933	$291,570	$390,249	$15,642	4.2%
Revenues							
Charges for Service	$0	$0	$0	$0	$0	$0	0.0%
Interest Earnings	$0	$0	$0	$0	$0	$0	0.0%
Intergovernmental	$0	$0	$0	$0	$0	$0	0.0%
Licenses & Permits	$0	$0	$0	$0	$0	$0	0.0%
Miscellaneous Revenue	$0	$0	$0	$0	$0	$0	0.0%
Other Financing	$0	$0	$0	$0	$0	$0	0.0%
Taxes	$0	$0	$0	$0	$0	$0	0.0%
Total	$0	$0	$0	$0	$0	$0	0.0%
Net County Funds	**$357,218**	**$374,607**	**$378,933**	**$291,570**	**$390,249**	**$15,642**	**4.2%**
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 2022 ADOPTED BUDGET HIGHLIGHTS

- The adopted budget increases county funds to the Board of Commissioners by $15,642 or 4.2%. Majority of the change is due to the inclusion of an employee COLA = $500 + 1.7% (Plus Annualized FY 2021 COLA / 2nd Year Pay Study). In addition, the adopted budget also includes a 6% increase in group insurance for the county, with no planned increase (or plan design changes) anticipated for employees. Lastly, the adopted budget includes a mandated 11% county increase in state retirement for employees.

COUNTY MANAGER

Casey Smith, County Manager 913 Greensboro Street Lexington, NC 27292 (336) 242-2200

BUDGET SUMMARY

Category	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 YTD Actual	FY 2022 Adopted	vs. Adopted $ Change	vs. Adopted % Change
Expenses							
Personnel	$647,911	$611,729	$624,089	$571,912	$662,655	$50,926	8.3%
Operating	$313,308	$290,975	$301,559	$190,452	$283,849	($7,126)	-2.4%
Capital Outlay	$3,132	$0	$0	$0	$0	$0	0.0%
Total	$964,351	$902,704	$925,648	$762,365	$946,504	$43,800	4.9%
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	**$964,351**	**$902,704**	**$925,648**	**$762,365**	**$946,504**	**$43,800**	**4.9%**
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 2022 ADOPTED BUDGET HIGHLIGHTS

- The adopted budget increases county funds to the County Manager's Office by $43,800 or 4.9%. Majority of the change is due to the inclusion of an employee COLA = $500 + 1.7% (Plus Annualized FY 2021 COLA / 2nd Year Pay Study). In addition, the adopted budget also includes a 6% increase in group insurance for the county, with no planned increase (or plan design changes) anticipated for employees. Lastly, the adopted budget includes a mandated 11% county increase in state retirement for employees.

FY 2021 SIGNIFICANT ACCOMPLISHMENTS

- Completed Leadership Development Program with Department Directors.
- Implemented plan for allocated CRF funds.
- Continued with detention / jail tours within other jurisdictions.
- Hired for new Human Resources and Planning and Zoning Director.

KEY PERFORMANCE MEASURES

Measures	FY 2019 Actual	FY 2020 Actual	FY 2021 Projected	FY 2022 Projected
Board of Commissioner Agendas Completed and Made Available to the Board and Public by 12:00 pm on Friday Before the Meeting	94%	77%	95%	95%
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%	100%	100%
E-Mails Requiring Follow Up from Citizens, Commissioners and Departments Receive a Response / Return Call the Same Day if Received by 4:00 p.m.	98%	99%	100%	100%

FUTURE ISSUES

- Continue to work through the COVID-19 pandemic crisis.
- Continue to evaluate options for expansion / renovation of the existing county detention center.

- Continue with year three of the Piedmont Triad Regional Council of Governments (PTRC) employee's pay study.

- Will develop plan for allocating new Economic Relief Funds.

FINANCE

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

BUDGET SUMMARY

Category	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 YTD Actual	FY 2022 Adopted	vs. Adopted $ Change	vs. Adopted % Change
Expenses							
Personnel	$681,452	$749,982	$750,434	$629,594	$725,263	($24,719)	-3.3%
Operating	$167,984	$152,810	$152,810	$139,074	$161,880	$9,070	5.9%
Capital Outlay	$0	$0	$0	$0	$0	$0	0.0%
Total	$849,436	$902,792	$903,244	$768,668	$887,143	($15,649)	-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	**$849,436**	**$902,792**	**$903,244**	**$768,668**	**$887,143**	**($15,649)**	**-1.7%**
Authorized Positions	10.00	10.00	10.00	10.00	9.00	(1.00)	-10.0%

DEPARTMENTAL PURPOSE & GOALS

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

The Finance Department has the following goals:

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

FY 2022 ADOPTED BUDGET HIGHLIGHTS

- The adopted budget decreases county funds to the Finance Department by (15,649) or -1.7%. Majority of the change is due to the inclusion of an employee COLA = $500 + 1.7% (Plus Annualized FY 2021 COLA / 2nd Year Pay Study). In addition, the adopted budget also includes a 6% increase in group insurance for the county, with no planned increase (or plan design changes) anticipated for employees. Further, the adopted budget includes a mandated 11% county increase in state retirement for employees. However, this increase is offset by the elimination of a Financial Analyst position, which is expected to be reclassified and transferred to another county department. This reclassification and transfer is due to "higher need" with regard to services elsewhere within the county.

FY 2021 SIGNIFICANT ACCOMPLISHMENTS

- Processed tax allocations in a timely manner.

- CAFR completed and submitted to the LGC and GFOA in a timely manner.

KEY PERFORMANCE MEASURES

Measures	FY 2019 Actual	FY 2020 Actual	FY 2021 Projected	FY 2022 Projected
Pay property taxes allocated by the 15th of the following month	15th	15th	15th	15th
Post 98% of budget amendments within five working days of approval	9 days	6 days	6 days	5 days
Increase ambulance collections by 1%	10%	1%	1%	1%
Perform two internal audits of County departments	0	0	0	0

FUTURE ISSUES

- Succession planning for long-term employees

HUMAN RESOURCES

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

BUDGET SUMMARY

Category	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 YTD Actual	FY 2022 Adopted	vs. Adopted $ Change	vs. Adopted % Change
Expenses							
Personnel	$936,060	$901,226	$942,653	$919,553	$1,016,469	$115,243	12.8%
Operating	$155,314	$172,515	$190,362	$89,848	$120,414	($52,101)	-30.2%
Capital Outlay	$0	$0	$0	$0	$0	$0	0.0%
Total	$1,091,374	$1,073,741	$1,133,015	$1,009,401	$1,136,883	$63,142	5.9%
Revenues							
Charges for Service	$0	$0	$0	$0	$0	$0	0.0%
Interest Earnings	$0	$0	$0	$0	$0	$0	0.0%
Intergovernmental	$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	**$1,091,374**	**$1,073,741**	**$1,133,015**	**$1,009,401**	**$1,136,883**	**$63,142**	**5.9%**
Authorized Positions	7.75	8.00	8.00	8.00	8.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

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

FY 2022 ADOPTED BUDGET HIGHLIGHTS

- The adopted budget increases county funds to the Human Resources Department by $63,142 or 5.9%. Majority of the change is due to the inclusion of an employee COLA = $500 + 1.7% (Plus Annualized FY 2021 COLA / 2nd Year Pay Study). In addition, the adopted budget also includes a 6% increase in group insurance for the county, with no planned increase (or plan design changes) anticipated for employees. Further, the adopted budget includes a mandated 11% county increase in state retirement for employees.

- Lastly, the adopted budget includes funds ($17K) to continue to utilize PT assistance in electronically archiving employee records in to Laserfiche. This will create a more efficient way to access records, while lowering the use of paper as a means for storing such information.

FY 2021 SIGNIFICANT ACCOMPLISHMENTS

- Completed year three of PTRC pay study.
- Completed the Department Directors Leadership Program.
- Continued with clean up and organization of Laserfiche personnel files.
- Implemented the online Material Safety Sheets software.
- Implemented the External Defibrillator upgrades and the preventive maintenance plan.
- Implementation of all the COVID-19 related guidance- Telework, Emergency Paid Sick Leave and Emergency Paid Family and Medical Leave.
- Developed a process for employees to earn back the health insurance premium discount based on completing the wellness program's requirements.

KEY PERFORMANCE MEASURES

Measures	FY 2019 Actual	FY 2020 Actual	FY 2021 Projected	FY 2022 Projected
# Annual/Special Trainings	13	11	3	11
Participation Annual/Special Trainings	832	1160	997	1,200
% of Loss Property and Casualty Insurance	44.00%	26.00%	37.00%	30.00%
Worker Compensation Recordable Injuries	55	37	30	25
# of Employment Applications Processed	7,127	7,548	5,000	6,500
% of Positions Studied / Re-Classified	33%	33%	33%	0%

FUTURE ISSUES

- Develop and implement an onboarding process for new employees that includes: pre-employment communication activities, new hire paperwork and post first day communication activities with new employees. This process would also incorporate the company orientation, company philosophy, etc.

- Increase employee engagement and participation in Blue Cross Blue Shield's Case Management process.

- Review and revise all Davidson County Job Descriptions.

- Create and conduct pulse surveys to help gauge employee engagement.

- Develop three levels of Leadership Development. The first Introduction to leadership will be for employees that have been identified as possible candidates for a Supervisory Level Positions. The 2nd level Emerging Leaders will be for those Supervisors and Managers that have been identified as possible candidates for Director Level Positions. Finally, the 3rd level Formation will be for Current Directors.

- Review and revise the county's Safety Manual.

- Complete the CAD drawing and evaluation plans for all County Buildings and Office.

- Create a CPR training program.

- Create a First Aiding training Program.

- Create the Davidson County Institute of Learning

- Review and Revise the Personnel Resolution

INFORMATION TECHNOLOGY

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

BUDGET SUMMARY

Category	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 YTD Actual	FY 2022 Adopted	vs. Adopted $ Change	vs. Adopted % Change
Expenses							
Personnel	$535,934	$547,822	$556,588	$491,355	$582,488	$34,666	6.3%
Operating	$925,951	$946,374	$904,777	$760,599	$912,821	($33,553)	-3.5%
Capital Outlay	$148,062	$100,000	$192,000	$183,534	$100,000	$0	0.0%
Total	$1,609,947	$1,594,196	$1,653,365	$1,435,488	$1,595,309	$1,113	0.1%
Revenues							
Charges for Service	$0	$0	$0	$0	$0	$0	0.0%
Interest Earnings	$0	$0	$0	$0	$0	$0	0.0%
Intergovernmental	$0	$0	$0	$0	$0	$0	0.0%
Licenses & Permits	$0	$0	$0	$0	$0	$0	0.0%
Miscellaneous Revenue	$0	$0	$0	$0	$0	$0	0.0%
Other Financing	$0	$0	$0	$0	$0	$0	0.0%
Taxes	$0	$0	$0	$0	$0	$0	0.0%
Total	$0	$0	$0	$0	$0	$0	0.0%
Net County Funds	**$1,609,947**	**$1,594,196**	**$1,653,365**	**$1,435,488**	**$1,595,309**	**$1,113**	**0.1%**
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 2022 ADOPTED BUDGET HIGHLIGHTS

- The adopted budget increases county funds to the Information Technology Department by $1,113 or 0.1%. Majority of the change is due to the inclusion of an employee COLA = $500 + 1.7% (Plus Annualized FY 2021 COLA / 2nd Year Pay Study). In addition, the adopted budget also includes a 6% increase in group insurance for the county, with no planned increase (or plan design changes) anticipated for employees. Further, the adopted budget includes a mandated 11% county increase in state retirement for employees.

- The increase in personnel cost is offset by a reduction in contract services (maintenance) cost for the upcoming fiscal year. Further, the adopted continues with funding ($100K) to replace older (out-of-warranty) desktop computers county-wide. The goal each year is to replace approximately 90+ machines.

FY 2021 SIGNIFICANT ACCOMPLISHMENTS

- Expanded the VPN capabilities for county staff to assist with teleworking.
- Prepared close to (100) laptops within a two-week period for employee teleworking due to Covid-19.
- Replaced the host server / storage systems at all three data centers.
- Migrated our email / calendars to Office 365.
- Implemented cloud backup for Office 365.

KEY PERFORMANCE MEASURES

Measure	FY 2019 Actual	FY 2020 Actual	FY 2021 Projected	FY 2022 Projected
IT workorder completion time (In Days)	1.5	1.6	1.5	1.5
IT work order priorities - HOT completed same day	85%	91%	85%	85%
IT work order priorities - High completed within two days	91%	93%	90%	90%
IT work order priorities - Medium completed in one week	92%	92%	94%	93%
IT work order priorities - Low completed in 4 weeks	98%	99%	99%	98%

FUTURE ISSUES

- Adequate staffing.
- Cyber-security.
- Continued supply chain delays for computer equipment.

NON-DEPARTMENTAL

Jason Martin, Assistant County Manager 913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 YTD Actual	FY 2022 Adopted	vs. Adopted $ Change	vs. Adopted % 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	$4,061,097	$6,194,649	$0	$5,033,382	$972,285	23.9%
Charges for Service	$594,054	$611,010	$611,010	$284,757	$566,010	($45,000)	-7.4%
Interest Earnings	$1,464,925	$970,368	$970,368	$96,753	$100,000	($870,368)	-89.7%
Intergovernmental	$311,452	$2,400	$282,488	$246,543	$2,400	$0	0.0%
Licenses & Permits	$0	$0	$0	$0	$0	$0	0.0%
Miscellaneous Revenue	$166,975	$732,644	$785,989	$465,916	$732,644	$0	0.0%
Other Financing	$0	$0	$0	$0	$0	$0	0.0%
Taxes	$30,819,702	$21,358,187	$31,063,953	$20,624,057	$26,468,923	$5,110,736	23.9%
Total	$33,357,109	$27,735,706	$39,908,457	$21,718,026	$32,903,359	$5,167,653	18.6%
Net County Funds	**($33,357,109)**	**($27,735,706)**	**($39,908,457)**	**($21,718,026)**	**($32,903,359)**	**($5,167,653)**	**18.6%**
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 2022 ADOPTED BUDGET HIGHLIGHTS

- The FY 2021 Adopted Budget includes an increase in overall revenue estimates totaling $5.2M or 18.8%. The change is due a reduction in interest earnings, which is based on the federal interest rates being lowered during 2020 and the “one-time” loss of DCAA old debt revenue the BOC approved to release during FY 2020. Further, the reduction in interest earnings is offset by an increase in use of sales tax proceeds (based on historical growth %’s).

- Finally, the adopted budget increases the use of county fund balance as a source of funds to balance the budget equal to $5M ($1M above the FY 2021 Adopted Budget).

REGISTER OF DEEDS

Michael Horne, Register of Deeds 203 West 2nd Street Lexington, NC 27292 (336) 242-2150

BUDGET SUMMARY

Category	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 YTD Actual	FY 2022 Adopted	vs. Adopted $ Change	vs. Adopted % Change
Expenses							
Personnel	$417,259	$425,894	$436,078	$410,623	$510,599	$84,705	19.9%
Operating	$55,358	$91,700	$267,198	$220,257	$73,105	($18,595)	-20.3%
Capital Outlay	$4,700	$0	$11,737	$0	$15,000	$15,000	0.0%
Total	$477,316	$517,594	$715,013	$630,880	$598,704	$81,110	15.7%
Revenues							
Charges for Service	$853,048	$740,925	$740,925	$2,616,594	$724,890	($16,035)	-2.2%
Interest Earnings	$0	$0	$0	$0	$0	$0	0.0%
Intergovernmental	$0	$0	$0	$0	$0	$0	0.0%
Licenses & Permits	$652,548	$208,950	$208,950	($894,826)	$519,055	$310,105	148.4%
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	$1,505,596	$949,875	$949,875	$1,721,769	$1,243,945	$294,070	31.0%
Net County Funds	**($1,028,280)**	**($432,281)**	**($234,862)**	**($1,090,888)**	**($645,241)**	**($212,960)**	**49.3%**
Authorized Positions	7.00	7.00	7.00	7.00	8.00	1.00	14.3%

DEPARTMENTAL PURPOSE & GOALS

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

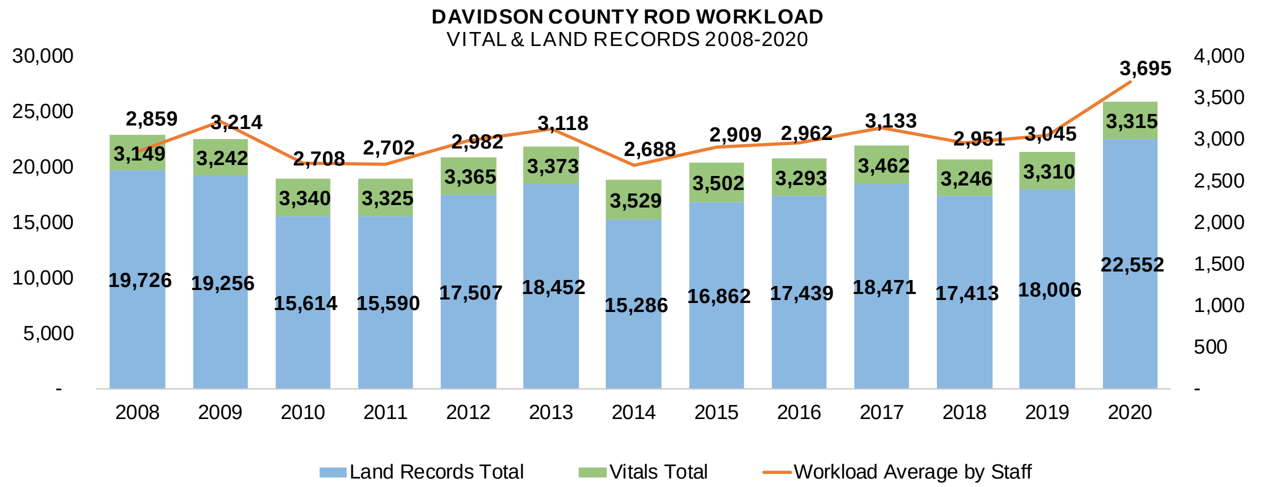
The goal is to provide professional, efficient and friendly customer service that exceeds the expectations of the public. This office is continually looking for new and better ways to serve customers. The department strives to be the role model for all Register of Deeds offices across the state.

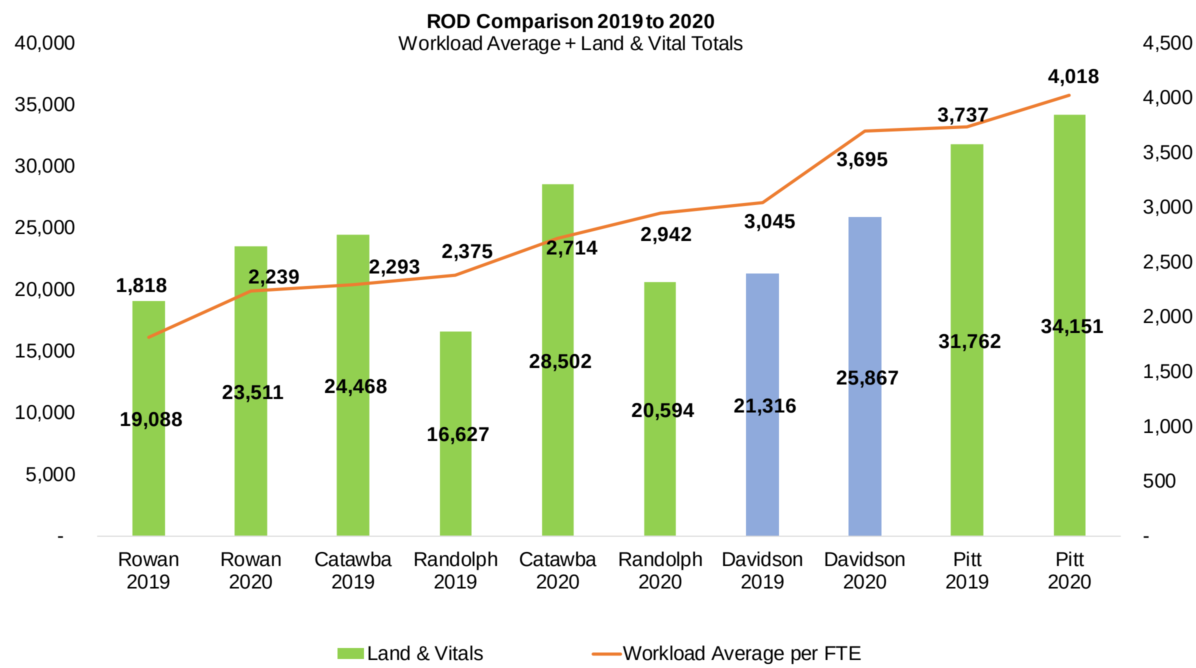
FY 2022 ADOPTED BUDGET HIGHLIGHTS

- The adopted budget increases total funding to the Register Deeds by $81,110 or 15.7%. Majority of the change is due to the inclusion of an employee COLA = $500 + 1.7% (Plus Annualized FY 2021 COLA / 2nd Year Pay Study). In addition, the adopted budget also includes a 6% increase in group insurance for the county, with no planned increase (or plan design changes) anticipated for employees. Further, the adopted budget includes a mandated 11% county increase in state retirement for employees.

- Further, the adopted budget include funding ($15K) to replace a large plat scanner. The current scanner is seventeen years old and past its useful life.

- Lastly, the adopted budget includes an additional FTE (Deputy Register of Deeds II) to assist with increased workload due to document processing for real estate transactions (See graphs below). In future years should workload reduce due to real estate market, the county will look to eliminate the added position via staff attrition.





FY 2021 SIGNIFICANT ACCOMPLISHMENTS

- Implemented new records management system.
- Successfully participated in a county-wide employee pay study.
- Installed cordless phones which increased customer service.
- Completed 1st phase of 1800's marriage restoration project.
- Reclassified an existing Deputy I position to a Deputy II which allows all staff members to have the ability to record, index, verify and process vitals.
- Installed security cameras in the office and vault.
- Continued to offer services through the COVID-19 pandemic.

KEY PERFORMANCE MEASURES

Measures	FY 2019 Actual	FY 2020 Actual	FY 2021 Projected	FY 2022 Projected
Administrative Notice (Corrections)	15	2	5	5
Marriage Licenses Issued	906	917	945	945
Births Recorded	994	722	680	680
Deaths Recorded	1,387	1,608	1,600	1,600
Notary Oaths	607	562	580	580
Military Discharges	8	7	12	12
Real Estate Documents Recorded	20,164	36,422	27,900	27,900

FUTURE ISSUES

- As the county continues to grow and prosper there is a strong concern with regards to processing work in a timely manner without over extending the current staff.

SUPPORT SERVICES

Dwayne Childress, Director

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

BUDGET SUMMARY

Category	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 YTD Actual	FY 2022 Adopted	vs. Adopted $ Change	vs. Adopted % Change
Expenses							
Personnel	$1,009,238	$1,122,849	$1,094,852	$915,230	$1,213,662	$90,813	8.1%
Operating	$2,290,043	$2,472,230	$2,667,009	$2,113,947	$2,597,815	$125,585	5.1%
Capital Outlay	$600,895	$378,700	$869,258	$469,438	$483,800	$105,100	27.8%
Total	$3,900,176	$3,973,779	$4,631,119	$3,498,615	$4,295,277	$321,498	8.1%
Revenues							
Charges for Service	$0	$0	$0	$0	$0	$0	0.0%
Interest Earnings	$0	$0	$0	$0	$0	$0	0.0%
Intergovernmental	$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	$421,385	$388,700	$441,760	$0	$444,200	$55,500	14.3%
Taxes	$0	$0	$0	$0	$0	$0	0.0%
Total	$421,385	$388,700	$441,760	$0	$444,200	$55,500	14.3%
Net County Funds	**$3,478,791**	**$3,585,079**	**$4,189,359**	**$3,498,615**	**$3,851,077**	**$265,998**	**7.4%**
Authorized Positions	19.00	19.00	19.00	19.00	19.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

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

FY 2022 ADOPTED BUDGET HIGHLIGHTS

- The adopted budget increases county funds to Support Services Department by $265,998 or 7.4%. Majority of the change is due to the inclusion of an employee COLA = $500 + 1.7% (Plus Annualized FY 2021 COLA / 2nd Year Pay Study). In addition, the adopted budget also includes a 6% increase in group insurance for the county, with no planned increase (or plan design changes) anticipated for employees. Further, the adopted budget includes a mandated 11% county increase in state retirement for employees.

- Similarly, the adopted budget includes additional funds within contract services and utilities to cover 2020 Courthouse Expansion. The contract services are to cover additional cleaning, pest control and elevator maintenance etc.

- Lastly, the adopted budget includes ($483K) from County Capital Reserve to cover the following projects:

  - ✓ Update Outdated / Broken HVACs within the County.
  - ✓ Rood repair within the County.
  - ✓ Parking Lot replacement – Lexington Library.
  - ✓ Septic tank repairs (Tyro EMS Base and North Davidson Library).
  - ✓ Replace carpet with LVT and BOE.
  - ✓ Renovate Thomasville Library front door to comply with ADA standards.
  - ✓ Replace a 2009 truck (Has constant repair issues).

FY 2021 SIGNIFICANT ACCOMPLISHMENTS

- 2020 Courthouse completed February 2021.
- Thomasville EMS Base renovations completed February 2021.
- Numbered all rooms in county all buildings.
- I-85 Corporate Park entrance sign completed May 2021.

KEY PERFORMANCE MEASURES

Measures	FY 2019 Actual	FY 2020 Actual	FY 2021 Projected	FY 2022 Projected
90% of All Print Jobs Completed and Ready to Ship to All Internal Customers Within (8) Hours	100%	100%	99%	95%
Average Cost of Labor Less Than ($75) Per Work Order	$ 43	$ 45	$ 56	$ 47
Average of Less Than (4) Hours Per Work Order	1.79	2.01	2.10	2.00
20% More Internally Generated Work Orders than Customer Generated Work Orders	40%	38%	35%	32%

FUTURE ISSUES

- Thomasville EMS Base expansion.
- Repurposing Thomasville Courthouse.
- Repurposing DA Annex Building.
- Lexington Library parking lot renovations.

TAX ASSESSOR

Jerry Ward, Tax Administrator 913 Greensboro Street Lexington, NC 27292 (336) 242-2160

BUDGET SUMMARY

Category	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 YTD Actual	FY 2022 Adopted	vs. Adopted $ Change	vs. Adopted % Change
Expenses							
Personnel	$1,882,862	$2,025,498	$2,063,369	$1,740,513	$2,213,855	$188,357	9.3%
Operating	$730,675	$748,670	$748,670	$575,320	$733,680	($14,990)	-2.0%
Capital Outlay	$30,695	$0	$29,843	$30,738	$0	$0	0.0%
Total	$2,644,231	$2,774,168	$2,841,882	$2,346,572	$2,947,535	$173,367	6.2%
Revenues							
Charges for Service	$69,508	$45,200	$45,200	$33,057	$54,870	$9,670	21.4%
Interest Earnings	$0	$0	$0	$0	$0	$0	0.0%
Intergovernmental	$190,229	$180,000	$180,000	$15,847	$124,480	($55,520)	-30.8%
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	$80,176,776	$76,078,487	$80,078,487	$78,855,624	$77,015,600	$937,113	1.2%
Total	$80,436,512	$76,303,687	$80,303,687	$78,904,528	$77,194,950	$891,263	1.2%
Net County Funds	**($77,792,281)**	**($73,529,519)**	**($77,461,805)**	**($76,557,956)**	**($74,247,415)**	**($717,896)**	**1.0%**
Authorized Positions	34.40	33.40	33.40	33.40	33.40	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

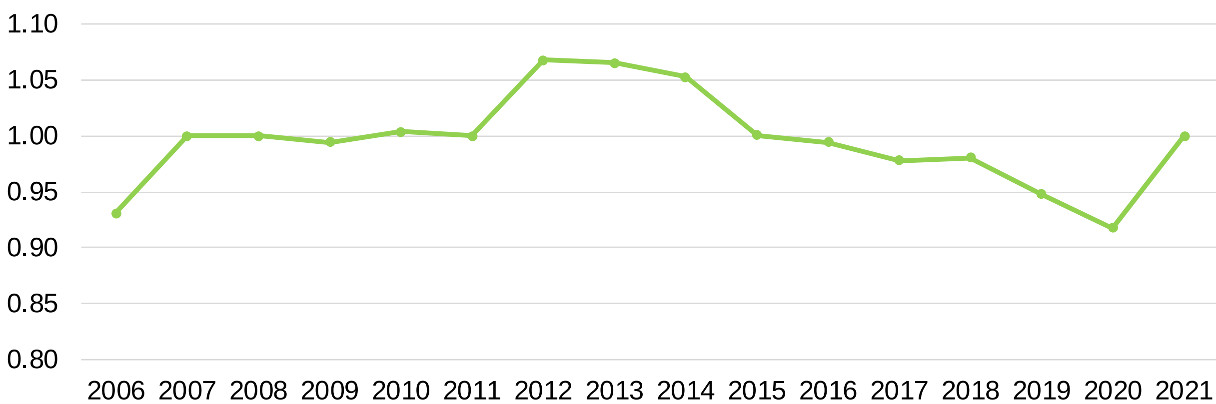
The Department seeks to list and assess all Real, Business and Personal Property at ifair market value, collect all property taxes due to Davidson County, the municipalities, schools, and fire districts, and perform duties of assessing and collecting property taxes in a fair and equitable manner.

FY 2022 ADOPTED BUDGET HIGHLIGHTS

- The adopted budget increases total funding to the Tax Department by $173,367 or 6.2%. Majority of the change is due to the inclusion of an employee COLA = $500 + 1.7% (Plus Annualized FY 2021 COLA / 2nd Year Pay Study). In addition, the adopted budget also includes a 6% increase in group insurance for the county, with no planned increase (or plan design changes) anticipated for employees. Further, the adopted budget includes a mandated 11% county increase in state retirement for employees.

- During 2021 the county moved forward with a county-wide property revaluation. Per state law, the county must go through this process “at least”” once every eight years. Due to “inequities” in the residential housing market (see sales ratio graph below), the state recommends completing the process once every four years. To move closer to an every four process, the county decided to go with once every six years. Also per state law, a jurisdiction is required to publicly display the “revenue-neutral” tax rate during the year of the property revaluation. This is the rate that when applied to the updated property values and after controlling for the average change in the tax base, will generate the same amount of revenue in the upcoming fiscal year had a property valuation not occurred. For the entire county, the revenue-neutral tax equals $0.5044 per $100 dollars of assessed property valuation for FY 2022. However, the FY 2022 Adopted Budget keeps the tax rate equal to that of FY 2021, which is $0.5400 per $100 dollars of assessed property valuation to provide funding for major capital expenses (such as a mandated Detention Center expansion / renovation) and the corresponding increase in detention center operating expenses (increase in detention staffing / operating).

Sales Ratio

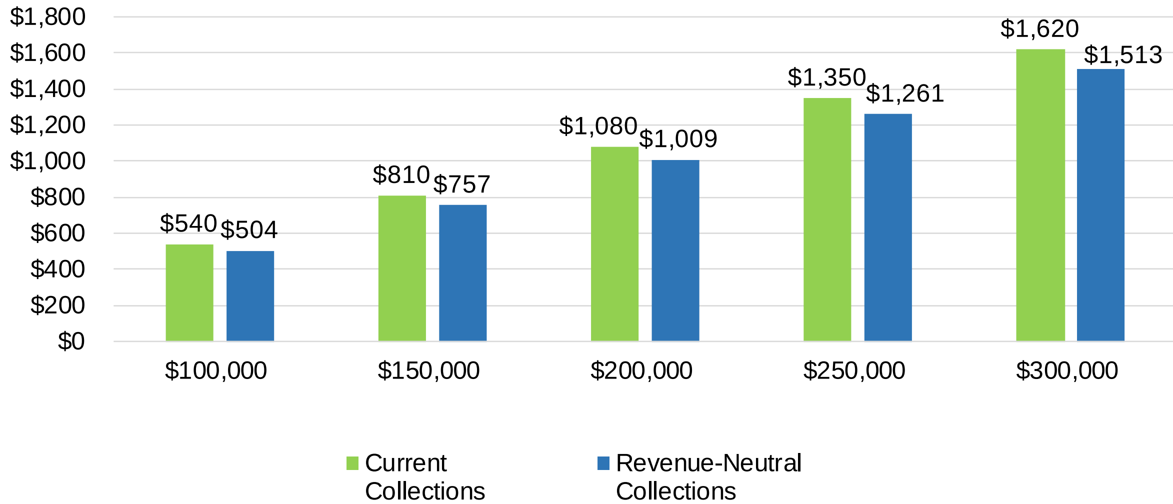


General Fund
Calculation of Revenue-Neutral Tax Rate

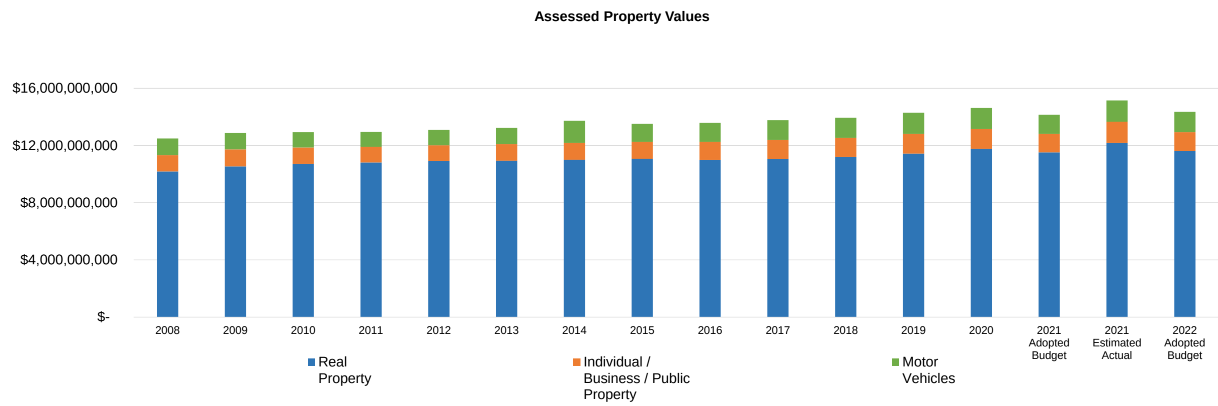
		Value	Tax Rate	100% of Tax Levy
STEP 1	**FY 2021 Current Values**			
	Estimated Actual Assessed Valuation	$15,146,898,392	$ 0.5400	$ 81,793,251
			New Rate to Generate Same $	
	FY 2022 New Values			
	Estimated Actual Assessed Valuation	$16,574,038,598	**$ 0.4935**	$ 81,793,251
STEP 2	**Increase Rate by Average Annual Growth Since Last General Revaluation**			
	Average Regular Annual Growth	**2.21% Average Growth**	X 1.0221	
			$ 0.5044	$ 83,603,344

Increase in Tax levy Over Estimated Actual Final Levy for FY 2021	$ 1,810,092
Percentage Increase in Tax Levy Over Estimated Actual Final Levy for FY 2021	2.21%

Property Values
(Current Tax Rate vs. Revenue-Neutral Tax Rate)



Fiscal Year	Tax Rate	Real Property	Individual / Business / Public Property	Motor Vehicles	Total	$ Change	% Change
2007	$ 0.54	$ 8,109,938,795	$ 1,105,678,592	$ 1,160,632,178	$ 10,376,249,565	$ -	-
2008	$ 0.54	$ 10,186,197,400	$ 1,130,264,565	$ 1,172,035,633	$ 12,488,497,598	$ 2,112,248,033	20.36%
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	$ 0.54	$ 11,434,622,452	$ 1,375,537,363	$ 1,483,505,926	$ 14,293,665,741	$ 351,011,111	2.52%
2020	$ 0.54	$ 11,761,789,141	$ 1,385,000,000	$ 1,475,000,000	$ 14,621,789,141	$ 328,123,400	2.30%
2021 Adopted Budget	$ 0.54	$ 11,518,611,494	$ 1,287,422,425	$ 1,347,796,544	$ 14,153,830,463	$ (139,835,278)	-0.98%
2021 Estimated Actual	$ 0.54	$ 12,169,898,928	$ 1,499,655,557	$ 1,477,343,907	$ 15,146,898,392	$ 993,067,929	7.02%
2022 Adopted Budget	$ 0.54	$ 11,605,440,650	$ 1,325,000,000	$ 1,425,000,000	$ 14,355,440,650	$ (791,457,742)	-5.23%
Total		**$162,874,347,134**	**$ 18,505,520,026**	**$19,147,829,010**	**$ 200,527,696,170**	**$ 5,238,607,505**	**21.29%**



FY 2021 SIGNIFICANT ACCOMPLISHMENTS

- Conducted a county-wide property revaluation (Moved from an eight year to six year revaluation cycle).
- Was able to increase the overall property tax collection % (FY 2019 vs. FY 2020) by 0.25%. For FY 2021, the goal is to continue that trend.

KEY PERFORMANCE MEASURES

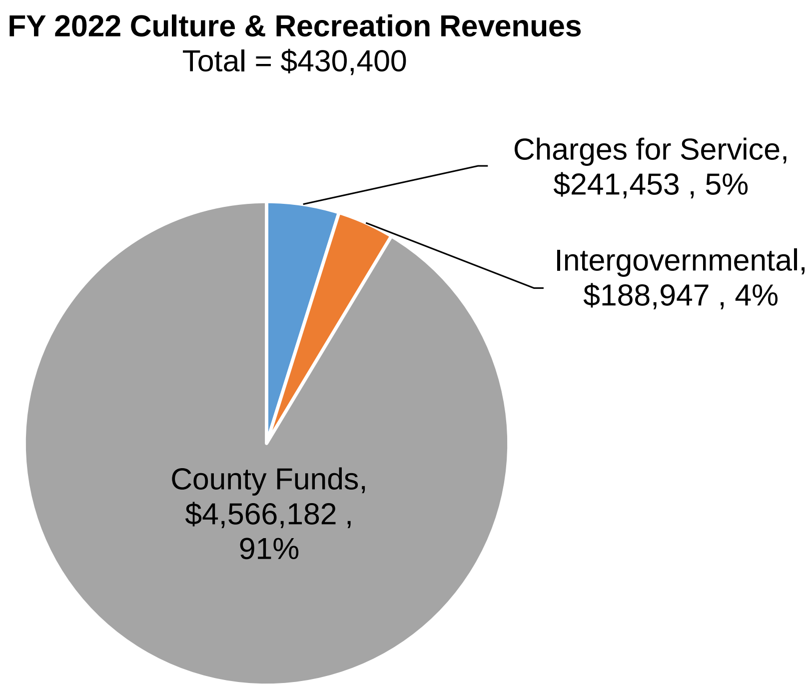
Measures	FY 2019 Actual	FY 2020 Actual	FY 2021 Projected	FY 2022 Projected
Releases Per 1,000 Bills	9.35%	10.06%	9.75%	9.75%
Total Collections - (Current Year %)	97.23%	97.48%	97.50%	97.55%
Delinquent Collection - (All Years %)	99.55%	99.63%	99.60%	99.55%

FUTURE ISSUES

- Continue to monitor the effectiveness of a shorter property revaluation cycle.
- Continue to try and increase the overall property tax collection %.

Culture & Recreation Summary

Department	FY 2020 Actual	FY 2021 Adopted Budget	FY 2021 Amended Budget	FY 2022 Adopted Budget	vs. Adopted $ Change	vs. Adopted % Change
Contributions - Tourism	$70,360	$70,360	$70,360	$72,860	$2,500	3.6%
Library	$3,404,661	$3,603,565	$3,849,708	$3,766,264	$162,699	4.5%
Recreation	$1,140,097	$1,030,963	$1,167,860	$1,157,458	$126,495	12.3%
Grand Total	**$4,615,118**	**$4,704,888**	**$5,087,928**	**$4,996,582**	**$291,694**	**6.2%**
Total Revenue	$547,185	$442,954	$520,834	$430,400	($12,554)	-2.8%
County Funds	$4,067,932	$4,261,934	$4,567,094	$4,566,182	$304,248	7.1%



CONTRIBUTIONS – CULTURE & RECREATION

Jason Martin, Assistant County Manager 913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 YTD Actual	FY 2022 Adopted	vs. Adopted $ Change	vs. Adopted % Change
Expenses							
Personnel	$0	$0	$0	$0	$0	$0	0.0%
Operating	$70,360	$70,360	$70,360	$70,360	$72,860	$2,500	3.6%
Capital Outlay	$0	$0	$0	$0	$0	$0	0.0%
Total	$70,360	$70,360	$70,360	$70,360	$72,860	$2,500	3.6%
Revenues							
Appropriated Fund Balance	$0	$0	$0	$0	$0	$0	0.0%
Charges for Service	$0	$0	$0	$0	$0	$0	0.0%
Interest Earnings	$0	$0	$0	$0	$0	$0	0.0%
Intergovernmental	$0	$0	$0	$0	$0	$0	0.0%
Licenses & Permits	$0	$0	$0	$0	$0	$0	0.0%
Miscellaneous Revenue	$0	$0	$0	$0	$0	$0	0.0%
Other Financing	$0	$0	$0	$0	$0	$0	0.0%
Taxes	$0	$0	$0	$0	$0	$0	0.0%
Total	$0	$0	$0	$0	$0	$0	0.0%
Net County Funds	**$70,360**	**$70,360**	**$70,360**	**$70,360**	**$72,860**	**$2,500**	**3.6%**
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 2022 ADOPTED BUDGET HIGHLIGHTS

- The FY 2022 Adopted Budget increases local funding for the Contribution to Culture and Recreation by $2,500 or 3.6%. These funds are for the county's contract tourism agency TRIP, with the additional $2,500 to be utilized for the agency's county-wide trash pickup effort.

Contribution Summary

Functional Area	Agency	FY 2021 Adopted	FY 2021 Amended	FY 2022 Requested	FY 2022 Adopted	Requested $ Change vs. Adopted	Adopted $ Change vs. Adopted
Culture and Recreation	TOURISM	$ 70,360	$ 70,360	$ 70,360	$ 72,860	$ 2,500	$ 2,500
Culture and Recreation Total		**$ 70,360**	**$ 70,360**	**$ 70,360**	**$ 72,860**	**$ 2,500**	**$ 2,500**
Economic Development	CHAMBER OF COMM - LEXINGTON	$ 1,795	$ 1,795	$ 9,750	$ 1,795	$ (7,955)	$ -
	CHAMBER OF COMM - THOMASVILLE	$ 1,795	$ 1,795	$ 9,750	$ 1,795	$ (7,955)	$ -
	CHAMBER OF COMM - NORH DAVIDSON	$ 300	$ 300	$ 300	$ 300	$ -	$ -
	ECONOMIC DEV COMMISSION	$ 248,000	$ 248,000	$ 275,000	$ 248,000	$ (27,000)	$ -
	FORESTER	$ 96,000	$ 96,000	$ 101,600	$ 101,600	$ -	$ 5,600
	UPTOWN LEXINGTON, INC.	$ -	$ -	$ 25,000	$ -	$ (25,000)	$ -
	PACE	$ -	$ 50,000	$ -	$ -	$ -	$ -
Economic Development Total		**$ 347,890**	**$ 397,890**	**$ 421,400**	**$ 353,490**	**$ (67,910)**	**$ 5,600**
Human Service Organization	FAMILY SERVICES - GRANT	$ 88,733	$ 360,785	$ -	$ -	$ -	$ (88,733)
	LIFE CENTER - GRANT	$ -	$ -	$ -	$ -	$ -	$ -
Human Service Organization Total		**$ 88,733**	**$ 360,785**	**$ -**	**$ -**	**$ -**	**$ (88,733)**
Public Safety Organization	JUV CRIME PREVENTION	$ 2,500	$ 210,513	$ 2,500	$ 2,500	$ -	$ -
	NATIONAL GUARD LEXINGTON	$ -	$ -	$ -	$ -	$ -	$ -
	NATIONAL GUARD THOMASVILLE	$ -		$ -	$ -	$ -	$ -
	RESCUE SQUAD DAV CTY	$ 50,000	$ 50,000	$ 70,000	$ 50,000	$ (20,000)	$ -
	RESCUE SQUAD LIFE SUPPORT	$ -	$ -	$ 25,000	$ -	$ (25,000)	$ -
	RESCUE SQUAD THOMASVILLE	$ 22,000	$ 22,000	$ 42,000	$ 22,000	$ (20,000)	$ -
Public Safety Organization Total		**$ 74,500**	**$ 282,513**	**$ 139,500**	**$ 74,500**	**$ (65,000)**	**$ -**
Grand Total		**$ 581,483**	**$1,111,548**	**$ 631,260**	**$ 500,850**	**$ (130,410)**	**$ (80,633)**

Grant Revenue (for HS Services)	$ (88,733)	$ (360,785)	$ -	$ -	$ 88,733	$ 88,733
Article 44 Sales Tax (to Cover Economic Development)	$(251,890)	$ (251,890)	$(294,800)	$(251,890)	$ (42,910)	$ -
Net County $'s	$ 240,860	$ 498,873	$ 336,460	$ 248,960	$ 95,600	$ 8,100

LIBRARY - MUSEUM

Sheila Killebrew, Director

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

BUDGET SUMMARY

Category	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 YTD Actual	FY 2022 Adopted	vs. Adopted $ Change	vs. Adopted % Change
Expenses							
Personnel	$2,677,620	$2,902,864	$2,998,675	$2,481,326	$3,122,568	$219,704	7.6%
Operating	$595,298	$627,891	$731,178	$550,792	$610,658	($17,233)	-2.7%
Capital Outlay	$131,743	$72,810	$119,855	$85,004	$33,038	($39,772)	-54.6%
Total	$3,404,661	$3,603,565	$3,849,708	$3,117,123	$3,766,264	$162,699	4.5%
Revenues							
Charges for Service	$151,475	$80,620	$83,620	$32,219	$57,000	($23,620)	-29.3%
Interest Earnings	$0	$0	$0	$0	$0	$0	0.0%
Intergovernmental	$224,925	$186,819	$261,699	$234,694	$188,947	$2,128	1.1%
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	$376,400	$267,439	$345,319	$266,913	$245,947	($21,492)	-8.0%
Net County Funds	**$3,028,261**	**$3,336,126**	**$3,504,389**	**$2,850,210**	**$3,520,317**	**$184,191**	**5.5%**
Authorized Positions	49.00	49.00	49.00	49.00	49.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The mission is to provide resources and services for reading, thinking, learning, and living.

FY 2022 ADOPTED BUDGET HIGHLIGHTS

- The adopted budget increases county funds to the Library / Museum by $184,191 or 5.5%. Majority of the change is due to the inclusion of an employee COLA = $500 + 1.7% (Plus Annualized FY 2021 COLA / 2nd Year Pay Study). In addition, the adopted budget also includes a 6% increase in group insurance for the county, with no planned increase (or plan design changes) anticipated for employees. Further, the adopted budget includes a mandated 11% county increase in state retirement for employees.

- The adopted budget also includes funding for shelving and furniture replacement at the Lexington Library (Children's Room), as both well past useful life and have not been replaced since the mid-1980s ($33K).

- Lastly, the adopted includes funding for security cameras (West Davidson and Thomasville Libraries) as well as a network switch replacement at the Denton Library and two staff laptop purchases for North and West Davidson Libraries.

FY 2021 SIGNIFICANT ACCOMPLISHMENTS

- Continued to provide access to services throughout the pandemic, even when the buildings were closed to the public during April of 2020. While the door count decreased during fiscal year 2019-2020, the department saw a slight increase in the number of items we circulated, including e-books and e-audiobooks.

- The most popular digital resource is the North Carolina Digital Library, offering patrons access to e-books, e-audiobooks, and e-magazines. Circulation of all formats in that resource increased by 6,000 from FY 2019 to FY 2020.

- Led a collaborative effort with Davidson County Schools to obtain a grant through the State Library of North Carolina to supplement the number of hotspots available to students in the county. Through this program, the department was able to distribute (154) hotspots for use by students through Davidson County Schools, Lexington City Schools, and Thomasville City Schools.

- Began the second phase of renovation for the Lexington Public Library. Though the main branch closed to the public, patrons retained access to library services in the mini-library, located in the large meeting room in the Library Annex located across the parking lot. The last phase of the renovation should start during calendar year 2021.

- Added new electronic resources: Tutor.com and Creativebug. Tutor.com provides support to students in local school systems and Creativebug provides resources for area residents interested in arts and crafts, an especially important resource during the pandemic when people are looking for activities to do while at home. Even though the department added these two resources, the department reduced the number of electronic resources overall from (20) to (12) since 2019 in a quest to streamline the offering of electronic resources.

- New exhibits at the Davidson County Historical Museum include *A History of Education in Davidson County* (opened Feb. 2020) and *"Land of Golden Promise"* (installation begins spring 2021). During COVID closure, the museum accessioned (548) artifacts - several decades' long accumulation of backlogged and Found In Collection items. New artifact records (683) and photographs were added to the public online database. Staff comprehensively collected artifacts and ephemera to document local 2020 protests and marches.

KEY PERFORMANCE MEASURES

Measures	FY 2019 Actual	FY 2020 Actual	FY 2021 Projected	FY 2022 Projected
Percentage of requested items processed and available to the borrower will equal 97% each quarter.	97%	100%	97%	97%
Percentage of Staff participating in job-swapping will equal 50% by June 30, 2020.	100%	100%	50%	50%
Percentage of Staff attending five library related training will equal 95% by June 30.	100%	100%	95%	95%
Percentage of Staff having safety training will equal 90% by June 30.	95%	100%	90%	90%

FUTURE ISSUES

- Plan to roll forward to the last phase of the Lexington Public Library renovation: the children's area.

- After renovating the Lexington Public Library, the hope is to focus next on the North Davidson Public Library. The current facility is outdated and inadequate for serving the fastest growing part of Davidson County.

- After a year that included a pandemic and civil unrest, staff is looking for ways to serve as an information resource for citizens trying to return to some sense of normalcy, whether that be using resources to retool for their next job or just leaving home and attending programming such as story time. Staff will continue to look for ways to collaborate with the education community. The department also wants to make sure staff, collection, and programming reflect the diversity of the community.

PARKS & RECREATION

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

BUDGET SUMMARY

Category	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 YTD Actual	FY 2022 Adopted	vs. Adopted $ Change	vs. Adopted % Change
Expenses							
Personnel	$603,294	$540,795	$556,788	$528,230	$612,442	$71,647	13.2%
Operating	$294,279	$321,852	$417,337	$286,835	$322,975	$1,123	0.3%
Capital Outlay	$106,999	$12,000	$23,009	$11,169	$75,500	$63,500	529.2%
Total	$1,004,572	$874,647	$997,134	$826,233	$1,010,917	$136,270	15.6%
Revenues							
Charges for Service	$66,957	$49,742	$49,742	$43,897	$65,190	$15,448	31.1%
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	$66,957	$49,742	$49,742	$43,897	$65,190	$15,448	31.1%
Net County Funds	**$937,615**	**$824,905**	**$947,392**	**$782,337**	**$945,727**	**$120,822**	**14.6%**
Authorized Positions	8.00	8.00	8.00	8.00	8.00	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 2022 ADOPTED BUDGET HIGHLIGHTS

- The adopted budget increases county funds to the Parks and Recreation Department by $120,822 or 14.6%. Majority of the change is due to the inclusion of an employee COLA = $500 + 1.7% (Plus Annualized FY 2021 COLA / 2nd Year Pay Study). In addition, the adopted budget also includes a 6% increase in group insurance for the county, with no planned increase (or plan design changes) anticipated for employees. Further, the adopted budget includes a mandated 11% county increase in state retirement for employees.

- Lastly, the adopted budget includes funding to purchase a replacement lawn mower and staff vehicle. The mower will have an 8 ft. cut radius and is eight wheel drive (which allows for cutting hills etc.). The replacement mower will be utilized largely at the I-85

Business Park and Hughes Park and replaces an existing seven year old Cub Cadet mower. Purchasing this replacement mower will allow for "quicker" completion times, which if not provided will most likely lead to the request of an additional staff position to accomplish.

- The replacement of a staff vehicle, which is utilized by staff to complete checks at park daily. The current vehicle has 300K+ miles and is past useful life.

FY 2021 SIGNIFICANT ACCOMPLISHMENTS

- Completion of disc golf course at Boone's Cave Park.
- Installed new playground at Linwood Park.
- Installed kayak/canoe road with primitive campsites at Boone's Cave Park.
- Installed campsites and firepit at Yadkin River Park.
- Keep up and maintained all parks and business park in mowing, landscaping, and fire ant protection.

KEY PERFORMANCE MEASURES

Measures	FY 2019 Actual	FY 2020 Actual	FY 2021 Projected	FY 2022 Projected
Volleyball Program Participants	495	100	500	510
Cross Country Meeting Participants	335	0 COVID	350	360
Visitors to Boone's Cave	28,914	52,107	55,250	57,100
Volunteer Coaches for Sport Athletic Programs	402	30	292	300
Athletics Participants	1,830	306	1,669	1,750
Total Citizens Using County Parks	857,166	1,195,250	900,000	950,000

FUTURE ISSUES

- Staffing issues.
- Space concerns (Grow weekend tournament at Hughes Park).
- Funding for Yadkin River Park.
- Funding for all facilities as public ask for more amenities.
- Vehicles (Two trucks at end of life).

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 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 YTD Actual	FY 2022 Adopted	vs. Adopted $ Change	vs. Adopted % Change
Expenses							
Personnel	$107,344	$103,849	$104,914	$92,903	$112,455	$8,606	8.3%
Operating	$28,181	$52,467	$52,467	$25,519	$34,086	($18,381)	-35.0%
Capital Outlay	$0	$0	$13,345	$10,953	$0	$0	0.0%
Total	$135,525	$156,316	$170,726	$129,375	$146,541	($9,775)	-6.3%
Revenues							
Charges for Service	$103,829	$125,773	$125,773	$69,866	$119,263	($6,510)	-5.2%
Interest Earnings	$0	$0	$0	$0	$0	$0	0.0%
Intergovernmental	$0	$0	$0	$0	$0	$0	0.0%
Licenses & Permits	$0	$0	$0	$0	$0	$0	0.0%
Miscellaneous Revenue	$0	$0	$0	$0	$0	$0	0.0%
Other Financing	$0	$0	$0	$0	$0	$0	0.0%
Taxes	$0	$0	$0	$0	$0	$0	0.0%
Total	$103,829	$125,773	$125,773	$69,866	$119,263	($6,510)	-5.2%
Net County Funds	**$31,696**	**$30,543**	**$44,953**	**$59,509**	**$27,278**	**($3,265)**	**-10.7%**
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 2022 ADOPTED BUDGET HIGHLIGHTS

- The adopted budget decreases county funds to Lake Thom-A-Lex by ($3,265) or -10.7%. Majority of the change in personnel cost is due to the inclusion of an employee COLA = $500 + 1.7% (Plus Annualized FY 2021 COLA / 2nd Year Pay Study). In addition, the adopted budget also includes a 6% increase in group insurance for the county, with no planned increase (or plan design changes) anticipated for employees. Further, the adopted budget includes a mandated 11% county increase in state retirement for employees.

- The change in operating cost reflects an alignment of estimated cost vs. prior year actuals.

FY 2021 SIGNIFICANT ACCOMPLISHMENTS

- Sealed bait shop side of parking lot.
- Installed new fishing pier.
- Fixed playground and installed new mulch.

KEY PERFORMANCE MEASURES

Measures	FY 2019 Actual	FY 2020 Actual	FY 2021 Projected	FY 2022 Projected
Volleyball Program Participants	495	100	500	510
Cross Country Meeting Participants	335	0 COVID	350	360
Visitors to Boone's Cave	28,914	52,107	55,250	57,100
Volunteer Coaches for Sport Athletic Programs	402	30	292	300
Athletics Participants	1,830	306	1,669	1,750
Total Citizens Using County Parks	857,166	1,195,250	900,000	950,000

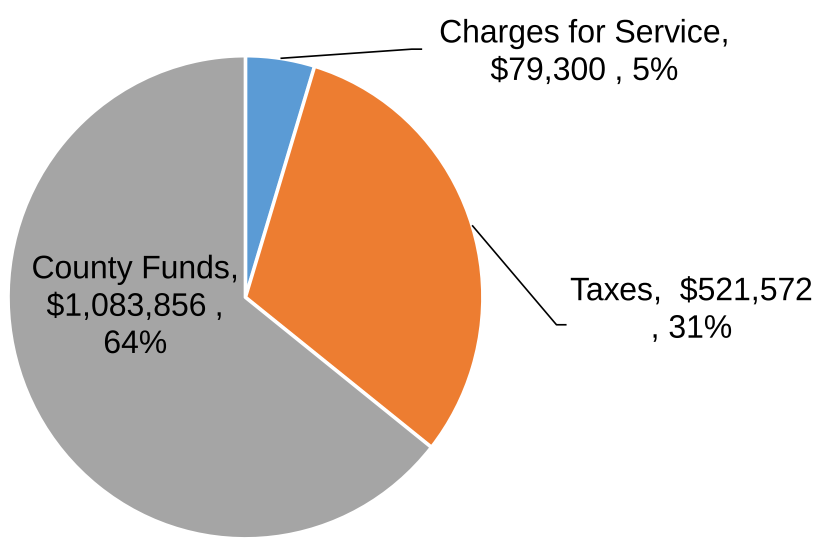
FUTURE ISSUES

- Staffing issues.
- Fishing pier replacement.

Economic & Physical Development Summary

Department	FY 2020 Actual	FY 2021 Adopted Budget	FY 2021 Amended Budget	FY 2022 Adopted Budget	vs. Adopted $ Change	vs. Adopted % Change
Contributions - Economic Development	$ 361,032	$ 347,890	$ 397,890	$ 353,490	$ 5,600	1.6%
Cooperative Extension	$ 280,691	$ 286,305	$ 311,944	$ 292,925	$ 6,620	2.3%
Geographical Information Systems	$ 211,710	$ 220,814	$ 223,571	$ 226,305	$ 5,491	2.5%
Operating Transfers - JTEC and Eco. Dev. Res.	$ 4,568,426	$ 144,220	$12,665,016	$ 269,682	$ 125,462	87.0%
Planning	$ 527,869	$ 567,021	$ 555,476	$ 542,326	$ (24,695)	-4.4%
Grand Total	**$ 5,949,729**	**$ 1,566,250**	**$14,153,897**	**$ 1,684,728**	**$ 118,478**	**7.6%**
Total Revenue	$ 387,201	$ 464,520	$ 464,520	$ 600,872	$ 136,352	29.4%
County Funds	$ 5,562,528	$ 1,101,730	$13,689,377	$ 1,083,856	$ (17,874)	-1.6%

FY 2022 Economic and Physical Development Revenues
Total = $600,872



CONTRIBUTIONS – ECONOMIC & PHYSICAL DEVELOPMENT

Jason Martin, Assistant County Manager 913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 YTD Actual	FY 2022 Adopted	vs. Adopted $ Change	vs. Adopted % Change
Expenses							
Personnel	$0	$0	$0	$0	$0	$0	0.0%
Operating	$361,032	$347,890	$397,890	$369,282	$353,490	$5,600	1.6%
Capital Outlay	$0	$0	$0	$0	$0	$0	0.0%
Total	$361,032	$347,890	$397,890	$369,282	$353,490	$5,600	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	$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	$275,500	$251,890	$251,890	$251,890	$251,890	$0	0.0%
Total	$275,500	$251,890	$251,890	$251,890	$251,890	$0	0.0%
Net County Funds	**$85,532**	**$96,000**	**$146,000**	**$117,392**	**$101,600**	**$5,600**	**5.8%**
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Davidson County provides funding to outside agencies that offer services within various related county functional areas such Public Safety, Human Service and Culture and Recreation. In addition Economic Development functions are provided support via the County budget process through agencies such as the Lexington and Thomasville City Chambers of Commerce as well as the Davidson County Economic Development Commission.

FY 2022 ADOPTED BUDGET HIGHLIGHTS

- The FY 2022 Adopted Budget increases overall funding for Contributions related to Economic & Physical Development by $5,600 or 1.6%. The increase is related to an increase in the expected amount the county “matches” with the state to provide Forrester services within the county. The increase is due to a change in personnel cost vs. FY 2021.

Contribution Summary

Functional Area	Agency	FY 2021 Adopted	FY 2021 Amended	FY 2022 Requested	FY 2022 Adopted	Requested $ Change vs. Adopted	Adopted $ Change vs. Adopted
Culture and Recreation	TOURISM	$ 70,360	$ 70,360	$ 70,360	$ 72,860	$ 2,500	$ 2,500
Culture and Recreation Total		**$ 70,360**	**$ 70,360**	**$ 70,360**	**$ 72,860**	**$ 2,500**	**$ 2,500**
Economic Development	CHAMBER OF COMM - LEXINGTON	$ 1,795	$ 1,795	$ 9,750	$ 1,795	$ (7,955)	$ -
	CHAMBER OF COMM - THOMASVILLE	$ 1,795	$ 1,795	$ 9,750	$ 1,795	$ (7,955)	$ -
	CHAMBER OF COMM - NORH DAVIDSON	$ 300	$ 300	$ 300	$ 300	$ -	$ -
	ECONOMIC DEV COMMISSION	$ 248,000	$ 248,000	$ 275,000	$ 248,000	$ (27,000)	$ -
	FORESTER	$ 96,000	$ 96,000	$ 101,600	$ 101,600	$ -	$ 5,600
	UPTOWN LEXINGTON, INC.	$ -	$ -	$ 25,000	$ -	$ (25,000)	$ -
	PACE	$ -	$ 50,000	$ -	$ -	$ -	$ -
Economic Development Total		**$ 347,890**	**$ 397,890**	**$ 421,400**	**$ 353,490**	**$ (67,910)**	**$ 5,600**
Human Service Organization	FAMILY SERVICES - GRANT	$ 88,733	$ 360,785	$ -	$ -	$ -	$ (88,733)
	LIFE CENTER - GRANT	$ -	$ -	$ -	$ -	$ -	$ -
Human Service Organization Total		**$ 88,733**	**$ 360,785**	**$ -**	**$ -**	**$ -**	**$ (88,733)**
Public Safety Organization	JUV CRIME PREVENTION	$ 2,500	$ 210,513	$ 2,500	$ 2,500	$ -	$ -
	NATIONAL GUARD LEXINGTON	$ -	$ -	$ -	$ -	$ -	$ -
	NATIONAL GUARD THOMASVILLE	$ -		$ -	$ -	$ -	$ -
	RESCUE SQUAD DAV CTY	$ 50,000	$ 50,000	$ 70,000	$ 50,000	$ (20,000)	$ -
	RESCUE SQUAD LIFE SUPPORT	$ -	$ -	$ 25,000	$ -	$ (25,000)	$ -
	RESCUE SQUAD THOMASVILLE	$ 22,000	$ 22,000	$ 42,000	$ 22,000	$ (20,000)	$ -
Public Safety Organization Total		**$ 74,500**	**$ 282,513**	**$ 139,500**	**$ 74,500**	**$ (65,000)**	**$ -**
Grand Total		**$ 581,483**	**$1,111,548**	**$ 631,260**	**$ 500,850**	**$ (130,410)**	**$ (80,633)**

Grant Revenue (for HS Services)	$ (88,733)	$ (360,785)	$ -	$ -	$ 88,733	$ 88,733
Article 44 Sales Tax (to Cover Economic Development)	$(251,890)	$ (251,890)	$(294,800)	$(251,890)	$ (42,910)	$ -
Net County $'s	$ 240,860	$ 498,873	$ 336,460	$ 248,960	$ 95,600	$ 8,100

COOPERATIVE EXTENSION

Troy Coggins, Director

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

BUDGET SUMMARY

Category	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 YTD Actual	FY 2022 Adopted	vs. Adopted $ Change	vs. Adopted % Change
Expenses							
Personnel	$0	$0	$0	$0	$0	$0	0.0%
Operating	$280,691	$286,305	$311,944	$221,421	$292,925	$6,620	2.3%
Capital Outlay	$0	$0	$0	$0	$0	$0	0.0%
Total	$280,691	$286,305	$311,944	$221,421	$292,925	$6,620	2.3%
Revenues							
Charges for Service	$0	$0	$0	$0	$0	$0	0.0%
Interest Earnings	$0	$0	$0	$0	$0	$0	0.0%
Intergovernmental	$9,124	$0	$0	$2,115	$0	$0	0.0%
Licenses & Permits	$0	$0	$0	$0	$0	$0	0.0%
Miscellaneous Revenue	$11,814	$0	$0	$4,590	$0	$0	0.0%
Other Financing	$0	$0	$0	$0	$0	$0	0.0%
Taxes	$0	$0	$0	$0	$0	$0	0.0%
Total	$20,938	$0	$0	$6,705	$0	$0	0.0%
Net County Funds	**$259,754**	**$286,305**	**$311,944**	**$214,716**	**$292,925**	**$6,620**	**2.3%**
Authorized Positions	6.00	6.00	6.00	6.00	6.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Traditional agriculture, including agronomic crops, livestock, poultry, and forestry emphasis must continue, as it is an important part in the county's economic strength. This would include retention of farms and farmland, farm safety, energy efficiency, and implementing practices that improve both profitability and quality of life. In addressing this need staff 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.

Entrepreneurship opportunities revolving around agriculture acreage, large and small, are steadily expanding. This has been driven by food safety and the "buy local" initiative, and the need to find new income opportunities to support a quality life. The most recent surge has been in Agritourism, focusing on opportunities from youth education to wedding venues. To facilitate these goals, staff 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.

Food safety is a top priority for everyone in the food chain, from the farmer to consumers as well as distributors and processors in between. For Cooperative Extension, 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. Staff is also seeing a resurgence in home food preservation such as canning, freezing, dehydrating, etc. This was brought on by circumstances surrounding COVID-19 but should continue to grow as people enjoy the benefits and quality of the food they produce. Staff will continue to support the home preservation through education, canner testing and safety.

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 2022 ADOPTED BUDGET HIGHLIGHTS

- The adopted budget increases county funds to the Cooperative Extension Department by $6,620 or 2.3%. Majority of the change is due to the inclusion of an employee benefit changes anticipated to occur by the State of North Carolina.

FY 2021 SIGNIFICANT ACCOMPLISHMENTS

- The previous year brought tremendous challenges due to the COVID-19 pandemic. The need to implement "social distancing" to reduce exposure to the virus forced staff to develop new strategies to serve the citizens of Davidson County.

- In 2019, staff documented 5,589 citizen contacts, but in 2020 that number increased to 28,454 contacts. This was due to increased use of technology and social media.

- While a lot of things slowed down to adjust for circumstances surrounding the pandemic, the biological processes on the farm continued steadily along. This was essential as food is a mainstay to everyone's life. Davidson Co. Cooperative Extension did not let up in its efforts to make the county's plant, animal, and food systems productive and profitable. In 2020, these efforts improved net return by more than $1.86 million. Over $879,000 in wages to employees were preserved through commercial pesticide applicator re-certification classes. The local foods movement and marketing efforts increased income from sales of locally produced agriculture products by $89,755. The staff's educational efforts also saved general consumers in Davidson County over $51,269 through knowledgeable purchasing and cost saving practices.

- Although the three school systems were greatly impacted by the pandemic, limiting the ability of staff to train teachers and be onsite with the students, the 4-H programming still provided youth access to quality STEM (science, technology, engineering, and math) learning opportunities, reaching 2,844 students. It is also important that young people receive training designed to provide career and employable skills and grow up to be productive members of society. Despite the pandemic limitations, Davidson Co. 4-H provided 1,027 youth with training to promote career skillsets.

- Offering "SafePlate" training for food processing and service industry workers resulted in 47 food service managers obtaining their Safe Plate certificate. With an average cost per food borne illness outbreak of $75,000 for a food service establishment, this program has potentially saved $3.5 million. Staff also saw an unprecedented interest for the 21st Century in home canning. One thousand forty-one people participated food preservation training programs. This was brought on by circumstances surrounding COVID-19 but these participants have learned and developed skills that will last a lifetime and support healthy nutrition for the next generation.

KEY PERFORMANCE MEASURES

Measures	FY 2019 Actual	FY 2020 Actual	FY 2021 Projected	FY 2022 Projected
Agronomic Crops Income Gain	1.51M	1.58M	1.5M	1.5M
Livestock Income Gain	218,307	283,738	250,000	250,000
Horticulture Income Gain	81,600	89,755	50,000	50,000
Urban & Consumer Cost Savings	15,611	51,269	50,000	50,000
Service Safe Certifications 2016 Becomes "SafePlate"	13	47	40	40
Food Preservation	32	1041	200	200
4-H STEM Teachers	141	65	125	125
4-H STEM Students	2,822	2,844	2,500	2,500
4-H Career Skills	1,141	1,027	1,000	1,000
Volunteer Service Hours	1,935	2,666	2,000	2,200

FUTURE ISSUES

- Plumbing at the Cecil School Facility.

GEOGRAPHICAL INFORMATION SYSTEMS

Joel Hartley, Director

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

BUDGET SUMMARY

Category	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 YTD Actual	FY 2022 Adopted	vs. Adopted $ Change	vs. Adopted % Change
Expenses							
Personnel	$163,587	$167,025	$169,782	$153,549	$177,825	$10,800	6.5%
Operating	$48,123	$53,789	$53,789	$44,342	$48,480	($5,309)	-9.9%
Capital Outlay	$0	$0	$0	$0	$0	$0	0.0%
Total	$211,710	$220,814	$223,571	$197,891	$226,305	$5,491	2.5%
Revenues							
Charges for Service	$921	$0	$0	$606	$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	$921	$0	$0	$606	$0	$0	0.0%
Net County Funds	**$210,789**	**$220,814**	**$223,571**	**$197,285**	**$226,305**	**$5,491**	**2.5%**
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 2022 ADOPTED BUDGET HIGHLIGHTS

- The adopted budget increases county funds to Geographical Information Services (GIS) by $5,491 or 2.5%. Majority of the change is due to the inclusion of an employee COLA = $500 + 1.7% (Plus Annualized FY 2021 COLA / 2nd Year Pay Study). In addition, the adopted budget also includes a 6% increase in group insurance for the county, with no planned increase (or plan design changes) anticipated for employees. Further, the adopted budget includes a mandated 11% county increase in state retirement for employees.

FY 2021 SIGNIFICANT ACCOMPLISHMENTS

- Updating centerline database for use with NextGen E-911. GIS data will be the central point for Emergency service calls - NextGen E-911 will be retiring the ANI/ ALI legacy database. The GIS Database must comply with the NENA GIS Data model for NG911 i3 requirement and be compatible with the Computer Aided Dispatch (CAD) mapping system. This information is being provided to the State selected vendor GeoComm that reviews data and provides feedback with critical errors before it will be provided to the statewide carrier AT&T.

- This project includes a variety of task for accuracy:

  - ✓ Road Names (public & private).
  - ✓ Address ranges.
  - ✓ Site Structure Address points (coordinate where structure is located - includes - houses, individual apartments, and mobile homes).
  - ✓ Directional (one-way streets).
  - ✓ Speed limits.
  - ✓ Emergency Service Boundaries (PSAP, Law, EMS and Fire service district).
  - ✓ Maintain / update Emergency Service Network (ESN) based on MSAG.
  - ✓ Interconnection with neighboring E-911 jurisdictions.

- Central Permitting Navigation – Tested several methods of navigation to identify best results.

- Parcel Fabric - Successful implementation, training, and functioning parcel edits.

- Support for GIS user staff - particularly new employees of the Real Estate Appraisers division.

- Revaluation analysis and maps for the 2021 year revaluation.

KEY PERFORMANCE MEASURES

Measure	FY 2019 Actual	FY 2020 Actual	FY 2021 Projected	FY 2022 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

- Implementation of ESI-Net with 911.

- Preparations and implementation of NG911.

OPERATING TRANSFERS – ECONOMIC & PHYSICAL DEVELOPMENT

Jason Martin, Assistant County Manager 913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 YTD Actual	FY 2022 Adopted	vs. Adopted $ Change	vs. Adopted % Change
Expenses							
Personnel	$0	$0	$0	$0	$0	$0	0.0%
Operating	$4,568,426	$144,220	$12,665,016	$87,464	$269,682	$125,462	87.0%
Capital Outlay	$0	$0	$0	$0	$0	$0	0.0%
Total	$4,568,426	$144,220	$12,665,016	$87,464	$269,682	$125,462	87.0%
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	$144,220	$144,220	$144,220	$269,682	$125,462	87.0%
Total	$0	$144,220	$144,220	$144,220	$269,682	$125,462	87.0%
Net County Funds	**$4,568,426**	**$0**	**$12,520,796**	**($56,757)**	**$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 2022 ADOPTED BUDGET HIGHLIGHTS

- The FY 2022 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 2022 for DavidsonWorks (JTEC - Fund) total $269,682 (Covered via Article 44 Sales Tax proceeds). The additional sales tax dollars are needed to offset Federal / State funds that have been "dramatically" reduced (46%) for workforce development since 2014.

PLANNING & ZONING

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

BUDGET SUMMARY

Category	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 YTD Actual	FY 2022 Adopted	vs. Adopted $ Change	vs. Adopted % Change
Expenses							
Personnel	$464,970	$475,761	$464,216	$407,310	$471,291	($4,470)	-0.9%
Operating	$61,440	$91,260	$91,260	$53,885	$71,035	($20,225)	-22.2%
Capital Outlay	$1,459	$0	$0	$0	$0	$0	0.0%
Total	$527,869	$567,021	$555,476	$461,195	$542,326	($24,695)	-4.4%
Revenues							
Charges for Service	$89,843	$68,410	$68,410	$56,988	$79,300	$10,890	15.9%
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	$89,843	$68,410	$68,410	$56,988	$79,300	$10,890	15.9%
Net County Funds	**$438,027**	**$498,611**	**$487,066**	**$404,207**	**$463,026**	**($35,585)**	**-7.1%**
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 2022 ADOPTED BUDGET HIGHLIGHTS

- The adopted budget decreases county funds to the Planning and Zoning Department by ($35,585) or -7.1%. Majority of the change is due to the inclusion of an employee COLA = $500 + 1.7% (Plus Annualized FY 2021 COLA / 2nd Year Pay Study). In addition, the adopted budget also includes a 6% increase in group insurance for the county, with no planned increase (or plan design changes) anticipated for employees. Further, the adopted budget includes a mandated 11% county increase in state retirement for employees.

- During FY 2021 the BOC approved to reclassify an existing Deputy Zoning Administrator to a Zoning Officer I. The change "aligns" this vacant position with the other similar positions within the department. Further, the department experienced a retirement of a long-term employee in 2021. This also has created a savings reflected in the FY 2022 Adopted Budget. This savings will in part be applied to allowing staff to take county vehicles home daily to allow for direct access to complaint violations at the beginning of the following work-day.

- Lastly, the overall department operating budget was also reduced to more align contract service cost with prior year spending history.

FY 2021 SIGNIFICANT ACCOMPLISHMENTS

- Updated all development ordinances into compliance with General Statutes 160D requirements.

- Updated zoning ordinance by initiating multiple text amendments addressing trending land use issues.

- Created the Census 2020 Complete Counts Committee for motivating citizens to self-respond.

- Zoning Officer I won State Award for Solid Waste Enforcement Officer of the Year.

- Assisted the Towns of Midway and Wallburg in updating their Ordinance to 160D requirement.

- Realignment of departmental resources to address the most significant issue the department faces which is enforcing the Solid Waste Ordinance / Zoning Ordinance.

KEY PERFORMANCE MEASURES

Measures	FY 2019 Actual	FY 2020 Actual	FY 2021 Projected	FY 2022 Projected
# of Complaints Investigated Within (72) Hours of Receipt	280	280	280	360
# of Phone Calls Returned Before 4:30 pm the Same Day	3,900	4,000	4,000	4,000
# of Land Use Applications Processed in a Timely Manner	50	50	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	12	10	10
# of Non-Residential Zoning Compliance Permits Reviewed and Approved Within (72) Hours of Receipt	160	180	180	180
# of Answers Provided to Online Inquiries Within (48) Hours	100	360	360	360
# of Professional Recommendations Provided on All Landuse Related Applications	45	45	45	45
# of Professional Assistance to Citizens that are Walkin Customers	2,500	2,500	2,500	2,500
# of Complaint Trips Generated from Office	750	750	750	1000
# of Phone Calls Assisting Customers Within an Eight Hour Work Day	18,104	18,000	18,000	18,000
# of N.O.V. Letters Issued for Zoning Violations.	50	50	50	50
# of Solid Waste Citations Issued	100	100	100	144
# of ABC Permits Issued	5	5	5	5
# of Zoning Consistency Letters Issued	40	40	40	40
# of Court Appearances	15	15	15	15

FUTURE ISSUES

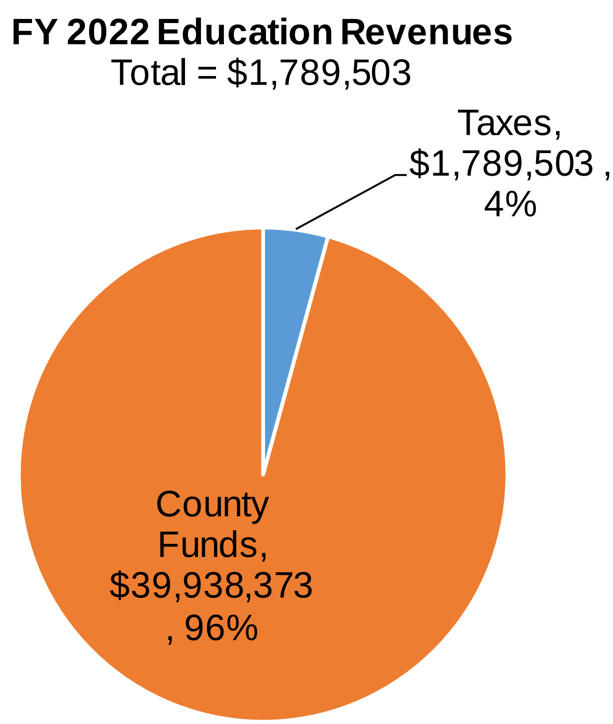
- Hire new Planner Position to replace the position lost to Central Permitting (2013) which was originally our 911 Coordinator.

- Replace aging Ford Escape (2005).

- Promote Office Assistant and two Zoning Officers to Administrative Assistant and Zoning Officer II.

Education Summary

Department	FY 2020 Actual	FY 2021 Adopted Budget	FY 2021 Amended Budget	FY 2022 Adopted Budget	vs. Adopted $ Change	vs. Adopted % Change
Scholarships	$ 26,250	$ 50,000	$ 50,000	$ 50,000	$ -	0.0%
Davidson County Community College	$ 3,766,526	$ 3,766,526	$ 3,813,608	$ 3,847,244	$ 80,718	2.1%
Davidson County Schools	$ 24,688,497	$ 24,716,927	$ 25,025,915	$ 25,164,885	$ 447,958	1.8%
Developmental Center	$ 722,550	$ 722,550	$ 731,582	$ 737,724	$ 15,174	2.1%
Lexington City Schools	$ 4,194,193	$ 4,174,343	$ 4,226,507	$ 4,369,763	$ 195,420	4.7%
Operating Transfers - School Capital Outlay Fund	$ 4,114,330	$ 2,788,050	$ 3,912,719	$ 3,788,050	$ 1,000,000	35.9%
Stoner-Thomas Center	$ 422,858	$ 422,858	$ 428,144	$ 431,738	$ 8,880	2.1%
Teen Parenting	$ 117,525	$ 117,525	$ 118,994	$ 119,993	$ 2,468	2.1%
Thomasville City Schools	$ 3,233,174	$ 3,179,594	$ 3,519,328	$ 3,218,479	$ 38,885	1.2%
Grand Total	**$ 41,285,903**	**$ 39,938,373**	**$ 41,826,797**	**$ 41,727,876**	**$ 1,789,503**	**4.5%**
Total Revenue	$ 2,094,170	$ 622,163	$ 3,777,076	$ 1,789,503	$ 1,167,340	187.6%
County Funds	$ 39,191,733	$ 39,316,210	$ 38,049,721	$ 39,938,373	$ 622,163	1.6%



EDUCATION - OTHER

Jason Martin, Assistant County Manager
913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 YTD Actual	FY 2022 Adopted	vs. Adopted $ Change	vs. Adopted % Change
Expenses							
Personnel	$0	$0	$0	$0	$0	$0	0.0%
Operating	$1,289,183	$1,312,933	$1,328,720	$1,167,658	$1,339,455	$26,522	2.0%
Capital Outlay	$0	$0	$0	$0	$0	$0	0.0%
Total	$1,289,183	$1,312,933	$1,328,720	$1,167,658	$1,339,455	$26,522	2.0%
Revenues							
Appropriated Fund Balance	$0	$0	$0	$0	$0	$0	0.0%
Charges for Service	$0	$0	$0	$0	$0	$0	0.0%
Interest Earnings	$0	$0	$0	$0	$0	$0	0.0%
Intergovernmental	$0	$0	$0	$0	$0	$0	0.0%
Licenses & Permits	$0	$0	$0	$0	$0	$0	0.0%
Miscellaneous Revenue	$0	$0	$0	$0	$0	$0	0.0%
Other Financing	$0	$0	$0	$0	$0	$0	0.0%
Taxes	$0	$0	$0	$0	$0	$0	0.0%
Total	$0	$0	$0	$0	$0	$0	0.0%
Net County Funds	**$1,289,183**	**$1,312,933**	**$1,328,720**	**$1,167,658**	**$1,339,455**	**$26,522**	**2.0%**
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Davidson County contributes funding to education in a variety of ways. Majority of education funding goes either directly to the schools / community college or to specific agencies for program specific purposes. Four programs are included within the County budget and those programs include:

- Stoner-Thomas - Operating funding for the school.
- Teen Parenting - The Teen Parent Program was developed in 1988 to serve parenting students in our county's three school systems.
- Developmental Center - South Lexington Developmental Center serves approximately 30 school-aged students, ages 5-21, with multiple disabilities.
- Scholarships – A program created as a tool to encourage graduates of public and private schools in Davidson County to enter the teaching profession and return to Davidson County to teach.

FY 2022 ADOPTED BUDGET HIGHLIGHTS

- The FY 2022 Adopted Budget increase county funding to Other Education by $26,522 or 2.0%. The difference is covered completely by Article 44 Sale Tax proceeds and is equal to that of the growth for the three school system and community college.

DAVIDSON – DAVIE COMMUNITY COLLEGE

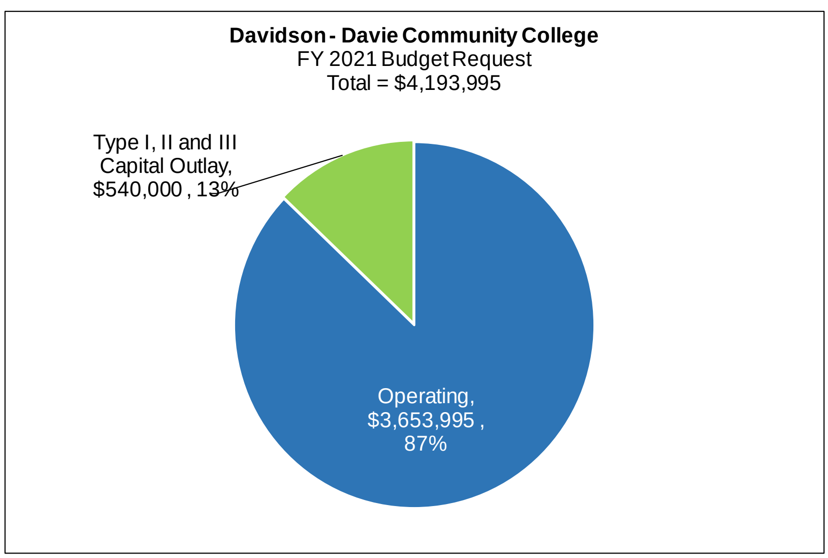
Dr. Darrin Hartness, President 297 DCCC Road Thomasville, NC 27360 (336) 249-8186

BUDGET SUMMARY

Category	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 YTD Actual	FY 2022 Adopted	vs. Adopted $ Change	vs. Adopted % Change
Expenses							
Personnel	$0	$0	$0	$0	$0	$0	0.0%
Operating	$3,360,526	$3,360,526	$3,402,533	$3,402,533	$3,432,058	$71,532	2.1%
Capital Outlay	$406,000	$406,000	$411,075	$411,075	$415,186	$9,186	2.3%
Total	$3,766,526	$3,766,526	$3,813,608	$3,813,608	$3,847,244	$80,718	2.1%
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	$112,353	$0	$0	$0	$0	$0	0.0%
Total	$112,353	$0	$0	$0	$0	$0	0.0%
Net County Funds	**$3,654,173**	**$3,766,526**	**$3,813,608**	**$3,813,608**	**$3,847,244**	**$80,718**	**2.1%**
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Davidson - Davie Community College provides addressable and comprehensive instructional programs committed to excellence in teaching and successful student achievement; develops and maintains programs that are responsive to the changing educational and training needs of the people served through basic skills and lifelong learning opportunities; and develops and maintains programs that support and enhance the economic development needs of the local community.



The Community College's Board of Trustees has requested a total budget of $4,193,995 from Davidson County for FY 2022 ($3,653,995 in operating funds and $540,000 in capital outlay funds). This request, detailed on the following page, is $346,751 or 9% higher than the current year's budget (Excluding Type I Capital Outlay allocation).

FY 2022 ADOPTED BUDGET HIGHLIGHTS

- The FY 2022 Adopted Budget increases the level of county funding to Davidson-Davie Community College as was approved for FY 2021. These funds will cover majority of the regular operating cost requested by the college as well as provide funding for some of the general facility repairs, renovations and equipment listed below.

Davidson - Davie Community College (DCCC)
FY 2022 Budget Request

Category	Operating	Type II Capital Outlay	Type I Capital Outlay	Total
Payroll & Contracted Services	$ 2,289,216	$ -	$ -	$ 2,289,216
Utilities	$ 696,075	$ -	$ -	$ 696,075
Telecommunications	$ 106,900	$ -	$ -	$ 106,900
Insurance	$ 116,864	$ -	$ -	$ 116,864
Lease / Rental	$ 19,500	$ -	$ -	$ 19,500
Supplies, Equipment Repair and Other Cost	$ 425,440	$ -	$ -	$ 425,440
General Facility Repairs, Renovations and Equipment	$ -	$ 420,000	$ -	$ 420,000
Finch Elevator Upgrade	$ -	$ -	$ 120,000	$ 120,000
Total	**$ 3,653,995**	**$ 420,000**	**$ 120,000**	**$ 4,193,995**

ADM Funding with Charter School #'s Included

Information		FY 2021 Adopted			FY 2022 Adopted			Operating		Capital	
Agency	ADM FY 2021-22 Projection	Operating	Type II & III Capital	Per Pupil	Operating	Type II & III Capital	Per Pupil	% Change	$ Change	% Change	$ Change
DCS	19,109	$ 23,406,424	$ 1,310,503	$ 1,211.64	$ 23,824,692	$ 1,340,193	$ 1,246.78	1.8%	$ 418,268	2.3%	$ 29,690
Lexington City	3,290	$ 3,912,396	$ 261,947	$ 1,211.64	$ 4,101,916	$ 267,847	$ 1,246.78	4.8%	$ 189,520	2.3%	$ 5,900
Thomasville City	2,300	$ 2,836,458	$ 343,136	$ 1,211.64	$ 2,867,593	$ 350,886	$ 1,246.78	1.1%	$ 31,135	2.3%	$ 7,750
DDCC	-	$ 3,360,526	$ 406,000	$ -	$ 3,432,058	$ 415,186	$ -	2.1%	$ 71,532	2.3%	$ 9,186
Total	**24,699**	**$ 33,515,804**	**$ 2,321,586**	**$ 1,211.64**	**$ 34,226,259**	**$ 2,374,112**	**$ 1,246.78**	**2.1%**	**$ 710,455**	**2.3%**	**$ 52,526**

Total Funding Increase (Three School Districts) $ 682,263

Cumlative Per Pupil Funding % Increase 2.90%

April 14, 2021

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

Dear Chairwoman Watford:

On behalf of the Board of Trustees, thank you for the opportunity to present the college's budget request for the 2021-2022 fiscal year. Davidson-Davie Community College educates approximately 14,000 students annually and is dedicated to student success and equitable learning opportunities for our community.

The College serves a vital role in the education and training of our local workforce, providing opportunities for Davidson County residents to earn in-demand credentials and certifications through degree programs and short-term training experiences. Working with business and industry, as well as with our local workforce board and economic development partners, Davidson-Davie Community College prepares students with the skills needed by local employers and connects these students to job opportunities that lead to immediate employment or career advancement in positions that offer financial security through family-sustaining wages. Through apprenticeship programs such as the Davidson Davie Apprenticeship Consortium (DDAC), as well as continuing education and customized training programs, the College ensures that the local talent pool is prepared with next generation skills and abilities that not only meet today's needs but will lead local business and industry operations into the future.

In addition to our existing degree, diploma, and certificate pathways in more than 40 programs of study, Davidson-Davie is expanding our educational and career opportunities by adding Dental Assisting and Sustainable Agriculture programs to the College offerings. These programs connect directly to the interests and needs of our community and prepare students for a variety of rewarding career options within Davidson County. Expansion of dual enrollment programs for our high school students, including 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-Davie Community College approved the Davidson County Budget Request for 2021-2022 on April 13, 2021. The approved budget is enclosed. The total 2021-2022 budget request is $4,193,995 ($3,653,995 general expense + $540,000 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. Also, included in this request is an elevator upgrade for the Finch building. The capital request of $420,000 will be used for other large projects in need of repair previously submitted to the County Manager. 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 Davidson-Davie Community College!

Sincerely,

Kevin M. Firquin
Chairman, Board of Trustees
Davidson-Davie Community College

cc: Casey Smith, County Manager
Dr. Darrin L. Hartness
Laura L. Yarbrough

Davidson-Davie Community College
Davidson Campus Budget Request
2021-2022

	2021-2022 Budget Requests	2020-2021 Budget Requests	Change vs. P/Y Request
GENERAL EXPENSE:			
Payroll & Contracted Services	$ 2,289,216	$ 2,241,897	
Utilities	$ 696,075	$ 688,650	
Telecommunications	$ 106,900	$ 104,900	
Insurance	$ 116,864	$ 114,213	
Lease/Rental	$ 19,500	$ 19,500	
Supplies, Equipment Repairs, & Other Costs	$ 425,440	$ 413,300	
Subtotal General Expense	$ 3,653,995	$ 3,582,460	2.00%
CAPITAL			
General Facility Repairs, Renovations & Equipment	$ 420,000	$ 407,000	3.19%
*Finch Elevator Upgrade	$ 120,000		
*Love Building Structural Repairs	$ -	$ 250,000	
Total Capital Expense	$ 540,000	$ 657,000	-17.81%
Grand Total Budget Request	$ 4,193,995	$ 4,239,460	-1.07%

*Per Capital Renovations Request

DAVIDSON COUNTY SCHOOLS

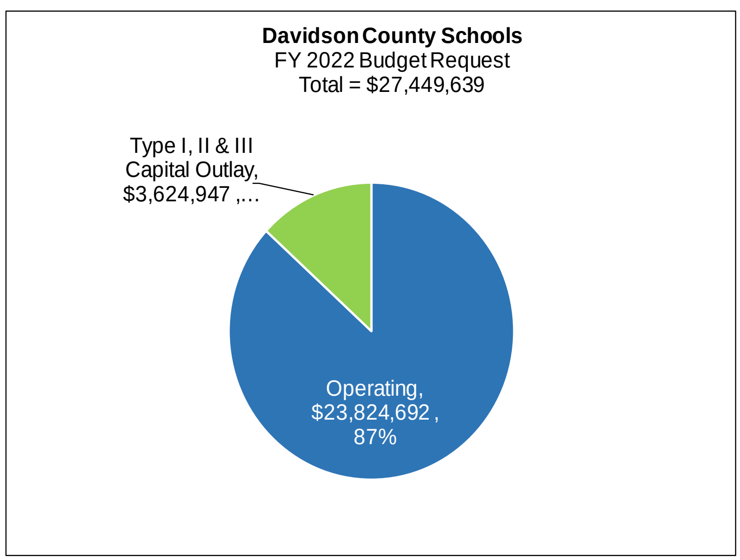
Dr. Emily W. Lipe, Superintendent 250 County School Road Lexington, NC 27292 (336) 249-1062

BUDGET SUMMARY

Category	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 YTD Actual	FY 2022 Adopted	vs. Adopted $ Change	vs. Adopted % Change
Expenses							
Personnel	$0	$0	$0	$0	$0	$0	0.0%
Operating	$23,377,994	$23,406,424	$23,699,032	$21,571,175	$23,824,692	$418,268	1.8%
Capital Outlay	$1,310,503	$1,310,503	$1,326,883	$1,207,746	$1,340,193	$29,690	2.3%
Total	$24,688,497	$24,716,927	$25,025,915	$22,778,921	$25,164,885	$447,958	1.8%
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	$366,796	$0	$898,211	$898,211	$1,114,757	$1,114,757	0.0%
Total	$366,796	$0	$898,211	$898,211	$1,114,757	$1,114,757	0.0%
Net County Funds	**$24,321,701**	**$24,716,927**	**$24,127,704**	**$21,880,710**	**$24,050,128**	**($666,799)**	**-2.7%**
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 19,109 (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.

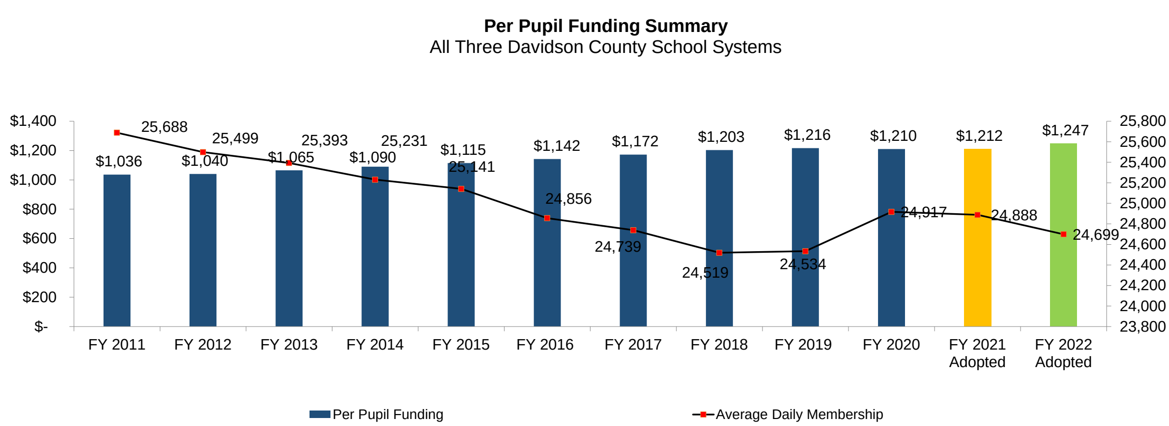
FY 2022 ADOPTED BUDGET HIGHLIGHTS

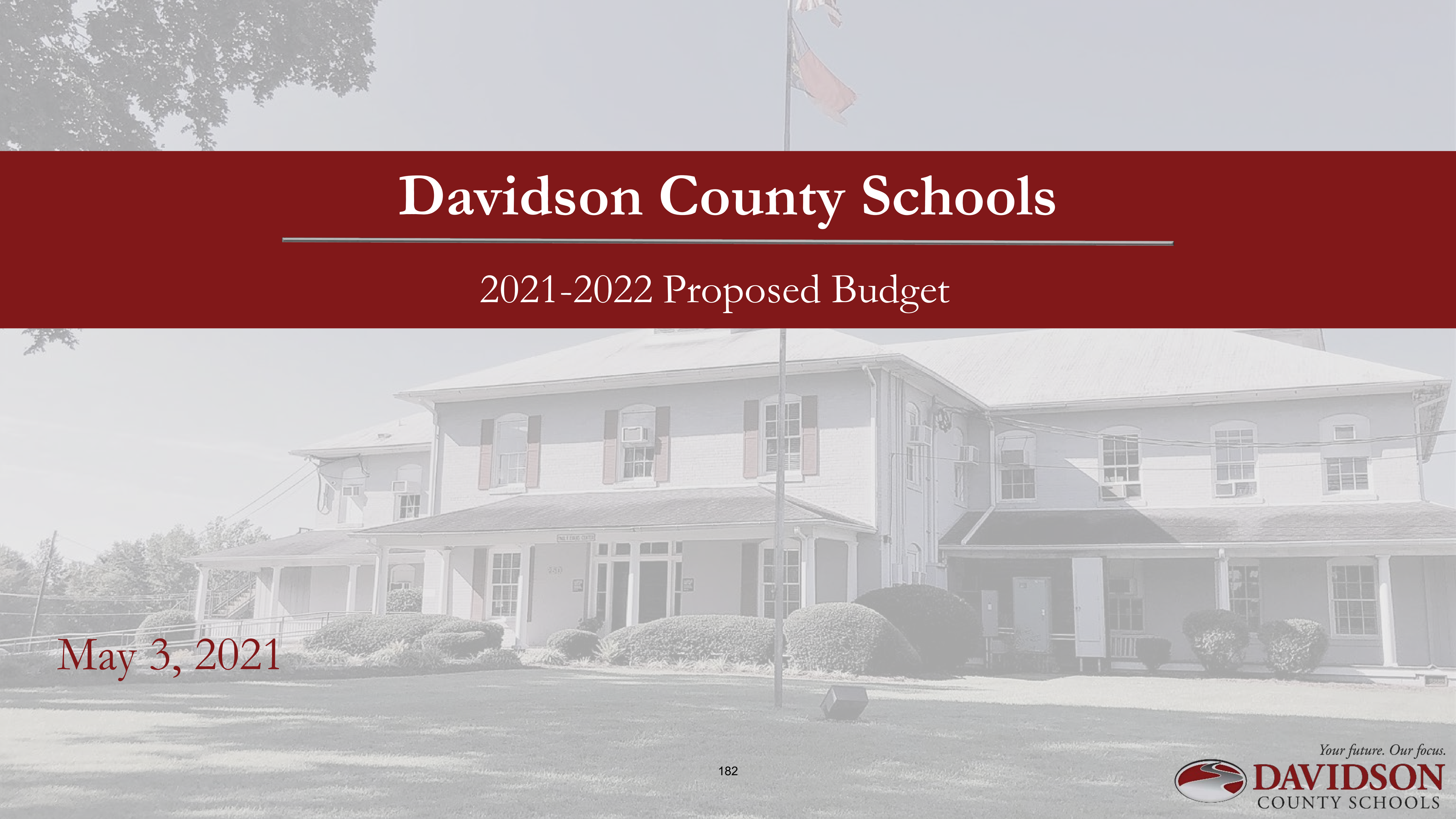
- The FY 2022 Adopted Budget increases total funding to Davidson County School System by $447,958 or 1.8%. This increases the “per pupil” allocation from $1,211.64 (FY 2021) to $1,246.78 (FY 2022). Further, the adopted budget increases the Type II / III capital outlay allocation by 2.3% and brings the Type I Capital Outlay amount to a total of $2.2M.

ADM Funding with Charter School #'s Included

Information		FY 2021 Adopted			FY 2022 Adopted			Operating		Capital	
Agency	ADM FY 2021-22 Projection	Operating	Type II & III Capital	Per Pupil	Operating	Type II & III Capital	Per Pupil	% Change	$ Change	% Change	$ Change
DCS	19,109	$ 23,406,424	$ 1,310,503	$ 1,211.64	$ 23,824,692	$ 1,340,193	$ 1,246.78	1.8%	$ 418,268	2.3%	$ 29,690
Lexington City	3,290	$ 3,912,396	$ 261,947	$ 1,211.64	$ 4,101,916	$ 267,847	$ 1,246.78	4.8%	$ 189,520	2.3%	$ 5,900
Thomasville City	2,300	$ 2,836,458	$ 343,136	$ 1,211.64	$ 2,867,593	$ 350,886	$ 1,246.78	1.1%	$ 31,135	2.3%	$ 7,750
DDCC	-	$ 3,360,526	$ 406,000	$ -	$ 3,432,058	$ 415,186	$ -	2.1%	$ 71,532	2.3%	$ 9,186
Total	**24,699**	**$ 33,515,804**	**$ 2,321,586**	**$ 1,211.64**	**$ 34,226,259**	**$ 2,374,112**	**$ 1,246.78**	**2.1%**	**$ 710,455**	**2.3%**	**$ 52,526**

Total Funding Increase (Three School Districts)	$ 682,263
Cumlative Per Pupil Funding % Increase	2.90%





Davidson County Schools

2021-2022 Proposed Budget

May 3, 2021

Your future. Our focus.

DAVIDSON COUNTY SCHOOLS

Davidson County Schools Budget 2021 - 2022

Mission

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

Vision

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

Davidson County Schools Budget
2021 - 2022

Overview

- ❖ **Davidson County Schools per pupil funding ranking**
- ❖ Budget Calendar Requirements
- ❖ Funding Sources for 2021-2022
- ❖ Budget Factors and Projections for Fiscal Year 2022
- ❖ Proposed Budgets and Resolution for Fiscal Year 2022

Davidson County Schools Budget
2021 - 2022

NC DPI Ranking (as of fiscal year 2020)

PUBLIC SCHOOLS OF NORTH CAROLINA, DEPT. OF PUBLIC INSTRUCTION, SCHOOL BUSINESS SERVICES 19OCT20 34

FIVE-YEAR COMPARISON OF PER PUPIL EXPENDITURES 2016 THRU 2020

REPORT NO. 3 (INCLUDES CHILD NUTRITION SERVICE) (FINAL)

290-DAVIDSON COUNTY

	2015-2016 PPE	RANK WITHIN STATE	2016-2017 PPE	% CHANGE	RANK WITHIN STATE	2017-2018 PPE	% CHANGE	RANK WITHIN STATE	2018-2019 PPE	% CHANGE	RANK WITHIN STATE	2019-2020 PPE	% CHANGE	RANK WITHIN STATE
STATE	5,612	95	5,792	3.2	96	6,040	4.3	94	6,368	5.4	94	6,443	1.2	96
FEDERAL	783	104	744	-4.9	105	754	1.3	103	675	-10.5	108	763	13.1	105
LOCAL	1,626	86	1,717	5.6	77	1,661	-3.2	90	1,524	-8.3	101	1,213	-20.4	106
TOTAL	8,020	113	8,253	2.9	114	8,455	2.5	113	8,566	1.3	114	8,419	-1.7	116

Your future. Our focus.

DAVIDSON COUNTY SCHOOLS

Davidson County Schools Budget
2021 - 2022

DAVIDSON COUNTY PUBLIC SHOOLS
BUDGET PREPARATION CALENDAR
2021-2022

April 30, 2021 — **2021-2022: Proposed budget with budget message submitted to the Board and Superintendent.**

May 3, 2021 — **2021-22 Proposed Local Current Expense Fund, 2021-22 Proposed Capital Outlay Fund, 2021-22 Proposed Other Restricted Fund Presented to the Board.**

(In accordance with G.S. 115C-427 and 428.Before the close of each year, the Superintendent shall prepare a budget and it shall be submitted to the Board of Education no later than May 1. A copy of the budget will be filed in the Superintendent's office available for public inspection until the budget resolution is adopted.)

May 3, 2021 — **Request Board Approval of the 2021-22 Proposed Budgets**

(In accordance with G.S. 115C-429…The Board of Education should approve and submit the entire budget to the Board of County Commissioners no later than May 15.)

June 24, 2021 — **Board Approval of the Budget Resolution for 2021-2022**

(In accordance with G.S. 115C-429…The Board of County Commissioners shall complete its action on the school budget on or before July 1.)

Davidson County Schools Budget
2021 - 2022

Proposed 2021 – 2022 Funding Sources

Federal	Local	State
7% *	21%	72%

* Does not include ESSER II or ESSER III funds.

Your future. Our focus.
DAVIDSON
COUNTY SCHOOLS

Davidson County Schools Budget 2021 - 2022

Funding Sources (*Proposed*)

	Revenue Source(s)
• Local	
• Fund 2 (Local Current Expense Fund)	Davidson County, Interest Income, Miscellaneous Revenue
• Fund 4 (Capital Outlay Fund)	Davidson County, State Yellow School Bus Replacement
• Fund 8 (Other Restricted Fund)	Davidson County, Medicaid (NCDHSS), Local Grants, State Grant Funds
• State	
• Fund 1 (State Public School Fund)	NC State Revenues
• Federal	
• Fund 3 (Federal Grants Fund)	Federal Government
• Fund 5 (School Nutrition Fund)	USDA (Federal Government)

Davidson County Schools Budget
2021 - 2022

Budget Funding Analysis (*Proposed*)

	2022	Variance	2021
Local			
• Fund 2	$25,652,394	4.7% *increase*	$24,511,462
• Fund 4 (Capital Outlay Fund)	$3,859,947	7.9% *increase*	$3,576,085
• Fund 8 (Other Restricted Fund)	$3,266,300	4.9% *increase*	$3,114,380
State			
• Fund 1 (State Public School Fund)	$111,627,486	0.6% *increase*	$110,884,770
Federal			
• Fund 3 (Federal Grants Fund)	*Complete planning data not yet provided.*		
• Fund 5 (School Nutrition Fund)	*Complete planning data not yet provided.*		

Budget Factors and Projections

- Average daily membership (ADM) uncertainty (State)
  - COVID-19
  - Held-harmless provision not included within current legislation.
  - Decrease enrollment trend

2021 (M5)	2020	2019	2018	2017
17,634	18,435	18,620	18,907	18,956

  - Charter School Enrollment

Davidson County Schools Budget 2021 - 2022

Budget Factors and Projections

- Budget Year Uncertainties
    - Compensation changes (salary increase, minimum wage requirement)
    - Formal Budget has yet to be approved since 2018
    - Employee Benefits
    - Certified Supplement Changes

- Unallocated Funding Requirements
    - Summer Learning (HB 82)
    - Employee Benefits

Davidson County Schools Budget
2021 - 2022

<u>Budget Factors and Projections</u>

- Funding Windfalls (Federal)
  - COVID-19 relief funding wave
  - Reductions to State and Local funding
- Capital Infrastructure
  - Aging facility needs will require additional capital for preventative and ongoing maintenance.
  - 2021 Facility Needs Survey: $ 91,193,156

Davidson County Schools Budget
2021 - 2022

Local Current Expense Fund

Instructional Services (5000)	$13,843,539
System-wide Support Services (6000)	$11,080,659
Ancillary Services (7000)	$43,196
Non-Programmed Charges (8000)	$685,000
Total Local Current Expense	$25,652,394

Key Budgetary Items:

• Supplements (26%)	• Personnel (53%)
• Utilities (15%)	• Insurance (4%)

Your future. Our focus.
DAVIDSON COUNTY SCHOOLS

Davidson County Schools Budget
2021 - 2022

Capital Outlay Fund

Instructional Services (5000)	**$235,000**
System-wide Support Services (6000)	**$1,359,500**
Capital Outlay (9000)	**$2,265,447**
Total Capital Outlay Appropriation	**$3,859,947**

Key Budgetary Items:

• **Roof Replacement (53%)**	• **Paving Projects (13%)**
• **YVRCA Window Replacement (17%)**	• **Athletic Facility Upgrades (11%)**

Davidson County Schools Budget 2021 - 2022

Other Restricted Fund

Instructional Services (5000)	$2,512,861
System-wide Support Services (6000)	$763,318
Total Local Current Expense	$3,276,179

Key Budgetary Items:

• Stoner-Thomas (13%)	• More at Four Grant (11%)
• Medicaid Reimbursement (17%)	• Smart Start School Readiness (13%)

Questions

Davidson County Schools' vision is to prepare students to enter the world ready to navigate challenges and to construct successes.

Your future. Our focus.
DAVIDSON COUNTY SCHOOLS

Board of Education approval is requested.

Davidson County Schools' vision is to prepare students to enter the world ready to navigate challenges and to construct successes.

Your future. Our focus.

DAVIDSON
COUNTY SCHOOLS

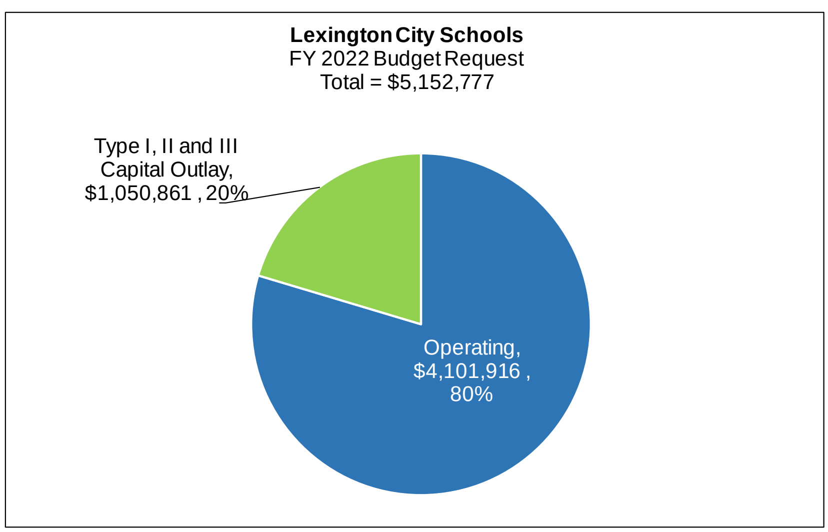
LEXINGTON CITY SCHOOLS

Dr. Anitra Wells, Superintendent 1010 Fair Street Lexington, NC 27292 (336) 242-1527

BUDGET SUMMARY

Category	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 YTD Actual	FY 2022 Adopted	vs. Adopted $ Change	vs. Adopted % Change
Expenses							
Personnel	$0	$0	$0	$0	$0	$0	0.0%
Operating	$283,947	$261,947	$295,222	$241,409	$267,847	$5,900	2.3%
Capital Outlay	$3,910,246	$3,912,396	$3,961,285	$3,605,612	$4,101,916	$189,520	4.8%
Total	$4,194,193	$4,174,343	$4,256,507	$3,847,021	$4,369,763	$195,420	4.7%
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	**$4,194,193**	**$4,174,343**	**$4,256,507**	**$3,847,021**	**$4,369,763**	**$195,420**	**4.7%**
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 3,290 (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 2022 ADOPTED BUDGET HIGHLIGHTS

- The FY 2022 Adopted Budget increases county funding to the Lexington City School System by $195,420 or 4.7%. This increases the "per pupil" allocation from $1,211.64 (FY 2021) to $1,246.78 (FY 2022). Further, the adopted budget increases the Type II / III capital outlay allocation by 2.3% and brings the Type I Capital Outlay amount to a total of $783K.

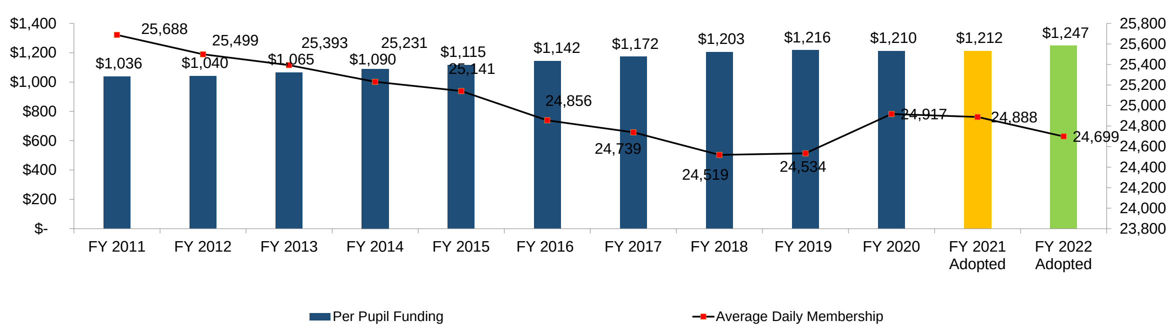
ADM Funding with Charter School #'s Included

Information		FY 2021 Adopted			FY 2022 Adopted			Operating		Capital	
Agency	ADM FY 2021-22 Projection	Operating	Type II & III Capital	Per Pupil	Operating	Type II & III Capital	Per Pupil	% Change	$ Change	% Change	$ Change
DCS	19,109	$ 23,406,424	$ 1,310,503	$ 1,211.64	$ 23,824,692	$ 1,340,193	$ 1,246.78	1.8%	$ 418,268	2.3%	$ 29,690
Lexington City	3,290	$ 3,912,396	$ 261,947	$ 1,211.64	$ 4,101,916	$ 267,847	$ 1,246.78	4.8%	$ 189,520	2.3%	$ 5,900
Thomasville City	2,300	$ 2,836,458	$ 343,136	$ 1,211.64	$ 2,867,593	$ 350,886	$ 1,246.78	1.1%	$ 31,135	2.3%	$ 7,750
DDCC	-	$ 3,360,526	$ 406,000	$ -	$ 3,432,058	$ 415,186	$ -	2.1%	$ 71,532	2.3%	$ 9,186
Total	**24,699**	**$ 33,515,804**	**$ 2,321,586**	**$ 1,211.64**	**$ 34,226,259**	**$ 2,374,112**	**$ 1,246.78**	**2.1%**	**$ 710,455**	**2.3%**	**$ 52,526**

Total Funding Increase (Three School Districts) $ 682,263

Cumlative Per Pupil Funding % Increase 2.90%

Per Pupil Funding Summary
All Three Davidson County School Systems



Lexington City Schools
2021/2022 Proposed Budgets

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

LEXINGTON CITY SCHOOLS

2021-22

Request to the Davidson County Commissioners

	2020-21 Budget	Requested Increase	2021-22 Proposed Budget	2021-22 Percentage Increase
Local Current Expense Fund				
County Appropriation	$3,912,396	$88,500	$4,101,916	2.3%
Other Restricted Funds - Fund 8				
Developmental Center	$722,550	$16,619	$739,169	2.3%
Capital Outlay				
Category I	$533,014	$250,000	$783,014	46.9%
Category II & III	$261,947	$5,900	$267,847	2.3%
Total	$5,429,907	$361,019	$5,891,946	

LEXINGTON CITY SCHOOLS

2021-22 CAPITAL OUTLAY FUND BUDGET (CATEGORY I)

Proposed Projects	
System-wide Painting	$75,000
System-wide Paving	$75,000
System-wide HVAC	$125,000
Roofing	$175,000
Playground Renovations	$50,000
Maintenance Shop	$73,014
Security	$100,000
LSHS Lighting	$10,000
System-wide Flooring	$100,000
Total	$783,014

LEXINGTON CITY SCHOOLS

2021-22 CAPITAL OUTLAY FUND BUDGET
(CATEGORY II & III)

Category II - Proposed Capital Outlay Projects	
Computer Equipment and Software	$181,000
Sound/Intercom Systems	$15,000
Furniture & Equipment	$53,775
Maintenance (Repair/Parts/Labor)	$15,572
Vehicles	$2,500
Total	$267,847

Category III - Proposed Capital Outlay Projects

None

LEXINGTON CITY SCHOOLS

2021-22
Proposed Other Restricted Funds 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

Jason Martin, Assistant County Manager 913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 YTD Actual	FY 2022 Adopted	vs. Adopted $ Change	vs. Adopted % Change
Expenses							
Personnel	$0	$0	$0	$0	$0	$0	0.0%
Operating	$4,114,330	$2,788,050	$3,882,719	$1,706,360	$3,788,050	$1,000,000	35.9%
Capital Outlay	$0	$0	$0	$0	$0	$0	0.0%
Total	$4,114,330	$2,788,050	$3,882,719	$1,706,360	$3,788,050	$1,000,000	35.9%
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	$1,615,021	$622,163	$2,878,865	$1,377,718	$674,746	$52,583	8.5%
Total	$1,615,021	$622,163	$2,878,865	$1,377,718	$674,746	$52,583	8.5%
Net County Funds	**$2,499,309**	**$2,165,887**	**$1,003,854**	**$328,642**	**$3,113,304**	**$947,417**	**43.7%**
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

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

FY 2022 ADOPTED BUDGET HIGHLIGHTS

- The FY 2022 Adopted Budget increases the county contribution from the General Fund to the School Capital Outlay Fund by $947,417 or 43.7%**.** 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 “restores” the Type I Capital Outlay funding to pre-COVID-19 levels vs. FY 2021. These funds are expected to be used for critical roof / HVAC replacement.

THOMASVILLE CITY SCHOOLS

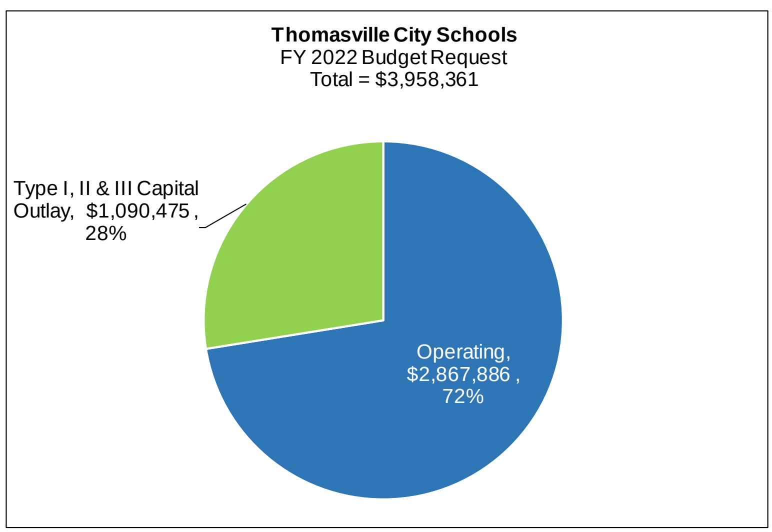
Dr. Catherine Gentry, Superintendent
400 Turner Street Thomasville, NC 27360 (336) 474-4200

BUDGET SUMMARY

Category	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 YTD Actual	FY 2022 Adopted	vs. Adopted $ Change	vs. Adopted % Change
Expenses							
Personnel	$0	$0	$0	$0	$0	$0	0.0%
Operating	$366,136	$343,136	$347,426	$316,232	$350,886	$7,750	2.3%
Capital Outlay	$2,867,038	$2,836,458	$3,171,902	$2,914,042	$2,867,593	$31,135	1.1%
Total	$3,233,174	$3,179,594	$3,519,328	$3,230,274	$3,218,479	$38,885	1.2%
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	**$3,233,174**	**$3,179,594**	**$3,519,328**	**$3,230,274**	**$3,218,479**	**$38,885**	**1.2%**
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 2,300 (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 2022 ADOPTED BUDGET HIGHLIGHTS

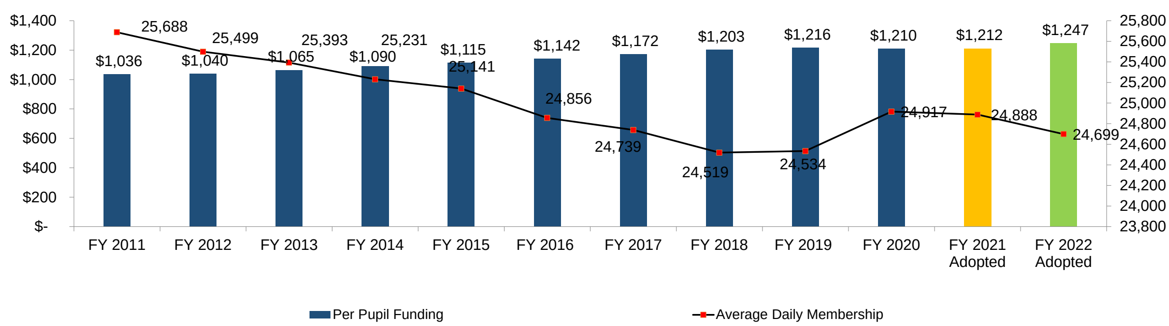
- The FY 2022 Adopted Budget increases county funding to the Thomasville City School System by $38,885 or 1.2%. This increases the "per pupil" allocation from $1,211.64 (FY 2021) to $1,246.78 (FY 2022). Further, the adopted budget increases the Type II / III capital outlay allocation by 2.3% and brings the Type I Capital Outlay amount to a total of $739K.

ADM Funding with Charter School #'s Included

Information		**FY 2021 Adopted**			**FY 2022 Adopted**			**Operating**		**Capital**	
Agency	ADM FY 2021-22 Projection	Operating	Type II & III Capital	Per Pupil	Operating	Type II & III Capital	Per Pupil	% Change	$ Change	% Change	$ Change
DCS	19,109	$ 23,406,424	$ 1,310,503	$ 1,211.64	$ 23,824,692	$ 1,340,193	$ 1,246.78	1.8%	$ 418,268	2.3%	$ 29,690
Lexington City	3,290	$ 3,912,396	$ 261,947	$ 1,211.64	$ 4,101,916	$ 267,847	$ 1,246.78	4.8%	$ 189,520	2.3%	$ 5,900
Thomasville City	2,300	$ 2,836,458	$ 343,136	$ 1,211.64	$ 2,867,593	$ 350,886	$ 1,246.78	1.1%	$ 31,135	2.3%	$ 7,750
DDCC	-	$ 3,360,526	$ 406,000	$ -	$ 3,432,058	$ 415,186	$ -	2.1%	$ 71,532	2.3%	$ 9,186
Total	**24,699**	**$ 33,515,804**	**$ 2,321,586**	**$ 1,211.64**	**$ 34,226,259**	**$ 2,374,112**	**$ 1,246.78**	**2.1%**	**$ 710,455**	**2.3%**	**$ 52,526**

Total Funding Increase (Three School Districts)	$ 682,263
Cumlative Per Pupil Funding % Increase	2.90%

Per Pupil Funding Summary
All Three Davidson County School Systems



2021-2022 Budget Plan
Thomasville City Schools
for
Davidson County
Board of Commissioners

April/May 2021

Comparison of Funding: FY 21 to FY 22

+1.1% - percent change
+$31,135 - dollar amount change

Fund 2 - Local General Operating Fund

FY 21: $2,836,458.00
2341 students (ADM and Charter)
$1211.64 per pupil

FY 22: $2,867,593.00
2300 students (ADM and Charter)
$1246.78 per pupil

- **Local Supplements**
- **JROTC**
- **Mileage, Postage, Office Supplies**
- **Graduation**
- **School Treasurers, School Data Managers, Clerical/Admin Support**
- **Athletic/Coaching Supplements, Activity Buses, Leases for Stadium and Fields.**
- **Utilities, Insurance, telecommunications**
- **District Administration**
- **HR Processes and Services (record maintenance, background checks and drug testing, etc.)**
- **Board Stipends, Development, Supplies**
- **Legal and Audit Services**
- **Testing and Accountability; District Data Management**
- **Finch Auditorium**
- **Vehicles**

Thomasville City Schools

Excellence • Diversity • Unity • Pride

Comparison of Funding: FY 21 to FY 22

Fund 4 - Capital Funds - Category II and III

FY 21: $343,136.00

FY 22: $350,886.00

+2.3% - percent change

+$7750 - dollar amount change

- **General upkeep of buildings and grounds**
- **Supplies, materials and repairs - plumbing, electrical, HVAC, custodial, furniture, landscaping, painting, weatherization, paving, flooring, safety and security, non-cap equipment**
- **School Grounds Improvements**
- **Technology supplies, repairs, contracted services, non-cap equipment**
- **Finch Auditorium**

Comparison of Funding: FY 21 to FY 22

Fund 4 - Capital Funds - Category I (Projects)

FY 21: $489,589.00

FY 22: $739.589.00

+51% - percent change
+$250,000.00 - dollar amount change

Please Click on the links below for Capital Outlay Tier I / Category I Details

Current Project List FY 21 to FY 22

Proposed FY 22 - $739.589.00

NC Public School Forum Data 2019 vs 2020 (rank)

- PROPERTY VALUE RANK: Adjusted Property Tax Base Per ADM - **from 59 to 65**
- ACTUAL EFFORT RANK: Total Current Spending Per ADM – **from 65 to 65**
- ACTUAL EFFORT RANK II: Total Current Spending Per ADM with Low Wealth and Small County Funding – **from 83 to 86**
- ABILITY TO PAY RANK: Revenue Per ADM – from **59 to 61**
- RELATIVE EFFORT RANK: Current Spending as Percentage of Revenue per Student – from **48 to 47**

Opportunities / Expansion

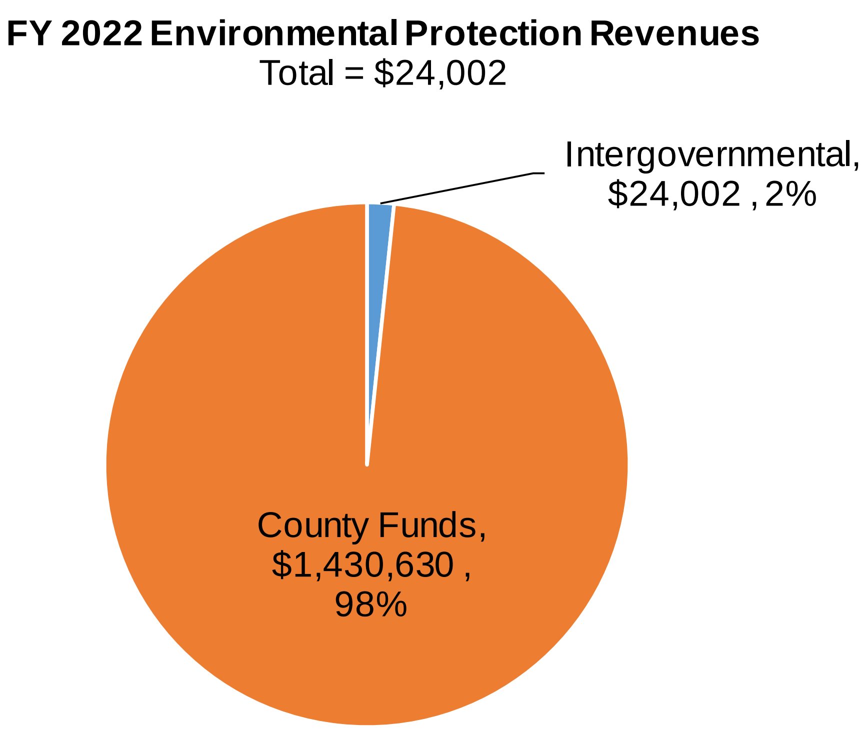
Year	Davidson County	North Carolina Average
17-18	$1356 (-$296)	$1652
18-19	$1370 (-$344) (increase of $14)	$1714 (increase of $62)

Expansion

Thomasville City Schools would request for the County Commissioners of Davidson County to commit to reach the state average in per pupil funding by the 2024-2025 school year. To start that process, in 2021-2022 we request that you raise per pupil funding to the state average from 2017-2018 (**$1652**)

Environmental Protection Summary

Department		FY 2020 Actual		FY 2021 Adopted Budget		FY 2021 Amended Budget		FY 2022 Adopted Budget	vs. Adopted $ Change		vs. Adopted % Change
Integrated Solid Waste	$	1,288,468	$	1,191,265	$	1,237,945	$	1,215,979	$	24,714	2.1%
Operating Transfers - Sewer Fund	$	918,550	$	-	$	-	$	-	$	-	0.0%
Soil & Water	$	216,604	$	224,578	$	228,277	$	238,653	$	14,075	6.3%
Grand Total	**$**	**2,423,621**	**$**	**1,415,843**	**$**	**1,466,222**	**$**	**1,454,632**	**$**	**38,789**	**2.7%**
Total Revenue	$	26,870	$	25,500	$	25,500	$	24,002	$	(1,498)	-5.9%
County Funds	$	2,396,751	$	1,390,343	$	1,440,722	$	1,430,630	$	40,287	2.9%



INTEGRATED SOLID WASTE - SANITATION

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

BUDGET SUMMARY

Category	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 YTD Actual	FY 2022 Adopted	vs. Adopted $ Change	vs. Adopted % Change
Expenses							
Personnel	$721,420	$704,772	$751,452	$633,530	$740,835	$36,063	5.1%
Operating	$419,682	$416,493	$416,493	$329,041	$414,244	($2,249)	-0.5%
Capital Outlay	$147,366	$70,000	$70,000	$47,953	$60,900	($9,100)	-13.0%
Total	$1,288,468	$1,191,265	$1,237,945	$1,010,525	$1,215,979	$24,714	2.1%
Revenues							
Charges for Service	$0	$0	$0	$0	$0	$0	0.0%
Interest Earnings	$0	$0	$0	$0	$0	$0	0.0%
Intergovernmental	$0	$0	$0	$0	$0	$0	0.0%
Licenses & Permits	$0	$0	$0	$0	$0	$0	0.0%
Miscellaneous Revenue	$0	$0	$0	$0	$0	$0	0.0%
Other Financing	$0	$0	$0	$0	$0	$0	0.0%
Taxes	$0	$0	$0	$0	$0	$0	0.0%
Total	$0	$0	$0	$0	$0	$0	0.0%
Net County Funds	**$1,288,468**	**$1,191,265**	**$1,237,945**	**$1,010,525**	**$1,215,979**	**$24,714**	**2.1%**
Authorized Positions	13.50	13.50	13.50	13.50	13.50	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Sanitation division staffs eleven Recycling Centers throughout the County and operates a fleet of waste collection vehicles to ensure proper transporting and disposal of materials generated at those sites. The Sanitation Division maintains a goal of providing reliable and cost-effective services for garbage and recycling to citizens of Davidson County. The division seeks to increase waste reduction and diversion through proven cost-effective methods, while providing a safe working environment for all employees.

FY 2022 ADOPTED BUDGET HIGHLIGHTS

- The adopted budget increases county funds to the Sanitation Department by $24,714 or 2.1%. Majority of the change is due to the inclusion of an employee COLA = $500 + 1.7% (Plus Annualized FY 2021 COLA / 2nd Year Pay Study). In addition, the adopted budget also includes a 6% increase in group insurance for the county, with no planned increase (or plan design changes) anticipated for employees. Further, the adopted budget includes a mandated 11% county increase in state retirement for employees.

- Lastly, the adopted budget includes funding ($60K) to replace (2) outdated compactors to increase efficiency and reduce recycling cost as well as place a concrete pad at the Midway site to improve accessibility and begin getting the site ready for expansion should that be needed in the future.

FY 2021 SIGNIFICANT ACCOMPLISHMENTS

- Purchased two new compactor's replacing two the department has had since 1993.
- Increased the tons per load in recycling boxes.
- By installing recycle compactors the department has decreased (467) hauling trips vs. the prior year.

KEY PERFORMANCE MEASURES

Measures	FY 2019 Actual	FY 2020 Actual	FY 2021 Projected	FY 2022 Projected
Reduce OSHA Recordable Accidents < 3	1	5	2	2
MSW Tons Compacted	116,629	151,991	187,353	200,000
Ferrous & Nonferrous Metals Tons Recycled	436	600	764	800
Garbage Boxes Pulled	2,007	2,263	2,519	2,600
Recycle Boxes Pulled	1,159	692	720	720
Increase Tons per Load in Recycle Boxes	2.49	2.7	2.80	2.9
Provide Community Education Outreach Tours to the County / City School for (2) Schools	11	0	0	0
Transport at Least 1,600 Tons of Recyclables	1,855	1,868	1,881	1,900

FUTURE ISSUES

- As population increases, some sites will need to be made larger to handle the flow.
- More compactors trash / recycle to reduce hauls.

OPERATING TRANSFERS – ENVIRONMENTAL PROTECTION

Jason Martin, Assistant County Manager 913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 YTD Actual	FY 2022 Adopted	vs. Adopted $ Change	vs. Adopted % Change
Expenses							
Personnel	$0	$0	$0	$0	$0	$0	0.0%
Operating	$918,550	$0	$0	$0	$0	$0	0.0%
Capital Outlay	$0	$0	$0	$0	$0	$0	0.0%
Total	$918,550	$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	**$918,550**	**$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 2022 ADOPTED BUDGET HIGHLIGHTS

- The FY 2022 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 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 YTD Actual	FY 2022 Adopted	vs. Adopted $ Change	vs. Adopted % Change
Expenses							
Personnel	$208,966	$213,468	$217,167	$197,732	$230,528	$17,060	8.0%
Operating	$7,637	$11,110	$11,110	$4,953	$8,125	($2,985)	-26.9%
Capital Outlay	$0	$0	$0	$0	$0	$0	0.0%
Total	$216,604	$224,578	$228,277	$202,685	$238,653	$14,075	6.3%
Revenues							
Charges for Service	$0	$0	$0	$0	$0	$0	0.0%
Interest Earnings	$0	$0	$0	$0	$0	$0	0.0%
Intergovernmental	$26,870	$25,500	$25,500	$25,446	$24,002	($1,498)	-5.9%
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	$26,870	$25,500	$25,500	$25,446	$24,002	($1,498)	-5.9%
Net County Funds	**$189,733**	**$199,078**	**$202,777**	**$177,239**	**$214,651**	**$15,573**	**7.8%**
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 2022 PROPOSED BUDGET HIGHLIGHTS

- The adopted budget increases county funds to the Soil and Water Department by $15,573 or 7.8%. Majority of the change is due to the inclusion of an employee COLA = $500 + 1.7% (Plus Annualized FY 2021 COLA / 2nd Year Pay Study). In addition, the adopted budget also includes a 6% increase in group insurance for the county, with no planned increase (or plan design changes) anticipated for employees. Further, the adopted budget includes a mandated 11% county increase in state retirement for employees.

FY 2021 SIGNIFICANT ACCOMPLISHMENTS

- FY 2021 posed significant challenges to the information and education programs of the department due to restrictions related to the COVID-19 pandemic. Despite those restrictions, the department continued to provide educational programs to citizens. The Sixth Grade Essay and Poster Contest continued by utilizing online methods to provide information to help students learn about the importance of properly managing the watersheds that supply the water that is essential for the citizens of Davidson County. Even though the Envirothon competitions were cancelled during the year, the department continued to assist in the training of teams through socially distanced programming and providing online resources. Online meetings were conducted to provide information on issues like stabilizing streambank erosion to interested parties.

- The Department was able to respond in a timely manner to a continuing high number of citizen requests for assistance on a variety of issues that were related to the unusually high amount of rainfall during the year. These requests covered issues ranging from erosion and sediment issues, drainage issues damaging homes, streambank erosion, flooding, and other storm water issues. Staff members provided recommendations to address the issues and provided technical assistance to implement the recommendations.

- Cost-sharing programs provided through the department to agricultural land users continued to be well utilized. The North Carolina Agricultural Cost Share Program provided funding to support the installation of best management practices through six contracts with land users. The Agricultural Water Resources Assistance Program provided funding through one contract to install a water supply well on a produce farm. The United States Department of Agriculture – Natural Resources Conservation Service Environmental Quality Incentives Program provided funding for one contract for installing best management practices. All of these cost-sharing programs utilize a competitive process for selecting the contracts to be awarded. Selection depends on the applications received and how the applications meet the goals of the programs.

- Work is progressing on the Hurricane Florence Recovery Programs. A project to remove stream debris along a section of an unnamed tributary to Flat Swamp Creek was completed. Preliminary design work for obstruction removal to reduce flooding in the Whispering Oaks Subdivision is complete and work is expected to begin in the spring of 2021.

KEY PERFORMANCE MEASURES

Measures	FY 2019 Actual	FY 2020 Actual	FY 2021 Projected	FY 2022 Projected
State Cost Share Programs				
(Cost-Share Dollars)				
NC Ag. Cost Share	$49,750	$60,329	$60,106	$60,000
NC Ag. Water Resources Asst. Prog.	$50,000	$9,024	$8,103	$10,000
Federal Cost Share Programs				
(Cost-Share Dollars)				
Env. Quality Incentives Prog.	$68,287	$9,433	$265,202	$100,000
Emergecy Watershed Program				
(Federal and State Grant Dollars)				
NRCS & NCDA&CS *See Note	$0	$117,300	$213,100	$0
Technical Asst. to Individuals	1,250	1,180	950	1,100
Information Program				
Group Presentations (# of Attendees)	1,581	1,070	310	1,000
Envirothon Teams	7	9	4	7
Essay & Poster Contest (# of Students)	1,488	1,471	757	1,286

FUTURE ISSUES

- Stresses on many natural resources will increase as land uses change from agricultural or forest uses to land uses that increase the amount of impermeable surfaces and reduce the ability of natural systems to provide the ecosystems services that support a high quality environment. Concerns include increased storm water runoff that leads to streambank erosion and stream stability issues, reduced infiltration leading to reduced ground water recharge, a decline in surface water quality, increased flooding potential, loss of wildlife habitat, air quality issues, and a variety of others challenges. The department will work with all land users to manage the properties they control to minimize the negative impacts to the community.

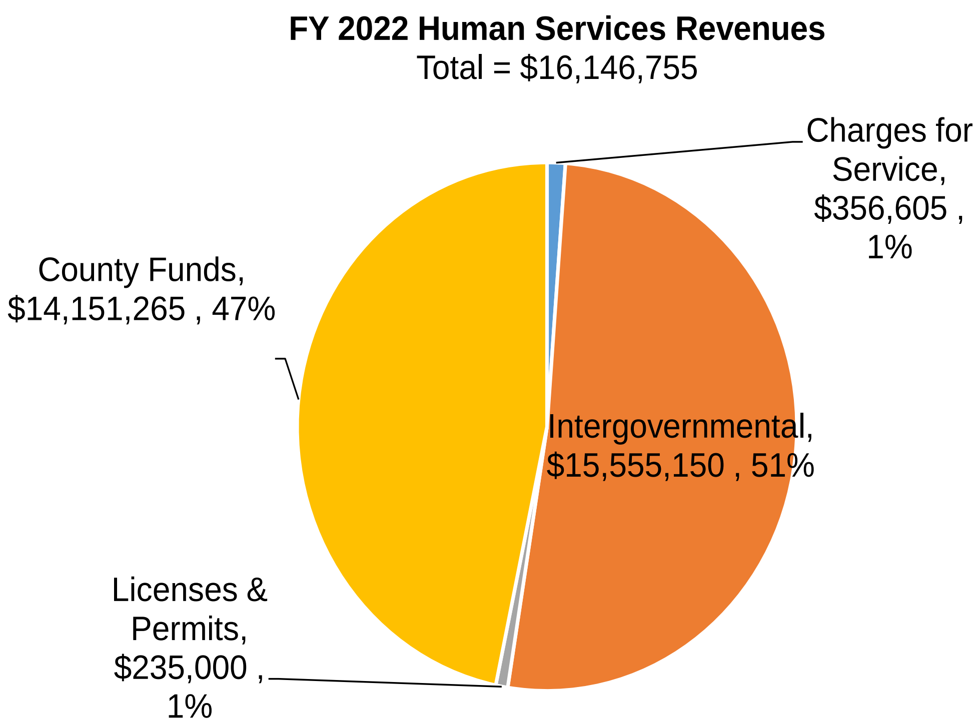
- Increasing demands for water will require innovative solutions to meet the needs. Even though the County is blessed with water resources, experience from previous dry years has shown that there is a continuing need to develop the water resources of the County. Issues that should be considered include water reuse, improved water use efficiency, water storage and treatment, and measures to protect and improve water quality.

- The conversion of cropland within the County to other uses increases the importance of properly managing those acres used for the production of food and fiber. Productivity per acre must be increased to meet the additional demands of a growing population. The department must work to provide agricultural producers the necessary tools and information.

- As the population of the County changes from those who have a direct connection to the land to a populace that has minimal daily interaction with the natural environment, the need for programs that provide information on how humans impact the natural environment will increase. The department must expand its efforts to provide programs to all citizens on the conservation of natural resources.

Human Services Summary

Department	FY 2020 Actual	FY 2021 Adopted Budget	FY 2021 Amended Budget	FY 2022 Adopted Budget	vs. Adopted $ Change	vs. Adopted % Change
Contributions - Family Services Grant	$ 345,185	$ 88,733	$ 360,785	$ -	$ (88,733)	-100.0%
Contributions - Life Center Grant	$ 130,563	$ -	$ -	$ -	$ -	#DIV/0!
Operating Transfers - Mental Health	$ 797,900	$ 797,900	$ 797,900	$ 797,900	$ -	0.0%
Public Health	$ 7,132,022	$ 7,387,952	$ 8,910,654	$ 7,983,836	$ 595,884	8.1%
Senior Services	$ 2,083,661	$ 2,276,280	$ 2,819,761	$ 2,377,970	$ 101,690	4.5%
Social Services	$ 18,033,035	$ 18,444,719	$ 19,230,527	$ 18,985,666	$ 540,947	2.9%
Veterans Services	$ 138,168	$ 144,391	$ 146,749	$ 152,648	$ 8,257	5.7%
Grand Total	**$ 28,660,533**	**$ 29,139,975**	**$ 32,266,376**	**$ 30,298,020**	**$ 1,158,045**	**4.0%**
Total Revenue	$ 17,120,524	$ 16,189,464	$ 18,663,080	$ 16,146,755	$ (42,709)	-0.3%
County Funds	$ 11,540,010	$ 12,950,511	$ 13,603,296	$ 14,151,265	$ 1,200,754	9.3%



CONTRIBUTIONS – HUMAN SERVICES

Jason Martin, Assistant County Manager 913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 YTD Actual	FY 2022 Adopted	vs. Adopted $ Change	vs. Adopted % Change
Expenses							
Personnel	$0	$0	$0	$0	$0	$0	0.0%
Operating	$475,748	$88,733	$360,785	$317,942	$0	($88,733)	-100.0%
Capital Outlay	$0	$0	$0	$0	$0	$0	0.0%
Total	$475,748	$88,733	$360,785	$317,942	$0	($88,733)	-100.0%
Revenues							
Appropriated Fund Balance	$0	$0	$0	$0	$0	$0	0.0%
Charges for Service	$0	$0	$0	$0	$0	$0	0.0%
Interest Earnings	$0	$0	$0	$0	$0	$0	0.0%
Intergovernmental	$475,748	$88,733	$360,785	$294,733	$0	($88,733)	-100.0%
Licenses & Permits	$0	$0	$0	$0	$0	$0	0.0%
Miscellaneous Revenue	$0	$0	$0	$0	$0	$0	0.0%
Other Financing	$0	$0	$0	$0	$0	$0	0.0%
Taxes	$0	$0	$0	$0	$0	$0	0.0%
Total	$475,748	$88,733	$360,785	$294,733	$0	($88,733)	-100.0%
Net County Funds	**$0**	**$0**	**$0**	**$23,209**	**$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 2022 ADOPTED BUDGET HIGHLIGHTS

- The FY 2022 Adopted Budget reduces funding toward Contributions related to Health and Human Service functions by ($88K) or -100.0%. These are grant funds related to Family Services of which the County is simply a “pass-thru” for the available funding.

Contribution Summary

Functional Area	Agency	FY 2021 Adopted	FY 2021 Amended	FY 2022 Requested	FY 2022 Adopted	Requested $ Change vs. Adopted	Adopted $ Change vs. Adopted
Culture and Recreation	TOURISM	$ 70,360	$ 70,360	$ 70,360	$ 72,860	$ 2,500	$ 2,500
Culture and Recreation Total		**$ 70,360**	**$ 70,360**	**$ 70,360**	**$ 72,860**	**$ 2,500**	**$ 2,500**
Economic Development	CHAMBER OF COMM - LEXINGTON	$ 1,795	$ 1,795	$ 9,750	$ 1,795	$ (7,955)	$ -
	CHAMBER OF COMM - THOMASVILLE	$ 1,795	$ 1,795	$ 9,750	$ 1,795	$ (7,955)	$ -
	CHAMBER OF COMM - NORH DAVIDSON	$ 300	$ 300	$ 300	$ 300	$ -	$ -
	ECONOMIC DEV COMMISSION	$ 248,000	$ 248,000	$ 275,000	$ 248,000	$ (27,000)	$ -
	FORESTER	$ 96,000	$ 96,000	$ 101,600	$ 101,600	$ -	$ 5,600
	UPTOWN LEXINGTON, INC.	$ -	$ -	$ 25,000	$ -	$ (25,000)	$ -
	PACE	$ -	$ 50,000	$ -	$ -	$ -	$ -
Economic Development Total		**$ 347,890**	**$ 397,890**	**$ 421,400**	**$ 353,490**	**$ (67,910)**	**$ 5,600**
Human Service Organization	FAMILY SERVICES - GRANT	$ 88,733	$ 360,785	$ -	$ -	$ -	$ (88,733)
	LIFE CENTER - GRANT	$ -	$ -	$ -	$ -	$ -	$ -
Human Service Organization Total		**$ 88,733**	**$ 360,785**	**$ -**	**$ -**	**$ -**	**$ (88,733)**
Public Safety Organization	JUV CRIME PREVENTION	$ 2,500	$ 210,513	$ 2,500	$ 2,500	$ -	$ -
	NATIONAL GUARD LEXINGTON	$ -	$ -	$ -	$ -	$ -	$ -
	NATIONAL GUARD THOMASVILLE	$ -		$ -	$ -	$ -	$ -
	RESCUE SQUAD DAV CTY	$ 50,000	$ 50,000	$ 70,000	$ 50,000	$ (20,000)	$ -
	RESCUE SQUAD LIFE SUPPORT	$ -	$ -	$ 25,000	$ -	$ (25,000)	$ -
	RESCUE SQUAD THOMASVILLE	$ 22,000	$ 22,000	$ 42,000	$ 22,000	$ (20,000)	$ -
Public Safety Organization Total		**$ 74,500**	**$ 282,513**	**$ 139,500**	**$ 74,500**	**$ (65,000)**	**$ -**
Grand Total		**$ 581,483**	**$1,111,548**	**$ 631,260**	**$ 500,850**	**$ (130,410)**	**$ (80,633)**
Grant Revenue (for HS Services)		$ (88,733)	$ (360,785)	$ -	$ -	$ 88,733	$ 88,733
Article 44 Sales Tax (to Cover Economic Development)		$(251,890)	$ (251,890)	$(294,800)	$(251,890)	$ (42,910)	$ -
Net County $'s		$ 240,860	$ 498,873	$ 336,460	$ 248,960	$ 95,600	$ 8,100

OPERATING TRANSFERS – HUMAN SERVICES

Jason Martin, Assistant County Manager 913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 YTD Actual	FY 2022 Adopted	vs. Adopted $ Change	vs. Adopted % Change
Expenses							
Personnel	$0	$0	$0	$0	$0	$0	0.0%
Operating	$797,900	$797,900	$797,900	$398,950	$797,900	$0	0.0%
Capital Outlay	$0	$0	$0	$0	$0	$0	0.0%
Total	$797,900	$797,900	$797,900	$398,950	$797,900	$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	**$797,900**	**$797,900**	**$797,900**	**$398,950**	**$797,900**	**$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 2022 ADOPTED BUDGET HIGHLIGHTS

- The FY 2022 Adopted Budget maintains the county contribution from the General Fund to the Mental Health Fund (same as for the FY 2021 Adopted Budget).

PUBLIC HEALTH

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

BUDGET SUMMARY

Category	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 YTD Actual	FY 2022 Adopted	vs. Adopted $ Change	vs. Adopted % Change
Expenses							
Personnel	$5,867,798	$6,472,719	$7,317,852	$5,637,233	$7,081,498	$608,779	9.4%
Operating	$1,124,415	$915,233	$1,355,958	$800,768	$902,338	($12,895)	-1.4%
Capital Outlay	$139,808	$0	$236,844	$148,741	$0	$0	0.0%
Total	$7,132,022	$7,387,952	$8,910,654	$6,586,741	$7,983,836	$595,884	8.1%
Revenues							
Charges for Service	$179,344	$144,000	$214,000	$146,956	$146,000	$2,000	1.4%
Interest Earnings	$0	$0	$0	$0	$0	$0	0.0%
Intergovernmental	$3,150,449	$3,065,179	$4,387,178	$2,699,414	$3,460,503	$395,324	12.9%
Licenses & Permits	$307,821	$160,000	$160,000	$308,952	$235,000	$75,000	46.9%
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	$3,637,614	$3,369,179	$4,761,178	$3,155,321	$3,841,503	$472,324	14.0%
Net County Funds	**$3,494,407**	**$4,018,773**	**$4,149,476**	**$3,431,420**	**$4,142,333**	**$123,560**	**3.1%**
Authorized Positions	96.00	97.00	101.00	101.00	100.00	3.00	3.1%

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 2022 ADOPTED BUDGET HIGHLIGHTS

- The adopted budget increases county funds to the Public Health Department by $123.560 or 3.1%. Majority of the change is due to the inclusion of an employee COLA = $500 + 1.7% (Plus Annualized FY 2021 COLA / 2nd Year Pay Study). In addition, the adopted budget also includes a 6% increase in group insurance for the county, with no planned increase (or plan design changes) anticipated for employees. Further, the adopted budget includes a mandated 11% county increase in state retirement for employees.

- Lastly, during FY 2021 the BOC approved a net four additional positions (1 - Nurse and 3 - Office Support positions) to administer the state prescribed COVID-19 contact tracing operation and virus vaccinations. The FY 2022 Adopted Budget continues with those same positions (covered via COVID-19 Relief Funds) and eliminates a WIC position as the funding for that particular position is expected to be reduced / eliminated for the upcoming fiscal year.

FY 2021 SIGNIFICANT ACCOMPLISHMENTS

- Continuation of public health functions amidst a public health pandemic.

- Utilization of COVID-19 relief funds to purchase much needed equipment for response (pharmaceutical coolers, temperature loggers for vaccines, and new refrigeration units).

- Dramatic increases in OSWW permits and loss of two seasoned staff members. However. maintained acceptable application turn-around time.

KEY PERFORMANCE MEASURES

Measures	FY 2019 Actual	FY 2020 Actual	FY 2021 Projected	FY 2022 Projected
Personal Health				
Immunization Rates for Children (DCHD) Benchmark Age = 24 Months	93%	n/a C-19	90%	90%
Total Unduplicated Patients (Clinic)	9,087	7,812	9,000	9,000
Total Unduplicated Visits (Clinic)	20,949	34,380	20,000	20,000
Environmental Health				
Average Number of Working Days to Make Initial Site Visit for New On-site Wastewater Applications	4.21	4.30	10.00	10.00
Average Number of Working Days to Make Initial Site Visit for Repairs to an Existing System	1.62	1,7	3.00	3.00
Average Number of Working Days to Make a F&L Site Visit in Response to a Complaint	1.54	1.45	3.00	3.00
% of Quality Control Inspections Completed	100%	100.00%	100.00%	100.00%

FUTURE ISSUES

- Continue to provide the community with COVID-19 vaccinations and service related opportunities.
- Continue to monitor staffing needs during the global pandemic.

SENIOR SERVICES

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

BUDGET SUMMARY

Category	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 YTD Actual	FY 2022 Adopted	vs. Adopted $ Change	vs. Adopted % Change
Expenses							
Personnel	$1,159,166	$1,309,753	$1,333,868	$1,011,557	$1,425,512	$115,759	8.8%
Operating	$912,144	$966,527	$1,476,064	$825,781	$952,458	($14,069)	-1.5%
Capital Outlay	$12,351	$0	$9,829	$9,830	$0	$0	0.0%
Total	$2,083,661	$2,276,280	$2,819,761	$1,847,168	$2,377,970	$101,690	4.5%
Revenues							
Charges for Service	$108,034	$101,054	$101,054	$86,303	$86,605	($14,449)	-14.3%
Interest Earnings	$0	$0	$0	$0	$0	$0	0.0%
Intergovernmental	$1,439,931	$1,169,360	$1,668,888	$859,300	$1,307,016	$137,656	11.8%
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	$0	$0	$0	$0	$0	$0	0.0%
Total	$1,547,965	$1,270,414	$1,769,942	$945,603	$1,393,621	$123,207	9.7%
Net County Funds	**$535,696**	**$1,005,866**	**$1,049,819**	**$901,564**	**$984,349**	**($21,517)**	**-2.1%**
Authorized Positions	22.00	22.00	23.00	23.00	23.00	1.00	4.5%

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, home care, transportation and legal services at age 60. 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 Empower, Engage, and Encourage the aging population of Davidson County with the branding tagline Aging Empowered!

Core services provided include Meals on Wheels, Congregate Nutrition, In-Home Aide Services, Transportation, Resources and Benefits Counseling, and 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 county’s two senior centers provide programs to promote the physical, social and emotional well-being of older adults.

In 2019, Senior Services developed a four-year aging services plan to support the departments mission and aid in anticipating and accommodating an increased demand for services due to unprecedented older adult populations growth. The plan includes six focus areas and six goals:

1. Access to Care
2. Aging in Place

3. Health and Wellness
4. Fraud and Abuse Prevention
5. Active Engagement
6. Public Accountability

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 1.2: 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 2022 ADOPTED BUDGET HIGHLIGHTS

- The adopted budget decreases county funds to the Senior Services Department by (21,517) or -2.1%. Majority of the change is due to the inclusion of an employee COLA = $500 + 1.7% (Plus Annualized FY 2021 COLA / 2nd Year Pay Study). In addition, the adopted budget also includes a 6% increase in group insurance for the county, with no planned increase (or plan design changes) anticipated for employees. Further, the adopted budget includes a mandated 11% county increase in state retirement for employees.

- During FY 2021 the BOC approved for the reclassification an Office Support III position to a CNA I and then also added one CNA I as well (with CARES Act Funds). This allowed the department to rely less on contract CNAs especially, during the COVID-19 pandemic as they provide in-home aid services. So for FY 2022, the adopted budget continues with federal funds allocation and keeps the two CNAs on staff (as grant funds allow). To ensure the budget remained "financially neutral" in terms of county dollars, the department eliminated a current vacant Assistant Director position.

FY 2021 SIGNIFICANT ACCOMPLISHMENTS

- Expanded Services - Amid the Coronavirus developed new services to ensure the safety and wellbeing of high risk seniors isolated in their homes. Services included grocery shopping and delivery, pharmaceuticals delivery, out of county transportation, meal packs (shelf-stable / frozen), pet food, personal care and cleaning supplies distribution, and daily/weekly telephone wellness calls.

- Following the closing of the Senior Center in March, staff began offering virtual activities through Facebook and YouTube, in addition to email and by telephone.

- Due to the increasing number of seniors isolated in their homes suffering from loneliness and depression, Senior Services launched a Social Isolation Campaign to raise awareness of the issue and connect the community with those in need of socialization.

- After more than thirty years, in April, when the The Dispatch decided it would no longer print the monthly Senior Living newspaper, staff reached out to other newspapers and found a partner, the High Point Enterprise, to continue the monthly publication.

- Successfully transitioned from traditional congregate meal service to weekly frozen meal delivery and wellness check-ins to meet needs and COVID-19 restrictions, while continuing to serve and engage older adults.

KEY PERFORMANCE MEASURES

Measures	FY 2019 Actual	FY 2020 Actual	FY 2021 Projected	FY 2022 Projected
Recruit 10% of the active Meals on Wheels volunteer base above the previous year.	100%	100%	90%	N/A
Market Information and Options Counseling and departmental services at (10) events	100%	33%	N/A	N/A
Maintain a Daily Client Fill Rate for Meals on Wheels - Goal = 96%	95%	84%	85%	N/A
Increase participation in Senior Center Fitness Rooms by 15%	75%	N/A	N/A	N/A
Mail exit survey with case closure letter to all clients being discharged from In-Home Services programs	100%	N/A	N/A	N/A
Increase In-Home Aide Services donations by 20%	N/A	100%	N/A	N/A
Increase participation in Evidence-Based Programming by 10%	N/A	100%	N/A	N/A
Ensure the reduction of falls by increasing the number of participants in for evidence-based falls prevention classes by 10%. (COVID RESTRICTED 20-21)	N/A	N/A	0%	85%
Promote volunteerism to assist in the provision of services. Recruit an additional 10% of the active Meals on Wheels volunteers. (COVID RESTRICTED 20-21)	N/A	N/A	15%	N/A
Increase the amount of revenue generated annually by 10% through consumer contributions for In-Home Aide Services.	N/A	N/A	100%	90%
Increase the amount of revenue generated annually by 10% through consumer contributions for Transportation.	N/A	N/A	100%	90%
MOW Goal: Ensure client will receive a call back from a MOW staff member within 48 hours from receiving their MOW referral.	N/A	N/A	N/A	95%
Congregate Goal: Combining all 5 nutrition sites, there will be no more than 75 meals unserved per month	N/A	N/A	N/A	95%

FUTURE ISSUES

Transitioning from Covid

- As some are hesitant to resume in person Senior Center activities, staffing for virtual activities to meet the needs of those who prefer to remain at home.
- Volunteer recruitment to resume daily meal operations.

- The potential of serving a population ready to resume in person meal service and also those that are hesitant to resume, that may desire to continue frozen meal service however do not qualify for MOW.

Post Covid

- Increased waitlist for In-Home Services.
- Increased shortage of certified nursing assistants to provide in-home care.
- Increased need for programs and services due to older adult population growths. 2010 census reported 33,567 adults age 60 and older in Davidson County; this number is projected to increase 52% by 2030.
- Insufficient program space and senior friendly design for Thomasville office.
- As decreases in Federal and State funding become more apparent; the need for funding sources to supplement and maintain programs; Transportation, Meals on Wheels, Congregate Nutrition, In-Home Services, and Senior Center Operations will become necessary.
- As the population shifts, service needs will increase. Additional funding will be imperative to service citizens to ensure older citizens receive vital services that help them remain in their homes.

SOCIAL SERVICES & CHILD SUPPORT

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

BUDGET SUMMARY

Category	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 YTD Actual	FY 2022 Adopted	vs. Adopted $ Change	vs. Adopted % Change
Expenses							
Personnel	$12,028,653	$11,856,880	$12,097,105	$10,867,056	$13,039,172	$1,182,292	10.0%
Operating	$5,935,150	$6,587,839	$7,051,462	$4,004,819	$5,946,494	($641,345)	-9.7%
Capital Outlay	$69,232	$0	$81,960	$58,905	$0	$0	0.0%
Total	$18,033,035	$18,444,719	$19,230,527	$14,930,780	$18,985,666	$540,947	2.9%
Revenues							
Charges for Service	$151,806	$148,000	$148,000	$8,921	$124,000	($24,000)	-16.2%
Interest Earnings	$0	$0	$0	$0	$0	$0	0.0%
Intergovernmental	$11,305,208	$11,311,138	$11,621,175	$7,139,971	$10,785,631	($525,507)	-4.6%
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	$11,457,015	$11,459,138	$11,769,175	$7,148,893	$10,909,631	($549,507)	-4.8%
Net County Funds	**$6,576,020**	**$6,985,581**	**$7,461,352**	**$7,781,887**	**$8,076,035**	**$1,090,454**	**15.6%**
Authorized Positions	208.50	208.50	208.50	208.50	208.50	0.00	0.0%

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 2022 ADOPTED BUDGET HIGHLIGHTS

- The adopted budget increases county funds to the Department of Social Services by $1,090,454 or 15.6%. Majority of the change is due to the inclusion of an employee COLA = $500 + 1.7% (Plus Annualized FY 2021 COLA / 2nd Year Pay Study). In addition, the adopted budget also includes a 6% increase in group insurance for the county, with no planned increase (or plan design changes) anticipated for employees. Further, the adopted budget includes a mandated 11% county increase in state retirement for employees.

- The adopted budget includes “several” position reclassifications design to better align position use vs. workload. The changes are also needed to align county staff with the state personnel classification system and result in a net zero increase in DSS staffing for FY 2022 vs. FY 2021

  - ✓ Income Maintenance Program Administrator I (72) to
  - ✓ Income Maintenance Program Administrator II (74)

  - ✓ Accounting Technician III (66) to
  - ✓ Administrator Officer I (67)

  - ✓ Income Maintenance Caseworker II (63) to
  - ✓ Office Support III (60) to
  - ✓ SW I/A/T (70) to

  - ✓ Social Work Supervisor III (73)
  - ✓ Social Work III – Quality Assurance (69)
  - ✓ Social Work III (69)

  - ✓ Social Work Program Administrator I (75) to
  - ✓ Social Work Program Manager (74)

- Finally, the adopted budget reduces state foster care funds to NC counties for the upcoming fiscal year. The expectation is the state will “fill the gap” with Family First Act $’s, which is designed to keep children out of group home settings and remain with individual familes.

FY 2021 SIGNIFICANT ACCOMPLISHMENTS

- The Income Maintenance area saw increases in Medicaid and Food and Nutrition applications yet, processed applications at better than 98% timeliness, redeterminations for the same programs were processed at better than 97% - both exceeding State standards.

- DSS continued to provide 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 $13,089,108 in Child Support payments for families in Davidson County.

- Achieved 99% timely screening of CPS investigations.

- 96% of foster care monthly visits / contacts were in the homes where the children live.

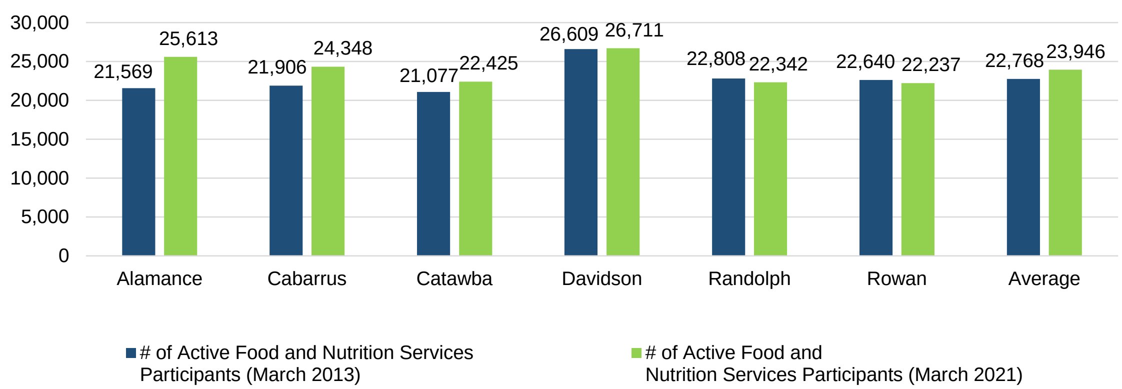
- 102 children in DSS custody found permanence.

- Maintained county cost to in providing mandates services by effectively utilizing state and federal reimbursements.

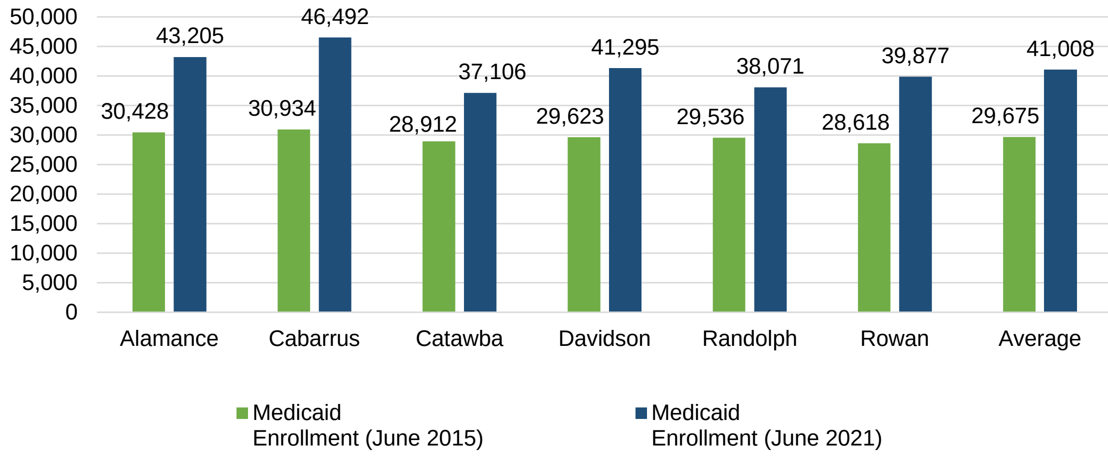
KEY PERFORMANCE MEASURES

Measures	FY 2019 Actual	FY 2020 Actual	FY 20201 Projected	FY 2022 Projected
Timely Processing of Medicaid Applications (State Standard = 90%)	96%	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)	$12,991,559	$13,089,108	$13,090,000	$13,090,000
Adult Services Abuse Reports Initiated Within (8) Hours (Goal = 99%)	86%	N/A	N/A	N/A
Adult Services Neglect Reports Initiated Within (40) Hours (Goal = 93%)	98%	N/A	N/A	N/A
Adult Services Abuse and Neglect Evaluations Completed Within 30 days of Report Receipt	N/A	98.5%	95%	95%
Adult Services Exploitation Evaluations Completed Within 45 days of Report Receipt	N/A	95%	85%	85%
Child Protective Services Timely Initiation of CPS Abuse & Neglect Reports	95%	99%	95%	95%
Closed CPS Cases With No Maltreatment for (6) Months	99%	N/A	N/A	N/A
Foster Care Visits in the Child's Home	96%	96%	96%	96%

Number of Active Food and Nutrition Services Participants
(March 2013 vs. March 2021)



Medicaid Enrollment
(June 2015 vs. June 2021)



FUTURE ISSUES

- **<u>Family First Prevention Services Act of 2018</u>**

Effective October 1st, 2021, changes to federal law under the Family First Prevention Services Act (FFPSA) regarding reimbursement for certain congregate care placements will only allow for the initial fourteen (14) days of the placement to be reimbursable. FFPSA does allow IV-E reimbursement to continue for children placed in congregate care as of September 30, 2021, provided they do not change placements.

The law also enables the use of federal IV-E funds to provide enhanced support to children and families to prevent entry into foster care by providing evidence-based programs that are approved by the federal government and identified in the state's IV-E Prevention Plan. The purpose of this act is to prevent children from entering foster care and to create financial incentives to place children in the custody of DSS in family-like settings such as kinship care and family foster homes.

It is important to note that mitigating the loss of IV-E revenue will require additional funding and determining what cost the state and the county will assume. The current interpretation from DHHS is that IV-E children in congregate care beyond 14 days will become 50/50 state/county children once their placement is no longer eligible for federal IV-E reimbursement. Funding permitting, DHHS indicates their intention is to help provide a temporary glide path or bridge into this new reimbursement structure. Because of these factors, DHHS was unable to provide estimates for the associated funds, until more information is available and DSS estimated the impact based on the limited information available at the time.

DHHS advises that the impact of the restriction on IV-E reimbursement for congregate care will be county specific based on the number of new placements of foster children made after September 30, 2021, in congregate care. They have determined that counties who are reliant on residential care facilities (non-treatment facilities that do not bill Medicaid) will be particularly vulnerable to this potential loss of revenue.

DHHS has indicated that counties can and should work now to prepare to mitigate costs resulting from loss of IV-E revenue by implementing strategies to increase capacity to find and support kinship placements and foster homes. The FFPSA congregate care funding restrictions are rooted in Congress's belief that increased efforts to serve foster children and youth in family-based placements will enhance well-being.

Additionally, a county's ability to draw down IV-E revenue for prevention services is dependent upon the prevention service being approved on the federal clearing house and included in the state's IV-E Prevention Plan which has stringent requirements regarding evaluation and continuous quality improvement.

A Social Worker III position to focus on recruitment, training and licensing foster and kinship placements has been included in the budget to address the need for more licensed homes, particularly for teens who are typically harder to place and are often placed in these settings. This will positively impact our ability to keep children in the community, out of residential/congregate settings and will reduce the negative revenue impacts anticipated due to the implementation of the Family First Act in NC, after October 1, 2021.

- **Medicaid Managed Care (Medicaid Transformation)**

- While Medicaid has encouraged vendors to limit on-site and in-person events and support in light of the COVID-19 public health emergency, Medicaid Managed Care implementation could result in multiple impacts on County DSS operations to include:

- Increased in-person/walk-in contacts regarding information/notices for Managed Care.

- Increased telephone calls regarding Managed Care, Plans, etc.

- Training time for all staff, including caseworkers, reception / administrative staff.

- Maintenance of scripts, information changes/updates related to Managed Care (most to be provided by DHB / enrollment broker).

- Potential additional phones/interview areas to connect beneficiaries with Enrollment Broker for Managed Care enrollment choice counseling, etc., or to Plan for PCP selection/change – warm handoffs.

- Participation in outreach events held by Enrollment Broker or PHPs – may require staff time, facilities, etc.

- Potential changes in agency layout/traffic flow to streamline Managed Care information requests.

- Increased number of cases required cleanup of eligibility files in NCFAST.

- Potential staff increase needs based on all the above.

- While implementation of standard plans begins in July 2021, planning is underway for the implementation of a plan for children in foster care. A sizable time commitment by the State Division of Social Service and local social services staff will be required to ensure the plan and stakeholder engagement considers the needs of child welfare staff and leadership.

- **<u>Federal Marketplace Special Enrollment Period</u>**

  The Presidential Executive Order in January 2021 requiring a special enrollment period for the marketplace may have multiple impacts on local social services. In addition to this open enrollment period occurring at the same time as Medicaid Managed Care open enrollment contributing to potential confusion, additional applications will be routed to DSS from the marketplace. This overall increased workload strains the existing county resources.

- **<u>Federal Medical Assistance Percentage (FMAP)</u>**

  Last year's Families First Coronavirus Relief Act provided states a 6.2 percentage-point increase in federal funding to their current FMAP rate. This enhanced funding will remain in place through the end of the Public Health Emergency (PHE). This PHE has been renewed at 90-day increments and is anticipated to continue through December 31, 2021.

- **<u>COVID-19 Measures</u>**

  The COVID-19 public health emergency will continue to have impacts on DSS operations, including:

- Training time for changes required to meet continuity of coverage and other requirements for enhanced FMAP and mandates under federal legislation.

- Provide equipment or make other physical modifications to support remote work or changes in traffic flow/alternate means of ensuring safety of the county staff and public.

- Increased caseloads/work due to continuity of coverage which results in continuing work on cases that may be ineligible.

- Redeterminations may be conducted multiple times as counties complete renewals during the PHE and continue coverage, then conduct another renewal/review when the PHE ends.

- **<u>NCFAST</u>**

  Child Welfare Services - both CPS and Permanency Planning continue to be slated to move into NCFAST. NCFAST has been "paused" to allow pilot counties to continue testing and allow the state to address defects and other system issues, but it is slated to resume. The additional workload that will be created by moving into NCFAST will be great. In addition to learning the system, time spent keying and uploading documents into NCFAST will be added to time spent working with families. We will continue to monitor and evaluate the impact this will have.

- **<u>Supervisory Oversight</u>**

  Child Welfare supervisor ratios remain higher than the 1:5 ratio. Our budget request includes (1) supervisory position to aid in addressing the supervisor to worker ratio in CPS.

- **Case Reviews and Audits**

- Legislation requires county DSS agencies achieve minimum percentages of accurate determinations and to meet specified timeliness standards. Agencies which do not achieve required percentages will:

- Need to implement corrective actions plans.

- May require additional investment of time by DSS local leadership including directors and supervisors.

- May require additional staff for compliance, including internal Quality Assurance, monitoring or staff.

- The State's efforts to meet CMS mandates of timely and accurate benefits, North Carolina has imposed additional program audits for Medicaid. Other federal and State mandates have increased audits in all areas. Counties now have the State County Single Audit, Recipient Eligibility Determination Audit (REDA), QC Review, Special Assistance Monitoring, Management Evaluation, Federal IV-E Review, On-Site Review of Child Welfare cases, Child Care Subsidy Reviews, and Adult Service Program Reviews among others. These increased audits could result in additional county responsible overpayments if errors are found. Income Maintenance has worked to create training and auditing of records to ensure staff get dedicated training and that a sampling of records is reviewed each month. Child Welfare does this as well but staff are not dedicated 100% to training and record review. The agency is requesting a Social Worker III position so that Child Welfare can begin to build a dedicated onboarding and training program for social workers. A supervisory position is also requested to aid in this, the one additional supervisor position will not only decrease supervisor to staff ratios but aid in the creation of a training program for child welfare staff.

- **Training**

  Staff turnover, inadequate state training availability for child welfare staff, and changes in policy / practice expectations result in the need for DSS to develop its own training program to onboard and mentor new staff, to re-train, refresh and keep existing staff current, and to provide quality assurance (QA) reviews of records of work, both in written form, by reviewing case files, and in the field, by auditing visits and social work in the field. Requests for a SW Supervisor III over QA and A Social Worker III focused on QA are included in the budget to address these needs.

- **Medicaid Expansion**

  Continued discussion about Medicaid Expansion creates a need to monitor this. Contingent upon legislation enacted by General Assembly, the expansion of Medicaid would require no increase in county funds. The proposed expansion legislation submitted by DHHS would contain a PHP and hospital tax which covers the non-federal share of the increased costs to the counties.

- The nonfederal share included in the proposed legislation will address anticipated.

- Increased calls with inquiries about qualifications.

- Increased in-person/walk in contacts regarding who qualifies.
- Increased number of applications / re-certifications.
- Staff training on eligibility policy and NC FAST updates.

VETERANS

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

BUDGET SUMMARY

Category	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 YTD Actual	FY 2022 Adopted	vs. Adopted $ Change	vs. Adopted % Change
Expenses							
Personnel	$130,472	$134,466	$136,824	$113,370	$143,848	$9,382	7.0%
Operating	$7,695	$9,925	$9,925	$6,528	$8,800	($1,125)	-11.3%
Capital Outlay	$0	$0	$0	$0	$0	$0	0.0%
Total	$138,168	$144,391	$146,749	$119,898	$152,648	$8,257	5.7%
Revenues							
Charges for Service	$0	$0	$0	$0	$0	$0	0.0%
Interest Earnings	$0	$0	$0	$0	$0	$0	0.0%
Intergovernmental	$2,182	$2,000	$2,000	$2,084	$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	$2,182	$2,000	$2,000	$2,084	$2,000	$0	0.0%
Net County Funds	**$135,986**	**$142,391**	**$144,749**	**$117,814**	**$150,648**	**$8,257**	**5.8%**
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 2022 ADOPTED BUDGET HIGHLIGHTS

- The adopted budget increases county funds to the Veteran Services Department by $8,257 or 5.8%. Majority of the change is due to the inclusion of an employee COLA = $500 + 1.7% (Plus Annualized FY 2021 COLA / 2nd Year Pay Study). In addition, the adopted budget also includes a 6% increase in group insurance for the county, with no planned increase (or plan design changes) anticipated for employees. Further, the adopted budget includes a mandated 11% county increase in state retirement for employees.

FY 2021 SIGNIFICANT ACCOMPLISHMENTS

- During the last calendar year, the Veteran Service Office facilitated 333 office appointments, 242 direct client emails, 3,675 phone calls and 1,075 “other” communications.

KEY PERFORMANCE MEASURES

Measures	FY 2019 Actual	FY 2020 Actual	FY 2021 Projected	FY 2022 Projected
Total Veteran Population	10,353	9,212	9,072	8,912

FUTURE ISSUES

- There will be an increase demand on the Veteran Service Office due to the new federal laws in the following areas.

  The Blue Water Navy (BWN) Vietnam Veterans Act of 2019 (PL 116-23). This expands the area recognized for agent-orange exposure from 2 miles to 12 miles from the coast of Vietnam. This greatly expands the number of veterans who can submit Agent Orange claims.

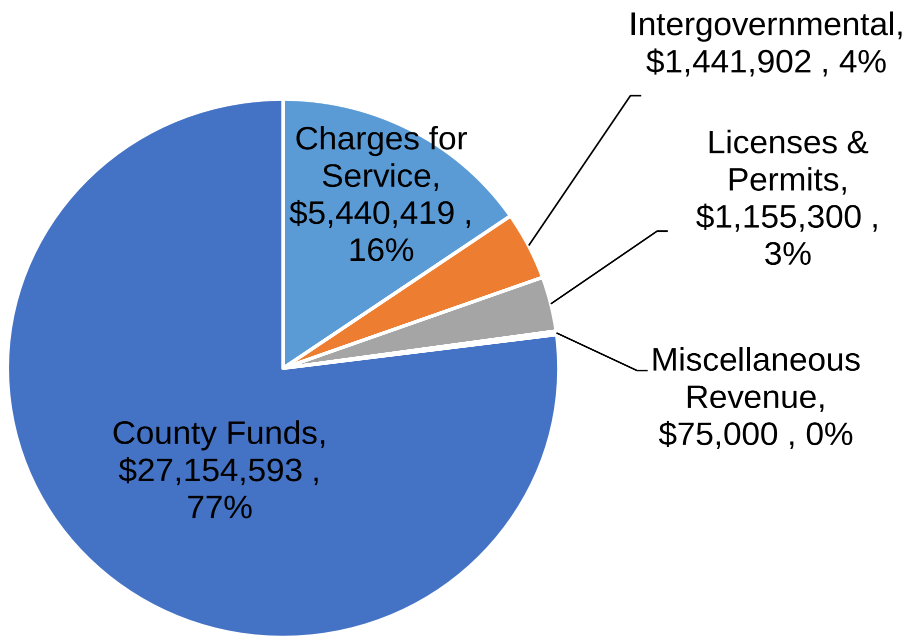
  National Defense Authorization Act (NDAA) added three more conditions to the Agent-Orange presumptive-conditions list. They are bladder cancer, hypothyroidism and Parkinsonism, or Parkinson-like symptoms. This too expands the number of veterans who can submit Agent-Orange claims.

  The VA MISSION Act gives Veterans greater access to health care in VA facilities and the community, expands benefits for caregivers, and improves VA’s ability to recruit and retain the best medical providers. The county Veteran Services Office has already seen great interest in the caregivers’ portion of this new law.

Public Safety Summary

Department	FY 2020 Actual	FY 2021 Adopted Budget	FY 2021 Amended Budget	FY 2022 Adopted Budget	vs. Adopted $ Change	vs. Adopted % Change
Animal Shelter	$ 605,939	$ 656,905	$ 692,965	$ 645,596	$ (11,309)	-1.7%
Contributions - Rescue Squads	$ 72,000	$ 72,000	$ 72,000	$ 72,000	$ -	0.0%
JCPC Operating Supplies + Program Grant	$ 190,197	$ 2,500	$ 210,513	$ 2,500	$ -	0.0%
Emergency Communications	$ 2,271,998	$ 2,722,797	$ 2,805,098	$ 3,010,718	$ 287,921	10.6%
Emergency Services	$ 8,893,688	$ 8,949,022	$ 9,331,171	$ 10,124,976	$ 1,175,954	13.1%
Inspections	$ 1,185,393	$ 1,169,479	$ 1,264,396	$ 1,272,153	$ 102,674	8.8%
Sheriff	$ 18,222,111	$ 17,989,060	$ 19,027,604	$ 20,139,271	$ 2,150,211	12.0%
Grand Total	**$ 31,441,325**	**$ 31,561,763**	**$ 33,403,747**	**$ 35,267,214**	**$ 3,705,451**	**11.7%**
Total Revenue	$ 8,833,424	$ 8,052,217	$ 8,380,523	$ 8,112,621	$ 60,404	0.8%
County Funds	$ 22,607,901	$ 23,509,546	$ 25,023,224	$ 27,154,593	$ 3,645,047	15.5%

FY 2022 Public Safety Revenues
Total = $8,112,621



ANIMAL SHELTER

Donna Grooms, Animal Shelter Manager 490 Glendale Road Lexington, NC 27292 (336) 242-3039

BUDGET SUMMARY

Category	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 YTD Actual	FY 2022 Adopted	vs. Adopted $ Change	vs. Adopted % Change
Expenses							
Personnel	$308,695	$325,775	$331,915	$283,496	$343,456	$17,681	5.4%
Operating	$295,125	$331,130	$331,130	$218,663	$302,140	($28,990)	-8.8%
Capital Outlay	$2,119	$0	$29,920	$0	$0	$0	0.0%
Total	$605,939	$656,905	$692,965	$502,159	$645,596	($11,309)	-1.7%
Revenues							
Charges for Service	$67,017	$68,500	$77,270	$43,474	$66,950	($1,550)	-2.3%
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	$67,017	$68,500	$77,270	$43,474	$66,950	($1,550)	-2.3%
Net County Funds	**$538,922**	**$588,405**	**$615,695**	**$458,685**	**$578,646**	**($9,759)**	**-1.7%**
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 2022 ADOPTED BUDGET HIGHLIGHTS

- The adopted budget decreases county funds to the Animal Shelter by ($9,759) or -1.7%. Majority of the increase in personnel is due to the inclusion of an employee COLA = $500 + 1.7% (Plus Annualized FY 2021 COLA / 2nd Year Pay Study). In addition, the adopted budget also includes a 6% increase in group insurance for the county, with no planned increase (or plan design changes) anticipated for employees. Further, the adopted budget includes a mandated 11% county increase in state retirement for employees. Lastly, the adopted budget more than offsets personnel cost with an alignment of operating cost to prior year actuals. Due to COVID-19 the shelter has seen a “dramatic” decline in the intake / population therefore, the operating expenses (for the upcoming fiscal year) have been adjusted accordingly.

FY 2021 SIGNIFICANT ACCOMPLISHMENTS

- Continued to reduce the overall animal shelter intake vs. previous year.
- Continued to provide services in the midst of the COVID-19 pandemic.

KEY PERFORMANCE MEASURES

Measures	FY 2019 Actual	FY 2020 Actual	FY 2021 Projected	FY 2022 Projected
Adoption %	18%	16%	16%	16%
Rescue %	31%	35%	37%	35%
Return To Owner %	10%	13%	17%	15%

FUTURE ISSUES

- Staffing and balancing the ever-increasing animal population at the shelter remain the primary issues for the Animal Shelter staff.
- Current incinerator will need replacing within the next few years (Current model is six years old)

CONTRIBUTIONS – PUBLIC SAFETY

Jason Martin, Assistant County Manager 913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 YTD Actual	FY 2022 Adopted	vs. Adopted $ Change	vs. Adopted % Change
Expenses							
Personnel	$0	$0	$0	$0	$0	$0	0.0%
Operating	$262,197	$74,500	$282,513	$262,683	$74,500	$0	0.0%
Capital Outlay	$0	$0	$0	$0	$0	$0	0.0%
Total	$262,197	$74,500	$282,513	$262,683	$74,500	$0	0.0%
Revenues							
Appropriated Fund Balance	$0	$0	$0	$0	$0	$0	0.0%
Charges for Service	$0	$0	$0	$0	$0	$0	0.0%
Interest Earnings	$0	$0	$0	$0	$0	$0	0.0%
Intergovernmental	$0	$0	$0	$0	$0	$0	0.0%
Licenses & Permits	$0	$0	$0	$0	$0	$0	0.0%
Miscellaneous Revenue	$0	$0	$0	$0	$0	$0	0.0%
Other Financing	$0	$0	$0	$0	$0	$0	0.0%
Taxes	$0	$0	$0	$0	$0	$0	0.0%
Total	$0	$0	$0	$0	$0	$0	0.0%
Net County Funds	**$262,197**	**$74,500**	**$282,513**	**$262,683**	**$74,500**	**$0**	**0.0%**
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Davidson County provides funding to outside agencies that offer services within various related county functional areas such Public Safety, Human Service and Culture and Recreation. In addition Economic Development functions are provided support via the County budget process through agencies such as the Lexington and Thomasville City Chambers of Commerce as well as the Davidson County Economic Development Commission.

FY 2022 ADOPTED BUDGET HIGHLIGHTS

- The FY 2022 Adopted Budget maintains local funding to Public Safety Contributions (equal to the FY 2021 Adopted Budget).

Contribution Summary

Functional Area	Agency	FY 2021 Adopted	FY 2021 Amended	FY 2022 Requested	FY 2022 Adopted	Requested $ Change vs. Adopted	Adopted $ Change vs. Adopted
Culture and Recreation	TOURISM	$ 70,360	$ 70,360	$ 70,360	$ 72,860	$ 2,500	$ 2,500
Culture and Recreation Total		**$ 70,360**	**$ 70,360**	**$ 70,360**	**$ 72,860**	**$ 2,500**	**$ 2,500**
Economic Development	CHAMBER OF COMM - LEXINGTON	$ 1,795	$ 1,795	$ 9,750	$ 1,795	$ (7,955)	$ -
	CHAMBER OF COMM - THOMASVILLE	$ 1,795	$ 1,795	$ 9,750	$ 1,795	$ (7,955)	$ -
	CHAMBER OF COMM - NORH DAVIDSON	$ 300	$ 300	$ 300	$ 300	$ -	$ -
	ECONOMIC DEV COMMISSION	$ 248,000	$ 248,000	$ 275,000	$ 248,000	$ (27,000)	$ -
	FORESTER	$ 96,000	$ 96,000	$ 101,600	$ 101,600	$ -	$ 5,600
	UPTOWN LEXINGTON, INC.	$ -	$ -	$ 25,000	$ -	$ (25,000)	$ -
	PACE	$ -	$ 50,000	$ -	$ -	$ -	$ -
Economic Development Total		**$ 347,890**	**$ 397,890**	**$ 421,400**	**$ 353,490**	**$ (67,910)**	**$ 5,600**
Human Service Organization	FAMILY SERVICES - GRANT	$ 88,733	$ 360,785	$ -	$ -	$ -	$ (88,733)
	LIFE CENTER - GRANT	$ -	$ -	$ -	$ -	$ -	$ -
Human Service Organization Total		**$ 88,733**	**$ 360,785**	**$ -**	**$ -**	**$ -**	**$ (88,733)**
Public Safety Organization	JUV CRIME PREVENTION	$ 2,500	$ 210,513	$ 2,500	$ 2,500	$ -	$ -
	NATIONAL GUARD LEXINGTON	$ -	$ -	$ -	$ -	$ -	$ -
	NATIONAL GUARD THOMASVILLE	$ -		$ -	$ -	$ -	$ -
	RESCUE SQUAD DAV CTY	$ 50,000	$ 50,000	$ 70,000	$ 50,000	$ (20,000)	$ -
	RESCUE SQUAD LIFE SUPPORT	$ -	$ -	$ 25,000	$ -	$ (25,000)	$ -
	RESCUE SQUAD THOMASVILLE	$ 22,000	$ 22,000	$ 42,000	$ 22,000	$ (20,000)	$ -
Public Safety Organization Total		**$ 74,500**	**$ 282,513**	**$ 139,500**	**$ 74,500**	**$ (65,000)**	**$ -**
Grand Total		**$ 581,483**	**$1,111,548**	**$ 631,260**	**$ 500,850**	**$ (130,410)**	**$ (80,633)**

Grant Revenue (for HS Services)	$ (88,733)	$ (360,785)	$ -	$ -	$ 88,733	$ 88,733
Article 44 Sales Tax (to Cover Economic Development)	$(251,890)	$ (251,890)	$(294,800)	$(251,890)	$ (42,910)	$ -
Net County $'s	$ 240,860	$ 498,873	$ 336,460	$ 248,960	$ 95,600	$ 8,100

EMERGENCY COMMUNICATIONS

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

BUDGET SUMMARY

Category	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 YTD Actual	FY 2022 Adopted	vs. Adopted $ Change	vs. Adopted % Change
Expenses							
Personnel	$2,200,608	$2,421,789	$2,432,813	$1,657,403	$2,657,193	$235,404	9.7%
Operating	$61,630	$296,439	$340,086	$198,218	$323,525	$27,086	9.1%
Capital Outlay	$9,760	$4,569	$32,199	$35,019	$0	($4,569)	-100.0%
Total	$2,271,998	$2,722,797	$2,805,098	$1,890,640	$2,980,718	$257,921	9.5%
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	**$2,271,998**	**$2,722,797**	**$2,805,098**	**$1,890,640**	**$2,980,718**	**$257,921**	**9.5%**
Authorized Positions	38.00	38.00	38.00	38.00	38.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Davidson County 9-1-1 Emergency Communication's mission is to serve as the communications link between the citizens and the public safety agencies; to accurately identify each caller's location; to quickly and accurately activate needed public safety services; and to provide communications support and coordination for all city / county safety and applicable support agencies. The goal is to provide courteous, accurate and responsive service to the citizens and agencies served in a professional timely manner.

FY 2022 ADOPTED BUDGET HIGHLIGHTS

- The adopted budget increases county funds to the Emergency Communications Department by $257,921 or 9.5%. Majority of the change is due to the inclusion of an employee COLA = $500 + 1.7% (Plus Annualized FY 2021 COLA / 2nd Year Pay Study). In addition, the adopted budget also includes a 6% increase in group insurance for the county, with no planned increase (or plan design changes) anticipated for employees. Further, the adopted budget includes a mandated 11% county increase in state retirement for employees.

- Similarly, the adopted budget reclassifies an existing Data Base Coordinator position to a Radio Communication Technician position. This reclassification will provide support to the Radio Communications Supervisor particularly, with radio equipment installations (i.e. patrol vehicles and ambulances).

- Lastly, the adopted budget includes additional contract service funding related to maintenance of the new radio system and phones line charges provided for the new backup 911 center. Funding for services related to ESINet (a new / required state-wide emergency communication platform) are also included in the proposed budget.

FY 2021 SIGNIFICANT ACCOMPLISHMENTS

- Backup Center mold remediation completed.

- Backup Center MCC7500 console installation completed.

- Backup Center training offices completed.

- Eventide Voice Recorder installed at Primary and backup sites.

- Maintained low staff turnover rate.

- Surpassed State mandated requirement of 90% ECaTS score with an average for 2021 of 95%.

- Of all calls pulled for quality assurance review the Center achieved a total combined compliant and high compliant score of 89% for medical, 85% for law and 93% for fire.

- Law radios encrypted and radio shop re-programmed all DCSO radios.

KEY PERFORMANCE MEASURES

Measures	FY 2019 Actual	FY 2020 Actual	FY 2021 Projected	FY 2022 Projected
# of Calls Entered in to CAD System	262,449	264,179	265,000	266,000
Average Dispatch Time				
EMS	2 mins 27 sec	2 mins 22 sec	2 mins 22 sec	2 mins 22 sec
Fire	1 min 29 sec	1 min 31 sec	1 min 31 sec	1 min 31 sec
Law Enforcement	3 min 20 sec	3 min 02 sec	3 min 02 sec	3 min 02 sec
# of Days to Replace or Repair Reported Down / Missing / Damaged Green Street Name Road Signs (Goal is 10 Working Days 95% of the Time and Includes Performing the Utility Locate)	3 days	3.27 days	3 days	3 days

FUTURE ISSUES

- Continued funding to train staff to maintain dispatch and customer service standards.
- Management of staff turnover.
- Funding for replacement of current 911 Center.
- The cost for signs needs to be updated. The current amount charged does not cover either the cost of supplies or the cost of labor to install each sign.
- Depending on the time frame for a new center a remodel of the existing center will be necessary. The administration offices and garage areas will need to be re-worked to make better use of the space for the 911 Center's administration team as well as the radio and sign shop.
- The operations room is in desperate need for a remodel to include new console furniture, new carpeting and paint.

EMERGENCY SERVICES

Larry James, Director

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

BUDGET SUMMARY

Category	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 YTD Actual	FY 2022 Adopted	vs. Adopted $ Change	vs. Adopted % Change
Expenses							
Personnel	$7,043,727	$7,419,589	$7,419,398	$5,650,130	$8,224,753	$805,164	10.9%
Operating	$1,107,188	$1,105,353	$1,120,690	$1,034,884	$1,191,596	$86,243	7.8%
Capital Outlay	$742,773	$424,080	$791,083	$610,276	$708,627	$284,547	67.1%
Total	$8,893,688	$8,949,022	$9,331,171	$7,295,290	$10,124,976	$1,175,954	13.1%
Revenues							
Charges for Service	$5,272,934	$5,369,969	$5,369,969	$3,325,163	$5,139,469	($230,500)	-4.3%
Interest Earnings	$0	$0	$0	$0	$0	$0	0.0%
Intergovernmental	$60,779	$50,000	$50,000	$61,253	$57,500	$7,500	15.0%
Licenses & Permits	$0	$0	$0	$0	$0	$0	0.0%
Other Financing	$0	$0	$0	$0	$0	$0	0.0%
Taxes	$0	$0	$0	$0	$0	$0	0.0%
Total	$5,333,713	$5,419,969	$5,419,969	$3,386,416	$5,196,969	($223,000)	-4.1%
Net County Funds	**$3,559,974**	**$3,529,053**	**$3,911,202**	**$3,908,874**	**$4,928,007**	**$1,398,954**	**39.6%**
Authorized Positions	95.50	95.50	95.50	95.50	101.50	6.00	6.3%

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.

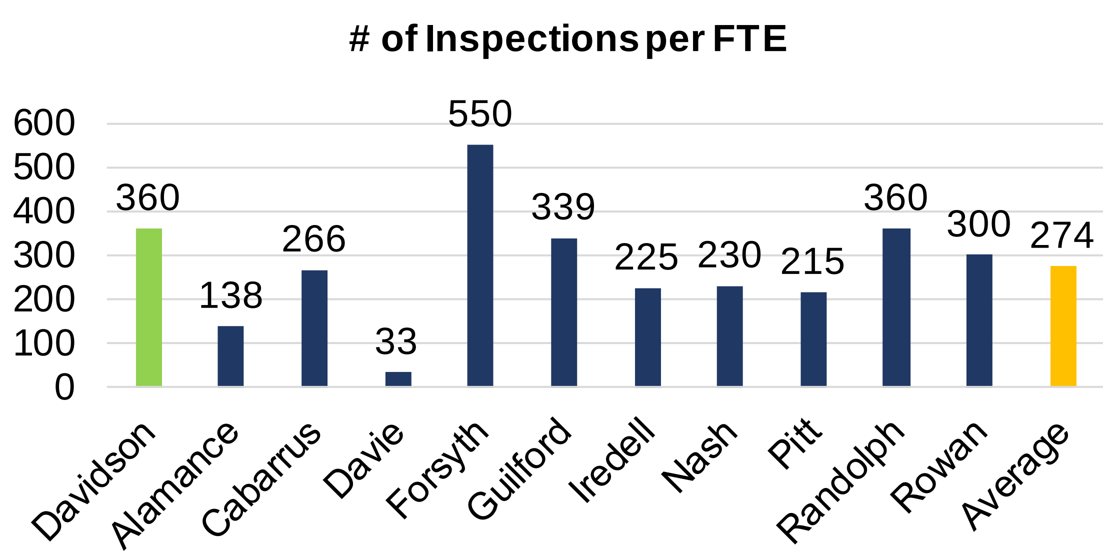
- Remembering that a continuous vision will always encourage and enhance change

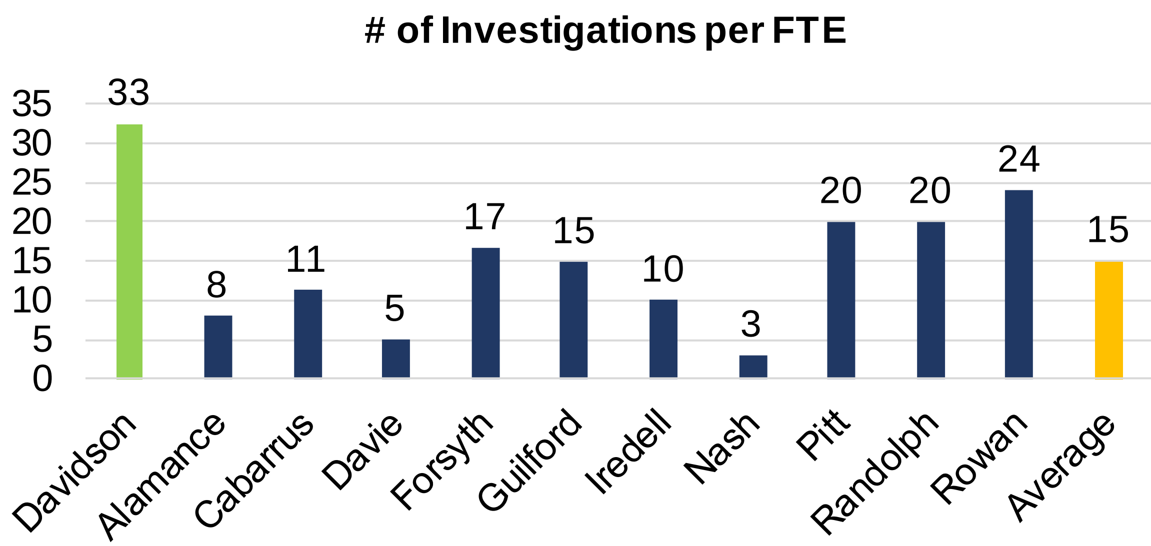
FY 2022 ADOPTED BUDGET HIGHLIGHTS

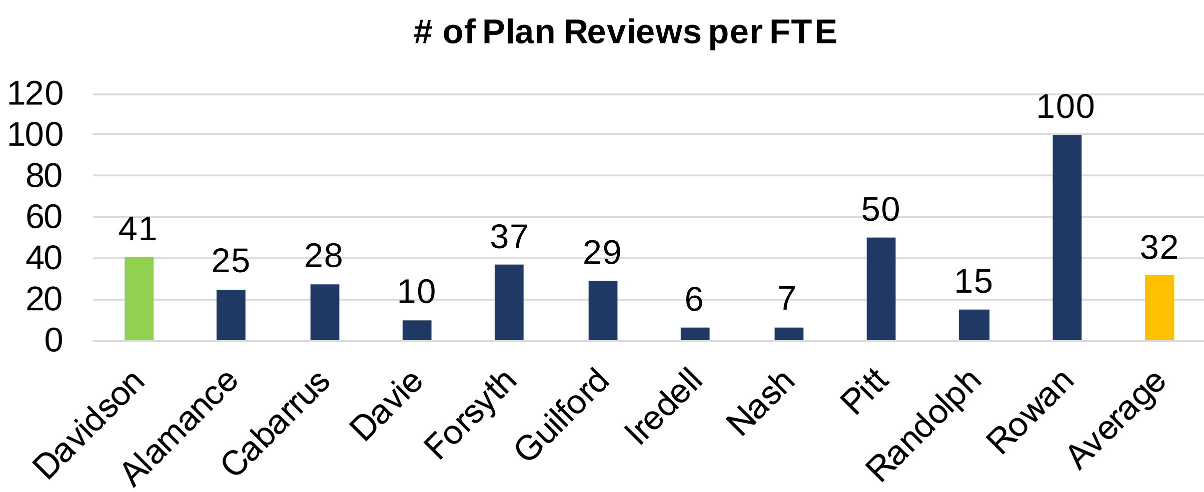
- The adopted budget increases county funds to Emergency Services Department by $1.39M or 39.6%. Majority of the change is due to the inclusion of an employee COLA = $500 + 1.7% (Plus Annualized FY 2021 COLA / 2nd Year Pay Study). In addition, the adopted budget also includes a 6% increase in group insurance for the county, with no planned increase (or plan design changes) anticipated for employees. Further, the adopted budget includes a mandated 11% county increase in state retirement for employees.

- In addition, the adopted budget includes funds to add four Paramedic positions to fully staff one of the two existing ORVs (Quick Response Vehicles). This will help the QRVs depend less on PT staff, with next fiscal year making an attempt to do the same of second vehicle. Second, the adopted budget includes funding to add a Training Coordinator within EMS. This position will ensure all EMS personnel are trained properly and adhere to state standards. It will also allow the Director and EMS Operations Manager the ability to use "time saved" from this function for the ever growing Medical Examiner calls they must handle.

- Further, the adopted budget includes funds to add an additional Deputy Fire Marshal position to assist with ever-growing workload within the division (See graphs below).







- Lastly, the adopted budget includes ($708K) to replace high priority capital outlay items for the upcoming fiscal year:

  ✓ Replace one high mileage ambulance and two remounts.

  ✓ Replace two cardiac monitors.

  ✓ Replace seven mobile radios and three (out-of-warranty) AVL tablets.

  ✓ Replace one truck within Emergency Management with a vehicle that can utilized for towing (Such as command post / pet trailer as well as heavy duty generator). The current vehicle (2010 with 110K miles) will be passed to the newly approved EMS Training Coordinator.

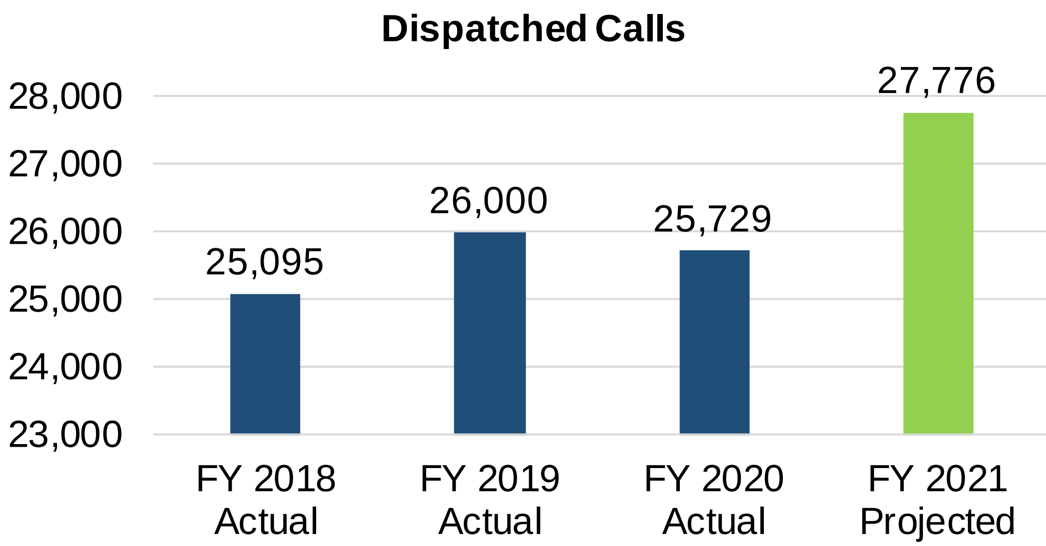
- ✓ Replace one staff truck within Fire Marshal’s Office (2009), which over the last three years has had over $8K in repair cost, with a book value of $5K. This vehicle is utilized by current staff and has also become a backup for use by the QRV staff. Since it is not reliable, the adopted budget looks to replace it during the upcoming fiscal year.
- ✓ Add a staff vehicle for the newly proposed Deputy Fire Marshal position.

FY 2021 SIGNIFICANT ACCOMPLISHMENTS

- Placed LUCAS devices on all frontline EMS units.
- Implemented a QRV response program to address 911 COVID calls, assist EMS units on severe calls and provide supervisory assistance to on duty EMS units / personnel.
- Managed logistics for COVID related PPE supplies.
- Added two thermal imaging drones to Emergency Services.
- Addition of in-house morgue cooler for Emergency Services.

KEY PERFORMANCE MEASURES

Measures	FY 2019 Actual	FY 2020 Actual	FY 2021 Projected	FY 2022 Projected
Track number and % of successful IV starts	72%	72%	72%	73%
Provide a minimum of 30 hours continuing education to EMS employees	35 hrs.	37 hrs.	36 hrs.	36 hrs.
Complete all call reports electronically and upload to billing	100%	100%	100%	100%
Projected number of fire inspections to complete within the fiscal year	1,820	1,345	1,312	1,700
Conduct or participate in a minimum of four (4) multi-agency training exercises annually	5	4	4	4



FUTURE ISSUES

- Addition of a PT position in the Emergency Management Division to assist with EM Planning and TIER II filings.

- Population increases in the county resulting in growing call volumes and workloads across all divisions of Emergency Services.

CENTRAL PERMITTING & INSPECTIONS

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

BUDGET SUMMARY

Category	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 YTD Actual	FY 2022 Adopted	vs. Adopted $ Change	vs. Adopted % Change
Expenses							
Personnel	$1,016,104	$1,038,219	$1,068,429	$877,774	$1,135,371	$97,152	9.4%
Operating	$136,354	$131,260	$138,660	$129,880	$136,782	$5,522	4.2%
Capital Outlay	$32,935	$0	$57,307	$0	$0	$0	0.0%
Total	$1,185,393	$1,169,479	$1,264,396	$1,007,653	$1,272,153	$102,674	8.8%
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	$1,368,139	$800,000	$800,000	$1,036,170	$1,025,000	$225,000	28.1%
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	$1,368,139	$800,000	$800,000	$1,036,170	$1,025,000	$225,000	28.1%
Net County Funds	**($182,746)**	**$369,479**	**$464,396**	**($28,517)**	**$247,153**	**($122,326)**	**-33.1%**
Authorized Positions	14.00	14.00	14.00	14.00	15.00	1.00	7.1%

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 2022 ADOPTED BUDGET HIGHLIGHTS

- The adopted budget decreases county funds to the Central Permitting Department by ($122,326) or -33.1%. Majority of the change in personnel is due to the inclusion of an employee COLA = $500 + 1.7% (Plus Annualized FY 2021 COLA / 2nd Year Pay Study). In addition, the adopted budget also includes a 6% increase in group insurance for the county, with no planned increase (or plan design changes) anticipated for employees. Further, the adopted budget includes a mandated 11% county increase in state retirement for employees.

- The adopted budget also includes a new Inspector I position to assist with the "growing" workload experienced since 2019. Currently the # of Inspections per day per Inspector totals (25). The recommended # by the NC Department of Insurance = 12.

- Lastly, to assist in offsetting the cost of the new position, the adopted budget increases the expected amount of revenue collected via building permits. This aligns the budget with prior year historical figures.

FY 2021 SIGNIFICANT ACCOMPLISHMENTS

- For current year had an accident free workplace.

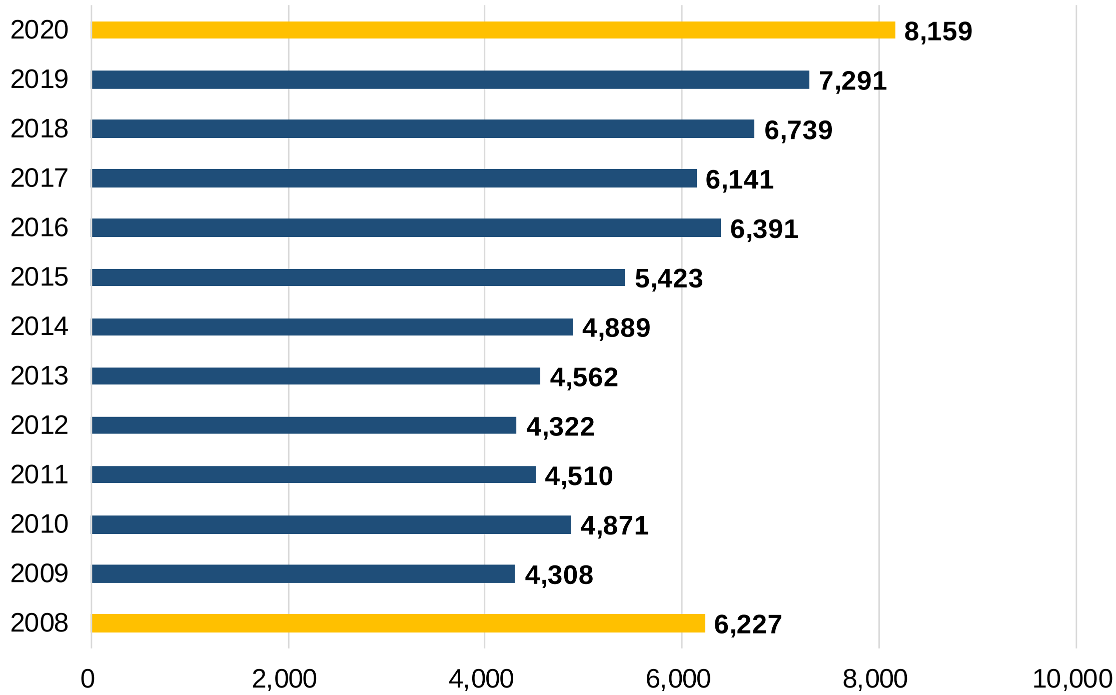
- Assistant Director serving on the Board of the NC Plumbing Inspector Association.

- Timely inspections (100%) provided for FY 2020-2021.

KEY PERFOMANCE MEASURES

Measures	FY 2019 Actual	FY 2020 Actual	FY 2021 Projected	FY 2022 Projected
Total # of Building Permits	7,291	8,159	8,050	8,000
Total # of Inspections	23,158	27,013	27,000	26,900
# of Inspections per Day per Inspector	21	25	25	24

Total Building Permits



Year	Total Inspections	# of Inspectors	# of Inspections per Inspector per Day
2008	24,017	7	13
2009	14,545	7	8
2010	15,612	6	10
2011	13,658	6	9
2012	12,724	4	12
2013	12,558	4	12
2014	13,504	4	13
2015	14,432	4	14
2016	17,848	4	17
2017	21,793	5	17
2018	21,471	5	17
2019	23,158	5	18
2020	27,013	5	21
Average	**17,872**	**5**	**14**

FUTURE ISSUES

- Evaluate the appropriateness of current fee structure.
- Evaluate the need for a new permitting software system.
- Evaluate the need for additional inspectors.

SHERIFF

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

BUDGET SUMMARY

Category	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 YTD Actual	FY 2022 Adopted	vs. Adopted $ Change	vs. Adopted % Change
Expenses							
Personnel	$13,382,619	$13,760,965	$13,859,515	$10,178,879	$15,355,531	$1,594,566	11.6%
Operating	$3,847,956	$3,789,990	$3,958,222	$3,088,158	$3,933,249	$143,259	3.8%
Capital Outlay	$991,536	$438,105	$1,209,867	$884,098	$850,491	$412,386	94.1%
Total	$18,222,111	$17,989,060	$19,027,604	$14,151,135	$20,139,271	$2,150,211	12.0%
Revenues							
Charges for Service	$251,451	$293,300	$311,053	$222,470	$234,000	($59,300)	-20.2%
Interest Earnings	$0	$0	$0	$0	$0	$0	0.0%
Intergovernmental	$1,602,535	$1,274,098	$1,498,283	$991,467	$1,384,402	$110,304	8.7%
Licenses & Permits	$130,416	$121,350	$178,458	$145,965	$130,300	$8,950	7.4%
Miscellaneous Revenue	$80,153	$75,000	$95,490	$119,605	$75,000	$0	0.0%
Other Financing	$0	$0	$0	$0	$0	$0	0.0%
Taxes	$0	$0	$0	$0	$0	$0	0.0%
Total	$2,064,555	$1,763,748	$2,083,284	$1,479,506	$1,823,702	$59,954	3.4%
Net County Funds	**$16,157,555**	**$16,225,312**	**$16,944,320**	**$12,671,628**	**$18,315,569**	**$2,090,257**	**12.9%**
Authorized Positions	200.00	199.00	200.00	200.00	200.00	1.00	0.5%

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

FY 2022 ADOPTED BUDGET HIGHLIGHTS

- The adopted budget increases county funds to the Sheriff's Office by $2.09M or 12.9%. Majority of the change is due to the inclusion of an employee COLA = $500 + 1.7% (Plus Annualized FY 2021 COLA / 2nd Year Pay Study). In addition, the adopted budget also includes a 6% increase in group insurance for the county, with no planned increase (or plan design changes) anticipated for employees. Further, the adopted budget includes a mandated 11% county increase in state retirement for employees.

- During FY 2021 the BOC approved a reclassification for an existing “vacant” detention center position to a Fingerprint Technician as well as a PT Office Support to FT in order to assist with the growing volume of Concealed Carry Permits. In addition, the BOC approved to purchase an additional fingerprint machine. The process currently take approximately nine months to complete. With the additional resources, the expected wait time is estimated to drop to four to five months (In line with most comparable jurisdictions in NC).

- Also for FY 2022, the adopted budget includes a second position reclassification of a Deputy I to Deputy Investigator. This position will manage the 430+ registered sex offenders who reside within the county.

- Similarly, the adopted budget includes funding to cover the approved pay compression summary (BOC approved in April, 2021). This funding will help with recruitment / retention of more experienced LEO staff.

- The adopted budget includes funding to modernize the CSI / Evidence equipment and training as well as the Digital Forensic Lab. Since 2017, the lab has provided examinations for almost 900+ digital devices and assisted over 30 agencies.

- Lastly, the adopted includes funds to replace much needed capital:

  - ✓ 16 – High mileage vehicles (All 165K miles or >). This includes all associated equipment as well.

  - ✓ 30 – Out-of-warranty MDTs (Includes trays, power supplies and side-mount poles.

  - ✓ 10 – Replacement laptops as well as six laptop computers within new courthouse for Bailiffs.

  - ✓ Vice Unit – Replacement surveillance equipment.

FY 2021 SIGNIFICANT ACCOMPLISHMENTS

- Worked with County Administration to propose a revised pay plan to assist with compression issues within the department.

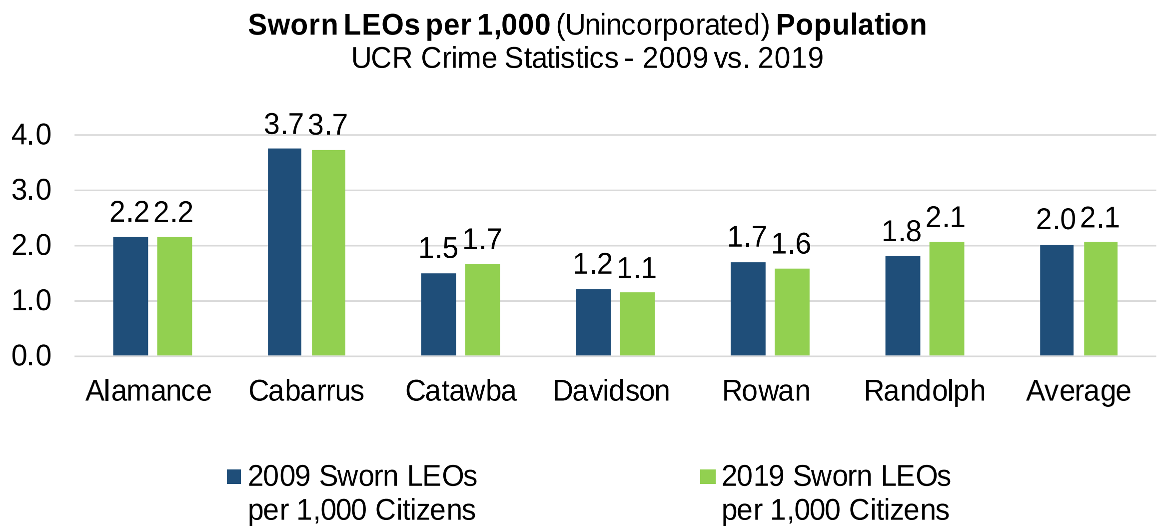
- Completed our agency 2021 mandated yearly training.

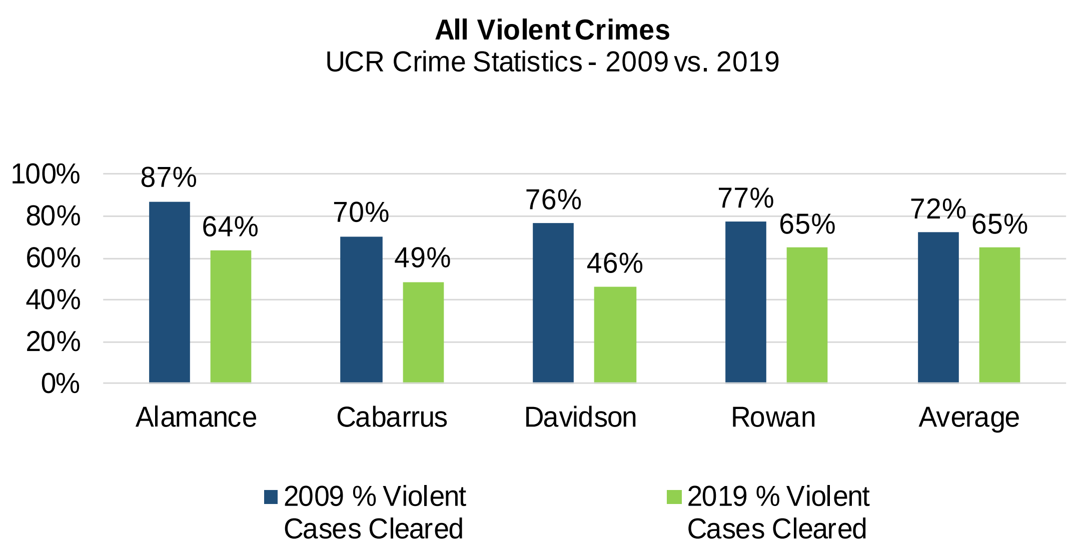
- Competed the updating the agency general policy, field manual, and jail manual.

- Completing the transition of body worn and in-car cameras.

KEY PERFORMANCE MEASURES

Measures	FY 2019 Actual	FY 2020 Actual	FY 2021 Projected	FY 2022 Projected
# of Total Arrests	4,140	2,106	3,500	4,000
# of Dispatched Calls	77,114	73,020	55,000	65,000
Average Daily Jail Population	363	257	300	350





FUTURE ISSUES

- Continue work with Jail Renovation Committee to plan through the expansion / renovation of the existing detention center.

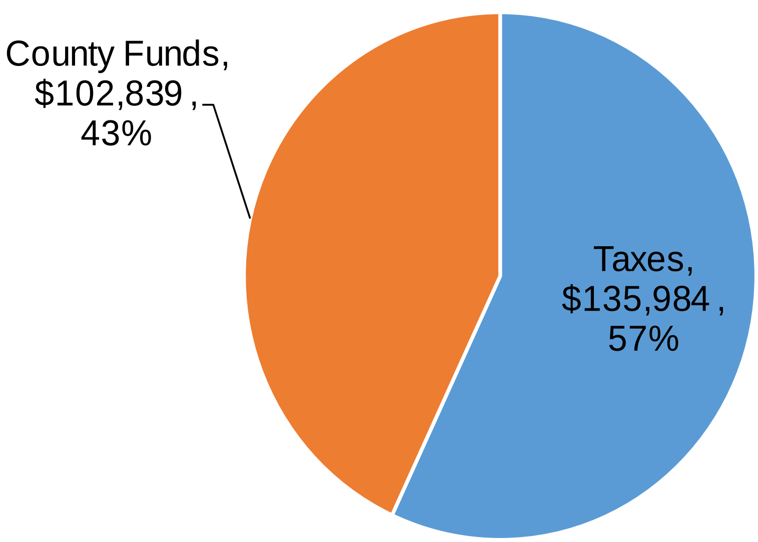
- Continue to monitor staffing needs within patrol and the courthouse. As court operations continue to increase, there will be a need for additional courtroom staff.

- Continue to monitor response times and dispatch calls for trends in crime patterns as well as staffing needs.

Transportation Summary

Department		FY 2020 Actual		FY 2021 Adopted Budget		FY 2021 Amended Budget		FY 2022 Adopted Budget		$ Change (vs. Adopted)	% Change (vs. Adopted)
Airport	$	135,984	$	135,984	$	1,335,984	$	135,984	$	-	0.0%
Transportation	$	114,240	$	114,240	$	123,385	$	102,839	$	(11,401)	-10.0%
PART	$	115,176	$	130,000	$	-	$	-			
Grand Total	**$**	**365,400**	**$**	**380,224**	**$**	**1,459,369**	**$**	**238,823**	**$**	**(11,401)**	**-3.0%**
Total Revenue	$	252,324	$	265,984	$	135,984	$	135,984	$	(130,000)	-48.9%
County Funds	$	113,076	$	114,240	$	1,323,385	$	102,839	$	(11,401)	-10.0%

FY 2022 Transportation Revenues
Total = $135,984



MATCHING GRANT FUNDS & P.A.R.T

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

BUDGET SUMMARY

Category	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 YTD Actual	FY 2022 Adopted	vs. Adopted $ Change	vs. Adopted % Change
Expenses							
Personnel	$0	$0	$0	$0	$0	$0	0.0%
Operating	$115,176	$130,000	$0	$0	$0	($130,000)	-100.0%
Capital Outlay	$0	$0	$0	$0	$0	$0	0.0%
Total	$115,176	$130,000	$0	$0	$0	($130,000)	-100.0%
Revenues							
Charges for Service	$0	$0	$0	$0	$0	$0	0.0%
Interest Earnings	$0	$0	$0	$0	$0	$0	0.0%
Intergovernmental	$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	$116,340	$130,000	$0	$0	$0	($130,000)	-100.0%
Total	$116,340	$130,000	$0	$0	$0	($130,000)	-100.0%
Net County Funds	**($1,163)**	**$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 County has in the past provided matching funds for specific grants and contributions to P.A.R.T. During FY 2021, the county allowed P.A.R.T to receive the vehicle taxes “directly” and avoid the county collecting and sending during the fiscal year.

OPERATING TRANSFERS - TRANSPORTATION

Jason Martin, Assistant County Manager 913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 YTD Actual	FY 2022 Adopted	vs. Adopted $ Change	vs. Adopted % Change
Expenses							
Personnel	$0	$0	$0	$0	$0	$0	0.0%
Operating	$250,224	$250,224	$1,459,369	$138,018	$238,823	($11,401)	-4.6%
Capital Outlay	$0	$0	$0	$0	$0	$0	0.0%
Total	$250,224	$250,224	$1,459,369	$138,018	$238,823	($11,401)	-4.6%
Revenues							
Charges for Service	$0	$0	$0	$0	$0	$0	0.0%
Interest Earnings	$0	$0	$0	$0	$0	$0	0.0%
Intergovernmental	$0	$0	$0	$0	$0	$0	0.0%
Licenses & Permits	$0	$0	$0	$0	$0	$0	0.0%
Miscellaneous Revenue	$0	$0	$0	$0	$0	$0	0.0%
Other Financing	$0	$0	$0	$0	$0	$0	0.0%
Taxes	$135,984	$135,984	$135,984	$135,984	$135,984	$0	0.0%
Total	$135,984	$135,984	$135,984	$135,984	$135,984	$0	0.0%
Net County Funds	**$114,240**	**$114,240**	**$1,323,385**	**$2,034**	**$102,839**	**($11,401)**	**-10.0%**
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.

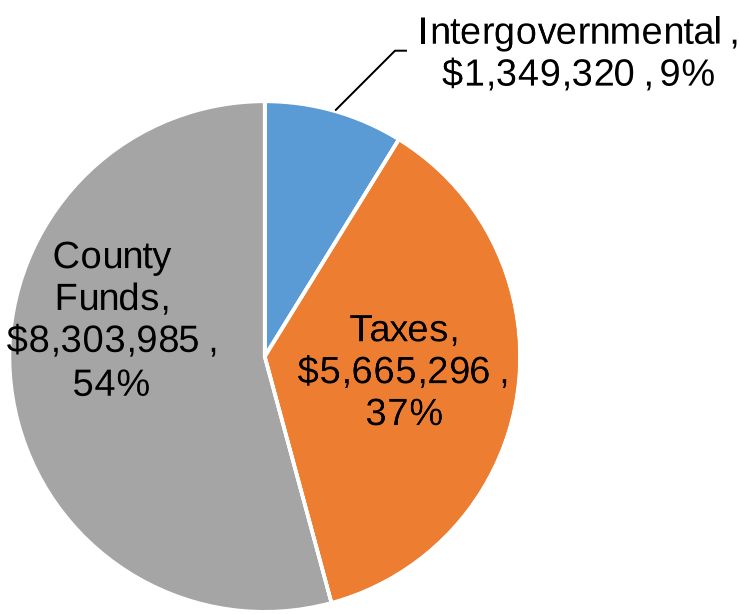
FY 2022 ADOPTED BUDGET HIGHLIGHTS

- The FY 2022 Adopted Budget decreases the county contribution from the General Fund to the Transportation Fund by ($11,401) or -10.0%.
- 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 2021 (Covered via Article 44 Sales Tax proceeds, as the airport is responsible for $65M in economic impact and 480 direct / indirect jobs per NCDOT – Division of Aviation report from 2019).
- Lastly, the adopted budget also includes $102K as a contribution from the General Fund to the Transportation Fund. This is a reduction of ($11,401) or -10.0% for the upcoming fiscal year.

Debt Service Summary

Department	FY 2020 Actual	FY 2021 Adopted Budget	FY 2021 Amended Budget	FY 2022 Adopted Budget	vs. Adopted $ Change	vs. Adopted % Change
Debt Service	$ 12,990,425	$ 14,345,973	$ 14,345,973	$ 15,318,601	$ 972,628	6.8%
Grand Total	**$ 12,990,425**	**$ 14,345,973**	**$ 14,345,973**	**$ 15,318,601**	**$ 972,628**	**6.8%**
Total Revenue	$ 6,433,314	$ 4,981,570	$ 5,027,351	$ 7,014,616	$ 2,033,046	40.8%
County Funds	$ 6,557,111	$ 9,364,403	$ 9,318,622	$ 8,303,985	$ (1,060,418)	-11.3%

FY 2022 Debt Service Revenues
Total = $7,014,616



DEBT SERVICE

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

BUDGET SUMMARY

Category	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 YTD Actual	FY 2022 Adopted	vs. Adopted $ Change	vs. Adopted % Change
Expenses							
Personnel	$0	$0	$0	$0	$0	$0	0.0%
Operating	$12,990,425	$14,345,973	$14,345,973	$3,027,623	$15,318,601	$972,628	6.8%
Capital Outlay	$0	$0	$0	$0	$0	$0	0.0%
Total	$12,990,425	$14,345,973	$14,345,973	$3,027,623	$15,318,601	$972,628	6.8%
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	$1,499,320	$1,499,320	$0	$1,349,320	($150,000)	-10.0%
Licenses & Permits	$0	$0	$0	$0	$0	$0	0.0%
Miscellaneous Revenue	$0	$0	$0	$0	$0	$0	0.0%
Other Financing	$267,842	$0	$45,781	$0	$0	$0	0.0%
Taxes	$4,516,012	$3,482,250	$3,482,250	$2,007,461	$5,665,296	$2,183,046	62.7%
Total	$6,433,314	$4,981,570	$5,027,351	$2,007,461	$7,014,616	$2,033,046	40.8%
Net County Funds	**$6,557,111**	**$9,364,403**	**$9,318,622**	**$1,020,162**	**$8,303,985**	**($1,060,418)**	**-11.3%**
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

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

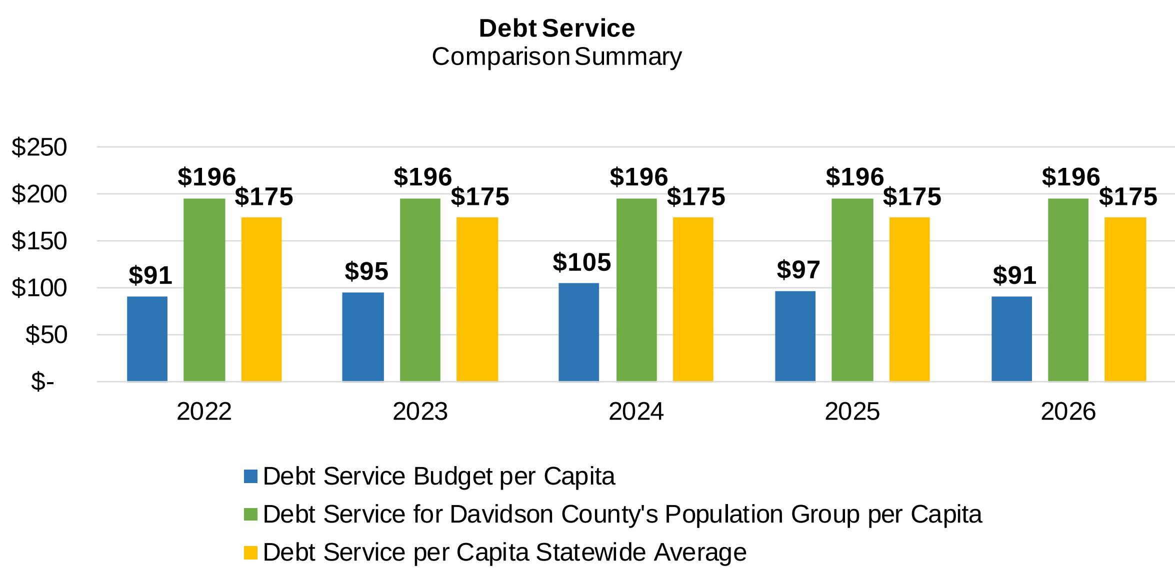
- Voter-Approved General Obligation Debt
- Certificates of Participation
- Installment Purchase Financing
- Limited Obligation Bond Debt

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

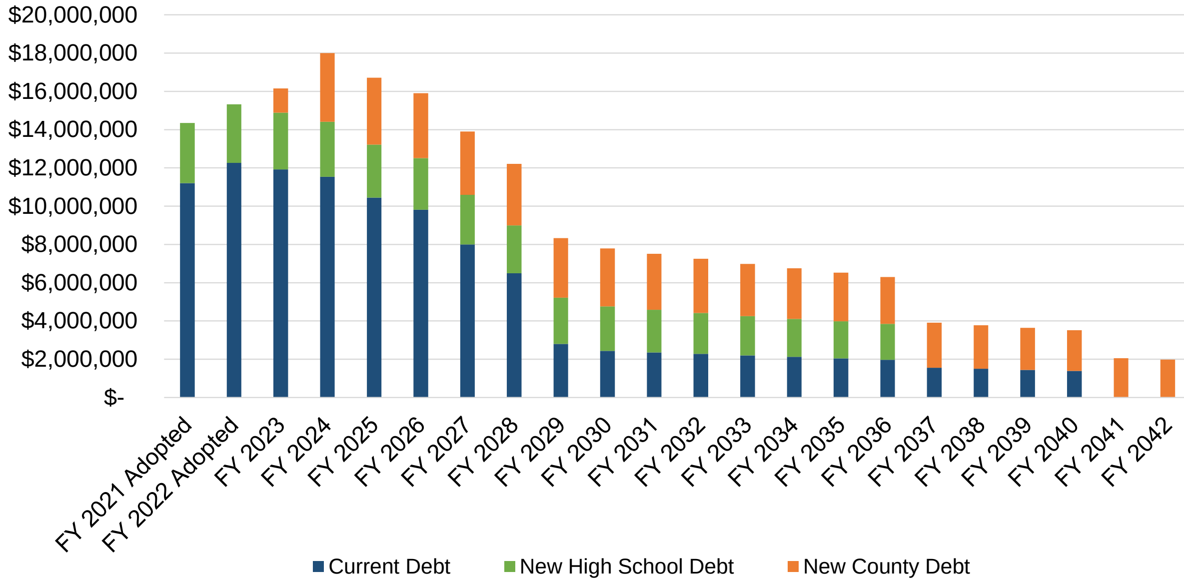
In addition, Davidson County maintains an Aa1 bond rating with Moody’s and an AA rating with Standard & Poor’s. Bond ratings, much like an individual’s credit score, determine the County’s cost to borrow money. An Aa1 rating with Moody’s, and AA rating with Standard & Poor’s are the second and third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

FY 2022 ADOPTED BUDGET HIGHLIGHTS

- The FY 2022 Adopted Budget increases total funding to the debt service by $972,628 or 6.8%.
- The adopted budget includes $240K to begin the process of paying back the REDLG funds allocated to the county for the I-85 Corporate Center. The loan 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 2022 Adopted Budget includes a "net" increase of $972M to cover debt service related to the approved courthouse / clerk of court renovation project. The $29M renovation / expansion was completed in early 2021. FY 2022 Adopted Budget includes the full (top-end) annual debt service payment for this project totaling $2.3M.
- Lastly, the FY 2022 Adopted Budget includes $197K (in 2/3 GO Debt "fall-off" from prior years and covered via Article 44 Sales Tax proceeds) to pay the debt service payment related to the January, 2020 $2.39M debt sale for the three school systems to assist with critical HVAC / Roof needs. The FY 2022 Adopted Budget amount is the full (top-end) debt service payment expected annually over the life of the loan.
- 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 twenty-two year debt service summary, and principal / interest schedule for existing debt only for FY 2021-2042.



Debt Service
Summary



Legal Debt Margin - Calculation for Fiscal Year 2020

Assessed Value of Taxable Property			$ 14,621,789,141
Debt Limit - 8% of Assessed Value			$ 1,169,743,131
Amount of Debt Applicable to Debt Limit:			
Bonded Debt	$	31,005,000	
Certificates of Participation	$	3,250,000	
Limited Obligation Bonds	$	65,550,000	
Installment Financing - REDLG	$	1,740,000	
Qualified School Construction Bonds	$	14,742,324	
Total Amount of Debt Applicable to Legal Debt Limit			$ 116,287,324
Legal Debt Margin			$ 1,053,455,807

Current Debt Service
Bonds - Principal

Fiscal Year	Series 2016 Refunding	Series 2007 GO	Sewer 2009A Sewer	Series 2009B School	Total
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	$ 26,905,000	$ -	$ -	$ -	$26,905,000

Current Debt Service
Bonds - Interest

Fiscal Year	Series 2016 Refunding	Series 2007 GO	Sewer 2009A Sewer	Series 2009B School	Total
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	$ 4,769,750	$ -	$ -	$ -	$ 4,769,750

Current Debt Service
Installment - Principal

Fiscal Year	BB&T QSCB	2016 LOBS Sewer	LOB QSCB	LOBS Sewer Jail Refinancing	2013 Refinancing Schools, Sewer	Sheriff's Office 2016 LOBs	High School 2016 LOBs	Courthouse 2020 LOBs	Schools 2020 LOBs	REDLG Corporate Ce	Total
2022	$ 338,465	$ 470,000	$ 870,000	$ 135,000	$ 825,000	$ 340,000	$ 1,830,000	$ 1,240,000	$ 105,000	$ 240,000	$ 6,393,465
2023	$ 338,465	$ 490,000	$ 870,000	$ 130,000	$ 800,000	$ 345,000	$ 1,830,000	$ 1,240,000	$ 105,000	$ 240,000	$ 6,388,465
2024	$ 338,465	$ 515,000	$ 870,000	$ 130,000	$ 775,000	$ 345,000	$ 1,825,000	$ 1,240,000	$ 105,000	$ 240,000	$ 6,383,465
2025	$ 338,465	$ 540,000	$ 870,000	$ 130,000	$ -	$ 345,000	$ 1,825,000	$ 1,235,000	$ 105,000	$ 240,000	$ 5,628,465
2026	$ -	$ 570,000	$ 870,000	$ 130,000	$ -	$ 345,000	$ 1,830,000	$ 1,240,000	$ 105,000	$ 240,000	$ 5,330,000
2027	$ -	$ 600,000	$ -	$ -	$ -	$ 345,000	$ 1,830,000	$ 1,235,000	$ 100,000	$ 240,000	$ 4,350,000
2028	$ -	$ 630,000	$ -	$ -	$ -	$ 340,000	$ 1,830,000	$ 1,240,000	$ 105,000	$ -	$ 4,145,000
2029	$ -	$ 265,000	$ -	$ -	$ -	$ 345,000	$ 1,830,000	$ 1,235,000	$ 100,000	$ -	$ 3,775,000
2030	$ -	$ -	$ -	$ -	$ -	$ 345,000	$ 1,830,000	$ 1,235,000	$ 100,000	$ -	$ 3,510,000
2031	$ -	$ -	$ -	$ -	$ -	$ 340,000	$ 1,825,000	$ 1,240,000	$ 100,000	$ -	$ 3,505,000
2032	$ -	$ -	$ -	$ -	$ -	$ 345,000	$ 1,830,000	$ 1,235,000	$ 105,000	$ -	$ 3,515,000
2033	$ -	$ -	$ -	$ -	$ -	$ 345,000	$ 1,830,000	$ 1,240,000	$ 105,000	$ -	$ 3,520,000
2034	$ -	$ -	$ -	$ -	$ -	$ 345,000	$ 1,825,000	$ 1,240,000	$ 105,000	$ -	$ 3,515,000
2035	$ -	$ -	$ -	$ -	$ -	$ 345,000	$ 1,825,000	$ 1,240,000	$ 105,000	$ -	$ 3,515,000
2036	$ -	$ -	$ -	$ -	$ -	$ 345,000	$ 1,825,000	$ 1,240,000	$ 105,000	$ -	$ 3,515,000
2037	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,240,000	$ 100,000	$ -	$ 1,340,000
2038	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,240,000	$ 100,000	$ -	$ 1,340,000
2039	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,235,000	$ 100,000	$ -	$ 1,335,000
2040	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,235,000	$ 100,000	$ -	$ 1,335,000
2041	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total	$1,353,859	$ 4,080,000	$ 4,350,000	$ 655,000	$ 2,400,000	$ 5,160,000	$ 27,420,000	$ 23,525,000	$1,955,000	$1,440,000	$72,338,859

Current Debt Service
Interest

Fiscal Year	BB&T QSCB	2016 LOBS Sewer	LOB QSCB	LOBS Sewer Jail Refinancing	2013 Refinancing Schools, Sewer	Sheriff's Office 2016 LOBs	High School 2016 LOBs	Courthouse 2020 LOBs	Schools 2020 LOBs	REDLG Corporate Ce	Total
2022	$ 28,566	$ 204,000	$ 717,750	$ 29,150	$ 47,520	$ 230,400	$ 1,224,900	$ 1,108,800	$ 92,250	$ -	$ 3,683,336
2023	$ 21,425	$ 180,500	$ 717,750	$ 23,075	$ 31,185	$ 213,400	$ 1,133,400	$ 1,046,800	$ 87,000	$ -	$ 3,454,535
2024	$ 14,283	$ 156,000	$ 717,750	$ 17,225	$ 15,345	$ 196,150	$ 1,041,900	$ 984,800	$ 81,750	$ -	$ 3,225,203
2025	$ 7,142	$ 130,250	$ 717,750	$ 11,863	$ -	$ 178,900	$ 950,650	$ 922,800	$ 76,500	$ -	$ 2,995,854
2026	$ -	$ 103,250	$ 717,750	$ 6,013	$ -	$ 161,650	$ 859,400	$ 861,050	$ 71,250	$ -	$ 2,780,363
2027	$ -	$ 74,750	$ -	$ -	$ -	$ 144,400	$ 767,900	$ 799,050	$ 66,000	$ -	$ 1,852,100
2028	$ -	$ 44,750	$ -	$ -	$ -	$ 127,150	$ 676,400	$ 737,300	$ 61,000	$ -	$ 1,646,600
2029	$ -	$ 13,250	$ -	$ -	$ -	$ 110,150	$ 584,900	$ 675,300	$ 55,750	$ -	$ 1,439,350
2030	$ -	$ -	$ -	$ -	$ -	$ 92,900	$ 493,400	$ 619,100	$ 51,200	$ -	$ 1,256,600
2031	$ -	$ -	$ -	$ -	$ -	$ 75,650	$ 401,900	$ 557,350	$ 46,200	$ -	$ 1,081,100
2032	$ -	$ -	$ -	$ -	$ -	$ 58,650	$ 310,650	$ 495,350	$ 41,200	$ -	$ 905,850
2033	$ -	$ -	$ -	$ -	$ -	$ 41,400	$ 219,150	$ 433,600	$ 35,950	$ -	$ 730,100
2034	$ -	$ -	$ -	$ -	$ -	$ 31,050	$ 164,250	$ 371,600	$ 30,700	$ -	$ 597,600
2035	$ -	$ -	$ -	$ -	$ -	$ 20,700	$ 109,500	$ 309,600	$ 24,550	$ -	$ 464,350
2036	$ -	$ -	$ -	$ -	$ -	$ 10,350	$ 54,750	$ 247,600	$ 20,200	$ -	$ 332,900
2037	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 198,000	$ 16,000	$ -	$ 214,000
2038	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 148,400	$ 12,000	$ -	$ 160,400
2039	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 98,800	$ 8,000	$ -	$ 106,800
2040	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 49,400	$ 4,000	$ -	$ 53,400
2041	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total	$ 71,416	$ 906,750	$ 3,588,750	$ 87,325	$ 94,050	$ 1,692,900	$ 8,993,050	$ 10,664,700	$ 881,500	$ -	$26,980,441

DAVIDSON COUNTY

BUDGET 2021-2022

VEHICLE LISTING

Department	Current Vehicles	Current Trailers	Current Boats	Current Motor Cycles	Total	Vehicles Requested	New / Replacement Vehicles in FY 2022 Adopted Budget
Animal Shelter	2	0			2		
Ambulance	21	5	0		26	3	3
911	3				3		
Fire Marshal	5	4			9	2	2
Emergency Management	2	4			6	1	1
Garage	4				4	1	
Environmental Health	10	2			12		
Health	2				2		
Risk Management	1				1		
Inspections	9				9		
Library	1				1		
Planning	3				3		
Public Buildings	11	4			15	2	1
Purchasing	1				1		
Recreation	7	4			11	1	1
Sheriff	155	11	2	5	173	16	16
DSS	20				20	1	
Transportation	9				9	1	1
Tax	11				11		
Sanitation	5				5		
Landfill	12	5			17	1	1
Recycle	3	4			7		
Senior Services	3				3		
Soil & Water	1				1		
Sewer	3	2			5		
Motor Pool	12				12		
TOTAL	**316**	**45**	**2**	**5**	**366**	**29**	**26**

FY 2021 - 22 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 high mileage ambulances	1	$ 188,834	$ 188,834
General	Emergency Services	Emergency Medical Services	EQUIPMENT	Replace high mileage ambulance Remount	2	$ 130,776	$ 261,552
General	Emergency Services	Emergency Medical Services	EQUIPMENT	Replace (2) Cardiac Monitors	2	$ 30,500	$ 61,000
General	Emergency Services	Emergency Medical Services	EQUIPMENT	Replace Motorola Mobile XTL 2500 Radio	3	$ 5,695	$ 17,085
General	Emergency Services	Emergency Medical Services	EQUIPMENT	Replace Old Kenwood portable radios	4	$ 3,650	$ 14,600
General	Emergency Services	Emergency Management	EQUIPMENT	Replace current vehicle for one with hauling capabilities	1	$ 38,000	$ 38,000
General	Emergency Services	Emergency Management	EQUIPMENT	Equipment for vehicle Replacement	1	$ 20,504	$ 20,504
General	Emergency Services	Fire Marshal	EQUIPMENT	Replace high mileage Dodge Nitro and add (1) truck for new position	2	$ 35,026	$ 70,052
General	Emergency Services	Fire Marshal	EQUIPMENT	Equipment for vehicle Replacement	2	$ 18,500	$ 37,000
Sub-Total					**18**	**$ 39,368**	**$ 708,627**
General	Register of Deeds	Register of Deeds	EQUIPMENT	Replace Teriostar Plat scanner/printer	**1**	**$ 15,000**	**$ 15,000**
Sub-Total					**1**	**$ 15,000**	**$ 15,000**
General	Information Technology	Information Technology	EQUIPMENT	Replacement Computers (Countywide)	100	$ 1,000	$ 100,000
Sub-Total					**100**	**$ 1,000**	**$ 100,000**
General	Library	Library	EQUIPMENT	Steel Shelving (Lexington Library)	1	$ 14,930	$ 14,930
General	Library	Library	EQUIPMENT	Furniture (Lexington Branch)	1	$ 18,108	$ 18,108
Sub-Total					**2**	**$ 16,519**	**$ 33,038**

FY 2021 - 22 Capital Outlay / Other Improvements Summary

Fund	Department	Division	Type	Item	Quantity	Cost Per Item	Total Amount Adopted
General	Integrated Solid Waste	Sanitation	EQUIPMENT	Replace existing compactors (2) to increase efficiency and decrease recyclable cost	2	$ 25,450	$ 50,900
General	Integrated Solid Waste	Sanitation	OTHER IMPROVEMENTS	Pour concrete padding to improve Midway site	4	$ 2,500	$ 10,000
Sub-Total					**6**	**$ 10,150**	**$ 60,900**
General	Recreation	Recreation	EQUIPMENT	Replace high mileage Ford Ranger	1	$ 28,500	$ 28,500
General	Recreation	Recreation	EQUIPMENT	Replace old mower with eight-wheel multi-use mower	1	$ 35,000	$ 35,000
General	Recreation	Recreation	OTHER IMPROVEMENTS	ADA Compliance upgrades at various parks	1	$ 12,000	$ 12,000
Sub-Total					**3**	**$ 25,167**	**$ 75,500**
General	Sheriff	Administration	EQUIPMENT	Replace MDT (Mobile Data Terminals)	30	$ 1,923	$ 57,690
General	Sheriff	Administration	EQUIPMENT	Replace MDT Trays, Power Supplies, and Side-Mount Poles	30	$ 459	$ 13,770
General	Sheriff	Administration	EQUIPMENT	Replace Laptop Computers	10	$ 1,527	$ 15,270
General	Sheriff	Administration	EQUIPMENT	Add Digital Forensics Lab Equipment	1	$ 25,343	$ 25,343
General	Sheriff	Administration	EQUIPMENT	Add CSI Evidence & Equipment	1	$ 13,418	$ 13,418
General	Sheriff	Administration	EQUIPMENT	Vice Surveillance Equipment	1	$ 15,000	$ 15,000
General	Sheriff	Administration	EQUIPMENT	Replace (16) Patrol Vehicles	16	$ 32,833	$ 525,328
General	Sheriff	Administration	EQUIPMENT	Replacement Equipment for (16) Vehicles	16	$ 11,542	$ 184,672
Sub-Total					**105**	**$ 8,100**	**$ 850,491**
General	Support Services	Public Buildings	EQUIPMENT	Replace a high-mileage 2007 Chevy Silverado 2500	1	$ 39,600	$ 39,600

FY 2021 - 22 Capital Outlay / Other Improvements Summary

Fund	Department	Division	Type	Item	Quantity	Cost Per Item	Total Amount Adopted
General	Support Services	Public Buildings	OTHER IMPROVEMENTS	Update HVAC Fleet	1	$ 40,000	$ 40,000
General	Support Services	Public Buildings	OTHER IMPROVEMENTS	Roof Repair Fleet	1	$ 40,000	$ 40,000
General	Support Services	Public Buildings	OTHER IMPROVEMENTS	Parking Lot replacement - Lexington Library	1	$ 304,200	$ 304,200
General	Support Services	Public Buildings	OTHER IMPROVEMENTS	Septic tank repairs (Tyro EMS Base & North Davidson Library)	2	$ 15,000	$ 30,000
General	Support Services	Public Buildings	OTHER IMPROVEMENTS	Replace carpet with LVT at BOE	1	$ 15,000	$ 15,000
General	Support Services	Public Buildings	OTHER IMPROVEMENTS	Renovate Thomasville Library front door for ADA compliance	1	$ 15,000	$ 15,000
Sub-Total					**8**	**$ 60,475**	**$ 483,800**
Enterprise Fund	Integrated Solid Waste	Landfill-MSW	EQUIPMENT	Replace Bomag with a CAT826	1	$ 675,060	$ 675,060
Enterprise Fund	Integrated Solid Waste	Landfill-MSW	EQUIPMENT	Camera System to video leachate lines when pumping	1	$ 11,000	$ 11,000
Enterprise Fund	Integrated Solid Waste	Landfill-MSW	EQUIPMENT	Replace (4) 40 Yard Open Top Boxes	4	$ 7,000	$ 28,000
Enterprise Fund	Integrated Solid Waste	Landfill-MSW	EQUIPMENT	Replace hydraulic leachate pump	1	$ 8,000	$ 8,000
Enterprise Fund	Integrated Solid Waste	Landfill-MSW	EQUIPMENT	Replace 1995 Ford truck	1	$ 50,897	$ 50,897
Enterprise Fund	Integrated Solid Waste	Landfill-MSW	NEW LANDFILL CONSTRUCTION	Engineering cost associated with landfill cell construction	1	$ 99,800	$ 99,800
Sub-Total					**9**	**$ 96,973**	**$ 872,757**
Enterprise Fund	Sewer	Administration	EQUIPMENT	Replace 20-year old primary generator	**1**	$ 66,000	$ 66,000
Sub-Total					**1**	**$ 66,000**	**$ 66,000**

FY 2021 - 22 Capital Outlay / Other Improvements Summary

Fund	Department	Division	Type	Item	Quantity	Cost Per Item	Total Amount Adopted
Special Revenue	Public Services	Transportation	EQUIPMENT	Replace Ford E-450 Cutaway with a 25' LTV Bus	1	$ 77,820	$ 77,820
Sub-Total					**1**	**$ 77,820**	**$ 77,820**
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					**254**	**$ 13,231**	**$ 3,360,600**

Davidson County

Capital Improvement Plan (CIP)

FY 2021-2026

Davidson County Capital Improvement Plan

FY 2021-2026

Capital Planning Process

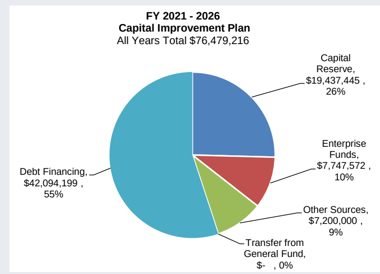
The Capital Improvement Program is a planning process established to develop an annual Capital Improvement Plan (CIP). The CIP is a 5-year plan for the funding of major purchases, construction and renovation projects, and land acquisitions. Generally, projects included in the CIP are expected to cost 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) = $76.4M



Total "All Years" for Just County Government + Education Projects = $68M

FY 2021 - 2026 Capital Improvement Plan - Summary by Project
(General Government / Education / Sewer)

Category / Project	Total (All Years)
Expenses	
General Government	
New Detention Facility	$ 53,289,715
County-Wide Server Replacement	$ 341,769
Count-Wide Enterprise Backup Update	$ 270,000
New Central Permitting System	$ 30,000
1958 Courthouse - Roof Replacement	$ 486,100
West Campus - Roof Replacement	$ 341,860
Colonial Drive Window Replacement	$ 491,000
Cecil School Window Replacement	$ 414,000
EMS Lexington Base	$ 350,000
EMS Adminstration Expansion	$ 282,200
EMS Silver Valley Base	$ 275,000
Airport Runway, Taxiway and Apron Strengthening	$ 7,200,000
Total	$ 63,771,644
Sewer	
Arcadia & Hwy 150	$ 850,000
West Lexington Sewer 109 Sewer	$ 1,645,000
Welcome / North Davidson	$ 1,225,000
Southmont Sewer	$ 1,240,000
Total	$ 4,960,000
Total	**$ 68,731,644**
Source of Funds	
Capital Reserve	$ 19,437,445
Other Sources	$ 7,200,000
Debt Financing	$ 42,094,199
Total	**$ 68,731,644**

Davidson County

Capital Improvement Plan (CIP)

School / Community College Requests Not Included Within Five Year Plan

Project	Request
Davidson County Schools	
Ledford Middle Metal Roof	$ 1,600,000
Tyro Middle Addition Metal Roof	$ 400,000
Southwood Elementary Metal Roof	$ 1,600,000
Reeds Elementary Metal Roof	$ 1,000,000
Wallburg Elementary Metal Roof	$ 750,000
Silver Valley Addition Metal Roof	$ 500,000
YVRCA - Replace HVAC/Windows	$ 1,165,800
Fire Alarm Upgrades or Replacements	$ 1,517,000
Cameras & Safety Equipment Upgrades & Repairs	$ 452,250
HVAC/Cooling Towers and Boiler Replacement-District-Wide	$ 4,700,000
AC For 13 Cafeteria Kitchens- Churchland, Denton, LHS,LMS, NDHS, NDMS, Silver Valley, SDHS, SDMS, TES, TMS, YVRC, Wallburg, WDHS	$ 3,000,000
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
Athletic Seating Repairs & Replacement	$ 650,000
Tyro Middle New Cafeteria	$ 2,518,384
Davis Townsend Municipal Sewer Connection	$ 2,000,000
New Wallburg Area Elementary and Land Purchase	$ 22,226,210
New Bus Garage Land & Infrastructure	$ 6,000,000
YVRCA Elevator for ADA	$ 250,000
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
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 Re-lamping to Meet NCHSAA Standards	$ 3,000,000
Address Traffic Issues (Across District)	$ 3,000,000
Paving- All Schools	$ 8,300,000
New Administration Office	$ 6,000,000
Total	**$ 90,249,644**

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

Project	Request
Lexington City Schools	
Lexington Middle School HVAC Needs	$ 2,000,000
Lexington Middle School Roof Replacements	$ 1,006,764
Lexington Senior High Roof Replacements	$ 1,404,264
Boiler Replacements	$ 640,000
Southwest Elementary Roof Replacement	$ 745,404
South Lexington Elementary Roof Replacement	$ 607,548
Pickett Elementary Roof Replacements	$ 633,360
South Lexington Development Center Roof Replacement	$ 205,620
Administration Office Roof Replacement	$ 105,840
Replace R22 Systems	$ 954,000
South Lexington Elementary Chiller Replacement	$ 154,000
Lexington High School Softball and Baseball Fields Fencing	$ 75,000
Athletic Light for Playing Fields to Meet NCHSAA Standards	$ 1,000,000
Lexington High School Track Resurfacing and Repairs	$ 300,000
Cameras & Safety Equipment Upgrades & Repairs	$ 150,000
Technology Upgrades - Lexington Senior High	$ 440,500
Technology Upgrades- Lexington Middle School	$ 464,900
Technology Upgrades - Charles England	$ 306,000
Pickett Elementary School - Technology Upgrades	$ 282,900
Technology Upgrades - Southwest	$ 251,600
Lexington High School Bleachers for Softball and Baseball	$ 25,000
Central Office AC & Furnace Replacement	$ 7,000
Asbestos Abatement Elimination of all Schools	$ 3,000,000
Lexington High School - School Renovation	$ 20,000,000
Total	**$ 34,759,700**
Thomasville City Schools	
Roofing Needs:	
THS CTE Building Roof (Oldest Roof in TCS)	$ 400,000
General District Roofing	$ 250,000
Total	$ 650,000
HVAC/ Electrical Upgrades:	
LED Lighting Project (Remaining Three Schools - TMS, LDES, TPS)	$ 300,000

Davidson County

Capital Improvement Plan (CIP)

School / Community College Requests Not Included Within Five Year Plan

Project	Request
THS CTE & Math HVAC	$ 750,000
Technology Project (Phase 2)	$ 225,000
General District HVAC Service / Repair / Replacement	$ 250,000
Finch Auditorium Chiller / Cooling Tower	$ 200,000
Total	$ 1,725,000
Renovations:	
Security and Safety	$ 575,000
Gym Renovations (Excludes Roof and HVAC)	$ 500,000
Central Office Renovations / Windows	$ 200,000
Finch Auditorium Replace Flooring	$ 100,000
Finch Auditorium Repair and Re-Upholster Seats	$ 85,000
Total	$ 1,460,000
Buildings:	
CTE/Vocational Building at THS	$ 3,000,000
TMS Vocational Area (Paxton Patterson Lab)	$ 750,000
Total	$ 3,750,000
Total	**$ 7,585,000**
Davidson - Davie Community College	
Finch Boiler Replacement	$ 150,000
Gee South Wing Roof Replacement	$ 110,000
Sinclair Chiller Replacement	$ 189,500
Finch Elevator Upgrade	$ 120,000
Chiller Replacement Project - Briggs (1997)	$ 147,000
Boiler Replacement Project - Brooks (1981)	$ 150,000
Love and Finch Structural Repairs	$ 250,000
Fire Alarm and Egress Upgrades	$ 454,000
Mendenhall Roof Replacement	$ 120,000
Replace Electrical Switch Gear in Sinclair Building	$ 225,000
Total	**$ 1,915,500**

Davidson County

Capital Improvement Plan (CIP)

School / Community College Requests Not Included Within Five Year Plan

Project	Request
Total All Requests	**$ 134,509,844**

Davidson County Schools
Capital Improvements Plan (CIP) FY 2021-2026
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
Ledford Middle Metal Roof	$ 1,600,000	1956 asphalt single ply roof.	Continue to make costly repairs.	1	This roof has rapidly deteriorated over the last 6-8 months.	Yes	1-2 years
Tyro Middle Addition Metal Roof	$ 400,000	1994 built up roof.	Continue to make costly repairs.	2	Project in design phase now.	Yes	1-2 years
Southwood Elementary Metal Roof	$ 1,600,000	1977 asphalt single ply roof.	LaFave to make temporary repairs $20,000	3	Roofs have reached their life expectancy.	Yes	1-2 years
Reeds Elementary Metal Roof	$ 1,000,000	1951, 61, 75 roof with extensive repairs done in 1987.	Continue to make costly repairs.	4	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.	5	Roofs have reached their life expectancy.	Yes	1-2 years
Silver Valley Addition Metal Roof	$ 500,000	1995 roof	Continue to make costly repairs.	6	Roofs have reached their life expectancy.	Yes	1-2 years
YVRCA - Replace HVAC/Windows	$ 1,165,800	Windows need replacing and HVAC added.	Continue to make costly repairs.	8	Phase one is in its initial stage.	No	1-2 years
Fire Alarm Upgrades or Replacements	$ 1,517,000	Schools across the district need to have their fire alarms upgraded or replaced.	$483,000 from previous budgets has been earmarked for fire alarm replacement.	8	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	$ 452,250	We have been working on adding or replacing cameras at each campus. 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 (2018). Applied for additional $122,750 from the state safety grant (2019).	9	School systems across America must continue to improve safety measures.	Yes	1-2 years

Davidson County Schools
Capital Improvements Plan (CIP) FY 2021-2026
Large Project Requests - Five Year Plan

Project	Request	Project Description / Justification	Possible Alternatives Evaluated	Priority Ranking	School Growth Trends / Key Stats	Life Safety Issue (Yes / No)	Timeframe to Implement
HVAC/Cooling Towers and Boiler Replacement-District-Wide	$ 4,700,000	HVAC systems are old and failing. Because of condensation, boilers have a build up of rust on the inside.	BMS, Pilot, EDHS, NDHS, Northwest, TMS have had new cooling towers, air handlers, and heat pumps- 2018-2019 CDMS New Cooling tower-2020	10	Cooling towers replacement in planning stages- Fair Grove, Welcome, Tyro	Yes	1-5 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. New HVAC systems will improve working conditions for the staff.	No other alternatives will work.	11	Room temperatures rise over 100 degrees in the kitchen area. Creating an unsafe working environment.	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 injuries to students, staff, and spectators.	Industrial large floor fans are used at many of the school to keep air moving.	12	Temperatures and air flow could be a factor of heat related injuries.	Yes	3-5 years
Athletic Seating Repairs & Replacement	$ 650,000	Many schools across the district are in need of repair.	CDHS replaced fall 2019. EDHS scheduled to be replaced spring 2021	13	We must continue to make repairs to keep our schools safe.	Yes	2-3 years
Tyro Middle New Cafeteria	$ 2,518,384	Lunches served from 11:00 to 1:30. Area is very small where students and staff can eat.	Non-Applicable	14	Overcrowded	No	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
New Wallburg Area Elementary and Land Purchase	$ 22,226,210	Relieve overcrowding and accommodate area growth.	Redistricting would overcrowd Friendship, Midway and Friedberg Elementary.	16	School is operating at 115% 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.	17	All new buses will not be able to fit inside of garage bay area.	Yes	1-5 years
YVRCA Elevator for ADA	$ 250,000	Safety measure for current ADA standards.	Future need for handicap access.	18	As the school grows in numbers, we may need to accommodate handicap	Yes	3-5 years

Davidson County Schools
Capital Improvements Plan (CIP) FY 2021-2026
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
Install Suspended Ceilings Across District	$ 760,000	Many schools across the district are in need of having suspended ceiling installed.	None at this time.	19	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.	20	None	No	3-5 years
Light Conversion - T12 Florescent to LED Lighting Systems	$ 1,200,000	Energy savings.	None at this time.	21	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.	22	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
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.	23	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.	24	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.	25	Safety measures and a way to secure our schools from vandalism.	Yes	5 years
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.	26	We will continue to monitor and inspect asbestos in all of our schools to provide a safe environment.	Yes	N/A
Athletic Light Re-lamping 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	27	N/A	Yes	3-5 years

Davidson County Schools
Capital Improvements Plan (CIP) FY 2021-2026
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
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	28	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.	31	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.	Continue to spend money up keeping a dangerous building	29	Building was built in 1910 and is limited in space and additions would not be prudent.	Yes	1-5 years
Total Davidson County Schools	**$ 90,249,644**						

Lexington City Schools
Capital Improvements Plan (CIP) FY 2021-2026
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 4 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

Lexington City Schools
Capital Improvements Plan (CIP) FY 2021-2026
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
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
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	$ 1,000,000	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	$ 300,000	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

Lexington City Schools
Capital Improvements Plan (CIP) FY 2021-2026
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 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
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	$ 25,000	Seating is needed to host home games	None	21	No bleachers currently at fields	N/A	3 years

Lexington City Schools
Capital Improvements Plan (CIP) FY 2021-2026
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
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 High School - School Renovation	$ 20,000,000	School was built in the 1950's. No significant renovations have ever been done. Evaluation is in process of being done by engineers.	Build new high school	24	N/A	No	5 years
Total Lexington City Schools	**$ 34,759,700**						

Thomasville City Schools
Capital Improvements Plan (CIP) FY 2021-2026
Large Project Requests - Five Year Plan

Thomasville City Schools	Request	Project Description / Justification	Possible Alternatives Evaluated	Priority Ranking for the Category	School Growth Trends / Key Stats	Life Safety Issue (Yes / No)	Timeframe to Implement
Roofing							
THS CTE Building Roofing (oldest roof in TCS)	$ 400,000	Replace roof with metal roof. Existing roof was installed in 1988. Several areas have leaks. Remainder of the campus has been updated to metal roofs. Approx. 19224 sq. ft.	Replacement with another built up is possible but will not match rest of campus.	Priority 1	Growth in Career and technical programs - overall building renovation needed. Rest of the campus has bee updated.	YES	2021-2022
General District Roofing, Maintenance, and Service etc.	$ 250,000	All roofs require annual review, maintenance and service to keep viable and in good shape, thus preventing full replacement over the long term	Internal maintenance by non-professional roofers- patching rather than preventing	Priority 2	Maintenance and Preventative Care	YES	Annually 2022-2026
Total	$ 650,000						
HVAC/ Electrical Upgrades							
LED Lighting Project (remaining three schools - TMS, LDES, TPS)	$ 300,000	THS has been completed for a cost savings of $1600 each month in electricity bill. This would complete the remaining three schools over the next three years	Work will be completed by in-house electrician vs contract for service ($300,000 total for the project - not for each year)	Priority 2	upgrade, cost savings on utility services	NO	2021-22, 2022-23, 2023-24
THS CTE & Math HVAC	$ 750,000	Replace HVAC units and piping in classrooms. Existing HVAC system is 45 years old. The existing units are inefficient and difficult to maintain.	Replacement can be done in each building in different years to spread cost over two budget years.	Priority 3	No growth anticipated but increases in demands for CTE programs and use of that part of campus	NO	2022-2023

Thomasville City Schools
Capital Improvements Plan (CIP) FY 2021-2026
Large Project Requests - Five Year Plan

Thomasville City Schools	Request	Project Description / Justification	Possible Alternatives Evaluated	Priority Ranking for the Category	School Growth Trends / Key Stats	Life Safety Issue (Yes / No)	Timeframe to Implement
Technology Project (Phase 2)	$ 225,000	Phase 2 of active board installations and upgrades in classrooms and server closets to support infrastructure	No alternatives as this is a continuation of a project that began in 2019-2020	Priority 1	No growth anticipated except to replace 10+ year old boards and antiquated equipment as TCS moves to a more significant 1:1 presence - this is a continuation of phase 2 of a 3 phase plan (phase one is complete)	NO	2021-2022
General District Wide HVAC Service, Maintenance and Refurbishing	$ 250,000	All units require annual review, maintenance and service to keep viable and in good shape, thus preventing full replacement over the long term	Internal maintenance by non-professional HVAC - patching rather than preventing	Priority 5	Maintenance and Preventative Care	NO	Annually FY 2022- 2026
Finch Auditorium Chiller/Cooling Tower	$ 200,000	Replace existing Chiller. Existing chiller has become un reliable. Repairs and routine maintenance are costly.	Replace water cooled system with air cooled system.	Priority 4	No growth anticipated	NO	2022-2023
Total	$ 1,725,000						
Facility/Property Upgrades							
Security and Safety	$ 575,000	New Entrance for TMS along with additional and new cameras/software, upgraded alarm and notification systems and keyless entry project to begin at THS and TMS	Installations can be done in different phases to spread cost over different budget years.	Priority 1	N/A	YES	2021-2022, 2022-2023

Thomasville City Schools
Capital Improvements Plan (CIP) FY 2021-2026
Large Project Requests - Five Year Plan

Thomasville City Schools	Request	Project Description / Justification	Possible Alternatives Evaluated	Priority Ranking for the Category	School Growth Trends / Key Stats	Life Safety Issue (Yes / No)	Timeframe to Implement
Gym Renovations (Excludes Roof and HVAC)	$ 500,000	General renovations needed. Restrooms are not ADA compliant. Dressing rooms need renovation and plumbing needs repair and fixture replacement. Floor needs upgrade and/or replacement	Replacement can be done in different phases to spread cost over different budget years.	Priority 2	N/A	YES	2023-2024, 2024-2025
Central Office Renovations/Windows	$ 200,000	Replace current window system with energy efficient windows . Current curtain wall system has single pane glass and uninsulated panels.	Replacement should be done in a single project to insure uniformity in appearance.	Priority 4	N/A	NO	2024-2025
Finch Auditorium Replace Flooring	$ 100,000	Replace carpet in auditorium area. Current carpet is 40 years old. Carpet is worn in traffic areas and may pose a tripping hazard. This is a community use facility	Reduce carpeted area. Paint concrete floor in low traffic areas.	Priority 5	N/A	NO	2025-2026
Finch Auditorium Repair and Re-upholster Seats	$ 85,000	Repair existing seats in auditorium area. Upholstery is worn and some seats need mechanical repair. This is a community use facility	Seats are in generally good condition. Repairs are cheaper than total replacement of seats.	Priority 6	N/A	NO	2025-2026
Total	$ 1,460,000						

Thomasville City Schools
Capital Improvements Plan (CIP) FY 2021-2026
Large Project Requests - Five Year Plan

Thomasville City Schools	Request	Project Description / Justification	Possible Alternatives Evaluated	Priority Ranking for the Category	School Growth Trends / Key Stats	Life Safety Issue (Yes / No)	Timeframe to Implement
Buildings							
CTE/Vocational Building @ THS	$ 3,000,000	Complete renovation of a 1959 building to include new wiring, ADA compliance (elevator and/or ramp), re-definitions of spaces for innovative Advanced manufacturing, JROTC, medical sciences, arts and music, and innovative learning spaces for school as a whole (asbestos removal)	Our advanced manufacturing program is a pipeline for great jobs to DCCC and the workforce. The space is old and starting to become unsafe for modern school needs. This program is accessible to other districts and is on track to be an innovative course of study for the community as a whole.	Priority 1	We will be increasing numbers in the program from 40 in class one to 60 in class two and upwards of 90 in class three over the next 3-5 years	YES	2020-2021 and 2021-2022
TMS Vocational Area (Paxton Patterson Lab)	$ 750,000	Reconfigure an upstairs area that is currently unused in order to move the Paxton Patterson interactive career lab to a newly designed innovative and interactive space. Upgrade wiring, moveable walls, flexible design, etc.	This lab opportunity would prepare students for entry into multiple CTE pathways at Thomasville High School and be an engaging space for learning used by all	Priority 2	Growth in the programs	NO	2022-2023, 2023-2024
Total	$ 3,750,000						
Total Thomasville City Schools	**$ 7,585,000**						

Davidson - Davie Community College
Capital Improvements Plan (CIP) FY 2021-2026
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
Finch Boiler Replacement	$ 150,000	1974 boiler is currently leaking and needs to be replaced.	Boilers will eventually fail.	1	Yes		21-22
Gee South Wing Roof Replacement	$ 110,000	This roof is at the end of it's life. It has been repaired several times and continues to leak in different areas.	Continue to make costly repairs.	2	Yes		21-22
Sinclair Chiller Replacement	$ 189,500	Chiller Metal that holder the condensing fan is cracking.	Chiller will eventually fail	3	Yes		21-22
Finch Elevator Upgrade	$ 120,000	Elevator put into service in 1974. Consistently malfunctions	None at this time.	4	Yes		21-22
Chiller Replacement Project - Briggs(1997)	$ 147,000	Chillers are nearing the end of their service life.	None at this time.	5	Yes	*Half 1-2 years*	22-23
Boiler Replacement Project - Brooks(1981)	$ 150,000	Boilers are nearing the end of their service life.	None at this time.	6	Yes	*Half 1-2 years*	22-23
Love and Finch Structural Repairs	$ 250,000	Buildings have significant structural cracks. Crack monitors have been installed and are being monitored.	None at this time.	7	Yes	*3-5 years*	23-24
Fire Alarm and Egress Upgrades	$ 454,000	Numerous buildings across campus need the fire alarm and egress lighting upgraded	None at this time.	8	Yes	*3-5 years*	23-24
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*	23-24

Davidson - Davie Community College
Capital Improvements Plan (CIP) FY 2021-2026
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 Sinclair Building	$ 225,000	Original electrical in building (1962). Branch wiring is cloth covered rubber that has tendency to dry out, crack and fall away when disturbed.	None at this time.	10	Yes	*3-5 years*	24-25
Total Davidson County Community College	**$ 1,915,500**						

Davidson County
County Government Projects not Included in the FY 2021 - 2026 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, 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	$ -
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	$ -	$ -
			$ -	
Replacement 800 MHz Public Safety Radios - Replace 450+/- Public Safety radios bought while implementing the new 800 MHz radio system.	$ 2,025,000	$ -	$ -	$ -
New 911 Center - Transition the existing 911 center to new location, more suitable for current use.	$ 6,620,872	$ 3,310,436	$ -	$ -
Total	$ 36,562,872	$ 4,537,103	$ 26,690,333	$ 15,000

FY 2021 - 2026 Capital Improvement Plan Summary (All Projects)

Project	Department	2022	2023	2024	2025	2026	Total
New Detention Facility	Sheriff	$ 5,195,516	$ 48,094,199	$ -	$ -	$ -	$ 53,289,715
County-Wide Server Replacement	IT	$ 341,769	$ -	$ -	$ -	$ -	$ 341,769
New Central Permitting System	Inspections	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
Count-Wide Enterprise Backup Update	IT	$ -	$ 270,000	$ -	$ -	$ -	$ 270,000
Colonial Drive Window Replacement	Public Bldgs.	$ -	$ 491,000	$ -	$ -	$ -	$ 491,000
Cecil School Window Replacement	Public Bldgs.	$ 414,000	$ -	$ -	$ -	$ -	$ 414,000
1958 Courthouse - Roof Replacement	Public Bldgs.	$ 486,100	$ -	$ -	$ -	$ -	$ 486,100
West Campus - Roof Replacement	Public Bldgs.	$ 341,860	$ -	$ -	$ -	$ -	$ 341,860
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 Runway Strengthening	Airport	$ 432,304	$ 6,767,696	$ -	$ -	$ -	$ 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
Cell Construction Phase II - Area 4a (5.4 Acres)	Landfill	$ -	$ -	$ 2,850,000	$ -	$ -	$ 2,850,000
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 3b (6.3 Acres)	Landfill	$ 2,546,125	$ -	$ -	$ -	$ -	$ 2,546,125
Purchase (2 - Roll Off Trucks)	Landfill	$ -	$ 174,500	$ -	$ 177,000	$ -	$ 351,500
Replace D6 Dozer for Landfill	Landfill	$ -	$ 447,475	$ -	$ -	$ -	$ 447,475
Total		**$ 9,787,674**	**$ 57,803,930**	**$ 3,475,612**	**$ 2,947,000**	**$ 2,465,000**	**$ 76,479,216**

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

FY 2021 - 2026 Capital Improvement Plan - Summary by Function

Category / Function	Current Year FY 2021	FY 2022 Adopted	FY 2023 Estimated	FY 2024 Estimated	FY 2025 Estimated	FY 2026 Estimated	Total (All Years)
Expenses							
General Government	$ -	$ 7,241,649	$ 55,972,795	$ 282,200	$ 275,000	$ -	$ 63,771,644
Education	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sewer	$ -	$ -	$ -	$ -	$ 2,495,000	$ 2,465,000	$ 4,960,000
Landfill	$ -	$ 2,546,125	$ 1,831,035	$ 3,193,412	$ 177,000	$ -	$ 7,747,572
Total	**$ -**	**$ 9,787,774**	**$ 57,803,830**	**$ 3,475,612**	**$ 2,947,000**	**$ 2,465,000**	**$ 76,479,216**
Source of Funds							
Capital Reserve	$ -	$ 6,809,345	$ 7,110,900	$ 282,200	$ 2,770,000	$ 2,465,000	$ 19,437,445
Enterprise Funds	$ -	$ 2,546,125	$ 1,831,035	$ 3,193,412	$ 177,000	$ -	$ 7,747,572
Other Sources	$ -	$ 432,304	$ 6,767,696	$ -	$ -	$ -	$ 7,200,000
Transfer from General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Debt Financing	$ -	$ -	$ 42,094,199	$ -	$ -	$ -	$ 42,094,199
Total	**$ -**	**$ 9,787,774**	**$ 57,803,830**	**$ 3,475,612**	**$ 2,947,000**	**$ 2,465,000**	**$ 76,479,216**

FY 2021 - 2026 Capital Improvement Plan - Summary by Project
(General Government / Education / Sewer)

Category / Project	Current Year FY 2021	FY 2022 Adopted	FY 2023 Estimated	FY 2024 Estimated	FY 2025 Estimated	FY 2026 Estimated	Total (All Years)
Expenses							
General Government							
New Detention Facility	$ -	$ 5,195,516	$ 48,094,199	$ -	$ -	$ -	$ 53,289,715
County-Wide Server Replacement	$ -	$ 341,769	$ -	$ -	$ -	$ -	$ 341,769
Count-Wide Enterprise Backup Update	$ -	$ -	$ 270,000	$ -	$ -	$ -	$ 270,000
New Central Permitting System	$ -	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
1958 Courthouse - Roof Replacement	$ -	$ 486,100	$ -	$ -	$ -	$ -	$ 486,100
West Campus - Roof Replacement	$ -	$ 341,860	$ -	$ -	$ -	$ -	$ 341,860
Colonial Drive Window Replacement	$ -	$ -	$ 491,000	$ -	$ -	$ -	$ 491,000
Cecil School Window Replacement	$ -	$ 414,000	$ -	$ -	$ -	$ -	$ 414,000
EMS Lexington Base	$ -	$ -	$ 350,000	$ -	$ -	$ -	$ 350,000
EMS Adminstration Expansion	$ -	$ -	$ -	$ 282,200	$ -	$ -	$ 282,200
EMS Silver Valley Base	$ -	$ -	$ -	$ -	$ 275,000	$ -	$ 275,000
Airport Runway, Taxiway and Apron Strengthening	$ -	$ 432,304	$ 6,767,696	$ -	$ -	$ -	$ 7,200,000
Total	$ -	$ 7,241,549	$ 55,972,895	$ 282,200	$ 275,000	$ -	$ 63,771,644
Sewer							
Arcadia & Hwy 150	$ -	$ -	$ -	$ -	$ 850,000	$ -	$ 850,000
West Lexington Sewer 109 Sewer	$ -	$ -	$ -	$ -	$ 1,645,000	$ -	$ 1,645,000
Welcome / North Davidson	$ -	$ -	$ -	$ -	$ -	$ 1,225,000	$ 1,225,000
Southmont Sewer	$ -	$ -	$ -	$ -	$ -	$ 1,240,000	$ 1,240,000
Total	$ -	$ -	$ -	$ -	$ 2,495,000	$ 2,465,000	$ 4,960,000
Total		**$ 7,241,549**	**$ 55,972,895**	**$ 282,200**	**$ 2,770,000**	**$ 2,465,000**	**$ 68,731,644**
Source of Funds							
Capital Reserve	$ -	$ 6,809,245	$ 7,111,000	$ 282,200	$ 2,770,000	$ 2,465,000	$ 19,437,445
Other Sources	$ -	$ 432,304	$ 6,767,696	$ -	$ -	$ -	$ 7,200,000
Debt Financing	$ -	$ -	$ 42,094,199	$ -	$ -	$ -	$ 42,094,199
Total	**$ -**	**$ 7,241,549**	**$ 55,972,895**	**$ 282,200**	**$ 2,770,000**	**$ 2,465,000**	**$ 68,731,644**

Davidson County

Estimated Revenue Redistributed Sales Tax - Article 44

FY 2019-20 Year End Actual	$ 3,716,371
FY 2020-21 Adopted Budget	$ 1,486,507

2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
$ 3,942,698	$ 4,060,979	$ 4,182,808	$ 4,308,293	$ 4,437,541

Davidson County

Estimated Revenue Article 46 Sales Tax

FY 2019-20 Year End Actual	$ 3,930,302
FY 2020-21 Adopted Budget	$ 3,150,000

2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
$ 4,169,657	$ 4,294,747	$ 4,423,589	$ 4,556,297	$ 4,692,986

Davidson County
Summary Outstanding Debt Schedule

	Budget Year 2021 2022	Budget Year 2022 2023	Budget Year 2023 2024	Budget Year 2024 2025	Budget Year 2025 2026
Debt Service Obligations (General Fund)					
QSCBs	$ 9,364,025	$ 7,409,244	$ 5,461,604	$ 3,521,106	$ 1,587,750
General Obligation (GO) Bonds	$ 31,674,750	$ 26,432,950	$ 21,391,400	$ 16,594,850	$ 11,997,700
Limited Obligation Bonds (LOBs)	$ 89,955,275	$ 81,833,255	$ 73,937,895	$ 66,269,725	$ 59,578,763
Total Current Debt Outstanding	$ 130,994,050	$ 115,675,449	$ 100,790,899	$ 86,385,681	$ 73,164,212
Debt from New Borrowing	$ -	$ -	$ 40,193,600	$ 38,839,690	$ 37,430,620
Total Outstanding Debt	$ 130,994,050	$ 115,675,449	$ 140,984,500	$ 125,225,372	$ 110,594,832

Davidson County
Summary of Projected Interest and Principal Debt Payments

	Budget Year 2021 2022	Budget Year 2022 2023	Budget Year 2023 2024	Budget Year 2024 2025	Budget Year 2025 2026
Debt Service Payments (General Fund)					
Geneal Obligation (GO) Bonds	$ 5,241,800	$ 5,041,550	$ 4,796,550	$ 4,597,150	$ 4,397,150
Limited Obligation Bonds (LOBs)	$ 8,122,020	$ 7,895,360	$ 7,668,170	$ 6,690,963	$ 6,522,613
QSCB's	$ 1,954,781	$ 1,947,640	$ 1,940,498	$ 1,933,356	$ 1,587,750
Total Current Debt Payments	$ 15,318,601	$ 14,884,550	$ 14,405,218	$ 13,221,469	$ 12,507,513
New Borrowing	$ -	$ 1,268,400	$ 3,591,200	$ 3,496,200	$ 3,401,200
Total Principal and Interest Debt Service	$ 15,318,601	$ 16,152,950	$ 17,996,418	$ 16,717,669	$ 15,908,713
Debt Service as a Percentage of Operating Budget	**10%**	**10%**	**11%**	**10%**	**10%**
Population (Per NC Office of Budget and Management)	168,093	169,543	171,005	172,480	173,968
Debt Service Budget Per Capita (Estimated with Existing + CIP New Projects)	$91	$95	$105	$97	$91
Existing Debt for Davidson County Per Capita As of 6/30/20 Financial Statements	$119	$119	$119	$119	$119
Debt for Davidson County's Population Group Per Capita As of 6/30/20 on the LGC Website	$196	$196	$196	$196	$196
Debt Per Capita Statewide Average As of 6/30/20 on the LGC Website	$175	$175	$175	$175	$175

Davidson County

Projected Property Taxes

	Budget Year 2021 2022		Budget Year 2022 2023		Budget Year 2023 2024		Budget Year 2024 2025		Budget Year 2025 2026
Property Tax Revenue	$ 75,000,000		$ 76,918,063		$ 77,687,243		$ 78,464,116		$ 79,248,757
Collection Rate	96.75%		96.75%		96.75%		96.75%		96.75%
Tax Rate	0.5400		0.5400		0.5400		0.5400		0.5400
Property Tax Base	$ 14,355,440,650	2.56%	$ 14,722,569,198	1.00%	$ 14,869,794,890	1.00%	$ 15,018,492,839	1.00%	$ 15,168,677,767
Revaluation Growth									
One Penny Equals	$ 1,388,889		$ 1,424,409		$ 1,438,653		$ 1,453,039		$ 1,467,570
Increase from Previous Year	$ 1,053,313		$ 1,918,063		$ 769,181		$ 776,872		$ 784,641
Tax Rate Change	$ -		$ -		$ -		$ -		$ -
Dollar Change	$ -		$ -		$ -		$ -		$ -
Total Growth	$ 1,053,313		$ 1,918,063		$ 769,181		$ 776,872		$ 784,641
Net Growth of Tax Base	$ 1,053,313		$ 1,918,063		$ 769,181		$ 776,872		$ 784,641
Revaluation Growth	$ -		$ -		$ -		$ -		$ -
Revenue Neutral Effect	$ -		$ -		$ -		$ -		$ -
Tax Rate	$ 54.00		$ 54.00		$ 54.00		$ 54.00		$ 54.00

Davidson County

Financial Model

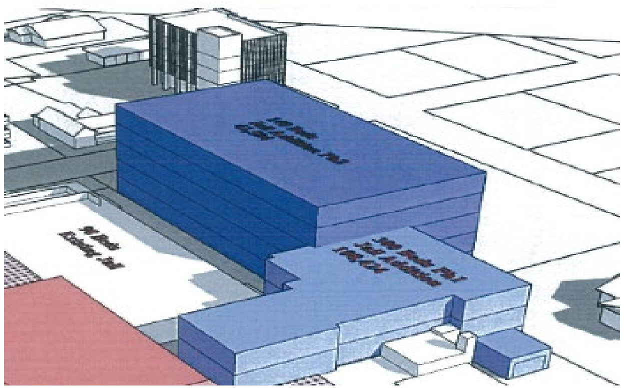
Category	FY 2021 - 2022 Adopted		FY 2022 - 2023 Estimated		FY 2023 - 2024 Estimated		FY 2024 - 2025 Estimated		FY 2025 - 2026 Estimated	
Previous Year's General Fund Budget	$ 136,558,919		$ 146,235,136		$ 149,783,598		$ 156,570,980		$ 160,893,392	
Operating Effects to General Government										
Base Personnel (Excluding Ins. + Retirement)	$ 3,988,596	9.19%	$ 1,421,849	3.00%	$ 1,464,505	3.00%	$ 1,508,440	3.00%	$ 1,553,693	3.00%
Group Health Insurance	$ 813,645	8.59%	$ 719,931	7.00%	$ 770,326	7.00%	$ 824,249	7.00%	$ 881,946	7.00%
Retirement Contribution	$ 947,358	20.06%	$ 85,055	1.50%	$ 86,331	1.50%	$ 87,625	1.50%	$ 88,940	1.50%
Operating Expenses	$ 337,396	1.46%	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ -	0.00%
General Fund Capital Outlay	$ 827,092	55.13%	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ -	0.00%
Operating Effects to the Schools										
Current Expense And Capital To School Systems	$ 1,789,503	4.48%	$ 417,279	1.00%	$ 421,452	1.00%	$ 425,666	1.00%	$ 429,923	1.00%
Increase (Decrease) Current Debt Schedule	$ 972,628		$ (434,052)		$ (479,332)		$ (1,183,749)		$ (713,956)	
Projected Budget	$ 146,235,136		$ 148,445,198		$ 152,046,879		$ 158,233,211		$ 163,133,937	
Capital Improvement Plan										
Projects Funded By Debt										
Community College	$ -		$ -		$ -		$ -		$ -	
Schools	$ -		$ -		$ -		$ -		$ -	
Sewer	$ -		$ -		$ -		$ -		$ -	
General Government	$ -		$ 1,268,400		$ 2,322,800		$ (95,000)		$ (31,827)	
Capital Improvements Impact on Budget	$ -		$ 70,000		$ 2,201,301		$ 2,755,181		$ -	
Total Growth for the General Fund	$ 146,235,136		$ 149,783,598		$ 156,570,980		$ 160,893,392		$ 163,102,110	
One-Time Capital Expenditures										
CIP Projects Funded by General Fund	$ -		$ -		$ -		$ -		$ -	
CIP Projects Funded by the Capital Reserve	$ 6,809,245		$ 7,111,000		$ 282,200		$ 2,770,000		$ 2,465,000	
Sales Tax Pay as You Go	$ -		$ -		$ -		$ -		$ -	
Total Expenditures	$ 153,044,381		$ 156,894,598		$ 156,853,180		$ 163,663,392		$ 165,567,110	
Revenue Summary										
Previous Year's General Fund Budget	$ 136,558,919		$ 146,235,135		$ 149,394,119		$ 151,451,781		$ 153,564,298	

Davidson County
Financial Model

Category	FY 2021 - 2022 Adopted		FY 2022 - 2023 Estimated		FY 2023 - 2024 Estimated		FY 2024 - 2025 Estimated		FY 2025 - 2026 Estimated	
Increase In Revenue Growth										
1/4 Cent Sales Tax	$ 1,019,657	32.37%	$ 125,090	3.00%	$ 128,842	3.00%	$ 132,708	3.00%	$ 136,689	3.00%
Property Tax	$ 1,053,313	2.56%	$ 1,918,063	1.00%	$ 769,181	1.00%	$ 776,872	1.00%	$ 784,641	1.00%
Tax Rate Change	$ -	-	$ -	-	$ -	-	$ -	-	$ -	-
Base Sales Tax	$ 5,115,736	24.81%	$ 772,120	3.00%	$ 795,284	3.00%	$ 819,143	3.00%	$ 843,717	3.00%
Redistributed Sales Tax	$ 2,456,191	165.23%	$ 118,281	3.00%	$ 121,829	3.00%	$ 125,484	3.00%	$ 129,249	3.00%
Lottery Funds	$ (150,000)	-10.00%	$ (134,932)	-10.00%	$ (121,439)	-10.00%	$ (109,295)	-10.00%	$ (98,365)	-10.00%
Other Revenue	$ 181,320	0.51%	$ 360,361	1.00%	$ 363,965	1.00%	$ 367,604	1.00%	$ 371,280	1.00%
Total Growth for the General Fund	$ 146,235,135		$ 149,394,119		$ 151,451,781		$ 153,564,298		$ 155,731,508	
One Time Revenue Source										
Capital Reserve Proceeds	$ 6,809,245		$ 7,111,000		$ 282,200		$ 2,770,000		$ 2,465,000	
Total Revenues	$ 153,044,380		$ 156,505,119		$ 151,733,981		$ 156,334,298		$ 158,196,508	
Tax Increase (Decrease)	$ -		$ -		$ -		$ -		$ -	
Effect on Fund Balance										
Beginning Fund Balance	$ 78,808,534		$ 78,808,534		$ 78,419,055		$ 73,299,856		$ 65,970,762	
Increase (Decrease) Fund Balance	$ (0)		$ (389,479)		$ (5,119,198)		$ (7,329,094)		$ (7,370,602)	
Ending Fund Balance	$ 78,808,534		$ 78,419,055		$ 73,299,856		$ 65,970,762		$ 58,600,161	
Fund Balance %	51.49%		50.11%		48.31%		42.20%		37.04%	
Tax Rate	$ 54.00		$ 54.00		$ 54.00		$ 54.00		$ 54.00	

New Detention Facility

Function: Public Safety
New / Continuation: Continuation



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 390 beds even after closing the old (1958) jail. In total, the jail's increase to a 576-bed capacity would allow the County to meet present and long-term detention needs, with possible expansion to 650-beds beyond twenty years.

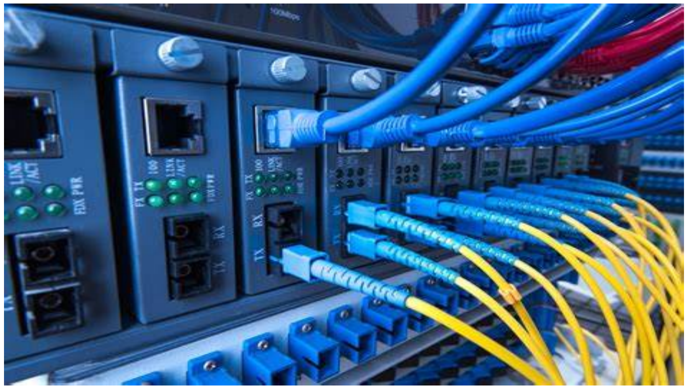
Project Funding: Project funding from Debt Proceeds (79%) + County Capital Reserve (21%).

Operating Impacts: Operating impacts include (49) 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 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total FY 2021-2026
Expenses							
Construction	$ -	$ -	$ 43,983,584	$ -	$ -	$ -	$ 43,983,584
Contingency	$ -	$ -	$ 4,110,615	$ -	$ -	$ -	$ 4,110,615
Equipment / Furnishings	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Planning	$ -	$ 5,195,516	$ -	$ -	$ -	$ -	$ 5,195,516
Site Acquisition	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total	$ -	$ 5,195,516	$ 48,094,199	$ -	$ -	$ -	$ 53,289,715
Revenues							
Capital Fund Balance	$ -	$ 5,195,516	$ -	$ 6,000,000	$ -	$ -	$ 11,195,516
Debt Financing	$ -	$ -	$ -	$ 42,094,199	$ -	$ -	$ 42,094,199
Enterprise Funds	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Sources	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfer from General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
School Capital Funds	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total	$ -	$ 5,195,516	$ -	$ 48,094,199	$ -	$ -	$ 53,289,715
Operating Budget Impacts							
Personnel	$ -	$ -	$ -	$ 1,354,622	$ 1,354,622	$ -	$ 2,709,244
Other Expenses	$ -	$ -	$ -	$ 846,679	$ 846,679	$ -	$ 1,693,358
Sub-Total	$ -	$ -	$ -	$ 2,201,301	$ 2,201,301	$ -	$ 4,402,602
LESS: Available Funds	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net Impact	$ -	$ -	$ -	$ -	$ -	$ -	$ -
# Positions	0.00	0.00	0.00	25.00	24.00	0.00	49.00

Function: General Government
New / Continuation: Continuation

County-Wide Server Replacement



Project Description: This project would replace the aged VMWare host servers and storage at our primary, secondary & 911 data centers. Practically all (90%) of county systems and applications execute within this server environment system. The servers are approaching 7-8 years old, so a complete replacement is recommended. Utilizing the older hardware, means the servers are subject to potential failures, as the existing hardware is set for end-of-life support in 2021.

Project Funding: Project funding from Capital Fund Balance (83%) + 911 State Funds (17%).

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

Category	Current Year FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total FY 2021-2026
Expenses							
Construction	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Equipment / Furnishings	$ 341,769	$ 341,769	$ -	$ -	$ -	$ -	$ 683,538
Planning	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Site Acquisition	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total	$ 341,769	$ 341,769	$ -	$ -	$ -	$ -	$ 683,538
Revenues							
Capital Fund Balance	$ 226,769	$ 341,769	$ -	$ -	$ -	$ -	$ 568,538
Debt Financing	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Enterprise Funds	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Sources	$ 115,000	$ -	$ -	$ -	$ -	$ -	$ 115,000
Transfer from General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
School Capital Funds	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total	$ 341,769	$ 341,769	$ -	$ -	$ -	$ -	$ 683,538
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

Function: Public Safety

New Central Permitting System

New / Continuation: New

Project Description: Central Permitting has been operating on a "in-house" permitting system for over 12 years. Back in 2015, the BOC approved funding ($85K) to upgrade the existing software. The current system is again in need of an upgrade. New / replacement system cost have dramatically decreased over the last five year, so staff recommends a total system replacement. The new system would allow for better integration of all Central Permitting functions such as Inspections, Planning and Development, Fire (Plan Review) and Environmental Health.

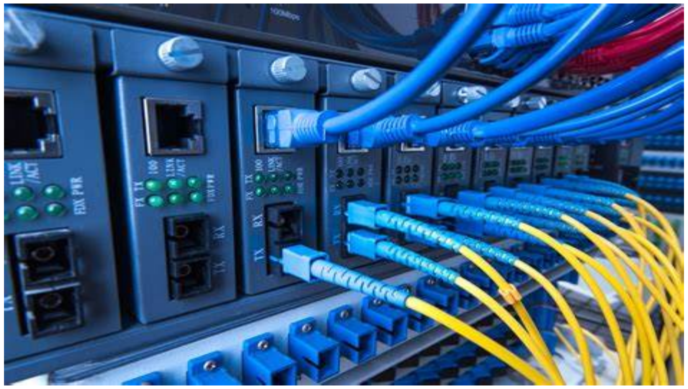
Project Funding: Project funding from Capital Fund Balance (100%).

Operating Impacts: Annual Software Maintenance Cost (After Year 1) = $70,000 Per Year.

Category	Current Year FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total FY 2021-2026
Expenses							
Construction	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Equipment / Furnishings	$ -	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
Planning	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Site Acquisition	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total	$ -	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
Revenues							
Capital Fund Balance	$ -	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
Debt Financing	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Enterprise Funds	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Sources	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfer from General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
School Capital Funds	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total	$ -	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
Operating Budget Impacts							
Personnel	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Expenses	$ -	$ -	$ 70,000	$ -	$ -	$ -	$ 70,000
Sub-Total	$ -	$ -	$ 70,000	$ -	$ -	$ -	$ 70,000
LESS: Available Funds	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net Impact	$ -	$ -	$ -	$ -	$ -	$ -	$ -
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00

County-Wide Data Backup Replacement

Function: General Government
New / Continuation: New



Project Description: This project would replace the aging Avamar - DataDomain backup system that serves all County departments. The current hardware was purchased and installed in September 2015 and September 2017. A capacity increase was purchased in September 2019. The existing hardware is set for end-of-life support in 2022. The replacement hardware will provide secure and reliable full system backups of all servers and network data for a minimum of 6 years.

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

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

Category	Current Year FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total FY 2021-2026
Expenses							
Construction	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Equipment / Furnishings	$ -	$ -	$ 270,000	$ -	$ -	$ -	$ 270,000
Planning	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Site Acquisition	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total	$ -	$ -	$ 270,000	$ -	$ -	$ -	$ 270,000
Revenues							
Capital Fund Balance	$ -	$ -	$ 270,000	$ -	$ -	$ -	$ 270,000
Debt Financing	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Enterprise Funds	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Sources	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfer from General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
School Capital Funds	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total	$ -	$ -	$ 270,000	$ -	$ -	$ -	$ 270,000
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

Windows Replacement - Colonial Drive

Function: General Government
New / Continuation: New

Project Description: Replace 100+ single pane windows that are about 20 years old, throughout the building.

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

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

Category	Current Year FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total FY 2021-2026
Expenses							
Construction	$ -	$ -	$ 430,000	$ -	$ -	$ -	$ 430,000
Contingency	$ -	$ -	$ 20,000	$ -	$ -	$ -	$ 20,000
Equipment / Furnishings	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Planning	$ -	$ -	$ 41,000	$ -	$ -	$ -	$ 41,000
Site Acquisition	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total	$ -	$ -	$ 491,000	$ -	$ -	$ -	$ 491,000
Revenues							
Capital Fund Balance	$ -	$ -	$ 491,000	$ -	$ -	$ -	$ 491,000
Debt Financing	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Enterprise Funds	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Sources	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfer from General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
School Capital Funds	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total	$ -	$ -	$ 491,000	$ -	$ -	$ -	$ 491,000
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

Function: General Government
New / Continuation: New

Windows Replacement - Cecil School

Project Description: Replace 100+ single pane windows that are about 35 years old, throughout the building.

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

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

Category	Current Year FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total FY 2021-2026
Expenses							
Construction	$ -	$ 360,000	$ -	$ -	$ -	$ -	$ 360,000
Contingency	$ -	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
Equipment / Furnishings	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Planning	$ -	$ 34,000	$ -	$ -	$ -	$ -	$ 34,000
Site Acquisition	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total	$ -	$ 414,000	$ -	$ -	$ -	$ -	$ 414,000
Revenues							
Capital Fund Balance	$ -	$ 414,000	$ -	$ -	$ -	$ -	$ 414,000
Debt Financing	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Enterprise Funds	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Sources	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfer from General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
School Capital Funds	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total	$ -	$ 414,000	$ -	$ -	$ -	$ -	$ 414,000
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

Function: General Government
New / Continuation: New

1958 Courthouse - Roof Replacement

Project Description: The roof area on 1958 section of courthouse need replacing. Last replaced in 2006, the area is experiencing erosion / deteriation issues.

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

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

Category	Current Year FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total FY 2021-2026
Expenses							
Construction	$ -	$ 486,100	$ -	$ -	$ -	$ -	$ 486,100
Contingency	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Equipment / Furnishings	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Planning	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Site Acquisition	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total	$ -	$ 486,100	$ -	$ -	$ -	$ -	$ 486,100
Revenues							
Capital Fund Balance	$ -	$ 486,100	$ -	$ -	$ -	$ -	$ 486,100
Debt Financing	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Enterprise Funds	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Sources	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfer from General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
School Capital Funds	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total	$ -	$ 486,100	$ -	$ -	$ -	$ -	$ 486,100
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

West Campus - Roof Replacement

Function: General Government
New / Continuation: New

Project Description: The roof is the original from 1997 and was recoated in 2017. Experiencing issues with the shingle area and dormers are leaking as well.

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

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

Category	Current Year FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total FY 2021-2026
Expenses							
Construction	$ -	$ 341,960	$ -	$ -	$ -	$ -	$ 341,960
Contingency	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Equipment / Furnishings	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Planning	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Site Acquisition	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total	$ -	$ 341,960	$ -	$ -	$ -	$ -	$ 341,960
Revenues							
Capital Fund Balance	$ -	$ 341,960	$ -	$ -	$ -	$ -	$ 341,960
Debt Financing	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Enterprise Funds	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Sources	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfer from General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
School Capital Funds	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total	$ -	$ 341,960	$ -	$ -	$ -	$ -	$ 341,960
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

New EMS Lexington Base

Function: Public Safety
New / Continuation: Continuation

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 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total FY 2021-2026
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

Function: Public Safety
EMS Administration Expansion **New / Continuation:** Continuation

Project Description: This project would allow for the expansion of the Emergency Operation Center (EOC) as well as administrative office space within the building. By moving the current base operations potentially up the street within the City of Lexington, this base will no longer have to strictly utilize the two small bays for ambulance operations, which are definite safety hazards.

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

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

Category	Current Year FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total FY 2021-2026
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

New EMS Silver Valley Base

Function: Public Safety
New / Continuation: Continuation

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 2025 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 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total FY 2021-2026
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	8.00	0.00	0.00

Function: Public Safety
New / Continuation: Continuation

Davidson County Airport - Runway, Taxiway and Apron Strengthening Project

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 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total FY 2021-2026
Expenses							
Construction	$ -	$ -	$ 6,767,696	$ -	$ -	$ -	$ 6,767,696
Contingency	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Equipment / Furnishings	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Planning	$ -	$ 432,304	$ -	$ -	$ -	$ -	$ 432,304
Site Acquisition	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total	$ -	$ 432,304	$ 6,767,696	$ -	$ -	$ -	$ 7,200,000
Revenues							
Capital Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Debt Financing	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Enterprise Funds	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Sources	$ -	$ 432,304	$ 6,767,696	$ -	$ -	$ -	$ 7,200,000
Transfer from General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
School Capital Funds	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total	$ -	$ 432,304	$ 6,767,696	$ -	$ -	$ -	$ 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

Arcadia & Hwy 150

Function: Sewer
New / Continuation: Continuation

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 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total FY 2021-2026
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

Function: Sewer
New / Continuation: Continuation

West Lexington Sewer 109 Sewer

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 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total FY 2021-2026
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

Welcome / North Davidson

Function: Sewer
New / Continuation: Continuation

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 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total FY 2021-2026
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

Southmont Sewer

Function: Sewer
New / Continuation: Continuation

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 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total FY 2021-2026
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

Cell Construction Phase II Area 3b (6.3 Acres) + Phase II Area 4a (5.4 Acres)

Function: Enterprise Fund
New / Continuation: New

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 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total FY 2021-2026
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

Purchase (826 Trash Compactor)

Function: Enterprise Fund
New / Continuation: New

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 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total FY 2021-2026
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

Function: Enterprise Fund
New / Continuation: Continuation

Landfill Road Bridge Repair / Replacement

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 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total FY 2021-2026
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

Purchase (Trackloader for Landfill)

Function: Enterprise Fund
New / Continuation: New

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 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total FY 2021-2026
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

Purchase (2 - Roll Off Trucks for Landfill)

Function: Enterprise Fund
New / Continuation: New

Project Description: Purchase of a replacement roll off trucks 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 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total FY 2021-2026
Expenses							
Construction	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Equipment / Furnishings	$ -	$ -	$ 174,500	$ -	$ -	$ 177,000	$ 351,500
Planning	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Site Acquisition	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total	$ -	$ -	$ 174,500	$ -	$ -	$ 177,000	$ 351,500
Revenues							
Capital Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Debt Financing	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Enterprise Funds	$ -	$ -	$ 174,500	$ -	$ -	$ 177,000	$ 351,500
Other Sources	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfer from General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
School Capital Funds	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total	$ -	$ -	$ 174,500	$ -	$ -	$ 177,000	$ 351,500
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 D6 Dozer for Landfill

Function: Enterprise Fund
New / Continuation: New

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.

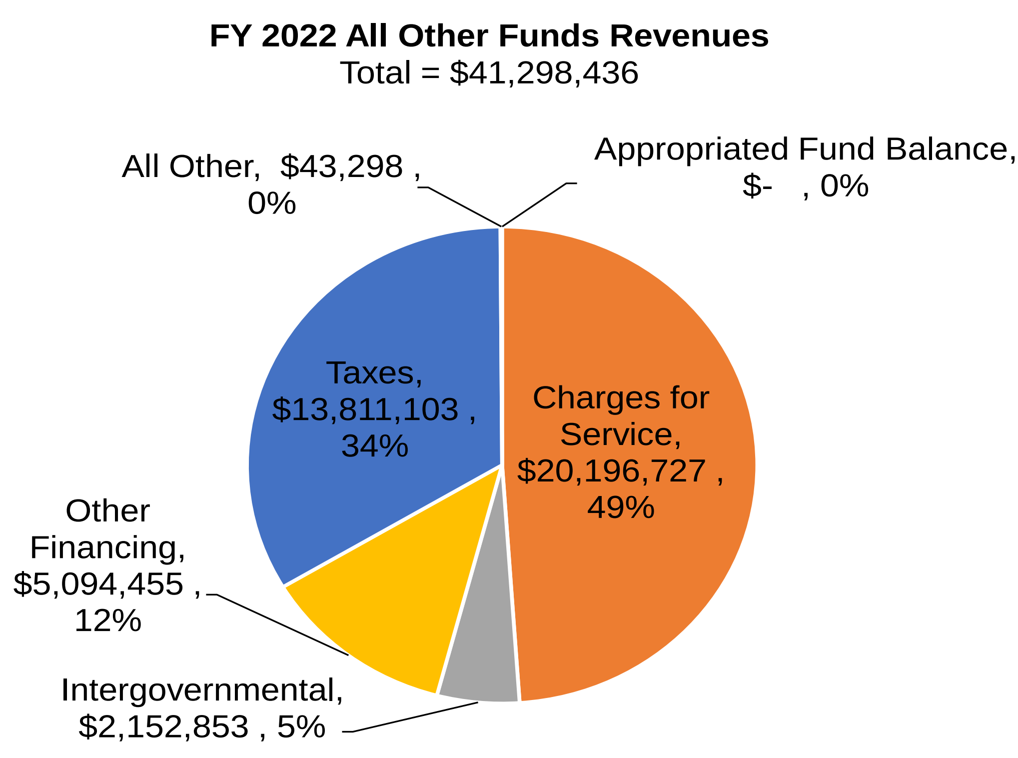
Project Funding: Project funding entirely from Enterprise Funds (Fees collected within the Landfill - 100%).

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

Category	Current Year FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total FY 2021-2026
Expenses							
Construction	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Equipment / Furnishings	$ -	$ -	$ 447,475	$ -	$ -	$ -	$ 447,475
Planning	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Site Acquisition	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total	$ -	$ -	$ 447,475	$ -	$ -	$ -	$ 447,475
Revenues							
Capital Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Debt Financing	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Enterprise Funds	$ -	$ -	$ 447,475	$ -	$ -	$ -	$ 447,475
Other Sources	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfer from General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
School Capital Funds	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total	$ -	$ -	$ 447,475	$ -	$ -	$ -	$ 447,475
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 2020 Actual	FY 2021 Adopted Budget	FY 2021 Amended Budget	FY 2022 Adopted Budget	vs. Adopted $ Change	vs. Adopted % Change
Enterprise Funds	$ 5,634,583	$ 4,101,605	$ 6,774,560	$ 4,581,363	$ 479,758	11.7%
DavidsonWorks	$ 1,160,859	$ 1,223,364	$ 1,364,874	$ 1,307,236	$ 83,872	6.9%
Internal Service Funds	$ 13,612,922	$ 15,250,359	$ 15,287,660	$ 16,126,501	$ 876,142	5.7%
Mental Health	$ 824,340	$ 824,344	$ 824,344	$ 824,344	$ -	0.0%
Special Revenue Funds	$ 19,502,166	$ 15,916,481	$ 18,996,856	$ 18,458,992	$ 2,542,511	16.0%
Grand Total	**$ 40,734,871**	**$ 37,316,153**	**$ 43,248,294**	**$ 41,298,436**	**$ 3,982,283**	**10.7%**
Total Revenue	$ 47,254,932	$ 37,316,153	$ 43,248,294	$ 41,298,436	$ 3,982,283	10.7%
County Funds	$ (6,520,060)	$ -	$ -	$ -	$ -	0.0%



ENTERPRISE / SPECIAL REVENUE FUND - AIRPORT

Jason Martin, Assistant County Manager 913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 YTD Actual	FY 2022 Adopted	vs. Adopted $ Change	vs. Adopted % Change
Expenses							
Personnel	$0	$0	$0	$0	$0	$0	0.0%
Operating	($784,954)	$368,817	$368,817	$362,161	$418,817	$50,000	13.6%
Capital Outlay	$2,176,988	$16,667	$16,667	$16,667	$16,667	$0	0.0%
Total	$1,392,034	$385,484	$385,484	$378,828	$435,484	$50,000	13.0%
Revenues							
Charges for Service	$426,239	$231,500	$231,500	$372,532	$281,500	$50,000	21.6%
Interest Earnings	$0	$0	$0	$0	$0	$0	0.0%
Intergovernmental	$2,152,831	$0	$0	$0	$0	$0	0.0%
Licenses & Permits	$0	$0	$0	$0	$0	$0	0.0%
Miscellaneous Revenue	$698,525	$18,000	$18,000	$15,804	$18,000	$0	0.0%
Other Financing	$135,984	$135,984	$135,984	$76,326	$135,984	$0	0.0%
Taxes	$0	$0	$0	$0	$0	$0	0.0%
Total	$3,413,578	$385,484	$385,484	$464,662	$435,484	$50,000	13.0%
Net County Funds	**($2,021,544)**	**$0**	**$0**	**($85,834)**	**$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 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 YTD Actual	FY 2022 Adopted	vs. Adopted $ Change	vs. Adopted % Change
Expenses							
Personnel	$1,006,101	$1,024,822	$1,041,640	$844,929	$994,714	($30,108)	-2.9%
Operating	$2,721,645	$1,955,520	$1,955,520	$1,501,648	$1,612,570	($342,950)	-17.5%
Capital Outlay	$1,530,353	$155,400	$2,736,820	$2,117,465	$872,757	$717,357	461.6%
Total	$5,258,099	$3,135,742	$5,733,980	$4,464,041	$3,480,041	$344,299	11.0%
Revenues							
Charges for Service	$5,124,454	$2,726,747	$2,743,565	$4,615,363	$3,085,221	$358,474	13.1%
Interest Earnings	$284,624	$0	$0	$20,182	$25,000	$25,000	0.0%
Intergovernmental	$0	$0	$0	$0	$0	$0	0.0%
Licenses & Permits	$0	$0	$0	$0	$0	$0	0.0%
Miscellaneous Revenue	$0	$0	$0	$0	$0	$0	0.0%
Other Financing	$0	$0	$2,581,420	$0	$0	$0	0.0%
Taxes	$416,315	$408,995	$408,995	$202,453	$369,820	($39,175)	-9.6%
Total	$5,825,392	$3,135,742	$5,733,980	$4,837,997	$3,480,041	$344,299	11.0%
Net County Funds	**($567,293)**	**$0**	**$0**	**($373,956)**	**$0**	**$0**	**0.0%**
Authorized Positions	13.50	13.50	13.50	13.50	13.50	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The Integrated Solid Waste (ISW) Department provides environmentally sound waste disposal and recycling services for the citizens 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. ISW strives to apply the highest standards of excellence while providing safe, efficient, and affordable services to the residents of Davidson County. ISW puts forth great effort to maintain NCDOL Safety STAR Certification, and comply with environmental compliance measures for operating with a pro-active approach.

FY 2022 ADOPTED BUDGET HIGHLIGHTS

- The adopted budget increases total funding to the Landfill by $344,299 or 11.0%. Majority of the change is due to the inclusion of an employee COLA = $500 + 1.7% (Plus Annualized FY 2021 COLA / 2nd Year Pay Study). In addition, the adopted budget also includes a 6% increase in group insurance for the county, with no planned increase (or plan design changes) anticipated for employees. Further, the adopted budget includes a mandated 11% county increase in state retirement for employees.

- The proposed budget also includes ($872K) in capital outlay for the following:

  - ✓ Replace Bomag with 826 CAT (Trash Compactor).
  - ✓ Camera system to video leachate line when pumping.
  - ✓ Replace (4) 40 yard open top boxes (Outdated equipment – Past useful life).
  - ✓ Replace hydraulic leachate pump.
  - ✓ Replace 1995 Truck (183K miles).
  - ✓ Engineering cost associated with landfill cell construction.

- To offset the increase in personnel and capital outlay costs for FY 2022, the adopted reduces the need for funds associated with postclosure costs, engineering and other contract services cost. This aligns such cost with prior year actuals and current landfill operations.

FY 2021 SIGNIFICANT ACCOMPLISHMENTS

- Purchased new dozer to help keep area well dressed.
- Maintained compliance with state even while tonnage has increased.
- Purchased new track loader.

KEY PERFORMANCE MEASURES

Measures	FY 2019 Actual	FY 2020 Actual	FY 2021 Projected	FY 2022 Projected
Reduce OSHA Recordable Accidents < 3	1	5	2	2
MSW Tons Compacted	116,629	151,991	187,353	200,000
Ferrous & Nonferrous Metals Tons Recycled	436	600	764	800
Garbage Boxes Pulled	2,007	2,263	2,519	2,600
Recycle Boxes Pulled	1,159	692	720	720
Increase Tons per Load in Recycle Boxes	2.49	2.7	2.80	2.9
Provide Community Education Outreach Tours to the County / City School for (2) Schools	11	0	0	0
Transport at Least 1,600 Tons of Recyclables	1,855	1,868	1,881	1,900

FUTURE ISSUES

- With tonnage increasing may have to update equipment more often.
- Increase tipping fee to help with cost.
- Need for more land for future development.

ENTERPRISE FUND - SEWER

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

BUDGET SUMMARY

Category	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 YTD Actual	FY 2022 Adopted	vs. Adopted $ Change	vs. Adopted % Change
Expenses							
Personnel	$60,789	$74,424	$75,533	$55,837	$64,749	($9,675)	-13.0%
Operating	$686,705	$522,622	$522,622	$474,394	$551,756	$29,134	5.6%
Capital Outlay	$413,944	$0	$73,608	$70,102	$66,000	$66,000	0.0%
Total	$1,161,438	$597,046	$671,763	$600,333	$682,505	$85,459	14.3%
Revenues							
Appropriated Fund Balance	$0	$0	$48,384	$0	$0	$0	0.0%
Charges for Service	$799,792	$597,046	$600,179	$634,912	$682,505	$85,459	14.3%
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	$706,871	$0	$23,200	$0	$0	$0	0.0%
Taxes	$0	$0	$0	$0	$0	$0	0.0%
Total	$1,506,663	$597,046	$671,763	$634,912	$682,505	$85,459	14.3%
Net County Funds	**($345,225)**	**$0**	**$0**	**($34,580)**	**$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 2022 ADOPTED BUDGET HIGHLIGHTS

- The adopted budget includes a 3.5% sewer rate increase mandated by the Winston-Salem Utility Commission. The budget also includes funding to continue remediating embankments that are eroding near existing sewer lines. Further, the adopted budget includes an employee COLA = $500 + 1.7% (Plus Annualized FY 2021 COLA / 2nd Year Pay Study) as well as a 6% increase in group insurance for the county, with no planned increase (or plan design changes) anticipated for employees. Lastly, the adopted budget includes a mandated 11% county increase in state retirement for employees.

Changes in Sewer Rates FY 2021 - FY 2022

Description	Proposed	Adopted	$ Change	% Change
Volume Rate (Cost per 100 cu.ft. of metered water, excluding first 267 cu. ft. (2,000 gal)	$ 10.90	$ 10.74	$ (0.16)	-1.5%
Base Fee (Cost per month; base fee includes up to 267 cu. ft. (2,000 gal)	$ 27.37	$ 26.98	$ (0.39)	-1.4%

- Lastly, the adopted budget includes funds to replace a 20-year-old main generator that all county sewer pump stations feed. This will be a "one-time" expense for FY 2022.

Sec. 88. Rates.

(a) *Connections:*

	Cost
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, 2021

(e) and (f) below are the new service rates effective as of July 1, 2021.

(e) *Service where public water also provided*:

(1) Volume rate	$10.74 per 100 cu.ft. of water metered, excluding first 267 cu. ft. (2,000 gal)
(2) Base fee	$26.98 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 2021-22. 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 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 YTD Actual	FY 2022 Adopted	vs. Adopted $ Change	vs. Adopted % Change
Expenses							
Personnel	$855,616	$905,358	$951,479	$825,517	$990,456	$85,098	9.4%
Operating	$305,243	$310,006	$409,795	$211,842	$316,780	$6,774	2.2%
Capital Outlay	$0	$8,000	$3,500	$0	$0	($8,000)	-100.0%
Total	$1,160,859	$1,223,364	$1,364,774	$1,037,358	$1,307,236	$83,872	6.9%
Revenues							
Charges for Service	$0	$0	$0	$0	$0	$0	0.0%
Interest Earnings	$0	$0	$0	$0	$0	$0	0.0%
Intergovernmental	$1,016,838	$1,079,144	$1,189,947	$719,721	$1,037,554	($41,590)	-3.9%
Licenses & Permits	$0	$0	$0	$0	$0	$0	0.0%
Miscellaneous Revenue	$0	$0	$0	$0	$0	$0	0.0%
Other Financing	$144,220	$144,220	$174,927	$87,464	$269,682	$125,462	87.0%
Taxes	$0	$0	$0	$0	$0	$0	0.0%
Total	$1,161,058	$1,223,364	$1,364,874	$807,184	$1,307,236	$83,872	6.9%
Net County Funds	**($199)**	**$0**	**($100)**	**$230,174**	**$0**	**$0**	**0.0%**
Authorized Positions	15.00	15.00	15.00	15.00	15.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

It is the mission of DavidsonWorks to provide career counseling, placement and training solutions to individuals and provide a strong, skilled workforce to local employers.

The 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 2022 ADOPTED BUDGET HIGHLIGHTS

- The adopted budget increases funds for DavidsonWorks by $83,872 or 6.9%. Majority of the change is due to the inclusion of an employee COLA = $500 + 1.7% (Plus Annualized FY 2021 COLA / 2nd Year Pay Study). In addition, the adopted budget also includes a 6% increase in group insurance for the county, with no planned increase (or plan design changes) anticipated for employees. Further, the adopted budget includes a mandated 11% county increase in state retirement for employees.

- Lastly, due to a 46% reduction in Federal / State funds since 2014, the county is expected to provide additional local support for workforce development. For FY 2022, the entire local contribution from the county's General Fund of $269K is expected to be covered via Article 44 Sales Tax proceeds.

FY 2021 SIGNIFICANT ACCOMPLISHMENTS

- While it is the goal of DavidsonWorks to increase the provision of intensive services by 5% in FY 2021, after the first two quarters of the year the department goal is down around -42%. 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. The decrease in services is not surprising as the department is still experiencing the COVID pandemic and traffic into our NCWorks Career Centers is down a similar amount. So, while this does not sound like an accomplishment, what is an accomplishment is that staff are actively seeking ways to serve and recruit customers virtually. They are learning new technology and software that will help them increase their knowledge and they will pass that on to the customer. There are many scientists and economists that point towards a return to "normalcy" by late summer / early fall (FY 2022), when and if that happens jobseekers will again feel safe to leave their homes and take advantage of retraining opportunities; at that time, staff will prepare to see Career Center traffic increase dramatically.

- One of the main goals of DavidsonWorks is to provide training to citizens in high-growth areas where they will be able to not only find work, but find an opportunity to continually grow within their chosen employment field and increase their earning potential while doing so. In order to ensure success in this area, DavidsonWorks has a goal of placing at least 80% of all new training customers into high-growth cluster fields of employment. As of the end of the 2nd quarter, 93% of all new training vouchers fall within these areas: Allied Health, Advanced Manufacturing, Avionics, and Transportation and Logistics.

- DavidsonWorks has a goal of ensuring that at least 70% of all contacts to businesses result in a service such as recruitment assistance or connection to economic development activities. As of the end of the 2nd quarter, 99% of all business contacts have resulted in some type of service including an incumbent worker training grant, an on-the-job opportunity for a jobseeker and small business, and scheduling virtual hiring events.

- DavidsonWorks surveys customers each quarter to determine satisfaction with services and staff. These are blind surveys, and no information is recorded on who fills out the surveys beyond customers who come in to the Resource Room in either Thomasville or Lexington. While the goal is to maintain a 90% satisfaction rate, most of the time customer satisfaction is between 98 and 100%. Currently, it is 99%.

KEY PERFORMANCE MEASURES

Measures	FY 2019 Actual	FY 2020 Actual	FY 2021 Projected	FY 2022 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	883	891	936	983
The Business & Industry unit will increase the number of new business orientations by 5% from the previous year to the current year	69	37	55	74
80% of all new training vouchers will be in high-growth cluster fields	87%	95%	90%	90%
90% of customers surveyed will indicate a positive, friendly experience with DavidsonWorks or the Career Center	99%	98%	98%	98%

FUTURE ISSUES

- DavidsonWorks has experienced budget cuts from the federal Workforce Innovation and Opportunity Act (WIOA- federal program) consistently for the past five years. In FY 2015, the cut was around 20%, and each year since has been reduced 8% to 11%. With the changes and confusion brought on with the COVID pandemic, it is not clear if the department will be able to continue to staff and operate two Career Centers in Davidson County. FY 2022 will likely be the time when staff will see past funding cuts, and COVID pandemic changes to customer flow, have an effect on staffing levels and services provided.

INTERNAL SERVICE FUND - INSURANCE

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

BUDGET SUMMARY

Category	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 YTD Actual	FY 2022 Adopted	vs. Adopted $ Change	vs. Adopted % Change
Expenses							
Personnel	$0	$0	$0	$0	$0	$0	0.0%
Operating	$10,896,760	$12,597,635	$12,597,635	$11,726,529	$13,372,314	$774,679	6.1%
Capital Outlay	$0	$0	$0	$0	$0	$0	0.0%
Total	$10,896,760	$12,597,635	$12,597,635	$11,726,529	$13,372,314	$774,679	6.1%
Revenues							
Charges for Service	$11,372,069	$12,597,635	$12,597,635	$12,235,997	$13,372,314	$774,679	6.1%
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	$11,372,069	$12,597,635	$12,597,635	$12,235,997	$13,372,314	$774,679	6.1%
Net County Funds	**($475,310)**	**$0**	**$0**	**($509,468)**	**$0**	**$0**	**0.0%**
Authorized Positions	0.25	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The purpose of this fund is to account for the county's self-funded employee health care and dental programs.

FY 2022 ADOPTED BUDGET HIGHLIGHTS

- The adopted budget includes 6% increase to cover "high cost" claims and does so without increasing employee cost for the upcoming fiscal year.

INTERNAL SERVICE FUND - WORKERS COMPENSATION

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

BUDGET SUMMARY

Category	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 YTD Actual	FY 2022 Adopted	vs. Adopted $ Change	vs. Adopted % Change
Expenses							
Personnel	$0	$0	$0	$0	$0	$0	0.0%
Operating	$994,902	$876,774	$903,677	$731,392	$952,014	$75,240	8.6%
Capital Outlay	$0	$0	$0	$0	$0	$0	0.0%
Total	$994,902	$876,774	$903,677	$731,392	$952,014	$75,240	8.6%
Revenues							
Charges for Service	$873,015	$876,774	$903,677	$726,162	$952,014	$75,240	8.6%
Interest Earnings	$0	$0	$0	$0	$0	$0	0.0%
Intergovernmental	$0	$0	$0	$0	$0	$0	0.0%
Licenses & Permits	$0	$0	$0	$0	$0	$0	0.0%
Miscellaneous Revenue	$0	$0	$0	$0	$0	$0	0.0%
Other Financing	$0	$0	$0	$0	$0	$0	0.0%
Taxes	$0	$0	$0	$0	$0	$0	0.0%
Total	$873,015	$876,774	$903,677	$726,162	$952,014	$75,240	8.6%
Net County Funds	**$121,887**	**$0**	**$0**	**$5,230**	**$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 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 YTD Actual	FY 2022 Adopted	vs. Adopted $ Change	vs. Adopted % Change
Expenses							
Personnel	$318,613	$356,555	$363,081	$291,551	$384,753	$28,198	7.9%
Operating	$1,346,943	$1,419,395	$1,419,395	$1,182,284	$1,417,420	($1,975)	-0.1%
Capital Outlay	$55,704	$0	$3,872	$3,871	$0	$0	0.0%
Total	$1,721,261	$1,775,950	$1,786,348	$1,477,707	$1,802,173	$26,223	1.5%
Revenues							
Charges for Service	$1,777,032	$1,775,950	$1,782,476	$1,392,065	$1,802,173	$26,223	1.5%
Interest Earnings	$0	$0	$0	$0	$0	$0	0.0%
Intergovernmental	$6,664	$0	$0	$7,502	$0	$0	0.0%
Licenses & Permits	$0	$0	$0	$0	$0	$0	0.0%
Miscellaneous Revenue	$42,580	$0	$0	$32,675	$0	$0	0.0%
Other Financing	$0	$0	$3,872	$0	$0	$0	0.0%
Taxes	$0	$0	$0	$0	$0	$0	0.0%
Total	$1,826,276	$1,775,950	$1,786,348	$1,432,241	$1,802,173	$26,223	1.5%
Net County Funds	**($105,015)**	**$0**	**$0**	**$45,466**	**$0**	**$0**	**0.0%**
Authorized Positions	6.00	6.00	6.00	6.00	6.00	0.00	0.0%

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 2022 ADOPTED BUDGET HIGHLIGHTS

- The adopted budget increases funding to the Garage by $26,223 or 1.5%. Majority of the change is due to the inclusion of an employee COLA = $500 + 1.7% (Plus Annualized FY 2021 COLA / 2nd Year Pay Study). In addition, the adopted budget also includes a 6% increase in group insurance for the county, with no planned increase (or plan design changes) anticipated for employees. Further, the adopted budget includes a mandated 11% county increase in state retirement for employees.

FY 2021 SIGNIFICANT ACCOMPLISHMENTS

- Continue to increase preventative maintenance (PMs) performed annually, which adds to the life expectancy of County vehicles.
- Continue to lower the cost per PM.
- New Fuel Master System installed and operational.
- Converted EMS Base (8) Arcadia fueling system from diesel to gas, as EMS's new vehicles are gasoline powered instead of diesel.

KEY PERFORMANCE MEASURES

Measures	FY 2019 Actual	FY 2020 Actual	FY 2021 Projected	FY 2022 Projected
Number of Preventative Maintenance (PMs) Performed Per Quarter	202	210	200	205
Number of Tech Inspections Per Quarter	217	215	220	215
Number of Repair Orders Per Quarter	207	236	n/a	n/a
Lower Cost Per Repair from Previous year	n/a	267.44	250	245
Number of Vehicle Services Per Day	9.1	7.8	9.0	9.0

FUTURE ISSUES

- Continue to evaluate the cost of the garage in total and its impact on the other county operations.
- To improve the department's ability to manage and evaluate vehicle maintenance and fuel usage per department. Plan to interface the Fuel Master Software system with the Fleet Maintenance Manager Plus Software system. This will enhance the ability to evaluate vehicle asset cost from service to fuel cost per vehicle.
- Convert fuel systems at EMS Base (5) in Tyro from diesel to gas.

SPECIAL REVENUE FUND – MENTAL HEALTH

Jason Martin, Assistant County Manager 913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 YTD Actual	FY 2022 Adopted	vs. Adopted $ Change	vs. Adopted % 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	$797,900	$797,900	$797,900	$398,950	$797,900	$0	0.0%
Taxes	$38,074	$26,444	$26,444	$32,914	$26,444	$0	0.0%
Total	$835,974	$824,344	$824,344	$431,864	$824,344	$0	0.0%
Net County Funds	**($11,634)**	**$0**	**$0**	**$218,236**	**$0**	**$0**	**0.0%**
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Appropriated funding for costs associated with mental health services contracted through Cardinal Innovations Healthcare Solutions. Cardinal manages community services for people with mental health, intellectual and developmental disabilities and substance use / addiction conditions. This partnership connects Davidson County citizens with resources and ideas through culturally appropriate efforts.

SPECIAL REVENUE FUND - 911 FUND

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

BUDGET SUMMARY

Category	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 YTD Actual	FY 2022 Adopted	vs. Adopted $ Change	vs. Adopted % Change
Expenses							
Personnel	$0	$0	$0	$0	$0	$0	0.0%
Operating	$558,690	$565,045	$565,045	$418,705	$570,150	$5,105	0.9%
Capital Outlay	$0	$0	$369,128	$0	$0	$0	0.0%
Total	$558,690	$565,045	$934,173	$418,705	$570,150	$5,105	0.9%
Revenues							
Appropriated Fund Balance	$0	$0	$369,128	$0	$0	$0	0.0%
Charges for Service	$0	$0	$0	$0	$0	$0	0.0%
Interest Earnings	$9,900	$0	$0	$648	$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	$486,024	$565,045	$565,045	$427,562	$570,150	$5,105	0.9%
Total	$495,924	$565,045	$934,173	$428,209	$570,150	$5,105	0.9%
Net County Funds	**$62,766**	**$0**	**$0**	**($9,504)**	**$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

Jason Martin, Assistant County Manager 913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 YTD Actual	FY 2022 Adopted	vs. Adopted $ Change	vs. Adopted % Change
Expenses							
Personnel	$0	$0	$0	$0	$0	$0	0.0%
Operating	$9,867,092	$9,863,427	$10,097,160	$10,100,284	$11,177,287	$1,313,860	13.3%
Capital Outlay	$0	$0	$0	$0	$0	$0	0.0%
Total	$9,867,092	$9,863,427	$10,097,160	$10,100,284	$11,177,287	$1,313,860	13.3%
Revenues							
Charges for Service	$0	$0	$0	$0	$0	$0	0.0%
Interest Earnings	$1,212	$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	$9,927,748	$9,863,427	$10,097,160	$10,158,026	$11,177,287	$1,313,860	13.3%
Total	$9,928,959	$9,863,427	$10,097,160	$10,158,026	$11,177,287	$1,313,860	13.3%
Net County Funds	**($61,868)**	**$0**	**$0**	**($57,743)**	**$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

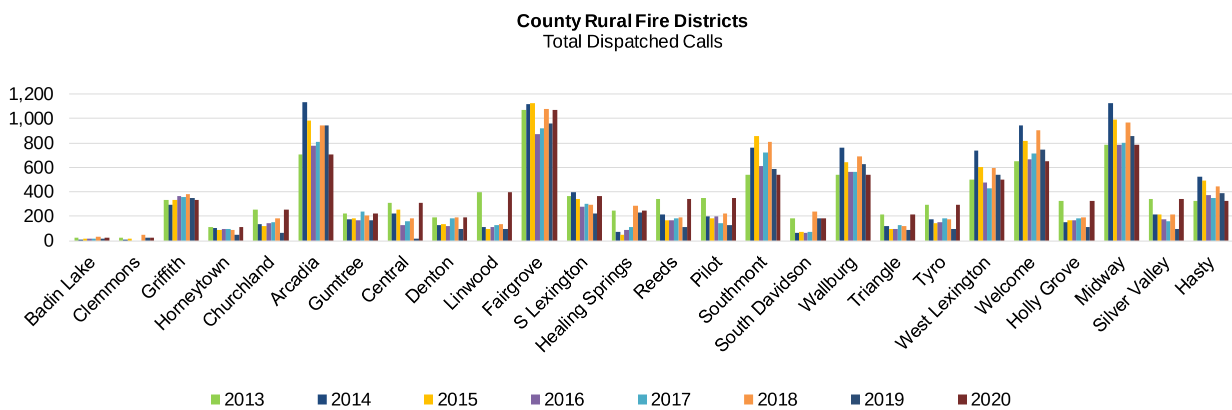
FY 2022 ADOPTED BUDGET HIGHLIGHTS

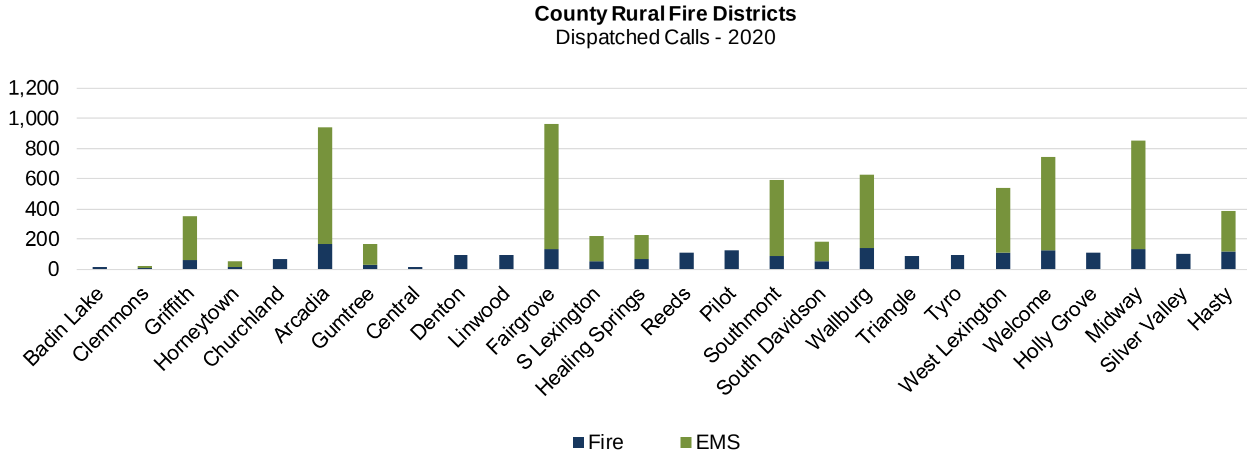
- The FY 2022 Adopted Budget increases funding to the fire districts by $1.3M or 13.3%. The changes in funding can be seen as displayed in the table below. Each individual district's line-item budget request for FY 2022 follows this summary on the proceeding pages. The table also includes the "calculated" revenue-neutral tax rate for the upcoming fiscal year. However, each fire district chose to remain at the same tax rate vs. the FY 2021 Adopted Budget.

Fire Districts Summary
FY 2021-2022

District	Tax Rate FY 2021 Adopted	Tax Rate FY 2022 Revenue Neutral	Tax Rate FY 2022 Adopted	Change $ Change vs. Adopted	Change % Change vs. Adopted	Budget FY 2021 Adopted	Budget FY 2022 Adopted	Change $ Change vs. Adopted	Change % Change vs. Adopted
ARCH	$ 0.1000	$ 0.0915	$ 0.1000	$ -	0.0%	$ 1,039,475	$ 1,097,548	$ 58,073	5.6%
Central	$ 0.1000	$ 0.0914	$ 0.1000	$ -	0.0%	$ 351,830	$ 351,830	$ -	0.0%
Churchland	$ 0.0900	$ 0.0798	$ 0.0900	$ -	0.0%	$ 246,325	$ 279,386	$ 33,061	13.4%
Fairgrove	$ 0.1000	$ 0.0946	$ 0.1000	$ -	0.0%	$ 457,227	$ 494,952	$ 37,725	8.3%
Gumtree	$ 0.1000	$ 0.0928	$ 0.1000	$ -	0.0%	$ 140,915	$ 151,592	$ 10,677	7.6%
Healing Springs	$ 0.0900	$ 0.0859	$ 0.0900	$ -	0.0%	$ 297,193	$ 325,531	$ 28,338	9.5%
Holly Grove	$ 0.0800	$ 0.0742	$ 0.0800	$ -	0.0%	$ 240,922	$ 265,000	$ 24,078	10.0%
Linwood	$ 0.1000	$ 0.1211	$ 0.1000	$ -	0.0%	$ 334,627	$ 559,080	$ 224,453	67.1%
Midway	$ 0.1077	$ 0.1017	$ 0.1077	$ -	0.0%	$ 977,110	$ 1,068,761	$ 91,651	9.4%
North Lexington	$ 0.1300	$ 0.1216	$ 0.1300	$ -	0.0%	$ 270,000	$ 290,000	$ 20,000	7.4%
Pilot	$ 0.0850	$ 0.0814	$ 0.0850	$ -	0.0%	$ 297,030	$ 321,739	$ 24,709	8.3%
Reeds	$ 0.0600	$ 0.0508	$ 0.0600	$ -	0.0%	$ 303,243	$ 363,836	$ 60,593	20.0%
Silver Valley	$ 0.1100	$ 0.1019	$ 0.1100	$ -	0.0%	$ 408,622	$ 435,422	$ 26,800	6.6%
South Emmons	$ 0.1000	$ 0.0914	$ 0.1000	$ -	0.0%	$ 124,510	$ 142,693	$ 18,183	14.6%
South Lexington	$ 0.1100	$ 0.1001	$ 0.1100	$ -	0.0%	$ 270,600	$ 309,000	$ 38,400	14.2%
Southmont	$ 0.1000	$ 0.0915	$ 0.1000	$ -	0.0%	$ 847,416	$ 944,471	$ 97,055	11.5%
Hasty	$ 0.1000	$ 0.0932	$ 0.1000	$ -	0.0%	$ 506,515	$ 603,732	$ 97,217	19.2%
Tyro	$ 0.0800	$ 0.0715	$ 0.0800	$ -	0.0%	$ 353,153	$ 406,203	$ 53,050	15.0%
Wallburg	$ 0.1000	$ 0.0911	$ 0.1000	$ -	0.0%	$ 836,277	$ 958,528	$ 122,251	14.6%
Welcome	$ 0.1100	$ 0.1021	$ 0.1100	$ -	0.0%	$ 587,044	$ 645,544	$ 58,500	10.0%
West Lexington	$ 0.1000	$ 0.0908	$ 0.1000	$ -	0.0%	$ 274,247	$ 318,499	$ 44,252	16.1%
South Davidson	$ 0.1000	$ 0.0939	$ 0.1000	$ -	0.0%	$ 119,900	$ 130,822	$ 10,922	9.1%
Horneytown	$ 0.1500	$ 0.1336	$ 0.1500	$ -	0.0%	$ 202,455	$ 255,520	$ 53,065	26.2%
Griffith	$ 0.0800	$ 0.0696	$ 0.0800	$ -	0.0%	$ 261,331	$ 319,218	$ 57,887	22.2%
Clemmons	$ 0.0600	$ 0.0519	$ 0.0600	$ -	0.0%	$ 75,460	$ 98,380	$ 22,920	30.4%
Badin Lake	$ 0.0550	$ 0.0515	$ 0.0550	$ -	0.0%	$ 40,000	$ 40,000	$ -	0.0%
Total	**$ 2.4977**	**$ 2.3208**	**$ 2.4977**	**$ -**	**0.0%**	**$ 9,863,427**	**$ 11,177,287**	**$ 1,313,860**	**13.3%**

KEY PERFORMANCE MEASURES





County Rural Fire Districts
Dispatched Calls - 2020
1,200
1,000
800
600
400
200
0
Badin Lake
Clemmons
Griffith
Horneytown
Churchland
Arcadia
Gumtree
Central
Denton
Linwood
Fairgrove
S Lexington
Healing Springs
Reeds
Pilot
Southmont
South Davidson
Wallburg
Triangle
Tyro
West Lexington
Welcome
Holly Grove
Midway
Silver Valley
Hasty
Fire
EMS

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 2021-2022

The Board of Directors of Arcadia-Reedy Creek-Hampton Volunteer Fire & Rescue Department estimates the cost of operations for fiscal year 2021-2022 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
---------------	---------	-----------	---------	---------
Pension Fund	$ 4,000	$ 4,200	$ 4,200	$ 4,200
Building & Grounds	$ 40,000	$ 23,000	$ 24,000	$ 24,000
Vehicle Fund	$ 40,000	$ 30,275	$ 35,000	$ 35,000
Communications	$ 16,000	$ 16,000	$ 18,000	$ 18,000
Truck Operations	$ 35,000	$ 31,000	$ 35,000	$ 35,000
Fire Equipment	$ 26,000	$ 250,000	$ 284,748	$ 284,748
Furniture & Fixtures	$ 5,000	$ 3,000	$ 3,000	$ 3,000
Point System	$ 15,000	$ 15,000	$ 10,000	$ 10,000
Insurance	$ 40,000	$ 45,000	$ 40,000	$ 40,000
Training & Books	$ 7,000	$ 7,000	$ 7,000	$ 7,000
Office Expenses	$ 8,500	$ 8,500	$ 8,500	$ 8,500
Computer Expense	$ 5,000	$ 5,000	$ 5,000	$ 5,000
Public Fire Education Expense	$ 3,000	$ 3,000	$ 3,000	$ 3,000
Membership Dues	$ 5,000	$ 5,000	$ 5,000	$ 5,000
Utilities	$ 20,000	$ 20,000	$ 20,000	$ 20,000
Rescue Squad Equipment	$ 14,500	$ 20,000	$ 15,000	$ 15,000
Rescue Equipment	$ 14,500	$ 10,000	$ 10,000	$ 10,000
Salaries	$ 398,000	$ 440,000	$ 460,000	$ 460,000
Protective Clothing	$ 20,000	$ 20,000	$ 20,000	$ 20,000
Mobile Doctor	$ 12,500	$ 12,500	$ 12,500	$ 12,500
Health & Disability	$ 57,000	$ 58,000	$ 58,000	$ 58,000
Travel Expense	$ -	$ -	$ 3,600	$ 3,600
Uniforms	$ 5,500	$ 5,500	$ 5,500	$ 5,500
Contract Labor-Maintenance	$ 7,500	$ 7,500	$ 10,500	$ 10,500
TOTAL	$ 799,000	$ 1,039,475	$ 1,097,548	$ 1,097,548
Original or Amended Budget	$ 799,000	$ 1,039,475	$ 1,097,548	$ 1,097,548
YTD Revenues	$ 855,987	$ 1,046,806	$ -	$ -
	-----------------	-----------------	-----------------	-----------------
Amount (Over) or Under Original Budget	$ (56,987)	$ (7,331)	$ 1,097,548	$ 1,097,548
	==========	==========	==========	==========
Current Year Tax Rate	$ 0.08	$ 0.10	$ 0.10	$ 0.10
Total Tax Valuation	$ 959,969,296	$ 1,039,475,000	$1,200,085,036	$1,200,085,036

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 2021-2022 is not to exceed $0.10.

Respectfully Submitted,

Mike Craver	Jim Wikle	Gray Hutchins
Board Chairman	Secretary to Board	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 2021-2022

The Board of Directors of Central Volunteer Fire Department estimates
Rescue Department estimates the cost of operations for fiscal year 2021-2022

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Salaries	$ 78,000	$ 100,000	$ 105,000	$ 105,000
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	$ 4,800	$ 4,800	$ 4,800
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	$ 4,500	$ 4,500	$ 4,500
Dues	$ 2,200	$ 2,200	$ 2,200	$ 2,200
Waste Disposal	$ 1,000	$ 1,340	$ 1,340	$ 1,340
Training	$ 3,140	$ 3,000	$ 3,000	$ 3,000
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
Comm Reserve	$ 5,000	$ 18,000	$ 13,000	$ 13,000
TOTAL	$ 316,830	$ 351,830	$ 351,830	$ 351,830
Original or Amended Budget	$ 316,830	$ 351,830	$ 351,830	$ 351,830
YTD Revenues	$ 342,421	$ 365,526	$ -	$ -
Amount (Over) or Under Original Budget	$ (25,591)	$ (13,696)	$ 351,830	$ 351,830
Current Year Tax Rate	$ 0.09	$ 0.10	$ 0.10	$ 0.10
Total Tax Valuation	$ 360,373,706	$ 382,107,778	$ 421,238,700	$ 421,238,700

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 2021-2022 is not to exceed $0.10.

Respectfully Submitted,

Robert Swing	Tim Hedrick	Becky Tucker
Board Chairman	Secretary to Board	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 2021-2022

The Board of Directors of Churchland Rural Volunteer Fire Department estimates the cost of operations for fiscal year 2021-2022 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Vehicle Fund	$ 30,000	$ 40,000	$ 40,000	$ 40,000
Building Repairs	$ 10,000	$ 14,325	$ 14,000	$ 14,000
Truck Operations (Gas & Oil)	$ 4,000	$ 5,000	$ 5,000	$ 5,000
Equipment	$ 20,700	$ 25,000	$ 25,000	$ 25,000
Insurance	$ 20,000	$ 20,000	$ 20,000	$ 20,000
Utilities	$ 10,000	$ 10,000	$ 10,000	$ 10,000
Training	$ 2,500	$ 2,500	$ 2,500	$ 2,500
Miscellaneous	$ 6,000	$ 6,000	$ 6,000	$ 6,000
Telephone	$ 4,000	$ 5,000	$ 5,000	$ 5,000
Legal & Professional Fees	$ 2,000	$ 2,000	$ 2,000	$ 2,000
Building Payment	$ 13,800	$ -	$ -	$ -
Communications Equipment	$ 22,000	$ 22,000	$ 22,000	$ 22,000
Truck Maintenance	$ 22,500	$ 25,000	$ 25,000	$ 25,000
Office Equipment	$ 1,500	$ 1,500	$ 1,500	$ 1,500
Chief	$ -	$ -	$ 32,000	$ 32,000
Admin	$ -	$ -	$ 20,000	$ 20,000
Clerical	$ 68,000	$ 68,000	$ 50,000	$ 49,386
TOTAL	$ 237,000	$ 246,325	$ 280,000	$ 279,386
Original or Amended Budget	$ 237,000	$ 246,325	$ 280,000	$ 279,386
YTD Revenues	$ 245,651	$ 240,626	$ -	$ -
Amount (Over) or Under Original Budget	$ (8,651)	$ 5,699	$ 280,000	$ 279,386
Current Year Tax Rate	$ 0.09	$ 0.09	$ 0.09	$ 0.09
Total Tax Valuation	$ 263,311,470	$ 273,694,444	$ 310,429,368	$ 310,429,368

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 2021-2022 is not to exceed $0.09.

Respectfully Submitted,

Robbie Young	Ken Dorsett	Ken Dorsett
Board Chairman	Secretary to Board	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 2021-2022

The Board of Directors of Fair Grove Volunteer Fire Department estimates the cost of operations for fiscal year 2021-2022 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Building Fund-Mortgage	$ 30,690	$ 31,186	$ 24,007	$ 24,007
Vehicle Fund	$ 39,600	$ 21,126	$ 22,055	$ 22,055
Building Repairs	$ 2,475	$ 4,024	$ 5,129	$ 5,129
Equipment Repairs	$ 8,910	$ 13,078	$ 13,848	$ 13,848
Truck Operations (Gas & Oil)	$ 24,874	$ 33,701	$ 34,364	$ 34,364
Equipment	$ 11,385	$ 12,575	$ 10,514	$ 10,514
Insurance	$ 31,680	$ 33,198	$ 36,416	$ 36,416
Utilities	$ 15,097	$ 15,845	$ 17,952	$ 17,952
Supplies	$ 14,850	$ 16,096	$ 19,234	$ 19,234
Miscellaneous	$ 2,685	$ 6,187	$ 6,411	$ 6,411
Compensation	$ 173,250	$ 182,589	$ 190,029	$ 190,029
Professional Services	$ 3,960	$ 8,048	$ 8,206	$ 8,206
Protective Clothing	$ 10,890	$ 11,066	$ 11,284	$ 11,284
Building Fund-Capital	$ 34,650	$ 35,210	$ 44,109	$ 44,109
Truck Payments	$ 5,495	$ 24,144	$ 42,058	$ 42,058
Training Expense	$ 2,079	$ 2,616	$ 2,667	$ 2,667
SCBA Fund	$ 6,435	$ 6,539	$ 6,668	$ 6,668
TOTAL	$ 419,005	$ 457,227	$ 494,952	$ 494,952
Original or Amended Budget	$ 419,005	$ 457,227	$ 494,952	$ 494,952
YTD Revenues	$ 459,303	$ 447,800	$ -	$ -
Amount (Over) or Under Original Budget	$ (40,298)	$ 9,427	$ 494,952	$ 494,952
Current Year Tax Rate	$ 0.10	$ 0.10	$ 0.10	$ 0.10
Total Tax Valuation	$ 423,237,075	$ 457,375,000	$ 494,984,121	$ 494,984,121

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 2021-2022 is not to exceed $0.10.

Respectfully Submitted,

Kevin Hartman
Board Chairman

Kevin Sink
Secretary to Board

Daren Fuller
Treasurer to Board

To: Davidson County Board of County Commissioners

From: Gumtree Fire & Rescue Department
2466 Gumtree Road
Winston-Salem, North Carolina 27107

Re: Budget Request For Fiscal Year 2021-2022

The Board of Directors of Gumtree Fire & Rescue Department estimates the cost of operations for fiscal year 2021-2022 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Truck Payments	$ -	$ -	$ -	$ -
Truck Repairs & Maintenance	$ 21,000	$ 22,000	$ 22,500	$ 22,500
Building Repairs	$ 2,000	$ 2,000	$ 3,000	$ 3,000
Equipment Repairs	$ 4,000	$ 4,000	$ 4,500	$ 4,500
Truck Operations (Gas & Oil)	$ 5,000	$ 4,500	$ 4,500	$ 4,500
Equipment	$ 4,400	$ 4,500	$ 4,500	$ 4,500
Insurance	$ 19,000	$ 18,000	$ 18,000	$ 18,000
Utilities	$ 8,000	$ 8,500	$ 8,500	$ 8,500
Supplies	$ 1,500	$ 1,500	$ 2,000	$ 2,000
Training & Conference	$ 750	$ 4,000	$ 4,250	$ 4,250
Legal Fees/Office Supply	$ 4,500	$ 4,500	$ 4,500	$ 4,500
Squad Supplies & Equipment	$ 3,897	$ 3,915	$ 4,000	$ 4,000
Uniforms / Turn Out Gear	$ 5,400	$ 5,000	$ 5,500	$ 5,500
Membership Dues & Subscription	$ 11,500	$ 12,500	$ 12,500	$ 12,500
New Truck Down Payment	$ -	$ -	$ 7,142	$ 7,142
Salaries	$ 22,000	$ 22,000	$ 22,000	$ 22,000
Medical	$ 6,500	$ 7,000	$ 7,000	$ 7,000
Building payment	$ 15,000	$ 15,000	$ 15,000	$ 15,000
Reporting Software	$ 1,553	$ 2,000	$ 2,200	$ 2,200
TOTAL	$ 136,000	$ 140,915	$ 151,592	$ 151,592
Original or Amended Budget	$ 136,000	$ 140,915	$ 151,592	$ 151,592
YTD Revenues	$ 139,248	$ 135,606	$ -	$ -
Amount (Over) or Under Original Budget	$ (3,248)	$ 5,309	$ 151,592	$ 151,592
Current Year Tax Rate	$ 0.10	$ 0.10	$ 0.10	$ 0.10
Total Tax Valuation	$ 136,445,623	$ 140,915,000	$ 151,592,851	$ 151,592,851

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 2021-2022 is not to exceed $0.10.

Respectfully Submitted,

Frank Williams	Debbie Noah	John Little
Board Chairman	Secretary to Board	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 2021-2022

The Board of Directors of Healing Springs Volunteer Fire Department estimates the cost of operations for fiscal year 2021-2022 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Truck Payment	$ 10,000	$ 40,000	$ 52,000	$ 52,000
Telephone	$ -	$ -	$ -	$ -
Building Repairs	$ 10,000	$ 30,000	$ 30,000	$ 30,000
Equipment Repairs	$ 16,000	$ 8,000	$ 8,000	$ 8,000
Truck Operations (Gas & Oil)	$ 11,000	$ 11,000	$ 11,000	$ 11,000
Equipment	$ 64,584	$ 35,000	$ 35,000	$ 35,000
Insurance	$ 20,000	$ 20,000	$ 20,000	$ 20,000
Utilities	$ 11,000	$ 11,000	$ 11,000	$ 11,000
Supplies	$ 4,000	$ 4,000	$ 4,000	$ 4,000
Contingency Fund	$ 5,000	$ 5,000	$ 5,000	$ 5,000
Training	$ 7,000	$ 7,000	$ 7,000	$ 7,000
Squad Funds	$ 3,000	$ 3,000	$ 3,000	$ 3,000
Dumpster Service	$ 350	$ 350	$ 350	$ 350
Retirement	$ 5,500	$ 5,500	$ 5,500	$ 5,500
Building Fund	$ 25,000	$ 24,743	$ 38,081	$ 38,081
Part Time Salaries	$ 86,000	$ 86,000	$ 89,000	$ 89,000
Alltel Land Line Phone	$ -	$ -	$ -	$ -
Account. Service	$ 1,600	$ 1,600	$ 1,600	$ 1,600
Dues	$ 5,000	$ 5,000	$ 5,000	$ 5,000
TOTAL	$ 285,034	$ 297,193	$ 325,531	$ 325,531
Original or Amended Budget	$ 285,034	$ 297,193	$ 325,531	$ 325,531
YTD Revenues	$ 304,321	$ 308,112	$ -	$ -
Amount (Over) or Under Original Budget	$ (19,287)	$ (10,919)	$ 325,531	$ 325,531
Current Year Tax Rate	$ 0.09	$ 0.09	$ 0.09	$ 0.09
Total Tax Valuation	$ 316,704,846	$ 330,214,444	$ 361,701,293	$ 361,701,293

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 2021-2022 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 2021-2022

The Board of Directors of Holly Grove Volunteer Fire Department estimates the cost of operations for fiscal year 2021-2022 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Fire Prevention	$ 1,000	$ 1,000	$ 1,000	$ 1,000
Wages	$ 53,000	$ 42,000	$ 82,000	$ 81,800
Telephone	$ 4,000	$ 6,000	$ 5,500	$ 5,500
Building Repairs	$ 3,000	$ 7,000	$ 12,000	$ 12,000
Equipment Repairs	$ 2,500	$ 8,000	$ 2,500	$ 2,500
Truck Operations (Gas & Oil)	$ 38,000	$ 22,000	$ 30,000	$ 30,000
Equipment	$ 12,640	$ 50,392	$ 63,100	$ 63,100
Insurance	$ 19,500	$ 18,000	$ 25,000	$ 25,000
Utilities	$ 8,800	$ 7,500	$ 7,500	$ 7,500
Supplies	$ 5,500	$ 9,000	$ 7,000	$ 7,000
Reserve for Capital	$ 10,000	$ 10,000	$ 10,000	$ 10,000
Fraternal Benefit	$ 5,200	$ 4,000	$ 5,500	$ 5,500
Employee Travel & Incentive	$ 4,000	$ 2,500	$ 2,000	$ 2,000
Meals	$ 2,000	$ 1,200	$ 1,000	$ 1,000
Training	$ 1,000	$ 2,000	$ 1,000	$ 1,000
Health Physicals	$ 1,000	$ 1,000	$ 1,500	$ 1,500
Dues & Subscription	$ 6,000	$ 2,000	$ 2,000	$ 2,000
Garbage Service	$ 1,000	$ 850	$ 1,500	$ 1,500
Truck Payment	$ 41,380	$ 41,380	$ -	$ -
Pension Fund	$ 1,000	$ 600	$ 600	$ 600
Uniforms	$ 2,000	$ 1,000	$ 1,000	$ 1,000
Legal and Professional	$ 2,700	$ 3,500	$ 3,500	$ 3,500
TOTAL	$ 225,220	$ 240,922	$ 265,200	$ 265,000
Original or Amended Budget	$ 225,220	$ 240,922	$ 265,200	$ 265,000
YTD Revenues	$ 241,871	$ 235,382	$ -	$ -
Amount (Over) or Under Original Budget	$ (16,651)	$ 5,540	$ 265,200	$ 265,000
Current Year Tax Rate	$ 0.08	$ 0.08	$ 0.08	$ 0.08
Total Tax Valuation	$ 281,525,684	$ 3,011,525,000	$ 331,532,542	$ 331,532,542

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 2021-2022 is not to exceed $0.08.

Respectfully Submitted,

Todd Warfford	Tiffany Poole	Herbert Frank
Board Chairman	Secretary to Board	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 2021-2022

The Board of Directors of Linwood Volunteer Fire Department estimates the cost of operations for fiscal year 2021-2022 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Salary	$ 123,000	$ 130,000	$ 175,000	$ 175,000
Record Supplies & Accounting	$ 4,000	$ 4,500	$ 10,000	$ 10,000
Equipment Repairs	$ 8,600	$ 9,000	$ 15,000	$ 15,000
Truck Operations (Gas & Oil) & Maintenance	$ 15,000	$ 16,000	$ 22,000	$ 22,000
Equipment	$ 21,096	$ 30,000	$ 125,000	$ 125,000
Insurance	$ 50,000	$ 50,000	$ 55,000	$ 55,000
Utilities & Telephone	$ 10,000	$ 10,000	$ 10,000	$ 10,000
Supplies, Fire Fighting	$ 20,000	$ 10,000	$ 20,000	$ 20,000
Reserve for Capital	$ 13,000	$ 13,000	$ 40,000	$ 40,000
Miscellaneous	$ 5,000	$ 5,000	$ 26,500	$ 26,500
Mowing	$ -	$ 2,027	$ 3,000	$ 3,000
Building Maintenance	$ 5,000	$ 10,000	$ 5,000	$ 5,000
School & Dues	$ 2,500	$ 2,000	$ 3,000	$ 3,000
Firemen's Gas to Fires	$ 7,000	$ 10,000	$ 15,000	$ 15,000
Maint for Mobile Air	$ 500	$ 500	$ 500	$ 500
New Truck	$ 34,703	$ 32,600	$ 34,080	$ 34,080
TOTAL	$ 319,399	$ 334,627	$ 559,080	$ 559,080
Original or Amended Budget	$ 319,399	$ 334,627	$ 559,080	$ 559,080
YTD Revenues	$ 372,880	$ 453,149	$ -	$ -
Amount (Over) or Under Original Budget	$ (53,481)	$ (118,522)	$ 559,080	$ 559,080
Current Year Tax Rate	$ 0.100	$ 0.100	$ 0.100	$ 0.100
Total Tax Valuation	$ 330,127,800	$ 334,627,000	$ 559,079,960	$ 559,079,960

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 2021-2022 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 2021-2022

The Board of Directors of Midway Volunteer Fire & Rescue Department estimates the cost of operations for fiscal year 2021-2022 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
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Salary	$ 490,000	$ 500,000	$ 523,000	$ 523,000
Telephone	$ 8,500	$ 12,000	$ 12,000	$ 12,000
Truck Repairs	$ 20,000	$ 30,000	$ 30,000	$ 30,000
Equipment Repairs	$ 5,000	$ 5,000	$ 5,000	$ 5,000
Truck Operations (Gas & Oil)	$ 33,000	$ 20,000	$ 30,000	$ 30,000
Equipment	$ 22,000	$ 20,000	$ 20,000	$ 20,000
Insurance	$ 140,000	$ 150,000	$ 160,000	$ 160,000
Utilities	$ 16,000	$ 16,000	$ 16,000	$ 16,000
Supplies, EMS	$ 3,000	$ 3,000	$ 3,000	$ 3,000
Miscellaneous & Office Supplies	$ 7,000	$ 10,000	$ 10,000	$ 10,000
Training	$ 5,000	$ 2,000	$ 2,000	$ 2,000
Fire Station & Truck Payments	$ 92,000	$ 92,000	$ 108,000	$ 108,000
Radio & Communication Equipment	$ 30,000	$ 40,000	$ 40,000	$ 40,000
Calls, Frat. Benefits & Phys	$ 12,000	$ 10,000	$ 10,000	$ 10,000
Fuel for Building	$ 15,000	$ 10,000	$ 10,000	$ 10,000
Physicals	$ 1,000	$ 1,610	$ 4,261	$ 4,261
Building Maintenance	$ 7,000	$ 5,000	$ 5,000	$ 5,000
Capital Improvements	$ 15,000	$ 10,000	$ 40,000	$ 40,000
Legal & Accounting	$ 8,000	$ 8,000	$ 8,000	$ 8,000
Salary-Part Time	$ 20,000	$ 20,000	$ 20,000	$ 20,000
Uniforms	$ 10,000	$ 12,000	$ 12,000	$ 12,000
Garbage Service	$ 500	$ 500	$ 500	$ 500
TOTAL	$ 960,000	$ 977,110	$ 1,068,761	$ 1,068,761
Original or Amended Budget	$ 960,000	$ 977,110	$ 1,068,761	$ 1,068,761
YTD Revenues	$ 996,635	$ 972,685	$ -	$ -
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Amount (Over) or Under Original Budget	$ (36,635)	$ 4,425	$ 1,068,761	$ 1,068,761
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Current Year Tax Rate	$ 0.1077	$ 0.1077	$ 0.1077	$ 0.1077
Total Tax Valuation	$ 845,918,611	$ 907,251,625	$ 997,337,038	$ 997,337,038

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 2021-2022 is not to exceed $0.1077.

Respectfully Submitted,

Zachary Medlin	Tim Hill	Daniel Fleming
Board Chairman	Secretary to Board	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 2021-2022

The Board of Directors of North Lexington Triangle Fire Department estimates the cost of operations for fiscal year 2021-2022 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Maintenance	$ 15,000	$ 15,000	$ 15,000	$ 15,000
Truck Fund	$ 23,400	$ 15,000	$ 15,000	$ 15,000
Contingency	$ 1,000	$ 1,000	$ 1,000	$ 1,000
Truck Operations (Gas & Oil)	$ 6,000	$ 6,000	$ 7,000	$ 7,000
Equipment	$ 80,000	$ 48,000	$ 50,000	$ 50,000
Insurance	$ 22,000	$ 24,000	$ 25,000	$ 25,000
Utilities	$ 15,000	$ 15,000	$ 15,000	$ 15,000
Training	$ 3,000	$ 3,000	$ 3,000	$ 3,000
Miscellaneous	$ 2,000	$ 2,000	$ 2,000	$ 2,000
Fuel Cost	$ 4,000	$ 5,400	$ 5,400	$ 5,400
Building Payment	$ -	$ 60,000	$ 60,000	$ 60,000
Audit/Review	$ 3,600	$ 3,600	$ 3,600	$ 3,600
Salaries	$ 70,000	$ 72,000	$ 88,000	$ 88,000
TOTAL	$ 245,000	$ 270,000	$ 290,000	$ 290,000
Original or Amended Budget	$ 245,000	$ 270,000	$ 290,000	$ 290,000
YTD Revenues	$ 274,307	$ 269,003	$ -	$ -
Amount (Over) or Under Original Budget	$ (29,307)	$ 997	$ 290,000	$ 290,000
Current Year Tax Rate	$ 0.13	$ 0.13	$ 0.13	$ 0.13
Total Tax Valuation	$ 205,168,617	$ 211,499,091	$ 228,766,294	$ 228,766,294

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 2021-2022 is not to exceed $0.13.

Respectfully Submitted,

Ray Peedin	Sharon Clark	Lori Clement
Board Chairman	Secretary to Board	Treasurer to Board

To: Davidson County Board of County Commissioners

From: Pilot Volunteer Fire Department
PO Box 1889
Thomasville, North Carolina 27360

Re: Budget Request For Fiscal Year 2021-2022

The Board of Directors of Pilot Volunteer Fire Department estimates the cost of operations for fiscal year 2021-2022 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	$ 15,000	$ 15,000
New Pagers, Radio & Crystals	$ 7,430	$ 7,430	$ 12,139	$ 12,139
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	$ 61,500	$ 61,500	$ 65,500	$ 65,500
Payroll Tax Expense	$ 16,000	$ 16,000	$ 17,500	$ 17,500
Hepatitis B Vaccine Immunization	$ 300	$ 300	$ 300	$ 300
Protective Clothing	$ 12,000	$ 12,000	$ 17,000	$ 17,000
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	$ 15,100	$ 14,600	$ 14,600
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	$ 38,800	$ 38,800
TOTAL	$ 291,530	$ 297,030	$ 321,739	$ 321,739
Original or Amended Budget	$ 291,530	$ 297,030	$ 321,739	$ 321,739
YTD Revenues	$ 304,164	$ 296,068	$ -	$ -
Amount (Over) or Under Original Budget	$ (12,634)	$ 962	$ 321,739	$ 321,739
Current Year Tax Rate	$ 0.085	$ 0.085	$ 0.085	$ 0.085
Total Tax Valuation	$ 346,803,389	$ 353,349,412	$ 378,516,812	$ 378,516,812

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 2021-2022 is not to exceed $0.085.

Respectfully Submitted,

Mike Shadrick	Matt Riddle	Melvin Tucker Sr.
Board Chairman	Secretary to Board	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 2021-2022

The Board of Directors of Reeds Volunteer Fire Department estimates the cost of operations for fiscal year 2021-2022 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
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Equipment Maintenance	$ 23,500	$ 23,500	$ 25,000	$ 25,000
Truck Fund	$ 50,000	$ 50,000	$ 100,000	$ 100,000
Truck Operations (Gas & Oil)	$ 7,374	$ 7,374	$ 8,250	$ 8,250
Equipment	$ 50,000	$ 50,000	$ 50,000	$ 50,000
Insurance	$ 27,500	$ 27,500	$ 30,000	$ 30,000
Utilities	$ 11,800	$ 11,800	$ 13,259	$ 13,259
Supplies	$ 3,647	$ 3,647	$ 3,647	$ 3,647
Miscellaneous	$ 7,500	$ 7,500	$ 7,500	$ 7,500
Benefits	$ 7,880	$ 7,880	$ 4,880	$ 4,880
Building Maint.	$ 13,200	$ 13,200	$ 13,200	$ 13,200
Fire Station Employee	$ 77,172	$ 99,242	$ 106,500	$ 106,500
Benevolence - Burn-Out	$ 1,600	$ 1,600	$ 1,600	$ 1,600
TOTAL	$ 281,173	$ 303,243	$ 363,836	$ 363,836
Original or Amended Budget	$ 281,173	$ 303,243	$ 363,836	$ 363,836
YTD Revenues	$ 306,577	$ 308,812	$ -	$ -
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Amount (Over) or Under Original Budget	$ (25,404)	$ (5,569)	$ 363,836	$ 363,836
	===========	===========	===========	===========
Current Year Tax Rate	$ 0.06	$ 0.06	$ 0.06	$ 0.06
Total Tax Valuation	$ 484,363,193	$ 505,405,000	$ 611,053,770	$ 611,053,770

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 2021-2022 is not to exceed $0.06.

Respectfully Submitted,

Terry Buie	Adam Cowan	Kevin Hedrick
Board Chairman	Secretary to Board	Treasurer to Board

To: Davidson County Board of County Commissioners

From: Silver Valley Volunteer Fire Department
11450 S. NC Highway 109
Lexington, North Carolina 27292

Re: Budget Request For Fiscal Year 2021-2022

The Board of Directors of Silver Valley Volunteer Fire Department estimates the cost of operations for fiscal year 2021-2022 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	$ 20,000	$ 20,000
Equipment	$ 32,500	$ 32,500	$ 42,000	$ 42,000
Insurance	$ 42,500	$ 42,500	$ 42,500	$ 42,500
Utilities	$ 16,000	$ 16,000	$ 20,000	$ 20,000
Supplies	$ 3,000	$ 4,000	$ 5,000	$ 5,000
Miscellaneous	$ 3,000	$ 3,000	$ 3,000	$ 3,000
Medical Supplies	$ 3,000	$ 3,000	$ 3,000	$ 3,000
Building Maintenance	$ 5,000	$ 5,000	$ 7,000	$ 7,000
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	$ 84,000	$ 90,000	$ 90,000
Bookkeeping	$ 2,000	$ 2,000	$ 2,000	$ 2,000
Pension & Death Benefit	$ 2,700	$ 2,700	$ 3,000	$ 3,000
TOTAL	$ 403,622	$ 408,622	$ 435,422	$ 435,422
Original or Amended Budget	$ 403,622	$ 408,622	$ 435,422	$ 435,422
YTD Revenues	$ 442,474	$ 431,805	$ -	$ -
Amount (Over) or Under Original Budget	$ (38,852)	$ (23,183)	$ 435,422	$ 435,422
Current Year Tax Rate	$ 0.11	$ 0.11	$ 0.11	$ 0.11
Total Tax Valuation	$ 378,791,950	$ 393,427,273	$ 441,311,287	$ 441,311,287

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 2021-2022 is not to exceed $0.11.

Respectfully Submitted,

MILTON HEDRICK
Board Chairman

JOSH BALDWIN
Secretary to Board

JERRY STANELY
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 2021-2022

The Board of Directors of South Emmons Fire District estimates the cost of operations for fiscal year 2021-2022 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Contract - Town of Denton	$ 96,340	$ 124,510	$ 142,693	$ 142,693
TOTAL	$ 96,340	$ 124,510	$ 142,693	$ 142,693
Original or Amended Budget	96,340	$ 124,510	$ 142,693	$ 142,693
YTD Revenues	103,313	127,027	$ -	$ -
Amount (Over) or Under Original Budget	$ (6,973)	$ (2,517)	$ 142,693	$ 142,693
Current Year Tax Rate	$ 0.08	$ 0.10	$ 0.10	$ 0.10
Total Tax Valuation	$ 124,146,641	$ 128,936,667	$ 142,692,650	$ 142,692,650

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 2021-2022 is not to exceed $0.10.

Respectfully Submitted,

Leslie Pyror	Jermie Pyror	Brandon Dorsett
Board Chairman	Secretary to Board	Treasurer to Board

To: Davidson County Board of County Commissioners

From: South Lexington Fire Department
2000 Cotton Grove Rd.
Lexington, North Carolina 27293-0031

Re: Budget Request For Fiscal Year 2021-2022

The Board of Directors of South Lexington Fire Department estimates the cost of operations for fiscal year 2021-2022 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Truck Maintenance	$ 10,000	$ 15,000	$ 18,000	$ 18,000
Truck Operations (Gas & Oil)	$ 6,000	$ 6,000	$ 8,000	$ 8,000
Equipment	$ 20,000	$ 23,000	$ 33,000	$ 33,000
Insurance	$ 23,000	$ 23,000	$ 25,000	$ 25,000
Utilities	$ 15,000	$ 12,000	$ 12,000	$ 12,000
Miscellaneous	$ 2,157	$ 12,000	$ 12,000	$ 12,000
Officer Compensation	$ 8,000	$ 9,500	$ 10,500	$ 10,500
Pension Fund	$ 1,000	$ 1,000	$ 2,000	$ 2,000
Building Maintenance	$ 1,500	$ 1,500	$ 3,000	$ 3,000
Telephone	$ 5,000	$ 5,000	$ 5,000	$ 5,000
Equipment Maintenance	$ 2,500	$ 3,500	$ 5,000	$ 5,000
Training	$ 2,000	$ 3,000	$ 3,400	$ 3,400
Legal Fees	$ -	$ -	$ -	$ -
Accounting Fees	$ 3,500	$ 3,500	$ 3,500	$ 3,500
Building Fund	$ 87,000	$ 87,000	$ 87,000	$ 87,000
Paid Personnel	$ 45,000	$ 45,000	$ 60,000	$ 60,000
Physicals	$ -	$ -	$ -	$ -
Future Truck Fund	$ 25,000	$ 20,600	$ 21,600	$ 21,600
TOTAL	$ 256,657	$ 270,600	$ 309,000	$ 309,000
Original or Amended Budget	$ 256,657	$ 270,600	$ 309,000	$ 309,000
YTD Revenues	$ 277,756	$ 273,926	$ -	$ -
Amount (Over) or Under Original Budget	$ (21,099)	$ (3,326)	$ 309,000	$ 309,000
Current Year Tax Rate	$ 0.11	$ 0.11	$ 0.11	$ 0.11
Total Tax Valuation	$ 237,611,340	$ 246,091,818	$ 280,964,005	$ 280,964,005

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 2021-2022 is not to exceed $0.11.

Respectfully Submitted,

Randy Geddes	Cari Perry	Lori Clement
Board Chairman	Secretary to Board	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 2021-2022

The Board of Directors of Southmont Volunteer Fire Department estimates the cost of operations for fiscal year 2021-2022 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Truck / Building Payment	$ 100,824	$ 100,824	$ 117,500	$ 117,500
Insurance	$ 35,000	$ 35,000	$ 40,000	$ 40,000
Training	$ 5,200	$ 5,297	$ 5,050	$ 5,050
Communications	$ 103,250	$ 3,250	$ 5,700	$ 5,700
Personnel Expenses	$ 378,287	$ 416,445	$ 479,630	$ 479,630
Apparatus Expenses	$ 68,300	$ 83,800	$ 77,400	$ 77,400
Long Range Fund	$ -	$ 103,500	$ 69,000	$ 69,000
Operating Expenses	$ 96,825	$ 97,500	$ 148,391	$ 148,391
Contract Staff	$ 1,800	$ 1,800	$ 1,800	$ 1,800
TOTAL	$ 789,486	$ 847,416	$ 944,471	$ 944,471
Original or Amended Budget	$ 789,486	$ 847,416	$ 944,471	$ 944,471
YTD Revenues	$ 853,806	$ 852,924	$ -	$ -
Amount (Over) or Under Original Budget	$ (64,320)	$ (5,508)	$ 944,471	$ 944,471
Current Year Tax Rate	$ 0.100	$ 0.100	$ 0.100	$ 0.100
Total Tax Valuation	$ 820,245,076	$ 847,416,471	$ 944,471,381	$ 944,471,381

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 2021-2022 is not to exceed $0.10.

Respectfully Submitted,

Phil Surratt
Board Chairman

Amy Briggs
Secretary to Board

Sherry Falk
Treasurer to Board

To: Davidson County Board of County Commissioners

From: Hasty Fire Department
1306 Joe Moore Rd.
Thomasville, North Carolina 27360

Re: Budget Request For Fiscal Year 2021-2022

The Board of Directors of Hasty Fire Department estimates the cost of operations for fiscal year 2021-2022 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
New Building	$ 25,000	$ 5,000	$ 10,000	$ 10,000
Salaries	$ 221,357	$ 258,000	$ 290,000	$ 290,000
Truck Payment	$ 56,000	$ 54,000	$ 54,000	$ 54,000
Truck Operations (Gas & Oil)	$ 7,000	$ 7,000	$ 8,000	$ 8,000
Equipment	$ 34,508	$ 30,000	$ 35,000	$ 35,000
Insurance	$ 10,000	$ 30,200	$ 32,000	$ 32,000
Utilities	$ 24,000	$ 16,000	$ 20,000	$ 20,000
Miscellaneous	$ 2,000	$ -	$ -	$ -
Office Supplies	$ 2,000	$ 4,000	$ 3,000	$ 3,000
Building Maintenance	$ 9,000	$ 9,000	$ 10,000	$ 10,000
Equipment Maintenance	$ 18,000	$ 18,000	$ 25,000	$ 25,000
Training & Dues	$ 6,500	$ 2,000	$ 5,000	$ 5,000
Gifts & Contributions	$ 4,550	$ 4,000	$ 5,000	$ 5,000
Squad Supplies	$ 3,000	$ 3,000	$ 4,000	$ 4,000
Pension Fund	$ 6,000	$ 6,000	$ 6,000	$ 6,000
Legal & Professional	$ 6,000	$ 5,000	$ 5,000	$ 5,000
Uniforms	$ 1,500	$ 3,000	$ 5,000	$ 5,000
Employee Benefits & Insurance	$ 57,600	$ 40,815	$ 45,000	$ 45,000
Fire Prevention	$ 1,500	$ 500	$ 1,000	$ 1,000
Turnout Gear	$ 10,000	$ 10,000	$ 12,000	$ 12,000
Fire Fighter Physicals	$ 1,000	$ 1,000	$ 3,000	$ 3,000
Equipment Operatons	$ -	$ -	$ 25,732	$ 25,732
TOTAL	$ 506,515	$ 506,515	$ 603,732	$ 603,732
Original or Amended Budget	$ 506,515	$ 506,515	$ 603,732	$ 603,732
YTD Revenues	$ 555,378	$ 555,815	$ -	$ -
Amount (Over) or Under Original Budget	$ (48,863)	$ (49,300)	$ 603,732	$ 603,732
Current Year Tax Rate	$ 0.10	$ 0.10	$ 0.10	$ 0.10
Total Tax Valuation	$ 528,765,335	$ 549,074,000	$ 603,731,937	$ 603,731,937

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 2021-2022 is not to exceed $0.10.

Respectfully Submitted,

John Payne
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 2021-2022

The Board of Directors of Tyro Rural Fire Department estimates the cost of operations for fiscal year 2021-2022 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Truck Maintenance	$ 20,000	$ 20,000	$ 40,000	$ 40,000
Truck Fund	$ -	$ -	$ 53,203	$ 53,203
Truck Operations (Gas & Oil)	$ 10,000	$ 10,500	$ 12,000	$ 12,000
Insurance	$ 37,500	$ 40,000	$ 40,000	$ 40,000
Utilities-Electric	$ 20,000	$ 15,000	$ 15,000	$ 15,000
Miscellaneous	$ 12,000	$ 10,000	$ 10,000	$ 10,000
Supplies	$ 10,000	$ 10,000	$ 10,000	$ 10,000
Water	$ -	$ 6,000	$ 6,000	$ 6,000
Training & Materials	$ 5,000	$ 5,000	$ 5,000	$ 5,000
Telephone	$ -	$ 2,000	$ 2,000	$ 2,000
Gas (Heating or Natural)	$ -	$ 1,200	$ 2,000	$ 2,000
Equip., Equip. Maintenance	$ 45,000	$ 47,453	$ 45,000	$ 45,000
Bldg. Maintenance	$ 40,000	$ 40,000	$ 40,000	$ 40,000
Communication Replacement & Repairs	$ 46,500	$ 50,000	$ 30,000	$ 30,000
Pay Per Call	$ 15,000	$ 16,000	$ 16,000	$ 16,000
Paid Part-Time Position	$ 79,000	$ 80,000	$ 80,000	$ 80,000
TOTAL	$ 340,000	$ 353,153	$ 406,203	$ 406,203
Original or Amended Budget	$ 340,000	$ 353,153	$ 406,203	$ 406,203
YTD Revenues	$ 356,413	$ 353,096	$ -	$ -
Amount (Over) or Under Original Budget	$ (16,413)	$ 57	$ 406,203	$ 406,203
Current Year Tax Rate	$ 0.08	$ 0.08	$ 0.08	$ 0.08
Total Tax Valuation	$ 412,906,904	$ 441,441,250	$ 507,754,956	$ 507,754,956

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 2021-2022 is not to exceed $0.08.

Respectfully Submitted,

Barry Shoaf	Noah D. Lowe	Jeff Chrisley
Board Chairman	Secretary to Board	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 2021-2022

The Board of Directors of Wallburg Fire Department estimates the cost of operations for fiscal year 2021-2022 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Truck Maintenance	$ 25,000	$ 35,777	$ 40,000	$ 40,000
Truck Fund	$ 25,000	$ 30,000	$ 100,528	$ 100,528
Equipment	$ 45,000	$ 45,000	$ 50,000	$ 50,000
Insurance	$ 63,000	$ 70,000	$ 80,000	$ 80,000
Utilities	$ 23,000	$ 23,000	$ 23,000	$ 23,000
Miscellaneous	$ 3,000	$ 3,000	$ 3,000	$ 3,000
Supplies	$ 2,000	$ 2,000	$ 5,000	$ 5,000
Building Maintenance	$ 40,000	$ 40,000	$ 47,000	$ 47,000
Equipment Maintenance	$ 9,000	$ 16,000	$ 18,000	$ 18,000
Training	$ 8,890	$ 8,000	$ 5,000	$ 5,000
Certified Audit and Payroll Preparation	$ 11,500	$ 6,000	$ 6,000	$ 6,000
Building Payment	$ 25,000	$ -	$ 2,000	$ 2,000
Medical Supplies	$ 2,000	$ 2,000	$ 2,500	$ 2,500
Physicals	$ 10,000	$ 10,000	$ 7,500	$ 7,500
Uniform Expenses	$ 2,000	$ 5,000	$ 5,000	$ 5,000
Office Expenses	$ 5,000	$ 6,000	$ 15,000	$ 15,000
SCBA Loan	$ 32,000	$ 32,000	$ 32,000	$ 32,000
Pension Fund/Retirement	$ 9,000	$ 7,500	$ 4,500	$ 4,500
Salaries / Benefits	$ 470,000	$ 495,000	$ 512,500	$ 512,500
TOTAL	$ 810,390	$ 836,277	$ 958,528	$ 958,528
Original or Amended Budget	$ 810,390	$ 836,277	$ 958,528	$ 958,528
YTD Revenues	$ 854,026	$ 859,155	$ -	$ -
Amount (Over) or Under Original Budget	$ (43,636)	$ (22,878)	$ 958,528	$ 958,528
Current Year Tax Rate	$ 0.10	$ 0.10	$ 0.10	$ 0.10
Total Tax Valuation	$ 772,220,610	$ 836,277,000	$ 958,527,513	$ 958,527,513

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 2021-2022 is not to exceed $0.10.

Respectfully Submitted,

Daniel Harper
Board Chairman

Casie Pegg
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 2021-2022

The Board of Directors of Welcome Fire Department estimates the cost of operations for fiscal year 2021-2022 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
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Banquets/Officers/Directors	$ 15,000	$ 15,000	$ 20,000	$ 20,000
Repairs & Maintenance	$ 42,000	$ 45,000	$ 65,000	$ 65,000
Interest on Debt	$ -	$ -		
Equipment	$ 91,000	$ 92,000	$ 100,000	$ 100,000
Debt Service - Building	$ -	$ -	$ -	$ -
Insurance	$ 30,000	$ 33,000	$ 40,000	$ 40,000
Utilities & Fuel	$ 25,000	$ 28,000	31000	31000
Miscellaneous	$ 8,000	$ 8,000	$ 10,000	$ 10,000
Supplies	$ 5,000	$ 5,000	$ 8,000	$ 8,000
Training	$ 2,000	$ 2,000	$ 2,500	$ 2,500
PT Salaries / FICA	$ 288,000	$ 288,000	$ 295,000	$ 295,000
Fraternal Benefits	$ 12,000	$ 12,000	$ 15,000	$ 15,000
Administrative Asst.	$ -	$ -	$ -	$ -
Truck Debt Service	$ -	$ -	$ -	$ -
Debt Service - Building	$ 59,044	$ 59,044	$ 59,044	$ 59,044
TOTAL	$ 577,044	$ 587,044	$ 645,544	$ 645,544
Original or Amended Budget	$ 577,044	$ 587,044	$ 645,544	$ 645,544
YTD Revenues	$ 624,666	$ 613,535	$ -	$ -
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Amount (Over) or Under Original Budget	$ (47,622)	$ (26,491)	$ 645,544	$ 645,544
	===========	===========	===========	===========
Current Year Tax Rate	$ 0.11	$ 0.11	$ 0.11	$ 0.11
Total Tax Valuation	$ 525,419,586	$ 552,675,455	$ 618,761,481	$ 618,761,481

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 2021-2022 is not to exceed $0.11.

Respectfully Submitted,

James Jones	Teresa Grubb	Teresa Grubb
Board Chairman	Secretary to Board	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 2021-2022

The Board of Directors of West Lexington Volunteer Fire Department estimates the cost of operations for fiscal year 2021-2022 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Payroll	$ 128,950	$ 130,320	$ 209,236	$ 209,236
Equipment	$ 21,491	$ 20,158	$ 30,430	$ 30,430
Insurance	$ 39,460	$ 40,815	$ 30,840	$ 30,840
Utilities	$ 14,350	$ 15,550	$ 15,900	$ 15,900
Supplies	$ 6,510	$ 7,010	$ 7,100	$ 7,100
Building Maintenance	$ 6,250	$ 8,750	$ 8,750	$ 8,750
Truck Payment	$ 25,000	$ 20,600	$ -	$ -
Contingency	$ 1,003	$ 16,044	$ 1,243	$ 1,243
Truck Maintenance	$ 15,000	$ 15,000	$ 15,000	$ 15,000
TOTAL	$ 258,014	$ 274,247	$ 318,499	$ 318,499
Original or Amended Budget	$ 258,014	$ 274,247	$ 318,499	$ 318,499
YTD Revenues	$ 281,387	$ 275,408	$ -	$ -
Amount (Over) or Under Original Budget	$ (23,373)	$ (1,161)	$ 318,499	$ 318,499
Current Year Tax Rate	$ 0.10	$ 0.10	$ 0.10	$ 0.10
Total Tax Valuation	$ 258,014,653	$ 274,247,000	$ 318,499,567	$ 318,499,567

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 2021-2022 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 2021-2022

The Board of Directors of South Davidson Volunteer Fire Department estimates the cost of operations for fiscal year 2021-2022 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
EMS/Squad	$ -	$ -	$ 2,000	$ 2,000
Accounting Fees	$ 3,000	$ 1,900	$ 1,900	$ 1,900
Miscellaneous	$ 1,000	$ 1,000	$ 3,000	$ 3,000
Gas & Oil	$ 8,000	$ 8,000	$ 7,000	$ 7,000
Equipment Maintenance	$ 6,500	$ 6,500	$ 6,500	$ 6,500
Insurance	$ 19,500	$ 19,500	$ 19,500	$ 19,500
Utilities	$ 7,500	$ 7,500	$ 7,500	$ 7,500
Replacement Radios	$ 4,000	$ 4,000	$ 4,000	$ 4,000
Replacement Pagers	$ 3,500	$ 1,500	$ 2,000	$ 2,000
Turn Out Gear	$ 10,000	$ 7,500	$ 7,500	$ 7,500
Building Maintenance	$ 6,000	$ 3,000	$ 5,000	$ 5,000
Miscellaneous	$ 3,000	$ 3,000	$ 3,600	$ 3,600
Pension Fund	$ 2,500	$ 2,500	$ 2,500	$ 2,500
Training	$ 2,000	$ 2,000	$ 2,000	$ 2,000
Truck Payment	$ 37,000	$ 52,000	$ 47,000	$ 47,000
Fire Hose	$ -	$ -	$ -	$ -
Truck Fund	$ -	$ -	$ 10,000	$ 9,822
Air Packs	$ 3,500	$ -	$ -	$ -
TOTAL	$ 117,000	$ 119,900	$ 131,000	$ 130,822
Original or Amended Budget	$ 117,000	$ 119,900	$ 131,000	$ 130,822
YTD Revenues	$ 121,550	$ 118,950	$ -	$ -
Amount (Over) or Under Original Budget	$ (4,550)	$ 950	$ 131,000	$ 130,822
Current Year Tax Rate	$ 0.10	$ 0.10	$ 0.10	$ 0.10
Total Tax Valuation	$ 118,532,339	$ 119,972,000	$ 130,821,541	$ 130,821,541

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 2021-2022 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 2021-2022

The Board of Directors of Horneytown Volunteer Fire Department estimates the cost of operations for fiscal year 2021-2022 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Telephone	$ 1,200	$ 1,400	$ 1,500	$ 1,500
Repair & Maintenance	$ 10,638	$ 12,000	$ 23,500	$ 23,500
Gas & Oil	$ 3,795	$ 4,000	$ 4,500	$ 4,500
Equipment	$ 11,900	$ 20,000	$ 54,000	$ 54,000
Insurance	$ 9,700	$ 11,200	$ 12,000	$ 12,000
Utilities	$ 4,500	$ 3,570	$ 3,800	$ 3,800
Supplies, Janitorial	$ 1,500	$ 1,500	$ 1,700	$ 1,700
Building Maintenance	$ 1,200	$ 1,925	$ 2,500	$ 2,500
Equipment Depreciation Account	$ 4,350	$ 3,500	$ 4,000	$ 4,000
Truck Payment	$ 13,111	$ 16,975	$ 16,975	$ 16,975
Postage	$ 210	$ 210	$ 220	$ 220
Uniforms	$ 4,086	$ 4,000	$ 4,500	$ 4,500
Supplies, Office	$ 1,500	$ 525	$ 1,500	$ 1,500
Supplies, Maintenance	$ 2,252	$ 4,000	$ 4,500	$ 4,500
Supplies, Operating	$ 3,500	$ 5,000	$ 5,000	$ 5,000
Membership & Dues	$ 1,200	$ 1,400	$ 1,800	$ 1,800
Training	$ 4,600	$ 5,250	$ 5,525	$ 5,525
Chief Contract	$ 15,000	$ 10,500	$ 11,000	$ 11,000
Part-Time Salaries	$ 93,212	$ 95,500	$ 97,000	$ 97,000
TOTAL	$ 187,454	$ 202,455	$ 255,520	$ 255,520
Original or Amended Budget	$ 187,454	$ 202,455	$ 255,520	$ 255,520
YTD Revenues	$ 222,670	$ 219,605	$ -	$ -
Amount (Over) or Under Original Budget	$ (35,216)	$ (17,150)	$ 255,520	$ 255,520
Current Year Tax Rate	$ 0.15	$ 0.15	$ 0.15	$ 0.15
Total Tax Valuation	$ 129,167,552	$ 142,550,769	$ 171,773,494	$ 171,773,494

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 2021-2022 is not to exceed $.15.

Respectfully Submitted,

Darrell Woosley
Board Chairman

R. Scott Alderman
Secretary to Board

Karol Murks
Treasurer to Board

To: Davidson County Board of County Commissioners

From: Griffith Volunteer Fire Department
5190 Peters Creek Parkway
Winston-Salem, North Carolina 27127-7278

Re: Budget Request For Fiscal Year 2021-2022

The Board of Directors of Griffith Volunteer Fire Department estimates the cost of operations for fiscal year 2021-2022 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
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Telephone	$ 4,000	$ 4,000	$ 4,000	$ 4,000
Repair & Maintenance	$ 8,500	$ 11,481	$ 11,500	$ 11,500
Gas & Oil	$ 21,500	$ 21,750	$ 20,000	$ 20,000
Equipment	$ 27,000	$ 36,000	$ 50,500	$ 50,500
Insurance	$ 10,000	$ 12,000	$ 12,000	$ 12,000
Utilities	$ 3,500	$ 4,000	$ 5,000	$ 5,000
Supplies, Janitorial	$ 1,000	$ 1,000	$ 2,000	$ 2,000
Building Maintenance	$ 14,500	$ 21,500	$ 22,000	$ 22,000
Equipment Depreciation Account	$ 17,500	$ 17,500	$ 17,500	$ 17,500
Professional Fees	$ 70,000	$ 81,000	$ 85,000	$ 85,000
Postage	$ 500	$ 500	$ 500	$ 500
Uniforms	$ 18,250	$ 19,000	$ 20,000	$ 20,000
Supplies, Office	$ 4,000	$ 4,000	$ 4,000	$ 4,000
Supplies, Maintenance	$ 8,000	$ 8,000	$ 10,000	$ 10,000
Supplies, Operating	$ 10,000	$ 1,000	$ 36,218	$ 36,218
Membership & Dues	$ 3,021	$ 3,100	$ 3,500	$ 3,500
Training	$ 12,500	$ 15,500	$ 15,500	$ 15,500
Less Other Income	$ 233,771	$ 261,331	$ 319,218	$ 319,218
TOTAL				
Original or Amended Budget	$ 233,771	$ 261,331	$ 319,218	$ 319,218
YTD Revenues	$ 268,178	$ 271,080	$ -	$ -
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Amount (Over) or Under Original Budget	$ (34,407)	$ (9,749)	$ 319,218	$ 319,218
	===========	===========	===========	===========
Current Year Tax Rate	$ 0.08	$ 0.08	$ 0.08	$ 0.08
Total Tax Valuation	$ 292,213,921	$ 326,663,750	$ 399,022,949	$ 399,022,949

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 2021-2022 is not to exceed $0.08.

Respectfully Submitted,

Edgar Miller	Adam Berry	Ike Brann
Board Chairman	Secretary to Board	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 2021-2022

The Board of Directors of Clemmons Volunteer Fire Department estimates the cost of operations for fiscal year 2021-2022 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Telephone	$ 288	$ 430	$ 450	$ 450
Repair & Maintenance	$ 4,064	$ 4,790	$ 5,160	$ 5,160
Gas & Oil	$ 1,018	$ 1,450	$ 1,440	$ 1,440
Equipment	$ 847	$ 890	$ 1,680	$ 1,680
Insurance	$ 9,235	$ 9,350	$ 11,660	$ 11,660
Utilities	$ 589	$ 850	$ 1,250	$ 1,250
Supplies, Janitorial	$ 280	$ 230	$ 520	$ 520
Building Maintenance	$ 216	$ 250	$ 500	$ 500
Equipment Depreciation Account	$ 1,760	$ 1,820	$ 1,920	$ 1,920
Professional Fees	$ 478	$ 430	$ 580	$ 580
Postage	$ 95	$ 110	$ 150	$ 150
Uniforms	$ 1,188	$ 1,410	$ 3,000	$ 3,000
Supplies, Office	$ 847	$ 450	$ 1,240	$ 1,240
Supplies, Operating	$ 756	$ 3,230	$ 3,400	$ 3,400
Membership & Dues	$ 645	$ 760	$ 940	$ 940
Training	$ 936	$ 1,120	$ 1,440	$ 1,440
Loan Repayment	$ 2,561	$ 3,070	$ 3,850	$ 3,850
Salaries	$ 41,657	$ 44,820	$ 59,200	$ 59,200
TOTAL	$ 67,460	$ 75,460	$ 98,380	$ 98,380
Original or Amended Budget	$ 67,460	$ 75,460	$ 98,380	$ 98,380
YTD Revenues	$ 80,707	$ 82,097	$ -	$ -
Amount (Over) or Under Original Budget	$ (13,247)	$ (6,637)	$ 98,380	$ 98,380
Current Year Tax Rate	$ 0.06	$ 0.06	$ 0.06	$ 0.06
Total Tax Valuation	$ 112,433,635	$ 126,070,000	$ 163,974,345	$ 163,974,345

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 2021-2022 is not to exceed $0.06.

Respectfully Submitted,

Larry Holloman	Darlene Armstrong	J. Dodd Linker
Board Chairman	Secretary to Board	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 2021-2022

The Board of Directors of Badin Lake Volunteer Fire Department estimates the cost of operations for fiscal year 2021-2022 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	$ 43,273	$ 44,030	$ -	$ -
Amount (Over) or Under Original Budget	$ (3,273)	$ (4,030)	$ 40,000	$ 40,000
Current Year Tax Rate	$ 0.055	$ 0.055	$ 0.055	$ 0.055
Total Tax Valuation	$ 77,561,681	$ 77,665,455	$ 84,902,162	$ 84,902,162

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 2021-2022 is not to exceed <u>$0.055</u>.

Respectfully Submitted,

<u>Vincent Stamey</u>	<u>Clyde Cupples</u>	<u>Teresa Reynolds</u>
Board Chairman	Secretary to Board	Treasurer to Board

SPECIAL REVENUE FUND - TRANSPORTATION

Richard Jones, Manager 945 North Main Street Lexington, NC 27292 (336) 242-2250

BUDGET SUMMARY

Category	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 YTD Actual	FY 2022 Adopted	vs. Adopted $ Change	vs. Adopted % Change
Expenses							
Personnel	$496,127	$495,218	$535,208	$458,785	$556,103	$60,885	12.3%
Operating	$592,601	$554,998	$784,322	$594,237	$605,215	$50,217	9.0%
Capital Outlay	$77,083	$70,000	$283,531	$234,946	$77,820	$7,820	11.2%
Total	$1,165,811	$1,120,216	$1,603,061	$1,287,968	$1,239,138	$118,922	10.6%
Revenues							
Appropriated Fund Balance	$0	$0	$31,125	$0	$0	$0	0.0%
Charges for Service	$53,685	$57,716	$57,716	$19,440	$21,000	($36,716)	-63.6%
Interest Earnings	$0	$0	$0	$0	$0	$0	0.0%
Intergovernmental	$1,071,253	$948,260	$1,390,835	$1,262,488	$1,115,299	$167,039	17.6%
Licenses & Permits	$0	$0	$0	$0	$0	$0	0.0%
Miscellaneous Revenue	$4,695	$0	$0	$0	$0	$0	0.0%
Other Financing	$114,240	$114,240	$123,385	$61,693	$102,839	($11,401)	-10.0%
Taxes	$0	$0	$0	$0	$0	$0	0.0%
Total	$1,243,873	$1,120,216	$1,603,061	$1,343,621	$1,239,138	$118,922	10.6%
Net County Funds	**($78,063)**	**$0**	**$0**	**($55,653)**	**$0**	**$0**	**0.0%**
Authorized Positions	5.00	5.00	5.00	5.00	5.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The Transportation Department provides effective transportation services to the citizens of Davidson County and ensures County human services agencies' and non-profits' transportation needs are met. These services include operating 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 2022 ADOPTED BUDGET HIGHLIGHTS

- The adopted budget increases total funding to the Transportation Department by $118,922 or 10.6%. Majority of the change is due to the inclusion of an employee COLA = $500 + 1.7% (Plus Annualized FY 2021 COLA / 2nd Year Pay Study). In addition, the adopted budget also includes a 6% increase in group insurance for the county, with no planned increase (or plan design changes) anticipated for employees. Further, the adopted budget includes a mandated 11% county increase in state retirement for employees.

- The adopted budget includes “one-time” CARES Act funds to replace (5307) grant funds (reduced by the state) + local match funds (50% each) to continue the circulator route within the City of Lexington. This route was established in January, 2019, which previously was a “connection route” from the City of Lexington to DCCC to Colonial Drive in the City of Thomasville. That route was broken apart, with a portion going to each city.

- Lastly, the adopted budget also includes $77K to replace (1) high mileage vans (170K miles - 2018 model). The vans are utilized for patrons with missed bus trips or missed connections within either city circulator route and were originally bought with federal grants. The local match for FY 2022 totals 10% or $7,700K.

FY 2021 SIGNIFICANT ACCOMPLISHMENTS

- Received the Small Public Transportation System award from the North Carolina Public Transportation Association.

- Launched a Dial-A-Ride Service in response to the COVID-19 Pandemic.

- Developed new cleaning processes due to COVID-19 Pandemic.

- Developed plans for installation of a bus shelter at the new Davidson County Courthouse.

- Developed plans for an exterior covered waiting area at the Lexington Hub.

- Received two replacement buses and installed Propane Bi-fuel system.

- Received two replacement minivans to improve comfort and safety of Davidson County residents / staff utilizing our services.

KEY PERFORMANCE MEASURES

Measures	FY 2019 Actual	FY 2020 Actual	FY 2021 Projected	FY 2022 Projected
Less than Two (2) OSHA Recordable Accidents	0	0	0	0
Number of One Way Passenger Trips Per Quarter (Deviated Fixed) > 30,000 (16,000 Covid Pandemic)	33,716	34,083	17,000	20,000
Number of Passengers Per Day (Deviated Fixed) > 325 (>280 Covid Pandemic)	433	433	240	325
Number of Passengers Per Service Hour > 12 (> 1 Covid Pandemic)	13.6	11.44	1.56	12
Number of Passengers Per Service Mile > .65 (>.18 Covid Pandemic)	0.68	0.63	0.18	0.65
Passengers Per Revenue Hour (Coordinated) > .15	0.15	0.15	n/a	n/a

FUTURE ISSUES

- Implementation and purchase of Electric Light Transit Vehicles.

- State funding of the Rural Operating Assistance Program (ROAP). If state legislature does not reinstate budget program, funding transportation for residents in rural areas of county will be a challenge.

SPECIAL REVENUE FUND – SCHOOL CAPITAL OUTLAY

Jason Martin, Assistant County Manager 913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 YTD Actual	FY 2022 Adopted	vs. Adopted $ Change	vs. Adopted % Change
Expenses							
Personnel	$0	$0	$0	$0	$0	$0	0.0%
Operating	$0	$0	$0	$0	$0	$0	0.0%
Capital Outlay	$4,147,876	$2,788,050	$4,782,719	$3,299,863	$3,788,050	$1,000,000	35.9%
Total	$4,147,876	$2,788,050	$4,782,719	$3,299,863	$3,788,050	$1,000,000	35.9%
Revenues							
Charges for Service	$0	$0	$0	$0	$0	$0	0.0%
Interest Earnings	$86,422	$0	$0	$7,385	$0	$0	0.0%
Intergovernmental	$573,944	$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	$6,526,074	$2,788,050	$4,782,719	$1,706,360	$3,788,050	$1,000,000	35.9%
Taxes	$0	$0	$0	$0	$0	$0	0.0%
Total	$7,186,439	$2,788,050	$4,782,719	$1,713,744	$3,788,050	$1,000,000	35.9%
Net County Funds	**($3,038,563)**	**$0**	**$0**	**$1,586,119**	**$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 2022 ADOPTED BUDGET HIGLIGHTS

- The FY 2022 Adopted Budget increases the overall contribution from the General Fund to the School Capital Outlay Fund by $1M or 35.9%**.** The change is attributed to a few factors:
    - ✓ The proposed 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 proposed budget restores overall funding to capital outlay to pre-COVID-19 levels. The restoration is anticipation to come from both Article 44 / 46 Sales Tax collections for the upcoming fiscal year.

Organization / Projects	FY 2021 Adopted Budget	FY 2022 Requested Budget	FY 2022 Adopted Budget	vs. Adopted $ Change	vs. Adopted % Change
Davidson County Community College					
Finch Elevator Upgrade	$ -	$ 120,000	$ -	$ -	0.0%
Total	**$ -**	**$ 120,000**	**$ -**	**$ -**	**0.0%**
Davidson County Schools					
District-Wide Roof Replacement	$ 825,000	$ 1,205,000	$1,205,000	$ 380,000	46.1%
Cameras & Servers	$ 80,000	$ -	$ -	$ (80,000)	-100.0%
Athletic Seating Replacement	$ 70,000	$ -	$ -	$ (70,000)	-100.0%
Athletic Facility Upgrades	$ 350,000	$ 250,000	$ 250,000	$ (100,000)	-28.6%
Welcome Elementary School (Cooling Tower)	$ 340,000	$ -	$ -	$ (340,000)	-100.0%
Cafeteria Kitchen Upgrades (District-Wide)	$ 100,447	$ -	$ -	$ (100,447)	-100.0%
Camera & Safety Equipment Upgrades & Repairs	$ -	$ 80,000	$ 80,000	$ 80,000	0.0%
YVRCA Window Replacement	$ -	$ 380,000	$ 380,000	$ 380,000	0.0%
Fencing / Gates - Several Schools	$ -	$ 50,477	$ 50,477	$ 50,477	0.0%
Paving Projects	$ -	$ 300,000	$ 300,000	$ 300,000	0.0%
Total	**$1,765,447**	**$ 2,265,477**	**$2,265,477**	**$ 500,030**	**28.3%**
Lexington City Schools					
System-Wide Paving	$ 25,000	$ 75,000	$ 75,000	$ 50,000	200.0%
System-Wide HVAC	$ 95,000	$ 125,000	$ 125,000	$ 30,000	31.6%
Roofing	$ 109,038	$ 175,000	$ 175,000	$ 65,962	60.5%
Playground Renovations	$ 50,000	$ 50,000	$ 50,000	$ -	0.0%
Maintenance Shop	$ 68,976	$ 73,014	$ 73,014	$ 4,038	5.9%
Lexington Senior High School Auditorium Lighting	$ 10,000	$ -	$ -	$ (10,000)	-100.0%
System-Wide Painting	$ 75,000	$ 75,000	$ 75,000	$ -	0.0%
Security	$ 100,000	$ 100,000	$ 100,000	$ -	0.0%
LSHS Lighting	$ -	$ 10,000	$ 10,000	$ 10,000	0.0%
System-Wide Flooring	$ -	$ 100,000	$ 100,000	$ 100,000	0.0%
Total	**$ 533,014**	**$ 783,014**	**$ 783,014**	**$ 250,000**	**46.9%**
Thomasville City Schools					
Technology Project	$ -	$ 230,089	$ 230,089	$ 230,089	0.0%
Roof Project	$ -	$ 220,000	$ 220,000	$ 220,000	0.0%
TMS Lab / CTE Area	$ -	$ 79,500	$ 79,500	$ 79,500	0.0%
LDES LED Lighting Project	$ -	$ 100,000	$ 100,000	$ 100,000	0.0%
Safety and Security Projects	$ -	$ 110,000	$ 110,000	$ 110,000	0.0%
TCS Building & Grounds Projects	$ 139,589	$ -	$ -	$ (139,589)	-100.0%
Safety & Security Projects	$ 75,000	$ -	$ -	$ (75,000)	-100.0%
Technology Infrastructure	$ 225,000	$ -	$ -	$ (225,000)	-100.0%
TCS Roofing Projects	$ 50,000	$ -	$ -	$ (50,000)	-100.0%
Total	**$ 489,589**	**$ 739,589**	**$ 739,589**	**$ 250,000**	**51.1%**
Grand Total	**$2,788,050**	**$ 3,908,080**	**$3,788,080**	**$ 1,000,030**	**35.9%**

SPECIAL REVENUE FUND – SPECIAL SCHOOL DISTRICT

Jason Martin, Assistant County Manager 913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 YTD Actual	FY 2022 Adopted	vs. Adopted $ Change	vs. Adopted % Change
Expenses							
Personnel	$0	$0	$0	$0	$0	$0	0.0%
Operating	$1,585,710	$1,563,076	$1,563,076	$1,545,116	$1,667,700	$104,624	6.7%
Capital Outlay	$0	$0	$0	$0	$0	$0	0.0%
Total	$1,585,710	$1,563,076	$1,563,076	$1,545,116	$1,667,700	$104,624	6.7%
Revenues							
Charges for Service	$0	$0	$0	$0	$0	$0	0.0%
Interest Earnings	$160	$298	$298	$0	$298	$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	$1,585,550	$1,562,778	$1,562,778	$1,545,116	$1,667,402	$104,624	6.7%
Total	$1,585,710	$1,563,076	$1,563,076	$1,545,116	$1,667,700	$104,624	6.7%
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.

During 2021 the county moved forward with a county-wide property revaluation. Per state law, the county must go through this process “at least”” once every eight years. Due to “inequities” in the residential housing market, the state recommends completing the process once every four years. To move closer to an every four process, the county decided to go with once every six years. Also per state law, a jurisdiction is required to publicly display the “revenue-neutral” tax rate during the year of the property revaluation. This is the rate that when applied to the updated property values and after controlling for the average change in the tax base, will generate the same amount of revenue in the upcoming fiscal year had a property valuation not occurred. For the Lexington Special School District the revenue-neutral tax rate equals $0.1124 per $100 dollars of assessed property valuation for FY 2022. However, the FY 2022 Adopted Budget keeps the tax rate equal to that of FY 2021, which is $0.12 per $100 dollars of assessed property valuation to continue to fund high priority school operating needs.

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.

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.

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.

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

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2020 Actual	FY 2021 Adopted	FY 2022 Request	FY 2022 Adopted	$ Change vs. Adopted	% Change vs. Adopted
DavidsonWorks	**DavidsonWorks**	INTERGOVERNMENTAL	ADMIN	$ 97,067	$ 139,414	$ 141,668	$ 141,668	$ 2,254	1.6%
			WIA INCUMBENT WORKER GRAN	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			WIA-ADULT	$ 348,176	$ 347,299	$ 333,689	$ 333,689	$ (13,610)	-3.9%
			WIA-DISLOCATED WORKER	$ 128,193	$ 235,935	$ 187,024	$ 187,024	$ (48,911)	-20.7%
			WIA-YOUTH	$ 262,808	$ 306,496	$ 274,601	$ 274,601	$ (31,895)	-10.4%
			WIA-WORK BASED LEARNING	$ 74,583	$ -	$ -	$ 20,135	$ 20,135	#DIV/0!
			WIOA - ADULT FINISH GRANT	$ 79,656	$ 20,000	$ 30,000	$ 30,000	$ 10,000	50.0%
			WIOA INFRASTRUCTURE GRANT	$ 26,354	$ 30,000	$ 50,437	$ 50,437	$ 20,437	68.1%
		INTERGOVERNMENTAL Total		**$ 1,016,838**	**$ 1,079,144**	**$ 1,017,419**	**$ 1,037,554**	**$ (41,590)**	**-3.9%**
		OTHER FINANCING	FUND BALANCE - APPROP	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			TRANSFER TO/FROM GEN FUND	$ 144,220	$ 144,220	$ 269,682	$ 269,682	$ 125,462	87.0%
		OTHER FINANCING Total		**$ 144,220**	**$ 144,220**	**$ 269,682**	**$ 269,682**	**$ 125,462**	**87.0%**
	DavidsonWorks Total			**$ 1,161,058**	**$ 1,223,364**	**$ 1,287,101**	**$ 1,307,236**	**$ 83,872**	**6.9%**
DavidsonWorks Total				**$ 1,161,058**	**$ 1,223,364**	**$ 1,287,101**	**$ 1,307,236**	**$ 83,872**	**6.9%**
Enterprise Fund - Landfill C&D	**Integrated Solid Waste**	CHARGES FOR SERVICES	CARBON CREDITS	$ -	$ 31,301	$ -	$ 50,000	$ 18,699	59.7%
			DISPOSAL TAX	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			RECYCLEABLES SALES	$ 48,850	$ 57,630	$ 48,850	$ 48,850	$ (8,780)	-15.2%
			TRANSFER STATION	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			USER FEES - C&D - CASH	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			USER FEES - C&D - CHARGES	$ -	$ 115	$ -	$ -	$ (115)	-100.0%
			USER FEES - INERT DEBRIS	$ -	$ 100	$ -	$ -	$ (100)	-100.0%
		CHARGES FOR SERVICES Total		**$ 48,850**	**$ 89,146**	**$ 48,850**	**$ 98,850**	**$ 9,704**	**10.9%**
		INTEREST EARNINGS	INTEREST EARNINGS	$ 284,624	$ -	$ 173,230	$ 25,000	$ 25,000	#DIV/0!
		INTEREST EARNINGS Total		**$ 284,624**	**$ -**	**$ 173,230**	**$ 25,000**	**$ 25,000**	**#DIV/0!**
		OTHER FINANCING	RETAINED EARNINGS - APPR	$ -	$ -	$ -	$ -	$ -	#DIV/0!
		OTHER FINANCING Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		TAXES	ELECTRONICS DISPOSAL TAX	$ 9,819	$ 10,050	$ 9,820	$ 9,820	$ (230)	-2.3%
			SCRAP TIRE DISPOSAL TAX	$ 228,584	$ 231,950	$ 177,510	$ 205,000	$ (26,950)	-11.6%
			SOLID WASTE DISPOSAL TAX	$ 101,763	$ 98,540	$ 77,460	$ 90,000	$ (8,540)	-8.7%
			WHITE GOODS DISPOSAL TAX	$ 76,149	$ 68,455	$ 56,615	$ 65,000	$ (3,455)	-5.0%
		TAXES Total		**$ 416,315**	**$ 408,995**	**$ 321,405**	**$ 369,820**	**$ (39,175)**	**-9.6%**
	Integrated Solid Waste Total			**$ 749,788**	**$ 498,141**	**$ 543,485**	**$ 493,670**	**$ (4,471)**	**-0.9%**
Enterprise Fund - Landfill C&D Total				**$ 749,788**	**$ 498,141**	**$ 543,485**	**$ 493,670**	**$ (4,471)**	**-0.9%**
Enterprise Fund - Landfill MSW	**Integrated Solid Waste**	CHARGES FOR SERVICES	CARBON CREDITS	$ 122,935	$ -	$ 90,000	$ 90,000	$ 90,000	#DIV/0!
			DISPOSAL TAX	$ (307,316)	$ (272,607)	$ (307,320)	$ (307,320)	$ (34,713)	12.7%
			INTERDEPARTMENTAL CHARGES	$ 288,593	$ 282,470	$ 288,600	$ 288,600	$ 6,130	2.2%
			USER FEES - C&D - CASH	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			USER FEES - C&D - CHARGES	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			USER FEES - INERT DEBRIS	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			USER FEES - MSW - CASH	$ 640,225	$ 382,887	$ 640,225	$ 471,044	$ 88,157	23.0%
			USER FEES - MSW - CHARGES	$ 4,331,168	$ 2,244,851	$ 3,476,484	$ 2,444,047	$ 199,196	8.9%
		CHARGES FOR SERVICES Total		**$ 5,075,604**	**$ 2,637,601**	**$ 4,187,989**	**$ 2,986,371**	**$ 348,770**	**13.2%**
		MISCELLANEOUS REVENUE	GAIN/LOSS OF SALE OF FA	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			INSURANCE - LOSS OF FA	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			OTHER	$ -	$ -	$ -	$ -	$ -	#DIV/0!
		MISCELLANEOUS REVENUE Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		OTHER FINANCING	OTHER FINANCING/RETAINED EARNINGS-APPR	$ -	$ -	$ -	$ -	$ -	#DIV/0!
		OTHER FINANCING Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
	Integrated Solid Waste Total			**$ 5,075,604**	**$ 2,637,601**	**$ 4,187,989**	**$ 2,986,371**	**$ 348,770**	**13.2%**
Enterprise Fund - Landfill MSW Total				**$ 5,075,604**	**$ 2,637,601**	**$ 4,187,989**	**$ 2,986,371**	**$ 348,770**	**13.2%**
Enterprise Fund - Recycling	**Integrated Solid Waste**	CHARGES FOR SERVICES	RECYCLEABLES SALES	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			TRANSFER STATION	$ -	$ -	$ -	$ -	$ -	#DIV/0!
		CHARGES FOR SERVICES Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		INTERGOVERNMENTAL	SANITATION CWRR GRANT	$ -	$ -	$ -	$ -	$ -	#DIV/0!
		INTERGOVERNMENTAL Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		TAXES	ELECTRONICS DISPOSAL TAX	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			SCRAP TIRE DISPOSAL TAX	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			SOLID WASTE DISPOSAL TAX	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			WHITE GOODS DISPOSAL TAX	$ -	$ -	$ -	$ -	$ -	#DIV/0!
		TAXES Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
	Integrated Solid Waste Total			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
Enterprise Fund - Recycling Total				**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**

Expenditure / Revenue	Revenue

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2020 Actual	FY 2021 Adopted	FY 2022 Request	FY 2022 Adopted	$ Change vs. Adopted	% Change vs. Adopted
Enterprise Fund - Sewer	**Sewer**	APPROPRIATED FUND BALANCE	FUND BALANCE - APPROP	$ -	$ -	$ -	$ -	$ -	#DIV/0!
		APPROPRIATED FUND BALANCE Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		CHARGES FOR SERVICES	SERVICE FEES	$ 799,792	$ 597,046	$ 656,045	$ 682,505	$ 85,459	14.3%
		CHARGES FOR SERVICES Total		**$ 799,792**	**$ 597,046**	**$ 656,045**	**$ 682,505**	**$ 85,459**	**14.3%**
		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	$ (211,679)	$ -	$ -	$ -	$ -	#DIV/0!
			TRANSFER TO/FROM GEN FUND	$ 918,550	$ -	$ -	$ -	$ -	#DIV/0!
			TRANSFERS FROM CAP RESERV	$ -	$ -	$ -	$ -	$ -	#DIV/0!
		OTHER FINANCING Total		**$ 706,871**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
	Sewer Total			**$ 1,506,663**	**$ 597,046**	**$ 656,045**	**$ 682,505**	**$ 85,459**	**14.3%**
Enterprise Fund - Sewer Total				**$ 1,506,663**	**$ 597,046**	**$ 656,045**	**$ 682,505**	**$ 85,459**	**14.3%**
Enterprise Funds - Airport Fund	**Airport Fund**	CHARGES FOR SERVICES	FUEL SALES	$ 18,523	$ 13,000	$ 13,000	$ 13,000	$ -	0.0%
			HANGAR RENTALS	$ 383,716	$ 200,500	$ 250,500	$ 250,500	$ 50,000	24.9%
			MISCELLANEOUS SALES	$ 24,000	$ 18,000	$ 18,000	$ 18,000	$ -	0.0%
		CHARGES FOR SERVICES Total		**$ 426,239**	**$ 231,500**	**$ 281,500**	**$ 281,500**	**$ 50,000**	**21.6%**
		MISCELLANEOUS REVENUE	OTHER	$ 698,525	$ 18,000	$ 18,000	$ 18,000	$ -	0.0%
		MISCELLANEOUS REVENUE Total		**$ 698,525**	**$ 18,000**	**$ 18,000**	**$ 18,000**	**$ -**	**0.0%**
		OTHER FINANCING	RETAINED EARNINGS - APPR	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			TRANSFER TO/FROM GEN FUND	$ 136,383	$ 119,317	$ 119,317	$ 119,317	$ -	0.0%
			TRANSFERS FROM CAP RESERV	$ -	$ -	$ -	$ -	$ -	#DIV/0!
		OTHER FINANCING Total		**$ 136,383**	**$ 119,317**	**$ 119,317**	**$ 119,317**	**$ -**	**0.0%**
	Airport Fund Total			**$ 1,261,147**	**$ 368,817**	**$ 418,817**	**$ 418,817**	**$ 50,000**	**13.6%**
Enterprise Funds - Airport Fund Total				**$ 1,261,147**	**$ 368,817**	**$ 418,817**	**$ 418,817**	**$ 50,000**	**13.6%**
General	**Animal Shelter**	CHARGES FOR SERVICES	PUBLIC SAFETY / ANIMAL SHELTER ADOPTIONS	$ 57,788	$ 60,000	$ 57,750	$ 57,750	$ (2,250)	-3.8%
			PUBLIC SAFETY / OTHER	$ 9,230	$ 8,500	$ 9,200	$ 9,200	$ 700	8.2%
		CHARGES FOR SERVICES Total		**$ 67,017**	**$ 68,500**	**$ 66,950**	**$ 66,950**	**$ (1,550)**	**-2.3%**
	Animal Shelter Total			**$ 67,017**	**$ 68,500**	**$ 66,950**	**$ 66,950**	**$ (1,550)**	**-2.3%**
	Board of Elections	CHARGES FOR SERVICES	BOARD OF ELECTION	$ 39,285	$ 525	$ 57,875	$ 57,875	$ 57,350	10923.8%
		CHARGES FOR SERVICES Total		**$ 39,285**	**$ 525**	**$ 57,875**	**$ 57,875**	**$ 57,350**	**10923.8%**
	Board of Elections Total			**$ 39,285**	**$ 525**	**$ 57,875**	**$ 57,875**	**$ 57,350**	**10923.8%**
	Contributions	INTERGOVERNMENTAL	FAMILY SERVICE CENTER	$ 345,185	$ 88,733	$ -	$ -	$ (88,733)	-100.0%
			LIFE CENTER-HCCBG	$ 130,563	$ -	$ -	$ -	$ -	#DIV/0!
		INTERGOVERNMENTAL Total		**$ 475,748**	**$ 88,733**	**$ -**	**$ -**	**$ (88,733)**	**-100.0%**
		TAXES	1/2% SALES TX-ARTICLE 44	$ 275,500	$ 251,890	$ 251,890	$ 251,890	$ -	0.0%
		TAXES Total		**$ 275,500**	**$ 251,890**	**$ 251,890**	**$ 251,890**	**$ -**	**0.0%**
	Contributions Total			**$ 751,248**	**$ 340,623**	**$ 251,890**	**$ 251,890**	**$ (88,733)**	**-26.1%**
	Cooperative Extension	INTERGOVERNMENTAL	STATE GRANTS	$ 9,124	$ -	$ -	$ -	$ -	#DIV/0!
		INTERGOVERNMENTAL Total		**$ 9,124**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		MISCELLANEOUS REVENUE	4-H CLUBS	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			OTHER	$ 11,814	$ -	$ -	$ -	$ -	#DIV/0!
		MISCELLANEOUS REVENUE Total		**$ 11,814**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
	Cooperative Extension Total			**$ 20,938**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
	County Manager	INTERGOVERNMENTAL	DSS	$ -	$ 136,054	$ 162,582	$ 136,054	$ -	0.0%
		INTERGOVERNMENTAL Total		**$ -**	**$ 136,054**	**$ 162,582**	**$ 136,054**	**$ -**	**0.0%**
		MISCELLANEOUS REVENUE	OTHER	$ 150	$ -	$ -	$ -	$ -	#DIV/0!
		MISCELLANEOUS REVENUE Total		**$ 150**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
	County Manager Total			**$ 150**	**$ 136,054**	**$ 162,582**	**$ 136,054**	**$ -**	**0.0%**
	Davidson County Community College	TAXES	1/2% SALES TX-ARTICLE 44	$ 112,353	$ -	$ -	$ -	$ -	#DIV/0!
		TAXES Total		**$ 112,353**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
	Davidson County Community College Total			**$ 112,353**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
	Davidson County Schools	TAXES	1/2% SALES TX-ARTICLE 44	$ 366,796	$ -	$ 1,180,438	$ -	$ -	#DIV/0!
			1/4% SALES TX-ARTICLE 46	$ -	$ -	$ 1,114,757	$ 1,114,757	$ 1,114,757	#DIV/0!
		TAXES Total		**$ 366,796**	**$ -**	**$ 2,295,195**	**$ 1,114,757**	**$ 1,114,757**	**#DIV/0!**
	Davidson County Schools Total			**$ 366,796**	**$ -**	**$ 2,295,195**	**$ 1,114,757**	**$ 1,114,757**	**#DIV/0!**
	Debt Service	INTERGOVERNMENTAL	PUBLIC SCH. BLDG CAP FUND	$ 1,649,460	$ 1,499,320	$ 1,349,320	$ 1,349,320	$ (150,000)	-10.0%
		INTERGOVERNMENTAL Total		**$ 1,649,460**	**$ 1,499,320**	**$ 1,349,320**	**$ 1,349,320**	**$ (150,000)**	**-10.0%**
		OTHER FINANCING	TRANSFER FROM OTHER FUNDS	$ 267,842	$ -	$ -	$ -	$ -	#DIV/0!
		OTHER FINANCING Total		**$ 267,842**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**

Expenditure / Revenue	Revenue

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2020 Actual	FY 2021 Adopted	FY 2022 Request	FY 2022 Adopted	$ Change vs. Adopted	% Change vs. Adopted
	Debt Service	TAXES	1/2% SALES TX-ARTICLE 44	$ 585,710	$ 332,250	$ 1,104,704	$ 2,610,396	$ 2,278,146	685.7%
			1/4% SALES TX-ARTICLE 46	$ 3,930,302	$ 3,150,000	$ 3,054,900	$ 3,054,900	$ (95,100)	-3.0%
		TAXES Total		**$ 4,516,012**	**$ 3,482,250**	**$ 4,159,604**	**$ 5,665,296**	**$ 2,183,046**	**62.7%**
	Debt Service Total			**$ 6,433,314**	**$ 4,981,570**	**$ 5,508,924**	**$ 7,014,616**	**$ 2,033,046**	**40.8%**
	Emergency Services	CHARGES FOR SERVICES	AMBULANCE FEES	$ 5,241,595	$ 5,350,000	$ 5,000,000	$ 5,100,000	$ (250,000)	-4.7%
			AMBULANCE GARNISHMENT	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			PERMITS	$ 13,289	$ 12,469	$ 12,469	$ 12,469	$ -	0.0%
			SARA FEES	$ 18,050	$ 7,500	$ 7,500	$ 27,000	$ 19,500	260.0%
		CHARGES FOR SERVICES Total		**$ 5,272,934**	**$ 5,369,969**	**$ 5,019,969**	**$ 5,139,469**	**$ (230,500)**	**-4.3%**
		INTERGOVERNMENTAL	CITY OF LEXINGTON	$ 7,500	$ -	$ -	$ 7,500	$ 7,500	#DIV/0!
			EMERGENCY MANAGEMENT	$ 53,279	$ 50,000	$ 50,000	$ 50,000	$ -	0.0%
		INTERGOVERNMENTAL Total		**$ 60,779**	**$ 50,000**	**$ 50,000**	**$ 57,500**	**$ 7,500**	**15.0%**
	Emergency Services Total			**$ 5,333,713**	**$ 5,419,969**	**$ 5,069,969**	**$ 5,196,969**	**$ (223,000)**	**-4.1%**
	Information Technology	CHARGES FOR SERVICES	MAPS & COPIES	$ 921	$ -	$ -	$ -	$ -	#DIV/0!
		CHARGES FOR SERVICES Total		**$ 921**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
	Information Technology Total			**$ 921**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
	Inspections	LICENSES & PERMITS	BUILDING PERMITS	$ 1,368,139	$ 800,000	$ 1,000,000	$ 1,025,000	$ 225,000	28.1%
		LICENSES & PERMITS Total		**$ 1,368,139**	**$ 800,000**	**$ 1,000,000**	**$ 1,025,000**	**$ 225,000**	**28.1%**
	Inspections Total			**$ 1,368,139**	**$ 800,000**	**$ 1,000,000**	**$ 1,025,000**	**$ 225,000**	**28.1%**
	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	$ 57,054	$ 80,620	$ 57,000	$ 57,000	$ (23,620)	-29.3%
			OTHER	$ 94,421	$ -	$ -	$ -	$ -	#DIV/0!
		CHARGES FOR SERVICES Total		**$ 151,475**	**$ 80,620**	**$ 57,000**	**$ 57,000**	**$ (23,620)**	**-29.3%**
		INTERGOVERNMENTAL	LIBRARY ENRICHMENT GRT	$ 38,147	$ -	$ -	$ -	$ -	#DIV/0!
			LIBRARY-STATE AID ALLOC.	$ 186,778	$ 186,819	$ 188,947	$ 188,947	$ 2,128	1.1%
		INTERGOVERNMENTAL Total		**$ 224,925**	**$ 186,819**	**$ 188,947**	**$ 188,947**	**$ 2,128**	**1.1%**
	Library Total			**$ 376,400**	**$ 267,439**	**$ 245,947**	**$ 245,947**	**$ (21,492)**	**-8.0%**
	Non-Departmental	APPROPRIATED FUND BALANCE	FUND BALANCE - APPROP	$ -	$ 4,061,097	$ 4,500,000	$ 5,033,382	$ 972,285	23.9%
		APPROPRIATED FUND BALANCE Total		**$ -**	**$ 4,061,097**	**$ 4,500,000**	**$ 5,033,382**	**$ 972,285**	**23.9%**
		CHARGES FOR SERVICES	FACILITY FEES	$ 153,429	$ 175,000	$ 175,000	$ 155,000	$ (20,000)	-11.4%
			FAMILY DOLLAR	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			JAIL FEES	$ 81,106	$ 75,000	$ 75,000	$ 75,000	$ -	0.0%
			MEDICAL EXAM FEES	$ 34,750	$ 27,500	$ 27,500	$ 27,500	$ -	0.0%
			OFFICERS FEES	$ 109,295	$ 135,000	$ 135,000	$ 110,000	$ (25,000)	-18.5%
			OTHER	$ 43,329	$ 30,000	$ 30,000	$ 30,000	$ -	0.0%
			SHERIFF- WALLBURG/MIDWAY	$ 123,510	$ 123,510	$ 123,510	$ 123,510	$ -	0.0%
			U S POST OFFICE	$ 48,635	$ 45,000	$ 45,000	$ 45,000	$ -	0.0%
		CHARGES FOR SERVICES Total		**$ 594,054**	**$ 611,010**	**$ 611,010**	**$ 566,010**	**$ (45,000)**	**-7.4%**
		INTEREST EARNINGS	INTEREST EARNINGS	$ 1,464,925	$ 970,368	$ 970,368	$ 100,000	$ (870,368)	-89.7%
		INTEREST EARNINGS Total		**$ 1,464,925**	**$ 970,368**	**$ 970,368**	**$ 100,000**	**$ (870,368)**	**-89.7%**
		INTERGOVERNMENTAL	FEDERAL PAYMENTS-OTHER	$ 113,349	$ -	$ -	$ -	$ -	#DIV/0!
			NAT. FOREST TIMBER REC	$ 3,809	$ 2,400	$ 2,400	$ 2,400	$ -	0.0%
			OTHER	$ 194,293	$ -	$ -	$ -	$ -	#DIV/0!
		INTERGOVERNMENTAL Total		**$ 311,452**	**$ 2,400**	**$ 2,400**	**$ 2,400**	**$ -**	**0.0%**
		MISCELLANEOUS REVENUE	INSURANCE-LOSS OF GEN FA	$ 13,607	$ -	$ -	$ -	$ -	#DIV/0!
			OTHER	$ (501,382)	$ 115,000	$ 115,000	$ 115,000	$ -	0.0%
			QSCB INTEREST SUDSIDY	$ 618,284	$ 616,644	$ 616,644	$ 616,644	$ -	0.0%
			SALE OF GEN FIXED ASSETS	$ 35,215	$ -	$ -	$ -	$ -	#DIV/0!
			VENDING	$ 1,252	$ 1,000	$ 1,000	$ 1,000	$ -	0.0%
		MISCELLANEOUS REVENUE Total		**$ 166,975**	**$ 732,644**	**$ 732,644**	**$ 732,644**	**$ -**	**0.0%**
		OTHER FINANCING	NOTE PROCEEDS	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			TRANSFER TO/FROM GEN FUND	$ -	$ -	$ -	$ -	$ -	#DIV/0!
		OTHER FINANCING Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		TAXES	1% SALES TAX	$ 12,562,955	$ 7,193,687	$ 10,652,636	$ 11,309,423	$ 4,115,736	57.2%
			1/2% SALES TAX (83) REST	$ 2,892,027	$ 2,300,000	$ 2,300,000	$ 2,300,000	$ -	0.0%
			1/2% SALES TAX (83) UNRES	$ 6,748,063	$ 5,600,000	$ 6,100,000	$ 6,100,000	$ 500,000	8.9%
			1/2% SALES TAX (86) REST	$ 4,026,965	$ 3,000,000	$ 3,300,000	$ 3,300,000	$ 300,000	10.0%
			1/2% SALES TAX (86) UNRES	$ 2,684,643	$ 2,000,000	$ 2,200,000	$ 2,200,000	$ 200,000	10.0%

Expenditure / Revenue	Revenue

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2020 Actual	FY 2021 Adopted	FY 2022 Request	FY 2022 Adopted	$ Change vs. Adopted	% Change vs. Adopted
	Non-Departmental	TAXES	1/2% SALES TX-ARTICLE 44	$ 625,007	$ -	$ -	$ -	$ -	#DIV/0!
			FRANCHISE FEES	$ 751,745	$ 775,000	$ 775,000	$ 750,000	$ (25,000)	-3.2%
			GROSS RECEIPTS TAX	$ 58,020	$ 55,000	$ 55,000	$ 55,000	$ -	0.0%
			PRIVILEGE LICENSES	$ 9,235	$ 4,500	$ 4,500	$ 4,500	$ -	0.0%
			ALCOHOLIC BEVERAGE TAXES	$ 461,044	$ 430,000	$ 430,000	$ 450,000	$ 20,000	4.7%
		TAXES Total		**$ 30,819,702**	**$ 21,358,187**	**$ 25,817,136**	**$ 26,468,923**	**$ 5,110,736**	**23.9%**
	Non-Departmental Total			**$ 33,357,109**	**$ 27,735,706**	**$ 32,633,558**	**$ 32,903,359**	**$ 5,167,653**	**18.6%**
	Operating Transfers	TAXES	1/2% SALES TX-ARTICLE 44	$ 1,751,005	$ 902,367	$ 1,405,666	$ 1,080,412	$ 178,045	19.7%
		TAXES Total		**$ 1,751,005**	**$ 902,367**	**$ 1,405,666**	**$ 1,080,412**	**$ 178,045**	**19.7%**
	Operating Transfers Total			**$ 1,751,005**	**$ 902,367**	**$ 1,405,666**	**$ 1,080,412**	**$ 178,045**	**19.7%**
	Planning	CHARGES FOR SERVICES	COMPLIANCE PERMITS	$ 34,880	$ 34,000	$ 33,000	$ 33,000	$ (1,000)	-2.9%
			OTHER	$ 38,663	$ 12,000	$ 13,000	$ 30,000	$ 18,000	150.0%
			PLANNING	$ 16,300	$ 22,410	$ 29,775	$ 16,300	$ (6,110)	-27.3%
		CHARGES FOR SERVICES Total		**$ 89,843**	**$ 68,410**	**$ 75,775**	**$ 79,300**	**$ 10,890**	**15.9%**
	Planning Total			**$ 89,843**	**$ 68,410**	**$ 75,775**	**$ 79,300**	**$ 10,890**	**15.9%**
	Public Health	APPROPRIATED FUND BALANCE	FUND BALANCE - APPROP	$ -	$ -	$ -	$ -	$ -	#DIV/0!
		APPROPRIATED FUND BALANCE Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		CHARGES FOR SERVICES	CHILD HEALTH COLLECTIONS	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			CONTRIBUTIONS	$ 15,903	$ -	$ -	$ -	$ -	#DIV/0!
			DENTAL	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			FAMILY PLANNING	$ 29,006	$ 22,000	$ 22,000	$ 22,000	$ -	0.0%
			FLU SHOTS	$ 30,567	$ 30,000	$ 32,000	$ 32,000	$ 2,000	6.7%
			PNEUMONIA	$ 710	$ -	$ -	$ -	$ -	#DIV/0!
			PRENATAL COLLECTIONS	$ 333	$ -	$ -	$ -	$ -	#DIV/0!
			SENIOR SERVICES	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			X-RAY/RAT POISON	$ 102,825	$ 92,000	$ 92,000	$ 92,000	$ -	0.0%
		CHARGES FOR SERVICES Total		**$ 179,344**	**$ 144,000**	**$ 146,000**	**$ 146,000**	**$ 2,000**	**1.4%**
		INTERGOVERNMENTAL	AIDS - STATE	$ 13,557	$ 15,314	$ 15,314	$ 15,314	$ -	0.0%
			BIOTERRORISM GRANT	$ 42,887	$ 42,887	$ 42,887	$ 42,887	$ -	0.0%
			CHILD CARE COORDINATION	$ 9,442	$ 9,442	$ 9,442	$ 9,442	$ -	0.0%
			CHILD HEALTH	$ 18,744	$ 18,744	$ 18,744	$ 18,744	$ -	0.0%
			CHILDBIRTH CLASS	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			COMMUNICABLE DISEASE	$ 3,806	$ 3,806	$ 3,806	$ 3,806	$ -	0.0%
			COMP BREAST - CERV CANCER	$ 67,525	$ 61,100	$ 61,100	$ 61,100	$ -	0.0%
			DENTAL FEES	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			DEPOPROVERA CONTRA	$ 4,120	$ 6,000	$ 3,500	$ 3,500	$ (2,500)	-41.7%
			ENVIRONMENTAL HEALTH	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			FAMILY PLANNING	$ 151,098	$ 139,035	$ 139,035	$ 139,035	$ -	0.0%
			FOOD & LODGING	$ 26,779	$ 16,800	$ 16,800	$ 16,800	$ -	0.0%
			HEALTH PROMOTION	$ 21,148	$ 34,354	$ 34,354	$ 34,354	$ -	0.0%
			HEALTH-DC SCHOOLS	$ 164,498	$ 241,540	$ 253,085	$ 253,085	$ 11,545	4.8%
			HEALTH-DCCC NURSE	$ 4,181	$ 5,000	$ 5,000	$ 5,000	$ -	0.0%
			HEALTH-LEX CITY SCHOOLS	$ 45,595	$ 47,359	$ 63,488	$ 63,488	$ 16,129	34.1%
			HEALTH-TV ILLE SCHOOLS	$ 41,739	$ 43,711	$ 57,292	$ 57,292	$ 13,581	31.1%
			IMMUNIZATION ACTION PLAN	$ 41,386	$ 41,386	$ 41,386	$ 69,256	$ 27,870	67.3%
			IMMUNIZATION UPDATE	$ 9,293	$ 12,000	$ 8,000	$ 8,000	$ (4,000)	-33.3%
			MATERNAL HEALTH	$ 85,712	$ 116,643	$ 116,643	$ 116,643	$ -	0.0%
			MEDICAID MAXIMIZATION-CSC	$ -	$ 10,000	$ -	$ -	$ (10,000)	-100.0%
			MEDICAID MAXIMIZATION-DEN	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			MEDICAID MAXIMIZATION-FP	$ 244,982	$ 48,000	$ 60,000	$ 60,000	$ 12,000	25.0%
			MEDICAID MAXIMIZATION-GEN	$ 18,275	$ 43,000	$ 50,000	$ 50,000	$ 7,000	16.3%
			MEDICAID MAXIMIZATION-MCH	$ 37,847	$ 58,000	$ 60,000	$ 60,000	$ 2,000	3.4%
			MH - MCC SUBSEQUENT	$ 658,077	$ 763,999	$ 801,266	$ 801,266	$ 37,267	4.9%
			NW COMMUNITY CARE GRANT	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			OTHER	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			PP/NEW HV: MAT ASMT	$ 3,515	$ -	$ -	$ -	$ -	#DIV/0!
			PP/NEW HV: NB ASMT	$ 1,821	$ -	$ -	$ -	$ -	#DIV/0!
			PREGNANCY TEST	$ 4,206	$ 3,500	$ 3,500	$ 3,500	$ -	0.0%
			PRENATAL MEDICAID	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			SCHOOL NURSE GRANT	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ -	0.0%
			STATE AID TO COUNTIES	$ 276,381	$ 147,535	$ 147,535	$ 379,143	$ 231,608	157.0%
			SUMMER FOOD PROGRAM	$ -	$ -	$ -	$ -	$ -	#DIV/0!

Expenditure / Revenue	Revenue

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2020 Actual	FY 2021 Adopted	FY 2022 Request	FY 2022 Adopted	$ Change vs. Adopted	% Change vs. Adopted
	Public Health	INTERGOVERNMENTAL	TB - MEDICAL SERVICE	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			TITLE XIX-FAMILY PLANNING	$ 73,804	$ 55,000	$ 55,000	$ 55,000	$ -	0.0%
			TUBERCULOSIS - STATE	$ 30,736	$ 30,736	$ 30,736	$ 30,736	$ -	0.0%
			WIC	$ 649,295	$ 650,288	$ 683,094	$ 703,112	$ 52,824	8.1%
		INTERGOVERNMENTAL Total		**$ 3,150,449**	**$ 3,065,179**	**$ 3,181,007**	**$ 3,460,503**	**$ 395,324**	**12.9%**
		LICENSES & PERMITS	E H - PERMITS	$ 307,821	$ 160,000	$ 215,000	$ 235,000	$ 75,000	46.9%
		LICENSES & PERMITS Total		**$ 307,821**	**$ 160,000**	**$ 215,000**	**$ 235,000**	**$ 75,000**	**46.9%**
	Public Health Total			**$ 3,637,614**	**$ 3,369,179**	**$ 3,542,007**	**$ 3,841,503**	**$ 472,324**	**14.0%**
	Recreation	CHARGES FOR SERVICES	BAIT SHOP SALES	$ 6,654	$ 25,675	$ 26,500	$ 26,500	$ 825	3.2%
			CITY OF LEXINGTON	$ 27,734	$ 30,244	$ 30,244	$ 27,279	$ (2,965)	-9.8%
			CITY OF THOMASVILLE	$ 27,734	$ 30,244	$ 30,244	$ 27,279	$ (2,965)	-9.8%
			CONCESSIONS	$ 2,247	$ 1,417	$ 2,245	$ 2,245	$ 828	58.4%
			FISHING/BOATING PERMITS	$ 37,276	$ 37,000	$ 37,275	$ 37,275	$ 275	0.7%
			OTHER	$ 36,528	$ 18,525	$ 15,000	$ 15,000	$ (3,525)	-19.0%
			RECREATION FEES	$ 31,682	$ 29,800	$ 47,945	$ 47,945	$ 18,145	60.9%
			SALES AND RENTALS	$ 930	$ 2,610	$ 930	$ 930	$ (1,680)	-64.4%
		CHARGES FOR SERVICES Total		**$ 170,786**	**$ 175,515**	**$ 190,383**	**$ 184,453**	**$ 8,938**	**5.1%**
	Recreation Total			**$ 170,786**	**$ 175,515**	**$ 190,383**	**$ 184,453**	**$ 8,938**	**5.1%**
	Register of Deeds	CHARGES FOR SERVICES	CHILDREN TRUST FUND	$ (4,215)	$ (4,530)	$ (4,215)	$ (4,215)	$ 315	-7.0%
			DEED OF TRUST FEE	$ (23,244)	$ (20,385)	$ (20,935)	$ (20,935)	$ (550)	2.7%
			DOMESTIC VIOLENCE FUND	$ (25,290)	$ (27,180)	$ (25,290)	$ (25,290)	$ 1,890	-7.0%
			PRESERVATION/ TECHNOLOGY	$ 87,805	$ 68,500	$ 36,770	$ 51,500	$ (17,000)	-24.8%
			RECORDS MANAGEMENT FEE	$ (29,055)	$ (25,480)	$ (26,170)	$ (26,170)	$ (690)	2.7%
			REGISTER OF DEEDS	$ 847,047	$ 750,000	$ 750,000	$ 750,000	$ -	0.0%
		CHARGES FOR SERVICES Total		**$ 853,048**	**$ 740,925**	**$ 710,160**	**$ 724,890**	**$ (16,035)**	**-2.2%**
		LICENSES & PERMITS	DEED CONVEYANCE TAX	$ (688,372)	$ (635,000)	$ (688,375)	$ (688,375)	$ (53,375)	8.4%
			DEED STAMP EXCISE TAX	$ 1,404,840	$ 900,000	$ 1,200,000	$ 1,265,000	$ 365,000	40.6%
			FLOODPLAIN MAPPING FEES	$ (63,920)	$ (56,050)	$ (57,570)	$ (57,570)	$ (1,520)	2.7%
		LICENSES & PERMITS Total		**$ 652,548**	**$ 208,950**	**$ 454,055**	**$ 519,055**	**$ 310,105**	**148.4%**
	Register of Deeds Total			**$ 1,505,596**	**$ 949,875**	**$ 1,164,215**	**$ 1,243,945**	**$ 294,070**	**31.0%**
	Senior Services	CHARGES FOR SERVICES	PRIVATE PAY-IN HOME SERVICES	$ 53,701	$ 42,879	$ 42,500	$ 42,500	$ (379)	-0.9%
			PRIVATE PAY-MOW	$ 6,903	$ 6,000	$ 6,000	$ 6,000	$ -	0.0%
			PROG INC-CONG NUTRITION	$ 11,704	$ 15,645	$ 5,000	$ 5,000	$ (10,645)	-68.0%
			PROG INC-ENSURE	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			PROG INC-HOME DEL MEALS	$ 24,323	$ 24,405	$ 24,325	$ 24,325	$ (80)	-0.3%
			PROG INC-IN HOME SERVICES	$ 1,782	$ 3,000	$ 3,000	$ 3,000	$ -	0.0%
			PROG INC-SENIOR GAMES	$ 2,132	$ 2,800	$ 2,130	$ 2,130	$ (670)	-23.9%
			PROG INC-SPECIAL ACTIV	$ 5,425	$ 6,000	$ 2,500	$ 2,500	$ (3,500)	-58.3%
			PROG INC-SPECIAL EVENTS	$ 1,500	$ 1,205	$ 600	$ 600	$ (605)	-50.2%
			PROG INC-TRANSP-GENERAL	$ -	$ 20	$ -	$ -	$ (20)	-100.0%
			PROG INC-TRANSP-MEDICAL	$ 105	$ 100	$ 100	$ 100	$ -	0.0%
			PROGRAM INCOME-GENERAL	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			PROGRAM INCOME-MEDICAID CAP	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			PROG FEES-SENIOR CENTER	$ 460	$ (1,000)	$ 450	$ 450	$ 1,450	-145.0%
		CHARGES FOR SERVICES Total		**$ 108,034**	**$ 101,054**	**$ 86,605**	**$ 86,605**	**$ (14,449)**	**-14.3%**
		INTERGOVERNMENTAL	CAREGIVER FUNDS	$ 120	$ -	$ -	$ -	$ -	#DIV/0!
			DONATIONS-CITY OF LEX	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			DONATIONS-CONGREG NUTRIT	$ 2,303	$ 2,000	$ 1,000	$ 1,000	$ (1,000)	-50.0%
			DONATIONS-CRISIS PROG	$ 4,083	$ 100	$ 2,500	$ 2,500	$ 2,400	2400.0%
			DONATIONS-FITNESS ROOM	$ 75	$ 350	$ 75	$ 75	$ (275)	-78.6%
			DONATIONS-GENERAL	$ 281,982	$ 5,000	$ 3,000	$ 3,000	$ (2,000)	-40.0%
			DONATIONS-HOME DEL MEALS	$ 16,260	$ 23,000	$ 16,200	$ 16,200	$ (6,800)	-29.6%
			DONATIONS-IN HOME SERVICE	$ 1,925	$ 1,200	$ 1,200	$ 1,200	$ -	0.0%
			DONATIONS-LOVE LIGHT TREE	$ 230	$ -	$ -	$ -	$ -	#DIV/0!
			DONATIONS-SENIOR GAMES	$ 114	$ 1,000	$ 100	$ 100	$ (900)	-90.0%
			DONATIONS-SPECIAL ACTIVIT	$ 10	$ 1,000	$ 100	$ 100	$ (900)	-90.0%
			DONATIONS-SPECIAL EVENTS	$ 300	$ 300	$ 300	$ 300	$ -	0.0%
			DONATIONS-SPONSORSHIPS	$ 11,550	$ 10,050	$ 10,050	$ 10,050	$ -	0.0%
			DONATIONS-SR CENTER	$ 518	$ 1,750	$ 500	$ 500	$ (1,250)	-71.4%
			DONATIONS-TRANSP-GENERAL	$ 93	$ -	$ -	$ -	$ -	#DIV/0!
			DONATIONS-TRANSP-MEDICAL	$ 205	$ -	$ 100	$ 100	$ 100	#DIV/0!
			ENSURE- USDA	$ -	$ -	$ -	$ -	$ -	#DIV/0!

Expenditure / Revenue	Revenue

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2020 Actual	FY 2021 Adopted	FY 2022 Request	FY 2022 Adopted	$ Change vs. Adopted	% Change vs. Adopted
	Senior Services	INTERGOVERNMENTAL	HCCBG	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			HOME DELIVERED /CONG MEAL	$ 479,543	$ 406,785	$ 437,417	$ 437,417	$ 30,632	7.5%
			IN HOME AIDE SERVICES	$ 224,062	$ 215,328	$ 198,359	$ 278,427	$ 63,099	29.3%
			INFORMATION & CASE ASSIST	$ 14,813	$ -	$ -	$ -	$ -	#DIV/0!
			NCDOT GRANT-SECTION 5310	$ 133,223	$ 182,278	$ 249,000	$ 249,000	$ 66,722	36.6%
			SENIOR CENTER OPERATIONS	$ 220,957	$ 261,483	$ 269,217	$ 269,217	$ 7,734	3.0%
			SENIOR GAMES	$ -	$ 300	$ 300	$ 300	$ -	0.0%
			SHIIP	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			SNAP GRANT INITIATIVE	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			SR CENTER GEN PURPOSE	$ 21,148	$ 21,386	$ 21,030	$ 21,030	$ (356)	-1.7%
			SR CENTER HEALTH & PREV	$ 380	$ 800	$ 500	$ 500	$ (300)	-37.5%
			SR CENTER OUTREACH	$ 756	$ -	$ -	$ -	$ -	#DIV/0!
			TRANSPORTATION- MED & GEN	$ 23,586	$ 36,250	$ 15,000	$ 15,000	$ (21,250)	-58.6%
			DONATIONS-PET FOOD PROG	$ 1,696	$ (1,000)	$ 1,000	$ 1,000	$ 2,000	-200.0%
		INTERGOVERNMENTAL Total		**$ 1,439,931**	**$ 1,169,360**	**$ 1,226,948**	**$ 1,307,016**	**$ 137,656**	**11.8%**
	Senior Services Total			**$ 1,547,965**	**$ 1,270,414**	**$ 1,313,553**	**$ 1,393,621**	**$ 123,207**	**9.7%**
	Sheriff	CHARGES FOR SERVICES	CANTEEN SALES	$ 83,085	$ 75,000	$ 77,450	$ 77,450	$ 2,450	3.3%
			INMATE MEDICAL COPAY	$ 1,725	$ 5,000	$ 1,550	$ 1,550	$ (3,450)	-69.0%
			INVOLUNTARY COMM FEES	$ -	$ 1,300	$ -	$ -	$ (1,300)	-100.0%
			OTHER	$ 5,250	$ -	$ 2,000	$ 2,000	$ 2,000	#DIV/0!
			SERVING PAPERS	$ 133,133	$ 200,000	$ 200,000	$ 133,000	$ (67,000)	-33.5%
			CHILD SUPPORT PAPERS SERVED	$ 27,455	$ 12,000	$ 20,000	$ 20,000	$ 8,000	66.7%
			EVIDENCE DIVISION FEES	$ 715	$ -	$ -	$ -	$ -	#DIV/0!
			FORENSICS LAB FEES	$ 87	$ -	$ -	$ -	$ -	#DIV/0!
		CHARGES FOR SERVICES Total		**$ 251,451**	**$ 293,300**	**$ 301,000**	**$ 234,000**	**$ (59,300)**	**-20.2%**
		INTERGOVERNMENTAL	CONTROLLED SUB. TAX	$ 14,904	$ 22,000	$ 22,000	$ 14,900	$ (7,100)	-32.3%
			CRIMINAL JUSTICE GRANT	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			DAVIDSON COUNTY SCHOOL	$ 461,109	$ 551,133	$ 517,005	$ 541,442	$ (9,691)	-1.8%
			DCCC	$ 72,022	$ 69,777	$ 66,830	$ 66,830	$ (2,947)	-4.2%
			INMATE REIMBURSEMENT	$ 558,332	$ 200,000	$ 200,000	$ 200,000	$ -	0.0%
			RESTITUTION-VICE	$ 3	$ 500	$ -	$ -	$ (500)	-100.0%
			SAFE ROAD ACT	$ 8,009	$ 8,000	$ 8,000	$ 8,000	$ -	0.0%
			SHERIFF REIMBURSEMENT	$ 38,628	$ 35,500	$ 35,500	$ 35,500	$ -	0.0%
			SRO MIDDLE SCHOOL GRANT	$ 390,465	$ 387,188	$ 487,272	$ 517,730	$ 130,542	33.7%
			VICE-US MARSHALL	$ 59,063	$ -	$ -	$ -	$ -	#DIV/0!
		INTERGOVERNMENTAL Total		**$ 1,602,535**	**$ 1,274,098**	**$ 1,336,607**	**$ 1,384,402**	**$ 110,304**	**8.7%**
		LICENSES & PERMITS	HANDGUN PERMIT - STATE	$ (136,700)	$ (153,650)	$ (136,700)	$ (136,700)	$ 16,950	-11.0%
			HANDGUN PERMITS	$ 267,116	$ 275,000	$ 275,000	$ 267,000	$ (8,000)	-2.9%
		LICENSES & PERMITS Total		**$ 130,416**	**$ 121,350**	**$ 138,300**	**$ 130,300**	**$ 8,950**	**7.4%**
		MISCELLANEOUS REVENUE	SEIZED VEHICLE SALES	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			TELEPHONE - JAIL	$ 80,153	$ 75,000	$ 75,000	$ 75,000	$ -	0.0%
		MISCELLANEOUS REVENUE Total		**$ 80,153**	**$ 75,000**	**$ 75,000**	**$ 75,000**	**$ -**	**0.0%**
	Sheriff Total			**$ 2,064,555**	**$ 1,763,748**	**$ 1,850,907**	**$ 1,823,702**	**$ 59,954**	**3.4%**
	Social Services	CHARGES FOR SERVICES	HEALTH CHOICE FEES	$ 27,800	$ 32,000	$ 6,000	$ 6,000	$ (26,000)	-81.3%
			HEALTH INS-DISABLED WRKER	$ 100	$ -	$ -	$ -	$ -	#DIV/0!
			HOME STUDY - ADOPTION	$ 6,100	$ 1,000	$ 3,000	$ 3,000	$ 2,000	200.0%
			OTHER	$ 117,806	$ 115,000	$ 115,000	$ 115,000	$ -	0.0%
		CHARGES FOR SERVICES Total		**$ 151,806**	**$ 148,000**	**$ 124,000**	**$ 124,000**	**$ (24,000)**	**-16.2%**
		INTERGOVERNMENTAL	ADOPT/FOSTER NON IV-E	$ -	$ 100,800	$ 100,800	$ 100,800	$ -	0.0%
			ADOPTION ASSISTANCE	$ 47,249	$ 27,000	$ 16,000	$ 16,000	$ (11,000)	-40.7%
			ADULT CASE MANAGEMENT	$ 25,374	$ -	$ -	$ -	$ -	#DIV/0!
			ADULT DAY CARE	$ 108,044	$ 108,035	$ 117,660	$ 117,660	$ 9,625	8.9%
			ADULT HOME SPEC	$ -	$ 23,175	$ 23,175	$ 23,175	$ -	0.0%
			CHILD DAY CARE	$ 520	$ -	$ -	$ -	$ -	#DIV/0!
			CHILD DAY CARE ADMIN	$ 214,259	$ 215,720	$ 228,088	$ 228,088	$ 12,368	5.7%
			CHILD PROTECTIVE SERV	$ 704,699	$ 542,608	$ 542,608	$ 542,608	$ -	0.0%
			CHILD SUPPORT APPL. FEES	$ 1,795	$ 2,000	$ 1,000	$ 1,000	$ (1,000)	-50.0%
			COMMISSIONS	$ 61,401	$ 30,000	$ 30,000	$ 30,000	$ -	0.0%
			CRISIS	$ 172,032	$ 704,053	$ 724,566	$ 724,566	$ 20,513	2.9%
			DSS-CHRISTMAS FUND	$ 75	$ 700	$ 300	$ 300	$ (400)	-57.1%
			DSS-CLOTHING FUND	$ 2,000	$ 1,700	$ 1,100	$ 1,100	$ (600)	-35.3%
			DSS-LMH REIMBURSEMENT	$ -	$ 15,400	$ 15,400	$ 15,400	$ -	0.0%

Expenditure / Revenue	Revenue

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2020 Actual	FY 2021 Adopted	FY 2022 Request	FY 2022 Adopted	$ Change vs. Adopted	% Change vs. Adopted
	Social Services	INTERGOVERNMENTAL	EMERG FOOD&SHELTER-UW	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			ENERGY ADMINISTRATION	$ 79,420	$ 113,265	$ 115,629	$ 115,629	$ 2,364	2.1%
			FAMILY REUNIFICATION FUND	$ -	$ 46,570	$ 50,089	$ 50,089	$ 3,519	7.6%
			FILING FEES	$ 1,352	$ 1,000	$ 1,000	$ 1,000	$ -	0.0%
			FOOD ASSISTANCE ADMIN	$ 1,067,231	$ 1,043,132	$ 1,090,808	$ 1,090,808	$ 47,676	4.6%
			FOOD STAMP FRAUD ADMIN	$ 29,765	$ 19,000	$ -	$ -	$ (19,000)	-100.0%
			FOOD STAMP RECOVERY	$ 52,556	$ 40,500	$ 40,248	$ 40,248	$ (252)	-0.6%
			INCENTIVES	$ 302,134	$ 126,513	$ 126,513	$ 126,513	$ -	0.0%
			INDEPENDENT LIVING	$ 62,816	$ 33,907	$ 29,746	$ 29,746	$ (4,161)	-12.3%
			IV-D ADMINISTRATION	$ 979,153	$ 1,000,000	$ 1,035,452	$ 1,035,452	$ 35,452	3.5%
			IV-D COLLECTION RETURNS	$ 21,954	$ -	$ -	$ -	$ -	#DIV/0!
			IV-E FOSTER CARE	$ 1,257,398	$ 1,175,869	$ 820,000	$ 820,000	$ (355,869)	-30.3%
			IV-E OPTIONAL	$ 26,041	$ 12,000	$ 12,000	$ 12,000	$ -	0.0%
			JCPC	$ 15,346	$ 15,500	$ 13,000	$ 13,000	$ (2,500)	-16.1%
			JOBS/WORKFIRST	$ 1,127,407	$ 960,098	$ 960,098	$ 960,098	$ -	0.0%
			KEITH JOHNSON FUND	$ 3,231	$ 1,500	$ 1,525	$ 1,525	$ 25	1.7%
			LIEAP	$ 656,078	$ 704,053	$ 724,566	$ 724,566	$ 20,513	2.9%
			MEDICAID AT RISK-CASE MGT	$ -	$ 50,212	$ 45,000	$ 45,000	$ (5,212)	-10.4%
			MEDICAID TRANS ADM & SERV	$ 86,475	$ 20,000	$ 20,000	$ 20,000	$ -	0.0%
			MEDICAL ASSIST. EXPANSION	$ 24,800	$ -	$ -	$ -	$ -	#DIV/0!
			MEDICAL ASSISTANCE ADMIN	$ 2,221,836	$ 2,275,750	$ 2,492,866	$ 2,492,866	$ 217,116	9.5%
			PERM. PLANNING-REGULAR	$ 19,139	$ 41,389	$ 48,168	$ 48,168	$ 6,779	16.4%
			SHARE THE WARMTH	$ 4,164	$ 4,462	$ 4,599	$ 4,599	$ 137	3.1%
			SPECIAL ADOPTION FUND II	$ 117,221	$ 70,000	$ 30,000	$ 30,000	$ (40,000)	-57.1%
			SPECIAL LINKS	$ -	$ 20,000	$ 20,000	$ 20,000	$ -	0.0%
			SSBG-IN HOME SERVICES	$ 35,668	$ 48,317	$ 48,317	$ 48,317	$ -	0.0%
			SSBG-REGULAR	$ 525,296	$ 379,534	$ 345,153	$ 285,237	$ (94,297)	-24.8%
			SSBG-STATE	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			STATE FOSTER CARE	$ 321,267	$ 387,500	$ 400,000	$ 400,000	$ 12,500	3.2%
			TANF CPS & FC/ADOPT	$ 856,262	$ 747,392	$ 286,936	$ 286,936	$ (460,456)	-61.6%
			TANF TO SSBG	$ -	$ 178,151	$ 178,151	$ 178,151	$ -	0.0%
			WELFARE STATE IN HOME	$ -	$ 78,393	$ 78,393	$ 78,393	$ -	0.0%
			NC HEALTH CHOICE	$ 73,752	$ (60,000)	$ 26,593	$ 26,593	$ 86,593	-144.3%
			TEA FOSTER CARE	$ -	$ 5,940	$ -	$ -	$ (5,940)	-100.0%
		INTERGOVERNMENTAL Total		**$ 11,305,208**	**$ 11,311,138**	**$ 10,845,547**	**$ 10,785,631**	**$ (525,507)**	**-4.6%**
	Social Services Total			**$ 11,457,015**	**$ 11,459,138**	**$ 10,969,547**	**$ 10,909,631**	**$ (549,507)**	**-4.8%**
	Soil & Water	INTERGOVERNMENTAL	SOIL & WATER	$ 26,870	$ 25,500	$ 24,002	$ 24,002	$ (1,498)	-5.9%
		INTERGOVERNMENTAL Total		**$ 26,870**	**$ 25,500**	**$ 24,002**	**$ 24,002**	**$ (1,498)**	**-5.9%**
	Soil & Water Total			**$ 26,870**	**$ 25,500**	**$ 24,002**	**$ 24,002**	**$ (1,498)**	**-5.9%**
	Support Services	CHARGES FOR SERVICES	PARKING DECK FEES	$ -	$ -	$ -	$ -	$ -	#DIV/0!
		CHARGES FOR SERVICES Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		OTHER FINANCING	TRANSFERS FROM CAP RESERV	$ 421,385	$ 388,700	$ 388,700	$ 444,200	$ 55,500	14.3%
		OTHER FINANCING Total		**$ 421,385**	**$ 388,700**	**$ 388,700**	**$ 444,200**	**$ 55,500**	**14.3%**
	Support Services Total			**$ 421,385**	**$ 388,700**	**$ 388,700**	**$ 444,200**	**$ 55,500**	**14.3%**
	Tax	CHARGES FOR SERVICES	FORECLOSURE REIMBURSEMENT	$ 59,637	$ 35,000	$ 45,000	$ 45,000	$ 10,000	28.6%
			MAPS & COPIES	$ 486	$ 200	$ 485	$ 485	$ 285	142.5%
			TAX COLLECTOR	$ 9,385	$ 10,000	$ 9,385	$ 9,385	$ (615)	-6.2%
		CHARGES FOR SERVICES Total		**$ 69,508**	**$ 45,200**	**$ 54,870**	**$ 54,870**	**$ 9,670**	**21.4%**
		INTERGOVERNMENTAL	TAX COMMISSIONS EARNED	$ 190,229	$ 180,000	$ 124,480	$ 124,480	$ (55,520)	-30.8%
		INTERGOVERNMENTAL Total		**$ 190,229**	**$ 180,000**	**$ 124,480**	**$ 124,480**	**$ (55,520)**	**-30.8%**
		TAXES	1ST PRIOR YR TAXES	$ 1,028,154	$ 825,000	$ 775,000	$ 775,000	$ (50,000)	-6.1%
			2ND PRIOR YR TAXES	$ 426,661	$ 400,000	$ 383,000	$ 383,000	$ (17,000)	-4.3%
			3RD PRIOR YR TAXES	$ 273,991	$ 300,000	$ 300,000	$ 300,000	$ -	0.0%
			4TH PRIOR YR TAXES	$ 185,779	$ 215,000	$ 215,000	$ 215,000	$ -	0.0%
			5TH & PRIOR YR TAXES	$ 452,563	$ 400,000	$ 350,000	$ 350,000	$ (50,000)	-12.5%
			CURRENT YR AD VALOREM	$ 77,706,642	$ 73,946,687	$ 75,000,000	$ 75,000,000	$ 1,053,313	1.4%
			DISCOUNTS	$ (681,036)	$ (656,600)	$ (681,035)	$ (681,035)	$ (24,435)	3.7%
			DMV INTEREST	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			REFUNDS	$ (28,386)	$ (51,600)	$ (26,365)	$ (26,365)	$ 25,235	-48.9%
			TAX PENALTY & INTEREST	$ 812,409	$ 700,000	$ 700,000	$ 700,000	$ -	0.0%
		TAXES Total		**$ 80,176,776**	**$ 76,078,487**	**$ 77,015,600**	**$ 77,015,600**	**$ 937,113**	**1.2%**
	Tax Total			**$ 80,436,512**	**$ 76,303,687**	**$ 77,194,950**	**$ 77,194,950**	**$ 891,263**	**1.2%**

Expenditure / Revenue	Revenue

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2020 Actual	FY 2021 Adopted	FY 2022 Request	FY 2022 Adopted	$ Change vs. Adopted	% Change vs. Adopted
General	**Transportation**	TAXES	VEHICLE RENTAL TAX	$ 116,340	$ 130,000	$ -	$ -	$ (130,000)	-100.0%
		TAXES Total		**$ 116,340**	**$ 130,000**	**$ -**	**$ -**	**$ (130,000)**	**-100.0%**
	Transportation Total			**$ 116,340**	**$ 130,000**	**$ -**	**$ -**	**$ (130,000)**	**-100.0%**
	Veterans Services	INTERGOVERNMENTAL	VETERANS SERVICE	$ 2,182	$ 2,000	$ 2,000	$ 2,000	$ -	0.0%
		INTERGOVERNMENTAL Total		**$ 2,182**	**$ 2,000**	**$ 2,000**	**$ 2,000**	**$ -**	**0.0%**
	Veterans Services Total			**$ 2,182**	**$ 2,000**	**$ 2,000**	**$ 2,000**	**$ -**	**0.0%**
General Total				**$ 151,455,050**	**$ 136,558,919**	**$ 145,414,596**	**$ 146,235,136**	**$ 9,676,217**	**7.1%**
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	$ 1,777,032	$ 1,775,950	$ 1,786,405	$ 1,802,173	$ 26,223	1.5%
		CHARGES FOR SERVICES Total		**$ 1,777,032**	**$ 1,775,950**	**$ 1,786,405**	**$ 1,802,173**	**$ 26,223**	**1.5%**
		INTERGOVERNMENTAL	GAS TAX REFUND	$ 6,664	$ -	$ 7,000	$ -	$ -	#DIV/0!
		INTERGOVERNMENTAL Total		**$ 6,664**	**$ -**	**$ 7,000**	**$ -**	**$ -**	**#DIV/0!**
		MISCELLANEOUS REVENUE	GAIN/LOSS OF SALE OF FA	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			INSURANCE - LOSS OF FA	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			OTHER	$ 42,580	$ -	$ 16,000	$ -	$ -	#DIV/0!
		MISCELLANEOUS REVENUE Total		**$ 42,580**	**$ -**	**$ 16,000**	**$ -**	**$ -**	**#DIV/0!**
	Public Services Total			**$ 1,826,276**	**$ 1,775,950**	**$ 1,809,405**	**$ 1,802,173**	**$ 26,223**	**1.5%**
Internal Service - Garage Fund Total				**$ 1,826,276**	**$ 1,775,950**	**$ 1,809,405**	**$ 1,802,173**	**$ 26,223**	**1.5%**
Internal Service Funds - Insurance Fund	**Insurance Fund**	CHARGES FOR SERVICES	COBRA PAYMENTS	$ 928,621	$ 1,025,000	$ 1,025,000	$ 925,000	$ (100,000)	-9.8%
			DEPARTMENTAL CHARGES	$ 8,622,758	$ 9,922,385	$ 11,161,595	$ 10,772,064	$ 849,679	8.6%
			DEPENDENT LIFE	$ (1,213)	$ -	$ -	$ -	$ -	#DIV/0!
			EMPLOYEE WITHHOLDING	$ 1,796,004	$ 1,625,000	$ 1,625,000	$ 1,650,000	$ 25,000	1.5%
			LIFE AD&D	$ 25,899	$ 25,250	$ 25,250	$ 25,250	$ -	0.0%
		CHARGES FOR SERVICES Total		**$ 11,372,069**	**$ 12,597,635**	**$ 13,836,845**	**$ 13,372,314**	**$ 774,679**	**6.1%**
	Insurance Fund Total			**$ 11,372,069**	**$ 12,597,635**	**$ 13,836,845**	**$ 13,372,314**	**$ 774,679**	**6.1%**
Internal Service Funds - Insurance Fund Total				**$ 11,372,069**	**$ 12,597,635**	**$ 13,836,845**	**$ 13,372,314**	**$ 774,679**	**6.1%**
Internal Service Funds - Workers Compensation Fund	**Workers Compensation Fund**	CHARGES FOR SERVICES	DEPARTMENTAL CHARGES	$ 873,015	$ 876,774	$ 1,055,903	$ 952,014	$ 75,240	8.6%
		CHARGES FOR SERVICES Total		**$ 873,015**	**$ 876,774**	**$ 1,055,903**	**$ 952,014**	**$ 75,240**	**8.6%**
	Workers Compensation Fund Total			**$ 873,015**	**$ 876,774**	**$ 1,055,903**	**$ 952,014**	**$ 75,240**	**8.6%**
Internal Service Funds - Workers Compensation Fund Total				**$ 873,015**	**$ 876,774**	**$ 1,055,903**	**$ 952,014**	**$ 75,240**	**8.6%**
Mental Health Fund	**Mental Health Fund**	OTHER FINANCING	TRANSFER TO/FROM GEN FUND	$ 797,900	$ 797,900	$ 797,900	$ 797,900	$ -	0.0%
		OTHER FINANCING Total		**$ 797,900**	**$ 797,900**	**$ 797,900**	**$ 797,900**	**$ -**	**0.0%**
		TAXES	FIVE CENTS PER BOTTLE	$ 34,839	$ 23,380	$ 23,380	$ 23,380	$ -	0.0%
			ONE CENT PER BOTTLE	$ 3,235	$ 3,064	$ 3,064	$ 3,064	$ -	0.0%
		TAXES Total		**$ 38,074**	**$ 26,444**	**$ 26,444**	**$ 26,444**	**$ -**	**0.0%**
	Mental Health Fund Total			**$ 835,974**	**$ 824,344**	**$ 824,344**	**$ 824,344**	**$ -**	**0.0%**
Mental Health Fund Total				**$ 835,974**	**$ 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	$ 9,900	$ -	$ -	$ -	$ -	#DIV/0!
		INTEREST EARNINGS Total		**$ 9,900**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		TAXES	911 CHARGES	$ 486,024	$ 565,045	$ 572,238	$ 570,150	$ 5,105	0.9%
		TAXES Total		**$ 486,024**	**$ 565,045**	**$ 572,238**	**$ 570,150**	**$ 5,105**	**0.9%**
	Emergency Communications Total			**$ 495,924**	**$ 565,045**	**$ 572,238**	**$ 570,150**	**$ 5,105**	**0.9%**
Special Revenue - Emergency Telephone Total				**$ 495,924**	**$ 565,045**	**$ 572,238**	**$ 570,150**	**$ 5,105**	**0.9%**
Special Revenue - Transportation	**Public Services**	APPROPRIATED FUND BALANCE	FUND BALANCE - APPROP	$ -	$ -	$ -	$ -	$ -	#DIV/0!
		APPROPRIATED FUND BALANCE Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		CHARGES FOR SERVICES	CHARTER PROFITS	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			CLS - UNITED WAY	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			DSS-MEDICAID	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			DSS-WORKFIRST	$ 31,013	$ 36,716	$ -	$ -	$ (36,716)	-100.0%
			FARES	$ 3,173	$ -	$ -	$ -	$ -	#DIV/0!
			HEALTH-FAMILY PLANNING	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			MENTAL HEALTH DI	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			SENIOR SERVICES	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			SPONSORSHIPS	$ 19,500	$ 21,000	$ 21,000	$ 21,000	$ -	0.0%
			TITLE XX	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			WORKSHOP OF DAVIDSON	$ -	$ -	$ -	$ -	$ -	#DIV/0!
		CHARGES FOR SERVICES Total		**$ 53,685**	**$ 57,716**	**$ 21,000**	**$ 21,000**	**$ (36,716)**	**-63.6%**
		INTERGOVERNMENTAL	CITY OF LEXINGTON	$ 45,000	$ 45,000	$ 45,000	$ -	$ (45,000)	-100.0%
			CITY OF THOMASVILLE	$ 45,000	$ 45,000	$ 45,000	$ -	$ (45,000)	-100.0%

Expenditure / Revenue	Revenue

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2020 Actual	FY 2021 Adopted	FY 2022 Request	FY 2022 Adopted	$ Change vs. Adopted	% Change vs. Adopted
	Public Services	INTERGOVERNMENTAL	CMAQ GRANT	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			DISABILITY EVALUATIONS	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			EDTAP	$ 134,604	$ 115,191	$ 134,604	$ 134,604	$ 19,413	16.9%
			ROAP EMPLOYMENT	$ 43,344	$ 37,603	$ 43,344	$ 43,344	$ 5,741	15.3%
			RURAL GENERAL PUBLIC	$ 124,592	$ 105,586	$ 124,592	$ 124,592	$ 19,006	18.0%
			SECTION 18	$ 285,488	$ 312,330	$ 285,325	$ 285,325	$ (27,005)	-8.6%
			TRANSP - SECTION 9 - H P	$ 180,000	$ 90,000	$ -	$ -	$ (90,000)	-100.0%
			TTAP- ELDERLY	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			TRANSP-5307-WS	$ 153,447	$ 134,550	$ -	$ -	$ (134,550)	-100.0%
			CAPITAL GRANT-5339	$ 59,778	$ 63,000	$ 70,038	$ 70,038	$ 7,038	11.2%
			TRANSP - 5311 - CARES	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			HUMAN SERVICES/TRANSP - 5307 - HP CARES	$ -	$ -	$ 228,698	$ 228,698	$ 228,698	#DIV/0!
			HUMAN SERVICES/TRANSP - 5307 - WS CARES	$ -	$ -	$ 228,698	$ 228,698	$ 228,698	#DIV/0!
			TRANSP- CARES VAC TRIPS	$ -	$ -	$ -	$ -	$ -	#DIV/0!
		INTERGOVERNMENTAL Total		**$ 1,071,253**	**$ 948,260**	**$ 1,205,299**	**$ 1,115,299**	**$ 167,039**	**17.6%**
		MISCELLANEOUS REVENUE	SALE OF GEN FIXED ASSETS	$ 4,695	$ -	$ -	$ -	$ -	#DIV/0!
		MISCELLANEOUS REVENUE Total		**$ 4,695**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		OTHER FINANCING	TRANSFER TO/FROM GEN FUND	$ 114,240	$ 114,240	$ 114,240	$ 102,839	$ (11,401)	-10.0%
		OTHER FINANCING Total		**$ 114,240**	**$ 114,240**	**$ 114,240**	**$ 102,839**	**$ (11,401)**	**-10.0%**
	Public Services Total			**$ 1,243,873**	**$ 1,120,216**	**$ 1,340,539**	**$ 1,239,138**	**$ 118,922**	**10.6%**
Special Revenue - Transportation Total				**$ 1,243,873**	**$ 1,120,216**	**$ 1,340,539**	**$ 1,239,138**	**$ 118,922**	**10.6%**
Special Revenue Fund - Airport Fund	**Airport Fund - Capital Improvement Project Plan**	INTERGOVERNMENTAL	STATE GRANT FUNDS	$ 2,152,831	$ -	$ -	$ -	$ -	#DIV/0!
		INTERGOVERNMENTAL Total		**$ 2,152,831**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		OTHER FINANCING	TRANSFER TO/FROM GEN FUND	$ (399)	$ 16,667	$ 16,667	$ 16,667	$ -	0.0%
		OTHER FINANCING Total		**$ (399)**	**$ 16,667**	**$ 16,667**	**$ 16,667**	**$ -**	**0.0%**
	Airport Fund - Capital Improvement Project Plan Total			**$ 2,152,432**	**$ 16,667**	**$ 16,667**	**$ 16,667**	**$ -**	**0.0%**
Special Revenue Fund - Airport Fund Total				**$ 2,152,432**	**$ 16,667**	**$ 16,667**	**$ 16,667**	**$ -**	**0.0%**
Special Revenue Funds - Fire Districts	**Arcadia - RC - Hampton**	INTEREST EARNINGS	INTEREST EARNINGS	$ 114	$ -	$ -	$ -	$ -	#DIV/0!
		INTEREST EARNINGS Total		**$ 114**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		TAXES	1ST PRIOR YR TAXES	$ 7,384	$ -	$ -	$ -	$ -	#DIV/0!
			2ND PRIOR YR TAXES	$ 3,637	$ -	$ -	$ -	$ -	#DIV/0!
			CURRENT YR AD VALOREM	$ 850,121	$ 1,039,475	$ 1,097,548	$ 1,097,548	$ 58,073	5.6%
			DISCOUNTS	$ (8,357)	$ -	$ -	$ -	$ -	#DIV/0!
			REFUNDS	$ (245)	$ -	$ -	$ -	$ -	#DIV/0!
			TAX PENALTY & INTEREST	$ 3,333	$ -	$ -	$ -	$ -	#DIV/0!
		TAXES Total		**$ 855,873**	**$ 1,039,475**	**$ 1,097,548**	**$ 1,097,548**	**$ 58,073**	**5.6%**
	Arcadia - RC - Hampton Total			**$ 855,987**	**$ 1,039,475**	**$ 1,097,548**	**$ 1,097,548**	**$ 58,073**	**5.6%**
	Badin	INTEREST EARNINGS	INTEREST EARNINGS	$ 2	$ -	$ -	$ -	$ -	#DIV/0!
		INTEREST EARNINGS Total		**$ 2**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		TAXES	1ST PRIOR YR TAXES	$ 305	$ -	$ -	$ -	$ -	#DIV/0!
			2ND PRIOR YR TAXES	$ 133	$ -	$ -	$ -	$ -	#DIV/0!
			CURRENT YR AD VALOREM	$ 43,097	$ 40,000	$ 40,000	$ 40,000	$ -	0.0%
			DISCOUNTS	$ (414)	$ -	$ -	$ -	$ -	#DIV/0!
			REFUNDS	$ (3)	$ -	$ -	$ -	$ -	#DIV/0!
			TAX PENALTY & INTEREST	$ 153	$ -	$ -	$ -	$ -	#DIV/0!
		TAXES Total		**$ 43,271**	**$ 40,000**	**$ 40,000**	**$ 40,000**	**$ -**	**0.0%**
	Badin Total			**$ 43,273**	**$ 40,000**	**$ 40,000**	**$ 40,000**	**$ -**	**0.0%**
	Central	INTEREST EARNINGS	INTEREST EARNINGS	$ 51	$ -	$ -	$ -	$ -	#DIV/0!
		INTEREST EARNINGS Total		**$ 51**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		TAXES	1ST PRIOR YR TAXES	$ 2,749	$ -	$ -	$ -	$ -	#DIV/0!
			2ND PRIOR YR TAXES	$ 773	$ -	$ -	$ -	$ -	#DIV/0!
			CURRENT YR AD VALOREM	$ 340,438	$ 351,830	$ 351,830	$ 351,830	$ -	0.0%
			DISCOUNTS	$ (2,850)	$ -	$ -	$ -	$ -	#DIV/0!
			REFUNDS	$ (56)	$ -	$ -	$ -	$ -	#DIV/0!
			TAX PENALTY & INTEREST	$ 1,316	$ -	$ -	$ -	$ -	#DIV/0!
		TAXES Total		**$ 342,369**	**$ 351,830**	**$ 351,830**	**$ 351,830**	**$ -**	**0.0%**
	Central Total			**$ 342,421**	**$ 351,830**	**$ 351,830**	**$ 351,830**	**$ -**	**0.0%**
	Churchland	INTEREST EARNINGS	INTEREST EARNINGS	$ 36	$ -	$ -	$ -	$ -	#DIV/0!
		INTEREST EARNINGS Total		**$ 36**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		TAXES	1ST PRIOR YR TAXES	$ 6,770	$ -	$ -	$ -	$ -	#DIV/0!
			2ND PRIOR YR TAXES	$ 2,390	$ -	$ -	$ -	$ -	#DIV/0!
			CURRENT YR AD VALOREM	$ 236,449	$ 246,325	$ 280,000	$ 279,386	$ 33,061	13.4%

Expenditure / Revenue	Revenue

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2020 Actual	FY 2021 Adopted	FY 2022 Request	FY 2022 Adopted	$ Change vs. Adopted	% Change vs. Adopted
	Churchland	TAXES	DISCOUNTS	$ (1,860)	$ -	$ -	$ -	$ -	#DIV/0!
			REFUNDS	$ (113)	$ -	$ -	$ -	$ -	#DIV/0!
			TAX PENALTY & INTEREST	$ 1,979	$ -	$ -	$ -	$ -	#DIV/0!
		TAXES Total		**$ 245,614**	**$ 246,325**	**$ 280,000**	**$ 279,386**	**$ 33,061**	**13.4%**
	Churchland Total			**$ 245,651**	**$ 246,325**	**$ 280,000**	**$ 279,386**	**$ 33,061**	**13.4%**
	Clemmons	INTEREST EARNINGS	INTEREST EARNINGS	$ 9	$ -	$ -	$ -	$ -	#DIV/0!
		INTEREST EARNINGS Total		**$ 9**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		TAXES	1ST PRIOR YR TAXES	$ 171	$ -	$ -	$ -	$ -	#DIV/0!
			2ND PRIOR YR TAXES	$ 82	$ -	$ -	$ -	$ -	#DIV/0!
			CURRENT YR AD VALOREM	$ 81,166	$ 75,460	$ 98,380	$ 98,380	$ 22,920	30.4%
			DISCOUNTS	$ (840)	$ -	$ -	$ -	$ -	#DIV/0!
			REFUNDS	$ (67)	$ -	$ -	$ -	$ -	#DIV/0!
			TAX PENALTY & INTEREST	$ 185	$ -	$ -	$ -	$ -	#DIV/0!
		TAXES Total		**$ 80,697**	**$ 75,460**	**$ 98,380**	**$ 98,380**	**$ 22,920**	**30.4%**
	Clemmons Total			**$ 80,707**	**$ 75,460**	**$ 98,380**	**$ 98,380**	**$ 22,920**	**30.4%**
	Fairgrove	INTEREST EARNINGS	INTEREST EARNINGS	$ 67	$ -	$ -	$ -	$ -	#DIV/0!
		INTEREST EARNINGS Total		**$ 67**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		TAXES	1ST PRIOR YR TAXES	$ 4,619	$ -	$ -	$ -	$ -	#DIV/0!
			2ND PRIOR YR TAXES	$ 1,811	$ -	$ -	$ -	$ -	#DIV/0!
			CURRENT YR AD VALOREM	$ 455,255	$ 457,227	$ 494,952	$ 494,952	$ 37,725	8.3%
			DISCOUNTS	$ (4,149)	$ -	$ -	$ -	$ -	#DIV/0!
			REFUNDS	$ (408)	$ -	$ -	$ -	$ -	#DIV/0!
			TAX PENALTY & INTEREST	$ 2,108	$ -	$ -	$ -	$ -	#DIV/0!
		TAXES Total		**$ 459,236**	**$ 457,227**	**$ 494,952**	**$ 494,952**	**$ 37,725**	**8.3%**
	Fairgrove Total			**$ 459,303**	**$ 457,227**	**$ 494,952**	**$ 494,952**	**$ 37,725**	**8.3%**
	Griffith	INTEREST EARNINGS	INTEREST EARNINGS	$ 34	$ -	$ -	$ -	$ -	#DIV/0!
		INTEREST EARNINGS Total		**$ 34**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		TAXES	1ST PRIOR YR TAXES	$ 2,133	$ -	$ -	$ -	$ -	#DIV/0!
			2ND PRIOR YR TAXES	$ 901	$ -	$ -	$ -	$ -	#DIV/0!
			CURRENT YR AD VALOREM	$ 267,273	$ 261,331	$ 319,218	$ 319,218	$ 57,887	22.2%
			DISCOUNTS	$ (2,736)	$ -	$ -	$ -	$ -	#DIV/0!
			REFUNDS	$ (72)	$ -	$ -	$ -	$ -	#DIV/0!
			TAX PENALTY & INTEREST	$ 645	$ -	$ -	$ -	$ -	#DIV/0!
		TAXES Total		**$ 268,144**	**$ 261,331**	**$ 319,218**	**$ 319,218**	**$ 57,887**	**22.2%**
	Griffith Total			**$ 268,178**	**$ 261,331**	**$ 319,218**	**$ 319,218**	**$ 57,887**	**22.2%**
	Gumtree	INTEREST EARNINGS	INTEREST EARNINGS	$ 22	$ -	$ -	$ -	$ -	#DIV/0!
		INTEREST EARNINGS Total		**$ 22**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		TAXES	1ST PRIOR YR TAXES	$ 1,343	$ -	$ -	$ -	$ -	#DIV/0!
			2ND PRIOR YR TAXES	$ 662	$ -	$ -	$ -	$ -	#DIV/0!
			CURRENT YR AD VALOREM	$ 137,738	$ 140,915	$ 151,592	$ 151,592	$ 10,677	7.6%
			DISCOUNTS	$ (1,216)	$ -	$ -	$ -	$ -	#DIV/0!
			REFUNDS	$ (1)	$ -	$ -	$ -	$ -	#DIV/0!
			TAX PENALTY & INTEREST	$ 701	$ -	$ -	$ -	$ -	#DIV/0!
		TAXES Total		**$ 139,226**	**$ 140,915**	**$ 151,592**	**$ 151,592**	**$ 10,677**	**7.6%**
	Gumtree Total			**$ 139,248**	**$ 140,915**	**$ 151,592**	**$ 151,592**	**$ 10,677**	**7.6%**
	Hasty	INTEREST EARNINGS	INTEREST EARNINGS	$ 65	$ -	$ -	$ -	$ -	#DIV/0!
		INTEREST EARNINGS Total		**$ 65**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		TAXES	1ST PRIOR YR TAXES	$ 3,648	$ -	$ -	$ -	$ -	#DIV/0!
			2ND PRIOR YR TAXES	$ 1,863	$ -	$ -	$ -	$ -	#DIV/0!
			CURRENT YR AD VALOREM	$ 552,881	$ 506,515	$ 603,732	$ 603,732	$ 97,217	19.2%
			DISCOUNTS	$ (4,862)	$ -	$ -	$ -	$ -	#DIV/0!
			REFUNDS	$ (282)	$ -	$ -	$ -	$ -	#DIV/0!
			TAX PENALTY & INTEREST	$ 2,064	$ -	$ -	$ -	$ -	#DIV/0!
		TAXES Total		**$ 555,313**	**$ 506,515**	**$ 603,732**	**$ 603,732**	**$ 97,217**	**19.2%**
	Hasty Total			**$ 555,378**	**$ 506,515**	**$ 603,732**	**$ 603,732**	**$ 97,217**	**19.2%**
	Healing Springs	INTEREST EARNINGS	INTEREST EARNINGS	$ 23	$ -	$ -	$ -	$ -	#DIV/0!
		INTEREST EARNINGS Total		**$ 23**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		TAXES	1ST PRIOR YR TAXES	$ 5,453	$ -	$ -	$ -	$ -	#DIV/0!
			2ND PRIOR YR TAXES	$ 2,347	$ -	$ -	$ -	$ -	#DIV/0!
			CURRENT YR AD VALOREM	$ 297,376	$ 297,193	$ 325,531	$ 325,531	$ 28,338	9.5%
			DISCOUNTS	$ (2,530)	$ -	$ -	$ -	$ -	#DIV/0!
			REFUNDS	$ (46)	$ -	$ -	$ -	$ -	#DIV/0!

Expenditure / Revenue	Revenue

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2020 Actual	FY 2021 Adopted	FY 2022 Request	FY 2022 Adopted	$ Change vs. Adopted	% Change vs. Adopted
	Healing Springs	TAXES	TAX PENALTY & INTEREST	$ 1,698	$ -	$ -	$ -	$ -	#DIV/0!
		TAXES Total		**$ 304,298**	**$ 297,193**	**$ 325,531**	**$ 325,531**	**$ 28,338**	**9.5%**
	Healing Springs Total			**$ 304,321**	**$ 297,193**	**$ 325,531**	**$ 325,531**	**$ 28,338**	**9.5%**
	Holly Grove	INTEREST EARNINGS	INTEREST EARNINGS	$ 34	$ -	$ -	$ -	$ -	#DIV/0!
		INTEREST EARNINGS Total		**$ 34**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		TAXES	1ST PRIOR YR TAXES	$ 4,692	$ -	$ -	$ -	$ -	#DIV/0!
			2ND PRIOR YR TAXES	$ 875	$ -	$ -	$ -	$ -	#DIV/0!
			CURRENT YR AD VALOREM	$ 237,102	$ 240,922	$ 265,000	$ 265,000	$ 24,078	10.0%
			DISCOUNTS	$ (1,957)	$ -	$ -	$ -	$ -	#DIV/0!
			REFUNDS	$ (87)	$ -	$ -	$ -	$ -	#DIV/0!
			TAX PENALTY & INTEREST	$ 1,212	$ -	$ -	$ -	$ -	#DIV/0!
		TAXES Total		**$ 241,837**	**$ 240,922**	**$ 265,000**	**$ 265,000**	**$ 24,078**	**10.0%**
	Holly Grove Total			**$ 241,871**	**$ 240,922**	**$ 265,000**	**$ 265,000**	**$ 24,078**	**10.0%**
	Horneytown	INTEREST EARNINGS	INTEREST EARNINGS	$ 26	$ -	$ -	$ -	$ -	#DIV/0!
		INTEREST EARNINGS Total		**$ 26**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		TAXES	1ST PRIOR YR TAXES	$ 1,422	$ -	$ -	$ -	$ -	#DIV/0!
			2ND PRIOR YR TAXES	$ 701	$ -	$ -	$ -	$ -	#DIV/0!
			CURRENT YR AD VALOREM	$ 221,028	$ 202,455	$ 255,520	$ 255,520	$ 53,065	26.2%
			DISCOUNTS	$ (1,717)	$ -	$ -	$ -	$ -	#DIV/0!
			REFUNDS	$ (84)	$ -	$ -	$ -	$ -	#DIV/0!
			TAX PENALTY & INTEREST	$ 1,294	$ -	$ -	$ -	$ -	#DIV/0!
		TAXES Total		**$ 222,644**	**$ 202,455**	**$ 255,520**	**$ 255,520**	**$ 53,065**	**26.2%**
	Horneytown Total			**$ 222,670**	**$ 202,455**	**$ 255,520**	**$ 255,520**	**$ 53,065**	**26.2%**
	Linwood	INTEREST EARNINGS	INTEREST EARNINGS	$ 31	$ -	$ -	$ -	$ -	#DIV/0!
		INTEREST EARNINGS Total		**$ 31**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		TAXES	1ST PRIOR YR TAXES	$ 4,418	$ -	$ -	$ -	$ -	#DIV/0!
			2ND PRIOR YR TAXES	$ 1,461	$ -	$ -	$ -	$ -	#DIV/0!
			CURRENT YR AD VALOREM	$ 367,991	$ 334,627	$ 559,080	$ 559,080	$ 224,453	67.1%
			DISCOUNTS	$ (2,251)	$ -	$ -	$ -	$ -	#DIV/0!
			REFUNDS	$ (74)	$ -	$ -	$ -	$ -	#DIV/0!
			TAX PENALTY & INTEREST	$ 1,303	$ -	$ -	$ -	$ -	#DIV/0!
		TAXES Total		**$ 372,849**	**$ 334,627**	**$ 559,080**	**$ 559,080**	**$ 224,453**	**67.1%**
	Linwood Total			**$ 372,880**	**$ 334,627**	**$ 559,080**	**$ 559,080**	**$ 224,453**	**67.1%**
	Midway	INTEREST EARNINGS	INTEREST EARNINGS	$ 128	$ -	$ -	$ -	$ -	#DIV/0!
		INTEREST EARNINGS Total		**$ 128**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		TAXES	1ST PRIOR YR TAXES	$ 9,523	$ -	$ -	$ -	$ -	#DIV/0!
			2ND PRIOR YR TAXES	$ 5,367	$ -	$ -	$ -	$ -	#DIV/0!
			CURRENT YR AD VALOREM	$ 986,479	$ 977,110	$ 1,068,761	$ 1,068,761	$ 91,651	9.4%
			DISCOUNTS	$ (9,267)	$ -	$ -	$ -	$ -	#DIV/0!
			REFUNDS	$ (355)	$ -	$ -	$ -	$ -	#DIV/0!
			TAX PENALTY & INTEREST	$ 4,761	$ -	$ -	$ -	$ -	#DIV/0!
		TAXES Total		**$ 996,507**	**$ 977,110**	**$ 1,068,761**	**$ 1,068,761**	**$ 91,651**	**9.4%**
	Midway Total			**$ 996,635**	**$ 977,110**	**$ 1,068,761**	**$ 1,068,761**	**$ 91,651**	**9.4%**
	North Lexington	INTEREST EARNINGS	INTEREST EARNINGS	$ 33	$ -	$ -	$ -	$ -	#DIV/0!
		INTEREST EARNINGS Total		**$ 33**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		TAXES	1ST PRIOR YR TAXES	$ 4,484	$ -	$ -	$ -	$ -	#DIV/0!
			2ND PRIOR YR TAXES	$ 1,719	$ -	$ -	$ -	$ -	#DIV/0!
			CURRENT YR AD VALOREM	$ 268,951	$ 270,000	$ 290,000	$ 290,000	$ 20,000	7.4%
			DISCOUNTS	$ (2,369)	$ -	$ -	$ -	$ -	#DIV/0!
			REFUNDS	$ (145)	$ -	$ -	$ -	$ -	#DIV/0!
			TAX PENALTY & INTEREST	$ 1,633	$ -	$ -	$ -	$ -	#DIV/0!
		TAXES Total		**$ 274,273**	**$ 270,000**	**$ 290,000**	**$ 290,000**	**$ 20,000**	**7.4%**
	North Lexington Total			**$ 274,307**	**$ 270,000**	**$ 290,000**	**$ 290,000**	**$ 20,000**	**7.4%**
	Pilot	INTEREST EARNINGS	INTEREST EARNINGS	$ 39	$ -	$ -	$ -	$ -	#DIV/0!
		INTEREST EARNINGS Total		**$ 39**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		TAXES	1ST PRIOR YR TAXES	$ 5,631	$ -	$ -	$ -	$ -	#DIV/0!

Expenditure / Revenue	Revenue

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2020 Actual	FY 2021 Adopted	FY 2022 Request	FY 2022 Adopted	$ Change vs. Adopted	% Change vs. Adopted
	Pilot	TAXES	2ND PRIOR YR TAXES	$ 2,455	$ -	$ -	$ -	$ -	#DIV/0!
			CURRENT YR AD VALOREM	$ 296,494	$ 297,030	$ 321,739	$ 321,739	$ 24,709	8.3%
			DISCOUNTS	$ (2,465)	$ -	$ -	$ -	$ -	#DIV/0!
			REFUNDS	$ (27)	$ -	$ -	$ -	$ -	#DIV/0!
			TAX PENALTY & INTEREST	$ 2,037	$ -	$ -	$ -	$ -	#DIV/0!
		TAXES Total		**$ 304,125**	**$ 297,030**	**$ 321,739**	**$ 321,739**	**$ 24,709**	**8.3%**
	Pilot Total			**$ 304,164**	**$ 297,030**	**$ 321,739**	**$ 321,739**	**$ 24,709**	**8.3%**
	Reeds	INTEREST EARNINGS	INTEREST EARNINGS	$ 41	$ -	$ -	$ -	$ -	#DIV/0!
		INTEREST EARNINGS Total		**$ 41**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		TAXES	1ST PRIOR YR TAXES	$ 3,850	$ -	$ -	$ -	$ -	#DIV/0!
			2ND PRIOR YR TAXES	$ 1,104	$ -	$ -	$ -	$ -	#DIV/0!
			CURRENT YR AD VALOREM	$ 302,805	$ 303,243	$ 363,836	$ 363,836	$ 60,593	20.0%
			DISCOUNTS	$ (2,486)	$ -	$ -	$ -	$ -	#DIV/0!
			REFUNDS	$ (109)	$ -	$ -	$ -	$ -	#DIV/0!
			TAX PENALTY & INTEREST	$ 1,371	$ -	$ -	$ -	$ -	#DIV/0!
		TAXES Total		**$ 306,536**	**$ 303,243**	**$ 363,836**	**$ 363,836**	**$ 60,593**	**20.0%**
	Reeds Total			**$ 306,577**	**$ 303,243**	**$ 363,836**	**$ 363,836**	**$ 60,593**	**20.0%**
	Silver Valley	INTEREST EARNINGS	INTEREST EARNINGS	$ 55	$ -	$ -	$ -	$ -	#DIV/0!
		INTEREST EARNINGS Total		**$ 55**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		TAXES	1ST PRIOR YR TAXES	$ 7,734	$ -	$ -	$ -	$ -	#DIV/0!
			2ND PRIOR YR TAXES	$ 2,997	$ -	$ -	$ -	$ -	#DIV/0!
			CURRENT YR AD VALOREM	$ 432,435	$ 408,622	$ 435,422	$ 435,422	$ 26,800	6.6%
			DISCOUNTS	$ (3,382)	$ -	$ -	$ -	$ -	#DIV/0!
			REFUNDS	$ (46)	$ -	$ -	$ -	$ -	#DIV/0!
			TAX PENALTY & INTEREST	$ 2,680	$ -	$ -	$ -	$ -	#DIV/0!
		TAXES Total		**$ 442,419**	**$ 408,622**	**$ 435,422**	**$ 435,422**	**$ 26,800**	**6.6%**
	Silver Valley Total			**$ 442,474**	**$ 408,622**	**$ 435,422**	**$ 435,422**	**$ 26,800**	**6.6%**
	South Davidson	INTEREST EARNINGS	INTEREST EARNINGS	$ 13	$ -	$ -	$ -	$ -	#DIV/0!
		INTEREST EARNINGS Total		**$ 13**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		TAXES	1ST PRIOR YR TAXES	$ 3,089	$ -	$ -	$ -	$ -	#DIV/0!
			2ND PRIOR YR TAXES	$ 918	$ -	$ -	$ -	$ -	#DIV/0!
			CURRENT YR AD VALOREM	$ 117,651	$ 119,900	$ 131,000	$ 130,822	$ 10,922	9.1%
			DISCOUNTS	$ (911)	$ -	$ -	$ -	$ -	#DIV/0!
			REFUNDS	$ (15)	$ -	$ -	$ -	$ -	#DIV/0!
			TAX PENALTY & INTEREST	$ 806	$ -	$ -	$ -	$ -	#DIV/0!
		TAXES Total		**$ 121,537**	**$ 119,900**	**$ 131,000**	**$ 130,822**	**$ 10,922**	**9.1%**
	South Davidson Total			**$ 121,550**	**$ 119,900**	**$ 131,000**	**$ 130,822**	**$ 10,922**	**9.1%**
	South Emmons	INTEREST EARNINGS	INTEREST EARNINGS	$ 12	$ -	$ -	$ -	$ -	#DIV/0!
		INTEREST EARNINGS Total		**$ 12**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		TAXES	1ST PRIOR YR TAXES	$ 1,672	$ -	$ -	$ -	$ -	#DIV/0!
			2ND PRIOR YR TAXES	$ 512	$ -	$ -	$ -	$ -	#DIV/0!
			CURRENT YR AD VALOREM	$ 101,369	$ 124,510	$ 142,693	$ 142,693	$ 18,183	14.6%
			DISCOUNTS	$ (830)	$ -	$ -	$ -	$ -	#DIV/0!
			REFUNDS	$ (7)	$ -	$ -	$ -	$ -	#DIV/0!
			TAX PENALTY & INTEREST	$ 585	$ -	$ -	$ -	$ -	#DIV/0!
		TAXES Total		**$ 103,300**	**$ 124,510**	**$ 142,693**	**$ 142,693**	**$ 18,183**	**14.6%**
	South Emmons Total			**$ 103,313**	**$ 124,510**	**$ 142,693**	**$ 142,693**	**$ 18,183**	**14.6%**
	South Lexington	INTEREST EARNINGS	INTEREST EARNINGS	$ 34	$ -	$ -	$ -	$ -	#DIV/0!
		INTEREST EARNINGS Total		**$ 34**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		TAXES	1ST PRIOR YR TAXES	$ 4,502	$ -	$ -	$ -	$ -	#DIV/0!
			2ND PRIOR YR TAXES	$ 2,318	$ -	$ -	$ -	$ -	#DIV/0!
			CURRENT YR AD VALOREM	$ 271,819	$ 270,600	$ 309,000	$ 309,000	$ 38,400	14.2%

Expenditure / Revenue	Revenue

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2020 Actual	FY 2021 Adopted	FY 2022 Request	FY 2022 Adopted	$ Change vs. Adopted	% Change vs. Adopted
	South Lexington	TAXES	DISCOUNTS	$ (2,349)	$ -	$ -	$ -	$ -	#DIV/0!
			REFUNDS	$ (197)	$ -	$ -	$ -	$ -	#DIV/0!
			TAX PENALTY & INTEREST	$ 1,629	$ -	$ -	$ -	$ -	#DIV/0!
		TAXES Total		**$ 277,722**	**$ 270,600**	**$ 309,000**	**$ 309,000**	**$ 38,400**	**14.2%**
	South Lexington Total			**$ 277,756**	**$ 270,600**	**$ 309,000**	**$ 309,000**	**$ 38,400**	**14.2%**
	Southmont	INTEREST EARNINGS	INTEREST EARNINGS	$ 75	$ -	$ -	$ -	$ -	#DIV/0!
		INTEREST EARNINGS Total		**$ 75**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		TAXES	1ST PRIOR YR TAXES	$ 9,966	$ -	$ -	$ -	$ -	#DIV/0!
			2ND PRIOR YR TAXES	$ 4,345	$ -	$ -	$ -	$ -	#DIV/0!
			CURRENT YR AD VALOREM	$ 843,625	$ 847,416	$ 944,471	$ 944,471	$ 97,055	11.5%
			DISCOUNTS	$ (7,513)	$ -	$ -	$ -	$ -	#DIV/0!
			REFUNDS	$ (378)	$ -	$ -	$ -	$ -	#DIV/0!
			TAX PENALTY & INTEREST	$ 3,687	$ -	$ -	$ -	$ -	#DIV/0!
		TAXES Total		**$ 853,731**	**$ 847,416**	**$ 944,471**	**$ 944,471**	**$ 97,055**	**11.5%**
	Southmont Total			**$ 853,806**	**$ 847,416**	**$ 944,471**	**$ 944,471**	**$ 97,055**	**11.5%**
	Tyro	INTEREST EARNINGS	INTEREST EARNINGS	$ 50	$ -	$ -	$ -	$ -	#DIV/0!
		INTEREST EARNINGS Total		**$ 50**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		TAXES	1ST PRIOR YR TAXES	$ 4,534	$ -	$ -	$ -	$ -	#DIV/0!
			2ND PRIOR YR TAXES	$ 2,925	$ -	$ -	$ -	$ -	#DIV/0!
			CURRENT YR AD VALOREM	$ 349,892	$ 353,153	$ 406,203	$ 406,203	$ 53,050	15.0%
			DISCOUNTS	$ (2,953)	$ -	$ -	$ -	$ -	#DIV/0!
			REFUNDS	$ (110)	$ -	$ -	$ -	$ -	#DIV/0!
			TAX PENALTY & INTEREST	$ 2,076	$ -	$ -	$ -	$ -	#DIV/0!
		TAXES Total		**$ 356,363**	**$ 353,153**	**$ 406,203**	**$ 406,203**	**$ 53,050**	**15.0%**
	Tyro Total			**$ 356,413**	**$ 353,153**	**$ 406,203**	**$ 406,203**	**$ 53,050**	**15.0%**
	Wallburg	INTEREST EARNINGS	INTEREST EARNINGS	$ 108	$ -	$ -	$ -	$ -	#DIV/0!
		INTEREST EARNINGS Total		**$ 108**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		TAXES	1ST PRIOR YR TAXES	$ 6,430	$ -	$ -	$ -	$ -	#DIV/0!
			2ND PRIOR YR TAXES	$ 2,879	$ -	$ -	$ -	$ -	#DIV/0!
			CURRENT YR AD VALOREM	$ 849,702	$ 836,277	$ 958,528	$ 958,528	$ 122,251	14.6%
			DISCOUNTS	$ (7,690)	$ -	$ -	$ -	$ -	#DIV/0!
			REFUNDS	$ (304)	$ -	$ -	$ -	$ -	#DIV/0!
			TAX PENALTY & INTEREST	$ 2,900	$ -	$ -	$ -	$ -	#DIV/0!
		TAXES Total		**$ 853,918**	**$ 836,277**	**$ 958,528**	**$ 958,528**	**$ 122,251**	**14.6%**
	Wallburg Total			**$ 854,026**	**$ 836,277**	**$ 958,528**	**$ 958,528**	**$ 122,251**	**14.6%**
	Welcome	INTEREST EARNINGS	INTEREST EARNINGS	$ 66	$ -	$ -	$ -	$ -	#DIV/0!
		INTEREST EARNINGS Total		**$ 66**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		TAXES	1ST PRIOR YR TAXES	$ 7,913	$ -	$ -	$ -	$ -	#DIV/0!
			2ND PRIOR YR TAXES	$ 2,842	$ -	$ -	$ -	$ -	#DIV/0!
			CURRENT YR AD VALOREM	$ 616,773	$ 587,044	$ 645,544	$ 645,544	$ 58,500	10.0%
			DISCOUNTS	$ (5,617)	$ -	$ -	$ -	$ -	#DIV/0!
			REFUNDS	$ 1	$ -	$ -	$ -	$ -	#DIV/0!
			TAX PENALTY & INTEREST	$ 2,689	$ -	$ -	$ -	$ -	#DIV/0!
		TAXES Total		**$ 624,600**	**$ 587,044**	**$ 645,544**	**$ 645,544**	**$ 58,500**	**10.0%**
	Welcome Total			**$ 624,666**	**$ 587,044**	**$ 645,544**	**$ 645,544**	**$ 58,500**	**10.0%**
	West Lexington	INTEREST EARNINGS	INTEREST EARNINGS	$ 43	$ -	$ -	$ -	$ -	#DIV/0!
		INTEREST EARNINGS Total		**$ 43**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		TAXES	1ST PRIOR YR TAXES	$ 5,489	$ -	$ -	$ -	$ -	#DIV/0!
			2ND PRIOR YR TAXES	$ 1,300	$ -	$ -	$ -	$ -	#DIV/0!
			CURRENT YR AD VALOREM	$ 275,148	$ 274,247	$ 318,499	$ 318,499	$ 44,252	16.1%
			DISCOUNTS	$ (2,235)	$ -	$ -	$ -	$ -	#DIV/0!
			REFUNDS	$ (183)	$ -	$ -	$ -	$ -	#DIV/0!

Expenditure / Revenue	Revenue

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2020 Actual	FY 2021 Adopted	FY 2022 Request	FY 2022 Adopted	$ Change vs. Adopted	% Change vs. Adopted
	West Lexington	TAXES	TAX PENALTY & INTEREST	$ 1,826	$ -	$ -	$ -	$ -	#DIV/0!
		TAXES Total		**$ 281,344**	**$ 274,247**	**$ 318,499**	**$ 318,499**	**$ 44,252**	**16.1%**
	West Lexington Total			**$ 281,387**	**$ 274,247**	**$ 318,499**	**$ 318,499**	**$ 44,252**	**16.1%**
Special Revenue Funds - Fire Districts Total				**$ 9,928,959**	**$ 9,863,427**	**$ 11,178,079**	**$ 11,177,287**	**$ 1,313,860**	**13.3%**
Special Revenue Funds - School Capital Outlay Fund	**Davidson County Community College**	OTHER FINANCING	TRANSFERS FROM CAP RESERV	$ -	$ -			$ -	#DIV/0!
		OTHER FINANCING Total		**$ -**	**$ -**			**$ -**	**#DIV/0!**
	Davidson County Community College Total			**$ -**	**$ -**			**$ -**	**#DIV/0!**
	Davidson County Schools	INTERGOVERNMENTAL	PUBLIC SCH BLDG CAP FUND	$ 573,944	$ -	$ -	$ -	$ -	#DIV/0!
		INTERGOVERNMENTAL Total		**$ 573,944**	**$ -**	**$ -**	**$ -**	**$ -**	**#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	$ 2,411,744	$ -	$ -	$ -	$ -	#DIV/0!
			OTHER FINANCING / TRANSFER TO / FROM GENERAL FUNI	$ 378,422	$ -	$ -	$ -	$ -	#DIV/0!
			1994-95 TRANSFER	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			1995-96 TRANSFER	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			1996-97 TRANSFER	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			1999-2000 TRANSFER	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			2000-2001 TRANSFER	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			2001-2002 TRANSFER	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			2002-2003 TRANSFER	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			2017-2018 TRANSFER	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			2018-2019 TRANSFER	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			2019-2020 TRANSFER	$ 3,735,908	$ -	$ -	$ -	$ -	#DIV/0!
			2020-2021 TRANSFER	$ -	$ 2,788,050	$ -	$ -	$ (2,788,050)	-100.0%
			2021-2022 TRANSFER	$ -	$ -	$ 3,788,050	$ 3,788,050	$ 3,788,050	#DIV/0!
		OTHER FINANCING Total		**$ 6,526,074**	**$ 2,788,050**	**$ 3,788,050**	**$ 3,788,050**	**$ 1,000,000**	**35.9%**
	Davidson County Schools Total			**$ 7,100,018**	**$ 2,788,050**	**$ 3,788,050**	**$ 3,788,050**	**$ 1,000,000**	**35.9%**
	School Capital Outlay Fund	INTEREST EARNINGS	INTEREST EARNINGS	$ 86,422	$ -	$ -	$ -	$ -	#DIV/0!
		INTEREST EARNINGS Total		**$ 86,422**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
	School Capital Outlay Fund Total			**$ 86,422**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
Special Revenue Funds - School Capital Outlay Fund Total				**$ 7,186,439**	**$ 2,788,050**	**$ 3,788,050**	**$ 3,788,050**	**$ 1,000,000**	**35.9%**
Special Revenue Funds - Special School District	**Special School District**	INTEREST EARNINGS	INTEREST EARNINGS	$ 160	$ 298	$ 298	$ 298	$ -	0.0%
		INTEREST EARNINGS Total		**$ 160**	**$ 298**	**$ 298**	**$ 298**	**$ -**	**0.0%**
		TAXES	1ST PRIOR YR TAXES	$ 29,596	$ 26,521	$ 26,521	$ 26,521	$ -	0.0%
			2ND PRIOR YR TAXES	$ 9,878	$ 13,416	$ 13,416	$ 13,416	$ -	0.0%
			CURRENT YR AD VALOREM	$ 1,549,363	$ 1,530,692	$ 1,635,614	$ 1,635,316	$ 104,624	6.8%
			DISCOUNTS	$ (12,480)	$ (12,171)	$ (12,171)	$ (12,171)	$ -	0.0%
			REFUNDS	$ -	$ (4,986)	$ (4,986)	$ (4,986)	$ -	0.0%
			TAX PENALTY & INTEREST	$ 9,193	$ 9,306	$ 9,306	$ 9,306	$ -	0.0%
		TAXES Total		**$ 1,585,550**	**$ 1,562,778**	**$ 1,667,700**	**$ 1,667,402**	**$ 104,624**	**6.7%**
	Special School District Total			**$ 1,585,710**	**$ 1,563,076**	**$ 1,667,998**	**$ 1,667,700**	**$ 104,624**	**6.7%**
Special Revenue Funds - Special School District Total				**$ 1,585,710**	**$ 1,563,076**	**$ 1,667,998**	**$ 1,667,700**	**$ 104,624**	**6.7%**
Grand Total				**$ 198,709,982**	**$ 173,875,072**	**$ 188,598,101**	**$ 187,533,572**	**$ 13,658,500**	**7.9%**

Expenditure / Revenue	Expenditure

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2020 Actual	FY 2021 Adopted	FY 2022 Request	FY 2022 Adopted	$ Change vs. Adopted	% Change vs. Adopted
DavidsonWorks	**DavidsonWorks**	CAPITAL OUTLAY	EQUIPMENT	$ -	$ 8,000	$ -	$ -	$ (8,000)	-100.0%
		CAPITAL OUTLAY Total		**$ -**	**$ 8,000**	**$ -**	**$ -**	**$ (8,000)**	**-100.0%**
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	$ 3,823	$ 5,800	$ 5,100	$ 5,100	$ (700)	-12.1%
		INTERNAL SERVICE CHARGES Total		**$ 3,823**	**$ 5,800**	**$ 5,100**	**$ 5,100**	**$ (700)**	**-12.1%**
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	$ 300	$ 400	$ 150	$ 150	$ (250)	-62.5%
		OTHER EXPENDITURES Total		**$ 300**	**$ 400**	**$ 150**	**$ 150**	**$ (250)**	**-62.5%**
		OTHER JTEC EXPENSES	PIC	$ 1,462	$ 1,800	$ -	$ -	$ (1,800)	-100.0%
		OTHER JTEC EXPENSES Total		**$ 1,462**	**$ 1,800**	**$ -**	**$ -**	**$ (1,800)**	**-100.0%**
		OTHER PURCHASED SERVICES	ADVERTISING	$ 189	$ 500	$ 300	$ 300	$ (200)	-40.0%
			CONTRACTED SERVICES	$ 235,880	$ 257,811	$ 250,206	$ 262,206	$ 4,395	1.7%
			PARTICIPANT SERVICES	$ 47,293	$ 22,500	$ 32,000	$ 32,000	$ 9,500	42.2%
			POSTAGE	$ 32	$ 25	$ 20	$ 20	$ (5)	-20.0%
			PRINTING	$ -	$ 50	$ -	$ -	$ (50)	-100.0%
			STAFF TRAINING	$ 5,268	$ 7,674	$ 5,524	$ 5,554	$ (2,120)	-27.6%
			TELEPHONE	$ 705	$ 700	$ 750	$ 750	$ 50	7.1%
		OTHER PURCHASED SERVICES Total		**$ 289,367**	**$ 289,260**	**$ 288,800**	**$ 300,830**	**$ 11,570**	**4.0%**
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	$ -	$ 150	$ 100	$ 100	$ (50)	-33.3%
			UTILITIES	$ 6,602	$ 7,500	$ 7,500	$ 7,500	$ -	0.0%
		PURCHASED PROPERTY SERVICE Total		**$ 6,602**	**$ 7,650**	**$ 7,600**	**$ 7,600**	**$ (50)**	**-0.7%**
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	$ 8,565	$ 8,542	$ 8,056	$ 8,056	$ (486)	-5.7%
			FICA	$ 43,311	$ 47,433	$ 51,007	$ 52,207	$ 4,774	10.1%
			GROUP INSURANCE	$ 141,830	$ 164,269	$ 177,918	$ 179,018	$ 14,749	9.0%
			PARTICIPANT WAGES	$ 2,774	$ 26,313	$ 3,687	$ 3,687	$ (22,626)	-86.0%
			REGULAR	$ 593,974	$ 585,278	$ 654,469	$ 659,469	$ 74,191	12.7%
			RETIREMENT	$ 63,576	$ 72,216	$ 85,608	$ 86,278	$ 14,062	19.5%
			TELEPHONE ALLOWANCE	$ 544	$ 540	$ 540	$ 560	$ 20	3.7%
			WORKERS COMP	$ 1,041	$ 767	$ 1,066	$ 1,181	$ 414	54.0%
		SALARIES & BENEFITS Total		**$ 855,616**	**$ 905,358**	**$ 982,351**	**$ 990,456**	**$ 85,098**	**9.4%**
		SUPPLIES	DEPARTMENTAL SUPPLIES	$ 3,690	$ 5,096	$ 3,100	$ 3,100	$ (1,996)	-39.2%
		SUPPLIES Total		**$ 3,690**	**$ 5,096**	**$ 3,100**	**$ 3,100**	**$ (1,996)**	**-39.2%**
	DavidsonWorks Total			**$ 1,160,859**	**$ 1,223,364**	**$ 1,287,101**	**$ 1,307,236**	**$ 83,872**	**6.9%**
DavidsonWorks Total				**$ 1,160,859**	**$ 1,223,364**	**$ 1,287,101**	**$ 1,307,236**	**$ 83,872**	**6.9%**
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	$ 1,679	$ 1,195	$ 1,680	$ 1,680	$ 485	40.6%
			VEHICLE MILEAGE	$ -	$ -	$ -	$ -	$ -	#DIV/0!
		INTERNAL SERVICE CHARGES Total		**$ 1,679**	**$ 1,195**	**$ 1,680**	**$ 1,680**	**$ 485**	**40.6%**
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	$ 150	$ -	$ -	$ -	$ -	#DIV/0!
			INDIRECT COST	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			OPEB COSTS	$ -	$ -	$ -	$ -	$ -	#DIV/0!
		OTHER EXPENDITURES Total		**$ 150**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		OTHER PROFESSIONAL SERVICES	ENGINEERING	$ 3,510	$ -	$ -	$ -	$ -	#DIV/0!
			PROFESSIONAL SERVICES	$ -	$ 741	$ -	$ -	$ (741)	-100.0%
		OTHER PROFESSIONAL SERVICES Total		**$ 3,510**	**$ 741**	**$ -**	**$ -**	**$ (741)**	**-100.0%**
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	$ 494,377	$ 444,005	$ 494,400	$ 449,085	$ 5,080	1.1%
			CONTRACTED SVCS. EQUIP	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			STAFF TRAINING	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			TELEPHONE	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			UNIFORMS	$ -	$ -	$ -	$ -	$ -	#DIV/0!
		OTHER PURCHASED SERVICES Total		**$ 494,377**	**$ 444,005**	**$ 494,400**	**$ 449,085**	**$ 5,080**	**1.1%**
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	$ 14,818	$ 16,000	$ 10,000	$ 10,000	$ (6,000)	-37.5%
			MAINT & REPAIR EQUIPMENT	$ 9,921	$ 4,200	$ 9,925	$ 9,925	$ 5,725	136.3%
			UTILITIES	$ 21,956	$ 28,000	$ 26,500	$ 22,000	$ (6,000)	-21.4%
		PURCHASED PROPERTY SERVICE Total		**$ 46,695**	**$ 48,200**	**$ 46,425**	**$ 41,925**	**$ (6,275)**	**-13.0%**
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			FICA	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			GROUP INSURANCE	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			OVERTIME	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			PART TIME	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			REGULAR	$ -	$ -	$ -	$ -	$ -	#DIV/0!

Expenditure / Revenue	Expenditure

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2020 Actual	FY 2021 Adopted	FY 2022 Request	FY 2022 Adopted	$ Change vs. Adopted	% Change vs. 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	$ 604	$ 4,000	$ 980	$ 980	$ (3,020)	-75.5%
			GAS - DIESEL - OIL	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			MEDICAL-HEP B	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			SMALL TOOLS & EQUIPMENT	$ 470	$ -	$ -	$ -	$ -	#DIV/0!
		SUPPLIES Total		**$ 1,074**	**$ 4,000**	**$ 980**	**$ 980**	**$ (3,020)**	**-75.5%**
	Integrated Solid Waste Total			**$ 547,486**	**$ 498,141**	**$ 543,485**	**$ 493,670**	**$ (4,471)**	**-0.9%**
Enterprise Fund - Landfill C&D Total				**$ 547,486**	**$ 498,141**	**$ 543,485**	**$ 493,670**	**$ (4,471)**	**-0.9%**
Enterprise Fund - Landfill MSW	**Integrated Solid Waste**	ASSET RECLASSIFICATION	ASSET RECLASSIFICATION	$ (1,477,513)	$ -	$ -	$ -	$ -	#DIV/0!
		ASSET RECLASSIFICATION Total		**$ (1,477,513)**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		CAPITAL OUTLAY	EQUIPMENT	$ 1,447,111	$ 33,400	$ 772,957	$ 772,957	$ 739,557	2214.2%
			NEW LANDFILL CONSTRUCT	$ 83,242	$ 122,000	$ 99,800	$ 99,800	$ (22,200)	-18.2%
		CAPITAL OUTLAY Total		**$ 1,530,353**	**$ 155,400**	**$ 872,757**	**$ 872,757**	**$ 717,357**	**461.6%**
		DEPRECIATION	DEPREC-BUILDINGS	$ 1,110,036	$ -	$ -	$ -	$ -	#DIV/0!
			DEPREC-EQUIPMENT	$ 320,194	$ -	$ -	$ -	$ -	#DIV/0!
		DEPRECIATION Total		**$ 1,430,231**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	$ 5,709	$ 4,050	$ 5,710	$ 5,710	$ 1,660	41.0%
			VEHICLE MILEAGE	$ 54,257	$ 20,660	$ 54,260	$ 54,260	$ 33,600	162.6%
		INTERNAL SERVICE CHARGES Total		**$ 59,966**	**$ 24,710**	**$ 59,970**	**$ 59,970**	**$ 35,260**	**142.7%**
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	$ 16,595	$ 10,770	$ 23,585	$ 23,585	$ 12,815	119.0%
			INDIRECT COST	$ 109,630	$ -	$ -	$ -	$ -	#DIV/0!
			OPEB COSTS	$ 1,321	$ -	$ -	$ -	$ -	#DIV/0!
			POSTCLOSURE COSTS	$ 918,528	$ 71,840	$ -	$ -	$ (71,840)	-100.0%
		OTHER EXPENDITURES Total		**$ 1,046,074**	**$ 82,610**	**$ 23,585**	**$ 23,585**	**$ (59,025)**	**-71.5%**
		OTHER PROFESSIONAL SERVICES	ENGINEERING	$ 22,167	$ 135,575	$ 194,500	$ 100,000	$ (35,575)	-26.2%
			PROFESSIONAL SERVICES	$ -	$ 6,500	$ 25,000	$ 6,500	$ -	0.0%
		OTHER PROFESSIONAL SERVICES Total		**$ 22,167**	**$ 142,075**	**$ 219,500**	**$ 106,500**	**$ (35,575)**	**-25.0%**
		OTHER PURCHASED SERVICES	ADVERTISING	$ -	$ 6,000	$ -	$ -	$ (6,000)	-100.0%
			CONTRACTED SERVICES	$ 442,537	$ 594,860	$ 319,860	$ 319,860	$ (275,000)	-46.2%
			CONTRACTED SVCS. EQUIP	$ 8,272	$ 21,255	$ 7,925	$ 7,925	$ (13,330)	-62.7%
			POSTAGE	$ 196	$ 270	$ 160	$ 160	$ (110)	-40.7%
			PRINTING	$ 100	$ 650	$ 100	$ 100	$ (550)	-84.6%
			STAFF TRAINING	$ 3,174	$ 5,000	$ 3,175	$ 3,175	$ (1,825)	-36.5%
			TELEPHONE	$ 9,420	$ 9,000	$ 9,420	$ 9,420	$ 420	4.7%
			TRAVEL	$ 1,685	$ 3,500	$ 1,685	$ 1,685	$ (1,815)	-51.9%
			UNIFORMS	$ 2,054	$ 1,550	$ 2,055	$ 2,055	$ 505	32.6%
		OTHER PURCHASED SERVICES Total		**$ 467,439**	**$ 642,085**	**$ 344,380**	**$ 344,380**	**$ (297,705)**	**-46.4%**
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	$ 45,715	$ 46,700	$ 125,000	$ 46,700	$ -	0.0%
			MAINT & REPAIR EQUIPMENT	$ 325,095	$ 240,834	$ 260,000	$ 260,000	$ 19,166	8.0%
			UTILITIES	$ 40,259	$ 31,755	$ 40,260	$ 40,260	$ 8,505	26.8%
		PURCHASED PROPERTY SERVICE Total		**$ 411,069**	**$ 319,289**	**$ 425,260**	**$ 346,960**	**$ 27,671**	**8.7%**
		RENTAL	EQUIPMENT	$ 16,204	$ 38,000	$ 70,000	$ 38,000	$ -	0.0%
		RENTAL Total		**$ 16,204**	**$ 38,000**	**$ 70,000**	**$ 38,000**	**$ -**	**0.0%**
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	$ 11,711	$ 13,898	$ 10,590	$ 10,590	$ (3,308)	-23.8%
			FICA	$ 47,878	$ 53,527	$ 50,864	$ 50,864	$ (2,663)	-5.0%
			GROUP INSURANCE	$ 124,520	$ 164,191	$ 165,985	$ 165,985	$ 1,794	1.1%
			OVERTIME	$ 39,702	$ 36,619	$ 43,091	$ 43,091	$ 6,472	17.7%
			PART TIME	$ 20,827	$ 43,034	$ 16,666	$ 16,666	$ (26,368)	-61.3%
			REGULAR	$ 589,605	$ 601,835	$ 590,222	$ 590,222	$ (11,613)	-1.9%
			RETIREMENT	$ 131,265	$ 75,999	$ 82,742	$ 82,742	$ 6,743	8.9%
			TELEPHONE ALLOWANCE	$ 5,329	$ 4,320	$ 4,320	$ 4,320	$ -	0.0%
			WORKERS COMP	$ 35,264	$ 31,399	$ 30,234	$ 30,234	$ (1,165)	-3.7%
		SALARIES & BENEFITS Total		**$ 1,006,101**	**$ 1,024,822**	**$ 994,714**	**$ 994,714**	**$ (30,108)**	**-2.9%**
		SUPPLIES	DEPARTMENTAL SUPPLIES	$ 22,385	$ 30,000	$ 22,360	$ 22,360	$ (7,640)	-25.5%
			GAS - DIESEL - OIL	$ 171,597	$ 175,000	$ 172,600	$ 172,600	$ (2,400)	-1.4%
			MEDICAL-HEP B	$ 488	$ 450	$ 490	$ 490	$ 40	8.9%
			SMALL TOOLS & EQUIPMENT	$ 4,055	$ 3,160	$ 4,055	$ 4,055	$ 895	28.3%
		SUPPLIES Total		**$ 198,524**	**$ 208,610**	**$ 199,505**	**$ 199,505**	**$ (9,105)**	**-4.4%**

Expenditure / Revenue	Expenditure

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2020 Actual	FY 2021 Adopted	FY 2022 Request	FY 2022 Adopted	$ Change vs. Adopted	% Change vs. Adopted
Enterprise Fund - Landfill MSW	**Integrated Solid Waste Total**			**$ 4,710,613**	**$ 2,637,601**	**$ 3,209,671**	**$ 2,986,371**	**$ 348,770**	**13.2%**
Enterprise Fund - Landfill MSW Total				**$ 4,710,613**	**$ 2,637,601**	**$ 3,209,671**	**$ 2,986,371**	**$ 348,770**	**13.2%**
Enterprise Fund - Recycling	**Integrated Solid Waste**	CAPITAL OUTLAY	EQUIPMENT	$ -	$ -	$ -	$ -	$ -	#DIV/0!
		CAPITAL OUTLAY Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			VEHICLE MILEAGE	$ -	$ -	$ -	$ -	$ -	#DIV/0!
		INTERNAL SERVICE CHARGES Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	$ -	$ -	$ -	$ -	$ -	#DIV/0!
		OTHER EXPENDITURES Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		OTHER PROFESSIONAL SERVICES	MEDICAL SERVICES	$ -	$ -	$ -	$ -	$ -	#DIV/0!
		OTHER PROFESSIONAL SERVICES Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		OTHER PURCHASED SERVICES	ADVERTISING	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			CONTRACTED SERVICES	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			CONTRACTED SVCS. EQUIP	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			DISPOSAL EXPENSE	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			POSTAGE	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			PRINTING	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			STAFF TRAINING	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			TELEPHONE	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			TRAVEL	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			UNIFORMS	$ -	$ -	$ -	$ -	$ -	#DIV/0!
		OTHER PURCHASED SERVICES Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			MAINT & REPAIR EQUIPMENT	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			UTILITIES	$ -	$ -	$ -	$ -	$ -	#DIV/0!
		PURCHASED PROPERTY SERVICE Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		RENTAL	EQUIPMENT	$ -	$ -	$ -	$ -	$ -	#DIV/0!
		RENTAL Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			FICA	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			GROUP INSURANCE	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			OVERTIME	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			PART TIME	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			REGULAR	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			RETIREMENT	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			TELEPHONE ALLOWANCE	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			WORKERS COMP	$ -	$ -	$ -	$ -	$ -	#DIV/0!
		SALARIES & BENEFITS Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		SUPPLIES	DEPARTMENTAL SUPPLIES	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			GAS - DIESEL - OIL	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			SMALL TOOLS & EQUIPMENT	$ -	$ -	$ -	$ -	$ -	#DIV/0!
		SUPPLIES Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
	Integrated Solid Waste Total			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
Enterprise Fund - Recycling Total				**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
Enterprise Fund - Sewer	**Sewer**	ASSET RECLASSIFICATION	ASSET RECLASSIFICATION	$ (413,944)	$ -	$ -	$ -	$ -	#DIV/0!
		ASSET RECLASSIFICATION Total		**$ (413,944)**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		CAPITAL OUTLAY	EQUIPMENT	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			OTHER IMPROVEMENTS	$ 413,944	$ -	$ 66,000	$ 66,000	$ 66,000	#DIV/0!
		CAPITAL OUTLAY Total		**$ 413,944**	**$ -**	**$ 66,000**	**$ 66,000**	**$ 66,000**	**#DIV/0!**
		DEBT SERVICE	INTEREST-OTHER DEBT	$ 308,550	$ -	$ -	$ -	$ -	#DIV/0!
			PAYMENT TO ESCROW AGENT	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			PRINCIPAL-OTHER DEBT	$ (104,765)	$ -	$ -	$ -	$ -	#DIV/0!
			ISSUANCE COSTS	$ -	$ -	$ -	$ -	$ -	#DIV/0!
		DEBT SERVICE Total		**$ 203,785**	**$ -**	**$ -**	**$ -**	**$ -**	**#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	$ 358	$ 480	$ 360	$ 360	$ (120)	-25.0%
			VEHICLE MILEAGE	$ 5,254	$ 3,350	$ 3,500	$ 3,500	$ 150	4.5%
		INTERNAL SERVICE CHARGES Total		**$ 5,612**	**$ 3,830**	**$ 3,860**	**$ 3,860**	**$ 30**	**0.8%**
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	$ 685	$ 1,145	$ 920	$ 685	$ (460)	-40.2%

Expenditure / Revenue	Expenditure

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2020 Actual	FY 2021 Adopted	FY 2022 Request	FY 2022 Adopted	$ Change vs. Adopted	% Change vs. Adopted
	Sewer	**OTHER EXPENDITURES Total**		**$ 685**	**$ 1,145**	**$ 920**	**$ 685**	**$ (460)**	**-40.2%**
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	$ 50,077	$ 36,227	$ 49,150	$ 39,684	$ 3,457	9.5%
			POSTAGE	$ 625	$ 1,100	$ 625	$ 625	$ (475)	-43.2%
			STAFF TRAINING	$ 717	$ 720	$ 720	$ 720	$ -	0.0%
			TELEPHONE	$ 276	$ 180	$ 280	$ 280	$ 100	55.6%
			UNIFORMS	$ 326	$ 500	$ 330	$ 330	$ (170)	-34.0%
		OTHER PURCHASED SERVICES Total		**$ 52,021**	**$ 38,727**	**$ 51,105**	**$ 41,639**	**$ 2,912**	**7.5%**
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	$ 27,343	$ 22,420	$ 45,000	$ 27,350	$ 4,930	22.0%
			UTILITIES	$ 469,210	$ 450,000	$ 500,491	$ 473,047	$ 23,047	5.1%
		PURCHASED PROPERTY SERVICE Total		**$ 496,554**	**$ 472,420**	**$ 545,491**	**$ 500,397**	**$ 27,977**	**5.9%**
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	$ 29	$ 2,221	$ 30	$ 30	$ (2,191)	-98.6%
			FICA	$ 3,520	$ 4,528	$ 3,262	$ 3,262	$ (1,266)	-28.0%
			GROUP INSURANCE	$ 9,029	$ 2,380	$ 11,861	$ 11,861	$ 9,481	398.4%
			OVERTIME	$ 294	$ -	$ 293	$ 293	$ 293	#DIV/0!
			REGULAR	$ 41,001	$ 56,432	$ 41,780	$ 41,780	$ (14,652)	-26.0%
			RETIREMENT	$ 4,762	$ 6,129	$ 5,410	$ 5,410	$ (719)	-11.7%
			TELEPHONE ALLOWANCE	$ 575	$ 540	$ 540	$ 540	$ -	0.0%
			WORKERS COMP	$ 1,579	$ 2,194	$ 1,573	$ 1,573	$ (621)	-28.3%
		SALARIES & BENEFITS Total		**$ 60,789**	**$ 74,424**	**$ 64,749**	**$ 64,749**	**$ (9,675)**	**-13.0%**
		SUPPLIES	DEPARTMENTAL SUPPLIES	$ 4,037	$ 3,500	$ 4,025	$ 4,025	$ 525	15.0%
			GAS - DIESEL - OIL	$ 1,140	$ 3,000	$ 1,150	$ 1,150	$ (1,850)	-61.7%
		SUPPLIES Total		**$ 5,176**	**$ 6,500**	**$ 5,175**	**$ 5,175**	**$ (1,325)**	**-20.4%**
	Sewer Total			**$ 1,161,438**	**$ 597,046**	**$ 737,300**	**$ 682,505**	**$ 85,459**	**14.3%**
Enterprise Fund - Sewer Total				**$ 1,161,438**	**$ 597,046**	**$ 737,300**	**$ 682,505**	**$ 85,459**	**14.3%**
Enterprise Funds - Airport Fund	**Airport Fund**	ASSET RECLASSIFICATION	ASSET RECLASSIFICATION	$ (1,942,946)	$ -	$ -	$ -	$ -	#DIV/0!
		ASSET RECLASSIFICATION Total		**$ (1,942,946)**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		DEBT SERVICE	PRINCIPAL-OTHER DEBT	$ 26,198	$ -	$ -	$ -	$ -	#DIV/0!
		DEBT SERVICE Total		**$ 26,198**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		DEPRECIATION	DEPRECIATION	$ 755,037	$ -	$ -	$ -	$ -	#DIV/0!
		DEPRECIATION Total		**$ 755,037**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		INSURANCE	GENERAL LIABILITY	$ 20,049	$ 18,500	$ 18,500	$ 18,500	$ -	0.0%
		INSURANCE Total		**$ 20,049**	**$ 18,500**	**$ 18,500**	**$ 18,500**	**$ -**	**0.0%**
		OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	$ 60,797	$ 62,000	$ 97,000	$ 97,000	$ 35,000	56.5%
		OTHER PROFESSIONAL SERVICES Total		**$ 60,797**	**$ 62,000**	**$ 97,000**	**$ 97,000**	**$ 35,000**	**56.5%**
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	$ 198,654	$ 202,700	$ 202,700	$ 202,700	$ -	0.0%
		OTHER PURCHASED SERVICES Total		**$ 198,654**	**$ 202,700**	**$ 202,700**	**$ 202,700**	**$ -**	**0.0%**
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	$ 43,658	$ 44,240	$ 44,240	$ 44,240	$ -	0.0%
			UTILITIES	$ 52,285	$ 40,877	$ 55,877	$ 55,877	$ 15,000	36.7%
		PURCHASED PROPERTY SERVICE Total		**$ 95,943**	**$ 85,117**	**$ 100,117**	**$ 100,117**	**$ 15,000**	**17.6%**
		SUPPLIES	DEPARTMENTAL SUPPLIES	$ 1,314	$ 500	$ 500	$ 500	$ -	0.0%
		SUPPLIES Total		**$ 1,314**	**$ 500**	**$ 500**	**$ 500**	**$ -**	**0.0%**
	Airport Fund Total			**$ (784,954)**	**$ 368,817**	**$ 418,817**	**$ 418,817**	**$ 50,000**	**13.6%**
Enterprise Funds - Airport Fund Total				**$ (784,954)**	**$ 368,817**	**$ 418,817**	**$ 418,817**	**$ 50,000**	**13.6%**
General	**All Schools**	SCHOLARSHIPS	SCHOLARSHIPS	$ 26,250	$ 50,000	$ 50,000	$ 50,000	$ -	0.0%
		SCHOLARSHIPS Total		**$ 26,250**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ -**	**0.0%**
	All Schools Total			**$ 26,250**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ -**	**0.0%**
	Animal Shelter	CAPITAL OUTLAY	EQUIPMENT	$ 2,119	$ -	$ -	$ -	$ -	#DIV/0!
		CAPITAL OUTLAY Total		**$ 2,119**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	$ 539	$ 385	$ 540	$ 540	$ 155	40.3%
			VEHICLE MILEAGE	$ 1,704	$ 1,075	$ 1,705	$ 1,705	$ 630	58.6%
		INTERNAL SERVICE CHARGES Total		**$ 2,243**	**$ 1,460**	**$ 2,245**	**$ 2,245**	**$ 785**	**53.8%**
		OTHER LAW ENFORCEMENT EXPENDITURES	DOG POUND OPERATIONS	$ 164,017	$ 195,000	$ 175,000	$ 168,000	$ (27,000)	-13.8%
		OTHER LAW ENFORCEMENT EXPENDITURES Total		**$ 164,017**	**$ 195,000**	**$ 175,000**	**$ 168,000**	**$ (27,000)**	**-13.8%**
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	$ 123,355	$ 126,245	$ 126,245	$ 126,245	$ -	0.0%
			TELEPHONE	$ 2,646	$ 2,425	$ 2,650	$ 2,650	$ 225	9.3%
		OTHER PURCHASED SERVICES Total		**$ 126,001**	**$ 128,670**	**$ 128,895**	**$ 128,895**	**$ 225**	**0.2%**
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	$ -	$ -	$ -	$ -	$ -	#DIV/0!
		PURCHASED PROPERTY SERVICE Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	$ 867	$ 1,835	$ 1,307	$ 1,307	$ (528)	-28.8%
			FICA	$ 15,171	$ 16,371	$ 16,953	$ 16,953	$ 582	3.6%
			GROUP INSURANCE	$ 57,127	$ 65,707	$ 71,167	$ 71,167	$ 5,460	8.3%

Expenditure / Revenue	Expenditure

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2020 Actual	FY 2021 Adopted	FY 2022 Request	FY 2022 Adopted	$ Change vs. Adopted	% Change vs. Adopted
	Animal Shelter	SALARIES & BENEFITS	OVERTIME	$ 3,736	$ 3,500	$ 3,500	$ 3,500	$ -	0.0%
			REGULAR	$ 203,776	$ 208,364	$ 216,506	$ 216,506	$ 8,142	3.9%
			RETIREMENT	$ 21,990	$ 24,896	$ 28,439	$ 28,439	$ 3,543	14.2%
			TELEPHONE ALLOWANCE	$ 302	$ -	$ 300	$ 300	$ 300	#DIV/0!
			WORKERS COMP	$ 5,725	$ 5,102	$ 5,284	$ 5,284	$ 182	3.6%
		SALARIES & BENEFITS Total		**$ 308,695**	**$ 325,775**	**$ 343,457**	**$ 343,456**	**$ 17,681**	**5.4%**
		SUPPLIES	DEPARTMENTAL SUPPLIES	$ 2,864	$ 6,000	$ 5,000	$ 3,000	$ (3,000)	-50.0%
		SUPPLIES Total		**$ 2,864**	**$ 6,000**	**$ 5,000**	**$ 3,000**	**$ (3,000)**	**-50.0%**
	Animal Shelter Total			**$ 605,939**	**$ 656,905**	**$ 654,597**	**$ 645,596**	**$ (11,309)**	**-1.7%**
	Board of Elections	CAPITAL OUTLAY	EQUIPMENT	$ 71,197	$ -	$ 5,500	$ -	$ -	#DIV/0!
		CAPITAL OUTLAY Total		**$ 71,197**	**$ -**	**$ 5,500**	**$ -**	**$ -**	**#DIV/0!**
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	$ 1,469	$ 1,050	$ 1,500	$ 1,500	$ 450	42.9%
		INTERNAL SERVICE CHARGES Total		**$ 1,469**	**$ 1,050**	**$ 1,500**	**$ 1,500**	**$ 450**	**42.9%**
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	$ 294	$ 500	$ 370	$ 300	$ (200)	-40.0%
		OTHER EXPENDITURES Total		**$ 294**	**$ 500**	**$ 370**	**$ 300**	**$ (200)**	**-40.0%**
		OTHER PURCHASED SERVICES	ADVERTISING	$ 240	$ 1,100	$ 2,900	$ 250	$ (850)	-77.3%
			CONTRACTED SERVICES	$ 27,932	$ 30,000	$ 51,500	$ 30,000	$ -	0.0%
			POSTAGE	$ 17,267	$ 20,280	$ 13,800	$ 13,800	$ (6,480)	-32.0%
			PRINTING	$ 20,930	$ 19,000	$ 27,580	$ 21,000	$ 2,000	10.5%
			TELEPHONE	$ 938	$ -	$ 700	$ 700	$ 700	#DIV/0!
			TRAVEL	$ 7,769	$ 5,485	$ 17,470	$ 7,775	$ 2,290	41.8%
		OTHER PURCHASED SERVICES Total		**$ 75,077**	**$ 75,865**	**$ 113,950**	**$ 73,525**	**$ (2,340)**	**-3.1%**
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	$ 71,053	$ 71,300	$ 70,600	$ 70,600	$ (700)	-1.0%
		PURCHASED PROPERTY SERVICE Total		**$ 71,053**	**$ 71,300**	**$ 70,600**	**$ 70,600**	**$ (700)**	**-1.0%**
		RENTAL	BUILDINGS	$ 3,205	$ 2,820	$ 3,640	$ 3,210	$ 390	13.8%
		RENTAL Total		**$ 3,205**	**$ 2,820**	**$ 3,640**	**$ 3,210**	**$ 390**	**13.8%**
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	$ 5,911	$ 6,172	$ 6,547	$ 6,547	$ 375	6.1%
			FICA	$ 21,328	$ 27,858	$ 32,722	$ 29,101	$ 1,243	4.5%
			GROUP INSURANCE	$ 48,906	$ 54,756	$ 59,306	$ 59,306	$ 4,550	8.3%
			OVERTIME	$ 26,132	$ 30,994	$ 63,550	$ 30,823	$ (171)	-0.6%
			PART TIME	$ 131,120	$ 120,290	$ 134,892	$ 96,292	$ (23,998)	-20.0%
			REGULAR	$ 209,547	$ 206,708	$ 222,745	$ 222,745	$ 16,037	7.8%
			RETIREMENT	$ 24,491	$ 28,411	$ 37,630	$ 33,425	$ 5,014	17.6%
			WORKERS COMP	$ 593	$ 830	$ 1,022	$ 856	$ 26	3.1%
		SALARIES & BENEFITS Total		**$ 468,027**	**$ 476,019**	**$ 558,414**	**$ 479,095**	**$ 3,076**	**0.6%**
		SUPPLIES	DEPARTMENTAL SUPPLIES	$ 11,063	$ 15,500	$ 12,350	$ 17,000	$ 1,500	9.7%
		SUPPLIES Total		**$ 11,063**	**$ 15,500**	**$ 12,350**	**$ 17,000**	**$ 1,500**	**9.7%**
	Board of Elections Total			**$ 701,383**	**$ 643,054**	**$ 766,324**	**$ 645,230**	**$ 2,176**	**0.3%**
	Contingency	CONTINGENCY	CONTINGENCY	$ -	$ 75,000	$ 75,000	$ 975,000	$ 900,000	1200.0%
		CONTINGENCY Total		**$ -**	**$ 75,000**	**$ 75,000**	**$ 975,000**	**$ 900,000**	**1200.0%**
	Contingency Total			**$ -**	**$ 75,000**	**$ 75,000**	**$ 975,000**	**$ 900,000**	**1200.0%**
	Contributions	OPERATING	CAPSTONE CLIMBING	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			CHAMBER OF COMM - LEX	$ 9,750	$ 1,795	$ 9,750	$ 1,795	$ -	0.0%
			CHAMBER OF COMM - NORTH DAVIDSON	$ 8,000	$ 300	$ 300	$ 300	$ -	0.0%
			CHAMBER OF COMM - T'VILLE	$ 9,750	$ 1,795	$ 9,750	$ 1,795	$ -	0.0%
			CONTINGENCY	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			ECONOMIC DEV COMMISSION	$ 248,000	$ 248,000	$ 275,000	$ 248,000	$ -	0.0%
			FAMILY SERVICES - GRANT	$ 345,185	$ 88,733	$ -	$ -	$ (88,733)	-100.0%
			FORESTER	$ 85,532	$ 96,000	$ 101,600	$ 101,600	$ 5,600	5.8%
			JUV CRIME PREVENTION	$ 1,307	$ 2,500	$ 2,500	$ 2,500	$ -	0.0%
			JUVENILE MEDIATION	$ 81,762	$ -	$ -	$ -	$ -	#DIV/0!
			LIFE CENTER - GRANT	$ 130,563	$ -	$ -	$ -	$ -	#DIV/0!
			LIFE CENTER - TRANSPORTATION	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			MILLS HOME	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			NATIONAL GUARD LEXINGTON	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			NATIONAL GUARD T'VILLE	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			PACE	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			PIEDMONT TRIAD PARTNER	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			PROJECT CHALLENGE	$ 19,218	$ -	$ -	$ -	$ -	#DIV/0!
			RESCUE SQUAD DAV CTY	$ 50,000	$ 50,000	$ 70,000	$ 50,000	$ -	0.0%
			RESCUE SQUAD LIFE SUPPORT	$ -	$ -	$ 25,000	$ -	$ -	#DIV/0!

Expenditure / Revenue	Expenditure

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2020 Actual	FY 2021 Adopted	FY 2022 Request	FY 2022 Adopted	$ Change vs. Adopted	% Change vs. Adopted
	Contributions	OPERATING	RESCUE SQUAD T'VILLE	$ 22,000	$ 22,000	$ 42,000	$ 22,000	$ -	0.0%
			TOURISM	$ 70,360	$ 70,360	$ 70,360	$ 72,860	$ 2,500	3.6%
			TRUANCY PROGRAM	$ 44,000	$ -	$ -	$ -	$ -	#DIV/0!
			UPTOWN LEXINGTON, INC.	$ -	$ -	$ 25,000	$ -	$ -	#DIV/0!
			WORKSHOP OF DAVIDSON COUNTY	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			YDI-LIFT AFTERSCHOOL	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			PARENTING WISELY	$ 43,910	$ -	$ -	$ -	$ -	#DIV/0!
		OPERATING Total		**$ 1,169,337**	**$ 581,483**	**$ 631,260**	**$ 500,850**	**$ (80,633)**	**-13.9%**
	Contributions Total			**$ 1,169,337**	**$ 581,483**	**$ 631,260**	**$ 500,850**	**$ (80,633)**	**-13.9%**
	Cooperative Extension	CAPITAL OUTLAY	EQUIPMENT	$ -	$ -	$ 750	$ -	$ -	#DIV/0!
		CAPITAL OUTLAY Total		**$ -**	**$ -**	**$ 750**	**$ -**	**$ -**	**#DIV/0!**
		INTERNAL SERVICE CHARGES	TELEPHONE	$ 746	$ 600	$ 750	$ 750	$ 150	25.0%
		INTERNAL SERVICE CHARGES Total		**$ 746**	**$ 600**	**$ 750**	**$ 750**	**$ 150**	**25.0%**
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	$ 1,002	$ 1,000	$ 1,000	$ 1,005	$ 5	0.5%
		OTHER EXPENDITURES Total		**$ 1,002**	**$ 1,000**	**$ 1,000**	**$ 1,005**	**$ 5**	**0.5%**
		OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	$ 100	$ 125	$ 100	$ 100	$ (25)	-20.0%
		OTHER PROFESSIONAL SERVICES Total		**$ 100**	**$ 125**	**$ 100**	**$ 100**	**$ (25)**	**-20.0%**
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	$ 245,273	$ 269,746	$ 279,835	$ 279,835	$ 10,089	3.7%
			POSTAGE	$ 83	$ 105	$ 85	$ 85	$ (20)	-19.0%
			PRINTING	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			STAFF TRAINING	$ 106	$ 125	$ 110	$ 110	$ (15)	-12.0%
			TELEPHONE	$ 1,242	$ 1,104	$ 1,245	$ 1,245	$ 141	12.8%
			TRAVEL	$ 2,674	$ 3,500	$ 2,675	$ 2,675	$ (825)	-23.6%
		OTHER PURCHASED SERVICES Total		**$ 249,378**	**$ 274,580**	**$ 283,950**	**$ 283,950**	**$ 9,370**	**3.4%**
		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	$ 12,529	$ -	$ -	$ -	$ -	#DIV/0!
		SPECIAL ACTIVITIES Total		**$ 12,529**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		SUPPLIES	DEPARTMENTAL SUPPLIES	$ 16,937	$ 10,000	$ 7,120	$ 7,120	$ (2,880)	-28.8%
			FOOD	$ -	$ -	$ -	$ -	$ -	#DIV/0!
		SUPPLIES Total		**$ 16,937**	**$ 10,000**	**$ 7,120**	**$ 7,120**	**$ (2,880)**	**-28.8%**
	Cooperative Extension Total			**$ 280,691**	**$ 286,305**	**$ 293,670**	**$ 292,925**	**$ 6,620**	**2.3%**
	County Manager	CAPITAL OUTLAY	EQUIPMENT	$ 3,132	$ -	$ 1,300	$ -	$ -	#DIV/0!
			OTHER IMPROVEMENTS	$ -	$ -	$ -	$ -	$ -	#DIV/0!
		CAPITAL OUTLAY Total		**$ 3,132**	**$ -**	**$ 1,300**	**$ -**	**$ -**	**#DIV/0!**
		INSURANCE	GENERAL LIABILITY	$ 49,220	$ 61,605	$ 61,605	$ 57,000	$ (4,605)	-7.5%
		INSURANCE Total		**$ 49,220**	**$ 61,605**	**$ 61,605**	**$ 57,000**	**$ (4,605)**	**-7.5%**
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	$ 3,748	$ 2,670	$ 3,754	$ 3,754	$ 1,084	40.6%
		INTERNAL SERVICE CHARGES Total		**$ 3,748**	**$ 2,670**	**$ 3,754**	**$ 3,754**	**$ 1,084**	**40.6%**
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	$ 92,163	$ 91,775	$ 95,572	$ 92,580	$ 805	0.9%
			MISCELLANEOUS EXPENSE	$ 21,004	$ 19,000	$ 32,161	$ 36,660	$ 17,660	92.9%
		OTHER EXPENDITURES Total		**$ 113,167**	**$ 110,775**	**$ 127,733**	**$ 129,240**	**$ 18,465**	**16.7%**
		OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	$ 99,729	$ 112,160	$ 103,355	$ 103,355	$ (8,805)	-7.9%
		OTHER PROFESSIONAL SERVICES Total		**$ 99,729**	**$ 112,160**	**$ 103,355**	**$ 103,355**	**$ (8,805)**	**-7.9%**
		OTHER PURCHASED SERVICES	ADVERTISING	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			CONTRACTED SERVICES	$ 120,918	$ 79,205	$ 79,655	$ 79,655	$ 450	0.6%
			POSTAGE	$ 687	$ 905	$ 825	$ 825	$ (80)	-8.8%
			PRINTING	$ 46	$ -	$ -	$ -	$ -	#DIV/0!
			TELEPHONE	$ 2,524	$ 1,815	$ 2,520	$ 2,520	$ 705	38.8%
			TRAVEL	$ 27,066	$ 43,955	$ 49,185	$ 32,455	$ (11,500)	-26.2%
		OTHER PURCHASED SERVICES Total		**$ 151,240**	**$ 125,880**	**$ 132,185**	**$ 115,455**	**$ (10,425)**	**-8.3%**
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	$ 5,476	$ 8,677	$ 9,542	$ 9,542	$ 865	10.0%
			FICA	$ 79,553	$ 83,649	$ 95,908	$ 95,908	$ 12,259	14.7%
			GROUP INSURANCE	$ 185,997	$ 214,668	$ 244,365	$ 244,365	$ 29,697	13.8%

Expenditure / Revenue	Expenditure

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2020 Actual	FY 2021 Adopted	FY 2022 Request	FY 2022 Adopted	$ Change vs. Adopted	% Change vs. Adopted
	County Manager	SALARIES & BENEFITS	MEETING ALLOWANCE	$ 42,323	$ 42,000	$ 42,000	$ 42,000	$ -	0.0%
			OVERTIME	$ 432	$ 524	$ 524	$ 524	$ -	0.0%
			PART TIME	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			REGULAR	$ 1,050,911	$ 1,008,046	$ 1,166,120	$ 1,166,121	$ 158,075	15.7%
			RETIREMENT	$ 101,119	$ 106,796	$ 136,972	$ 136,973	$ 30,177	28.3%
			TELEPHONE ALLOWANCE	$ 11,005	$ 11,184	$ 11,724	$ 11,724	$ 540	4.8%
			TRAVEL ALLOWANCE	$ 25,095	$ 25,155	$ 25,155	$ 25,155	$ -	0.0%
			WORKERS COMP	$ 1,815	$ 1,732	$ 1,988	$ 1,988	$ 256	14.8%
		SALARIES & BENEFITS Total		**$ 1,503,728**	**$ 1,502,431**	**$ 1,734,300**	**$ 1,734,300**	**$ 231,869**	**15.4%**
		SUPPLIES	DEPARTMENTAL SUPPLIES	$ 41,381	$ 33,135	$ 39,875	$ 22,975	$ (10,160)	-30.7%
			SUP COURT JUDGE SUPPLIES	$ 999	$ 2,650	$ 1,500	$ 1,500	$ (1,150)	-43.4%
		SUPPLIES Total		**$ 42,380**	**$ 35,785**	**$ 41,375**	**$ 24,475**	**$ (11,310)**	**-31.6%**
	County Manager Total			**$ 1,966,345**	**$ 1,951,306**	**$ 2,205,607**	**$ 2,167,579**	**$ 216,273**	**11.1%**
	Davidson County Community College	CAPITAL OUTLAY - CATEGORY II	SCHOOL C/O - CATEGORY II	$ 406,000	$ 406,000	$ 540,000	$ 415,186	$ 9,186	2.3%
		CAPITAL OUTLAY - CATEGORY II Total		**$ 406,000**	**$ 406,000**	**$ 540,000**	**$ 415,186**	**$ 9,186**	**2.3%**
		OPERATING	SCHOOL CURRENT EXPENSE	$ 3,360,526	$ 3,360,526	$ 3,653,995	$ 3,432,058	$ 71,532	2.1%
		OPERATING Total		**$ 3,360,526**	**$ 3,360,526**	**$ 3,653,995**	**$ 3,432,058**	**$ 71,532**	**2.1%**
	Davidson County Community College Total			**$ 3,766,526**	**$ 3,766,526**	**$ 4,193,995**	**$ 3,847,244**	**$ 80,718**	**2.1%**
	Davidson County Schools	CAPITAL OUTLAY - CATEGORY II	SCHOOL C/O - CATEGORY II	$ 1,310,503	$ 1,310,503	$ 1,359,500	$ 1,340,193	$ 29,690	2.3%
		CAPITAL OUTLAY - CATEGORY II Total		**$ 1,310,503**	**$ 1,310,503**	**$ 1,359,500**	**$ 1,340,193**	**$ 29,690**	**2.3%**
		OPERATING	SCHOOL CURRENT EXPENSE	$ 23,377,994	$ 23,406,424	$ 23,824,692	$ 23,824,692	$ 418,268	1.8%
		OPERATING Total		**$ 23,377,994**	**$ 23,406,424**	**$ 23,824,692**	**$ 23,824,692**	**$ 418,268**	**1.8%**
	Davidson County Schools Total			**$ 24,688,497**	**$ 24,716,927**	**$ 25,184,192**	**$ 25,164,885**	**$ 447,958**	**1.8%**
	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	$ 1,483,100	$ 1,465,376	$ 1,226,800	$ 1,226,800	$ (238,576)	-16.3%
			INTEREST-OTHER DEBT	$ 2,918,860	$ 3,461,789	$ 3,683,336	$ 3,683,336	$ 221,547	6.4%
		INTEREST Total		**$ 4,401,960**	**$ 4,927,165**	**$ 4,910,136**	**$ 4,910,136**	**$ (17,029)**	**-0.3%**
		PRINCIPAL	PRINCIPAL-BONDS	$ 4,085,000	$ 4,371,634	$ 4,015,000	$ 4,015,000	$ (356,634)	-8.2%
			PRINCIPAL-OTHER DEBT	$ 4,503,465	$ 5,047,174	$ 6,393,465	$ 6,393,465	$ 1,346,291	26.7%
		PRINCIPAL Total		**$ 8,588,465**	**$ 9,418,808**	**$ 10,408,465**	**$ 10,408,465**	**$ 989,657**	**10.5%**
	Debt Service Total			**$ 12,990,425**	**$ 14,345,973**	**$ 15,318,601**	**$ 15,318,601**	**$ 972,628**	**6.8%**
	Developmental Center	OPERATING	SCHOOL CURRENT EXPENSE	$ 722,550	$ 722,550	$ 739,169	$ 737,724	$ 15,174	2.1%
		OPERATING Total		**$ 722,550**	**$ 722,550**	**$ 739,169**	**$ 737,724**	**$ 15,174**	**2.1%**
	Developmental Center Total			**$ 722,550**	**$ 722,550**	**$ 739,169**	**$ 737,724**	**$ 15,174**	**2.1%**
	Emergency Communications	CAPITAL OUTLAY	EQUIPMENT	$ 9,760	$ 4,569	$ 21,200	$ -	$ (4,569)	-100.0%
		CAPITAL OUTLAY Total		**$ 9,760**	**$ 4,569**	**$ 21,200**	**$ -**	**$ (4,569)**	**-100.0%**
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	$ 1,747	$ 1,250	$ 13,788	$ 1,750	$ 500	40.0%
			VEHICLE MILEAGE	$ 10,087	$ 9,000	$ 10,100	$ 10,100	$ 1,100	12.2%
		INTERNAL SERVICE CHARGES Total		**$ 11,834**	**$ 10,250**	**$ 23,888**	**$ 11,850**	**$ 1,600**	**15.6%**
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	$ 2,800	$ 1,575	$ 2,800	$ 2,800	$ 1,225	77.8%
		OTHER EXPENDITURES Total		**$ 2,800**	**$ 1,575**	**$ 2,800**	**$ 2,800**	**$ 1,225**	**77.8%**
		OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	$ 560	$ 555	$ 600	$ 600	$ 45	8.1%
		OTHER PROFESSIONAL SERVICES Total		**$ 560**	**$ 555**	**$ 600**	**$ 600**	**$ 45**	**8.1%**
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	$ (45,923)	$ 193,504	$ 263,859	$ 250,000	$ 56,496	29.2%
			POSTAGE	$ 209	$ 275	$ 250	$ 225	$ (50)	-18.2%
			PRINTING	$ 293	$ 360	$ 400	$ 400	$ 40	11.1%
			STAFF TRAINING	$ 440	$ 7,000	$ 5,000	$ 2,500	$ (4,500)	-64.3%
			TELEPHONE	$ 21,250	$ 29,700	$ 15,600	$ 15,600	$ (14,100)	-47.5%
			TRAVEL	$ 1,350	$ 7,500	$ 4,550	$ 1,500	$ (6,000)	-80.0%
			UNIFORMS	$ 1,378	$ 1,395	$ 500	$ 500	$ (895)	-64.2%
		OTHER PURCHASED SERVICES Total		**$ (21,005)**	**$ 239,734**	**$ 290,159**	**$ 270,725**	**$ 30,991**	**12.9%**
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	$ 14,942	$ 11,500	$ 15,000	$ 15,000	$ 3,500	30.4%
		PURCHASED PROPERTY SERVICE Total		**$ 14,942**	**$ 11,500**	**$ 15,000**	**$ 15,000**	**$ 3,500**	**30.4%**
		RENTAL	EQUIPMENT	$ 532	$ 825	$ 600	$ 550	$ (275)	-33.3%
		RENTAL Total		**$ 532**	**$ 825**	**$ 600**	**$ 550**	**$ (275)**	**-33.3%**
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	$ 14,849	$ 16,165	$ 17,248	$ 17,229	$ 1,064	6.6%
			FICA	$ 114,094	$ 128,522	$ 144,715	$ 140,761	$ 12,239	9.5%
			GROUP INSURANCE	$ 305,366	$ 416,146	$ 461,677	$ 449,816	$ 33,670	8.1%

Expenditure / Revenue	Expenditure

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2020 Actual	FY 2021 Adopted	FY 2022 Request	FY 2022 Adopted	$ Change vs. Adopted	% Change vs. Adopted
	Emergency Communications	SALARIES & BENEFITS	OVERTIME	$ 334,299	$ 390,834	$ 345,549	$ 335,111	$ (55,723)	-14.3%
			PART TIME	$ 18,834	$ 25,500	$ 26,265	$ 20,137	$ (5,363)	-21.0%
			REGULAR	$ 1,241,385	$ 1,246,466	$ 1,490,087	$ 1,454,989	$ 208,523	16.7%
			RETIREMENT	$ 167,905	$ 192,918	$ 237,739	$ 233,226	$ 40,308	20.9%
			TELEPHONE ALLOWANCE	$ 1,477	$ 1,380	$ 2,220	$ 2,220	$ 840	60.9%
			WORKERS COMP	$ 2,399	$ 3,858	$ 3,815	$ 3,704	$ (154)	-4.0%
		SALARIES & BENEFITS Total		**$ 2,200,608**	**$ 2,421,789**	**$ 2,729,314**	**$ 2,657,193**	**$ 235,404**	**9.7%**
		SUPPLIES	DEPARTMENTAL SUPPLIES	$ 51,966	$ 32,000	$ 62,500	$ 22,000	$ (10,000)	-31.3%
			RADIO SHOP SUPPLIES	$ -	$ -	$ -	$ 25,000	$ 25,000	#DIV/0!
			SIGN SHOP SUPPLIES	$ -	$ -	$ -	$ 5,000	$ 5,000	#DIV/0!
		SUPPLIES Total		**$ 51,966**	**$ 32,000**	**$ 62,500**	**$ 52,000**	**$ 20,000**	**62.5%**
	Emergency Communications Total			**$ 2,271,998**	**$ 2,722,797**	**$ 3,146,061**	**$ 3,010,718**	**$ 287,921**	**10.6%**
	Emergency Services	CAPITAL OUTLAY	EQUIPMENT	$ 742,773	$ 424,080	$ 867,297	$ 708,627	$ 284,547	67.1%
			OTHER IMPROVEMENTS	$ -	$ -	$ -	$ -	$ -	#DIV/0!
		CAPITAL OUTLAY Total		**$ 742,773**	**$ 424,080**	**$ 867,297**	**$ 708,627**	**$ 284,547**	**67.1%**
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	$ 7,851	$ 5,845	$ 35,375	$ 7,380	$ 1,535	26.3%
			VEHICLE MILEAGE	$ 343,982	$ 323,750	$ 344,769	$ 339,787	$ 16,037	5.0%
		INTERNAL SERVICE CHARGES Total		**$ 351,833**	**$ 329,595**	**$ 380,144**	**$ 347,167**	**$ 17,572**	**5.3%**
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	$ 3,078	$ 4,230	$ 3,944	$ 3,085	$ (1,145)	-27.1%
		OTHER EXPENDITURES Total		**$ 3,078**	**$ 4,230**	**$ 3,944**	**$ 3,085**	**$ (1,145)**	**-27.1%**
		OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	$ 149,354	$ 154,604	$ 142,356	$ 149,355	$ (5,249)	-3.4%
		OTHER PROFESSIONAL SERVICES Total		**$ 149,354**	**$ 154,604**	**$ 142,356**	**$ 149,355**	**$ (5,249)**	**-3.4%**
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	$ 96,005	$ 116,156	$ 252,492	$ 140,180	$ 24,024	20.7%
			LAUNDRY	$ 9,252	$ 9,805	$ 12,000	$ 12,000	$ 2,195	22.4%
			POSTAGE	$ 2,389	$ 2,225	$ 2,418	$ 2,248	$ 23	1.0%
			PRINTING	$ 1,041	$ 2,115	$ 1,920	$ 1,045	$ (1,070)	-50.6%
			STAFF TRAINING	$ -	$ -	$ 520	$ -	$ -	#DIV/0!
			TELEPHONE	$ 77,092	$ 58,043	$ 78,738	$ 78,698	$ 20,655	35.6%
			TRAVEL	$ 5,546	$ 8,305	$ 12,260	$ 5,600	$ (2,705)	-32.6%
			UNIFORMS	$ 62,884	$ 52,165	$ 60,700	$ 60,700	$ 8,535	16.4%
		OTHER PURCHASED SERVICES Total		**$ 254,210**	**$ 248,814**	**$ 421,048**	**$ 300,471**	**$ 51,657**	**20.8%**
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	$ 18,681	$ 17,710	$ 28,700	$ 20,300	$ 2,590	14.6%
		PURCHASED PROPERTY SERVICE Total		**$ 18,681**	**$ 17,710**	**$ 28,700**	**$ 20,300**	**$ 2,590**	**14.6%**
		RENTAL	EQUIPMENT	$ -	$ -	$ -	$ -	$ -	#DIV/0!
		RENTAL Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	$ 34,880	$ 38,248	$ 38,590	$ 38,496	$ 248	0.6%
			FICA	$ 354,865	$ 392,361	$ 453,045	$ 432,753	$ 40,392	10.3%
			GROUP INSURANCE	$ 910,315	$ 1,045,840	$ 1,263,218	$ 1,103,912	$ 58,072	5.6%
			OVERTIME	$ 682,340	$ 757,440	$ 811,674	$ 781,909	$ 24,469	3.2%
			PART TIME	$ 795,021	$ 767,934	$ 792,194	$ 773,150	$ 5,216	0.7%
			REGULAR	$ 3,419,725	$ 3,561,653	$ 4,250,165	$ 4,049,654	$ 488,001	13.7%
			RETIREMENT	$ 450,100	$ 514,582	$ 657,758	$ 632,207	$ 117,625	22.9%
			TELEPHONE ALLOWANCE	$ 3,887	$ 3,630	$ 3,090	$ 3,090	$ (540)	-14.9%
			WORKERS COMP	$ 392,594	$ 337,901	$ 413,376	$ 409,582	$ 71,681	21.2%
		SALARIES & BENEFITS Total		**$ 7,043,727**	**$ 7,419,589**	**$ 8,683,109**	**$ 8,224,753**	**$ 805,164**	**10.9%**
		SUPPLIES	DEPARTMENTAL SUPPLIES	$ 36,142	$ 50,800	$ 64,700	$ 62,218	$ 11,418	22.5%
			FIRE PREVENTION MATERIALS	$ 3,909	$ 4,600	$ 4,600	$ 4,000	$ (600)	-13.0%
			MEDICAL SUPPLIES	$ 289,980	$ 295,000	$ 318,500	$ 305,000	$ 10,000	3.4%
		SUPPLIES Total		**$ 330,031**	**$ 350,400**	**$ 387,800**	**$ 371,218**	**$ 20,818**	**5.9%**
	Emergency Services Total			**$ 8,893,688**	**$ 8,949,022**	**$ 10,914,398**	**$ 10,124,976**	**$ 1,175,954**	**13.1%**
	Finance	CAPITAL OUTLAY	EQUIPMENT	$ -	$ -	$ -	$ -	$ -	#DIV/0!
		CAPITAL OUTLAY Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		INSURANCE	OTHER	$ 450	$ 450	$ 450	$ 450	$ -	0.0%
		INSURANCE Total		**$ 450**	**$ 450**	**$ 450**	**$ 450**	**$ -**	**0.0%**
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	$ 1,716	$ 1,400	$ 1,400	$ 1,720	$ 320	22.9%
		INTERNAL SERVICE CHARGES Total		**$ 1,716**	**$ 1,400**	**$ 1,400**	**$ 1,720**	**$ 320**	**22.9%**
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	$ 940	$ 900	$ 890	$ 890	$ (10)	-1.1%
		OTHER EXPENDITURES Total		**$ 940**	**$ 900**	**$ 890**	**$ 890**	**$ (10)**	**-1.1%**
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	$ 18,547	$ 17,500	$ 16,860	$ 16,860	$ (640)	-3.7%
			POSTAGE	$ 21,220	$ 23,500	$ 23,500	$ 23,500	$ -	0.0%
			PROFESSIONAL SERVICES	$ 102,160	$ 88,560	$ 95,210	$ 95,210	$ 6,650	7.5%

Expenditure / Revenue	Expenditure

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2020 Actual	FY 2021 Adopted	FY 2022 Request	FY 2022 Adopted	$ Change vs. Adopted	% Change vs. Adopted
	Finance	OTHER PURCHASED SERVICES	TELEPHONE	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			TRAVEL	$ 225	$ 500	$ 500	$ 250	$ (250)	-50.0%
		OTHER PURCHASED SERVICES Total		**$ 142,152**	**$ 130,060**	**$ 136,070**	**$ 135,820**	**$ 5,760**	**4.4%**
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	$ 13,848	$ 14,598	$ 16,702	$ 16,684	$ 2,086	14.3%
			FICA	$ 36,057	$ 41,015	$ 43,152	$ 39,214	$ (1,801)	-4.4%
			GROUP INSURANCE	$ 95,212	$ 109,512	$ 118,612	$ 106,751	$ (2,761)	-2.5%
			OVERTIME	$ 4,691	$ -	$ -	$ -	$ -	#DIV/0!
			REGULAR	$ 478,419	$ 521,539	$ 547,379	$ 495,924	$ (25,615)	-4.9%
			RETIREMENT	$ 52,433	$ 62,460	$ 72,484	$ 65,870	$ 3,410	5.5%
			WORKERS COMP	$ 792	$ 858	$ 903	$ 820	$ (38)	-4.4%
		SALARIES & BENEFITS Total		**$ 681,452**	**$ 749,982**	**$ 799,232**	**$ 725,263**	**$ (24,719)**	**-3.3%**
		SUPPLIES	DEPARTMENTAL SUPPLIES	$ 22,726	$ 20,000	$ 29,000	$ 23,000	$ 3,000	15.0%
		SUPPLIES Total		**$ 22,726**	**$ 20,000**	**$ 29,000**	**$ 23,000**	**$ 3,000**	**15.0%**
	Finance Total			**$ 849,436**	**$ 902,792**	**$ 967,042**	**$ 887,143**	**$ (15,649)**	**-1.7%**
	Human Resources	CAPITAL OUTLAY	EQUIPMENT	$ -	$ -	$ 15,551	$ -	$ -	#DIV/0!
		CAPITAL OUTLAY Total		**$ -**	**$ -**	**$ 15,551**	**$ -**	**$ -**	**#DIV/0!**
		INSURANCE	GENERAL LIABILITY	$ 2,315	$ 27,000	$ 9,050	$ 2,315	$ (24,685)	-91.4%
		INSURANCE Total		**$ 2,315**	**$ 27,000**	**$ 9,050**	**$ 2,315**	**$ (24,685)**	**-91.4%**
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	$ 2,761	$ 2,200	$ 2,765	$ 2,765	$ 565	25.7%
			VEHICLE MILEAGE	$ 472	$ 990	$ 475	$ 475	$ (515)	-52.0%
		INTERNAL SERVICE CHARGES Total		**$ 3,233**	**$ 3,190**	**$ 3,240**	**$ 3,240**	**$ 50**	**1.6%**
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	$ 451	$ 1,400	$ 4,863	$ 2,685	$ 1,285	91.8%
			MISCELLANEOUS EXPENSE	$ 36,442	$ 31,100	$ 42,000	$ 41,700	$ 10,600	34.1%
		OTHER EXPENDITURES Total		**$ 36,893**	**$ 32,500**	**$ 46,863**	**$ 44,385**	**$ 11,885**	**36.6%**
		OTHER PURCHASED SERVICES	ADVERTISING	$ 500	$ 300	$ 500	$ 500	$ 200	66.7%
			CONTRACTED SERVICES	$ 97,947	$ 85,100	$ 54,759	$ 54,509	$ (30,591)	-35.9%
			POSTAGE	$ 1,415	$ 1,400	$ 1,450	$ 1,400	$ -	0.0%
			PRINTING	$ 1,088	$ 1,625	$ 1,150	$ 1,090	$ (535)	-32.9%
			STAFF TRAINING	$ 4,549	$ 10,650	$ 6,450	$ 6,450	$ (4,200)	-39.4%
			TELEPHONE	$ 1,224	$ 1,200	$ 1,200	$ 1,200	$ -	0.0%
			TRAVEL	$ 1,574	$ 1,050	$ 750	$ 750	$ (300)	-28.6%
		OTHER PURCHASED SERVICES Total		**$ 108,296**	**$ 101,325**	**$ 66,259**	**$ 65,899**	**$ (35,426)**	**-35.0%**
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	$ 4,151	$ 4,689	$ 5,028	$ 5,028	$ 339	7.2%
			FICA	$ 30,792	$ 31,474	$ 34,573	$ 33,261	$ 1,787	5.7%
			GROUP INSURANCE	$ 423,667	$ 391,872	$ 456,861	$ 456,861	$ 64,989	16.6%
			OVERTIME	$ 10	$ -	$ -	$ -	$ -	#DIV/0!
			PART TIME	$ 5,611	$ -	$ 17,145	$ 17,145	$ 17,145	#DIV/0!
			REGULAR	$ 410,216	$ 405,597	$ 428,617	$ 428,617	$ 23,020	5.7%
			RETIREMENT	$ 43,723	$ 47,798	$ 55,723	$ 55,723	$ 7,925	16.6%
			TELEPHONE ALLOWANCE	$ 1,149	$ 1,140	$ 1,140	$ 1,140	$ -	0.0%
			UNEMPLOYMENT INS	$ 16,068	$ 18,000	$ 18,000	$ 18,000	$ -	0.0%
			WORKERS COMP	$ 674	$ 656	$ 694	$ 694	$ 38	5.8%
		SALARIES & BENEFITS Total		**$ 936,060**	**$ 901,226**	**$ 1,017,781**	**$ 1,016,469**	**$ 115,243**	**12.8%**
		SUPPLIES	DEPARTMENTAL SUPPLIES	$ 4,577	$ 8,500	$ 4,575	$ 4,575	$ (3,925)	-46.2%
		SUPPLIES Total		**$ 4,577**	**$ 8,500**	**$ 4,575**	**$ 4,575**	**$ (3,925)**	**-46.2%**
	Human Resources Total			**$ 1,091,374**	**$ 1,073,741**	**$ 1,163,318**	**$ 1,136,883**	**$ 63,142**	**5.9%**
	Information Technology	CAPITAL OUTLAY	EQUIPMENT	$ 148,062	$ 100,000	$ 101,750	$ 100,000	$ -	0.0%
		CAPITAL OUTLAY Total		**$ 148,062**	**$ 100,000**	**$ 101,750**	**$ 100,000**	**$ -**	**0.0%**
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	$ 3,209	$ 2,600	$ 3,212	$ 3,212	$ 612	23.5%
		INTERNAL SERVICE CHARGES Total		**$ 3,209**	**$ 2,600**	**$ 3,212**	**$ 3,212**	**$ 612**	**23.5%**
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	$ 892,342	$ 934,965	$ 898,633	$ 898,633	$ (36,332)	-3.9%
			CONTRACTED SVCS. EQUIP	$ 32,716	$ 20,724	$ 14,751	$ 14,751	$ (5,973)	-28.8%
			POSTAGE	$ 53	$ 105	$ 55	$ 55	$ (50)	-47.6%
			TELEPHONE	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			TRAVEL	$ 12,793	$ 23,449	$ 26,734	$ 13,000	$ (10,449)	-44.6%
		OTHER PURCHASED SERVICES Total		**$ 937,905**	**$ 979,243**	**$ 940,173**	**$ 926,439**	**$ (52,804)**	**-5.4%**
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	$ 12,956	$ 13,531	$ 14,588	$ 14,569	$ 1,038	7.7%
			FICA	$ 39,045	$ 40,194	$ 43,126	$ 42,218	$ 2,024	5.0%
			GROUP INSURANCE	$ 76,689	$ 87,609	$ 106,751	$ 94,889	$ 7,280	8.3%
			OVERTIME	$ 6,046	$ 6,147	$ 6,147	$ 6,147	$ -	0.0%
			REGULAR	$ 504,972	$ 502,076	$ 566,523	$ 527,497	$ 25,421	5.1%

Expenditure / Revenue	Expenditure

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2020 Actual	FY 2021 Adopted	FY 2022 Request	FY 2022 Adopted	$ Change vs. Adopted	% Change vs. Adopted
	Information Technology	SALARIES & BENEFITS	RETIREMENT	$ 55,284	$ 60,785	$ 71,969	$ 70,446	$ 9,661	15.9%
			TELEPHONE ALLOWANCE	$ 3,688	$ 3,660	$ 3,660	$ 3,660	$ -	0.0%
			WORKERS COMP	$ 841	$ 845	$ 888	$ 887	$ 42	5.0%
		SALARIES & BENEFITS Total		**$ 699,522**	**$ 714,847**	**$ 813,651**	**$ 760,313**	**$ 45,466**	**6.4%**
		SUPPLIES	DEPARTMENTAL SUPPLIES	$ 32,960	$ 18,320	$ 31,650	$ 31,650	$ 13,330	72.8%
		SUPPLIES Total		**$ 32,960**	**$ 18,320**	**$ 31,650**	**$ 31,650**	**$ 13,330**	**72.8%**
	Information Technology Total			**$ 1,821,657**	**$ 1,815,010**	**$ 1,890,436**	**$ 1,821,614**	**$ 6,604**	**0.4%**
	Inspections	CAPITAL OUTLAY	EQUIPMENT	$ 32,935	$ -	$ -	$ -	$ -	#DIV/0!
		CAPITAL OUTLAY Total		**$ 32,935**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	$ 2,687	$ 3,320	$ 10,404	$ 2,690	$ (630)	-19.0%
			VEHICLE MILEAGE	$ 48,674	$ 44,600	$ 48,675	$ 48,675	$ 4,075	9.1%
		INTERNAL SERVICE CHARGES Total		**$ 51,361**	**$ 47,920**	**$ 59,079**	**$ 51,365**	**$ 3,445**	**7.2%**
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	$ 2,005	$ 1,640	$ 2,005	$ 2,005	$ 365	22.3%
		OTHER EXPENDITURES Total		**$ 2,005**	**$ 1,640**	**$ 2,005**	**$ 2,005**	**$ 365**	**22.3%**
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	$ 34,562	$ 38,000	$ 47,966	$ 35,000	$ (3,000)	-7.9%
			POSTAGE	$ 76	$ 5	$ 200	$ 80	$ 75	1500.0%
			PRINTING	$ 2,008	$ 960	$ 2,010	$ 2,010	$ 1,050	109.4%
			TELEPHONE	$ -	$ 385	$ -	$ -	$ (385)	-100.0%
			TRAVEL	$ 4,117	$ 8,850	$ 8,600	$ 4,117	$ (4,733)	-53.5%
		OTHER PURCHASED SERVICES Total		**$ 40,763**	**$ 48,200**	**$ 58,776**	**$ 41,207**	**$ (6,993)**	**-14.5%**
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	$ 21	$ -	$ -	$ -	$ -	#DIV/0!
		PURCHASED PROPERTY SERVICE Total		**$ 21**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	$ 4,282	$ 5,024	$ 4,969	$ 4,970	$ (54)	-1.1%
			FICA	$ 54,964	$ 56,175	$ 62,280	$ 62,280	$ 6,105	10.9%
			GROUP INSURANCE	$ 133,297	$ 153,317	$ 177,918	$ 177,918	$ 24,601	16.0%
			OVERTIME	$ 8,087	$ 8,450	$ -	$ -	$ (8,450)	-100.0%
			PART TIME	$ 31,157	$ 54,000	$ 62,400	$ 31,170	$ (22,830)	-42.3%
			REGULAR	$ 688,616	$ 660,062	$ 739,974	$ 739,974	$ 79,912	12.1%
			RETIREMENT	$ 73,965	$ 78,467	$ 95,725	$ 95,726	$ 17,259	22.0%
			TELEPHONE ALLOWANCE	$ 7,213	$ 7,560	$ 7,560	$ 7,560	$ -	0.0%
			WORKERS COMP	$ 14,523	$ 15,164	$ 15,773	$ 15,773	$ 609	4.0%
		SALARIES & BENEFITS Total		**$ 1,016,104**	**$ 1,038,219**	**$ 1,166,600**	**$ 1,135,371**	**$ 97,152**	**9.4%**
		SUPPLIES	DEPARTMENTAL SUPPLIES	$ 42,203	$ 33,500	$ 42,100	$ 42,205	$ 8,705	26.0%
		SUPPLIES Total		**$ 42,203**	**$ 33,500**	**$ 42,100**	**$ 42,205**	**$ 8,705**	**26.0%**
	Inspections Total			**$ 1,185,393**	**$ 1,169,479**	**$ 1,328,560**	**$ 1,272,153**	**$ 102,674**	**8.8%**
	Integrated Solid Waste	CAPITAL OUTLAY	EQUIPMENT	$ 147,366	$ 70,000	$ -	$ -	$ (70,000)	-100.0%
			OTHER IMPROVEMENTS	$ -	$ -	$ 63,900	$ 60,900	$ 60,900	#DIV/0!
		CAPITAL OUTLAY Total		**$ 147,366**	**$ 70,000**	**$ 63,900**	**$ 60,900**	**$ (9,100)**	**-13.0%**
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	$ 522	$ 505	$ 525	$ 525	$ 20	4.0%
			VEHICLE MILEAGE	$ 38,445	$ 54,000	$ 38,450	$ 38,450	$ (15,550)	-28.8%
		INTERNAL SERVICE CHARGES Total		**$ 38,967**	**$ 54,505**	**$ 38,975**	**$ 38,975**	**$ (15,530)**	**-28.5%**
		OTHER PROFESSIONAL SERVICES	MAINT & REPAIR BLDG/GRND	$ 695	$ 2,050	$ 695	$ 695	$ (1,355)	-66.1%
			MAINT & REPAIR EQUIPMENT	$ 36,711	$ 29,415	$ 36,715	$ 29,415	$ -	0.0%
			MEDICAL SERVICES	$ 62	$ -	$ -	$ -	$ -	#DIV/0!
			PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			UTILITIES	$ 131	$ -	$ -	$ -	$ -	#DIV/0!
		OTHER PROFESSIONAL SERVICES Total		**$ 37,598**	**$ 31,465**	**$ 37,410**	**$ 30,110**	**$ (1,355)**	**-4.3%**
		OTHER PURCHASED SERVICES	ADVERTISING	$ 134	$ -	$ -	$ -	$ -	#DIV/0!
			CONTRACTED SERVICES	$ 29,951	$ 25,000	$ 29,000	$ 29,000	$ 4,000	16.0%
			CONTRACTED SVCS. EQUIP	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			LANDFILL CHARGES	$ 288,593	$ 277,000	$ 288,600	$ 288,600	$ 11,600	4.2%
			POSTAGE	$ 23	$ 50	$ 25	$ 25	$ (25)	-50.0%
			PRINTING	$ 25	$ 50	$ 25	$ 25	$ (25)	-50.0%
			STAFF TRAINING	$ 271	$ 1,700	$ 275	$ 275	$ (1,425)	-83.8%
			TELEPHONE	$ 8,786	$ 8,590	$ 8,800	$ 8,786	$ 196	2.3%
			TRAVEL	$ 291	$ 500	$ 300	$ 300	$ (200)	-40.0%
			UNIFORMS	$ 1,100	$ 1,000	$ 1,200	$ 1,200	$ 200	20.0%
		OTHER PURCHASED SERVICES Total		**$ 329,173**	**$ 313,890**	**$ 328,225**	**$ 328,211**	**$ 14,321**	**4.6%**
		RENTAL	BUILDINGS	$ 9,108	$ 9,108	$ 9,108	$ 9,108	$ -	0.0%
		RENTAL Total		**$ 9,108**	**$ 9,108**	**$ 9,108**	**$ 9,108**	**$ -**	**0.0%**
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	$ 5,578	$ 6,704	$ 6,048	$ 6,048	$ (656)	-9.8%

Expenditure / Revenue	Expenditure

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2020 Actual	FY 2021 Adopted	FY 2022 Request	FY 2022 Adopted	$ Change vs. Adopted	% Change vs. Adopted
	Integrated Solid Waste	SALARIES & BENEFITS	FICA	$ 33,017	$ 33,857	$ 34,804	$ 34,804	$ 947	2.8%
			GROUP INSURANCE	$ 128,536	$ 147,841	$ 160,126	$ 160,126	$ 12,285	8.3%
			OVERTIME	$ 25,133	$ 9,219	$ 25,151	$ 25,151	$ 15,932	172.8%
			PART TIME	$ 31,624	$ 56,367	$ 34,823	$ 34,823	$ (21,544)	-38.2%
			REGULAR	$ 412,962	$ 368,124	$ 387,007	$ 387,007	$ 18,883	5.1%
			RETIREMENT	$ 45,332	$ 49,261	$ 58,260	$ 58,260	$ 8,999	18.3%
			TELEPHONE ALLOWANCE	$ 1,302	$ 2,160	$ 1,920	$ 1,920	$ (240)	-11.1%
			WORKERS COMP	$ 37,938	$ 31,239	$ 32,696	$ 32,696	$ 1,457	4.7%
		SALARIES & BENEFITS Total		**$ 721,420**	**$ 704,772**	**$ 740,834**	**$ 740,835**	**$ 36,063**	**5.1%**
		SUPPLIES	DEPARTMENTAL SUPPLIES	$ 2,870	$ 4,200	$ 2,870	$ 5,870	$ 1,670	39.8%
			GAS - DIESEL - OIL	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			MEDICAL-HEP B	$ 177	$ 325	$ 180	$ 180	$ (145)	-44.6%
			SMALL TOOLS & EQUIPMENT	$ 1,788	$ 3,000	$ 1,790	$ 1,790	$ (1,210)	-40.3%
		SUPPLIES Total		**$ 4,835**	**$ 7,525**	**$ 4,840**	**$ 7,840**	**$ 315**	**4.2%**
	Integrated Solid Waste Total			**$ 1,288,468**	**$ 1,191,265**	**$ 1,223,292**	**$ 1,215,979**	**$ 24,714**	**2.1%**
	Lexington City Schools	CAPITAL OUTLAY - CATEGORY II	SCHOOL C/O - CATEGORY II	$ 283,947	$ 261,947	$ 267,847	$ 267,847	$ 5,900	2.3%
		CAPITAL OUTLAY - CATEGORY II Total		**$ 283,947**	**$ 261,947**	**$ 267,847**	**$ 267,847**	**$ 5,900**	**2.3%**
		OPERATING	SCHOOL CURRENT EXPENSE	$ 3,910,246	$ 3,912,396	$ 4,101,916	$ 4,101,916	$ 189,520	4.8%
		OPERATING Total		**$ 3,910,246**	**$ 3,912,396**	**$ 4,101,916**	**$ 4,101,916**	**$ 189,520**	**4.8%**
	Lexington City Schools Total			**$ 4,194,193**	**$ 4,174,343**	**$ 4,369,763**	**$ 4,369,763**	**$ 195,420**	**4.7%**
	Library	CAPITAL OUTLAY	EQUIPMENT	$ 131,743	$ 72,810	$ 50,014	$ 33,038	$ (39,772)	-54.6%
			OTHER IMPROVEMENTS	$ -	$ -	$ -	$ -	$ -	#DIV/0!
		CAPITAL OUTLAY Total		**$ 131,743**	**$ 72,810**	**$ 50,014**	**$ 33,038**	**$ (39,772)**	**-54.6%**
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	$ 16,343	$ 13,900	$ 16,525	$ 16,425	$ 2,525	18.2%
			VEHICLE MILEAGE	$ 1,700	$ 2,000	$ 2,000	$ 2,000	$ -	0.0%
		INTERNAL SERVICE CHARGES Total		**$ 18,042**	**$ 15,900**	**$ 18,525**	**$ 18,425**	**$ 2,525**	**15.9%**
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	$ 1,692	$ 10,800	$ 2,019	$ 1,725	$ (9,075)	-84.0%
			MISCELLANEOUS EXPENSE	$ -	$ -	$ -	$ -	$ -	#DIV/0!
		OTHER EXPENDITURES Total		**$ 1,692**	**$ 10,800**	**$ 2,019**	**$ 1,725**	**$ (9,075)**	**-84.0%**
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	$ 140,042	$ 159,015	$ 163,715	$ 140,700	$ (18,315)	-11.5%
			POSTAGE	$ 3,727	$ 4,275	$ 4,250	$ 3,750	$ (525)	-12.3%
			PRINTING	$ 3,337	$ 3,400	$ 5,500	$ 3,350	$ (50)	-1.5%
			STAFF TRAINING	$ 5,265	$ 7,300	$ 5,080	$ 5,080	$ (2,220)	-30.4%
			TELEPHONE	$ 72,161	$ 72,325	$ 76,375	$ 72,275	$ (50)	-0.1%
			TRAVEL	$ 7,509	$ 9,639	$ 11,008	$ 7,558	$ (2,081)	-21.6%
		OTHER PURCHASED SERVICES Total		**$ 232,041**	**$ 255,954**	**$ 265,928**	**$ 232,713**	**$ (23,241)**	**-9.1%**
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			MAINT & REPAIR EQUIPMENT	$ 1,127	$ 1,200	$ 1,200	$ 1,200	$ -	0.0%
		PURCHASED PROPERTY SERVICE Total		**$ 1,127**	**$ 1,200**	**$ 1,200**	**$ 1,200**	**$ -**	**0.0%**
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	$ 25,508	$ 27,444	$ 27,822	$ 27,823	$ 379	1.4%
			FICA	$ 136,151	$ 154,563	$ 165,843	$ 164,313	$ 9,750	6.3%
			GROUP INSURANCE	$ 467,058	$ 525,657	$ 569,338	$ 569,337	$ 43,680	8.3%
			OVERTIME	$ 22	$ -	$ -	$ -	$ -	#DIV/0!
			PART TIME	$ 293,386	$ 342,708	$ 349,907	$ 329,907	$ (12,801)	-3.7%
			REGULAR	$ 1,580,294	$ 1,649,748	$ 1,789,613	$ 1,789,613	$ 139,865	8.5%
			RETIREMENT	$ 170,445	$ 198,201	$ 236,858	$ 236,858	$ 38,657	19.5%
			TELEPHONE ALLOWANCE	$ 544	$ 540	$ 540	$ 540	$ -	0.0%
			WORKERS COMP	$ 4,211	$ 4,003	$ 4,255	$ 4,177	$ 174	4.3%
		SALARIES & BENEFITS Total		**$ 2,677,620**	**$ 2,902,864**	**$ 3,144,176**	**$ 3,122,568**	**$ 219,704**	**7.6%**
		SUPPLIES	BOOKS	$ 205,863	$ 215,000	$ 215,000	$ 210,000	$ (5,000)	-2.3%
			DEPARTMENTAL SUPPLIES	$ 112,137	$ 104,037	$ 105,119	$ 122,095	$ 18,058	17.4%
			PERIODICALS	$ 24,395	$ 25,000	$ 26,000	$ 24,500	$ (500)	-2.0%
		SUPPLIES Total		**$ 342,395**	**$ 344,037**	**$ 346,119**	**$ 356,595**	**$ 12,558**	**3.7%**
	Library Total			**$ 3,404,661**	**$ 3,603,565**	**$ 3,827,981**	**$ 3,766,264**	**$ 162,699**	**4.5%**
	Operating Transfers	OTHER FINANCING USES	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	$ 4,212,527	$ -	$ -	$ -	$ -	#DIV/0!
			COUNTY CAPITAL PROJECTS	$ 211,679	$ -	$ -	$ -	$ -	#DIV/0!
			ECONOMIC DEV. RESERVE	$ -	$ -	$ 1,674,657	$ -	$ -	#DIV/0!
			JTEC FUND	$ 144,220	$ 144,220	$ 269,682	$ 269,682	$ 125,462	87.0%
			MENTAL HEALTH FUND	$ 797,900	$ 797,900	$ 797,900	$ 797,900	$ -	0.0%
			SCHOOL C/O-CATAGORY I	$ 4,114,330	$ 2,788,050	$ 3,788,050	$ 3,788,050	$ 1,000,000	35.9%

Expenditure / Revenue	Expenditure

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2020 Actual	FY 2021 Adopted	FY 2022 Request	FY 2022 Adopted	$ Change vs. Adopted	% Change vs. Adopted
	Operating Transfers	OTHER FINANCING USES	SEWER FUND	$ 918,550	$ -	$ -	$ -	$ -	#DIV/0!
			TRANSPORTATION FUND	$ 114,240	$ 114,240	$ 114,240	$ 102,839	$ (11,401)	-10.0%
		OTHER FINANCING USES Total		**$ 10,649,430**	**$ 3,980,394**	**$ 6,780,513**	**$ 5,094,455**	**$ 1,114,061**	**28.0%**
	Operating Transfers Total			**$ 10,649,430**	**$ 3,980,394**	**$ 6,780,513**	**$ 5,094,455**	**$ 1,114,061**	**28.0%**
	Planning	CAPITAL OUTLAY	EQUIPMENT	$ 1,459	$ -	$ -	$ -	$ -	#DIV/0!
		CAPITAL OUTLAY Total		**$ 1,459**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	$ 1,343	$ 2,120	$ 4,716	$ 1,350	$ (770)	-36.3%
			VEHICLE MILEAGE	$ 5,516	$ 4,900	$ 11,445	$ 11,445	$ 6,545	133.6%
		INTERNAL SERVICE CHARGES Total		**$ 6,860**	**$ 7,020**	**$ 16,161**	**$ 12,795**	**$ 5,775**	**82.3%**
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	$ 552	$ 805	$ 630	$ 575	$ (230)	-28.6%
		OTHER EXPENDITURES Total		**$ 552**	**$ 805**	**$ 630**	**$ 575**	**$ (230)**	**-28.6%**
		OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	$ 6,855	$ 7,445	$ 6,810	$ 6,810	$ (635)	-8.5%
		OTHER PROFESSIONAL SERVICES Total		**$ 6,855**	**$ 7,445**	**$ 6,810**	**$ 6,810**	**$ (635)**	**-8.5%**
		OTHER PURCHASED SERVICES	ADVERTISING	$ 7,158	$ 5,700	$ 5,100	$ 5,100	$ (600)	-10.5%
			CONTRACTED SERVICES	$ 29,264	$ 55,000	$ 54,736	$ 35,000	$ (20,000)	-36.4%
			POSTAGE	$ 2,209	$ 1,965	$ 3,549	$ 2,210	$ 245	12.5%
			PRINTING	$ 3,773	$ 5,620	$ 5,000	$ 3,775	$ (1,845)	-32.8%
			TELEPHONE	$ 722	$ 720	$ 2,304	$ 725	$ 5	0.7%
			TRAVEL	$ 943	$ 2,200	$ 1,025	$ 950	$ (1,250)	-56.8%
		OTHER PURCHASED SERVICES Total		**$ 44,069**	**$ 71,205**	**$ 71,714**	**$ 47,760**	**$ (23,445)**	**-32.9%**
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	$ 592	$ 75	$ 595	$ 595	$ 520	693.3%
		PURCHASED PROPERTY SERVICE Total		**$ 592**	**$ 75**	**$ 595**	**$ 595**	**$ 520**	**693.3%**
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	$ 10,204	$ 9,689	$ 6,316	$ 6,316	$ (3,373)	-34.8%
			FICA	$ 24,811	$ 25,878	$ 25,016	$ 25,016	$ (862)	-3.3%
			GROUP INSURANCE	$ 58,312	$ 65,707	$ 71,167	$ 71,167	$ 5,460	8.3%
			OVERTIME	$ 225	$ 978	$ 795	$ 795	$ (183)	-18.7%
			REGULAR	$ 328,811	$ 326,408	$ 318,697	$ 318,697	$ (7,711)	-2.4%
			RETIREMENT	$ 35,793	$ 39,269	$ 41,866	$ 41,866	$ 2,597	6.6%
			TELEPHONE ALLOWANCE	$ 1,031	$ 1,200	$ 1,200	$ 1,200	$ -	0.0%
			WORKERS COMP	$ 5,783	$ 6,632	$ 6,234	$ 6,234	$ (398)	-6.0%
		SALARIES & BENEFITS Total		**$ 464,970**	**$ 475,761**	**$ 471,291**	**$ 471,291**	**$ (4,470)**	**-0.9%**
		SUPPLIES	DEPARTMENTAL SUPPLIES	$ 2,470	$ 4,710	$ 2,500	$ 2,500	$ (2,210)	-46.9%
			SMALL TOOLS & EQUIPMENT	$ 42	$ -	$ 500	$ -	$ -	#DIV/0!
		SUPPLIES Total		**$ 2,512**	**$ 4,710**	**$ 3,000**	**$ 2,500**	**$ (2,210)**	**-46.9%**
	Planning Total			**$ 527,869**	**$ 567,021**	**$ 570,201**	**$ 542,326**	**$ (24,695)**	**-4.4%**
	Public Health	CAPITAL OUTLAY	EQUIPMENT	$ 139,808	$ -	$ -	$ -	$ -	#DIV/0!
		CAPITAL OUTLAY Total		**$ 139,808**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		INSURANCE	OTHER	$ 7,100	$ 7,100	$ 7,500	$ 7,100	$ -	0.0%
		INSURANCE Total		**$ 7,100**	**$ 7,100**	**$ 7,500**	**$ 7,100**	**$ -**	**0.0%**
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	$ 35,243	$ 30,432	$ 77,688	$ 36,845	$ 6,413	21.1%
			VEHICLE MILEAGE	$ 30,094	$ 28,000	$ 36,000	$ 30,500	$ 2,500	8.9%
		INTERNAL SERVICE CHARGES Total		**$ 65,337**	**$ 58,432**	**$ 113,688**	**$ 67,345**	**$ 8,913**	**15.3%**
		OTHER EXPENDITURES	CUSTOMER SERV INCENTIVES	$ 689	$ 1,000	$ 1,000	$ 700	$ (300)	-30.0%
			DUES & SUBSCRIPTIONS	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			MISCELLANEOUS EXPENSE	$ 1,876	$ 7,000	$ 4,500	$ 2,000	$ (5,000)	-71.4%
		OTHER EXPENDITURES Total		**$ 2,565**	**$ 8,000**	**$ 5,500**	**$ 2,700**	**$ (5,300)**	**-66.3%**
		OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	$ 170,069	$ 201,600	$ 257,212	$ 201,000	$ (600)	-0.3%
		OTHER PROFESSIONAL SERVICES Total		**$ 170,069**	**$ 201,600**	**$ 257,212**	**$ 201,000**	**$ (600)**	**-0.3%**
		OTHER PURCHASED SERVICES	ADVERTISING	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			CONTRACTED SERVICES	$ 440,591	$ 191,859	$ 199,849	$ 199,849	$ 7,990	4.2%
			POSTAGE	$ 11,166	$ 10,860	$ 16,010	$ 14,330	$ 3,470	32.0%
			PRINTING	$ 5,303	$ 5,800	$ 6,150	$ 5,400	$ (400)	-6.9%
			SCHOOL HEALTH	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			STAFF TRAINING	$ 12,003	$ 19,700	$ 19,700	$ 13,600	$ (6,100)	-31.0%
			TELEPHONE	$ 10,871	$ 11,300	$ 11,300	$ 10,900	$ (400)	-3.5%
			TRANSPORTATION	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			TRAVEL	$ 61,720	$ 87,500	$ 81,181	$ 67,681	$ (19,819)	-22.7%
			DEPARTMENT SUPPLIES	$ -	$ -	$ -	$ -	$ -	#DIV/0!
		OTHER PURCHASED SERVICES Total		**$ 541,654**	**$ 327,019**	**$ 334,190**	**$ 311,760**	**$ (15,259)**	**-4.7%**
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	$ 615	$ 3,500	$ 4,500	$ 615	$ (2,885)	-82.4%
		PURCHASED PROPERTY SERVICE Total		**$ 615**	**$ 3,500**	**$ 4,500**	**$ 615**	**$ (2,885)**	**-82.4%**
		RENTAL	BUILDINGS	$ -	$ -	$ -	$ -	$ -	#DIV/0!
		RENTAL Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	$ 67,038	$ 74,454	$ 57,710	$ 57,672	$ (16,782)	-22.5%
			FICA	$ 299,731	$ 342,027	$ 371,792	$ 368,864	$ 26,837	7.8%

Expenditure / Revenue	Expenditure

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2020 Actual	FY 2021 Adopted	FY 2022 Request	FY 2022 Adopted	$ Change vs. Adopted	% Change vs. Adopted
	Public Health	SALARIES & BENEFITS	GROUP INSURANCE	$ 910,828	$ 1,062,469	$ 1,198,183	$ 1,174,461	$ 111,992	10.5%
			OVERTIME	$ 10,344	$ 13,590	$ 15,780	$ 15,780	$ 2,190	16.1%
			PART TIME	$ -	$ 24,870	$ 45,366	$ 45,366	$ 20,496	82.4%
			REGULAR	$ 4,058,349	$ 4,337,974	$ 4,720,167	$ 4,701,964	$ 363,990	8.4%
			RETIREMENT	$ 438,288	$ 515,606	$ 615,959	$ 611,041	$ 95,435	18.5%
			TELEPHONE ALLOWANCE	$ 18,782	$ 19,800	$ 20,880	$ 20,880	$ 1,080	5.5%
			WORKERS COMP	$ 64,438	$ 81,929	$ 84,906	$ 85,470	$ 3,541	4.3%
		SALARIES & BENEFITS Total		**$ 5,867,798**	**$ 6,472,719**	**$ 7,130,742**	**$ 7,081,498**	**$ 608,779**	**9.4%**
		SUPPLIES	DEPARTMENTAL SUPPLIES	$ 133,525	$ 86,838	$ 101,742	$ 101,342	$ 14,504	16.7%
			INT CHARGE-TELEPHONE	$ 5,024	$ 4,000	$ 6,732	$ 6,732	$ 2,732	68.3%
			MEDICAL SUPPLIES	$ 198,527	$ 218,744	$ 230,744	$ 203,744	$ (15,000)	-6.9%
		SUPPLIES Total		**$ 337,076**	**$ 309,582**	**$ 339,218**	**$ 311,818**	**$ 2,236**	**0.7%**
	Public Health Total			**$ 7,132,022**	**$ 7,387,952**	**$ 8,192,550**	**$ 7,983,836**	**$ 595,884**	**8.1%**
	Recreation	CAPITAL OUTLAY	EQUIPMENT	$ 89,608	$ -	$ 63,500	$ 63,500	$ 63,500	#DIV/0!
			OTHER IMPROVEMENTS	$ 17,390	$ 12,000	$ 20,000	$ 12,000	$ -	0.0%
		CAPITAL OUTLAY Total		**$ 106,999**	**$ 12,000**	**$ 83,500**	**$ 75,500**	**$ 63,500**	**529.2%**
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	$ 1,866	$ 2,730	$ 2,730	$ 1,900	$ (830)	-30.4%
			VEHICLE MILEAGE	$ 32,098	$ 22,830	$ 32,105	$ 32,105	$ 9,275	40.6%
		INTERNAL SERVICE CHARGES Total		**$ 33,963**	**$ 25,560**	**$ 34,835**	**$ 34,005**	**$ 8,445**	**33.0%**
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	$ 1,745	$ 1,175	$ 1,750	$ 1,750	$ 575	48.9%
			MISCELLANEOUS EXPENSE	$ -	$ 15	$ -	$ -	$ (15)	-100.0%
		OTHER EXPENDITURES Total		**$ 1,745**	**$ 1,190**	**$ 1,750**	**$ 1,750**	**$ 560**	**47.1%**
		OTHER PURCHASED SERVICES	ADVERTISING	$ -	$ -	$ 1,000	$ -	$ -	#DIV/0!
			CONTRACTED SERVICES	$ 143,230	$ 172,738	$ 160,683	$ 145,100	$ (27,638)	-16.0%
			POSTAGE	$ 265	$ 625	$ 2,125	$ 2,125	$ 1,500	240.0%
			PRINTING	$ 4,056	$ 3,775	$ 10,275	$ 4,060	$ 285	7.5%
			TELEPHONE	$ 1,459	$ 1,575	$ 9,200	$ 9,200	$ 7,625	484.1%
			TRAVEL	$ 5,719	$ 7,100	$ 7,920	$ 7,120	$ 20	0.3%
		OTHER PURCHASED SERVICES Total		**$ 154,729**	**$ 185,813**	**$ 191,203**	**$ 167,605**	**$ (18,208)**	**-9.8%**
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	$ 49,283	$ 60,801	$ 78,300	$ 64,000	$ 3,199	5.3%
			MAINT & REPAIR EQUIPMENT	$ 411	$ 500	$ 1,000	$ 500	$ -	0.0%
			UTILITIES	$ 55,899	$ 62,500	$ 62,500	$ 57,500	$ (5,000)	-8.0%
		PURCHASED PROPERTY SERVICE Total		**$ 105,593**	**$ 123,801**	**$ 141,800**	**$ 122,000**	**$ (1,801)**	**-1.5%**
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	$ 2,253	$ 2,869	$ 3,896	$ 3,895	$ 1,026	35.8%
			FICA	$ 39,026	$ 35,052	$ 41,756	$ 39,508	$ 4,456	12.7%
			GROUP INSURANCE	$ 85,951	$ 98,561	$ 116,209	$ 106,751	$ 8,190	8.3%
			OVERTIME	$ 330	$ -	$ -	$ -	$ -	#DIV/0!
			PART TIME	$ 131,923	$ 114,759	$ 151,800	$ 147,054	$ 32,295	28.1%
			REGULAR	$ 394,347	$ 338,528	$ 387,795	$ 363,150	$ 24,622	7.3%
			RETIREMENT	$ 41,883	$ 41,715	$ 52,749	$ 49,859	$ 8,144	19.5%
			TELEPHONE ALLOWANCE	$ 2,001	$ 2,340	$ 2,640	$ 2,640	$ 300	12.8%
			WORKERS COMP	$ 12,925	$ 10,820	$ 12,824	$ 12,040	$ 1,220	11.3%
		SALARIES & BENEFITS Total		**$ 710,638**	**$ 644,644**	**$ 769,669**	**$ 724,897**	**$ 80,253**	**12.4%**
		SUPPLIES	DEPARTMENTAL SUPPLIES	$ 22,316	$ 32,955	$ 26,701	$ 26,701	$ (6,254)	-19.0%
			GAS-OIL-DIESEL	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			SUMMER PLAYGRND OPER.	$ 4,113	$ 5,000	$ 5,000	$ 5,000	$ -	0.0%
		SUPPLIES Total		**$ 26,429**	**$ 37,955**	**$ 31,701**	**$ 31,701**	**$ (6,254)**	**-16.5%**
	Recreation Total			**$ 1,140,097**	**$ 1,030,963**	**$ 1,254,458**	**$ 1,157,458**	**$ 126,495**	**12.3%**
	Register of Deeds	CAPITAL OUTLAY	EQUIPMENT	$ 4,700	$ -	$ 15,000	$ 15,000	$ 15,000	#DIV/0!
		CAPITAL OUTLAY Total		**$ 4,700**	**$ -**	**$ 15,000**	**$ 15,000**	**$ 15,000**	**#DIV/0!**
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	$ 860	$ 610	$ 11,000	$ 875	$ 265	43.4%
		INTERNAL SERVICE CHARGES Total		**$ 860**	**$ 610**	**$ 11,000**	**$ 875**	**$ 265**	**43.4%**
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	$ 636	$ 475	$ 965	$ 640	$ 165	34.7%
		OTHER EXPENDITURES Total		**$ 636**	**$ 475**	**$ 965**	**$ 640**	**$ 165**	**34.7%**
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	$ 693	$ 2,560	$ 5,600	$ 2,500	$ (60)	-2.3%
			CONTRACTS-PRESERVATION	$ 21,927	$ 56,500	$ 45,500	$ 45,500	$ (11,000)	-19.5%
			POSTAGE	$ 1,468	$ 1,360	$ 1,470	$ 1,470	$ 110	8.1%
			PRINTING	$ 393	$ 600	$ 3,000	$ 400	$ (200)	-33.3%
			TELEPHONE	$ 686	$ 595	$ 2,600	$ 690	$ 95	16.0%
			TRAVEL	$ 1,234	$ 2,000	$ 2,845	$ 1,235	$ (765)	-38.3%
		OTHER PURCHASED SERVICES Total		**$ 26,400**	**$ 63,615**	**$ 61,015**	**$ 51,795**	**$ (11,820)**	**-18.6%**
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	$ 7,834	$ 8,102	$ 5,633	$ 5,614	$ (2,488)	-30.7%
			FICA	$ 20,862	$ 22,295	$ 28,732	$ 26,356	$ 4,061	18.2%
			GROUP INSURANCE	$ 66,648	$ 76,658	$ 106,751	$ 94,890	$ 18,232	23.8%
			REGULAR	$ 276,311	$ 283,341	$ 368,883	$ 337,837	$ 54,496	19.2%

Expenditure / Revenue	Expenditure

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2020 Actual	FY 2021 Adopted	FY 2022 Request	FY 2022 Adopted	$ Change vs. Adopted	% Change vs. Adopted
	Register of Deeds	SALARIES & BENEFITS	RETIREMENT	$ 44,057	$ 33,953	$ 48,264	$ 44,272	$ 10,319	30.4%
			TRAVEL ALLOWANCE	$ 1,088	$ 1,080	$ 1,080	$ 1,080	$ -	0.0%
			WORKERS COMP	$ 457	$ 465	$ 600	$ 550	$ 85	18.3%
		SALARIES & BENEFITS Total		**$ 417,259**	**$ 425,894**	**$ 559,943**	**$ 510,599**	**$ 84,705**	**19.9%**
		SUPPLIES	DEPARTMENTAL SUPPLIES	$ 13,793	$ 15,000	$ 15,750	$ 13,795	$ (1,205)	-8.0%
			PRESERVATION FUND	$ 13,669	$ 12,000	$ 6,000	$ 6,000	$ (6,000)	-50.0%
		SUPPLIES Total		**$ 27,462**	**$ 27,000**	**$ 21,750**	**$ 19,795**	**$ (7,205)**	**-26.7%**
	Register of Deeds Total			**$ 477,316**	**$ 517,594**	**$ 669,673**	**$ 598,704**	**$ 81,110**	**15.7%**
	Senior Services	CAPITAL OUTLAY	EQUIPMENT	$ 12,351	$ -	$ -	$ -	$ -	#DIV/0!
		CAPITAL OUTLAY Total		**$ 12,351**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	$ 6,332	$ 5,500	$ 6,335	$ 6,335	$ 835	15.2%
			VEHICLE MILEAGE	$ 6,904	$ 7,050	$ 6,900	$ 3,000	$ (4,050)	-57.4%
		INTERNAL SERVICE CHARGES Total		**$ 13,236**	**$ 12,550**	**$ 13,235**	**$ 9,335**	**$ (3,215)**	**-25.6%**
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	$ 4,420	$ 4,275	$ 8,465	$ 4,425	$ 150	3.5%
		OTHER EXPENDITURES Total		**$ 4,420**	**$ 4,275**	**$ 8,465**	**$ 4,425**	**$ 150**	**3.5%**
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	$ 241,469	$ 285,225	$ 282,845	$ 250,000	$ (35,225)	-12.3%
			FOOD SERVICE CONTRACT	$ 356,869	$ 312,595	$ 312,595	$ 312,595	$ -	0.0%
			POSTAGE	$ 6,306	$ 4,565	$ 6,300	$ 6,300	$ 1,735	38.0%
			PRINTING	$ 2,332	$ 1,815	$ 2,300	$ 2,300	$ 485	26.7%
			SNAP INITIATIVE PROGRAM	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			TELEPHONE	$ 2,568	$ 3,160	$ 3,030	$ 3,030	$ (130)	-4.1%
			TRANSPORTATION	$ 202,768	$ 242,822	$ 278,800	$ 278,800	$ 35,978	14.8%
			TRAVEL	$ 25,903	$ 25,000	$ 25,908	$ 25,908	$ 908	3.6%
		OTHER PURCHASED SERVICES Total		**$ 838,215**	**$ 875,182**	**$ 911,778**	**$ 878,933**	**$ 3,751**	**0.4%**
		OTHER SENIOR SERVICES EXPENDITURES	CRISIS PROGRAM	$ 5,106	$ 1,000	$ 4,500	$ 4,500	$ 3,500	350.0%
			SENIOR GAMES	$ 2,983	$ 7,025	$ 6,900	$ 6,900	$ (125)	-1.8%
			SPECIAL ACTIVITIES	$ 16,862	$ 25,550	$ 32,540	$ 17,000	$ (8,550)	-33.5%
			SPECIAL EVENTS	$ 9,682	$ 12,290	$ 10,800	$ 9,700	$ (2,590)	-21.1%
		OTHER SENIOR SERVICES EXPENDITURES Total		**$ 34,633**	**$ 45,865**	**$ 54,740**	**$ 38,100**	**$ (7,765)**	**-16.9%**
		PURCHASED PROPERTY SERVICE	UTILITIES	$ 1,507	$ 2,230	$ 2,200	$ 1,510	$ (720)	-32.3%
		PURCHASED PROPERTY SERVICE Total		**$ 1,507**	**$ 2,230**	**$ 2,200**	**$ 1,510**	**$ (720)**	**-32.3%**
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	$ 12,878	$ 14,568	$ 15,242	$ 15,223	$ 655	4.5%
			FICA	$ 57,296	$ 65,885	$ 75,107	$ 70,561	$ 4,676	7.1%
			GROUP INSURANCE	$ 209,466	$ 240,926	$ 284,669	$ 272,808	$ 31,882	13.2%
			OVERTIME	$ 544	$ -	$ -	$ -	$ -	#DIV/0!
			PART TIME	$ 4,580	$ 73,455	$ 75,130	$ 62,483	$ (10,972)	-14.9%
			REGULAR	$ 780,473	$ 799,758	$ 912,853	$ 866,091	$ 66,333	8.3%
			RETIREMENT	$ 83,755	$ 101,967	$ 123,810	$ 117,799	$ 15,832	15.5%
			TELEPHONE ALLOWANCE	$ 2,047	$ 540	$ 5,640	$ 5,640	$ 5,100	944.4%
			WORKERS COMP	$ 8,128	$ 12,654	$ 15,318	$ 14,907	$ 2,253	17.8%
		SALARIES & BENEFITS Total		**$ 1,159,166**	**$ 1,309,753**	**$ 1,507,768**	**$ 1,425,512**	**$ 115,759**	**8.8%**
		SUPPLIES	DEPARTMENTAL SUPPLIES	$ 14,419	$ 19,000	$ 14,400	$ 14,400	$ (4,600)	-24.2%
			FOOD PROGRAM SUPPLIES	$ 4,648	$ 6,100	$ 4,620	$ 4,620	$ (1,480)	-24.3%
			HOME MOBILITY AIDS	$ -	$ -	$ 150	$ -	$ -	#DIV/0!
			MEDICAL SUPPLIES	$ 132	$ 470	$ 450	$ 135	$ (335)	-71.3%
			PET FOOD PROGRAM SUPPLIES	$ 933	$ 855	$ 1,000	$ 1,000	$ 145	17.0%
		SUPPLIES Total		**$ 20,132**	**$ 26,425**	**$ 20,620**	**$ 20,155**	**$ (6,270)**	**-23.7%**
	Senior Services Total			**$ 2,083,661**	**$ 2,276,280**	**$ 2,518,806**	**$ 2,377,970**	**$ 101,690**	**4.5%**
	Sheriff	CAPITAL OUTLAY	EQUIPMENT	$ 991,536	$ 438,105	$ 1,272,651	$ 850,491	$ 412,386	94.1%
			OTHER IMPROVEMENTS	$ -	$ -	$ -	$ -	$ -	#DIV/0!
		CAPITAL OUTLAY Total		**$ 991,536**	**$ 438,105**	**$ 1,272,651**	**$ 850,491**	**$ 412,386**	**94.1%**
		INSURANCE	GENERAL LIABILITY	$ 73,734	$ 75,000	$ 75,000	$ 75,000	$ -	0.0%
		INSURANCE Total		**$ 73,734**	**$ 75,000**	**$ 75,000**	**$ 75,000**	**$ -**	**0.0%**
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	$ 31,390	$ 49,000	$ 88,748	$ 52,815	$ 3,815	7.8%
			VEHICLE MILEAGE	$ 894,101	$ 950,000	$ 950,000	$ 925,000	$ (25,000)	-2.6%
		INTERNAL SERVICE CHARGES Total		**$ 925,491**	**$ 999,000**	**$ 1,038,748**	**$ 977,815**	**$ (21,185)**	**-2.1%**
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	$ 158	$ 11,800	$ 11,800	$ 3,000	$ (8,800)	-74.6%
			MISCELLANEOUS EXPENSE	$ -	$ -	$ -	$ -	$ -	#DIV/0!
		OTHER EXPENDITURES Total		**$ 158**	**$ 11,800**	**$ 11,800**	**$ 3,000**	**$ (8,800)**	**-74.6%**
		OTHER LAW ENFORCEMENT EXPENDITURES	CANINE PROGRAM	$ 5,309	$ 6,000	$ 7,000	$ 5,310	$ (690)	-11.5%
			CID PROPERTY RECOVERY	$ 5,000	$ 5,000	$ 10,000	$ 7,500	$ 2,500	50.0%
			DOG POUND OPERATIONS	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			SPECIAL LAW ENFORCEMENT	$ 10,000	$ 37,500	$ 37,500	$ 20,000	$ (17,500)	-46.7%
		OTHER LAW ENFORCEMENT EXPENDITURES Total		**$ 20,309**	**$ 48,500**	**$ 54,500**	**$ 32,810**	**$ (15,690)**	**-32.4%**
		OTHER PROFESSIONAL SERVICES	MEDICAL SERVICES	$ 121,649	$ 185,000	$ 185,000	$ 121,650	$ (63,350)	-34.2%

Expenditure / Revenue	Expenditure

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2020 Actual	FY 2021 Adopted	FY 2022 Request	FY 2022 Adopted	$ Change vs. Adopted	% Change vs. Adopted
	Sheriff	OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	$ 4,241	$ 7,000	$ 15,000	$ 5,135	$ (1,865)	-26.6%
		OTHER PROFESSIONAL SERVICES Total		**$ 125,890**	**$ 192,000**	**$ 200,000**	**$ 126,785**	**$ (65,215)**	**-34.0%**
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	$ 2,130,546	$ 1,876,603	$ 2,032,712	$ 2,077,487	$ 200,884	10.7%
			POSTAGE	$ 11,793	$ 27,500	$ 30,000	$ 11,800	$ (15,700)	-57.1%
			PRINTING	$ 1,820	$ 3,000	$ 3,000	$ 1,825	$ (1,175)	-39.2%
			TELEPHONE	$ 83,137	$ 62,500	$ 98,800	$ 83,210	$ 20,710	33.1%
			TRAVEL	$ 39,960	$ 50,000	$ 50,000	$ 70,735	$ 20,735	41.5%
			UNIFORMS	$ 108,529	$ 111,500	$ 183,000	$ 89,480	$ (22,020)	-19.7%
		OTHER PURCHASED SERVICES Total		**$ 2,375,786**	**$ 2,131,103**	**$ 2,397,512**	**$ 2,334,537**	**$ 203,434**	**9.5%**
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	$ 45,179	$ 115,000	$ 145,000	$ 51,500	$ (63,500)	-55.2%
		PURCHASED PROPERTY SERVICE Total		**$ 45,179**	**$ 115,000**	**$ 145,000**	**$ 51,500**	**$ (63,500)**	**-55.2%**
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	$ 91,552	$ 106,989	$ 106,391	$ 106,260	$ (729)	-0.7%
			CONTRIB-LEO SEPAR ALLOW	$ 152,720	$ 148,560	$ 148,560	$ 148,560	$ -	0.0%
			DOG ALLOWANCE	$ 11,940	$ 12,315	$ 12,100	$ 12,100	$ (215)	-1.7%
			FICA	$ 660,849	$ 694,868	$ 819,430	$ 785,679	$ 90,811	13.1%
			GROUP INSURANCE	$ 1,907,387	$ 2,179,289	$ 2,478,991	$ 2,195,962	$ 16,673	0.8%
			OVERTIME	$ 1,068,998	$ 1,008,920	$ 1,155,135	$ 1,069,260	$ 60,340	6.0%
			PART TIME	$ 173,918	$ 154,285	$ 199,620	$ 170,245	$ 15,960	10.3%
			REGULAR	$ 7,836,268	$ 7,813,039	$ 9,325,430	$ 8,924,717	$ 1,111,678	14.2%
			RETIREMENT	$ 1,229,917	$ 1,374,673	$ 1,751,782	$ 1,676,938	$ 302,265	22.0%
			TELEPHONE ALLOWANCE	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			UNIFORM ALLOWANCE	$ 51,131	$ 48,652	$ 47,787	$ 47,787	$ (865)	-1.8%
			WORKERS COMP	$ 197,938	$ 219,375	$ 225,391	$ 218,023	$ (1,352)	-0.6%
		SALARIES & BENEFITS Total		**$ 13,382,619**	**$ 13,760,965**	**$ 16,270,616**	**$ 15,355,531**	**$ 1,594,566**	**11.6%**
		SUPPLIES	CRIME PREVENTION SUPPLIES	$ 4,987	$ 4,500	$ 10,000	$ 5,000	$ 500	11.1%
			DARE SUPPLIES	$ 5,657	$ 10,000	$ 10,000	$ 5,660	$ (4,340)	-43.4%
			DEPARTMENTAL SUPPLIES	$ 261,661	$ 190,087	$ 373,750	$ 312,037	$ 121,950	64.2%
			GAS - DIESEL - OIL	$ 9,105	$ 13,000	$ 13,000	$ 9,105	$ (3,895)	-30.0%
		SUPPLIES Total		**$ 281,410**	**$ 217,587**	**$ 406,750**	**$ 331,802**	**$ 114,215**	**52.5%**
	Sheriff Total			**$ 18,222,111**	**$ 17,989,060**	**$ 21,872,577**	**$ 20,139,271**	**$ 2,150,211**	**12.0%**
	Social Services	CAPITAL OUTLAY	EQUIPMENT	$ 69,232	$ -	$ 25,700	$ -	$ -	#DIV/0!
		CAPITAL OUTLAY Total		**$ 69,232**	**$ -**	**$ 25,700**	**$ -**	**$ -**	**#DIV/0!**
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	$ 37,313	$ 50,000	$ 56,000	$ 56,000	$ 6,000	12.0%
			VEHICLE MILEAGE	$ 116,652	$ 110,000	$ 116,655	$ 116,655	$ 6,655	6.1%
		INTERNAL SERVICE CHARGES Total		**$ 153,965**	**$ 160,000**	**$ 172,655**	**$ 172,655**	**$ 12,655**	**7.9%**
		OTHER DSS EXPENDITURES	CAROLYN PHILLIPS FUND	$ 170	$ 700	$ 300	$ 300	$ (400)	-57.1%
			COUNTY FOSTER CARE & WARD	$ 40,625	$ 50,000	$ 40,600	$ 40,600	$ (9,400)	-18.8%
			EMERGENCY FOOD ASSISTANCE	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			GRANT FUNDS FOR CHILDREN	$ 1,830	$ 1,700	$ 1,830	$ 1,830	$ 130	7.6%
			KEITH JOHNSON FUND	$ 1,522	$ 1,500	$ 1,525	$ 1,525	$ 25	1.7%
			LINKS	$ 10,971	$ 10,000	$ 29,746	$ 29,746	$ 19,746	197.5%
			PA - LIEAP	$ 656,179	$ 704,053	$ 724,566	$ 724,566	$ 20,513	2.9%
			PA SHARE THE WARMTH	$ 4,164	$ 4,462	$ 4,599	$ 4,599	$ 137	3.1%
			PA SPECIAL LINKS	$ 40,725	$ 20,000	$ 40,725	$ 40,725	$ 20,725	103.6%
			PA-ADOPTION ASSISTANCE	$ 414,493	$ 421,000	$ 400,000	$ 400,000	$ (21,000)	-5.0%
			PA-AFDC FOSTER CARE	$ 1,508,632	$ 1,426,236	$ 975,000	$ 975,000	$ (451,236)	-31.6%
			PA-AID TO THE BLIND	$ 8,872	$ 9,600	$ 10,052	$ 9,500	$ (100)	-1.0%
			PA-BOARD HOME CARE	$ 857,357	$ 775,000	$ 900,000	$ 800,000	$ 25,000	3.2%
			PA-CRISIS INTERVENTION	$ 172,514	$ 704,053	$ 724,566	$ 724,566	$ 20,513	2.9%
			PA-DAY CARE PURCHASE	$ -	$ 30,000	$ 35,000	$ 30,000	$ -	0.0%
			PA-EMERG FOOD & SHELTER	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			PA-ENHANCED ADOPTION FUND	$ 27,576	$ 44,000	$ 27,876	$ 27,876	$ (16,124)	-36.6%
			PA-FOOD STAMPS	$ 37,327	$ 42,004	$ 45,676	$ 45,676	$ 3,672	8.7%
			PA-GENERAL ASSISTANCE	$ 350	$ 17,000	$ 1,200	$ 1,200	$ (15,800)	-92.9%
			PA-MEDICAID TRANSPORT	$ 9,977	$ 20,000	$ 9,955	$ 9,955	$ (10,045)	-50.2%
			PA-SPECIAL ASST/ADULTS	$ 785,297	$ 853,000	$ 800,000	$ 800,000	$ (53,000)	-6.2%
			PA-WORKFIRST CONTRACTS	$ 166,886	$ -	$ -	$ -	$ -	#DIV/0!
			PA-WORKFIRST EMERG. ASST	$ 17,767	$ 50,000	$ 17,755	$ 17,755	$ (32,245)	-64.5%
			PA-WORKFIRST PARTICIPANT	$ 1,154	$ 25,000	$ 1,155	$ 1,155	$ (23,845)	-95.4%
			PA-WORKFIRST TRANSPORT	$ 31,013	$ 35,000	$ 31,015	$ 31,015	$ (3,985)	-11.4%
			SPECIAL ADOPTION FUND II	$ 22,020	$ 70,000	$ 27,000	$ 27,000	$ (43,000)	-61.4%
			PA-TEA FOSTER CARE	$ -	$ 5,940	$ -	$ -	$ (5,940)	-100.0%
			TRIP FOSTER CARE	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			IV-E ESSA TRANSPORTATION	$ 1,878	$ 30,000	$ 30,000	$ 20,000	$ (10,000)	-33.3%
			NEMT & MEDICAID	$ -	$ 40,000	$ 25,000	$ 25,000	$ (15,000)	-37.5%

Expenditure / Revenue	Expenditure

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2020 Actual	FY 2021 Adopted	FY 2022 Request	FY 2022 Adopted	$ Change vs. Adopted	% Change vs. Adopted
	Social Services	**OTHER DSS EXPENDITURES Total**		**$ 4,819,296**	**$ 5,390,248**	**$ 4,905,141**	**$ 4,789,589**	**$ (600,659)**	**-11.1%**
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	$ 3,467	$ 3,500	$ 3,850	$ 3,850	$ 350	10.0%
		OTHER EXPENDITURES Total		**$ 3,467**	**$ 3,500**	**$ 3,850**	**$ 3,850**	**$ 350**	**10.0%**
		OTHER PROFESSIONAL SERVICES	INTERPRETING FEES	$ 5,901	$ 4,000	$ 5,000	$ 5,000	$ 1,000	25.0%
			MEDICAL & PSYCH. SERVICES	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			PROFESSIONAL SERVICES	$ 124,379	$ 130,000	$ 124,177	$ 124,177	$ (5,823)	-4.5%
		OTHER PROFESSIONAL SERVICES Total		**$ 130,280**	**$ 134,000**	**$ 129,177**	**$ 129,177**	**$ (4,823)**	**-3.6%**
		OTHER PURCHASED SERVICES	CONTRACTED SERVICE-EQUIP.	$ 54,072	$ 54,000	$ 54,075	$ 54,075	$ 75	0.1%
			CONTRACTED SERVICES	$ 332,930	$ 345,450	$ 407,026	$ 350,958	$ 5,508	1.6%
			CONTRACTS-ADLT DAY CARE	$ 123,469	$ 123,469	$ 123,469	$ 123,469	$ -	0.0%
			POSTAGE	$ 79,815	$ 80,000	$ 73,860	$ 73,860	$ (6,140)	-7.7%
			TELEPHONE	$ 31,348	$ 63,517	$ 56,649	$ 46,320	$ (17,197)	-27.1%
			TRAVEL	$ 77,714	$ 118,155	$ 111,181	$ 85,000	$ (33,155)	-28.1%
			RENTAL / BUILDINGS	$ 9,000	$ 9,000	$ 9,000	$ 9,000	$ -	0.0%
		OTHER PURCHASED SERVICES Total		**$ 708,348**	**$ 793,591**	**$ 835,260**	**$ 742,682**	**$ (50,909)**	**-6.4%**
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	$ 103,302	$ 108,965	$ 112,212	$ 112,157	$ 3,192	2.9%
			FICA	$ 600,884	$ 657,084	$ 712,802	$ 696,408	$ 39,324	6.0%
			GROUP INSURANCE	$ 1,985,170	$ 1,905,947	$ 2,478,991	$ 2,193,407	$ 287,460	15.1%
			OVERTIME	$ 197,325	$ 145,150	$ 177,505	$ 177,505	$ 32,355	22.3%
			PART TIME	$ 13,475	$ 13,509	$ 13,480	$ 13,480	$ (29)	-0.2%
			REGULAR	$ 8,188,953	$ 8,008,733	$ 8,864,186	$ 8,649,935	$ 641,202	8.0%
			RETIREMENT	$ 895,778	$ 968,628	$ 1,180,027	$ 1,153,988	$ 185,360	19.1%
			TELEPHONE ALLOWANCE	$ 14,801	$ 1,950	$ 2,250	$ 2,250	$ 300	15.4%
			WORKERS COMP	$ 28,965	$ 46,914	$ 41,099	$ 40,042	$ (6,872)	-14.6%
		SALARIES & BENEFITS Total		**$ 12,028,653**	**$ 11,856,880**	**$ 13,582,551**	**$ 13,039,172**	**$ 1,182,292**	**10.0%**
		SUPPLIES	DEPARTMENTAL SUPPLIES	$ 119,795	$ 106,500	$ 108,541	$ 108,541	$ 2,041	1.9%
		SUPPLIES Total		**$ 119,795**	**$ 106,500**	**$ 108,541**	**$ 108,541**	**$ 2,041**	**1.9%**
	Social Services Total			**$ 18,033,035**	**$ 18,444,719**	**$ 19,762,876**	**$ 18,985,666**	**$ 540,947**	**2.9%**
	Soil & Water	CAPITAL OUTLAY	EQUIPMENT	$ -	$ -	$ -	$ -	$ -	#DIV/0!
		CAPITAL OUTLAY Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	$ 914	$ 1,280	$ 2,700	$ 915	$ (365)	-28.5%
			VEHICLE MILEAGE	$ 2,142	$ 2,350	$ 2,352	$ 2,145	$ (205)	-8.7%
		INTERNAL SERVICE CHARGES Total		**$ 3,056**	**$ 3,630**	**$ 5,052**	**$ 3,060**	**$ (570)**	**-15.7%**
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	$ 1,492	$ 1,500	$ 1,495	$ 1,495	$ (5)	-0.3%
		OTHER EXPENDITURES Total		**$ 1,492**	**$ 1,500**	**$ 1,495**	**$ 1,495**	**$ (5)**	**-0.3%**
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	$ 217	$ 700	$ 700	$ 220	$ (480)	-68.6%
			POSTAGE	$ 61	$ 90	$ 90	$ 65	$ (25)	-27.8%
			PRINTING	$ 145	$ 155	$ 155	$ 150	$ (5)	-3.2%
			TELEPHONE	$ 8	$ 10	$ 10	$ 10	$ -	0.0%
			TRAVEL	$ 2,623	$ 4,375	$ 5,314	$ 2,625	$ (1,750)	-40.0%
		OTHER PURCHASED SERVICES Total		**$ 3,054**	**$ 5,330**	**$ 6,269**	**$ 3,070**	**$ (2,260)**	**-42.4%**
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	$ 3,941	$ 4,090	$ 4,498	$ 4,498	$ 408	10.0%
			FICA	$ 11,011	$ 11,377	$ 12,163	$ 12,163	$ 786	6.9%
			GROUP INSURANCE	$ 29,344	$ 32,854	$ 35,584	$ 35,584	$ 2,730	8.3%
			OVERTIME	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			REGULAR	$ 145,675	$ 144,630	$ 154,489	$ 154,489	$ 9,859	6.8%
			RETIREMENT	$ 15,786	$ 17,326	$ 20,430	$ 20,430	$ 3,104	17.9%
			WORKERS COMP	$ 3,210	$ 3,191	$ 3,364	$ 3,364	$ 173	5.4%
		SALARIES & BENEFITS Total		**$ 208,966**	**$ 213,468**	**$ 230,528**	**$ 230,528**	**$ 17,060**	**8.0%**
		SUPPLIES	DEPARTMENTAL SUPPLIES	$ 36	$ 650	$ 650	$ 500	$ (150)	-23.1%
		SUPPLIES Total		**$ 36**	**$ 650**	**$ 650**	**$ 500**	**$ (150)**	**-23.1%**
	Soil & Water Total			**$ 216,604**	**$ 224,578**	**$ 243,994**	**$ 238,653**	**$ 14,075**	**6.3%**
	Stoner-Thomas Center	OPERATING	SCHOOL CURRENT EXPENSE	$ 422,858	$ 422,858	$ 431,738	$ 431,738	$ 8,880	2.1%
		OPERATING Total		**$ 422,858**	**$ 422,858**	**$ 431,738**	**$ 431,738**	**$ 8,880**	**2.1%**
	Stoner-Thomas Center Total			**$ 422,858**	**$ 422,858**	**$ 431,738**	**$ 431,738**	**$ 8,880**	**2.1%**
	Support Services	CAPITAL OUTLAY	EQUIPMENT	$ 25,308	$ -	$ 79,200	$ 39,600	$ 39,600	#DIV/0!
			OTHER IMPROVEMENTS	$ 575,587	$ 378,700	$ 2,752,147	$ 444,200	$ 65,500	17.3%
			LAND	$ -	$ -	$ -	$ -	$ -	#DIV/0!
		CAPITAL OUTLAY Total		**$ 600,895**	**$ 378,700**	**$ 2,831,347**	**$ 483,800**	**$ 105,100**	**27.8%**
		INSURANCE	GENERAL LIABILITY	$ 232,790	$ 235,000	$ 233,102	$ 233,102	$ (1,898)	-0.8%
		INSURANCE Total		**$ 232,790**	**$ 235,000**	**$ 233,102**	**$ 233,102**	**$ (1,898)**	**-0.8%**
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	$ 2,541	$ 3,500	$ 5,432	$ 2,545	$ (955)	-27.3%
			VEHICLE MILEAGE	$ 42,807	$ 41,500	$ 42,026	$ 42,026	$ 526	1.3%
		INTERNAL SERVICE CHARGES Total		**$ 45,348**	**$ 45,000**	**$ 47,458**	**$ 44,571**	**$ (429)**	**-1.0%**
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	$ 939	$ 450	$ 950	$ 950	$ 500	111.1%

Expenditure / Revenue	Expenditure

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2020 Actual	FY 2021 Adopted	FY 2022 Request	FY 2022 Adopted	$ Change vs. Adopted	% Change vs. Adopted
	Support Services	**OTHER EXPENDITURES Total**		**$ 939**	**$ 450**	**$ 950**	**$ 950**	**$ 500**	**111.1%**
		OTHER PURCHASED SERVICES	ADVERTISING	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			CONTRACTED SERVICES	$ 557,027	$ 550,135	$ 693,544	$ 693,544	$ 143,409	26.1%
			POSTAGE	$ (1,604)	$ 21,970	$ 8,200	$ (1,620)	$ (23,590)	-107.4%
			PRINTING	$ (3,427)	$ (3,500)	$ (3,130)	$ (3,427)	$ 73	-2.1%
			STAFF TRAINING	$ 3,848	$ 12,815	$ 3,850	$ 3,850	$ (8,965)	-70.0%
			TELEPHONE	$ 5,117	$ 10,450	$ 5,120	$ 5,120	$ (5,330)	-51.0%
			TRAVEL	$ 3,715	$ 5,795	$ 3,720	$ 3,720	$ (2,075)	-35.8%
			UNIFORMS	$ 9,045	$ 10,000	$ 9,050	$ 9,050	$ (950)	-9.5%
		OTHER PURCHASED SERVICES Total		**$ 573,721**	**$ 607,665**	**$ 720,354**	**$ 710,237**	**$ 102,572**	**16.9%**
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	$ 275,401	$ 286,600	$ 274,510	$ 274,510	$ (12,090)	-4.2%
			MAINT & REPAIR EQUIPMENT	$ 6,515	$ 8,530	$ 6,515	$ 6,515	$ (2,015)	-23.6%
			PARK MAINTENANCE	$ 10,507	$ 12,500	$ 10,510	$ 10,510	$ (1,990)	-15.9%
			UTILITIES	$ 1,061,859	$ 1,185,000	$ 1,235,000	$ 1,235,000	$ 50,000	4.2%
		PURCHASED PROPERTY SERVICE Total		**$ 1,354,282**	**$ 1,492,630**	**$ 1,526,535**	**$ 1,526,535**	**$ 33,905**	**2.3%**
		RENTAL	BUILDINGS	$ 60	$ 60	$ 60	$ 60	$ -	0.0%
			EQUIPMENT	$ 3,228	$ 10,000	$ 3,230	$ 3,230	$ (6,770)	-67.7%
		RENTAL Total		**$ 3,288**	**$ 10,060**	**$ 3,290**	**$ 3,290**	**$ (6,770)**	**-67.3%**
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	$ 8,970	$ 9,136	$ 10,818	$ 10,781	$ 1,645	18.0%
			FICA	$ 49,749	$ 57,501	$ 63,322	$ 61,474	$ 3,973	6.9%
			GROUP INSURANCE	$ 180,903	$ 208,073	$ 237,224	$ 225,363	$ 17,290	8.3%
			OVERTIME	$ 2,216	$ 8,400	$ 3,456	$ 3,456	$ (4,944)	-58.9%
			REGULAR	$ 670,371	$ 726,967	$ 806,687	$ 782,562	$ 55,595	7.6%
			RETIREMENT	$ 71,914	$ 86,839	$ 103,913	$ 102,389	$ 15,550	17.9%
			TELEPHONE ALLOWANCE	$ 7,086	$ 6,780	$ 7,320	$ 7,320	$ 540	8.0%
			WORKERS COMP	$ 18,030	$ 19,153	$ 20,681	$ 20,317	$ 1,164	6.1%
		SALARIES & BENEFITS Total		**$ 1,009,238**	**$ 1,122,849**	**$ 1,253,421**	**$ 1,213,662**	**$ 90,813**	**8.1%**
		SUPPLIES	DEPARTMENTAL SUPPLIES	$ 70,102	$ 72,425	$ 69,555	$ 69,555	$ (2,870)	-4.0%
			SMALL TOOLS & EQUIPMENT	$ 9,573	$ 9,000	$ 9,575	$ 9,575	$ 575	6.4%
		SUPPLIES Total		**$ 79,675**	**$ 81,425**	**$ 79,130**	**$ 79,130**	**$ (2,295)**	**-2.8%**
	Support Services Total			**$ 3,900,176**	**$ 3,973,779**	**$ 6,695,587**	**$ 4,295,277**	**$ 321,498**	**8.1%**
	Tax	CAPITAL OUTLAY	EQUIPMENT	$ 30,695	$ -	$ -	$ -	$ -	#DIV/0!
		CAPITAL OUTLAY Total		**$ 30,695**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		INSURANCE	OTHER	$ 1,040	$ 470	$ 1,150	$ 1,050	$ 580	123.4%
		INSURANCE Total		**$ 1,040**	**$ 470**	**$ 1,150**	**$ 1,050**	**$ 580**	**123.4%**
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	$ 10,448	$ 9,750	$ 11,500	$ 10,450	$ 700	7.2%
			VEHICLE MILEAGE	$ 27,343	$ 31,000	$ 30,000	$ 27,345	$ (3,655)	-11.8%
		INTERNAL SERVICE CHARGES Total		**$ 37,791**	**$ 40,750**	**$ 41,500**	**$ 37,795**	**$ (2,955)**	**-7.3%**
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	$ 3,738	$ 3,400	$ 4,020	$ 3,740	$ 340	10.0%
		OTHER EXPENDITURES Total		**$ 3,738**	**$ 3,400**	**$ 4,020**	**$ 3,740**	**$ 340**	**10.0%**
		OTHER PROFESSIONAL SERVICES	BOARD MEETING COSTS	$ 725	$ 1,250	$ 8,000	$ 725	$ (525)	-42.0%
		OTHER PROFESSIONAL SERVICES Total		**$ 725**	**$ 1,250**	**$ 8,000**	**$ 725**	**$ (525)**	**-42.0%**
		OTHER PURCHASED SERVICES	ADVERTISING	$ 11,313	$ 17,000	$ 13,000	$ 11,315	$ (5,685)	-33.4%
			CONTRACTED SERVICES	$ 547,034	$ 525,000	$ 662,150	$ 550,000	$ 25,000	4.8%
			POSTAGE	$ 48,369	$ 71,500	$ 52,400	$ 48,370	$ (23,130)	-32.3%
			PRINTING	$ 20,486	$ 30,000	$ 22,500	$ 20,500	$ (9,500)	-31.7%
			TELEPHONE	$ 4,931	$ 4,560	$ 5,000	$ 4,935	$ 375	8.2%
			TRAVEL	$ 13,199	$ 16,500	$ 14,700	$ 13,200	$ (3,300)	-20.0%
		OTHER PURCHASED SERVICES Total		**$ 645,332**	**$ 664,560**	**$ 769,750**	**$ 648,320**	**$ (16,240)**	**-2.4%**
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	$ 272	$ 675	$ 400	$ 275	$ (400)	-59.3%
		PURCHASED PROPERTY SERVICE Total		**$ 272**	**$ 675**	**$ 400**	**$ 275**	**$ (400)**	**-59.3%**
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	$ 23,490	$ 23,824	$ 26,788	$ 26,788	$ 2,964	12.4%
			FICA	$ 94,286	$ 109,266	$ 114,243	$ 114,243	$ 4,977	4.6%
			GROUP INSURANCE	$ 317,634	$ 365,770	$ 396,164	$ 396,164	$ 30,394	8.3%
			OVERTIME	$ 10,104	$ 72,381	$ 10,126	$ 10,126	$ (62,255)	-86.0%
			PART TIME	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			REGULAR	$ 1,279,849	$ 1,263,615	$ 1,450,905	$ 1,450,904	$ 187,289	14.8%
			RETIREMENT	$ 138,586	$ 167,427	$ 191,785	$ 191,785	$ 24,358	14.5%
			TELEPHONE ALLOWANCE	$ 5,191	$ 5,256	$ 5,556	$ 5,556	$ 300	5.7%
			WORKERS COMP	$ 13,722	$ 17,959	$ 18,289	$ 18,289	$ 330	1.8%
		SALARIES & BENEFITS Total		**$ 1,882,862**	**$ 2,025,498**	**$ 2,213,856**	**$ 2,213,855**	**$ 188,357**	**9.3%**
		SUPPLIES	COURT FEES	$ 2,546	$ 4,000	$ 2,800	$ 2,545	$ (1,455)	-36.4%
			DEPARTMENTAL SUPPLIES	$ 39,051	$ 32,765	$ 43,000	$ 39,050	$ 6,285	19.2%
			SHERIFF FEES	$ 180	$ 800	$ 200	$ 180	$ (620)	-77.5%
		SUPPLIES Total		**$ 41,777**	**$ 37,565**	**$ 46,000**	**$ 41,775**	**$ 4,210**	**11.2%**

Expenditure / Revenue	Expenditure

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2020 Actual	FY 2021 Adopted	FY 2022 Request	FY 2022 Adopted	$ Change vs. Adopted	% Change vs. Adopted
	Tax Total			**$ 2,644,231**	**$ 2,774,168**	**$ 3,084,676**	**$ 2,947,535**	**$ 173,367**	**6.2%**
	Teen Parenting	OPERATING	SCHOOL CURRENT EXPENSE	$ 117,525	$ 117,525	$ 119,993	$ 119,993	$ 2,468	2.1%
		OPERATING Total		**$ 117,525**	**$ 117,525**	**$ 119,993**	**$ 119,993**	**$ 2,468**	**2.1%**
	Teen Parenting Total			**$ 117,525**	**$ 117,525**	**$ 119,993**	**$ 119,993**	**$ 2,468**	**2.1%**
	Thomasville City Schools	CAPITAL OUTLAY - CATEGORY II	SCHOOL C/O - CATEGORY II	$ 366,136	$ 343,136	$ 350,886	$ 350,886	$ 7,750	2.3%
		CAPITAL OUTLAY - CATEGORY II Total		**$ 366,136**	**$ 343,136**	**$ 350,886**	**$ 350,886**	**$ 7,750**	**2.3%**
		OPERATING	SCHOOL CURRENT EXPENSE	$ 2,867,038	$ 2,836,458	$ 2,867,593	$ 2,867,593	$ 31,135	1.1%
		OPERATING Total		**$ 2,867,038**	**$ 2,836,458**	**$ 2,867,593**	**$ 2,867,593**	**$ 31,135**	**1.1%**
	Thomasville City Schools Total			**$ 3,233,174**	**$ 3,179,594**	**$ 3,218,479**	**$ 3,218,479**	**$ 38,885**	**1.2%**
	Transportation	OTHER PURCHASED SERVICES	CONTRACTED SERVICES	$ 115,176	$ 130,000	$ -	$ -	$ (130,000)	-100.0%
		OTHER PURCHASED SERVICES Total		**$ 115,176**	**$ 130,000**	**$ -**	**$ -**	**$ (130,000)**	**-100.0%**
	Transportation Total			**$ 115,176**	**$ 130,000**	**$ -**	**$ -**	**$ (130,000)**	**-100.0%**
	Veterans Services	CAPITAL OUTLAY	EQUIPMENT	$ -	$ -	$ 6,756	$ -	$ -	#DIV/0!
		CAPITAL OUTLAY Total		**$ -**	**$ -**	**$ 6,756**	**$ -**	**$ -**	**#DIV/0!**
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	$ 597	$ 885	$ 600	$ 600	$ (285)	-32.2%
		INTERNAL SERVICE CHARGES Total		**$ 597**	**$ 885**	**$ 600**	**$ 600**	**$ (285)**	**-32.2%**
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	$ -	$ 205	$ 250	$ 200	$ (5)	-2.4%
		OTHER EXPENDITURES Total		**$ -**	**$ 205**	**$ 250**	**$ 200**	**$ (5)**	**-2.4%**
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	$ 917	$ 2,547	$ 2,847	$ 2,000	$ (547)	-21.5%
			POSTAGE	$ 201	$ 83	$ 330	$ 330	$ 247	297.6%
			PRINTING	$ 89	$ 105	$ 200	$ 105	$ -	0.0%
			TELEPHONE	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			TRAVEL	$ 1,565	$ 2,100	$ 1,565	$ 1,565	$ (535)	-25.5%
		OTHER PURCHASED SERVICES Total		**$ 2,770**	**$ 4,835**	**$ 4,942**	**$ 4,000**	**$ (835)**	**-17.3%**
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	$ 2,097	$ 2,297	$ 2,443	$ 2,424	$ 127	5.5%
			FICA	$ 6,879	$ 7,208	$ 8,524	$ 7,616	$ 408	5.7%
			GROUP INSURANCE	$ 19,042	$ 21,903	$ 35,584	$ 23,722	$ 1,819	8.3%
			OVERTIME	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			REGULAR	$ 92,339	$ 91,930	$ 141,864	$ 97,134	$ 5,204	5.7%
			RETIREMENT	$ 9,964	$ 10,977	$ 14,317	$ 12,793	$ 1,816	16.5%
			WORKERS COMP	$ 151	$ 151	$ 159	$ 159	$ 8	5.3%
		SALARIES & BENEFITS Total		**$ 130,472**	**$ 134,466**	**$ 202,890**	**$ 143,848**	**$ 9,382**	**7.0%**
		SUPPLIES	DEPARTMENTAL SUPPLIES	$ 4,328	$ 4,000	$ 4,000	$ 4,000	$ -	0.0%
		SUPPLIES Total		**$ 4,328**	**$ 4,000**	**$ 4,000**	**$ 4,000**	**$ -**	**0.0%**
	Veterans Services Total			**$ 138,168**	**$ 144,391**	**$ 219,438**	**$ 152,648**	**$ 8,257**	**5.7%**
General Total				**$ 140,972,262**	**$ 136,558,919**	**$ 154,578,823**	**$ 146,235,136**	**$ 9,676,217**	**7.1%**
Internal Service - Garage Fund	**Public Services**	ASSET RECLASSIFICATION	ASSET RECLASSIFICATION	$ (51,429)	$ -	$ -	$ -	$ -	#DIV/0!
		ASSET RECLASSIFICATION Total		**$ (51,429)**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		CAPITAL OUTLAY	EQUIPMENT	$ 55,704	$ -	$ 32,000	$ -	$ -	#DIV/0!
		CAPITAL OUTLAY Total		**$ 55,704**	**$ -**	**$ 32,000**	**$ -**	**$ -**	**#DIV/0!**
		DEPRECIATION	DEPREC-BUILDINGS	$ 7,985	$ -	$ -	$ -	$ -	#DIV/0!
			DEPREC-EQUIPMENT	$ 589	$ -	$ -	$ -	$ -	#DIV/0!
			DEPRECIATION - VEHICLES	$ 14,706	$ -	$ -	$ -	$ -	#DIV/0!
		DEPRECIATION Total		**$ 23,279**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		INSURANCE	OTHER	$ 137,768	$ 137,768	$ 180,187	$ 130,000	$ (7,768)	-5.6%
		INSURANCE Total		**$ 137,768**	**$ 137,768**	**$ 180,187**	**$ 130,000**	**$ (7,768)**	**-5.6%**
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	$ 336	$ 450	$ 450	$ 350	$ (100)	-22.2%
			VEHICLE MILEAGE	$ 6,908	$ 6,890	$ 7,000	$ 7,000	$ 110	1.6%
		INTERNAL SERVICE CHARGES Total		**$ 7,244**	**$ 7,340**	**$ 7,450**	**$ 7,350**	**$ 10**	**0.1%**
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	$ 3,495	$ 4,175	$ 3,500	$ 3,500	$ (675)	-16.2%
		OTHER EXPENDITURES Total		**$ 3,495**	**$ 4,175**	**$ 3,500**	**$ 3,500**	**$ (675)**	**-16.2%**
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	$ 3,428	$ 5,386	$ 3,430	$ 3,430	$ (1,956)	-36.3%
			POSTAGE	$ 89	$ -	$ 10	$ 10	$ 10	#DIV/0!
			STAFF TRAINING	$ 2,472	$ 1,810	$ 2,475	$ 2,475	$ 665	36.7%
			TELEPHONE	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			TRAVEL	$ -	$ 500	$ 1,000	$ 250	$ (250)	-50.0%
			UNIFORMS	$ 510	$ 3,500	$ 600	$ 525	$ (2,975)	-85.0%
		OTHER PURCHASED SERVICES Total		**$ 6,498**	**$ 11,196**	**$ 7,515**	**$ 6,690**	**$ (4,506)**	**-40.2%**
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	$ 575,794	$ 399,850	$ 500,000	$ 538,880	$ 139,030	34.8%
		PURCHASED PROPERTY SERVICE Total		**$ 575,794**	**$ 399,850**	**$ 500,000**	**$ 538,880**	**$ 139,030**	**34.8%**
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	$ 2,728	$ 2,946	$ 3,170	$ 3,170	$ 224	7.6%
			FICA	$ 15,912	$ 18,308	$ 19,551	$ 19,551	$ 1,243	6.8%
			GROUP INSURANCE	$ 57,127	$ 65,707	$ 71,167	$ 71,167	$ 5,460	8.3%
			OVERTIME	$ 2,442	$ 972	$ 2,603	$ 2,603	$ 1,631	167.8%
			REGULAR	$ 212,078	$ 233,428	$ 247,575	$ 247,575	$ 14,147	6.1%

Expenditure / Revenue	Expenditure

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2020 Actual	FY 2021 Adopted	FY 2022 Request	FY 2022 Adopted	$ Change vs. Adopted	% Change vs. Adopted
	Public Services	SALARIES & BENEFITS	RETIREMENT	$ 22,779	$ 27,651	$ 32,555	$ 32,555	$ 4,904	17.7%
			TELEPHONE ALLOWANCE	$ 2,205	$ 2,280	$ 2,520	$ 2,520	$ 240	10.5%
			WORKERS COMP	$ 3,342	$ 5,263	$ 5,612	$ 5,612	$ 349	6.6%
		SALARIES & BENEFITS Total		**$ 318,613**	**$ 356,555**	**$ 384,753**	**$ 384,753**	**$ 28,198**	**7.9%**
		SUPPLIES	DEPARTMENTAL SUPPLIES	$ 7,911	$ 140,923	$ 6,000	$ 6,000	$ (134,923)	-95.7%
			GAS - DIESEL - OIL	$ 636,382	$ 718,143	$ 720,000	$ 725,000	$ 6,857	1.0%
		SUPPLIES Total		**$ 644,293**	**$ 859,066**	**$ 726,000**	**$ 731,000**	**$ (128,066)**	**-14.9%**
	Public Services Total			**$ 1,721,261**	**$ 1,775,950**	**$ 1,841,405**	**$ 1,802,173**	**$ 26,223**	**1.5%**
Internal Service - Garage Fund Total				**$ 1,721,261**	**$ 1,775,950**	**$ 1,841,405**	**$ 1,802,173**	**$ 26,223**	**1.5%**
Internal Service Funds - Insurance Fund	**Insurance Fund**	BENEFITS	CONTRACTED SERVICES	$ 1,255,432	$ 1,100,000	$ 1,255,432	$ 1,275,000	$ 175,000	15.9%
			DEPENDENT LIFE	$ 15,689	$ 30,000	$ 14,270	$ 14,270	$ (15,730)	-52.4%
			GROUP INSURANCE	$ 9,624,074	$ 11,466,515	$ 12,565,643	$ 12,081,544	$ 615,029	5.4%
			MISCELLANEOUS EXPENSE	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			WELLNESS PROGRAM	$ 1,564	$ 1,120	$ 1,500	$ 1,500	$ 380	33.9%
		BENEFITS Total		**$ 10,896,760**	**$ 12,597,635**	**$ 13,836,845**	**$ 13,372,314**	**$ 774,679**	**6.1%**
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			FICA	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			GROUP INSURANCE	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			REGULAR	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			RETIREMENT	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			TELEPHONE ALLOWANCE	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			WORKERS COMP	$ -	$ -	$ -	$ -	$ -	#DIV/0!
		SALARIES & BENEFITS Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
	Insurance Fund Total			**$ 10,896,760**	**$ 12,597,635**	**$ 13,836,845**	**$ 13,372,314**	**$ 774,679**	**6.1%**
Internal Service Funds - Insurance Fund Total				**$ 10,896,760**	**$ 12,597,635**	**$ 13,836,845**	**$ 13,372,314**	**$ 774,679**	**6.1%**
Internal Service Funds - Workers Compensation Fund	**Workers Compensation Fund**	BENEFITS	CONTRACTED SERVICES	$ 31,751	$ 22,164	$ 22,164	$ 22,164	$ -	0.0%
			WELLNESS PROGRAM	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			WORKERS COMP CLAIMS	$ 963,151	$ 854,610	$ 1,033,739	$ 929,850	$ 75,240	8.8%
		BENEFITS Total		**$ 994,902**	**$ 876,774**	**$ 1,055,903**	**$ 952,014**	**$ 75,240**	**8.6%**
		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			**$ 994,902**	**$ 876,774**	**$ 1,055,903**	**$ 952,014**	**$ 75,240**	**8.6%**
Internal Service Funds - Workers Compensation Fund Total				**$ 994,902**	**$ 876,774**	**$ 1,055,903**	**$ 952,014**	**$ 75,240**	**8.6%**
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	COUNTY CAPITAL PROJECTS	$ -	$ -	$ -	$ -	$ -	#DIV/0!
			EQUIPMENT	$ -	$ -	$ -	$ -	$ -	#DIV/0!
		CAPITAL OUTLAY Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	$ 264,892	$ 290,669	$ 409,362	$ 307,150	$ 16,481	5.7%
			STAFF TRAINING	$ 27,345	$ 15,000	$ 18,000	$ 18,000	$ 3,000	20.0%
			TELEPHONE	$ 263,458	$ 255,000	$ 235,000	$ 235,000	$ (20,000)	-7.8%
			TRAVEL	$ 224	$ 1,200	$ -	$ -	$ (1,200)	-100.0%
		OTHER PURCHASED SERVICES Total		**$ 555,918**	**$ 561,869**	**$ 662,362**	**$ 560,150**	**$ (1,719)**	**-0.3%**
		SUPPLIES	DEPARTMENTAL SUPPLIES	$ 2,772	$ 3,176	$ 10,000	$ 10,000	$ 6,824	214.9%
		SUPPLIES Total		**$ 2,772**	**$ 3,176**	**$ 10,000**	**$ 10,000**	**$ 6,824**	**214.9%**
	Emergency Communications Total			**$ 558,690**	**$ 565,045**	**$ 672,362**	**$ 570,150**	**$ 5,105**	**0.9%**
Special Revenue - Emergency Telephone Total				**$ 558,690**	**$ 565,045**	**$ 672,362**	**$ 570,150**	**$ 5,105**	**0.9%**
Special Revenue - Transportation	**Public Services**	CAPITAL OUTLAY	EQUIPMENT	$ 77,083	$ 70,000	$ 77,820	$ 77,820	$ 7,820	11.2%
			OTHER IMPROVEMENTS	$ -	$ -			$ -	#DIV/0!
		CAPITAL OUTLAY Total		**$ 77,083**	**$ 70,000**	**$ 77,820**	**$ 77,820**	**$ 7,820**	**11.2%**
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	$ 1,146	$ 1,400	$ 1,150	$ 1,150	$ (250)	-17.9%
			VEHICLE MILEAGE	$ 105,900	$ 112,005	$ 106,000	$ 106,000	$ (6,005)	-5.4%
		INTERNAL SERVICE CHARGES Total		**$ 107,047**	**$ 113,405**	**$ 107,150**	**$ 107,150**	**$ (6,255)**	**-5.5%**
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	$ 1,263	$ 1,100	$ 1,515	$ 1,265	$ 165	15.0%
		OTHER EXPENDITURES Total		**$ 1,263**	**$ 1,100**	**$ 1,515**	**$ 1,265**	**$ 165**	**15.0%**
		OTHER PURCHASED SERVICES	ADVERTISING	$ 3,264	$ 4,725	$ 6,000	$ 3,265	$ (1,460)	-30.9%
			CONTRACTED SERVICES	$ 50,894	$ 48,105	$ 44,100	$ 44,100	$ (4,005)	-8.3%
			POSTAGE	$ 9	$ 10	$ 100	$ 10	$ -	0.0%

Expenditure / Revenue	Expenditure

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2020 Actual	FY 2021 Adopted	FY 2022 Request	FY 2022 Adopted	$ Change vs. Adopted	% Change vs. Adopted
Special Revenue - Transportation	**Public Services**	OTHER PURCHASED SERVICES	PRINTING	$ 1,079	$ 700	$ 700	$ 700	$ -	0.0%
			STAFF TRAINING	$ 3,009	$ 4,000	$ 2,950	$ 2,950	$ (1,050)	-26.3%
			TELEPHONE	$ 2,768	$ 3,565	$ 3,500	$ 2,770	$ (795)	-22.3%
			TRANSPORTATION	$ 400,788	$ 367,953	$ 500,000	$ 410,000	$ 42,047	11.4%
			TRAVEL	$ 1,155	$ 1,270	$ 2,000	$ 1,155	$ (115)	-9.1%
			UNIFORMS	$ 2,212	$ 1,000	$ 1,600	$ 1,600	$ 600	60.0%
		OTHER PURCHASED SERVICES Total		**$ 465,178**	**$ 431,328**	**$ 560,950**	**$ 466,550**	**$ 35,222**	**8.2%**
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	$ 1,319	$ 415	$ 9,000	$ 2,250	$ 1,835	442.2%
		PURCHASED PROPERTY SERVICE Total		**$ 1,319**	**$ 415**	**$ 9,000**	**$ 2,250**	**$ 1,835**	**442.2%**
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	$ 3,507	$ 3,780	$ 4,197	$ 4,197	$ 417	11.0%
			FICA	$ 27,530	$ 27,397	$ 30,609	$ 30,609	$ 3,212	11.7%
			GROUP INSURANCE	$ 39,127	$ 54,756	$ 59,306	$ 59,306	$ 4,550	8.3%
			OVERTIME	$ 6,979	$ 5,559	$ 9,102	$ 9,102	$ 3,543	63.7%
			PART TIME	$ -	$ 150,074	$ 170,493	$ 170,493	$ 20,419	13.6%
			REGULAR	$ 367,065	$ 196,553	$ 213,627	$ 213,627	$ 17,074	8.7%
			RETIREMENT	$ 39,829	$ 39,219	$ 48,511	$ 48,511	$ 9,292	23.7%
			TELEPHONE ALLOWANCE	$ 2,221	$ 2,160	$ 2,700	$ 2,700	$ 540	25.0%
			WORKERS COMP	$ 9,867	$ 15,720	$ 17,558	$ 17,558	$ 1,838	11.7%
		SALARIES & BENEFITS Total		**$ 496,127**	**$ 495,218**	**$ 556,103**	**$ 556,103**	**$ 60,885**	**12.3%**
		SUPPLIES	DEPARTMENTAL SUPPLIES	$ 17,794	$ 8,750	$ 28,000	$ 28,000	$ 19,250	220.0%
		SUPPLIES Total		**$ 17,794**	**$ 8,750**	**$ 28,000**	**$ 28,000**	**$ 19,250**	**220.0%**
	Public Services Total			**$ 1,165,811**	**$ 1,120,216**	**$ 1,340,538**	**$ 1,239,138**	**$ 118,922**	**10.6%**
Special Revenue - Transportation Total				**$ 1,165,811**	**$ 1,120,216**	**$ 1,340,538**	**$ 1,239,138**	**$ 118,922**	**10.6%**
Special Revenue Fund - Airport Fund	**Airport Fund - Capital Improvement Project Plan**	CAPITAL OUTLAY	OTHER IMPROVEMENTS	$ 2,176,988	$ 16,667	$ 16,667	$ 16,667	$ -	0.0%
		CAPITAL OUTLAY Total		**$ 2,176,988**	**$ 16,667**	**$ 16,667**	**$ 16,667**	**$ -**	**0.0%**
	Airport Fund - Capital Improvement Project Plan Total			**$ 2,176,988**	**$ 16,667**	**$ 16,667**	**$ 16,667**	**$ -**	**0.0%**
Special Revenue Fund - Airport Fund Total				**$ 2,176,988**	**$ 16,667**	**$ 16,667**	**$ 16,667**	**$ -**	**0.0%**
Special Revenue Funds - Fire Districts	**Arcadia - RC - Hampton**	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	$ 796,603	$ 1,036,357	$ 1,094,256	$ 1,094,256	$ 57,899	5.6%
			VTS COLLECTION COST	$ 4,453	$ 3,118	$ 3,292	$ 3,292	$ 174	5.6%
		OTHER EXPENDITURES Total		**$ 801,056**	**$ 1,039,475**	**$ 1,097,548**	**$ 1,097,548**	**$ 58,073**	**5.6%**
	Arcadia - RC - Hampton Total			**$ 801,056**	**$ 1,039,475**	**$ 1,097,548**	**$ 1,097,548**	**$ 58,073**	**5.6%**
	Badin	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	$ 39,890	$ 39,880	$ 39,880	$ 39,880	$ -	0.0%
			VTS COLLECTION COST	$ 64	$ 120	$ 120	$ 120	$ -	0.0%
		OTHER EXPENDITURES Total		**$ 39,954**	**$ 40,000**	**$ 40,000**	**$ 40,000**	**$ -**	**0.0%**
	Badin Total			**$ 39,954**	**$ 40,000**	**$ 40,000**	**$ 40,000**	**$ -**	**0.0%**
	Central	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	$ 396,298	$ 350,774	$ 350,774	$ 350,774	$ -	0.0%
			VTS COLLECTION COST	$ 1,950	$ 1,056	$ 1,056	$ 1,056	$ -	0.0%
		OTHER EXPENDITURES Total		**$ 398,248**	**$ 351,830**	**$ 351,830**	**$ 351,830**	**$ -**	**0.0%**
	Central Total			**$ 398,248**	**$ 351,830**	**$ 351,830**	**$ 351,830**	**$ -**	**0.0%**
	Churchland	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	$ 236,289	$ 245,586	$ 279,160	$ 278,548	$ 32,962	13.4%
			VTS COLLECTION COST	$ 1,371	$ 739	$ 840	$ 838	$ 99	13.4%
		OTHER EXPENDITURES Total		**$ 237,660**	**$ 246,325**	**$ 280,000**	**$ 279,386**	**$ 33,061**	**13.4%**
	Churchland Total			**$ 237,660**	**$ 246,325**	**$ 280,000**	**$ 279,386**	**$ 33,061**	**13.4%**
	Clemmons	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	$ 67,258	$ 75,234	$ 98,085	$ 98,085	$ 22,851	30.4%
			VTS COLLECTION COST	$ 345	$ 226	$ 295	$ 295	$ 69	30.5%
		OTHER EXPENDITURES Total		**$ 67,603**	**$ 75,460**	**$ 98,380**	**$ 98,380**	**$ 22,920**	**30.4%**
	Clemmons Total			**$ 67,603**	**$ 75,460**	**$ 98,380**	**$ 98,380**	**$ 22,920**	**30.4%**
	Fairgrove	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	$ 518,244	$ 455,855	$ 493,467	$ 493,467	$ 37,612	8.3%
			VTS COLLECTION COST	$ 2,537	$ 1,372	$ 1,485	$ 1,485	$ 113	8.2%
		OTHER EXPENDITURES Total		**$ 520,781**	**$ 457,227**	**$ 494,952**	**$ 494,952**	**$ 37,725**	**8.3%**
	Fairgrove Total			**$ 520,781**	**$ 457,227**	**$ 494,952**	**$ 494,952**	**$ 37,725**	**8.3%**
	Griffith	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	$ 233,070	$ 260,547	$ 318,260	$ 318,260	$ 57,713	22.2%
			VTS COLLECTION COST	$ 1,306	$ 784	$ 958	$ 958	$ 174	22.2%
		OTHER EXPENDITURES Total		**$ 234,376**	**$ 261,331**	**$ 319,218**	**$ 319,218**	**$ 57,887**	**22.2%**
	Griffith Total			**$ 234,376**	**$ 261,331**	**$ 319,218**	**$ 319,218**	**$ 57,887**	**22.2%**
	Gumtree	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	$ 135,592	$ 140,492	$ 151,137	$ 151,137	$ 10,645	7.6%
			VTS COLLECTION COST	$ 818	$ 423	$ 455	$ 455	$ 32	7.6%
		OTHER EXPENDITURES Total		**$ 136,410**	**$ 140,915**	**$ 151,592**	**$ 151,592**	**$ 10,677**	**7.6%**
	Gumtree Total			**$ 136,410**	**$ 140,915**	**$ 151,592**	**$ 151,592**	**$ 10,677**	**7.6%**
	Hasty	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	$ 504,995	$ 504,995	$ 601,920	$ 601,920	$ 96,925	19.2%
			VTS COLLECTION COST	$ 2,547	$ 1,520	$ 1,812	$ 1,812	$ 292	19.2%
		OTHER EXPENDITURES Total		**$ 507,542**	**$ 506,515**	**$ 603,732**	**$ 603,732**	**$ 97,217**	**19.2%**
	Hasty Total			**$ 507,542**	**$ 506,515**	**$ 603,732**	**$ 603,732**	**$ 97,217**	**19.2%**
	Healing Springs	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	$ 334,448	$ 296,301	$ 324,551	$ 324,551	$ 28,250	9.5%
			VTS COLLECTION COST	$ 854	$ 892	$ 980	$ 980	$ 88	9.9%

Expenditure / Revenue	Expenditure

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2020 Actual	FY 2021 Adopted	FY 2022 Request	FY 2022 Adopted	$ Change vs. Adopted	% Change vs. Adopted
	Healing Springs	**OTHER EXPENDITURES Total**		**$ 335,302**	**$ 297,193**	**$ 325,531**	**$ 325,531**	**$ 28,338**	**9.5%**
	Healing Springs Total			**$ 335,302**	**$ 297,193**	**$ 325,531**	**$ 325,531**	**$ 28,338**	**9.5%**
	Holly Grove	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	$ 224,544	$ 240,199	$ 264,205	$ 264,205	$ 24,006	10.0%
			VTS COLLECTION COST	$ 1,260	$ 723	$ 795	$ 795	$ 72	10.0%
		OTHER EXPENDITURES Total		**$ 225,804**	**$ 240,922**	**$ 265,000**	**$ 265,000**	**$ 24,078**	**10.0%**
	Holly Grove Total			**$ 225,804**	**$ 240,922**	**$ 265,000**	**$ 265,000**	**$ 24,078**	**10.0%**
	Horneytown	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	$ 186,892	$ 201,848	$ 254,754	$ 254,754	$ 52,906	26.2%
			VTS COLLECTION COST	$ 979	$ 607	$ 766	$ 766	$ 159	26.2%
		OTHER EXPENDITURES Total		**$ 187,871**	**$ 202,455**	**$ 255,520**	**$ 255,520**	**$ 53,065**	**26.2%**
	Horneytown Total			**$ 187,871**	**$ 202,455**	**$ 255,520**	**$ 255,520**	**$ 53,065**	**26.2%**
	Linwood	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	$ 373,441	$ 333,623	$ 557,398	$ 557,398	$ 223,775	67.1%
			VTS COLLECTION COST	$ 1,145	$ 1,004	$ 1,682	$ 1,682	$ 678	67.5%
		OTHER EXPENDITURES Total		**$ 374,586**	**$ 334,627**	**$ 559,080**	**$ 559,080**	**$ 224,453**	**67.1%**
	Linwood Total			**$ 374,586**	**$ 334,627**	**$ 559,080**	**$ 559,080**	**$ 224,453**	**67.1%**
	Midway	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	$ 1,002,609	$ 974,179	$ 1,065,555	$ 1,065,555	$ 91,376	9.4%
			VTS COLLECTION COST	$ 4,951	$ 2,931	$ 3,206	$ 3,206	$ 275	9.4%
		OTHER EXPENDITURES Total		**$ 1,007,560**	**$ 977,110**	**$ 1,068,761**	**$ 1,068,761**	**$ 91,651**	**9.4%**
	Midway Total			**$ 1,007,560**	**$ 977,110**	**$ 1,068,761**	**$ 1,068,761**	**$ 91,651**	**9.4%**
	North Lexington	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	$ 345,121	$ 269,190	$ 289,130	$ 289,130	$ 19,940	7.4%
			VTS COLLECTION COST	$ 1,270	$ 810	$ 870	$ 870	$ 60	7.4%
		OTHER EXPENDITURES Total		**$ 346,391**	**$ 270,000**	**$ 290,000**	**$ 290,000**	**$ 20,000**	**7.4%**
	North Lexington Total			**$ 346,391**	**$ 270,000**	**$ 290,000**	**$ 290,000**	**$ 20,000**	**7.4%**
	Pilot	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	$ 290,655	$ 296,139	$ 320,774	$ 320,774	$ 24,635	8.3%
			VTS COLLECTION COST	$ 1,452	$ 891	$ 965	$ 965	$ 74	8.3%
		OTHER EXPENDITURES Total		**$ 292,107**	**$ 297,030**	**$ 321,739**	**$ 321,739**	**$ 24,709**	**8.3%**
	Pilot Total			**$ 292,107**	**$ 297,030**	**$ 321,739**	**$ 321,739**	**$ 24,709**	**8.3%**
	Reeds	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	$ 280,329	$ 302,333	$ 362,744	$ 362,744	$ 60,411	20.0%
			VTS COLLECTION COST	$ 1,536	$ 910	$ 1,092	$ 1,092	$ 182	20.0%
		OTHER EXPENDITURES Total		**$ 281,865**	**$ 303,243**	**$ 363,836**	**$ 363,836**	**$ 60,593**	**20.0%**
	Reeds Total			**$ 281,865**	**$ 303,243**	**$ 363,836**	**$ 363,836**	**$ 60,593**	**20.0%**
	Silver Valley	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	$ 430,206	$ 407,396	$ 434,116	$ 434,116	$ 26,720	6.6%
			VTS COLLECTION COST	$ 2,054	$ 1,226	$ 1,306	$ 1,306	$ 80	6.5%
		OTHER EXPENDITURES Total		**$ 432,260**	**$ 408,622**	**$ 435,422**	**$ 435,422**	**$ 26,800**	**6.6%**
	Silver Valley Total			**$ 432,260**	**$ 408,622**	**$ 435,422**	**$ 435,422**	**$ 26,800**	**6.6%**
	South Davidson	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	$ 113,160	$ 119,540	$ 130,607	$ 130,429	$ 10,889	9.1%
			VTS COLLECTION COST	$ 471	$ 360	$ 393	$ 393	$ 33	9.2%
		OTHER EXPENDITURES Total		**$ 113,631**	**$ 119,900**	**$ 131,000**	**$ 130,822**	**$ 10,922**	**9.1%**
	South Davidson Total			**$ 113,631**	**$ 119,900**	**$ 131,000**	**$ 130,822**	**$ 10,922**	**9.1%**
	South Emmons	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	$ 96,051	$ 124,136	$ 142,264	$ 142,264	$ 18,128	14.6%
			VTS COLLECTION COST	$ 445	$ 374	$ 429	$ 429	$ 55	14.7%
		OTHER EXPENDITURES Total		**$ 96,496**	**$ 124,510**	**$ 142,693**	**$ 142,693**	**$ 18,183**	**14.6%**
	South Emmons Total			**$ 96,496**	**$ 124,510**	**$ 142,693**	**$ 142,693**	**$ 18,183**	**14.6%**
	South Lexington	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	$ 275,736	$ 269,788	$ 308,073	$ 308,073	$ 38,285	14.2%
			VTS COLLECTION COST	$ 1,295	$ 812	$ 927	$ 927	$ 115	14.2%
		OTHER EXPENDITURES Total		**$ 277,031**	**$ 270,600**	**$ 309,000**	**$ 309,000**	**$ 38,400**	**14.2%**
	South Lexington Total			**$ 277,031**	**$ 270,600**	**$ 309,000**	**$ 309,000**	**$ 38,400**	**14.2%**
	Southmont	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	$ 866,274	$ 844,874	$ 941,638	$ 941,638	$ 96,764	11.5%
			VTS COLLECTION COST	$ 2,859	$ 2,542	$ 2,833	$ 2,833	$ 291	11.4%
		OTHER EXPENDITURES Total		**$ 869,133**	**$ 847,416**	**$ 944,471**	**$ 944,471**	**$ 97,055**	**11.5%**
	Southmont Total			**$ 869,133**	**$ 847,416**	**$ 944,471**	**$ 944,471**	**$ 97,055**	**11.5%**
	Tyro	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	$ 338,980	$ 352,094	$ 404,981	$ 404,981	$ 52,887	15.0%
			VTS COLLECTION COST	$ 1,914	$ 1,059	$ 1,222	$ 1,222	$ 163	15.4%
		OTHER EXPENDITURES Total		**$ 340,894**	**$ 353,153**	**$ 406,203**	**$ 406,203**	**$ 53,050**	**15.0%**
	Tyro Total			**$ 340,894**	**$ 353,153**	**$ 406,203**	**$ 406,203**	**$ 53,050**	**15.0%**
	Wallburg	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	$ 845,251	$ 833,768	$ 955,644	$ 955,644	$ 121,876	14.6%
			VTS COLLECTION COST	$ 4,223	$ 2,509	$ 2,884	$ 2,884	$ 375	14.9%
		OTHER EXPENDITURES Total		**$ 849,474**	**$ 836,277**	**$ 958,528**	**$ 958,528**	**$ 122,251**	**14.6%**
	Wallburg Total			**$ 849,474**	**$ 836,277**	**$ 958,528**	**$ 958,528**	**$ 122,251**	**14.6%**
	Welcome	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	$ 631,708	$ 585,283	$ 643,608	$ 643,608	$ 58,325	10.0%
			VTS COLLECTION COST	$ 2,507	$ 1,761	$ 1,936	$ 1,936	$ 175	9.9%
		OTHER EXPENDITURES Total		**$ 634,215**	**$ 587,044**	**$ 645,544**	**$ 645,544**	**$ 58,500**	**10.0%**
	Welcome Total			**$ 634,215**	**$ 587,044**	**$ 645,544**	**$ 645,544**	**$ 58,500**	**10.0%**
	West Lexington	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	$ 257,240	$ 273,424	$ 317,540	$ 317,540	$ 44,116	16.1%
			VTS COLLECTION COST	$ 1,599	$ 823	$ 959	$ 959	$ 136	16.5%
		OTHER EXPENDITURES Total		**$ 258,839**	**$ 274,247**	**$ 318,499**	**$ 318,499**	**$ 44,252**	**16.1%**

Expenditure / Revenue	Expenditure

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2020 Actual	FY 2021 Adopted	FY 2022 Request	FY 2022 Adopted	$ Change vs. Adopted	% Change vs. Adopted
Special Revenue Funds - Fire Districts	**West Lexington Total**			**$ 258,839**	**$ 274,247**	**$ 318,499**	**$ 318,499**	**$ 44,252**	**16.1%**
Special Revenue Funds - Fire Districts Total				**$ 9,867,092**	**$ 9,863,427**	**$ 11,178,079**	**$ 11,177,287**	**$ 1,313,860**	**13.3%**
Special Revenue Funds - School Capital Outlay Fund	**Davidson County Community College**	CAPITAL PROJECT RENOVATIONS	BUILDING	$ -	$ -	$ -	$ -	$ -	#DIV/0!
		CAPITAL PROJECT RENOVATIONS Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
	Davidson County Community College Total			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
	Davidson County Schools	CAPITAL PROJECT IMPROVEMENT	BUILDINGS	$ 708,815	$ -	$ -	$ -	$ -	#DIV/0!
			GROUNDS	$ 294	$ 392,312	$ 392,312	$ 392,312	$ -	0.0%
		CAPITAL PROJECT IMPROVEMENT Total		**$ 709,109**	**$ 392,312**	**$ 392,312**	**$ 392,312**	**$ -**	**0.0%**
		CAPITAL PROJECT NEW CONSTRUCTION	BUILDINGS	$ 18,904	$ -	$ -	$ -	$ -	#DIV/0!
		CAPITAL PROJECT NEW CONSTRUCTION Total		**$ 18,904**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		CAPITAL PROJECT OTHER EXPENDITURE	PROGRAM EXPENSE	$ 21,744	$ -	$ -	$ -	$ -	#DIV/0!
		CAPITAL PROJECT OTHER EXPENDITURE Total		**$ 21,744**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		CAPITAL PROJECT RENOVATIONS	BUILDING	$ 1,922,570	$ 1,373,135	$ 1,873,135	$ 1,873,135	$ 500,000	36.4%
			GROUNDS	$ -	$ -	$ -	$ -	$ -	#DIV/0!
		CAPITAL PROJECT RENOVATIONS Total		**$ 1,922,570**	**$ 1,373,135**	**$ 1,873,135**	**$ 1,873,135**	**$ 500,000**	**36.4%**
	Davidson County Schools Total			**$ 2,672,327**	**$ 1,765,447**	**$ 2,265,447**	**$ 2,265,447**	**$ 500,000**	**28.3%**
	Lexington City Schools	CAPITAL PROJECT RENOVATIONS	BUILDING	$ 286,948	$ 533,014	$ 783,014	$ 783,014	$ 250,000	46.9%
			GROUNDS	$ 289,541	$ -	$ -	$ -	$ -	#DIV/0!
		CAPITAL PROJECT RENOVATIONS Total		**$ 576,489**	**$ 533,014**	**$ 783,014**	**$ 783,014**	**$ 250,000**	**46.9%**
	Lexington City Schools Total			**$ 576,489**	**$ 533,014**	**$ 783,014**	**$ 783,014**	**$ 250,000**	**46.9%**
	Thomasville City Schools	CAPITAL PROJECT IMPROVEMENT	BUILDINGS	$ 73,368	$ -	$ -	$ -	$ -	#DIV/0!
			GROUNDS	$ -	$ -	$ -	$ -	$ -	#DIV/0!
		CAPITAL PROJECT IMPROVEMENT Total		**$ 73,368**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
		CAPITAL PROJECT RENOVATIONS	BUILDING	$ 797,092	$ 489,589	$ 739,589	$ 739,589	$ 250,000	51.1%
			GROUNDS	$ 28,600	$ -	$ -	$ -	$ -	#DIV/0!
		CAPITAL PROJECT RENOVATIONS Total		**$ 825,692**	**$ 489,589**	**$ 739,589**	**$ 739,589**	**$ 250,000**	**51.1%**
	Thomasville City Schools Total			**$ 899,060**	**$ 489,589**	**$ 739,589**	**$ 739,589**	**$ 250,000**	**51.1%**
Special Revenue Funds - School Capital Outlay Fund Total				**$ 4,147,876**	**$ 2,788,050**	**$ 3,788,050**	**$ 3,788,050**	**$ 1,000,000**	**35.9%**
Special Revenue Funds - Special School District	**Special School District**	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	$ 1,565,203	$ 1,543,056	$ 1,648,387	$ 1,648,387	$ 105,331	6.8%
			TAX COMMISSIONS PAID	$ 14,450	$ 14,310	$ 14,310	$ 14,310	$ -	0.0%
			VTS COLLECTION COST	$ 6,056	$ 5,710	$ 5,003	$ 5,003	$ (707)	-12.4%
		OTHER EXPENDITURES Total		**$ 1,585,710**	**$ 1,563,076**	**$ 1,667,700**	**$ 1,667,700**	**$ 104,624**	**6.7%**
	Special School District Total			**$ 1,585,710**	**$ 1,563,076**	**$ 1,667,700**	**$ 1,667,700**	**$ 104,624**	**6.7%**
Special Revenue Funds - Special School District Total				**$ 1,585,710**	**$ 1,563,076**	**$ 1,667,700**	**$ 1,667,700**	**$ 104,624**	**6.7%**
Grand Total				**$ 181,707,134**	**$ 173,875,072**	**$ 196,997,090**	**$ 187,533,572**	**$ 13,658,500**	**7.9%**

Davidson County Board of Commissioners

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

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

Commissioner's Telephone Number: 336-242-2200

County Manager

Casey R. Smith 242-2200

Departments

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

The Layman's Budget

A Citizen's Guide to the Budget

Fiscal Year

Adopted 2021-2022

Beginning July 1, 2021

Statement of Philosophy and Guiding Principles of Davidson County Government

Davidson County delivers services devoted to excellence, maintaining standards of professionalism and integrity while enhancing the well-being of our community.

Our philosophy is based on:

- **Encouraging teamwork through collaboration and partnerships**
- **Offering responsive services to obtain positive results**
- **Delivering excellent services through committed employees who are sensitive to the needs of our citizens**
- **Creating and maintaining a safe, professional work environment that promotes leadership and empowers employees**
- **Providing fiscal accountability and environmental stewardship by effectively using human and natural resources**

Davidson County Courthouse Project Completion

REVENUES

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

EXPENDITURES

- Annualized FY 2021 COLA for Employees ($500 + 1.7%), annualized Year #2 of PTRC Employee Pay Study results and includes FY 2022 COLA for Employees ($500 + 1.7%) + Less Use of Vacancy Rate.
- Includes increase in employee group insurance costs (6%) and increase in state-mandated employee retirement contributions (No "change" in cost for employees for insurance).
- Includes debt related to Courthouse Renovations, REDLG loan (I-85 Corporate Center Project) and January, 2020 Borrowing for "High Priority" School HVACs / Roofs.
- Includes an additional $1M for annual Capital Outlay for the Schools vs. FY 2021. Increases operating funding as the Per Pupil $'s (Including Charter Schools) totals $1,246.78. An increase of $19.99 or 1.6% over FY 2021 Amended.
- Reduces state funds within DSS related to Foster Care.
- Lastly, includes "net" funding for (13.00) "High Priority" positions + Public Safety vehicle replacement (Back to Pre-COVID-19) levels.

  ⇒ 4.00 - Public Health COVID-19 positions
  ⇒ 2.00 - Senior Services COVID-19 positions
  ⇒ 1.00 - Sheriff's Office - Approved (FY 2021) CCW data entry position
  ⇒ 5.00 - EMS QRV (Less reliance on PT) + Training Coordinator
  ⇒ 4.00 - (Assist with growing workload) - ROD, County Attorney, Fire Marshal and Central Permitting

  ⇒ (3.00) - Eliminated Positions - Finance, Senior Services and Public Health

Davidson County Adopted 2021-2022

General Fund Budget

General Government

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

Public Safety

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

Transportation

Financing Use-Transfer to Airport	$ 119,317
Financing Use-Transfer to Transportation	$ 102,839
Financing Use-Transfer Airport Project	$ 16,667
Total Transportation	$ 238,823

Environmental Protection

Sanitation	$ 1,215,979
Soil & Water	$ 238,653
Total Environmental Protection	$ 1,454,632

Economic And Physical Development

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

Human Services

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

Culture and Recreation

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

Debt Service

Principal	$ 10,408,465
Interest	$ 4,015,000
Total Debt Service	$ 15,318,601

Education

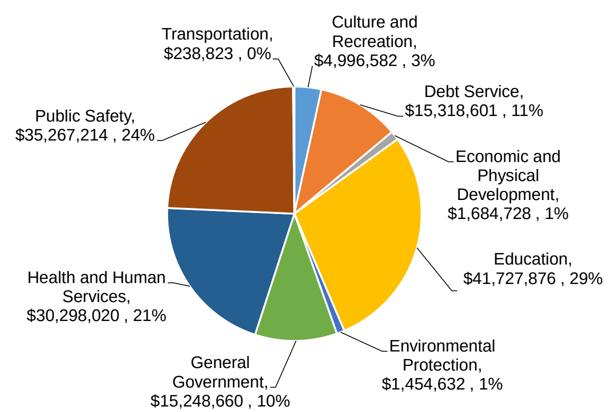
School Current Expense	$ 30,794,201
School Capital Outlay	$ 1,958,926
Community College - Current Expense	$ 3,432,058
Community College - Capital Outlay	$ 415,186
Other Education Contributions	$ 1,339,455
School Capital Outlay Fund	$ 3,788,050
Total Education	$ 41,727,876

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

Other Funds Budget

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

FY 2022 Adopted Budget Expenditures
General Fund Total $146,235,136



DavidsonWorks **$ 1,307,236**
DavidsonWorks is to help retrain workers and get them back in the workforce. DavidsonWorks receives $269,682 in County Funds.

Special Revenue Funds Budget

Fire District Fund **$ 11,177,287**
This fund includes revenue collected through fire district taxes for operational cost and capital needs for the County's (26) volunteer fire districts.

Transportation Fund **$ 1,239,138**
This fund is for the Davidson County Transportation System. The fund will receive $102,839 from the General Fund . The remainder comes from charges for services, sale of Fixed Assets and Federal / State funds.

Special School District Fund **$ 1,667,700**
This fund includes revenue collected for the Lexington City Schools through a special school district tax.

Emergency Telephone Fund **$ 570,150**
This fund holds revenues from the monthly surcharge fee on telephone service. The fees are used to pay for maintenance and upgrades to the County's emergency communication system.

Capital Improvement Project Plan **$ 16,667**
This fund is used for specific capital projects, with the $16,667 being for the airport.

School Capital Outlay Fund **$ 3,788,050**
This fund pays for construction of new buildings, additions to older facilities and purchase of land and equipment `

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

Internal Service Fund Budget

Garage **$ 1,802,173**
This fund is used by the Garage for maintenance, gas and insurance of County owned vehicles. The cost is distributed to the various County Departments.

Insurance Fund **$ 13,372,314**
This fund is used to charge the various departments health insurance cost . Davidson County is self insured. Health claims and administration cost are paid from this fund.

Workers Compensation **$ 952,014**
Davidson County is self insured for workers compensation claims. All departments are charged based on the workers compensation rate for their job code. All claims and administration are paid from this account.

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

Enterprise Funds Budget

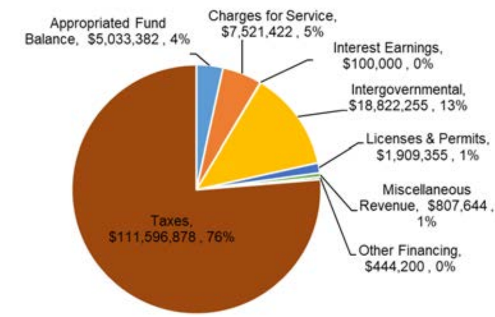
Landfill **$ 3,480,041**
Revenues in this fund are raised through landfill tipping fees, tire disposal fees, and sale of recyclable materials are used for capital improvements and operations of the solid waste system of the County.

Airport **$ 418,817**
This fund is used to operate the local airport. The County portion of this is $119,317.

Sewer **$ 682,505**
This fund is used to track the operating cost of the Davidson County sewer program.

Total Enterprise Funds **$ 4,581,363**
Total of All Fund Types **$ 187,533,572**

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



Property Tax Rate

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

Davidson County Profile

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

Davidson County Parks

913 Greensboro Street
Lexington, NC 27292
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) | May 2021

Demographics

Population & Growth	Population	% Annual Growth
2019 Est Population	165,381	0.4%
2010 Census Total Population	162,878	1.1%
Jul2019 NC Certified Population Estimate	169,208	0.7%

Urban/Rural Representation		Urban/Rural Percent
2010 Census Total Population: Urban	85,699	52.6%
2010 Census Total Population: Rural	77,179	47.4%

Estimated Population by Age		% Pop by Age
2019 Est Median Age	43	
2019 Est Total Pop 0-19	40,033	24.2%
2019 Est Total Pop 20-24	9,149	5.5%
2019 Est Total Pop 25-34	18,924	11.4%
2019 Est Total Pop 35-44	19,692	11.9%
2019 Est Total Pop 45-54	24,604	14.9%
2019 Est Total Pop 55-64	23,496	14.2%
2019 Est Total Pop 65+	29,483	17.8%

Commuters, Workers Age 16 and Over, 2019 Census ACS Est

Percent of Workers, By Travel Time	
Avg Travel Time, Minutes	25.1
Workers Not Working at Home	71,147
Travel Time to Work: < 10 minutes	12.4%
Travel Time to Work: 10-14 minutes	12.9%
Travel Time to Work: 15-19 minutes	17.1%
Travel Time to Work: 20-24 minutes	16.4%
Travel Time to Work: 25-29 minutes	7.5%
Travel Time to Work: 30-34 minutes	13.8%
Travel Time to Work: 35-44 minutes	7.4%
Travel Time to Work: 45-59 minutes	7.3%
Travel Time to Work: 60+ minutes	5.1%

Workers, By Transportation	
Worker Transp, Base	73,521
Work at Home	3.2%
Drove Car/Truck/Van Alone	83.9%
Carpooled Car/Truck/Van	10.6%
Public Transportation	0.4%
Walked	1.0%
Bicycle	0.0%
Taxi, Motorcycle, Other	0.9%

Place of Work	Commuters	Residents
Worked in State/County of Residence	34,481	46.9%
Worked in State/Outside County of Residence	38,157	51.9%
Worked Outside State of Residence	956	1.3%

Education

		Pop Age 25+
2019-20 Kindergarten-12th Enrollment	24,341	
2020 Average SAT score (1600 scale)	1,076	
2020 Percent of Graduates taking SAT	33.3%	
2018-19 (Provisional) Higher Education Completions	1,859	
2018-19 (Provisional) Higher Education Enrollment	5,123	
2019 Est Education Attainment age 25+, At Least High School Graduate	97,507	83.9%
2019 Est Education Attainment age 25+, At Least Bachelor`s Degree	21,469	18.5%

Housing

		% Ann Growth or % Total
2010 Census Total Housing	64,515	
2010 Census Total Households	72,655	
2019 Est Total Housing Units, % annual growth	74,839	0.7%
2019 Est Occupied Housing, % of total	66,653	89.1%
2019 Est Vacant Housing, % of total	8,186	10.9%
2019 Est Median Value of Owner Occupied Housing	$142,100	
2019 Est Median Gross Rent	$720	
2019 Est Owner Occupied Housing, % of total	46,531	69.8%
2019 Est Renter Occupied Housing, % of total	20,122	30.2%
2019 Est % Owner Occupied Vacancy Rate	2.4%	
2019 Est % Renter Occupied Vacancy Rate	5.8%	

Income

		% Ann Growth or % Pov
2019 Est Median Family Income	$60,913	
2019 Median Household Income (SAIPE)	$53,924	12.9%
2019 Est Median Worker Earnings	$31,734	
2019 Per Capita Income (BEA)	$40,876	
2019 Est Pop, Income Below Poverty (SAIPE)	25,099	15.2%

Employment / Unemployment

	Currently	2020 Annual
Mar2021 Prelim., 2020 Employment	76,257	73,311
Mar2021 Prelim., 2020 Unemployment	3,492	5,605
Mar2021 Prelim., 2020 Unemployment Rate	4.4%	7.1%
2020Q4YTD, 2020 Announced Job Creation	116	104
2020Q4YTD, 2020 Total Announced Investments ($mil)	$115.0	$39.3

Employment / Wages by Industry	2020Q4 Employment	2020 Employment	2020Q4 Avg Weekly Wage	2020 Avg Weekly Wage
Total All Industries	41,857	42,578	$803	$840
Total Government	5,553	5,989	$801	$828
Total Private Industry	36,304	36,589	$803	$842
Agriculture Forestry Fishing & Hunting	.	.	.	.
Mining	.	.	.	.
Utilities	129	127	$1,166	$1,249
Construction	2,224	2,241	$852	$886
Manufacturing	9,531	9,606	$932	$993
Wholesale Trade	1,873	1,915	$842	$896
Retail Trade	5,200	5,174	$559	$555
Transportation and Warehousing	1,868	1,913	$888	$921
Information	117	124	$881	$938
Finance and Insurance	548	590	$1,054	$1,080
Real Estate and Rental and Leasing	403	404	$932	$929
Professional and Technical Services	684	737	$1,044	$989
Mgt of Companies, Enterprises	1,107	1,128	$2,341	$2,532
Administrative and Waste Services	2,887	2,938	$690	$738
Educational Services	3,282	3,756	$775	$773
Health Care and Social Assistance	4,623	4,671	$794	$824
Arts, Entertainment and Recreation	656	538	$815	$1,065
Accommodation and Food Services	3,521	3,509	$312	$305
Other Services Ex. Public Admin	1,039	1,068	$622	$617
Public Administration	2,084	2,059	$783	$850
Unclassified	0	0	$0	$0

Commercial/Retail/Industrial

Local Business

2020Q4 Available Industrial Buildings	18
2020Q4 Establishments: Total Private Industry	2,858
2020Q4 Establishments: Manufacturing	220
2019 Est Self Employed	4,585

Local Retail Business

2020 Total Retail Sales (With Food/Drink) ($mil)	$1,778.3
2020 Total Retail Businesses (With Food/Drink)	979
2020 Avg Sales/Business Total (with Food/Drink)	$1,816,395
2020Q4 Available Commercial Buildings (if County reports)	2

Quality of Life

Taxes

FY2020-21 Property Tax Rate per $100 Value	$0.5400
FY2019-20 Annual Taxable Retail Sales ($mil)	$1,546.0
2021 Tier designation	2

Childcare

2020Q4 Licensed Child Care Facilities	76
2020Q4 Licensed Child Care Enrollment	3,199

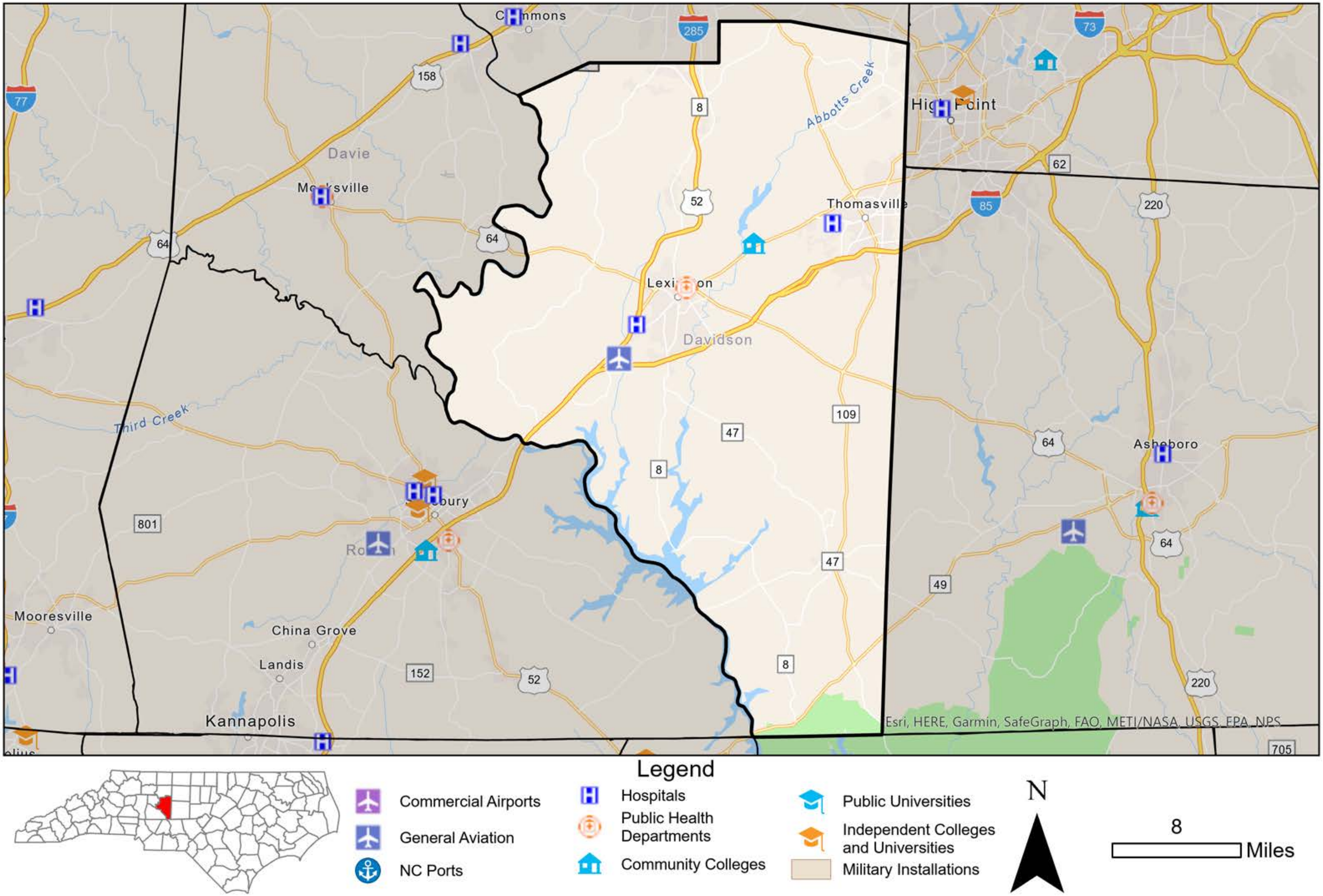
Healthcare Providers

2019 Number of Physicians	124
2019 Physicians/10,000 population	7.3
2019 RNs/10,000 population	46.4
2019 Dentists/10,000 population	1.8
2017 Pharmacists/10,000 population	4.8

Sources:
Census (2010, ACS 2015-19) for income, commuters, place of work, population, housing, and educational attainment at https://data.census.gov. AGS for retail data at www.AppliedGeographic.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/. For more data resources, see http://accessnc.nccommerce.com/index.html.

Notes:
Data are the latest available at the date the profile was prepared. SAT scores use the 1600 scoring system and represent county systems. Unemployment data is now the lastest 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. Census' 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. Per capita income is a broad measure of income spread over all residents. Worker earnings includes wage income for residents regardless of where they work. Private sector wages are paid by local employers to their employees regardless of where they live. Additional data resources are available at: http://accessnc.nccommerce.com/index.html.

Davidson County, North Carolina



Prepared by North Carolina Department of Commerce, Labor & Economic Analysis Division, May 2021

DAVIDSON COUNTY PRINCIPAL EMPLOYERS

Employer	Employees
Davidson County Schools	1000+
Atrium Windows and Doors	1000+
County of Davidson	1000+
Old Dominion Freight Line	500-999
Wal-Mart Associates Inc.	500-999
Food Lion	500-999
Bradley Personnel	500-999
Wake Forest Baptist Medical	500-999
Jeld-Wen	500-999
Novant Health Thomasville Medical	500-999
Total County Employment	**76,126**

Source: Principal employer data is from the NC Department of Commerce, labor market information. Total County employment is from the NC Department of Commerce civilian labor force estimates.

DAVIDSON COUNTY PRINCIPAL TAXPAYERS

Taxpayer	Assessed Valuation	Percentage of Total Assessed Valuation
Duke Energy	$ 117,934,001	0.81%
Unilin Flooring NC LLC	116,209,982	0.79%
Halyard North Carolina	102,988,079	0.70%
Electric Glass Fiber America, LLC (formerly PPG Industries)	90,303,141	0.62%
Energy United	73,293,081	0.50%
Cube Yadkin Generation LLC (formerly Yadkin, Inc.)	59,222,019	0.41%
Norfolk Southern	46,486,072	0.32%
Walmart Stores East LP	37,897,702	0.26%
Owens Brockway	37,668,751	0.26%
Time Warner	37,171,378	0.25%
	$ 719,174,206	

Source – Davidson County Tax Department