

## Davidson County Board of Commissioners

Mr. Fred McClure, Chairman  
 Mr. Todd Yates, Vice-Chairman  
 Mr. Chris Elliott  
 Mr. Matt Mizell  
 Mr. Steve Shell  
 Mr. James Shores  
 Mrs. Karen Watford

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

Commissioner's Telephone Number: 336-242-2200

### County Manager

Casey R. Smith 242-2200

### Departments

Cooperative Extension	Troy Coggins	242-2081
Ambulance	Alton Hanes	242-2270
Board of Elections	Andrew Richards	242-2190
Assist. County Manager	Jason Martin	242-2213
Clerk of Court	Sandie Chappell	242-2264
911 Communications	Rob Wilson	242-2132
County Attorney	Chuck Frye	236-3084
Economic Development	Casey Smith	242-2200
Finance	Christy Stilwell	242-2027
Fire Marshal	Danny Ward	242-2281
Health	Lillian Koontz	242-2349
Human Resources	Tony Dill	242-2919
Inspections	Beau Chollett	242-2807
Landfill/Solid Waste	Charlie Brushwood	242-2200
Library	Sheila Killebrew	242-2064
IT	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	David Rickard	242-2160
Transportation	Richard Jones	242-2925
Veterans Services	Rick Johnson	242-2037

# The Layman's Budget

## A Citizen's Guide to the Budget

### Fiscal Year

### Proposed 2023-2024

### Beginning July 1, 2023



### Statement of Philosophy and Guiding Principles of Davidson County Government

**Davidson County delivers services devoted to excellence, maintaining standards of professionalism and integrity while enhancing the well-being of our community.**

**Our philosophy is based on:**  
 Encouraging teamwork through collaboration and partnerships  
 Offering responsive services to obtain positive results  
 Delivering excellent services through committed employees who are sensitive to the needs of our citizens  
 Creating and maintaining a safe, professional work environment that promotes leadership and empowers employees  
 Providing fiscal accountability and environmental stewardship by effectively using human and natural resources



### REVENUES

- Proposed property tax rate remains \$0.54 per \$100 of assessed property valuation. Total tax base equals \$16.08 billion, with a 96.75% overall blended collection rate. The County expects to collect \$84,000,000 in property taxes for next fiscal year. This is an increase of \$3,050,000 or 7.6% over the FY 2022-23 Adopted Budget total of \$78,050,000.
- Article 46 Sales Tax increases to (\$5.5 million) + (\$5.0) million for Article 44. Base Sales Tax revenue increase of (\$3.8) to a total of (\$33.0) million. Article 44 and 46 increase to largely fund Education operating, major capital, and build Economic Development reserves.
- Increase of (\$2.88M) in Intergovernmental Revenue or 14% largely due to Medicaid Expansion and increase to DCS for additional SRO's.
- Proposed appropriated fund balance to balance the FY 2024 budget equals \$5,423,933. 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.
- Other Funds (Changes) - Sewer — an increase of 10% is anticipated by waste water treatment provider, the City / County Commission (Winston-Salem / Forsyth County), Rural Fire Districts — Three (3) fire departments propose increasing tax rates to invest in more full-time paid staff and to make Capital purchases, Transportation Fund— replaces a high mileage service bus.

### EXPENDITURES

- Annualized FY 2023 COLA for Employees (\$500 + 2.0%), annualized Year #4 of PTRC Pay Compression Study results and includes FY 2024 COLA for Employees (\$500 + 4.0%) .
- Includes increase in employee group insurance costs (4.3%) to cover additional positions in the proposed budget. Dental coverage increase of (8%) covered by the employee, and increase in state-mandated employee retirement contributions of (6. Non-LEOs and 8% LEOs).
- Debt obligations in FY 2024 (increase = \$593K or 4.0%) over FY 2023. Includes existing debt "fall off" of (\$479K) + an additional \$1.1M to start the borrowing for the detention center renovations / expansion.
- Increase Education funding by \$1.6M or 3.8% vs. FY 2023. The "per pupil" funding increases from \$1,303.51 in FY 2023 to \$1,346.51 for FY 2024. The proposed budget also includes an additional \$500K for major capital renovations / repairs. The total local funding for major capital for all three school systems = \$4.3M
- Lastly, includes "net" funding for (32.00—General Fund) "High Priority" positions the majority of which fall within DSS due to Medicaid Expansion, and the Sheriff Office to improve Jail staffing to inmate ratio and to increase patrols. Other additional positions will support departments as they expand services or respond to demand (Planning & Zoning) (Parks & Recreation Yadkin River Park Environmental Center) (County Economic Development addition).
  - ⇒16.00 — Social Service (2 IMC II's for fielding calls + 14 added for Medicaid Expansion)
  - ⇒23.00 — Sheriff Office (7 SRO's + 4 Detention Officers mid-year FY 2023 + 12 in FY 2024)
  - ⇒3.00 — (Workload Increases) Parks & Recreation and Planning & Zoning
  - ⇒1.00 — (Added Service) Economic Development
  - ⇒(11.00) — Eliminated Position —Public Health (Grant Funded)

**Davidson County Proposed 2022-2023**

**General Fund Budget**

**General Government**

County Commissioners	\$ 408,803
County Manager	\$ 848,509
County Attorney	\$ 943,905
Human Resources	\$ 1,373,659
Finance	\$ 1,060,617
Purchasing	\$ 532,762
Assessor & Collector	\$ 3,381,402
Board of Elections	\$ 990,258
Register of Deeds	\$ 664,282
State Agencies	\$ 191,939
Public Buildings	\$ 3,813,300
Information Technology	\$ 1,834,198
Contingency	\$ 75,000
Fines & Forfeitures	\$ 600,000
<b>Total General Government</b>	<b>\$16,718,634</b>

**Public Safety**

Sheriff	\$18,257,613
Sheriff Resource Officers	\$ 1,841,822
Jail	\$ 7,058,435
Emergency Communications	\$ 3,814,617
Inspections	\$ 1,589,915
Medical Examiner	\$ 255,000
Emergency Management	\$ 168,744
Fire Marshal	\$ 496,103
Ambulance	\$11,175,578
Animal Shelter	\$ 774,334
JCPC Operating Supplies	\$ 2,500
Contributions to Rescue Squads	\$ 72,000
Friends of the Animal Shelter (State Prescribed)	\$ 50,000
SNIP of DC (State Prescribed)	\$ 100,000
<b>Total Public Safety</b>	<b>\$45,656,661</b>

**Transportation**

Financing Use-Transfer to Airport	\$ 102,650
Financing Use-Transfer to Transportation	\$ 107,000
Financing Use-Transfer Airport Project	\$ 16,667
<b>Total Transportation</b>	<b>\$ 226,317</b>

**Environmental Protection**

Sanitation	\$ 1,492,264
Soil & Water	\$ 289,983
<b>Total Environmental Protection</b>	<b>\$ 1,782,247</b>

**Economic And Physical Development**

Planning	\$ 684,237
GIS	\$ 307,867
Cooperative Extension	\$ 329,552
Economic Development	\$ 245,338
Contribution to Forester	\$ 117,600
Contribution to Chambers of Commerce	\$ 3,890
Contributions to Town of Wallburg (State Presc.)	\$ 150,000
Contributions to BBQ Festival (State Prescribed)	\$ 150,000
<b>Total Economic and Physical Development</b>	<b>\$ 1,988,484</b>

**Human Services**

Health	\$ 9,053,498
Social Services	\$ 17,287,859
Public Assistance	\$ 4,529,896
Senior Services	\$ 2,883,335
Veterans Services	\$ 260,833
Financing Use-Transfer to Mental Health	\$ 786,844
Nonprofit Contributions (State Prescribed)	\$ 1,050,000
<b>Total Human Services</b>	<b>\$ 35,851,665</b>

**Culture and Recreation**

Recreation	\$ 1,528,261
Library	\$ 4,246,898
Museum	\$ 187,976
Lake Thom-a-Lex	\$ 167,049
Tourism	\$ 90,360
<b>Total Culture and Recreation</b>	<b>\$ 6,220,064</b>

**Debt Service**

Principal	\$ 10,961,364
Interest	\$ 4,516,085
<b>Total Debt Service</b>	<b>\$ 15,477,449</b>

**Education**

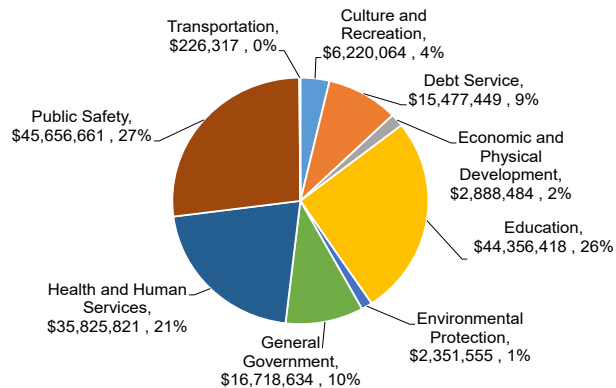
School Current Expense	\$ 32,527,550
School Capital Outlay	\$ 2,046,200
Community College - Current Expense	\$ 3,633,000
Community College - Capital Outlay	\$ 434,000
Other Education Contributions	\$ 1,413,334
School Capital Outlay Fund	\$ 4,302,334
<b>Total Education</b>	<b>\$ 44,356,418</b>

**Total General Fund \$ 169,721,403**

**Other Funds Budget**

**Mental Health Fund \$ 786,844**  
Mental Health is funded by County dollars in the amount of \$760,400. The remainder comes from other sources.

**FY 2024 Proposed Budget Expenditures**  
General Fund Total \$169,721,403



**DavidsonWorks \$ 0**

Beginning this fiscal year, workforce development services will be offered through PTRC. PTRC helps retrain workers and get them back in the workforce. DavidsonWorks contribution will be used for other Economic Development purposes.

**Special Revenue Funds Budget**

**Fire District Fund \$ 13,551,846**  
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 \$ 1,514,379**  
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 \$ 1,850,500**  
This fund includes revenue collected for the Lexington City Schools through a special school district tax.

**Emergency Telephone Fund \$ 454,595**  
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 \$ 4,302,334**  
This fund pays for construction of new buildings, additions to older facilities and purchase of land and equipment.

**Opioid Fund \$ 1,843,405**  
This fund is to help address challenges stemming from opioid addiction. Annual installments will be made over the next several years.

**Total Special Revenue Funds \$ 23,533,726**

**Internal Service Fund Budget**

**Garage \$ 2,209,039**  
This fund is used by the Garage for maintenance, gas and insurance of County owned vehicles. The cost is distributed to the various County Departments.

**Insurance Fund \$ 15,704,819**  
This fund is used to charge the various departments health insurance cost. Davidson County is self insured. Health claims and administration cost are paid from this fund.

**Workers Compensation \$ 1,017,708**  
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 \$ 18,931,566**

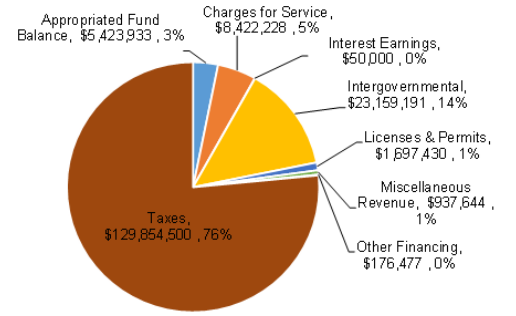
**Enterprise Funds Budget**

**Landfill \$ 4,991,120**  
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 \$ 552,650**  
This fund is used to operate the local airport. The County portion of this is \$119,317.

**Sewer \$ 1,473,061**  
This fund is used to track the operating cost of the Davidson County sewer program.

**FY 2024 Proposed Budget Revenues**  
Total \$169,721,403



**Total Enterprise Funds \$ 7,016,831**  
**Total of All Fund Types \$ 219,990,370**

**Property Tax Rate**

The FY 2023-2024 Proposed 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 50% funded by property tax revenue. The proposed tax rate will yield total revenue of \$84,000,000 on a collection rate of 96.75%. One penny of property tax equals \$1,782,867. The current tax base is \$16.08 billion.

**Davidson County Profile**

Davidson County was formed in 1822 including an area of 549 square miles. It was named for General William Lee Davidson, who was killed in a battle with British forces during the Revolutionary War. With a mild climate free of extremes, citizens enjoy each of the distinct four seasons of the year. The average annual temperature is 59 degrees and the average rainfall is 45 inches. Lexington is the county seat of Davidson County and is located in the center of the North Carolina industrial piedmont. The County has six municipalities Lexington, Thomasville, Denton, Wallburg, Midway and High Point. The County population is approximately 170,907



Home of EGGER Wood Products, the I-85 Corporate Center, a partnership fostered by the County Commissioners and Industry leaders has created opportunities for businesses and citizens alike.

Creating Jobs. Improving the Tax Base. Building the Local Economy.

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The full contents of the Budget can be viewed at the website above