

Davidson County Board of Commissioners

- Mr. Larry Potts, Chairman
- Mr. Todd Yates, Vice-Chairman
- Mr. Steve Jarvis
- Mr. Billy Joe Kepley
- Mr. Fred McClure
- Mr. Don Truell
- Mr. Sam Watford

The Board of Commissioners holds regular meetings on the 2nd and 4th Tuesdays of each month at 7:00pm. In addition, informational meetings are held on the 1st Thursday of each month at 8:00am. The meetings are held on the 4th floor of the Governmental Center, which is located at 913 Greensboro Street in Lexington and all meetings are open to the public.

Commissioner's Telephone Number: 336-242-2200

County Manager

Robert C. Hyatt 242-2200

Departments

Cooperative Extension	Troy Coggins	242-2081
Ambulance	Larry James	242-2270
Board of Elections	Ruth Huneycutt	242-2190
Assist. County Manager	Zeb M. Hanner	242-2213
Clerk of Court	Brian Shipwash	242-2264
Communications	Terry Bailey	242-2132
County Attorney	Chuck Frye	236-3084
Finance	Jane Kiker	242-2029
Fire Marshal	Danny Ward	242-2281
Health	Monecia Thomas	242-2349
Human Resources	Jim Tysinger	242-2919
Inspections	Ron Triplette	242-2231
DavidsonWorks	Pam Walton	242-2065
Landfill/Solid Waste	Steven Sink	242-2289
Library	Ruth Ann Copley	242-2064
IT	Joel Hartley	242-2032
Museum	Catherine Hoffmann	242-2035
Planning & Zoning	Guy Corman	242-2224
Public Services	Rex Buck	242-2008
Support Services	Dwayne Childress	242-2030
Recreation	Charles Parnell	242-2285
Register of Deeds	David Rickard	242-2150
Risk Management	Jim Price	242-2917
Senior Services	Thessia Everhart	242-2290
Sheriff	David S. Grice	242-2100
Social Services	Dale Moorefield	242-2562
Soil & Water	Andy Miller	242-2075
Tax Administration	Joe Silver	242-2160
Transportation	Steve Swaim	242-2251
Veterans Services	Boyd Morgan	242-2037

# The Layman's Budget

## A Citizen's Guide to the Budget

### Fiscal Year

### Adopted 2014-2015

### Beginning July 1, 2014



## 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**



DAVIDSON COUNTY ADOPTED BUDGET  
2014-2015  
HIGHLIGHTS

REVENUES

- TAX RATE WILL REMAIN AT 54 CENTS PER 100.
- ONE FIRE DEPARTMENT REQUESTING A TAX INCREASE: LINWOOD 1 CENT INCREASE.
- FEE CHANGES: 8% FEE INCREASE IN SEWER RATES. LANDFILL REQUESTS ADJUSTMENTS TO SOME FEES, EMS FEE INCREASE AND ADJUSTMENTS.
- 1 PENNY EQUALS \$1,270,889.
- THE TAX BASE IS ANTICIPATED TO BE 13,136,030.032.
- THIS TAX BASE AT THE ADOPTED TAX RATE (ASSUMING A 96.75% COLLECTION RATE) WILL YIELD REVENUE IN THE AMOUNT OF \$68,628,000, WHICH IS AN INCREASE OF \$1,013,036 OVER THE FISCAL YEAR 2013-2014 BUDGET.
- 2007-2008 SALES TAX ACCOUNTED FOR 21.4% OF THE COUNTY'S TOTAL REVENUE OR \$27,451,631 AND 14.19% IN THE 2014-2015 BUDGET. THERE IS A 3.35% OR \$575,680 INCREASE IN SALES TAX REVENUE BUDGETED IN THE RECOMMENDED 2014-2015 BUDGET.
- THE RECOMMENDED BUDGET INCLUDES LOTTERY FUNDS APPROPRIATION OF \$1,649,460. THE SAME AS 2013-2014.
- THE RECOMMENDED BUDGET REFLECTS \$22,433,391 IN INTERGOVERNMENTAL REVENUES, WHICH IS AN INCREASE OF 1.37% OR \$303,384 FROM THE CURRENT BUDGET. THE MAJORITY OF THIS INCREASE COMES FROM THE DEPARTMENT OF SOCIAL SERVICES (\$20,542) AND CHILD SUPPORT (\$265,724).
- INSPECTIONS REVENUES ARE BUDGETED TO BE \$525,000 WHICH IS A \$35,000 INCREASE AS COMPARED TO THE 2013 - 2014 BUDGET.
- THE COUNTY IS ESTIMATING THE REGISTER OF DEEDS FEES FOR NEXT YEAR TO BE \$841,601 WHICH IS A DECREASE OF \$174,645 OVER THE CURRENT YEAR BUDGET.
- CHARGES FOR SERVICES ARE ANTICIPATED TO BRING IN \$6,753,235 NEXT YEAR, WHICH IS A 5.41% OR \$346,588 INCREASE OVER THE CURRENT BUDGET.
- THE LARGEST DOLLAR INCREASE FOR CHARGES FOR SERVICES IS FOR AMBULANCE FEES IN THE AMOUNT OF \$300,600.
- THE SANITATION DIVISION IS NOW DOING BOX PICKUPS FOR THE DAVIDSON COUNTY SCHOOL SYSTEM AS PART OF THE RESTRUCTURING OF INTEGRATED SOLID WASTE. THIS WILL GENERATE \$131,400. THE SANITATION DIVISION IS GOING TO RECOGNIZE REVENUE OF \$60,000 FROM SALE OF RECYCLABLES.
- THE RECOMMENDED 2014-2015 FISCAL YEAR BUDGET INCLUDES A FUND BALANCE APPROPRIATION OF \$3,090,362 THIS COMPARES TO \$2,938,422 IN FUND BALANCE THAT WAS INCLUDED IN THE CURRENT BUDGET.
- THE PROJECTED REVENUES FOR THE FISCAL YEAR 2013-2014 BUDGET ARE \$122,258,488 REFLECTING A NET INCREASE OF \$2,514,017 OR 2.10% AS COMPARED TO THE CURRENT YEAR'S BUDGET.
- THIS INCREASE IS PRIMARILY ATTRIBUTED TO A \$1,013,036 (1.49%) PROPERTY TAX REVENUE INCREASE, A \$575,680 (3.35%) SALES TAX REVENUE INCREASE, AN EMS FEE INCREASE \$300,600 (6.26%), STATE SRO GRANT \$352,830, AND SANITATION REVENUES OF \$191,600.
- LANDFILL REVENUES ARE ESTIMATED TO BE \$3,687,081 IN THE 2014-2015 BUDGET. IN ADDITION, THERE WILL BE A TRANSFER OF \$2,168,543 BACK TO RETAINED EARNINGS.
- THE BUDGETED REVENUES FOR RECYCLING ARE \$434,300. THESE REVENUES ARE FROM SALES OF RECYCLABLES (\$105,600) AND REVENUES FROM TAXES COLLECTED BY THE STATE (\$328,700).

EXPENDITURES

- THE CONSUMER PRICE INDEX FOR THE PREVIOUS 12 MONTHS AS OF MARCH 2014 WAS 1.5% IN THE SOUTHERN REGION OF THE COUNTRY.
- THERE IS A 1.5% SALARY INCREASE FOR EMPLOYEES ADOPTED IN THE 2014-2015 FISCAL YEAR BUDGET.
- 6 PARAMEDIC POSITIONS ARE BEING RECOMMENDED FOR EMS AS WELL AS FUNDING FOR A BUDGET MANAGER'S POSITION IN THE COUNTY MANAGER'S OFFICE. IF YOU CONSIDER THE 6 SRO POSITIONS THAT IS AN INCREASE OF 13 POSITIONS OVER THE 2013-2014 ADOPTED BUDGET. OF THE REMAINING COUNTY DEPARTMENTS, THE NUMBER OF FULL TIME EQUIVALENT POSITIONS ARE DOWN BY 6.77. THE NET EFFECT OF ALL THESE ADDITIONS AND DELETIONS IS THAT THE RECOMMENDED BUDGET FOR 2014 -2015 CONTAINS 6.23 MORE FULL TIME EQUIVALENT POSITIONS THAN THE CURRENT YEAR'S BUDGET.
- THERE IS A 9% INCREASE ON THE HEALTH INSURANCE BUY-UP GROUP PLAN AND A 4.5 % INCREASE ON THE BASE PLAN. THERE IS NO INCREASE IN COST TO THE EMPLOYEE ON THE BASE INDIVIDUAL PLAN AS LONG AS THAT EMPLOYEE PARTICIPATES IN THE WELLNESS PROGRAM. CONTRIBUTION TO THE STATE RETIREMENT SYSTEM INCREASED .10%. NO CHANGE IN WORKERS COMP RATES.
- TOTAL 2014-2014 PERSONNEL COSTS ARE UP 3.1% FROM THE 2013-2014 ADOPTED BUDGET
- INSURANCE RATES ARE ANTICIPATED TO REMAIN FLAT FOR GENERAL LIABILITY, PROPERTY AND CASUALTY.
- \$250,000 IS TO BE SET ASIDE INTO THE ECONOMIC DEVELOPMENT FUND
- EDC WILL BE FUNDED AT \$248,000. THE LEXINGTON AND THOMASVILLE CHAMBERS OF COMMERCE RECEIVE \$12,000 EACH FOR ECONOMIC DEVELOPMENT IN 2014-2015.
- THE TOTAL AMOUNT RECOMMENDED FOR EDUCATION IS \$37,335,804 WHICH IS AN INCREASE OF \$542,242 OR 1.47% AS COMPARED TO THIS YEAR'S BUDGET.
- CURRENT EXPENSE OR PER PUPIL RATE INCREASED FROM \$1,089.77 TO \$1,115.38 OR A 2.35% INCREASE.
- DCCC CURRENT EXPENSE IS RECOMMENDED TO INCREASE BY \$71,212 OR 2.35%.
- ALL 3 SCHOOL SYSTEMS AND DAVIDSON COUNTY COMMUNITY COLLEGE RECEIVED A 2.35% INCREASE IN CAPITAL FUNDS OVER 2013-2014 ADOPTED BUDGET.
- CAPITAL REQUESTS FOR FY 2014-2015 AMOUNTED TO \$1,908,877 AND OF THAT AMOUNT, \$1,532,874 IS BEING RECOMMENDED FOR APPROVAL. THIS IS AN INCREASE OF \$584,843 ABOVE THE AMOUNT BUDGETED FOR CAPITAL OUTLAY IN THE 2013-2014 ADOPTED BUDGET.
- REPLACEMENTS INCLUDE 15 VEHICLES (12 SHERIFF'S VEHICLES, (\$431,557) AND 3 EMS UNITS (\$410,251), 124 COMPUTERS (\$225,870), VARIOUS EQUIPMENT REQUESTS (\$77,258), AND 3 HEART MONITORS FOR EMS (\$75,000). THE PUBLIC WORKS AND SERVICES DEPARTMENT HAS FUNDING INCLUDED FOR REPLACEMENT OF THREE ROOFS 2000 JAIL ROOF (\$100,000), JUVENILE SERVICES (\$20,000) AND THE DA ANNEX (\$7,500). IN ADDITION THERE ARE PUBLIC WORKS REQUEST FOR WINDOWS AT COLONIAL DRIVE (\$75,000), HVAC IMPROVEMENTS AT THE GOVERNMENTAL CENTER (\$15,000), GENERAL HVAC IMPROVEMENTS (\$40,000) AND MISCELLANEOUS IMPROVEMENTS (\$17,100). THE RECREATION DEPARTMENT HAS FUNDING TO DO IMPROVEMENTS TO THE PARKS (\$12,000) AND A REPLACEMENT GATOR FOR HUGHES PARK (\$11,800).
- \$585,251 FROM CAPITAL RESERVE FUND WILL BE USED TO FUND 3 EMS UNITS, 2000 JAIL ROOF AND WINDOWS AT COLONIAL DRIVE.
- CONTINGENCY AND MATCHING GRANT FUNDS WILL BE THE SAME: \$200,000 AND \$12,500.
- IN SUMMARY, THE PROJECTED EXPENSES FOR THE RECOMMENDED 2014-2015 FISCAL YEAR BUDGET ARE \$125,348,850. THIS REFLECTS A 2.17% OR \$2,665,956 INCREASE FROM THE ADOPTED 2013-2014 FISCAL YEAR BUDGET.
- THERE ARE A FEW LARGE INCREASES REFLECTED IN THE BUDGET. PUBLIC SAFETY (SHERIFF'S DEPARTMENT 6 ADDITIONAL SRO'S, EMS 6 ADDITIONAL PARAMEDICS AND COST TO OPEN NEW EMS BASE, \$1,325,571), EDUCATION (\$542,242), GENERAL GOVERNMENT (BUDGET MANAGER'S POSITION, ADDITIONAL FEES FOR THE TAX AND TAG PROGRAM, AND BUILDING IMPROVEMENTS, (\$678,310) AND DEBT SERVICE (\$212,004) MAKE UP THE INCREASE IN EXPENDITURES.
- THE LANDFILL BUDGET IS \$1,518,538 WHICH IS \$1,970,896 LESS THAN 2013-2014. THE LANDFILL IS REQUESTING 3 COMPUTERS (\$4310), 2 GLOBE TRAILERS (\$91,000), A WESTERN STAR TRACTOR (\$99,000) AND OTHER IMPROVEMENTS FOR A TRANSFER STATION (\$60,000).
- THE RECYCLING OPERATION IS BUDGETED TO COST \$434,300 THE RECYCLING DIVISION IS SCHEDULED TO RETURN A PROFIT OF \$5,948 TO RETAINED EARNINGS IN THE 2014-2015 BUDGET.
- THE SEWER BUDGET, NOT INCLUDING DEBT SERVICE FOR THE RECOMMENDED 2014-2015 FISCAL YEAR BUDGET, IS \$389,042. THIS IS A \$41,985 DECREASE OVER THE CURRENT YEAR'S BUDGET. THE SUPPORT SERVICES DIRECTOR IS RECOMMENDING THAT ONE FULL TIME POSITION TO BE SPILT 25% FOR SEWER AND 75% FOR PUBLIC BUILDINGS. THIS WILL MAKE THE SEWER OPERATIONS SELF-SUSTAINING WITH THE EXCEPTION OF DEBT SERVICE.

## General Fund Budget

### General Government

County Commissioners	\$ 313,633
County Manager	\$ 618,344
County Attorney	\$ 486,855
Human Resources	\$ 1,002,319
Finance	\$ 786,651
Purchasing	\$ 343,887
Assessor & Collector	\$ 2,917,503
Board of Elections	\$ 709,804
Register of Deeds	\$ 460,646
State Agencies	\$ 158,231
Public Buildings	\$ 3,325,385
Parking Deck	\$ 34,404
IT	\$ 845,943
Contingency	\$ 200,000
Matching Grant Funds	\$ 12,500
<b>Total General Government</b>	<b><u>\$12,216,105</u></b>

### Public Safety

Sheriff	\$10,803,658
Sheriff Resource Officers	\$ 815,967
Jail	\$ 4,233,704
Emergency Communications	\$ 1,967,652
Inspections	\$ 863,124
Medical Examiner	\$ 65,000
Emergency Management	\$ 81,755
Fire Marshal	\$ 267,589
Ambulance	\$ 5,885,467
Contributions to National Guard	\$ 3,000
Contributions to Rescue Squads	\$ 70,000
<b>Total Public Safety</b>	<b><u>\$25,056,916</u></b>

### Transportation

Financing use-transfer to airport	\$ 119,317
Financing use-transfer to transportation	<u>23,949</u>
<b>Total Transportation</b>	<b><u>\$ 143,266</u></b>

### Environmental Protection

Sanitation	\$ 1,101,313
Soil & Water	\$ 203,488
Contributions to Yadkin Pee Dee	\$ -
Contributions to Sewer Fund	\$ -
<b>Total Environmental Protection</b>	<b><u>\$ 1,304,801</u></b>

### Economic And Physical Development

Planning	\$ 514,858
GIS	\$ 196,194
Cooperative Extension	\$ 247,455
Contribution to Economic Development	\$ 248,000
Contribution to Forester	\$ 83,520
Contribution to Chambers of Commerce	\$ 27,500
Financing use-transfer JTEC	\$ 170,399
Financing use-transfer Airport Project	\$ 16,667
Financing use-transfer Economic Development	\$ 250,000
<b>Total Economic and Physical Development</b>	<b><u>\$ 1,754,593</u></b>

### Human Services

Health	\$ 7,573,242
Social Services	\$ 9,944,410
Public Assistance	\$ 10,465,984
Senior Services	\$ 1,981,806
Veterans Services	\$ 119,509
Contribution to Life Center (HHCBG)	\$ 96,726
Financing use-transfer to Mental Health	\$ 809,344
<b>Total Human Services</b>	<b><u>\$ 30,991,021</u></b>

### Culture and Recreation

Recreation	\$ 759,920
Library	\$ 2,993,220
Museum	\$ 149,423
Lake Thom-a-Lex	\$ 155,346
Tourism	\$ 45,560
<b>Total Culture and Recreation</b>	<b><u>\$ 4,103,469</u></b>

### Debt Service

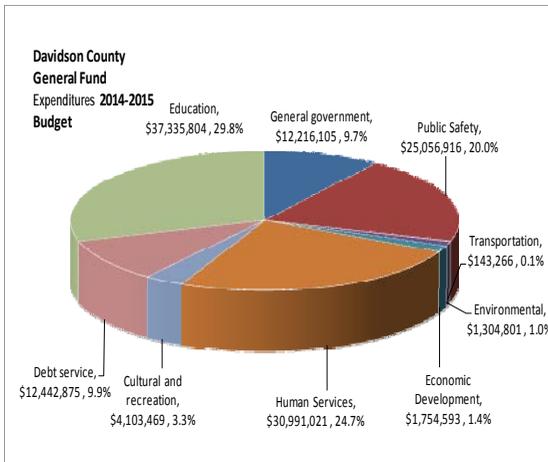
Principal	\$ 8,037,404
Interest	\$ 4,345,545
Interest	\$ 59,926
<b>Total Debt Service</b>	<b><u>\$ 12,442,875</u></b>

### Education

School Current Expense	\$ 29,566,340
School Capital Outlay	\$ 4,283,293
Community College - Current Expense	\$ 3,101,498
Community College - Capital Outlay	\$ 384,673
<b>Total Education</b>	<b><u>\$ 37,335,804</u></b>
<b>Total General Fund</b>	<b><u>\$125,348,850</u></b>

### Other Funds Budget

<b>Mental Health Fund</b>	<b>\$ 809,344</b>
Mental Health is funded by County dollars in the amount of \$809,344. The remainder comes from other sources.	
<b>DavidsonWorks</b>	<b>\$ 1,558,181</b>
DavidsonWorks is to help retrain workers and get them back in the workforce. DavidsonWorks receives \$170,399 in County Funds.	



## Special Revenue Funds Budget

### Fire District Fund \$ 8,027,410

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 \$ 1,005,487

This fund is for the Davidson County Transportation System. The fund will receive \$23,949 from the General Fund Balance. The remainder comes from charges for services, sale of Fixed Assets, Federal funds and State funds.

### Special School District Fund \$ 1,530,000

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

### Emergency Telephone Fund \$ 527,796

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. \$16,667 is for the airport.

### School Capital Outlay Fund \$ 2,130,177

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

### Total Special Revenue Funds \$ 13,237,537

## Internal Service Fund Budget

### Garage \$ 1,973,162

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

### Insurance Fund \$ 7,186,361

This fund is used to charge the various departments health insurance cost. Davidson County is self insured. Health claims and administration cost are paid from this fund.

### Workers Compensation \$ 405,000

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

### Total Internal Service Funds \$ 9,564,523

## Enterprise Funds Budget

### Landfill \$ 1,518,538

Revenues in this fund are raised through landfill tipping fees, tire disposal fees, and sale of recyclable materials are used for capital improvements and operations of the solid waste system of the County.

### Recycling \$ 428,352

Revenues in this fund are raised revenues are from sales of recyclables (\$105,600) and revenues from taxes collected by the State (\$328,700).

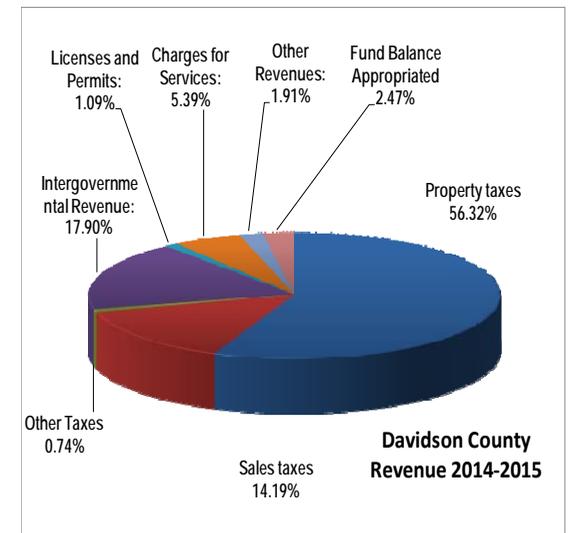
### Airport \$ 368,317

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

### Sewer \$ 389,042

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

### Total Enterprise Funds \$ 2,704,749



**Total of all types of Funds \$153,223,184**

## Property Tax Rate

This Fiscal Year 2014-2015 Budget includes no tax increase to the current property tax rate of 54 cents per \$100 dollar valuation. 56.32 percent of the County Budget is funded by property tax. This rate will yield a revenue of \$68,628,000 on a collection rate of 96.75%. One penny of property tax equals \$1,270,889. The current tax base is \$13.14 billion.

## Davidson County Profile

Davidson County was formed in 1822 including an area of 549 square miles. It was named for General William Lee Davidson, who was killed in a battle with British forces during the Revolutionary War.

With a mild climate free of extremes, citizens enjoy each of the distinct four seasons of the year. The average annual temperature is 59.3 degrees and the average rainfall is 40 to 50 inches.



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Lexington, NC 27292

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