

Davidson County Board of Commissioners

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

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

Commissioner's Telephone Number: 336-242-2200

County Manager

Robert C. Hyatt 242-2200

Departments

Cooperative Extension	Troy Coggins	242-2081
Ambulance	Larry James	242-2270
Board of Elections	Ruth Huneycutt	242-2190
Assist. County Manager	Casey Smith	242-2213
Clerk of Court	Brian Shipwash	242-2264
Communications	Terry Bailey	242-2132
County Attorney	Chuck Frye	236-3084
Finance	Jane Kiker	242-2029
Fire Marshal	Danny Ward	242-2281
Health	Monecia Thomas	242-2349
Human Resources	Jim Price (Interim)	242-2919
Inspections	Clint Searcy	242-2807
DavidsonWorks	Pam Walton	242-2065
Landfill/Solid Waste	Rex Buck	242-2008
Library	Ruth Ann Copley	242-2064
IT	Joel Hartley	242-2032
Museum	Catherine Hoffmann	242-2035
Planning & Zoning	Guy Cornman	242-2224
Public Services	Rex Buck	242-2008
Support Services	Dwayne Childress	242-2030
Recreation	Charles Parnell	242-2285
Register of Deeds	David Rickard	242-2150
Risk Management	Jim Price	242-2917
Senior Services	Thessia Everhart	242-2290
Sheriff	David S. Grice	242-2100
Social Services	Dale Moorefield	242-2562
Soil & Water	Andy Miller	242-2075
Tax Administration	Joe Silver	242-2160
Transportation	Rex Buck	242-2008
Veterans Services	Boyd Morgan	242-2037

# The Layman's Budget

## A Citizen's Guide to the Budget

### Fiscal Year

### Adopted 2015-2016

### Beginning July 1, 2015



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

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

Our philosophy is based on:

**Encouraging teamwork through collaboration and partnerships**

**Offering responsive services to obtain positive results**

**Delivering excellent services through committed employees who are sensitive to the needs of our citizens**

**Creating and maintaining a safe, professional work environment that promotes leadership and empowers employees**



### REVENUES

- Tax rate remains \$0.54 per \$100 of assessed property valuation. This is \$0.01 below the calculated revenue-neutral tax rate of \$0.55 per \$100 of assessed property valuation.
- Total tax base equals \$13.34 billion therefore, with a 96.75% overall blended collection rate, the County expects to collect \$69,694,830 in property taxes for next fiscal year. This is an increase of \$1,066,830 or 1.5% over the FY 2014-15 Adopted Budget total of \$68,628,000.
- Sales Tax accounts for 16% of total County revenues totaling \$19.0 million. This represents a \$1.2 million dollars increase over the FY 2014-15 Adopted Budget of \$17.8 million dollars. The natural sales tax growth totals 3.66% or \$651,403, with \$609,925 included as a partial year representation of the newly implemented Article 46 Sales Tax (0.25%). These additional funds will be used for the debt service related to the new Oak Grove Area High School.
- Intergovernmental revenue is expected to increase by \$714K or 3.2%. Majority of this increase is due to the ability of Social Service to collect 75% reimbursement rather than 50% toward Medicaid services.
- The FY 2016 Adopted Budget increases total funding to the Sewer Fund by \$19,452 or 5.0%. This increase matches the fee increase imposed on the County by its waste water treatment provider the City / County Commission (Winston-Salem / Forsyth County).
- The Landfill Fund increased existing revenue projections by \$870,000. This projected revenue comes from current fees charged at the landfill and will align the existing revenue budget better with actual collections. The additional revenue will be used to purchase much needed capital outlay for the upcoming fiscal year.
- Three Fire Departments fire tax increases were approved: 1) Midway—\$0.0077, Hasty—\$0.0010 and 3) Welcome—\$0.0010 (All to add a new staff member to address increased call volume and lagging volunteerism). Badin Lake Fire Department's FY 2015-16 approved tax rate totaling \$0.055 is (\$0.005) or -8.3% lower than was approved for FY 2015-16, and matches the district's tax rate for Montgomery County.
- The adopted budget eliminates of Saturday bus service in the City of Thomasville and suspending Cross-County connector bus service in June and July. This change is necessary due to a reduction in Intergovernmental Revenue within the Transportation Fund from the High Point MPO for FY 2016.
- The Lexington special school district tax rate will remain \$0.12 per \$100 of assessed property valuation, which will generate \$1.49 million dollars for next fiscal year.

### EXPENDITURES

- Employee Pay Increases include: Base pay + \$500 + 1.0% COLA.
- Includes a 4.5% overall health insurance increase.
- Per pupil funding from \$1,115.38 to \$1,142.20, which totals \$497,848 or 2.40% per pupil and 1.48% above the overall FY 2014-15 Adopted Budget for education. All three school systems received a 3.0% increase in capital outlay, with the community college receiving 4.0% above the FY 2014-15 Adopted Budget. Also the capital outlay fund includes an additional \$500K from Lottery Proceeds to provide matching funding for Major Roof / HVAC Replacement for each school during FY 2015-16.
- Debt Service is expected to increase by \$1 million for next fiscal year related to five major capital projects: 1) New Sheriff Administration Building, 2) I-85 Industrial Park Complex, 3) 911 Radio Communication System, 4) Windstream Building and 5) New Oak Grove High School.
- The adopted budget includes \$325K for (6) new high priority positions: 1) DSS (5) and (1) additional Assistant County Attorney position. All of these positions were included to address increased workload.
- Finally the adopted budget includes funding provided by the Board of Commissioners at the June 4, 2015 budget worksession: 1) Uptown Lexington = \$15K, 2) Denton First Responder Position = \$50K, 3) Phase II of Sports Complex Study = \$56K (with \$28K in contributions from stakeholders), 4) Davidson County Rescue Squad = \$40K and District Attorney Part-Time Position to Full-Time = \$29,850.

**General Fund Budget**

**General Government**

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

**Public Safety**

Sheriff	\$10,616,653
Sheriff Resource Officers	\$ 821,873
Jail	\$ 4,240,291
Emergency Communications	\$ 2,008,481
Inspections	\$ 896,354
Medical Examiner	\$ 77,000
Emergency Management	\$ 87,024
Fire Marshal	\$ 279,793
Ambulance	\$ 5,953,588
Contributions to National Guard	\$ 3,000
Contributions to Rescue Squads	\$ 110,000
<b>Total Public Safety</b>	<b>\$25,419,057</b>

**Transportation**

Financing Use-Transfer to Airport	\$ 119,317
Financing Use-Transfer to Transportation	\$ 23,719
<b>Total Transportation</b>	<b>\$ 143,036</b>

**Environmental Protection**

Sanitation	\$ 1,166,488
Soil & Water	\$ 207,697
<b>Total Environmental Protection</b>	<b>\$ 1,374,185</b>

**Economic And Physical Development**

Planning	\$ 500,879
GIS	\$ 192,332
Cooperative Extension	\$ 251,074
Contribution to Economic Development	\$ 248,000
Contribution to Forester	\$ 83,520
Contribution to Chambers of Commerce	\$ 27,500
Contribution to Uptown Lexington, Inc.	\$ 15,000
Financing Use-Transfer JTEC	\$ 165,357
Financing Use-Transfer Airport Project	\$ 16,667
<b>Total Economic and Physical Development</b>	<b>\$ 1,500,329</b>

**Human Services**

Health	\$ 7,219,032
Social Services	\$ 10,847,668
Public Assistance	\$ 10,403,909
Senior Services	\$ 2,010,222
Veterans Services	\$ 120,796
Contribution to Life Center (HHCBG)	\$ 96,726
Financing Use-Transfer to Mental Health	\$ 809,344
<b>Total Human Services</b>	<b>\$ 31,507,697</b>

**Culture and Recreation**

Recreation	\$ 741,404
Library	\$ 3,003,706
Museum	\$ 150,939
Lake Thom-a-Lex	\$ 138,143
Tourism	\$ 45,560
<b>Total Culture and Recreation</b>	<b>\$ 4,079,752</b>

**Debt Service**

Principal	\$ 9,556,880
Interest	\$ 3,898,463
<b>Total Debt Service</b>	<b>\$ 13,455,343</b>

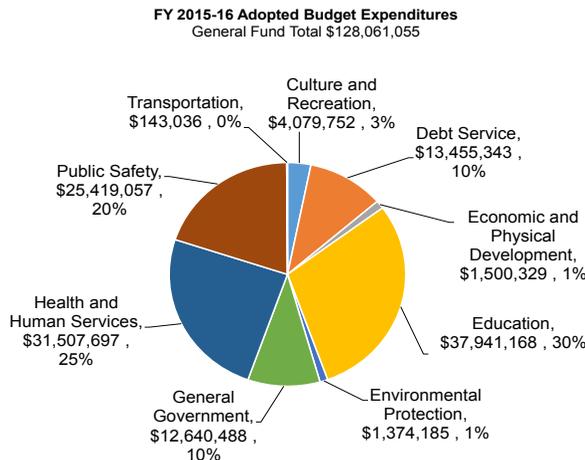
**Education**

School Current Expense	\$ 29,955,629
School Capital Outlay	\$ 4,425,539
Community College - Current Expense	\$ 3,160,000
Community College - Capital Outlay	\$ 400,000
<b>Total Education</b>	<b>\$ 37,941,168</b>

**Total General Fund \$ 128,061,055**

**Other Funds Budget**

<b>Mental Health Fund \$ 809,344</b>
Mental Health is funded by County dollars in the amount of \$809,344. The remainder comes from other sources.
<b>DavidsonWorks \$ 1,787,727</b>
DavidsonWorks is to help retrain workers and get them back in the workforce. DavidsonWorks receives \$165,357 in County Funds.



**Special Revenue Funds Budget**

**Fire District Fund \$ 8,281,203**

This fund includes revenue collected through fire district taxes for operational cost and capital needs for the County's 26 volunteer fire districts.

**Transportation Fund \$ 708,324**

This fund is for the Davidson County Transportation System. The fund will receive \$23,719 from the General Fund Balance. The remainder comes from charges for services, sale of Fixed Assets, Federal funds and State funds.

**Special School District Fund \$ 1,491,805**

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

**Emergency Telephone Fund \$ 508,355**

This fund holds revenues from the monthly surcharge fee on telephone service. The fees are used to pay for maintenance and upgrades to the County's emergency communication system.

**Capital Improvement Project Plan \$ 16,667**

This fund is used for specific capital projects, with the \$16,667 being for the airport.

**School Capital Outlay Fund \$ 2,637,319**

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

**Total Special Revenue Funds \$ 13,643,673**

**Internal Service Fund Budget**

**Garage \$ 1,787,373**

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

**Insurance Fund \$ 7,436,565**

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

**Workers Compensation \$ 405,000**

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

**Total Internal Service Funds \$ 9,628,938**

**Enterprise Funds Budget**

**Landfill \$ 2,398,470**

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

**Recycling \$ 418,408**

Revenues in this fund are raised from sales of recyclables (\$90,137) and revenues from taxes collected by the State (\$328,271).

**Airport \$ 368,817**

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

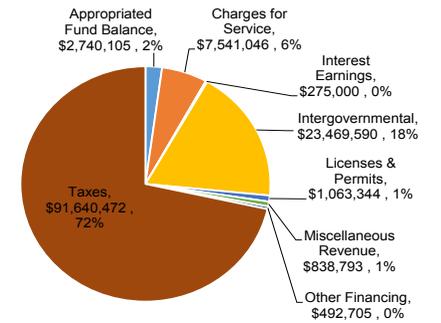
**Sewer \$ 408,494**

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

**Total Enterprise Funds \$ 3,594,189**

**Total of All Types of Funds \$ 157,524,926**

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



**Property Tax Rate**

The FY 2015-2016 Adopted Budget tax rate of \$0.54 is equal to the current property tax rate of \$0.54 per \$100 dollars of valuation and is (\$0.01) below the calculated revenue-neutral tax rate of \$0.55 per \$100 dollars of valuation. The County Budget is 57% funded by property tax revenue. The adopted \$0.54 tax rate will yield total revenue of \$69,694,830 on a collection rate of 96.75%. One penny of property tax equals \$1,290,645 The current tax base is \$13.34 billion.

**Davidson County Profile**

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

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

Lexington is the county seat of Davidson County and is located in the center of the North Carolina industrial piedmont. The County has six municipalities Lexington, Thomasville, Denton, Wallburg, Midway and High Point. The County population is



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