

Davidson County Board of Commissioners

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

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

Zeb M. Hanner 242-2200

Departments

Cooperative Extension	Troy Coggins	242-2081
Ambulance	Larry James	242-2270
Board of Elections	Ruth Huneycutt	242-2190
Assist. County Manager	Casey Smith	242-2213
Clerk of Court	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	Lillian Koontz	242-2349
Human Resources	Jim Price	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	Thomas Marshburn	242-2285
Register of Deeds	David Rickard	242-2150
Risk Management	Tod Hancock	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 2016-2017

Beginning July 1, 2016



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. Total tax base equals \$13.58 billion, with a 96.75% overall blended collection rate, and the County expects to collect \$71,000,000 in property taxes for next fiscal year. This is an increase of \$1,305,170 or 1.87% over the FY 2015-16 Adopted Budget total of \$69,694,830.
- Sales Tax accounts for 18% of total County revenues totaling \$24.4 million dollars. This represents a \$5.36 million dollar increase over the FY 2015-16 Adopted Budget of \$19.04 million dollars. The natural sales tax growth totals 2.9% or \$531,836 with \$2.9 (\$2.2 million increase over FY 2016 Adopted) million dollars included as a full 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. Lastly, the budget includes an additional \$2.4 million dollars in newly re-distributed sales tax approved by the North Carolina General Assembly last fall, 2015. These funds must be spent on Local Schools, Community Colleges and / or Economic Development.
- Intergovernmental revenue is expected to increase by \$674K or 2.6%. Majority of this increase is due to the ability of Social Service to collect 75% reimbursement rather than 50% toward Medicaid services as well as additional allocations for programs such as Child Daycare Services.
- The adopted budget slightly increases parking deck fees for the County owned deck within the City of Lexington. Increasing the fees completely offsets the cost to operate the deck annually.
- The FY 2017 Adopted Budget increases total funding to the Sewer Fund by \$12,255 or 3.0%. 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 adopted budget for the landfill also includes slight increases in tipping fee revenues for the upcoming fiscal year. These increases are designed to better align the County's fees with other comparable jurisdictions.
- The adopted budget includes two fire district tax rate increases for the upcoming fiscal year: 1) Clemmons — \$0.01 and 2) Central — \$0.02. These increases are needed to deal with increasing call volume, increases in staff workload as well as ceasing the practice of operating on depleting district reserves.
- The adopted budget includes \$26K from both the Cities of Lexington and Thomasville for the purpose of contributing toward a portion of the local match requirements related to transportation route cost within each jurisdiction.
- The Lexington special school district tax rate will remain \$0.12 per \$100 of assessed property valuation, which will generate \$1.52 million dollars for next fiscal year.

EXPENDITURES

- Employee pay increases are included using the same formula as for FY 2015-16: Base pay + \$500 + 1.0% COLA.
- Includes a 6% overall health insurance increase as well as a 7.5% increase in employer retirement cost imposed by the North Carolina Treasurer's Office.
- Per pupil funding is expected to increase from \$1,142.20 to \$1,172.58, which totals \$549,934 or 2.66% per pupil and 1.73% above the overall FY 2015-16 Adopted Budget for education. All three school systems received a 4.0% increase in Type II Capital Outlay, with the community college also receiving 4.0% above the FY 2015-16 Adopted Budget. The adopted budget includes the first of two \$1 million dollar contributions to the Community College's Type I Capital Outlay for the construction of a new Allied Health Building. Lastly, the additional \$500K in Lottery Proceeds provided for school capital outlay in FY 2016 to replace major roofs / HVACs is expected to continue for FY 2016-17 (Both the Community College and School Capital Outlay funding is expected to be covered via the newly re-distributed sales tax).
- Debt Service is expected to increase by \$1.69 million dollars for next fiscal year and include projects such as the New Oak Grove High School and I-85 Industrial Park (both of which are expected to be covered by the newly re-distributed sales tax).
- The adopted budget includes \$267K for (6) new high priority positions: 1) DSS (3), (1) Sheriff's Office, (1) Public Health and (1) Fire Marshal's Office. All of these positions were included to address increased workload and increased regulatory guidelines.

Davidson County Adopted 2016-2017

General Fund Budget

General Government

County Commissioners	\$ 333,551
County Manager	\$ 551,597
County Attorney	\$ 552,481
Human Resources	\$ 975,195
Finance	\$ 810,572
Purchasing	\$ 329,676
Assessor & Collector	\$ 2,812,684
Board of Elections	\$ 669,981
Register of Deeds	\$ 528,993
State Agencies	\$ 194,847
Public Buildings	\$ 3,330,388
Parking Deck	\$ 35,978
IT	\$ 1,614,235
Contingency	\$ 150,000
Total General Government	\$12,890,178

Public Safety

Sheriff	\$11,019,730
Sheriff Resource Officers	\$ 850,279
Jail	\$ 4,322,221
Emergency Communications	\$ 2,058,537
Inspections	\$ 940,286
Medical Examiner	\$ 85,000
Emergency Management	\$ 87,903
Fire Marshal	\$ 311,723
Ambulance	\$ 7,064,868
Animal Shelter	\$ 518,107
Contributions to National Guard	\$ 3,000
Contributions to Rescue Squads	\$ 70,000
Total Public Safety	\$27,331,654

Transportation

Financing Use-Transfer to Airport	\$ 119,317
Financing Use-Transfer to Transportation	<u>26,862</u>
Total Transportation	\$ 146,179

Environmental Protection

Sanitation	\$ 1,168,461
Soil & Water	\$ <u>211,112</u>
Total Environmental Protection	\$ 1,379,573

Economic And Physical Development

Planning	\$ 518,775
GIS	\$ 197,690
Cooperative Extension	\$ 243,931
Contribution to Economic Development	\$ 248,000
Contribution to Forester	\$ 84,381
Contribution to Chambers of Commerce	\$ 27,800
Contribution to PACE	\$ 15,000
Financing Use-Transfer JTEC	\$ 165,357
Financing Use-Transfer Airport Project	\$ <u>16,667</u>
Total Economic and Physical Development	\$ 1,517,601

Human Services

Health	\$ 7,186,521
Social Services	\$ 11,343,378
Public Assistance	\$ 11,141,620
Senior Services	\$ 2,047,710
Veterans Services	\$ 128,131
Contribution to Life Center (HHCBG)	\$ 96,726
JCPC Operating Supplies Allocation	\$ 2,500
Family Services Grant	\$ 98,069
Financing Use-Transfer to Mental Health	\$ <u>809,344</u>
Total Human Services	\$ 32,853,999

Culture and Recreation

Recreation	\$ 740,661
Library	\$ 3,087,544
Museum	\$ 152,795
Lake Thom-a-Lex	\$ 136,030
Tourism	\$ <u>58,900</u>
Total Culture and Recreation	\$ 4,175,930

Debt Service

Principal	\$ 9,841,448
Interest	\$ <u>5,301,724</u>
Total Debt Service	\$ 15,143,172

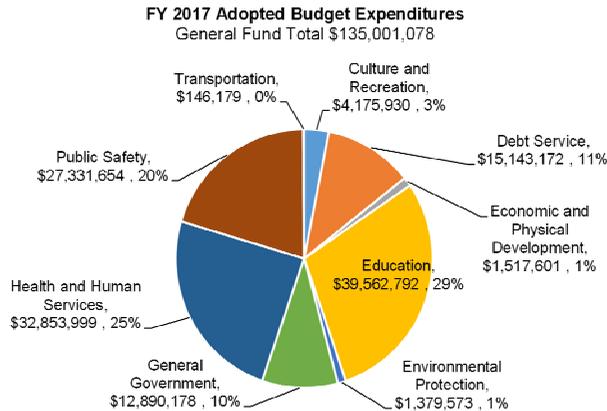
Education

School Current Expense	\$ 30,421,379
School Capital Outlay	\$ 5,503,711
Community College - Current Expense	\$ 3,230,702
Community College - Capital Outlay	\$ <u>407,000</u>
Total Education	\$ 39,562,792

Total General Fund \$ 135,001,078

Other Funds Budget

Mental Health Fund	\$ 809,344
Mental Health is funded by County dollars in the amount of \$809,344. The remainder comes from other sources.	
DavidsonWorks	\$ 1,652,263
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	\$ 8,358,119
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	\$ 774,272
This fund is for the Davidson County Transportation System. The fund will receive \$26,862 from the General Fund Balance. The remainder comes from charges for services, sale of Fixed Assets, Federal / State funds as well as contributions from the Cities of Lexington and Thomasville.	
Special School District Fund	\$ 1,523,137
This fund includes revenue collected for the Lexington City Schools through a special school district tax.	
Emergency Telephone Fund	\$ 494,238
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	\$ 3,644,461
This fund pays for construction of new buildings, additions to older facilities and purchase of land and equipment	
Total Special Revenue Funds	\$ 14,810,894

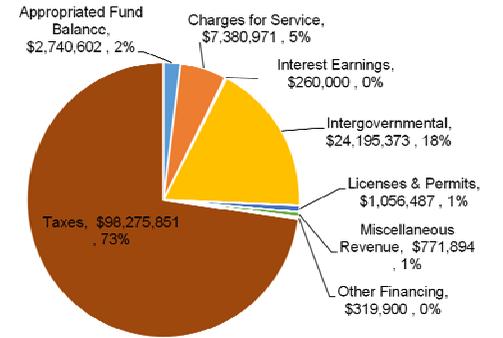
Internal Service Fund Budget

Garage	\$ 1,760,855
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	\$ 9,091,279
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	\$ 761,621
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	\$ 11,613,755

Enterprise Funds Budget

Landfill	\$ 1,590,520
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	\$ 276,514
Revenues in this fund are raised from sales of recyclables (\$27,329) and revenues from taxes collected by the State (\$249,185).	
Airport	\$ 368,817
This fund is used to operate the local airport. The County portion of this is \$119,317.	
Sewer	
This fund is used to track the operating cost of the Davidson County sewer program.	
	\$ 420,749
Total Enterprise Funds	\$ 2,656,600
Total of All Types of Funds	\$ 166,543,934

FY 2017 Adopted Budget Revenues
Total \$135,001,078



Property Tax Rate

The FY 2016-2017 Adopted Budget tax rate of \$0.54 is equal to the current property tax rate of \$0.54 per \$100 dollars of valuation. The County Budget is 54% funded by property tax revenue. The proposed tax rate will yield total revenue of \$71,000,000 on a collection rate of 96.75%. One penny of property tax equals \$1,314,815. The current tax base is \$13.58 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 approximately 164,454.



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