Board of Commissioners
, Chairman
James Blakley, Vice Chairman
Benita Finney
Mark Jones
Richard Poindexter

Interim County Manager
Michael M. Ruffin
Brock Performing Arts Center
622 N Main Street
Mocksville, NC 27028
June 7, 2021 6:00 PM

MINUTES
Regular Meeting

1. Meeting Called to Order - Chairman Renegar

Attendee Name	Title	Status	Arrived
Terry N. Renegar	Chair	Present	6:00 PM
James Blakley	Vice-Chairman	Present	6:00 PM
Benita Finney	Commissioner	Present	6:00 PM
Mark S. Jones	Commissioner	Present	6:00 PM
Richard B. Poindexter	Commissioner	Present	6:00 PM

2. Invocation

Commissioner Jones offered the Invocation for this evening's meeting.

3. Pledge of Allegiance - Chair Renegar led the Pledge of Allegiance.

4. Ethics & Conflicts Disclosure

County Attorney, Ed Vogler, stated: "Pursuant to NCGS 160A-86 and the Davie County Board of Commissioners Code of Ethics adopted December 2, 2019, I would ask each of you before you adopt the agenda if there is any actual, potential or perceived conflicts of interest with respect to any matter on the proposed agenda which will come before the Board for a vote at this meeting today. If so, please speak up and let the Board know at this time before the agenda is adopted." No Commissioner spoke. Vogler then stated, "It is therefore concluded that there are no actual, potential, or perceived conflicts of interest by any Board member."

5. Adopt Agenda

Vice Chair Blakley made a motion to adopt the agenda. Commissioner Finney seconded the motion. All were in favor, and the motion passed 5-0 (Renegar, Blakley, Finney, Jones, Poindexter).

6. Public Comment Period

There were 7 individuals who signed up to speak this evening.

1) William Vaughn - spoke against the Planning Board's decision to rezone the Wells Fargo property.

2) Todd Naylor - spoke on behalf of a group of several Fire Departments. Mr. Naylor said the group was appreciative of the increase in funding in the upcoming fiscal year for the Fire Departments. However, the group would like to participate in the discussions on how this new funding will be shared.

3) Don Vernon - spoke against the re-zoning of the Wells Fargo property.

4) Jack Koontz - who is a retired National Guard Member, thanked the County for fixing the lighting on the memorial.

5) Billy McDaniel - stated the County needs to spend money equally for the Fire Departments.

6) Lisa Motley - spoke against the re-zoning of the Wells Fargo property.

7) Alice Brown - spoke about the need for Spanish speaking law enforcement, and not having politicized law enforcement as well as having accountability.

1. Public Comment Period

7. Presentations

Commissioner Finney made a motion to conduct an informal work session to discuss the allocation for fire funding. Commissioner Jones seconded the motion. All were in favor, and the motion passed 5-0 (Renegar, Blakley, Finney, Jones, Poindexter).

The 2019-2020 audit Presentation was introduced by Assistant County Manager, Robin West and discussed by Kelly Gooderham, Audit Manager, Martin, Starnes. Ms. Gooderham stated the audit was submitted and approved by the Local Government Commission. Ms. Gooderham mentioned there was one finding due to the timeliness of the audit. Ms. West stated it was a challenging year due to COVID and the change in management.

1. FY 2019-2020 Audit Presentation

8. Public Hearings

There were 5 Public Hearings:

Ed Vogler stated the rules of Public Comments during the Public Hearing.

1) Zoning Map Amendment 21-02: Wells Fargo Bank/Farmington Road, presented by Development and Facilities Director, Andrew Meadwell. Wells Fargo Bank has applied to rezone approximately 159 acres of a 201 acre parcel from Residential 20 Quality Design Overlay (R-20 QD-O) and Highway Business Quality Design Overlay (H-B-QD-O) to General Industrial Quality Design Overlay (G-I QD-O). The subject property is located at 2777 US Hwy 158 and is further described as the northern portion of Davie County Tax Map F500000053.

In 1973, the last zoning occurred for this piece of property. Current use is agriculture with a single family dwelling. The applicant is planning an industrial district. Public water is available, sewer is nearby and could be brought to the site. The Planning Board voted unanimously to approve the request. Questions were asked of Mr. Meadwell by the board.

The Public Hearing was opened at 6:43 p.m. by Chair Renegar.

Terry Bralley, Economic Development Director, spoke in favor of the proposed zoning map amendment. Mr. Bralley mentioned he has shown the site for the past 20 years. He feels the proposed use for this property is very appropriate. The site is expected to be turned into an industrial park with speculative buildings.

Luke Dickey with Stimmel Associates, spoke in favor of the proposed zoning map amendment. Mr. Dickey stated a large portion of the site has access to sewer. He also mentioned 36 acres cannot be developed due to wetlands.

William Vaughn, who lives in the development Eagles Landing located near the site, spoke in opposition to the proposed changes to the site. Mr. Vaughn feels light commercial or mixed use are better for revenues, etc. Mr. Vaughn stated two Commissioners should not vote, as they are members of the Economic Board of Directors. Mr. Vaughn requested the proposed use for this land to not be approved.

Don Vernon, who lives on Pudding Ridge Road, spoke in opposition of the proposed changes to the site. Mr. Vernon is concerned about traffic on Farmington Road, as there are many tractors traveling on Farmington Road. Mr. Vernon does not feel the growth of businesses to be a well thought out plan.

Steve Whitaker, who lives within 1/4 mile of the site, spoke in favor of the proposed zoning change, as he would rather have an industrial site than a housing development. He also stated both his son and he feel this way.

Nick (**unknown last name)** who lives at Lake Myers, spoke in opposition of the proposed changes. He stated he doesn't feel there is a vision or a plan. He stated revenue should be coming into the county, but it hasn't come through yet.

Lola Jones Baker, who is originally from Davie County, spoke in opposition of the proposed changes. Ms. Baker stated she loves to drive on Highway 158, as it is beautiful. She loves Davie County and feels people come here to see its beauty.

Lisa Motley, who lives near the Davie County High School, spoke in opposition of the proposed changes. Ms. Motley stated she would like to have something that looks like it belongs. She feels the proposed changes will bring in a lot of traffic and wants the decision to be deferred.

With no one else coming forward, the Public Comments section closed at 7:29 p.m.

The Commissioners asked varied questions in reference to the Department of Transportation set backs and the possible development of the property.

Commissioner Poindexter made a motion to approve the zoning amendment. He stated the proposed zoning amendment is consistent with the Davie County Comprehensive Plan because:

1. The property is designated industrial on the 2019 plan and previous versions of the plan.

2. The Comprehensive Plan policy goals to maintain a diverse industrial base as an integral part of Davie County's future growth and development and to ensure new industrial development has safe and reliable access to major highways.

3. The property is indicated as a primary growth area on the Growth Enhancement Strategy map within the Comprehensive Plan.

Therefore, we find this zoning amendment is reasonable and in the public interest, because it supports the Comprehensive Plan policies and maps above and because:

1. The property's location next to the I-40 interchange.

2. The property's location near other commercially and industrial zoning property.

3. The availability of public infrastructure including water and sewer.

4. The proposed amendment will provide opportunities for businesses to locate in Davie County and increase the tax base.

5. All development of the parcel would be subject to the requirements of the Zoning Ordinance that would include screening, setbacks, height limitations, building inspections, and other development criteria including any other state permitting such as the Department of Transportation.

Vice Chair Blakley seconded the motion. The motion passed 4-1 (In favor-Renegar, Blakley, Jones, Poindexter; Opposed Finney)

2) Zoning Map Amendment 2021-03 Brayden at Bermuda Run, presented by Development and Facilities Director, Andrew Meadwell. Clayton Properties Group have applied to rezone 3.963 acres of land consisting of two tracts of land from Residential 20 & Residential Agricultural, Quality Design Overlay (R-20, R-A, QD-O) to Residential 8 (R-8 QD-O). The subject properties are located adjacent to 470 NC HWY 801 N and are further described as Davie County Tax Maps C70000010901 & C7140A008. These properties are part of the Brayden at Bermuda Run neighborhood project. A few questions were asked by the Commissioners.

The Public Hearing was opened at 7:50 p.m. by Chair Renegar. No one came forward to speak, and the Public Comments portion was closed at 7:51. p.m. Vice Chair Blakley made a motion to approve the request, stating the amendment promotes public health, safety and general welfare; is consistent with all applicable adopted plans and considers the action to be reasonable and in the public interest; that said approval furthers the goals, objectives, actions and policies of the Land Development Plan and Growth Enhancement Strategy because it is in harmony with the surrounding residential area and uses and promotes increased density on lots serviced by public utilities. Commissioner Poindexter seconded the motion. All were in favor, and the motion passed 5-0 (Renegar, Blakley, Finney, Jones, Poindexter).

3) Zoning Map Amendment 2021-04 Rick King, presented by Development and Facilities Director, Andrew Meadwell. KSRV LLC by Rick King have applied to rezone approximately 3 acres of land from Residential 20 Quality Design Overlay (R-20 QD-O) to Highway Business (H-B). The subject property is located at 123 Juney Beauchamp Road and is further described as Davie County Tax Map E700000041. The proposed use is for storage of campers.

The Public Comments portion of the Hearing was opened at 7:55 p.m. by Chair Renegar. Rick King came forward to speak and is in favor of the proposed change as he plans to offer it as storage of campers. No one else came forward to speak and the Public Comments were closed at 7:56 p.m.

Vice Chair Blakley stated he moves that the following statement be adopted in support of a Motion to Approve; the amendment promotes public health, safety and general welfare; is consistent with all applicable adopted plans and considers the action to be reasonable and in the public interest; that said approval furthers the goals, objectives, actions and policies of the Comprehensive Plan because it is in harmony with the surrounding area and uses, and fits within the County's future land use plans as it is designated commercial on the land use map and it is in the vicinity of commercially zoned property. Commissioner Poindexter seconded the motion. All were in favor, and the motion passed 5-0 (Renegar, Blakley, Finney, Jones, Poindexter).

4) Fiscal year 2021-2022 Budget Presentation and Public Hearing presented by County Manager, David Bone, Assistant County Manager, Robin West and Budget and Strategy Director, Cindy Chapman.

The Public Hearing was opened at 8:28 p.m. by Chair Renegar. No one came forward to speak. The Public Comments were closed at 8:29 p.m. The Commissioners thanked staff for their hard work with the budget and stated they were proud the Fire Departments will be receiving an increase in their funding.

Vice Chair Blakley made the motion to approve the 21-22 budget. Commissioner Poindexter seconded the motion. All were in favor, and the motion passed 5-0 (Renegar, Blakley, Finney, Jones, Poindexter).

5) Fiscal year 2022-2026 - Capital Improvement Plan was presented by Assistant County Manager, Robin West. The Public Hearing was opened at 8:39 p.m. by Chair Renegar. Jason Keaton, from William R Davie Fire Department, stated his disappointment with the budget, as he saw no funding for improvements with the fire departments. There were no other citizens who came forward. The Public Comments portion of the Public Hearing was closed at 8:41 p.m.

The Commissioners expressed their desire to have discussions about fire funding to address capital needs.

Commissioner Jones made a motion to approve the Capital Improvement Plan 2022-2026. Vice Chair Blakley seconded the motion. All were in favor, and the motion passed 5-0 (Reneger, Blakley, Finney, Jones, Poindexter).

1. Zoning Map Amendment 21-02: Wells Fargo Bank/Farmington Road
2. Zoning Map Amendment 2021-03 Brayden at Bermuda Run
3. Zoning Map Amendment 2021-04 Rick King
4. FY 2021-2022 Budget Presentation and Public Hearing
5. Capital Improvement Plan Presentation

9. Consent Agenda

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Benita Finney, Commissioner
SECONDER:	James Blakley, Vice-Chairman
AYES:	Renegar, Blakley, Finney, Jones, Poindexter

A. Approval of Minutes
   1. Board of Commissioners - Regular Meeting - May 3, 2021 6:00 PM
   2. Closed Session Minutes - 5/3/2021
   3. Board of Commissioners - Special Called Meeting - May 10, 2021 4:00 PM

B. Tax Reports, Releases and Refunds
   1. Releases, Refunds, and Percentage Reports

C. Appointments

1. Board Re-Appointment Jury Commission - Allen Whitaker
2. Board Re-Appointment - Juvenile Crime Prevention Council - Jennifer Custer, Julie Parker

D. Budget Amendments/Transfers
   1. Budget Amendments - June 2021

E. Contracts

1. Contract to Audit Accounts for FY 2020-2021 (Martin Starnes and Associates)
2. NCACC Risk Management Pool - Property, Liability, and Workers Comp Insurance
3. Architectural and Engineering Services for the Davie County Detention Center

F. Equipment Deletion

1. Deletion of Public Utilities Vehicles (4) Value of Each Vehicle $5000

G. Resolution

1. Fund Balance Restoration Plan

10. County Manager's Report

County Manager, David Bone, offered the following report:

- As of May 27th, Davie County is a "Yellow" County in North Carolina's County Alert System, which means we still have "Significant Community Spread" of COVID-19.

- "Yellow" counties have a case rate between 20-100 new cases per capita in 14 days, with at least 21 cases in 14 days.

- As of June 4th, Davie County was down to 24 active cases.

- According to NC's COVID-19 dashboard (available at <https://covid19.ncdhhs.gov/dashboard/vaccinations>) today (June 6th), 43% (18,387 people) of the Davie County population has received at least a first vaccine dose through NC providers and the federal pharmacy programs, while 40% (16,964) of the population is fully vaccinated. The state averages are 44% for at least partially vaccinated and 40% for full vaccinations.

- COVID vaccinations are available by appointment at Davie County Health & Human Services (HHS). Call 336-753-6779 for an appointment.

- Due to ongoing concerns about Cardinal Innovations, its plan of action, and issues / progress in service delivery, the Board of Commissioners met on June 2, 2021 and passed a resolution directing me to begin the process of disengagement from Cardinal Innovations Healthcare, our current Local Management Entity / Managed Care Organization (LME/MCO).

- On June 1st (the day prior), it was announced that Cardinal Innovations and Vaya Health will be consolidating by July 1, 2022. Davie County wants to ensure the consolidation of Cardinal Innovations Healthcare and Vaya Health does not perpetuate the challenges experienced under Cardinal, so Davie County has communicated its intent to disengage from Cardinal, effective no later than June 30, 2022, consistent with applicable statutes and regulations.

- Davie County received its first installment ($4,161,167) of the American Rescue Plan funds on June 1st. These funds will be a part of the budget amendments approved tonight. The second installment is expected to be received in 12 months.

- The Water Supply Regionalization Project is proceeding well. A survey of the water treatment plant site has been completed. Survey field work for the transmission mains is ongoing.

- The East Davie Sewer project is nearing completion.

- The transition to the new phone system is proceeding. We expect to have all departments migrated to the new system by the end of August.

- The DMV Office will be closed from June 14th - 28th for floor replacement.

- June is National Safety Month, and county staff is involved in various safety training during the month of June, including CPR and AED training for all employees.

- At Davie County Community Park, the splash pad is open daily. Summer Specialty Camp registrations are open and filling up quickly.

- The first "Movies in the Park" held on 5/28 was a success, with nearly 100 participants. The next movie will be *Big Hero 6* on Friday, June 25 at 8:00p.m. (FREE)

- The first Summer Concert on 5/29 featuring *Love and Theft* was an outstanding show despite the rain most of the day.

    - **NEXT SPECIAL EVENT** - Food Truck Rodeo on Saturday, June 19 from 11:00 a.m. - 8:00 p.m. (live entertainment all day at the DC Amphitheater)

    - **NEXT SUMMER CONCERT** - Too Much Sylvia on Saturday, July 3 at 6:30 p.m. (small fireworks display after show)

    - **JULY 4TH FIREWORKS** - In 2020, COVID-19 crushed our plans for a Saturday July 4th fireworks. DAVIE COUNTY RESIDENTS…..WE DID NOT FORGET! The DCRP is proud to announce that we'll have a special "Fireworks Only" display at Rich Park on Sunday, July 4th at dark.

11. Old Business

The Davie County Recreation and Parks Alcohol Policy was discussed. Paul Moore, Recreation and Parks Director, spoke of the changes made since the last meeting. He stated the ambiguity was removed, and many sections were tidied up and/or removed.

Vice Chair Blakley made a motion to approve the Recreation and Parks Ordinance 95.069. Commissioner Finney seconded the motion. All were in favor, and the motion passed 5-0 (Renegar, Blakley, Finney, Jones, Poindexter).

1. Davie County Recreation & Parks Alcohol Policy

12. New Business

There was no New Business discussed this evening.

13. Commissioners' Comments

Each of the Commissioners offered closing remarks, thanked those in attendance, thanked staff for their hard work and wished all well.

14. Adjourn

Vice Chair Blakley made a motion at 8:58 p.m. to adjourn this evening's meeting. Commissioner Poindexter seconded the motion. All were in favor, and the motion passed 5-0 (Renegar, Blakley, Finney, Jones, Poindexter).

DAVIE COUNTY, NORTH CAROLINA
BOARD OF COUNTY COMMISSIONERS

Agenda Item Details:

Date of Meeting: June 7, 2021

Department: Board of Commissioners

Resource Person: Stacy A. Moyer

ISSUE/ACTION REQUESTED:
Public Comment Period

BACKGROUND/PURPOSE OF REQUEST: Public Comment Period

FISCAL IMPACT: n/a

COUNTY MANAGERS; RECOMMENDATION:
<County Manager Comments Here>

ATTACHMENTS:
Public Comment Period Rules 10052020

PUBLIC COMMENT PERIOD RULES

Revised: October 5, 2020

1. Thirty minutes before each regular monthly meeting of the Board of County Commissions of Davie County, a sign-up sheet shall be placed on the podium in the Davie County Commissioners meeting room on the second floor of the Administrative Office Building located at 123 South Main Street, Mocksville, North Carolina for anyone wishing to speak at the regular monthly meeting during the public comment period. In the event the regular monthly meeting location has changed, the sign-up sheet shall be placed on the podium at the changed location of the meeting. There shall be no advanced sign-ups allowed before this time.

2. Each person desiring to speak during the public comment shall sign up on the sign-up sheet provided and shall state fully their name, and topic on which he or she desire to speak. If the speaker has already discussed the topic with a particular staff member before the meeting, he or she shall identify the name of the staff member.

3. All speakers will be acknowledged by the Board or its designee in the order in which their names appear on the sign-up sheet.

4. Each speaker shall be allowed a total of three (3) minutes to speak and shall immediately stop when his or her three (3) minutes are up. If the speaker does not stop at the end of his/her time period, the speaker shall be considered as interrupting or disrupting a meeting under N.C.G.S. 143-318.17 and shall be subject to the criminal laws of the State of North Carolina. In the event the speaker is speaking for an organized group, the speaker shall be allowed a total of five (5) minutes. All organized groups shall designate a single representative speaker so as to economize time and avoid duplication. In the event several individuals have signed up for the same topic and one or more individuals wish to yield their time to a subsequent speaker, then in that event, the subsequent speaker shall be considered as a speaker for an organized group and shall be allowed a total of five (5) minutes only.

5. The Board shall designate a time keeper, who shall begin timing the speaker when the speaker states his or her name and will announce “time” when the allotted time has expired. The speaker shall stop at that time.

6. The speaker shall address the Board as a whole and shall not ask for any verbal exchange back from the Board. It is not the intent of public comments to require the Board to answer any impromptu questions. There shall be no discussion between the speakers and members of the audience.

7. All comments shall be in verbal form and the speaker shall not be allowed to play any recorded or video devices during such comments. All speakers are expected to observe the decorum of the Meeting, to be respectful in their language and presentation and to refrain from the use of profanity or shouting or from making disclosures prohibited by the Personnel Act with respect to any County employee. *Willfully violation of the law or interrupting or disrupting of the meeting can result in criminal charges being brought under N.C.G.S. 143-318.17.*

Attachment: Public Comment Period Rules 10052020 (Public Comment Period)

8. All comments by a speaker shall be limited to subjects that are within the jurisdiction of the Davie County Board of County Commissioners, or pertain to matters upon which it may act.

9. Topics which would require the Board to hold a closed session , (*including but not limited to matters within the attorney-client privilege, anticipated or pending litigation, personnel, property acquisition and matters which are made confidential by law*), are not permitted as topics for public comments.

10. The speaker must make all presentations from the podium provided and shall not be allowed to physically approach the Board or staff member without the express invitation by the Chair or other designated presiding officer of the Board.

11. Any applause will be held until the end of the Public Comment Period.

12. A total of thirty (30) minutes shall be allocated by the Board for Public Comments at each regular monthly meeting of the Board of County Commissioners. Upon Motion duly made and adopted, the Board may extent the thirty (30) minute time period for any particular meeting.

13. If the time period runs out before all persons who have signed up to speak has had an opportunity to do so, then those names will be carried over to the next Public Comment Period.

14. This Policy on Public Comment shall be made available to the public 30 minutes before each regular monthly meeting and shall be placed on the County Website along with the public agenda of each regular monthly meeting at least 24 hours before each regular monthly meeting.

Attachment: Public Comment Period Rules 10052020 (Public Comment Period)

DAVIE COUNTY, NORTH CAROLINA
BOARD OF COUNTY COMMISSIONERS

Agenda Item Details:

Date of Meeting: June 7, 2021

Department: Finance

Resource Person: Robin West

ISSUE/ACTION REQUESTED:
FY 2019-2020 Audit Presentation

BACKGROUND/PURPOSE OF REQUEST: Presentation of the FY 2019-2020 Audit by Martin Starnes & Associates.

In accordance with NC General Statute 159-34 and governmental auditing standards generally accepted in the United States, the independent certified public accounting firm of Martin Starnes and Associates has completed the 2019-20 Audit of Davie County. The purpose of the audit is to render an opinion concerning the County's compliance with:

- Generally Accepted Accounting Principles (GAAP), and
- Other regulatory items such as budgets, grants and debt covenants.

The financial statements show the financial health of the county.

COUNTY MANAGERS; RECOMMENDATION:
The County Manager recommends the Board of Commissioners hear the presentation of the FY 2019-20 Audit of Davie County and approve the annual audit.

ATTACHMENTS:
Martin Starnes presentation on Davie Co Audit June 30, 2020

Davie County - Audited Financial Statements 6-30-2020

Davie County - 2020 Compliance

MARTIN·STARNES
& ASSOCIATES, CPAs, P.A.

Davie County

2020 Audited Financial Statements

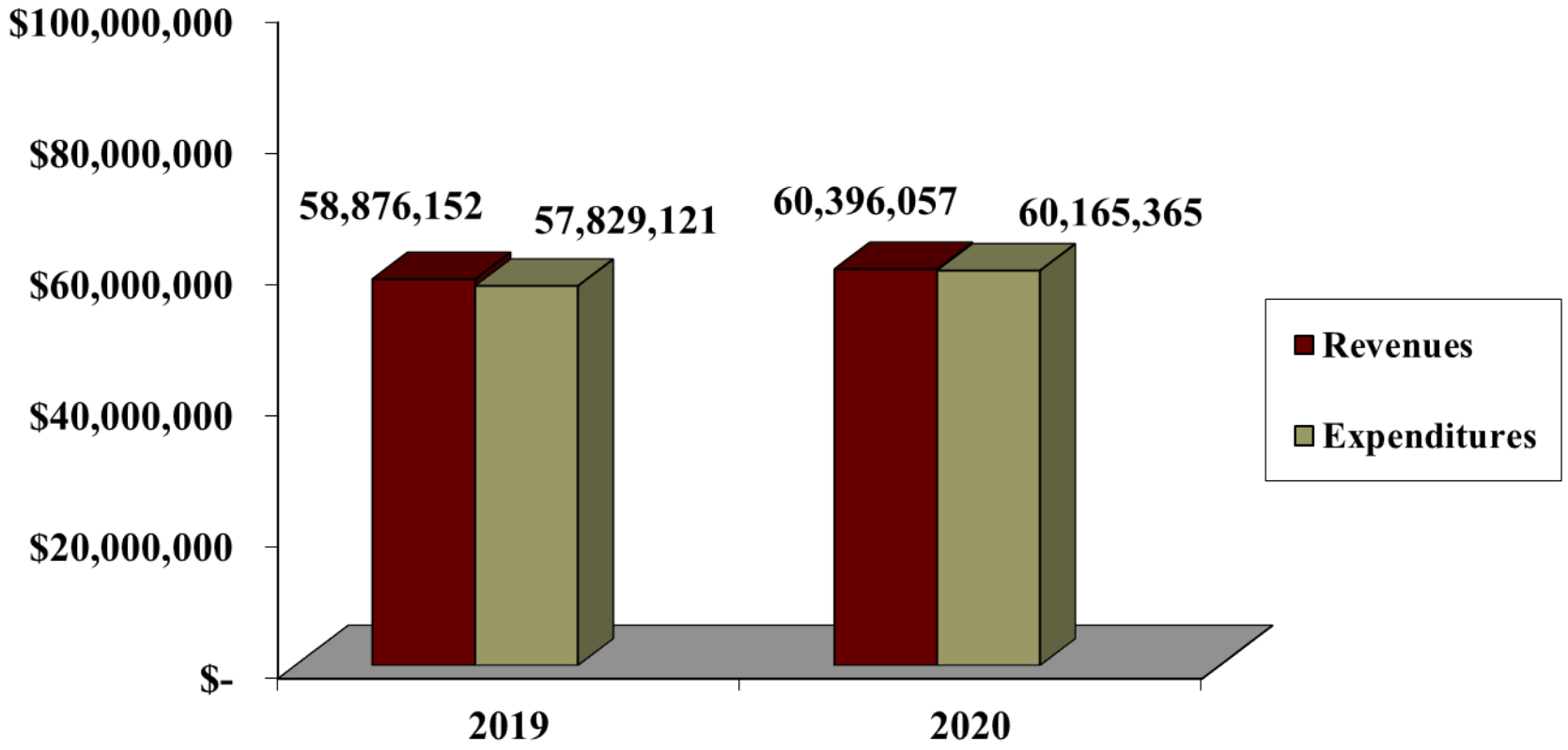
Attachment: Martin Starnes presentation on Davie Co Audit June 30, 2020 (FY 2019-2020

Audit Highlights

- Unmodified opinion
- Cooperative staff

Attachment: Martin Starnes presentation on Davie Co Audit June 30, 2020 (FY 2019-2020

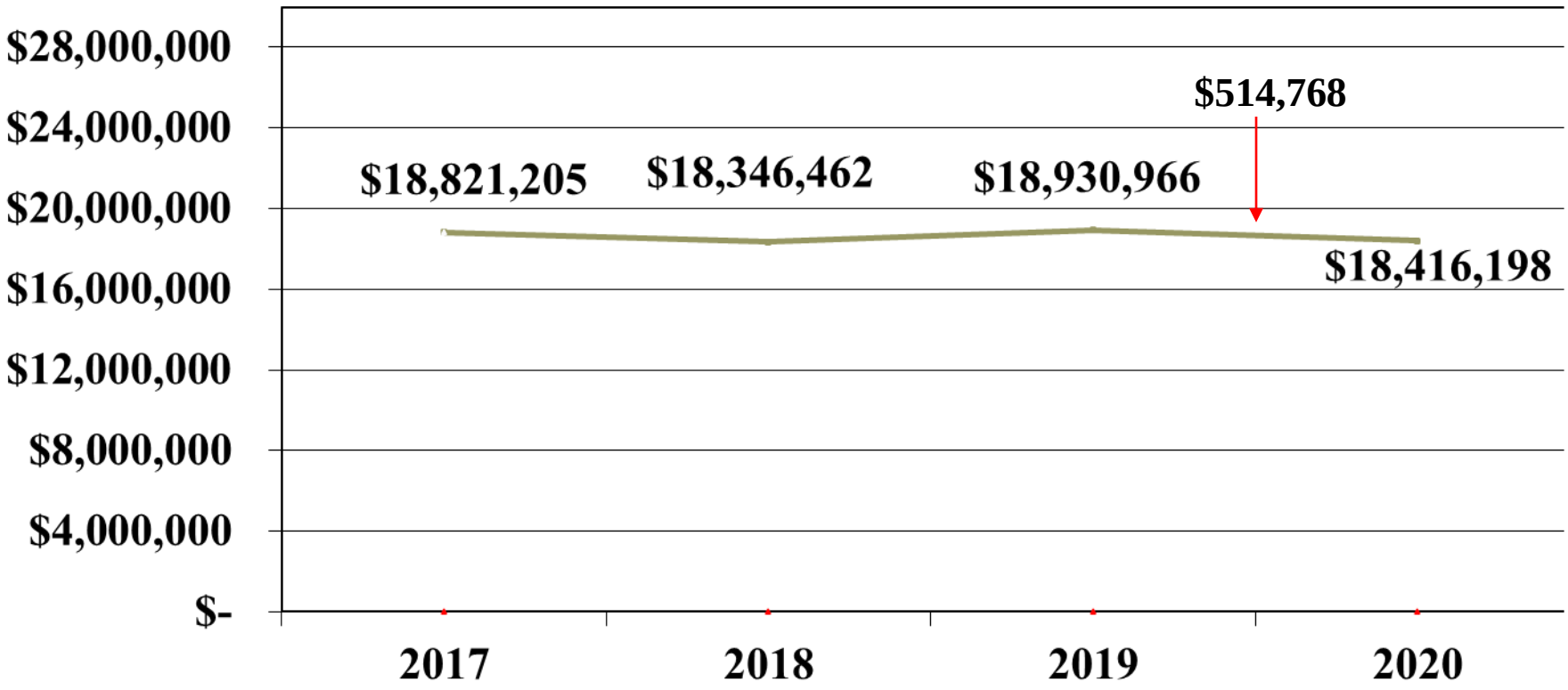
General Fund Summary



MARTIN·STARNES & ASSOCIATES, CP

Attachment: Martin Starnes presentation on Davie Co Audit June 30, 2020 (FY 2019-2020

Total Fund Balance - General Fund



Attachment: Martin Starnes presentation on Davie Co Audit June 30, 2020 (FY 2019-2020

MARTIN·STARNES
& ASSOCIATES, CP

Fund Balance

- Serves as a measure of the County's financial resources available.
  - (Assets + Deferred outflows) - (Liabilities + Deferred inflows) = Fund Balance/Net Position

5 Classifications:

- **Non spendable** - not in cash form
- **Restricted** - external restrictions (laws, grantors)
- **Committed** - internal constraints at the highest (Board) level-do not expire, require Board action to undo
- **Assigned** - internal constraints, lower level than committed
- **Unassigned** - no external or internal constraints

MARTIN·STARNES & ASSOCIATES, CP

Attachment: Martin Starnes presentation on Davie Co Audit June 30, 2020 (FY 2019-2020

Fund Balance (cont.)

Available fund balance as defined by the Local Government Commission (LGC) is calculated as follows:

Total Fund Balance

Less: Non spendable (not in cash form, not available)

Less: Stabilization by State Statute (by state law, not available)

Available Fund Balance

This is the calculation utilized as the basis for comparing you to other units and calculating your fund balance percentages.

Attachment: Martin Starnes presentation on Davie Co Audit June 30, 2020 (FY 2019-2020

Fund Balance Position – General Fund

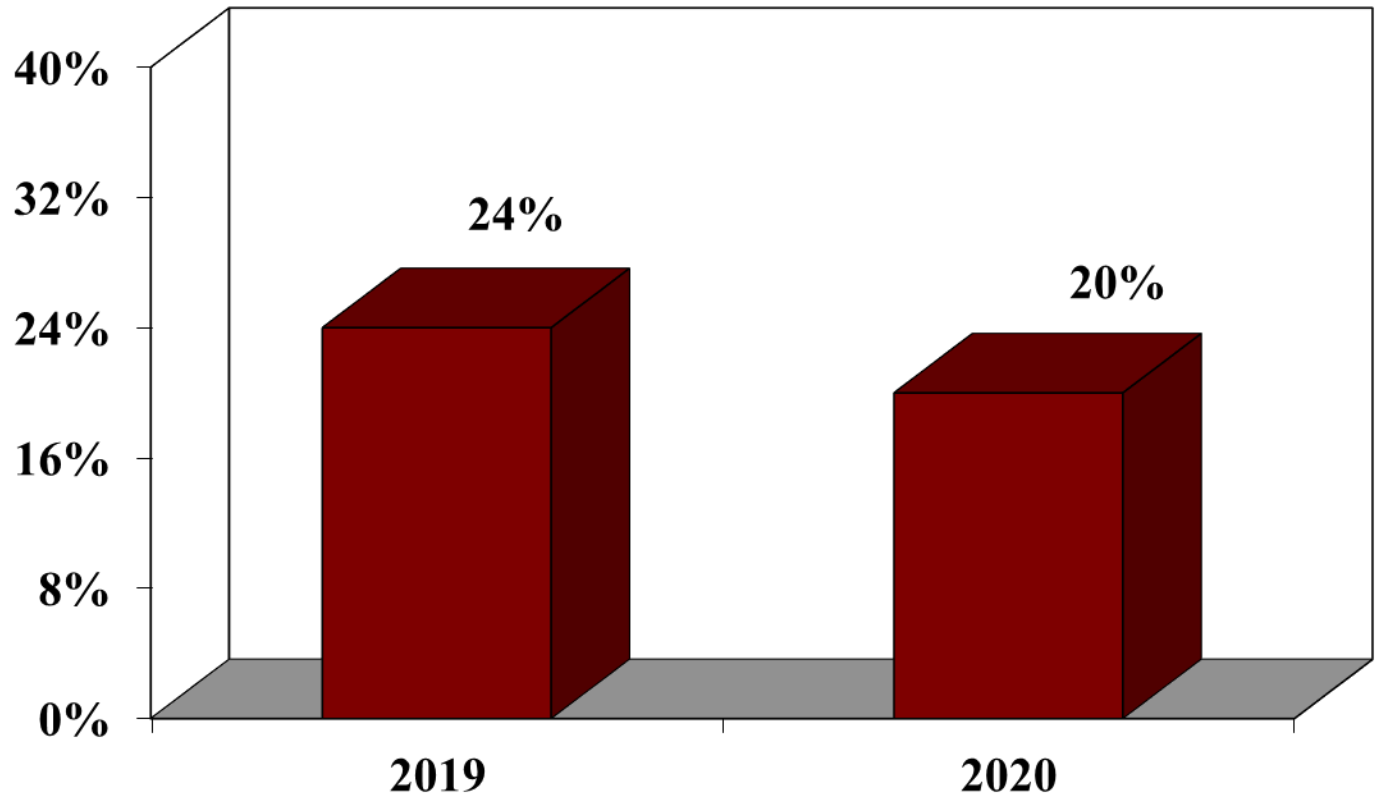
Total Fund Balance	$18,416,198
Non spendable	- 261,230
Stabilization by State Statute	- 5,804,362
Available Fund Balance	$12,350,606

Available fund balance 2019	$14,516,046
Decrease in available fund balance	$2,165,440

MARTIN·STARNES & ASSOCIATES, CP

Attachment: Martin Starnes presentation on Davie Co Audit June 30, 2020 (FY 2019-2020

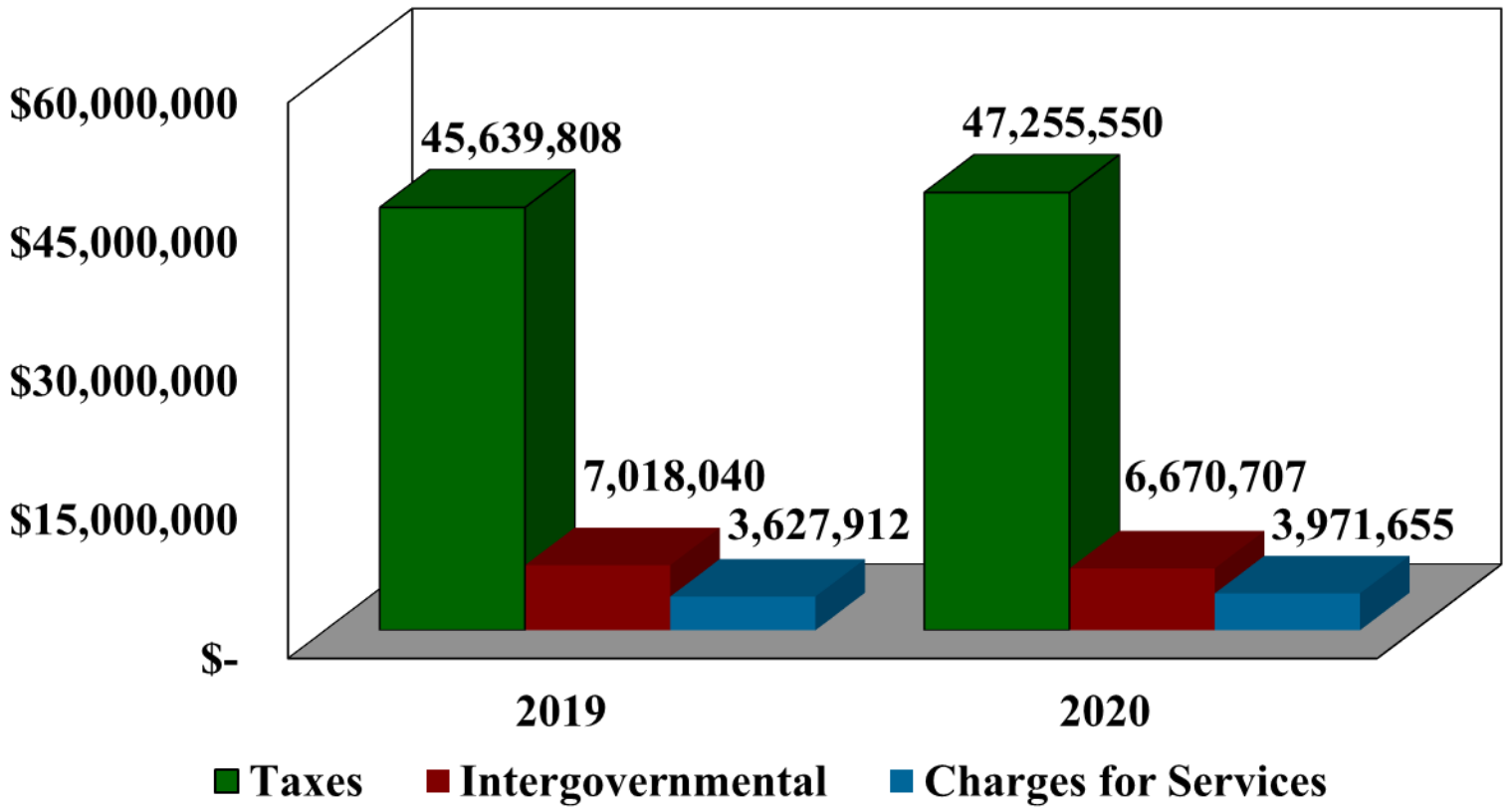
Available Fund Balance as a % of Expenditures and Transfers Out – General Fund



MARTIN·STARNES & ASSOCIATES, CP

Attachment: Martin Starnes presentation on Davie Co Audit June 30, 2020 (FY 2019-2020

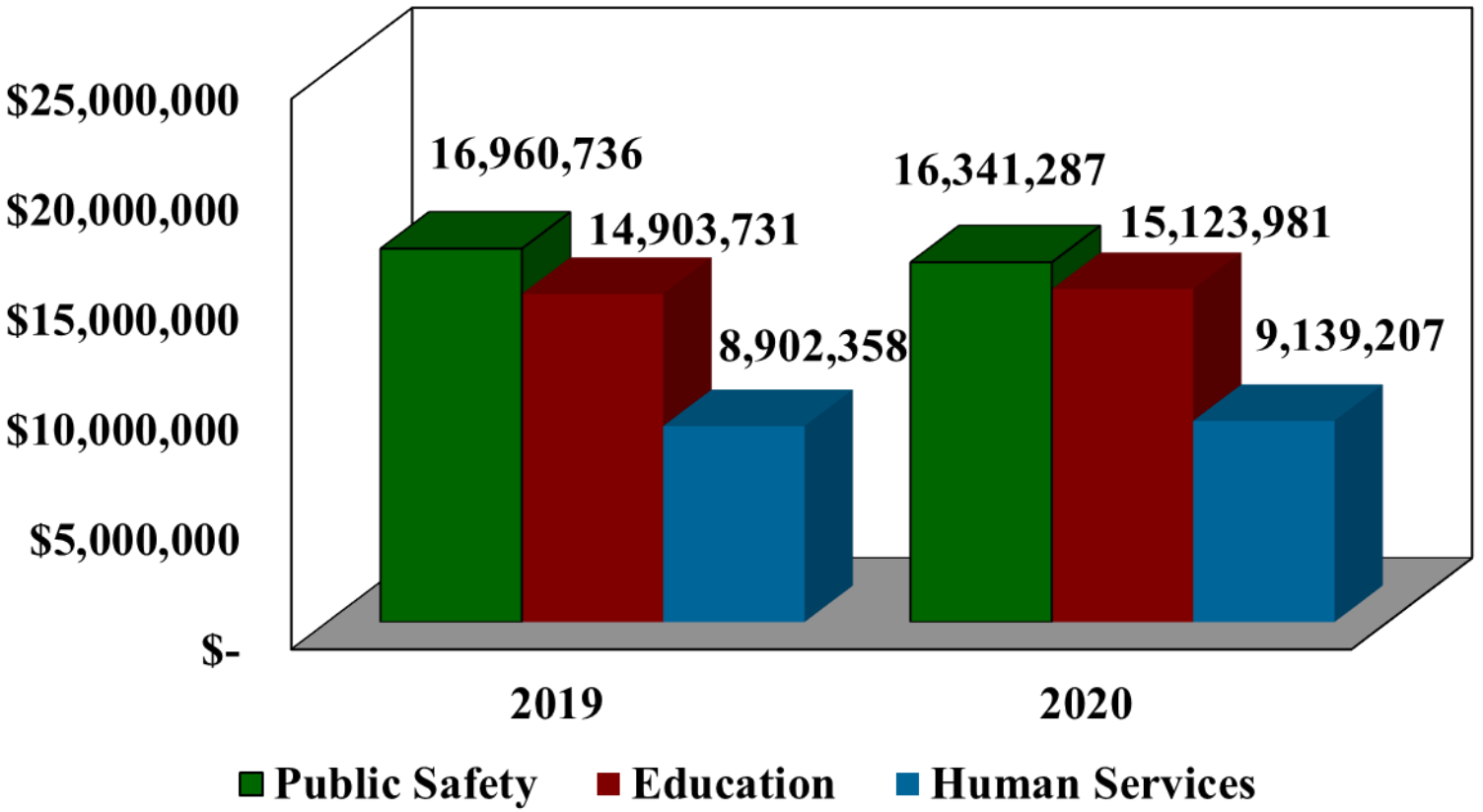
General Fund Revenues



MARTIN·STARNES & ASSOCIATES, CP

Attachment: Martin Starnes presentation on Davie Co Audit June 30, 2020 (FY 2019-2020

General Fund Expenditures



MARTIN·STARNES & ASSOCIATES, CP

Attachment: Martin Starnes presentation on Davie Co Audit June 30, 2020 (FY 2019-2020

Enterprise Funds

	Water & Sewer Fund	Solid Waste Fund
❖ Operating revenues	$ 7,170,041	$ 171,214
❖ Operating expenses	4,826,243	479,367
❖ Revenues over (under) exp.	2,358,394	(308,153)

Attachment: Martin Starnes presentation on Davie Co Audit June 30, 2020 (FY 2019-2020

Enterprise Funds

	Cash Flows From Operations	Unrestricted Net Position
W&S	$ 2,213,813	$ 12,610,879
W&S (2019)	2,505,611	8,595,568
Solid Waste	$ (299,385)	$ 216,433
Solid Waste (2019)	$ (247,142)	$ 178,750

Attachment: Martin Starnes presentation on Davie Co Audit June 30, 2020 (FY 2019-2020

MARTIN·STARNES & ASSOCIATES, CP

Questions/Comments

MARTIN · STARNES

& ASSOCIATES, CPAs, P.A.

Attachment: Martin Starnes presentation on Davie Co Audit June 30, 2020 (FY 2019-2020

DAVIE COUNTY
NORTH CAROLINA

FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2020

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

DAVIE COUNTY
NORTH CAROLINA

BOARD OF COUNTY COMMISSIONERS

Terry N. Renegar, Chairman

James Blakley, Vice-Chairman

Benita Finney

Mark S. Jones

Richard Poindexter

COUNTY OFFICIALS

John Eller	County Manager
Robin M. West	Finance Director
E. Edward Vogler, Jr.	County Attorney
M. Brent Shoaf	Register of Deeds

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

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Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

DAVIE COUNTY, NORTH CAROLINA

FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020

TABLE OF CONTENTS

Exhibit		Page
	Independent Auditor's Report	1-3
	Management's Discussion and Analysis	4-13
	Basic Financial Statements:	
	Government-Wide Financial Statements:	
A	Statement of Net Position	14
B	Statement of Activities	15-16
	Fund Financial Statements:	
C	Balance Sheet - Governmental Funds	17-18
D	Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	19
E	Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - to the Statement of Activities	20
F	General Fund - Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	21
G	Proprietary Funds - Statement of Net Position	22
H	Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds	23
I	Proprietary Funds - Statement of Cash Flows	24
J	Fiduciary Funds - Statement of Fiduciary Net Position	25
	Notes to the Financial Statements	26-75

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

DAVIE COUNTY, NORTH CAROLINA

FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020

TABLE OF CONTENTS

Schedule		Page
	Required Supplementary Information:	
1	Law Enforcement Officers' Special Separation Allowance - Schedule of Changes in Total Pension Liability	76
2	Law Enforcement Officers' Special Separation Allowance - Schedule of Total Pension Liability as a Percentage of Covered Payroll	77
3	Other Post-Employment Benefits - Schedule of Changes in the Total OPEB Liability and Related Ratios	78
4	Local Government Employees' Retirement System - Davie County's Proportionate Share of Net Pension Liability (Asset) Last Seven Fiscal Years	79
5	Local Government Employees' Retirement System - Davie County's Contributions Last Seven Fiscal Years	80
6	Registers of Deeds' Supplemental Pension Fund - Davie County's Proportionate Share of Net Pension Liability (Asset) Last Seven Fiscal Years	81
7	Registers of Deeds' Supplemental Pension Fund - Davie County's Contributions Last Seven Fiscal Years	82
	Supplemental Financial Data:	
	Individual Fund Statements and Schedules:	
8	General Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	83-92
9	Major Capital Projects Fund - Schedule of Revenues Expenditures, and Changes in Fund Balance - Budget and Actual	93-95
10	Major Coronavirus Relief Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	96

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

DAVIE COUNTY, NORTH CAROLINA

FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020

TABLE OF CONTENTS

Schedule		Page
	Supplemental Financial Data (continued):	
	Individual Fund Statements and Schedules:	
11	Nonmajor Governmental Funds - Combining Balance Sheet	97
12	Nonmajor Governmental Funds - Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	98
13	Emergency Telephone System Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	99
13A	Emergency Telephone System Unspent Balance - PSAP Reconciliation	100
14	Fire District Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	101
	Enterprise Funds:	
15	Water and Sewer Fund - Schedule of Revenues and Expenditures - Budget and Actual (Non-GAAP)	102-103
16	Water and Sewer Capital Projects Fund - Schedule of Revenues and Expenditures - Budget and Actual (Non-GAAP)	104
17	Solid Waste Fund - Schedule of Revenues and Expenditures - Budget and Actual (Non-GAAP)	105
	Internal Service Funds:	
18	Self-Insurance Internal Service Fund - Statement of Net Position	106
19	Self-Insurance Internal Service Fund - Schedule of Revenues, Expenses, and Changes In Fund Net Position - Financial Plan and Actual	107
20	Self-Insurance Internal Service Fund - Statement of Cash Flows	108

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

DAVIE COUNTY, NORTH CAROLINA

FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020

TABLE OF CONTENTS

Schedule		Page
	Agency Funds:	
21	Combining Statement of Changes in Assets and Liabilities	109
	Supplemental Financial Data:	
22	Schedule of Ad Valorem Taxes Receivable	110
23	Analysis of Current Year Levy - County-Wide	111
24	Ten Largest Taxpayers	112

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

FINANCIAL SECTION

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

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MARTIN ♦ STARNES
& ASSOCIATES, CPAs, P.A.
"A Professional Association of Certified Public Accountants and Management Consultants"

Independent Auditor's Report

To the Board of County Commissioners
Davie County
Mocksville, North Carolina

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Davie County, North Carolina, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise Davie County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Davie County Watershed Improvement Commission. Those statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Davie County Watershed Improvement Commission, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The financial statements of the Davie County Watershed Improvement Commission were not audited in accordance with *Government Auditing Standards.*

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

730 13th Avenue Drive SE ♦ Hickory, NC 28602 ♦ 828-327-2727 ♦ Fax 828-328-2324
13 South Center Street ♦ Taylorsville, NC 28681 ♦ 828-632-9025 ♦ Fax 828-632-9085
800-948-0585 ♦ www.martinstarnes.com

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based upon our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Davie County, North Carolina, as of June 30, 2020, and the respective changes in financial position and where applicable, cash flows thereof, and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require the Management's Discussion and Analysis, the Other Post-Employment Benefits' Schedules of Changes in the Total OPEB Liability and Related Ratios, the Local Government Employees' Retirement System Schedules of the County's Proportionate Share of Net Pension Liability and County Contributions, the Register of Deeds' Supplemental Pension Fund Schedule of the County's Proportionate Share of the Net Pension Asset and Schedule of County Contributions, and the Law Enforcement Officers' Special Separation Allowance Schedules of the Changes in Total Pension Liability and Total Pension Liability as a Percentage of Covered Payroll, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Davie County's basic financial statements. The combining and individual fund financial statements, budget and actual schedules, and supplemental ad valorem tax schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

The combining and individual fund financial statements, budget and actual schedules, and supplemental ad valorem tax schedules are the responsibility of management and were derived from, and relate directly to, the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements, or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and the other auditors. In our opinion, based on our audit, the procedures performed as described above, and the report of the other auditors, the combining and individual fund financial statements, budget and actual schedules, and supplemental ad valorem tax schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 18, 2021 on our consideration of Davie County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Davie County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Davie County's internal control over financial reporting and compliance.

Martin Starnes & Associates, CPAs, P.A.

Martin Starnes & Associates, CPAs, P.A.
Hickory, North Carolina
May 18, 2021

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

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Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

Management's Discussion and Analysis

As management of Davie County, we offer readers of Davie County's financial statements this narrative overview and analysis of the financial activities of Davie County for the fiscal year ended June 30, 2020. We encourage readers to read the information presented here in conjunction with additional information that we have furnished in the County's financial statements, which follows this narrative.

Financial Highlights

- The assets and deferred outflows of resources of Davie County exceeded its liabilities and deferred inflows of resources at the close of the fiscal year by $12,808,483 (*net position*).
- The government's total net position increased by $8,110,769 in the current year, primarily due to the increase in net position in the governmental and business-type activities. This is mostly due to the increase in capital grants and loans due to the construction in progress related to the East Davie Pump Station project that occurred during the current fiscal year.
- As of the close of the current fiscal year, Davie County's governmental funds reported combined ending fund balances of $26,642,755 an increase of $1,298,856 in comparison with the prior year. Approximately 72.0% of this total amount, or $19,196,005, is restricted or non-spendable.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was $4,834,945, or 8.0%, of total General Fund expenditures for the fiscal year.
- Davie County has AA+ and Aa2 general obligation bond ratings.

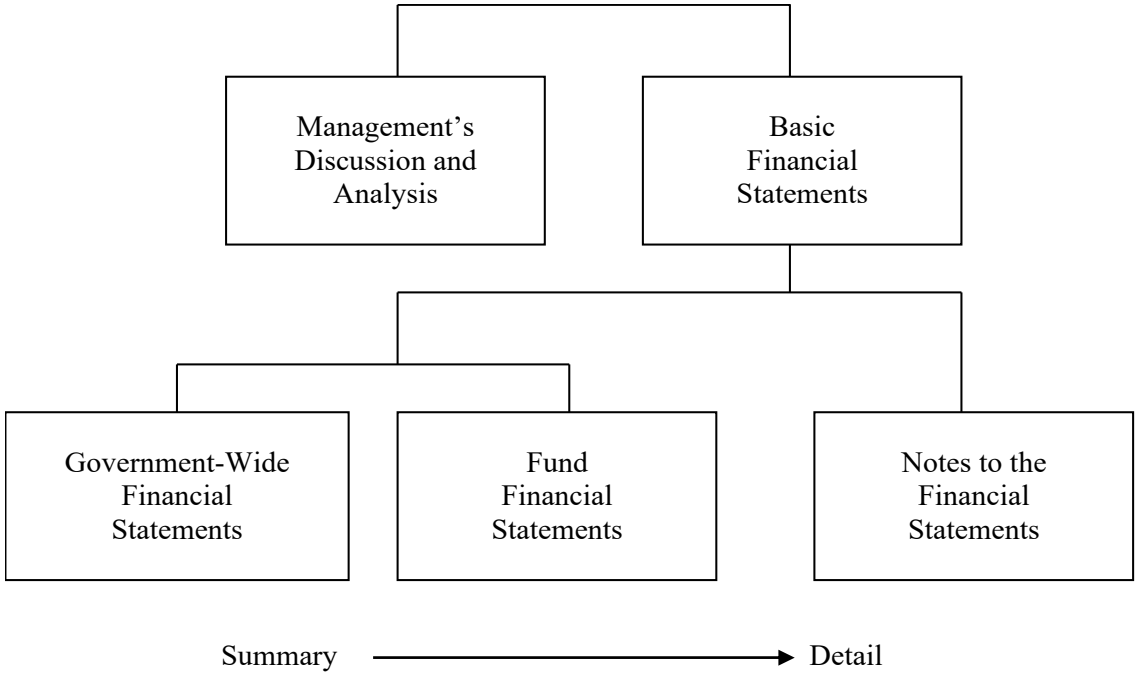
Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Davie County's basic financial statements. Davie County's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements (Figure 1). The basic financial statements present two different views of the County through the use of government-wide statements and fund financial statements. In addition to the basic financial statements, this report contains other supplemental information that will enhance the reader's understanding of the financial condition of Davie County.

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

Required Components of Annual Financial Report

Figure 1



Basic Financial Statements

The first two statements (Exhibits A and B) in the basic financial statements are the G**overnment-Wide Financial Statements**. They provide both short and long-term information about the County's financial status.

The next statements (Exhibits C through J) are the **Fund Financial Statements**. These statements focus on the activities of the individual parts of the County's government. These statements provide more detail than the government-wide statements. There are four parts to the Fund Financial Statements: 1) the governmental funds statements, 2) the budgetary comparison statements, 3) the proprietary funds statements, and 4) the fiduciary funds statements.

The next section of the basic financial statements is the **Notes**. The notes to the financial statements explain in detail some of the data contained in those statements. After the notes, **Supplemental Information** is provided to show details about the County's nonmajor governmental funds, all of which are added together in one column on the basic financial statements. Budgetary information required by the General Statutes also can be found in this part of the statements.

Following the notes is the required supplemental information. This section contains funding information about the County's pension plans.

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of Davie County's finances, similar in format to a financial statement of a private-sector business. The government-wide statements provide short and long-term information about the County's financial status as a whole.

The two government-wide statements report the County's net position and how it has changed. Net position is the difference between the County's total assets and deferred outflows of resources and total liabilities and deferred inflows of resources. Measuring net position is one way to gauge the County's financial condition.

The government-wide statements are divided into three categories: 1) governmental activities, 2) business-type activities, and 3) component unit. The governmental activities include most of the County's basic services, such as public safety, parks and recreation, and general administration. Property taxes and federal and state grant funds finance most of these activities. The business-type activities are those that the County charges customers to provide. These include the water and sewer and solid waste services offered by Davie County. The final category is the component unit. The government-wide financial statements include one component unit, the Davie County Watershed Improvement Commission, for which Davie County is financially accountable. The Commission operates to maintain a watershed improvement program in the County. The governing board members are appointed by the County.

The government-wide financial statements are on Exhibits A and B of this report.

Fund Financial Statements

Fund financial statements provide a more detailed look at the County's most significant activities. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Davie County, like all other governmental entities in North Carolina, uses fund accounting to ensure and reflect compliance (or non-compliance) with finance-related legal requirements, such as the General Statutes or the County's budget ordinance. All of the funds of Davie County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds. Governmental funds are used to account for those functions reported as governmental activities in the government-wide financial statements. Most of the County's basic services are accounted for in governmental funds. These funds focus on how assets can readily be converted into cash flow in and out and what monies are left at year-end that will be available for spending in the next year. Governmental funds are reported using an accounting method called *modified accrual accounting*. This method also has a current financial resources focus. As a result, the governmental fund financial statements give the reader a detailed short-term view that helps him or her determine if there are more or less financial resources available to finance the County's programs. The relationship between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is described in a reconciliation that is a part of the fund financial statements.

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

Davie County adopts an annual budget for its General Fund, as required by the General Statutes. The budget is a legally adopted document that incorporates input from the citizens of the County, the management of the County, and the decisions of the Board about which services to provide and how to pay for them. It also authorizes the County to obtain funds from identified sources to finance these current period activities. The budgetary statement provided for the General Fund demonstrates how well the County complied with the budget ordinance and whether or not the County succeeded in providing the services as planned when the budget was adopted. The budgetary comparison statement uses the budgetary basis of accounting and is presented using the same format, language, and classifications as the legal budget document. The statement shows four columns: 1) the original budget as adopted by the Board; 2) the final budget as amended by the Board; 3) the actual resources, charges to appropriations, and ending balances in the General Fund; and 4) the difference or variance between the final budget and the actual resources and charges.

Proprietary Funds. Davie County has one kind of proprietary fund. *Enterprise funds* are used to report the same functions presented as business-type activities in the government-wide financial statements. Davie County uses enterprise funds to account for its water and sewer activity and for its solid waste operations. These funds are the same as those separate activities shown in the business-type activities in the Statement of Net Position and the Statement of Activities. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the functions of Davie County operations. The County uses one internal service fund to account for the self-insurance plan. These operations benefit both governmental and proprietary funds and have been included within the governmental activities in the government-wide statements.

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Davie County has three fiduciary funds, all of which are agency funds.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements start on page 26 of this report.

Other Information. In addition to the basic financial statements and accompanying notes, this report includes certain required supplementary information concerning Davie County's progress in funding its obligation to provide pension benefits to its employees. Required supplemental information can be found beginning on page 76 of this report.

Government-Wide Financial Analysis

As noted earlier, net position may serve, over time, as one useful indicator of a government's financial condition. The assets and deferred outflows of resources of Davie County exceeded its liabilities and deferred inflows of resources by $12,808,483 as of June 30, 2020. The County's net position increased by $8,110,769 for the fiscal year ended June 30, 2020. One of the largest portions of net position, $44,674,554, reflects the County's net investment in capital assets (e.g., land, buildings, machinery, and equipment). Davie County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although Davie County's investment in its capital assets is reported net of the outstanding related debt, the resources needed to repay that debt must be provided by other sources, since the capital assets cannot be used to liquidate these liabilities. An additional portion of Davie County's net position, $14,660,796, represents resources that are subject to external restrictions on how they may be used. The remaining balance is unrestricted.

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

Davie County's Net Position
Figure 2

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Assets:						
Current and other assets	$ 31,982,645	$ 28,732,316	$ 14,527,174	$ 10,692,084	$ 46,509,819	$ 39,424,400
Capital assets	29,546,275	20,917,174	39,510,812	27,196,572	69,057,087	48,113,746
Total assets	61,528,920	49,649,490	54,037,986	37,888,656	115,566,906	87,538,146
Deferred Outflows of Resources	5,029,949	5,099,572	291,251	300,727	5,321,200	5,400,299
Liabilities:						
Long-term liabilities	79,417,648	75,527,465	13,138,599	164,547	92,556,247	75,692,012
Other liabilities	13,265,196	10,005,576	1,827,495	2,033,186	15,092,691	12,038,762
Total liabilities	92,682,844	85,533,041	14,966,094	2,197,733	107,648,938	87,730,774
Deferred Inflows of Resources	411,719	489,197	18,966	20,760	430,685	509,957
Net Position:						
Net investment in capital assets	18,157,686	22,176,821	26,516,868	27,196,572	44,674,554	49,373,393
Restricted	14,660,796	10,667,356	-	-	14,660,796	10,667,356
Unrestricted	(59,354,176)	(64,117,353)	12,827,309	8,774,318	(46,526,867)	(55,343,035)
Total net position	$ (26,535,694)	$ (31,273,176)	$ 39,344,177	$ 35,970,890	$ 12,808,483	$ 4,697,714

Several particular aspects of the County's financial operations positively influenced the total unrestricted governmental net position.

- Continued diligence in the collection of property taxes by maintaining a collection percentage of 98.58%
- Continued low cost of debt due to the County's high bond rating
- Adoption of a series of financial policy guidelines, including: Cash Management and Investment Policy, General Fund Balance Policy, Debt Policy, Cyber Security Policy, and Enterprise/Utility Policies
- Implemented Performance Based Budgets for departments focused on outcome attainment focused on historical/actual spending, prioritizing outcomes, using data to make informed decisions
- The County continues each year to update the Strategic Plan that was adopted in FY 2018. The Plan has five focus areas: Safe & Healthy Community, Education, Quality of Life & Place, Business Operations, and Growth & Infrastructure

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

Davie County's Changes in Net Position
Figure 3

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Revenues:						
Program revenues:						
Charges for services	$ 5,487,788	$ 4,966,976	$ 7,341,255	$ 6,503,709	$ 12,829,043	$ 11,470,685
Operating grants and contributions	8,187,315	8,548,854	-	-	8,187,315	8,548,854
Capital grants and contributions	2,251,812	194,608	1,837,483	32,000	4,089,295	226,608
General revenues:						
Property taxes	38,169,556	36,556,215	-	-	38,169,556	36,556,215
Other taxes	9,643,174	9,091,439	-	-	9,643,174	9,091,439
Other	174,618	231,410	14,596	53,429	189,214	284,839
Total revenues	63,914,263	59,589,502	9,193,334	6,589,138	73,107,597	66,178,640
Expenses:						
General government	11,139,710	12,818,201	-	-	11,139,710	12,818,201
Public safety	17,784,992	13,340,053	-	-	17,784,992	13,340,053
Environmental protection	29,623	106,598	-	-	29,623	106,598
Economic and physical development	1,919,361	1,323,622	-	-	1,919,361	1,323,622
Human services	8,595,313	8,034,623	-	-	8,595,313	8,034,623
Culture and recreation	2,247,715	1,203,155	-	-	2,247,715	1,203,155
Education	15,123,981	15,776,398	-	-	15,123,981	15,776,398
Interest and fiscal changes	1,975,928	2,029,811	-	-	1,975,928	2,029,811
Solid waste	-	-	471,694	372,311	471,694	372,311
Water and sewer	-	-	5,708,511	5,698,307	5,708,511	5,698,307
Total expenses	58,816,623	54,632,461	6,180,205	6,070,618	64,996,828	60,703,079
Change in net position before transfers	5,097,640	4,957,041	3,013,129	518,520	8,110,769	5,475,561
Transfers, net	(360,158)	(301,089)	360,158	301,089	-	-
Change in net position	4,737,482	4,655,952	3,373,287	819,609	8,110,769	5,475,561
Net position, July 1	(31,273,176)	(35,929,128)	35,970,890	35,151,281	4,697,714	(777,847)
End of year - June 30	$ (26,535,694)	$ (31,273,176)	$ 39,344,177	$ 35,970,890	$ 12,808,483	$ 4,697,714

Governmental Activities. Governmental activities increased the County's net position by $4,737,482. A key element for this increase was continued investment in County capital projects through grants and General fund pay as you go contributions for construction in progress over the prior year.

Business-Type Activities. Business-type activities increased Davie County's net position by $3,373,287. A key element for this increase was the capital grants and loans due to the construction in progress related to the East Davie Pump Station project that occurred during the current fiscal year.

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

Financial Analysis of the County's Funds

As noted earlier, Davie County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of Davie County's governmental funds is to provide information on near-term inflows, outflows, and balances of usable resources. Such information is useful in assessing the County's financing requirements. Specifically, fund balance available for appropriation can be a useful measure of a government's net resources available for spending at the end of the fiscal year.

The General Fund is the chief operating fund of Davie County. At the end of the current fiscal year, fund balance available in the General Fund was $12,350,606, while total fund balance reached $18,416,198. Fund balance available represents 20.0% of total General Fund expenditures and transfers out, while total fund balance represents 29.8% of that same amount.

The Capital Projects Fund accounts for the activities of several capital projects going on within the County. The majority of the revenue to support these projects comes from federal and state grants as well as debt issuance. At June 30, 2020, the net change in fund balance was an increase of $1,740,847 with an ending fund balance of $7,299,178. There were significant expenditures for the leasehold improvements project on Farmington Road for Health and Human Services and the Sheriff's Department.

At June 30, 2020, the governmental funds of Davie County reported a combined fund balance of $26,342,755 an increase of $1,298,856 from the prior year. The primary reason for this increase in fund balance were the loan proceeds received in March 2020 to be used for future Capital Projects.

General Fund Budgetary Highlights. During the fiscal year, the County revised the budget on several occasions. Generally, budget amendments fall into three categories: 1) amendments made to adjust the estimates that are used to prepare the original budget ordinance once exact information is available; 2) amendments made to recognize new funding amounts from external sources, such as federal and state grants; and 3) increases in appropriations that become necessary to maintain services.

Total amendments to the General Fund increased revenues by $1,217,821. A major portion of this increase was attributable to changes in amounts of funding received from the State of North Carolina and other grants. There was an increase in property taxes, as well as sales and use tax.

Proprietary Funds. Davie County's proprietary funds provide the same type of information found in the government-wide statements, but in more detail. Unrestricted net position of the Solid Waste Fund at the end of the fiscal year was $216,433, and those for the Water and Sewer Fund was $12,610,876. The Solid Waste Fund net position increased $22,678, and the Water and Sewer Fund net position increased $3,350,609. Other factors concerning the finances of these two funds have already been addressed in the discussion of Davie County's business-type activities.

Capital Assets and Debt Administration

Capital Assets. Davie County's capital assets for its governmental and business-type activities as of June 30, 2020 total $69,057,087 (net of accumulated depreciation). These assets include buildings, land, machinery and equipment, and vehicles.

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

Major capital asset transactions during the year include:

- Purchase of replacement vehicles for sheriff's office, emergency medical services, and development services
- HVAC and Chiller replacement for the County Administration Building
- Voting machines for the County Elections department

Davie County's Capital Assets
Figure 4

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Land	$ 840,355	$ 722,688	$ 552,624	$ 552,624	$ 1,392,979	$ 1,275,312
Buildings	23,724,854	23,724,854	16,460,496	16,460,496	40,185,350	40,185,350
Furniture, equipment and computer	6,904,250	6,471,855	3,003,510	2,930,022	9,907,760	9,401,877
Vehicles and motor equipment	6,425,282	5,703,321	-	-	6,425,282	5,703,321
Water/sewer lines	-	-	21,228,459	20,509,414	21,228,459	20,509,414
Construction in progress	13,153,090	4,346,720	19,689,727	7,336,475	32,842,817	11,683,195
	51,047,831	40,969,438	60,934,816	47,789,031	111,982,647	88,758,469
Less:						
Accumulated depreciation	21,501,556	20,052,264	21,424,004	20,592,459	42,925,560	40,644,723
Capital assets, net	$ 29,546,275	$ 20,917,174	$ 39,510,812	$ 27,196,572	$ 69,057,087	$ 48,113,746

Additional information on Davie County's capital assets can be found beginning on page 41 of the basic financial statements.

Long-Term Debt. As of June 30, 2020, Davie County had total debt outstanding of $85,342,365, including $49,570,000 of bonded debt, which is debt backed by the full faith and credit of the County.

Davie County's Outstanding Debt
Figure 5

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
General obligation debt	$ 49,570,000	$ 52,820,000	$ -	$ -	$ 49,570,000	$ 52,820,000
QZAB	-	602,600	-	-	-	602,600
COPS	4,301,000	5,208,000	-	-	4,301,000	5,208,000
Installment loans	13,226,501	4,976,739	-	-	13,226,501	4,976,739
Unamortized premiums	5,250,920	5,725,948	-	-	5,250,920	5,725,948
Notes from direct borrowing	-	-	12,993,944	-	12,993,944	-
Total	$ 72,348,421	$ 69,333,287	$ 12,993,944	$ -	$ 85,342,365	$ 69,333,287

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

Davie County's total debt increased by $16,009,078 during the fiscal year, due to the issuance of a Clean Water State Revolving Loan for the East Davie Pump Station project and $9,250,000 for various Capital Projects, including the Farmington Road Leasehold Improvements and the Davie County Community Park.

As mentioned in the financial highlights section of this document, Davie County maintained its Aa2 bond rating from Moody's Investor Service and received a rating increase from AA to AA+ from Standard & Poor's Corporation, at the point the Parks and Recreation bonds were issued. This bond rating increase is a clear indication of the sound financial condition of Davie County. This achievement is a primary factor in keeping interest costs low on the County's outstanding debt.

The State of North Carolina limits the amount of general obligation debt that a unit of government can issue to 8% of the total assessed value of taxable property located within that government's boundaries. The legal debt margin for Davie County is approximately $316,791,649. The County has no authorized, unissued bonds at June 30, 2020.

Additional information regarding Davie County's long-term debt can be found beginning on page 63 of this audited financial report.

Economic Factors and Next Year's Budgets and Rates

The following key economic indicators reflect the growth and prosperity of the County.

- Davie County has encountered job growth percentages that represent more than double the next most successful county in the Piedmont Triad region. Davie County leads both the Piedmont Triad region and the state in job growth. The unemployment rate for June 2020 for Davie County was 7.40% which was lower than the North Carolina rate of 7.6%. This rate is higher than the prior year due to the global COVID-19 pandemic.
- Davidson-Davie Community College continues to expand to advance the future of high-quality healthcare in the region by expanding in-demand healthcare programs. There has been increased enrollment due to the Ignite Davie program, which allows Davie County students to attend the community college at no charge to them up to three years post-graduation.
- The County and the Town of Mocksville have agreed to a joint venture with a new Water Treatment Plant. This plant will service the southern portion of the County, include the Town of Mocksville. The project is still in the design phase.

Budget Highlights for the Fiscal Year Ending June 30, 2021

Davie County is facing uncertainty related to the budget for fiscal year 2020-2021 due to COVID-19. Budgets were adjusted to be more conservative because of the uncertainty. Sales and Use tax has exceeded expectations, even during pandemic months of fiscal year 2019-2020.

Governmental Activities. The property tax rate of 77.8 cents was maintained for fiscal year 2020-2021. The Advance Rural Fire Protection District maintained a rate of 2.438 cents, in addition to the county-wide fire tax of four cents. The County's budget includes the five focus areas as outlined in the County's Strategic Plan and Performance Based Budget. Budgeted expenditures in the General Fund are increased to $66,349,428.

Business-Type Activities. An increase in water and sewer rates of 2.25% for all customers was adopted effective July 1, 2020 to fund the water and sewer system, while keeping customer rates competitive as compared to other systems throughout the state.

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

Requests for Information

This financial report is designed to provide an overview of the County's finances for those with an interest in this area. Questions concerning any of the information found in this report or requests for additional information should be directed to the Director of Finance, Davie County, 123 South Main Street, Mocksville, North Carolina 27028. Budget information and audited financial statements can also be found at http://www.daviecountync.gov/95/Finance-Department.

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

BASIC FINANCIAL STATEMENTS

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

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Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

Exhibit A

DAVIE COUNTY, NORTH CAROLINA

STATEMENT OF NET POSITION
JUNE 30, 2020

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Davie County Watershed Improvement Commission
Assets:				
Cash and cash equivalents	$ 18,797,618	$ 12,157,018	$ 30,954,636	$ 324,494
Taxes receivable, net	605,910	-	605,910	-
Accounts receivable, net	393,532	1,385,807	1,779,339	-
Long-term receivable	261,000	-	261,000	-
Due from other governments	5,851,078	551,579	6,402,657	-
Accrued interest on investments	41	-	41	-
Restricted cash and cash equivalents	6,001,192	213,066	6,214,258	-
Inventories	230	219,704	219,934	-
Net pension asset	72,044	-	72,044	-
Capital assets:				
Land and construction in progress	13,993,445	20,242,351	34,235,796	-
Other capital assets, net of depreciation	15,552,830	19,268,461	34,821,291	-
Total capital assets	29,546,275	39,510,812	69,057,087	-
Total assets	61,528,920	54,037,986	115,566,906	324,494
Deferred Outflows of Resources:				
Deferred charges on refunding	219,274	-	219,274	-
Pension deferrals	3,755,018	219,069	3,974,087	-
OPEB deferrals	1,055,657	72,182	1,127,839	-
Total deferred outflows of resources	5,029,949	291,251	5,321,200	-
Liabilities:				
Current liabilities:				
Accounts payable and accrued liabilities	5,107,338	825,039	5,932,377	-
Advances from grantors	444,668	-	444,668	-
Liabilities to be paid from restricted assets:				
Customer deposits	-	213,066	213,066	-
Due within one year	6,938,942	487,233	7,426,175	-
Payroll liabilities	-	-	-	37
Non-current liabilities:				
Net pension liability (LGERS)	5,786,541	367,865	6,154,406	-
Total pension liability (LEOSSA)	1,548,394	-	1,548,394	-
Total OPEB liability	6,164,796	421,525	6,586,321	-
Due in more than one year	66,692,165	12,651,366	79,343,531	-
Total liabilities	92,682,844	14,966,094	107,648,938	37
Deferred Inflows of Resources:				
Prepaid property taxes	80,890	-	80,890	-
Pension deferrals	128,603	5,139	133,742	-
OPEB deferrals	202,226	13,827	216,053	-
Total deferred inflows of resources	411,719	18,966	430,685	-
Net Position:				
Net investment in capital assets	18,157,686	26,516,868	44,674,554	-
Restricted for:				
Stabilization by state statute	12,200,625	-	12,200,625	-
Register of Deeds	268,089	-	268,089	-
Register of Deeds' pension plan	78,432	-	78,432	-
Public safety	909,537	-	909,537	-
Economic and physical development	1,204,113	-	1,204,113	-
Unrestricted (deficit)	(59,354,176)	12,827,309	(46,526,867)	324,457
Total net position	$ (26,535,694)	$ 39,344,177	$ 12,808,483	$ 324,457

The accompanying notes are an integral part of the financial statements.

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

DAVIE COUNTY, NORTH CAROLINA

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020

		Program Revenues		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Functions/Programs:				
Primary Government:				
Governmental Activities:				
General government	$ 11,139,710	$ 930,945	$ 1,381,029	$ 426,301
Public safety	17,784,992	2,907,604	1,428,224	1,566,770
Environmental protection	29,623	-	-	19,666
Economic and physical development	1,919,361	33,222	19,391	-
Human services	8,595,313	1,616,017	5,074,838	-
Cultural and recreational	2,247,715	-	283,833	239,075
Education	15,123,981	-	-	-
Interest and fiscal charges	1,975,928	-	-	-
Total governmental activities	58,816,623	5,487,788	8,187,315	2,251,812
Business-Type Activities:				
Water and Sewer Fund	5,708,511	7,170,041	-	1,837,483
Solid Waste Fund	471,694	171,214	-	-
Total business-type activities	6,180,205	7,341,255	-	1,837,483
Total primary government	$ 64,996,828	$ 12,829,043	$ 8,187,315	$ 4,089,295
Component Unit:				
Davie County Watershed Improvement Commission	$ 16,879	$ -	$ -	$ -
Total component unit	$ 16,879	$ -	$ -	$ -

The accompanying notes are an integral part of the financial statements.

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

DAVIE COUNTY, NORTH CAROLINA

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020

	Net (Expense) Revenue and Changes in Net Position			Component Unit
	Primary Government			
	Governmental Activities	Business-Type Activities	Total	Davie County Watershed Improvement Commission
Functions/Programs:				
Primary Government:				
Governmental Activities:				
General government	$ (8,401,436)	$ -	$ (8,401,436)	
Public safety	(11,882,394)	-	(11,882,394)	
Environmental protection	(9,957)	-	(9,957)	
Economic and physical development	(1,866,748)	-	(1,866,748)	
Human services	(1,904,458)	-	(1,904,458)	
Cultural and recreational	(1,724,807)	-	(1,724,807)	
Education	(15,123,981)	-	(15,123,981)	
Interest and fiscal charges	(1,975,928)	-	(1,975,928)	
Total governmental activities	(42,889,708)	-	(42,889,708)	
Business-Type Activities:				
Water and Sewer Fund	-	3,299,013	3,299,013	
Solid Waste Fund	-	(300,480)	(300,480)	
Total business-type activities	-	2,998,533	2,998,533	
Total primary government	(42,889,708)	2,998,533	(39,891,175)	
Component Unit:				
Davie County Watershed Improvement Commission				$ (16,879)
Total component unit				(16,879)
General Revenues:				
Taxes:				
Property taxes, levied for general purpose	38,169,556	-	38,169,556	-
Local option sales tax	9,507,272	-	9,507,272	-
Other taxes	135,902	-	135,902	-
Investment earnings, unrestricted	174,618	14,596	189,214	277
Other unrestricted intergovernmental revenue	-	-	-	29,000
Total general revenues, excluding transfers	47,987,348	14,596	48,001,944	29,277
Transfers to/from other funds	(360,158)	360,158	-	-
Total general revenues and transfers	47,627,190	374,754	48,001,944	29,277
Change in net position	4,737,482	3,373,287	8,110,769	12,398
Net Position:				
Beginning of year - July 1	(31,273,176)	35,970,890	4,697,714	312,059
End of year - June 30	$ (26,535,694)	$ 39,344,177	$ 12,808,483	$ 324,457

The accompanying notes are an integral part of the financial statements.

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

DAVIE COUNTY, NORTH CAROLINA

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2020

	Major Funds			Nonmajor Fund	
	General	Capital Projects Fund	Coronavirus Relief Fund	Other Governmental Funds	Total Governmental Funds
Assets:					
Cash and cash equivalents	$ 14,047,771	$ 3,837,958	$ -	$ 911,889	$ 18,797,618
Taxes receivable, net	605,910	-	-	-	605,910
Accounts receivable, net	389,943	-	-	-	389,943
Long-term receivable	261,000	-	-	-	261,000
Due from other governments	4,445,674	556,009	831,553	17,842	5,851,078
Due from other funds	1,336,050	-	-	-	1,336,050
Accrued interest on investments	41	-	-	-	41
Restricted cash and cash equivalents	1,328,526	4,227,998	444,668	-	6,001,192
Inventories	230	-	-	-	230
Total assets	$ 22,415,145	$ 8,621,965	$ 1,276,221	$ 929,731	$ 33,243,062
Liabilities, Deferred Inflows of Resources, and Fund Balance:					
Liabilities:					
Accounts payable and accrued liabilities	$ 2,922,687	$ 1,322,787	$ -	$ 2,352	$ 4,247,826
Due to other funds	-	-	831,553	-	831,553
Advances from grantors	-	-	444,668	-	444,668
Total liabilities	2,922,687	1,322,787	1,276,221	2,352	5,524,047
Deferred Inflows of Resources:					
Prepaid property taxes	80,890	-	-	-	80,890
Property taxes receivable	605,910	-	-	-	605,910
Other receivables	389,460	-	-	-	389,460
Total deferred inflows of resources	1,076,260	-	-	-	1,076,260
Fund Balances:					
Non-spendable:					
Inventories	230	-	-	-	230
Long-term receivable	261,000	-	-	-	261,000
Restricted:					
Stabilization by state statute	5,804,362	5,546,868	831,553	17,842	12,200,625
Restricted, all other	1,596,615	4,227,998	-	909,537	6,734,150
Committed	995,000	-	-	-	995,000
Assigned	4,924,046	-	-	-	4,924,046
Unassigned	4,834,945	(2,475,688)	(831,553)	-	1,527,704
Total fund balances	18,416,198	7,299,178	-	927,379	26,642,755
Total liabilities, deferred inflows of resources, and fund balances	$ 22,415,145	$ 8,621,965	$ 1,276,221	$ 929,731	

The accompanying notes are an integral part of the financial statements.

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

DAVIE COUNTY, NORTH CAROLINA

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2020

Amounts reported for governmental activities in the Statement of Net Position are different because:

Total fund balances	$	26,642,755
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		29,546,275
Deferred outflows related to long-term debt issue refunding		219,274
Deferred inflows of resources for taxes and other receivables		995,370
Net pension asset (ROD)		72,044
Net pension liability (LGERS)		(5,786,541)
Deferred inflows of resources related to pensions		(128,603)
Deferred outflows of resources related to pensions		3,755,018
Deferred inflows of resources related to OPEB		(202,226)
Deferred outflows of resources related to OPEB		1,055,657
Total OPEB liability		(6,164,796)
Total pension liability (LEOSSA)		(1,548,394)
Accrued vacation payable		(1,282,686)
The assets and liabilities of the Internal Service Fund are included in governmental activities in the Statement of Net Position.		(909,691)
Some liabilities, including interest payable, are not due and payable in the current period and, therefore, are not reported in the funds.		(72,799,150)
Net position of governmental activities, per Exhibit A	$	(26,535,694)

The accompanying notes are an integral part of the financial statements.

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

Exhibit D

DAVIE COUNTY, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS FOR THE YEAR ENDED JUNE 30, 2020

	Major Funds			Nonmajor Fund	
	General Fund	Capital Projects Fund	Coronavirus Relief Fund	Other Governmental Funds	Total Governmental Funds
Revenues:					
Taxes	$ 47,255,550	$ -	$ -	$ 451,860	$ 47,707,410
Intergovernmental	6,670,707	912,809	1,334,003	214,102	9,131,621
Charges for services	3,971,655	-	-	-	3,971,655
Permits and fees	1,036,230	-	-	-	1,036,230
Interest on investments	159,409	14,206	-	1,003	174,618
Miscellaneous	1,302,506	5,000	-	-	1,307,506
Total revenues	60,396,057	932,015	1,334,003	666,965	63,329,040
Expenditures:					
General government	7,214,001	8,272,661	-	-	15,486,662
Public safety	16,341,287	629,212	1,334,003	594,188	18,898,690
Environmental protection	54,072	34,615	-	-	88,687
Economic and physical development	1,944,429	-	-	-	1,944,429
Human services	9,139,207	-	-	-	9,139,207
Cultural and recreational	1,631,584	721,093	-	-	2,352,677
Education	15,123,981	-	-	-	15,123,981
Debt service:			-		
Principal	6,355,838	-	-	-	6,355,838
Interest and fees	2,360,966	-	-	-	2,360,966
Total expenditures	60,165,365	9,657,581	1,334,003	594,188	71,751,137
Revenues over (under) expenditures	230,692	(8,725,566)	-	72,777	(8,422,097)
Other Financing Sources (Uses):					
Transfers in	-	1,216,413	-	-	1,216,413
Transfers out	(1,576,571)	-	-	-	(1,576,571)
Proceeds from installment debt	596,000	9,250,000	-	-	9,846,000
Proceeds from sale of capital assets	235,111	-	-	-	235,111
Total other financing sources (uses)	(745,460)	10,466,413	-	-	9,720,953
Net change in fund balances	(514,768)	1,740,847	-	72,777	1,298,856
Fund Balances:					
Beginning of year - July 1	18,930,966	5,558,331	-	854,602	25,343,899
End of year - June 30	$ 18,416,198	$ 7,299,178	$ -	$ 927,379	$ 26,642,755

The accompanying notes are an integral part of the financial statements.

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

Exhibit E

DAVIE COUNTY, NORTH CAROLINA

RECONCILIATION OF THE STATEMENT OF REVENUES EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS - TO THE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2020

Amounts reported for governmental activities in the Statement of Activities are different due to the following items:		
Net change in fund balances - total governmental funds (Exhibit D)	$	1,298,856
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.		8,633,158
Pension expense - LEOSSA		(100,755)
Pension expense - LGERS and ROD		(1,231,385)
OPEB plan expense		(291,138)
Net book value of capital assets disposed of during the year, not recognized on modified accrual basis.		(4,057)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of the governmental funds. Neither transaction has any effect on net position. This amount includes principal payments and premium amortization.		
Principal payments		6,355,838
Debt proceeds		(9,846,000)
Expenses reported on fund financial statements that are capitalized on government-wide statements		385,038
Expenses related to compensated absences that do not require current financial resources are not reported as expenditures in the governmental funds statement.		(168,067)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.		307,858
The net revenue (expense) of the internal service fund is reported with governmental activities.		(601,864)
Change in net position of governmental activities per Exhibit B	$	4,737,482

The accompanying notes are an integral part of the financial statements.

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

Exhibit F

DAVIE COUNTY, NORTH CAROLINA

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2020

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over/Under
Revenues:				
Taxes	$ 46,382,656	$ 46,925,308	$ 47,255,550	$ 330,242
Intergovernmental	6,637,080	7,313,832	6,670,707	(643,125)
Charges for sales and services	3,557,170	3,549,474	3,971,655	422,181
Permits and fees	905,498	905,498	1,036,230	130,732
Interest on investments	25,000	25,000	159,409	134,409
Miscellaneous	939,510	945,623	1,302,506	356,883
Total revenues	58,446,914	59,664,735	60,396,057	731,322
Expenditures:				
General government	8,107,966	8,071,143	7,214,001	857,142
Public safety	17,673,764	18,795,141	16,341,287	2,453,854
Environmental protection	58,000	58,000	54,072	3,928
Economic and physical development	2,103,804	2,172,734	1,944,429	228,305
Human services	10,044,067	10,591,968	9,139,207	1,452,761
Cultural and recreational	1,816,508	1,856,657	1,631,584	225,073
Education	14,495,963	15,137,211	15,123,981	13,230
Debt service:				
Principal	5,881,456	6,484,056	6,355,838	128,218
Interest and fees	4,199,276	4,199,276	2,360,966	1,838,310
Contingency	50,000	50,000	-	50,000
Total expenditures	64,430,804	67,416,186	60,165,365	7,250,821
Revenues over (under) expenditures	(5,983,890)	(7,751,451)	230,692	7,982,143
Other Financing Sources (Uses):				
Transfers (to) other funds	(1,738,258)	(2,392,514)	(1,576,571)	815,943
Proceeds from sale of capital assets	-	-	235,111	235,111
Installment debt issued	2,625,000	2,625,000	596,000	(2,029,000)
Total other financing sources (uses)	886,742	232,486	(745,460)	(977,946)
Revenues and other financing sources over (under) expenditures and other financing uses	(5,097,148)	(7,518,965)	(514,768)	7,004,197
Appropriated fund balance	5,097,148	7,518,965	-	(7,518,965)
Net change in fund balance	$ -	$ -	(514,768)	$ (514,768)
Fund Balance:				
Beginning of year - July 1			18,930,966	
End of year - June 30			$ 18,416,198	

The accompanying notes are an integral part of the financial statements.

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

Exhibit G

DAVIE COUNTY, NORTH CAROLINA

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2020

	Business-Type Activities			Governmental Activities
	Major			
	Water and Sewer Fund	Solid Waste Fund	Total	Self-Insurance Internal Service Fund
Assets:				
Current assets:				
Cash and cash equivalents	$ 11,887,637	$ 269,381	$ 12,157,018	$ -
Accounts receivable, net	1,358,937	26,870	1,385,807	3,589
Due from other governments	525,838	25,741	551,579	-
Inventory, at cost	219,704	-	219,704	-
Cash and cash equivalents, restricted	213,066	-	213,066	-
Total current assets	14,205,182	321,992	14,527,174	3,589
Non-current assets:				
Capital assets:				
Land and other non-depreciable assets	20,028,248	214,103	20,242,351	-
Other capital assets, net of depreciation	19,052,503	215,958	19,268,461	-
Total non-current assets	39,080,751	430,061	39,510,812	-
Total assets	53,285,933	752,053	54,037,986	3,589
Deferred Outflows of Resources:				
OPEB deferrals	72,182	-	72,182	-
Pension deferrals	219,069	-	219,069	-
Total deferred outflows of resources	291,251	-	291,251	-
Liabilities:				
Current liabilities:				
Accounts payable and accrued liabilities	759,093	65,946	825,039	408,783
Due to other funds	-	-	-	504,497
Liabilities to be paid from restricted assets:				
Customer deposits	213,066	-	213,066	-
Current portion of compensated absences	69,000	-	69,000	-
Current portion of long-term debt	400,233	-	400,233	-
Accrued landfill post-closure liabilities	-	18,000	18,000	-
Total current liabilities	1,441,392	83,946	1,525,338	913,280
Non-current liabilities:				
Compensated absences payable	36,042	-	36,042	-
Total OPEB liability	421,525	-	421,525	-
Net pension liability	367,865	-	367,865	-
Accrued landfill post-closure liabilities	-	21,613	21,613	-
Non-current portion of long-term debt	12,593,711	-	12,593,711	-
Total non-current liabilities	13,419,143	21,613	13,440,756	-
Total liabilities	14,860,535	105,559	14,966,094	913,280
Deferred Inflows of Resources:				
Pension deferrals	5,139	-	5,139	-
OPEB deferrals	13,827	-	13,827	-
Total deferred inflows of resources	18,966	-	18,966	-
Net Position:				
Net investment in capital assets	26,086,807	430,061	26,516,868	-
Unrestricted	12,610,876	216,433	12,827,309	(909,691)
Total net position	$ 38,697,683	$ 646,494	$ 39,344,177	$ (909,691)

The accompanying notes are an integral part of the financial statements.

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

Exhibit H

DAVIE COUNTY, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - PROPRIETARY FUNDS FOR THE YEAR ENDED JUNE 30, 2020

	Business-Type Activities			Governmental Activities
	Major			
	Water and Sewer Fund	Solid Waste Fund	Total	Self-Insurance Internal Service Fund
Operating Revenues:				
Charges for sales and services	$ 7,069,506	$ 171,214	$ 7,240,720	$ 3,905,015
Miscellaneous	100,535	-	100,535	-
Total operating revenues	7,170,041	171,214	7,341,255	3,905,015
Operating Expenses:				
Salaries and benefits	1,721,758	-	1,721,758	-
Administration	-	-	-	1,114,147
Insurance claims paid	-	-	-	3,392,732
Other operating expenses	3,170,213	456,689	3,626,902	-
Depreciation	816,540	15,005	831,545	-
Total operating expenses	5,708,511	471,694	6,180,205	4,506,879
Operating income (loss)	1,461,530	(300,480)	1,161,050	(601,864)
Non-Operating Revenues (Expenses):				
Interest on investments	14,596	-	14,596	-
Income (loss) before capital contributions and transfers	1,476,126	(300,480)	1,175,646	(601,864)
Capital contributions	1,837,483	-	1,837,483	-
Transfer from General Fund	37,000	323,158	360,158	-
Total contributions and transfers	1,874,483	323,158	2,197,641	-
Change in net position	3,350,609	22,678	3,373,287	(601,864)
Net Position:				
Beginning of year - July 1	35,347,074	623,816	35,970,890	(307,827)
End of year - June 30	$ 38,697,683	$ 646,494	$ 39,344,177	$ (909,691)

The accompanying notes are an integral part of the financial statements.

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

Exhibit I

DAVIE COUNTY, NORTH CAROLINA

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	Business-Type Activities			Governmental Activities
	Major			
	Water and Sewer	Solid Waste	Total	Self-Insurance Internal Service Fund
Cash Flows from Operating Activities:				
Cash received from customers	$ 7,019,994	$ 158,682	$ 7,178,676	$ -
Cash received from interfund services provided	-	-	-	3,905,371
Cash paid for goods and services	(3,206,009)	(458,067)	(3,664,076)	(4,422,183)
Cash paid to employees for services	(1,597,906)	-	(1,597,906)	-
Customer deposits paid, net	(2,266)	-	(2,266)	-
Net cash provided (used) by operating activities	2,213,813	(299,385)	1,914,428	(516,812)
Cash Flows from Non-Capital Financing Activities:				
Payments to/from other funds	-	-	-	504,497
Interfund transfer in (out)	37,000	323,158	360,158	-
Net cash provided (used) by non-capital financing activities	37,000	323,158	360,158	504,497
Cash Flows from Capital and Related Financing Activities:				
Acquisition and construction of capital assets	(13,453,300)	-	(13,453,300)	-
Capital contributions	1,837,483	-	1,837,483	-
Proceeds from revolving loan	12,993,944	-	12,993,944	-
Change in project related accounts receivable	(525,838)	-	(525,838)	-
Net cash provided (used) by capital and related financing activities	852,289	-	852,289	-
Cash Flows from Investing Activities:				
Interest on investments	14,596	-	14,596	-
Net increase (decrease) in cash and cash equivalents	3,117,698	23,773	3,141,471	(12,315)
Cash and Cash Equivalents:				
Beginning of year - July 1	8,983,005	245,608	9,228,613	12,315
End of year - June 30	$ 12,100,703	$ 269,381	$ 12,370,084	$ -
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Operating income (loss)	$ 1,461,530	$ (300,480)	$ 1,161,050	$ (601,864)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	816,540	15,005	831,545	-
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable	(150,047)	(12,532)	(162,579)	356
(Increase) decrease in inventory	(5,202)	-	(5,202)	-
(Increase) decrease in due from other funds	-	-	-	6,627
Increase (decrease) in accounts payable and accrued liabilities	(30,594)	21,300	(9,294)	78,069
Increase (decrease) in net pension liability	45,127	-	45,127	-
Increase (decrease) in deferred inflows of resources for pensions	(257)	-	(257)	-
(Increase) decrease in deferred outflows of resources for pensions	33,466	-	33,466	-
Increase (decrease) in deferred inflows of resources for OPEB	(1,537)	-	(1,537)	-
(Increase) decrease in deferred outflows of resources for OPEB	(23,990)	-	(23,990)	-
Increase (decrease) in customer deposits	(2,266)	-	(2,266)	-
Increase (decrease) in other post-employment benefits	68,257	-	68,257	-
Increase (decrease) in accrued landfill post-closure liabilities	-	(22,678)	(22,678)	-
Increase (decrease) in compensated absences payable	2,786	-	2,786	-
Net cash provided (used) by operating activities	$ 2,213,813	$ (299,385)	$ 1,914,428	$ (516,812)

The accompanying notes are an integral part of the financial statements.

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

Exhibit J

DAVIE COUNTY, NORTH CAROLINA

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2020

	Agency Funds
Assets:	
Cash and investments	$ 37,884
Taxes receivable	195,894
Total assets	$ 233,778
Liabilities:	
Accounts payable and accrued liabilities	$ 35,125
Intergovernmental payable	198,653
Total liabilities	$ 233,778

The accompanying notes are an integral part of the financial statements.

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

DAVIE COUNTY, NORTH CAROLINA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020

1. Summary of Significant Accounting Policies

The accounting policies of Davie County (the "County") and its component units conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant accounting policies:

A. Reporting Entity

The County, which is governed by a five-member Board of Commissioners, is one of the 100 counties established in North Carolina under North Carolina General Statute 153A-10. As required by generally accepted accounting principles, these financial statements present the County and its component units, legally separate entities for which the County is financially accountable.

Davie County Watershed Improvement Commission

Davie County Watershed Improvement Commission (the "Commission") exists to operate and maintain a watershed improvement program in the County. The members of the Commission's governing board are appointed by the County. The Commission, which has a June 30 year-end, is presented as if it were a governmental fund.

Davie County Industrial Facilities and Pollution Control Financing Authority

Davie County Industrial Facilities and Pollution Control Financing Authority (the "Authority") exists to issue and service revenue bond debt of private businesses for economic development purposes. The Authority has no financial transactions or account balances; therefore, it is not presented in the basic financial statements.

Component Unit	Reporting Method	Criteria for Inclusion	Separate Financial Statements
Davie County Watershed Improvement Commission	Discrete	The Commission's governing board is appointed by the County's Board of Commissioners.	Davie County Watershed Improvement Commission P.O. Box 413 Mocksville, NC 27028
Davie County Industrial Facilities and Pollution Control Financing Authority	Discrete	The Authority is governed by a 12-member Board of Commissioners that is appointed by the County Commissioners. The County can remove any Commissioner of the Authority with or without cause.	None issued

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

DAVIE COUNTY, NORTH CAROLINA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020

Basis of Presentation, Basis of Accounting

Basis of Presentation, Measurement Focus – Basis of Accounting

Government-Wide Statements

The Statement of Net Position and the Statement of Activities display information about the primary government (the "County") net position and its component units. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. These statements distinguish between the *governmental* and *business-type* activities of the County. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions. Business-type activities are financed in whole, or in part, by fees charged to external parties.

The Statement of Activities presents a comparison between direct expenses and program revenues for the different business-type activities of the County and for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reversed for the Statement of Activities. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements

The fund financial statements provide information about the County's funds, including its fiduciary funds. Separate statements for each fund category – *governmental, proprietary, and fiduciary* – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each of which is displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Non-operating revenues, such as subsidies, result from non-exchange transactions. Other non-operating items such as investment earnings are ancillary activities.

The County reports the following major governmental funds:

General Fund – The General Fund is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Capital Projects Fund – Capital project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds or trust funds). The County has one capital project fund within its governmental fund types.

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

Coronavirus Relief Fund – This special revenue fund accounts for funds received from federal government sources authorized by the CARES Act.

The County reports the following major enterprise funds:

Water and Sewer Fund – This fund is used to account for the operations of water and sewer lines within the County.

Solid Waste Fund – This fund is used to account for the maintenance and operation of solid waste sites.

The County reports the following fund types:

Internal Service Fund – Internal service funds are used to account for the financing of goods or services provided by one department to other departments of the government and to other governmental units on a cost reimbursement basis. The measurement focus is upon determination of net income, financial position, and changes in financial position. The generally accepted accounting principles here are those applicable to similar businesses in the private sector and, thus, these funds are maintained on the accrual basis. The County maintains one internal service fund, the Self Insurance Internal Service Fund, which is self-insured.

Agency Funds – Agency funds are custodial in nature and do not involve measurement of operating results. Agency funds are used to account for assets the County holds on behalf of others. The County maintains the following three agency funds: the Social Services Fund, which accounts for monies deposited with the Department of Social Services for the benefit of certain individuals; the Property Tax Fund, which accounts for property taxes that are billed and collected by the County for various municipalities and special districts within the County; and the Deed of Trust Fund, which accounts for the fees collected by the Register of Deeds for registering or filing a deed of trust or mortgage and remitted to the State Treasurer on a monthly basis.

The County reports the following nonmajor governmental funds:

Emergency Telephone System Fund – This special revenue fund is used to account for the E911 communications system activities.

Fire District Fund – This special revenue fund is used to account for the ad valorem tax levy of the Advance Rural Fire Protection District.

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, proprietary, and fiduciary 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,

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

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 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 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 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 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. All taxes, including those dedicated for specific purposes are reported as general revenues rather than program revenues. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been satisfied.

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

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 positions 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, then by general revenues.

B. Budgetary Data

The County's budgets are adopted as required by the North Carolina General Statutes. An annual budget is adopted for the General Fund, the Emergency Telephone System Fund, the Fire District Fund, and the enterprise funds. All annual appropriations lapse at fiscal year-end. Project ordinances are adopted for the Capital Projects Fund, Coronavirus Relief Fund, and the Enterprise Capital Projects Fund. The Enterprise Capital Projects Fund is consolidated with the enterprise operating fund for reporting purposes. The County operates under a financial plan for the Self Insurance Internal Service Fund. The financial plan is adopted by the governing board at the time the budget ordinance is approved, as required by the General Statutes.

All budgets are prepared using the modified accrual basis of accounting. Expenditures may not legally exceed appropriations at the functional level for the General Fund and at the fund level for the Special Revenue Funds, enterprise funds, and Capital Projects Fund. The County Manager is authorized by the budget ordinance to transfer appropriations between departments of the same fund up to $100,000 with an official report of such transfers to the Board at the next regular meeting of the Board of Commissioners. Amendments are required for any revisions that alter total expenditures of any fund or that change department appropriations. The governing board must approve all amendments. During the year, several amendments to the original budget were necessary. 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.

C. Use of Estimates

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.

D. Assets, Liabilities, Deferred Inflows and Outflows of Resources, and Fund Equity

Deposits and Investments

All deposits of the County are made in Board-designated official depositories and are secured as required by G.S. 159-31. The County may designate, as an official depository, any bank or savings association whose principal office is located in North Carolina. Also, the County may establish time deposit accounts such as NOW and SuperNOW accounts, money market accounts, and certificates of deposit.

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

State law [G.S. 159-30(c)] authorizes the County to invest in obligations of the United States or obligations fully guaranteed both as to principal and interest by the United States; obligations of the State of North Carolina; bonds and notes of any North Carolina local government or public authority; obligations of certain non-guaranteed federal agencies; certain high quality issues of commercial paper and bankers' acceptances; and the North Carolina Capital Management Trust (NCCMT).

The majority of the County's investments are carried at fair value. Non-participating interest earning contracts are accounted for at cost. The North Carolina Capital Management Trust (NCCMT), which consists of two SEC-registered funds, is authorized by G.S. 159-30(c)(8). One of these funds, the Government Portfolio, is a 2a7 fund which invests in treasuries and government agencies and is rated AAAm by S&P. The second fund, the Term Portfolio, is a short-term bond fund investing in treasuries, government agencies, and money market instruments allowed under G.S. 159-30. The Term Portfolio has no rating. Both the Government Portfolio and the Term Portfolio are reported at fair value.

Cash and Cash Equivalents

The County pools moneys from several funds to facilitate disbursement and investment and to maximize investment income. Therefore, all cash and investments are essentially demand deposits and are considered cash and cash equivalents.

Restricted Assets

Customer deposits held by the County before any services are supplied are restricted to the service for which the deposit was collected. The reserve for debt services is restricted for the purpose of payment of future debt service requirements. The unexpended debt proceeds of the General Fund are classified as restricted because their use is restricted for the purpose for which the debt was originally issued. The unexpended debt proceeds of the Capital Projects Fund are classified as restricted because they can only be spent for specified project related expenditures. The advance from grantors of the Coronavirus Relief Fund represent funds restricted by the grantor for specified expenditures that have not been spent.

Governmental Activities:		
General Fund	Reserve for debt service	$ 1,204,113
General Fund	Unexpended debt proceeds	124,413
Coronavirus Relief Fund	Advance from grantors	444,668
Capital Projects Fund	Unexpended debt proceeds	4,227,998
Total		6,001,192
Business-Type Activities:		
Water and Sewer Fund	Customer deposits	213,066
Total restricted cash		$ 6,214,258

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

DAVIE COUNTY, NORTH CAROLINA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020

Ad Valorem Taxes Receivable

In accordance with state law [G.S. 105-347 and G.S. 159-13(a)], the County levies ad valorem taxes on property other than motor vehicles on July 1, the beginning of the fiscal year. The taxes are due on September 1 (lien date); however, penalties and interest do not accrue until the following January 6. These taxes are based on the assessed values as of January 1, 2019.

Allowances for Doubtful Accounts

All receivables that historically experience uncollectible accounts are shown net of an allowance for doubtful accounts. This amount is estimated by analyzing the percentage of receivables that were written off in prior years.

Inventories

The inventories of the County are valued at cost (first-in, first-out method), which approximates market. The County's General Fund inventory consists of expendable supplies that are recorded as expenditures when consumed, rather than when purchased. The inventory of the County's enterprise funds consists of materials and supplies held for consumption and is reported at lower of cost or market. The cost of the inventory carried in the County's enterprise funds is recorded as an expense as it is consumed.

Capital Assets

Purchased or constructed capital assets are recorded at cost or estimated historical cost. Donated capital assets received prior to June 30, 2015 are recorded at their estimated fair value at the date of donation. Donated capital assets received after June 30, 2015 are recorded at acquisition value. All other purchased or constructed capital assets are reported at cost or estimated historical cost. Minimum capitalization cost is $5,000 for land, buildings, improvements, plant assets, furniture and equipment, vehicles and motor equipment, and computer equipment and software. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

The County holds title to certain Davie County Board of Education properties that have not been included in capital assets. The properties have been deeded to the County to permit installment purchase financing of acquisition and construction costs and to permit the County to receive refunds of sales tax paid for construction costs. Agreements between the County and the Board of Education give the Board of Education full use of the facilities, full responsibility for maintenance of the facilities, and provide that the County will convey title to the property back to the Board of Education after all restrictions of the financing agreements and all sales tax reimbursement requirements have been met. The properties are reflected as capital assets in the financial statements of the Davie County Board of Education.

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

Capital assets of the County are depreciated on a straight-line basis over the following estimated useful lives:

	Estimated Useful Lives
Governmental Activities:	
Buildings	40 years
Furniture and equipment	5 - 10 years
Vehicles and motor equipment	5 years
Computer equipment and software	3 - 5 years
Business-Type Activities:	
Buildings	50 years
Equipment	5 - 10 years
Water/sewer lines	25 - 50 years

Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *Deferred Outflows of Resources*, represents a consumption of net position that applies to a future period and so will not be recognized as an expense or expenditure until then. The County has several items that meet this criteria – a charge on refunding, and OPEB and pension related deferrals. In addition to liabilities, the Statement of Net Position can also report a separate section for deferred inflows of resources. This separate financial statement element, *Deferred Inflows of Resources*, represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The County has several items that meet the criteria for this category – prepaid property taxes, OPEB deferrals, and pension related deferrals.

Long-Term Obligations

In the government-wide financial statements and in the proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities on the Statement of Net Position.

In the fund financial statements, the face amount of debt issued is reported as other financing sources.

Compensated Absences

The vacation policy of the County provides for the accumulation of up to thirty (30) days earned vacation leave with such leave being fully vested when earned. For the County's government-wide and proprietary funds, an expense and a liability for compensated absences and the salary-related payments are recorded as the leave is earned.

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

The County's sick leave policy provides for an unlimited accumulation of earned sick leave. Sick leave does not vest, but any unused sick leave accumulated at the time of retirement may be used in the determination of length of service for retirement benefit purposes. Since the County has no obligation for the accumulated sick leave until it is actually taken, no accrual for sick leave has been made.

Net Position/Fund Balances

Net Position

Net position in government-wide and proprietary fund financial statements is classified as net investment in capital assets; restricted and unrestricted. Restricted net position represents constraints on resources that are either a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or b) imposed by law through state statute.

Fund Balances

In the governmental fund financial statements, fund balance is composed of five classifications designed to disclose the hierarchy of constraints placed on how fund balance can be spent.

The governmental fund types classify fund balances as follows:

Non-Spendable Fund Balance

This classification includes amounts that cannot be spent because they are either (a) not in spendable form, or (b) legally or contractually required to be maintained intact.

Inventories – portion of fund balance that is not an available resource because it represents the year-end balance of inventories, which are not spendable resources.

Long-term Receivable – portion of fund balance that is not an available resource because it represents amount not expected to be converted to cash during the subsequent fiscal year.

Restricted Fund Balance

This classification includes revenue sources that are restricted to specific purposes externally imposed or imposed by law.

Restricted for Stabilization by State Statute – North Carolina G.S. 159-8 prohibits units of government from budgeting or spending a portion of their fund balance. This is one of several statutes enacted by the North Carolina State Legislature in the 1930's that were designed to improve and maintain the fiscal health of local government units. Restricted by State statute (RSS), is calculated at the end of each fiscal year for all annually budgeted funds. The calculation in G.S. 159-8(a) provides a formula for determining what portion of fund balance is available for appropriation. The amount of fund balance not available for appropriation is what is known as "restricted by State statute". Appropriated fund balance in any fund shall not exceed 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.

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

Per GASB guidance, RSS is considered a resource upon which a restriction is "imposed by law through constitutional provisions or enabling legislation." RSS is reduced by inventories and prepaids as they are classified as non-spendable. Outstanding encumbrances are included within. RSS is included as a component of restricted net position and restricted fund balance on the face of the balance sheet.

Restricted for Register of Deeds – portion of fund balance that is restricted by state statute for automation enhancement (software) improvements. It is used to pay for the computer equipment and imaging technology for the Register of Deeds' office.

Restricted for General Government – portion of fund balance restricted by revenue source for general government related activities and unspent debt proceeds.

Restricted for Public Safety – portion of fund balance restricted by revenue source for public safety related activities such as police, fire, EMS, and Emergency Telephone System.

Restricted for Economic and Physical Development – portion of fund balance restricted by revenue source for economic development related activities and unspent debt proceeds.

Restricted fund balance at June 30, 2020 is as follows:

Purpose	General Fund	Capital Projects Fund	Other Governmental Funds
Restricted, All Other:			
Register of Deeds	$ 268,089	$ -	$ -
General government	-	4,227,456	-
Public safety	124,413	-	909,537
Economic and physical development	1,204,113	542	-
Total	$ 1,596,615	$ 4,227,998	$ 909,537

Restricted net position on Exhibit A differs from restricted fund balance on Exhibit C by the amount restricted for Register of Deeds' pension plan of $78,432 as well as unexpended debt proceeds of $4,352,411 at June 30, 2020.

Committed Fund Balance

This classification represents the portion of fund balance that can only be used for specific purposes imposed by majority vote by quorum of Davie County's governing body. The Board of Commissioners is the highest level of decision-making authority for the government that can, by adoption of an ordinance prior to year-end, commit fund balance. Once adopted, any changes or removal of specific purpose restrictions requires majority action by the governing body through another ordinance.

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

Future Capital Projects – portion of fund balance that is committed for potential capital projects in future year's budgets that is not already classified in restricted.

Committed fund balance at June 30, 2020 is as follows:

Purpose	General Fund
Future capital projects	$ 995,000

Assigned Fund Balance

Assigned fund balance is the portion of fund balance that Davie County intends to use for specific purposes. The County's governing body has the authority to assign fund balance.

Subsequent Year's Expenditures – portion of fund balance that is appropriated in the next year's budget that is not already classified in restricted or committed. The governing body approves the appropriation.

Assigned fund balance at June 30, 2020 is as follows:

Purpose	General Fund
Subsequent year's expenditures	$ 4,924,046

Unassigned Fund Balance

Unassigned fund balance represents the portion of fund balance that has not been restricted, committed, or assigned to specific purposes or other funds. Only the General Fund may report a positive unassigned fund balance.

Davie County has a revenue spending policy that provides guidance for programs with multiple revenue sources. The Finance Officer will use resources in the following hierarchy: debt proceeds, federal funds, state funds, local non-County funds, and County funds. For purposes of fund balance classification, expenditures are to be spent from restricted fund balance first, followed in order by committed fund balance, assigned fund balance and, lastly, unassigned fund balance. The Finance Officer has the authority to deviate from this policy if it is in the best interest of the County or when required by grant or other contractual agreements.

Davie County has also adopted a minimum fund balance policy for the General Fund which instructs management to conduct the business of the County in such a manner that available fund balance is at least greater than or equal to 25% of the General Fund expenditures of the County. Monies in excess of the 25% target may be used to fund one-time capital expenditures or other one-time costs or may be transferred to a Capital Reserve Fund for future use for a specific purpose within a specified time frame. The Board of Commissioners may, from time to time,

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

appropriate available fund balances that will reduce the available fund balances below the 25% threshold for the purposes of a declared fiscal emergency or other such global purpose as to protect the long-term fiscal security of the County. In such circumstances, the Commissioners will adopt a plan to restore the available fund balance to or above the threshold within 36 months from the date of the appropriation. If restoration cannot be accomplished within such time period without severe hardship to the County, then the Commissioners will establish a different but appropriate time period.

The following schedule provides management and citizens with information on the portion of General Fund balance that is available for appropriation:

Total fund balance - General Fund	$ 18,416,198
Less:	
Inventories	230
Long-term receivable	261,000
Stabilization by state statute	5,804,362
Fund balance available for appropriation	$ 12,350,606

The outstanding encumbrances are amounts needed to pay any commitments related to purchase orders and contracts that remain unperformed at year-end.

	General Fund	Capital Projects Fund	Water and Sewer Fund	W&S Capital Project Fund
Encumbrances	$ 22,114	$ 4,990,859	$ 10,000	$ 1,394,342

Defined Benefit Cost-Sharing Plans

The County participates in two cost-sharing, multi-employer, defined benefit pension plans that are administered by the state; the Local Governmental Employees' Retirement System (LGERS) and the Registers of Deeds' Supplemental Pension Fund (RODSPF) (collectively, the "state-administered defined benefit pension plans"). For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net positions of the state-administered defined benefit pension plans and additions to/deductions from the state-administered defined benefit pension plans' fiduciary net positions have been determined on the same basis as they are reported by the state-administered defined benefit pension plans. For this purpose, plan member contributions are recognized when due and the County has a legal requirement to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of the state-administered defined benefit pension plans. Investments are reported at fair value.

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

DAVIE COUNTY, NORTH CAROLINA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020

2. Detail Notes On All Funds

A. Assets

Deposits

All deposits of the County are either insured or collateralized by using one of two methods. Under the Dedicated Method, all deposits exceeding the federal depository insurance coverage level are collateralized with securities held by the County's agents in these units' names. Under the Pooling Method, which is a collateral pool, all uninsured deposits are collateralized with securities held by the State Treasurer's agent in the name of the State Treasurer. Since the State Treasurer is acting in a fiduciary capacity for the County, these deposits are considered to be held by their agents in the entities' names. The amount of the pledged collateral is based on an approved averaging method for non-interest-bearing deposits and the actual current balance for interest-bearing deposits. Depositories using the Pooling Method report to the State Treasurer the adequacy of their pooled collateral covering uninsured deposits. The State Treasurer does not confirm this information with the County or with the escrow agent. Because of the inability to measure the exact amount of collateral pledged for the County under the Pooling Method, the potential exists for undercollateralization, and this risk may increase in periods of high cash flows. However, the State Treasurer of North Carolina enforces strict standards of financial stability for each depository that collateralizes public deposits under the Pooling Method.

The State Treasurer enforces standards of minimum capitalization for all pooling method financial institutions. The County relies on the State Treasurer to monitor those financial institutions. The County analyzes the financial soundness of any other financial institution used by the County. The County complies with the provisions of G.S. 159-31 when designating official depositories and verifying that deposits are properly secured. The County does not have a policy regarding custodial credit risk for deposits.

At June 30, 2020, the County's deposits had a carrying amount of $17,937,057 and a bank balance of $13,406,794. Of the bank balance, $1,124,413 was covered by federal depository insurance and $12,282,381 was covered by collateral held under the Pooling Method. Cash on hand was $2,750.

Investments

As of June 30, 2020, the County had the following investments and maturities:

Investment Type	Valuation Measurement Method	Fair Value	Less Than 6 Months	6-12 Months
NCCMT - Government Portfolio	Fair Value - Level 1	$ 10,013,719	$ 10,013,719	N/A
NCCMT - Term Portfolio*	Fair Value - Level 1	9,253,252	9,253,252	N/A
Total investments		$ 19,266,971	$ 19,266,971	$ -

*As of June 30, 2020, the NCCMT Term Portfolio had a duration of .15 years. Because the NCCMT Government and Term Portfolios have a weighted average maturity of less than 90 days, they are presented as an investment with a maturity of less than 6 months. The NCCMT Government Portfolio has an AAAm rating from S&P. The NCCMT Term Portfolio has no rating.

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

All investments are measured using the market approach: using prices and other relevant information generated by market transactions involving identical or comparable assets or a group of assets.

Level of fair value hierarchy: Level One: debt securities valued using directly observable, quoted prices (unadjusted) in active markets for identical assets. Level Two: debt securities are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

Interest Rate. As a means of limiting its exposure to fair value losses arising from risking interest rates, the County's investment policy limits at least half of the County's investment portfolio to maturities of less than 12 months. Also, the County's investment policy requires purchases of securities to be tiered with staggered maturity dates and limits all securities to a final maturity of no more than three years.

Credit Risk. The County limits investments to the provisions of G.S. 159-30 and restricts the purchase of securities to the highest possible ratings whenever particular types of securities are rated. State law limits investments in commercial paper to the top rating issued by nationally recognized statistical rating organizations (NRSROs). The County's investments in the NC Capital Management Trust Government Portfolio carried a credit rating of AAAm by Standard & Poor's as of June 30, 2020. The County's investment in the NC Capital Management Trust Term Portfolio is unrated. The Term Portfolio is authorized to invest in obligations of the US government and agencies, and in high grade money market instruments as permitted under North Carolina General Statute 159-30 as amended.

Property Tax-Use-Value Assessment on Certain Lands

In accordance with the General Statutes, agriculture, horticulture, and forestland may be taxed by the County at the present-use-value as opposed to market value. When the property loses its eligibility for use-value taxation, the property tax is recomputed at market value for the current year and the three preceding fiscal years, along with the accrued interest from the original due date. This tax is immediately due and payable. The following are property taxes that could become due if present use-value eligibility is lost. These amounts have not been recorded in the financial statements.

Year Levied	Tax	Interest	Total
2017	$ 3,077,565	$ 1,007,903	$ 4,085,468
2018	3,099,273	736,077	3,835,350
2019	3,175,062	468,322	3,643,384
2020	3,194,046	183,658	3,377,704
Total	$ 12,545,946	$ 2,395,960	$ 14,941,906

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

DAVIE COUNTY, NORTH CAROLINA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020

Receivables

Receivables at the government-wide level at June 30, 2020 were as follows:

	Accounts	Taxes	Due from Other Governments	Accrued Interest	Total
Governmental Activities:					
General	$ 1,289,532	$ 1,168,460	$ 4,445,674	$ 41	$ 6,903,707
Other governmental	-	-	1,405,404	-	1,405,404
Total receivables	1,289,532	1,168,460	5,851,078	41	8,309,111
Allowance for doubtful accounts	(896,000)	(562,550)	-	-	(1,458,550)
Total governmental activities	$ 393,532	$ 605,910	$ 5,851,078	$ 41	$ 6,850,561
Business-Type Activities:					
Solid Waste Fund	$ 26,870	$ -	$ 25,741	$ -	$ 52,611
Water and Sewer Fund	1,482,637	-	525,838	-	2,008,475
Total receivables	1,509,507	-	551,579	-	2,061,086
Allowance for doubtful accounts	(123,700)	-	-	-	(123,700)
Total business-type activities	$ 1,385,807	$ -	$ 551,579	$ -	$ 1,937,386

Due from other governments consisted of the following:

Governmental Activities:	
Sales tax refund reimbursement	$ 717,488
Grants	1,630,225
Local option sales tax	2,765,480
Due from state - DMV MV taxes	347,168
NC E911 funds	250,609
Other	140,108
Total governmental activities	$ 5,851,078
Business-Type Activities:	
Scrap tire tax and white goods disposal tax	$ 25,741
Grants	525,838
Total business-type activities	$ 551,579

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

DAVIE COUNTY, NORTH CAROLINA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020

Capital Assets

Governmental Capital Assets

Capital asset activity for the year ended June 30, 2020 was as follows:

	Balance July 1, 2019	Increases	Decreases	Transfers	Balance June 30, 2020
Governmental Activities:					
Non-Depreciable Capital Assets:					
Construction in progress	$ 4,346,720	$ 9,657,581	$ 46,417	$ (804,794)	$ 13,153,090
Land	722,688	117,667	-	-	840,355
Total non-depreciable capital assets	5,069,408	9,775,248	46,417	(804,794)	13,993,445
Depreciable Capital Assets:					
Buildings	23,724,854	-	-	-	23,724,854
Furniture and equipment, computer equipment, and software	6,471,855	158,703	531,102	804,794	6,904,250
Vehicles and motor equipment	5,703,321	760,240	38,279	-	6,425,282
Total depreciable capital assets	35,900,030	918,943	569,381	804,794	37,054,386
Less Accumulated Depreciation:					
Buildings	11,293,460	607,586	-	-	11,901,046
Furniture and equipment, computer equipment, and software	5,288,978	572,000	527,049	-	5,333,929
Vehicles and motor equipment	3,469,826	835,030	38,275	-	4,266,581
Total accumulated depreciation	20,052,264	$ 2,014,616	$ 565,324	$ -	21,501,556
Total depreciable capital assets	15,847,766				15,552,830
Governmental activity capital assets, net	$ 20,917,174				$ 29,546,275

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental Activities:	
General government	$ 659,248
Public safety	1,291,473
Environmental protection	1,746
Human services	51,811
Cultural and recreation	10,338
Total	$ 2,014,616

Proprietary Capital Assets

The capital asset activity of the proprietary funds at June 30, 2020 was as follows:

	Balance July 1, 2019	Increases	Decreases	Balance June 30, 2020
Business-Type Activities:				
Solid Waste:				
Non-Depreciable Capital Assets:				
Land	$ 214,103	$ -	$ -	$ 214,103
Depreciable Capital Assets:				
Buildings	603,213	-	-	603,213
Equipment	31,436	-	-	31,436
Total depreciable capital assets	634,649	-	-	634,649
Less Accumulated Depreciation:				
Buildings	372,250	15,005	-	387,255
Equipment	31,436	-	-	31,436
Total accumulated depreciation	403,686	$ 15,005	$ -	418,691
Total capital assets being depreciated, net	230,963			215,958
Solid waste capital assets, net	445,066			430,061

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

DAVIE COUNTY, NORTH CAROLINA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020

	Balance July 1, 2019	Increases	Decreases	Transfers	Balance June 30, 2020
Water and Sewer Fund:					
Non-Depreciable Capital Assets:					
Land	338,521	$ -	$ -	$ -	338,521
Construction-in-progress	7,336,475	13,072,297	-	(719,045)	19,689,727
Total non-depreciable capital assets	7,674,996	13,072,297	-	(719,045)	20,028,248
Depreciable Capital Assets:					
Water/sewer lines	20,509,414	-	-	719,045	21,228,459
Buildings	15,857,283	-	-	-	15,857,283
Equipment and vehicles	2,898,586	73,488	-	-	2,972,074
Total depreciable capital assets	39,265,283	73,488	-	719,045	40,057,816
Less Accumulated Depreciation:					
Water/sewer lines	10,556,132	338,963	-	-	10,895,095
Buildings	7,394,745	311,224	-	-	7,705,969
Equipment and vehicles	2,237,896	166,353	-	-	2,404,249
Total accumulated depreciation	20,188,773	$ 816,540	$ -	$ -	21,005,313
Total capital assets being depreciated, net	19,076,510				19,052,503
Water/Sewer capital assets, net	26,751,506				39,080,751
Business-type activities capital assets, net	$ 27,196,572				$ 39,510,812

Net Investment in Capital Assets

The total net investment in capital assets at June 30, 2020 is composed of the following elements:

	Governmental Activities	Business-Type Activities
Capital assets	$ 29,546,275	$ 39,510,812
Long-term debt	(72,348,421)	(12,993,944)
Unexpended debt proceeds	4,352,411	-
Long-term debt for assets not owned by the County	56,607,421	-
Net investment in capital assets	$ 18,157,686	$ 26,516,868

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

B. Liabilities

Payables

Payables at the government-wide level at June 30, 2020 were as follows:

	Vendors	Accrued Interest	Total
Governmental Activities:			
General	$ 3,331,470	$ 450,729	$ 3,782,199
Other governmental	1,325,139	-	1,325,139
Total	$ 4,656,609	$ 450,729	$ 5,107,338
Business-Type Activities:			
Solid waste	$ 65,946	$ -	$ 65,946
Water and sewer	759,093	-	759,093
Total	$ 825,039	$ -	$ 825,039

Pension Plan and Other Post-Employment Obligations

Local Governmental Employees' Retirement System

Plan Description. The County is a participating employer in the state-wide Local Governmental Employees' Retirement System (LGERS), a cost-sharing, multiple-employer defined benefit pension plan administered by the State of North Carolina. LGERS membership is comprised of general employees and local law enforcement officers (LEOs) of participating local governmental entities. Article 3 of G.S. Chapter 128 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. Management of the plan is vested in the LGERS Board of Trustees, which consists of 13 members – nine appointed by the Governor, one appointed by the State Senate, one appointed by the State House of Representatives, and the State Treasurer and State Superintendent, who serve as ex-officio members. The Local Governmental Employees' Retirement System is included in the Comprehensive Annual Financial Report (CAFR) for the State of North Carolina. The State's CAFR includes financial statements and required supplementary information for LGERS. That report may be obtained by writing to the Office of the State Controller, 1410 Mail Service Center, Raleigh, North Carolina 27699-1410, by calling (919) 981-5454, or at www.osc.nc.gov.

Benefits Provided. LGERS provides retirement and survivor benefits. Retirement benefits are determined as 1.85% of the member's average final compensation times the member's years of creditable service. A member's average final compensation is calculated as the average of a member's four highest consecutive years of compensation. Plan members are eligible to retire with full retirement benefits at age 65 with five years of creditable service, at age 60 with 25 years of creditable service, or at any age with 30 years of creditable service. Plan members are eligible to retire with partial retirement benefits at age 50 with 20 years of creditable service or at age 60 with five years of creditable service (age 55 for firefighters). Survivor benefits are available to eligible beneficiaries of members who die while in active service or within 180 days

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

of their last day of service and who have either completed 20 years of creditable service regardless of age (15 years of creditable service for firefighters and rescue squad members who are killed in the line of duty) or have completed five years of service and have reached age 60. Eligible beneficiaries may elect to receive a monthly Survivor's Alternate Benefit for life or a return of the member's contributions. The plan does not provide for automatic post-retirement benefit increases. Increases are contingent upon actuarial gains of the plan.

LGERS plan members who are LEOs are eligible to retire with full retirement benefits at age 55 with five years of creditable service as an officer, or at any age with 30 years of creditable service. LEO plan members are eligible to retire with partial retirement benefits at age 50 with 15 years of creditable service as an officer. Survivor benefits are available to eligible beneficiaries of LEO members who die while in active service or within 180 days of their last day of service and who also have either completed 20 years of creditable service regardless of age, or have completed 15 years of service as a LEO and have reached age 50, or have completed five years of creditable service as a LEO and have reached age 55, or have completed 15 years of creditable service as a LEO if killed in the line of duty. Eligible beneficiaries may elect to receive a monthly Survivor's Alternate Benefit for life or a return of the member's contributions.

Contributions. Contribution provisions are established by General Statute 128-30 and may be amended only by the North Carolina General Assembly. County employees are required to contribute 6% of their compensation. Employer contributions are actuarially determined and set annually by the LGERS Board of Trustees. The County's contractually required contribution rate for the year ended June 30, 2020, was 9.70% of compensation for law enforcement officers and 8.95% for general employees, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year. Contributions to the pension plan from the County were $1,419,881 for the year ended June 30, 2020.

Refunds of Contributions. County employees who have terminated service as a contributing member of LGERS, may file an application for a refund of their contributions. By state law, refunds to members with at least five years of service include 4% interest. State law requires a 60-day waiting period after service termination before the refund may be paid. The acceptance of a refund payment cancels the individual's right to employer contributions or any other benefit provided by LGERS.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2020, the County reported a liability of $6,154,406 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018. The total pension liability was then rolled forward to the measurement date of June 30, 2019 utilizing update procedures incorporating the actuarial assumptions. The County's proportion of the net pension liability was based on a projection of the County's long-term share of future payroll covered by the pension plan, relative to the projected future payroll covered by the pension plan of all participating LGERS employers,

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

actuarially determined. At June 30, 2020, the County's proportion was .22536% (measured as of June 30, 2019), which was a decrease of .00236% from its proportion as of June 30, 2019 (measured as of June 30, 2018).

For the year ended June 30, 2020, the County recognized pension expense of $2,725,471. At June 30, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 1,053,790	$ -
Changes in assumptions	1,003,066	-
Net difference between projected and actual earnings on pension plan investments	150,114	-
Changes in proportion and differences between County contributions and proportionate share of contributions	8,068	85,648
County contributions subsequent to the measurement date	1,419,881	-
Total	$ 3,634,919	$ 85,648

$1,419,881 reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a decrease of the net pension liability in the year ending June 30, 2021. Other amounts reported as deferred inflows and outflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30	Amount
2021	$ 1,068,457
2022	314,558
2023	587,586
2024	158,789
2025	-
Thereafter	-
Total	$ 2,129,390

Actuarial Assumptions. The total pension liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.0 percent
Salary increase	3.50 to 8.10 percent, including inflation and productivity factor
Investment rate of return	7.00 percent, net of pension plan investment expense, including inflation

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

The plan currently uses mortality tables that vary by age, gender, employee group (i.e. general, law enforcement officer) and health status (i.e. disabled and healthy). The current mortality rates are based on published tables and based on studies that cover significant portions of the U.S. population. The healthy mortality rates also contain a provision to reflect future mortality improvements.

The actuarial assumptions used in the December 31, 2018 valuation were based on the results of an actuarial experience study for the period January 1, 2010 through December 31, 2014.

Future ad hoc COLA amounts are not considered to be substantively automatic and are, therefore, not included in the measurement.

The projected long-term investment returns and inflation assumptions are developed through review of current and historical capital markets data, sell-side investment research, consultant whitepapers, and historical performance of investment strategies. Fixed income return projections reflect current yields across the U.S. Treasury yield curve and market expectations of forward yields projected and interpolated for multiple tenors and over multiple year horizons. Global public equity return projections are established through analysis of the equity risk premium and the fixed income return projections. Other asset categories and strategies' return projections reflect the foregoing and historical data analysis.

These projections are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class as of June 30, 2019 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Fixed income	29.0%	1.4%
Global equity	42.0%	5.3%
Real estate	8.0%	4.3%
Alternatives	8.0%	8.9%
Credit	7.0%	6.0%
Inflation protection	6.0%	4.0%
Total	100.0%	

The information above is based on 30-year expectations developed with the consulting actuary for the 2019 asset, liability, and investment policy study for the North Carolina Retirement Systems, including LGERS. The long-term nominal rates of return underlying the real rates of return are arithmetic annualized figures. The real rates of return are calculated from nominal rates by multiplicatively subtracting a long-term inflation assumption of 3.00%. All rates of return and inflation are annualized.

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

Discount Rate. The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 7.00%, as well as what the County's proportionate share of the net pension asset or net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00%) or 1-percentage-point higher (8.00%) than the current rate:

	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)
County's proportionate share of the net pension liability (asset)	$ 14,076,252	$ 6,154,406	$ (430,253)

Pension Plan Fiduciary Net Position. Detailed information about the pension plan's fiduciary net position is available in the separately issued Comprehensive Annual Financial Report (CAFR) for the State of North Carolina.

Law Enforcement Officers' Special Separation Allowance

Plan Description. Davie County administers a public employee retirement system (the *Separation Allowance*), a single-employer defined benefit pension plan that provides retirement benefits to the County's qualified sworn law enforcement officers under the age of 62 who have completed at least 30 years of creditable service or have attained 55 years of age and have completed five or more creditable years of service. The Separation Allowance is equal to 0.85 percent of the annual equivalent of the base rate of compensation most recently applicable to the officer for each year of creditable service. The retirement benefits are not subject to any increases in salary or retirement allowances that may be authorized by the General Assembly. Article 12D of G.S. Chapter 143 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. A separate report was not issued for the plan.

All full-time County law enforcement officers are covered by the Separation Allowance. At December 31, 2018, the Separation Allowance's membership consisted of:

Retirees receiving benefits	3
Terminated plan members entitled to, but not yet, receiving benefits	-
Active plan members	56
Total	59

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

DAVIE COUNTY, NORTH CAROLINA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020

Summary of Significant Accounting Policies

Basis of Accounting. The County has chosen to fund the Separation Allowance on a pay-as-you-go basis. Pension expenditures are made from the General Fund, which is maintained on the modified accrual basis of accounting. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan.

The Separation Allowance has no assets accumulated in a trust that meets the following criteria, which are outlined in GASB Statement 73.

Actuarial Assumptions. The entry age normal actuarial cost method was used in the December 31, 2018 valuation. The total pension liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5 percent
Salary increases	3.50 to 7.35 percent, including inflation and productivity factor
Discount rate	3.26 percent

The discount rate used to measure the total pension liability is the S&P Municipal Bond 20-Year High Grade Rate Index.

The actuarial assumptions used in the December 31, 2018 valuation were based on the results of an experience study completed by the Actuary for the Local Government Employees' Retirement System for the five-year period ending December 31, 2014.

Deaths After Retirement (Healthy): RP-2014 Healthy Annuitant base rates projected to 2015 using MP-2015, projected forward generationally from the valuation date using MP-2015. Rates are adjusted by 104% for males and 100% for females.

Deaths Before Retirement: RP-2014 Employee base rates projected to 2015 using MP-2015, projected forward generationally from 2015 using MP-2015.

Deaths After Retirement (Beneficiary): RP-2014 Healthy Annuitant base rates projected to 2015 using MP-2015, projected forward generationally from 2015 using MP-2015. Rates are adjusted 123% for males and females.

Deaths After Retirement (Disabled): RP-2014 Disabled Retiree base rates projected to 2015 using MP-2015, projected forward generationally from 2015 using MP-2015. Rates are adjusted by 103% for males and 99% for females.

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

Contributions. The County is required by Article 12D of G.S. Chapter 143 to provide these retirement benefits and has chosen to fund the amounts necessary to cover the benefits earned on a pay-as-you-go basis through appropriations made in the General Fund operating budget. There were no contributions made by employees. The County's obligation to contribute to this plan is established and may be amended by the North Carolina General Assembly. Administration costs of the Separation Allowance are financed through investment earnings. The County paid $45,251 as benefits came due for the reporting period.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2020, the County reported a total pension liability of $1,548,394. The total pension liability was measured as of December 31, 2019 based on a December 31, 2018 actuarial valuation. The total pension liability was rolled forward to the measurement date of December 31, 2019 utilizing update procedures incorporating the actuarial assumptions. For the year ended June 30, 2020, the County recognized pension expense of $173,319.

At June 30, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 206,621	$ -
Changes of assumptions	78,524	44,620
County benefit payments and plan administrative expense made subsequent to the measurement date	44,161	-
Total	$ 329,306	$ 44,620

$44,161 reported as deferred outflows of resources related to pensions resulting from benefit payments made and administrative expenses incurred subsequent to the measurement date that are reported as deferred outflows of resources related to pensions which will be recognized as a decrease of the total pension liability in the year ending June 30, 2021. Other amounts reported as deferred inflows and outflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30	Amount
2021	$ 55,019
2022	55,019
2023	55,552
2024	42,327
2025	32,608
Thereafter	-
Total	$ 240,525

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

Sensitivity of the County's Total Pension Liability to Changes in the Discount Rate. The following presents the County's total pension liability calculated using the discount rate of 3.26 percent, as well as what the County's total pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.26 percent) or 1-percentage-point higher (4.26 percent) than the current rate:

	1% Decrease (2.26%)	Discount Rate (3.26%)	1% Increase (4.26%)
Total pension liability	$ 1,674,003	$ 1,548,394	$ 1,433,425

Schedule of Changes in Total Pension Liability
Law Enforcement Officers' Special Separation Allowance

	2020
Beginning balance	$ 1,230,202
Service cost	72,344
Interest on the total pension liability	43,956
Difference between expected and actual experience in the measurement of the total pension liability	202,235
Changes of assumptions or other inputs	44,908
Benefit payments	(45,251)
Ending balance of the total pension liability	$ 1,548,394

Changes of Assumptions. Changes of assumptions and other inputs reflect a change in the discount rate from 3.64 percent at December 31, 2018 to 3.26 percent at December 31, 2019.

Changes in Benefit Terms. Reported compensation adjusted to reflect the assumed rate of pay as of the valuation date.

The plan currently uses mortality tables that vary by age, and health status (i.e. disabled and healthy). The current mortality rates are based on published tables and based on studies that cover significant portions of the U.S. population. The healthy mortality rates also contain a provision to reflect future mortality improvements.

The actuarial assumptions used in the December 31, 2018 valuation were based on the results of an actuarial experience study for the period January 1, 2010 through December 31, 2014.

Supplemental Retirement Income Plan for Law Enforcement Officers

Plan Description. The County contributes to the Supplemental Retirement Income Plan (the "Plan"), a defined contribution pension plan administered by the Department of State Treasurer and a Board of Trustees. The Plan provides retirement benefits to law enforcement officers employed by the County. Article 5 of G.S. Chapter 135 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. The Plan for Law

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

Enforcement Officers is included in the Comprehensive Annual Financial Report (CAFR) for the State of North Carolina. The state's CAFR includes the Pension Trust Fund financial statements for the Internal Revenue Code Section 401(k) plan that includes the Supplemental Retirement Income Plan for Law Enforcement Officers. That report may be obtained by writing to the Office of the State Controller, 1410 Mail Service Center, Raleigh, North Carolina 27699-1410, or by calling (919) 981-5454.

Funding Policy. Article 12E of G.S. Chapter 143 requires that the County contribute each month an amount equal to 5% of each officer's salary, and all amounts contributed are vested immediately. Also, the law enforcement officers may make voluntary contributions to the Plan.

The County contributed $145,843 for the reporting year. No amounts were forfeited.

Deferred Compensation Plan

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The Plan, which is available to all County employees, permits them to defer a portion of their salary until termination, retirement, death, or unforeseeable emergency.

401(k) Deferred Compensation Plan

The County also has an approved 401(k) retirement plan covering substantially all employees not engaged in law enforcement. For the year ended June 30, 2020, the County contributed 3% of participating full-time employees' salaries for those employees who voluntarily contributed at least 1% of their salary. The County's contributions were calculated using a covered payroll of $11,614,389; the County's total payroll was $14,288,802. The total contribution for the fiscal year ended was $702,779, which consisted of $348,433 from the County and $354,346 from the employees. The County's required contribution and the employees' voluntary contributions represented 3.00% and 3.28%, respectively, of the covered payroll amount.

Register of Deeds' Supplemental Pension Fund

Plan Description. Davie County also contributes to the Registers of Deeds' Supplemental Pension Fund (RODSPF), a non-contributory, cost-sharing multiple- employer defined benefit plan administered by the North Carolina Department of State Treasurer. RODSPF provides supplemental pension benefits to any eligible county register of deeds who is retired under the Local Government Employees' Retirement System (LGERS) or an equivalent locally sponsored plan. Article 3 of G.S. Chapter 161 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. Management of the plan is vested in the LGERS Board of Trustees, which consists of 13 members – nine appointed by the Governor, one appointed by the State Senate, one appointed by the State House of Representatives, and the State Treasurer and State Superintendent, who serve as ex-officio members. The Registers of Deeds' Supplemental Pension Fund is included in the Comprehensive Annual Financial Report (CAFR) for the State of North Carolina. The State's CAFR includes financial statements and required supplementary information for the Resisters of Deeds' Supplemental Pension Fund. That report may be obtained by writing to the Office of the State Controller, 1410 Mail Service Center, Raleigh, North Carolina 27699-1410, by calling (919) 981-5454, or at www.osc.nc.gov.

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

Benefits Provided. An individual's benefits for the year are calculated as a share of accumulated contributions available for benefits for that year, subject to certain statutory limits. An individual's eligibility is based on at least 10 years of service as a register of deeds with the individual's share increasing with years of service. Because of the statutory limits noted above, not all contributions available for benefits are distributed.

Contributions. Benefits and administrative expenses are funded by investment income and 1.5% of the receipts collected by each County Commission under Article 1 of Chapter 161 of the North Carolina General Statutes. The statutory contribution currently has no relationship to the actuary's required contribution. The actuarially determined contribution this year and for the foreseeable future is zero. Registers of Deeds do not contribute. Contribution provisions are established by General Statute 161-50 and may be amended only by the North Carolina General Assembly. Contributions to the pension plan from the County were $3,789 for the year ended June 30, 2020.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2020, the County reported an asset of $72,044 for its proportionate share of the net pension asset. The net pension asset was measured as of June 30, 2019. The total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2018. The total pension liability was then rolled forward to the measurement date of June 30, 2019 utilizing update procedures incorporating the actuarial assumptions. The County's proportion of the net pension asset was based on the County's share of contributions to the pension plan, relative to contributions to the pension plan of all participating RODSPF employers. At June 30, 2019, the County's proportion was .36493%, which was a decrease of .01356% from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the County recognized pension expense of $7,917. At June 30, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 3,474
Net difference between projected and actual earnings on pension plan investments	737	-
Changes in proportion and differences between County contributions and proportionate share of contributions	5,336	-
County contributions subsequent to the measurement date	3,789	-
Total	$ 9,862	$ 3,474

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

$3,789 reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as an increase of the net pension asset in the year ending June 30, 2021. Other amounts reported as deferred inflows and outflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30	Amount
2021	$ 2,621
2022	1,369
2023	32
2024	(1,423)
2025	-
Thereafter	-
Total	$ 2,599

Actuarial Assumptions. The total pension liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.0 percent
Salary increase	3.5 to 7.75 percent, including inflation and productivity factor
Investment rate of return	3.75 percent, net of pension plan investment expense, including inflation

The plan currently uses mortality tables that vary by age, gender, employee group (i.e. general, law enforcement officer) and health status (i.e. disabled and healthy). The current mortality rates are based on published tables and based on studies that cover significant portions of the U.S. population. The healthy mortality rates also contain a provision to reflect future mortality improvements.

The actuarial assumptions used in the December 31, 2018 valuation were based on the results of an actuarial experience study for the period January 1, 2010 through December 31, 2014.

Future ad hoc COLA amounts are not considered to be substantively automatic and are, therefore, not included in the measurement.

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

The projected long-term investment returns and inflation assumptions are developed through review of current and historical capital markets data, sell-side investment research, consultant whitepapers, and historical performance of investment strategies. Fixed income return projections reflect current yields across the U.S. Treasury yield curve and market expectations of forward yields projected and interpolated for multiple tenors and over multiple-year horizons.

These projections are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The adopted asset allocation policy for the RODSPF is 100% in the fixed income asset class. The best estimate of arithmetic real rate of return for the fixed income asset class as of June 30, 2019 is 1.4%.

The information above is based on 30-year expectations developed with the consulting actuary for the 2019 asset, liability, and investment policy study for the North Carolina Retirement Systems, including LGERS. The long-term nominal rates of return underlying the real rates of return are arithmetic annualized figures. The real rates of return are calculated from nominal rates by multiplicatively subtracting a long-term inflation assumption of 3.00%. All rates of return and inflation are annualized.

Discount Rate. The discount rate used to measure the total pension liability was 3.75%. The projection of cash flows used to determine the discount rate assumed that contributions from employers will be made at statutorily required rates. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Asset to Changes in the Discount Rate. The following presents the County's proportionate share of the net pension asset calculated using the discount rate of 3.75%, as well as what the County's proportionate share of the net pension asset would be if it were calculated using a discount rate that is 1-percentage-point lower (2.75%) or 1-percentage-point higher (4.75%) than the current rate:

	1% Decrease (2.75%)	Discount Rate (3.75%)	1% Increase (4.75%)
County's proportionate share of the net pension liability (asset)	$ (59,553)	$ (72,044)	$ (82,606)

Pension Plan Fiduciary Net Position. Detailed information about the pension plan's fiduciary net position is available in the separately issued Comprehensive Annual Financial Report (CAFR) for the State of North Carolina.

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The net pension liability for LGERS and ROD was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018. The total pension liability for LEOSSA was measured as of December 31, 2019, with an actuarial valuation date of December 31, 2018. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contribution of all participating entities. Following is information related to the proportionate share and pension expense:

	LGERS	ROD	LEOSSA	Total
Proportionate share of net pension liability (asset)	$ 6,154,406	$ (72,044)	$ -	$ 6,082,362
Proportion of the net pension liability (asset)	0.22536%	0.36493%	n/a	-
Total pension liability	-	-	1,548,394	1,548,394
Pension expense	2,725,471	7,917	173,319	2,906,707

At June 30, 2020, the County reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

	LGERS	ROD	LEOSSA	Total
Deferred Outflows of Resources:				
Differences between expected and actual experience	$ 1,053,790	$ -	$ 206,621	$ 1,260,411
Changes of assumptions	1,003,066	-	78,524	1,081,590
Net difference between projected and actual earnings on pension plan investments	150,114	737	-	150,851
Changes in proportion and differences between County contributions and proportionate share of contributions	8,068	5,336	-	13,404
County contributions (LGERS, ROD)/benefit payments and administration costs (LEOSSA) subsequent to the measurement date	1,419,881	3,789	44,161	1,467,831
	$ 3,634,919	$ 9,862	$ 329,306	$ 3,974,087
Deferred Inflows of Resources:				
Differences between expected and actual experience	$ -	$ 3,474	$ -	$ 3,474
Changes of assumptions	-	-	44,620	44,620
Changes in proportion and differences between County contributions and proportionate share of contributions	85,648	-	-	85,648
	$ 85,648	$ 3,474	$ 44,620	$ 133,742

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

Other Post-Employment Benefits – Healthcare Benefits

Plan Description

Plan Administration. Under a County resolution, the County administers the Healthcare Benefits Plan (HCB Plan), a single-employer defined benefit healthcare plan that is used to provide post-employment benefits other than pensions (OPEB) for all retirees of the County who participate in the North Carolina Local Government Employees' Retirement System (System). At retirement, all employees who retire under the County's retirement plan have the option to purchase individual medical coverage at the County's group rate. The cost of insurance is borne by the retirees at a prorata share based on years of service. Also, retirees can purchase coverage for their dependents at the County's group rates. This benefit is available to qualified retirees until the age of 65 or until Medicare eligible, whichever is sooner. The County's contribution is dependent on the employee's number of years of creditable service and the employee's age at retirement. The County Commissioners may amend the benefit provisions. A separate report was not issued for the plan.

County Contributions Based on Years of Creditable Service

Years of Service	Age at Retirement	Percent Paid
20 years	60+	50%
25 years	Any	75%
30 years	Any	100%

Plan Membership. At June 30, 2018 (valuation date), the HCB Plan membership consisted of the following:

Members	
Retirees and dependents receiving benefits	17
Active members	313
Total	330

Total OPEB Liability

The County's total OPEB liability of $6,586,321 was measured as of June 30, 2019 and was determined by an actuarial valuation as of June 30, 2018.

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

Actuarial Assumptions and Other Inputs. The total OPEB liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement unless otherwise specified:

Inflation	2.50 percent
Real wage growth	1.00 percent
Wage inflation	3.50 percent
Salary increases, including wage inflation	
General Employees	3.50 - 7.75 percent
Law Enforcement Officers	3.50 - 7.35 percent
Municipal Bond Index Rate	
Prior Measurement Date	3.89 percent
Measurement Date	3.50 percent
Health Care Cost Trends	
Pre-Medicare medical and Prescription Drug	7.25 percent for 2018 decreasing to an ultimate rate of 4.75 percent by 2028

The County selected a Municipal Bond Index Rate equal to the June average of the Bond Buyer 20-year General Obligation Bond Index published weekly by the Bond Buyer, and the discount rate used to measure the Total OPEB Liability is the Municipal Bond Index Rate as of the measurement date.

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at July 1, 2019	$ 5,887,804
Changes for the year:	
Service cost at end of year	338,323
Interest	222,328
Difference between expected and actual experience	213,873
Changes of assumptions or other inputs	272,174
Benefit payments and implicit subsidy credit	(348,181)
Net change in total OPEB liability	698,517
Balance at June 30, 2020	$ 6,586,321

Changes in assumptions and other inputs reflect a change in the discount rate from 3.89% to 3.50%.

Mortality rates were based on the RP-2014 mortality tables, with adjustments for LGERS experience and generational mortality improvements using Scale MP-2015.

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

The demographic actuarial assumptions for retirement, disability incidence, withdrawal, and salary increases used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the period January 1, 2010 – December 31, 2014, adopted by the LGERS Board.

The remaining actuarial assumptions (e.g., initial per capita costs, health care cost trends, rate of plan participation, rates of plan election, etc.) used in the June 30, 2018 valuation were based on a review of recent plan experience done concurrently with the June 30, 2018 valuation.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate. The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.50 percent) or 1-percentage-point higher (4.50 percent) than the current discount rate:

	1% Decrease (2.50%)	Current Discount Rate (3.50%)	1% Increase (4.50%)
Total OPEB liability	$ 7,343,626	$ 6,586,321	$ 5,913,039

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates. The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Current	1% Increase
Total OPEB liability	$ 5,689,594	$ 6,586,321	$ 7,668,574

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2020, the County recognized OPEB expense of $687,173. At June 30, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 668,882	$ 13,281
Changes of assumptions or other inputs	348,078	202,772
Benefit payments and administrative costs made subsequent to the measurement date	110,879	-
Total	$ 1,127,839	$ 216,053

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

$110,879 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a decrease in the total OPEB liability in the year ending June 30, 2021.

Other amounts reported as deferred inflows and outflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30	Amount
2021	$ 117,114
2022	117,114
2023	117,114
2024	117,114
2025	117,114
Thereafter	215,337
Total	$ 800,907

Other Employment Benefits

The County has elected to provide death benefits to employees through the Death Benefit Plan for members of the Local Governmental Employees' Retirement System (Death Benefit Plan), a multiple-employer, state-administered, cost-sharing plan funded on a one-year term cost basis. The beneficiaries of those employees who die in active service after one year of contributing membership in the System, or who die within 180 days after retirement or termination of service and have at least one year of contributing membership service in the System at the time of death, are eligible for death benefits. Lump-sum death benefit payments to beneficiaries are equal to the employee's twelve highest months' salary in a row during the twenty-four months prior to the employee's death, but the benefit will be a minimum of $25,000 and will not exceed $50,000. Because all death benefit payments are made from the Death Benefit Plan and not by the County, the County does not determine the number of eligible participants. The County has no liability beyond the payment of monthly contributions. The contributions to the Death Benefit Plan cannot be separated between the post-employment benefit amount and the other benefit amount. Contributions are determined as a percentage of monthly payroll based upon rates established annually by the State. Separation rates are set for employees not engaged in law enforcement and for law enforcement officers. The County considers these contributions to be immaterial.

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

Deferred Outflows and Inflows of Resources

Deferred outflows and inflows of resources are comprised of the following:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Charge on refunding of debt	$ 219,274	$ -
Pension deferrals	3,974,087	133,742
OPEB deferrals	1,127,839	216,053
Prepaid taxes not yet earned (General Fund)	-	80,890
Taxes receivable, net (General Fund)	-	605,910
Other receivables (General Fund)	-	389,460
Total	$ 5,321,200	$ 1,426,055

Closure and Post-Closure Care Costs – Landfill Facilities

Federal and state laws and regulations require the County to place a final cover on its landfill facility when it stopped accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. The County closed its landfill prior to April 4, 1994. The County continues the required monitoring during the post-closure care period for up to thirty years. Post-closure costs consist of water quality monitoring, maintenance of the landfill surface and vegetation, mowing, inspections, and recordkeeping. Costs during the monitoring period are estimated to be $22,678 per year. A liability of $39,613 is recorded on the books in the Solid Waste Fund to provide for future post-closure costs. Actual post-closure costs may be higher due to inflation, changes in technology, or changes in regulations.

Risk Management

The County is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County participates in two self-funded risk financing pools administered by the North Carolina Association of County Commissioners Joint Risk Management Agency.

Through these pools, the County obtains property coverage equal to the replacement cost of owned property subject to total insured values, with sub-limits on coverage for specified perils; general, auto, professional, employment practices, and law enforcement liability coverage of $2 million per occurrence; auto physical damage for owned autos at actual cash value; crime coverage of $250,000 per occurrence; and workers' compensation on coverage up to the statutory limits.

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

All property coverage and some liability coverage are subject to per occurrence deductibles, as selected by the County. The pools are audited annually by certified public accountants, and audited financial statements are available to the County upon request.

Both of the pools are reinsured through a multi-state public entity captive for single occurrence losses in excess of $500,000, up to a $2 million limit for liability coverage, and single occurrence losses in excess of $750,000 for workers' compensation.

Through the captive, the Liability and Property Pool is reinsured for $2,000,000 of annual aggregate losses in excess of $250,000 per occurrence for property, auto physical damage and crime coverage, with additional limits of $498 million purchased through a group of commercial carriers through the multi-state public entity captive.

The County carries commercial flood insurance coverage for other risks of loss. There have been no significant reductions in insurance coverage from the previous year, and settled claims have not exceeded coverage in any of the past three fiscal years.

In accordance with G.S. 159-29, the County's employees that have access to $100 or more at any given time of the County's funds are performance bonded through a commercial crime coverage with a $250,000 occurrence limit. The Finance Director is bonded for $50,000, and all other individuals holding positions requiring statutory bonds are covered elsewhere.

The County self-insures for employee health coverage, which is administered by a private company, with a stop loss provision of $130,000 per member per plan year. The maximum lifetime benefit is unlimited, in accordance with healthcare reform. The County carries commercial insurance coverage above these limits. There have been no significant reductions in insurance coverage from the previous year and in the plan year from July 1, 2019 through June 30, 2020, the County did not have any stop-loss claims resulting in stop-loss credits. The County carries commercial coverage for all other risks of loss.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNR's).

Changes in the balances in claims for employee and dependent health insurance during the last fiscal year are as follows:

	2020
Unpaid claims, beginning	$ 330,714
Incurred claims	3,470,801
Claim payments	(3,392,732)
Unpaid claims, ending	$ 408,783

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

DAVIE COUNTY, NORTH CAROLINA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020

Claims and Judgments

At June 30, 2020, the County was defendant to various lawsuits. In the opinion of the County's management and the County Attorney, the ultimate effect of these legal matters will not have a material adverse effect on the County's financial position.

Operating Leases

The County is committed under various operating leases for land, buildings, and equipment. For the year ended June 30, 2020, total lease expenditures under these operating leases totaled $40,940. For the current year, the operating leases were for storage spaces and the Cooleemee Branch Library. These are annual commitments that expire in June of each fiscal year. Therefore, there are no future obligations.

Long-Term Obligations

General Obligation Bonds Payable

All general obligation bonds serviced by the County's General Fund are collateralized by the full faith, credit, and taxing power of the County. Principal and interest payments are appropriated when due. The following bonds were issued to refund Series 1996 GO Bonds and 2004 GO bonds, respectively. General obligation bonds payable at June 30, 2020 are comprised of the following individual issues:

Serviced by the General Fund:

$5,130,000 refunding bonds due on November 1 and May 1, in installments of $455,000 to $1,160,000 through May 1, 2024; interest at 2.00% to 4.00%	$ 2,235,000
$54,500,000 School Building Serial bond due on November 1 and May 1, in installments of $2,285,000 to $4,655,000 through May 1, 2032; interest at 2.00% to 5.00%	42,585,000
$5,000,000 Parks & Recreation Serial bond due on April 1 and October 1, in installments of $250,000 through October 1, 2038; interest at 3.00% to 4.00%	4,750,000
Total general obligation bonds	$ 49,570,000

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

DAVIE COUNTY, NORTH CAROLINA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020

The County has outstanding general obligation bonds from direct placements related to governmental-type activities totaling $49,570,000 secured by a pledge of the faith and credit and taxing power of the County with a levy on all property taxable by the County such ad valorem taxes, without limitation as to rate or amount, as may be necessary to pay the Bonds and the interest thereon. All general obligation bonds totaling $49,570,000 have the following provisions in case of default, (1) the local government commission impounding the books and records of any unit of local governments and assume full control of all its financial affairs; (2) the Commission is vested with all of the powers of the governing board of the unit of local government as to levy taxes, expenditure of money, adoption of budgets and all other financial powers conferred upon such governing board by law; (3) the Commission will create a plan for refinancing, adjusting or comprising such debt.

Annual debt service requirements to maturity for the County's general obligation bonds are as follows:

Year Ending	Governmental Activities	
June 30	Principal	Interest
2021	$ 3,355,000	$ 1,999,300
2022	3,440,000	1,844,650
2023	3,465,000	1,759,950
2024	3,560,000	1,594,900
2025	3,655,000	1,425,300
2026-2030	23,770,000	4,183,700
2031-2035	7,325,000	554,439
2036-2039	1,000,000	73,439
Total	$ 49,570,000	$ 13,435,678

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

DAVIE COUNTY, NORTH CAROLINA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020

Installment Purchase Contracts

Installment purchase contract for economic development contracts due in annual installments of $200,000 beginning February 15, 2017 through February 15, 2026; at 0% interest	$ 1,200,000
Installment purchase contract for capital purchases due in increasing annual installments from June 1, 2017 through June 1, 2021; at 1.39% interest	258,000
Installment purchase contract for renovations to Central Davie Academy due in annual installments of $173,000 beginning November 1, 2017 through May 1, 2026; at 2.29% interest	1,035,501
Installment purchase contract for vehicles and related equipment due in annual installments of $173,000 beginning June 2, 2018 through June 1, 2022; at 1.97% interest	362,000
Installment purchase contract for vehicles and related equipment due in annual installments of $170,000 beginning June 2, 2019 through June 1, 2023; at 3.13% interest.	525,000
Installment purchase contract for vehicles and related equipment due in annual installments of $173,000 beginning August 27, 2019 through June 1, 2024; at 1.953% interest	596,000
Installment purchase contract for various capital improvements due in annual installments of $463,000 beginning August 1, 2020 through Feburary 1, 2040; at 2.79% interest	9,250,000
Total installment purchase contracts	$ 13,226,501

The County has outstanding installment purchase debt from direct placements related to governmental-type activities totaling $1,200,000 secured with an escrow account held at Branch Banking and Trust Company in the amount of $1,200,000. The County's outstanding installment purchase debt from direct placements related to governmental-type activities of $1,200,000 contain provisions that an event of default would result in the lender taking possession of the collateral escrow account and apply the proceeds thereof to the County's outstanding amount.

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

The County's outstanding installment purchase debt from direct placements related to governmental activities of $258,000 are secured with the equipment and in any and all additions, accessions, repairs, replacements, substitutions, and modifications to the equipment. The County's outstanding installment purchase debt from direct placements related to governmental activities of $258,000 contain provisions that an event of default would result in (1) repayment of principal amount and all accrued interest and other charges immediately due and payable without notice of demand to the County, (2) appropriate court actions to enforce performance by the County, termination of the contract to all or any part if the equipment, (3) repossession of any proceeds of the equipment including net proceeds, (4) and termination of the escrow fund in accordance with the escrow agreement.

The County has outstanding installment purchase debt from direct placements related to governmental-type activities totaling $1,035,501 secured with as Deed of Trust granting a lien on the mortgaged property, together will all buildings, improvements and fixtures located and to be located on the property. The outstanding installment purchase debt contains provisions that an event of default would result in (1) declare the entire amount of the principal component of the Installment Payments and accrued and unpaid interest component to the date of declaration to be immediately due and payable; (2) exercise all remedies available at law or in equity or under the Deed of Trust, including foreclosure and sale of the Mortgaged Property, and apply the proceeds of any such sale or other disposition, after deducting all costs and expenses, including court costs and reasonable attorneys' fees incurred with the recovery, repair, storage and other sale or other disposition costs, toward the principal component and accrued and unpaid interest of the balance of Installment Payments due; (3) subject to the Enforcement Limitation, proceed by appropriate court action to enforce performance by the County of the applicable covenants of the Agreement or to recover for the breach thereof.

The County has outstanding installment purchase debt from direct placements related to governmental-type activities totaling $362,000 are secured with the equipment. The County's outstanding installment purchase debt from direct placements related to governmental-type activities of $362,000 contain provisions that an event of default would result in (1) declare the unpaid principle components of the Installment Payments and all accrued interest and other charges immediately due and payable; (2) proceed by appropriate court action to enforce the County's performance of the applicable covenants of the financing agreement or to recover for the breach thereof; (3) avail itself of all available remedies at law or in equity, including those right and remedies of a secured party or creditor under the Uniform Commercial Code and the general laws of the State with respect to enforcement of the security interest granted or reserved; (4) pay on demand to the bank, the reasonable costs and reasonable attorneys' fees, incurred by the bank in the collection of payments and additional payments of the enforcement of observation of any obligation or agreement by the County.

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

The County has outstanding installment purchase debt from direct placements related to governmental-type activities totaling $525,000 secured with all moneys on deposit from time to time in the Project Fund and all property acquired by the County with funds advanced by BB&T, all personal property obtained in substitution or replacement therefore, and all personal property obtained in the substitution or replacement for any of the Security Property, and all proceeds of the foregoing. The County's outstanding installment purchase debt from direct placements related to governmental-type activities of $525,000 contain provisions that an event of default would result in (1) declare the unpaid principle components of the Installment Payments immediately due and payable; (2) proceed by appropriate court action to enforce the County's performance of the applicable covenants of the financing agreement or to recover for the breach thereof; (3) payment of any remaining balance in the Project Fund to be applied against outstanding Required Payments in any manner BB&T may reasonably deem appropriate (4) avail itself of all available remedies under the financing agreement, including sale of the Equipment, and recovery of attorneys' fees and other expenses.

The County has outstanding installment purchase debt from direct placements related to governmental-type activities totaling $596,000 are secured with the equipment. The County's outstanding installment purchase debt from direct placements related to governmental-type activities of $596,000 contain provisions that an event of default would result in (1) declare the entire amount of the principle component of the Installment Payments and the accrued interest and unpaid interest component to the date of declaration to be immediately due and payable; (2) exercise all remedies available at law or in equity or under the Security Agreement, including sale of the Equipment, and apply the proceeds of any such sale or other disposition, after deducting all costs and expenses, including court costs and reasonable attorneys' fees incurred with the recovery, repair, storage and other sale or other disposition costs, toward the principal component and accrued and unpaid interest of the balance of Installment Payments due; (3) subject to the Enforcement Limitation, proceed by appropriate court action to enforce performance by the County of the applicable covenants of the Agreement or to recover for the breach thereof.

The County has outstanding installment purchase debt from direct placements related to governmental-type activities totaling $9,250,000 are secured with mortgaged property. The County's outstanding installment purchase debt from direct placements related to governmental-type activities of $9,250,000 contain provisions that an event of default would result in (1) declare the entire amount of the principle component of the Installment Payments and the accrued interest and unpaid interest component to the date of declaration to be immediately due and payable; (2) exercise all remedies available at law or in equity or under the Deed of Trust, including foreclosure and sale of the Mortgaged Property, and apply the proceeds of any such sale or other disposition, after deducting all costs and expenses, including court costs and reasonable attorneys' fees incurred with the recovery, repair, storage and other sale or other disposition costs, toward the principal component and accrued and unpaid interest of the balance of Installment Payments due; (3) subject to the Enforcement Limitation, proceed by appropriate court action to enforce performance by the County of the applicable covenants of the Agreement or to recover for the breach thereof.

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

DAVIE COUNTY, NORTH CAROLINA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020

Annual debt service requirements to maturity for the County's installment purchase contracts are as follows:

Year Ending June 30	Governmental Activities	
	Principal	Interest
2021	$ 1,558,000	$ 292,980
2022	1,309,000	289,030
2023	1,134,000	260,827
2024	956,000	236,012
2025	958,000	216,792
2026-2030	2,690,501	842,494
2031-2035	2,311,000	515,620
2036-2040	2,310,000	193,347
Total	$ 13,226,501	$ 2,847,102

Certificates of Participation

On February 17, 2015, the County issued $7,303,000 in certificates of participation Series 2015, with an interest rate of 2.520% to finance the construction and equipping of a new middle school and the Davie Campus of Davidson County Community College. The debt is serviced by the General Fund. The principal amount outstanding as of June 30, 2015 is $7,219,000. Debt service payments are due June 1st of each year in principal installments ranging from $80,000 to $930,000, plus interest at 2.520% with the final payment in June 2025.	$ 4,301,000
Total certificates of participation	$ 4,301,000

The County has outstanding certificates of participation from direct placements related to governmental-type activities totaling $4,301,000 secured with as Deed of Trust granting Davie County Public Facilities Financing Corporation a lien on the mortgaged property. The certificates contain provisions that an event of default would result in the exercise of all remedies available at law or in equity or under the Deed of Trust, including foreclosure and sale of the Mortgaged Property, and apply the proceeds of any such sale or other disposition, after deducting all costs and expenses, including court costs and reasonable attorneys' fees incurred with the recovery, repair, storage and other sale or other disposition costs, toward the principal component and accrued and unpaid interest of the balance.

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

Annual debt service requirements to maturity for the County's Certificates of Participation are as follows:

Year Ending June 30	Governmental Activities	
	Principal	Interest
2021	$ 895,000	$ 108,385
2022	882,000	85,831
2023	862,000	63,605
2024	842,000	41,882
2025	820,000	20,664
Total	$ 4,301,000	$ 320,367

Advance Refunding

In February 2015, the County issued $7,303,000 in certificates of participation Series 2015 with an interest rate of 2.52%. The proceeds were used to advance refund $6,760,000 of outstanding Series 2006 certificates of participation, which had interest rates ranging from 3.5% to 5.0%. The net proceeds of $7,197,630 (including $105,370 in underwriting fees and other issuance costs) were deposited with an escrow agent to provide funds for the future debt service payment on the refunded bonds. As a result, a portion of the certificates of participation Series 2006 are considered defeased and the liability for those bonds has been removed from the Statement of Net Position.

The reacquisition price exceeded the net carrying amount of the old debt by $314,104. This amount is being netted against the new debt and amortized over the remaining life of the refunding debt. The government advance refunded a portion of the 2006 certificates of deposit to reduce its total debt service payments over 11 years by $479,460 and to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of $423,537.

Debt Related to Capital Activities

General obligation bonds ($50,070,920 including unamortized premium), Installment Purchases ($2,235,501) and Certificates of Participation ($4,301,000) represent debt not considered in the calculation of net investment in capital assets for governmental activities, as these debt issues are not associated with capital assets owned by the County. The deferred charges on refunding ($219,274) are related to debt issues for assets not owned by the County.

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

DAVIE COUNTY, NORTH CAROLINA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020

Revolving Loans Payable

On June 6, 2019, the County was approved for a maximum loan amount of $16,402,098 from the United States Environmental Protection Agency, passed through the North Carolina Department of Environmental Quality under the Clean Water State Revolving Fund. The loan proceeds are being used for a Sanitary Sewer Project. The loan is repayable at 1.53% for 20 years beginning six months after the completion of the project.	$ 12,993,944
Total revolving loans payable	$ 12,993,944

The County's outstanding notes from direct borrowings related to business-type activities of $12,993,944 contain provisions that an event of default would result in immediate prepayment of loan in whole and any further commitment of funds may be withdrawn.

Annual debt service requirements to maturity for the County's Revolving Loans are as follows:

Year Ending June 30	Business-Type Activities	
	Principal	Interest
2021	$ 400,233	$ 369,043
2022	575,855	193,421
2023	584,699	184,577
2024	593,679	175,596
2025	602,797	166,478
2026-2030	3,155,735	690,643
2031-2035	3,405,631	440,748
2036-2039	3,675,315	171,063
Total	$ 12,993,944	$ 2,391,569

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

Long-Term Obligations Activity

The following is a summary of changes in the County's long-term obligations for the fiscal year ended June 30, 2020:

	Balance July 1, 2019	Increases	Decreases	Balance June 30, 2020	Due Within One Year
Governmental Activities:					
General obligation debt - direct placements	$ 52,820,000	$ -	$ 3,250,000	$ 49,570,000	$ 3,355,000
Unamortized premiums	5,725,948	-	475,028	5,250,920	425,942
Notes from direct placements	4,976,739	9,846,000	1,596,238	13,226,501	1,558,000
Qualified Zone Academy bonds - direct placement	602,600	-	602,600	-	-
Certificates of participation - direct placement	5,208,000	-	907,000	4,301,000	895,000
Net pension liability (LGERS)	5,079,559	706,982	-	5,786,541	-
Total OPEB Liability	5,534,536	630,260	-	6,164,796	-
Compensated absences	1,114,619	1,430,012	1,261,945	1,282,686	705,000
Total pension liability (LEOSSA)	1,230,202	318,192	-	1,548,394	-
Total governmental activities	$ 82,292,203	$ 12,931,446	$ 8,092,811	$ 87,130,838	$ 6,938,942
Business-Type Activities:					
Solid Waste Fund					
Accrued landfill post-closure care costs	$ 62,291	$ -	$ 22,678	$ 39,613	$ 18,000
Water and Sewer Fund					
Notes from direct borrowing	-	12,993,944	-	12,993,944	400,233
Net pension liability (LGERS)	322,738	45,127	-	367,865	-
Total OPEB Liability	353,268	68,257	-	421,525	-
Compensated absences	102,256	176,465	173,679	105,042	69,000
Total Water and Sewer Fund	778,262	13,283,793	173,679	13,888,376	469,233
Total business-type activities	$ 840,553	$ 13,283,793	$ 196,357	$ 13,927,989	$ 487,233

Compensated absences, OPEB, and pension obligations for governmental activities typically have been liquidated in the General Fund. Compensated absences are accounted for on an FIFO basis.

At June 30, 2020, the County had a legal debt margin of approximately $316,791,649.

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

C. Interfund Balances and Activity

Transfers from/to other funds for the year ended June 30, 2020 consist of the following:

	Transfers		
	From	To	Purpose
Transfers From/To Other Funds:			
General Fund	$ 1,576,571	$ -	
Capital Projects Fund	-	1,216,413	to fund future capital projects
Water and Sewer Fund	-	37,000	to fund operations
Solid Waste Fund	-	323,158	to fund operations
Total	$ 1,576,571	$ 1,576,571	

All transfers in the current year were for operations or capital construction.

The due to/from other funds are June 30, 2020 consist of the following:

Receivable Fund	Payable Fund	Amount
General Fund	Coronavirus Relief Fund	$ 831,553
General Fund	Self-Insruance Internal Service Fund	504,497
		$ 1,336,050

Transaction with Component Unit

The County contributed $29,000 to the Davie County Watershed Improvement Commission for operations.

3. Related Organizations

The Council of Economic Development (Council) was established to coordinate and promote the economic development of the County. Two of the twelve Board members are appointed by the County. The Council maintains its own accounting system. The County contributed $161,934 to the Council during the fiscal year ended June 30, 2020.

The Davie County Hospital Foundation, Inc. is a non-profit organization that was established to recruit physicians and provide office space for the physicians' medical practices. Four of the seven Board members are appointed by the County; however, the County's responsibility for this organization does not extend beyond making these appointments.

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

4. Joint Ventures

The County, in conjunction with the State of North Carolina, participates in a joint venture to operate the colleges of Davidson and Davie Counties (Community College). The County appoints two members out of the fifteen-member Board of Trustees of the Community College. The President of the Community College's student government serves as an ex-officio non-voting member of the Community College's Board of Trustees. The Community College is included as a component unit of the State. The County has the basic responsibility for providing funding for the facilities of the Davie Campus of Davidson County Community College and also provides some financial support for the Community College's operations. The County has an ongoing financial responsibility for the Community College because of the statutory responsibilities to provide funding for the Davie Campus of Davidson County Community College's facilities. The County contributed $671,335 and $55,000 to the Community College for operating and capital purposes, respectively, during the fiscal year ended June 30, 2020. The Community College entered into a contract for the construction of a Davie Campus during the 2007 fiscal year. Davie County does not have any equity interest in the joint venture; therefore, no equity interest has been reflected in the County's financial statements at June 30, 2019. Complete financial statements for the Davie Campus of Davidson County Community College may be obtained from the Community College's administrative offices at P.O. Box 1287, Lexington, NC 27293 or 1205 Salisbury Road, Mocksville, North Carolina 27028.

The County also participates in a joint venture to operate Yadkin Valley Economic Development District, Inc. (District) with three other local governments. Each participating government appoints two Board members to the twenty-seven-member Board of the District. The District is a joint venture established to improve the economic conditions for citizens of the participating governments. The County has an ongoing financial responsibility for the joint venture because the District's continued existence depends on the participating governments' continued funding. None of the participating governments has an equity interest in the District, so no equity interest has been reflected in the financial statements at June 30, 2020. The County contributed $54,000 to the District for the fiscal year ended June 30, 2020. Complete financial statements for the Yadkin Valley Economic Development District, Inc. can be obtained from the District's offices at P.O. Box 309, Boonville, North Carolina 27011.

The County, in conjunction with Forsyth County and Stokes County, participates in Cardinal Innovations Healthcare, an area mental health authority. The County appoints three members to the 19-member Board. Cardinal Innovations Healthcare is a joint venture established to provide the participating counties with legally mandated mental health services. The County has an ongoing financial responsibility to Cardinal Innovations Healthcare because Cardinal's continued existence depends on the participating governments' continued funding. None of the participating governments has any equity interest in Cardinal Innovations Healthcare so no equity interest has been reflected in the financial statement at June 30, 2020. Complete financial statements for Cardinal Innovations Healthcare can be obtained from its corporate office at 4855 Milestone Avenue, Kannapolis, North Carolina 28081.

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

DAVIE COUNTY, NORTH CAROLINA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020

5. Jointly Governed Organization

The County, in conjunction with four other counties and 21 other municipalities, established the Piedmont Triad Regional Council of Governments (the "Council"). The participating governments established the Council to coordinate various funding received from federal and state agencies. Each participating government appoints one member of the council's governing board. The County paid membership fees of $12,777 to the Council during the fiscal year ended June 30, 2020.

6. Construction Commitments

The government has several active construction projects as of June 30, 2020. At year-end, the government's commitments with contractors are as follows:

	Spent-to-Date	Remaining Commitment
East Davie Sewer project	$ 12,609,371	$ 1,155,726
Water Supply Improvements	426,266	29,734
Jeffco Lift Station	203,171	41,534
Leasehold Improvement Project	2,818,325	4,524,830
Davie County Community Park	6,871,174	286,003
Total	$ 22,928,307	$ 6,037,827

7. Federal and State-Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned as not being appropriate expenditures under the grant agreements. Such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds will be immaterial. No provision has been made in the accompanying financial statements for the refund of grant monies.

8. Severance Pay Agreements

The County has employment agreements with the County Manager that results in the following payments if employment is terminated without cause:

- If termination without cause occurs, six months of salary and benefits based upon his then current salary, payable within thirty (30) days of the termination date.

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

DAVIE COUNTY, NORTH CAROLINA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020

9. Subsequent Events

In March 2020, the World Health Organization declared the outbreak of a coronavirus (COVID-19), a pandemic. As a result, economic uncertainties have arisen which are likely to negatively impact County revenues. At the current time, we are unable to quantify the potential effects of this pandemic.

On February 3, 2021, the County entered into an installment purchase contract from direct placements in the amount of $1,127,000 with Truist Bank. The funds are similar to other current installment purchase debt and will be used to purchase new vehicles for the County's regular use.

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

REQUIRED SUPPLEMENTAL FINANCIAL DATA

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

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Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

Schedule 1

DAVIE COUNTY, NORTH CAROLINA

SCHEDULE OF CHANGES IN TOTAL PENSION LIABILITY
LAW ENFORCEMENT OFFICERS' SPECIAL SEPARATION ALLOWANCE
REQUIRED SUPPLEMENTARY INFORMATION
FOR THE LAST FOUR FISCAL YEARS

	2020	2019	2018	2017
Beginning balance	$ 1,230,202	$ 1,177,576	$ 977,000	$ 912,271
Service cost	72,344	74,045	58,265	58,470
Interest on the total pension liability	43,956	36,603	37,465	32,563
Difference between expected and actual experience in the measurement of the total pension liability	202,235	31,126	36,659	-
Changes of assumptions or other inputs	44,908	(50,660)	80,980	(26,018)
Benefit payments	(45,251)	(38,488)	(12,793)	(286)
Ending balance of the total pension liability	$ 1,548,394	$ 1,230,202	$ 1,177,576	$ 977,000

The amounts presented for each fiscal year were determined as of the prior December 31.

Pension schedules in the required supplementary information are intended to present information for ten years and that additional years' information will be displayed as it becomes available.

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

Schedule 2

DAVIE COUNTY, NORTH CAROLINA

SCHEDULE OF TOTAL PENSION LIABILITY AS A PERCENTAGE OF COVERED PAYROLL
LAW ENFORCEMENT OFFICERS' SPECIAL SEPARATION ALLOWANCE
REQUIRED SUPPLEMENTARY INFORMATION
FOR THE LAST FOUR FISCAL YEARS

	2020	2019	2018	2017
Total pension liability	$ 1,548,394	$ 1,230,202	$ 1,177,576	$ 977,000
Covered payroll	2,860,601	2,781,841	2,578,802	2,429,565
Total pension liability as a percentage of covered payroll	54.13%	44.22%	45.66%	40.21%

Notes to the Schedules:

Davie County has no assets accumulated in a trust that meets the criteria in paragraph 4 of GASB to pay related benefits.

Pension schedules in the required supplementary information are intended to present information for ten years and that additional years' information will be displayed as it becomes available.

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

Schedule 3

DAVIE COUNTY, NORTH CAROLINA

OTHER POST-EMPLOYMENT BENEFITS
REQUIRED SUPPLEMENTARY INFORMATION
LAST THREE FISCAL YEARS

Schedule of Changes in the Total OPEB Liability and Related Ratios

	2020	2019	2018
Service cost at end of year	$ 338,323	$ 279,702	$ 303,012
Interest	222,328	173,588	151,622
Difference between expected and actual experience	213,873	639,556	(20,658)
Changes of assumptions or other inputs	272,174	145,523	(315,422)
Benefit payments and implicit subsidy credit	(348,181)	(449,346)	(113,236)
Net change in total OPEB liability	698,517	789,023	5,318
Total OPEB liability - beginning	5,887,804	5,098,781	5,093,463
Total OPEB liability - ending	$ 6,586,321	$ 5,887,804	$ 5,098,781
Covered payroll	$ 13,907,651	$ 13,907,651	$ 12,895,580
Total OPEB liability as a percentage of covered payroll	47.36%	42.33%	39.54%

Notes to Schedule:

Changes of Assumptions: Changes of assumptions and other inputs reflect the effects of changes in the discount rate of each period. The following are the discount rates used in each period:

Fiscal Year	Rate
2018	3.56%
2019	3.89%
2020	3.50%

Pension schedules in the required supplementary information are intended to present information for ten years and that additional years' information will be displayed as it becomes available.

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

Schedule 4

DAVIE COUNTY, NORTH CAROLINA

DAVIE COUNTY'S PROPORTIONATE SHARE
OF NET PENSION LIABILITY (ASSET)
REQUIRED SUPPLEMENTARY INFORMATION
LAST SEVEN FISCAL YEARS*

	Local Government Employees' Retirement System						
	2020	2019	2018	2017	2016	2015	2014
Proportion of the net pension liability (asset) (%)	0.22536%	0.22772%	0.22227%	0.22739%	0.22178%	0.21736%	0.23290%
Proportion of the net pension liability (asset) ($)	$ 6,154,406	$ 5,402,297	$ 3,395,670	$ 4,825,977	$ 995,334	$ (1,281,872)	$ 2,807,339
Covered payroll	$ 14,822,680	$ 14,262,056	$ 13,312,927	$ 12,936,172	$ 12,598,405	$ 12,060,535	$ 11,593,129
Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	41.52%	37.88%	25.51%	37.31%	7.90%	(10.63%)	24.22%
Plan fiduciary net position as a percentage of the total pension liability**	90.86%	91.63%	94.18%	91.47%	98.09%	102.64%	94.35%

* The amounts presented for each fiscal year were determined as of the prior fiscal year ending June 30.

** This will be the same percentage for all participant employers in the LGERS plan.

Pension schedules in the required supplementary information are intended to present information for ten years and that additional years' information will be displayed as it becomes available.

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

Schedule 5

DAVIE COUNTY, NORTH CAROLINA

DAVIE COUNTY'S CONTRIBUTIONS
REQUIRED SUPPLEMENTARY INFORMATION
LAST SEVEN FISCAL YEARS

Local Government Employees' Retirement System

	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution	$ 1,419,881	$ 1,169,408	$ 1,090,295	$ 991,110	$ 876,944	$ 890,745	$ 851,104
Contributions in relation to the contractually required contribution	1,419,881	1,169,408	1,090,295	991,110	876,944	890,745	851,104
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered payroll	$ 15,658,672	$ 14,822,680	$ 14,262,056	$ 13,312,927	$ 12,936,172	$ 12,598,405	$ 12,060,535
Contributions as a percentage of covered payroll	9.07%	7.89%	7.64%	7.44%	6.78%	7.07%	7.06%

Pension schedules in the required supplementary information are intended to present information for ten years and that additional years' information will be displayed as it becomes available.

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

Schedule 6

DAVIE COUNTY, NORTH CAROLINA

DAVIE COUNTY'S PROPORTIONATE SHARE
OF NET PENSION LIABILITY (ASSET)
REQUIRED SUPPLEMENTARY INFORMATION
LAST SEVEN FISCAL YEARS*

Register of Deeds' Supplemental Pension Fund

	2020	2019	2018	2017	2016	2015	2014
Proportion of the net pension liability (asset) (%)	0.36493%	0.37849%	0.42516%	0.40919%	0.42021%	0.40000%	0.39000%
Proportion of the net pension liability (asset) ($)	$ (72,044)	$ (62,689)	$ (72,571)	$ (76,502)	$ (97,379)	$ (90,657)	$ (83,261)
Plan fiduciary net position as a percentage of the total pension liability**	164.11%	153.31%	153.77%	160.17%	197.29%	193.88%	190.50%

* The amounts presented for each fiscal year were determined as of the prior fiscal year ending June 30.

** This will be the same percentage for all participant employers in the ROD plan.

Pension schedules in the required supplementary information are intended to present information for ten years and that additional years' information will be displayed as it becomes available.

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

Schedule 7

DAVIE COUNTY, NORTH CAROLINA

DAVIE COUNTY'S CONTRIBUTIONS
REQUIRED SUPPLEMENTARY INFORMATION
LAST SEVEN FISCAL YEARS

Register of Deeds' Supplemental Pension Fund

	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution	$ 3,789	$ 3,469	$ 5,654	$ 3,694	$ 3,343	$ 3,363	$ 3,266
Contributions in relation to the contractually required contribution	3,789	3,469	5,654	3,694	3,343	3,363	3,266
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Pension schedules in the required supplementary information are intended to present information for ten years and that additional years' information will be displayed as it becomes available.

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

DAVIE COUNTY, NORTH CAROLINA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2020

	Final Budget	Actual	Variance Over/Under
Revenues:			
Ad Valorem Taxes:			
Taxes	$ 37,166,656	$ 37,448,245	$ 281,589
Penalties and interest	160,000	164,131	4,131
Total	37,326,656	37,612,376	285,720
Other Taxes:			
Local Option Sales Tax:			
Article 39 - one percent	3,282,000	3,209,978	(72,022)
Article 40 - one-half of one percent	2,460,000	2,513,332	53,332
Article 42 - one-half of one percent	2,100,000	2,096,843	(3,157)
Article 44 - one-half of one percent	1,620,000	1,687,119	67,119
Total	9,462,000	9,507,272	45,272
Occupancy Tax	136,652	135,902	(750)
Unrestricted Intergovernmental Revenues:			
Hold Harmless revenue	1,053,651	1,053,651	-
Beer and wine tax	-	11,526	11,526
Towns of Mocksville, Cooleemee, and fire department reimbursement	320,328	358,069	37,741
Total	1,373,979	1,423,246	49,267
Restricted Intergovernmental Revenues:			
Federal and state grants	5,576,353	4,942,646	(633,707)
Court facilities fees	363,500	294,831	(68,669)
Crime prevention	-	9,984	9,984
Total	5,939,853	5,247,461	(692,392)
Sales and Services:			
Emergency medical service fees	1,978,209	2,156,180	177,971
Health fees	128,570	134,809	6,239
Other fees	35,600	31,509	(4,091)
Rents	55,600	122,045	66,445
Tax collection fees	28,800	17,194	(11,606)
Health - client and third-party fees	1,322,695	1,509,918	187,223
Total	3,549,474	3,971,655	422,181

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

DAVIE COUNTY, NORTH CAROLINA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2020

	Final Budget	Actual	Variance Over/Under
Licenses and Permits:			
Building permits	225,000	217,521	(7,479)
Inspection and other related fees	205,000	295,361	90,361
Other permits and fees	55,498	37,747	(17,751)
Register of Deeds	420,000	485,601	65,601
Total	905,498	1,036,230	130,732
Investment Earnings	25,000	159,409	134,409
Miscellaneous Revenues:			
Other revenues	904,123	1,014,495	110,372
Library - gifts, fines and fees	41,500	42,011	511
Total	945,623	1,056,506	110,883
Total revenues	59,664,735	60,150,057	485,322
Expenditures:			
General Government:			
Governing Board:			
Salaries and employee benefits	91,575	98,348	
Other operating expenditures	356,833	240,624	
Total	448,408	338,972	109,436
Administration:			
Salaries and benefits	485,631	424,416	
Other operating expenditures	120,114	56,782	
Total	605,745	481,198	124,547
Human Resources:			
Operating expenditures	29,929	13,747	16,182
Elections:			
Salaries and employee benefits	159,249	157,363	
Other operating expenditures	141,900	127,508	
Total	301,149	284,871	16,278

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

DAVIE COUNTY, NORTH CAROLINA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2020

	Final Budget	Actual	Variance Over/Under
Finance:			
Salaries and employee benefits	596,760	579,528	
Other operating expenditures	73,749	68,765	
Total	670,509	648,293	22,216
Data Processing:			
Salaries and employee benefits	487,897	445,647	
Other operating expenditures	892,309	796,996	
Total	1,380,206	1,242,643	137,563
Taxes:			
Salaries and employee benefits	520,608	505,204	
Other operating expenditures	308,404	291,342	
Capital outlay	3,141	2,925	
Total	832,153	799,471	32,682
Revaluation:			
Salaries and employee benefits	198,217	192,146	
Other operating expenditures	31,320	20,358	
Total	229,537	212,504	17,033
Legal:			
Contracted services	390,786	347,019	
Other operating expenditures	3,300	2,757	
Total	394,086	349,776	44,310
Register of Deeds:			
Salaries and employee benefits	280,360	270,269	
Other operating expenditures	45,355	42,547	
Total	325,715	312,816	12,899
Public Buildings:			
Salaries and employee benefits	327,349	312,240	
Other operating expenditures	1,602,700	1,376,446	
Capital outlay	507,659	447,567	
Total	2,437,708	2,136,253	301,455

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

DAVIE COUNTY, NORTH CAROLINA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2020

	Final Budget	Actual	Variance Over/Under
Court Facilities:			
Operating expenditures	135,753	124,547	
Capital outlay	13,739	13,739	
Total	149,492	138,286	11,206
DAVIENET:			
Operating expenditures	8,000	7,285	
Capital outlay	21,000	18,514	
Total	29,000	25,799	3,201
Project Management:			
Salaries and employee benefits	37,572	37,166	
Other operating expenditures	9,000	1,272	
Total	46,572	38,438	8,134
Contributions to other agencies	190,934	190,934	-
Total general government	8,071,143	7,214,001	857,142
Public Safety:			
Sheriff:			
Salaries and employee benefits	4,913,041	4,749,774	
Other operating expenditures	1,042,785	939,773	
Capital outlay	472,194	467,627	
Total	6,428,020	6,157,174	270,846
Jail:			
Salaries and employee benefits	1,728,586	1,346,906	
Other operating expenditures	836,066	763,410	
Total	2,564,652	2,110,316	454,336
Detention - Opioid Response:			
Salaries and employee benefits	50,807	36,046	
Total	50,807	36,046	14,761
Davie Domestic Violence Service:			
Salaries and employee benefits	280,240	201,445	
Other operating expenditures	127,277	60,062	
Total	407,517	261,507	146,010

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

DAVIE COUNTY, NORTH CAROLINA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2020

	Final Budget	Actual	Variance Over/Under
Davie Domestic Violence United Way:			
Salaries and employee benefits	9,598	9,595	
Other operating expenditures	50	49	
Total	9,648	9,644	4
Displaced Homemakers:			
Salaries and employee benefits	29,757	29,637	
Total	29,757	29,637	120
Fire:			
Salaries and employee benefits	317,433	284,423	
Other operating expenditures	57,544	50,986	
Assistance to local fire departments	2,110,222	2,110,222	
Capital outlay	3,000	1,334	
Total	2,488,199	2,446,965	41,234
Inspections:			
Salaries and employee benefits	476,152	407,680	
Other operating expenditures	33,261	21,329	
Capital outlay	109,000	96,421	
Total	618,413	525,430	92,983
Medical Examiner:			
Salaries and employee benefits	-	1,762	
Professional services	38,350	32,512	
Total	38,350	34,274	4,076
Convalescent Care Unit:			
Salaries and employee benefits	144,411	113,904	
Other operating expenditures	68,143	47,201	
Capital outlay	6,257	6,168	
Total	218,811	167,273	51,538
Emergency Medical Service:			
Salaries and employee benefits	3,671,273	2,427,133	
Other operating expenditures	812,262	783,499	
Capital outlay	12,000	11,941	
Total	4,495,535	3,222,573	1,272,962

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

DAVIE COUNTY, NORTH CAROLINA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2020

	Final Budget	Actual	Variance Over/Under
Animal Protection:			
Salaries and employee benefits	345,556	322,343	
Operating expenditures	38,070	34,636	
Total	383,626	356,979	26,647
Communication:			
Salaries and employee benefits	932,724	874,532	
Other operating expenditures	129,082	108,937	
Total	1,061,806	983,469	78,337
Total public safety	18,795,141	16,341,287	2,453,854
Environmental Protection:			
Contributions to Other Agencies:			
Forestry service	58,000	54,072	3,928
Total environmental protection	58,000	54,072	3,928
Economic and Physical Development:			
Planning and Zoning:			
Salaries and employee benefits	252,157	235,286	
Other operating expenditures	122,986	105,802	
Total	375,143	341,088	34,055
Agricultural Extension:			
Salaries and employee benefits	2,330	-	
Operating expenditures	196,371	178,032	
Total	198,701	178,032	20,669
Contributions to other agencies	1,598,890	1,425,309	173,581
Total economic and physical development	2,172,734	1,944,429	228,305
Health:			
Administration-Basic Programs:			
Salaries and employee benefits	181,279	100,511	
Other operating expenditures	114,301	19,529	
Total	295,580	120,040	175,540

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

DAVIE COUNTY, NORTH CAROLINA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2020

	Final Budget	Actual	Variance Over/Under
Clinical Services:			
Other operating expenditures	18,235	12,126	
Family Planning:			
Salaries and employee benefits	223,491	213,753	
Other operating expenditures	67,375	53,773	
Total	290,866	267,526	23,340
Adolescent Pregnancy Prevention:			
Other operating expenditures	22,295	19,361	
Maternal and Child Health:			
Salaries and employee benefits	787,389	678,274	
Other operating expenditures	147,853	109,674	
Total	935,242	787,948	147,294
Women, Infants, and Children:			
Salaries and employee benefits	194,309	147,295	
Other operating expenditures	49,437	44,283	
Total	243,746	191,578	52,168
Environmental Health:			
Salaries and employee benefits	338,189	316,807	
Other operating expenditures	41,735	32,911	
Total	379,924	349,718	30,206
Health - Other:			
Salaries and employee benefits	622,920	569,541	
Other operating expenditures	265,824	217,720	
Total	888,744	787,261	101,483
Total health	3,074,632	2,535,558	539,074
Mental Health:			
Contribution to Mental Health Authority	94,000	-	94,000
Total mental health	94,000	-	94,000

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

DAVIE COUNTY, NORTH CAROLINA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2020

	Final Budget	Actual	Variance Over/Under
Social Services:			
Administration:			
Salaries and employee benefits	4,056,503	3,590,232	
Other operating expenditures	2,037,881	1,890,174	
Total	6,094,384	5,480,406	613,978
Foster Care Support:			
Salaries and employee benefits	28,255	17,591	
Other operating expenditures	75,417	5,716	
Total	103,672	23,307	80,365
Total social services	6,198,056	5,503,713	694,343
Veteran's Service Officer:			
Salaries and employee benefits	71,172	63,130	
Other operating expenditures	3,470	1,024	
Total	74,642	64,154	10,488
Senior Center:			
Salaries and employee benefits	431,465	407,939	
Other operating expenditures	513,601	422,271	
Total	945,066	830,210	114,856
Contributions to other agencies	205,572	205,572	-
Total human services	10,591,968	9,139,207	1,452,761
Cultural and Recreational:			
Recreation:			
Operating expenditures	290,000	258,983	
Total	290,000	258,983	31,017
Recreation and Parks:			
Salaries and employee benefits	231,261	215,088	
Operating expenditures	359,682	287,816	
Capital outlay	44,000	42,986	
Total	634,943	545,890	89,053

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

DAVIE COUNTY, NORTH CAROLINA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2020

	Final Budget	Actual	Variance Over/Under
Library:			
Salaries and employee benefits	510,935	465,056	
Other operating expenditures	189,327	131,669	
Capital outlay	8,480	7,014	
Total	708,742	603,739	105,003
Contribution to other agencies	222,972	222,972	-
Total cultural and recreational	1,856,657	1,631,584	225,073
Education:			
Public schools - current expense	11,739,260	11,739,260	
Capital outlay - one-half cent tax	2,100,000	2,115,158	
Capital outlay - State and local	220,000	201,462	
Community College	901,335	901,335	
Contributions to other agencies:			
JCPC	141,616	131,766	
Ignite Davie	35,000	35,000	
Total education	15,137,211	15,123,981	13,230
Debt Service:			
Principal retirement	6,484,056	6,355,838	128,218
Interest and fees	4,199,276	2,360,966	1,838,310
Total debt service	10,683,332	8,716,804	1,966,528
Contingency	50,000	-	50,000
Total expenditures	67,416,186	60,165,365	7,250,821
Revenues over (under) expenditures	(7,751,451)	(15,308)	7,736,143
Other Financing Sources (Uses):			
Operating transfers to other funds:			
Capital Projects Fund	(1,386,121)	(1,216,413)	169,708
Solid Waste Fund	(510,000)	(323,158)	186,842
Water and Sewer Fund	(37,000)	(37,000)	-
Employee Health Fund	(459,393)	-	459,393
Total other financing sources (uses)	(2,392,514)	(1,576,571)	815,943

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

DAVIE COUNTY, NORTH CAROLINA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2020

	Final Budget	Actual	Variance Over/Under
Proceeds from sale of capital assets	-	235,111	235,111
Installment debt proceeds	2,625,000	596,000	(2,029,000)
Total other financing sources (uses)	232,486	(745,460)	(977,946)
Revenues and other financing sources over (under) expenditures and other financing uses	(7,518,965)	(760,768)	6,758,197
Appropriated fund balance	7,518,965	-	(7,518,965)
Net change in fund balance	$ -	(760,768)	$ (760,768)
Fund Balance:			
Beginning of year - July 1		18,930,966	
Reconciliation from Budgetary Basis to Modified Accrual Basis:			
Current year loan receivable		261,000	
Current year loan receivable repayments		(15,000)	
End of year - June 30		$ 18,416,198	

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

DAVIE COUNTY, NORTH CAROLINA

MAJOR CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FROM INCEPTION AND FOR THE YEAR ENDED JUNE 30, 2020

	Project Authorization	Actual			Variance Over/Under
		Prior Years	Current Year	Total to Date	
Revenues:					
Restricted intergovernmental:					
Scattered Site Housing 2010	$ 400,000	$ 401,000	$ -	$ 401,000	$ 1,000
Single Family Rehabilitation 2010	526,624	528,666	-	528,666	2,042
JP Green Milling Company CDBG grant	90,000	90,000	-	90,000	-
Ashley Furniture - CDBG	712,595	712,595	-	712,595	-
Ashley Furniture - Rural Center	1,230,100	1,230,100	-	1,230,100	-
Ashley Furniture - Golden Leaf	2,500,000	2,500,000	-	2,500,000	-
Ashley Furniture - One NC Fund	1,662,000	825,000	-	825,000	(837,000)
State Superfund Cleanup Grant - oil mitigation	1,465,159	1,280,205	19,666	1,299,871	(165,288)
2012 Urgent Repair grant	75,000	73,793	-	73,793	(1,207)
NC Commerce - CDBG	27,476	25,159	-	25,159	(2,317)
Gildan Project - Golden Leaf grant	1,000,000	1,000,000	-	1,000,000	-
NC Education Lottery	2,000,000	1,999,999	(168,227)	1,831,772	(168,228)
NC DOT - Roadways Adjacent to Schools	547,199	547,199	-	547,199	-
NC State Appropriations	250,000	-	250,000	250,000	-
Emergency Telephone System Fund	100,000	-	-	-	
NC Department of Information Technology grant	375,000	-	232,767	232,767	(142,233)
NC State Grant Funds	350,000	10,475	339,528	350,003	3
Parks and Recreation Trust Fund grant	365,000	-	239,075	239,075	(125,925)
Total restricted intergovernmental	13,676,153	11,224,191	912,809	12,137,000	(1,439,153)
Investment earnings:					
Recreation building	-	19,175	-	19,175	19,175
Urgent Repair program	-	131	-	131	131
Oil spill mitigation	-	6,639	-	6,639	6,639
Interest on Investment Bonds	-	12,784	14,206	26,990	26,990
Total investment earnings	-	38,729	14,206	52,935	52,935
Miscellaneous:					
Ashley Furniture lease proceeds	2,500,000	2,500,000	-	2,500,000	-
Gildan lease proceeds	1,000,000	1,001,546	-	1,001,546	1,546
Davie Economic Development (Dunlop)	25,000	25,000	-	25,000	-
Davie Economic Development (Ashley)	24,000	24,000	-	24,000	-
JP Green Milling Company grant	23,500	-	-	-	(23,500)
Sponsorship	50,025	50,025	5,000	55,025	5,000
Total miscellaneous	3,622,525	3,600,571	5,000	3,605,571	(16,954)
Total revenues	17,298,678	14,863,491	932,015	15,795,506	(1,403,172)
Expenditures:					
General Government:					
Commerce Fellows	27,476	25,159	-	25,159	2,317
Senior Center Portico	124,179	124,179	-	124,179	-
Admin Building Capital Project	820,225	256,358	424,247	680,605	139,620
Brock Capital Project	968,821	409,624	7,695	417,319	551,502

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

DAVIE COUNTY, NORTH CAROLINA

MAJOR CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FROM INCEPTION AND FOR THE YEAR ENDED JUNE 30, 2020

		Actual			
	Project Authorization	Prior Years	Current Year	Total to Date	Variance Over/Under
Davie County Community Park	8,244,162	2,902,114	3,969,060	6,871,174	1,372,988
HHS/Sheriff Leasehold Improvements	7,000,000	-	2,818,325	2,818,325	4,181,675
Hospital	755,848	198,891	445,633	644,524	111,324
Election Equipment	607,701	-	607,701	607,701	-
Medical Examiner's Room	265,000	131,525	-	131,525	133,475
Total general government	18,813,412	4,047,850	8,272,661	12,320,511	6,492,901
Public safety:					
Viper VHF Comm Project	3,011,426	2,665,653	-	2,665,653	345,773
Computer Aided Dispatch Project	830,000	-	588,401	588,401	241,599
Detention Center	15,000	-	-	-	15,000
Courthouse Capital Project	914,273	509,138	40,811	549,949	364,324
EMS Station 2	1,038,528	975,211	-	975,211	63,317
Animal control building	476,626	476,626	-	476,626	-
Total public safety	6,285,853	4,626,628	629,212	5,255,840	1,030,013
Environmental protection:					
Oil spill mitigation	1,560,401	1,521,538	34,615	1,556,153	4,248
Economic and physical development:					
Ashley Furniture	8,666,200	7,822,988	-	7,822,988	843,212
JP Green Milling Company grant	113,500	113,500	-	113,500	-
Gildan Golden Leaf project	3,374,130	3,374,130	-	3,374,130	-
Dunlop Tyres	525,000	-	-	-	525,000
Total economic and physical development	12,678,830	11,310,618	-	11,310,618	1,368,212
Human services:					
Single Family Rehabilitation 2010	526,624	524,897	-	524,897	1,727
2012 Urgent Repair program	75,000	74,008	-	74,008	992
Scattered Site Housing 2010	400,000	400,000	-	400,000	-
Total human services	1,001,624	998,905	-	998,905	2,719
Cultural and recreational:					
Recreation buildings	150,000	31,413	-	31,413	118,587
Davie Little League	300,000	300,000	-	300,000	-
Davie County Community Park PARTF	847,560	-	721,093	721,093	126,467
Total cultural and recreational	1,297,560	331,413	721,093	1,052,506	245,054
Education:					
Early College DCCC - Davie Campus	161,252	161,252	-	161,252	-
Early College 2011	1,200,000	1,085,950	-	1,085,950	114,050
Davie County High School	64,122,513	63,969,348	-	63,969,348	153,165
Central Davie renovation	613,800	613,800	-	613,800	-
Total education	66,097,565	65,830,350	-	65,830,350	267,215
Total expenditures	107,735,245	88,667,302	9,657,581	98,324,883	9,410,362

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

DAVIE COUNTY, NORTH CAROLINA

MAJOR CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FROM INCEPTION AND FOR THE YEAR ENDED JUNE 30, 2020

		Actual			
	Project Authorization	Prior Years	Current Year	Total to Date	Variance Over/Under
Revenues over (under) expenditures	(90,436,567)	(73,803,811)	(8,725,566)	(82,529,377)	7,907,190
Other Financing Sources (Uses):					
Operating transfers in (out):					
From General Fund	20,562,368	16,100,429	1,216,413	17,316,842	(3,245,526)
To General Fund	(9,180,497)	(8,725,362)	-	(8,725,362)	455,135
Proceeds from debt:					
Installment debt proceeds	10,311,789	3,268,789	9,250,000	12,518,789	2,207,000
Bond proceeds	59,500,000	59,500,000	-	59,500,000	-
Bond premium	7,242,907	7,270,247	-	7,270,247	27,340
USDA loan proceeds	2,000,000	2,000,000	-	2,000,000	-
Total other financing sources (uses)	90,436,567	79,414,103	10,466,413	89,880,516	(556,051)
Net change in fund balance	$ -	$ 5,610,292	1,740,847	$ 7,351,139	$ 7,351,139
Fund Balance:					
Beginning of year - July 1			5,558,331		
End of year - June 30			$ 7,299,178		

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

Schedule 10

DAVIE COUNTY, NORTH CAROLINA

CORONAVIRUS RELIEF FUND - MAJOR SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2020

	Budget	Prior Years	Actual	Variance Over/Under
Revenues:				
Restricted intergovernmental	$ 1,778,671	$ -	$ 1,334,003	$ (444,668)
Expenditures:				
Salaries & benefits	981,420	-	1,056,539	(75,119)
Other operating expense	553,587	-	33,800	519,787
Capital outlay	243,664	-	243,664	-
Total expenditures	1,778,671	-	1,334,003	444,668
Net change in fund balance	$ -	$ -	-	$ -
Fund Balance:				
Beginning of year - July 1			-	
End of year - June 30			$ -	

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

Schedule 11

DAVIE COUNTY, NORTH CAROLINA

NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2020

	Special Revenue Funds		
	Emergency Telephone System Fund	Fire District Fund	Total Nonmajor Governmental Funds
Assets:			
Cash and cash equivalents	$ 911,889	$ -	$ 911,889
Due from other governments	17,842	-	17,842
Total assets	$ 929,731	$ -	$ 929,731
Liabilities and Fund Balances:			
Liabilities:			
Accounts payable and accrued liabilities	$ 2,352	$ -	$ 2,352
Fund Balances:			
Restricted:			
Stabilization by state statute	17,842	-	17,842
Restricted, all other	909,537	-	909,537
Total fund balances	927,379	-	927,379
Total liabilities and fund balances	$ 929,731	$ -	$ 929,731

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

Schedule 12

DAVIE COUNTY, NORTH CAROLINA

NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2020

	Special Revenue Funds		
	Emergency Telephone System Fund	Fire District Fund	Total Nonmajor Governmental Funds
Revenues:			
Ad valorem taxes	$ -	$ 451,140	$ 451,140
Restricted intergovernmental revenues	214,102	-	214,102
Interest on investments	1,003	-	1,003
Tax interest	-	720	720
Total revenues	215,105	451,860	666,965
Expenditures:			
Current:			
Public safety	142,328	451,860	594,188
Net change in fund balances	72,777	-	72,777
Fund Balances:			
Beginning of year - July 1	854,602	-	854,602
End of year - June 30	$ 927,379	$ -	$ 927,379

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

Schedule 13

DAVIE COUNTY, NORTH CAROLINA

EMERGENCY TELEPHONE SYSTEM FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2020

	Budget	Actual	Variance Over/Under
Revenues:			
Restricted intergovernmental	$ 206,760	$ 214,102	$ 7,342
Interest on investments	100	1,003	903
Total revenues	206,860	215,105	8,245
Expenditures:			
Phone & furniture	81,167	33,596	47,571
Software	82,322	34,074	48,248
Hardware	3,839	1,589	2,250
Training	1,969	815	1,154
Public safety	174,563	72,254	102,309
Total expenditures	343,860	142,328	201,532
Revenues over (under) expenditures	(137,000)	72,777	209,777
Other Financing Sources (Uses):			
Appropriated fund balance	137,000	-	(137,000)
Net change in fund balance	$ -	72,777	$ 72,777
Fund Balance:			
Beginning of year - July 1		854,602	
End of year - June 30		$ 927,379	

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

Schedule 13A

DAVIE COUNTY, NORTH CAROLINA

EMERGENCY TELEPHONE SYSTEM UNSPENT BALANCE
PSAP RECONCILIATION
FOR THE YEAR ENDED JUNE 30, 2020

Amounts reported on the Emergency Telephone System Fund budget
to actual are different from the PSAP Revenue - Expenditure Report because:

Wireless 911 funds

Ending fund balance, reported on budget-to-actual	$	927,379
Cumulative prior period revenues and expenditures not reported in the fund (difference in beginning Fund Balance - Budget-to-Actual vs. PSAP report)		(445,327)
Ending balance, PSAP Revenue - Expenditure Report	$	482,052

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

Schedule 14

DAVIE COUNTY, NORTH CAROLINA

FIRE DISTRICT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2020

	Budget	Actual	Variance Over/Under
Revenues:			
Ad valorem taxes:			
Current year	$ 451,140	$ 451,140	$ -
Tax interest	720	720	-
Total revenues	451,860	451,860	-
Expenditures:			
Public safety:			
Advance Rural Fire Protection District	451,860	451,860	-
Net change in fund balance	$ -	-	$ -
Fund Balance:			
Beginning of year - July 1		-	
End of year - June 30		$ -	

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

DAVIE COUNTY, NORTH CAROLINA

WATER AND SEWER FUND
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL (NON-GAAP)
FOR THE YEAR ENDED JUNE 30, 2020

	Budget	Actual	Variance Over/Under
Revenues:			
Operating Revenues:			
Charges for services:			
Water sales	$ 4,400,000	$ 4,890,635	$ 490,635
Sewer charges	385,000	565,796	180,796
East Davie sewer charges	960,000	1,067,511	107,511
Water and sewer taps	125,500	232,875	107,375
East Davie fees	2,500	312,689	310,189
Miscellaneous charges	120,000	100,535	(19,465)
Total	5,993,000	7,170,041	1,177,041
Non-Operating Revenues:			
State grant revenues	150,000	-	(150,000)
Interest earnings	1,000	14,596	13,596
Total	151,000	14,596	(136,404)
Total revenues	6,144,000	7,184,637	1,040,637
Expenditures:			
Administration:			
Salaries and employee benefits		314,595	
Other operating expenditures		106,932	
Total	540,018	421,527	118,491
Water Operations:			
Salaries and employee benefits		468,905	
Utilities		24,932	
Maintenance		196,416	
Other operating expenditures		99,536	
Total	1,039,240	789,789	249,451
Water Treatment Plant:			
Salaries and employee benefits		651,403	
Utilities		201,732	
Maintenance		261,782	
Chemicals		264,304	
Supplies		19,107	
Other operating expenditures		232,246	
Total	1,701,318	1,630,574	70,744
Waste Treatment Plant:			
Salaries and employee benefits		82,297	
Utilities		77,517	
Maintenance		196,802	
Other operating expenditures		64,435	
Total	631,050	421,051	209,999

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

DAVIE COUNTY, NORTH CAROLINA

WATER AND SEWER FUND
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL (NON-GAAP)
FOR THE YEAR ENDED JUNE 30, 2020

	Budget	Actual	Variance Over/Under
Waste Treatment Plant - East Davie:			
Salaries and employee benefits		65,342	
Utilities		33,210	
Maintenance		45,889	
Other operating expenditures		1,097,070	
Total	1,352,138	1,241,511	110,627
Capital Outlay:			
Water lines	140,000	131,882	8,118
Fire hydrants	37,000	35,546	1,454
Equipment and furniture	81,000	80,875	125
Improvements	99,000	73,488	25,512
Total	357,000	321,791	35,209
Contingency	(390,764)	-	(390,764)
Total expenditures	5,230,000	4,826,243	403,757
Revenues over (under) expenditures	914,000	2,358,394	1,444,394
Other Financing Sources (Uses):			
Transfers from other funds	37,000	37,000	-
Transfer to Water Capital project	(951,000)	(951,000)	-
Total other financing sources (uses)	(914,000)	(914,000)	-
Revenues and other financing sources over (under) expenditures and other financing uses	$ -	1,444,394	$ 1,444,394
Reconciliation from Budgetary Basis (Modified Accrual) to Full Accrual:			
Reconciling items:			
Capital outlay expenditures capitalized		73,488	
Capital contribution capital project fund		1,837,483	
Change in deferred outflow of resources - OPEB		23,990	
Change in deferred outflow of resources - pensions deferrals		(33,466)	
Change in deferred inflows of resources - OPEB		(13,827)	
Change in net pension liability		(45,127)	
Change in deferred inflows of resources - pensions deferrals		257	
Change in compensated absences payable		(2,786)	
Change in other post-employment benefits		(68,257)	
Depreciation		(816,540)	
Transfer in (out) - Water and Sewer Capital Projects Fund		951,000	
Total reconciling items		1,906,215	
Change in net position		$ 3,350,609	

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

Schedule 16

DAVIE COUNTY, NORTH CAROLINA

WATER AND SEWER CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL (NON-GAAP)
FROM INCEPTION AND FOR THE YEAR ENDED JUNE 30, 2020

	Project Authorization	Actual Prior Years	Actual Current Year	Actual Total to Date	Variance Over/Under
Revenues:					
Restricted intergovernmental:					
Rural Center grant - Hospital Sewer project	$ 1,000,000	$ 1,000,000	$ -	$ 1,000,000	$ -
EDA Water projects	2,000,000	-	1,552,483	1,552,483	(447,517)
Local contribution	182,000	32,000	182,000	214,000	32,000
Miscellaneous revenues	103,000	-	103,000	103,000	-
Investment earnings	-	71,870	-	71,870	71,870
Total revenues	3,285,000	1,103,870	1,837,483	2,941,353	(343,647)
Expenditures:					
Water projects:					
Construction	20,176,150	5,211,549	12,124,206	17,335,755	2,840,395
Land	851,320	546,394	2,000	548,394	302,926
Administrative costs	4,260,400	1,932,359	946,091	2,878,450	1,381,950
Total	25,287,870	7,690,302	13,072,297	20,762,599	4,525,271
Hospital Sewer Project:					
Construction	2,198,550	2,017,181	-	2,017,181	181,369
Administrative costs	55,000	45,035	-	45,035	9,965
Total	2,253,550	2,062,216	-	2,062,216	191,334
Total expenditures	27,541,420	9,752,518	13,072,297	22,824,815	4,716,605
Revenues over (under) expenditures	(24,256,420)	(8,648,648)	(11,234,814)	(19,883,462)	4,372,958
Other Financing Sources (Uses):					
Long-term debt issued	16,402,098	-	12,993,944	12,993,944	(3,408,154)
Operating transfers - in (out):					
From General Fund	-	200,000	-	200,000	200,000
From Water and Sewer Fund	7,854,322	5,787,459	951,000	6,738,459	(1,115,863)
Total other financing sources (uses)	24,256,420	5,987,459	13,944,944	19,932,403	(4,324,017)
Revenues and other financing sources over (under) expenditures and other financing uses	$ -	$ (2,661,189)	$ 2,710,130	$ 48,941	$ 48,941

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

Schedule 17

DAVIE COUNTY, NORTH CAROLINA

SOLID WASTE FUND
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL (NON-GAAP)
FOR THE YEAR ENDED JUNE 30, 2020

	Budget	Actual	Variance Over/Under
Revenues:			
Operating revenues:			
Charges for services:			
Recycling	$ 93,000	$ 171,214	$ (78,214)
Expenditures:			
Landfill operations:			
Purchased services	427,044	440,797	(13,753)
Other operating expenditures	101,197	38,570	62,627
Total expenditures	528,241	479,367	48,874
Revenues over (under) expenditures	(435,241)	(308,153)	(127,088)
Other Financing Sources (Uses):			
Operating transfers in:			
From General Fund	390,000	323,158	(66,842)
Appropriated fund balance	45,241	-	(45,241)
Total other financing sources (uses)	435,241	323,158	(112,083)
Revenues and other financing sources over (under) expenditures and other financing uses	$ -	15,005	$ 15,005
Reconciliation from Budgetary Basis (Modified Accrual) to Full Accrual:			
Reconciling items:			
Decrease in accrued landfill post-closure liabilities		22,678	
Depreciation		(15,005)	
Total reconciling items		7,673	
Change in net position		$ 22,678	

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

Schedule 18

DAVIE COUNTY, NORTH CAROLINA

SELF-INSURANCE INTERNAL SERVICE FUND
STATEMENT OF NET POSITION
JUNE 30, 2020

Assets:	
Current assets:	
Accounts receivable, net	$ 3,589
Liabilities:	
Current liabilities:	
Due to other funds	504,497
Accounts payable and accrued liabilities	408,783
Total liabilities	913,280
Net Position:	
Unrestricted	$ (909,691)

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

Schedule 19

DAVIE COUNTY, NORTH CAROLINA

SELF-INSURANCE INTERNAL SERVICE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - FINANCIAL PLAN AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2020

	Financial Plan	Actual	Variance Over/Under
Revenues:			
Operating revenues:			
Charges for services:			
Insurance premiums	$ 4,122,302	$ 3,905,015	$ (217,287)
Expenditures:			
Administration	1,131,695	1,114,147	17,548
Insurance claims paid	3,450,000	3,392,732	57,268
Total expenditures	4,581,695	4,506,879	74,816
Revenues over (under) expenditures	(459,393)	(601,864)	(142,471)
Other Financing Sources (Uses):			
Operating transfers in (out):			
From General Fund	459,393	-	(459,393)
Change in net position	$ -	(601,864)	$ (601,864)
Net Position:			
Beginning of year - July 1		(307,827)	
End of year - June 30		$ (909,691)	

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

Schedule 20

DAVIE COUNTY, NORTH CAROLINA

SELF-INSURANCE INTERNAL SERVICE FUND
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2020

Cash Flows from Operating Activities:	
Cash received from interservices provided	$ 3,905,371
Cash paid for goods and services	(4,422,183)
Net cash provided (used) by operating activities	(516,812)
Cash Flows from Non-Capital Financing Activities:	
Payments to/from other funds	504,497
Net increase (decrease) in cash and cash equivalents	(12,315)
Cash and Cash Equivalents:	
Beginning of year - July 1	12,315
End of year - June 30	$ -
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:	
Operating income (loss)	$ (601,864)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:	
(Increase) decrease in accounts receivable	356
(Increase) decrease in due from other funds	6,627
Increase (decrease) in accounts payable and accrued liabilities	78,069
Net cash provided (used) by operating activities	$ (516,812)

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

Schedule 21

DAVIE COUNTY, NORTH CAROLINA

AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2020

	Balance July 1, 2019	Additions	Deductions	Balance June 30, 2020
Social Services:				
Assets:				
Cash and cash equivalents	$ 15,294	$ 19,831	$ -	$ 35,125
Liabilities:				
Miscellaneous liabilities	$ 15,294	$ 19,831	$ -	$ 35,125
Property Tax:				
Assets:				
Taxes receivable	$ 133,697	$ 4,494,500	$ 4,432,303	$ 195,894
Liabilities:				
Intergovernmental payable	$ 133,697	$ 4,494,500	$ 4,432,303	$ 195,894
Deed of Trust Fund:				
Assets:				
Cash and cash equivalents	$ 2,716	$ 2,759	$ 2,716	$ 2,759
Liabilities:				
Intergovernmental payable:				
State of North Carolina	$ 2,716	$ 2,759	$ 2,716	$ 2,759
Totals - All Agency Funds:				
Assets:				
Cash and cash equivalents	$ 18,010	$ 22,590	$ 2,716	$ 37,884
Taxes receivable	133,697	4,494,500	4,432,303	195,894
Total assets	$ 151,707	$ 4,517,090	$ 4,435,019	$ 233,778
Liabilities:				
Miscellaneous liabilities	$ 15,294	$ 19,831	$ -	$ 35,125
Intergovernmental payable	136,413	4,497,259	4,435,019	198,653
Total liabilities	$ 151,707	$ 4,517,090	$ 4,435,019	$ 233,778

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

Schedule 22

DAVIE COUNTY, NORTH CAROLINA

SCHEDULE OF AD VALOREM TAXES RECEIVABLE
JUNE 30, 2020

Fiscal Year	Uncollected Balance July 1, 2019	Additions	Collections and Credits	Uncollected Balance June 30, 2020
2019-2020	$ -	$ 37,940,785	$ 37,401,790	$ 538,995
2018-2019	427,180	-	229,623	197,557
2017-2018	167,669	-	60,678	106,991
2016-2017	108,904	-	33,123	75,781
2015-2016	72,887	-	19,067	53,820
2014-2015	45,329	-	9,530	35,799
2013-2014	46,769	-	8,897	37,872
2012-2013	49,493	-	6,747	42,746
2011-2012	43,908	-	3,915	39,993
2010-2011	41,449	-	2,543	38,906
2009-2010	39,501	-	39,501	-
Total	$ 1,043,089	$ 37,940,785	$ 37,815,414	1,168,460
Less: Allowance for uncollectible accounts				(562,550)
Ad valorem taxes receivable, net				$ 605,910

Reconciliation with Revenues:

Ad valorem taxes - General Fund	$ 37,612,376
Reconciling items:	
Taxes written off	39,501
Penalties and interest collected	(164,131)
Future years collection	(36,847)
Miscellaneous	364,515
Total reconciling items	203,038
Total collections and credits	$ 37,815,414

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

Schedule 23

DAVIE COUNTY, NORTH CAROLINA

ANALYSIS OF CURRENT YEAR LEVY
COUNTY-WIDE LEVY
FOR THE YEAR ENDED JUNE 30, 2020

	County-Wide			Total Levy	
	Property Valuation	Rate	Total Levy	Property Excluding Registered Motor Vehicles	Registered Motor Vehicles
Original Levy:					
Property taxed at current year's rate	$ 4,626,881,828	$ 0.778	$ 35,998,326	$ 32,269,558	$ 3,728,768
Utilities	106,902,089	0.778	831,698	831,698	-
Penalties	-		39,712	39,712	-
Total	4,733,783,917		36,869,736	33,140,968	3,728,768
Discoveries:					
Current year taxes	10,536,948	0.778	81,369	81,369	-
Prior year taxes	130,319,542		998,698	998,173	525
Penalties	-		322,272	322,272	-
Total	140,856,490		1,402,339	1,401,814	525
Releases	(10,389,534)		(331,290)	(323,118)	(8,172)
Total property valuation	$ 4,864,250,873				
Net Levy			37,940,785	34,219,664	3,721,121
Uncollected taxes at June 30, 2020			538,995	538,760	235
Current Year's Taxes Collected			$ 37,401,790	$ 33,680,904	$ 3,720,886
Current Levy Collection Percentage			98.58%	98.43%	99.99%
Secondary Market Disclosures:					
Assessed valuation:					100%
Assessment ratio real property					$ 3,631,155,702
Personal property					1,126,193,082
Public service companies					106,902,089
Total assessed valuation					$ 4,864,250,873
Tax rate per $100					$ 0.778
Levy (includes discoveries, releases, and abatements)					$ 37,940,785
In addition to the County-wide rate, the following table lists the levies by the County on behalf of fire protection districts for the fiscal year ended June 30:					
Special Fire Protection District					158,087
Total					$ 38,098,872

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

Schedule 24

DAVIE COUNTY, NORTH CAROLINA

TEN LARGEST TAXPAYERS
FOR THE YEAR ENDED JUNE 30, 2020

Taxpayer	Type of Business	2020 Assessed Valuation	Percentage of Total Assessed Valuation
Gildan Yarns	Manufacturing	$ 118,244,081	2.78%
Ashley Furniture	Manufacturing	111,559,498	2.62%
Avgol	Manufacturing	95,356,804	2.24%
Ingersoll Rand	Manufacturing	68,479,161	1.61%
Duke Energy Corporation	Utility	68,329,561	1.61%
Energy United	Utility	28,223,857	0.66%
Batangas Consulting	Commercial	20,699,252	0.49%
Funder America Inc	Manufacturing	20,240,844	0.48%
Kontoor Brands Inc	Manufacturing	16,984,646	0.40%
Time Warner Cable	Utility	11,189,302	0.26%
Total		$ 559,307,006	13.15%

Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

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Attachment: Davie County - Audited Financial Statements 6-30-2020 (FY 2019-2020 Audit Presentation)

DAVIE COUNTY
NORTH CAROLINA

COMPLIANCE LETTERS

FOR THE YEAR ENDED JUNE 30, 2020

Attachment: Davie County - 2020 Compliance (FY 2019-2020 Audit Presentation)

DAVIE COUNTY, NORTH CAROLINA

COMPLIANCE LETTERS
FOR THE YEAR ENDED JUNE 30, 2020

TABLE OF CONTENTS

	Page
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*	1-2
Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance and the State Single Audit Implementation Act	3-5
Report on Compliance for Each Major State Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance and the State Single Audit Implementation Act	6-8
Schedule of Findings, Responses, and Questioned Costs	9-12
Corrective Action Plan	13
Schedule of Prior Year Audit Findings	14
Schedule of Expenditures of Federal and State Awards	15-19

Attachment: Davie County - 2020 Compliance (FY 2019-2020 Audit Presentation)

MARTIN ♦ STARNES
& ASSOCIATES, CPAs, P.A.
"A Professional Association of Certified Public Accountants and Management Consultants"

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Independent Auditor's Report

To the Board of County Commissioners
Davie County
Mocksville, North Carolina

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Davie County, North Carolina, as of and for the year ended June 30, 2020, not presented here, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated May 18, 2021. The financial statements of Davie County Watershed Improvement Commission were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable non-compliance associated with the Davie County Watershed Improvement Commission.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Davie County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Davie County's internal control. Accordingly, we do not express an opinion on the effectiveness of Davie County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

730 13th Avenue Drive SE ♦ Hickory, NC 28602 ♦ 828-327-2727 ♦ Fax 828-328-2324
13 South Center Street ♦ Taylorsville, NC 28681 ♦ 828-632-9025 ♦ Fax 828-632-9085
800-948-0585 ♦ www.martinstarnes.com

Attachment: Davie County - 2020 Compliance (FY 2019-2020 Audit Presentation)

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings, Responses, and Questioned Costs as item 2020-001 that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Davie County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, non-compliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance or other matters that are required to be reported under *Government Auditing Standards*.

Davie County's Response to Finding

Davie County's response to the finding identified in our audit is described in the accompanying Schedule of Findings, Responses, and Questioned Costs. Davie County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Martin Starnes & Associates, CPAs, P.A.

Martin Starnes & Associates, CPAs, P. A.
Hickory, North Carolina
May 18, 2021

Attachment: Davie County - 2020 Compliance (FY 2019-2020 Audit Presentation)

MARTIN ♦ STARNES
& ASSOCIATES, CPAs, P.A.
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Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance and the State Single Audit Implementation Act

Independent Auditor's Report

To the Board of County Commissioners
Davie County
Mocksville, North Carolina

Report on Compliance for Each Major Federal Program

We have audited Davie County, North Carolina's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the *Audit Manual for Governmental Auditors in North Carolina*, issued by the Local Government Commission that could have a direct and material effect on each of Davie County's major federal programs for the year ended June 30, 2020. Davie County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings, Responses, and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Davie County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the State Single Audit Implementation Act. Those standards, the Uniform Guidance, and the State Single Audit Implementation Act require that we plan and perform the audit to obtain reasonable assurance about whether non-compliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Davie County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

Attachment: Davie County - 2020 Compliance (FY 2019-2020 Audit Presentation)

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Davie County's compliance.

Opinion on Each Major Federal Program

In our opinion, Davie County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

Report on Internal Control Over Compliance

Management of Davie County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Davie County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Davie County's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, non-compliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is reasonable possibility that material non-compliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Attachment: Davie County - 2020 Compliance (FY 2019-2020 Audit Presentation)

Report on Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance and the State Single Audit Implementation Act

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Davie County, North Carolina, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise Davie County's basic financial statements. We issued our report thereon dated May 18, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Davie County's basic financial statements. The accompanying Schedule of Expenditures of Federal and State Awards is presented for purposes of additional analysis as required by the Uniform Guidance and the State Single Audit Implementation Act and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements, or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal and State Awards is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Martin Starnes & Associates, CPAs, P.A.

Martin Starnes & Associates, CPAs, P.A.
Hickory, North Carolina
May 18, 2021

Attachment: Davie County - 2020 Compliance (FY 2019-2020 Audit Presentation)

MARTIN ♦ STARNES
& ASSOCIATES, CPAs, P.A.
"A Professional Association of Certified Public Accountants and Management Consultants"

Report on Compliance for Each Major State Program; Report on Internal Control Over Compliance; Report on the Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance and the State Single Audit Implementation Act

Independent Auditor's Report

Board of County Commissioners
Davie County
Mocksville, North Carolina

Report on Compliance for Each Major State Program

We have audited Davie County, North Carolina's compliance with the types of compliance requirements described in the *Audit Manual for Governmental Auditors in North Carolina*, issued by the Local Government Commission that could have a direct and material effect on each of Davie County's major state programs for the year ended June 30, 2020. Davie County's major state programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings, Responses, and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with state statutes, regulations, and the terms and conditions of its state awards applicable to its state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Davie County's major state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; applicable sections of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), as described in the *Audit Manual for Governmental Auditors in North Carolina,* and the State Single Audit Implementation Act. Those standards, the Uniform Guidance, and the State Single Audit Implementation Act require that we plan and perform the audit to obtain reasonable assurance about whether non-compliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about Davie County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

Attachment: Davie County - 2020 Compliance (FY 2019-2020 Audit Presentation)

We believe that our audit provides a reasonable basis for our opinion on compliance for each major state program. However, our audit does not provide a legal determination of Davie County's compliance.

Opinion on Each Major State Program

In our opinion, Davie County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2020.

Report on Internal Control Over Compliance

Management of Davie County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Davie County's internal control over compliance with the types of requirements that could have a direct and material effect on each major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major state program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Davie County's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, non-compliance with a type of compliance requirement of a state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is reasonable possibility that material non-compliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Attachment: Davie County - 2020 Compliance (FY 2019-2020 Audit Presentation)

Report on Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance and the State Single Audit Implementation Act

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Davie County, North Carolina, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise Davie County's basic financial statements. We issued our report thereon dated May 18, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Davie County's basic financial statements. The accompanying Schedule of Expenditures of Federal and State Awards is presented for purposes of additional analysis as required by the Uniform Guidance and the State Single Audit Implementation Act and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements, or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal and State Awards is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Martin Starnes & Associates, CPAs, P.A.

Martin Starnes & Associates, CPAs, P.A.
Hickory, North Carolina
May 18, 2021

Attachment: Davie County - 2020 Compliance (FY 2019-2020 Audit Presentation)

DAVIE COUNTY, NORTH CAROLINA

SCHEDULE OF FINDINGS, RESPONSES, AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2020

Section I – Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance to GAAP:	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	No
• Significant deficiency(s) identified?	Yes
Non-compliance material to financial statements noted?	No

Federal Awards

Internal control over major federal programs:	
• Material weakness(es) identified?	No
• Significant deficiency(s) identified?	None reported
Type of auditor's report issued on compliance for major federal programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No

Identification of major federal programs:

Federal Program	CFDA Number
Medicaid Cluster	93.778
Coronavirus Relief Fund	21.019
Investments for Public Works and Economic Development Facilities	11.300
Supplemental Nutrition Assistance Program Cluster	10.561

Dollar threshold used to distinguish between Type A and Type B Programs	$750,000
Auditee qualified as low-risk auditee?	Yes

Attachment: Davie County - 2020 Compliance (FY 2019-2020 Audit Presentation)

DAVIE COUNTY, NORTH CAROLINA

SCHEDULE OF FINDINGS, RESPONSES, AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2020

Section I – Summary of Auditor's Results (continued)

State Awards

Internal control over major state programs:

- Material weakness (es) identified? No
- Significant deficiency(s) identified? None reported

Type of auditor's report issued on compliance for major state programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with the State Single Audit Implementation Act? No

Identification of major state programs:

Program Name
NC General Assembly – Special Appropriation: Parks – Driver Safety Program Course
NC General Assembly – Special Appropriation: Hospital Repurposing Grant
Medicaid Cluster
Juvenile Crime Prevention Council Program
Parks and Recreation Trust Fund

Attachment: Davie County - 2020 Compliance (FY 2019-2020 Audit Presentation)

DAVIE COUNTY, NORTH CAROLINA

SCHEDULE OF FINDINGS, RESPONSES, AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2020

Section II – Financial Statement Findings

Finding: 2020-001

Significant Deficiency

Criteria: N.C. General Statutes 159-34 requires the County to have an audit as soon as possible after the close of each fiscal year.

Condition: The annual audit was delayed due to turnover in managerial personnel as well as extenuating circumstances due to the pandemic.

Effect: Delays of timely reporting and errors in financial reporting could occur.

Cause: See condition above.

Recommendation: Management should cross-train where possible so that vacancies in key personnel do not create disruptions in day-to-day operations.

Name of Contact Person: Robin West, Assistant County Manager, CFO

Views of Responsible Officials and Planned Corrective Actions: Management concurs with this finding. Please refer to the Corrective Action Plan.

Attachment: Davie County - 2020 Compliance (FY 2019-2020 Audit Presentation)

DAVIE COUNTY, NORTH CAROLINA

SCHEDULE OF FINDINGS, RESPONSES, AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2020

Section III – Federal Award Findings and Questioned Costs

None reported.

Section IV – State Award Findings and Questioned Costs

None reported.

Attachment: Davie County - 2020 Compliance (FY 2019-2020 Audit Presentation)

Finance Department
123 S. Main Street | Mocksville, NC 27028 | 336.753.6020
DavieCountyNC.gov

Corrective Action Plan

Finding: **2020-001**

Name of Contact Person: Robin West, Assistant County Manager, CFO

Management Response: The annual audit was delayed due to the effects of the COVID-19 pandemic and turnover in management personnel. Due to the timing of turnover, there was limited personnel with available resources to complete the annual audit. Finance duties have been reassigned and spread among multiple staff members so that managing the audit will not be so reliant on a single individual's time commitment and efforts. Cross-training and additional review of programs have been occurring to enhance the audit process.

Proposed Completion Date: Immediately and ongoing

Attachment: Davie County - 2020 Compliance (FY 2019-2020 Audit Presentation)

DAVIE COUNTY, NORTH CAROLINA

SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2020

None reported.

Attachment: Davie County - 2020 Compliance (FY 2019-2020 Audit Presentation)

DAVIE COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED JUNE 30, 2020

Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal (Direct and Pass-Through) Expenditures	State Expenditures	Pass-Through to Subrecipients
FEDERAL AWARDS					
U. S. Department of Agriculture					
Passed through the N. C. Department of Health and Human Services					
Division of Social Services:					
Supplemental Nutrition Assistance Program Cluster:					
Food and Nutrition Services Cluster (Note 3)					
Administration:					
State Administrative Matching Grants for Supplemental Nutrition Assistance Program	10.561	205NC406S2514	$ 274,291	$ -	$ -
Total Supplemental Nutrition Assistance Program/Food and Nutrition Services Cluster:			274,291	-	-
Division of Public Health:					
Administration:					
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	13A25403GJ/GK; 13A25404GJ/GK; 13A25405GJ/GK; 13A25409GJ/GK; 13A2570AJQ; 13A2570BJQ; 13A2570CJQ	162,398	-	-
Total U. S. Department of Agriculture			436,689	-	-
U. S. Department of Commerce					
Economic Development Administration (EDA)					
Economic Development Cluster:					
Direct Program:					
Investments for Public Works and Economic Development Facilities	11.300	N/A	1,552,483	-	-
Total Economic Development Cluster:			1,552,483	-	-
Total U.S. Department of Commerce			1,552,483	-	-
U. S. Department of Justice					
Direct Program:					
Bulletproof Vest Partnership Program	16.607	N/A	8,391	-	-
Total U.S. Department of Justice			8,391	-	-
U. S. Department of Health and Human Services					
Administration for Community Living					
Passed through the N.C. Department of Health and Human Services					
Division of Aging and Piedmont Triad Regional Council					
Aging Cluster:					
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	PTRC - HCCBG	72,502	4,264	-
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	PTRC - HCCBG	133,302	6,299	-
Nutrition Services Incentive Program	93.053	PTRC - HCCBG	41,245	-	-
Total Aging Cluster			247,049	10,563	-
Administration for Children and Families					
Social Services Block Grant	93.667	PTRC - HCCBG	5,981	171	-
Administration for Community Living					
National Family Caregiver Support, Title III, Part E	93.052	PTRC - HCCBG	15,791	1,053	-
Total Administration on Aging			268,821	11,787	-
Administration for Children and Families					
Passed through the N. C. Department of Health and Human Services					
Division of Social Services:					
Administration:					
Child Support Enforcement	93.563	2001NCCES	218,077	-	-
Low-Income Home Energy Assistance	93.568	G20B1NCLIEA	274,086	-	-
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671	56-6000295	22,456	-	-
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	2001NCC1LP	3,994	998	-
Children's Health Insurance Program	93.767	CHIP20	52,516	1,781	-
Total Division of Social Services			571,129	2,779	-
Refugee and Entrant Assistance Cluster (Note 3)					
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	2001NCRCMA	20	-	-
Total Refugee and Entrant Assistance Cluster (Note 3)			20	-	-
Special Children Adoption Incentive Fund Cluster (Note 3):					
Social Services Block Grant	93.667	G2001NCSOSR	127,520	-	-

Attachment: Davie County - 2020 Compliance (FY 2019-2020 Audit Presentation)

DAVIE COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED JUNE 30, 2020

Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal (Direct and Pass-Through) Expenditures	State Expenditures	Pass-Through to Subrecipients
Total Special Children Adoption Incentive Fund Cluster:			127,520	-	-
Adoption Assistance Program IV-B Cluster (Note 3):					
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G2001NCCWSS	5,440	-	-
Total Adoption Assistance Program IV-B Cluster:			5,440	-	-
Special Children Adoption Fund Cluster (Note 3):					
MaryLee Allen Promoting Safe and Stable Families Program	93.556	G2001NCFPCV	38,691	-	-
Total Special Children Adoption Fund Cluster (Note 3):			38,691	-	-
Foster Care and Adoption Cluster (Note 3):					
Division of Social Services:					
Administration:					
Foster Care Title IV-E	93.658	2001NCFOST	184,959	15,989	-
Adoption Assistance	93.659	2001NCADPT	6,759	-	-
COVID-19 - Foster Care Title IV-E Foster Care	93.658	2001NCFOST	5,379	343	-
Direct Benefit Payments:					
Foster Care Title IV-E	93.658	20001NCFOST	170,866	45,360	-
COVID-19 - Foster Care Title IV-E Foster Care	93.658	20001NCFOST	13,500	-	-
Total Foster Care and Adoption Cluster (Note 3)			381,463	61,692	-
Temporary Assistance for Needy Families:					
Division of Social Services:					
Administration:					
Temporary Assistance for Needs Families - Work First	93.558	2001NCTANF	241,331	-	-
Division of Public Health:					
Temporary Assistance for Needy Families	93.558	13A15151T2	2,894	-	-
Total Temporary Assistance for Needy Families			244,225	-	-
Division of Child Development:					
Subsidized Child Care Cluster (Note 3):					
Child Care and Development Fund Cluster:					
Division of Social Services:					
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	G2001NCCCDF	79,653	-	-
Total Subsidized Child Care/Child Care Development Fund Cluster (Note 3)			79,653	-	-
Total Administration for Children and Families			1,448,141	64,471	-
Centers for Medicare and Medicaid Services					
Passed through the N. C. Department of Health and Human Services					
Division of Medical Assistance:					
Medicaid Cluster:					
Administration:					
Medical Assistance Program	93.778	XIX-MAP20	909,099	3,074	-
Total Medicaid Cluster			909,099	3,074	-
Centers For Disease Control And Prevention					
Passed through the N. C. Department of Health and Human Services					
Division of Public Health:					
Public Health Emergency Preparedness	93.069	12642680EW	-	-	-
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	12642680EZ; 12642680EN	28,204	-	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	1460272ANF; 1460272ENF	50	-	-
Injury Prevention and Control Research and State & Community Based Programs	93.136	1175852ADH	38,132	-	-
Immunization Cooperative Agreements	93.268	1331631AEJ	10,258	-	-
COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	11755176AA; 12642680CP	87,674	-	-
Preventive Health and Health Services Block Grant	93.991	12615503PH; 13114536PH	37,288	-	-
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	1320310CD7	16,250	-	-
HIV Cluster (Note 3):					
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	1311462ANB; 1311462BNB	100	-	-
Total HIV Cluster (Note 3):			100	-	-
Total Center for Disease Control and Prevention			217,956	-	-

Attachment: Davie County - 2020 Compliance (FY 2019-2020 Audit Presentation)

DAVIE COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED JUNE 30, 2020

Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal (Direct and Pass-Through) Expenditures	State Expenditures	Pass-Through to Subrecipients
Health Resources and Service Administration					
Passed through the N.C. Department of Health and Human Services					
Division of Public Health:					
Maternal and Child Health Services Block Grant to the States	93.994	13A15146AR; 13A15735AP; 13A15735AR; 13A15740AR; 12715318AR; 12715351AR; 12715745AR; 1271574500	30,008	11,189	-
Total Health Resources and Service Administration			30,008	11,189	-
Administration for Community Living					
Division of Aging:					
Medicare Enrollment Assistance Program	93.071	1801NCMISH-01	1,974	-	-
Total Administration for Community Living			1,974	-	-
Office of Assistant Secretary for Health					
Passed through the N. C. Department of Health and Human Services					
Office of Assistant Secretary for Health					
Family Planning Services	93.217	13A1592BFP; 13A1592CFP;	38,778	-	-
Office of State Budget and Mgmt.					
Coronavirus Relief Fund	21.019	02-30	1,334,003	-	-
Total U.S. Department of Health and Human Services			4,685,469	90,521	-
U.S. Department of Homeland Security					
Passed-through N.C. Department of Public Safety					
Division of Emergency Management					
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	PA-04-NC-4487-PW-00016	4,320	-	-
Emergency Management Performance Grant	97.042	EMA-2019-EP-00002	38,904	-	-
Homeland Security Grant Program	97.067	EMW-2019-SS-00057-1944	25,021	-	-
Total U.S. Department of Homeland Security			68,245	-	-
U.S. Environmental Protection Agency					
Passed through the North Carolina Department of Environmental Quality					
Clean Water State Revolving Fund Cluster					
Capitalization Grants for Clean Water State Revolving Funds	66.458	CS370795-01	10,024,352	-	-
Total Clean Water State Revolving Fund Cluster			10,024,352	-	-
Total U.S. Environmental Protection Agency			10,024,352	-	-
Total Federal Assistance			16,338,940	90,521	-
STATE AWARDS					
N. C. Department of Health and Human Services					
Division of Social Services:					
Administration:					
State Child Welfare/CPS			-	79,692	-
Aid to Families with Dependent Children (AFDC)			-	236	-
Direct Benefit Payments:					
State Foster Home			-	62,227	-
F/C At Risk Maximization			-	15,974	-
SFHF Maximization			-	64,155	-
Total Division of Social Services			-	222,284	-
Division of Public Health:					
Other Receipts/State Supported Expenditures:					
Food and Lodging Fees			-	11,376	-
General Aid to Counties			-	80,948	-
Healthy Communities Activities			-	3,785	-
General Communicable Disease Control			-	927	-
Breast and Cervical Cancer Program			-	10,550	-
Child Health			-	1,167	-

Attachment: Davie County - 2020 Compliance (FY 2019-2020 Audit Presentation)

DAVIE COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED JUNE 30, 2020

Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal (Direct and Pass-Through) Expenditures	State Expenditures	Pass-Through to Subrecipients
HMHC-Family Planning			-	7,877	-
Maternal Health (HMHC)			-	37,296	-
Women's Health Service Fund			-	4,765	-
HIV/STD State			-	500	-
TB Control			-	2,082	-
School Nurse Funding Initiative			-	45,000	-
Total Division of Public Health			-	206,273	-
Division of Aging and Adult Services:					
Passed-through from Piedmont Triad Regional Council					
Senior Center General Purpose			-	10,574	-
State Funds-ACCESS		NC007(20)	-	22,564	-
State Funds-HOME DELIVERED MEALS		NC007(20)	-	26,937	-
State Funds-IN HOME SUPPLY SERVICES		NC007(20)	-	56,492	-
State Funds-IN HOME		NC007(20)	-	233	-
Total Division of Aging and Adult Services			-	116,800	-
Division of SHIIP:					
Passed-through N.C. Department of Insurance:					
Centers for Medicare and Medicaid Services (CMS) Research,					
Demonstrations and Evaluations:					
Seniors' Health Insurance Information Program (SHIIP)		2001NCMISH-00	-	4,717	-
Total N.C. Department of Health and Human Services			-	550,074	-
N. C. Department of Natural and Cultural Resources					
State Library EZ Grant			-	2,613	-
State Aid to Libraries			-	90,734	-
PARTF Grant - Community Park			-	239,075	-
Total N.C. Department of Natural and Cultural Resources			-	332,422	-
N. C. Department of Public Safety					
Victims of Crime Grant		VOCA PROJ012976	-	54,907	-
NC General Assembly - Special Appropriation					
Parks - Driver Safety Program Course			-	250,000	
Division of Juvenile Justice:					
Juvenile Crime Prevention Council Program		430-22508; 430-11420; 430-11878	-	131,128	-
Total N.C. Department of Public Safety			-	436,035	-
N. C. Department of Administration					
N. C. Council for Women:					
Domestic Violence Program			-	46,405	-
Marriage License Grant			-	17,639	-
Sexual Assault Program			-	24,237	-
Divorce Filing Fee			-	19,502	-
NC General Assembly - Special Appropriation					
Hospital Repurposing Grant			-	339,525	-
Division of Veterans Affairs:					
County Veterans Service Program			-	2,182	-
Total N. C. Department of Administration			-	449,490	-
N. C. Department of Transportation					
Rural Operating Assistance Program (ROAP) Cluster:					
ROAP Elderly and Disabled Transportation Assistance Program		36220.10.9.1	-	71,644	-
ROAP Rural General Public Program		36228.22.9.1	-	79,928	-
ROAP Work First Transitional - Employment		36236.11.8.1	-	12,576	-
Total Rural Operating Assistance Program (ROAP) Cluster:			-	164,148	-
Total N.C. Department of Transportation			-	164,148	-
N. C. Department of Environmental Quality					
Division of Environmental Health					
Electronic Management			-	2,516	-
Superfund Cleanup Trust			-	20,586	-
Total N.C. Department of Environmental Quality			-	23,102	-

Attachment: Davie County - 2020 Compliance (FY 2019-2020 Audit Presentation)

DAVIE COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED JUNE 30, 2020

Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal (Direct and Pass-Through) Expenditures	State Expenditures	Pass-Through to Subrecipients
N. C. Department of Public Instruction					
Public School Building Capital Fund			-	201,462	-
Total State assistance			-	2,156,733	-
Total Federal and State assistance			$ 16,338,940	$ 2,247,254	$ -

Notes to the Schedule of Expenditures of Federal and State Financial Awards:

1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal and State Awards (SEFSA) includes the federal and State grant activity of Davie County under the programs of the federal government and the State of North Carolina for the year ended June 30, 2020. The information in this SEFSA is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* and the State Single Audit Implementation Act. Because the SEFSA presents only a selected portion of the operations of Davie County, it is not intended to, and does not present, the financial position, changes in net position or cash flows of Davie County.

2. Summary of Significant Accounting Policies

Expenditures reported in the SEFSA are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

3. Cluster of Programs

The following are clustered by the NC Department of Health and Human Services and are treated separately for State audit requirement purposes: Subsidized Child Care, Food and Nutrition Services, Special Children Adoption Fund, Refugee and Entrant Assistance, Foster Care and Adoption Assistance, Adoption Assistance Program IV-B, Special Children Adoption Incentive Fund, and HIV

4. Indirect Cost Rate

Davie County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

4. Loans Outstanding

Davie County had the following loan balances outstanding a June 30, 2020 for a loan that the grantor/pass-through grantor has still imposed continuing compliance requirements. Loans outstanding at the beginning of the year and loans made during the year are included in the SEFSA. The balance of loans outstanding at June 30, 2020 consist of:

Program Title	CFDA #	Pass-through Grantor's number	Amount Outstanding
Clean Water State Revolving Fund	66.458	CS370795-01	$ 12,993,944

5. Coronavirus Relief Funds

Davie County received $947,118 of funding from the Coronavirus Relief Fund (21.019) in accordance with HB 1043 and is scheduled to receive $831,553 appropriated from HB 1023. At least twenty-five percent (25%) of the funds are mandated to go to municipalities within Davie County, at the discretion of the County. Municipalities are to have a plan to spend these funds by September 1, 2020, or any funds received are to be returned to the County. Counties and municipalities are liable to the State for funds not spent in accordance with U.S. Dept. of Treasury, the granting agency, guidelines. According to the Office of State Budget and Management, the State's pass-through agency, municipalities are considered subrecipients of the Counties; however, municipalities are liable to the State, not the County, for any misused or misspent funds. CRF must be spent during the period of March 1, 2020 to December 30, 2021.

Attachment: Davie County - 2020 Compliance (FY 2019-2020 Audit Presentation)

DAVIE COUNTY, NORTH CAROLINA
BOARD OF COUNTY COMMISSIONERS

Agenda Item Details:

Date of Meeting: June 7, 2021

Department: Planning and Development

Resource Person: Amy Flyte

ISSUE/ACTION REQUESTED:
Zoning Map Amendment 21-02: Wells Fargo Bank/Farmington Road

BACKGROUND/PURPOSE OF REQUEST: **Zoning Map Amendment 2021-02.** Wells Fargo Bank has applied to rezone approximately 159 acres of a 201 acre parcel from Residential 20 Quality Design Overlay (R-20 QD-O) and Highway Business Quality Design Overlay (H-B-QD-O) to General Industrial Quality Design Overlay (G-I QD-O). The subject property is located at 2777 US Hwy 158 and is further described as the northern portion of Davie County Tax Map F500000053.

FISCAL IMPACT: <Insert Info Here>

COUNTY MANAGERS; RECOMMENDATION:
<County Manager Comments Here>

ATTACHMENTS:
BOC_packet_wells fargo_20210607

Development & Facilities Services
298 E. Depot Street, Ste 100 | Mocksville, NC 27028 | 336.753.6050 | f 336.751.7689 DavieCountyNC.gov

NOTICE OF PUBLIC HEARING
BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR THE FOLLOWING ZONING AMENDMENTS

NOTICE IS HEREBY GIVEN, pursuant to the requirements of Chapter 160D-602 of the General Statutes of North Carolina and Section 155.251 of the Davie County Code of Ordinances, that the Davie County Board of Commissioners will hold a **Public Hearing** at the Brock Performing Arts Center Auditorium located at 622 N Main Street, Mocksville, NC on **Monday June 7, 2021 at 6:00pm** to hear the following requests:

A. **Zoning Map Amendment 2021-02.** Wells Fargo Bank has applied to rezone approximately 159 acres of a 201 acre parcel from Residential 20 Quality Design Overlay (R-20 QD-O) and Highway Business Quality Design Overlay (H-B-QD-O) to General Industrial Quality Design Overlay (G-I QD-O). The subject property is located at 2777 US Hwy 158 and is further described as the northern portion of Davie County Tax Map F500000053.

B. **Zoning Map Amendment 2021-03.** Clayton Properties Group have applied to rezone 3.963 acres of land consisting of two tracts of land from Residential 20 & Residential Agricultural, Quality Design Overlay (R-20, R-A, QD-O) to Residential 8 (R-8 QD-O). The subject properties are located adjacent to 470 NC HWY 801 N and are further described as Davie County Tax Maps C70000010901 & C7140A008. These properties are part of the Brayden at Bermuda Run neighborhood project.

C. **Zoning Map Amendment 2021-04.** KSRV LLC by Rick King have applied to rezone approximately 3 acres of land from Residential 20 Quality Design Overlay (R-20 QD-O) to Highway Business (H-B). The subject property is located at 123 Juney Beauchamp Road and is further described as Davie County Tax Map E700000041.

The public is invited to attend the hearing at which time there will be an opportunity to be heard in favor of, or in opposition to, the above items. As a result of the public hearing, substantial changes might be made in the advertised proposal, reflecting objections, debate and discussion at the hearing. Additional information is available at the Development & Facilities Services Department on weekdays between 8:30 a.m. and 5:00 p.m. or by telephone at (336) 753-6050.

Andrew Meadwell
Planning Department

###

Legal Notice
Affidavit Required
Publication Dates:
May 27, 2021
June 3, 2021

Attachment: BOC_packet_wells fargo_20210607 (Zoning Map Amendment 21-02: Wells Fargo Bank/Farmington Road)

Davie County
ZONING MAP AMENDMENT 2021-02 **Submittal Date**
Wells Fargo Bank **April 6, 2021**

STAFF REPORT TO THE BOARD **Planning Staff**
June 7, 2021 Meeting Date Amy Flyte

I. REQUEST
To rezone approximately 159 acres of a 201 acre parcel from Residential 20 Quality Design Overlay (R-20 QD-O) and Highway Business Quality Design Overlay (H-B-QD-O) to General Industrial Quality Design Overlay (GI QD-O).

II. PROJECT LOCATION
The subject property is located at 2777 US Hwy 158 and is further described as the northern portion of Davie County Tax Map F500000053.

III. PROJECT PROFILE

DAVIE COUNTY PIN: F500000053

ZONING DISTRICT: Residential 20-Quality Design Overlay (R-20, Q-D-O) & Highway Business Quality Design Overlay (H-B, Q-D-O)

LAND USE PLAN: Industrial, Conservation

WATERSHED: N/A

CROSS REFERENCE FILES: N/A

APPLICANT: Wells Fargo Bank

PROPERTY OWNER: Wells Fargo Bank

PROPERTY SIZE: 201 acres total

CURRENT LAND USE: Wooded/Agricultural

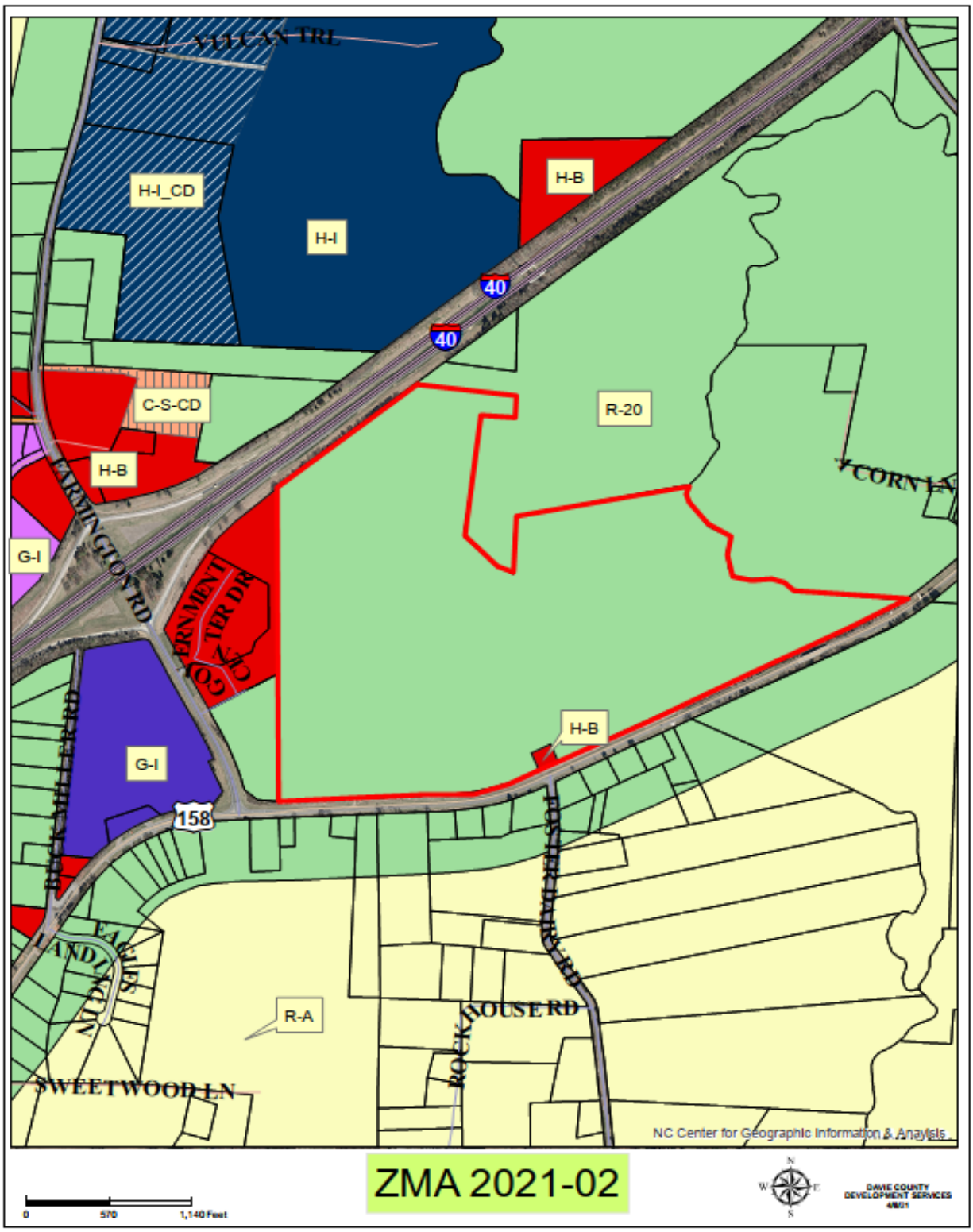
PROPOSED LAND USE: Planned Industrial Development

PROJECT SETTING – SURROUNDING ZONING DISTRICTS AND LAND USES

DIRECTION	LAND USE	ZONING
North	Interstate 40	H-I, R-20, H-B
West	Government Center	H-B, G-I
South	Residential, agricultural	R-20 & R-A
East	Residential, agricultural	R-20

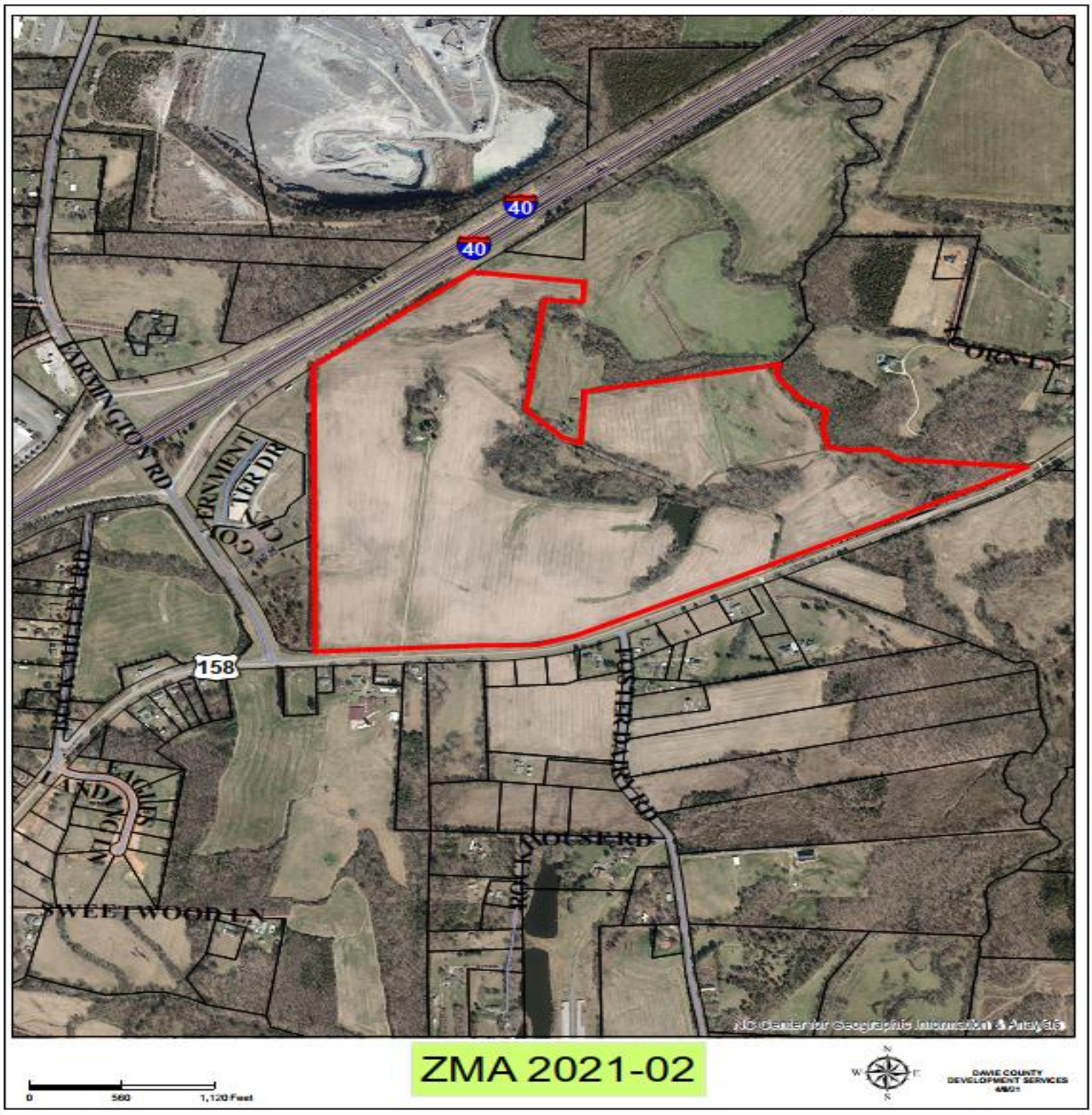
Attachment: BOC_packet_wells fargo_20210607 (Zoning Map Amendment 21-02: Wells Fargo Bank/Farmington Road)

IV. Zoning Map



Attachment: BOC_packet_wells fargo_20210607 (Zoning Map Amendment 21-02: Wells Fargo Bank/Farmington Road)

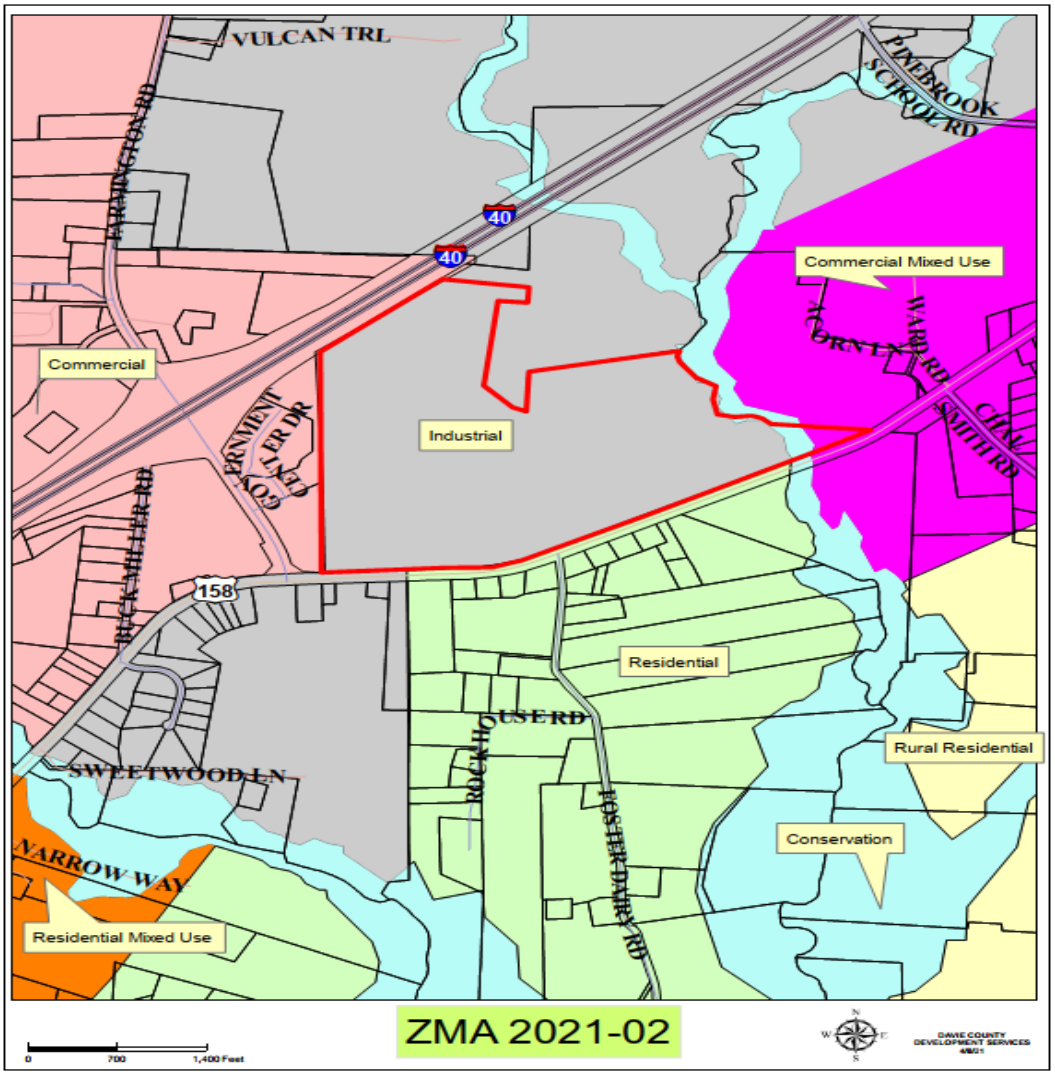
V. 2018 Aerial Map



Attachment: BOC_packet_wells fargo_20210607 (Zoning Map Amendment 21-02: Wells Fargo Bank/Farmington Road)

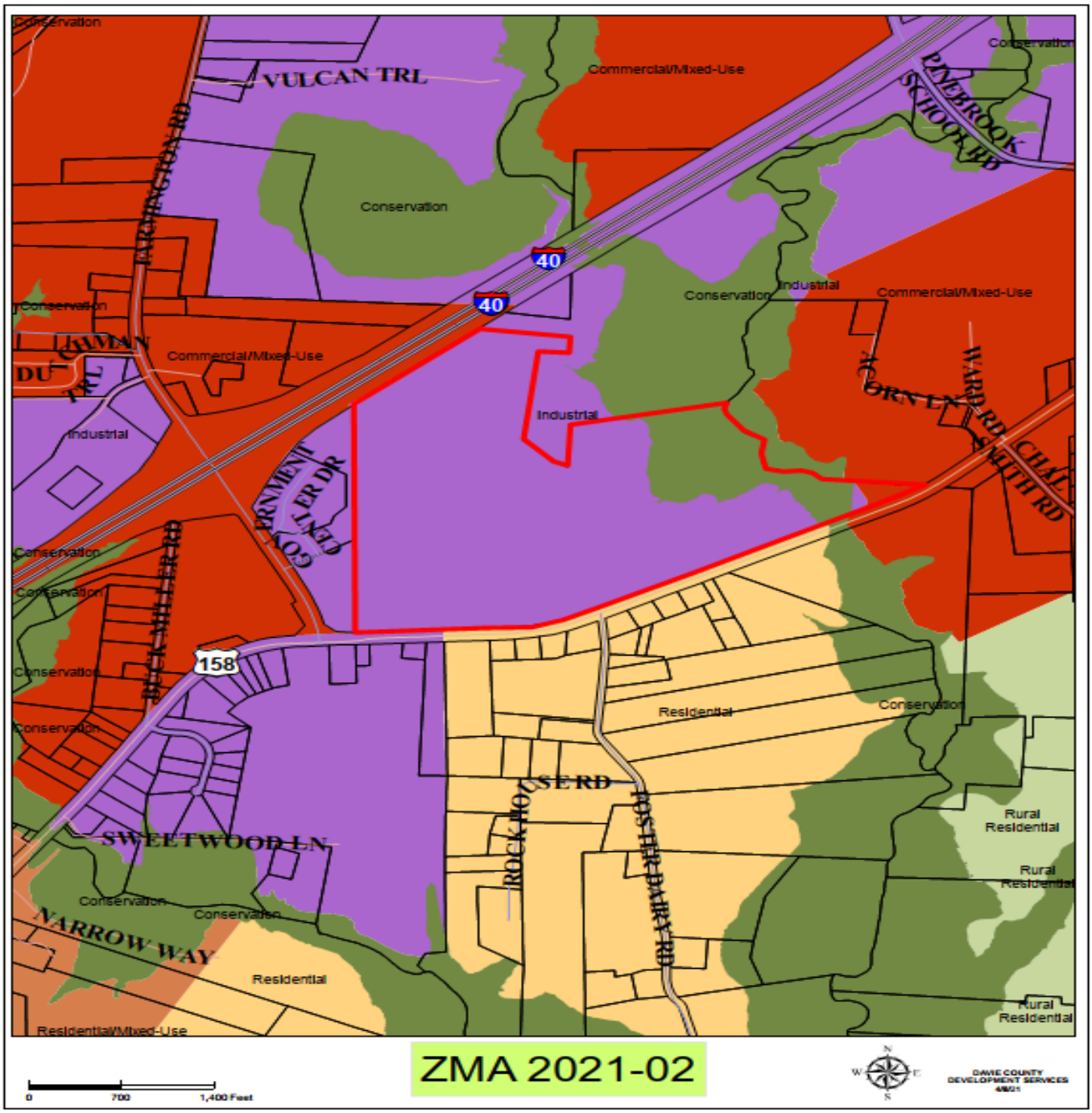
VI. Comprehensive Plan Maps

2005 Comprehensive Plan Map:



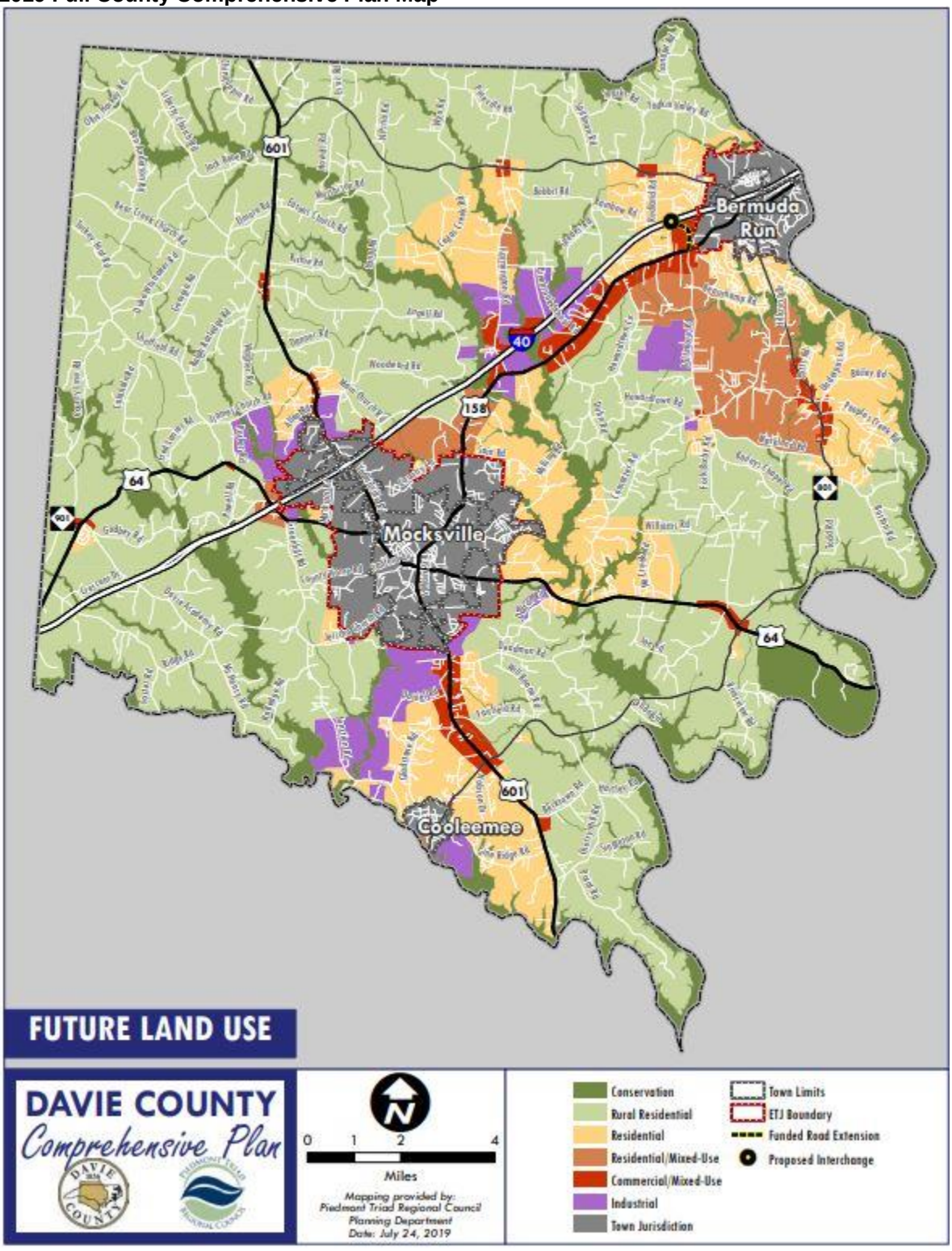
Attachment: BOC_packet_wells fargo_20210607 (Zoning Map Amendment 21-02: Wells Fargo Bank/Farmington Road)

2019 Comprehensive Plan Map:



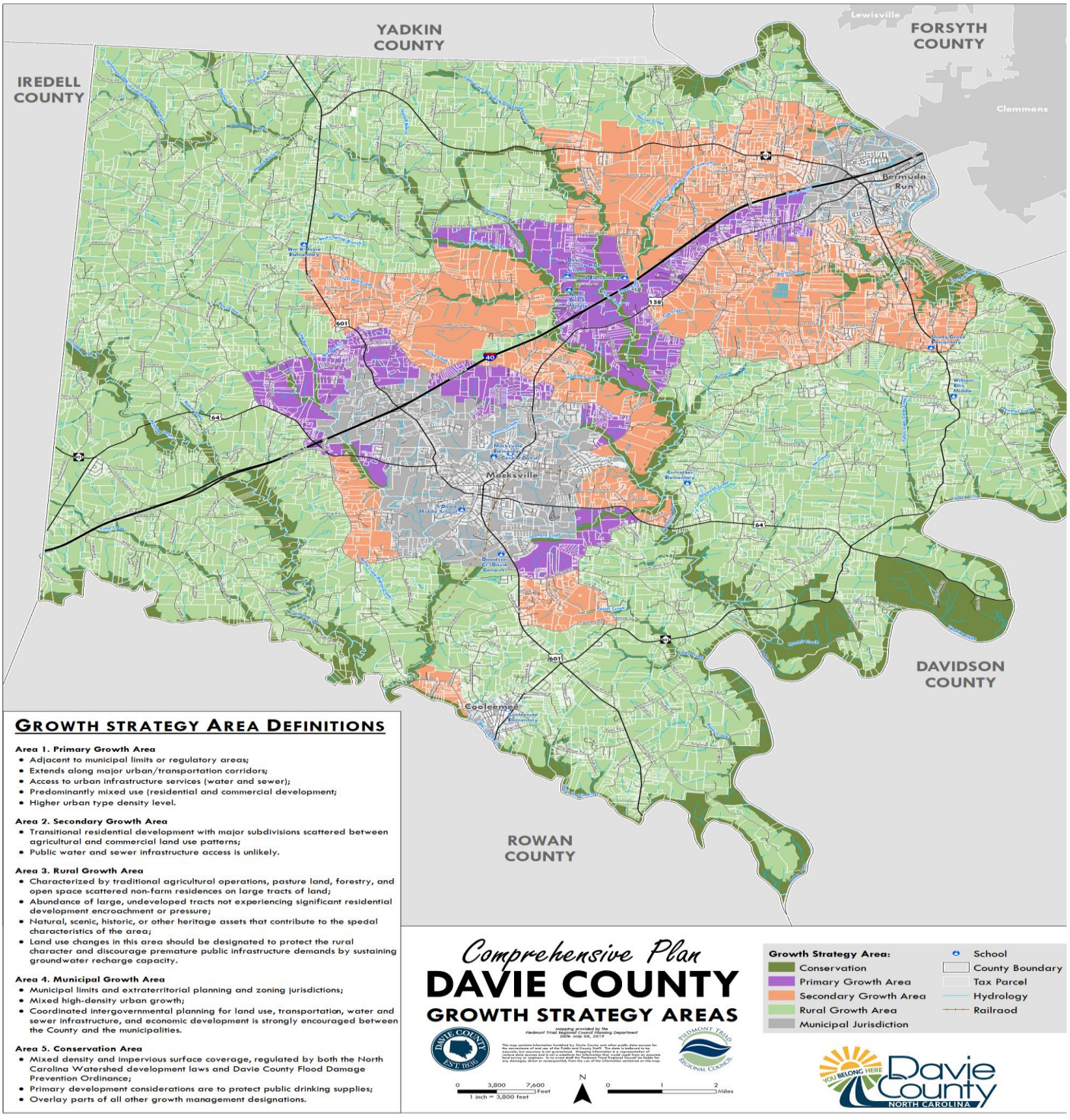
Attachment: BOC_packet_wells fargo_20210607 (Zoning Map Amendment 21-02: Wells Fargo Bank/Farmington Road)

2019 Full County Comprehensive Plan Map



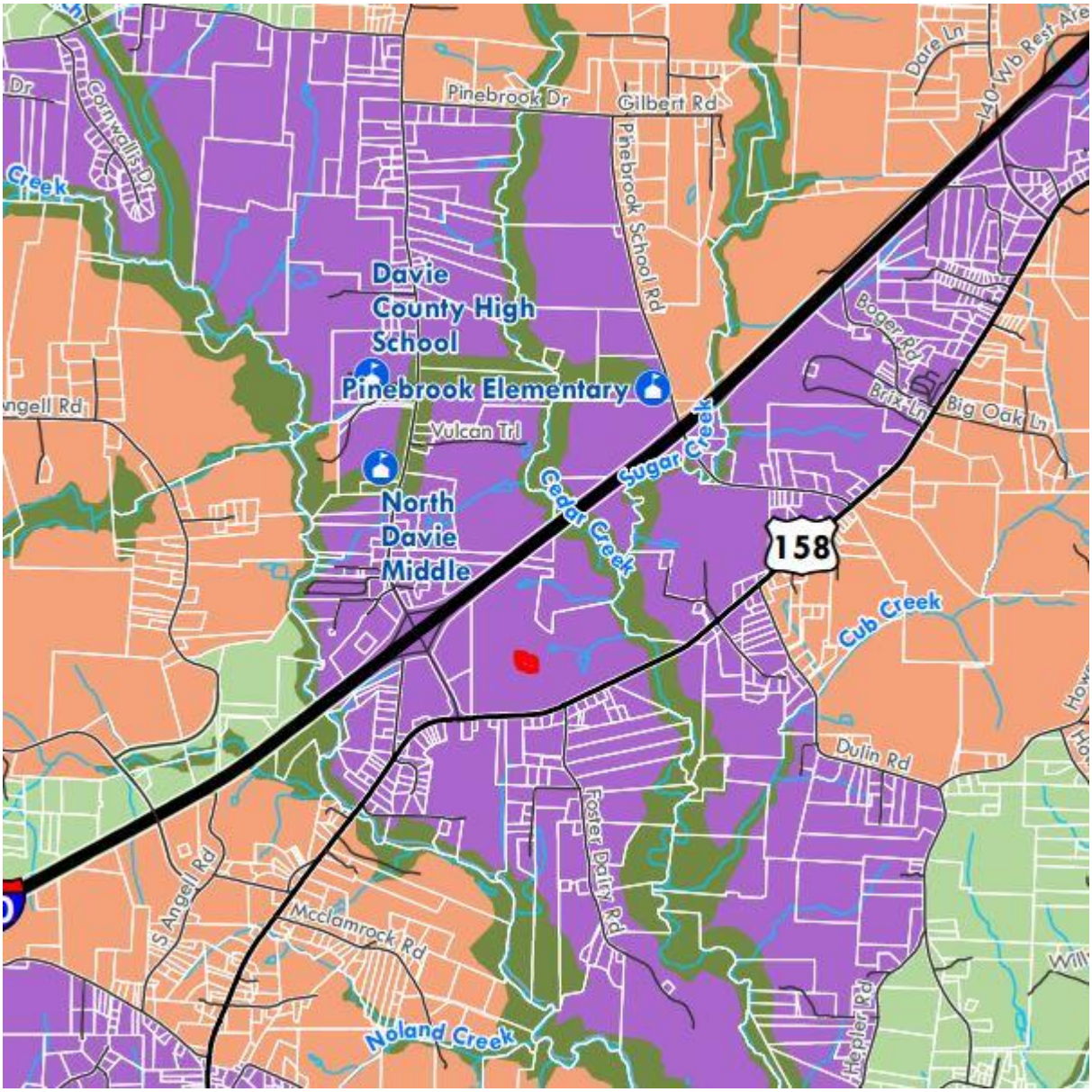
Attachment: BOC_packet_wells fargo_20210607 (Zoning Map Amendment 21-02: Wells Fargo Bank/Farmington Road)

VII. 2019 Davie County Growth Strategy Map



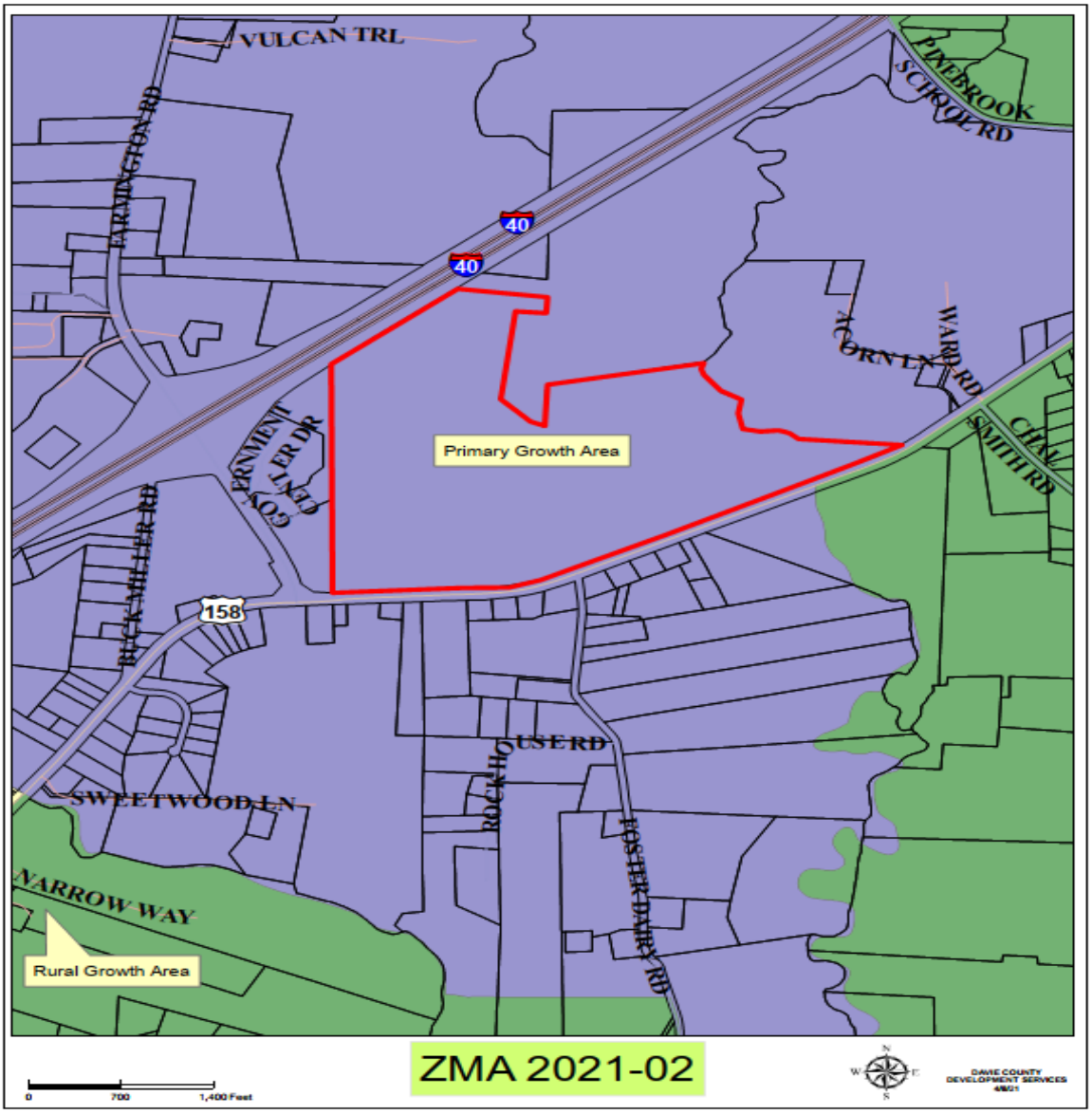
Attachment: BOC_packet_wells fargo_20210607 (Zoning Map Amendment 21-02: Wells Fargo Bank/Farmington Road)

2019 Growth Strategy Map of area with the request indicated with red dot:



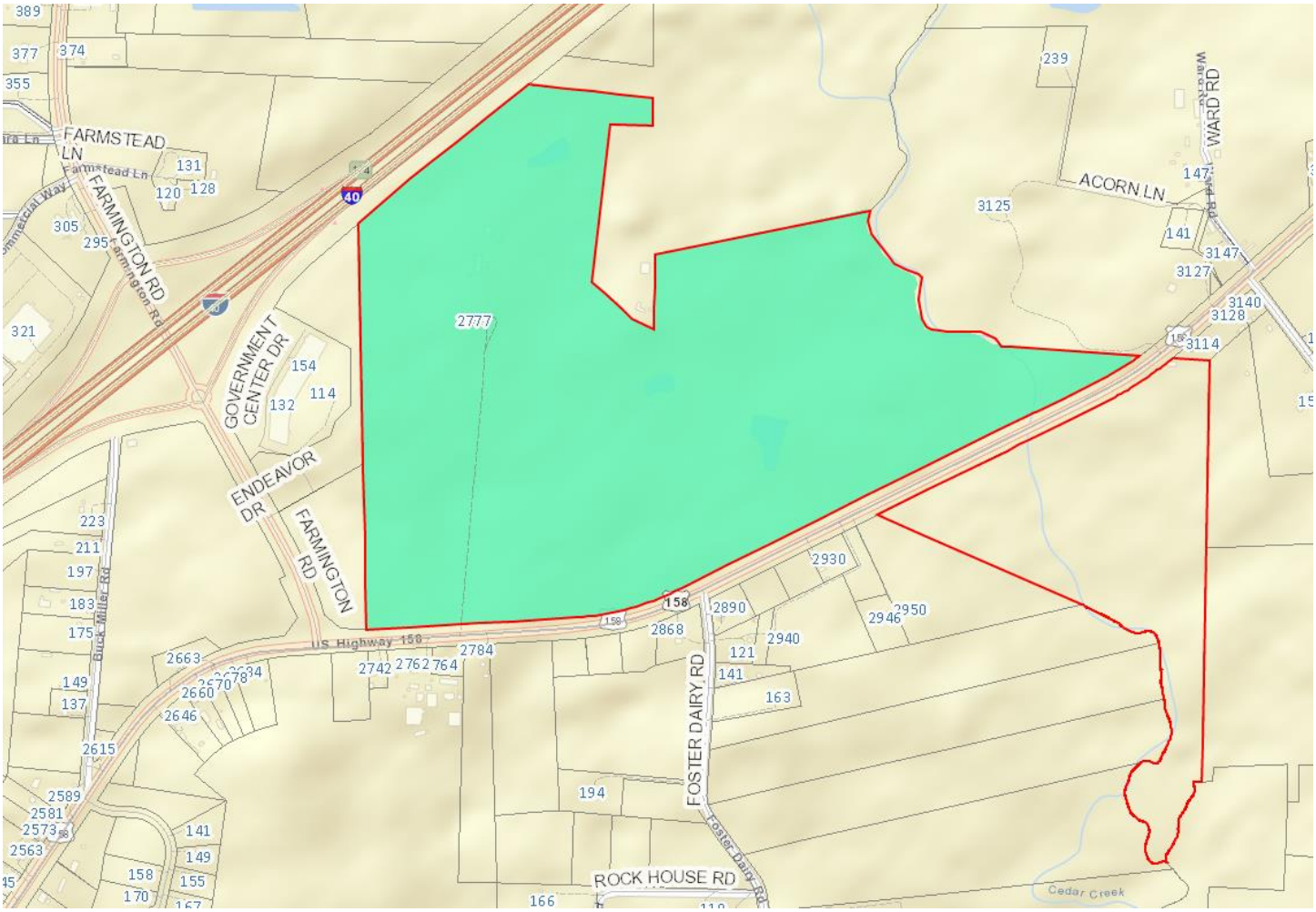
Attachment: BOC_packet_wells fargo_20210607 (Zoning Map Amendment 21-02: Wells Fargo Bank/Farmington Road)

2010 Growth Strategy Map:



Attachment: BOC_packet_wells fargo_20210607 (Zoning Map Amendment 21-02: Wells Fargo Bank/Farmington Road)

VIII. Future Development Sites Map (shown in green)



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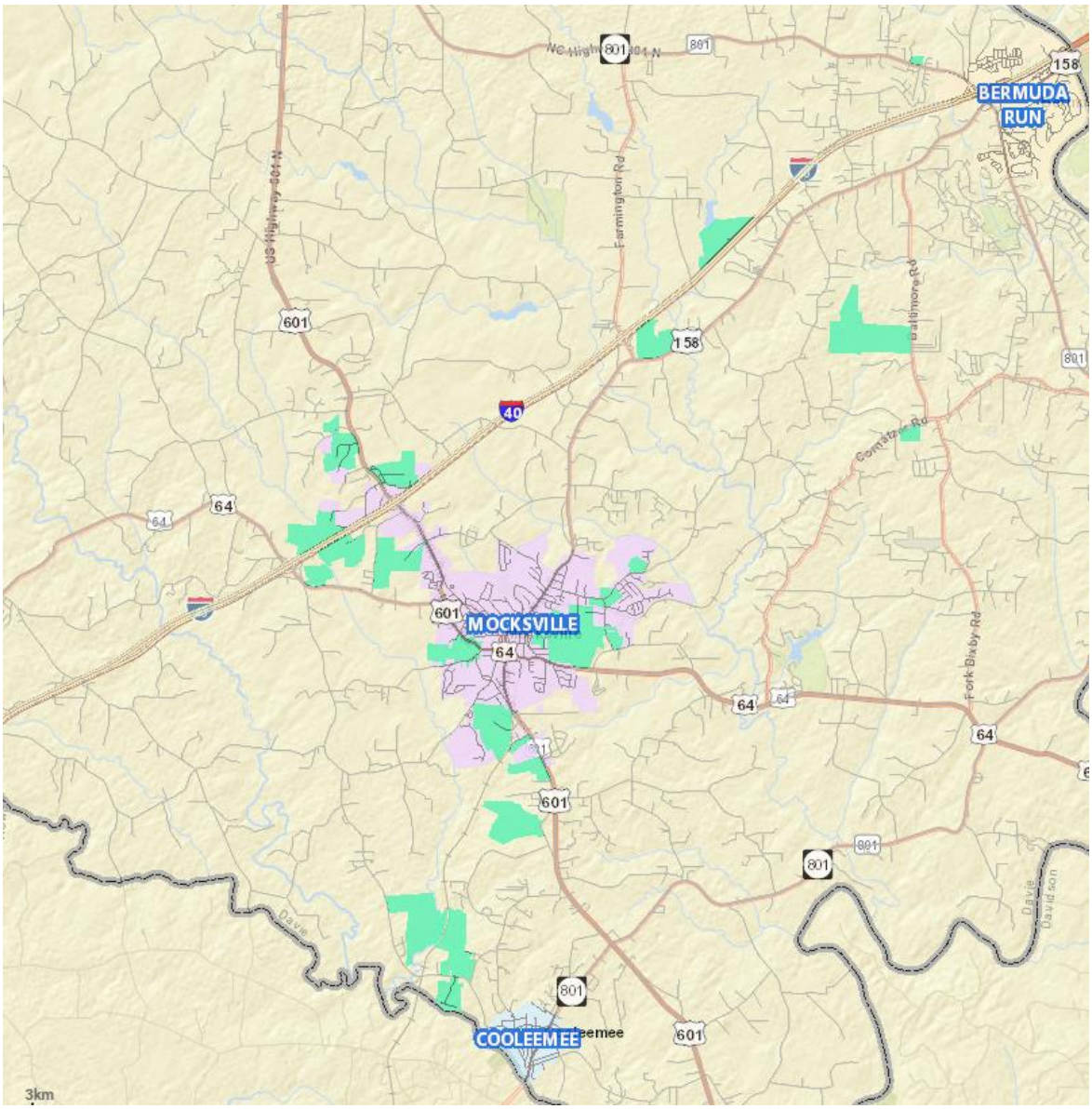


VIII. LAND USE/ ZONING HISTORY

- **1973:** The properties are originally zoned Residential 20 (R-20) and Highway Business (HB).

A. Proposed Zoning

General Industrial. The General Industrial District is established for manufacturing, distribution, warehousing, processing and related uses whose operating characteristics limit their effects on adjacent uses.

The applicant has indicated the property as a planned industrial development site with access points off Endeavor Drive (at the County Government Center) and US HWY 158, to be reviewed and approved by NCDOT. The proposal includes 8-10 lots ranging in size from 7-20 acres. This planned industrial development use is defined by the Zoning Ordinance as:

PLANNED INDUSTRIAL DEVELOPMENT. A Planned Development consisting primarily of industrial uses but which may also include retail service and recreational uses to accommodate employees of the principle industrial uses within the development.

Attachment: BOC_packet_wells fargo_20210607 (Zoning Map Amendment 21-02: Wells Fargo Bank/Farmington Road)

However, as a general use rezoning, any and all permitted uses in the General Industrial zoning district would be permitted on the site.

B. Utilities

Public water is available. Sewer capacity is available although an extension would be necessary to serve the site.

C. Davie County Comprehensive Plan

The property is located in an area designated as Industrial and the area along the stream as Conservation. The land use categories presented on the future land use map are intended to indicate the predominant land uses for that particular area of the county. It is not a map of zoning districts but is a general geographical guide for land use and development.

The Davie County Comprehensive Plan describes the Industrial area as: industrial and manufacturing uses with adequate street access, water/sewer services, and may require relatively large tracts of land. Intended to preserve and protect important industrial properties from encroachment by non-industrial land uses; and the Conservation area as open or vacant lands preserve the natural environment. Other land uses may be appropriate on a limited basis, but the general land use will be conservation activities that do not impair the environment.

The Comprehensive Plan future development policy recommendations state:

- Incentivize development near infrastructure (e.g. roads, water and sewer) to reduce growth demand on prime agricultural farmlands by allowing increased density
- Support innovative and flexible land planning techniques as a means of encouraging development configurations which are more desirable and which may better safeguard existing natural land and water resources.
- Ensure that the location and design of parking and loading areas is well integrated into the overall development site and is designed to minimize negative visual and operational offsite impacts whenever practicable.
- Encourage mixed use industrial or business development to allow residential development on portions of new development or redevelopment.
- Locate industrial development in areas which would not diminish the desirability of existing and planned non-industrial uses or encroach upon existing or planned non-industrial sites.
- Separate heavy industrial sites from non-industrial areas by natural features, mature tree canopy buffering, major transportation facilities, light industrial areas and/or other suitable means.
- Identify and prioritize prime farmland that is most at risk and develop strategies with landowners to preserve their land.
- Promote farmland protection through Voluntary Agricultural Districts and Enhanced Voluntary Agricultural Districts.

E. Davie County Growth Enhancement Strategy

The property is located in an area that is designated as a Primary Growth Area on both the 2010 and 2019 plans. The primary county growth area is located adjacent to municipal limits or regulatory areas and generally extends along major urban/transportation corridors within the county. It includes areas that are likely to have access to urban infrastructure services, such as water and sewer, within the near future. The Primary Growth Area is predominantly mixed use that will include residential and commercial development. Higher urban type density level can be anticipated in this area.

The Growth Enhancement Strategy describes area characteristics within the primary growth area as:
· Close to municipalities and central business districts
· Likely to have access to both public water and sewer in the foreseeable future.
· Predominately mixed use including, residential and commercial.
· Highest density residential development
· Prime site for office and commercial locations
· Adjacent to primary and interstate roads.
· Prime site for industrial locations

Attachment: BOC_packet_wells fargo_20210607 (Zoning Map Amendment 21-02: Wells Fargo Bank/Farmington Road)

Policy 3.1 Industrial development should not be located in areas that would diminish the desirability of existing and planned residential uses, nor should major subdivisions be allowed to encroach upon existing or planned industrial sites without appropriate buffers.
Policy 3.2 Industrial development will be on land that is physically suitable and has unique location advantages for industry. Advanced planning for the identification of such land will be encouraged.
Policy 3.3 Heavy industrial sites will be separated from non-industrial areas by natural features, green belts and/or other suitable means.
Policy 3.6 New industrial development will be encouraged to locate in existing and planned industrial parks.
Policy 4.1 Commercial development will be encouraged to occur in clusters or planned shopping centers to minimize the proliferation of "retail strip" locations.
Policy 4.2 Highway-oriented commercial uses will be clustered along segments of arterial streets and contain land uses that are mutually compatible and reinforcing in use and design. They will be designed in a way that minimizes signage, access points and excessive lengths of commercial strip development.
Policy 4.4 Commercial uses will be encouraged to develop by consolidation and deepening of existing commercially zoned property, only when such consolidation and deepening can be developed in a way that lessens the effect of incompatibility with adjoining residential land uses.
Policy 4.5 Effective buffering and/or landscaping will be provided where commercial development adjoins existing or planned residential uses.
Policy 4.6 Compatible land uses such as rural neighborhood retail and service establishments located close to general residential areas will be considered during the rezoning process with the general goal of reducing automobile travel distances and promoting better livability in the community.
Policy 4.8 Office and institutional development will be encouraged to locate as transitional land use between activities of higher and lower intensity.
Policy 6.9 The County will consider ways to preserve buffers and other sensitive areas through density averaging and/or conservation agreements.
Policy 6.5 Site plans will be provided that design built-upon areas to specifically minimize stormwater runoff impact to streams and other receiving waters.
Policy 6.10 The County will clearly define land areas that are appropriate for development, as well as defined areas of environmentally sensitive, natural, or heritage asset land areas that need special protection.

X. ISSUES TO CONSIDER

The Board may not consider any specific use of the property but all possible uses in the General Industrial (GI) district. The Board may approve or deny, or defer the request for additional consideration. The Board should consider the following in making its recommendation:

1. The properties location to other commercial and industrial uses surrounding the I-40 interchange.
2. The properties potential as a commercial/industrial development site.
3. The properties potential as an agricultural/residential site.
4. If rezoning is approved, any new structure will go through a Project Review to ensure compliance with zoning ordinance standards such as setbacks, landscaping, buffers, parking, etc.
5. Whether the proposed reclassification is consistent with the purposes, goals, objectives, and policies of adopted plans for the area.
6. Whether the proposed reclassification is consistent with the overall character of existing development in the immediate vicinity of the subject property.
7. Applicable Zoning Ordinance Sections: The following sections of the Zoning Ordinance are applicable to this request: §155.125(B) Table of Uses; 155.161 and, §155.250-253 Changes and Amendments.

XI. PLANNING BOARD RECOMMENDATION

The Planning Board heard the request at their May 18 meeting and voted unanimously to recommend approval of the request. Please see attached draft minutes & signed recommendation.

Attachment: BOC_packet_wells fargo_20210607 (Zoning Map Amendment 21-02: Wells Fargo Bank/Farmington Road)

XII. BOARD ACTION

The Board should consider one of the following actions:

Rezoning

☐ **Move that the following statement be adopted in support of a Motion to Approve**; the amendment promotes public health, safety and general welfare; is consistent with all applicable adopted plans and considers the action to be reasonable and in the public interest; that said approval furthers the goals, objectives, actions, maps and policies of the Comprehensive Plan and Growth Enhancement Strategy because it is in harmony with the surrounding area and uses, and fits within the County's future land use plans as it is designated industrial on the Comprehensive Plan map & as a primary growth area on the Growth Enhancement Strategy Map; it is in the vicinity of commercially & industrial zoned property and available infrastructure.

☐ **Move that the following statement be adopted in support of a Motion to Deny**, the amendment is consistent with some applicable adopted plans; however the amendment does not promote the public health, safety and general welfare and does not consider the action to be reasonable and in the public interest due to: the amendment does not protect the areas residential, rural historic character, the proposed structure/use is incompatible with the surrounding residential and business structures, the amendment will have detrimental effects and will not protect, enhance and encourage a high quality of life, and image enjoyed by area residents due to…

☐ **Defer** the amendment for additional consideration

Attachment: BOC_packet_wells fargo_20210607 (Zoning Map Amendment 21-02: Wells Fargo Bank/Farmington Road)

How will the public be notified of the Zoning Map Amendment change?

The public will be notified in three ways. First, a sign will be posted on the property being rezoned. Second, a public notice will be submitted by the Davie County Development Services Department to the *Davie County Enterprise*. Third, by a notice being sent to all property owners located within 500 feet of the property lines of the property being rezoned.

Davie County Application for a Zoning Map Amendment

To: Board of County Commissioners of Davie County **Date:** 03 / 15 / 2021

Applicant's Name: Wells Fargo Bank, N.A. Successor by Merger to Wachovia Bank N.A. Trustee for Mildred Paden Et Al
Applicant's Address: 50 Fayetteville Street, 2nd Floor
D0182-02B
Raleigh, NC 27601

Address and brief description of the property To be rezoned or amendment to be made: **Tax Map:** PIN: 5840-85-5939 **Parcel(s):** F500000053

Property located at 2777 US HWY 158, being the northern portion of PIN# 5840-85-5930 and totaling approximately 159.35 acres.

Applicant's interest in the property: ☒ **Ownership** ☐ **Lease Agreement** ☐ **Other (explain below)**

If Property is not owned by the applicant, lease agreement or other binding legal documentation stating Applicant's legal right(s) for use of the above listed property shall be required upon submittal of application.

Type of rezoning requested: **From:** R-A, R-20, H-B **To:** I-3 / Planned Industrial Development

(or brief description of request):

Reason(s) for the requested rezoning: Rezoning to accommodate a Planned Industrial Development

Applicant's Signature: _____ **This the** 22nd **day of** March, 20 21
Vice President, Wells Fargo Bank, N.A. **(Applicant)** Trustee
By signing this form, applicant hereby states all information written herein is accurate and true. Applicant further states the Planning and Zoning Staff have fully explained the requirements of the ordinance and the information required for the Board of Commissioners to render a decision.

Attachment: BOC_packet_wells fargo_20210607 (Zoning Map Amendment 21-02: Wells Fargo Bank/Farmington Road)

Project Overview Statement

On the following lines, please give a synopsis or overview of the project, including information relevant to use, density, lot, layout, housing type, planned amenities, and similar information. Please attach any supporting documentation to your application.

A Planned Industrial Development totaling approximately 159.35 acres is proposed. The concept plan consists of the following:

Main access to the site off Farmington Road at the proposed connection of the Davie County facility and US HWY 158

Eight to Ten Lots ranging in sizes from 7-acres to 20-acres+ to accommodate a variety of sizes of industrial buildings

Attachment: BOC_packet_wells fargo_20210607 (Zoning Map Amendment 21-02: Wells Fargo Bank/Farmington Road)

DEED BOOK 95 PAGE 52

This Deed drawn by:

Mail this Deed to: Womble, Carlyle, Sandridge & Rice P.O. Drawer 84, Winston-Salem 27102
(Name) (Street and Number) (City) (State) (Zip)
attn: Luckie E. Knowles

Mail future tax bills to: _____
(Name) (Street and Number) (City) (State) (Zip)

THIS DEED, Made this the 20th day of January, 19 75,

by FRANK BORDEN HANES and wife, BARBARA L. HANES

of the County of Forsyth and State of North Carolina

part ies of the first part, to WACHOVIA BANK AND TRUST COMPANY, N.A., Trustee under a Living Trust Agreement entered with Frank Borden Hanes under date of December 18, 1974

part y of the second part;

Witnesseth That the said part ies of the first part, in consideration of ($ 1.00 & O.V.C.) One Dollar and Other Valuable Consideration to them paid by the said part y of the second part, the receipt of which is hereby acknowledged, has/have bargained and sold, and by these presents do, a one-fourth undivided interest in certain bargain, sell and convey unto the said part y of the second part and its successors & assigns/~~heirs~~ a tract or parcel of land in the County of ~~Forsyth~~ DAVIE and State of North Carolina, in Jerusalem & Farmington Township, and bounded as follows:

Being known and designated as those tracts and parcels of land as described in Deed Book 72 at page 570 and in Deed Book 65 at page 381 in the Office of the Register of Deeds of Davie County, North Carolina, to which reference is hereby made for a more particular description and which descriptions are incorporated herein by reference, save and except any portion of the above referred to tracts and parcels of land which have been previously conveyed away by the parties of the first part.

Wachovia Bank and Trust Company, as Trustee, shall have full power and authority to convey the whole or any part of said property or any right or interest therein by deed, mortgage, deed of trust, lease or other instrument in writing, and it shall not be necessary to record the Trust Agreement under which it is acting as Trustee, nor shall anyone dealing with the Trustee be required to examine the said Trust Agreement, and no one dealing with the Trustee shall be required to see to the application of any money paid to the Trustee.

NO TAXABLE CONSIDERATION STATED

THIS INSTRUMENT DRAFTED BY WOMBLE, CARLYLE, SANDRIDGE & RICE

BY: Luckie E. Knowles

The above land was conveyed to grantor by _____, See Book No. _____, Page _____

Attachment: BOC_packet_wells fargo_20210607 (Zoning Map Amendment 21-02: Wells Fargo Bank/Farmington Road)

CHILES ALAN/CHERIE REV LIV TR
3147 US HWY 158

MOCKSVILLE, NC 27028

WHITE JANICE SMITH
152 LONESOME DOVE LANE

MOCKSVILLE, NC 27028-7267

SEATS MATTHEW ALLAN
2742 US HIGHWAY 158

MOCKSVILLE, NC 27028-4371

MARKLIN DOROTHY GRAY SAIN
2890 US HWY 158

MOCKSVILLE, NC 27028

SMITH STEVEN DENNIS
3114 US HIGHWAY 158

MOCKSVILLE, NC 27028

SAIN DONALD RAY
425 CORNATZER RD

MOCKSVILLE, NC 27028-7128

COX SHARON SMITH ETAL
3114 US HWY 158

Mocksville, NC 27028

FATTALEH JOHN D
2946 US HIGHWAY 158

MOCKSVILLE, NC 27028

BOGER JENNIFER BASSETT
3140 US HWY 158

MOCKSVILLE, NC 27028

GAITHER TERRY D
2930 US HIGHWAY 158

MOCKSVILLE, NC 27028-0000

HARRIS CALVIN D
2868 IS HIGHWAY 158

MOCKSVILLE, NC 27028

HUNTER JANICE EATON
171 MCCLAMROCK RD

MOCKSVILLE, NC 27028-4255

HARRISON JEFFREY BRIAN
PO BOX 364

WRIGHTSVILLE BEACH, NC 28480

YOUNT EUGENE DOUGLAS JR
2940 US HIGHWAY 158

MOCKSVILLE, NC 27028-4173

SMITH GWENDOLYN C
189 CHAL SMITH ROAD

MOCKSVILLE, NC 27028-0000

MARKLIN DOROTHY ETAL
PO BOX 255

PITTSBORO, NC 27312

SAIN DAVID L
137 BUCK MILLER ROAD

MOCKSVILLE, NC 27028-0000

YOUNTS BLAIR GIBSON
2950 US HIGHWAY 158

MOCKSVILLE, NC 27028-4373

MYERS WILLIAM EDGAR
153 BIXBY SCHOOL ROAD

ADVANCE, NC 27006-0000

WHITAKER STEVEN DON
2539 HWY 158

MOCKSVILLE, NC 27028-0000

ROBERTSON DAVID EUGENE
245 FOSTER DAIRY ROAD

MOCKSVILLE, NC 27028-0000

STALEY LARRY JAMES
154 CHAL SMITH ROAD

MOCKSVILLE, NC 27028-0000

DAVIS WILMA SMITH TRUST
602 SINGLETON ROAD

MOCKSVILLE, NC 27028-6839

FARMSTEAD LANE LMTD PARTNERSHI
120 FARMSTEAD LANE

MOCKSVILLE, NC 27028-0000

HORN CLAUDE R JR
190 NORTH MAIN STREET

MOCKSVILLE, NC 27028-2423

WACHOVIA BANK N A
50 FAYETTEVILLE ST.
2ND FLOOR
RALEIGH, NC 27601

SEATS CLYDE F JR
2764 US HIGHWAY 158

MOCKSVILLE, NC 27028-4371

HUNGERFORD STEVEN WILLIAM
3125 US HWY 158

MOCKSVILLE, NC 27028-7838

BRJ PROPERTIES LLC
273 NORTH CAROLINA CIRCLE

MOCKSVILLE, NC 27028-0000

JORDAN HELEN I TRUSTEE
1026 8TH ST

HERMOSA BEACH, CA 90254-0000

Attachment: BOC_packet_wells fargo_20210607 (Zoning Map Amendment 21-02: Wells Fargo Bank/Farmington Road)

HENDRIX WILLIAM G
144 DULIN ROAD

MOCKSVILLE, NC 27028-0000

IMMANUEL BAPTIST CHURCH
1505 LEWISVILLE-CLEMMONS ROAD

CLEMMONS, NC 27012-0000

MULLIS TONY
121 FOSTER DAIRY ROAD

MOCKSVILLE, NC 27028-4173

HENDRIX WILLIAM G
144 DULIN ROAD

MOCKSVILLE, NC 27028-0000

IMMANUEL BAPTIST CHURCH
1505 LEWISVILLE-CLEMMONS ROAD

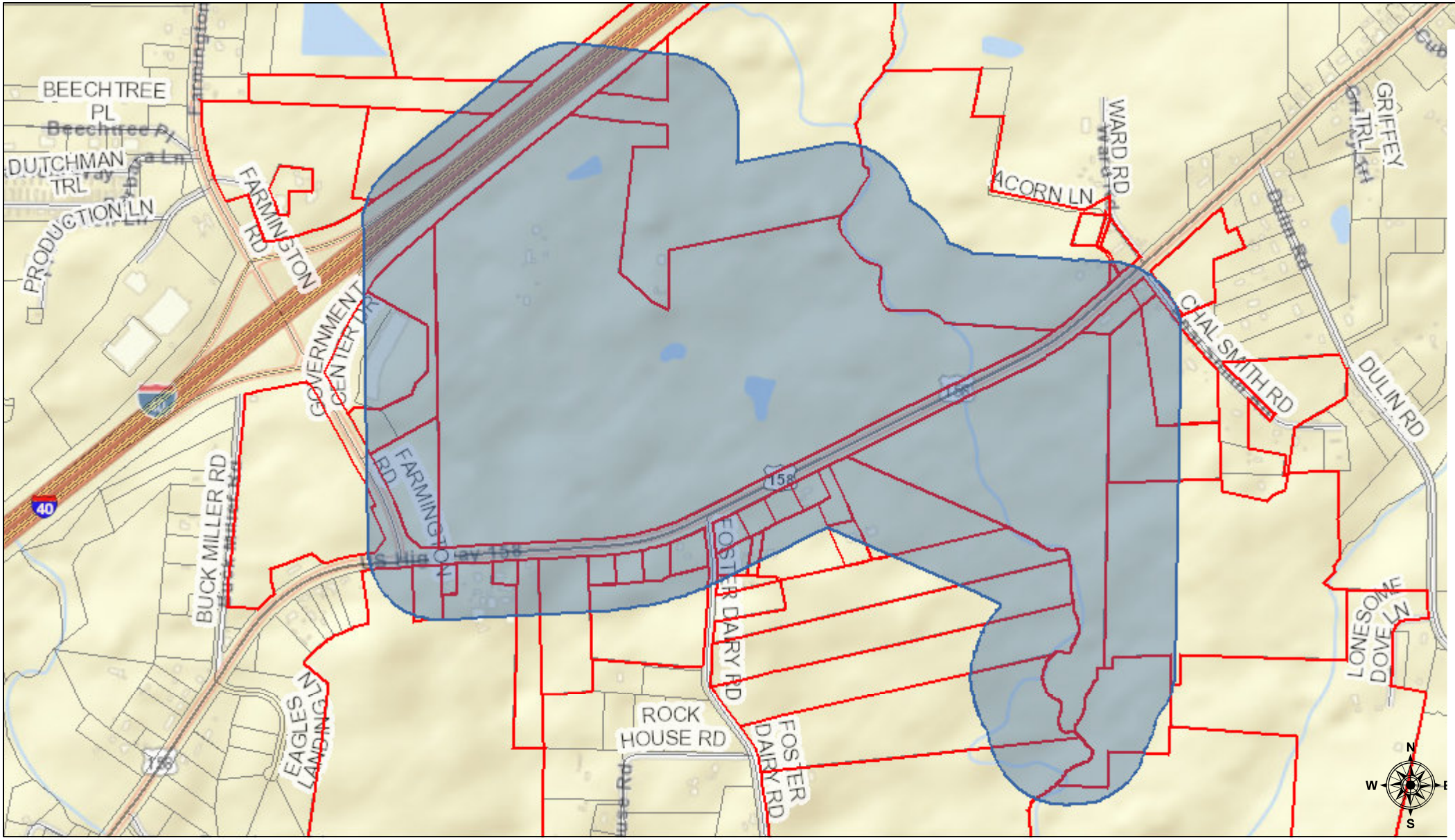
CLEMMONS, NC 27012-0000

MULLIS TONY
121 FOSTER DAIRY ROAD

MOCKSVILLE, NC 27028-4173

Attachment: BOC_packet_wells fargo_20210607 (Zoning Map Amendment 21-02: Wells Fargo Bank/Farmington Road)

parcels labels mailed



March 23, 2021

Parcels

Watershed Structure

City Limit

MOCKSVILLE

COOLEEMEE

BERMUDA RUN

County Line

1:13,691

0 0.1 0.2 0.4 mi

0 0.175 0.35 0.7 km

Sources: Esri, HERE, Garmin, USGS, Intermap, INCREMENT P, NRCan, Esri Japan, METI, Esri China (Hong Kong), Esri Korea, Esri (Thailand), NGCC, (c) OpenStreetMap contributors, and the GIS User Community
NCCGIA, NC911 Board

Attachment: BOC_packet_wells fargo_20210607 (Zoning Map Amendment 21-02: Wells Fargo

Minutes of the
Davie County Planning Board Special Called Meeting
Brock Auditorium: 622 N. Main Street
May 18, 2021

A. CALL TO ORDER

Attendee Name	Title	Status
Ellen Grubb	Board Member	Present
Mark White	Board Member	Present
Mariam Wright	Board Member	Absent
Jeffrey Allen	Chairman	Present
Jeffrey Vaughn	Board Member	Present
Wendy Gallimore	Board Member	Present
Alan Miller	Alternate Member	Present
Tamara Taylor	Alternate Member	Present

Others present: Andrew Meadwell, Amy Flyte, Adam Barr
Chairman Allen called the meeting to order.

B. APPROVAL OF THE MINUTES: REGULAR MEETING – APRIL 27, 2021

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Alan Miller
SECONDER:	Ellen Grubb
AYES:	Grubb, Taylor, Allen, Vaughn Gallimore, Miller
ABSENT:	Wright
LATE:	White

C. PUBLIC COMMENT

There were none.

D. ZONING AMENDMENT

Zoning Map Amendment 2021-02. Wells Fargo Bank applied to rezone approximately 159 acres of a 201 acre parcel from Residential 20 Quality Design Overlay (R-20 QD-O) and Highway Business Quality Design Overlay (H-B-QD-O) to General Industrial Quality Design Overlay (G-I QD-O). The subject property is located at 2777 US Hwy 158 and is further described as the northern portion of Davie County Tax Map F500000053.

Andrew Meadwell introduced the item.

Chairman Allen opened the public comment period.

1. Luke Dickey, representative for the applicant, outlined the request and summarized a community meeting.

2. William Vaughn of 158 Eagles Landing Lane spoke in opposition to the request citing nearby residential developments, environmental, traffic, view shed and other concerns.

Attachment: BOC_packet_wells fargo_20210607 (Zoning Map Amendment 21-02: Wells Fargo Bank/Farmington Road)

3. Terry Bralley, President of Davie County Economic Development Commission, spoke in support of the request.

4. Kyle Swicegood, representative for the property owner, spoke in support of the request.

5. Lisa Gifford of 149 Eagles Landing Lane spoke in opposition to the request due to proximity of schools, traffic safety concerns and residential developments.

Chairman Allen closed the public comment period.

Wendy Gallimore made a motion to approve and for the adoption of the following statement:
the amendment promotes public health, safety and general welfare; is consistent with all applicable adopted plans and considers the action to be reasonable and in the public interest; that said approval furthers the goals, objectives, actions, maps and policies of the Comprehensive Plan and Growth Enhancement Strategy because it is in harmony with the surrounding area and uses, and fits within the County's future land use plans as it is designated industrial on the Comprehensive Plan map & as a primary growth area on the Growth Enhancement Strategy Map; it is in the vicinity of commercially & industrial zoned property and available infrastructure.

Jeff Vaughn seconded the motion

Jeff Allen spoke in support of the motion due to the positives of locating potential truck traffic next to the interstate and the property's potential as an industrial site.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Wendy Gallimore
SECONDER:	Jeff Vaughn
AYES:	Grubb, White, Taylor, Allen, Vaughn, Gallimore, Miller
ABSENT:	Wright

E. OLD OR NEW BUSINESS

There was none.

F. ADJOURNMENT

RESULT:	**ADJOURNED [UNANIMOUS]**
MOVER:	Wendy Gallimore
SECONDER:	Alan Miller
AYES:	Grubb, White, Taylor, Allen, Vaughn, Gallimore, Miller
ABSENT:	Wright

Attachment: BOC_packet_wells fargo_20210607 (Zoning Map Amendment 21-02: Wells Fargo Bank/Farmington Road)

Development & Facilities Services

298 E. Depot Street, Ste 100 | Mocksville, NC 27028 | 336.753.6050 | f 336.751.7689 DavieCountyNC.gov

Written Recommendation from Planning Board
May 18, 2021 Meeting

Zoning Map Amendment 2021-02. Wells Fargo Bank has applied to rezone approximately 159 acres of a 201 acre parcel from Residential 20 Quality Design Overlay (R-20 QD-O) and Highway Business Quality Design Overlay (H-B-QD-O) to General Industrial Quality Design Overlay (G-I QD-O). The subject property is located at 2777 US Hwy 158 and is further described as the northern portion of Davie County Tax Map F500000053.

The Board voted for Approval of the Zoning Map Amendment; (7 in favor and 0 opposed) the amendment promotes public health, safety and general welfare; is consistent with all applicable adopted plans and considers the action to be reasonable and in the public interest; that said approval furthers the goals, objectives, actions. maps and policies of the Comprehensive Plan and Growth Enhancement Strategy because it is in harmony with the surrounding area and uses, and fits within the County's future land use plans as it is designated industrial on the Comprehensive Plan map & as a primary growth area on the Growth Enhancement Strategy Map and it is in the vicinity of commercially & industrial zoned property.

This reflects the recommendation of the Planning Board.

Attest:

Jeffrey Allen, Chairman
Davie County Planning Board

Attachment: BOC_packet_wells fargo_20210607 (Zoning Map Amendment 21-02: Wells Fargo Bank/Farmington Road)

DAVIE COUNTY, NORTH CAROLINA
BOARD OF COUNTY COMMISSIONERS

Agenda Item Details:

Date of Meeting: June 7, 2021

Department: Planning and Development

Resource Person: Amy Flyte

ISSUE/ACTION REQUESTED:
Zoning Map Amendment 2021-03 Brayden at Bermuda Run

BACKGROUND/PURPOSE OF REQUEST: **A. Zoning Map Amendment 2021-03.** Clayton Properties Group have applied to rezone 3.963 acres of land consisting of two tracts of land from Residential 20 & Residential Agricultural, Quality Design Overlay (R-20, R-A, QD-O) to Residential 8 (R-12 QD-O). The subject properties are located adjacent to 470 NC HWY 801 N and are further described as Davie County Tax Maps C70000010901 & C7140A008. These properties are part of the Brayden at Bermuda Run neighborhood project.

FISCAL IMPACT: <Insert Info Here>

COUNTY MANAGERS; RECOMMENDATION:
<County Manager Comments Here>

ATTACHMENTS:
BOC_packet_Brayden_RZ_20210607

Development & Facilities Services
298 E. Depot Street, Ste 100 | Mocksville, NC 27028 | 336.753.6050 | f 336.751.7689 DavieCountyNC.gov

NOTICE OF PUBLIC HEARING
BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR THE FOLLOWING ZONING AMENDMENTS

NOTICE IS HEREBY GIVEN, pursuant to the requirements of Chapter 160D-602 of the General Statutes of North Carolina and Section 155.251 of the Davie County Code of Ordinances, that the Davie County Board of Commissioners will hold a **Public Hearing** at the Brock Performing Arts Center Auditorium located at 622 N Main Street, Mocksville, NC on **Monday June 7, 2021 at 6:00pm** to hear the following requests:

A. **Zoning Map Amendment 2021-02.** Wells Fargo Bank has applied to rezone approximately 159 acres of a 201 acre parcel from Residential 20 Quality Design Overlay (R-20 QD-O) and Highway Business Quality Design Overlay (H-B-QD-O) to General Industrial Quality Design Overlay (G-I QD-O). The subject property is located at 2777 US Hwy 158 and is further described as the northern portion of Davie County Tax Map F500000053.

B. **Zoning Map Amendment 2021-03.** Clayton Properties Group have applied to rezone 3.963 acres of land consisting of two tracts of land from Residential 20 & Residential Agricultural, Quality Design Overlay (R-20, R-A, QD-O) to Residential 8 (R-12 QD-O). The subject properties are located adjacent to 470 NC HWY 801 N and are further described as Davie County Tax Maps C70000010901 & C7140A008. These properties are part of the Brayden at Bermuda Run neighborhood project.

C. **Zoning Map Amendment 2021-04.** KSRV LLC by Rick King have applied to rezone approximately 3 acres of land from Residential 20 Quality Design Overlay (R-20 QD-O) to Highway Business (H-B). The subject property is located at 123 Juney Beauchamp Road and is further described as Davie County Tax Map E700000041.

The public is invited to attend the hearing at which time there will be an opportunity to be heard in favor of, or in opposition to, the above items. As a result of the public hearing, substantial changes might be made in the advertised proposal, reflecting objections, debate and discussion at the hearing. Additional information is available at the Development & Facilities Services Department on weekdays between 8:30 a.m. and 5:00 p.m. or by telephone at (336) 753-6050.

Andrew Meadwell
Planning Department

###

Legal Notice
Affidavit Required
Publication Dates:
May 27, 2021
June 3, 2021

Attachment: BOC_packet_Brayden_RZ_20210607 (Zoning Map Amendment 2021-03 Brayden at Bermuda Run)

Davie County
ZONING MAP AMENDMENT 2021-03 **Submittal Date**
Clayton Properties Group **March 16, 2021**

STAFF REPORT TO THE BOARD **Planning Staff**
June 7, 2021 Meeting Date Amy Flyte

I. REQUEST
To rezone 3.963 acres of land consisting of two tracts of land from Residential 20 & Residential Agricultural, Quality Design Overlay (R-20, R-A, QD-O) to Residential 8 (R-8 QD-O).

II. PROJECT LOCATION
The subject properties are located adjacent to 470 NC HWY 801 N and are further described as Davie County Tax Maps C70000010901 & C7140A008. These parcels are a part of the Brayden at Bermuda Run subdivision project that lies in both Bermuda Run and County jurisdictions. The majority of the 137 lot neighborhood is within the planning & zoning for Bermuda Run, while the project's entrance road, mail kiosk and 6 proposed lots are within the County's jurisdiction (see portion of the site plan below).

III. PROJECT PROFILE

DAVIE COUNTY PIN: C70000010901 & C7140A008

ZONING DISTRICT: Residential 20 & Residential Agricultural, Quality Design Overlay (R-20, R-A, QD-O)

LAND USE PLAN: Residential

WATERSHED: WS-IV-P

CROSS REFERENCE FILES: N/A

APPLICANT: Clayton Properties Group

PROPERTY SIZE: 3.963

CURRENT LAND USE: Vacant

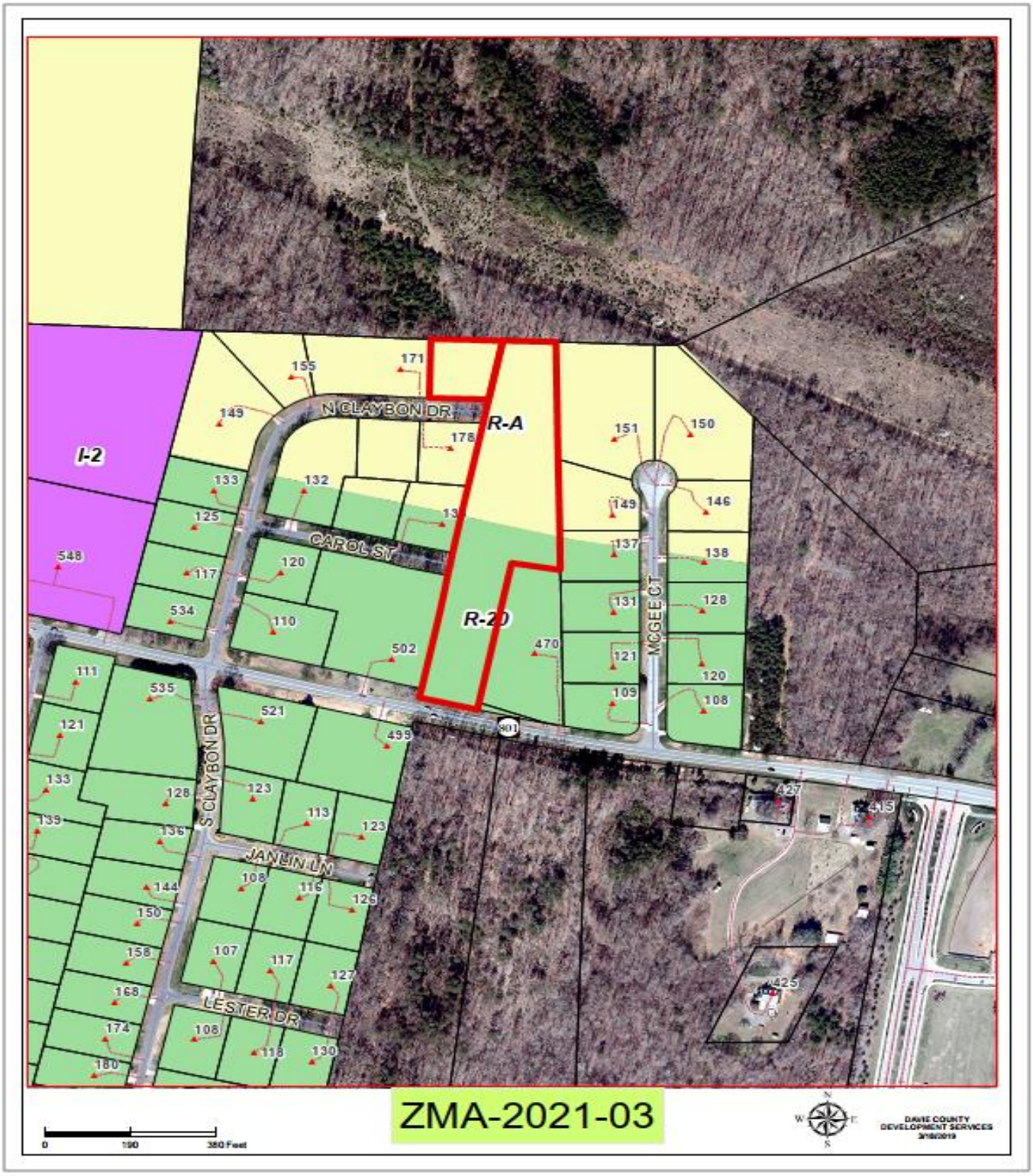
PROPOSED LAND USE: Residential

PROJECT SETTING – SURROUNDING ZONING DISTRICTS AND LAND USES

DIRECTION	LAND USE	ZONING
North	Vacant, Wooded	R-20, OS—Town of Bermuda Run zoning jurisdiction
West	Residential	R-20, R-A
South	Residential	R-20, R-M
East	Residential	R-20, R-A

Attachment: BOC_packet_Brayden_RZ_20210607 (Zoning Map Amendment 2021-03 Brayden at Bermuda Run)

IV. Zoning Map

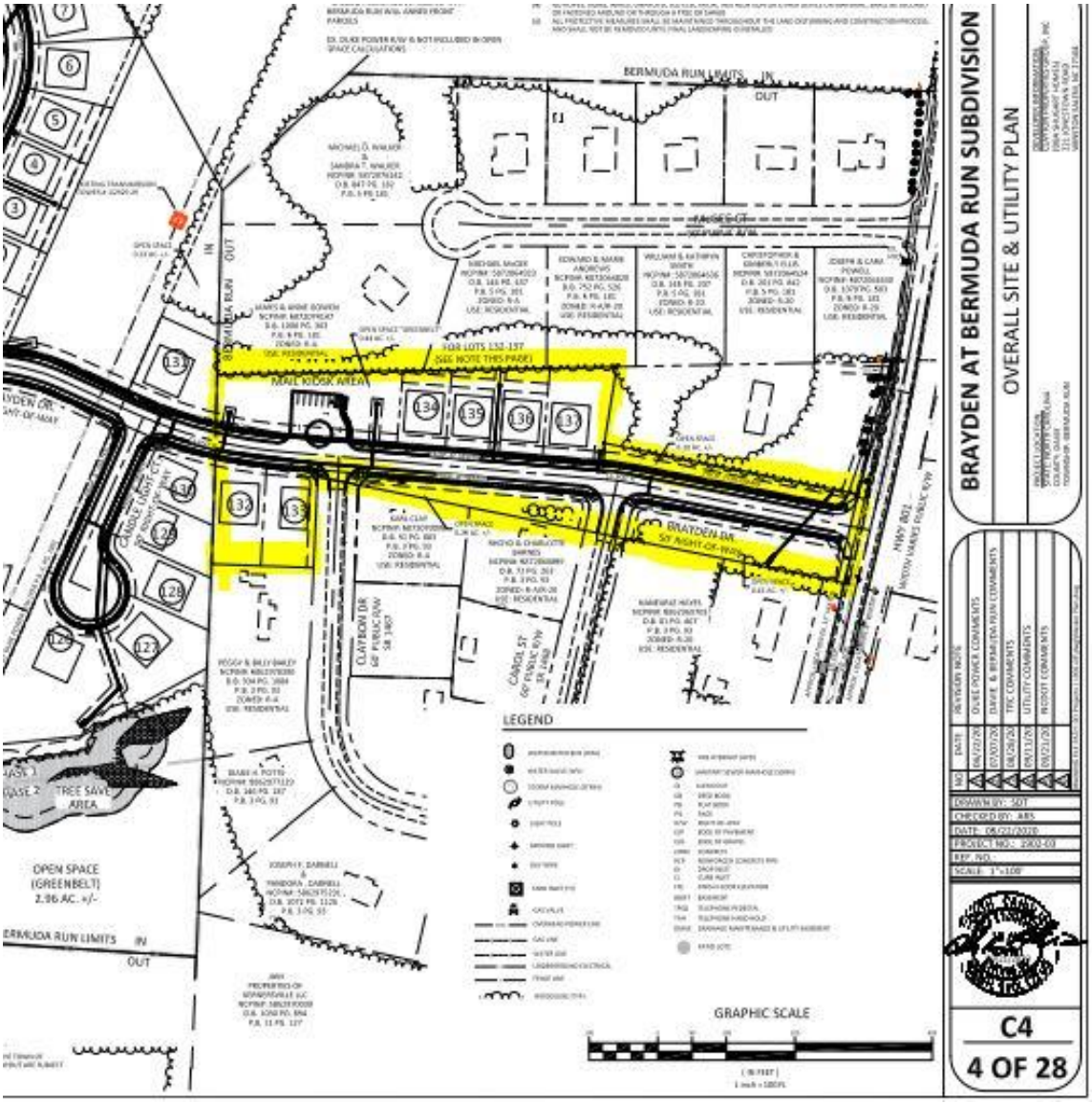


Attachment: BOC_packet_Brayden_RZ_20210607 (Zoning Map Amendment 2021-03 Brayden at Bermuda Run)

VI. 2018 Aerial Map

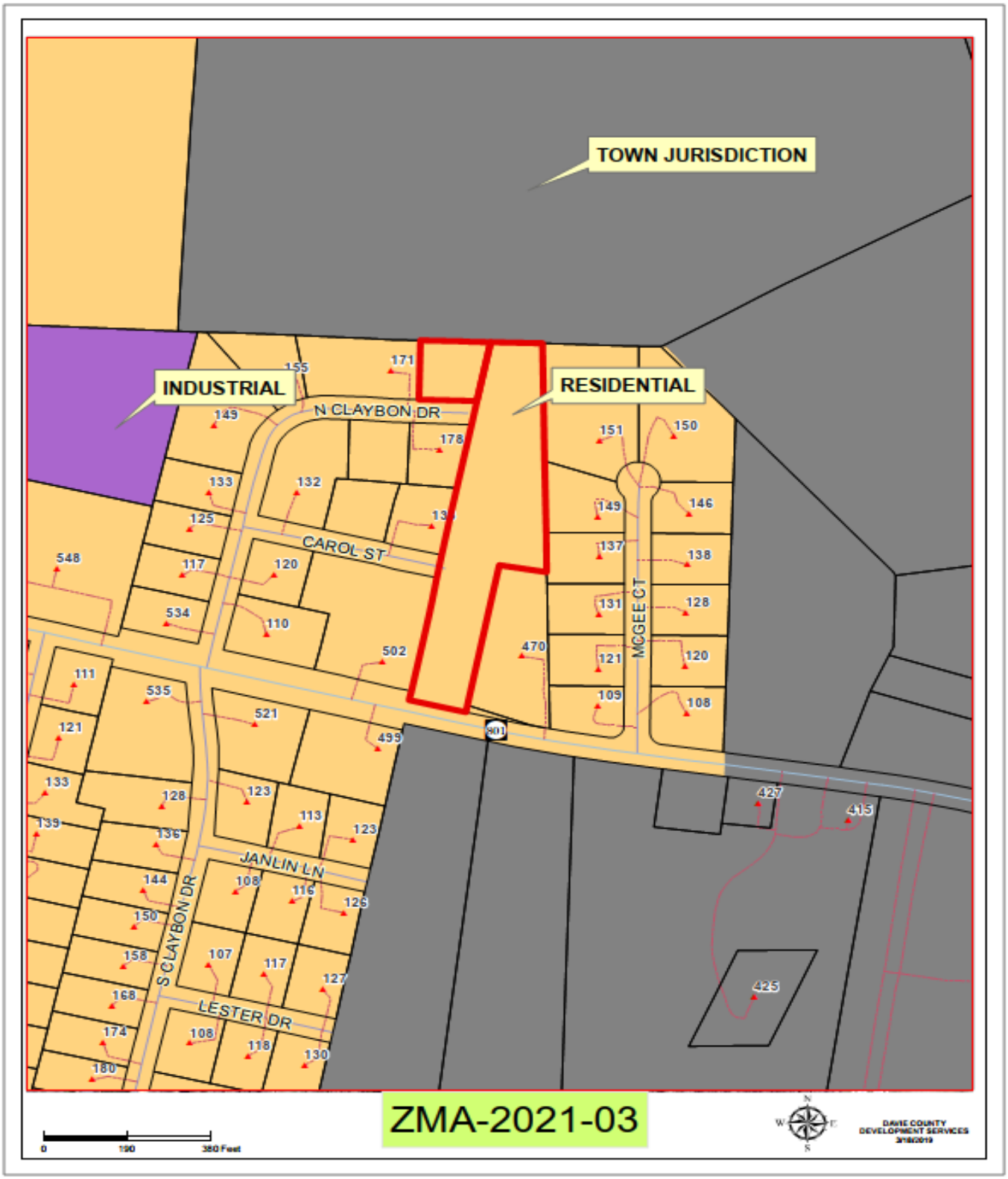
Attachment: BOC_packet_Brayden_RZ_20210607 (Zoning Map Amendment 2021-03 Brayden at Bermuda Run)

Although, this is a general use rezoning the plans for the Brayden at Bermuda Run subdivision project includes these two parcels in the county's jurisdiction and are highlighted below.



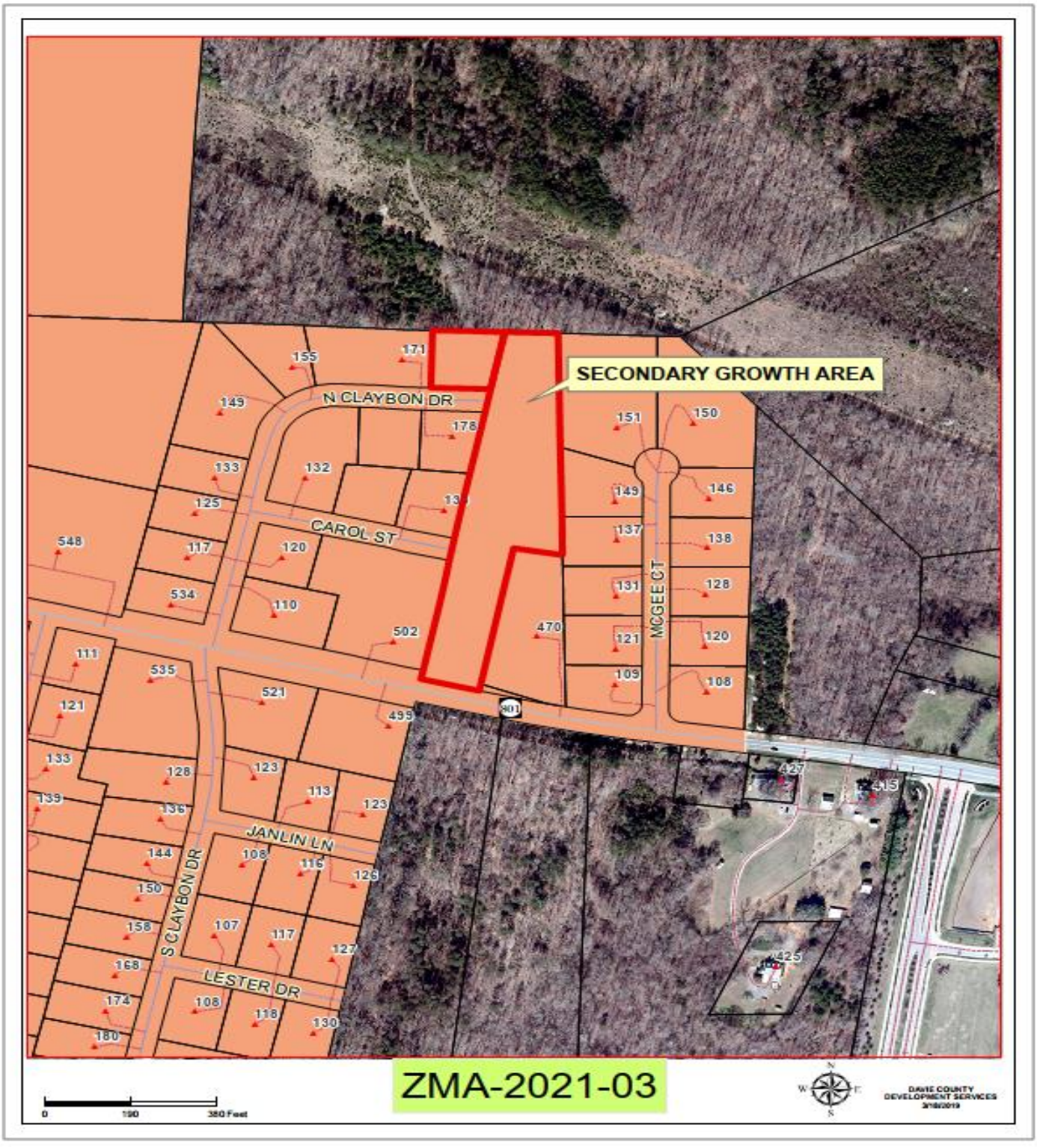
Attachment: BOC_packet_Brayden_RZ_20210607 (Zoning Map Amendment 2021-03 Brayden at Bermuda Run)

VII. Land Development Plan Map



Attachment: BOC_packet_Brayden_RZ_20210607 (Zoning Map Amendment 2021-03 Brayden at Bermuda Run)

VIII. Davie County Growth Enhancement Strategy Map



Attachment: BOC_packet_Brayden_RZ_20210607 (Zoning Map Amendment 2021-03 Brayden at Bermuda Run)

IX. LAND USE/ ZONING HISTORY

- **1973:** The property is originally zoned Residential 20 and Residential Agricultural.

A. Proposed Zoning

The R-8 Residential-Multiple Dwelling District is established for high-density (units per acre) residential development where the principal use will be multi-family development with some single-family dwellings on individual lots. Because of the high density of development, it is expected that it will be located in growth areas where public water and sewer are available.

The minimum lot size for lots in the R-8 zoning district is 8,000 square feet for single family units.

B. Utilities

The site will use public water and sewer.

C. Davie County Comprehensive Plan

The property is located in an area designated as Residential on the Davie County Land Use Category Map. This district is defined as single family, duplex, or other limited types of residential subdivision development. Intended to preserve and protect residential areas from encroachment by non-residential land uses.

The Comprehensive Plan states:

- Incentivize development near infrastructure (e.g. roads, water and sewer) to reduce growth demand on prime agricultural farmlands by allowing increased density.
- Increase education and awareness around housing options and styles.
- Promote mixed use development to encourage proximity of housing to employment and reduce work trip travel time.
- Support innovative and flexible land planning techniques as a means of encouraging development configurations which are more desirable and which may better safeguard existing natural land and water resources.
- Encourage connection of dead end streets to nearby arterials and collector streets to reduce travel time and improve emergency access to newly developing areas.
- In designated primary or secondary growth areas, create and use development incentives for higher density subdivisions that minimize environmental impact and protect natural resources.
- Discourage medium to high-density residential development with poor soils for septic where water and wastewater infrastructure does not exist.
- Ensure that runoff and drainage from development and agricultural activities is as close to natural pre-development conditions as possible.
- Increase housing options across Davie County and its municipalities, including multi-family, single-family, patio homes and other options where infrastructure allows.
- Encourage increased density in primary and secondary growth areas.
- Encourage mixed use industrial or business development to allow residential development on portions of new development or redevelopment.
- Encourage planned residential multi-phase developments that offer a variety of housing types at different price points.
- Increase the housing supply.

D. Davie County Growth Enhancement Strategy

The property is located in an area that is designated as a Secondary Growth Area. This area is characterized by transitional residential development is predominant in this area with major subdivisions scattered between agricultural and commercial land use patterns. Both public water and sewer infrastructure access is unlikely within the immediate future. The availability of large undeveloped tracts can substantially alter the development character of established residential areas.

The Growth Enhancement Strategy describes policies within the secondary growth area as:
Mixed land uses
Protect the character of established residential areas

Attachment: BOC_packet_Brayden_RZ_20210607 (Zoning Map Amendment 2021-03 Brayden at Bermuda Run)

Safeguard existing natural land and groundwater resources
Utilize buffering between commercial and residential areas
Promote tourism and related areas
Policy 3.1 Industrial development should not be located in areas that would diminish the desirability of existing and planned residential uses, nor should major subdivisions be allowed to encroach upon existing or planned industrial sites without appropriate buffers.
Policy 3.2 Industrial development will be on land that is physically suitable and has unique location advantages for industry. Advanced planning for the identification of such land will be encouraged.
Policy 3.3 Heavy industrial sites will be separated from non-industrial areas by natural features, green belts and/or other suitable means.
Policy 3.6 New industrial development will be encouraged to locate in existing and planned industrial parks.
Policy 4.5 Effective buffering and/or landscaping will be provided where commercial development adjoins existing or planned residential uses.
Policy 4.6 Compatible land uses such as rural neighborhood retail and service establishments located close to general residential areas will be considered during the rezoning process with the general goal of reducing automobile travel distances and promoting better livability in the community.
Policy 6.9 The County will consider ways to preserve buffers and other sensitive areas through density averaging and/or conservation agreements.
Policy 6.5 Site plans will be provided that design built-upon areas to specifically minimize stormwater runoff impact to streams and other receiving waters.
Policy 6.10 The County will clearly define land areas that are appropriate for development, as well as defined areas of environmentally sensitive, natural, or heritage asset land areas that need special protection.

X. ISSUES TO CONSIDER

The Board may not consider any specific use of the property but all possible uses in the Residential-8 district. The Board may approve or deny, or defer the request for additional consideration. The Board should consider the following in making its recommendation:

1. The property's potential as a residential use.
2. The property's location along a major arterial.
3. If rezoning is approved, any new structure/subdivision will go through a Project Review to ensure compliance with zoning ordinance standards such as setbacks, landscaping, buffers, parking, etc.
4. Whether the proposed reclassification is consistent with the purposes, goals, objectives, and policies of adopted plans for the area.
5. Whether the proposed reclassification is consistent with the overall character of existing development in the immediate vicinity of the subject property.
6. Applicable Zoning Ordinance Sections: The following sections of the Zoning Ordinance are applicable to this request: §155.125(B) Table of Uses; §155.143 Residential-Multiple Dwelling District district; §155.161(B) Procedures for Regular Districts; and, §155.250-253 Changes and Amendments.

XI. PLANNING BOARD RECOMMENDATION

The Planning Board heard the request at their April 27th meeting and during public comment only heard from the applicant. The Board voted 7-0 to recommend approval of the request (see attached minutes).

XII. BOARD ACTION

The Board should consider one of the following actions:

Rezoning

☐ **Move that the following statement be adopted in support of a Motion to Approve**; the amendment promotes public health, safety and general welfare; is consistent with all applicable adopted plans and considers the action to be reasonable and in the public interest; that said approval furthers the goals, objectives, actions and

Attachment: BOC_packet_Brayden_RZ_20210607 (Zoning Map Amendment 2021-03 Brayden at Bermuda Run)

policies of the Land Development Plan and Growth Enhancement Strategy because it is in harmony with the surrounding residential area and uses and promotes increased density on lots serviced by public utilities .

☐ **Move that the following statement be adopted in support of a Motion to Deny**, the amendment is not consistent with all applicable adopted plans; the amendment does not promote the public health, safety and general welfare and does not consider the action to be reasonable and in the public interest due to: the amendment does not protect the areas residential, rural historic character, the amendment will have detrimental effects and will not protect, enhance and encourage a high quality of life, and image enjoyed by area residents.

☐ **Defer** the amendment for additional consideration.

Attachment: BOC_packet_Brayden_RZ_20210607 (Zoning Map Amendment 2021-03 Brayden at Bermuda Run)

ZMA No. _____ - _____

How will the public be notified of the Zoning Map Amendment change?

The public will be notified in three ways. First, a sign will be posted on the property being rezoned. Second, a public notice will be submitted by the Davie County Development Services Department to the *Davie County Enterprise*. Third, by a notice being sent to all property owners located within 500 feet of the property lines of the property being rezoned.

Davie County Application for a Zoning Map Amendment

To: Board of County Commissioners of Davie County **Date:** 03 / 16 / 2021

Applicant's Name: Clayton Properties Group, Inc.
Applicant's Address: 221 Jonestown Road, Winston-Salem, NC 27104

Address and brief description of the property To be rezoned or amendment to be made:

Tax Map: 5872062819 & 5872071228
Parcel(s): C70000010901 & C7140A008

Entrance to Brayden at Bermuda Run Subdivision, 3.963 Ac.

Applicant's interest in the property: ☒ Ownership ☐ Lease Agreement ☐ Other (explain below)

If Property is not owned by the applicant, lease agreement or other binding legal documentation stating Applicant's legal right(s) for use of the above listed property shall be required upon submittal of application.

Type of rezoning requested: **From:** R-A & RS-20 **To:** R-8

(or brief description of request): _____

Reason(s) for the requested rezoning: For Brayden at Bermuda Run Subdivision Entrance. Acreage of re-zoning is 3.963 Ac., Total lots proposed = 6.

Applicant's Signature: _____ (Applicant) This the 16TH day of March, 2021

By signing this form, applicant hereby states all information written herein is accurate and true. Applicant further states the Planning and Zoning Staff have fully explained the requirements of the ordinance and the information required for the Board of Commissioners to render a decision.

Attachment: BOC_packet_Brayden_RZ_20210607 (Zoning Map Amendment 2021-03 Brayden at Bermuda Run)

ZMA No. ____ - ____

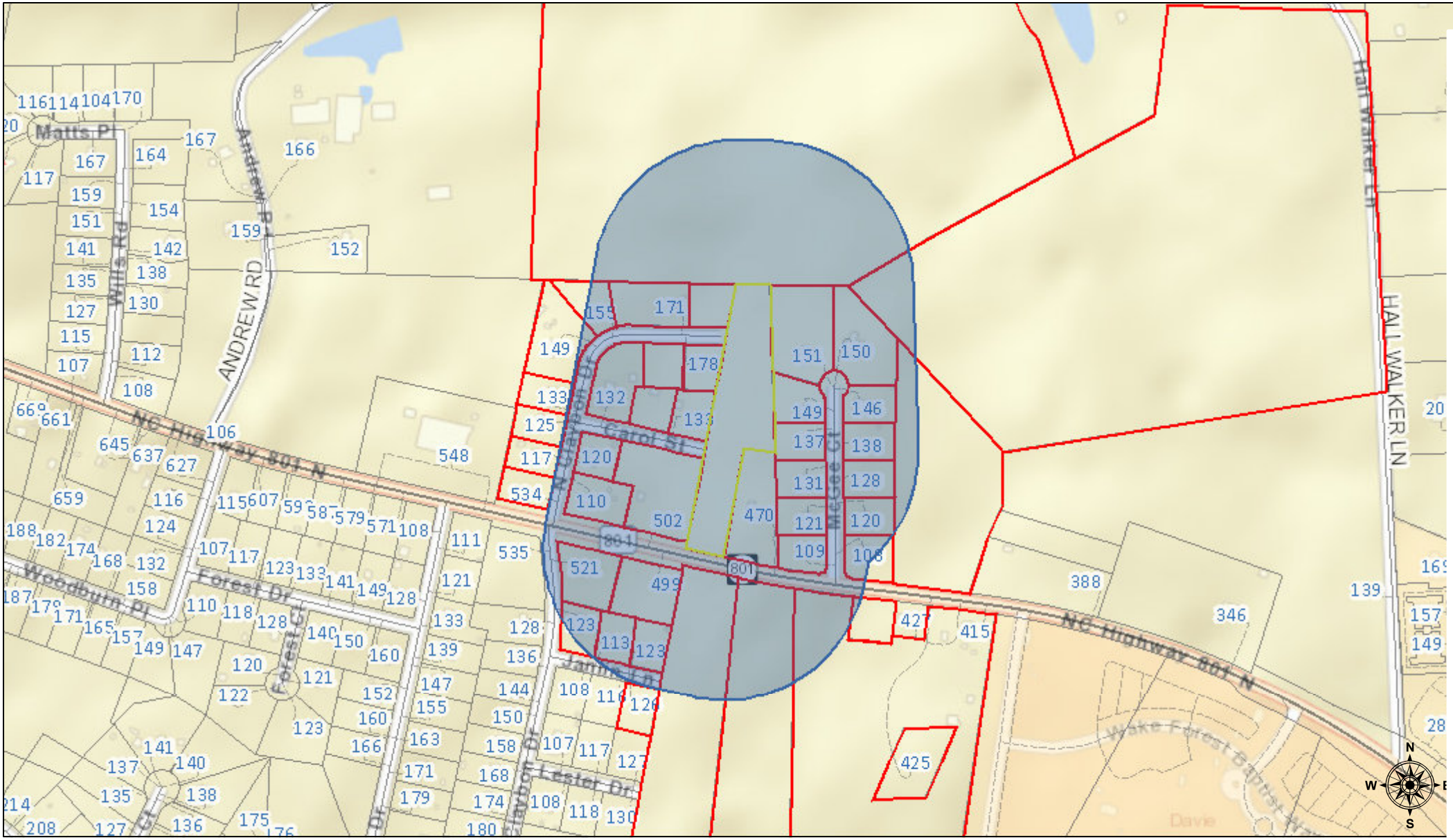
Project Overview Statement

On the following lines, please give a synopsis or overview of the project, including information relevant to use, density, lot, layout, housing type, planned amenities, and similar information. Please attach any supporting documentation to your application.

Please refer to plans for Brayden at Bermuda Run overall subdivision plans.

Attachment: BOC_packet_Brayden_RZ_20210607 (Zoning Map Amendment 2021-03 Brayden at Bermuda Run)

parcels labels mailed



March 19, 2021

- Address
- Driveways
- Parcels
- Watershed Structure
- City Limit
- MOCKSVILLE
- COOLEEMEE
- BERMUDA RUN
- County Line

1:6,846

0 0.05 0.1 0.2 mi

0 0.075 0.15 0.3 km

Sources: Esri, HERE, Garmin, USGS, Intermap, INCREMENT P, NRCan, Esri Japan, METI, Esri China (Hong Kong), Esri Korea, Esri (Thailand), NGCC, (c) OpenStreetMap contributors, and the GIS User Community

Attachment: BOC_packet_Brayden_RZ_20210607 (Zoning Map Amendment 2021-03 Brayden at

ELLIS CHRISTOPHER L
121 MCGEE COURT

ADVANCE, NC 27006-7913

MICKLES DEBORAH ROBERTSON
146 MCGEE COURT

ADVANCE, NC 27006-0000

ALLEN LARRY SCOTT
128 MCGEE COURT

ADVANCE, NC 27006-0000

BURRISS TEDDY L
120 MCGEE COURT

ADVANCE, NC 27028-7913

CAMPBELL HARVEY L
534 NC HIGHWAY 801 NORTH

ADVANCE, NC 27006-0000

GARWOOD BOB L
127 ASHBURTON ROAD

ADVANCE, NC 27006-0000

CLAY KARL
960 EASOME ROAD

HURT, VA 24563-0000

BARNES RHOYD EUGENE
133 CAROL STREET

ADVANCE, NC 27006-0000

HAYES NANEARLE DAVIS
502 NC HIGHWAY 801 NORTH

ADVANCE, NC 27006-0000

SMITH RICHARD LEE
120 NORTH CLAYBON DRIVE

ADVANCE, NC 27006-0000

WAGNER THOMAS H
110 NORTH CLAYBON DRIVE

ADVANCE, NC 27006-0000

MURRAY RAYMOND READE JR
113 JANLIN LANE

ADVANCE, NC 27006-7935

WAKE FOREST UNIV BAPTIST MED
ATTN: DOUGLAS E NELSON
MEDICAL CENTER BLVD
WINSTON SALEM, NC 27157-0000

CALHOUN FRANKIE LEE
137 MCGEE CT

ADVANCE, NC 27006-7913

WALKER THOMAS HALL ETAL
C/O LINDA SMITH
46 SUNSET DRIVE
TITUSVILLE, FL 32787-0000

LATHAM CAROLYN MCBRIDE
126 JANLIN LANE

ADVANCE, NC 27006-7935

SIDES SHARRAN L
499 N. HWY 801

ADVANCE, NC 27006-0000

WALKER MICHAEL D TRSTEE
150 MCGEE COURT

ADVANCE, NC 27006-0000

CLAYTON PROPERTIES GROUP INC
221 JONESTOWN ROAD
WINSTON-SALEM, NC 27104

HOUSTON JAMES M
1560 CARTERS GROVE ROAD

CLEMMONS, NC 27012-8689

H & V CONSTRUCTION CO
1598 WESTBROOK PLAZA DRIVE

WINSTON SALEM, NC 27103-0000

ZAMORA TIFFANY B
133 NORTH CLAYBON DRIVE

ADVANCE, NC 27006

BAILEY PEGGY D
171 NORTH CLAYBON DRIVE

ADVANCE, NC 27006

FLYNN WILLIAM D
108 MCGEE COURT

Advance, NC 27006

GOWEN JAMES MICHAEL
151 MCGEE COURT

ADVANCE, NC 27006

MCGEE MICHAEL OLIVER
149 MCGEE COURT

ADVANCE, NC 27006-7913

KANE SHAUN
123 SOUTH CLAYBON DRIVE

ADVANCE, NC 27006

RIVER HILL VENTURES LLC
3366 NOTTINGHAM ROAD

WINSTON SALEM, NC 27104

DARNELL JOSEPH F REV TRUST
149 N CLAYBON DR

ADVANCE, NC 27006-7914

ARNETT SERENAH J
470 NC HIGHWAY 801 N

ADVANCE, NC 27006-7948

Attachment: BOC_packet_Brayden_RZ_20210607 (Zoning Map Amendment 2021-03 Brayden at Bermuda Run)

SMITH WILLIAM J
124 ACRES LN

MOCKSVILLE, NC 27028-0000

POTTS DIANE H
PO BOX 11

ADVANCE, NC 27006-0011

POWELL JOSEPH MARTIN
109 MCGEE CT

ADVANCE, NC 27006-7913

ELLIS JAMES MONDELL JR
521 NC HWY 801 N

ADVANCE, NC 27006-6631

FOSTER PATRICIA F
132 NORTH CLAYBON DRIVE

ADVANCE, NC 27006-7914

NEAS JAN
138 MCGEE CT

ADVANCE, NC 27006-7913

FENDLEY WENDY
125 N CLAYBON DR

ADVANCE, NC 27006-7914

Attachment: BOC_packet_Brayden_RZ_20210607 (Zoning Map Amendment 2021-03 Brayden at Bermuda Run)

Development & Facilities Services
298 E. Depot Street, Ste 100 | Mocksville, NC 27028 | 336.753.6050 | f 336.751.7689 DavieCountyNC.gov

Written Recommendation from Planning Board
April 27, 2021 Meeting

A. **Zoning Map Amendment 2021-03.** Clayton Properties Group have applied to rezone 3.963 acres of land consisting of two tracts of land from Residential 20 & Residential Agricultural, Quality Design Overlay (R-20, R-A, QD-O) to Residential 8 (R-12 QD-O). The subject properties are located adjacent to 470 NC HWY 801 N and are further described as Davie County Tax Maps C70000010901 & C7140A008. These properties are part of the Brayden at Bermuda Run neighborhood project.

The Board voted for Approval of the Zoning Map Amendment; (7 in favor and 0 opposed) the amendment promotes public health, safety and general welfare; is consistent with all applicable adopted plans and considers the action to be reasonable and in the public interest; that said approval furthers the goals, objectives, actions and policies of the Land Development Plan and Growth Enhancement Strategy because it is in harmony with the surrounding residential area and uses and promotes increased density on lots serviced by public utilities.

B. **Zoning Map Amendment 2021-04.** KSRV LLC by Rick King have applied to rezone approximately 3 acres of land from Residential 20 Quality Design Overlay (R-20 QD-O) to Highway Business (H-B). The subject property is located at 123 Juney Beauchamp Road and is further described as Davie County Tax Map E700000041.

The Board voted for Approval of the Zoning Map Amendment; (7 in favor and 0 opposed) the amendment promotes public health, safety and general welfare; is consistent with all applicable adopted plans and considers the action to be reasonable and in the public interest; that said approval furthers the goals, objectives, actions and policies of the Comprehensive Plan because it is in harmony with the surrounding area and uses, and it is in the vicinity of commercially zoned property.

C. **Zoning Map Amendment 2021-05.** Block House Properties LLC have applied to rezone 6.68 acres of land from Residential 20 (R-20) and Residential Agricultural (R-A) to Industrial 2 (I-2). The subject property is located at 1765 Peoples Creek Road and is further described as Davie County Tax Map G8120B000302.

The Board voted for Approval of the Zoning Map Amendment; (7 in favor and 0 opposed) the amendment promotes public health, safety and general welfare; is consistent with several applicable adopted plans and considers the action to be reasonable and in the public interest; that said approval furthers the goals, objectives, actions. maps and policies of the Comprehensive Plan because it is in harmony with the surrounding area and uses, and fits within the County's future land use plans as it is designated commercial on the land use map and it is in the vicinity of commercially & industrial zoned property.

Attachment: BOC_packet_Brayden_RZ_20210607 (Zoning Map Amendment 2021-03 Brayden at Bermuda Run)

This reflects the recommendation of the Planning Board.

Attest:

Jeffrey Allen, Chairman
Davie County Planning Board

Attachment: BOC_packet_Brayden_RZ_20210607 (Zoning Map Amendment 2021-03 Brayden at Bermuda Run)

Minutes of the
Davie County Planning Board Regular Meeting
Brock Auditorium: 622 N. Main Street
April 27, 2021

A. CALL TO ORDER

Attendee Name	Title	Status
Ellen Grubb	Board Member	Present
Mark White	Board Member	Present
Mariam Wright	Board Member	Present
Jeffrey Allen	Chairman	Present
Jeffrey Vaughn	Board Member	Present
Wendy Gallimore	Board Member	Present
Alan Miller	Alternate Member	Present
Tamara Taylor	Alternate Member	Absent

Others present: Andrew Meadwell, Amy Flyte, Adam Barr
Chairman Allen called the meeting to order.

B. APPROVAL OF THE MINUTES: REGULAR MEETING – MARCH 23, 2021

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Wendy Gallimore
SECONDER:	Jeff Vaughn
AYES:	Grubb, White, Wright, Allen, Vaughn Gallimore, Miller
ABSENT:	Taylor

C. PUBLIC COMMENT

There were none.

D. **ZONING MAP AMENDMENT 2021-03.** Clayton Properties Group have applied to rezone 3.963 acres of land consisting of two tracts of land from Residential 20 & Residential Agricultural, Quality Design Overlay (R-20, R-A, QD-O) to Residential 8 (R-12 QD-O). The subject properties are located adjacent to 470 NC HWY 801 N and are further described as Davie County Tax Maps C70000010901 & C7140A008. These properties are part of the Brayden at Bermuda Run neighborhood project.

Andrew Meadwell introduced the item.

Chairman Allen opened the public comment period to those speaking in favor.

1. Ken Caper, representative for the applicant Clayton Properties Group, outlined the project and answered questions.

Chairman Allen opened the public comment period to those speaking in opposition.

There was none.

Attachment: BOC_packet_Brayden_RZ_20210607 (Zoning Map Amendment 2021-03 Brayden at Bermuda Run)

Chairman Allen closed the public comment period.

Mariam Wright made a motion to approve and for the adoption of the following statement:
the amendment promotes public health, safety and general welfare; is consistent with all applicable adopted plans and considers the action to be reasonable and in the public interest; that said approval furthers the goals, objectives, actions and policies of the Land Development Plan and Growth Enhancement Strategy because it is in harmony with the surrounding residential area and uses and promotes increased density on lots serviced by public utilities.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Mariam Wright
SECONDER:	Mark White
AYES:	Grubb, White, Wright, Allen, Vaughn, Gallimore, Miller
ABSENT:	Taylor

E. **ZONING MAP AMENDMENT 2021-04.** KSRV LLC by Rick King have applied to rezone approximately 3 acres of land from Residential 20 Quality Design Overlay (R-20 QD-O) to Highway Business (H-B). The subject property is located at 123 Juney Beauchamp Road and is further described as Davie County Tax Map E700000041.

Andrew Meadwell introduced the item.

Chairman Allen opened the public comment period to those speaking in favor.

1. Rick King, the applicant, outlined the project and answered questions.

Chairman Allen opened the public comment period to those speaking in opposition.

There was none.

Chairman Allen closed the public comment period.

Jeff Vaughn made a motion to approve and for the adoption of the following statement:
the amendment promotes public health, safety and general welfare; is consistent with all applicable adopted plans and considers the action to be reasonable and in the public interest; that said approval furthers the goals, objectives, actions and policies of the Comprehensive Plan because it is in harmony with the surrounding area and uses, and it is in the vicinity of commercially zoned property.

Attachment: BOC_packet_Brayden_RZ_20210607 (Zoning Map Amendment 2021-03 Brayden at Bermuda Run)

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Jeff Vaughn
SECONDER:	Ellen Grubb
AYES:	Grubb, White, Wright, Allen, Vaughn, Gallimore, Miller
ABSENT:	Taylor

F. **ZONING MAP AMENDMENT 2021-05.** Block House Properties LLC have applied to rezone 6.68 acres of land from Residential 20 (R-20) and Residential Agricultural (R-A) to Industrial 2 (I-2). The subject property is located at 1765 Peoples Creek Road and is further described as Davie County Tax Map G8120B000302.

Andrew Meadwell introduced the item.

Chairman Allen opened the public comment period to those speaking in favor.

1. Andy Mossman, the applicant, outlined the project and answered questions.

Chairman Allen opened the public comment period to those speaking in opposition.

There was none.

Chairman Allen closed the public comment period.

Ellen Grubb made a motion to approve and for the adoption of the following statement:
the amendment promotes public health, safety and general welfare; is consistent with several applicable adopted plans and considers the action to be reasonable and in the public interest; that said approval furthers the goals, objectives, actions. maps and policies of the Comprehensive Plan because it is in harmony with the surrounding area and uses, and fits within the County's future land use plans as it is designated commercial on the land use map and it is in the vicinity of commercially & industrial zoned property.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Ellen Grubb
SECONDER:	Mariam Wright
AYES:	Grubb, White, Wright, Allen, Vaughn, Gallimore, Miller
ABSENT:	Taylor

G. **ZONING TEXT AMENDMENT 2021-01.** The Board will review a text amendment to the Zoning Ordinance in sections 155.120, 155.125, 155.147, 155.160, and 155.171 regarding use requirements.

Andrew Meadwell introduced the item.

Chairman Allen opened the public comment period to those speaking in favor.

Attachment: BOC_packet_Brayden_RZ_20210607 (Zoning Map Amendment 2021-03 Brayden at Bermuda Run)

There was none.

Chairman Allen opened the public comment period to those speaking in opposition.

There was none.

Chairman Allen closed the public comment period.

Alan Miller made a motion to approve and for the adoption of the following statement:
the amendment promotes public health, safety and general welfare; is consistent with all applicable adopted plans and considers the action to be reasonable and in the public interest; that said approval furthers the goals, objectives, actions and policies of the Land Development Plan and Growth Enhancement Strategy by clarifying industrial uses and standards from a ranking system to a simpler classification system.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Alan Miller
SECONDER:	Jeff Vaughn
AYES:	Grubb, White, Wright, Allen, Vaughn, Gallimore, Miller
ABSENT:	Taylor

H. OLD OR NEW BUSINESS

There was none.

I. ADJOURNMENT

RESULT:	**ADJOURNED [UNANIMOUS]**
MOVER:	Jeff Allen
SECONDER:	Alan Miller
AYES:	Grubb, White, Wright, Allen, Vaughn, Gallimore, Miller
ABSENT:	Taylor

Attachment: BOC_packet_Brayden_RZ_20210607 (Zoning Map Amendment 2021-03 Brayden at Bermuda Run)

DAVIE COUNTY, NORTH CAROLINA
BOARD OF COUNTY COMMISSIONERS

Agenda Item Details:

Date of Meeting: June 7, 2021

Department: Planning and Development

Resource Person: Amy Flyte

ISSUE/ACTION REQUESTED:
Zoning Map Amendment 2021-04 Rick King

BACKGROUND/PURPOSE OF REQUEST: A. Zoning Map Amendment 2021-04. KSRV LLC by Rick King has applied to rezone approximately 3 acres of land from Residential 20 Quality Design Overlay (R-20 QD-O) to Highway Business (H-B). The subject property is located at 123 Juney Beauchamp Road and is further described as Davie County Tax Map E700000041.

FISCAL IMPACT: <Insert Info Here>

COUNTY MANAGERS; RECOMMENDATION:
<County Manager Comments Here>

ATTACHMENTS:
BOC_packet_King RZ_20210607

Development & Facilities Services
298 E. Depot Street, Ste 100 | Mocksville, NC 27028 | 336.753.6050 | f 336.751.7689 DavieCountyNC.gov

NOTICE OF PUBLIC HEARING
BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR THE FOLLOWING ZONING AMENDMENTS

NOTICE IS HEREBY GIVEN, pursuant to the requirements of Chapter 160D-602 of the General Statutes of North Carolina and Section 155.251 of the Davie County Code of Ordinances, that the Davie County Board of Commissioners will hold a **Public Hearing** at the Brock Performing Arts Center Auditorium located at 622 N Main Street, Mocksville, NC on **Monday June 7, 2021 at 6:00pm** to hear the following requests:

A. **Zoning Map Amendment 2021-02.** Wells Fargo Bank has applied to rezone approximately 159 acres of a 201 acre parcel from Residential 20 Quality Design Overlay (R-20 QD-O) and Highway Business Quality Design Overlay (H-B-QD-O) to General Industrial Quality Design Overlay (G-I QD-O). The subject property is located at 2777 US Hwy 158 and is further described as the northern portion of Davie County Tax Map F500000053.

B. **Zoning Map Amendment 2021-03.** Clayton Properties Group have applied to rezone 3.963 acres of land consisting of two tracts of land from Residential 20 & Residential Agricultural, Quality Design Overlay (R-20, R-A, QD-O) to Residential 8 (R-12 QD-O). The subject properties are located adjacent to 470 NC HWY 801 N and are further described as Davie County Tax Maps C70000010901 & C7140A008. These properties are part of the Brayden at Bermuda Run neighborhood project.

C. **Zoning Map Amendment 2021-04.** KSRV LLC by Rick King have applied to rezone approximately 3 acres of land from Residential 20 Quality Design Overlay (R-20 QD-O) to Highway Business (H-B). The subject property is located at 123 Juney Beauchamp Road and is further described as Davie County Tax Map E700000041.

The public is invited to attend the hearing at which time there will be an opportunity to be heard in favor of, or in opposition to, the above items. As a result of the public hearing, substantial changes might be made in the advertised proposal, reflecting objections, debate and discussion at the hearing. Additional information is available at the Development & Facilities Services Department on weekdays between 8:30 a.m. and 5:00 p.m. or by telephone at (336) 753-6050.

Andrew Meadwell
Planning Department

###

Legal Notice
Affidavit Required
Publication Dates:
May 27, 2021
June 3, 2021

Attachment: BOC_packet_King RZ_20210607 (Zoning Map Amendment 2021-04 Rick King)

Davie County
ZONING MAP AMENDMENT 2021-04 **Submittal Date**
KSRV LLC **March 17, 2020**

STAFF REPORT TO THE BOARD **Planning Staff**
June 7, 2021 Meeting Date Amy Flyte

I. REQUEST
To rezone approximately 3 acres of land from Residential 20 Quality Design Overlay (R-20 QD-O) to Highway Business (H-B).

II. PROJECT LOCATION
The property is located at 123 Juney Beauchamp Road and is further described as Davie County Tax Map E700000041.

III. PROJECT PROFILE

DAVIE COUNTY PIN: E700000041

ZONING DISTRICT: Residential 20 Quality Design Overlay (R-20 QD-O)

LAND USE PLAN: Commercial Mixed Use

WATERSHED: N/A

CROSS REFERENCE FILES: N/A

APPLICANT: Rick King

PROPERTY SIZE: Approximately 3 acres

CURRENT LAND USE: Vacant

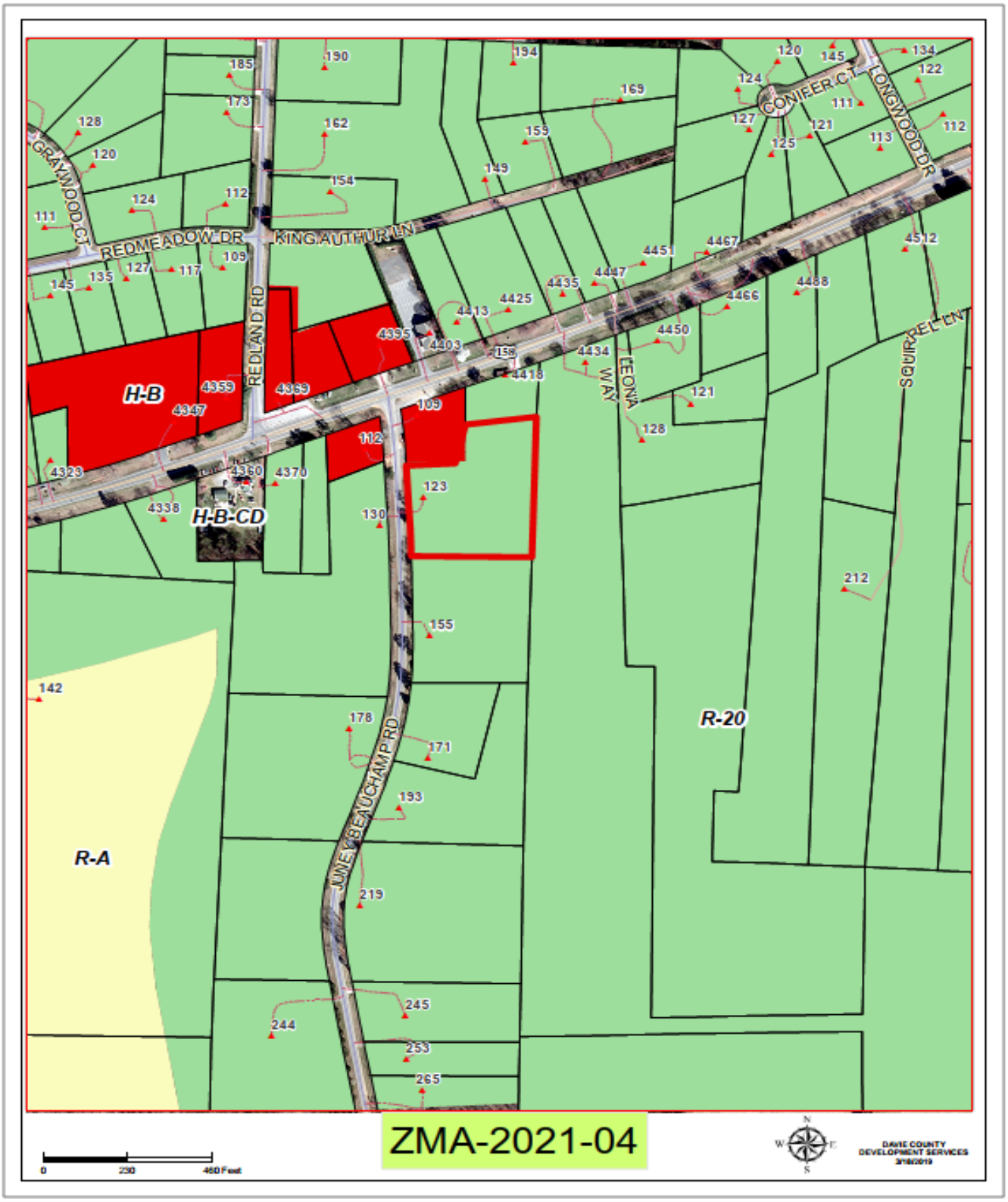
PROPOSED LAND USE: Commercial

PROJECT SETTING – SURROUNDING ZONING DISTRICTS AND LAND USES

DIRECTION	LAND USE	ZONING
North	Commercial	H-B
West	Residential/Commercial	R-20 & HB
South	Residential	R-20
East	Residential	R-20

Attachment: BOC_packet_King RZ_20210607 (Zoning Map Amendment 2021-04 Rick King)

IV. Zoning Map

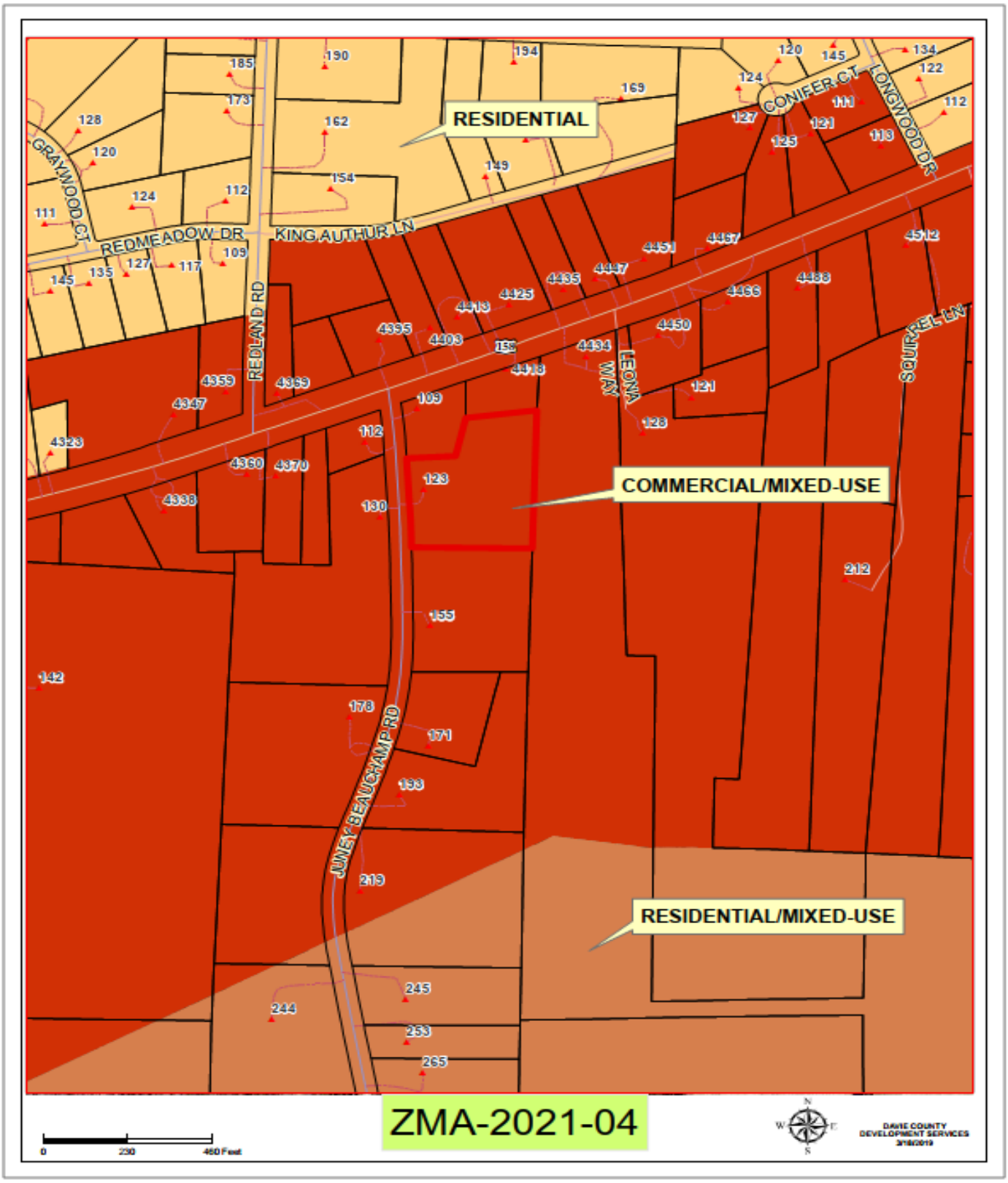


Attachment: BOC_packet_King RZ_20210607 (Zoning Map Amendment 2021-04 Rick King)

VI. 2018 Aerial Map

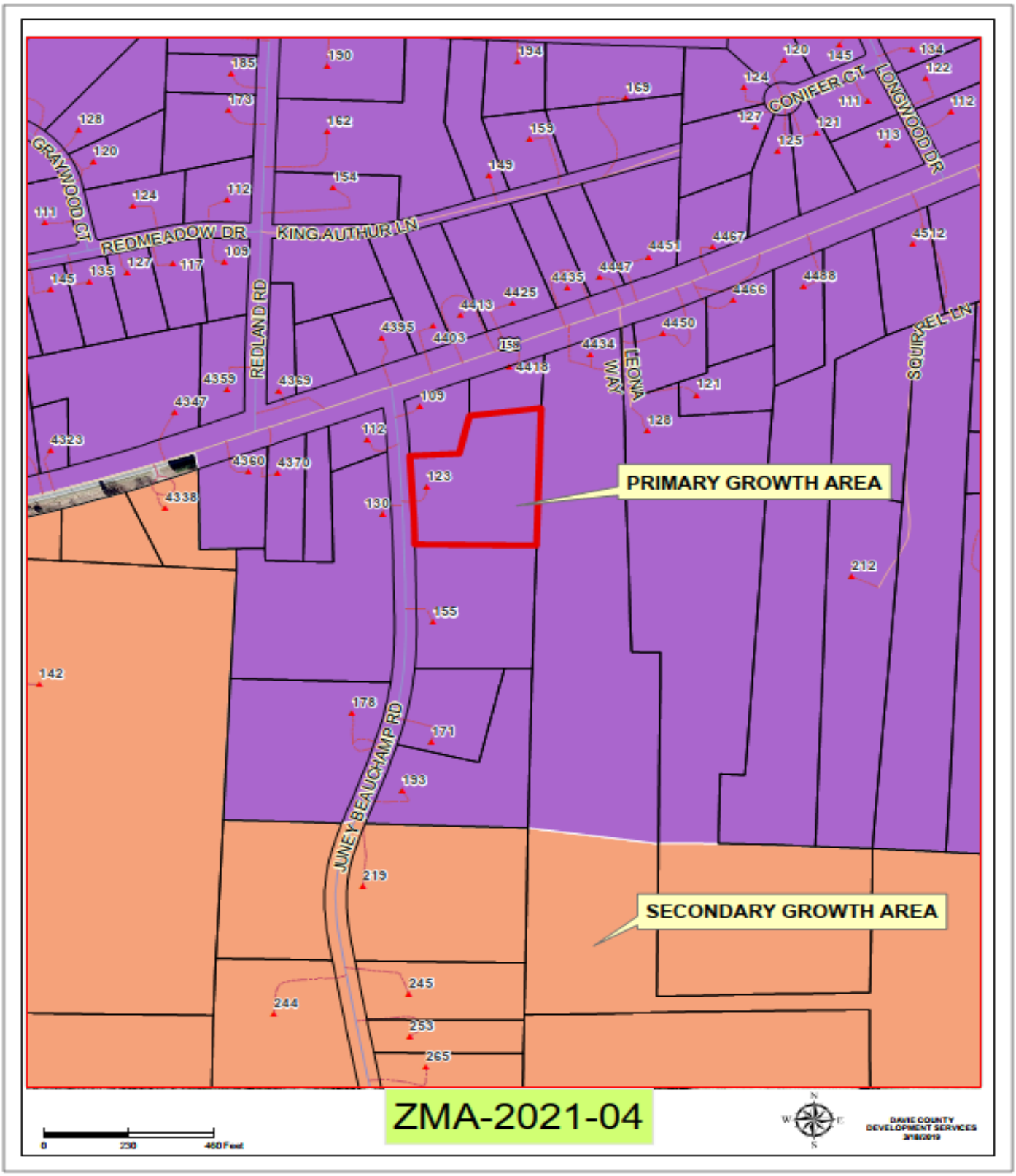
Attachment: BOC_packet_King RZ_20210607 (Zoning Map Amendment 2021-04 Rick King)

VII. Land Development Plan Map



Attachment: BOC_packet_King RZ_20210607 (Zoning Map Amendment 2021-04 Rick King)

VIII. Davie County Growth Enhancement Strategy Map



Attachment: BOC_packet_King RZ_20210607 (Zoning Map Amendment 2021-04 Rick King)

IX. LAND USE/ ZONING HISTORY

- **1973:** The property is originally zoned Residential 20.

A. Proposed Zoning

The H-B Highway Business District was established principally for retail operations located on the roadways throughout the county.

B. Utilities

Public water appear to be available at the site and a private septic system would be used if required.

C. Davie County Comprehensive Plan

The property is located in an area designated as Commercial/Mixed Use. The land use category presented on the future land use map are intended to indicate the predominant land uses for that particular area of the county. It is not a map of zoning district but is a general geographical guide for land use and development.

The Davie County Comprehensive plan describes the Commercial Mixed use area as including shopping, retail, services, offices and other commercial business, along with other intensive land uses compatible with commercial business, including medium to high density residential, civic or light industrial uses and where roads, water and sewer can support those activities.

The Comprehensive Plan future development policy recommendations state:

- Incentivize development near infrastructure (e.g. roads, water and sewer) to reduce growth demand on prime agricultural farmlands by allowing increased density
- Support innovative and flexible land planning techniques as a means of encouraging development configurations which are more desirable and which may better safeguard existing natural land and water resources.
- Ensure that the location and design of parking and loading areas is well integrated into the overall development site and is designed to minimize negative visual and operational offsite impacts whenever practicable.
- Limit rural area commercial development to local convenience stores, farm supply stores, and generally accepted rural retailing establishments and require them to be clustered near road intersections.
- Encourage mixed use industrial or business development to allow residential development on portions of new development or redevelopment.

D. Davie County Growth Enhancement Strategy

The property is located in an area that is designated as a Primary Growth Area. The primary county growth area is located adjacent to municipal limits or regulatory areas and generally extends along major urban/transportation corridors within the county. It includes areas that are likely to have access to urban infrastructure services, such as water and sewer, within the foreseeable future. The Primary Growth Area is predominantly mixed use that will include residential and commercial development. Higher urban type density level can be anticipated in this area.

The Growth Enhancement Strategy describes area characteristics within the primary growth area as:

· Close to municipalities and central business districts
· Likely to have access to both public water and sewer in the foreseeable future.
· Predominately mixed use including, residential and commercial.
· Highest density residential development
· Prime site for office and commercial locations
· Adjacent to primary and interstate roads.
· Prime site for industrial locations

Policy 4.1 Commercial development will be encouraged to occur in clusters or planned shopping centers to minimize the proliferation of “retail strip” locations.
Policy 4.2 Highway-oriented commercial uses will be clustered along segments of arterial streets and contain land uses that are mutually compatible and reinforcing in use and design. They will be designed in a way that minimizes signage, access points and excessive lengths of commercial strip development.
Policy 4.4 Commercial uses will be encouraged to develop by consolidation and deepening of existing commercially zoned property, only when such consolidation and deepening can be developed in a way that lessens the effect of incompatibility with adjoining residential land uses.

Attachment: BOC_packet_King RZ_20210607 (Zoning Map Amendment 2021-04 Rick King)

Policy 4.5 Effective buffering and/or landscaping will be provided where commercial development adjoins existing or planned residential uses.
Policy 4.6 Compatible land uses such as rural neighborhood retail and service establishments located close to general residential areas will be considered during the rezoning process with the general goal of reducing automobile travel distances and promoting better livability in the community.
Policy 4.8 Office and institutional development will be encouraged to locate as transitional land use between activities of higher and lower intensity.
Policy 6.5 Site plans will be provided that design built-upon areas to specifically minimize stormwater runoff impact to streams and other receiving waters.
Policy 6.9 The County will consider ways to preserve buffers and other sensitive areas through density averaging and/or conservation agreements.
Policy 6.10 The County will clearly define land areas that are appropriate for development, as well as defined areas of environmentally sensitive, natural, or heritage asset land areas that need special protection.

X. ISSUES TO CONSIDER

The Board may not consider any specific use of the property but all possible uses in the Highway Business district. The Board may approve or deny, or defer the request for additional consideration. The Board should consider the following in making its recommendation:

1. The property's potential as a commercial use.
2. The property's potential as a residential use.
3. The property's location along or near a major arterial.
4. If rezoning is approved, any new structure will go through a Project Review to ensure compliance with zoning ordinance standards such as setbacks, landscaping, buffers, parking, etc.
5. Whether the proposed reclassification is consistent with the purposes, goals, objectives, and policies of adopted plans for the area.
6. Whether the proposed reclassification is consistent with the overall character of existing development in the immediate vicinity of the subject property.
7. Applicable Zoning Ordinance Sections: The following sections of the Zoning Ordinance are applicable to this request: §155.125(B) Table of Uses; §155.145 Highway Business district; §155.161(B) Procedures for Special Use Districts; and, §155.250-253 Changes and Amendments.

XI. PLANNING BOARD RECOMMENDATION

The Planning Board heard the request at their April 27th meeting and during public comment only heard from the applicant. The Board voted 7-0 to recommend approval of the request (see attached minutes).

XII. BOARD ACTION

The Board should consider one of the following actions:

Rezoning

☐ **Move that the following statement be adopted in support of a Motion to Approve**; the amendment promotes public health, safety and general welfare; is consistent with all applicable adopted plans and considers the action to be reasonable and in the public interest; that said approval furthers the goals, objectives, actions and policies of the Comprehensive Plan because it is in harmony with the surrounding area and uses, and fits within the County's future land use plans as it is designated commercial on the land use map and it is in the vicinity of commercially zoned property.

☐ **Move that the following statement be adopted in support of a Motion to Deny**, the amendment is not consistent with all applicable adopted plans; the amendment does not promote the public health, safety and general welfare and does not consider the action to be reasonable and in the public interest due to: the

Attachment: BOC_packet_King RZ_20210607 (Zoning Map Amendment 2021-04 Rick King)

amendment does not protect the areas residential, rural historic character, the amendment will have detrimental effects and will not protect, enhance and encourage a high quality of life, and image enjoyed by area residents.

☐ **Defer** the amendment for additional consideration.

Attachment: BOC_packet_King RZ_20210607 (Zoning Map Amendment 2021-04 Rick King)

Davie County
Rezoning Application Package

ZMA No. _____ - _____

How will the public be notified of the Zoning Map Amendment change?

The public will be notified in three ways. First, a sign will be posted on the property being rezoned. Second, a public notice will be submitted by the Davie County Development Services Department to the *Davie County Enterprise*. Third, by a notice being sent to all property owners located within 500 feet of the property lines of the property being rezoned.

Davie County Application for a Zoning Map Amendment

To: Board of County Commissioners of Davie County **Date:** 3/17/21

Applicant's Name: KSRV, LLC by Ricky L. King Member/Manager
Applicant's Address: 7980 Valley View Drive
Clemmons, NC 27012 336-817-6535

Address and brief description of the property To be rezoned or amendment to be made:
123 Juney Beauchamp Rd, Advance NC 27006
Henry L. Dulin present owner

Tax Map: E7000000041
Parcel(s): D.B. 117, PG 226

Applicant's interest in the property: ☐ Ownership ☐ Lease Agreement ☑ Other (explain below)
Applicant has a sales contract to purchase subject to Zoning Change
If Property is not owned by the applicant, lease agreement or other binding legal documentation stating Applicant's legal right(s) for use of the above listed property shall be required upon submittal of application.

Type of rezoning requested: **From:** Rural AC **To:** General Use Business

(or brief description of request): _____

Reason(s) for the requested rezoning: To develop the property for business use.

Applicant's Signature: Ricky L. King (Applicant) **This the** 17 **day of** March, 2021

By signing this form, applicant hereby states all information written herein is accurate and true. Applicant further states the Planning and Zoning Staff have fully explained the requirements of the ordinance and the information required for the Board of Commissioners to render a decision.

I, Henry L. Dulin, Jr., as present owner of the property consent to the filing of this zoning request.

Henry L. Dulin Jr. 3/17/21
Henry L. Dulin, Jr.

Attachment: BOC_packet_King RZ_20210607 (Zoning Map Amendment 2021-04 Rick King)

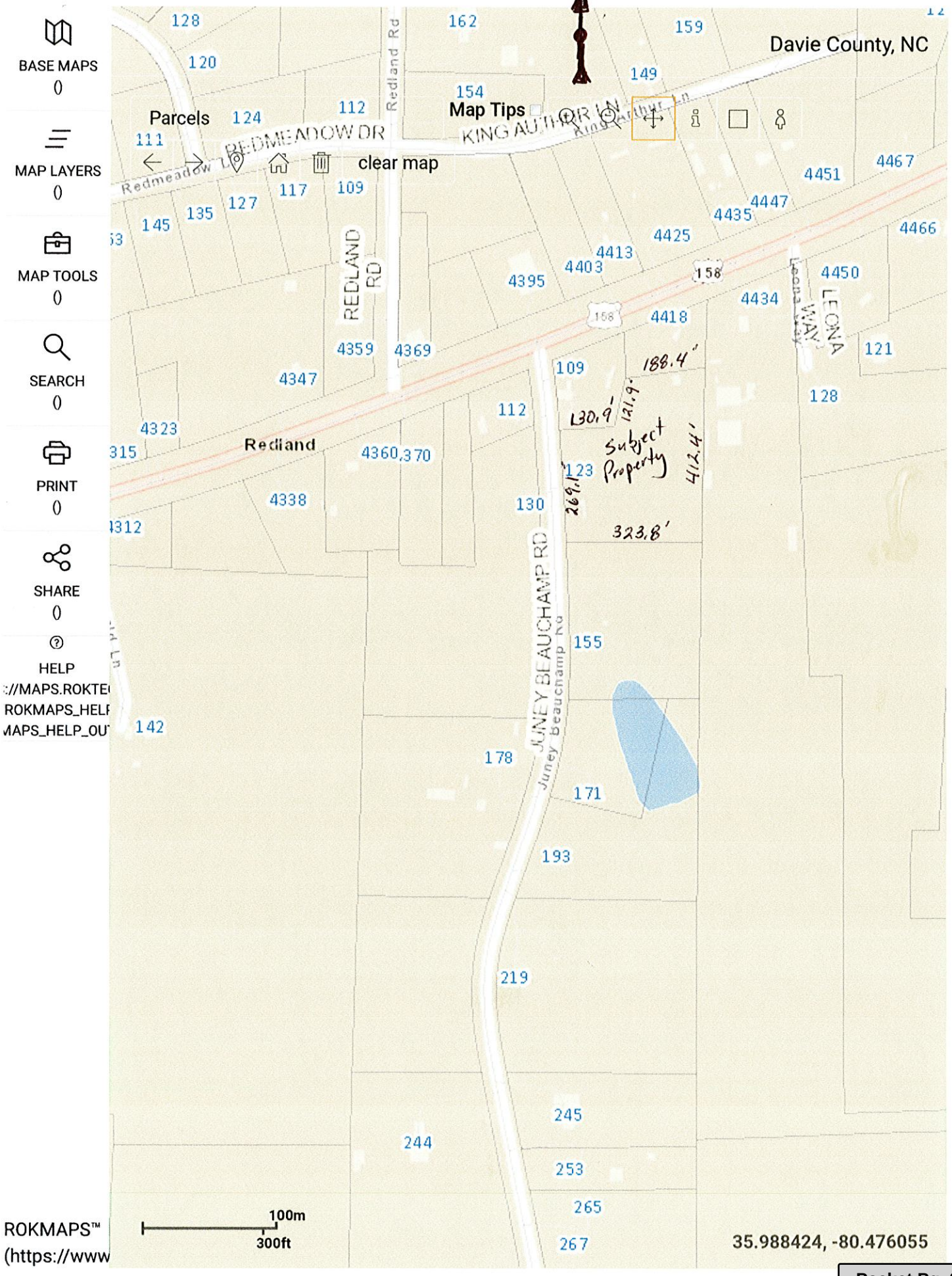
ROKMAPS™ (https://www

Show 1 Results

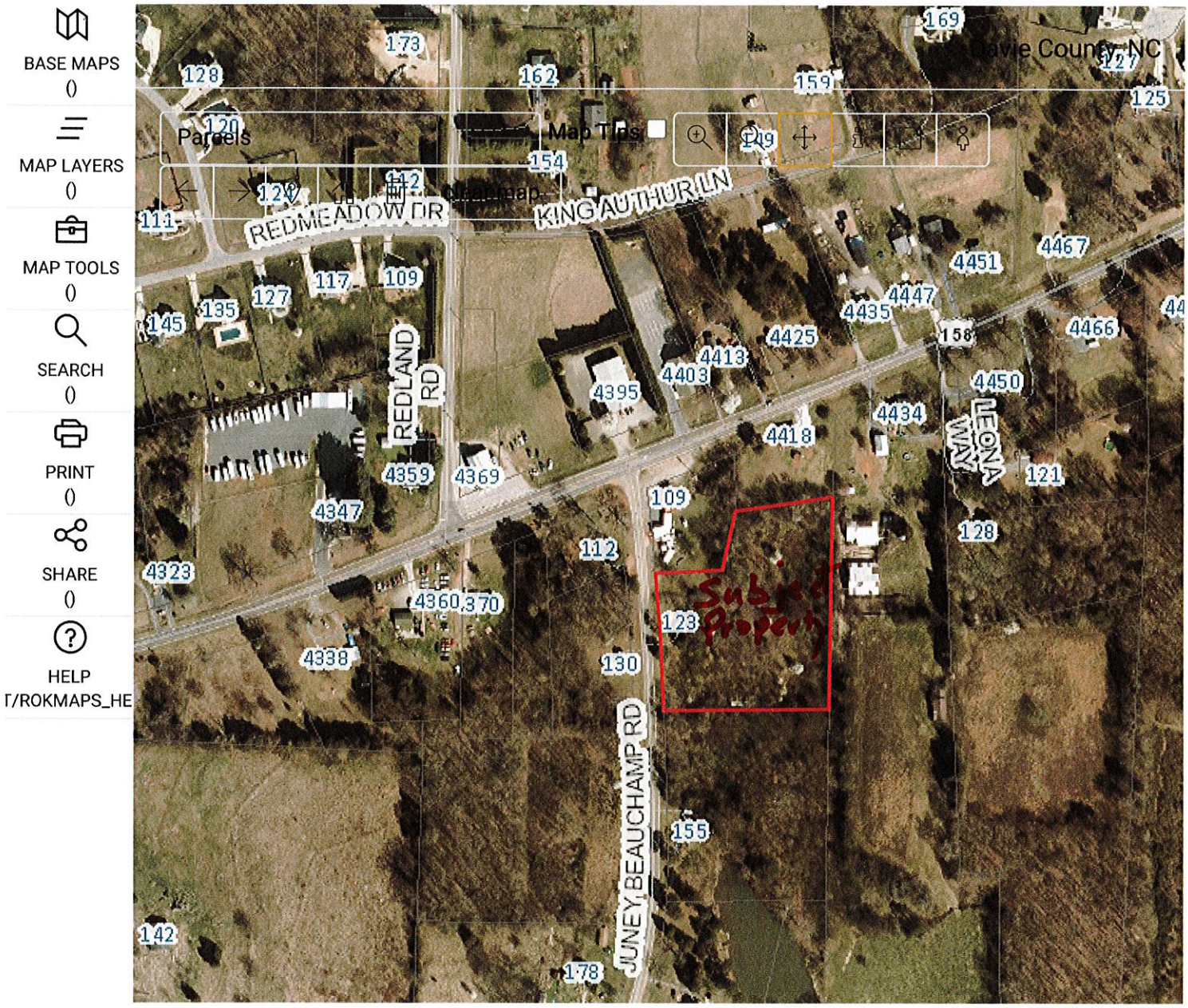
100m
300ft

35.985702, -80.474891

Attachment: BOC_packet_King RZ_20210607 (Zoning Map Amendment 2021-04 Rick King)

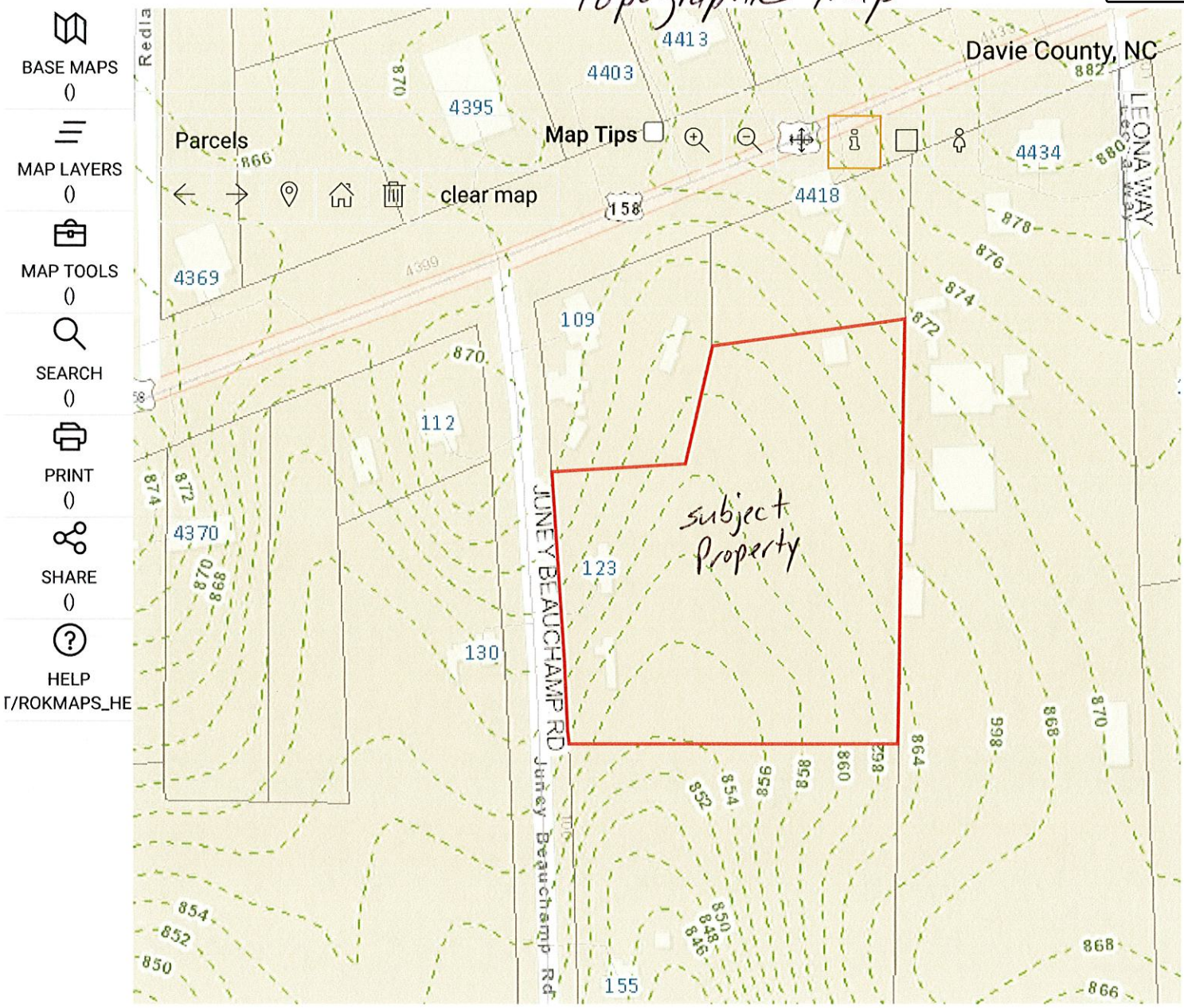


Attachment: BOC_packet_King RZ_20210607 (Zoning Map Amendment 2021-04 Rick King)



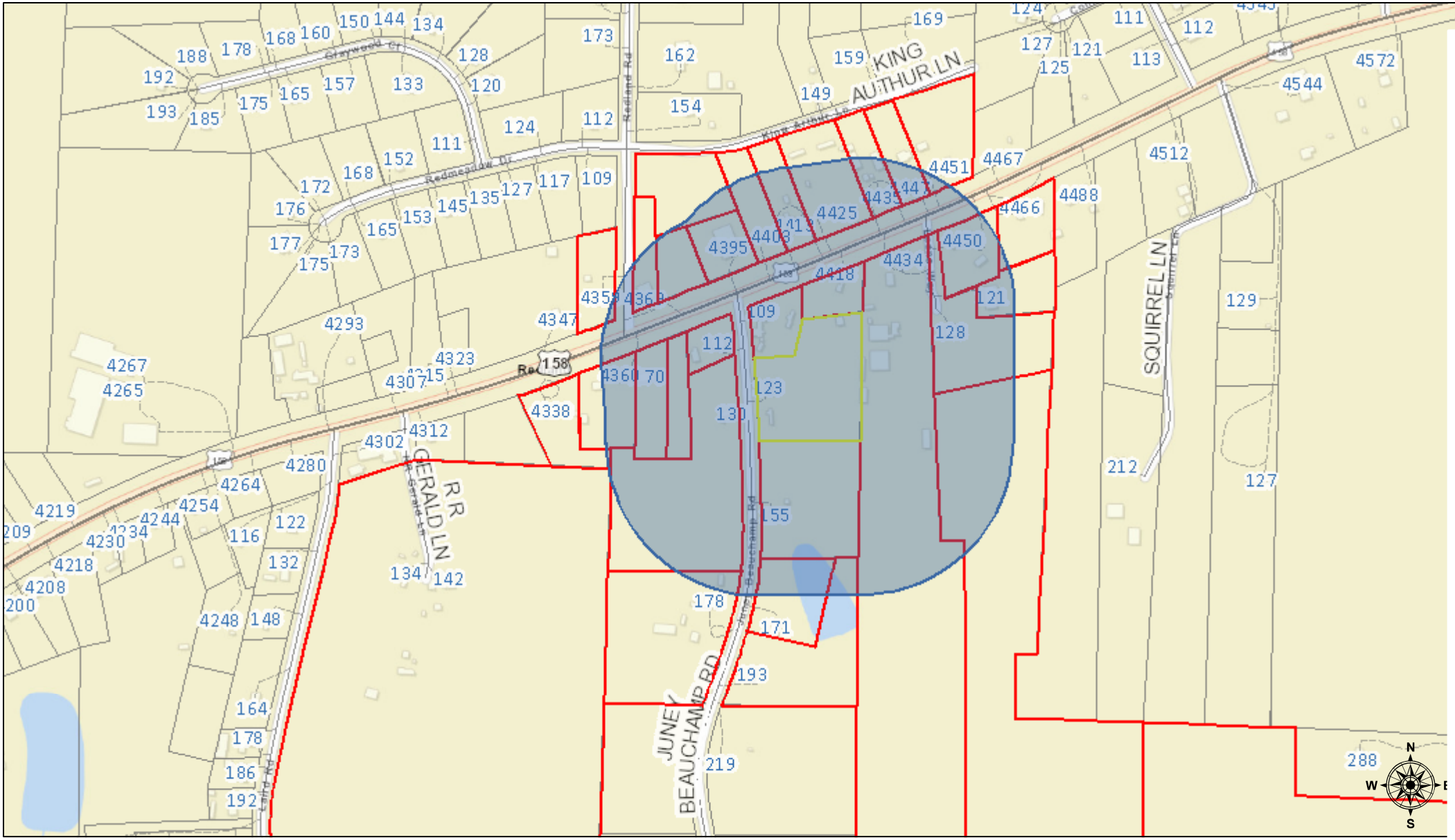
Attachment: BOC_packet_King RZ_20210607 (Zoning Map Amendment 2021-04 Rick King)

Topographic Map



Attachment: BOC_packet_King RZ_20210607 (Zoning Map Amendment 2021-04 Rick King)

parcels labels mailed



March 19, 2021

- Address
- Driveways
- Parcels
- Watershed Structure
- City Limit
- MOCKSVILLE
- COOLEEMEE
- BERMUDA RUN
- County Line

1:6,418

0 0.05 0.1 0.2 mi

0 0.075 0.15 0.3 km

Sources: Esri, HERE, Garmin, USGS, Intermap, INCREMENT P, NRCan, Esri Japan, METI, Esri China (Hong Kong), Esri Korea, Esri (Thailand), NGCC, (c) OpenStreetMap contributors, and the GIS User Community

Attachment: BOC_packet_King RZ_20210607 (Zoning Map Amendment 2021-04 Rick King)

HARTMAN GEORGE G
4450 US HIGHWAY 158

ADVANCE, NC 27006-0000

KSRV by Ricky L King
7980 Valley View Drive
Clemmons, NC 27012

LAGLE AMANDA S
207 DULIN ROAD

MOCKSVILLE, NC 27028-7201

WILLIAMS PHYLLIS G TRUSTEE
PO BOX 1199

COOLEEMEE, NC 27014-0000

RIDDLE RONNIE HALL
330 KETCHIE CREEK ROAD

MOCKSVILLE, NC 27028-8305

TRINITY ONE INVESTMENTS LLC
7980 VALLEY VIEW DRIVE

CLEMMONS, NC 27012

HARTLEY BRENDA S
2849 WENDELL STREET

LENOIR, NC 28645

WEBB WAYNE REVOCABLE TRUST
1848 NORTH NC HIGHWAY 801

MOCKSVILLE, NC 27028-0000

LINKOUS THOMAS
169 KING ARTHUR LN

ADVANCE, NC 27006-6634

CUTHRELL GEORGE P III
265 JUNEY BEAUCHAMP ROAD

ADVANCE, NC 27006-0000

POTTS DIANE H ETAL
PO BOX 11

ADVANCE, NC 27006-0000

DODSON CHRISTOPHER BRETT
4413 US HWY 158

ADVANCE, NC 27006

SANDS BRANDYN
121 LEONA WAY

ADVANCE, NC 27006

DULIN JEWEL C
245 JUNEY BEAUCHAMP ROAD

ADVANCE, NC 27006-0000

REAVIS RITA
2229 BRAWLEY ROAD

YADKINVILLE, NC 27055-6609

DAVIE HOLDINGS LLC
125 BOXWOOD CIRCLE

BERMUDA RUN, NC 27006

SOFLEY JESSE MARTIN JR
1748 US HWY 801 S

ADVANCE, NC 27006-0000

CARPENTER OLLIE L
1124 THURMOND STREET

WINSTON SALEM, NC 27105-0000

ASHAC MAGDY N
3519 GLENFIELD LANE

CLEMMONS, NC 27012

SMITH GROVE UNITED METHODIST CHURCH INC
3492 US HIGHWAY 158

MOCKSVILLE, NC 27028-7841

HARTMAN LUCILLE CARTER
359 BEAUCHAMP RD

ADVANCE, NC 27006-7407

HAYES JEFFREY
1165 WILLIAMS RD

ADVANCE, NC 27006

BARBER JAMES
4370 US HIGHWAY 158

ADVANCE, NC 27006-7986

SURRATT J ALLEN
PO BOX 2043

ADVANCE, NC 27006-2043

NORRIS MAGGIE WEBB
209C HIDDEN MEADOWS TRL

MOCKSVILLE, NC 27028-4976

CASS JAMIE CHARLES
4360 US HIGHWAY 158

ADVANCE, NC 27006-0000

DULIN HENRY L JR
123 JUNEY BEAUCHAMP RD

ADVANCE, NC 27006-0000

Attachment: BOC_packet_King RZ_20210607 (Zoning Map Amendment 2021-04 Rick King)

Development & Facilities Services
298 E. Depot Street, Ste 100 | Mocksville, NC 27028 | 336.753.6050 | f 336.751.7689 DavieCountyNC.gov

Written Recommendation from Planning Board
April 27, 2021 Meeting

A. **Zoning Map Amendment 2021-03.** Clayton Properties Group have applied to rezone 3.963 acres of land consisting of two tracts of land from Residential 20 & Residential Agricultural, Quality Design Overlay (R-20, R-A, QD-O) to Residential 8 (R-12 QD-O). The subject properties are located adjacent to 470 NC HWY 801 N and are further described as Davie County Tax Maps C70000010901 & C7140A008. These properties are part of the Brayden at Bermuda Run neighborhood project.

The Board voted for Approval of the Zoning Map Amendment; (7 in favor and 0 opposed) the amendment promotes public health, safety and general welfare; is consistent with all applicable adopted plans and considers the action to be reasonable and in the public interest; that said approval furthers the goals, objectives, actions and policies of the Land Development Plan and Growth Enhancement Strategy because it is in harmony with the surrounding residential area and uses and promotes increased density on lots serviced by public utilities.

B. **Zoning Map Amendment 2021-04.** KSRV LLC by Rick King have applied to rezone approximately 3 acres of land from Residential 20 Quality Design Overlay (R-20 QD-O) to Highway Business (H-B). The subject property is located at 123 Juney Beauchamp Road and is further described as Davie County Tax Map E700000041.

The Board voted for Approval of the Zoning Map Amendment; (7 in favor and 0 opposed) the amendment promotes public health, safety and general welfare; is consistent with all applicable adopted plans and considers the action to be reasonable and in the public interest; that said approval furthers the goals, objectives, actions and policies of the Comprehensive Plan because it is in harmony with the surrounding area and uses, and it is in the vicinity of commercially zoned property.

C. **Zoning Map Amendment 2021-05.** Block House Properties LLC have applied to rezone 6.68 acres of land from Residential 20 (R-20) and Residential Agricultural (R-A) to Industrial 2 (I-2). The subject property is located at 1765 Peoples Creek Road and is further described as Davie County Tax Map G8120B000302.

The Board voted for Approval of the Zoning Map Amendment; (7 in favor and 0 opposed) the amendment promotes public health, safety and general welfare; is consistent with several applicable adopted plans and considers the action to be reasonable and in the public interest; that said approval furthers the goals, objectives, actions. maps and policies of the Comprehensive Plan because it is in harmony with the surrounding area and uses, and fits within the County's future land use plans as it is designated commercial on the land use map and it is in the vicinity of commercially & industrial zoned property.

Attachment: BOC_packet_King RZ_20210607 (Zoning Map Amendment 2021-04 Rick King)

This reflects the recommendation of the Planning Board.

Attest:

Jeffrey Allen, Chairman
Davie County Planning Board

Attachment: BOC_packet_King RZ_20210607 (Zoning Map Amendment 2021-04 Rick King)

Minutes of the
Davie County Planning Board Regular Meeting
Brock Auditorium: 622 N. Main Street
April 27, 2021

A. CALL TO ORDER

Attendee Name	Title	Status
Ellen Grubb	Board Member	Present
Mark White	Board Member	Present
Mariam Wright	Board Member	Present
Jeffrey Allen	Chairman	Present
Jeffrey Vaughn	Board Member	Present
Wendy Gallimore	Board Member	Present
Alan Miller	Alternate Member	Present
Tamara Taylor	Alternate Member	Absent

Others present: Andrew Meadwell, Amy Flyte, Adam Barr
Chairman Allen called the meeting to order.

B. APPROVAL OF THE MINUTES: REGULAR MEETING – MARCH 23, 2021

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Wendy Gallimore
SECONDER:	Jeff Vaughn
AYES:	Grubb, White, Wright, Allen, Vaughn Gallimore, Miller
ABSENT:	Taylor

C. PUBLIC COMMENT

There were none.

D. **ZONING MAP AMENDMENT 2021-03.** Clayton Properties Group have applied to rezone 3.963 acres of land consisting of two tracts of land from Residential 20 & Residential Agricultural, Quality Design Overlay (R-20, R-A, QD-O) to Residential 8 (R-12 QD-O). The subject properties are located adjacent to 470 NC HWY 801 N and are further described as Davie County Tax Maps C70000010901 & C7140A008. These properties are part of the Brayden at Bermuda Run neighborhood project.

Andrew Meadwell introduced the item.

Chairman Allen opened the public comment period to those speaking in favor.

1. Ken Caper, representative for the applicant Clayton Properties Group, outlined the project and answered questions.

Chairman Allen opened the public comment period to those speaking in opposition.

There was none.

Attachment: BOC_packet_King RZ_20210607 (Zoning Map Amendment 2021-04 Rick King)

Chairman Allen closed the public comment period.

Mariam Wright made a motion to approve and for the adoption of the following statement:
the amendment promotes public health, safety and general welfare; is consistent with all applicable adopted plans and considers the action to be reasonable and in the public interest; that said approval furthers the goals, objectives, actions and policies of the Land Development Plan and Growth Enhancement Strategy because it is in harmony with the surrounding residential area and uses and promotes increased density on lots serviced by public utilities.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Mariam Wright
SECONDER:	Mark White
AYES:	Grubb, White, Wright, Allen, Vaughn, Gallimore, Miller
ABSENT:	Taylor

E. **ZONING MAP AMENDMENT 2021-04.** KSRV LLC by Rick King have applied to rezone approximately 3 acres of land from Residential 20 Quality Design Overlay (R-20 QD-O) to Highway Business (H-B). The subject property is located at 123 Juney Beauchamp Road and is further described as Davie County Tax Map E700000041.

Andrew Meadwell introduced the item.

Chairman Allen opened the public comment period to those speaking in favor.

1. Rick King, the applicant, outlined the project and answered questions.

Chairman Allen opened the public comment period to those speaking in opposition.

There was none.

Chairman Allen closed the public comment period.

Jeff Vaughn made a motion to approve and for the adoption of the following statement:
the amendment promotes public health, safety and general welfare; is consistent with all applicable adopted plans and considers the action to be reasonable and in the public interest; that said approval furthers the goals, objectives, actions and policies of the Comprehensive Plan because it is in harmony with the surrounding area and uses, and it is in the vicinity of commercially zoned property.

Attachment: BOC_packet_King RZ_20210607 (Zoning Map Amendment 2021-04 Rick King)

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Jeff Vaughn
SECONDER:	Ellen Grubb
AYES:	Grubb, White, Wright, Allen, Vaughn, Gallimore, Miller
ABSENT:	Taylor

F. **ZONING MAP AMENDMENT 2021-05.** Block House Properties LLC have applied to rezone 6.68 acres of land from Residential 20 (R-20) and Residential Agricultural (R-A) to Industrial 2 (I-2). The subject property is located at 1765 Peoples Creek Road and is further described as Davie County Tax Map G8120B000302.

Andrew Meadwell introduced the item.

Chairman Allen opened the public comment period to those speaking in favor.

1. Andy Mossman, the applicant, outlined the project and answered questions.

Chairman Allen opened the public comment period to those speaking in opposition.

There was none.

Chairman Allen closed the public comment period.

Ellen Grubb made a motion to approve and for the adoption of the following statement:
the amendment promotes public health, safety and general welfare; is consistent with several applicable adopted plans and considers the action to be reasonable and in the public interest; that said approval furthers the goals, objectives, actions. maps and policies of the Comprehensive Plan because it is in harmony with the surrounding area and uses, and fits within the County's future land use plans as it is designated commercial on the land use map and it is in the vicinity of commercially & industrial zoned property.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Ellen Grubb
SECONDER:	Mariam Wright
AYES:	Grubb, White, Wright, Allen, Vaughn, Gallimore, Miller
ABSENT:	Taylor

G. **ZONING TEXT AMENDMENT 2021-01.** The Board will review a text amendment to the Zoning Ordinance in sections 155.120, 155.125, 155.147, 155.160, and 155.171 regarding use requirements.

Andrew Meadwell introduced the item.

Chairman Allen opened the public comment period to those speaking in favor.

Attachment: BOC_packet_King RZ_20210607 (Zoning Map Amendment 2021-04 Rick King)

There was none.

Chairman Allen opened the public comment period to those speaking in opposition.

There was none.

Chairman Allen closed the public comment period.

Alan Miller made a motion to approve and for the adoption of the following statement:
the amendment promotes public health, safety and general welfare; is consistent with all applicable adopted plans and considers the action to be reasonable and in the public interest; that said approval furthers the goals, objectives, actions and policies of the Land Development Plan and Growth Enhancement Strategy by clarifying industrial uses and standards from a ranking system to a simpler classification system.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Alan Miller
SECONDER:	Jeff Vaughn
AYES:	Grubb, White, Wright, Allen, Vaughn, Gallimore, Miller
ABSENT:	Taylor

H. OLD OR NEW BUSINESS

There was none.

I. ADJOURNMENT

RESULT:	**ADJOURNED [UNANIMOUS]**
MOVER:	Jeff Allen
SECONDER:	Alan Miller
AYES:	Grubb, White, Wright, Allen, Vaughn, Gallimore, Miller
ABSENT:	Taylor

Attachment: BOC_packet_King RZ_20210607 (Zoning Map Amendment 2021-04 Rick King)

DAVIE COUNTY, NORTH CAROLINA
BOARD OF COUNTY COMMISSIONERS

Agenda Item Details:

Date of Meeting: June 7, 2021

Department: Finance

Resource Person: Cindy Chapman

ISSUE/ACTION REQUESTED:
FY 2021-2022 Budget Presentation and Public Hearing

BACKGROUND/PURPOSE OF REQUEST: FY 2021-2022 Budget Presentation and Public Hearing

North Carolina General Statute § 159-11(b) requires the County Manager to submit a proposed budget and budget message to the governing body by June 1st of each year. On the same day that the budget is presented to the governing body, the budget officer shall file a copy of it in the office of the clerk for public inspection and schedule a public hearing. This public hearing has been scheduled for the June 7th meeting.

The Manager's Proposed Budget for the Davie County for Fiscal Year 2021-22 was submitted to the Board of Commissioners and published online on May 21, 2021. The FY 2021-22 Budget totals $89,926,276 for all County General Fund operations, capital improvements and debt service. The budget is based on a property tax rate of $0.733 per $100 of valuation. The value of a penny of property value equates to approximately $515,000. In addition, the budget is based on the maintenance of a $0.04 countywide fire tax, and the Advance Rural Fire Protection District tax recommended rate is $0.02438 (in addition to the current $0.04 county-wide fire tax).

The budget is balanced and prepared in accordance with the Local Government Budget and Fiscal Control Act.

The governing body must adopt the annual budget ordinance by July 1st [North Carolina General Statute 159-13(a)]. However, North Carolina General Statute § 159-16 directs that if the budget ordinance is not adopted by July 1st, the governing body must adopt "interim appropriations for the purpose of paying salaries, debt service payments, and the usual ordinary expenses" of the county until the ordinance is adopted. North Carolina General Statute § 159-13 specifies that not earlier than 10 days after the budget is presented to the governing body and not later than July 1st, the governing body shall adopt a budget ordinance. Otherwise, the Board of Commissioners may adopt an interim budget ordinance to be effective from July 1st to August 1st.

FISCAL IMPACT: $

COUNTY MANAGERS; RECOMMENDATION:
The County Manager recommends the Board hold a Public Hearing regarding the Manager's Recommended FY 2021-22 Budget and prepare to take action on the recommended budget at the June 7, 2021 Meeting.

ATTACHMENTS:
FY 2021-2022 Public Hearing Notice

FY 2021-2022 County Managers Budget Message

FY 2021-2022 General Fund Budget Report

FY 2021-2022 Public Utility Fund Budget Report

FY 2021-2022 County Fee Schedule

FY 2021-2022 Budget Ordinance

FY 2021-2022 Superintendents Budget Request

FY 2021-2022 Davie County Schools Budget

FY 2021-2022 Davidson-Davie Community College Request

NOTICE
PUBLIC HEARING
FY 2021-2022 PROPOSED DAVIE COUNTY BUDGET

Notice is hereby given that the Davie County Board of Commissioners will hold a public hearing on the FY2022 Budget proposal during their regularly scheduled meeting on Monday, June 7, 2021 at 6:00 p.m. The meeting will be held at the Brock Performing Arts Center, 622 North Main Street, Mocksville, NC. All interested citizens will have the opportunity to give oral and written comments regarding the FY2022 Budget proposal. Written comments can be sent via email to CLERKTOTHEBOARD@DAVIECOUNTYNC.GOV

A copy of the FY2022 Budget proposal is available for public inspection at the County Administration Building, 123 South Main Street, Mocksville, weekdays 8:00am-5:00pm. A copy has also been placed on the Davie County website at www.daviecountync.gov/222/Budget.

All meetings of the Board of Commissioners are open to the public in accordance with the North Carolina Open Meetings Law. The meeting facilities are handicap accessible, and anyone requiring special assistance should notify the Clerk to the Board at (336) 753-6006 as soon as possible.

Stacy A Moyer
Clerk to the Board
Davie County Board of Commissioners

Publish - 5/27/2021 & 6/03/2021

Attachment: FY 2021-2022 Public Hearing Notice (FY 2021-2022 Budget Presentation and Public Hearing)

County Manager
Davie County Government
123 S. Main Street | Mocksville, NC 27028 | 336.753.6003
DavieCountyNC.g

To: Davie County Commissioners

From: David Bone, County Manager

Date: May 21, 2021

Re.: Fiscal Year 2021-22 Budget Message

Commissioners,

In accordance with the General Statutes of North Carolina, I respectfully submit for your review and consideration the Manager's Proposed Budget for the Davie County for Fiscal Year 2021-22. The FY 2021-22 Budget totals $89,926,276 for all County General Fund operations, capital improvements and debt service. The budget is based on a property tax rate of $0.733 per $100 of valuation. The value of a penny of property value equates to approximately $515,000. In addition, we have maintained a $0.04 countywide fire tax, and the Advance Rural Fire Protection District tax recommended rate is $0.02438 (in addition to the current $0.04 county-wide fire tax). The budget is balanced and prepared in accordance with the Local Government Budget and Fiscal Control Act.

Fund	**FY 2022 Manager Recommended**
General Fund	$71,026,091
Capital Improvement Plan – General Fund	$3,608,920
Advance Rural Fire Protection District Fund	$452,493
Environmental Protection Fund	$483,000
Public Utilities Fund	$8,458,365
E-911 Fund	$279,766
Employee Health Fund	$5,617,641
Total FY2021-2022 Recommended Budget	**$89,926,276**

Revaluation

North Carolina General Statute § 105-274 states all real and personal property located within its jurisdiction shall be subject to taxation unless it is otherwise exempted or excluded from taxation by law. North Carolina General Statute § 105-286 requires each county to conduct a General Reappraisal of all real property at least

Attachment: FY 2021-2022 County Managers Budget Message (FY 2021-2022 Budget Presentation and Public Hearing)

once every eight years. Davie County conducts General Reappraisals every four years. The primary purpose of any revaluation program is to provide equalization among all property owners, as well as among all classes of property.

Since property taxes are based on value, it is important to have all property valued periodically on a uniform basis, using a modern system of valuation. Property values change with time. Some values go up, some go down, and others remain static. Appraisals must be updated, or inequities in tax distribution will result.

Reappraisals cover all residential and commercial land and structures, which includes homes, apartments, condominiums, office buildings, stores and warehouses. Reappraisals do not include what is classified as individual personal property, such as vehicles, boats and business equipment. These property types are valued annually.

North Carolina General Statute § 105-283 requires appraisals to be made of each property's "true value in money" or "fair market value", which is the most probable price a property would bring in a competitive and open market. Property values for a reappraisal are determined by comparing what similar properties are selling for, what it would cost to replace one's property, the potential income or highest and best use of one's property, as well as many other factors that may affect value.

During the revaluation, professional appraisers analyzed data by reviewing properties and establishing the estimated fair market value (i.e., the price a willing seller would receive from a willing buyer).
Davie County completed a property revaluation in 2021 that resulted in an average increase of 8% to property values, which is reflected in the FY2021-2022 budget. Apart from the increase of $0.108 for the new High School debt and the $0.01 for the new county park that were both voted on by our citizens, the county has not increased the property tax rate for operations since FY 2006-2007 (fifteen years).

The FY2022 budget reflects a reduction of ½ cent in the property tax rate. Therefore, it is advantageous to grow our housing, retail base, and economic development opportunities to proactively prepare for the future.

The next revaluation should be completed by January 1, 2025.

Bond Rating / Fund Balance / Adherence to County Financial Policies

The county has maintained a Bond Rating of Aa2 by Moody's Investors Service (Moody's) and a rating of AA+ by Standard and Poor's (S&P). These rankings are excellent for a rural county, as only urban counties are ranked higher due to their growth and tax base. Moody's and S&P rated Davie County at this high level, due to our strong history of budgetary performance, conservative budgeting philosophy, ability to balance service demands with available revenues, our fiscal policies that govern our work, and our performance based budget process, which improved fiscal forecasting. Our strong ratings show Davie County is extremely competitive in the Piedmont-Triad region of North Carolina.

Attachment: FY 2021-2022 County Managers Budget Message (FY 2021-2022 Budget Presentation and Public Hearing)

The Local Government Commission (LGC) recommends municipalities and counties establish a general fund balance reserve of 8%, or the equivalent of one month's worth of operating expenses. Consistent with Davie County's mindset of fiscal sustainability, the Board has adopted a fund balance reserve policy of 25% for the General Fund, more than triple the LGC requirement. Commissioners may appropriate funds that would reduce the Available Fund Balance below the 25% threshold during declared fiscal emergencies or to protect the long-term fiscal security of the county. **In such circumstances, the Commissioners will adopt a plan to restore the Available Fund Balance to or above the threshold within 36 months from the date of the appropriation.** Currently, Davie County has an available fund balance reserve of 20.17%. Given the fiscal impact of the coronavirus epidemic, the fund balance will be further impacted making the need to develop a fund balance plan even more critical.

Since the available fund balance is below 25% as of June 30, 2019 (24.39%) and June 30, 2020 (20.17%), staff recommends the Board of Commissioners consider adoption of a Fund Balance Restoration Plan to get the fund balance over 25%. To this end, staff recommends the following strategies in the development of the FY 2021-22 Budget:

- Recommend conservative appropriations;
- Recommend conservative estimated revenues;
- Recommend appropriated Fund Balance amount that is $1,200,00 lower than the previous fiscal year; and
- Present budget amendments for revenues that exceed previous estimates to fund balance appropriated, instead of making further appropriations.

The county has a policy establishing a minimum 10 Year Tax Supported Payout Ratio of 55% measuring the amount of principal to be retired over the next 10 years. This ratio is an important metric that indicates whether or not a locality is back-loading its debt. Davie County's current ratio is 81%. The county also has a policy establishing a maximum Debt to Assessed Value of 2.50%. Currently, Davie County's existing Debt to Assessed Value is 1.42%. Moody's criteria for General Obligation Credits for Debt to Assessed Values shows Davie County within the Strong category while S&P acknowledges ratios below 3% as positive. Governmental Expenditures represent the ongoing operating expenditures of the county. In this analysis, debt service and capital outlay expenditures are excluded. The county has a policy establishing a maximum level of Debt Service to Expenditures of 15.00%. S&P notes the Debt and Contingent Liabilities as categories of Net Direct Debt as a percentage of Total Governmental Funds. Davie County falls within their Strong Category, with a projected ratio of 14.46% for FY 2021. The Board may, from time to time, allow ratios to fall below a policy for a declared fiscal emergency or other such purpose, as to protect or enhance the long-term fiscal security. In such circumstances, the Board will adopt a plan to restore the policy to the target level within a specified time frame.

The Board has also approved prudent fiscal policies to help guide future growth in our Water and Sewer Enterprise Fund, while also providing greater fee predictability for residents, year to year. These policies will provide for future predictability, allow for orderly expansion of services and operations within the financial framework, ensure efficiency while providing necessary services, and maintain a minimum debt service coverage ratio (Net Revenue Available for Debt service ÷ Annual Debt Service) of 1.50x of Total

Attachment: FY 2021-2022 County Managers Budget Message (FY 2021-2022 Budget Presentation and Public Hearing)

Indebtedness. In addition, the county will maintain a minimum liquidity balance for the Enterprise Funds equal to 365 Days Cash on Hand. Days Cash on Hand represents the unrestricted cash balances of the Enterprise Funds ÷ Annual Operating & Maintenance Expense ÷ 365. As determined by the Financial Forecast, the county will implement annual rate increases, as necessary, with a goal of limiting any increases to a maximum of 3.00% in any given year (unless approved by the Board of Commissioners).

Davie County follows a staggered rate increase to avoid any large spikes in utility services for citizens, while staying below the state and national annual escalation rate average of 4-6%. This budget includes the fee recommended by our consultant (Raftelis), as noted on the approved fee schedule, and includes the approved/projected escalation rate of 4.75%.

Impacts to the FY 2021-22 Budget and Future Budget Years

Davie County's agreement with Republic Services (dated May 2, 2016) included bi-weekly recycling to all county residents, as curbside recycling has been provided since 2005. Due to changes in the recycle markets and the impact on the current collection agreement with Republic Services, the county will end this contract on June 30, 2021.

Needs typically exceed revenues. To combat this, Davie County continues its commitment to a Performance Based Budgeting philosophy. This allows us to focus on historic/actual spending, prioritizing outcomes, and using data to make informed decisions. This will require us asking questions we may not have asked before in order to compile data that enables us to show the results of the exemplary work being done by staff each and every day.

As more companies choose to invest in Davie County, we hope their investment will result in jobs that pay above the median income. While economic growth is positive for communities, it comes with an associated cost that must be planned for in order to maintain financial sustainability. Population growth brings increased service demands for county services. Economic development is strong, and we hope to enhance these efforts more over the next few years, as we plan for future growth and infrastructure.

As the county grows, it will be important for us to maintain, or even increase, service delivery to our citizens. Therefore, our staff will continue to explore innovative ways to create revenue while looking toward outside funding. We will also continue to work with our federal, state, and local elected officials on collective outcomes and needed resources to best serve the citizens of Davie County.

Davie County is scheduled to receive $8,309,718 in Federal Coronavirus recovery assistance through American Rescue Plan Act funds. County staff continues to study the rules of how these funds can be allocated. The deadline to obligate these funds is December 31, 2024, and the funds must be used by December 31, 2026.

Davie County continues to invest in needed capital improvements which citizens will see as a result of our Facility Space Needs Assessment recently conducted. The county is also investing in enhanced technology, streamlined operations, and the continuation of a multi-year classification and compensation process to ensure our staff is compensated by "at market" rates to remain a competitive employer in our region.

Attachment: FY 2021-2022 County Managers Budget Message (FY 2021-2022 Budget Presentation and Public Hearing)

The budget includes a cost of living adjustment, as well as a potential performance merit increase for all employees. In regards to staff benefits, this budget includes increases for both retirement contributions and health insurance premiums. To reduce Health Care Claims, we will continue the Health Risk Assessment (HRA) for full time employees and their spouses on the county's health insurance plan.

Budget Highlights

- Property taxes will decrease by ½ cent to $0.733. The countywide fire tax rate will remain at $0.04. In addition, the Advance Rural Fire Protection District tax rate will remain at $0.06438.
- Revised Fee Schedules;
- Canine Privilege Tax will be rescinded on tax bills beginning in 2021;
- Supporting 357 Full Time and 107 Part Time/Hourly staff to provide superior services to our citizens;
- Continuing policies that assist with good fiscal performance for both our General Fund budget and Enterprise Fund for Public Utilities;
- Employees are eligible to receive up to a 2% salary increase unless they are experiencing any current performance issues and/or are serving in a probationary status. This will consist of those eligible receiving a 1% cost of living increase in their salary beginning on July 4, 2021. Probationary employees are eligible to receive the 1% increase at the completion of their probationary period. Further, employees who perform well, as noted on our county-wide performance appraisal, may be eligible to receive up to an additional 1% salary merit, as determined by their department director on their anniversary date;
- Investments in employee wellness programs for staff to keep our self-insurance rates as low as possible for employees, including continuing Health Risk Assessments at the County Employee Wellness Center;
- Investments in staff development and training;
- Continuation of a multi-year market rate study cycle to ensure staff salaries are competitive in our region;
- Increase in retirement contribution rate according to NC Local Government Employees' Retirement System regulations;
- Continued implementation of our Davie County Comprehensive Plan, and construction of regional water expansion facility to align and complement our County Strategic Plan;
- Implementation of a County Building Staging Plan based on the Facility Space Need Study;
- Incentives for business recruitment, growth, and retention for economic development;
- Continued investment in Senior and Veteran services/programs and expansion of Senior Center programming at the Brock gymnasium;
- Increased funding for community recreation centers will be reviewed and allocated by the Recreation and Parks Advisory Board;
- Operational increases for the new county park and partnership with Twin City Soccer for field turf;
- Funding for cultural, arts and tourism partner agencies;
- Continuation of our vehicle replacement plan to replace decommissioned vehicles and one ambulance that have reached end of life;

Attachment: FY 2021-2022 County Managers Budget Message (FY 2021-2022 Budget Presentation and Public Hearing)

- Increased Fire Department/Rescue funding, fire ordinance completion, Fire Works reporting software for all departments that interfaces with new computer aided dispatch (CAD) system, and mobile radio updates for fire and rescue departmental radios purchased by County in 2016;
- Adherence to the five focus areas and monitor key departmental metrics as outlined in the Davie County Strategic Plan and performance based budget;
- Improving our safe and healthy community with enhanced access to health services through expanded convalescent care transportation, community para-medicine, and partnership with a Federally Qualified Health Center;
- YVEDDI Transportation Services to residents (and supporting the Mocksville Circulator Route);
- Continued investment in Davie County Schools through the Interlocal Agreement for education of our children (eighth consecutive year of increase);
- Continued investment in secondary education for Davie County citizens through increased contribution to Davidson-Davie Community College;
- Adherence to the Interlocal Agreement of our three towns;
- Mileage reimbursement rate of $0.45 per mile;
- Investment in our environment through Cooperative Extension, NC Forest Service, Davie Soil and Water Conservation and Davie County Watershed Improvement Commission;
- Alignment with Davie Economic Development Commission's Strategic Plan (Workforce Development through Ignite Davie Promise /Davie Works, Cognition Museum, economic development incentives, and next gen leadership);
- Operational increases to support new county park and partnership with Twin City Soccer for field turf;
- Contribution to Lake Louise Park for maintenance.

Statutory Requirements

North Carolina General Statute § 159-11(b) requires the County Manager to submit a proposed budget and budget message to the governing body by June 1st of each year. On the same day that the budget is presented to the governing body, the budget officer shall file a copy of it in the office of the clerk for public inspection and schedule a public hearing. This public hearing has been scheduled for the regularly-scheduled Board of Commissioners Meeting on June 7, 2021 at 6:00 p.m.

The governing body must adopt the annual budget ordinance by July 1st [North Carolina General Statute 159-13(a)]. However, North Carolina General Statute § 159-16 directs that if the budget ordinance is not adopted by July 1st, the governing body must adopt "interim appropriations for the purpose of paying salaries, debt service payments, and the usual ordinary expenses" of the county until the ordinance is adopted. North Carolina General Statute § 159-13 specifies that not earlier than 10 days after the budget is presented to the governing body and not later than July 1st, the governing body shall adopt a budget ordinance. Otherwise, the Board of Commissioners may adopt an interim budget ordinance to be effective from July 1st to August 1st.

The public hearing on the recommended budget is schedule for June 7, 2021 at 6 pm. Budget information can be found on our website at https://www.daviecountync.gov/222/Budget.

Attachment: FY 2021-2022 County Managers Budget Message (FY 2021-2022 Budget Presentation and Public Hearing)

Closing Remarks

Davie County's vision statement affirms we will be a vibrant, prosperous, and dynamic county, committed to building a sustainable future for generations to come, while celebrating our rural heritage and enhancing our quality of life. Our mission statement notes our desire to provide superior public service, offering all citizens the opportunity to improve their quality of life, while enjoying the benefits of a safe, healthy and vibrant county.

We are pleased to work with the Board of Commissioners to further the county's Strategic Plan (https://www.daviecountync.gov/847/Supporting-Resources) and work diligently to serve our staff, citizens, and community. Our five focus areas (Safe & Healthy Community, Growth and Infrastructure, Business Operations, Quality of Life & Place, and Education) will guide our organization in making decisions as we focus on outcomes.

Government cannot independently solve all of our issues. Davie County is filled with wonderful people who volunteer daily to better our community. It takes all of us in conjunction with our towns, county staff, private sector partnerships, nonprofits, faith-based partners, and volunteers to effectively serve our county.

Thank you, Commissioners, for your input during the budget development process. Also, I thank our Department Directors for their tireless efforts and each county employee who faithfully serves the citizens of Davie County daily. May we collectively continue to move the county forward.

Cc: Stacy Moyer, Clerk to the Board
Robin West, Assistant County Manager/ Chief Financial Officer
Cindy Chapman, Strategy and Budget Director
Ed Vogler, County Attorney
Department Directors

Attachment: FY 2021-2022 County Managers Budget Message (FY 2021-2022 Budget Presentation and Public Hearing)

Department	DESCRIPTION	FY2021 Original Budget	FY2021 Revised Budget	FY2022 Dept Proposed Budget	FY2022 Manager Proposed Budget	FY2022 Dept vs FY2021 Orig	FY2022 Mgr vs FY2021 Orig
BoCC	Revenue	-	-	-	-	-	-
Attorney	Revenue	-	-	-	-	-	-
Manager	Revenue	(500)	(3,640)	(500)	-	-	50
Finance	Revenue	-	-	-	-	-	-
Human Resources	Revenue	-	-	(750)	(750)	(750)	(75
Elections	Revenue	(500)	(52,240)	(20,000)	(20,000)	(19,500)	(19,50
Register of Deeds	Revenue	(450,000)	(450,000)	(465,000)	(465,000)	(15,000)	(15,00
General Government	Revenue	(17,226,456)	(21,870,973)	(16,183,958)	(16,166,770)	1,042,498	1,059,68
Debt/Capital/ ED Incentives	Revenue	-				-	-
ED /Tourism	Revenue	-				-	-
DCVP	Revenue	(252,130)	(252,130)	(247,015)	(247,015)	5,115	5,11
Pretrial Release	Revenue	-				-	-
Inspections	Revenue	(545,916)	(545,916)	(541,416)	(541,416)	4,500	4,50
Communications	Revenue	(13,496)	(13,496)	(13,496)	(13,496)	-	-
Fire & Rescue Departments	Revenue	(1,655,681)	(1,655,681)	(2,216,363)	(2,216,363)	(560,682)	(560,68
Forestry/Soil & Water	Revenue	-				-	-
Planning / Zoning	Revenue	(136,151)	(136,151)	(150,859)	(150,859)	(14,708)	(14,70
Cooperative Extension	Revenue	(24,216)	(45,366)	(24,216)	(24,216)	-	-
Project Manager	Revenue	-				-	-
Veterans Services	Revenue	-	-	-	-	-	-
Senior Services	Revenue	(368,188)	(441,431)	(367,475)	(367,475)	713	71
Health	Revenue	(1,884,748)	(2,276,595)	(1,829,173)	(1,829,173)	55,575	55,57
Transportation & Cardinal	Revenue	-				-	-
Education	Revenue	-				-	-
JCPC / Arts Council	Revenue	(141,059)	(141,059)	(141,059)	(141,059)	-	-
Technology Solutions	Revenue	(71,500)	(80,232)	(71,500)	(71,500)	-	-
Tax/Reval	Revenue	(36,302,587)	(36,302,587)	(42,113,152)	(41,854,937)	(5,810,565)	(5,552,35
Sheriff	Revenue	(542,759)	(601,955)	(542,759)	(542,759)	-	-
Emergency Services	Revenue	(2,644,609)	(2,666,704)	(2,644,609)	(2,477,092)	-	167,51
Social Services	Revenue	(3,718,132)	(3,721,984)	(3,345,861)	(3,557,261)	372,271	160,87
Library	Revenue	(170,800)	(174,800)	(170,800)	(170,800)	-	-
Recreation & Parks	Revenue	(200,000)	(200,000)	(168,150)	(168,150)	31,850	31,85
Total Revenue		**(66,349,428)**	**(71,632,940)**	**(71,258,111)**	**(71,026,091)**	**(4,908,683)**	**(4,676,66**

Attachment: FY 2021-2022 General Fund Budget Report (FY 2021-2022 Budget Presentation and Public

Department	DESCRIPTION	FY2021 Original Budget	FY2021 Revised Budget	FY2022 Dept Proposed Budget	FY2022 Manager Proposed Budget	FY2022 Dept vs FY2021 Orig	FY2022 Mgr vs FY2021 Orig
BoCC	Expense	344,752	344,752	322,750	319,250	(22,002)	(25,50
Attorney	Expense	149,740	149,740	149,960	149,960	220	22
Manager	Expense	429,110	432,250	433,279	433,279	4,169	4,16
Finance	Expense	618,918	620,418	665,127	665,127	46,209	46,20
Human Resources	Expense	269,896	268,396	897,975	897,975	628,079	628,07
Elections	Expense	279,435	331,175	321,787	321,787	42,352	42,35
Register of Deeds	Expense	339,953	347,653	330,567	330,567	(9,386)	(9,38
Public Buildings	Expense	3,378,139	3,795,749	4,212,266	3,635,766	834,127	257,62
Debt/Capital/ ED Incentives	Expense	11,035,135	12,176,711	11,339,508	11,339,508	304,373	304,37
ED /Tourism	Expense	288,420	288,420	295,429	295,429	7,009	7,00
DCVP	Expense	293,410	380,890	286,369	286,369	(7,041)	(7,04
Pretrial Release	Expense	97,836	97,836	97,836	97,836	-	-
Inspections	Expense	558,516	558,516	596,524	596,524	38,008	38,00
Communications	Expense	1,123,751	1,123,751	1,169,370	1,169,370	45,619	45,61
Fire & Rescue Departments	Expense	2,281,306	2,281,372	2,428,462	3,271,014	147,156	989,70
Forestry/Soil & Water	Expense	183,234	183,234	227,500	192,000	44,266	8,76
Planning / Zoning	Expense	327,584	327,584	345,580	345,580	17,996	17,99
Cooperative Extension	Expense	205,347	226,497	214,929	214,929	9,582	9,58
Project Manager	Expense	46,818	46,818	75,501	75,501	28,683	28,68
Veterans Services	Expense	69,577	69,577	71,287	71,287	1,710	1,71
Senior Services	Expense	865,986	956,454	924,398	924,398	58,412	58,41
Health	Expense	3,047,618	3,644,802	3,238,203	3,238,203	190,585	190,58
Transportation & Cardinal	Expense	183,000	183,000	183,000	183,000	-	-
Education	Expense	14,579,549	15,765,645	15,538,293	15,479,662	958,744	900,11
JCPC / Arts Council	Expense	241,485	251,500	246,032	246,032	4,547	4,54
Technology Solutions	Expense	1,406,016	1,435,278	1,442,623	1,442,623	36,607	36,60
Tax/Reval	Expense	1,036,475	1,118,461	1,224,483	1,224,483	188,008	188,00
Sheriff	Expense	9,242,601	10,197,883	9,628,080	9,628,080	385,479	385,47
Emergency Services	Expense	5,610,187	5,744,536	6,129,714	5,733,473	519,527	123,28
Social Services	Expense	6,080,425	6,460,603	6,359,777	6,359,777	279,352	279,35
Library	Expense	739,110	762,484	763,686	763,686	24,576	24,57
Recreation & Parks	Expense	996,099	1,060,955	1,097,816	1,093,616	101,717	97,51
Total Expense		**66,349,428**	**71,632,940**	**71,258,111**	**71,026,091**	**4,908,683**	**4,676,66**

Attachment: FY 2021-2022 General Fund Budget Report (FY 2021-2022 Budget Presentation and Public

Department	DESCRIPTION	FY2021 Original Budget	FY2021 Revised Budget	FY2022 Dept Proposed Budget	FY2022 Manager Proposed Budget	FY2022 Dept vs FY2021 Orig	FY2022 Mgr vs FY2021 Orig
BoCC	County Contribution	344,752	344,752	322,750	319,250	(22,002)	(25,50
Attorney	County Contribution	149,740	149,740	149,960	149,960	220	22
Manager	County Contribution	428,610	428,610	432,779	433,279	4,169	4,66
Finance	County Contribution	618,918	620,418	665,127	665,127	46,209	46,20
Human Resources	County Contribution	269,896	268,396	897,225	897,225	627,329	627,32
Elections	County Contribution	278,935	278,935	301,787	301,787	22,852	22,85
Register of Deeds	County Contribution	(110,047)	(102,347)	(134,433)	(134,433)	(24,386)	(24,38
General Govt Revenue	County Contribution	(17,226,456)	(21,870,973)	(16,183,958)	(16,166,770)	1,042,498	1,059,68
Public Buildings	County Contribution	3,378,139	3,795,749	4,212,266	3,635,766	834,127	257,62
Debt/Capital/ ED Incentives	County Contribution	11,035,135	12,176,711	11,339,508	11,339,508	304,373	304,37
ED /Tourism	County Contribution	288,420	288,420	295,429	295,429	7,009	7,00
DCVP	County Contribution	41,280	128,760	39,354	39,354	(1,926)	(1,92
Pretrial Release	County Contribution	97,836	97,836	97,836	97,836	-	-
Inspections	County Contribution	12,600	12,600	55,108	55,108	42,508	42,50
Communications	County Contribution	1,110,255	1,110,255	1,155,874	1,155,874	45,619	45,61
Fire & Rescue Departments	County Contribution	625,625	625,691	212,099	1,054,651	(413,526)	429,02
Forestry/Soil & Water	County Contribution	183,234	183,234	227,500	192,000	44,266	8,76
Planning / Zoning	County Contribution	191,433	191,433	194,721	194,721	3,288	3,28
Cooperative Extension	County Contribution	181,131	181,131	190,713	190,713	9,582	9,58
Project Manager	County Contribution	46,818	46,818	75,501	75,501	28,683	28,68
Veterans Services	County Contribution	69,577	69,577	71,287	71,287	1,710	1,71
Senior Services	County Contribution	497,798	515,023	556,923	556,923	59,125	59,12
Health	County Contribution	1,162,870	1,368,207	1,409,030	1,409,030	246,160	246,16
Transportation & Cardinal	County Contribution	183,000	183,000	183,000	183,000	-	-
Education	County Contribution	14,579,549	15,765,645	15,538,293	15,479,662	958,744	900,11
JCPC / Arts Council	County Contribution	100,426	110,441	104,973	104,973	4,547	4,54
Technology Solutions	County Contribution	1,334,516	1,355,046	1,371,123	1,371,123	36,607	36,60
Tax/Reval	County Contribution	(35,266,112)	(35,184,126)	(40,888,669)	(40,630,454)	(5,622,557)	(5,364,34
Sheriff	County Contribution	8,699,842	9,595,928	9,085,321	9,085,321	385,479	385,47
Emergency Services	County Contribution	2,965,578	3,077,832	3,485,105	3,256,381	519,527	290,80
Social Services	County Contribution	2,362,293	2,738,619	3,013,916	2,802,516	651,623	440,22
Library	County Contribution	568,310	587,684	592,886	592,886	24,576	24,57
Recreation & Parks	County Contribution	796,099	860,955	929,666	925,466	133,567	129,36
Total County Contribution		-	-	-	-	-	-

Attachment: FY 2021-2022 General Fund Budget Report (FY 2021-2022 Budget Presentation and Public

Department	DESCRIPTION	FY2021 Original Budget	FY2021 Revised Budget	FY2022 Dept Proposed Budget	FY2022 Manager Proposed Budget	FY2022 Dept vs FY2021 Orig	FY2022 Mgr v FY2021 Orig
Water - Administrative	Revenue	(1,552,669)	(3,034,054)	(1,930,885)	(1,930,885)	(378,216)	(378,2
Water - Operations	Revenue	(4,732,000)	(4,732,000)	(5,077,000)	(5,077,000)	(345,000)	(345,0
Waste Treatment Plant	Revenue	(400,000)	(400,000)	(409,200)	(409,200)	(9,200)	(9,2
Eastern Davie Sewer	Revenue	(997,500)	(997,500)	(1,041,280)	(1,041,280)	(43,780)	(43,7
Total Revenue		**(7,682,169)**	**(9,163,554)**	**(8,458,365)**	**(8,458,365)**	**(776,196)**	**(776,1**
Water - Administrative	Expense	565,423	702,908	522,474	522,474	(42,949)	(42,9
Water - Operations	Expense	1,553,685	1,585,885	1,463,866	1,463,866	(89,819)	(89,8
Water Treatment Plant	Expense	2,155,383	1,907,183	2,224,682	2,224,682	69,299	69,2
Waste Treatment Plant	Expense	667,057	2,339,018	698,776	698,776	31,719	31,7
Eastern Davie Sewer	Expense	1,365,621	1,365,621	1,378,784	1,378,784	13,163	13,1
Contribution to Other Funds	Expense	1,375,000	1,262,939	2,169,783	2,169,783	794,783	794,7
Total Expense		**7,682,169**	**9,163,554**	**8,458,365**	**8,458,365**	**776,196**	**776,1**
Water - Administrative	Enterprise Fund Contribution	(987,246)	(2,331,146)	(1,408,411)	(1,408,411)	(421,165)	(421,1
Water - Operations	Enterprise Fund Contribution	(3,178,315)	(3,146,115)	(3,613,134)	(3,613,134)	(434,819)	(434,8
Water Treatment Plant	Enterprise Fund Contribution	2,155,383	1,907,183	2,224,682	2,224,682	69,299	69,2
Waste Treatment Plant	Enterprise Fund Contribution	267,057	1,939,018	289,576	289,576	22,519	22,5
Eastern Davie Sewer	Enterprise Fund Contribution	368,121	368,121	337,504	337,504	(30,617)	(30,6
Contribution to Other Funds	Enterprise Fund Contribution	1,375,000	1,262,939	2,169,783	2,169,783	794,783	794,7
Total Enterprise Fund Contribution		-	-	-	-	-	-

Attachment: FY 2021-2022 Public Utility Fund Budget Report (FY 2021-2022 Budget Presentation and

County Manager
Davie County Government
123 S. Main Street | Mocksville, NC 27028 | 336.753.6003
DavieCountyNC.go

County of Davie FY 2021-2022 Fees Schedule

Davie County Emergency Medical Services	1
Davie County Health Department – Clinic Fees	2
Davie County Health Department – Environmental Health	7
Davie County Building & Inspections	8
Davie County Fire Prevention Inspections & Plan Reviews	10
Davie County Planning & Zoning	12
Davie County Technology Solutions – Geographic Information Systems (GIS)	14
Davie County Board of Elections	15
Davie County Public Library	16
Davie County Recreation & Parks	18
Davie County Sheriff's Office	20
Davie County Register of Deeds	21
Davie County Tax Administration	24
Davie County Public Utilities	25

Attachment: FY 2021-2022 County Fee Schedule (FY 2021-2022 Budget Presentation and Public Hearing)

DAVIE EMERGENCY MEDICAL AND SPECIALTY DIVISION FEE SCHEDULE
EFFECTIVE MAY 1, 2021

Level of Service	FY21 Medicare Fee Schedule	Davie Fees 5/1/2021
Advanced Life Support - Emergency	$431.96	**$539.95**
Advanced Life Support - Non Emergency	$272.82	**$341.03**
Basic Life Support - Emergency	$363.75	**$454.69**
Basic Life Support - Non Emergency	$227.35	**$284.19**
Advanced Life Support - Level 2	$625.20	**$781.50**
Specialty Care Transport	$738.88	**$923.60**
Rural Mileage (loaded) 1-17	$11.55	**$12.00**
Non-Emergency - NE Transport (Round Trip)		**$497.70**
ALS Treat-No Transport	n/a	**$100.00**
BLS Treat- No Transport	n/a	**$100.00**
Wait Time per 1/2 hour	n/a	**$50.00**

Attachment: FY 2021-2022 County Fee Schedule (FY 2021-2022 Budget Presentation and Public Hearing)

Master Fee Schedule
Davie County Health Dept.
2021 (1/1/2021 - 12/31/2021)

CPTCode	CPTTitle	Units	ChargeAmoun
96161	Administration of caregiver-focused health risk assessment instrument (eg, depression inventory) for the benefit of the patient, with scoring and documentation, per standardized instrument	1	$15.0
90696	Administration of diphtheria, tetanus, acellular pertussis, and inactivated polio vaccine	1	$60.0
90698	Administration of diphtheria, tetanus, acellular pertussis, haemophilus influenzae type B, and polio vaccine	1	$100.0
90723	Administration of diphtheria, tetanus, acellular pertussis, hepatitis B and inactivated poliovirus vaccine	1	$85.0
90700	Administration of diphtheria, tetanus, and acellular pertussis vaccine, <7	1	$50.0
90744	Administration of hepatitis B vaccine, pediatric/adolescent dosage	1	$40.0
90713	Administration of inactivated poliovirus vaccine	1	$45.0
90707	Administration of live measles, mumps, and rubella (MMR) vaccine	1	$75.0
90716	Administration of live varicella vaccine	1	$125.0
90710	Administration of measles, mumps, rubella, and varicella (MMRV) vaccine	1	$200.0
96160	Administration of patient-focused health risk assessment instrument (eg, health hazard appraisal) with scoring and documentation, per standardized instrument	1	$15.0
90714	Administration of tetanus and diphtheria toxoids (Td)>/=7	1	$45.0
90715	Administration of tetanus, diphtheria, and acellular pertussis vaccine>7	1	$60.0
99420	Admn & interpj health risk assessment instrument	1	$50.0
82105	AFP maternal ser screen	1	$35.0
J7613	Albuterol non-comp unit	1	$0.2
99408	Alcohol and/or substance abuse screening and intervention, 15-30 minutes	1	$40.0
99409	Alcohol and/or substance abuse screening and intervention, greater than 30 minutes	1	$60.0
99394	Annual examination of established patient 12 to 17 years of age	1	$400.0
99395	Annual examination of established patient age 18 to 39 years	1	$450.0
59425	Antepartum care only 4-6 visits	1	$1,750.0
59426	Antepartum care only 7 or more visits	1	$3,050.0
86703	Antibody; HIV-1 and HIV-2, single result	1	$12.5
17250	Application of chemical agent to excessive wound tissue	1	$85.0
97005	Athletic training evaluation	1	$75.0
81003	Automated dipstick urinalysis without microscopy	1	$28.0
87070	Bacterial culture	1	$25.0
85018	Blood count; hemoglobin (Hgb)	1	$15.0
96127	Brief emotional or behavioral assessment	1	$10.0
99201	Brief evaluation and management of new patient	1	$200.0
36416	CAPILLARY BLOOD DRAW	1	$20.0
82962	Capillary blood glucose measurement by glucometer	1	$30.0
59430	CARE AFTER DELIVERY	1	$300.0
87621	Cervical human papillomavirus (HPV) 16+18+31+33+35+39+45+51+52+56+58+59+68 DNA detection by amplified probe technique	1	$40.3
S9442	CHILDBIRTH EDUCATION CLASS	1	$25.0
99214	Clinic visit for established patient for 25 minutes	1	$330.0
99215	Clinic visit for established patient for 40 minutes	1	$395.0
99205	Complex new patient outpatient visit	1	$495.0
S4993	CONTRACEPTIVE PILLS FOR BC	1	$30.0
87086	Culture, bacterial; quantitative colony count, urine	1	$25.0
87081	Culture, presumptive, pathogenic organisms, screening only;	1	$15.0
88141	Cytopathology, cervical or vaginal(any reporting system), requiring interpretation by physician	1	$0.0
88142	Cytp cerv/vag auto thin layer prep mnl screen	1	$20.7
94664	Demonstration and/or evaluation of patient use of aerosol generator, nebulizer, metered dose inhaler or intermittent positive pressure breathing (IPPB) device	1	$25.0
J1055	DEPO	1	$75.0

Attachment: FY 2021-2022 County Fee Schedule (FY 2021-2022 Budget Presentation and Public Hearing)

Master Fee Schedule
Davie County Health Dept.
2021 (1/1/2021 - 12/31/2021)

CPTCode	CPTTitle	Units	ChargeAmoun
17110	DESTROY BENIGN LESION, 1-14	1	$300.0
17111	DESTRUCTION LESION, 15 OR MORE	1	$300.0
56515	Destruction, lesion, vulva, extensive	1	$200.0
56501	Destruction, lesion, vulva, simple	1	$125.0
96110	Developmental screening w/interp&reprt std for	1	$40.0
G0109	Diab manage trn ind/group	1	$25.0
G0108	Diab manage trn per indiv	1	$65.0
3510F	Docj TB screen performed & results interpret	1	$0.0
10060	DRAIN SKIN ABSCESS	1	$250.0
G0434	Drug screen multi drug class	1	$25.0
54065	Dstrj lesion penis extensive	1	$200.0
54050	Dstrj lesion penis simple chemical	1	$100.0
54056	Dstrj lesion penis simple cryosurgery	1	$125.0
99213	EPSDT office visit, expanded problem-focused, established patient	1	$305.0
99395	EPSDT preventive office visit, established patient 18-39 years old	1	$310.0
99384	EPSDT preventive office visit, new patient 12-17 years old	1	$495.0
99391	EST PREVENTIVE AGE 0-1	1	$380.0
99392	EST PREVENTIVE AGE 1-4	1	$375.0
99396	EST PREVENTIVE AGE 40-64	1	$450.0
99393	EST PREVENTIVE AGE 5-11	1	$375.0
92587	EVOKED AUDITORY TEST	1	$80.0
90846	Family psychotherapy	1	$118.0
90846	Family psychotherapy	1	$97.2
90847	Family psychotherapy including patient	1	$185.0
90847	Family psychotherapy including patient	1	$120.6
82270	Fecal occult blood detection for colorectal cancer screening	1	$26.0
D1206	FLOURIDE CHILD < AGE 21	1	$85.0
90665	FLU VACCINE (PERSERV-FREE)	1	$25.0
82950	Glucose level post glucose dose	1	$59.0
82951	Glucose; tolerance test (GTT), 3 specimens (includes glucose)	1	$130.0
87802	Group B Streptococcus antigen detection by immunoassay	1	$20.0
90853	Group psychotherapy	1	$48.6
90853	Group psychotherapy	1	$34.2
97150	GROUP THERAPEUTIC PROCEDURES	1	$60.0
82952	GTT each additional specimen beyond 3 specimens	1	$35.0
99000	Handlg&/or convey of spec for tr office to lab	1	$23.0
83036	Hemoglobin A1C level	1	$25.0
83020	Hemoglobin fractj/quantj electrophoresis	1	$15.0
90633	HEP A, VACC, PED/ADOL, 2DOSE	1	$70.0
90636	Hepatitis A & B vaccine HepA-HepB adult IM	1	$100.0
86706	Hepatitis B surface antibody (HBsAb)	1	$5.0
90746	Hepatitis b vaccine, adult dosage (3 dose schedule), for intramuscular use	1	$75.0
83021	Hgb Electrophresis	1	$20.0
90648	HIB VACCINE, ACTHIB	1	$45.0
90647	HIB VACCINE, PEDVAX	1	$45.0
87389	HIV	1	$0.0
87252	HSV Viral Culture	1	$35.0
90649	Human papilloma virus vaccine quadriv 3 dose im	1	$200.0
87880	Iaadiadoo streptococcus group A	1	$25.0
87491	Iadna Chlamydia trachomatis amplified probe tq	1	$35.0
87624	Iadna human papillomavirus high-risk types	1	$65.0

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Master Fee Schedule
Davie County Health Dept.
2021 (1/1/2021 - 12/31/2021)

CPTCode	CPTTitle	Units	ChargeAmoun
90472	IM ADMIN	1	$45.0
90471	IM ADMIN	1	$90.0
0011A	Immunization administration by intramuscular injection of Severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (Coronavirus disease [COVID-19]) vaccine, mRNA-LNP, spike protein, preservative free, 100 mcg/0.5mL dosage; first dose	1	$90.0
0012A	Immunization administration by intramuscular injection of Severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (Coronavirus disease [COVID-19]) vaccine, mRNA-LNP, spike protein, preservative free, 100 mcg/0.5mL dosage; second dose	1	$90.0
0001A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (Coronavirus disease [COVID-19]) vaccine, mRNA-LNP, spike protein, preservative free, 30 mcg/0.3mL dosage, diluent reconstituted; first dose	1	$90.0
0002A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (Coronavirus disease [COVID-19]) vaccine, mRNA-LNP, spike protein, preservative free, 30 mcg/0.3mL dosage, diluent reconstituted; second dose	1	$90.0
95117	IMMUNOTHERAPY INJECTIONS	1	$25.0
51701	In-and-out catheterization of bladder	1	$135.0
99401	Individual preventive counseling for 15 minutes	1	$90.0
99402	Individual preventive counseling for 30 minutes	1	$30.0
U0003	Infectious agent detection by nucleic acid (DNA or RNA); (SARS-CoV-2) (Coronavirus disease [COVID-19]), amplified probe technique, making use of high throughput technologies	1	$75.0
87635	Infectious agent detection by nucleic acid (DNA or RNA); severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (Coronavirus disease [COVID-19]), amplified probe technique	1	$75.0
90655	Influenza vacc trivalent prsrv free 6-35 mo IM	1	$30.0
90656	Influenza virus vacc split prsrv free 3 yrs/> IM	1	$30.0
90658	Influenza virus vaccine split virus 3/> yrs IM	1	$30.0
90674	Influenza virus vaccine, quadrivalent (ccIIV4), derived from cell cultures, subunit, preservative and antibiotic free, 0.5 mL dosage, for intramuscular use	1	$0.0
90660	Influenza virus vaccine, trivalent, live, for intranasal use	1	$60.0
99384	Initial new patient preventive medicine evaluation, age 12 through 17 years	1	$390.0
99386	Initial preventive medicine new patient 40-64yrs	1	$475.0
99385	Initial preventive medicine new pt age 18-39yrs	1	$400.0
99385	Initial preventive medicine new pt age 18-39yrs	1	$475.0
J0696	Injection, ceftriaxone sodium, per 250 mg	1	$26.0
J1050	Injection, medroxyprogesterone acetate, 1 mg	1	$0.1
90785	Interactive complexity	1	$3.0
90632	Intramuscular administration of hepatitis A virus vaccine in adult	1	$54.0
90685	Intramuscular administration of preservative free quadrivalent influenza vaccine in patient 6 to 35 months of age	1	$30.0
90686	Intramuscular administration of preservative free quadrivalent influenza vaccine in patients 3 years or older	1	$30.0
90675	Intramuscular administration of rabies vaccine	1	$295.0
90672	Intranasal administration of live influenza vaccine in patient 5 to 49 years of age	1	$25.0
J7300	IUD DEVICE	1	$427.5
58300	IUD INSERT	1	$220.0
58301	IUD REMOVAL	1	$350.0
83655	Lead	1	$0.0
J7302	LEVONORGESTREL IU CONTRACEPTIVE	1	$477.2
99204	Limited new patient visit for 31 to 40 minutes	1	$450.0
80061	Lipid Panel	1	$17.8
99212	Low level established patient office visit	1	$225.0
99202	Low level new patient office visit	1	$275.0

Attachment: FY 2021-2022 County Fee Schedule (FY 2021-2022 Budget Presentation and Public Hearing)

Master Fee Schedule
Davie County Health Dept.
2021 (1/1/2021 - 12/31/2021)

CPTCode	CPTTitle	Units	ChargeAmoun
2000F	Measurement of blood pressure	1	$15.0
90734	Meningococcal conj vaccine tetravalent im	1	$140.0
90620	Meningococcal recombinant protein and outer membrane vesicle vaccine, serogroup B (MenB), 2 dose schedule, for intramuscular use	1	$195.0
99211	Minor level established patient office visit	1	$150.0
99203	Moderate level new patient office visit	1	$395.0
94640	NEBULIZER TREATMENT	1	$65.0
87591	Neisseria gonorrhoeae detection by nucleic acid amplification	1	$0.0
82247	Neonatal total and direct bilirubin test	1	$11.1
99383	NEW FP PREVENTIVE AGE 5-11	1	$435.0
99381	NEW PREVENTIVE AGE 0-1	1	$400.0
99382	NEW PREVENTIVE AGE 1-4	1	$420.0
99502	NEWBORN HOME VISIT	1	$375.0
S3620	Newborn metabolic screening	1	$0.0
97802	NUTRITIONAL INITIAL	1	$75.0
97803	NUTRITIONAL RETURN	1	$50.0
S0119	Ondansetron, oral, 4 mg (for circumstances falling under the medicare statute, use hcpcs q code)	1	$6.3
90473	ORAL ADMIN	1	$90.0
D0145	ORAL EVALUATION, PAT<3YRS	1	$100.0
90474	ORAL/INTRANASAL	1	$45.0
S0622	Phys exam for college	1	$120.0
90732	PNEUMOCOCCAL	1	$75.0
90670	PNEUMOCOCCAL VACC, 13 VAL IM	1	$175.0
90669	PNEUMOCOCCAL VACC, 7 VAL IM	1	$60.0
99501	POSTNATAL HOME VISIT	1	$375.0
S0281	Postpartum Screening Form Completion	1	$200.0
LU114	PPD WITH STATE-SUPPLIED VACCINE	1	$0.0
J7510	Prednisolone oral, per 5 mg	1	$0.1
81025	PREGNANCY TEST (URINE)	1	$25.0
99429	Preventive service	1	$60.0
95115	Prof svcs allg immntx x w/prv allgic xtrcs 1 njx	1	$22.0
90791	Psychiatric diagnostic evaluation	1	$164.7
90791	Psychiatric diagnostic evaluation	1	$518.9
90839	Psychotherapy for crisis, first 60 minutes	1	$183.0
90832	Psychotherapy, 30 minutes with patient and/or family member	1	$75.4
90832	Psychotherapy, 30 minutes with patient and/or family member	1	$68.3
90832	Psychotherapy, 30 minutes with patient and/or family member	1	$69.3
90834	Psychotherapy, 45 minutes with patient and/or family member	1	$106.0
90834	Psychotherapy, 45 minutes with patient and/or family member	1	$89.1
90834	Psychotherapy, 45 minutes with patient and/or family member	1	$103.1
90837	Psychotherapy, 60 minutes with patient and/or family member	1	$137.4
90837	Psychotherapy, 60 minutes with patient and/or family member	1	$130.5
90837	Psychotherapy, 60 minutes with patient and/or family member	1	$145.0
94760	PULSE OXIMETRY	1	$45.0
92552	Pure tone audiometry	1	$45.0
92551	Pure tone hearing screen	1	$60.0
86480	QUANTIFERON GOLD TESTING	1	$74.8
99173	Quantitative screening for visual acuity	1	$65.0
87804	Rapid influenza A and B antigen detection	1	$16.5
69210	REMOVE IMPACTED EAR WAX	1	$175.0
86900	Rh+ABO+Ab Screen	1	$23.0

Attachment: FY 2021-2022 County Fee Schedule (FY 2021-2022 Budget Presentation and Public Hearing)

Master Fee Schedule
Davie County Health Dept.
2021 (1/1/2021 - 12/31/2021)

CPTCode	CPTTitle	Units	ChargeAmoun
J2790	RHO D IMMUNE GLOBULIN INJECT	1	$125.0
S0280	Risk Screening Form Completion	1	$100.0
T1002	RN SERVICES	1	$135.0
90680	Rotavirus vaccine, pentavalent, 3 dose schedule, live, for oral use	1	$100.0
36415	ROUTINE VENIPUNCTURE	1	$20.0
86762	Rubella Titer	1	$54.0
91301	Severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (Coronavirus disease [COVID-19]) vaccine, mRNA-LNP, spike protein, preservative free, 100 mcg/0.5mL dosage, for intramuscular use	1	$0.0
91300	Severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (Coronavirus disease [COVID-19]) vaccine, mRNA-LNP, spike protein, preservative free, 30 mcg/0.3mL dosage, diluent reconstituted, for intramuscular use	1	$0.0
85660	Sickle cell screening	1	$8.7
T1013	Sign language or oral interpretive services, per 15 minutes	1	$0.0
99407	Smoking and tobacco use intensive counseling, greater than 10 minutes	1	$25.0
99406	Smoking and tobacco use intermediate counseling, greater than 3 minutes up to 10 minutes	1	$15.0
87210	Smr prim src wet mount nfct agt	1	$27.0
G2023	Specimen collection for COVID-19 (SARS-CoV-2)	1	$75.0
A4660	Sphygmomanometer/blood pressure apparatus with cuff and stethoscope	1	$15.0
0555F	Symptom management plan of care documented (HF)	1	$0.0
86592	Syphilis serology	1	$0.0
86580	TB PPD	1	$20.0
96372	THER/PROPHY/DIAG INJ, SC/IM	1	$50.0
92567	Tympanometry (impedance testing)	1	$40.0
J3490	Unclassified drugs	1	$19.2
86787	Varicella zoster virus antibody titer	1	$25.0
88175	With screening by automated systemand manual rescreening or review, under physician supervision	1	$30.0

Attachment: FY 2021-2022 County Fee Schedule (FY 2021-2022 Budget Presentation and Public Hearing)

DAVIE COUNTY ENVIRONMENTAL HEALTH
FEE SCHEDULE

ONSITE WASTE WATER PROGRAM	
Site Evaluations/Improvement Permit	$200.00
Authorization to Construct (ATC) Permit: New Residential	200.00
New Commercial	300.00
Repair Residential	100.00
Repair Commercial	250.00
Site Revisit	75.00
Redraw	50.00
Existing Systems w/ visit	100.00
Existing Systems w/o visit	50.00
Expansion to existing system	200.00
PRIVATE WELL WATER PROGRAM	
Application/New Permit	250.00
Application/Repair Permit	50.00
Application/Abandonment Certification	50.00
Site Revisit	50.00
Sampling/New Well	150.00
Sampling/ Existing Well : Bacteria	60.00
Chemical	95.00
Nitrate	60.00
Other	105.00
FOOD SERVICE PROGRAM	
Food Service Plan Review	250.00
Temporary Food Event Permits	75.00
Limited Food Service Permit	75.00
SWIMMING POOL PROGRAM	
Swimming Pool Plan Review	300.00
Swimming Pool Permit	150.00
Year Round Swimming Pool Permit	150.00
Wading Pool Permit	150.00
Spa Permit	150.00
Revisit	75.00
TATTOOING PROGRAM	
Tattoo Artist (Annual Fee)	250.00
Temporary Tattoo Fee (3 day)	50.00
MOBILE HOME PARK INSPECTIONS	
MHP with OSWW systems	100.00
MHP without OSWW systems	50.00
MHP Well Sample	100.00
SERVSAFE CLASS	
ServSafe Class (per person)	120.00

Attachment: FY 2021-2022 County Fee Schedule (FY 2021-2022 Budget Presentation and Public Hearing)

Development & Facilities Services
298 E. Depot Street, Ste 100 | Mocksville, NC 27028 | 336.753.6050 | f 336.751.7689 DavieCountyNC.gov

2021-2022 Davie County Building Fee Schedule

Residential Building—Single Family, Modular, Duplex & Townhomes

Recovery Fee (Homeowners Recovery Fund—NC GS 87-15.6) $10.00

Building 2.85 per thousand of contract
($75.00 minimum)

Residential Building-- Manufactured Homes

Single Wide	Set Up	150.00
	Electrical	80.00
	Plumbing	85.00
	Mechanical	60.00
Sectional	Set Up	300.00
	Electrical	100.00
	Plumbing	85.00
	Mechanical	75.00

Electrical

Saw service	60.00
Pole Service	60.00
Service Change	75.00
Temporary Power	75.00 (30 days)
Rough In	70.00
Final	80.00
New Residence	150.00
Add/Remodel/Accessory	80.00

Plumbing

Per Fixture	8.00
Base Fee	60.00

Mechanical

First Unit	75.00
All Additional Units	40.00
Appliance Fee	45.00
HVAC Change out	50.00 1st unit
	25.00 each additional unit
Gas Lines	30.00

Other Than Above/Commercial

Building	3.25 per thousand of contract
Electrical	3.25 per thousand of contract
Plumbing	3.25 per thousand of contract
Mechanical	3.25 per thousand of contract
($75.00 minimum fee)	
Plan Review Fee	.03 per square foot
Fire/Sprinkler	3.25 per thousand of contract

Attachment: FY 2021-2022 County Fee Schedule (FY 2021-2022 Budget Presentation and Public Hearing)

Miscellaneous Fees

New Water Line (not associated w/const.)	50.00
New Sewer Line(not associated w/const.)	50.00
Temporary CO (30 days)	50.00
Safety/ALE Permit	100.00
Daycare/Group Home/Foster Care	No Charge
Change of Use/Occupancy Fire Inspection	50.00 plus $20.00 Setup of Annual Fire Inspection
Low Voltage (Data/Phone)	
Commercial	3.25 per thousand of contract
Residential	80.00
On Site Consultation	50.00
Permit Renewal	50% of original fee
Work without Permit	Double the fee
Re-Inspection/1st return trip	0.00
Re-Inspection/Call Back 2nd trip	100.00
Re-Inspection/Call Back 3rd trip	100.00
Technology Fee	$7 per permit

The minimum permit fee for any trade/work not listed is $75.00

An additional fee of $50.00 will be charged for inspections that were called in, but not ready at the time of inspection.

Effective: July 1, 2020

Attachment: FY 2021-2022 County Fee Schedule (FY 2021-2022 Budget Presentation and Public Hearing)

FIRE MARSHAL FEE SCHEDULE

ADMINISTRATIVE FEES

	FEE
Wasted Trip Fee for Permit Inspections (Inspection not ready)	50.00
Failure to obtain a Construction Permit prior to work completed	Double Original Cost

PLAN REVIEW

	FEE
Automatic Fire-Extinguishing Systems	100.00
Fire Alarm and Detection Systems and Related Equipment	100.00
Hood Extinguishing Systems	25.00
Other Plan Reviews	50.00
Building Plan Review only for Building Inspections Department	N/C

PERIODIC FIRE INSPECTION FEES

	Categories	Periodic Inspection	2nd Re-Inspection	3rd Re-Inspection	Each Subsequent Inspection doubles the previous amount
A.	1 sq. ft. – 2,000 sq. ft.	40.00	N/C	80.00	160,320,640 etc.
B.	2,001 sq. ft. – 5,000 sq. ft.	60.00	N/C	120.00	240, 480, 960 etc.
C.	5,001 sq. ft. – 10,000 sq. ft.	70.00	N/C	140.00	280, 560, 1120 etc.
D.	10,001 sq. ft. – 25,000 sq. ft.	80.00	N/C	160.00	320, 640, 1280 etc.
E.	25,001 sq. ft. – 50,000 sq. ft.	100.00	N/C	200.00	400, 800, 1600 etc.
F.	50,001 sq. ft. – 100,000 sq. ft.	150.00	N/C	300.00	600, 1200, 2400 etc.
G.	100,001 sq. ft. – 250,000 sq. ft.	200.00	N/C	400.00	800, 1600, 3200 etc.
H.	250,001 sq. ft. – 500,000 sq. ft.	300.00	N/C	600.00	1200, 2400, 4800 etc.
I.	500,001 sq. ft. – 750,000 sq. ft.	400.00	N/C	800.00	1600, 3200, 6400 etc.
J.	750,001 sq. ft. – 1,000,000 sq. ft.	500.00	N/C	1000.00	2000, 4000, 8000 etc
K.	1,000,001 sq. ft. - +	600.00	N/C	1200.00	2400, 4800, 9600 etc.

OPERATIONAL AND SPECIAL USE PERMITS

		FEE
ABC Permit Inspection		50.00
Aerosol Products		50.00
Amusement Buildings		50.00
Aviation Facilities		50.00
Carnivals and Fairs		50.00
Battery Systems		50.00
Cellulose Nitrate Film		50.00
Combustible Dust-Producing Operations		50.00
Combustible Fibers		50.00
Compressed Gases		50.00
Covered Mall Buildings		50.00
Cryogenic Fluids		50.00
Cutting and Welding		50.00
Dry Cleaning Plants		50.00
Exhibits and Trade Shows		50.00
Explosives		50.00
	Blasting	100.00
	Storage	100.00
Fire Hydrants and Valves		50.00
Flammable and Combustible Liquids		50.00
Floor Finishing		50.00
Fruit and Crop Ripening		50.00
Fumigation and Thermal Insecticidal Fogging		50.00
Hazardous Materials		50.00
HPM Facilities		50.00
High-Piled Storage		50.00
Hot Work Operations		50.00
Industrial Ovens		50.00
Lumber Yards and Woodworking Plants		50.00
Liquid- or Gas-fueled Vehicles or Equipment in Assembly		50.00
Magnesium		50.00
Miscellaneous Combustible Storage		50.00

Attachment: FY 2021-2022 County Fee Schedule (FY 2021-2022 Budget Presentation and Public Hearing)

Open Burning	N/C
Open Flames and Torches	50.00
Open Flames and Candles	N/C
Organic Coatings	50.00
Places of Assembly	50.00
Private Fire Hydrants	50.00
Pyrotechnic Special Effects Material	100.00
Fireworks Display, Outdoors	150.00
Fireworks Display, Indoors	200.00
Pyroxylin Plastics	50.00
Refrigeration Equipment	50.00
Repair Garages and Motor Fuel-Dispensing Facilities	50.00
Rooftop Heliports	50.00
Spraying or Dipping	50.00
Storage of Scrap Tires and Tire Byproducts	50.00
Temporary Membrane Structures, Tents and Canopies	50.00
Tire-Rebuilding Plants	50.00
Waste Handling	50.00
Wood Products	50.00
Other Inspections not Covered	50.00

CONSTRUCTION PERMITS

	FEE
Automatic Fire-Extinguishing Systems	50.00
Battery Systems	50.00
Compressed Gases	50.00
Cryogenic Fluids	50.00
Fire Alarm and Detection Systems and Related Equipment	50.00
Fire Pumps and Related Equipment	50.00
Flammable and Combustible Liquids	50.00
Storage Tank Installation: Aboveground / Underground (Per Tank)	150.00
Storage Tank Removal: Aboveground / Underground (Per Tank)	100.00
Hazardous Materials	100.00
Industrial Ovens	50.00
Private Fire Hydrants	50.00
Spraying or Dipping	50.00
Standpipe Systems	50.00
Temporary Membrane Structures, Tents and Canopies	50.00

LIFE SAFETY CODE VIOLATIONS FINES

Life Safety Code Violation First Offence	Warning Must Fix Immediately
2nd Offence	250.00
3rd Offence	500.00
4th, 5th etc.	All subsequent violations will go up exponentially

NONCOMPLIANCE WITH RAPID ENTRY VIOLATIONS FINES

Noncompliance with Rapid Entry Key Ordinance to install required Knox Box	Warning Instructions given on how to rectify
2nd Offence	50.00
3rd Offence	100.00
4th, 5th etc.	All subsequent violations will go up exponentially

EXEMPT FROM PERIODIC FIRE INSPECTION / OPERATIONAL PERMIT FEES

A.	Churches (Does not include Church Daycares)
B.	Public Schools (Does not include Church Schools or Private Schools)
C.	County, City, State and Federal owned Buildings
	Note: (Buildings in direct connection with Governmental Operations)
D.	Emergency Services Organizations (Fire, Rescue & EMS)
E.	Senior Centers, VFW's, Masonic Lodges, Community Centers
F.	Davie County DSS Licensed Foster Homes
G.	Fireworks Permits: Community Fireworks Event
***	NOTE: NOT EXEMPTED FROM FINES.

Attachment: FY 2021-2022 County Fee Schedule (FY 2021-2022 Budget Presentation and Public Hearing)

Development & Facilities Services
298 E. Depot Street, Ste 100 | Mocksville, NC 27028 | 336.753.6050 | f 336.751.7689
DavieCountyNC.gov

PLANNING FEES 2021-2022	
Preliminary plat review	$200
Final plat review	$300
Exempt Plats (Recombination, Family etc..)	$120
Abbreviated, minor, and 5 acre tract subdivision plat review	$150
Construction Plan	$150
Zoning Reviews	
Amendment to Zoning Text	$800
Amendment to Zoning Map-Residential	$300
Amendment to Zoning Map-Residential Special Conditions	$500
Amendment to Zoning Map-Non-Residential	$800
Amendment to Zoning Map-Non-Residential Special Conditions	$1000
Watershed 10/70 Request or Variance Request	$500
Variance	$500
Vested Rights Application	$300
Special Use Permit-Residential	$500
Special Use Permit-Non-Residential	$800
Planned Unit Development-Residential	$300
Planned Unit Development-Non-Residential	$300
Special Use Permit for Manufactured Home, Temporary Use Permits	$250
Zoning Compliance Permits	
Zoning Permit (Adult Establishment)	$1,000.00
Zoning Permit (residential single family dwelling - site built home or manufactured home, duplex, or residential accessory structure.)	$30.00
Zoning Permit (Non-residential Upfit/Accessory structure)	$30.00
Zoning Permit(multi-family apartment, townhouse, condominium, or group development)	$100
Zoning Permit(sign)	$50.00
Zoning Permit(civic, recreation, or nonprofit use)	$50.00

Zoning Permit(New Construction-commercial or industrial, as classified by NC Building Code)	$150
Advertising sign permit(off-premise billboard)	$300
Site Plan Review	
Site Plan Review Residential	$300
Site Plan Review Non-Residential	$500
Technology Fee (per permit)	$7.00
Other/Miscellaneous	
Wireless Facilities (Tower)	$5,000
Wireless Facilities (Co-locate)	$1,000
Road Name Change Request (owner initiated)	$300
Copies of Ordinances	
Zoning ordinance text	$10
Zoning map	$5
Subdivision regulations text	$10
Copy of 2020 Land Development Plan	$20
Zoning Certification Letter	$40 no site visit required; $100 w/ site visit

Attachment: FY 2021-2022 County Fee Schedule (FY 2021-2022 Budget Presentation and Public Hearing)

DAVIE COUNTY
Technology Solutions
123 S. MAIN ST. MOCKSVILLE, NORTH CAROLINA 27028
PH:(336)753-6040 FAX:(336)751-1693

GEOGRAPHIC INFORMATION SYSTEMS
FEE SCHEDULE

Attachment: FY 2021-2022 County Fee Schedule (FY 2021-2022 Budget Presentation and Public Hearing)

Maps (includes (2) copies)

Largest size (up to 42 inches wide by 60 inches in length)	$25.00
D-size (24 x 36 inches)	$20.00
C-size (18 x 24 inches)	$15.00
11 x 17 inches	$5.00
8 ½ x 11	$2.00

Copies of GIS Data (if requested on physical media)

$50.00 base rate, which includes one (1) hour.
$10.00 per hour for each hour over one (1).

Media and shipping costs may be extra. Data is provided as is, where is. No special data conversion is provided.

(Note: most data is available for free download from the County website; data is available for electronic distribution at no cost if the data can be transmitted electronically via download, file-share or file-transfer)

ELECTION FEES SCHEDULE

- Copies .10 per page
- Labels $10.00 a thousand
- Voter list .10 per page up to 25.00
- Filing fees 1% of the annual salary of the office sought

Attachment: FY 2021-2022 County Fee Schedule (FY 2021-2022 Budget Presentation and Public Hearing)

Davie County Public Library
Fee Schedule
2021-2022

OVERDUE FINES

Overdue fines are 25 cents per day for new books and 10 cents per day for other items. The exceptions are: audiovisual materials that are $1.00 per day per item.

DAMAGED MATERIALS POLICY

The charge for minor damage to library materials is $3.00 per item. Minor damage includes slight tearing of 1-3 pages, stained covers that can be cleaned, damaged or missing plastic book jacket, barcode, book bags, and other similar damage. Damage must not be severe enough to prevent the item from circulating in order to be considered minor.

Library customers who return library materials that cannot be easily repaired or cleaned must pay the full list price of the item borrowed plus a $2.00 processing fee. Once paid, the library customer may keep the damaged item.

LOST CARD POLICY

Lost library cards, damaged cards, and cards on which the patron barcode can no longer be read must be replaced. The charge to replace a lost card is $1.00. There is no charge for replacement of damaged cards or cards on which the patron barcode can no longer be read, if the damaged card is returned at the time of replacement.

REPLACEMENT OF LOST MATERIALS POLICY

The charge to the customer for replacement of materials shall be the cost of the item as listed on the database plus a $2.00 processing fee for each item. The charge for the loss of magazines is $3.00 per item.

STUDENT ACCESS ACCOUNTS

10 books or audiobooks may be checked out on the DAVIE COUNTY PUBLIC LIBRARY 3 Student Access account; no overdue fines will be charged. If an item on a Student Access account is kept out for more than 180 days, the student will be charged the whole amount for the item plus a $2.00 processing fee.

PRINT SERVICES

The charge for copies or prints is 10 cents per page for black and white, and 25 cents per page for color printouts and copies. The charge to laminate items is $1.00 per item.

FAXES

Pricing for outgoing faxes is $1.50 for first page and $0.50 for each additional page, and incoming faxes is $0.10 per page.

Attachment: FY 2021-2022 County Fee Schedule (FY 2021-2022 Budget Presentation and Public Hearing)

RENTAL FEE FOR MULTI-PURPOSE ROOM

The standard fee to rent the library multi-purpose room is $30 for the first 3 hours plus $10/hour thereafter. Fee is waived with proof of Non-Profit status. Should any damage occur during the reserved time, the patron is responsible to arrange payment for such damage. The Library will determine the reasonable amount required for replacement/repair of damages or cleaning service required.

Davie County Recreation and Parks
Fee Schedule
Effective: July 1, 2021

Meeting Room Rentals	Rental Fee	Duration
Gymnasium for Event (B-1, P-1, P-2)	$60.00	Per Hour
Brock: MR 1	$40.00	Per Hour
Brock: MR 2	$30.00	Per Hour
Brock: MR 3	$25.00	Per Hour
Park: MR 1	$40.00	Per Hour
Park: MR 2	$30.00	Per Hour
Park: MR 3	$30.00	Per Hour
Park: MR 4	$25.00	Per Hour
Park: MR 5	$30.00	Per Hour
Park: MR 6	$40.00	Per Hour
Park: MR 7	$30.00	Per Hour
Park: MR 8	$30.00	Per Hour
Refundable Damage Deposit	1-Hour Rate	Per Event

** Rental Combinations are Available*

Shelter Rental Fees	Rental Fee	Duration
Medium Shelter	$15.00	Per Hour
Large Shelter	$25.00	Per Hour

Athletic Rental		Rental Fees	Duration
Gymnasium	(Weekday)	$30.00	Per Hour
	(Weekend)	$40.00	Per Hour
Stadium and Turf Field	(Weekday)	$35.00	Per Hour
	(Weekend)	$45.00	Per Hour
Ballfield or Multipurpose	(Weekday)	$20.00	Per Hour
	(Weekend)	$30.00	Per Hour
Refundable Damage Deposit		$100.00	Per Tournament Event

Weekdays: Monday – Thursday, Weekends: Friday - Sunday

Amphitheater and Civic Green	Rental Fees	Duration
Event Venue	$70.00	Per Hour
Refundable Damage Deposit	$70.00	Per Event

Additional Rental Fees	Rental Fee	Duration
Staff Set Up Fee	$25.00	Per Set of 10
Change Of Date Fee	$25.00	Per Event
Day Before Set Up Fee	$100.00	4 Hours
Linen Fee (rectangle/round)	$8.00	Per Linen
Sound System Fee	$50.00	Per Day
Special Event Permit	$50.00	Per Event
Special Event Permit (with alcohol)	$100.00	Per Event
Knockerball Party Package (up to 10 balls)	$50.00	Per Event
Stadium Lights Fee	$10.00	Per Hour
Press Box Fees	$25.00	Per Day
Gate/Admission Fees	$50.00	Per Day

Attachment: FY 2021-2022 County Fee Schedule (FY 2021-2022 Budget Presentation and Public Hearing)

Davie County Recreation and Parks
Fee Schedule
Effective: July 1, 2021

Concession Rights		$50.00	Per Day
Field Maintenance (Game(s))	(Ballfield/Multipurpose)	$100.00	Per Day

Vendor Permits (Department Sponsored Events)	**Fees**	**Duration**
Non-Food Vendor (10'x10' or smaller area)	$25.00	Per Event
Food Vendor (10'x10' or smaller area)	$50.00	Per Event
Food Vendor (larger than 10'x10' area)	$75.00	Per Event
Alcohol Vendor	$100.00	Per Event

Advertising Fees	**Fees**	**Duration**
Marquee Advertisements	$30.00	1 Day
* *Available at Brock Recreation Center and*	$90.00	3 Days
Davie County Community Park	$125.00	5 Days
	$175.00	7 Days
Seasonal Program Guide Advertising	$400.00	Full
	$250.00	1/2 Page
	$150.00	1/4 Page

Special Event / Athletic Sponsorship	**Fees**	**Duration**
DCRP Sponsorship Guide www.daviecountync.gov/dcrp		

Splash Pad Fees	**Fees**	**Duration**
Child (Ages 15 & Under)	$1.00	Per Day
Adults (Ages 16+)	$2.00	Per Day
Splash Pad Entry Add-on (Rental Required)	$50.00	Per Event
Splash Pad Exclusive Rental (2 hours only)	$150.00	Per Event

Dog Park Fees	**Fees**	**Duration**
Single Dog (County Resident)	$20.00	Annually
Multi-Dog (max of 3 dogs)	$5 per dog	Annually
Single Dog (Non-Resident)	$40.00	Annually
Multi-Dog (max of 3 dogs)	$5 per dog	Annually
Additional/Replacement Key Card	$10.00	Each
Dog Park Party Exclusive Rental (up to 2 hours)	$25.00	Per Hour

Program Fees	**Fees**		
General Programs	Free	to	$60.00
Athletic Programs	$20.00	to	$125.00
Specialty Camps	$30.00	to	$125.00
Special Events	Free	to	$40.00
Athletic Sports/Leagues (Youth and Adult)	$25.00	to	$450.00
All Program (Drop In)	$3.00	to	$15.00
Gate Fee (Youth and Adult)	$1.00	to	$2.00

Attachment: FY 2021-2022 County Fee Schedule (FY 2021-2022 Budget Presentation and Public Hearing)

Davie County Sheriff's Office
Fee Schedule
FY 2021-2022

Civil Process Fees		
In State Paper Service	$30	
Out of State Paper Service	$50	
Fingerprints	$10	
Gun/Concealed Carry Permits		
Online Gun Permit Applicant	$5	per gun
Gun Purchase Permit Applicant	$5	per gun
New Concealed Carry Permit	$90	Cash only
Renewal Concealed Carry Permit	$85	Cash only
Duplicate Permit	$15	
Storing Firearms/Ammunition seized under a		
50B Domestic Violence Protection Order		
Minimum Charge	$50	
Each Day Additional after 16 days	$1	
Maximum	$100	

Attachment: FY 2021-2022 County Fee Schedule (FY 2021-2022 Budget Presentation and Public Hearing)

FEE SCHEDULE
REGISTER OF DEEDS
PURSUANT TO G.S. 161-10
Effective 12-22-2016

LAND RECORDS	
INSTRUMENTS IN GENERAL	$26.00 for the first 15 pages
	4.00 for each additional page
DEEDS OF TRUSTS OR MORTGAGES	$64.00 for the first 35 pages
	4.00 for each additional page
STATE EXCISE TAX ON REAL ESTATE CONVEYANCES	$2.00 per thousand ($1.00 up to $500.00)
ADDITIONAL INDEX REFERENCE ON ASSIGNMENT	$10.00 Each
ADDITIONAL REQUIRED INDEXED PARTY (OVER 20)	$2.00 per name
SATISFACTIONS	No Fee
STATE EXCISE TAX ON REAL ESTATE CONVEYANCES	$2.00 per thousand ($1.00 up to $500.00)
MULTIPLE INSTRUMENTS IN ONE DOCUMENT A document consists of multiple instruments when it contains 2 or more instruments with different legal consequences or intent, each of which is separately executed and acknowledged and could be recorded alone. Note: Register is not required to index any multiple instrument whose title does not appear on the first page of the document.	$10.00 each additional instrument
NONSTANDARD DOCUMENT For registering or filing any document not in compliance with the recording standards adopted under G.S. 161-14(b)	$25.00, in addition to all other applicable recording fees
PLATS:	
Each original or revised plat recorded	$21.00 per sheet or page
Certified copy	$5.00

Attachment: FY 2021-2022 County Fee Schedule (FY 2021-2022 Budget Presentation and Public Hearing)

UNIFORM COMMERCIAL CODE: Effective 7-1-2001: Original financing statements and amendments whose collateral includes goods that are or are to become fixtures, timber to be cut or as-extracted collateral should be filed in the local office. Local filing fees for initial financing statements, correction statements, and all amendments, including terminations:	
One or two pages	$38.00
Three to ten pages	$45.00
Over ten pages	$45.00, plus $2.00 per additional page over ten
REMOVAL OF GRAVES CERTIFICATE	$12.00 for the first page $ 3.00 for each additional page
RIGHT-OF-WAY PLANS:	
Each original or amended plan and profile sheet	$21.00 for the first page
Each additional page	$5.00
Certified copy	$5.00
COMPARING COPY FOR CERTIFICATION	$5.00
MILITARY SERVICE RECORD:	
Filing and recording discharge	No fee
1 certified copy	No fee
CERTIFIED COPY OF AN INSTRUMENT FOR WHICH NO OTHER PROVISION IS MADE	$5.00
Each additional page or fraction	$2.00
VITAL RECORDS	
MARRIAGE LICENSE FEES:	
Issuing license	$60.00 (includes $35 state fee)
Delayed certificate with 1 certified copy	$20.00
Amendment of marriage application, license or certificate, with 1 certified copy	$10.00

Certified copy	$10.00
CERTIFIED COPIES:	
Certified copy of a Vital Record (Birth, Death, Marriages)	$10.00
REGISTRATION OF BIRTH CERTIFICATE ONE YEAR OR MORE AFTER BIRTH (DELAYED BIRTH CERTIFICATE):	
For preparation of paperwork when birth to be registered in another county	$10.00
For registration when papers prepared in another county, with 1 certified copy	$10.00
For preparation of papers and registration in the same county, with 1 certified copy	$20.00
AMENDMENT OF BIRTH OR DEATH RECORD:	
Preparation of amendment affecting correction	$10.00 to county ($15.00 to NC Vital Records) ($15.00 to NC Vital Records for expedited service)
1 certified copy	$10.00
LEGITIMATIONS:	
For preparation of documents (does not include a certified copy)	$10.00 to county ($15.00 to NC Vital Records) ($15.00 to NC Vital Records for expedited service)
Certified copy of birth record	$10.00
QUALIFICATION OF NOTARY PUBLIC	$10.00
NOTARY AUTHENTICATION	$5.00
ACKNOWLEDGMENTS – for those offices that provide this service, refer to G.S. 161-10 (12)	$5.00 per signature or $10.00 per signature for electronic notarial acts
STATE VITAL RECORDS SEARCH	$14.00 each
STATE VITAL RECORDS FOR NETWORK ACCESS	$24.00 first copy, $15 each additional copy
MISCELLANEOUS SERVICES	Check with county registers because misc. fees & services may vary

2021/2022 Tax Administration Fee Schedule

Collection

Insufficient Funds	$25.00
Garnishment	$60.00
Bank Attachment	$60.00
Advertisement	$3.00
Credit Card	Greater of $1.50 or 2.4% of the transaction, Visa Debit $3.95 and electronic check $1.50
Foreclosure	Fee is set by foreclosing law firm (Kania)
Civil Execution	Fee is charged by the Sheriffs Department

Administration

Printed Maps

11X17 Color	$5.00
11X17 Grayscale	$5.00
8 1/2 X 11 Color	$3.00
8 1/2 X11 Grayscale	Free
Property Record Card	Free

Attachment: FY 2021-2022 County Fee Schedule (FY 2021-2022 Budget Presentation and Public Hearing)

Davie County Proposed Rate Changes

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Water						
Bi-monthly Base Charge (includes 3 kgal)	$ 27.80	$ 29.20	$ 30.60	$ 31.30	$ 32.10	$ 32.90
> 3,000 gallons	$ 5.35	$ 5.60	$ 5.87	$ 6.00	$ 6.13	$ 6.27
		4.75%	4.75%	2.25%	2.25%	2.25%
Irrigation						
Bi-monthly Base Charge (includes 3 kgal)	$ 27.80	$ 29.20	$ 30.60	$ 31.30	$ 32.10	$ 32.90
> 3,000 gallons	$ 6.95	$ 7.28	$ 7.63	$ 7.80	$ 7.99	$ 8.17
		4.75%	4.8%	2.23%	2.44%	2.25%
All Other Sewer						
Bi-monthly Base Charge (includes 3 kgal)	$ 25.65	$ 26.30	$ 26.90	$ 27.60	$ 28.30	$ 29.00
> 3,000 gallons	$ 4.25	$ 4.35	$ 4.45	$ 4.55	$ 4.65	$ 4.75
		2.28%	2.25%	2.25%	2.25%	2.25%
East Davie Sewer						
Bi-monthly Base Charge (includes 3 kgal)	$ 35.95	$ 37.40	$ 38.90	$ 40.50	$ 42.20	$ 43.90
> 3,000 gallons	$ 12.35	$ 12.90	$ 13.50	$ 14.10	$ 14.70	$ 15.30
		4.44%	4.65%	4.44%	4.26%	4.08%

Attachment: FY 2021-2022 County Fee Schedule (FY 2021-2022 Budget Presentation and Public Hearing)

BUDGET ORDINANCE
2021-2022

BE IT ORDAINED BY the Davie County Board of Commissioners:

SECTION 1: The following amounts are hereby appropriated in the General Fund for the operation of county 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 the county.

Business Operations	$6,783,285
Safe & Healthy Community	29,967,122
Growth & Infrastructure	6,690,850
Quality of Life & Place	3,606,023
Education	15,634,374
Debt Service	8,344,437
TOTAL	**$ 71,026,091**

SECTION 2: The appropriation to the Davie County Board of Education firstly, shall be made from any funds which are dedicated to the use of the schools through the county's existing Interlocal Agreement, and secondly, shall be made from general county revenue as deemed necessary by the Board of Commissioners.

SECTION 3: It is estimated the following revenue will be available in the General Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022.

Property Tax	$43,857,300
Sales Tax	10,237,584
Intergovernmental	5,718,343
Charges for Services	5,353,072
Interest	6,000
Miscellaneous	2,145,561
Fund Balance Appropriated	3,708,231
TOTAL	**$ 71,026,091**

SECTION 4: The following amounts are hereby appropriated in the Fire District Fund for the operations of fire protection services for the fiscal year beginning July 1, 2021 and ending June 30, 2022, in accordance with the chart of accounts heretofore established:

Advance Rural Fire Protection District	$ 452,493
TOTAL	**$ 452,493**

Attachment: FY 2021-2022 Budget Ordinance (FY 2021-2022 Budget Presentation and Public Hearing)

SECTION 5: It is estimated the following revenues will be available in the Fire District Fund for the fiscal year beginning July 1, 2021and ending June 30, 2022. The tax rate for the Advance Rural Fire Protection District is $.06438 per one hundred dollars ($100) valuation of property listed for taxes as of January 1, 2021.

Tax Collections – Advance Rural Fire Protection District	$ 452,493
TOTAL	**$ 452,493**

SECTION 6: The following amount is hereby appropriated in the Environmental Protection Fund for the operation of solid waste activities for the fiscal year beginning July 1, 2021, and ending June 30, 2022.

TOTAL	**$ 483,000**

SECTION 7: It is estimated the following revenue will be available in the Environmental Protection Fund for the operation of solid waste activities for the fiscal year beginning July 1, 2021, and ending June 30, 2022.

TOTAL	**$ 483,000**

SECTION 8: The following is hereby appropriated in the Public Utilities Fund for the operation of utilities for the fiscal year beginning July 1, 2021, and ending June 30, 2022.

TOTAL	**$ 8,458,365**

SECTION 9: It is estimated the following revenue will be available in the Public Utilities Fund for operation of utilities for the fiscal year beginning July 1, 2021, and ending June 30, 2022.

TOTAL	**$ 8,458,365**

SECTION 10: The following is hereby appropriated in the E-911 Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022.

TOTAL	**$ 279,766**

SECTION 11: It is estimated the following revenue will be available in the E-911 Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022.

TOTAL	**$ 279,766**

Attachment: FY 2021-2022 Budget Ordinance (FY 2021-2022 Budget Presentation and Public Hearing)

SECTION 12: The following is hereby appropriated in the Capital Projects Fund, in accordance with the chart of accounts heretofore established for the county.

Detention Center	$1,600,000
Davidson-Davie Community College	1,000,000
Viper / Radio project	753,920
Space Study Implementation project	255,000
TOTAL	**$ 3,608,920**

SECTION 13: It is estimated the following revenue will be available in the Capital Projects Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022.

TOTAL	**$ 3,608,920**

SECTION 14: The following is hereby appropriated in the Employee Health Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022.

TOTAL	**$ 5,617,641**

SECTION 15: It is estimated the following revenue will be available in the Employee Health Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022.

TOTAL	**$ 5,617,641**

SECTION 16: The following is hereby appropriated in the Coronavirus Relief Fund, in accordance with the chart of accounts heretofore established for the county. This is established as a multi-year fund and appropriations shall remain open until closed by action of the Board of County Commissioners.

Business Operations	$ 510,867
Safe & Healthy Community	9,577,522
TOTAL	**$ 10,088,389**

SECTION 17: It is estimated the following revenue will be available in the Coronavirus Relief Fund, in accordance with the chart of accounts heretofore established for the county. This is established as a multi-year fund, and estimated revenues shall remain available until closed by action of the Board of County Commissioners.

Coronavirus Relief Funds (CARES)	$ 1,778,671
American Rescue Plan	8,309,718
TOTAL	**$ 10,088,389**

SECTION 18: There is hereby levied a tax at the rate of seventy-three and three-tenths cents ($ .733) and a County-wide fire district tax at the rate of four cents

Attachment: FY 2021-2022 Budget Ordinance (FY 2021-2022 Budget Presentation and Public Hearing)

($.04) per one hundred dollars ($100) valuation of property listed for taxes as of January 1, 2021, for the purpose of raising the revenue listed as "Current Year, Ad Valorem" property taxes in the General Fund section of this ordinance.

SECTION 19: The following procedures, controls, and authorities shall apply to transfers and adjustments within the budget.

a) Transfers of appropriations between departments in a fund, between funds, and from contingency shall be approved by the Board of Commissioners or may be approved by the County Manager and/or the Assistant County Manager/ Chief Financial Officer as the County Manager's designee, in conformance with all of the following guidelines:

    1. The County Manager and/or the Assistant County Manager/ Chief Financial Officer as the County Manager's designee finds they are consistent with operational needs and any Board approved goals.

    2. Transfers between departments and funds do not exceed $100,000 each.

    3. Transfers from Contingency appropriations do not exceed $50,000 each unless the County Manager and/or his designee finds an emergency exists.

b) Department Directors may transfer line item appropriations between and within activities within the departments under their jurisdiction, without limitation, with the approval of the Assistant County Manager/ Chief Financial Officer.

    1. The County Manager and/or the Assistant County Manager/ Chief Financial Officer as the County Manager's designee, may authorize transfers within a function.

    2. The County Manager and/or the Assistant County Manager/ Chief Financial Officer as the County Manager's designee, may transfer amounts up to $50,000 between functions of the same fund with an official report on such transfers at the next regular meeting of the Board of Commissioners.

    3. The County Manager and/or the Assistant County Manager/ Chief Financial Officer as the County Manager's designee, may approve intradepartmental transfer requests between appropriation units and between departmental programs within the limits of the approved budget.

Attachment: FY 2021-2022 Budget Ordinance (FY 2021-2022 Budget Presentation and Public Hearing)

c) Transfers of appropriations up to $100,000 between projects within a capital project fund may be approved by the County Manager and/or the Assistant County Manager/ Chief Financial Officer as the County Manager's designee.

d) The County Manager may create, delete, move, reorganize, and reclassify positions as they are needed within the approved budget. The County Manager may set salaries for new hires (within available funds up to 25% above minimum).

1. Department Directors, Sheriff and Register of Deeds may create, delete, move, reorganize, and reclassify positions under their authority, within their approved budget.
2. Pursuant to NCGS 153A-103, the Sheriff and the Register of Deeds may employ up to 150 staff members.
3. Department Directors, Sheriff and Register of Deeds may set salaries for new hires (within available funds up to 10% above minimum).
4. Department Directors, Sheriff and Register of Deeds are responsible for managing their departmental resources for sustainability, including necessary headcount reductions should they exceed their allocated funds. Any overspending in a year shall be taken from the Department's accumulated surplus, and a spending plan must be developed for each Department's fund balance.

e) The County Manager may enter into the following agreements within funds:

1. Form and execute grant agreements within budgeted appropriations;
2. Enter service agreements, leases or contracts within budgeted appropriations;
3. Approve renewals for service and maintenance contracts and leases;
4. Purchase of apparatus, supplies, materials or equipment and construction or repair work not requiring formal bids by law;
5. Reject any and all bids and re-advertise to receive bids;
6. Waive any bonds or deposits, or performance and payment bonds requirements when authorized or permitted by applicable law;
7. Approve and revise purchasing policies as allowed within the NC General Statutes.

f) The County Manager can transfer between functions, and/or funds for merit, pay plan adjustments, health benefits, and reclassifications.

g) Authorization is hereby given to the County Manager to withhold or postpone the expenditure of any funds appropriated in this ordinance when it appears to the

Attachment: FY 2021-2022 Budget Ordinance (FY 2021-2022 Budget Presentation and Public Hearing)

County Manager that it would be in the best interest of the County for such expenditures to be withheld. This provision shall not in any way limit or restrict the right of the Board of Commissioners to direct immediate disbursement of any appropriated funds when the Board of Commissioners is of the opinion that the funds should be expended regardless of the position taken by the County Manager.

h) Department Directors, Sheriff and Register of Deeds may retain all unexpended allocations at the end of the fiscal year as long as they are able to demonstrate achievement of at least 90% of their outcomes at fiscal year-end reconciliation. Any overspending in a year shall be taken from the Department's accumulated surplus, and a spending plan must be developed for each Department's fund balance. The County Manager has the authority to recoup any unexpended allocations in the event of an emergency situation.

i) The mileage reimbursement for county business is hereby established at $0.45 per mile.

SECTION 20: Contribution and payment for debt service are included in the General Fund.

SECTION 21: Copies of the Budget Ordinance shall be furnished to the Assistant County Manager/ Chief Financial Officer, Tax Assessor, Sheriff, Register of Deeds and Department Directors for direction in carrying out their duties.

ADOPTED on the 7th day of June, 2021

_____

Terry N. Renegar, Chairman

_____

Stacy Moyer, Clerk to the Board

Attachment: FY 2021-2022 Budget Ordinance (FY 2021-2022 Budget Presentation and Public Hearing)

Davie COUNTY SCHOOLS
Engage. equip. empower!

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Attachment: FY 2021-2022 Superintendents Budget Request (FY 2021-2022 Budget Presentation and Public Hearing)

DAVIE COUNTY SCHOOLS
2021-22
SUPERINTENDENT'S BUDGET MESSAGE

In Davie County Schools, we are committed to providing a safe, innovative learning environment where each individual is valued, respected, and challenged. This commitment provides a platform in which decisions are made to support staff and ensure learning for all students. At this time last year, everyone in our nation was facing a pandemic, unlike anything we have seen in 100 years. These challenges forced DCS to close and move to remote instruction for the final three months of the school year. The 2020-21 year started with many obstacles and unknowns that affected everyone. However, the staff forged ahead, making adjustments throughout the year, and working diligently to meet students' safety and learning needs. This type of attitude portrays the staff's commitment and care for each child and colleague. We will continue to adjust, while remaining committed to the strategic plan, stakeholders, and the needs of our community.

The state's mandated budget calendar requires that I submit a draft budget to the Davie County Board of Education by May 1 each year, long before the state budget is completed. Since state and federal funds make up around 74.48% of our budget, creating a draft budget without a clearer picture of state and federal revenues is challenging. DCS has continued to be fiscally responsible by preserving as many services for students as possible, even with the increased cost of doing business. This draft budget, submitted to the Board of Education on May 1, 2021, will need to be further discussed and adjusted as final state and federal allotments are determined.

A summary of budgeted expenses by purpose code is provided in this budget draft. Principals and directors are responsible for overseeing their areas of responsibility and are guided by oversight from our professional financial staff to analyze revenues and expenditures systematically. The financial audit conducted this year was positive and confirmed efficient and frugal management of all funds. Our Finance Department is to be commended for the outstanding fiscal management of public resources. We continue to strive to be good stewards of the resources we have been provided to serve the children in our community.

Budget Development for 2021-22

Administrators work together throughout the year, assessing staffing needs across the district. Since 2008-09, over 100 total positions have been eliminated across every area of our school district, including teachers, teacher assistants, administrative staff, support staff, custodial and

maintenance staff. Last year, the district was fortunate to be held harmless in staffing due to COVID-19. None of these reductions came as a recommendation but rather necessary to balance the budget within existing resources. Increased support and commitment by our local Board of Commissioners has helped stabilize the district's financial outlook. However, cost continues to grow, and the disruptions due to COVID-19 create more unknowns moving into the following year. State and federal stimulus funding will help sustain the district in the short term to address student and staff needs due to the pandemic. One known factor moving forward is the need to attract and retain quality teachers and staff.

We look forward to continuing the discussion with the Board of Commissioners about increasing the local teacher and classified staff supplements. As the state continues to put more responsibility for education on local communities, a strong partnership and relationship with the county government is essential and is the reason for continued success in our community.

A Look at Revenues

State Funds

The state provides almost 68.41% of our operating budget each year. Salary increases from the state are anticipated for 2021-22. There will be an increase in the required contribution to retirement and an increase in the employer portion of health care from the state. The state allotment will be based on 6,041 students in 2021-22, a 1.02% decrease in enrollment from 2020-21. Over the past two years, the average daily membership has begun to plateau with smaller declines.

2018-19	6,169
2019-20	6,133
2020-21	6,103

Local Funds

Without the support of the Davie County Board of Commissioners and the Interlocal Agreement for 2018-2022, adopted by the Commissioners and Board of Education, we would be facing a significant reduction in staff. Stimulus funding will support additional staff to address the impact of COVID-19, but these funds are restricted, and sunset over the next two to three years. These funds are not included in the proposed budget for the following reasons:

- Over the past four years, the increases in local current expense funding have helped offset a decrease of $504,217 in state Low Wealth funding over the past nine years and the flat local funding from 2009-2015.

- Due to the economic success in Davie County, property values and tax collections continue to increase, resulting in a projected increase of $469,499 in local current expense funding for 2021-22.

Attachment: FY 2021-2022 Superintendents Budget Request (FY 2021-2022 Budget Presentation and Public Hearing)

Again, we are grateful our current commissioners have increased local support for public education.

Federal Funds
Federal funding is calculated based on student needs and average daily membership. Primary program funding includes Title One, Exceptional Children, and early childhood education. These funds have not been finalized for next year. However, funding is expected to be in line with previous years.

Low Wealth Formula
The state provides funds to school districts with a wealth ranking below the state average through a complex formula. As Davie County's tax base has improved and poverty has changed, our county's ability to contribute to public education has increased according to this state formula. These positive changes in our community have reduced Low Wealth state funds coming to Davie County Schools. Our Low Wealth Allotment in 2010-11 was $552,000 and is projected to be $142,326 in 2021-22. The 74% reduction in this single state fund has been attributed further to the need for staff reductions. The total state allotment for low wealth has not changed significantly. Still, Davie County's wealth compared to other districts has resulted in fewer dollars allocated to our schools under this formula. Fortunately, our Board of Commissioners has supported the Interlocal Agreement that helps offset the state funding reductions tied to the wealth of our community.

Public-Private Partnerships
Davie County is fortunate to have a caring community filled with parents and citizens who generously give back and invest in our future. Each year there are thousands of dollars in donations to our individual schools. In the past year, multiple individuals, organizations, and churches have provided funds to support student needs related to the impact of COVID-19. We are very thankful for the caring community in which we live.

DCS is extremely blessed with two incredible foundations, the Davie Community Foundation and the Mebane Charitable Foundation. These foundations have partnered with our schools in numerous ways, providing grants for projects from preschool to high school. As a result of these partnerships, we have provided educational experiences far beyond a basic education for many of our students. In 2017-18, DCS and the Mebane Charitable Foundation entered a new partnership focusing on early literacy. This five-year, $2.5 million commitment to early literacy has re-normed how we approach early learning and prepare students for kindergarten. The strategies and focus have extended into all grade levels in elementary school. These public-private partnerships help to set our district apart and give our students and staff a competitive advantage.

Changing Cost of Employment
The cost to employ teachers and staff has increased over the years due to much-deserved increases in salary, but mainly due to the rapid increase in the cost of

Attachment: FY 2021-2022 Superintendents Budget Request (FY 2021-2022 Budget Presentation and Public Hearing)

matching retirement and health care benefits. In 2005-06, a first-year teacher salary was $25,510 and a total cost of employment with benefits of $32,949. In 2020-21, a first-year teacher earned a $35,000 base salary, and the total cost of employment with benefits was $51,591.50, an increase of 57% over this period of years. To continue this example, the district could employ 30 first-year teachers for $1,000,000 in 2005-06. However, in 2020-21, $1,000,000 would only cover the cost of 19.38 teachers. Between 2013-2020, the cost of benefits has increased by nearly $2.2 million, even with fewer employees. Changes in allotments have not kept pace with the increase in employment costs, have resulted in staff reductions, and have led to fewer adults working with children. Again, we plan to use temporary stimulus funds and hire additional support staff to address students' learning and social and emotional needs for next year. We are planning for a 4% increase in certified salaries and a 4% increase in classified salaries for 2021-22.

K-3 Class Size Mandates

In 2021-22, new class size regulations will mandate the number of students in grades K-3.

Kindergarten	18 students
First Grade	16 students
Second Grade	17 students
Third Grade	17 students

There are currently no class size restrictions in grades 4-12. Davie County Schools has operated in compliance with class size restrictions, but the limits on K-3 classes directly impact staffing and class size for upper-grade classrooms.

Looking Ahead

Last fall, the school safety grant was extended for another year. The grant supports two School Resource Officers and additional safety equipment. Last spring, DCS transitioned to emergency remote learning to respond to schools being closed the last quarter. The summer was fast-paced and filled with many unknowns. However, DCS offered a virtual option for students due to COVID-19. Over 900 students enrolled and learned in the virtual setting this year. We did implement a 1:1 laptop device plan for students in grades 6-12. Students in lower grades were provided a device for this year as the district had to be prepared to operate on one of three different schedules (Plan A, B, or C) directed by Governor Cooper. The staff made decisions based on current needs while thinking about the future classroom. DCS will continue to roll out the 1:1 device plan for secondary students and enhance technology in lower grades. Additional professional development is necessary and will be provided. DCS will continue to offer a virtual option for students (more details later in this document).

As presented in the past, there are holes in our support system for children. When additional funds become available, we must restore staff across several areas within our organization that have been reduced over several years.

Needs:

- additional student services support
- more academically intellectually gifted teachers

Attachment: FY 2021-2022 Superintendents Budget Request (FY 2021-2022 Budget Presentation and Public Hearing)

- additional nursing staff
- restore teacher assistants
- instructional coaches to target student needs
- staff supplements

Principals have expressed the need for additional professional development for teachers and staff to support the curriculum and instructional technology. Both are vital as we move further along with being a 1:1 district to prepare students for the future.

There is a great need for quality classified staff, particularly in transportation and maintenance. With the current economy and elevated wages, it is difficult for DCS to compete and attract people licensed/certified in the trade industry. We must continue to evaluate and make budget adjustments to maintain quality services.

2021-22 Local Budget Request

Local Current Expense

As calculated by the County Finance Officer, our local budget expense allocation of $11,852,105 for 2021-22 will be based on the 2018-2022 Interlocal Agreement. This funding will be used to address the increased cost of utilities, insurance, salaries, and benefits for staff and the general operations of the district.

Summary

Davie County Schools is proud of our students, staff, and families for their courage to support each other, while navigating through COVID-19. Decisions had to be made based on the available information. Although teaching and learning looked much different this year, we stayed focused on safety, learning, and serving each other.

Due to the pandemic, state testing was waived last year; therefore, we do not have student performance data. We are confident our students made progress, but we clearly understand the need to address learning needs that have been disrupted by the pandemic. Our leadership team will work with stakeholders to modify the strategic plan to better reflect student and staff needs. There are many questions about enrollment for next year following the pandemic, but early indicators show most students plan to return. Based on enrollment projections, DCS staffing will be similar to the past couple of years. Temporary stimulus funding will be used to hire additional staff to support students according to the regulations. These monies will sunset over the next couple of years.

DCS will offer families a virtual option for next year, similar to the current year. However, students had to go through an application process, much like the Early College and STEM Center, and be accepted for enrollment. The virtual option is another exciting opportunity for families and demonstrates DCS's ongoing effort to be flexible and responsive to students while preparing them for an ever-changing world.

The school funding formula defined in the Interlocal Agreement has helped the school district and county better plan during the budget cycle. The agreement provides

Attachment: FY 2021-2022 Superintendents Budget Request (FY 2021-2022 Budget Presentation and Public Hearing)

certainty in difficult times like we are currently experiencing. Davie County's low poverty and high wealth ranking have affected state and federal funding, and the lingering impact of the pandemic is still to come. Thus, the local commitment to funding our public schools is even more critical.

The partnership between the Board of Education and the Board of Commissioners signifies to our community that education continues to be a priority for community leaders. It is also an excellent economic development tool that exemplifies the investment in education and Davie County's future workforce. In a recent *State of Davie County* presentation by the Chamber of Commerce, it was stated that Davie County is moving in the right direction with employment opportunities and growth, while maintaining community values and a quality of life that is attractive--this does not just happen.

We value the partnership linking the Board of Education and the Board of Commissioners. We look forward to working together, united as we serve the children, families, and stakeholders in this incredible community.

Respectfully submitted,

Jeff Wallace
Superintendent
May 1, 2021

Attachment: FY 2021-2022 Superintendents Budget Request (FY 2021-2022 Budget Presentation and Public Hearing)

DAVIE COUNTY SCHOOLS
BUDGET DRAFT RESOLUTION
FOR THE FISCAL YEAR 2021-2022

BE IT RESOLVED by the Board of Education of the Davie County Administrative Unit:

The following *estimated* amounts are hereby appropriated for the operation of the school administrative unit in the **State Public School Fund** for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

Instructional Programs	
5000 Instructional Programs	$ 36,942,759
6000 Support Services	4,042,168
7000 Nutritional Services	47,959
	$ 41,032,886

The following revenues are estimated to be available from the **State Public School Fund** for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

Revenues from State Sources	
3100 State Public School Fund Revenue	$ 40,838,003
Other State Allocations for Current Operations	
3200 Textbooks	194,883
	$ 41,032,886

The following *estimated* amounts are hereby appropriated for the operation of the school administrative unit in the **Local Current Expense Fund** for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

Instructional Programs	
5000 Instructional Services	$ 7,534,903
6000 Support Services	5,143,758
8000 Non Program Charges	39,435
	$ 12,718,096

The following revenues are estimated to be available from the **Local Current Expense Fund** for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

Other State Allocations for Current Operations	
3200 Sales and Use Tax Revenue	$ 30,000
Revenues from Local and Other Sources	
4100 County Appropriation	12,309,900
4400 Local Sources – Unrestricted	250,000
4910 Fund Balance Appropriated	128,196
	$ 12,718,096

The following *estimated* amounts are hereby appropriated for the operation of the school administrative unit in the **Federal Grants Fund** for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

Instructional Services	
5000 Instructional Services	$ 3,301,772
6000 Support Services	259,631
8000 Non Program Charges	80,223
	$ 3,641,626

Attachment: FY 2021-2022 Davie County Schools Budget (FY 2021-2022 Budget Presentation and Public Hearing)

The following revenues are estimated to be available from the **Federal Grants Fund** for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

Revenues from Federal Sources - Restricted Grants	
3600 Federal Fund Revenue	$ 3,641,626

The following *estimated* amounts are hereby appropriated for the operation of the school administrative unit in the **Capital Outlay Fund** for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

Instructional Services	
5000 Instructional Services	$ 55,000
6000 Support Services	1,878,649
8000 Non Program Charges	200,000
	$ 2,133,649

The following revenues are estimated to be available from the **Capital Outlay Fund** for the fiscal year July 1, 2021 and ending June 30, 2022:

Other State Allocations for Current Operations	
3200 State Revenue - Other Funds	$ 309,905
State Allocations Restricted for Capital Outlays	
3400 Public School Capital Fund – Lottery	200,000
Local Government Sales Tax	
4100 Sales Tax Revenue	1,598,744
4400 Interest Earned	25,000
	$ 2,133,649

The following *estimated* amounts are hereby appropriated for the operation of the school administrative unit in the **Child Nutrition Fund** for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

Ancillary Services

7000 Nutritional Services	$ 3,330,463
8000 Non Program Charges	220,095
	$ 3,550,558

The following revenues are estimated to be available from the **Child Nutrition Fund** for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

Other State Allocations for Current Operations	
3200 Sales and Use Tax Revenue	$ 3,000
Other Revenues from Federal Sources – Restricted Grants	
3800 Other Restricted Grants	2,290,000
Revenues from Local and Other Sources	
4300 Local Sources – Revenues	1,116,000
4400 Local Sources – Unrestricted	6,200
4800 Local Sources – Restricted	25,000
Special Revenue Services	
4910 Fund Balance Appropriated	110,358
	$ 3,550,558

Attachment: FY 2021-2022 Davie County Schools Budget (FY 2021-2022 Budget Presentation and Public Hearing)

The following *estimated* amounts are hereby appropriated for the operation of the school administrative unit in **the Other Special Revenue Fund** for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

Instructional Programs	
5000 Instructional Services	$ 2,606,318
6000 Support Services	403,238
7000 Nutritional Services	26,900
8000 Non Program Charges	10,000
	$ 3,046,456

The following revenues are estimated to be available from the **Other Special Revenue Fund** for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

Other State Allocations for Current Operations	
3200 Other State Allocations for Current Operations	$ 870,396
Revenues from Federal Sources	
3500 Revenues from Federal Sources	257,301
Other Revenues from Federal Sources – Restricted Grants	
3800 Other Restricted Grants	80,000
Revenues from Local and Other Sources	
4200 Local Sources – Tuition and Fees	578,980
4400 Local Sources – Unrestricted	167,664
4800 Local Sources – Restricted	775,841
Special Revenue Services	
4910 Fund Balance Appropriated	316,274
	$ 3,046,456

All appropriations shall be paid first from revenue restricted as to use, and second from unrestricted revenue.

The superintendent is hereby authorized to transfer appropriations within a fund under the following conditions:

a. Amounts may be transferred between sub-functions and objects of expenditure within a function without limitations and without a report to the Board of Education being required.

b. Amounts may be transferred not to exceed three percent of the total budget between functions of the same fund with a report of such transfers being required at the next meeting of the Board of Education.

c. Amounts may not be transferred between funds nor from any contingency appropriation within a fund.

Copies of the **Draft** Budget Resolution shall be immediately furnished to the superintendent and the school finance officer for direction in carrying out their duties.

ADOPTED this ___ day of May, 2021.

_____
Clint Junker, Board Chair

_____
Jeffery D. Wallace, Secretary

Attachment: FY 2021-2022 Davie County Schools Budget (FY 2021-2022 Budget Presentation and Public Hearing)

Davie County Schools - Capital Outlay Information - 2021 - 2022

Category		Amount
General Needs		
Student Services Equipment	$	10,000.00
General Furniture and Equipment - Systemwide	$	30,000.00
Total General Needs	$	40,000.00
Technology Needs		
WAN Infrastructure	$	30,000.00
Televisions - Middle Schools	$	45,000.00
Monitors - Middle Schools	$	18,000.00
Document Cameras - Middle Schools	$	5,000.00
Chromebooks - 1:1 Sustain	$	105,000.00
Chromebooks Batteries	$	12,000.00
iPads - K-1	$	300,000.00
Device Storage	$	45,000.00
Switches	$	20,000.00
Servers	$	20,000.00
Digital Storage	$	20,000.00
UPS Batteries	$	10,000.00
Digital Signs	$	10,000.00
Total Technology Needs	$	640,000.00
Transportation Needs		
Garage Equipment	$	20,000.00
Lease purchase installment for activity bus	$	25,000.00
Stop Arm Camera Systems	$	6,500.00
Lease for Synovia Solution	$	32,243.00
Yellow Bus Replacement	$	294,905.00
Total Transportation Needs	$	378,648.00
Maintenance - Annual Recurring Needs		
Water heater Replacement	$	10,000.00
County-wide new custodial equipment	$	5,000.00
County-wide water fountain replacement	$	3,000.00
County-wide classroom furniture replacement	$	30,000.00
County-wide door replacement parts	$	13,000.00
Maintenance - new equipment	$	18,000.00
Shelving & cabinets	$	3,000.00
Ceiling tile replacement	$	2,000.00
County-wide roof repair	$	15,000.00
County-wide general fencing needs	$	4,000.00
County-wide HVAC replacement parts	$	35,000.00
County wide HVAC Filter Replacement	$	12,000.00

Attachment: FY 2021-2022 Davie County Schools Budget (FY 2021-2022 Budget Presentation and Public Hearing)

County-wide parking lot paving & striping	$	30,000.00
Playground Mulch	$	15,000.00
Total Maintenance - Annual Recurring Needs	$	195,000.00
Projects		
Service Truck to replace 2008 HVAC truck	$	45,000.00
HVAC Replacement Gym units at Cooleemee	$	55,000.00
HVAC Replacement Chiller South Davie	$	180,000.00
Replace flat roof	$	350,000.00
Contract painting	$	50,001.00
Total Project Costs	$	680,001.00
Lottery Items		
Bond Payment	$	200,000.00
Total Lottery Expenses	$	200,000.00
Total Capital Outlay Expenditures	$	2,133,649.00
Funding Sources		
Sales and Use Tax Revenue	$	15,000.00
Bus Lease Revenue	$	294,905.00
Lottery Funds	$	200,000.00
Local Sales Tax	$	1,598,744.00
Interest Earned on Investments	$	25,000.00
Total Capital Outlay Revenue	$	2,133,649.00

Attachment: FY 2021-2022 Davie County Schools Budget (FY 2021-2022 Budget Presentation and Public Hearing)

Davidson-Davie
COMMUNITY COLLEGE

April 14, 2021

The Honorable Terry Renegar
Chairman, Davie County Commissioners
123 South Main Street
Administrative Building
Mocksville, NC 27028

Dear Chairman Renegar:

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. This year marks a significant modification to our institution – a new name. We are excited that our new name, Davidson-Davie Community College, better reflects the commitment we have always had for the citizens of Davie County.

In 2020, the Davie Campus began implementing strategies from our strategic planning with community stakeholders to ensure that educational opportunities are available and relevant to meet the needs of the community. Established properties included enhanced communications to ensure the community is aware of the comprehensive opportunities available at the Davie Campus, improvements to our facilities, and identifying expansion opportunities to more effectively meet the demands of the regional workforce.

While the last year has been challenging, we have still made progress on our priorities. Through a community partnership, the first class of IGNITE DAVIE began at Davidson-Davie Community College. Over just one year, this college promise program has led to a 60% increase in the number of students from the graduating high school class in Davie County that immediately enrolled at our institution. Amazingly, one student, who had accumulated dual enrollment credit while still in high school, completed an associate's degree in only one semester and graduated in December. She did this with little to no debt for her college education. As a strong partner in this community initiative, college personnel have contributed to both student access and success in college as well as fundraising nearly $2 million to endow the program.

This program has also allowed us to promote programs and services to traditional age students as well as their parents and other non-traditional students. Program materials and outreach communications have been tailored to provide greater awareness of what is available on our Davie Campuses. While some of our planned efforts were put on hold for in-person tours, mobile unit visits, and field trips with Davie County Schools, we continued to provide virtual options and created program videos to allow potential students the opportunity to learn more about the comprehensive options at our College.

Our in-person job fair was postponed due to the pandemic; however, we have worked with employers to offer two drive up job fairs that have yielded good attendance and positive results for these local companies. The NCWorks coordinator for the county continues to work from our campus and expanded her hours to meet the needs of Davie County residents. This partnership has been successful particularly in ensuring that the state-

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PO Box 1287
Lexington, NC 27293-1287
336.249.8186

Davie Campus
1205 Salisbury Road
Mocksville, NC 27028
336.751.2885

Attachment: FY 2021-2022 Davidson-Davie Community College Request (FY 2021-2022 Budget Presentation and Public Hearing)

Davidson-Davie
COMMUNITY COLLEGE

supported Finish Line grants are utilized to provide training to get citizens into jobs and careers that meet local workforce demand and provide family sustaining wages.

New connections are being made with existing and new industries in the community to identify training needs and to develop continuing education programs to meet those needs. Customized training support as well as apprenticeship opportunities continue to be available to local businesses and industries through Davidson-Davie Community College. The new parking lot, kindly supported by Davie County, is complete and will be fully utilized as we return to normal in-person operations. Our plans for the next year include renovating and updating our Mocksville Campus, finalizing plans for an expansion location for current and new health sciences programs, and launching a fire technology program at the Davie High School through Career and College Promise.

The Board of Trustees of Davidson County Community College approved the Davie County Budget Request for 2021-2022 on April 13, 2021. The approved budget is enclosed. The total 2021-2022 budget request is $843,393 ($753,393 general expense + $90,000 capital expense). The enclosed budget includes a two percent raise for staff as well as an increase for the rising cost of health care and retirement. On behalf of our students, we appreciate the support the Davie County Commissioners provides the Davidson-Davie Community College. Your continued support of quality educational services is a necessity in order to advance the mission of the College. Please let us know if you have questions or need additional information.

Sincerely,

Kevin M. Firquin

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

cc: David Bone, County Manager
Darrin Hartness, Ed.D.
Laura L. Yarbrough, MBA

Davidson Campus
PO Box 1287
Lexington, NC 27293-1287
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Davie Campus
1205 Salisbury Road
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Attachment: FY 2021-2022 Davidson-Davie Community College Request (FY 2021-2022 Budget Presentation and Public Hearing)

DAVIE COUNTY, NORTH CAROLINA
BOARD OF COUNTY COMMISSIONERS

Agenda Item Details:

Date of Meeting: June 7, 2021

Department: Finance

Resource Person: Robin West

ISSUE/ACTION REQUESTED:
Capital Improvement Plan Presentation

BACKGROUND/PURPOSE OF REQUEST: Capital Improvement Plan Presentation

The objective of a Capital Improvement Plan (CIP) is to organize long-term capital needs in a manner to promote discussion regarding priority, feasibility, timing, potential costs, financing options and future budgetary effect. Two major functions of a capital improvement plan are the identification and prioritization of capital projects over a specified amount of time and the financing choices used to fund planned capital projects.

The development of this CIP is only one step in the maintenance and development of county-owned facilities and infrastructure. The CIP provides a guide for decision makers and the citizens. By fully examining alternatives and funding options during the planning process, the Board of Commissioners is able to make more fully informed decisions and maximize county resources.

Adoption of the CIP does not constitute a commitment to appropriate the funds, but rather signifies the board's goal to fund capital at the indicated level during the annual budget process.

In tonight's meeting, Assistant County Manager / CFO Robin West and Project Manager Brad Blackwelder will discuss the projects listed in the draft CIP update.

The Plan was originally presented at the April Board meeting. This presentation is included in the public hearing and adoption process for the FY 2021-22 Annual Budget.

FISCAL IMPACT: see enclosed attachments

COUNTY MANAGERS; RECOMMENDATION:
The County Manager recommends the Board of Commissioners approve the proposed Capital Improvement Plan to further the recommendations outlined in the Davie County Facility Space Needs Study.

ATTACHMENTS:
Davie County NC Discussion Materials 3.4.21

CIP General Fund Projects with Details FY22-26

MOYER-38-1246469-1

Attachment: Davie County NC Discussion Materials 3.4.21 (FY 2022-2026 Capital Improvement Plan)

Discussion Materials

Davie County, North Carolina

DAVIE COUNTY
North Carolina

March 5, 2021

DAVENPORT
PUBLIC FINANCE

Contents / Agenda

DAVIE COUNTY
North Carolina

2	Topics for Discussion
3	Credit Rating Overview and Peer Comparatives
8	Existing Tax Supported Debt Profile
17	Capital Improvement Plan Analysis
A	Appendix A: Existing Tax Supported Debt
B	Appendix B: Rating Reports

Attachment: Davie County NC Discussion Materials 3.4.21 (FY 2022-2026 Capital Improvement Plan)

Topics for Discussion

DAVIE COUNTY
North Carolina

- Credit Ratings and Peer Comparative Introduction.

- Tax Supported Debt Profile.
  - Key Debt Ratios & Policies.
  - Debt Capacity.
  - Debt Affordability.

- Proposed Capital Improvement Plan.
  - Revisit Key Debt Ratios & Policies.
  - Revisit Debt Capacity.
  - Revisit Debt Affordability.

Attachment: Davie County NC Discussion Materials 3.4.21 (FY 2022-2026 Capital Improvement Plan)

DAVIE COUNTY
North Carolina

Credit Rating Overview and Peer Comparatives

Attachment: Davie County NC Discussion Materials 3.4.21 (FY 2022-2026 Capital Improvement Plan)

Credit Rating Overview and Peer Comparatives

DAVIE COUNTY North Carolina

Peer Comparative Introduction

- The County is currently rated Aa2 by Moody's Investors Service (October 2018 and April 2020 AICR) and AA+ by Standard and Poor's (October 2018).
- The following pages contain peer comparatives based on the below Moody's rating categories.
  - National Counties
    - Aaa 94 Credits
    - Aa1 74 Credits
    - Aa2 143 Credits
  - North Carolina County Medians
    - Aaa 9 Credits
      - Buncombe, Durham, Forsyth, Guilford, Mecklenburg, New Hanover, Orange, Union, Wake
    - Aa1 13 Credits
      - Brunswick, Cabarrus, Carteret, Catawba, Chatham, Cumberland, Davidson, Henderson, Iredell, Johnston, Moore, Onslow, Pitt
    - Aa2 21 Credits
      - Alamance, Burke, Cleveland, Dare, Davie, Franklin, Gaston, Granville, Harnett, Lee, Lenoir, Lincoln, Nash, Pender, Randolph, Rockingham, Rowan, Surry, Watauga, Wayne, Wilson

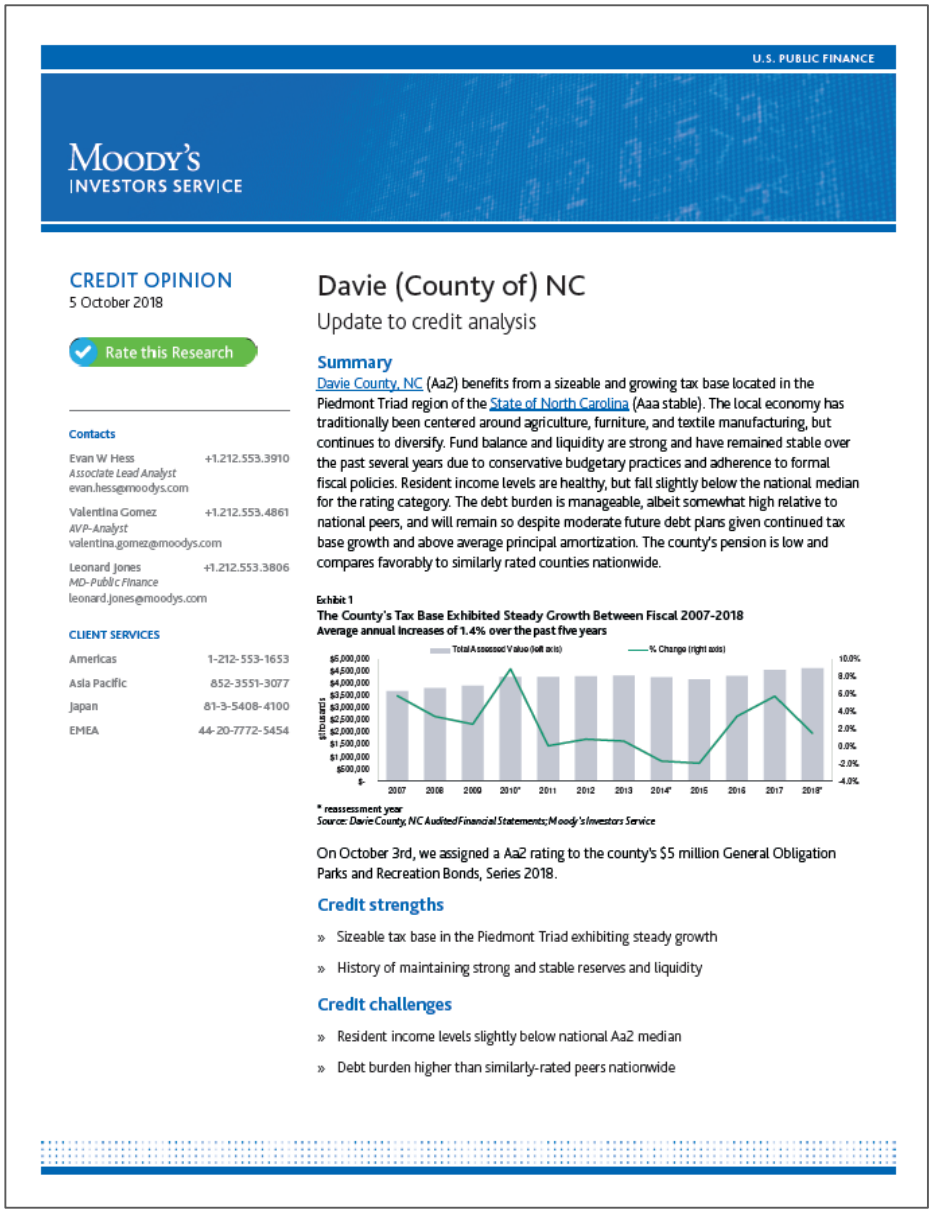
Moody's Investors Service	Standard & Poor's	Fitch Ratings
Aaa	AAA	AAA
Aa1	AA+	AA+
Aa2	AA	AA
Aa3	AA-	AA-
A1	A+	A+
A2	A	A
A3	A-	A-
Baa1	BBB+	BBB+
Baa2	BBB	BBB
Baa3	BBB-	BBB-
Non Investment Grade		

Note: The data shown in the peer comparatives is from Moody's Municipal Financ Ratio Analysis database. The figures shown are derived from the most recent financ statement available as of January 13, 2021 (a mix of FY 2019 and FY 2020 figures).

Attachment: Davie County NC Discussion Materials 3.4.21 (FY 2022-2026 Capital Improvement Plan)

Rating Agency Commentary – Moody's (10/5/2018)

DAVIE COUNTY North Carolina



U.S. PUBLIC FINANCE

MOODY'S INVESTORS SERVICE

CREDIT OPINION
5 October 2018

Rate this Research

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CLIENT SERVICES

Americas 1-212-553-1653
Asia Pacific 852-3551-3077
Japan 81-3-5408-4100
EMEA 44-20-7772-5454

Davie (County of) NC

Update to credit analysis

Summary

Davie County, NC (Aa2) benefits from a sizeable and growing tax base located in the Piedmont Triad region of the State of North Carolina (Aaa stable). The local economy has traditionally been centered around agriculture, furniture, and textile manufacturing, but continues to diversify. Fund balance and liquidity are strong and have remained stable over the past several years due to conservative budgetary practices and adherence to formal fiscal policies. Resident income levels are healthy, but fall slightly below the national median for the rating category. The debt burden is manageable, albeit somewhat high relative to national peers, and will remain so despite moderate future debt plans given continued tax base growth and above average principal amortization. The county's pension is low and compares favorably to similarly rated counties nationwide.

Exhibit 1
The County's Tax Base Exhibited Steady Growth Between Fiscal 2007-2018
Average annual increases of 1.4% over the past five years

* reassessment year
Source: Davie County, NC Audited Financial Statements; Moody's Investors Service

On October 3rd, we assigned a Aa2 rating to the county's $5 million General Obligation Parks and Recreation Bonds, Series 2018.

Credit strengths

» Sizeable tax base in the Piedmont Triad exhibiting steady growth

» History of maintaining strong and stable reserves and liquidity

Credit challenges

» Resident income levels slightly below national Aa2 median

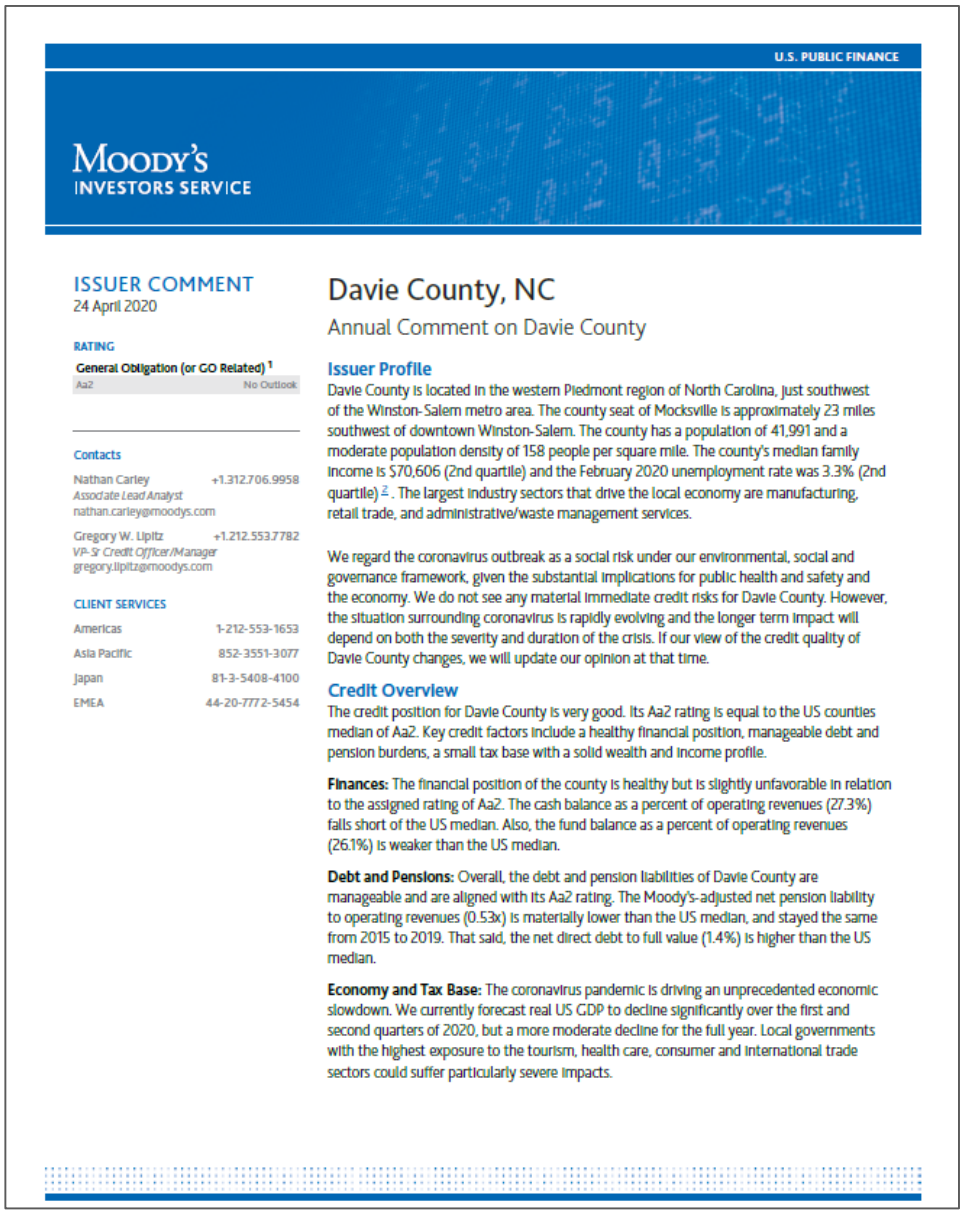
» Debt burden higher than similarly-rated peers nationwide

- Credit Strengths
  - Sizeable tax base in the Piedmont Triad exhibiting steady growth
  - History of maintaining strong and stable reserves and liquidity
- Credit Challenges
  - Resident income levels slightly below national Aa2 median
  - Debt burden higher than similarly-rated peers nationwide
- Factors that Could Lead to an Upgrade
  - Material and sustained improvement in reserve and liquidity levels
  - Continued tax base growth and improvement in the county's socioeconomic profile
  - Moderation of debt burden
- Factors that Could Lead to a Downgrade
  - Trend of operating deficits and narrowing reserve levels
  - Material declines in tax base values and wealth levels
  - Significant increase in debt burden

Attachment: Davie County NC Discussion Materials 3.4.21 (FY 2022-2026 Capital Improvement Plan)

Issuer Comment Report – Moody's (4/24/2020)

DAVIE COUNTY North Carolina



U.S. PUBLIC FINANCE

MOODY'S INVESTORS SERVICE

ISSUER COMMENT
24 April 2020

RATING
General Obligation (or GO Related) [1]
Aa2 — No Outlook

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CLIENT SERVICES

Americas	1-212-553-1653
Asia Pacific	852-3551-3077
Japan	81-3-5408-4100
EMEA	44-20-7772-5454

Davie County, NC

Annual Comment on Davie County

Issuer Profile

Davie County is located in the western Piedmont region of North Carolina, just southwest of the Winston-Salem metro area. The county seat of Mocksville is approximately 23 miles southwest of downtown Winston-Salem. The county has a population of 41,991 and a moderate population density of 158 people per square mile. The county's median family income is $70,606 (2nd quartile) and the February 2020 unemployment rate was 3.3% (2nd quartile) [2] . The largest industry sectors that drive the local economy are manufacturing, retail trade, and administrative/waste management services.

We regard the coronavirus outbreak as a social risk under our environmental, social and governance framework, given the substantial implications for public health and safety and the economy. We do not see any material immediate credit risks for Davie County. However, the situation surrounding coronavirus is rapidly evolving and the longer term impact will depend on both the severity and duration of the crisis. If our view of the credit quality of Davie County changes, we will update our opinion at that time.

Credit Overview

The credit position for Davie County is very good. Its Aa2 rating is equal to the US counties median of Aa2. Key credit factors include a healthy financial position, manageable debt and pension burdens, a small tax base with a solid wealth and income profile.

Finances: The financial position of the county is healthy but is slightly unfavorable in relation to the assigned rating of Aa2. The cash balance as a percent of operating revenues (27.3%) falls short of the US median. Also, the fund balance as a percent of operating revenues (26.1%) is weaker than the US median.

Debt and Pensions: Overall, the debt and pension liabilities of Davie County are manageable and are aligned with its Aa2 rating. The Moody's-adjusted net pension liability to operating revenues (0.53x) is materially lower than the US median, and stayed the same from 2015 to 2019. That said, the net direct debt to full value (1.4%) is higher than the US median.

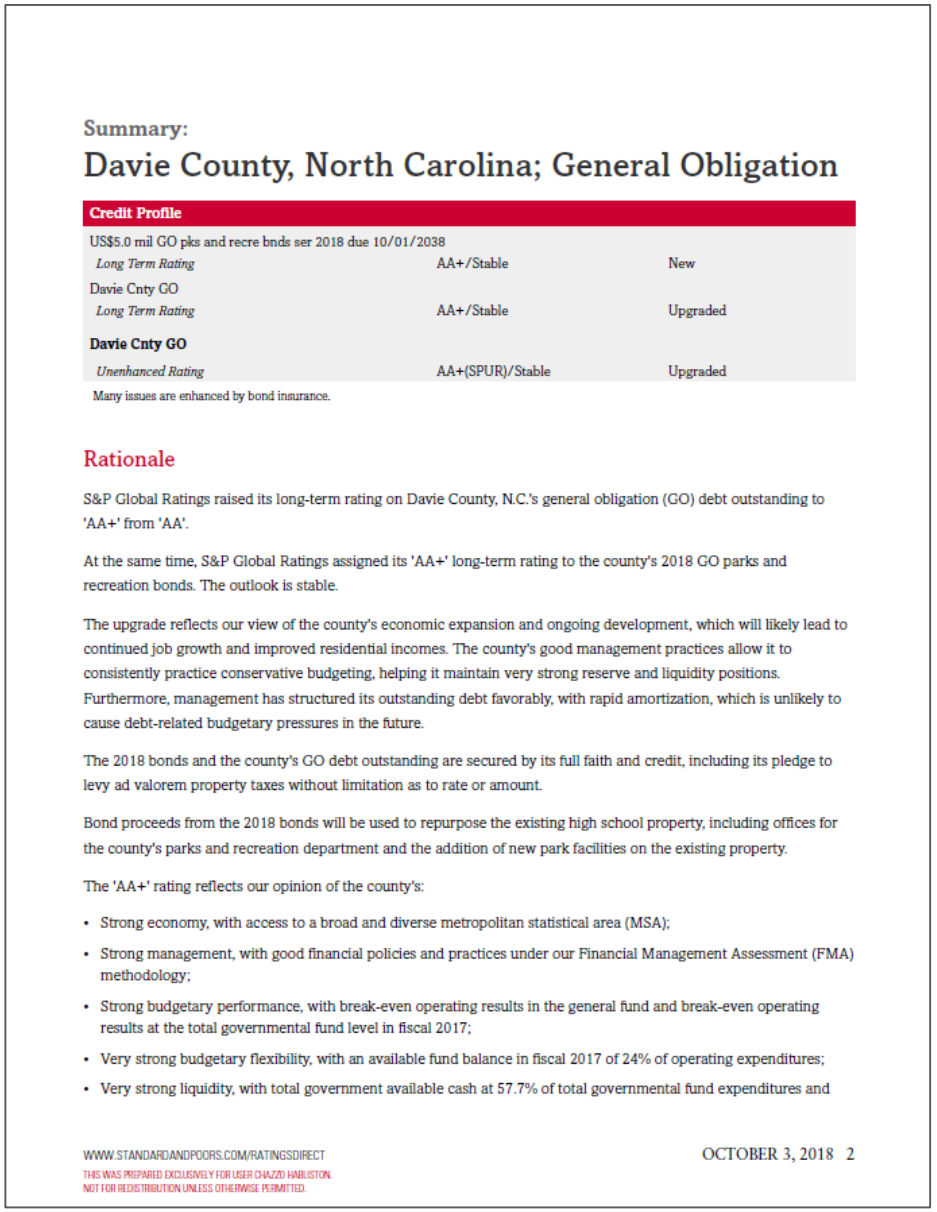
Economy and Tax Base: The coronavirus pandemic is driving an unprecedented economic slowdown. We currently forecast real US GDP to decline significantly over the first and second quarters of 2020, but a more moderate decline for the full year. Local governments with the highest exposure to the tourism, health care, consumer and international trade sectors could suffer particularly severe impacts.

- Credit Overview
  - The credit position for Davie County is very good. Its Aa2 rating is equal to the US counties median of Aa2. Key credit factors include a healthy financial position, manageable debt and pension burdens, a small tax base with a solid wealth and income profile.
- Finances
  - The financial position of the county is healthy but is slightly unfavorable in relation to the assigned rating of Aa2.
- Debt and Pensions
  - Overall, the debt and pension liabilities of Davie County are manageable and are aligned with its Aa2 rating.
- Economy and Tax Base
  - The county has a solid economy and tax base, yet the factor is slight unfavorable relative to the assigned rating of Aa2.
- Management and Governance
  - North Carolina counties have an institutional framework score of "Aaa," or very strong.

Attachment: Davie County NC Discussion Materials 3.4.21 (FY 2022-2026 Capital Improvement Plan)

Rating Agency Commentary – S&P (10/1/2018)

DAVIE COUNTY North Carolina



Summary:

Davie County, North Carolina; General Obligation

Credit Profile		
US$5.0 mil GO pks and recre bnds ser 2018 due 10/01/2038		
Long Term Rating	AA+/Stable	New
Davie Cnty GO		
Long Term Rating	AA+/Stable	Upgraded
Davie Cnty GO		
Unenhanced Rating	AA+(SPUR)/Stable	Upgraded

Many issues are enhanced by bond insurance.

Rationale

S&P Global Ratings raised its long-term rating on Davie County, N.C.'s general obligation (GO) debt outstanding to 'AA+' from 'AA'.

At the same time, S&P Global Ratings assigned its 'AA+' long-term rating to the county's 2018 GO parks and recreation bonds. The outlook is stable.

The upgrade reflects our view of the county's economic expansion and ongoing development, which will likely lead to continued job growth and improved residential incomes. The county's good management practices allow it to consistently practice conservative budgeting, helping it maintain very strong reserve and liquidity positions. Furthermore, management has structured its outstanding debt favorably, with rapid amortization, which is unlikely to cause debt-related budgetary pressures in the future.

The 2018 bonds and the county's GO debt outstanding are secured by its full faith and credit, including its pledge to levy ad valorem property taxes without limitation as to rate or amount.

Bond proceeds from the 2018 bonds will be used to repurpose the existing high school property, including offices for the county's parks and recreation department and the addition of new park facilities on the existing property.

The 'AA+' rating reflects our opinion of the county's:

- Strong economy, with access to a broad and diverse metropolitan statistical area (MSA);
- Strong management, with good financial policies and practices under our Financial Management Assessment (FMA) methodology;
- Strong budgetary performance, with break-even operating results in the general fund and break-even operating results at the total governmental fund level in fiscal 2017;
- Very strong budgetary flexibility, with an available fund balance in fiscal 2017 of 24% of operating expenditures;
- Very strong liquidity, with total government available cash at 57.7% of total governmental fund expenditures and

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- The 'AA+' rating reflects S&P's opinion of the County's:
  - Strong economy, with access to a broad and diverse metropolitan statistical area (MSA);
  - Strong management, with good financial policies and practices under our Financial Management Assessment (FMA) methodology;
  - Strong budgetary performance, with break-even operating results in the general fund and break-even operating results at the total governmental fund level in fiscal 2017;
  - Very strong budgetary flexibility, with an available fund balance in fiscal 2017 of 24% of operating expenditures;
  - Very strong liquidity, with total government available cash at 57.7% of total governmental fund expenditures and 4.4x governmental debt service, and access to external liquidity we consider strong;
  - Strong debt and contingent liability profile, with debt service carrying charges at 13.2% of expenditures and net direct debt that is 121.4% of total governmental fund revenue, as well as low overall net debt at less than 3% of market value and rapid amortization, with 73.2% of debt scheduled to be retired in 10 years; and
  - Very strong Institutional Framework score

- Outlook
  - The stable outlook reflects our opinion that the county will likely continue to maintain a very strong liquidity and reserve position, which is further strengthened by its strong management team. Additionally, we believe the county will continue to benefit from its access to the Winston-Salem MSA. Therefore, we do not anticipate changing the rating over the two-year outlook horizon.

- Upside Scenario
  - All else equal, we could further raise the rating if the county continues to see economic expansion, including improved assessed values and income levels line with those of higher-rated peers.

- Downside Scenario
  - If the county's financial performance were to experience deterioration, leadin to significant and sustained draws on its reserves, we could take a negative rating action.

Attachment: Davie County NC Discussion Materials 3.4.21 (FY 2022-2026 Capital Improvement Plan)

DAVIE COUNTY
North Carolina

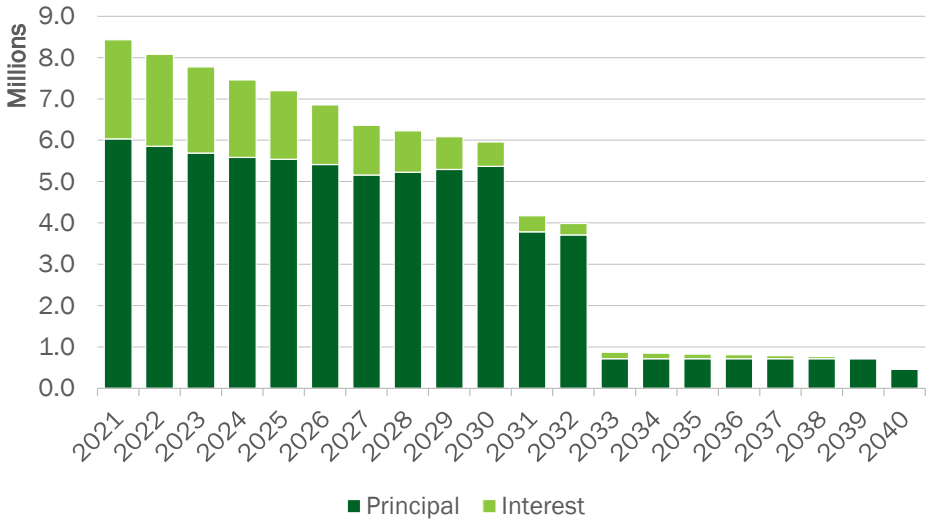
Existing Tax Supported Debt Profile

Attachment: Davie County NC Discussion Materials 3.4.21 (FY 2022-2026 Capital Improvement Plan)

Existing Tax Supported Debt

DAVIE COUNTY
North Carolina

Tax Supported Debt Service



Par Outstanding – Estimated as of 6/30/2020

Type	Par Amount
General Obligation Bonds	$49,570,000
IPCs / COPs / LOBs	$15,786,501
Other Obligations	$2,751,000
Total	**$68,107,501**

Notes:
-QZAB shown net of Sinking Fund earnings.
-Does not include the HHS and Sherriff Lease.
-Includes FY 2021 Vehicle financing which closed on 2/3/2021.

Tax Supported Debt Service

FY	Principal	Interest	Total	10-yr Payou
Total	68,107,501	16,616,985	84,724,486	
2021	6,034,000	2,401,034	8,435,034	81.0%
2022	5,856,000	2,226,337	8,082,337	85.2%
2023	5,687,000	2,088,905	7,775,905	90.3%
2024	5,586,000	1,875,016	7,461,016	90.6%
2025	5,538,000	1,662,657	7,200,657	91.1%
2026	5,410,000	1,442,583	6,852,583	91.6%
2027	5,161,501	1,199,477	6,360,978	92.4%
2028	5,228,000	998,679	6,226,679	93.5%
2029	5,293,000	795,161	6,088,161	95.0%
2030	5,368,000	590,294	5,958,294	97.5%
2031	3,788,000	383,676	4,171,676	100.0%
2032	3,712,000	270,696	3,982,696	100.0%
2033	712,000	159,681	871,681	100.0%
2034	712,000	138,604	850,604	100.0%
2035	712,000	117,401	829,401	100.0%
2036	712,000	96,074	808,074	100.0%
2037	712,000	74,622	786,622	100.0%
2038	712,000	52,732	764,732	100.0%
2039	712,000	30,467	742,467	100.0%
2040	462,000	12,890	474,890	100.0%

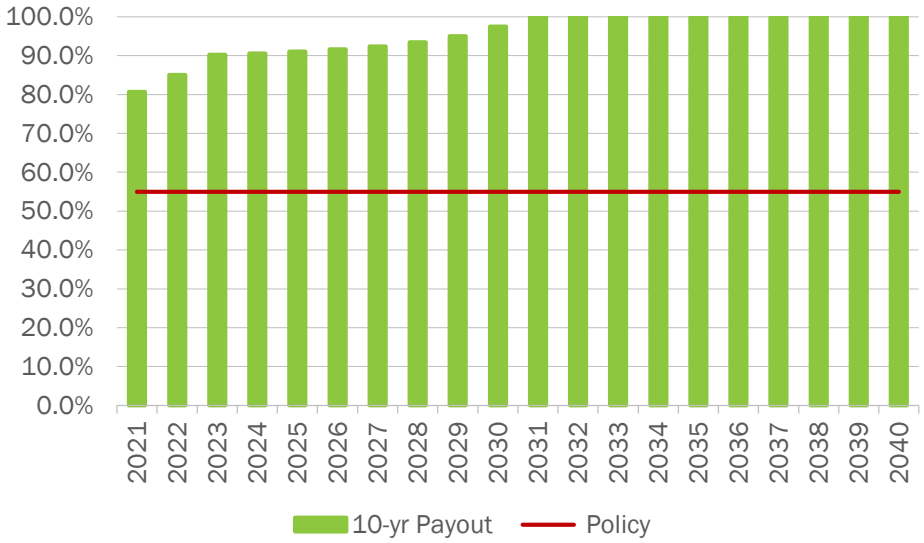
Source: LGC Bond Ledger / County Audit / Final Numbers

Attachment: Davie County NC Discussion Materials 3.4.21 (FY 2022-2026 Capital Improvement Plan)

Key Debt Ratio: Tax Supported Payout Ratio

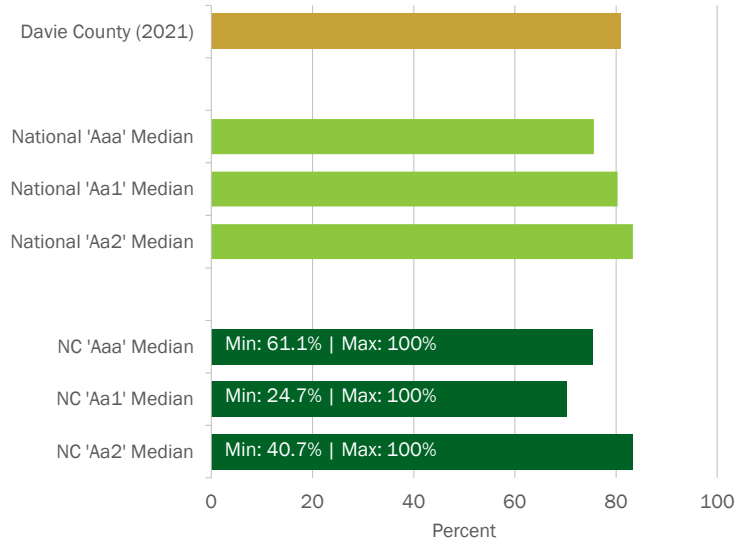
DAVIE COUNTY
North Carolina

10-Year Payout Ratio



- Existing 10-year Payout Ratio
  - FY 2021: 81.0%
- The 10-Year Payout Ratio measures the amount of principal to be retired in the next 10 years.
- This ratio is an important metric that indicates whether or not a locality is back-loading its debt.
- The County has a policy establishing a minimum 10 Year Payout Ratio of 55.00%.

10-year Payout Ratio Peer Comparative



- Rating Considerations:
  - Moody's: Moody's rating criteria for General Obligation credits allows for a scorecard adjustment if an issuer has unusually slow or rapid amortization of debt principal.
  - S&P: A payout ratio greater than 65% results in a one point positive qualitative adjustment to the Debt & Contingent Liabilities section of S&P's General Obligation rating methodology.

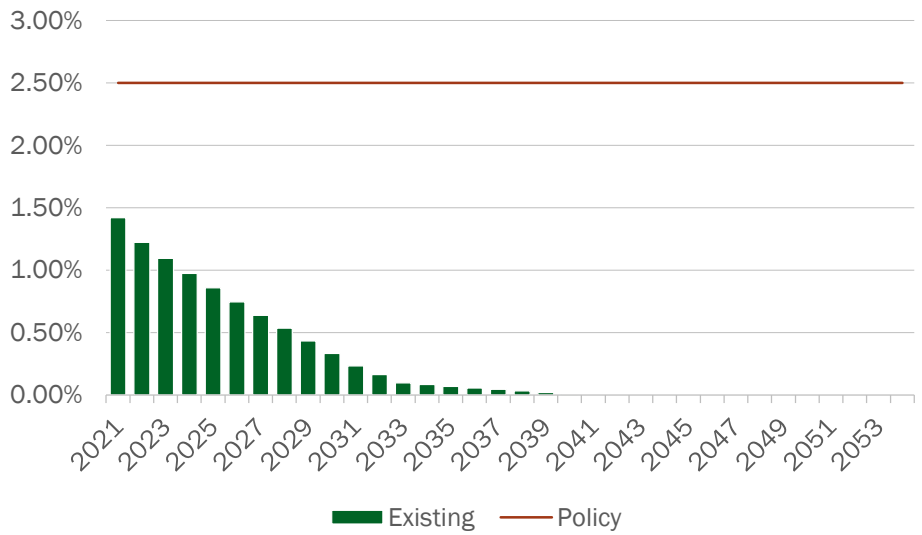
Source: Moody's Investors Service, and S&P

Attachment: Davie County NC Discussion Materials 3.4.21 (FY 2022-2026 Capital Improvement Plan)

Key Debt Ratio: Debt to Assessed Value

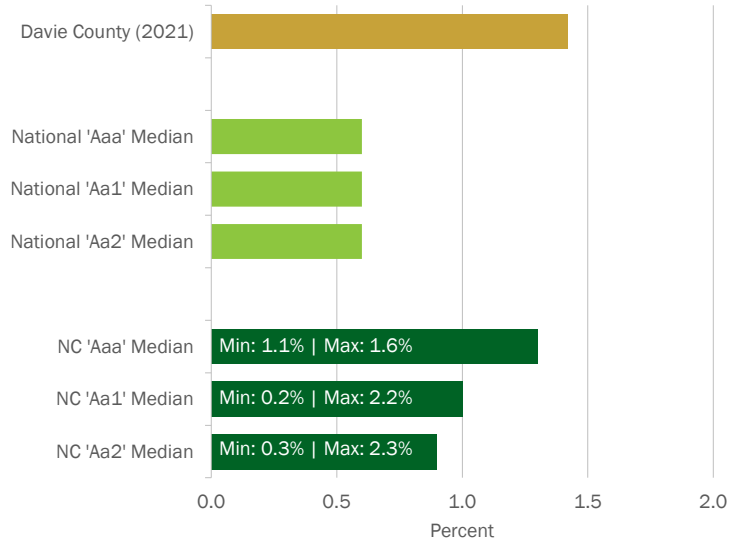
DAVIE COUNTY North Carolina

Debt to Assessed Value



- Existing Debt to Assessed Value
  - FY 2021: 1.42%
- Assumed Future Growth Rates
  - FY 2021 Budget: $4,792,735,461
  - FY 2022: 6.00%
  - Future Years: 1.00%
- The County has a policy establishing a maximum Debt to Assessed Value of 2.50%.

Debt to Assessed Value Peer Comparative



- Rating Considerations:
  - Moody's: Criteria for General Obligation Credits defines categories of Debt to Assessed Values as:
    - Very Strong (Aaa): < 0.75%
    - **Strong (Aa): 0.75% - 1.75%**
    - Moderate (A): 1.75% - 4.00%
    - Weak – Very Poor (Baa and below): > 4.00%
  - S&P: A positive qualitative adjustment is made to the Debt and Contingent Liabilities score for a debt to market value ratio below 3.00%, while a negative adjustment is made for a ratio above 10.00%.

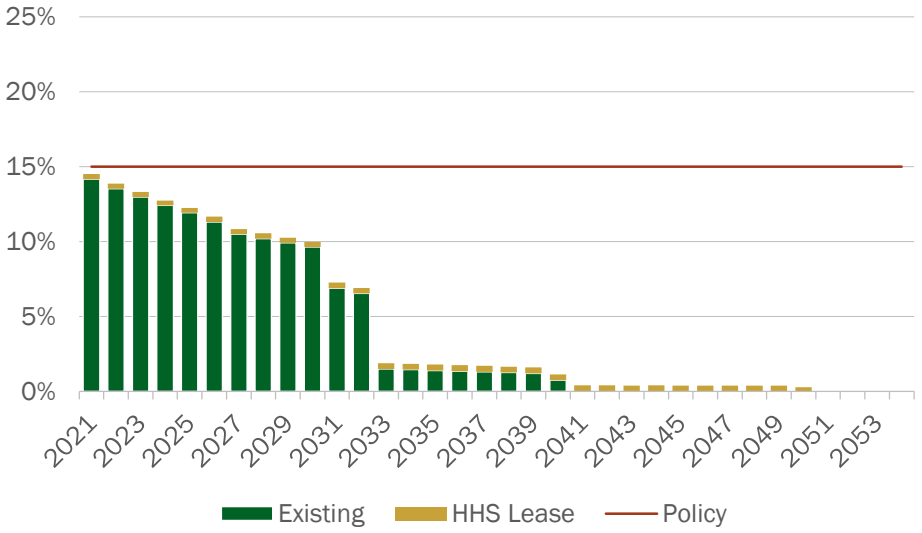
Source: LGC Bond Ledger, County Audits/Budgets, County Staff, Moody's Investors Service, and S&P

Attachment: Davie County NC Discussion Materials 3.4.21 (FY 2022-2026 Capital Improvement Plan)

Key Debt Ratio: Debt Service vs. Expenditures

DAVIE COUNTY North Carolina

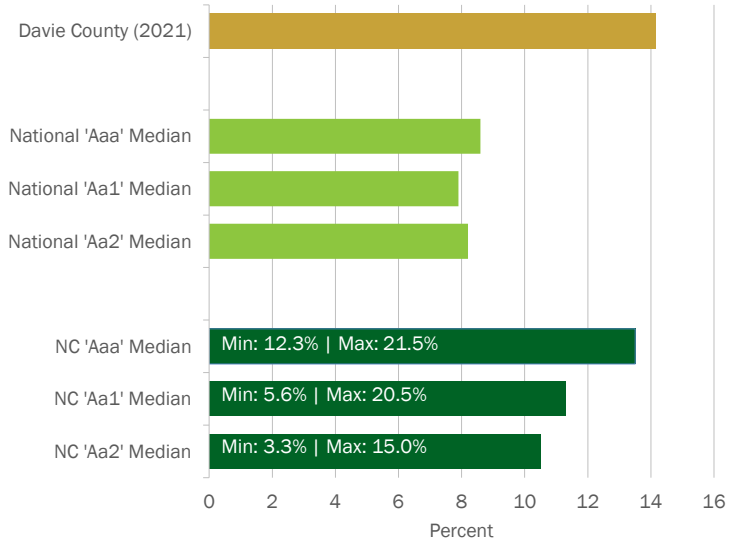
Debt Service vs. Governmental Expenditures



- Existing Debt Service vs. Expenditures
  - FY 2021: 14.16%
  - FY 2021 with Lease Payments 14.46%
- Assumed Future Growth Rates
  - 2019 Adjusted Expenditures: $50,109,722
  - 2020 & Beyond: 1.00%
- The County has a policy establishing a maximum level of Debt Service to Expenditures of 15.00%.

Note: Governmental Expenditures represent the ongoing operating expenditures of the County. In this analysis, debt service and capital outlay expenditures are excluded.

Debt Service vs. Expenditures Peer Comparative



- Rating Considerations:
  - Moody's: Moody's criteria allows for a scorecard adjustment if an issuer has very high or low debt service relative to its budget Percent.
  - S&P: The Debt and Contingent Liabilities section defines categories of Net Direct Debt as a % of Total Governmental Funds Expenditures as follows:
    - Very Strong: <8%
    - **Strong: 8% to 15%**
    - Adequate: 15% - 25%
    - Weak: 25% - 35%
    - Very Weak: > 35%

Source: LGC Bond Ledger, County Audits/Budgets, County Staff, Moody's Investors Service, and S&P

Attachment: Davie County NC Discussion Materials 3.4.21 (FY 2022-2026 Capital Improvement Plan)

DAVIE COUNTY
North Carolina

Debt Affordability Analysis

Attachment: Davie County NC Discussion Materials 3.4.21 (FY 2022-2026 Capital Improvement Plan)

Existing Capital and Debt Service Funding Sources Available

DAVIE COUNTY North Carolina

- 6.36¢ Property Tax
  - The 6.36¢ Property Tax is equal to the amount of funding set aside for debt service beginning in FY 2015.
    - Note: This includes 5.36¢ plus additional 1.00¢ coinciding with issuance of General Obligation Parks & Recreation Bonds, Series 2018.

- **10.80¢ Property Tax**
  - **The County Property Tax was increased by 10.80¢ in FY 2016 in conjunction with the issuance of the 2015 GO Bonds for Davie High School. Tax Rate assumed to be reduced overtime to fund only High School related debt service.**

- Operating Revenue for Vehicle Debt Service
  - The County funds an Operating Budget to make available funds to pay debt service on its existing Vehicle IPCs.

- General Fund Appropriation for One-Time Capital - $485,100
  - The County included $485,100 of Pay Go capital funding in the FY 2017 Budget from recurring revenue sources. This annual revenue is assumed to be available for debt service / capital in all future years.

- Cell Tower Rental - $45,748 per year
  - The County receives annual rental payments in the amount of $45,748 from a Cell Tower Lease.

- Restricted Sales Tax for School Debt - $300,000 per year
  - The County has an Interlocal Agreement with the Schools to receive $300,000 of annual restricted sales tax funds for School debt service through FY 2025. For purposes of this analysis, this revenue is assumed to be available for school capital / debt service annually beyond 2025.

- Additional School Contribution for Debt Service / Capital - $200,000 per year
  - The County has an Interlocal Agreement with the Schools to receive $200,000 annually beginning in FY 2018 through FY 2032. For purposes of this analysis, this revenue is assumed to be available for school capital / debt service annually beyond 2032.

Attachment: Davie County NC Discussion Materials 3.4.21 (FY 2022-2026 Capital Improvement Plan)

High School GO Bond Funding Plan

DAVIE COUNTY North Carolina

A	B	C	D	E	F	G	H
Fiscal Year	Debt Service on 2015 High School GO Bonds	Tax Adjustment	Value of a Penny[1]	Total Tax Adjustment[2]	Surplus / Deficit	Cumulative Surplus / Deficit	Tax Base Growth
2016	$ 4,488,596	10.80¢	$ 431,138	$ 4,656,290	$ 167,695	$ 167,695	
2017	4,549,500	10.80¢	445,500	4,811,400	261,900	429,595	3.3%
2018	4,485,700	10.80¢	446,601	4,823,291	337,591	767,186	0.2%
2019	4,416,950	10.80¢	455,595	4,920,426	503,476	1,270,662	2.0%
2020	4,355,700	10.80¢	468,176	5,056,301	700,601	1,971,262	2.8%
2021	4,321,450	10.80¢	480,000	5,060,222	738,772	2,710,034	2.5%
2022	4,262,700	9.80¢	508,800	4,986,240	723,540	3,433,574	6.0%
2023	4,209,800	9.80¢	513,888	5,036,102	826,302	4,259,877	1.0%
2024	4,152,550	9.80¢	519,027	5,086,463	933,913	5,193,790	1.0%
2025	4,701,550	9.80¢	524,217	5,137,328	435,778	5,629,568	1.0%
2026	5,451,300	9.80¢	529,459	5,188,701	(262,599)	5,366,970	1.0%
2027	5,355,050	9.80¢	534,754	5,240,588	(114,462)	5,252,508	1.0%
2028	5,247,250	9.80¢	540,101	5,292,994	45,744	5,298,252	1.0%
2029	5,131,650	9.80¢	545,502	5,345,924	214,274	5,512,526	1.0%
2030	5,023,450	9.80¢	550,957	5,399,383	375,933	5,888,460	1.0%
2031	3,257,250	0.82¢	556,467	458,790	(2,798,460)	3,090,000	1.0%
2032	3,090,000	0.00¢	562,032	-	(3,090,000)	-	1.0%
2033	-	0.00¢	567,652	-	-	-	1.0%

[1] In FY 2015, the assumed value of a penny was $416,120 which produced $4,494,096 of revenue.

[2] FY 2021 Reflects Budgeted Tax Levy, total may not foot to the value of a penny.

Attachment: Davie County NC Discussion Materials 3.4.21 (FY 2022-2026 Capital Improvement Plan)

Debt Affordability Analysis

Existing Debt Only

DAVIE COUNTY North Carolina

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
	Debt Service Requirements					Revenue Available for DS							Debt Service Cash Flow Surplus (Deficit)					
FY	Existing Non-Vehicle DS and Long-Term Lease[1]	Vehicle Debt Service[2]	CIP Debt Service	County CIP Pay Go / Contribution	Total	Property Tax (6.36¢) and Other GF Revenue[3]	Property Tax (HS Debt Only - 10.8¢)[4]	Repurpose 1 ¢ for Capital	Operating Revenue for Vehicle Debt Service[2]	BOE Contribution[5]	Reimburse From Loan Proceeds / Other	Total Revenues Available	Surplus/ (Deficit)	Revenue From Prior Tax Impact	Capital Reserve Utilized	Adjusted Surplus/ (Deficit)	Estimated Incremental Tax Equivalent	Capital Rese Fund Balan
																		2,519,72
2021	7,649,548	990,236	-	-	8,639,784	3,510,757	5,060,222	-	990,236	500,000	-	10,061,215	1,421,431	-	-	1,421,431	-	3,941,15
2022	7,557,191	729,896	-	-	8,287,087	3,766,816	4,986,240	-	729,896	500,000	-	9,982,952	1,695,865	-	-	1,695,865	-	5,637,0
2023	7,438,408	542,247	-	-	7,980,655	3,799,176	5,036,102	-	542,247	500,000	-	9,877,525	1,896,870	-	-	1,896,870	-	7,533,8
2024	7,309,779	355,988	-	-	7,665,766	3,831,859	5,086,463	-	355,988	500,000	-	9,774,310	2,108,544	-	-	2,108,544	-	9,642,4
2025	7,179,370	230,303	-	-	7,409,672	3,864,869	5,137,328	-	230,303	500,000	-	9,732,500	2,322,828	-	-	2,322,828	-	11,965,2
2026	7,074,396	-	-	-	7,074,396	3,898,209	5,188,701	-	-	200,000	-	9,286,911	2,212,515	-	-	2,212,515	-	14,177,7
2027	6,582,791	-	-	-	6,582,791	3,931,883	5,240,588	-	-	200,000	-	9,372,471	2,789,681	-	-	2,789,681	-	16,967,4
2028	6,448,492	-	-	-	6,448,492	3,965,893	5,292,994	-	-	200,000	-	9,458,887	3,010,396	-	-	3,010,396	-	19,977,8
2029	6,309,974	-	-	-	6,309,974	4,000,244	5,345,924	-	-	200,000	-	9,546,168	3,236,194	-	-	3,236,194	-	23,214,0
2030	6,184,372	-	-	-	6,184,372	4,034,938	5,399,383	-	-	200,000	-	9,634,321	3,449,949	-	-	3,449,949	-	26,663,9
2031	4,410,551	-	-	-	4,410,551	4,069,979	458,790	-	-	200,000	-	4,728,769	318,218	-	-	318,218	-	26,982,2
2032	4,221,571	-	-	-	4,221,571	4,105,370	-	-	-	200,000	-	4,305,370	83,799	-	-	83,799	-	27,066,0
2033	1,110,556	-	-	-	1,110,556	4,141,115	-	-	-	-	-	4,141,115	3,030,559	-	-	3,030,559	-	30,096,5
2034	1,089,479	-	-	-	1,089,479	4,177,218	-	-	-	-	-	4,177,218	3,087,739	-	-	3,087,739	-	33,184,3
2035	1,072,542	-	-	-	1,072,542	4,213,681	-	-	-	-	-	4,213,681	3,141,140	-	-	3,141,140	-	36,325,4
2036	1,064,012	-	-	-	1,064,012	4,250,510	-	-	-	-	-	4,250,510	3,186,498	-	-	3,186,498	-	39,511,9
2037	1,042,559	-	-	-	1,042,559	4,287,706	-	-	-	-	-	4,287,706	3,245,147	-	-	3,245,147	-	42,757,0
2038	1,020,669	-	-	-	1,020,669	4,325,275	-	-	-	-	-	4,325,275	3,304,606	-	-	3,304,606	-	46,061,6
2039	998,405	-	-	-	998,405	4,363,219	-	-	-	-	-	4,363,219	3,364,815	-	-	3,364,815	-	49,426,5
2040	730,827	-	-	-	730,827	4,401,543	-	-	-	-	-	4,401,543	3,670,716	-	-	3,670,716	-	53,097,2
2041	255,938	-	-	-	255,938	4,440,250	-	-	-	-	-	4,440,250	4,184,312	-	-	4,184,312	-	57,281,5
2042	255,938	-	-	-	255,938	4,479,344	-	-	-	-	-	4,479,344	4,223,406	-	-	4,223,406	-	61,504,9
2043	255,938	-	-	-	255,938	4,518,829	-	-	-	-	-	4,518,829	4,262,891	-	-	4,262,891	-	65,767,8
2044	255,938	-	-	-	255,938	4,558,709	-	-	-	-	-	4,558,709	4,302,771	-	-	4,302,771	-	70,070,6
2045	255,938	-	-	-	255,938	4,598,987	-	-	-	-	-	4,598,987	4,343,050	-	-	4,343,050	-	74,413,6
2046	255,938	-	-	-	255,938	4,639,669	-	-	-	-	-	4,639,669	4,383,731	-	-	4,383,731	-	78,797,3
2047	255,938	-	-	-	255,938	4,680,757	-	-	-	-	-	4,680,757	4,424,819	-	-	4,424,819	-	83,222,2
2048	255,938	-	-	-	255,938	4,722,256	-	-	-	-	-	4,722,256	4,466,318	-	-	4,466,318	-	87,688,5
2049	255,938	-	-	-	255,938	4,092,690	-	-	-	-	-	4,092,690	3,836,753	-	-	3,836,753	-	91,525,2
2050	191,953	-	-	-	191,953	4,128,358	-	-	-	-	-	4,128,358	3,936,405	-	-	3,936,405	-	95,461,6
																Total Tax Effect	0.00¢	
Total	88,990,879	2,848,669	-	-	91,839,548								Total		-			

[1] Includes Existing non-vehicle debt service and HHS/Sherriff Department Long-Term Lease.

[2] Includes FY 2021 Vehicle financing debt service which closed on 2/3/2021. Future years assumed to be funded to maintain $990,236 of annual debt service. Subject to change.

[3] Includes Property Tax (6.36¢), General Fund Appropriation for 1-time Capital and Cell Phone Tower Rental Income

[4] Tax rate reduced overtime to equal debt services on GO High School Bonds.

[5] Includes School Contributions of $300,000 per year and $200,000 per year.

- FY 2021 Value of a Penny*: $480,000
- Assumed Growth Rate: 6.0% (FY22) 1.00% Thereafter

* Per County Staff

Attachment: Davie County NC Discussion Materials 3.4.21 (FY 2022-2026 Capital Improvement Plan)

DAVIE COUNTY
North Carolina

CIP Analysis

Attachment: Davie County NC Discussion Materials 3.4.21 (FY 2022-2026 Capital Improvement Plan)

CIP Funding Sources & Uses

FY 2021 – 2026 DRAFT CIP

DAVIE COUNTY North Carolina

	Uses of Funds	2021	2022	2023	2024	2025	2026	6 Year Total
1	Government Center	$ 1,517,397	$ -	$ -	$ -	$ -	$ -	$ 1,517,39
2	DCCC	825,000	1,000,000	2,000,000	-	-	-	3,825,00
3	Viper Radio	80,900	753,920	184,900	184,900	230,000	200,000	1,634,62
4	Space Study Implementation	80,000	255,000	400,000	-	-	-	735,00
5	Admin Building	60,000	-	-	-	-	-	60,00
6	Hospital	383,533	-	-	-	-	-	383,53
7	Parking Lot Paving	-	-	500,000	500,000	350,000	-	1,350,00
8	Detention Center (Construction Award ~July 2022)	600,000	1,600,000	11,371,000	2,600,000	-	-	16,171,00
9	Network Upgrades Sheriff	-	-	-	357,000	-	-	357,00
10	Courthouse Phase 1	-	-	-	2,000,000	2,500,000	-	4,500,00
11	Davie County Community Park	-	-	-	-	350,000	-	350,00
12	*Subtotal: CIP*	*3,546,830*	*3,608,920*	*14,455,900*	*5,641,900*	*3,430,000*	*200,000*	***30,883,55***
13								
14	Reimbursement of Preliminary Costs	-	-	2,200,000	-	-	-	2,200,00
15	**Grand Total**	**$ 3,546,830**	**$ 3,608,920**	**$ 16,655,900**	**$ 5,641,900**	**$ 3,430,000**	**$ 200,000**	**$ 33,083,55**

	Sources of Funds	2021	2022	2023	2024	2025	2026	6 Year Total
1	General Fund Pay Go Funding	$ 2,029,433	$ 2,466,321	$ 1,084,900	$ 1,041,900	$ 930,000	$ 200,000	$ 7,752,55
2	General Fund Balance Contribution	1,517,397	-	-	-	-	-	1,517,39
3	Other Outside Contributions	-	142,599	-	-	-	-	142,59
4	Debt Financing:							-
5	5 Years (3.00%)	-	-	-	-	-	-	-
6	7 Years (3.25%)	-	-	-	-	-	-	-
7	10 Years (3.50%)	-	-	-	-	-	-	-
8	15 Years (4.00%)	-	3,000,000	-	4,500,000	-	-	7,500,00
9	20 Years (5.00%)	-	-	16,171,000	-	-	-	16,171,00
10	**Grand Total**	**$ 3,546,830**	**$ 5,608,920**	**$ 17,255,900**	**$ 5,541,900**	**$ 930,000**	**$ 200,000**	**$ 33,083,55**

- In addition to the CIP Funding shown above, the County funds annual vehicle/equipment replacement and preventative maintenance capital projects in the annual operating budget ($1,672,000).

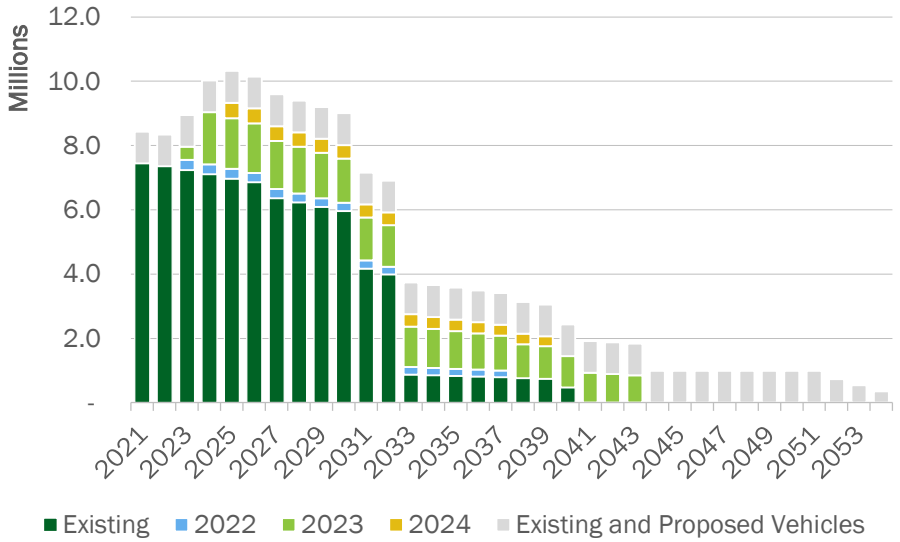
Attachment: Davie County NC Discussion Materials 3.4.21 (FY 2022-2026 Capital Improvement Plan)

Proposed Tax Supported Debt Service

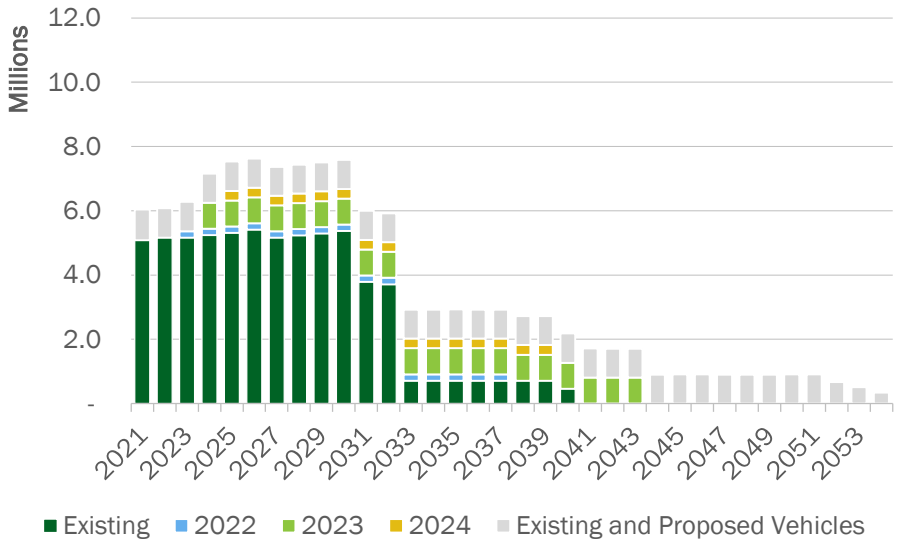
FY 2021 – 2026 DRAFT CIP

DAVIE COUNTY
North Carolina

Proposed Tax Supported Debt Service



Proposed Principal



Summary

- Financing Assumptions:
  - Amortization: Level Principal
  - First Interest:
    - FY 2022 & 2024 Issuances: FY Following Issuance
    - FY 2023 Issuance: FY of Issuance (6 months)
  - First Principal: FY Following Issuance
  - Term and Rate:
    - FY 2022 & 2024 Issuances: 15 Years at 4.00%
    - FY 2023 Issuance: 20 Years at 5.00%

- Debt Issued[1]:
  - 2022: $3,000,000
  - 2023: $16,171,000
  - 2024: $4,500,000
  - Total: $23,671,000

- Debt Service[1]:
  - 2022: $3,960,000
  - 2023: $25,065,000
  - 2024: $5,940,000
  - Total: $34,965,000

- General Fund Pay Go Capital:
  - FY 2021 - 2026: $9,879,133 Total
  - FY 2027 & Beyond: $750,000 / Year

[1] Excludes future Vehicle IPCs.

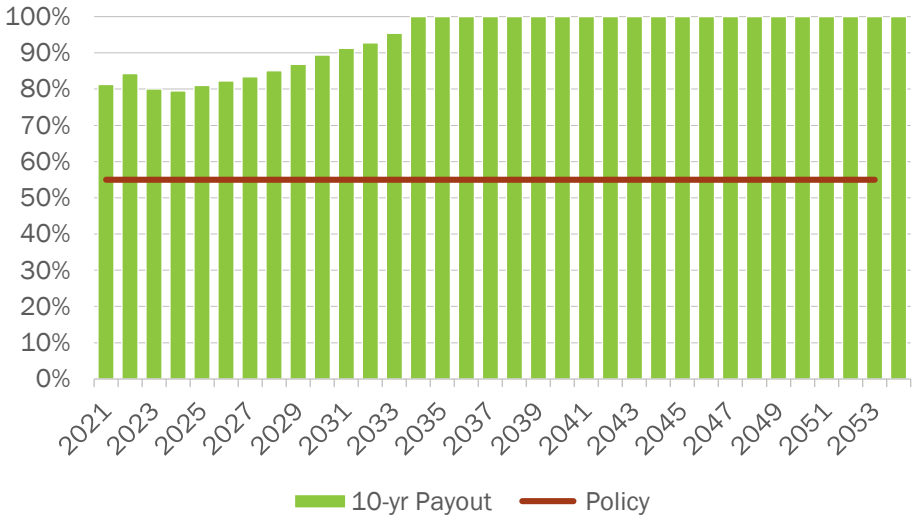
Attachment: Davie County NC Discussion Materials 3.4.21 (FY 2022-2026 Capital Improvement Plan)

Key Debt Ratios

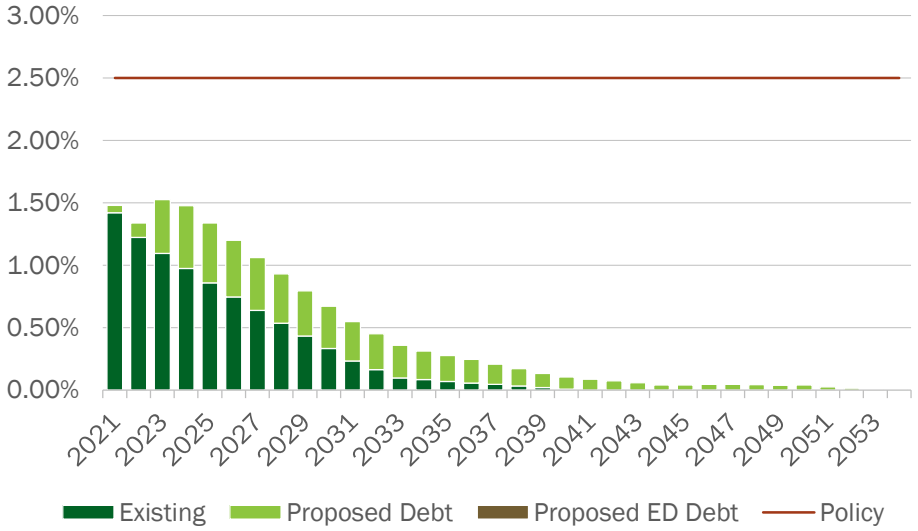
Existing Debt and Proposed FY 2021 – 2026 DRAFT CIP

DAVIE COUNTY
North Carolina

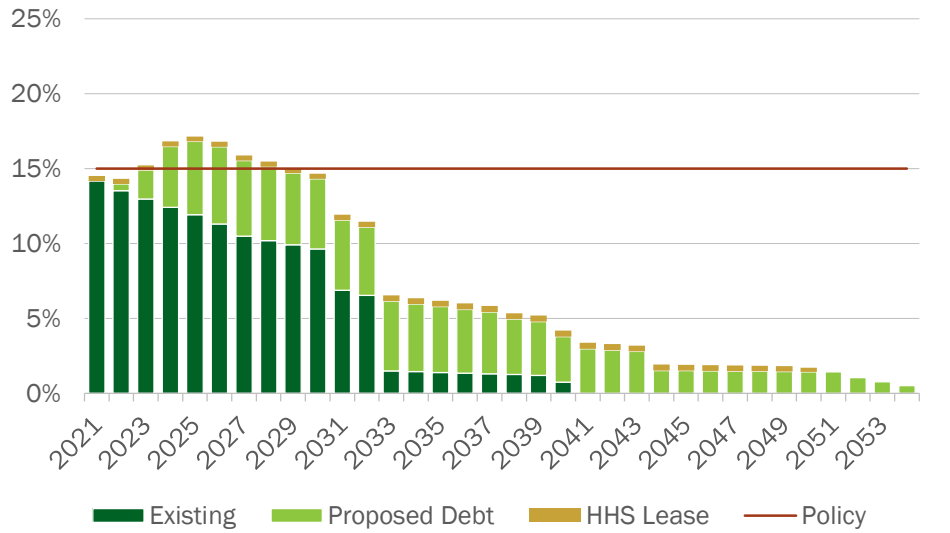
10-Year Payout



Debt to Assessed Value



Debt Service to Expenditures



Attachment: Davie County NC Discussion Materials 3.4.21 (FY 2022-2026 Capital Improvement Plan)

Debt Affordability Analysis – Natural Tax Impact

Existing and Proposed Debt

DAVIE COUNTY North Carolina

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
	Debt Service Requirements					Revenue Available for DS							Debt Service Cash Flow Surplus (Deficit)					
FY	Existing Non-Vehicle DS and Long-Term Lease[1]	Vehicle Debt Service[2]	CIP Debt Service	County CIP Pay Go / Contribution	Total	Property Tax (6.36¢) and Other GF Revenue[3]	Property Tax (HS Debt Only - 10.8¢)[4]	Repurpose 1 ¢ for Capital	Operating Revenue for Vehicle Debt Service[2]	BOE Contribution[5]	Reimburse From Loan Proceeds / Other	Total Revenues Available	Surplus/ (Deficit)	Revenue From Prior Tax Impact	Capital Reserve Utilized	Adjusted Surplus/ (Deficit)	Estimated Incremental Tax Equivalent	Capital Rese Fund Balan
																		2,519,72
2021	7,649,548	990,236	-	2,029,433	10,669,217	3,510,757	5,060,222	-	990,236	500,000	-	10,061,215	(608,002)	-	(608,002)	-	-	1,911,71
2022	7,557,191	990,236	-	2,466,321	11,013,748	3,766,816	4,986,240	-	990,236	500,000	-	10,243,292	(770,456)	-	(770,456)	-	-	1,141,26
2023	7,438,408	990,236	724,275	1,084,900	10,237,819	3,799,176	5,036,102	-	990,236	500,000	2,200,000	12,525,514	2,287,695	-	-	2,287,695	-	3,428,95
2024	7,309,779	990,236	1,929,100	1,041,900	11,271,015	3,831,859	5,086,463	-	990,236	500,000	-	10,408,558	(862,456)	-	(862,456)	-	-	2,566,50
2025	7,179,370	990,236	2,360,673	930,000	11,460,278	3,864,869	5,137,328	-	990,236	500,000	-	10,492,433	(967,845)	-	(967,845)	-	-	1,598,65
2026	7,074,396	990,236	2,300,245	200,000	10,564,877	3,898,209	5,188,701	-	990,236	200,000	-	10,277,147	(287,730)	-	(287,730)	-	-	1,310,92
2027	6,582,791	990,236	2,239,818	750,000	10,562,844	3,931,883	5,240,588	-	990,236	200,000	-	10,362,707	(200,137)	-	(200,137)	-	-	1,110,78
2028	6,448,492	990,236	2,179,390	750,000	10,368,117	3,965,893	5,292,994	-	990,236	200,000	-	10,449,123	81,006	-	-	81,006	-	1,191,79
2029	6,309,974	990,236	2,118,963	750,000	10,169,172	4,000,244	5,345,924	-	990,236	200,000	-	10,536,404	367,232	-	-	367,232	-	1,559,02
2030	6,184,372	990,236	2,058,535	750,000	9,983,143	4,034,938	5,399,383	-	990,236	200,000	-	10,624,557	641,414	-	-	641,414	-	2,200,44
2031	4,410,551	990,236	1,998,108	750,000	8,148,894	4,069,979	458,790	-	990,236	200,000	229,449	5,948,453	(2,200,441)	-	(2,200,441)	-	-	
2032	4,221,571	990,236	1,937,680	750,000	7,899,487	4,105,370	-	-	990,236	200,000	2,603,881	7,899,487	0	-	-	0	-	
2033	1,110,556	990,236	1,877,253	750,000	4,728,044	4,141,115	-	-	990,236	-	-	5,131,351	403,307	-	-	403,307	-	403,30
2034	1,089,479	990,236	1,816,825	750,000	4,646,540	4,177,218	-	-	990,236	-	-	5,167,454	520,914	-	-	520,914	-	924,22
2035	1,072,542	990,236	1,756,398	750,000	4,569,175	4,213,681	-	-	990,236	-	-	5,203,917	634,742	-	-	634,742	-	1,558,96
2036	1,064,012	990,236	1,695,970	750,000	4,500,217	4,250,510	-	-	990,236	-	-	5,240,746	740,528	-	-	740,528	-	2,299,49
2037	1,042,559	990,236	1,635,543	750,000	4,418,338	4,287,706	-	-	990,236	-	-	5,277,942	859,605	-	-	859,605	-	3,159,09
2038	1,020,669	990,236	1,375,115	750,000	4,136,020	4,325,275	-	-	990,236	-	-	5,315,511	1,179,491	-	-	1,179,491	-	4,338,58
2039	998,405	990,236	1,322,688	750,000	4,061,328	4,363,219	-	-	990,236	-	-	5,353,455	1,292,127	-	-	1,292,127	-	5,630,73
2040	730,827	990,236	970,260	750,000	3,441,323	4,401,543	-	-	990,236	-	-	5,391,779	1,950,456	-	-	1,950,456	-	7,581,16
2041	255,938	990,236	929,833	750,000	2,926,006	4,440,250	-	-	990,236	-	-	5,430,486	2,504,480	-	-	2,504,480	-	10,085,64
2042	255,938	990,236	889,405	750,000	2,885,578	4,479,344	-	-	990,236	-	-	5,469,580	2,584,001	-	-	2,584,001	-	12,669,65
2043	255,938	990,236	848,978	750,000	2,845,151	4,518,829	-	-	990,236	-	-	5,509,065	2,663,914	-	-	2,663,914	-	15,333,56
2044	255,938	990,236	-	750,000	1,996,173	4,558,709	-	-	990,236	-	-	5,548,945	3,552,771	-	-	3,552,771	-	18,886,33
2045	255,938	990,236	-	750,000	1,996,173	4,598,987	-	-	990,236	-	-	5,589,223	3,593,050	-	-	3,593,050	-	22,479,38
2046	255,938	990,236	-	750,000	1,996,173	4,639,669	-	-	990,236	-	-	5,629,905	3,633,731	-	-	3,633,731	-	26,113,1
2047	255,938	990,236	-	750,000	1,996,173	4,680,757	-	-	990,236	-	-	5,670,993	3,674,819	-	-	3,674,819	-	29,787,91
2048	255,938	990,236	-	750,000	1,996,173	4,722,256	-	-	990,236	-	-	5,712,492	3,716,318	-	-	3,716,318	-	33,504,25
2049	255,938	990,236	-	750,000	1,996,173	4,092,690	-	-	990,236	-	-	5,082,926	3,086,753	-	-	3,086,753	-	36,591,0
2050	191,953	990,236	-	750,000	1,932,189	4,128,358	-	-	990,236	-	-	5,118,594	3,186,405	-	-	3,186,405	-	39,777,4
																Total Tax Effect	0.00¢	
Total	88,990,879	29,707,079	34,965,050	28,752,554	182,415,562								Total		(5,897,067)			

[1] Includes Existing non-vehicle debt service and HHS/Sherriff Department Long-Term Lease.

[2] Includes FY 2021 Vehicle financing debt service which closed on 2/3/2021. Future years assumed to be funded to maintain $990,236 of annual debt service. Subject to change.

[3] Includes Property Tax (6.36¢), General Fund Appropriation for 1-time Capital and Cell Phone Tower Rental Income

[4] Tax rate reduced overtime to equal debt services on GO High School Bonds.

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- FY 2021 Value of a Penny*: $480,000
- Assumed Growth Rate: 6.0% (FY22) 1.00% Thereafter

* Per County Staff

Attachment: Davie County NC Discussion Materials 3.4.21 (FY 2022-2026 Capital Improvement Plan)

Debt Affordability Analysis – Natural Tax Impact

Existing and Proposed Debt

DAVIE COUNTY North Carolina

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
	Debt Service Requirements					Revenue Available for DS							Debt Service Cash Flow Surplus (Deficit)					
FY	Existing Non-Vehicle DS and Long-Term Lease[1]	Vehicle Debt Service[2]	CIP Debt Service	County CIP Pay Go / Contribution	Total	Property Tax (6.36¢) and Other GF Revenue[3]	Property Tax (HS Debt Only - 10.8¢)[4]	Repurpose 1 ¢ for Capital	Operating Revenue for Vehicle Debt Service[2]	BOE Contribution[5]	Reimburse From Loan Proceeds / Other	Total Revenues Available	Surplus/ (Deficit)	Revenue From Prior Tax Impact	Capital Reserve Utilized	Adjusted Surplus/ (Deficit)	Estimated Incremental Tax Equivalent	Capital Rese Fund Balan
																		2,519,72
2021	7,649,548	990,236	-	2,029,433	10,669,217	3,510,757	5,060,222	-	990,236	500,000	-	10,061,215	(608,002)	-	(608,002)	-	-	1,911,71
2022	7,557,191	990,236	-	2,466,321	11,013,748	3,766,816	4,986,240	508,800	990,236	500,000	-	10,752,092	(261,656)	-	(261,656)	-	-	1,650,06
2023	7,438,408	990,236	724,275	1,084,900	10,237,819	3,799,176	5,036,102	513,888	990,236	500,000	2,200,000	13,039,402	2,801,583	-	-	2,801,583	-	4,451,64
2024	7,309,779	990,236	1,929,100	1,041,900	11,271,015	3,831,859	5,086,463	519,027	990,236	500,000	-	10,927,585	(343,430)	-	(343,430)	-	-	4,108,21
2025	7,179,370	990,236	2,360,673	930,000	11,460,278	3,864,869	5,137,328	524,217	990,236	500,000	-	11,016,650	(443,628)	-	(443,628)	-	-	3,664,58
2026	7,074,396	990,236	2,300,245	200,000	10,564,877	3,898,209	5,188,701	529,459	990,236	200,000	-	10,806,606	241,729	-	-	241,729	-	3,906,31
2027	6,582,791	990,236	2,239,818	750,000	10,562,844	3,931,883	5,240,588	534,754	990,236	200,000	-	10,897,461	334,617	-	-	334,617	-	4,240,93
2028	6,448,492	990,236	2,179,390	750,000	10,368,117	3,965,893	5,292,994	540,101	990,236	200,000	-	10,989,225	621,107	-	-	621,107	-	4,862,04
2029	6,309,974	990,236	2,118,963	750,000	10,169,172	4,000,244	5,345,924	545,502	990,236	200,000	-	11,081,906	912,734	-	-	912,734	-	5,774,77
2030	6,184,372	990,236	2,058,535	750,000	9,983,143	4,034,938	5,399,383	550,957	990,236	200,000	-	11,175,515	1,192,372	-	-	1,192,372	-	6,967,14
2031	4,410,551	990,236	1,998,108	750,000	8,148,894	4,069,979	458,790	556,467	990,236	200,000	-	6,275,472	(1,873,423)	-	(1,873,423)	-	-	5,093,72
2032	4,221,571	990,236	1,937,680	750,000	7,899,487	4,105,370	-	562,032	990,236	200,000	-	5,857,638	(2,041,849)	-	(2,041,849)	-	-	3,051,87
2033	1,110,556	990,236	1,877,253	750,000	4,728,044	4,141,115	-	567,652	990,236	-	-	5,699,003	970,959	-	-	970,959	-	4,022,83
2034	1,089,479	990,236	1,816,825	750,000	4,646,540	4,177,218	-	573,329	990,236	-	-	5,740,782	1,094,243	-	-	1,094,243	-	5,117,07
2035	1,072,542	990,236	1,756,398	750,000	4,569,175	4,213,681	-	579,062	990,236	-	-	5,782,979	1,213,804	-	-	1,213,804	-	6,330,88
2036	1,064,012	990,236	1,695,970	750,000	4,500,217	4,250,510	-	584,852	990,236	-	-	5,825,598	1,325,381	-	-	1,325,381	-	7,656,26
2037	1,042,559	990,236	1,635,543	750,000	4,418,338	4,287,706	-	590,701	990,236	-	-	5,868,643	1,450,306	-	-	1,450,306	-	9,106,56
2038	1,020,669	990,236	1,375,115	750,000	4,136,020	4,325,275	-	596,608	990,236	-	-	5,912,119	1,776,099	-	-	1,776,099	-	10,882,66
2039	998,405	990,236	1,322,688	750,000	4,061,328	4,363,219	-	602,574	990,236	-	-	5,956,029	1,894,701	-	-	1,894,701	-	12,777,36
2040	730,827	990,236	970,260	750,000	3,441,323	4,401,543	-	608,600	990,236	-	-	6,000,379	2,559,055	-	-	2,559,055	-	15,336,41
2041	255,938	990,236	929,833	750,000	2,926,006	4,440,250	-	614,686	990,236	-	-	6,045,172	3,119,166	-	-	3,119,166	-	18,455,58
2042	255,938	990,236	889,405	750,000	2,885,578	4,479,344	-	620,833	990,236	-	-	6,090,413	3,204,834	-	-	3,204,834	-	21,660,41
2043	255,938	990,236	848,978	750,000	2,845,151	4,518,829	-	627,041	990,236	-	-	6,136,106	3,290,955	-	-	3,290,955	-	24,951,36
2044	255,938	990,236	-	750,000	1,996,173	4,558,709	-	633,311	990,236	-	-	6,182,256	4,186,083	-	-	4,186,083	-	29,137,44
2045	255,938	990,236	-	750,000	1,996,173	4,598,987	-	639,645	990,236	-	-	6,228,868	4,232,694	-	-	4,232,694	-	33,370,13
2046	255,938	990,236	-	750,000	1,996,173	4,639,669	-	646,041	990,236	-	-	6,275,946	4,279,772	-	-	4,279,772	-	37,649,91
2047	255,938	990,236	-	750,000	1,996,173	4,680,757	-	652,501	990,236	-	-	6,323,494	4,327,321	-	-	4,327,321	-	41,977,24
2048	255,938	990,236	-	750,000	1,996,173	4,722,256	-	659,026	990,236	-	-	6,371,518	4,375,345	-	-	4,375,345	-	46,352,59
2049	255,938	990,236	-	750,000	1,996,173	4,092,690	-	665,617	990,236	-	-	5,748,543	3,752,369	-	-	3,752,369	-	50,104,96
2050	191,953	990,236	-	750,000	1,932,189	4,128,358	-	672,273	990,236	-	-	5,790,867	3,858,678	-	-	3,858,678	-	53,963,64
																Total Tax Effect	0.00¢	
Total	88,990,879	29,707,079	34,965,050	28,752,554	182,415,562								Total		(5,571,987)			

[1] Includes Existing non-vehicle debt service and HHS/Sherriff Department Long-Term Lease.

[2] Includes FY 2021 Vehicle financing debt service which closed on 2/3/2021. Future years assumed to be funded to maintain $990,236 of annual debt service. Subject to change.

[3] Includes Property Tax (6.36¢), General Fund Appropriation for 1-time Capital and Cell Phone Tower Rental Income

[4] Tax rate reduced overtime to equal debt services on GO High School Bonds.

[5] Includes School Contributions of $300,000 per year and $200,000 per year.

- FY 2021 Value of a Penny*: $480,000
- Assumed Growth Rate: 6.0% (FY22) 1.00% Thereafter

* Per County Staff

Attachment: Davie County NC Discussion Materials 3.4.21 (FY 2022-2026 Capital Improvement Plan)

Future County Capital Considerations

DAVIE COUNTY
North Carolina

- In addition to the current FY2021 – FY2026, the County may have further capital project needs (beyond annual pay-go) in future years, including
  - Courthouse Project – Future Phases: $18.0 million
  - Park Phase II: $6.0 million
  - Park Phase III: $5.0 million
  - Schools: TBD
  - Community College: TBD

Attachment: Davie County NC Discussion Materials 3.4.21 (FY 2022-2026 Capital Improvement Plan)

DAVIE COUNTY
North Carolina

Attachment: Davie County NC Discussion Materials 3.4.21 (FY 2022-2026 Capital Improvement Plan)

Appendix A

Existing Tax Supported Debt

Existing Tax Supported Debt Summary

DAVIE COUNTY
North Carolina

Attachment: Davie County NC Discussion Materials 3.4.21 (FY 2022-2026 Capital Improvement Plan)

Total Tax Supported Debt Service

FY	Principal	Interest	Total
Total	68,107,501	16,616,985	84,724,486
2021	6,034,000	2,401,034	8,435,034
2022	5,856,000	2,226,337	8,082,337
2023	5,687,000	2,088,905	7,775,905
2024	5,586,000	1,875,016	7,461,016
2025	5,538,000	1,662,657	7,200,657
2026	5,410,000	1,442,583	6,852,583
2027	5,161,501	1,199,477	6,360,978
2028	5,228,000	998,679	6,226,679
2029	5,293,000	795,161	6,088,161
2030	5,368,000	590,294	5,958,294
2031	3,788,000	383,676	4,171,676
2032	3,712,000	270,696	3,982,696
2033	712,000	159,681	871,681
2034	712,000	138,604	850,604
2035	712,000	117,401	829,401
2036	712,000	96,074	808,074
2037	712,000	74,622	786,622
2038	712,000	52,732	764,732
2039	712,000	30,467	742,467
2040	462,000	12,890	474,890

GO Bonds

FY	Principal	Interest	Total
Total	49,570,000	13,435,675	63,005,675
2021	3,355,000	1,999,300	5,354,300
2022	3,440,000	1,844,650	5,284,650
2023	3,465,000	1,759,950	5,224,950
2024	3,560,000	1,594,900	5,154,900
2025	3,655,000	1,425,300	5,080,300
2026	4,575,000	1,245,050	5,820,050
2027	4,695,000	1,018,800	5,713,800
2028	4,765,000	831,000	5,596,000
2029	4,830,000	640,400	5,470,400
2030	4,905,000	448,450	5,353,450
2031	3,325,000	254,750	3,579,750
2032	3,250,000	154,688	3,404,688
2033	250,000	56,563	306,563
2034	250,000	48,375	298,375
2035	250,000	40,063	290,063
2036	250,000	31,625	281,625
2037	250,000	23,063	273,063
2038	250,000	14,063	264,063
2039	250,000	4,688	254,688
2040	-	-	-

IPCs / LOBs / COPs

FY	Principal	Interest	Total
Total	15,786,501	3,083,640	18,870,141
2021	1,729,000	361,498	2,090,498
2022	1,717,000	350,791	2,067,791
2023	1,697,000	311,708	2,008,708
2024	1,677,000	273,129	1,950,129
2025	1,655,000	235,054	1,890,054
2026	835,000	197,533	1,032,533
2027	466,501	180,677	647,178
2028	463,000	167,679	630,679
2029	463,000	154,761	617,761
2030	463,000	141,844	604,844
2031	463,000	128,926	591,926
2032	462,000	116,008	578,008
2033	462,000	103,118	565,118
2034	462,000	90,229	552,229
2035	462,000	77,339	539,339
2036	462,000	64,449	526,449
2037	462,000	51,559	513,559
2038	462,000	38,669	500,669
2039	462,000	25,780	487,780
2040	462,000	12,890	474,890

Other Obligations

FY	Principal	Interest	Total
Total	2,751,000	97,669	2,848,669
2021	950,000	40,236	990,236
2022	699,000	30,896	729,896
2023	525,000	17,247	542,247
2024	349,000	6,988	355,988
2025	228,000	2,303	230,303
2026	-	-	-
2027	-	-	-
2028	-	-	-
2029	-	-	-
2030	-	-	-
2031	-	-	-
2032	-	-	-
2033	-	-	-
2034	-	-	-
2035	-	-	-
2036	-	-	-
2037	-	-	-
2038	-	-	-
2039	-	-	-
2040	-	-	-

General Obligation Bonds

DAVIE COUNTY
North Carolina

$5,130,000
General Obligation Refunding Bonds, Series 2013

FY	Coupon	Principal	Interest	Total
Total		2,235,000	222,300	2,457,300
2021	3.000%	530,000	84,100	614,100
2022	4.000%	545,000	68,200	613,200
2023	4.000%	570,000	46,400	616,400
2024	4.000%	590,000	23,600	613,600
2025		-	-	-
2026		-	-	-
2027		-	-	-
2028		-	-	-
2029		-	-	-
2030		-	-	-
2031		-	-	-
2032		-	-	-
2033		-	-	-
2034		-	-	-
2035		-	-	-
2036		-	-	-
2037		-	-	-
2038		-	-	-
2039		-	-	-

Dated Date:	4/17/2013	Next Call:	Non-callable
Purpose:	Schools	Insurance:	N/A
Coupon Dates:	May 1 / Nov 1	Maturity Date:	May 1

$54,500,000
General Obligation School Bonds, Series 2015

FY	Coupon	Principal	Interest	Total
Total		42,585,000	11,619,000	54,204,000
2021	5.000%	2,575,000	1,746,450	4,321,450
2022	2.000%	2,645,000	1,617,700	4,262,700
2023	5.000%	2,645,000	1,564,800	4,209,800
2024	5.000%	2,720,000	1,432,550	4,152,550
2025	5.000%	3,405,000	1,296,550	4,701,550
2026	5.000%	4,325,000	1,126,300	5,451,300
2027	4.000%	4,445,000	910,050	5,355,050
2028	4.000%	4,515,000	732,250	5,247,250
2029	4.000%	4,580,000	551,650	5,131,650
2030	4.000%	4,655,000	368,450	5,023,450
2031	3.000%	3,075,000	182,250	3,257,250
2032	3.000%	3,000,000	90,000	3,090,000
2033		-	-	-
2034		-	-	-
2035		-	-	-
2036		-	-	-
2037		-	-	-
2038		-	-	-
2039		-	-	-

Dated Date:	5/12/2015	Next Call:	5/1/2025
Purpose:	Schools	Insurance:	n/a
Coupon Dates:	May 1 / Nov 1	Maturity Date:	May 1

$5,000,000
General Obligation Parks & Recreation Bonds, Series 2018

FY	Coupon	Principal	Interest	Total
Total		4,750,000	1,594,375	6,344,37
2021	4.000%	250,000	168,750	418,75
2022	4.000%	250,000	158,750	408,75
2023	4.000%	250,000	148,750	398,75
2024	4.000%	250,000	138,750	388,75
2025	4.000%	250,000	128,750	378,75
2026	4.000%	250,000	118,750	368,75
2027	4.000%	250,000	108,750	358,75
2028	4.000%	250,000	98,750	348,75
2029	4.000%	250,000	88,750	338,75
2030	3.000%	250,000	80,000	330,00
2031	3.000%	250,000	72,500	322,50
2032	3.250%	250,000	64,688	314,68
2033	3.250%	250,000	56,563	306,56
2034	3.300%	250,000	48,375	298,37
2035	3.350%	250,000	40,063	290,06
2036	3.400%	250,000	31,625	281,62
2037	3.450%	250,000	23,063	273,06
2038	3.750%	250,000	14,063	264,06
2039	3.750%	250,000	4,688	254,68

Dated Date:	10/31/2018	Next Call:	10/1/2028
Purpose:	Parks & Rec	Insurance:	N/A
Coupon Dates:	Apr 1 / Oct 1	Maturity Date:	Oct 1

Source: LGC Bond Ledger / County Audit/ Final Numbers

Attachment: Davie County NC Discussion Materials 3.4.21 (FY 2022-2026 Capital Improvement Plan)

IPCs / LOBs / COPs

DAVIE COUNTY
North Carolina

$7,303,000
2015 Refunding Certificate of Participation (FTB)

FY	Coupon	Principal	Interest	Total
Total		4,301,000	320,368	4,621,368
2021	2.520%	895,000	108,385	1,003,385
2022	2.520%	882,000	85,831	967,831
2023	2.520%	862,000	63,605	925,605
2024	2.520%	842,000	41,882	883,882
2025	2.520%	820,000	20,664	840,664
2026		-	-	-
2027		-	-	-
2028		-	-	-
2029		-	-	-
2030		-	-	-
2031		-	-	-
2032		-	-	-
2033		-	-	-
2034		-	-	-
2035		-	-	-
2036		-	-	-
2037		-	-	-
2038		-	-	-
2039		-	-	-
2040				-

Dated Date:	2/17/2015	Next Call:	Make-whole
Purpose:	Refunding of '06 COPs	Insurance:	N/A
Coupon Dates:	Jun 1 / Dec 1	Maturity Date:	Jun 1

$2,000,000
Installment Purchase Contract, Series 2016 (Energy United)

FY	Coupon	Principal	Interest	Total
Total		1,200,000	-	1,200,000
2021	0.000%	200,000	-	200,000
2022	0.000%	200,000	-	200,000
2023	0.000%	200,000	-	200,000
2024	0.000%	200,000	-	200,000
2025	0.000%	200,000	-	200,000
2026	0.000%	200,000	-	200,000
2027		-	-	-
2028		-	-	-
2029		-	-	-
2030		-	-	-
2031		-	-	-
2032		-	-	-
2033		-	-	-
2034		-	-	-
2035		-	-	-
2036		-	-	-
2037		-	-	-
2038		-	-	-
2039		-	-	-
2040				-

Dated Date:	3/1/2016	Next Call:	n/a
Purpose:	Economic Development	Insurance:	n/a
Coupon Dates:	n/a	Maturity Date:	2/1

Source: LGC Bond Ledger / County Audit/ Final Numbers

Attachment: Davie County NC Discussion Materials 3.4.21 (FY 2022-2026 Capital Improvement Plan)

IPCs / LOBs / COPs

DAVIE COUNTY
North Carolina

$1,723,000
2017 Installment Financing Agreement (BB&T)

FY	Coupon	Principal	Interest	Total
Total		1,035,501	83,276	1,118,777
2021	2.290%	172,000	23,713	195,713
2022	2.290%	172,000	19,774	191,774
2023	2.290%	172,000	15,835	187,835
2024	2.290%	172,000	11,897	183,897
2025	2.290%	172,000	7,958	179,958
2026	2.290%	172,000	4,019	176,019
2027	2.290%	3,501	80	3,581
2028		-	-	-
2029		-	-	-
2030		-	-	-
2031		-	-	-
2032		-	-	-
2033		-	-	-
2034		-	-	-
2035		-	-	-
2036		-	-	-
2037		-	-	-
2038		-	-	-
2039		-	-	-
2040				-

Dated Date: 4/13/2017
Next Call: Current (101%)
Purpose: Central Davie / EMS Build.
Insurance: n/a
Coupon Dates: May 1 / Nov 1
Maturity Date: May 1

Note: The County partially prepaid this loan in FY 2020 from remaining Bond Proceeds.

$9,250,000
2020 Installment Financing Agreement (Truist)

FY	Coupon	Principal	Interest	Total
Total		9,250,000	2,679,997	11,929,997
2021	2.790%	462,000	229,400	691,400
2022	2.790%	463,000	245,185	708,185
2023	2.790%	463,000	232,268	695,268
2024	2.790%	463,000	219,350	682,350
2025	2.790%	463,000	206,432	669,432
2026	2.790%	463,000	193,514	656,514
2027	2.790%	463,000	180,597	643,597
2028	2.790%	463,000	167,679	630,679
2029	2.790%	463,000	154,761	617,761
2030	2.790%	463,000	141,844	604,844
2031	2.790%	463,000	128,926	591,926
2032	2.790%	462,000	116,008	578,008
2033	2.790%	462,000	103,118	565,118
2034	2.790%	462,000	90,229	552,229
2035	2.790%	462,000	77,339	539,339
2036	2.790%	462,000	64,449	526,449
2037	2.790%	462,000	51,559	513,559
2038	2.790%	462,000	38,669	500,669
2039	2.790%	462,000	25,780	487,780
2040	2.790%	462,000	12,890	474,890

Dated Date: 3/11/2020
Next Call: Current (101%)
Purpose: Park / Admin Building Brock Center / Sherrif / HHS
Insurance: n/a
Coupon Dates: Feb 1 / Aug 1
Maturity Date: Feb 1

Source: LGC Bond Ledger / County Audit/ Final Numbers

Attachment: Davie County NC Discussion Materials 3.4.21 (FY 2022-2026 Capital Improvement Plan)

Other Obligations

DAVIE COUNTY
North Carolina

$1,258,000
Installment Purchase Contract, Series 2016 (First Citizens)

FY	Coupon	Principal	Interest	Total
Total		258,000	3,586	261,586
2021	1.390%	258,000	3,586	261,586
2022		-	-	-
2023		-	-	-
2024		-	-	-
2025		-	-	-
2026		-	-	-
2027		-	-	-
2028		-	-	-
2029		-	-	-
2030		-	-	-
2031		-	-	-
2032		-	-	-
2033		-	-	-
2034		-	-	-
2035		-	-	-
2036		-	-	-
2037		-	-	-
2038		-	-	-
2039		-	-	-

Dated Date:	8/18/2016	Next Call:	Current (100%)
Purpose:	Vehicles & Equipment	Insurance:	n/a
Coupon Dates:	Jun 1	Maturity Date:	Jun 1

$884,000
Installment Purchase Contract, Series 2017 (First Citizens)

FY	Coupon	Principal	Interest	Total
Total		362,000	10,737	372,737
2021	1.970%	179,000	7,131	186,131
2022	1.970%	183,000	3,605	186,605
2023		-	-	-
2024		-	-	-
2025		-	-	-
2026		-	-	-
2027		-	-	-
2028		-	-	-
2029		-	-	-
2030		-	-	-
2031		-	-	-
2032		-	-	-
2033		-	-	-
2034		-	-	-
2035		-	-	-
2036		-	-	-
2037		-	-	-
2038		-	-	-
2039		-	-	-

Dated Date:	8/17/2017	Next Call:	Current (100%)
Purpose:	Vehicles & Equipment	Insurance:	n/a
Coupon Dates:	Jun 1	Maturity Date:	Jun 1

Attachment: Davie County NC Discussion Materials 3.4.21 (FY 2022-2026 Capital Improvement Plan)

Source: LGC Bond Ledger / County Audit/ Final Numbers

Other Obligations

DAVIE COUNTY
North Carolina

$860,000
Financing Agreement, Series 2018 (BB&T)

FY	Coupon	Principal	Interest	Total
Total		525,000	33,178	558,178
2021	3.130%	170,000	16,433	186,433
2022	3.130%	175,000	11,112	186,112
2023	3.130%	180,000	5,634	185,634
2024		-	-	-
2025		-	-	-
2026		-	-	-
2027		-	-	-
2028		-	-	-
2029		-	-	-
2030		-	-	-
2031		-	-	-
2032		-	-	-
2033		-	-	-
2034		-	-	-
2035		-	-	-
2036		-	-	-
2037		-	-	-
2038		-	-	-
2039		-	-	-

Dated Date: 10/26/2018
Next Call: Current (101%)
Purpose: Vehicles & Equipment
Insurance: n/a
Coupon Dates: Jun 1
Maturity Date: Jun 1

$596,000
Installment Purchase Contract, Series 2019 (Capital Bank)

FY	Coupon	Principal	Interest	Total
Total		479,000	23,612	502,612
2021	1.953%	116,000	9,355	125,355
2022	1.953%	119,000	7,089	126,089
2023	1.953%	121,000	4,765	125,765
2024	1.953%	123,000	2,402	125,402
2025		-	-	-
2026		-	-	-
2027		-	-	-
2028		-	-	-
2029		-	-	-
2030		-	-	-
2031		-	-	-
2032		-	-	-
2033		-	-	-
2034		-	-	-
2035		-	-	-
2036		-	-	-
2037		-	-	-
2038				-
2039				-

Dated Date: 8/27/2019
Next Call: Current (100%)
Purpose: Vehicles & Equipment
Insurance: n/a
Coupon Dates: Jun 1
Maturity Date: Jun 1

$1,127,000
Installment Purchase Contract, Series 2021 (Truist)

FY	Coupon	Principal	Interest	Total
Total		1,127,000	26,557	1,153,55
2021	1.010%	227,000	3,731	230,73
2022	1.010%	222,000	9,090	231,09
2023	1.010%	224,000	6,848	230,84
2024	1.010%	226,000	4,585	230,58
2025	1.010%	228,000	2,303	230,30
2026		-	-	
2027		-	-	
2028		-	-	
2029		-	-	
2030		-	-	
2031		-	-	
2032		-	-	
2033		-	-	
2034		-	-	
2035		-	-	
2036		-	-	
2037		-	-	
2038				
2039				

Dated Date: 2/3/2021
Next Call: Current (100
Purpose: Vehicles & Equipment
Insurance: n/a
Coupon Dates: Jun 1
Maturity Date: Jun 1

Source: LGC Bond Ledger / County Audit/ Final Numbers

Attachment: Davie County NC Discussion Materials 3.4.21 (FY 2022-2026 Capital Improvement Plan)

DAVIE COUNTY
North Carolina

Attachment: Davie County NC Discussion Materials 3.4.21 (FY 2022-2026 Capital Improvement Plan)

Appendix B

Rating Reports

MOODY'S
INVESTORS SERVICE

ISSUER COMMENT
24 April 2020

RATING

General Obligation (or GO Related) [1]	
Aa2	No Outlook

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Davie County, NC

Annual Comment on Davie County

Issuer Profile

Davie County is located in the western Piedmont region of North Carolina, just southwest of the Winston-Salem metro area. The county seat of Mocksville is approximately 23 miles southwest of downtown Winston-Salem. The county has a population of 41,991 and a moderate population density of 158 people per square mile. The county's median family income is $70,606 (2nd quartile) and the February 2020 unemployment rate was 3.3% (2nd quartile) [2] . The largest industry sectors that drive the local economy are manufacturing, retail trade, and administrative/waste management services.

We regard the coronavirus outbreak as a social risk under our environmental, social and governance framework, given the substantial implications for public health and safety and the economy. We do not see any material immediate credit risks for Davie County. However, the situation surrounding coronavirus is rapidly evolving and the longer term impact will depend on both the severity and duration of the crisis. If our view of the credit quality of Davie County changes, we will update our opinion at that time.

Credit Overview

The credit position for Davie County is very good. Its Aa2 rating is equal to the US counties median of Aa2. Key credit factors include a healthy financial position, manageable debt and pension burdens, a small tax base with a solid wealth and income profile.

Finances: The financial position of the county is healthy but is slightly unfavorable in relation to the assigned rating of Aa2. The cash balance as a percent of operating revenues (27.3%) falls short of the US median. Also, the fund balance as a percent of operating revenues (26.1%) is weaker than the US median.

Debt and Pensions: Overall, the debt and pension liabilities of Davie County are manageable and are aligned with its Aa2 rating. The Moody's-adjusted net pension liability to operating revenues (0.53x) is materially lower than the US median, and stayed the same from 2015 to 2019. That said, the net direct debt to full value (1.4%) is higher than the US median.

Economy and Tax Base: The coronavirus pandemic is driving an unprecedented economic slowdown. We currently forecast real US GDP to decline significantly over the first and second quarters of 2020, but a more moderate decline for the full year. Local governments with the highest exposure to the tourism, health care, consumer and international trade sectors could suffer particularly severe impacts.

Attachment: Davie County NC Discussion Materials 3.4.21 (FY 2022-2026 Capital Improvement Plan)

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The county has a solid economy and tax base, yet the factor is slightly unfavorable relative to the assigned rating of Aa2. Favorably, the full value per capita ($109,263) is stronger than the US median, and increased between 2015 and 2019. That said, the total full value ($4.7 billion) is smaller than other Moody's-rated counties nationwide. The median family income is 91.8% of the US level.

Management and Governance: North Carolina counties have an institutional framework score [3] of "Aaa," or very strong. Revenues mainly consist of property taxes, which are highly predictable. Counties have high revenue-raising ability primarily due to their flexibility to increase property tax rates annually, virtually without limit. Expenditures, which are largely for personnel, are highly predictable and counties have a high ability to reduce expenditures.

Sector Trends - North Carolina Counties

North Carolina counties are likely to experience steady economic growth over the near- to medium term, leading to healthy revenue trends. Increasing property tax valuations benefit counties as the housing market continues to rebound, supported by positive migration trends. The growing tourism sector is also helping boost many localities in the state. Conversely, some areas transitioning from a high reliance on textile, furniture and tobacco employment will lag the rest of the state. Pensions are typically well funded, whereas debt burdens are slightly high because counties are responsible for school and technical college infrastructure needs.

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EXHIBIT 1

Key Indicators [4] [5] Davie County

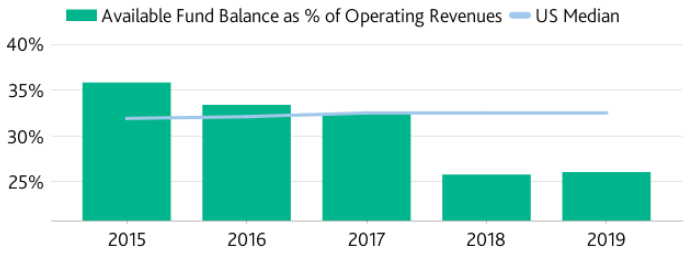
	2015	2016	2017	2018	2019	US Median	Credit Trend
Economy / Tax Base							
Total Full Value	$4,167M	$4,311M	$4,558M	$4,626M	$4,669M	$7,665M	Improved
Full Value Per Capita	$100,560	$103,719	$109,153	$108,270	$109,263	$85,725	Improved
Median Family Income (% of US Median)	91%	89%	92%	92%	92%	93%	Stable
Finances							
Available Fund Balance as % of Operating Revenues	35.8%	33.4%	32.4%	25.8%	26.1%	32.5%	Weakened
Net Cash Balance as % of Operating Revenues	33.2%	31.2%	30.8%	29.2%	27.3%	37.8%	Weakened
Debt / Pensions							
Net Direct Debt / Full Value	1.7%	1.6%	1.5%	1.4%	1.4%	0.5%	Stable
Net Direct Debt / Operating Revenues	1.45x	1.26x	1.21x	1.11x	1.06x	0.59x	Stable
Moody's-adjusted Net Pension Liability (3-yr average) to Full Value	0.4%	0.4%	0.5%	0.6%	0.7%	1.1%	Stable
Moody's-adjusted Net Pension Liability (3-yr average) to Operating Revenues	0.39x	0.33x	0.43x	0.49x	0.53x	1.38x	Stable

	2015	2016	2017	2018	2019	US Median
Debt and Financial Data						
Population	41,447	41,568	41,766	42,733	42,733	N/A
Available Fund Balance ($000s)	$16,968	$18,272	$18,127	$14,678	$15,561	$24,307
Net Cash Balance ($000s)	$15,702	$17,057	$17,186	$16,647	$16,323	$27,626
Operating Revenues ($000s)	$47,365	$54,727	$55,876	$56,930	$59,736	$72,972
Net Direct Debt ($000s)	$68,797	$69,128	$67,397	$63,173	$63,607	$40,162
Moody's Adjusted Net Pension Liability (3-yr average) ($000s)	$18,635	$18,161	$23,899	$28,158	$31,649	$89,312

Source: Moody's Investors Service

EXHIBIT 2

Available fund balance as a percent of operating revenues decreased from 2015 to 2019



Source: Issuer financial statements; Moody's Investors Service

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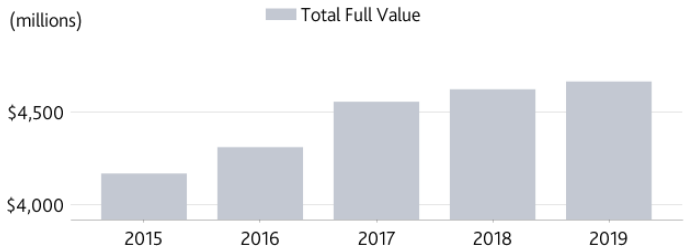
EXHIBIT 3

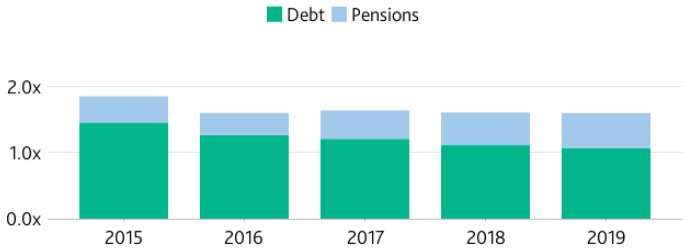
Full value of the property tax base increased from 2015 to 2019



Source: Issuer financial statements; Government data sources; Offering statements; Moody's Investors Service

EXHIBIT 4

Moody's-adjusted net pension liability to operating revenues increased from 2015 to 2019



Source: Issuer financial statements; Government data sources; Offering statements; Moody's Investors Service

Endnotes

1 The rating referenced in this report is the issuer's General Obligation (GO) rating or its highest public rating that is GO-related. A GO bond is generally backed by the full faith and credit pledge and total taxing power of the issuer. GO-related securities include general obligation limited tax, annual appropriation, lease revenue, non-ad valorem, and moral obligation debt. The referenced ratings reflect the government's underlying credit quality without regard to state guarantees, enhancement programs or bond insurance.

2 The demographic data presented, including population, population density, per capita personal income and unemployment rate are derived from the most recently available US government databases. Population, population density and per capita personal income come from the American Community Survey while the unemployment rate comes from the Bureau of Labor Statistics.

The largest industry sectors are derived from the Bureau of Economic Analysis. Moody's allocated the per capita personal income data and unemployment data for all counties in the US census into quartiles. The quartiles are ordered from strongest-to-weakest from a credit perspective: the highest per capita personal income quartile is first quartile, and the lowest unemployment rate is first quartile.

3 The institutional framework score assesses a municipality's legal ability to match revenues with expenditures based on its constitutionally and legislatively conferred powers and responsibilities. See US Local Government General Obligation Debt (December 2016) methodology report for more details.

4 For definitions of the metrics in the Key Indicators Table, US Local Government General Obligation Methodology and Scorecard User Guide (July 2014) . Metrics represented as N/A indicate the data were not available at the time of publication.

5 The medians come from our most recently published local government medians report, Medians - Tax base growth underpins sector strength, while pension challenges remain (May 2019) which is available on Moodys.com. The medians presented here are based on the key metrics outlined in Moody's GO methodology and the associated scorecard.

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REPORT NUMBER 1213787

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MOODY'S INVESTORS SERVICE

CREDIT OPINION
5 October 2018

Rate this Research

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Davie (County of) NC

Update to credit analysis

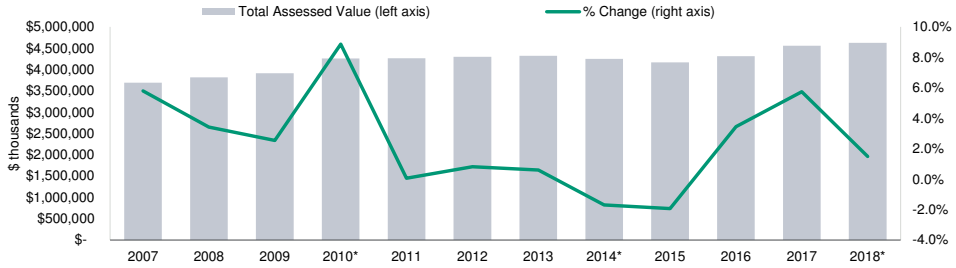
Summary

Davie County, NC (Aa2) benefits from a sizeable and growing tax base located in the Piedmont Triad region of the State of North Carolina (Aaa stable). The local economy has traditionally been centered around agriculture, furniture, and textile manufacturing, but continues to diversify. Fund balance and liquidity are strong and have remained stable over the past several years due to conservative budgetary practices and adherence to formal fiscal policies. Resident income levels are healthy, but fall slightly below the national median for the rating category. The debt burden is manageable, albeit somewhat high relative to national peers, and will remain so despite moderate future debt plans given continued tax base growth and above average principal amortization. The county's pension is low and compares favorably to similarly rated counties nationwide.

Exhibit 1

The County's Tax Base Exhibited Steady Growth Between Fiscal 2007-2018

Average annual increases of 1.4% over the past five years



* reassessment year

Source: Davie County, NC Audited Financial Statements; Moody's Investors Service

On October 3rd, we assigned a Aa2 rating to the county's $5 million General Obligation Parks and Recreation Bonds, Series 2018.

Credit strengths

» Sizeable tax base in the Piedmont Triad exhibiting steady growth

» History of maintaining strong and stable reserves and liquidity

Credit challenges

» Resident income levels slightly below national Aa2 median

» Debt burden higher than similarly-rated peers nationwide

Attachment: Davie County NC Discussion Materials 3.4.21 (FY 2022-2026 Capital Improvement Plan)

Rating outlook

Outlooks are typically not assigned to issuers with this amount of debt outstanding.

Factors that could lead to an upgrade

» Material and sustained improvement in reserve and liquidity levels

» Continued tax base growth and improvement in the county's socioeconomic profile

» Moderation of debt burden

Factors that could lead to a downgrade

» Trend of operating deficits and narrowing reserve levels

» Material declines in tax base values and wealth levels

» Significant increase in debt burden

Key indicators

Exhibit 2

Davie (County of) NC	2013	2014	2015	2016	2017
Economy/Tax Base					
Total Full Value ($000)	$4,323,578	$4,250,062	$4,167,898	$4,311,378	$4,558,866
Population	41,339	41,411	41,447	41,568	41,568
Full Value Per Capita	$104,588	$102,631	$100,560	$103,719	$109,672
Median Family Income (% of US Median)	90.4%	90.8%	91.1%	89.2%	89.2%
Finances					
Operating Revenue ($000)	$47,736	$47,203	$47,365	$54,727	$55,876
Fund Balance ($000)	$12,188	$15,195	$16,968	$18,272	$18,127
Cash Balance ($000)	$11,334	$14,463	$15,702	$17,057	$17,186
Fund Balance as a % of Revenues	25.5%	32.2%	35.8%	33.4%	32.4%
Cash Balance as a % of Revenues	23.7%	30.6%	33.2%	31.2%	30.8%
Debt/Pensions					
Net Direct Debt ($000)	$17,628	$15,748	$68,797	$69,128	$67,397
3-Year Average of Moody's ANPL ($000)	$16,275	$18,635	$18,635	$18,161	$23,899
Net Direct Debt / Full Value (%)	0.4%	0.4%	1.7%	1.6%	1.5%
Net Direct Debt / Operating Revenues (x)	0.4x	0.3x	1.5x	1.3x	1.2x
Moody's - adjusted Net Pension Liability (3-yr average) to Full Value (%)	0.4%	0.4%	0.4%	0.4%	0.5%
Moody's - adjusted Net Pension Liability (3-yr average) to Revenues (x)	0.3x	0.4x	0.4x	0.3x	0.4x

Source: Davie County, NC Audited Financial Statements; Moody's Investors Service

This publication does not announce a credit rating action. For any credit ratings referenced in this publication, please see the ratings tab on the issuer/entity page on www.moodys.com for the most updated credit rating action information and rating history.

Attachment: Davie County NC Discussion Materials 3.4.21 (FY 2022-2026 Capital Improvement Plan)

Profile

Davie County, NC encompasses 267 square miles in the Piedmont region of the State of North Carolina (Aaa stable), located approximately 25 miles southwest of the City of Winston-Salem (Aaa stable) along Interstate 40. The county's 2016 population was 41,568 according to the most recent American Community Survey, which represents a 2.4% increase from 2010.

Detailed credit considerations

Economy and Tax Base: Sizeable and Growing Tax Base Located in the Piedmont Triad Region of North Carolina

Davie County's $4.6 billion (2018) tax base will experience continued modest annual growth driven by ongoing and planned developments as well as property value appreciation. Full valuation has grown at an average annual rate of 1.4% between 2014 and 2018. Traditionally an agriculture, furniture, and textile-based economy, the county has diversified in recent years by attracting several light manufacturing facilities. Recent notable announcements include a $80 million investment by Ashley Furniture to expand their manufacturing and distribution facility that is expected to add 400 new jobs and a $30 million investment by Ingersoll Rand to expand their industrial manufacturing facility in Mockville that is expected to add 25 new jobs.

Countywide unemployment as of June 2018 was 3.7%, which is slightly below the state (4.2%) and national (4.2%) rates for the same period. Resident income levels are slightly below the national median for the Aa2 rating category at 89.2% of the nation in 2016, according to the most recent American Community Survey.

Financial Operations and Reserves: Strong and Stable Reserve and Liquidity Position Supported by Formal Fiscal Policies

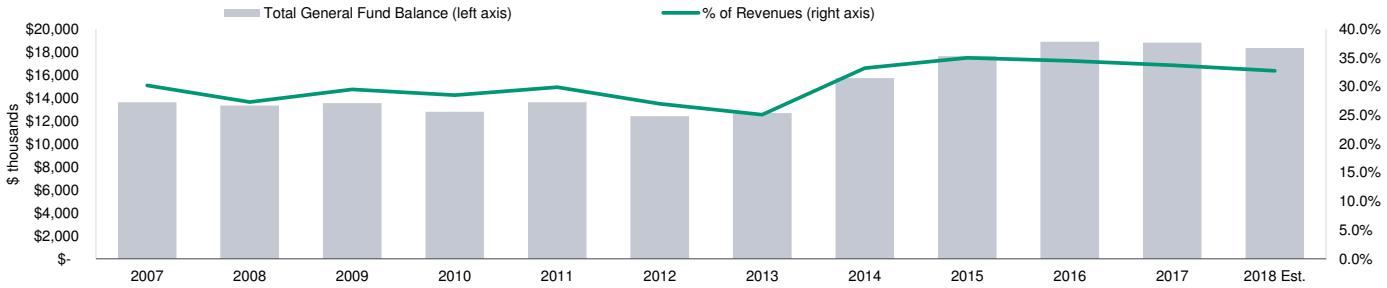
The county's reserve and liquidity position will remain strong and stable due to conservative budgetary practices and adherence to formal fiscal policies. Over the past five fiscal years, the county's total general fund balance has averaged 33% of revenues, which is a level comparable to similarly-rated counties nationwide. Fiscal 2017 ended with a total general fund balance of $18.8 million, or 33.7% of revenues. Available general fund balance (restricted - stabilization by state statute, committed, assigned, and unassigned portions) was also strong at $18.1 million, or 32.4% of revenues.

Unaudited fiscal year-end 2018 results show a modest decrease in general fund balance of $468,296 for one-time capital expenditures, bringing total fund balance to a still healthy $18.4 million, or roughly 32% of estimated fiscal 2018 revenues.

Exhibit 3

Total General Fund Balance Has Averaged a Strong 31% of Revenues Since Fiscal 2007

Fiscal Years 2007-2018



Source: Davie County, NC Audited Financial Statements; Moody's Investors Service

Management adheres to a formal policy of maintaining the sum of the unassigned, assigned, committed, and "restricted all other" portions of general fund balance equal to at least 25% of general fund expenditures.

LIQUIDITY

General fund net cash at the end of fiscal 2017 is strong at $17.2 million, or 30.8% of general fund revenues. The county's general fund cash position has averaged 30% of revenues over the past five fiscal years.

Attachment: Davie County NC Discussion Materials 3.4.21 (FY 2022-2026 Capital Improvement Plan)

Debt and Pensions: Above Average Debt Burden will Remain Manageable Despite Future Debt Plans

Davie County's debt burden is manageable at 1.5% of full value, but higher than the national Aa2 median of 0.4%. The county's debt burden is higher than the national medians in part because counties in North Carolina are responsible for school capital needs, which is not the case with most US counties. The Aa2 median for North Carolina counties is 0.9%.

The county's 2019-2023 capital improvement plan (CIP) totals just over $31 million, and largely supports detention center projects (52%). The CIP is primarily funded with debt (81%), including the current $5 million bond issue which will finance park related projects outlined for fiscal 2019 in the CIP. Future debt plans include the issuance of $16.1 million for the expansion of a detention facility in 2023. Despite the additional debt plans, the county's debt burden will remain manageable given continued tax base growth and above average principal amortization.

Debt policies include limits on total debt at 2% of assessed value, annual debt service at 15% of general fund expenditures, and the 10-year payout ratio at 55%.

DEBT STRUCTURE

All of the county's debt is fixed rate and amortized over the long-term, with 70% of principal amortized within the next 10 years.

DEBT-RELATED DERIVATIVES

The county is not party to any derivative agreements.

PENSIONS AND OPEB

Pension costs are not a source of pressure for Davie County, and will remain manageable. The county operates a single employer defined benefit pension plan and participates in the North Carolina Retirement System, a multi-employer pension plan administered by the State of North Carolina (Aaa stable).

The three-year average adjusted net pension liability, under Moody's methodology for adjusting reported pension data, is $23.9 million, or 0.43 times operating fund revenues, which compares favorably to the national medians for the Aa2 rating category. Moody's uses the adjusted net pension liability to improve comparability of reported pension liabilities. The adjustments are not intended to replace the county's reported liability information, but to improve comparability with other rated entities.

Total fixed costs (including debt service, pension contributions, and OPEB) represented 15% of general fund revenues in fiscal 2017.

Management and Governance:

North Carolina Counties have an Institutional Framework score of Aaa, which is very high. Institutional Framework scores measure a sector's legal ability to increase revenues and decrease expenditures. The sector's major revenue sources are subject to a cap, which cannot be overridden. However, the cap 15%, still allows for significant revenue-raising ability. Unpredictable revenue fluctuations tend to be minor, or under 5% annually. Across the sector, fixed and mandated costs are generally less than 25% of expenditures. North Carolina is a Right to Work state, providing significant expenditure-cutting ability. Unpredictable expenditure fluctuations tend to be minor, under 5% annually.

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REPORT NUMBER 1144429

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CLIENT SERVICES

Americas	1-212-553-1653
Asia Pacific	852-3551-3077
Japan	81-3-5408-4100
EMEA	44-20-7772-5454

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S&P Global
Ratings

RatingsDirect®

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Summary:

Davie County, North Carolina; General Obligation

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Table Of Contents

Rationale

Outlook

Related Research

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Summary:

Davie County, North Carolina; General Obligation

Credit Profile		
US$5.0 mil GO pks and recre bnds ser 2018 due 10/01/2038		
Long Term Rating	AA+/Stable	New
Davie Cnty GO		
Long Term Rating	AA+/Stable	Upgraded
Davie Cnty GO		
Unenhanced Rating	AA+(SPUR)/Stable	Upgraded

Many issues are enhanced by bond insurance.

Rationale

S&P Global Ratings raised its long-term rating on Davie County, N.C.'s general obligation (GO) debt outstanding to 'AA+' from 'AA'.

At the same time, S&P Global Ratings assigned its 'AA+' long-term rating to the county's 2018 GO parks and recreation bonds. The outlook is stable.

The upgrade reflects our view of the county's economic expansion and ongoing development, which will likely lead to continued job growth and improved residential incomes. The county's good management practices allow it to consistently practice conservative budgeting, helping it maintain very strong reserve and liquidity positions. Furthermore, management has structured its outstanding debt favorably, with rapid amortization, which is unlikely to cause debt-related budgetary pressures in the future.

The 2018 bonds and the county's GO debt outstanding are secured by its full faith and credit, including its pledge to levy ad valorem property taxes without limitation as to rate or amount.

Bond proceeds from the 2018 bonds will be used to repurpose the existing high school property, including offices for the county's parks and recreation department and the addition of new park facilities on the existing property.

The 'AA+' rating reflects our opinion of the county's:

- Strong economy, with access to a broad and diverse metropolitan statistical area (MSA);
- Strong management, with good financial policies and practices under our Financial Management Assessment (FMA) methodology;
- Strong budgetary performance, with break-even operating results in the general fund and break-even operating results at the total governmental fund level in fiscal 2017;
- Very strong budgetary flexibility, with an available fund balance in fiscal 2017 of 24% of operating expenditures;
- Very strong liquidity, with total government available cash at 57.7% of total governmental fund expenditures and

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4.4x governmental debt service, and access to external liquidity we consider strong;

- Strong debt and contingent liability profile, with debt service carrying charges at 13.2% of expenditures and net direct debt that is 121.4% of total governmental fund revenue, as well as low overall net debt at less than 3% of market value and rapid amortization, with 73.2% of debt scheduled to be retired in 10 years; and
- Very strong institutional framework score.

Strong economy

We consider the county's economy strong. Davie County, with an estimated population of 41,924, is located in the Winston-Salem MSA, which we consider to be broad and diverse. The county has a projected per capita effective buying income of 90.1% of the national level and per capita market value of $110,359. Overall, the county's market value grew by 1.5% over the past year to $4.6 billion in 2018. The county unemployment rate was 4% in 2017.

Davie County encompasses roughly 264 square miles in the southeastern portion of the Piedmont Triad Region of the state. The Piedmont Triad Region is located midway between Research Triangle (outside of Raleigh) and the city of Charlotte. The county is approximately 25 miles southwest of Winston-Salem, and residents in the county have strong access to jobs across the Winston-Salem MSA, which we consider broad and diverse. The county has access to several of the state's major thoroughfares and is located within an hour of three airports, including the state's largest airport, Charlotte Douglas International. Additionally, the county is located less than an hour's drive from over 14 universities/colleges within the state. The county is home to the Wake Forest Baptist Health Davie Medical Center, which opened in 2013. BB&T Sports Park is a large sports facility located within the county that hosts sports tournaments for teams across the southeast region of the country.

The county's assessed value (AV) has seen strong growth in recent years, including an 11% increase over the past three years since fiscal 2015. Ongoing economic development includes the development of phase three of the SouthPoint Business Park, which is expected to add more than 100 acres. Management is expecting hundreds of new jobs in the county upon the completion of the third phase. The county's job growth rate was 23% since 2013, which leads the state. Davie County has also experienced steady residential growth, displayed by a 34% increase in residential building permits since 2015. Given historical AV growth and ongoing economic development, we anticipate the county to see further economic expansion in the coming years.

The county was not materially impacted by Hurricane Florence, which recently affected the southeastern portion of North Carolina.

Strong management

We view the county's management as strong, with good financial policies and practices under our FMA methodology, indicating financial practices exist in most areas, but that governance officials might not formalize or monitor all of them on a regular basis.

County management uses several years of historical trends and works with outside sources to generate revenue and expenditure assumptions when formulating the budget. Additionally, the county board is provided quarterly budget-to-actual financial results through the first three quarters of the fiscal year, and monthly reports during the final quarter. Amendments can be made to the budget as needed, with board approval.

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The county does not conduct formalized long-term financial planning, but does maintain a five-year capital improvement plan, updated annually, that identifies potential projects and their respective funding sources. The county also has a formal cash and investment management policy, requiring monthly reports during the second half of the fiscal year, and quarterly investment holdings reports to be reported to the board for the second quarter of the fiscal year. Davie County has historically adhered to its formal and comprehensive debt management policy, which identifies debt amount parameters and types of debt that are acceptable for issue. The county has a formal reserve policy to maintain its available fund balance at a minimum of 25% of general fund expenditures.

Strong budgetary performance

Davie County's budgetary performance is strong in our opinion. The county had break-even operating results in the general fund, but a balanced result across all governmental funds of 0.3% in fiscal 2017.

The county has a strong history of conservative budgeting, when comparing budgeted figures to year-end financial results. In assessing budgetary performance, we have adjusted for recurring transfers out of the general fund, as well as one-time capital expenditures funded with bond proceeds. In fiscal 2017, the county posted a slight deficit in the general fund after adjusting for recurring transfers to the proprietary funds. However, the county outperformed its 2017 budget, which initially reflected a $3.3 million deficit. The county realized stronger property and sales tax collections than budgeted. The primary source of revenues in the general fund for fiscal 2017 was property taxes, accounting for 64% of revenues. Sales tax collections were the next largest revenue source, accounting for 13.3% of general fund revenues.

According to unaudited 2018 financial estimates, the county is anticipating another slight deficit, though general fund revenue estimates are over $3 million higher than the original 2018 budget. The county adopted a $59 million budget for fiscal 2019, currently reflecting a $3.5 million deficit, although historically the county has outperformed budgeted expectations. We anticipate the county will maintain strong budgetary performance over the next two years.

Very strong budgetary flexibility

Davie County's budgetary flexibility is very strong, in our view, with an available fund balance in fiscal 2017 of 24% of operating expenditures, or $13.4 million.

The county has historically maintained very strong budgetary flexibility, in our opinion. The county has a formal fund balance policy to maintain at least 25% of operating expenditures in reserve, which it has adhered to historically. When calculating the county's available fund balance, management includes unassigned, assigned, committed, and restricted general fund balances (excluding funds restricted by state statute), while we only use the assigned and unassigned fund balances.

Aside from using its appropriated fund balance for one-time capital projects, management does not have plans to draw on its reserves. Therefore, we anticipate the county will likely maintain very strong budgetary flexibility over the next few years.

Very strong liquidity

In our opinion, Davie County's liquidity is very strong, with total government available cash at 57.7% of total governmental fund expenditures and 4.4x governmental debt service in 2017. In our view, the county has strong

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access to external liquidity if necessary.

Davie County has historically maintained a very strong liquidity position, in our opinion. The county's strong access to external liquidity, in our opinion, is displayed by its frequent debt issuance of general obligation bonds and limited obligation bonds. Although the state allows for, what we view as, permissive investments, we believe the county does not have aggressive investments, with investments held in commercial paper and in state investment pools.

The county recently issued a direct bank loan, the agreement terms and provisions do not include any non-standard events of default or acceleration provisions that present a contingent liquidity pressure, in our opinion. Additionally, we believe any liquidity risks are partially mitigated by the provisions of Section 160A-20 of the North Carolina statutes, which do not allow for deficiency judgments.

Strong debt and contingent liability profile

In our view, Davie County's debt and contingent liability profile is strong. Total governmental fund debt service is 13.2% of total governmental fund expenditures, and net direct debt is 121.4% of total governmental fund revenue. Overall net debt is low at 1.5% of market value, and approximately 73.2% of the direct debt is scheduled to be repaid within 10 years, which are in our view positive credit factors.

After the issuance of the 2018 bonds, the county will have approximately $55.7 million in general obligation debt outstanding. The county plans to issue approximately $4.2 million in additional debt over the next two years, to fund an additional education building for a community college within the county. We note that our view of the county's debt profile could weaken should future debt issuances cause the county's 10-year amortization schedule to fall below 65%.

Davie County's combined required pension and actual other postemployment benefits (OPEB) contributions totaled 2% of total governmental fund expenditures in 2017. The county made its full annual required pension contribution in 2017.

The county participates in the North Carolina Local Government Employees' Retirement System (LGERS). In addition, it participates in the Law Enforcement Officers' Special Separation Allowance and the Registers of Deeds' Supplemental Pension Fund, both are defined-benefit plans, administered by the state. The county's proportion of the LGERS net pension liability, the county's largest plan, was $4.8 million as of June 2017. In addition, the plan fiduciary net position as a percent of the LGERS' total pension liability was 91.5%

Davie County provides OPEB through a single-employer, defined-benefit plan, which funds the retiree health care benefits plan on a pay-as-you-go basis. The county board of commissioners has the authority to amend the plan. The county's OPEB cost in fiscal 2017 was approximately $402,306 with an unfunded liability of $3.8 million.

Very strong institutional framework

The institutional framework score for North Carolina counties is very strong.

Outlook

The stable outlook reflects our opinion that the county will likely continue to maintain a very strong liquidity and

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reserve position, which is further strengthened by its strong management team. Additionally, we believe the county will continue to benefit from its access to the Winston-Salem MSA. Therefore, we do not anticipate changing the rating over the two-year outlook horizon.

Downside scenario

If the county's financial performance were to experience deterioration, leading to significant and sustained draws on its reserves, we could take a negative rating action.

Upside scenario

All else equal, we could further raise the rating if the county continues to see economic expansion, including improved assessed values and income levels in line with those of higher-rated peers.

Related Research

- Alternative Financing: Disclosure Is Critical To Credit Analysis In Public Finance, Feb. 18, 2014
- 2018 Update Of Institutional Framework For U.S. Local Governments

Certain terms used in this report, particularly certain adjectives used to express our view on rating relevant factors, have specific meanings ascribed to them in our criteria, and should therefore be read in conjunction with such criteria. Please see Ratings Criteria at www.standardandpoors.com for further information. Complete ratings information is available to subscribers of RatingsDirect at www.capitaliq.com. All ratings affected by this rating action can be found on S&P Global Ratings' public website at www.standardandpoors.com. Use the Ratings search box located in the left column.

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Municipal Advisor Disclosure

DAVIE COUNTY
North Carolina

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CIP Projects
FY 2022 - 2026 CIP

#	Project	2021	2022	2023	2024	2025	2026	6 Year Total
1	Government Center	$1,517,397						$1,517,39
2	DCCC	$825,000	$1,000,000	$2,000,000				$3,825,00
3	Viper Radio	$80,900	$753,920	$184,900	$184,900	$230,000	$200,000	$1,634,62
4	Space Study Implementation	$80,000	$255,000	$400,000				$735,00
5	Admin Building	$60,000						$60,00
6	Hospital	$383,533						$383,53
7	Parking Lot Paving			$500,000	$500,000	$350,000		$1,350,00
8	Detention Center	$600,000	$1,600,000	$11,371,000	$2,600,000			$16,171,00
9	Network Upgrades Sheriff				$357,000			$357,00
10	Courthouse				$2,000,000	$2,500,000		$4,500,00
11	Davie County Community Park					$350,000		$350,00
12	Reimbursement of costs			$2,200,000				$2,200,00
Total		**$3,546,830**	**$3,608,920**	**$16,655,900**	**$5,641,900**	**$3,430,000**	**$200,000**	**$33,083,55**

Attachment: CIP General Fund Projects with Details FY22-26 (FY 2022-2026 Capital Improvement Plan)

CIP Projects
FY 2022 - 2026 CIP

Project Details

1	Government Center furniture, equipment, and wiring for HHS Building and Sheriff's office for the majority of HHS (except Senior Services) and the Sheriff's Office (except Detention).
2	DCCC will submit a Master Plan for their CIP request in the coming year; request is for a Health services building, including land acquisition.
3	Viper/Radio - FY21 - EMS & Out of County Volunteer Fire Viper Radio Replacement; FY22 -Radio dispatch upgrade ($475,330); 2 Site Paging Upgrade ($140,000); County Fire Radio Flash upgrade ($138,590); FY23 & FY24- EMS & Sheriff Viper Replacement; FY25 & FY26 -EMS & Sheriff Viper Replacement
4	Space Study Implementation - FY21 - Demo DSS building FY22 - Renovate former Health Building FY23 - Courthouse Phase II/former Ag Building upgrades.
5	Admin Bldg FY21 - Roofing, sealing exterior upgrades; War Memorial Repair
6	Hospital - FY21 - Demolition; County funded remaining portion
7	Parking - FY23 - Administrative Building, Brock parking lots; FY24 - Health, Annex, and former Hospital parking lots FY25 - Dodge, EMS Stations
8	Detention - FY21 & FY22 - Planning and design for new Detention Center, FY23 & FY24 - Detention Center construction
9	Sheriff - Upgrades to network infrastructure to include switches, servers, and storage
10	Courthouse FY 24 Interior Renovations & Elevator; FY 25 Elevators
11	Park - HVAC for Gyms in FY25
12	Reimbursement of Costs related to Detention Center borrowing ($600,000 from FY21 and $1,600,000 from FY22)

DAVIE COUNTY
ENTERPRISE RECORD
Legal Invoice

REMIT TO:
SALISBURY NEWSMEDIA, LLC
P.O. BOX 4639
SALISBURY, NC 28145
704-797-4211

STACY MOYER
DAVIE COUNTY BOARD OF COMMISSIONERS
123 SOUTH MAIN STREET
MOCKSVILLE, NC 27028

Acct #: 155670
Ad #: 1246469
Insert Dates: 05/27/21, 06/03/21
Tagline: DC-FY 21-22 BUDGET
Purchase Order #
Amount Due: $130.00

No. 1246469

NOTICE
PUBLIC HEARING

FY 2021-2022 PROPOSED
DAVIE COUNTY BUDGET
FY 2022-2026 CAPITAL
IMPROVEMENT PLAN

Notice is hereby given that the Davie County Board of Commissioners will hold a public hearing on the FY2022 Budget proposal and the FY2022-2026 Capital Improvement Plan during their regularly scheduled meeting on Monday, June 7, 2021 at 6:00 p.m. The meeting will be held at the Brock Performing Arts Center, 622 North Main Street, Mocksville, NC. All interested citizens will have the opportunity to give oral and written comments regarding the FY2022 Budget proposal. Written comments can be sent via email to CLERKTOTHEBOARD@DAVIECOUNTYNC.GOV

Copies of the FY2022 Budget proposal and the FY2022-2026 Capital Improvement Plan are available for public inspection at the County Administration Building, 123 South Main Street, Mocksville, weekdays 8:00am-5:00pm. Copies have also been placed on the Davie County website at www.daviecountync.gov/222/Budget.

All meetings of the Board of Commissioners are open to the public in accordance with the North Carolina Open Meetings Law. The meeting facilities are handicap accessible, and anyone requiring special assistance should notify the Clerk to the Board at (336) 753-6006 as soon as possible.

Stacy A Moyer
Clerk to the Board
Davie County Board of
Commissioners

Publish: 05/27/21, 06/03/21.

Attachment: MOYER-38-1246469-1 (FY 2022-2026 Capital Improvement Plan)

Board of Commissioners
, Chairman
James Blakley, Vice Chairman
Benita Finney
Mark Jones
Richard Poindexter

Interim County Manager
Michael M. Ruffin
Brock Performing Arts Center
622 N Main Street
Mocksville, NC 27028
May 3, 2021 6:00 PM

MINUTES
Regular Meeting

1. Meeting Called to Order - Chairman Renegar

Attendee Name	Title	Status	Arrived
Terry N. Renegar	Chair	Present	6:00 PM
James Blakley	Vice-Chairman	Present	6:00 PM
Benita Finney	Commissioner	Present	6:00 PM
Mark S. Jones	Commissioner	Present	6:00 PM
Richard B. Poindexter	Commissioner	Present	6:00 PM

2. Invocation

The Invocation for this evening's meeting was offered by Commissioner Jones.
3. Pledge of Allegiance - The Pledge of Allegiance was led by Chair Renegar.

4. Ethics & Conflicts Disclosure

County Attorney, Ed Vogler, stated: "Pursuant to NCGS 160A-86 and the Davie County Board of Commissioners Code of Ethics adopted December 2, 2019, I would ask each of you before you adopt the agenda if there is any actual, potential or perceived conflicts of interest with respect to any matter on the proposed agenda which will come before the Board for a vote at this meeting today. If so, please speak up and let the Board know at this time before the agenda is adopted." No Commissioner spoke. Vogler then stated, "It is therefore concluded that there are no actual, potential, or perceived conflicts of interest by any Board member."

5. Adopt Agenda

A motion was made by Commissioner Finney to move item H(1), Priority Dispatch System Implementation Agreement, from the consent agenda and add it to "New Business". This motion was seconded by Commissioner Jones. All were in favor and the motion passed 5-0 (Renegar, Blakley, Finney, Jones, Poindexter).

Vice Chair Blakley made a motion to adopt the amended agenda.. Commissioner Jones seconded the motion. All were in favor, and the motion passed 5-0 (Renegar, Blakley, Finney, Jones, Poindexter).

6. Public Comment Period

One person has signed up to speak during Public Comment:

1) Matt Johnson - vaccine passport - who is a citizen of Davie County, discussed that he feels the people of Davie County need the Commissioners' help with companies that are requiring their staff to receive the Coronavirus vaccine. Mr. Johnson does not want to take the vaccine,

Minutes Acceptance: Minutes of May 3, 2021 6:00 PM (Approval of Minutes)

nor does he want his family to be required to take the vaccine either. Mr. Johnson stated there are many citizens who are being forced to take this experimental vaccine in order to continue their employment. He also stated Henderson County is no longer going to comply with mask mandate.

1. Public Comment Period Rules

7. Presentations

There were two presentations this evening:

1) Recognition of Retiring Employee - Steve Frye - e911 Communications Director, Rodney Pierce, recognized Telecommunicator, Steve Frye for his 33+ years of service to the citizens of Davie County. Steve has experienced many changes and challenges throughout his career with Davie County. His service and dedication to this County has been appreciated. Director Pierce stated that when Telecommunicators conclude their careers in e911, they hang up their headset. Mr. Frye was presented with a plaque that has a place on it for Steve to hang up his headset.

2) Issues Involving Chapter 114 - Ambulance Franchise - presented by Brian Byrd, Emergency Services Director. Mr. Byrd related the Ambulance Franchise history and stated the current ordinance was enacted in 2015. He is seeking permission to enforce the provisions within the ordinance by sending out reminder letters to these companies that are conducting ambulance franchise businesses within Davie County that do not currently have permission to do so. The Commissioners by consensus agreed that Mr. Byrd send reminder letters.

1. Recognition of Retiring Employee - Steve Frye

2. Issues Involving Chapter 114 - Ambulance Franchises

8. Public Hearings

There were three Public Hearings this evening:

1) Recreation and Parks Ordinance 95.069, presented by Paul Moore, Recreation and Parks Director. Mr. Moore stated that the alcohol policy on March 8, 2021, was approved unanimously by the Advisory Board. Mr. Moore then proceeded to discuss the proposed changes to the Recreation and Parks Ordinance:

95.069 Alcohol; drugs.
It shall be unlawful for any person in any park or facility to:
(1) Possess illegal drugs or be under the influence of illegal drugs or be disruptive by virtue of such use.
(2) Possess and/or consume alcoholic beverages; except at and in accordance with the Department alcohol policy as approved by Recreation and Parks Director, Advisory Board, County Manager, Attorney, and Board of Commissioners.

Minutes Acceptance: Minutes of May 3, 2021 6:00 PM (Approval of Minutes)

Many questions were asked by the Commissioners of Mr. Moore. These questions included how the permitting process would work, approval and liability, restrictions on where alcohol will be sold and consumed, etc.

The Public Hearing was opened at 6:58 p.m. by Chair Renegar. There was no one present who came forward to speak. The Public Hearing was closed at 6:59 p.m.

Commissioner Poindexter made a motion to defer the vote on this item until the June meeting. Commissioner Jones seconded the motion, and the motion passed 5-0 (Renegar, Blakley, Finney, Jones, Poindexter).

2) Fire and Rescue Protection Ordinance - Emergency Services Director, Brian Byrd - presented the ordinance for providing for the establishment of the office of Davie County Fire Marshal, fire prevention rules and providing for financial assistance to certain Fire Departments and Rescue Agencies in Davie County. Mr. Byrd mentioned there have been many different drafts and many discussions with the fire departments, consultants and other interested parties. A question was raised about wording on page 13, where it states, "do not start fires late at night, midnight to 4 p.m." (clarification will be forthcoming, and it was stated this information is directly from State statute.)

The Public Hearing was opened at 7:10 p.m. There was no one present who came forward to speak. The Public Hearing was closed at 7:11 p.m. Commissioner Finney made a motion to approve the Fire and Rescue Protection Ordinance, subject to verifying the phrase of timing of burning 12 midnight to 4 p.m. Vice Chair Blakley seconded the motion. All were in favor, and the motion passed 5-0 (Renegar, Blakley, Finney, Jones, Poindexter).

3) Zoning Text Amendment 2021-01: Use Requirements - Andrew Meadwell, Development and Facilities Services Director, reviewed the proposed changes:

The Board reviewed a text amendment to the Zoning Ordinance in sections 155.120, 155.125, 155.147, 155.160, and 155.171 regarding use requirements. The purpose of this text amendment is to combine the I-1, I-2, and I-3 zoning districts into a single General Industrial (GI) zoning district. The I-4 district will be renamed to the Heavy Industrial (HI) district. The Table of Uses will be relabeled to delete I-1,2,3 and replaced with GI. The text amendment edits the definition of Manufacturing B by moving the use “paper manufacturing” to the higher intensity Manufacturing C category. The use, outdoor shooting range, will be moved from I-1 to the HI zoning district with the issuance of a Special Use Permit granted by the Board of Adjustment. No other uses in the table are being changed. The landscaping and zoning district sections of the Zoning Ordinance will be also be relabeled to reflect the new GI and HI zoning districts.

The Public Hearing was opened at 7:16 p.m. There was no one present who came forward to speak. The Public Hearing was closed at 7:17 p.m. Commissioner Jones made a motion to approve the amendment, as it promotes public health, safety and general welfare; is consistent with all applicable adopted plans and considers the action to be reasonable and in the public interest; that said approval furthers the goals, objectives, actions and policies of the Land Development Plan and Growth Enhancement Strategy by clarifying industrial uses and standards

Minutes Acceptance: Minutes of May 3, 2021 6:00 PM (Approval of Minutes)

from a ranking system to a simpler classification system. Commissioner Finney seconded the motion. All were in favor, and the motion passed 5-0 (Renegar, Blakley, Finney, Jones, Poindexter).

1. Davie County Recreation and Parks Ordinance 95.069
2. Fire and Rescue Ordinance
3. Zoning Text Amendment 2021-01: Use Requirements

9. Consent Agenda

Item H1 "Priority Dispatch System Implementation Agreement was moved to New Business."

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	James Blakley, Vice-Chairman
SECONDER:	Richard B. Poindexter, Commissioner
AYES:	Renegar, Blakley, Finney, Jones, Poindexter

A. Approval of Minutes
   1. Board of Commissioners - Regular Meeting - Apr 5, 2021 6:00 PM

B. Tax Reports, Releases and Refunds
   1. Releases, Refunds, and Percentage Reports

C. Appointments

1. Planning Board Re-Appointment (Regular Member) - Alan Miller
2. Board of Adjustment Re-Appointments (Regular Member) - Marty Carter, Tim Hendrix

D. Budget Amendments/Transfers
   1. Budget Amendments - May 2021

E. Equipment Deletions

The Funding of Outside Recreation Agencies

1. Fixed Asset Deletions - Health Department

F. Resolutions

1. Davie/Yadkin County Line Project

G. Proclamation

1. Proclamation - Older Americans Month

H. Contract

1. Foster Care Reinvestment Agreement

10. Old Business

Minutes Acceptance: Minutes of May 3, 2021 6:00 PM (Approval of Minutes)

There was no Old Business discussed this evening.

11. New Business

Funding Outside Recreation Agencies - County Manager, David Bone, asked the Commissioners to discuss:

(1) Do Commissioners want staff to direct **all** future outside recreation agency funding requests to the Community Recreation grant program? The consensus was yes.
(2) What level of funding is desired for the Community Recreation grant program? The general consensus was to increase funding.

Commissioner Jones mentioned he desired for the Davie Little League to be granted monies that they would not have to pay back. Commissioner Poindexter suggested the possibility of using a grant program to incrementally consider forgiving a portion of the loan through a grant application.

2) Priority Dispatch System Implementation Agreement was discussed by E911 Communications Director, Rodney Pierce. Mr. Pierce stated in 2000, Davie County began the emergency dispatch medical portion of the software. This software upgrade will include standardization of call taking, safe prioritization of responses, a certified program, quality improvement procedures and measures, reduction of liability, and accreditation. This additional Emergency Fire Dispatch (EFD) and Emergency Policy Dispatch (EPD) software will also assist in ISO points for fire insurance purposes.

A motion was made by Commissioner Jones to approve the agreement for Priority Dispatch System Implementation. Commissioner Finney seconded the motion. All were in favor, and the motion passed 5-0 (Renegar, Blakley, Finney, Jones, Poindexter).

1. Discussion - Funding for Outside Recreation Agencies

2. Priority Dispatch System Implementation Agreement

12. County Manager's Report

County Manager, David Bone, offered the following report:

- Congratulations to Telecommunicator Steve Frye on his retirement. 33 years is a long service for a Telecommunicator, and we are thankful to Steve for his service to the community.

- Davie County continues to perform well with COVID vaccinations. According to NC's COVID-19 dashboard (available at <https://covid19.ncdhhs.gov/dashboard/vaccinations>) on May 3rd, 39.1% (16,742 people) of the Davie County population has received at least a first vaccine dose through NC providers and the federal pharmacy programs, while 33.7% (14,419) of the population is fully vaccinated. The state averages are 39.3% for at least partially vaccinated and 32.8% for full vaccinations.

Minutes Acceptance: Minutes of May 3, 2021 6:00 PM (Approval of Minutes)

- As of April 29th, Davie County is now a "Yellow" County in North Carolina's County Alert System. The COVID-19 County Alert System gives individuals, businesses and community organizations, and public officials a tool to understand how their county is faring and to make decisions about actions to take slow the spread of the virus.

- Yellow" counties have a case rate between 20-100 new cases per capita in 14 days, with at least 21 cases in 14 days.

- The percent positive rate is between 5% and 7.9%, or there is a moderate impact on county hospital(s). Davie County has a 6.4% positive rate.

- Davie County continues perform well with vaccinations.

- The numbers of participants in the drive-through clinics is going down.

- We will have the second shot drive-through clinic on Wednesday, May 5th, and we will not have a clinic on Friday, May 7th.

- Davie County will be transitioning to administration of vaccines by appointment. Folks who want to make an appointment should call 336-753-6779.

- As of May 3rd, Davie County had 4,055 total lab-confirmed COVID cases, 70 active cases, 1 current hospitalization and 51 deaths.

- Davie County staff continues to have ongoing dialogue with Cardinal Innovations, its plan of action, and issues / progress in service delivery.

- County staff recently learned Justin Malone will be in the liaison position between Cardinal and Davie County Social Services. The liaison will participate in consultations regarding children who are involved with Child Protective Services or in-home services.

- The State of NC is continuing its efforts to transition to a managed care model for Medicaid. **Open enrollment runs until May 14th. Medicaid members on the Standard Plan who do not go through open enrollment will be assigned to one of the four managed care providers.**

- The NC Medicaid enrollment website, <https://ncmedicaidplans.gov/?mc_cid=271dd81b12&mc_eid=764de28299> will assist

Minutes Acceptance: Minutes of May 3, 2021 6:00 PM (Approval of Minutes)

beneficiaries in choosing a primary care provider (PCP) and a health plan for their families' care. The NC Medicaid Enrollment Call Center number is 833-870-5500.

- Health & Human Services Director Suzanne Wright reports HHS has received a grant award of $108,000 from the Community Health program. This grant was submitted in partnership with Kintegra, which is a Federally Qualified Health Center (FQHC). The grant will help fund HHS's planned adult primary care and pharmacy programs.

- As you recall, the Community Paramedic Program began as a partnership between EMS & HHS last year. The initial grant-funded focus was to respond to opioid abuse patients. The team visited patients and families to provide wellness checks and to provide treatment resources. The program has now been expanded - staff members are making home visits for many different health issues.

- The Board of Equalization and Review adjourned April 27, 2021. As per North Carolina General Statute, the adjournment closes the appeal process for new real property appeals for 2021. The Board of E & R will continue to meet to hear citizens appeals filed prior to the adjournment. Staff is currently working with the appellants to get information pertaining to the filed appeals.

- **Davie County** received notification in the last few weeks about an EDA fiber optic grant for Yadtel. The award includes:
    - Federal share of $1,942,916
    - Total Estimated Cost of $2,428,645

- The proposed scope of work for this project involves expansion of Yadtel's existing fiber network into geographically non-contiguous communities that lack access to high speed broadband services. The project involves the installation of over 100 miles of fiber optic cable.

- A Request for Qualifications (RFQ) for Architectural and Engineering Services for a new detention center has been released. Proposals are due May 6th.

- Staff continues to work on the development of the FY 2021-22 Budget. We are planning briefings of the draft budget for Commissioners. A public hearing on the proposed budget will be held at the June 7th Board of Commissioners meeting.

13. Commissioners' Comments

The Commissioners offered the closing comments and thanked all who attended this meeting. Congratulations were offered to retiring Telecommunicator, Steve Frye.

Minutes Acceptance: Minutes of May 3, 2021 6:00 PM (Approval of Minutes)

14. Closed Session

A motion was made at 8:04 p.m. by Vice Chair, James Blakley, to enter into Closed Session pursuant to NCGS 143.318.11(a)(5): To establish, or to instruct the public body's staff or negotiating agents concerning the position to be taken by or on behalf of the public body in negotiating (I) the price and other material terms of a contract or proposed contract for the acquisition of real property by purchase, option, exchange, or lease; or (ii) the amount of compensation and other material terms of an employment contract or proposed employment contract, and NCGS 143.318.11 (a)(3): To consult with an attorney employed or retained by the public body in order to preserve the attorney-client privilege between the attorney and the public body. Commissioner Poindexter seconded the motion. All were in favor, and the motion passed 5-0 (Renegar, Blakley, Finney, Jones, Poindexter).

Commissioner Poindexter made a motion to enter back into regular session at 9:11 p.m. Commissioner Finney seconded the motion. All were in favor, and the motion passed 5-0 (Renegar, Blakley, Finney, Jones, Poindexter).

1. Closed Session Item Pursuant to NC GS 143.318,11(A)(5) to Establish, or to Instruct the Public Body's Staff or Negotiating Agents Concerning the Position to be Taken by or on Behalf of the Public Body in Negotiating (I) the Price and Other Material Terms of a Contract or Proposed Contract for the Acquisition of Real Property by Purchase, Option, Exchange, or Lease; or (Ii) the Amount of Compensation and Other Material Terms of an Employment Contract or Proposed Employment Contract.

2. Closed Session Item Pursuant to 143-318.11(A)(3) to Consult with an Attorney Employed or Retained by the Public Body in Order to Preserve the Attorney-Client Privilege Between the Attorney and the Public Body.

15. Adjourn

Commissioner Poindexter made a motion to adjourn this evening's meeting at 9:13 p.m. Vice Chair Blakley seconded the motion, and the motion passed 5-0 (Renegar, Blakley, Finney, Jones, Poindexter).

Minutes Acceptance: Minutes of May 3, 2021 6:00 PM (Approval of Minutes)

DAVIE COUNTY, NORTH CAROLINA
BOARD OF COUNTY COMMISSIONERS

Agenda Item Details:

Date of Meeting: June 7, 2021

Department: Board of Commissioners

Resource Person: Stacy A. Moyer

ISSUE/ACTION REQUESTED:
Closed Session Minutes - 5/3/2021

BACKGROUND/PURPOSE OF REQUEST: Closed Session Minutes - 5/3/2021

FISCAL IMPACT: n/a

COUNTY MANAGERS; RECOMMENDATION:
<County Manager Comments Here>

ATTACHMENTS:

Board of Commissioners
, Chairman
James Blakley, Vice Chairman
Benita Finney
Mark Jones
Richard Poindexter

Interim County Manager
Michael M. Ruffin
Brock Performing Arts Center
622 N Main Street
Mocksville, NC 27028
May 10, 2021 4:00 PM

MINUTES
Special Called Meeting

I. Call to Order

Attendee Name	Title	Status	Arrived
Terry N. Renegar	Chair	Present	
James Blakley	Vice-Chairman	Present	
Benita Finney	Commissioner	Present	
Mark S. Jones	Commissioner	Present	
Richard B. Poindexter	Commissioner	Present	

II. Invocation

The Invocation for today's meeting was offered by Commissioner Jones.
III. Pledge of Allegiance - The Pledge of Allegiance was led by Chair Renegar.

IV. Ethics & Conflicts Disclosure

County Attorney, Ed Vogler, stated: "Pursuant to NCGS 160A-86 and the Davie County Board of Commissioners Code of Ethics adopted December 2, 2019, I would ask each of you before you adopt the agenda if there is any actual, potential or perceived conflicts of interest with respect to any matter on the proposed agenda which will come before the Board for a vote at this meeting today. If so, please speak up and let the Board know at this time before the agenda is adopted." No Commissioner spoke. Vogler then stated, "It is therefore concluded that there are no actual, potential, or perceived conflicts of interest by any Board member."

V. Adopt Agenda

Vice Chair Blakley made a motion to the adopt the agenda for today's meeting. Commissioner Jones seconded the motion. All were in favor, and the motion passed 5-0 (Renegar, Blakley, Finney, Jones, Poindexter)

VI. New Business

Commissioner Finney questioned Sheriff Hartman if there will be certain events not included in the agreement. Current events as well as 3 specific events are built into the contract: Christmas parade, Music events on the square, and the fireworks will be included. What happens if the Sheriff changes? Sheriff Hartman pointed out another Sheriff can cancel the contracts and so can the town. Jones inquired how this transpired. Sheriff Hartman stated back in November 2020, Hartman was approached by the Town about possibilities. Town Manager Settlemeyer came and met with Hartman with requested information. Hartman put 2 proposals together and contracts were discussed.

Minutes Acceptance: Minutes of May 10, 2021 4:00 PM (Approval of Minutes)

Commissioner Poindexter made a motion to approve the contract as presented. Vice Chair Blakley seconded the motion. All were in favor, and motion passed 5-0 (Renegar, Blakley, Finney, Jones, Poindexter).

1. Interlocal Agreement, Sheriff's Services - Town of Mocksville

VII. Adjourn

A motion was made by Commissioner Poindexter to adjourn today's meeting at 12:15 p.m. Commissioner Finney seconded the motion. All were in favor, and motion passed 5-0 (Renegar, Blakley, Finney, Jones, Poindexter).

Minutes Acceptance: Minutes of May 10, 2021 4:00 PM (Approval of Minutes)

DAVIE COUNTY, NORTH CAROLINA
BOARD OF COUNTY COMMISSIONERS

Agenda Item Details:

Date of Meeting: June 7, 2021

Department: Tax Administration

Resource Person: Brian Myers

ISSUE/ACTION REQUESTED:
Releases, Refunds, and Percentage Reports

BACKGROUND/PURPOSE OF REQUEST: All releases and refunds must be approved by the governing body. (North Carolina General Statute; 105-381 (b))

FISCAL IMPACT: Real and Personal releases: $1,757.51 County Real and Personal Refunds: $474.04 EMS releases: $7,237.82 NCVTS Refunds: $572.98

COUNTY MANAGERS; RECOMMENDATION:
<County Manager Comments Here>

ATTACHMENTS:
May Reports

COMMISSIONER APPROVAL OF RELEASES & REFUNDS

PROCESSED: APRIL 15 2021 Thru MAY 14 2021

PROCESSED: May 2021

REGULAR RELEASES	
MOTOR VEHICLE	$0.00
REAL & PERSONAL	$1,757.51
EMS	$7,237.82
TOTALS	$8,995.33

REGULAR REFUNDS	
MOTOR VEHICLE	$0.00
REAL & PERSONAL	$474.04
TOTALS	$474.04

NEW MOTOR VEHICLE SYSTEM REFUNDS (VTS)	
MOTOR VEHICLE NCVTS	$572.98

COUNTY GRAND TOTAL $9,469.37

TERRY RENEGAR
CHAIRMAN OF THE BOARD
DAVIE COUNTY BOARD OF COMMISSIONERS

Attachment: May Reports (Tax Reports)

RUN DATE: 5/17/2021 9:10 AM

REGULAR RELEASE REPORT 4/15/2021-5/14/2021
Davie County

PARAMETERS SELECTED FOR RELEASES REPORT:

TRANSACTION DATE/TIME RANGE: 04/15/2021 - 05/14/2021
PAYMENT DATE RANGE:
BILL TYPE: Regular
BILL YEAR/NUMBER RANGE:
PRINT TOTALS ONLY: No
USER/OPERATOR:
EXCLUDE USERS/OPERATORS: ,R2
SORT ORDER: Name
REPORT TITLE: REGULAR RELEASE REPORT 4/15/2021-5/14/2021
DISTRICT/TYPE/FEE:
BATCH MONTH RANGE:
BATCH YEAR RANGE:
BATCH REAL TIME:
INCLUDE ONLY THOSE WITH RELEASE NUMBERS: No

Attachment: May Reports (Tax Reports)

Attachment: May Reports (Tax Reports)

RUN DATE: 5/17/2021 9:10 AM

REGULAR RELEASE REPORT 4/15/2021-5/14/2021
Davie County

NAME	BILL NUMBER		OPER	DATE/TIME	DISTRICT	VALUE	AMOUNT
8314728	2019-30255	DY: RP:	Heather B	5/7/2021 2:21:04 PM			
BARNHARDT TODD							
					C EMS GARN FEE	0.00	60.00
					C-EMS DELQ FEE	0.00	972.64
		PAST 90 DAYS				TOTAL RELEASES:	1,032.64
7116000	2020-18284	DY:0RP:M50000001001	RRiel	5/11/2021 9:58:12 AM			
BLACKWOOD GRIMES FLAKE							
					C GARNFEE	249,640.00	30.00
		PAID THROUGH LOCKBOX BEFORE THE $30 BANK ATTACHMENT FEE WAS ADDED				TOTAL RELEASES:	30.00
999999999999	2020-999999	DY: RP:	BRANDIP	4/26/2021 12:50:09 PM			
DAVIE COUNTY FEE COLLECTION							
					CI02OCCPFEE		276.27
		BERMUDA RUN NOT MOCKSVILLE				TOTAL RELEASES:	276.27
8314941	2020-33006	DY: RP:	Heather B	5/7/2021 1:25:19 PM			
DIXON TINEYA							
					C EMS GARN FEE	0.00	60.00
					C-EMS DELQ FEE	0.00	702.68
		TERMINATED 10/20				TOTAL RELEASES:	762.68
8314732	2019-30259	DY: RP:	Heather B	5/13/2021 8:44:57 AM			
FILEMON GARCIA							
					C EMS GARN FEE	0.00	60.00
					C-EMS DELQ FEE	0.00	996.40
		NO PAYMENT OR RETURNED CALLS FROM EMPLOYER				TOTAL RELEASES:	1,056.40
8314733	2019-30260	DY: RP:	Heather B	5/7/2021 2:13:56 PM			
HARRIS DANIEL							
					C EMS GARN FEE	0.00	60.00
					C-EMS DELQ FEE	0.00	418.20
		PAST 90 DAYS NO RESPONSE				TOTAL RELEASES:	478.20
8314735	2019-30262	DY: RP:	Heather B	5/7/2021 2:36:34 PM			
HONEY JALEN							
					C EMS GARN FEE	0.00	60.00
					C-EMS DELQ FEE	0.00	1,028.11
		TERMINATED				TOTAL RELEASES:	1,088.11
8314998	2020-33022	DY: RP:	Heather B	5/13/2021 8:42:15 AM			
JACKSON SYLVIA							
					C EMS GARN FEE	0.00	60.00
					C-EMS DELQ FEE	0.00	785.77
		NO PAYMENT OR RETURNED CALLS FROM EMPLOYER				TOTAL RELEASES:	845.77
40028750	2020-7878	DY: RP:K10000000501	BRANDIP	5/14/2021 9:46:27 AM			
JENKINS RANDY L							
					C GARNFEE	61,070.00	60.00
		FEE WAS ADDED AFTER PAYMENT WAS SENT				TOTAL RELEASES:	60.00
202120475400	2021-204754	DY:20 PERSONAL PROPERTY	Ipotts	4/20/2021 8:44:16 AM			
JONES GEORGE DAVIE							
					C ADVLTAX	23,460.00	865.67

Attachment: May Reports (Tax Reports)

RUN DATE: 5/17/2021 9:10 AM

REGULAR RELEASE REPORT 4/15/2021-5/14/2021
Davie County

NAME	BILL NUMBER		OPER	DATE/TIME	DISTRICT	VALUE	AMOUNT
					FR15ADVLTAX	23,460.00	46.92
		MR. JONES LIVED IN SOUTH CAROLINA FOR THE TIME PERIOD OF THIS BILL PROOF PROVIDED.				TOTAL RELEASES:	912.59
202120450700	2021-204507	DY:20 PERSONAL PROPERTY	Klogan	4/30/2021 8:08:28 AM			
LAGLE STEVEN ANDREW							
					C ADVLTAX	800.00	36.41
					CI01ADVLTAX	800.00	20.72
					FR04ADVLTAX	800.00	1.97
		JEEP WAS LISTED ON PERSONAL PROPERTY LISTING ABSTRACT 14753				TOTAL RELEASES:	59.10
8309920	2020-23392	DY: PERSONAL PROPERTY	Ipotts	5/3/2021 4:03:45 PM			
LEMUS JOSEFINA IDAI							
					C ADVLTAX	7,252.00	53.52
					C PEN FEE	7,252.00	5.35
					FR12ADVLTAX	7,252.00	2.90
					FR12PEN FEE	7,252.00	0.29
		MOBILE HOME BELONGS TO FRANCISCO ANTONIO RIVERA TITLED TO HIM IN AUGUST 2019.				TOTAL RELEASES:	62.06
8315142	2020-33044	DY: RP:	Heather B	5/13/2021 8:41:46 AM			
SAUNDERS KERRY							
					C EMS GARN FEE	0.00	60.00
					C-EMS DELQ FEE	0.00	1,180.36
		NO PAYMENT OR RETURNED CALLS FROM EMPLOYER				TOTAL RELEASES:	1,240.36
202020167700	2020-201677	DY:19 PERSONAL PROPERTY	Klogan	4/26/2021 10:45:22 AM			
SAYLOR NICOLE DANIELLE							
					C ADVLTAX	28,140.00	69.22
					FR12ADVLTAX	28,140.00	3.75
		PLATE PHN5322 WAS TRANSFERRED ONTO THIS VEHICLE 1-18-2019 AND WAS VALID FOR 12 MONTHS - NO GAP				TOTAL RELEASES:	72.97
8314479	2019-30249	DY: RP:	Heather B	5/7/2021 3:40:07 PM			
SPANN EMILY							
					C EMS GARN FEE	0.00	60.00
					C-EMS DELQ FEE	0.00	673.66
		PAST 90 DAYS				TOTAL RELEASES:	733.66
202020085300	2020-200853	DY:19 PERSONAL PROPERTY	RRiel	5/4/2021 10:00:16 AM			
SPAUGH MICHAEL WAYNE							
					C ADVLTAX	670.00	7.83
					FR10ADVLTAX	670.00	0.42
		BILL WAS DUPLICATED				TOTAL RELEASES:	8.25
NET RELEASES PRINTED:	8,719.06						
TOTAL TAXES RELEASED							8,719.06

Attachment: May Reports (Tax Reports)

RUN DATE: 5/17/2021 9:10 AM

REGULAR RELEASE REPORT 4/15/2021-5/14/2021
Davie County

C ADVLTAX - COUNTY TAX

TAX YEAR	RATE YEAR	REAL VALUE RELEASED	PERS VALUE RELEASED	TOTAL VALUE RELEASED	REAL TAX RELEASED	PERS TAX RELEASED	MV VALUE RELEASED	MV TAXES RELEASED	TOTAL VALUE RELEASED	TOTAL TAXES RELEASED
2020	2019	0	28,810	28,810	0.00	77.05	0	0.00	28,810	77.05
2020	2020	0	7,252	7,252	0.00	53.52	0	0.00	7,252	53.52
2021	2020	0	24,260	24,260	0.00	902.08	0	0.00	24,260	902.08
DIST TOTAL		0	60,322	60,322	0.00	1,032.65	0	0.00	60,322	1,032.65

C GARNFEE - C GARNFEE

TAX YEAR	RATE YEAR	REAL VALUE RELEASED	PERS VALUE RELEASED	TOTAL VALUE RELEASED	REAL TAX RELEASED	PERS TAX RELEASED	MV VALUE RELEASED	MV TAXES RELEASED	TOTAL VALUE RELEASED	TOTAL TAXES RELEASED
2020	2020	310,710	0	310,710	90.00	0.00	0	0.00	310,710	90.00
DIST TOTAL		310,710	0	310,710	90.00	0.00	0	0.00	310,710	90.00

C PEN FEE - C PEN FEE

TAX YEAR	RATE YEAR	REAL VALUE RELEASED	PERS VALUE RELEASED	TOTAL VALUE RELEASED	REAL TAX RELEASED	PERS TAX RELEASED	MV VALUE RELEASED	MV TAXES RELEASED	TOTAL VALUE RELEASED	TOTAL TAXES RELEASED
2020	2020	0	7,252	7,252	0.00	5.35	0	0.00	7,252	5.35
DIST TOTAL		0	7,252	7,252	0.00	5.35	0	0.00	7,252	5.35

C EMS GARN FEE - C EMS GARN FEE

TAX YEAR	RATE YEAR	REAL VALUE RELEASED	PERS VALUE RELEASED	TOTAL VALUE RELEASED	REAL TAX RELEASED	PERS TAX RELEASED	MV VALUE RELEASED	MV TAXES RELEASED	TOTAL VALUE RELEASED	TOTAL TAXES RELEASED
2019	2019	0	0	0	0.00	300.00	0	0.00	0	300.00
2020	2020	0	0	0	0.00	180.00	0	0.00	0	180.00
DIST TOTAL		0	0	0	0.00	480.00	0	0.00	0	480.00

C-EMS DELQ FEE - C-EMS DELQ FEE

TAX YEAR	RATE YEAR	REAL VALUE RELEASED	PERS VALUE RELEASED	TOTAL VALUE RELEASED	REAL TAX RELEASED	PERS TAX RELEASED	MV VALUE RELEASED	MV TAXES RELEASED	TOTAL VALUE RELEASED	TOTAL TAXES RELEASED
2019	2019	0	0	0	0.00	4,089.01	0	0.00	0	4,089.01
2020	2020	0	0	0	0.00	2,668.81	0	0.00	0	2,668.81
DIST TOTAL		0	0	0	0.00	6,757.82	0	0.00	0	6,757.82

CI01ADVLTAX - COOLEEMEE CITY

TAX YEAR	RATE YEAR	REAL VALUE RELEASED	PERS VALUE RELEASED	TOTAL VALUE RELEASED	REAL TAX RELEASED	PERS TAX RELEASED	MV VALUE RELEASED	MV TAXES RELEASED	TOTAL VALUE RELEASED	TOTAL TAXES RELEASED
2021	2020	0	800	800	0.00	20.72	0	0.00	800	20.72
DIST TOTAL		0	800	800	0.00	20.72	0	0.00	800	20.72

CI02OCCPFEE - MOCKS OCCPFEE

TAX YEAR	RATE YEAR	REAL VALUE RELEASED	PERS VALUE RELEASED	TOTAL VALUE RELEASED	REAL TAX RELEASED	PERS TAX RELEASED	MV VALUE RELEASED	MV TAXES RELEASED	TOTAL VALUE RELEASED	TOTAL TAXES RELEASED
2020	2020			0	276.27	276.27	0	0.00	0	552.54
DIST TOTAL				0	276.27	276.27	0	0.00	0	552.54

FR04ADVLTAX - FIREADVL4

TAX YEAR	RATE YEAR	REAL VALUE RELEASED	PERS VALUE RELEASED	TOTAL VALUE RELEASED	REAL TAX RELEASED	PERS TAX RELEASED	MV VALUE RELEASED	MV TAXES RELEASED	TOTAL VALUE RELEASED	TOTAL TAXES RELEASED
2021	2020	0	800	800	0.00	1.97	0	0.00	800	1.97
DIST TOTAL		0	800	800	0.00	1.97	0	0.00	800	1.97

FR10ADVLTAX - FIREADVL10

TAX YEAR	RATE YEAR	REAL VALUE RELEASED	PERS VALUE RELEASED	TOTAL VALUE RELEASED	REAL TAX RELEASED	PERS TAX RELEASED	MV VALUE RELEASED	MV TAXES RELEASED	TOTAL VALUE RELEASED	TOTAL TAXES RELEASED
2020	2019	0	670	670	0.00	0.42	0	0.00	670	0.42
DIST TOTAL		0	670	670	0.00	0.42	0	0.00	670	0.42

Attachment: May Reports (Tax Reports)

RUN DATE: 5/17/2021 9:10 AM

REGULAR RELEASE REPORT 4/15/2021-5/14/2021
Davie County

FR12ADVLTAX - FIREADVL12

TAX YEAR	RATE YEAR	REAL VALUE RELEASED	PERS VALUE RELEASED	TOTAL VALUE RELEASED	REAL TAX RELEASED	PERS TAX RELEASED	MV VALUE RELEASED	MV TAXES RELEASED	TOTAL VALUE RELEASED	TOTAL TAXES RELEASED
2020	2019	0	28,140	28,140	0.00	3.75	0	0.00	28,140	3.75
2020	2020	0	7,252	7,252	0.00	2.90	0	0.00	7,252	2.90
DIST TOTAL		0	35,392	35,392	0.00	6.65	0	0.00	35,392	6.65

FR12PEN FEE - FIREPEN FEE12

TAX YEAR	RATE YEAR	REAL VALUE RELEASED	PERS VALUE RELEASED	TOTAL VALUE RELEASED	REAL TAX RELEASED	PERS TAX RELEASED	MV VALUE RELEASED	MV TAXES RELEASED	TOTAL VALUE RELEASED	TOTAL TAXES RELEASED
2020	2020	0	7,252	7,252	0.00	0.29	0	0.00	7,252	0.29
DIST TOTAL		0	7,252	7,252	0.00	0.29	0	0.00	7,252	0.29

FR15ADVLTAX - FIREADVL15

TAX YEAR	RATE YEAR	REAL VALUE RELEASED	PERS VALUE RELEASED	TOTAL VALUE RELEASED	REAL TAX RELEASED	PERS TAX RELEASED	MV VALUE RELEASED	MV TAXES RELEASED	TOTAL VALUE RELEASED	TOTAL TAXES RELEASED
2021	2020	0	23,460	23,460	0.00	46.92	0	0.00	23,460	46.92
DIST TOTAL		0	23,460	23,460	0.00	46.92	0	0.00	23,460	46.92
GRAND TOTALS:		310,710	135,948	#Error	366.27	8,629.06	0	0.00	446,658	8,995.33

Attachment: May Reports (Tax Reports)

RUN DATE: 5/17/2021 9:11 AM

VEHICLE RELEASE REPORT 4/15/2021-5/14/2021
Davie County

PARAMETERS SELECTED FOR RELEASES REPORT:

TRANSACTION DATE/TIME RANGE: 04/15/2021 - 05/14/2021
PAYMENT DATE RANGE:
BILL TYPE: Motor Vehicle
BILL YEAR/NUMBER RANGE:
PRINT TOTALS ONLY: No
USER/OPERATOR:
EXCLUDE USERS/OPERATORS: ,R2
SORT ORDER: Name
REPORT TITLE: VEHICLE RELEASE REPORT 4/15/2021-5/14/2021
DISTRICT/TYPE/FEE:
BATCH MONTH RANGE:
BATCH YEAR RANGE:
BATCH REAL TIME:
INCLUDE ONLY THOSE WITH RELEASE NUMBERS: No

Attachment: May Reports (Tax Reports)

VEHICLE RELEASE REPORT 4/15/2021-5/14/2021
Davie County

Attachment: May Reports (Tax Reports)

RUN DATE: 5/17/2021 9:11 AM

VEHICLE RELEASE REPORT 4/15/2021-5/14/2021
Davie County

NAME	BILL NUMBER	OPER	DATE/TIME	DISTRICT	VALUE	AMOUNT
NET RELEASES PRINTED:						
TOTAL TAXES RELEASED						

Attachment: May Reports (Tax Reports)

VEHICLE RELEASE REPORT 4/15/2021-5/14/2021
Davie County

GRAND TOTALS:

Attachment: May Reports (Tax Reports)

RUN DATE: 5/17/2021 9:04 AM

DAVIE COUNTY REFUND REPORT
REGULAR REFUND REPORT 4-15-2021-5-14-2021

PARAMETERS SELECTED FOR ACTIVITY REFUND REPORT:

TRANSACTION DATE RANGE: 04/15/2021 12:00:00 AM - 05/14/2021 12:00:00 AM
PAYMENT DATE RANGE:
USER/OPERATOR: ,R2
TAX DISTRICT(S):
BILL YEAR RANGE:
BILL# RANGE:

BILL TYPE: Regular

SORT BY: Name

RELEASE NUMBER ONLY:No

PAYMENT TYPE: ,Card - Card,Cash - Cash,Check - Check,Check Wire - Check Wire,MOrder - Money Order,UNKNOWN -

Attachment: May Reports (Tax Reports)

RUN DATE: 5/17/2021 9:04 AM

DAVIE COUNTY REFUND REPORT
REGULAR REFUND REPORT 4-15-2021-5-14-2021

NAME	BILL NUMBER		PAYMENT TYPE	AMOUNT	OPER	DATE TIME
TOTAL REFUNDS PRINTED:						
TOTAL VOID REFUNDS:		0.00				
TOTAL:		0.00				

Attachment: May Reports (Tax Reports)

RUN DATE: 5/17/2021 9:04 AM

DAVIE COUNTY REFUND REPORT
REGULAR REFUND REPORT 4-15-2021-5-14-2021

VOIDED REFUND AMOUNTS OF REFUNDS NOT IN 4/15/2021 - 5/14/2021

NAME	BILL NUMBER	AMOUNT	OPER	PAYMENT TYPE	DATE	TIME	REFUND DATE
TOTAL VOID REFUNDS:							

Attachment: May Reports (Tax Reports)

RUN DATE: 5/17/2021 9:06 AM

DAVIE COUNTY REFUND REPORT
VEHICLE REFUND REPORT 4-15-2021-5-14-2021

PARAMETERS SELECTED FOR ACTIVITY REFUND REPORT:

TRANSACTION DATE RANGE: 04/15/2021 12:00:00 AM - 05/14/2021 12:00:00 AM
PAYMENT DATE RANGE:
USER/OPERATOR: ,R2
TAX DISTRICT(S):
BILL YEAR RANGE:
BILL# RANGE:

BILL TYPE: Motor Vehicle

SORT BY: Name

RELEASE NUMBER ONLY:No

PAYMENT TYPE: ,Card - Card,Cash - Cash,Check - Check,Check Wire - Check Wire,MOrder - Money Order,UNKNOWN -

Attachment: May Reports (Tax Reports)

RUN DATE: 5/17/2021 9:06 AM

DAVIE COUNTY REFUND REPORT
VEHICLE REFUND REPORT 4-15-2021-5-14-2021

NAME	BILL NUMBER		PAYMENT TYPE	AMOUNT	OPER	DATE TIME
TOTAL REFUNDS PRINTED:						
TOTAL VOID REFUNDS:	0.00					
TOTAL:	0.00					

Attachment: May Reports (Tax Reports)

RUN DATE: 5/17/2021 9:06 AM

DAVIE COUNTY REFUND REPORT
VEHICLE REFUND REPORT 4-15-2021-5-14-2021

VOIDED REFUND AMOUNTS OF REFUNDS NOT IN 4/15/2021 - 5/14/2021

NAME	BILL NUMBER	AMOUNT	OPER	PAYMENT TYPE	DATE	TIME	REFUND DATE
TOTAL VOID REFUNDS:							

Attachment: May Reports (Tax Reports)

Brian Myers
Tax Administrator

DAVIE COUNTY

Davie County Government
Tax Administration Office 336.753.6120

TO THE BOARD OF COUNTY COMMISSIONERS

COUNTY & FIRE PERCENTAGE REPORT -REGULAR **April 2021**

YEAR	LEVY	OUTSTANDING	PREV CTD	CTD**	BAL COLUMN	CTM*	Current	Last Year
1997	9,182,177.76	3,670.82	9,178,506.94	9,178,506.94	9,182,177.76	0.00	99.96%	99.96%
1998	9,676,549.82	3,921.29	9,672,628.53	9,672,628.53	9,676,549.82	0.00	99.96%	99.96%
1999	10,714,024.31	4,601.27	10,709,423.04	10,709,423.04	10,714,024.31	0.00	99.96%	99.96%
2000	11,394,578.09	5,667.24	11,388,910.85	11,388,910.85	11,394,578.09	0.00	99.95%	99.95%
2001	14,870,075.37	6,131.40	14,863,943.97	14,863,943.97	14,870,075.37	0.00	99.96%	99.96%
2002	15,308,340.96	6,482.72	15,301,858.17	15,301,858.17	15,308,340.89	0.00	99.96%	99.96%
2003	15,711,196.51	3,574.66	15,707,621.85	15,707,621.85	15,711,196.51	0.00	99.98%	99.98%
2004	16,575,522.54	3,900.41	16,571,622.13	16,571,622.13	16,575,522.54	0.00	99.98%	99.98%
2005	19,243,723.51	4,982.19	19,238,741.32	19,238,741.32	19,243,723.51	0.00	99.97%	99.97%
2006	22,110,487.70	9,681.25	22,100,806.45	22,100,806.45	22,110,487.70	0.00	99.96%	99.96%
2007	22,860,769.03	10,730.74	22,850,038.29	22,850,038.29	22,860,769.03	0.00	99.95%	99.95%
2008	23,674,851.42	15,975.93	23,658,875.49	23,658,875.49	23,674,851.42	0.00	99.93%	99.93%
2009	24,499,410.22	22,109.94	24,477,300.28	24,477,300.28	24,499,410.22	0.00	99.91%	99.91%
2010	24,492,482.11	20,068.66	24,472,413.45	24,472,413.45	24,492,482.11	0.00	99.92%	99.91%
2011	24,608,113.19	18,667.50	24,589,445.69	24,589,445.69	24,608,113.19	0.00	99.92%	99.92%
2012	24,662,870.11	14,741.88	24,648,128.23	24,648,128.23	24,662,870.11	0.00	99.94%	99.93%
2013	25,000,753.62	19,159.68	24,981,581.31	24,981,593.94	25,000,753.62	12.63	99.92%	99.90%
2014	25,068,851.69	29,902.89	25,037,835.27	25,038,948.80	25,068,851.69	1,113.53	99.88%	99.85%
2015	30,401,936.81	45,628.45	30,355,732.68	30,356,308.36	30,401,936.81	575.68	99.85%	99.82%
2016	31,761,538.87	57,805.56	31,702,255.27	31,703,733.31	31,761,538.87	1,478.04	99.82%	99.75%
2017	32,241,025.56	75,570.30	32,163,482.01	32,165,455.26	32,241,025.56	1,973.25	99.77%	99.65%
2018	32,769,649.45	136,037.90	32,628,064.66	32,633,611.55	32,769,649.45	5,546.89	99.58%	99.33%
2019	34,542,782.18	245,296.86	34,283,442.92	34,297,485.32	34,542,782.18	14,042.40	99.29%	97.95%
2020	34,180,368.82	710,330.51	33,316,231.48	33,470,038.31	34,180,368.82	153,806.83	97.92%	32.89%
2021	101,873.25	$56,322.58	$30,826.48	45,550.67	101,873.25	14724.19	44.71%	0.00%

BEGINNING JULY 1, 2020

	PREV CTD	CTM*	CTD**
MOCKSVILLE	5,548,165.55	10,709.67	5,558,875.22
COOLEEMEE	261,987.86	2,194.31	264,182.17
COOL SOLID WASTE	125,841.15	1,430.99	127,272.14
BERMUDA RUN	1,784,004.57	3,635.10	1,787,639.67
BERMUDA RUN GATE	991,050.19	3,234.00	994,284.19
COUNTY OCCUPANCY TAX	218,306.14	11,441.91	229,748.05

*CTM - COLLECTED THIS MONTH
**CTD - COLLECTED TO DATE

I, Brian Myers, do hereby certify that the foregoing is a true and correct statement

Prepard by Heather Brunick

5/3/2021

Attachment: May Reports (Tax Reports)

PERCENTAGE REPORT WORKSHEET - REGULAR
April-2021

OUTSTANDING

YEAR	COUNTY	DOG	PENALTY	FIRE	PENALTY	TOTAL
1997	3,253.39	$6.00	$163.25	$236.06	$12.12	$3,670.82
1998	3,464.52	$0.00	$192.31	$250.43	$14.03	$3,921.29
1999	4,081.50	$2.00	$225.72	$276.76	$15.29	$4,601.27
2000	5,028.43	$5.00	$274.34	$340.90	$18.57	$5,667.24
2001	5,388.68	$3.00	$324.20	$391.90	$23.62	$6,131.40
2002	5,705.21	$0.00	$338.01	$414.93	$24.57	$6,482.72
2003	3,175.67	$2.00	$154.82	$230.94	$11.23	$3,574.66
2004	3,421.35	$2.00	$221.43	$240.09	$15.54	$3,900.41
2005	4,427.04	$1.00	$227.52	$310.67	$15.96	$4,982.19
2006	8,747.85	$1.00	$345.18	$564.86	$22.36	$9,681.25
2007	9,627.93	$3.00	$449.66	$621.15	$29.00	$10,730.74
2008	14,436.44	$5.00	$566.53	$931.40	$36.56	$15,975.93
2009	20,043.57	$6.00	$634.45	$1,382.20	$43.72	$22,109.94
2010	18,067.19	$8.00	$699.14	$1,246.04	$48.29	$20,068.66
2011	16,203.38	$6.00	$1,254.04	$1,117.54	$86.54	$18,667.50
2012	13,081.21	$7.00	$702.94	$902.24	$48.49	$14,741.88
2013	17,479.20	$16.00	$509.88	$1,122.21	$32.39	$19,159.68
2014	27,335.00	$13.00	$739.26	$1,767.66	$47.97	$29,902.89
2015	42,027.64	$16.00	$1,198.31	$2,318.05	$68.45	$45,628.45
2016	53,102.71	$26.00	$1,663.86	$2,920.62	$92.37	$57,805.56
2017	70,648.65	$21.00	$965.31	$3,882.28	$53.06	$75,570.30
2018	127,021.84	$23.36	$1,991.44	$6,893.07	$108.19	$136,037.90
2019	230,188.00	$41.00	$2,347.46	$12,593.02	$127.38	$245,296.86
2020	652,468.00	$101.00	$21,216.45	$35,384.91	$1,160.15	$710,330.51
2021	49,152.35	$0.00	$4,268.31	$2,668.58	$233.34	$56,322.58
	$1,407,576.75	$314.36	$41,673.82	$79,008.51	$2,389.19	

COLLECTED THIS MONTH

YEAR	COUNTY	FIRE	CO. RELEASED	FIRE RELEASED	TOTAL
1997	$0.00	$0.00	$0.00	$0.00	$0.00
1998	$0.00	$0.00	$0.00	$0.00	$0.00
1999	$0.00	$0.00	$0.00	$0.00	$0.00
2000	$0.00	$0.00	$0.00	$0.00	$0.00
2001	$0.00	$0.00	$0.00	$0.00	$0.00
2002	$0.00	$0.00	$0.00	$0.00	$0.00
2003	$0.00	$0.00	$0.00	$0.00	$0.00
2004	$0.00	$0.00	$0.00	$0.00	$0.00
2005	$0.00	$0.00	$0.00	$0.00	$0.00
2006	$0.00	$0.00	$0.00	$0.00	$0.00
2007	$0.00	$0.00	$0.00	$0.00	$0.00
2008	$0.00	$0.00	$0.00	$0.00	$0.00
2009	$0.00	$0.00	$0.00	$0.00	$0.00
2010	$0.00	$0.00	$0.00	$0.00	$0.00
2011	$0.00	$0.00	$0.00	$0.00	$0.00
2012	$0.00	$0.00	$0.00	$0.00	$0.00
2013	$11.86	$0.77	$0.00	$0.00	$12.63
2014	$1,046.02	$67.51	$0.00	$0.00	$1,113.53
2015	$545.70	$29.98	$0.00	$0.00	$575.68
2016	$1,343.63	$73.74	$57.51	$3.16	$1,478.04
2017	$1,812.95	$99.63	$57.51	$3.16	$1,973.25
2018	$5,203.36	$282.07	$58.30	$3.16	$5,546.89
2019	$13,319.04	$721.51	$1.75	$0.10	$14,042.40
2020	$145,487.14	$7,884.90	$412.38	$22.41	$153,806.83
2021	$13,039.40	$707.22	$927.27	$50.30	$14,724.19
	$181,809.10	$9,867.33	$1,514.72	$82.29	

Attachment: May Reports (Tax Reports)

Brian Myers
Tax Administrator

DAVIE COUNTY

Davie County Government
Tax Administration Office 336.753.6120

TO THE BOARD OF COUNTY COMMISSIONERS

COUNTY & FIRE PERCENTAGE REPORT -VEHICLE **APRIL-21**

YEAR	LEVY	OUTSTANDING	PREV CTD	CTD**	BAL COLUMN	CTM*	Current	Last Year
2000	1,815,317.79	17,203.93	1,798,113.86	1,798,113.86	1,815,317.79	$0.00	99.05%	99.05%
2001	1,769,944.64	14,105.62	1,755,839.02	1,755,839.02	1,769,944.64	$0.00	99.20%	99.20%
2002	1,828,368.52	14,352.27	1,814,016.25	1,814,016.25	1,828,368.52	$0.00	99.22%	99.21%
2003	1,861,071.16	12,325.69	1,848,745.47	1,848,745.47	1,861,071.16	$0.00	99.34%	99.34%
2004	1,947,892.07	14,522.99	1,933,369.08	1,933,369.08	1,947,892.07	$0.00	99.25%	99.25%
2005	2,315,348.72	15,613.69	2,299,705.14	2,299,735.03	2,315,348.72	$29.89	99.33%	99.32%
2006	2,269,233.08	20,611.19	2,248,621.89	2,248,621.89	2,269,233.08	$0.00	99.09%	99.09%
2007	2,414,186.78	22,571.18	2,391,615.60	2,391,615.60	2,414,186.78	$0.00	99.07%	99.06%
2008	2,343,382.45	16,769.36	2,326,613.09	2,326,613.09	2,343,382.45	$0.00	99.28%	99.28%
2009	2,090,890.55	14,784.95	2,076,022.33	2,076,105.60	2,090,890.55	$83.27	99.29%	99.29%
2010	1,990,292.16	17,414.86	1,972,877.30	1,972,877.30	1,990,292.16	$0.00	99.13%	99.13%
2011	2,095,818.11	20,243.40	2,075,574.71	2,075,574.71	2,095,818.11	$0.00	99.03%	99.03%
2012	2,199,886.44	25,908.00	2,173,951.28	2,173,978.44	2,199,886.44	$27.16	98.82%	98.81%
2013	1,324,560.98	14,464.60	1,309,983.97	1,310,096.38	1,324,560.98	$112.41	98.91%	98.90%
2014	681.30	15.12	666.18	666.18	681.30	$0.00	97.78%	97.78%
2015	752.57	$0.00	752.57	752.57	752.57	$0.00	100.00%	100.00%
2016	1136.10	$0.00	1136.10	1,136.10	1,136.10	$0.00	100.00%	100.00%
2017	3538.30	$120.82	3417.48	3,417.48	3,538.30	$0.00	96.59%	96.59%
2018	723.91	$0.00	723.91	723.91	723.91	$0.00	100.00%	65.26%
2019	524.62	$239.21	285.41	285.41	524.62	$0.00	54.40%	

BEGINNING JULY 1, 2020

	PREV CTD	CTM*	CTD**
MOCKSVILLE	319.75	0.00	319.75
COOLEEMEE	59.48	0.00	59.48
BERMUDA RUN	0.00	0.00	0.00
FIRE	461.72	29.93	491.65
COUNTY GROSS RECEIPTS	4,059.78	341.94	4,401.72

*CTM - COLLECTED THIS MONTH
**CTD - COLLECTED TO DATE

I, Brian Myers, do hereby certify that the foregoing is a true and correct statement

Prepard by Heather Brunick

5/12/2021

Attachment: May Reports (Tax Reports)

PERCENTAGE REPORT WORKSHEET - VEHICLE

OUTSTANDING Apr-21

YEAR	COUNTY	DOG	PENALITY	FIRE	FIRE PENALITY	TOTAL
2000	$16,111.60	$0.00	$0.00	$1,092.33	$0.00	$17,203.93
2001	$13,173.08	$0.00	$0.00	$932.54	$0.00	$14,105.62
2002	$13,379.34	$0.00	$0.00	$972.93	$0.00	$14,352.27
2003	$11,490.12	$0.00	$0.00	$835.57	$0.00	$12,325.69
2004	$13,559.47	$0.00	$0.00	$963.52	$0.00	$14,522.99
2005	$14,589.82	$0.00	$0.00	$1,023.87	$0.00	$15,613.69
2006	$19,332.70	$0.00	$0.00	$1,278.49	$0.00	$20,611.19
2007	$21,203.17	$0.00	$0.00	$1,368.01	$0.00	$22,571.18
2008	$15,753.10	$0.00	$0.00	$1,016.26	$0.00	$16,769.36
2009	$13,852.12	$0.00	$0.00	$932.83	$0.00	$14,784.95
2010	$16,291.33	$0.00	$0.00	$1,123.53	$0.00	$17,414.86
2011	$18,937.00	$0.00	$0.00	$1,306.40	$0.00	$20,243.40
2012	$24,236.52	$0.00	$0.00	$1,671.48	$0.00	$25,908.00
2013	$13,550.85	$0.00	$0.00	$913.75	$0.00	$14,464.60
2014	$14.20	$0.00	$0.00	$0.92	$0.00	$15.12
2015	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2016	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2017	$114.52	$0.00	$0.00	$6.30	$0.00	$120.82
2018	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2019	$226.83	$0.00	$0.00	$12.38	$0.00	$239.21
	$225,815.77	$0.00	$0.00	$15,451.11	$0.00	

COLLECTED THIS MONTH

YEAR	COUNTY	FIRE	CO. RELEASED	FIRE RELEASED	TOTAL
2000	$0.00	$0.00	$0.00	$0.00	$0.00
2001	$0.00	$0.00	$0.00	$0.00	$0.00
2002	$0.00	$0.00	$0.00	$0.00	$0.00
2003	$0.00	$0.00	$0.00	$0.00	$0.00
2004	$0.00	$0.00	$0.00	$0.00	$0.00
2005	$27.93	$1.96	$0.00	$0.00	$29.89
2006	$0.00	$0.00	$0.00	$0.00	$0.00
2007	$0.00	$0.00	$0.00	$0.00	$0.00
2008	$0.00	$0.00	$0.00	$0.00	$0.00
2009	$77.89	$5.38	$0.00	$0.00	$83.27
2010	$0.00	$0.00	$0.00	$0.00	$0.00
2011	$0.00	$0.00	$0.00	$0.00	$0.00
2012	$25.41	$1.75	$0.00	$0.00	$27.16
2013	$105.23	$7.18	$0.00	$0.00	$112.41
2014	$0.00	$0.00	$0.00	$0.00	$0.00
2015	$0.00	$0.00	$0.00	$0.00	$0.00
2016	$0.00	$0.00	$0.00	$0.00	$0.00
2017	$0.00	$0.00	$0.00	$0.00	$0.00
2018	$0.00	$0.00	$0.00	$0.00	$0.00
2019	$0.00	$0.00	$0.00	$0.00	$0.00

Attachment: May Reports (Tax Reports)

North Carolina Vehicle Tax System

NCVTS Pending Refund report

Report Date

Payee Name	Address 1	Address 3	Refund Type	Bill #	Status	Refund Description	Refund Reason	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change
BAKER, CAROLINE PRIMM	393 IVY CIR	BERMUDA RUN, NC 27006	Proration	0047249057	PENDING	Refund Generated due to proration on Bill #0047249057-	Vehicle Sold	C ADVL	Tax	($6.91)	$0.00	($6.91)
								CI03ADVL	Tax	($1.41)	$0.00	($1.41)
								FIREADVL15	Tax	($0.37)	$0.00	($0.37)
											Refund	$8.69
BLAKLEY FARM & LANDSCAPESERVICES INC	274 BAITY RD	MOCKSVILLE, NC 27028	Proration	0030716694	PENDING	Refund Generated due to proration on Bill #0030716694-	Vehicle Sold	C ADVL	Tax	($27.06)	$0.00	($27.06)
								FIREADVL16	Tax	($1.47)	$0.00	($1.47)
											Refund	$28.53
BRISSETTE, BARBARA WEST	197 HILLCREST DR	ADVANCE, NC 27006	Proration	0056722747	PENDING	Refund Generated due to proration on Bill #0056722747-	Vehicle Sold	C ADVL	Tax	($28.50)	$0.00	($28.50)
								ADVRUR	Tax	($0.94)	$0.00	($0.94)
								FIREADVL1	Tax	($1.54)	$0.00	($1.54)
											Refund	$30.98
BUTZBACH, JOSEPH JOHN	201 CORNWALLIS DR	MOCKSVILLE, NC	Proration	0019081325	PENDING	Refund Generated due to proration on	Vehicle Sold	C ADVL	Tax	($10.48)	$0.00	($10.48)
								FIREADVL8	Tax	($0.57)	$0.00	($0.57)
											Refund	$11.05
CURRY, MICHAEL EUGENE	174 WOODBURN PL	ADVANCE, NC 27006	Adjustment >= $100	0059712737	PENDING	Refund Generated due to adjustment	Adjustment	C ADVL	Tax	($180.81)	$0.00	($180.81)
								FIREADVL15	Tax	($9.80)	$0.00	($9.80)
											Refund	$190.61
MOORE, SUVALEE TANGBOONRITRUTHAI	692 OAK VALLEY BLVD	ADVANCE, NC 27006	Proration	0019077005	PENDING	Refund Generated due to proration on Bill #0019077005-	Vehicle Sold	C ADVL	Tax	($6.71)	$0.00	($6.71)
								FIREADVL15	Tax	($0.36)	$0.00	($0.36)
											Refund	$7.07
PRATER, DWIGHT NELSON	310 CORNATZER RD	MOCKSVILLE, NC	Proration	0052716470	PENDING	Refund Generated due to proration on	Vehicle Sold	C ADVL	Tax	($13.54)	$0.00	($13.54)
								FIREADVL5	Tax	($0.73)	$0.00	($0.73)
											Refund	$14.27
RIEL, BRADLEY ALLEN	165 BELAIRE LN	MOCKSVILLE, NC	Proration	0059738619	PENDING	Refund Generated due to proration on	Vehicle Sold	C ADVL	Tax	($27.92)	$0.00	($27.92)
								FIREADVL16	Tax	($1.52)	$0.00	($1.52)
											Refund	$29.44
SHERMER, JASON GLENN	315 HILTON RD	ADVANCE, NC 27006	Proration	0053755935	PENDING	Refund Generated due to proration on	Vehicle Sold	C ADVL	Tax	($5.69)	$0.00	($5.69)
								FIREADVL15	Tax	($0.31)	$0.00	($0.31)
											Refund	$6.00

Attachment: May Reports (Tax Reports)

North Carolina Vehicle Tax System

NCVTS Pending Refund report

Report Date 5/17/2021

SMITH, WILLIAM LOWELL		211 N HIDDENB ROOKE DR	ADVANCE, NC 27006	Proratio n	002828 3823	PENDIN G	Refund Generated due to proration on Bill	Vehicle Totalled	C ADVL	Tax	($65.53)	$0.00	($65.53)
									FIREADVL15	Tax	($3.55)	$0.00	($3.55)
												Refund	$69.08
SPARKS, DWIGHT ALAN		231 HIDDEN CREEK DR	ADVANCE, NC 27006	Proratio n	005912 6033	PENDIN G	Refund Generated due to proration on Bill #0059126033-	Vehicle Sold	C ADVL	Tax	($40.03)	$0.00	($40.03)
									ADVRUR	Tax	($1.32)	$0.00	($1.32)
									FIREADVL1	Tax	($2.17)	$0.00	($2.17)
												Refund	$43.52
WEST, TERESA HOPKINS		1251 N MAIN ST	MOCKSVIL LE, NC 27028	Proratio n	005866 3128	PENDIN G	Refund Generated due to proration on Bill #0058663128- 2020-2020-0000	Vehicle Sold	C ADVL	Tax	($86.95)	$0.00	($86.95)
									CI02ADVL	Tax	($34.17)	$0.00	($34.17)
									CI02ADVL	Vehi	$0.00	$0.00	$0.00
									FIREADVL12	Tax	($4.71)	$0.00	($4.71)
												Refund	$125.83

Attachment: May Reports (Tax Reports)

North Carolina Vehicle Tax System

NCVTS Pending Refund report

Report Date
5/17/2021

WHITT, GLENDA PRESNELL		165 SM WHITT DR	MOCKSVILLE, NC 27028	Proration	0052422781	PENDING	Refund Generated due to proration on Bill	Vehicle Sold	C ADVL	Tax	($7.51)	$0.00	($7.51)
									FIREADVL4	Tax	($0.40)	$0.00	($0.40)
												Refund	$7.91
												Refund Total	$572.98

Attachment: May Reports (Tax Reports)

DAVIE COUNTY, NORTH CAROLINA
BOARD OF COUNTY COMMISSIONERS

Agenda Item Details:

Date of Meeting: June 7, 2021

Department: Board of Commissioners

Resource Person: Stacy A. Moyer

ISSUE/ACTION REQUESTED:
Board Re-Appointment Jury Commission - Allen Whitaker

BACKGROUND/PURPOSE OF REQUEST: Board Re-Appointment Jury Commission - Allen Whitaker

FISCAL IMPACT: n/a

COUNTY MANAGERS; RECOMMENDATION:
<County Manager Comments Here>

ATTACHMENTS:

DAVIE COUNTY, NORTH CAROLINA
BOARD OF COUNTY COMMISSIONERS

Agenda Item Details:

Date of Meeting: June 7, 2021

Department: Board of Commissioners

Resource Person: Stacy A. Moyer

ISSUE/ACTION REQUESTED:
Board Re-Appointment - Juvenile Crime Prevention Council - Jennifer Custer, Julie Parker

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BACKGROUND/PURPOSE OF REQUEST: Board Re-Appointment - Juvenile Crime Prevention Council - Jennifer Custer, Julie Parker

FISCAL IMPACT: n/a

COUNTY MANAGERS; RECOMMENDATION:
<County Manager Comments Here>

ATTACHMENTS:

DAVIE COUNTY BUDGET AMENDMENT REQUEST

2019-2020 Fiscal Year

A request to amend the 2019-2020 Davie County Budget is hereby submitted to the Davie County Board of Commissioners as follows:

REVENUE AMENDMENT REQUEST

EXPENSE AMENDMENT REQUEST

FIN 30	$ 15,000	Increase in Motor Vehicle Tax Collections
DEV56	$ 38,187	Insurance Settlement for lightening strike at war memorial
SC30	$ 5,000	Senior Services - USDA Funds received
FIN 33	$ 66,632	Increase Solid Waste revenues and expenses
FIN 35	$775,000	Increase in School Sales Tax receipts- to be distributed to Schools
FMO 33	$ 1,378	Receive Emergency Management - EMPG grant funds
DCVP 9	($ 2,976)	Reduce Marriage License Fee budget to actual receipts
DCVP 10	$ 292	Increase Domestic Violence response budget to actual receipts
DCVP 11	$ 819	Increase Sexual Assault response budget to actual receipts
DCVP 12	($ 1,644)	Decrease United Way funds for violence prevention
DCVP 13	($ 1,000)	Decrease Divorce Filing Fee budget to actual receipts
EMS 56	$ 5	Increase EMS Special Events budget
HHSA13	$282,000	Accept Cardinal Innovations Foster Care Investment funds
ROD 6	$ 8,500	Increase Register of Deeds revenues for additional fees collected
FIN 37	$ 22,224	Accept FEMA distribution for Emergency Management
TECH 26	$ 8,732	Increase Recycling revenue for additional proceeds collected
DCRP 10	$ 2,058	Insurance Settlement to repair dog park access
FIN 38	$ 21,279	Insurance Settlement for damaged Sheriff Vehicles
DCRP 11	$ 6,150	Davie Community Foundation grant for Mobile Recreation unit
FIN 39	$4,161,167	American Rescue Plan funds received
FIN 40	$345,000	Amend General Fund contribution to Capital Projects Fund-Detention
FIN 41	$200,000	Accept Lottery funds for DHS bond payment
FIN 41	$128,217	Accept Lottery funds for Cornatzer Elementary HVAC replacement

Requested By Cindy Chapman, Assistant Finance Director June 2, 2021

APPROVED:
DAVIE COUNTY BOARD OF COMMISSIONERS
IN MEETING OF June 7, 2021

Stacy A. Moyer, Clerk
DAVIE COUNTY BOARD OF COMMISSIONERS

Reviewed by
Finance Office _____

APPROVED:

_____
Davie County Manager

Date _____

Finance Department
123 S. Main Street | Mocksville, NC 27028 | 336.753.6020
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BUDGET AMENDMENTS FOR JUNE 7, 2021

06/02/2021 17:05 |COUNTY OF DAVIE |P 1
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LN	ORG / ACCOUNT	OBJECT	PROJ	ORG DESCRIPTION / LINE DESCRIPTION	ACCOUNT DESCRIPTION	EFF DATE	PREV BUDGET	BUDGET CHANGE	AMENDED BUDGET	ERR
YEAR-PER	JOURNAL	EFF-DATE	REF 1	REF 2	SRC JNL-DESC	ENTITY	AMEND			
2021 11	110011	05/04/2021	FIN 30		BUA FIN 30	1	2			
1	41410	410201		TAX ADMINISTRATION	ADVALOREM AUTO-CURRENT YEAR		-3,559,119.00	-15,000.00	-3,574,119.00	
	010 -4100-1410-001-001-410201-				Increased MV Collections Fees	05/04/2021				
2	51410	541800		TAX ADMINISTRATION	COLLECTION FEE - DMV		130,350.00	15,000.00	145,350.00	
	010 -5100-1410-001-001-541800-				Increased MV Collections Fees	05/04/2021				
					** JOURNAL TOTAL			0.00		
YEAR-PER	JOURNAL	EFF-DATE	REF 1	REF 2	SRC JNL-DESC	ENTITY	AMEND			
2021 11	110012	05/04/2021	DEV56		BUA DEV56	1	2			
1	41910	490012		GENERAL GOVERNMENT REVENUE	INSURANCE SETTLEMENT		-38,560.00	-38,187.00	-76,747.00	
	010 -4100-1910-001-001-490012-				Lightning strike at war memor.	05/04/2021				
2	51082480	580650		ADMIN BLDG CAPITAL PROJECT	GENERAL CONSTRUCTION		750,725.00	38,187.00	788,912.00	
	400 -5100-1082-480-001-580650-				Lightning strike at war memor.	05/04/2021				
3	51940	570140		CONTRIBUTION TO OTHER FUNDS	CONTR TO CAPITAL PROJ FUND		3,247,519.00	38,187.00	3,285,706.00	
	010 -5100-1940-001-001-570140-				Lightning strike at war memor.	05/04/2021				
4	41082480	434001		ADMIN BLDG CAPITAL PROJECT	CONTRIBUTION FROM GENERAL FUND		-553,225.00	-38,187.00	-591,412.00	
	400 -4100-1082-480-001-434001-				Lightning strike at war memor.	05/04/2021				
					** JOURNAL TOTAL			0.00		
YEAR-PER	JOURNAL	EFF-DATE	REF 1	REF 2	SRC JNL-DESC	ENTITY	AMEND			
2021 11	110120	05/13/2021	SC30		BUA SC30	1	2			
1	45210205	430131		CONGREGATE MEALS GRANT	USDA FUNDS		-7,763.00	-5,000.00	-12,763.00	
	010 -4500-5210-205-001-430131-				Costshare funds	05/13/2021				
2	55210205	540450		CONGREGATE MEALS GRANT	PURCHASED SERVICES		104,801.00	5,000.00	109,801.00	
	010 -5500-5210-205-001-540450-				Costshare funds	05/13/2021				
					** JOURNAL TOTAL			0.00		
YEAR-PER	JOURNAL	EFF-DATE	REF 1	REF 2	SRC JNL-DESC	ENTITY	AMEND			
2021 11	110216	05/18/2021	FIN 33		BUA FIN 33	1	2			
1	47430	426001		SOLID WASTE/RECYC PRIVATE OPERSTATE	TIRE DISPOSAL FEE		-28,000.00	-35,200.00	-63,200.00	
	610 -4740-7430-001-001-426001-				YEAR END ADJUSTMENTS	05/18/2021				

Attachment: BUDGET AMENDMENTS FOR JUNE 7 2021 [Revision 5] (Budget Amendments - June 2021)

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BUDGET AMENDMENTS FOR JUNE 7, 2021

LN ORG ACCOUNT	OBJECT	PROJ	ORG DESCRIPTION	ACCOUNT DESCRIPTION / LINE DESCRIPTION	EFF DATE	PREV BUDGET	BUDGET CHANGE	AMENDED BUDGET
YEAR-PER JOURNAL EFF-DATE REF 1 REF 2				SRC JNL-DESC ENTITY AMEND				
2021 11 110216 05/18/2021 FIN 33				BUA FIN 33 1 2				
2 47430 610 -4740-7430-001-001-426002-	426002		SOLID WASTE/RECYC	PRIVATE OPERWHITE GOODS TAX DISTRIBUTION YEAR END ADJUSTMENTS	05/18/2021	-12,000.00	-11,040.00	-23,040.00
3 47430 610 -4740-7430-001-001-426004-	426004		SOLID WASTE/RECYC	PRIVATE OPERSOLID WASTE DISPOSAL TAX YEAR END ADJUSTMENTS	05/18/2021	-20,000.00	-12,530.00	-32,530.00
4 47430 610 -4740-7430-001-001-456001-	456001		SOLID WASTE/RECYC	PRIVATE OPERSOLID WASTE AUTOMOBILE YEAR END ADJUSTMENTS	05/18/2021	-30,000.00	-7,100.00	-37,100.00
5 47440 610 -4740-7440-001-001-426005-	426005		SW -ELECTRONICS RECYCLING	STATE ELECTRONICS MGMT FUND YEAR END ADJUSTMENTS	05/18/2021	-3,000.00	-762.00	-3,762.00
9 57430 610 -5740-7430-001-001-540450-	540450		SOLID WASTE/RECYC	PRIVATE OPERPURCHASED SERVICES YEAR END ADJUSTMENTS	05/18/2021	433,660.00	66,632.00	500,292.00
				** JOURNAL TOTAL			0.00	
YEAR-PER JOURNAL EFF-DATE REF 1 REF 2				SRC JNL-DESC ENTITY AMEND				
2021 11 110219 05/19/2021 FIN 35				BUA FIN 35 1 2				
1 41910 010 -4100-1910-001-001-410121-	410121		GENERAL GOVERNMENT REVENUE	1/2 CENT SALES TAX-SCHOOLS SALES TAX ACTUALS	05/19/2021	-1,294,071.00	-775,000.00	-2,069,071.00
2 57110 010 -5700-7110-001-001-571900-	571900		EDUCATION	SCHOOL - CAP OUT 1/2 CENT SALES TAX ACTUALS	05/19/2021	1,414,385.00	775,000.00	2,189,385.00
				** JOURNAL TOTAL			0.00	
YEAR-PER JOURNAL EFF-DATE REF 1 REF 2				SRC JNL-DESC ENTITY AMEND				
2021 11 110224 05/19/2021 FMO 33				BUA FMO 33 1 2				
1 42710 010 -4200-2710-001-001-430047-	430047		FIRE MARSHAL	EMERGENCY MANAGEMENT EMPG	05/19/2021	-38,000.00	-1,378.00	-39,378.00
2 52710 010 -5200-2710-001-001-581670-	581670		FIRE MARSHAL	EMERGENCY MGMT EQUIPMENT EMPG	05/19/2021	.00	1,378.00	1,378.00
				** JOURNAL TOTAL			0.00	
YEAR-PER JOURNAL EFF-DATE REF 1 REF 2				SRC JNL-DESC ENTITY AMEND				
2021 11 110226 05/19/2021 DCVP9				BUA DCVP9 1 2				

Attachment: BUDGET AMENDMENTS FOR JUNE 7 2021 [Revision 5] (Budget Amendments - June 2021)

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BUDGET AMENDMENTS FOR JUNE 7, 2021

06/02/2021 17:05 |COUNTY OF DAVIE |P 3
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LN	ORG / OBJECT / PROJ / ACCOUNT	ORG DESCRIPTION / LINE DESCRIPTION	ACCOUNT DESCRIPTION	EFF DATE	PREV BUDGET	BUDGET CHANGE	AMENDED BUDGET
YEAR-PER	JOURNAL	EFF-DATE	REF 1	REF 2	SRC JNL-DESC	ENTITY	AMEND				
2021 11	110226	05/19/2021	DCVP9		BUA DCVP9	1	2				
1	42150101 430036	MARRIAGE LICENSE GRANT	MARRIAGE LICENSE FEE GRANT		-20,000.00	2,976.00	-17,024.00
	010 -4200-2150-101-001-430036-		BUDGET FOR ACTUAL GRANT RCVD	05/19/2021			
2	52150101 510010	MARRIAGE LICENSE GRANT	SALARIES AND WAGES		12,023.00	-224.00	11,799.00
	010 -5200-2150-101-001-510010-		BUDGET FOR ACTUAL GRANT RCVD	05/19/2021			
3	52150101 530250	MARRIAGE LICENSE GRANT	PRINTING & BINDING		400.00	-400.00	.00
	010 -5200-2150-101-001-530250-		BUDGET FOR ACTUAL GRANT RCVD	05/19/2021			
4	52150101 540450	MARRIAGE LICENSE GRANT	PURCHASED SERVICES		1,750.00	-1,750.00	.00
	010 -5200-2150-101-001-540450-		BUDGET FOR ACTUAL GRANT RCVD	05/19/2021			
5	52150101 560100	MARRIAGE LICENSE GRANT	DIRECT SERVICES		1,309.00	-555.00	754.00
	010 -5200-2150-101-001-560100-		BUDGET FOR ACTUAL GRANT RCVD	05/19/2021			
6	52150101 530320	MARRIAGE LICENSE GRANT	OFFICE SUPPLIES		500.00	-47.00	453.00
	010 -5200-2150-101-001-530320-		BUDGET FOR ACTUAL GRANT RCVD	05/19/2021			
			** JOURNAL TOTAL			0.00	
YEAR-PER	JOURNAL	EFF-DATE	REF 1	REF 2	SRC JNL-DESC	ENTITY	AMEND				
2021 11	110227	05/19/2021	DCVP10		BUA DCVP10	1	2				
1	42150104 430035	NC COUNCIL/DOMESTIC VIOLENCE	NC COUNCIL FOR WOMEN GRANT		-46,000.00	-292.00	-46,292.00
	010 -4200-2150-104-001-430035-		BUDGET FOR ACTUAL GRANT RCVD	05/19/2021			
2	52150104 560100	NC COUNCIL/DOMESTIC VIOLENCE	DIRECT SERVICES		3,866.00	8.00	3,874.00
	010 -5200-2150-104-001-560100-		BUDGET FOR ACTUAL GRANT RCVD	05/19/2021			
3	52150104 540100	NC COUNCIL/DOMESTIC VIOLENCE	EDUCATION & TRAINING		800.00	284.00	1,084.00
	010 -5200-2150-104-001-540100-		BUDGET FOR ACTUAL GRANT RCVD	05/19/2021			
			** JOURNAL TOTAL			0.00	
YEAR-PER	JOURNAL	EFF-DATE	REF 1	REF 2	SRC JNL-DESC	ENTITY	AMEND				
2021 11	110228	05/19/2021	DCVP11		BUA DCVP11	1	2				
1	42150106 430035	NC COUNCIL SEXUAL ASSAULT	NC COUNCIL FOR WOMEN GRANT		-24,000.00	-819.00	-24,819.00
	010 -4200-2150-106-001-430035-		BUDGET FOR ACTUL GRANT RCVD	05/19/2021			
2	52150106 560260	NC COUNCIL SEXUAL ASSAULT	ADVERTISING		1,916.00	174.00	2,090.00
	010 -5200-2150-106-001-560260-		BUDGET FOR ACTUL GRANT RCVD	05/19/2021			

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BUDGET AMENDMENTS FOR JUNE 7, 2021

06/02/2021 17:05 |COUNTY OF DAVIE |P 4
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LN	ORG / ACCOUNT	OBJECT	PROJ	ORG DESCRIPTION / LINE DESCRIPTION	ACCOUNT DESCRIPTION	EFF DATE	PREV BUDGET	BUDGET CHANGE	AMENDED BUDGET
YEAR-PER	JOURNAL	EFF-DATE	REF 1	REF 2	SRC	JNL-DESC	ENTITY	AMEND	
2021 11	110228	05/19/2021	DCVP11		BUA	DCVP11	1	2	
3	52150106	540450		NC COUNCIL SEXUAL ASSAULT	PURCHASED SERVICES		1,892.00	645.00	2,537.00
	010 -5200-2150-106-001-540450-				BUDGET FOR ACTUL GRANT RCVD	05/19/2021			
					** JOURNAL TOTAL			0.00	
YEAR-PER	JOURNAL	EFF-DATE	REF 1	REF 2	SRC	JNL-DESC	ENTITY	AMEND	
2021 11	110229	05/19/2021	DCVP12		BUA	DCVP12	1	2	
1	42150111	480028		DDV/UNITED WAY, INC.	UNITED WAY CONTRIBUTION		-9,645.00	1,644.00	-8,001.00
	010 -4200-2150-111-001-480028-				BUDGET FOR ACTUAL GRANT RCVD	05/19/2021			
2	52150111	510010		DDV/UNITED WAY, INC.	SALARIES AND WAGES		4,434.00	-118.00	4,316.00
	010 -5200-2150-111-001-510010-				BUDGET FOR ACTUAL GRANT RCVD	05/19/2021			
3	52150111	510020		DDV/UNITED WAY, INC.	PART-TIME SALARIES		1,774.00	-217.00	1,557.00
	010 -5200-2150-111-001-510020-				BUDGET FOR ACTUAL GRANT RCVD	05/19/2021			
4	52150111	520060		DDV/UNITED WAY, INC.	GROUP HOSPITAL INSURANCE		1,584.00	-613.00	971.00
	010 -5200-2150-111-001-520060-				BUDGET FOR ACTUAL GRANT RCVD	05/19/2021			
5	52150111	520070		DDV/UNITED WAY, INC.	RETIREMENT		633.00	-95.00	538.00
	010 -5200-2150-111-001-520070-				BUDGET FOR ACTUAL GRANT RCVD	05/19/2021			
6	52150111	520110		DDV/UNITED WAY, INC.	GROUP LIFE INSURANCE		24.00	-10.00	14.00
	010 -5200-2150-111-001-520110-				BUDGET FOR ACTUAL GRANT RCVD	05/19/2021			
7	52150111	520120		DDV/UNITED WAY, INC.	401K-EMPLOYER SUPPLEMENT		186.00	-56.00	130.00
	010 -5200-2150-111-001-520120-				BUDGET FOR ACTUAL GRANT RCVD	05/19/2021			
8	52150111	560100		DDV/UNITED WAY, INC.	DIRECT SERVICES		535.00	-535.00	.00
	010 -5200-2150-111-001-560100-				BUDGET FOR ACTUAL GRANT RCVD	05/19/2021			
					** JOURNAL TOTAL			0.00	
YEAR-PER	JOURNAL	EFF-DATE	REF 1	REF 2	SRC	JNL-DESC	ENTITY	AMEND	
2021 11	110230	05/19/2021	DCVP13		BUA	DCVP13	1	2	
1	42150113	430035		DIVORCE FILING FEES	NC COUNCIL FOR WOMEN GRANT		-20,000.00	1,000.00	-19,000.00
	010 -4200-2150-113-001-430035-				BUDGET FOR ACTUAL GRANT RCVD	05/19/2021			
2	52150113	530250		DIVORCE FILING FEES	PRINTING & BINDING		1,273.75	-27.00	1,246.75
	010 -5200-2150-113-001-530250-				BUDGET FOR ACTUAL GRANT RCVD	05/19/2021			

Attachment: BUDGET AMENDMENTS FOR JUNE 7 2021 [Revision 5] (Budget Amendments - June 2021)

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BUDGET AMENDMENTS FOR JUNE 7, 2021

06/04/2021 14:13 |COUNTY OF DAVIE |P 5
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LN	ORG / ACCOUNT	OBJECT	PROJ	ORG DESCRIPTION / LINE DESCRIPTION	ACCOUNT DESCRIPTION	EFF DATE	PREV BUDGET	BUDGET CHANGE	AMENDED BUDGET
YEAR-PER	JOURNAL	EFF-DATE	REF 1	REF 2	SRC JNL-DESC	ENTITY	AMEND		
2021 11	110230	05/19/2021	DCVP13		BUA DCVP13	1	2		
3	52150113	560100		DIVORCE FILING FEES	DIRECT SERVICES		957.00	-762.00	195.00
	010 -5200-2150-113-001-560100-				BUDGET FOR ACTUAL GRANT RCVD	05/19/2021			
4	52150113	540110		DIVORCE FILING FEES	TELEPHONE		493.00	-211.00	282.00
	010 -5200-2150-113-001-540110-				BUDGET FOR ACTUAL GRANT RCVD	05/19/2021			
					** JOURNAL TOTAL			0.00	
YEAR-PER	JOURNAL	EFF-DATE	REF 1	REF 2	SRC JNL-DESC	ENTITY	AMEND		
2021 11	110280	05/31/2021	EMS 56		BUA EMS 56	1	2		
1	42510	480034		EMERGENCY MEDICAL SERVICES	MISCELLANEOUS REVENUE EMS		-3,666.00	-5.00	-3,671.00
	010 -4200-2510-001-001-480034-				April Special Events Donation	05/31/2021			
2	52510	560120		EMERGENCY MEDICAL SERVICES	SPECIAL EVENTS		3,786.00	5.00	3,791.00
	010 -5200-2510-001-001-560120-				April Special Events Donation	05/31/2021			
					** JOURNAL TOTAL			0.00	
YEAR-PER	JOURNAL	EFF-DATE	REF 1	REF 2	SRC JNL-DESC	ENTITY	AMEND		
2021 11	110297	05/31/2021	HHSA13 DSS		BUA Cardinal	1	2		
1	453105	430306		CHILD WELFARE ADMIN	CARDINAL-FOSTER CARE INVESTMT		.00	-282,000.00	-282,000.00
	010 -4500-5310-604-001-430306-				Cardinal Revenue Foster Care	05/31/2021			
2	553105	530306		CHILD WELFARE ADMIN	CARDINAL FOSTER CARE PROGRAM		.00	282,000.00	282,000.00
	010 -5500-5310-604-001-530306-				Cardinal Revenue Foster Care	05/31/2021			
					** JOURNAL TOTAL			0.00	
YEAR-PER	JOURNAL	EFF-DATE	REF 1	REF 2	SRC JNL-DESC	ENTITY	AMEND		
2021 12	120007	06/01/2021	ROD6		BUA ROD6	1	2		
1	41710	440015		REGISTER OF DEEDS	REGISTER OF DEEDS FEES		-450,000.00	-8,500.00	-458,500.00
	010 -4100-1710-001-001-440015-				Increase in Revenue	06/01/2021			
2	51710	520090		REGISTER OF DEEDS	SUPPLEMENTAL PENSION FUND		4,650.00	1,000.00	5,650.00
	010 -5100-1710-001-001-520090-				Increase to cover expenses	06/01/2021			
3	51710	540450		REGISTER OF DEEDS	PURCHASED SERVICES		32,705.00	7,500.00	40,205.00
	010 -5100-1710-001-001-540450-				Increase to cover expenses	06/01/2021			
					** JOURNAL TOTAL			0.00	

Attachment: BUDGET AMENDMENTS FOR JUNE 7 2021 [Revision 5] (Budget Amendments - June 2021)

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BUDGET AMENDMENTS FOR JUNE 7, 2021

06/04/2021 14:13 |COUNTY OF DAVIE |P 6
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LN	ORG / ACCOUNT	OBJECT	PROJ	ORG DESCRIPTION / LINE DESCRIPTION	ACCOUNT DESCRIPTION	EFF DATE	PREV BUDGET	BUDGET CHANGE	AMENDED BUDGET	ERR
YEAR-PER	JOURNAL	EFF-DATE	REF 1	REF 2	SRC JNL-DESC	ENTITY	AMEND			
2021 12	120008	06/01/2021	FIN 37		BUA FIN 37	1	2			
1	42710	480076		FIRE MARSHAL	DISASTER SERVICES		.00	-22,224.00	-22,224.00	
	010 -4200-2710-001-001-480076-				FEMA DISTRIBUTION	06/01/2021				
2	52710	540450		FIRE MARSHAL	PURCHASED SERVICES		55,320.00	22,224.00	77,544.00	
	010 -5200-2710-001-001-540450-				FEMA DISTRIBUTION	06/01/2021				
					** JOURNAL TOTAL			0.00		
YEAR-PER	JOURNAL	EFF-DATE	REF 1	REF 2	SRC JNL-DESC	ENTITY	AMEND			
2021 12	120011	06/02/2021	Tech26		BUA Tech26	1	2			
1	41320	416001		TECHNOLOGY SOLUTIONS	RECYCLING FEE		-11,232.00	-8,732.00	-19,964.00	
	010 -4100-1320-001-001-416001-				xsfr recycling proceeds	06/02/2021				
2	51320	580621		TECHNOLOGY SOLUTIONS	COUNTY TECHNOLOGY HARDWARE		203,226.00	8,732.00	211,958.00	
	010 -5100-1320-001-001-580621-				To utilize recycling proceeds	06/02/2021				
					** JOURNAL TOTAL			0.00		
YEAR-PER	JOURNAL	EFF-DATE	REF 1	REF 2	SRC JNL-DESC	ENTITY	AMEND			
2021 12	120013	06/02/2021	DCRP10		BUA DCRP10	1	2			
1	41910	490012		GENERAL GOVERNMENT REVENUE	INSURANCE SETTLEMENT		-38,560.00	-2,058.00	-40,618.00	
	010 -4100-1910-001-001-490012-				Dog park access storm repair	06/02/2021				
2	51083	580650		DAVIE COUNTY PARK PROJECT	GENERAL CONSTRUCTION		6,698,744.81	2,058.00	6,700,802.81	
	400 -5100-1083-001-001-580650-				Dog park access storm repair	06/02/2021				
3	51940	570140		CONTRIBUTION TO OTHER FUNDS	CONTR TO CAPITAL PROJ FUND		3,247,519.00	2,058.00	3,249,577.00	
	010 -5100-1940-001-001-570140-				Dog park access storm repair	06/02/2021				
4	41083	434001		DAVIE COUNTY PARK PROJECT	CONTRIBUTION FROM GENERAL FUND		-16,413.00	-2,058.00	-18,471.00	
	400 -4100-1083-001-001-434001-				Dog park access storm repair	06/02/2021				
					** JOURNAL TOTAL			0.00		
YEAR-PER	JOURNAL	EFF-DATE	REF 1	REF 2	SRC JNL-DESC	ENTITY	AMEND			
2021 12	120015	06/02/2021	FIN 38		BUA FIN 38	1	2			
1	41910	490012		GENERAL GOVERNMENT REVENUE	INSURANCE SETTLEMENT		-38,560.00	-17,850.00	-56,410.00	
	010 -4100-1910-001-001-490012-				INS SETTLEMENT - SHER VEHICLE	06/02/2021				

Attachment: BUDGET AMENDMENTS FOR JUNE 7 2021 [Revision 5] (Budget Amendments - June 2021)

Finance Department
123 S. Main Street | Mocksville, NC 27028 | 336.753.6020
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BUDGET AMENDMENTS FOR JUNE 7, 2021

06/04/2021 14:13 |COUNTY OF DAVIE |P 7
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LN	ORG / ACCOUNT	OBJECT	PROJ	ORG DESCRIPTION / LINE DESCRIPTION	ACCOUNT DESCRIPTION	EFF DATE	PREV BUDGET	BUDGET CHANGE	AMENDED BUDGET
YEAR-PER	JOURNAL	EFF-DATE	REF 1	REF 2	SRC JNL-DESC	ENTITY	AMEND		
2021 12	120015	06/02/2021	FIN 38		BUA FIN 38	1	2		
2	52110	550170		SHERIFF'S DEPARTMENT	VEHICLE MAINTENANCE		63,360.00	17,850.00	81,210.00
	010 -5200-2110-001-001-550170-				INS SETTLEMENT - SHER VEHICLE	06/02/2021			
3	41910	490012		GENERAL GOVERNMENT REVENUE	INSURANCE SETTLEMENT		-38,560.00	-3,429.00	-41,989.00
	010 -4100-1910-001-001-490012-				INS SETTLEMENT - SHER VEHICLE	06/02/2021			
4	52110	550170		SHERIFF'S DEPARTMENT	VEHICLE MAINTENANCE		63,360.00	3,429.00	66,789.00
	010 -5200-2110-001-001-550170-				INS SETTLEMENT - SHER VEHICLE	06/02/2021			
					** JOURNAL TOTAL			0.00	
YEAR-PER	JOURNAL	EFF-DATE	REF 1	REF 2	SRC JNL-DESC	ENTITY	AMEND		
2021 12	120016	06/02/2021	DCRP11		BUA DCRP11	1	2		
1	46410	480109		RECREATION & PARKS	COMMUNITY FOUNDATION GRANT		.00	-6,150.00	-6,150.00
	010 -4600-6410-001-001-480109-				DCF Grant-MobileRecUnit Proj	06/02/2021			
2	56410	560120		RECREATION & PARKS	SPECIAL EVENTS		177,605.00	6,150.00	183,755.00
	010 -5600-6410-001-001-560120-				DCF Grant-MobileRecUnit Proj	06/02/2021			
					** JOURNAL TOTAL			0.00	
YEAR-PER	JOURNAL	EFF-DATE	REF 1	REF 2	SRC JNL-DESC	ENTITY	AMEND		
2021 12	120020	06/02/2021	FIN39		BUA FIN39	1	2		
1	411101	422018		COUNTY ADMINISTRATION	AMERICAN RESCUE PLAN		.00	-4,161,167.00	-4,161,167.00
	230 -4100-1210-001-001-422018-				ARP FUNDS RECEIVED 6/1/21	06/02/2021			
2	555101	573030		HEALTH DEPARTMENT	AMERICAN RESCUE PLAN EXP		.00	4,161,167.00	4,161,167.00
	230 -5500-5500-001-001-573030-				ARP FUNDS RECEIVED 6/1/21	06/02/2021			
					** JOURNAL TOTAL			0.00	
YEAR-PER	JOURNAL	EFF-DATE	REF 1	REF 2	SRC JNL-DESC	ENTITY	AMEND		
2021 12	120025	06/02/2021	FIN 40		BUA FIN 40	1	2		
1	51940	570140		CONTRIBUTION TO OTHER FUNDS	CONTR TO CAPITAL PROJ FUND		3,247,519.00	600,000.00	3,847,519.00
	010 -5100-1940-001-001-570140-				DETENTION DESIGN CONTRIB	06/02/2021			
2	51940	570140		CONTRIBUTION TO OTHER FUNDS	CONTR TO CAPITAL PROJ FUND		3,247,519.00	-255,000.00	2,992,519.00
	010 -5100-1940-001-001-570140-				MOVE SPACE STUDY IMPLEMENT 1YR	06/02/2021			

Attachment: BUDGET AMENDMENTS FOR JUNE 7 2021 [Revision 5] (Budget Amendments - June 2021)

Finance Department
123 S. Main Street | Mocksville, NC 27028 | 336.753.6020
DavieCountyNC.gov

BUDGET AMENDMENTS FOR JUNE 7, 2021

06/04/2021 14:13 |COUNTY OF DAVIE |P 8
cschapman |BUDGET AMENDMENTS JOURNAL ENTRY PROOF |bgamdent

LN	ORG / ACCOUNT	OBJECT	PROJ	ORG DESCRIPTION / LINE DESCRIPTION	ACCOUNT DESCRIPTION	EFF DATE	PREV BUDGET	BUDGET CHANGE	AMENDED BUDGET
YEAR-PER	JOURNAL	EFF-DATE	REF 1	REF 2	SRC JNL-DESC	ENTITY	AMEND		
2021 12	120025	06/02/2021	FIN 40		BUA FIN 40	1	2		
3	41910	490016		GENERAL GOVERNMENT REVENUE	FUND BALANCE APPROPRIATED		-8,366,071.73	-345,000.00	-8,711,071.73
	010 -4100-1910-001-001-490016-				MOVE SPACE STUDY IMPLEMENT 1YR	06/02/2021			
4	41088	490010		NEW DETENTION CENTER	CONTRIBUTION FROM GENERAL FUND		.00	-600,000.00	-600,000.00
	400 -4100-1088-001-001-490010-				DETENTION DESIGN CONTRIB	06/02/2021			
5	51088	541550		NEW DETENTION CENTER PROJECT	CONSULTANTS		.00	600,000.00	600,000.00
	400 -5100-1088-001-001-541550-				DETENTION DESIGN CONTRIB	06/02/2021			
6	41082489	434001		FACILITY NEEDS STUDY	CONTRIBUTION FROM GENERAL FUND		-560,362.00	255,000.00	-305,362.00
	400 -4100-1082-489-001-434001-				MOVE SPACE STUDY IMPLEMENT 1YR	06/02/2021			
7	51082489	580650		FACILITY NEEDS STUDY	GENERAL CONSTRUCTION		366,362.00	-255,000.00	111,362.00
	400 -5100-1082-489-001-580650-				MOVE SPACE STUDY IMPLEMENT 1YR	06/02/2021			
					** JOURNAL TOTAL			0.00	
YEAR-PER	JOURNAL	EFF-DATE	REF 1	REF 2	SRC JNL-DESC	ENTITY	AMEND		
2021 12	120027	06/03/2021	FIN 41		BUA FIN 41	1	2		
1	41910	411001		GENERAL GOVERNMENT REVENUE	STATE BUILDING CAPITAL FUND		-1,186,096.00	-200,000.00	-1,386,096.00
	010 -4100-1910-001-001-411001-				DHS BOND PAYMENT	06/03/2021			
2	57110	571710		EDUCATION	SCHOOL - STATE BLDG CAP FUND		1,186,096.00	200,000.00	1,386,096.00
	010 -5700-7110-001-001-571710-				DHS BOND PAYMENT	06/03/2021			
3	41910	411001		GENERAL GOVERNMENT REVENUE	STATE BUILDING CAPITAL FUND		-1,186,096.00	-128,217.00	-1,314,313.00
	010 -4100-1910-001-001-411001-				REPLACE HVAC - CORNATZER ELEM	06/03/2021			
4	57110	571710		EDUCATION	SCHOOL - STATE BLDG CAP FUND		1,186,096.00	128,217.00	1,314,313.00
	010 -5700-7110-001-001-571710-				REPLACE HVAC - CORNATZER ELEM	06/03/2021			
					** JOURNAL TOTAL			0.00	

Attachment: BUDGET AMENDMENTS FOR JUNE 7 2021 [Revision 5] (Budget Amendments - June 2021)

DAVIE COUNTY, NORTH CAROLINA
BOARD OF COUNTY COMMISSIONERS

Agenda Item Details:

Date of Meeting: June 7, 2021

Department: Finance

Resource Person: Robin West

ISSUE/ACTION REQUESTED:
Contract to Audit Accounts for FY 2020-2021 (Martin Starnes and Associates)

BACKGROUND/PURPOSE OF REQUEST: Martin Starnes Audit Contract (FY20-21)

All units of local government and public authorities in North Carolina are required by North Carolina General Statute 159-34 to have their accounts audited annually and to submit the audit report to the Secretary of the Local Government Commission. The audit for Fiscal Year ending June 30, 2021 is due to the Local Government Commission by October 31, 2021.

The proposed contract is in the form and format approved by the NC Local Government Commission and is enclosed for review of the Board.

FISCAL IMPACT: $73,540 (same amount as prior year) included in FY 2021-2022 Budget

COUNTY MANAGERS; RECOMMENDATION:

The County Manager recommends the Commissioners approve the Audit Contract for Martin Starnes and Associates.

ATTACHMENTS:
2021 Davie County Contract

Davie County - 2021 Single Audit Engagement Letter

LGC-205 **CONTRACT TO AUDIT ACCOUNTS** Rev. 11/2020

The | Governing Board: Board of Commissioners

of | Primary Government Unit (or charter holder): Davie County, NC

and | Discretely Presented Component Unit (DPCU) (if applicable): N/A

Primary Government Unit, together with DPCU (if applicable), hereinafter referred to as Governmental Unit(s)

and | Auditor Name: Martin Starnes & Associates, CPAs, P.A.

Auditor Address: 730 13th Avenue Dr. SE, Hickory, NC 28602

Hereinafter referred to as Auditor

for

Fiscal Year Ending	Audit Report Due Date
06/30/21	10/31/21

Must be within four months of FYE

hereby agree as follows:

1. The Auditor shall audit all statements and disclosures required by U.S. generally accepted auditing standards (GAAS) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit(s). The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion shall be rendered in relation to (as applicable) the governmental activities, the business- type activities, the aggregate DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types).

2. At a minimum, the Auditor shall conduct his/her audit and render his/her report in accordance with GAAS. The Auditor shall perform the audit in accordance with *Government Auditing Standards* if required by the State Single Audit Implementation Act, as codified in G.S. 159-34. If required by OMB *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State Single Audit Implementation Act, the Auditor shall perform a Single Audit. This audit and all associated audit documentation may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit performed under the requirements found in Subpart F of the Uniform Guidance (§200.501), it is recommended that the Auditor and Governmental Unit(s) jointly agree, in advance of the execution of this contract, which party is responsible for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512).

If the audit and Auditor communication are found in this review to be substandard, the results of the review may be forwarded to the North Carolina State Board of CPA Examiners (NC State Board).

Attachment: 2021 Davie County Contract (Contract to Audit Accounts for FY 2020-2021)

3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's auditor shall make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.

4. This contract contemplates an unmodified opinion being rendered. If during the process of conducting the audit, the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the LGC Staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.

5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, 2018 revision, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he/she has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of the most recent peer review report to the Governmental Unit(s) and the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon auditor's receipt of an updated peer review report. If the audit firm received a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

If the audit engagement is not subject to *Government Accounting Standards* or if financial statements are not prepared in accordance with U.S. generally accepted accounting principles (GAAP) and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment to this contract or in an amendment.

6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to LGC Staff within four months of fiscal year end. If it becomes necessary to amend this due date or the audit fee, an amended contract along with a written explanation of the delay shall be submitted to the Secretary of the LGC for approval.

7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as same relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his/her findings, together with his recommendations for improvement. That written report shall include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified*). The Auditor shall file a copy of that report with the Secretary of the LGC.

8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's (Units') records for audit, financial statement preparation, any finance-related investigations, or any other audit- related work in the State of North Carolina. Approval is not required on contracts and invoices for system improvements and similar services of a non-auditing nature.

9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. (This also includes any progress billings.)[G.S. 159-34 and 115C-447] All invoices for Audit work shall be submitted in PDF format to the Secretary of the LGC for approval. The invoice marked 'approved 'with approval date shall be returned to

Attachment: 2021 Davie County Contract (Contract to Audit Accounts for FY 2020-2021)

the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.

10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts. This does not include fees for any pre-issuance reviews that may be required by the NC Association of CPAs (NCACPA) Peer Review Committee or NC State Board of CPA Examiners (see Item 13).

11. If the Governmental Unit(s) has/have outstanding revenue bonds, the Auditor shall submit to LGC Staff, either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor shall submit to LGC Staff simultaneously with the Governmental Unit's (Units') audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.

12. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit(s) and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit(s) or required for ful disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board upon completion.

13. If the audit firm is required by the NC State Board, the NCACPA Peer Review Committee, or the Secretary of the LGC to have a pre-issuance review of its audit work, there shall be a statement in the engagement letter indicating the pre-issuance review requirement. There also shall be a statement that the Governmental Unit(s) shall not be billed for the pre-issuance review. The pre-issuance review shall be performed prior to the completed audit being submitted to LGC Staff. The pre-issuance review report shall accompany the audit report upon submission to LGC Staff.

14. The Auditor shall submit the report of audit in PDF format to LGC Staff. For audits of units other than hospitals, the audit report should be submitted when (or prior to) submitting the final invoice for services rendered. The report of audit, as filed with the Secretary of the LGC, becomes a matter of public record for inspection, review and copy in the offices of the LGC by any interested parties. Any subsequent revisions to these reports shall be sent to the Secretary of the LGC along with an Audit Report Reissued Form (available on the Department of State Treasurer website). These audited financial statements, excluding the Auditors' opinion may be used in the preparation of official statements for debt offerings by municipal bond rating services to fulfill secondary market disclosure requirements of the Securities and Exchange Commission and for other lawful purposes of the Governmental Unit(s) without requiring consent of the Auditor. If the LGC Staff determines that corrections need to be made to the Governmental Unit's (Units') financial statements, those corrections shall be provided within three business days of notification unless another deadline is agreed to by LGC Staff.

15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the

Attachment: 2021 Davie County Contract (Contract to Audit Accounts for FY 2020-2021)

Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.

16. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing and pre-audited if the change includes a change in audit fee (pre-audit requirement does not apply to charter schools or hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC, the Governing Board, and the Auditor.

17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item 28 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.

18. Special provisions should be limited. Please list any special provisions in an attachment.

19. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in the Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU shall be named along with the primary government on this audit contract. DPCU Board approval date, signatures from the DPCU Board chairman and finance officer also shall be included on this contract.

20. The contract shall be executed, pre-audited (pre-audit requirement does not apply to charter schools or hospitals), and physically signed by all parties including Governmental Unit(s) and the Auditor, then submitted in PDF format to the Secretary of the LGC.

21. The contract is not valid until it is approved by the Secretary of the LGC. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. The audit should not be started before the contract is approved.

22. Retention of Client Records: Auditors are subject to the NC State Board of CPA Examiners' Retention of Client Records Rule 21 NCAC 08N .0305 as it relates to the provision of audit and other attest services, as well as non-attest services. Clients and former clients should be familiar with the requirements of this rule prior to requesting the return of records.

23. This contract may be terminated at any time by mutual consent and agreement of the Governmental Unit(s) and the Auditor, provided that (a) the consent to terminate is in writing and signed by both parties, (b) the parties have agreed on the fee amount which shall be paid to the Auditor (if applicable), and (c) no termination shall be effective until approved in writing by the Secretary of the LGC.

24. The Governmental Unit's (Units') failure or forbearance to enforce, or waiver of, any right or an event of breach or default on one occasion or instance shall not constitute the waiver of such right, breach or default on any subsequent occasion or instance.

25. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the LGC.

Attachment: 2021 Davie County Contract (Contract to Audit Accounts for FY 2020-2021)

26. E-Verify. Auditor shall comply with the requirements of NCGS Chapter 64 Article 2. Further, if Auditor utilizes any subcontractor(s), Auditor shall require such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.

27. **Applicable to audits with fiscal year ends of June 30, 2020 and later.** For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and Governmental Auditing Standards, 2018 Revision (as applicable). Financial statement preparation assistance shall be deemed a “significant threat” requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.

All non-attest service(s) being performed by the Auditor that are necessary to perform the audit must be identified and included in this contract. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the services and accept responsibility for the results of the services performed. If the Auditor is able to identify an individual with the appropriate SKE, s/he must document and include in the audit workpapers how he/she reached that conclusion. If the Auditor determines that an individual with the appropriate SKE cannot be identified, the Auditor cannot perform both the non-attest service(s) and the audit. See "Fees for Audit Services" page of this contract to disclose the person identified as having the appropriate SKE for the Governmental Unit.

28. **Applicable to audits with fiscal year ends of June 30, 2021 and later. T**he auditor shall present the audited financial statements including any compliance reports to the government unit’s governing body or audit committee in an official meeting in open session as soon as the audited financial statements are available but not later than 45 days after the submission of the audit report to the Secretary. The auditor’s presentation to the government unit’s governing body or audit committee shall include:

a) the description of each finding, including all material weaknesses and significant deficiencies, as found by the auditor, and any other issues related to the internal controls or fiscal health of the government unit as disclosed in the management letter, the Single Audit or Yellow Book reports, or any other communications from the auditor regarding internal controls as required by current auditing standards set by the Accounting Standards Board or its successor;

b) the status of the prior year audit findings;

c) the values of Financial Performance Indicators based on information presented in the audited financial statements; and

d) notification to the governing body that the governing body shall develop a “Response to the Auditor’s Findings, Recommendations, and Fiscal Matters,” if required under 20 NCAC 03 .0508.

29. Information based on the audited financial statements shall be submitted to the Secretary for the purpose of identifying Financial Performance Indicators and Financial Performance Indicators of Concern.

Attachment: 2021 Davie County Contract (Contract to Audit Accounts for FY 2020-2021)

30. Applicable to charter school contracts only: No indebtedness of any kind incurred or created by the charter school shall constitute an indebtedness of the State or its political subdivisions, and no indebtedness of the charter school shall involve or be secured by the faith, credit, or taxing power of the State or its political subdivisions.

31. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Item 16 for clarification).

32. The process for submitting contracts, audit reports and invoices is subject to change. Auditors and units should use the submission process and instructions in effect at the time of submission. Refer to the N.C. Department of State Treasurer website at https://www.nctreasurer.com/state-and-local-government-finance-division/local-government-commission/submitting-your-audit

33. All communications regarding audit contract requests for modification or official approvals will be sent to the email addresses provided on the signature pages that follow.

34. Modifications to the language and terms contained in this contract form (LGC-205) are not allowed.

Attachment: 2021 Davie County Contract (Contract to Audit Accounts for FY 2020-2021)

LGC-205 **CONTRACT TO AUDIT ACCOUNTS** Rev. 11/2020

FEES FOR AUDIT SERVICES

1. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct (as applicable) and *Governmental Auditing Standards,2018 Revision*. Refer to Item 27 of this contract for specific requirements. The following information must be provided by the Auditor; contracts presented to the LGC without this information will be not be approved.

Financial statements were prepared by: ☑ Auditor ☐ Governmental Unit ☐ Third Party

If applicable: Individual at Governmental Unit designated to have the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the non-attest services and accept responsibility for the results of these services:

Name:	***Title and Unit / Company:***	***Email Address:***
Robin M. West	Assistant County Manager/CFO, Davie County	rwest@daviecountync.gov

OR Not Applicable ☐ *(Identification of SKE Individual not applicable for GAAS-only audit or audits with FYEs prior to June 30, 2020*

2. Fees may not be included in this contract for work performed on Annual Financial Information Reports (AFIRs), Form 990s, or other services not associated with audit fees and costs. Such fees may be included in the engagement letter but may not be included in this contract or in any invoices requiring approval of the LGC. See Items 8 and 13 for details on other allowable and excluded fees.

3. Prior to submission of the completed audited financial report, applicable compliance reports and amended contract (if required) the Auditor may submit invoices for approval for services rendered, not to exceed 75% of the billings for the last annual audit of the unit submitted to the Secretary of the LGC. Should the 75% cap provided below conflict with the cap calculated by LGC Staff based on the billings on file with the LGC, the LGC calculation prevails. All invoices for services rendered in an audit engagement as defined in 20 NCAC .0503 shall be submitted to the Commission for approval before any payment is made. Payment before approval is a violation of law. (This paragraph not applicable to contracts and invoices associated with audits of hospitals).

PRIMARY GOVERNMENT FEES

Primary Government Unit	Davie County, NC
Audit Fee	$ See fee section of engagement letter
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	$ See fee section of engagement letter
Writing Financial Statements	$ See fee section of engagement letter
All Other Non-Attest Services	$ N/A
75% Cap for Interim Invoice Approval ***(not applicable to hospital contracts)***	$ 61,905.00

DPCU FEES (if applicable)

Discretely Presented Component Unit	N/A
Audit Fee	$
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	$
Writing Financial Statements	$
All Other Non-Attest Services	$
75% Cap for Interim Invoice Approval ***(not applicable to hospital contracts)***	$

Attachment: 2021 Davie County Contract (Contract to Audit Accounts for FY 2020-2021)

LGC-205 CONTRACT TO AUDIT ACCOUNTS Rev. 11/2020

SIGNATURE PAGE

AUDIT FIRM

Audit Firm* Martin Starnes & Associates, CPAs, P.A.	
Authorized Firm Representative (typed or printed)* Amber Y. McGhinnis	Signature* Amber Y. McGhinnis
Date* 05/25/21	Email Address* amcghinnis@msa.cpa

GOVERNMENTAL UNIT

Governmental Unit* Davie County, NC	
Date Primary Government Unit Governing Board Approved Audit Contract* (G.S.159-34(a) or G.S.115C-447(a))	
Mayor/Chairperson (typed or printed)* Terry N. Renegar, Chairman	Signature*
Date 6/7/2021	Email Address trenegar@daviecountync.gov

Chair of Audit Committee (typed or printed, or "NA") N/A	Signature
Date	Email Address

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

Required by G.S. 159-28(a1) or G.S. 115C-441(a1).
Not applicable to hospital contracts.

This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.

Primary Governmental Unit Finance Officer* (typed or printed) Robin M. West, Assistant County Manager/CFO	Signature* Robin M West
Date of Pre-Audit Certificate* 6/7/2021	Email Address* rwest@daviecountync.gov

Attachment: 2021 Davie County Contract (Contract to Audit Accounts for FY 2020-2021)

LGC-205 **CONTRACT TO AUDIT ACCOUNTS** Rev. 11/2020

SIGNATURE PAGE – DPCU
(complete only if applicable)

DISCRETELY PRESENTED COMPONENT UNIT

DPCU* N/A	
Date DPCU Governing Board Approved Audit Contract* (Ref: G.S. 159-34(a) or G.S. 115C-447(a))	
DPCU Chairperson (typed or printed)*	Signature*
Date*	Email Address*

Chair of Audit Committee (typed or printed, or "NA") N/A	Signature
Date	Email Address

DPCU – PRE-AUDIT CERTIFICATE

Required by G.S. 159-28(a1) or G.S. 115C-441(a1).
Not applicable to hospital contracts.

This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.

DPCU Finance Officer (typed or printed)* N/A	Signature*
Date of Pre-Audit Certificate*	Email Address*

Remember to print this form, and obtain all required signatures prior to submission.

PRINT

Attachment: 2021 Davie County Contract (Contract to Audit Accounts for FY 2020-2021)

KWH **Koonce, Wooten & Haywood, LLP**
CERTIFIED PUBLIC ACCOUNTANTS

Report on the Firm's System of Quality Control

To the Shareholders of Martin Starnes & Associates CPAs, P.A. and the
Peer Review Committee, North Carolina Association
Of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Martin Starnes & Associates CPAs, P.A. (the firm) in effect for the year ended December 31, 2017. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards,* including compliance audits under the Single Audit Act and an audit of an employee benefit plan.

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Martin Starnes & Associates CPAs, P.A. in effect for the year ended December 31, 2017, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Martin Starnes & Associates CPAs, P.A. has received a peer review rating of pass.

Koonce, Wooten & Haywood, LLP

Koonce, Wooten & Haywood, LLP

May 3, 2018

Raleigh
4060 Barrett Drive
Post Office Box 17806
Raleigh, North Carolina 27619

919 782 9265
919 783 8937 FAX

Durham
3500 Westgate Drive
Suite 203
Durham, North Carolina 27707

919 354 2584
919 489 8183 FAX

Pittsboro
10 Sanford Road
Post Office Box 1399
Pittsboro, North Carolina 27312

919 542 6000
919 542 5764 FAX

Attachment: 2021 Davie County Contract (Contract to Audit Accounts for FY 2020-2021)

MARTIN ♦ STARNES
& ASSOCIATES, CPAs, P.A.
"A Professional Association of Certified Public Accountants and Management Consultants"

May 25, 2021

Robin M. West, Assistant County Manager/CFO
Davie County
123 South Main Street
Mocksville, NC 27028

You have requested that we audit the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Davie County, NC, as of June 30, 2021, and for the year then ended, and the related notes, which collectively comprise Davie County's basic financial statements as listed in the table of contents.

In addition, we will audit the entity's compliance over major federal and State award programs for the period ended June 30, 2021. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audits will be conducted with the objectives of our expressing an opinion on each opinion unit and an opinion on compliance regarding the entity's major federal and State award programs.

Accounting principles generally accepted in the United States of America require that certain supplementary information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by accounting principles generally accepted in the United States of America. This RSI will be subjected to certain limited procedures but will not be audited:

- Management's Discussion and Analysis
- Law Enforcement Officers' Special Separation Allowance schedules
- Other Post-Employment Benefits' schedules
- Local Government Employees' Retirement System's schedules
- Register of Deeds' Supplemental Pension Fund schedules

730 13th Avenue Drive SE ♦ Hickory, NC 28602 ♦ 828-327-2727 ♦ Fax 828-328-2324
13 South Center Street ♦ Taylorsville, NC 28681 ♦ 828-632-9025 ♦ Fax 828-632-9085
800-948-0585 ♦ **www.martinstarnes.com**

Supplementary information other than RSI will accompany Davie County's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and perform certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on the following supplementary information in relation to the financial statements as a whole:

- Combining and individual fund financial statements
- Budget and actual schedules
- Supplemental ad valorem tax schedules
- Schedule of Expenditures of Federal and State Awards

Schedule of Expenditures of Federal and State Awards

We will subject the Schedule of Expenditures of Federal and State Awards to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the schedule to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on whether the Schedule of Expenditures of Federal and State Awards is presented fairly in all material respects in relation to the financial statements as a whole.

We will make reference to the component unit auditor's audit of the Davie County Watershed Improvement Commission in our report on your financial statements.

Data Collection Form

Prior to the completion of our engagement, we will complete the sections of the Data Collection Form that are our responsibility. The form will summarize our audit findings, amounts and conclusions. It is management's responsibility to submit a reporting package including financial statements, Schedule of Expenditures of Federal and State Awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the Federal Audit Clearinghouse. The financial reporting package must be text searchable, unencrypted, and unlocked. Otherwise, the reporting package will not be accepted by the Federal Audit Clearinghouse. We will assist you in the electronic submission and certification. You may request from us copies of our report for you to include with the reporting package submitted to pass-through entities.

The Data Collection Form is required to be submitted within the *earlier* of 30 days after receipt of our auditors' reports or nine months after the end of the audit period, unless specifically waived by a federal cognizant or oversight agency for audits. Data Collection Forms submitted untimely are one of the factors in assessing programs at a higher risk.

Attachment: Davie County - 2021 Single Audit Engagement Letter (Contract to Audit Accounts for FY 2020-2021)

Audit of the Financial Statements

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America; the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State Single Audit Implementation Act. Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. If appropriate, our procedures will therefore include tests of documentary evidence that support the transactions recorded in the accounts, tests of the physical existence of inventories, and the direct confirmation of cash, investments, and certain other assets and liabilities by correspondence with creditors and financial institutions. As part of our audit process, we will request written representations from your attorneys, and they may bill you for responding. At the conclusion of our audit, we will also request certain written representations from you about the financial statements and related matters.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or noncompliance (whether caused by errors, fraudulent financial reporting, misappropriation of assets, detected abuse, or violations of laws or governmental regulations) may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS and *Government Auditing Standards* of the Comptroller General of the United States of America. Please note that the determination of abuse is subjective and *Government Auditing Standards* does not require auditors to detect abuse.

In making our risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit. Our responsibility as auditors is, of course, limited to the period covered by our audit and does not extend to any other periods.

We will issue a written report upon completion of our audit of Davie County's basic financial statements. Our report will be addressed to the governing body of Davie County. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

Attachment: Davie County - 2021 Single Audit Engagement Letter (Contract to Audit Accounts for FY 2020-2021)

Audit of Major Program Compliance

Our audit of Davie County's major federal and state award program(s) compliance will be conducted in accordance with the requirements of the Single Audit Act, as amended; the Uniform Guidance, and the State Single Audit Implementation Act, and will include tests of accounting records, a determination of major programs in accordance with the Uniform Guidance and the State Single Audit Implementation Act and other procedures we consider necessary to enable us to express such an opinion on major federal and state award program compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

The Uniform Guidance and the State Single Audit Implementation Act require that we also plan and perform the audit to obtain reasonable assurance about whether the entity has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major federal and state award programs. Our procedures will consist of determining major federal and state programs and performing the applicable procedures described in the U.S. Office of Management and Budget *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs. The purpose of those procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance and the State Single Audit Implementation Act.

Also, as required by the Uniform Guidance and the State Single Audit Implementation Act, we will perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of the entity's major federal and state award programs. However, our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the entity's major federal and state award programs, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

Management's Responsibilities

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance, acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
3. For identifying, in its accounts, all federal and state awards received and expended during the period and the federal and State programs under which they were received, including federal awards and funding increments received prior to December 26, 2014 (if any), and those received in accordance with the Uniform Guidance (generally received after December 26, 2014);
4. For maintaining records that adequately identify the source and application of funds for federal and state funded activities;
5. For preparing the Schedule of Expenditures of Federal and State Awards (including notes and noncash assistance received) in accordance with the Uniform Guidance and State Single Audit Implementation Act;
6. For the design, implementation, and maintenance of internal control over federal and state awards;

Attachment: Davie County - 2021 Single Audit Engagement Letter (Contract to Audit Accounts for FY 2020-2021)

7. For establishing and maintaining effective internal control over federal and state awards that provides reasonable assurance that the nonfederal and nonstate entity is managing federal and state awards in compliance with federal and state statutes, regulations, and the terms and conditions of the federal and state awards;
8. For identifying and ensuring that the entity complies with federal and state statutes, regulations, and the terms and conditions of federal and state award programs and implementing systems designed to achieve compliance with applicable federal and state statutes, regulations and the terms and conditions of federal and state award programs;
9. For disclosing accurately, currently and completely the financial results of each federal and state award in accordance with the requirements of the award;
10. For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
11. For taking prompt action when instances of noncompliance are identified;
12. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
13. For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
14. For submitting the reporting package and data collection form to the appropriate parties;
15. For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
16. To provide us with:
    a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, and relevant to federal and state award programs, such as records, documentation, and other matters;
    b. Additional information that we may request from management for the purpose of the audit; and
    c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
17. For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
18. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
19. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
20. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on compliance;
21. For the accuracy and completeness of all information provided;
22. For taking reasonable measures to safeguard protected personally identifiable and other sensitive information; and
23. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.

With regard to the supplementary information referred to above (including the Schedule of Expenditures of Federal and State Awards), you acknowledge and understand your responsibility (a) for the preparation of the supplementary information in accordance with the applicable criteria, (b) to provide us with the appropriate written representations regarding supplementary information, (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information, and (d) to present the supplementary information

Attachment: Davie County - 2021 Single Audit Engagement Letter (Contract to Audit Accounts for FY 2020-2021)

with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

We will perform the following nonattest services:

- Draft of financial statements and footnotes
- GASB 34 conversion entries
- Preparation of auditor portion of Data Collection Form
- Preparation of LGC's data input worksheet

We will not assume management responsibilities on behalf of Davie County. However, we will provide advice and recommendations to assist management of Davie County in performing its responsibilities.

With respect to the nonattest services we perform as listed above, Davie County's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Our responsibilities and limitations of the engagement are as follows:

- We will perform the services in accordance with applicable professional standards.
- This engagement is limited to the services previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account codings and approving journal entries.

Other

We understand that your employees will prepare all confirmations we request and will locate any documents or invoices selected by us for testing.

If you intend to publish or otherwise reproduce the basic financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Regarding electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

During the course of the engagement, a portal will be in place for information to be shared, but not stored. Our policy is to terminate access to this portal after one year. The County is responsible for data backup for business continuity and disaster recovery, and our workpaper documentation is not to be used for these purposes.

Attachment: Davie County - 2021 Single Audit Engagement Letter (Contract to Audit Accounts for FY 2020-2021)

Provisions of Engagement Administration and Fees

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

Marcie Spivey is the engagement partner for the audit services specified in this letter. Her responsibilities include supervising Martin Starnes & Associates, CPAs, P.A.'s services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report. To ensure that our independence is not impaired under the AICPA Code of Professional Conduct, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel.

Our fees for these services are as follows:

Audit Fee	$ 63,240
Financial Statement Drafting	10,300
Other Non-Attest Services	-
	$ 73,540
Additional Fees:	
Charge per major program over five (5)	$ 3,000

Our invoices for these fees will be rendered in four installments as work progresses and are payable upon presentation. In accordance with our firm policies, work may be suspended if your account becomes overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for non-payment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our reports. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use Davie County's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit. Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

We want our clients to receive the maximum value for our professional services and to perceive that our fees are reasonable and fair. In working to provide you with such value, we find there are certain circumstances that can cause us to perform work in excess of that contemplated in our fee estimate.

Following are some of the more common reasons for potential supplemental billings:

Changing Laws and Regulations

There are many governmental and rule-making boards that regularly add or change their requirements. Although we attempt to plan our work to anticipate the requirements that will affect our engagement, there are times when this is not possible. We will discuss these situations with you at the earliest possible time in order to make the necessary adjustments and amendments in our engagement.

Incorrect Accounting Methods or Errors in Client Records

We base our fee estimates on the expectation that client accounting records are in order so that our work can be completed using our standard testing and accounting procedures. However, should we find numerous

Attachment: Davie County - 2021 Single Audit Engagement Letter (Contract to Audit Accounts for FY 2020-2021)

errors, incomplete records, or the application of incorrect accounting methods, we will have to perform additional work to make the corrections and reflect those changes in the financial statements.

Failure to Prepare for the Engagement

In an effort to minimize your fees, we assign you the responsibility for the preparation of schedules and documents needed for the engagement. We also discuss matters such as availability of your key personnel, deadlines, and work space. If your personnel are unable, for whatever reasons, to provide these items as previously agreed upon, it might substantially increase the work we must do to complete the engagement within the scheduled time.

Starting and Stopping Our Work

If we must withdraw our staff because of the condition of the client's records, or the failure to provide agreed upon items within the established timeline for the engagement, we will not be able to perform our work in a timely, efficient manner, as established by our engagement plan. This will result in additional fees, as we must reschedule our personnel and incur additional start-up costs.

Our fees are based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our fees for such services range from $75-$300 per hour.

Government Auditing Standards require that we document an assessment of the skills, knowledge, and experience of management, should we participate in any form of preparation of the basic financial statements and related schedules or disclosures as these actions are deemed a non-audit service.

During the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

At the conclusion of our audit engagement, we will communicate to management and those charged with governance the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

Attachment: Davie County - 2021 Single Audit Engagement Letter (Contract to Audit Accounts for FY 2020-2021)

The audit documentation for this engagement is the property of Martin Starnes & Associates, CPAs, P.A. and constitutes confidential information. However, we may be requested to make certain audit documentation available to the Local Government Commission, Office of the State Auditor, federal or State agencies and the U.S. Government Accountability Office pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Martin Starnes & Associates, CPAs, P.A.'s personnel. Furthermore, upon request, we may provide copies of selected audit documentation to these agencies and regulators. The regulators and agencies may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm to the Contract to Audit Accounts for your consideration and files.

Please sign and return a copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements and compliance over major federal and state award programs, including our respective responsibilities.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Respectfully,

Martin Starnes & Associates, CPAs, P.A.

Martin Starnes & Associates, CPAs, P.A.
Hickory, North Carolina

RESPONSE:

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of Davie County by:

Name: _____

Title: _____

Date: _____

Attachment: Davie County - 2021 Single Audit Engagement Letter (Contract to Audit Accounts for FY 2020-2021)

DAVIE COUNTY, NORTH CAROLINA
BOARD OF COUNTY COMMISSIONERS

Agenda Item Details:

Date of Meeting: June 7, 2021

Department: Finance

Resource Person: Robin West

ISSUE/ACTION REQUESTED:
NCACC Risk Management Pool - Property, Liability, and Workers Comp Insurance

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BACKGROUND/PURPOSE OF REQUEST: The County has received the annual Insurance renewal for Property, Liability, and Workers Compensation from the North Carolina Association of County Commissioners Risk Pool. The renewal packet is enclosed. An increase of 6.82% for the Liability and Property insurance policy is due to an increase in reinsurance costs, actuarial projected claims, as well as additional County buildings being insured since last year's renewal.. This is partially offset by the longevity and multi pool discounts (total increase is 2.61%)

FISCAL IMPACT: Increase of $13,161 over fiscal year 2020-21. The renewal amounts are included in the Manager's recommended budget for fiscal year 2021-22.

COUNTY MANAGERS; RECOMMENDATION:
The County Manager recommends that the Board of Commissioners approve the annual insurance renewal for Property, Liability, and Workers Compensation.

ATTACHMENTS:

NCACC Insurance Renewal 21-22

Davie County 2021 LP Renewal Proposal

Davie County 2021 WC Renewal Proposal

NCACC RISK MANAGEMENT POOLS
RENEWAL ESTIMATES
JULY 1, 2021 TO JUNE 30, 2022

	2021-2022	2020-2021	Difference	
Worker's Compensation	296,687	296,687	-	0.00%
Liability and Property	260,374	243,742	16,632	6.82%
Deductible Adjustments	(6,210)	(6,158)	(52)	0.84%
Multi Pool Discount	(33,862)	(30,443)	(3,419)	11.23%
Total	516,989	503,828	13,161	2.61%

Attachment: NCACC Insurance Renewal 21-22 (NCACC Risk Management Pool - Property, Liability, and Workers Comp Insurance)

NCACC Risk Management Pools
Liability and Property

County: **Davie County**

RENEWAL ESTIMATE JULY 1, 2021 TO JULY 1, 2022 Date of Quote **4/22/2021**

Coverage	Contract Limit	Deductible	Renewal Exposure		Contribution
Property	Insured Values	$1,000	Total Property Values	$113,193,710	**59,155**
Named Storm		*$1,000*			
		$1,000	Total Inland Marine Values	$7,610,904	**3,978**
Flood, NFIP		*$500,000*			
Flood/Earthquake		*$25,000*		Total	**$63,133**
General Liability	$2,000,000	$0	Population	42,846	**12,176**
			Number of EMTs	62	**2,422**
				Total	**$14,598**
Automobile Liability	$2,000,000	$0	Total # of Vehicles (Liability)	211	**60,520**
Excess Auto Liability					**0**
Physical Damage	Actual Cash Value	$1,000	Total # of Vehicles (PD)	211	**30,259**
Replacement Cost	$1,467,828		Value of Selected Veh.	$1,467,828	**$10,674**
				Total	**$101,453**
Crime	$250,000	$1,000	Money on Premises	1	**$968**
			Great than $250,000	0	**$0**
				Total	**$968**
Public Officials Liability	*$2,000,000 per occurrence* *$6,000,000 aggregate*	$5,000	Population	42,846	**13,951**
				Total	**$13,951**
Law Enforcement Liability	*$2,000,000 per occurrence* *$6,000,000 aggregate*	$5,000	Class A Employees Class B Employees Class C Employees	68 32 4	**39,754** **10,419** **444**
				Total	**$50,617**
Employment Practices Liability	*$2,000,000 per occurrence* *$6,000,000 aggregate*	$5,000	Population	42,846	**10,654**
				Total	**$10,654**
Employee Benefits Liability	$2,000,000	$5,000		Total	**included**
Environmental Impairment Liability	$250,000 *aggregate*	$0		Total	**included**
Privacy or Security Event Liability	$1,000,000	$5,000	Population	Total	**$5,000**
			Annual Estimated Contribution		**$260,374**

Please return this document with your signed proposal.

Attachment: Davie County 2021 LP Renewal Proposal (NCACC Risk Management Pool - Property, Liability, and Workers Comp Insurance)

2021 PROPERTY SUBLIMITS

$5,000,000	ACCOUNTS RECEIVABLE	
$4,000,000	AUTOMATIC COVERAGE	
$2,500,000	INCREASED COST OF CONSTRUCTION	
$250,000	COST OF EXTINGUISHING LANDFILL FIRES	
$100,000	CONTINGENT TAX REVENUE INTERRUPTION	
$250,000	CONTINGENT BUSINESS INTERRUPTION/CONTINGENT EXTRA EXPENSE	
$2,500,000	DEBRIS REMOVAL (LESSOR OF 25% OF PROPERTY DAMAGE LOSS OR THE LIMIT SHOWN)	
$500,000	DECONTAMINATION COSTS	
$100,000	DEFERRED PAYMENTS	
$10,000,000	EARTHQUAKE – SUBJECT TO A $10,000,000 ANNUAL AGGREGATE	
$2,500,000	ELECTRONIC DATA AND MEDIA	
$50,000,000	EQUIPMENT BREAKDOWN, INCLUDING:	
	SPOILAGE	$500,000
	SERVICE INTERRUPTION	$2,500,000
	BUSINESS INTERRUPTION	$25,000,000
	GROSS EARNINGS AND EXTRA EXPENSE	$1,000,000
	EXPEDITING EXPENSE	$500,000
	HAZARDOUS SUBSTANCE	$1,000,000
	AMMONIA CONTAMINATION	$500,000
	ELECTRONIC DATA & MEDIA	$1,000,000
	CFC REFRIGERANTS	$100,000
	COMPUTER EQUIPMENT	$25,000,000
$2,500,000	ERRORS AND OMISSIONS	
$250,000	EVACUATION EXPENSE	
$1,000,000	EXPEDITING EXPENSE	
$2,500,000	EXTRA EXPENSE	
$1,000,000	EXTENDED PERIOD OF INDEMNITY (LESSER OF ACTUAL LOSS SUSTAINED FOR 180 CONSECUTIVE DAYS OR LIMIT SHOWN)	
$1,000,000	UNSCHEDULED FINE ARTS - SUBJECT TO A MAXIMUM OF $250,000 PER ITEM	
$10,000,000	FLOOD - SUBJECT TO A $10,000,000 ANNUAL AGGREGATE	
$1,000,000	FLOOD – SUBJECT TO A $1,000,000 ANNUAL AGGREGATE AS RESPECTS LOCATIONS SITUATED WHOLLY OR PARTIALLY WITHIN SPECIAL HAZARD ZONES FOR FLOOD	

Attachment: Davie County 2021 LP Renewal Proposal (NCACC Risk Management Pool - Property, Liability, and Workers Comp Insurance)

$2,500,000	GROSS EARNINGS AND EXTRA EXPENSE COMBINED
$2,500,000	INTERRUPTION BY CIVIL AUTHORITY
$100,000	LAW ENFORCEMENT ANIMAL MORTALITY
$2,500,000	LEASEHOLD INTEREST
$2,500,000	MISCELLANEOUS UNNAMED PROPERTY
$250,000	MOBILE MEDICAL EQUIPMENT
$60,000,000	NAMED STORM – TIER 1 AND TIER 2 ONLY
$250,000	FIBER OPTICS DISTRIBUTION LINES LOCATED MORE THAN 1,000 FEET FROM A COVERED LOCATION
$10,000	PERSONAL PROPERTY OF OFFICERS AND EMPLOYEES OF THE PARTICIPANT
$100,000	PROFESSIONAL FEES
$2,500,000	PROPERTY IN COURSE OF CONSTRUCTION AND SOFT COSTS - ANY ONE COVERED PROPERTY
$100,000	LAND AND WASTE CONTAMINANT OR POLLUTANT CLEANUP. REMOVAL AND DISPOSAL - SUBJECT TO A $500,000 ANNUAL AGGREGATE
$2,500,000	SERVICE INTERRUPTION - PROPERTY DAMAGE AND TIME ELEMENT COMBINED
$2,500,000	TRANSIT PROPERTY DAMAGE AND TIME ELEMENT COMBINED - PER CONVEYANCE
$2,500,000	VALUABLE PAPERS & RECORDS & EDP MEDIA
$2,500,000	INGRESS/EGRESS
$100,000	LANDSCAPING, SUBJECT TO $15,000 ANY ONE SHRUB OR TREE, CAUSED BY OR RESULTING FROM A COVERED PERIL
$150,000	ANY ONE WATERCRAFT, $1,500,000 ANY ONE OCCURRENCE FOR WATERCRAFT 27 FEET OR LESS IN LENGTH;
$15,000	PIERS, DOCKS, PILINGS, BULKHEADS, AND WHARVES: ANY UNSCHEDULED LOCATION; $100,000 MAXIMUM ANY ONE SCHEDULED LOCATION; $250,000 ANY ONE OCCURRENCE
$250,000	UNSCHEDULED TUNNELS, BRIDGES, AND DAMS (EXCLUDING COVERAGE FOR THE PERILS OF EARTHQUAKE, FLOOD AND NAMED STORM)
$10,000	UNSCHEDULED UNMANNED AIRCRAFT/UNMANNED AIRCRAFT SYSTEM - SUBJECT TO A $50,000 ANNUAL AGGREGATE
$100,000	UPGRADE TO GREEN

Attachment: Davie County 2021 LP Renewal Proposal (NCACC Risk Management Pool - Property, Liability, and Workers Comp Insurance)

NCACC Risk Management Pools
Liability and Property

Payment Plan Available: Liability & Property Pool

Quoted on: **4/22/2021**

County or Entity: **Davie County**

Annual Payment Plan: **$260,374**

We appreciate your participation. To insure effective, efficient operation of your Pool we must receive payment in full no later than August 1st. *A two percent late payment fee will be assessed on all amounts received after that date.*

I understand that changes made to the exposures subsequent to submission of the renewal application may result in changes to the Estimated Contribution:

Accepted by:

Signature _____

Printed Name _____

Print Title _____

Date _____

This instrument has been pre-audited in the manner required by the Government Budget and Fiscal Control Act.

Financial Officer:

Signature _____

Date _____

Please sign and return the accepted proposal by June 15th, 2021.

Attachment: Davie County 2021 LP Renewal Proposal (NCACC Risk Management Pool - Property, Liability, and Workers Comp Insurance)

NCACC Risk Management Pools
Liability and Property

JULY 1, 2021 TO JULY 1, 2022							Quoted on:	4/22/2021	
Renewal Estimate	County or Entity:	Davie County							
Deductible Adjustment Options		Per Occurrence Deductibles							
Liability & Property Line	**$500**	**$1,000**	**$2,500**	**$5,000**	**$10,000**	**$25,000**	**$50,000**	**$75,000**	**$100,000**
PROPERTY		$0	$3,372	$6,744	$10,648	$16,268	$20,586	$23,070	$24,963
INLAND MARINE		$0	$95	$199	$350	$652	$971	$1,233	$1,424
GENERAL LIABILITY	$657	$1,066	$1,489	$1,883	$2,350	$3,226	$4,029	$4,671	$5,226
AUTO LIABILITY	$1,634	$2,844	$5,144	$7,323	$10,107	$14,222	$17,248	$19,306	$20,698
AUTO PHYSICAL DAMAGE		$0	$4,388	$8,140	$11,559	$14,101	$15,130	$15,644	$15,856
CRIME									
PUBLIC OFFICIALS LIAB.		$0	$0	$0	$544	$1,618	$2,734	$3,446	$3,892
LAW ENFORCEMENT LIAB.		$0	$0	$0	$1,974	$5,872	$9,921	$12,502	$14,122
EMPLOYMENT PRACTICES LIAB.		$0	$0	$0	$298	$948	$1,641	$2,067	$2,418

Please return this document with your signed proposal.

Attachment: Davie County 2021 LP Renewal Proposal (NCACC Risk Management Pool - Property, Liability, and Workers Comp

NCACC Risk Management Pools
Liability and Property

County or Entity: **Davie County**

INCENTIVE ELIGIBILITY

Multi-Pool Incentives can be earned by participating in both Pools. You are rewarded for your participation in our Workers Compensation and Liability & Property Pools with an incentive.

For questions regarding the Longevity Credit, please contact your underwriter.

Participation In Multiple Pools

$17,150

Longevity Credit

Percentage of Final Signed Contribution (WC & L&P)

3.0%

The contributions are established on the basis that the member remains in both pools. Should the member elect not to renew with both pools then the NCACC Risk Pools reserve the right to adjust the proposal pricing on the basis of single pool membership.

Please return this document with your signed proposal.

Attachment: Davie County 2021 LP Renewal Proposal (NCACC Risk Management Pool - Property, Liability, and Workers Comp Insurance)

NCACC Risk Management Pools
Liability and Property

JULY 1, 2021 TO JULY 1, 2022 Quoted on: **4/22/2021**

Renewal Estimate **EXCESS LIABILITY**

County or Entity: **Davie County**

Excess Liability provides excess General Liability, Automobile Liability, Public Officials or Law Enforcement Liability limits. The Excess Liability comes into play when the primary limits have been exhausted.
The Excess Liability allows the member to purchase a single increased limit, and use the limit where it is necessary.
The Excess Liability does not increase each individual Liability limit, but is available in any covered Liability area should the need arise. The Pool's Excess Liability extends limits above the Pool's contract only.

Higher limits can be purchased in the form of the Excess Liability options as follows:

EXCESS LIABILITY	ANNUAL CONTRIBUTION	SELECT LIMIT
***DECLINE* EXCESS COVERAGE**	[redacted]	
$1,000,000 excess of $2,000,000 underlying	**$ 17,360**	
$2,000,000 excess of $2,000,000 underlying	**$ 24,934**	
$3,000,000 excess of $2,000,000 underlying	**$ 31,815**	
$4,000,000 excess of $2,000,000 underlying	**$ 38,489**	

To purchase ***or decline*** the Excess Liability Coverage, please indicate the limits desired by marking an X inside the box under the "SELECT LIMIT" column.

Approved by:

Signature _____

Printed Name _____

Print Title _____

Date _____

This instrument has been pre-audited in the manner required by the Government Budget and Fiscal Control Act.

Financial Officer:

Signature _____

Date _____

Please return this document with your signed proposal.

Attachment: Davie County 2021 LP Renewal Proposal (NCACC Risk Management Pool - Property, Liability, and Workers Comp Insurance)

NCACC Risk Management Pools
Liability and Property

Please return this form with your confirmation indicating your deductible choices. If we do not receive the completed form, we will process your renewal using the standard deductibles (shown in bold, italics type).

Davie County

LIABIILTY AND PROPERTY DEDUCTIBLE OPTIONS JULY 1, 2021 to JULY 1, 2022

COVERAGE	X	DEDUCTIBLE	COVERAGE	X	DEDUCTIBLE
Property	X	***$1,000***	**Inland Marine**	X	***$1,000***
		$2,500			$2,500
		$5,000			$5,000
		$10,000			$10,000
		$25,000			$25,000
		$50,000			$50,000
		$75,000			$75,000
		$100,000			$100,000
Coastal county members only -- **You may select a 2% Wind Deduct.**		Your proposal includes the standard deductible for wind coverage for all property exposures. To accept a 2% wind deductible for the savings shown in your proposal, check the block at the left.			
Crime	X	***$1,000***	**General Liability**		***$0***
					$500
				X	$1,000
					$2,500
					$5,000
					$10,000
					$25,000
					$50,000
Automobile Liability		***$0***	**Auto Phy. Damage**	X	***$1,000***
		$500			$2,500
		$1,000			$5,000
	X	$2,500			$10,000
		$5,000			$25,000
		$10,000			$50,000
		$25,000			$75,000
		$50,000			$100,000
Law Enforcement	X	***$5,000***	**Public Officials**	X	***$5,000***
		$10,000			$10,000
		$25,000			$25,000
		$50,000			$50,000
		$75,000			$75,000
		$100,000			$100,000
Employment Practices	X	***$5,000***	**Boiler and Machinery Coverage**		
		$10,000	* The deductible for Boiler and Machinery is $1,000 for Direct Damage and 24 hours for Indirect Damage at the request of the reinsurer. Other options are **not available** for Boiler & Machinery.		
		$25,000			
		$50,000			
		$75,000			
		$100,000			

Please return this document with your signed proposal.

Attachment: Davie County 2021 LP Renewal Proposal (NCACC Risk Management Pool - Property, Liability, and Workers Comp Insurance)

NCACC Risk Management Pools
Workers Compensation

RENEWAL ESTIMATE JULY 1, 2021 TO JULY 1, 2022

Quoted on: **4/22/2021**

Member: **DAVIE COUNTY**

Limits Coverage A : Workers Compensation: Statutory
Coverage B: Employer's Liability: $2,000,000

Class Code	Description	Annual Remuneration	Modified Rate	Modified Contribution
7520	WATERWORKS OPERATIONS	$959,752	2.403	$23,060
7580	SEWAGE DISPOSAL PLANT OP & DRIVER	$113,660	1.666	$1,893
7705	AMBULANCE & E.M.T./E.M.S.	$2,846,338	3.051	$86,851
7710	FIREFIGHTERS & DRIVERS PATROL OR PROTECTIVE CORPS	$244,668	2.309	$5,650
7720	SHERIFF'S DEPT. OFFICERS & DRIVERS	$4,825,230	2.207	$106,488
8810	CLERICAL	$3,636,686	0.196	$7,121
8810x	CLERICAL -DSS - N/A	$1,165,337	0.196	$2,282
8810y	CLERICAL - HEALTH DEPT. - N/A	$101,181	0.196	$198
8832	PHYSICIAN	$1,192,689	0.243	$2,895
8868	SCHOOL-PROFESSIONAL EMPLOYEES & CLERICAL	$0	0.299	$0
9015	BUILDINGS - NOC	$284,450	2.501	$7,113
9063	YMCA, YWCA - ALL EMPLOYEES AND CLERICAL	$350,119	0.551	$1,928
9102	PARK NOC ALL EMPLOYEES/DRIVERS	$264,757	1.530	$4,051
9410	MUNICIPAL TOWNSHIP COUNTY OR STATE EMPLOYEES NOC	$1,263,901	1.283	$16,215
9410x	MUNICIPAL TOWNSHIP COUNTY OR STATE EMPLOYEES NOC	$1,615,143	1.283	$20,722
9410y	MUNICIPAL TOWNSHIP COUNTY OR STATE EMPLOYEES NOC	$350,377	1.283	$4,495
9999	VOLUNTEERS (NCACC designated class)	$25,893	22.101	$5,723

Total Estimated Payroll **$19,240,181**

Subject to audit.

2021-2022 Contribution: $296,687

Please return this document with your signed proposal.

Attachment: Davie County 2021 WC Renewal Proposal (NCACC Risk Management Pool - Property, Liability, and Workers Comp Insurance)

NCACC Risk Management Pools
Workers Compensation

Payment Plan Available: Workers' Compensation Pool Quoted on: **4/22/2021**

County or Entity: **DAVIE COUNTY**

Annual Payment Plan:	**$296,687**

We appreciate your participation. To insure effective, efficient operation of your Pool we must receive payment in full no later than August 1st. *A two percent late payment fee will be assessed on all amounts received after that date.*

I understand that changes made to the exposures subsequent to submission of the renewal application may result in changes to the Estimated Contribution:

Accepted by:

Signature _____

Printed Name _____

Print Title _____

Date _____

This instrument has been pre-audited in the manner required by the Government Budget and Fiscal Control Act.

Financial Officer:

Signature _____

Date _____

Please sign and return the accepted proposal by June 15th, 2021.

Attachment: Davie County 2021 WC Renewal Proposal (NCACC Risk Management Pool - Property, Liability, and Workers Comp Insurance)

DAVIE COUNTY, NORTH CAROLINA
BOARD OF COUNTY COMMISSIONERS

Agenda Item Details:

Date of Meeting: June 7, 2021

Department: County Manager

Resource Person: Brad Blackwelder

ISSUE/ACTION REQUESTED:
Architectural and Engineering Services for the Davie County Detention Center

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BACKGROUND/PURPOSE OF REQUEST: Negotiations and Contract with Preferred Architecture Firm (Mosley Architects) for Architectural and Engineering Services for the Davie County Detention Center.

Request for Qualifications (RFQ) submittals for Architectural and Engineering Services for a new detention center were due May 13th. Three submittals were received from ADW, Creech and Moseley. Staff interviewed all three firms.

The County Manager requests authorization from the Board of County Commissioners' allowing the County Manager to negotiate and execute a contract with the preferred Architecture Firm (Moseley Architects). If after discussion and negotiation, the parties do not agree on a mutually acceptable fee, designated Davie County representative will terminate negotiations with the selected Firm, and at its sole discretion, enter into negotiations with the next alternate firm.

FISCAL IMPACT: Already accounted for in the budgeted Capital Improvement Plan FY 2022-2026

COUNTY MANAGERS; RECOMMENDATION:
The County Manager recommends that the Board of Commissioners allow the County Manager to negotiate with applicants who submitted proposals for the County's Request for Qualifications, and execute a forthcoming contract with the Firm selected as a finalist for the Architectural and Engineering Services for the Davie County Detention Center.

ATTACHMENTS:
Resolution_Contract_Neg_Detention_Center

Davie County Government
123 S. Main Street | Mocksville, NC 27028 | 336.753.6001
DavieCountyNC.go

RESOLUTION TO PROCEED WITH SELECTION AND NEGOTIATIONS OF A CONTRACT WITH THE PREFERRED ARCHITECTURAL FIRM TO THE NEW DAVIE COUNTY DETENTION CENTER

WHEREAS, the County of Davie has issued an RFQ under the Qualification-Based-Selection for Architectural Services as required by N.C.G.S 143-64.31, (commonly known as the Mini-Brooks Act) for architectural services for the design and build of a new Davie County Detention Center; and,

WHEREAS, the staff for the County has received and reviewed proposals from at least three separate architectural firms in response to the RFQ issued by the County; and,

WHEREAS, the staff has interviewed three separate firms and focused on the qualifications and competence of each firm interviewed; and,

WHEREAS, based upon the demonstrated competence and qualification for the type of professional services to be rendered, county staff recommends to this Board for the County to select Mosley Architects for the architectural and engineering services for the Davie County Detention Center; and,

WHEREAS, this Board has reviewed the recommendations of staff on the selection of Mosley Architects and agree that same is the best qualified and competent firm to provide the necessary services for the design and build of the new Davie County Detention Center.

NOW, THEREFORE, BE IT RESOLVED that the Davie County Board of County Commissioners do hereby select Mosley Architects as the preferred architectural firm to provide architectural services for the design and build of a new Davie County Detention Center and authorizes the County Manager to negotiate and enter into a contract to implement the provisions of this resolution with said firm for architectural services.

Adopted this the 7th day of June, 2021.

Attested to:

_____
Terry Renegar, Chairman of the Board
of County Commissioners

_____
Stacy Moyer
Clerk to the Board of County Commissioners

Attachment: Resolution_Contract_Neg_Detention_Center (Architectural and Engineering Services for the Davie County Detention Center)

DAVIE COUNTY, NORTH CAROLINA
BOARD OF COUNTY COMMISSIONERS

Agenda Item Details:

Date of Meeting: June 7, 2021

Department: Board of Commissioners

Resource Person: Stacy A. Moyer

ISSUE/ACTION REQUESTED:
Deletion of Public Utilities Vehicles (4) Value of Each Vehicle $5000

BACKGROUND/PURPOSE OF REQUEST: Deletion of Public Utilities Vehicles (4) Value of Each Vehicle $5,000

FISCAL IMPACT: -$20,000

COUNTY MANAGERS; RECOMMENDATION:
<Insert County Manager Comments>

ATTACHMENTS:
Equipment Deletion 2021 Vehicles

DAVIE COUNTY FIXED ASSETS

EQUIPMENT DELETION FORM

Department Name Public Utilities Date 5-05-2021

Department Number	Asset Tag Number	Item Description	Reason for Deletion	Deletion Amount
57020	9644	2008 Ford F 150	Replacing due to age, mileage hours and repair cost	5,000
57020	9645	2008 Ford F 150	Replacing due to age, mileage hours and repair cost	5,000
57020	9996	2013 Chevrolet	Replacing due to age, mileage hours and repair cost	5,000
57020	9680	2010 Chevrolet	Replacing due to age, mileage hours and repair cost	5,000

The above listed items have been approved for deletion from this department's equipment list.

Requested By: _____
(Department Head)

Approved By: _____
(Davie County Manager)

Date: _____

Finance Office Use Only

Attachment: Equipment Deletion 2021 Vehicles (Deletion of Public Utilities Vehicles)

DAVIE COUNTY, NORTH CAROLINA
BOARD OF COUNTY COMMISSIONERS

Agenda Item Details:

Date of Meeting: June 7, 2021

Department: Finance

Resource Person: Robin West

ISSUE/ACTION REQUESTED:
Fund Balance Restoration Plan

BACKGROUND/PURPOSE OF REQUEST: According to the Davie County Fiscal Policy (excerpts here),

"The County will maintain a targeted Available Fund Balance, as defined as total Fund Balance less Non-spendable Fund Balance less Stabilization by State Statute, at the close of each fiscal year equal to 25% of the General Fund Expenditures of the County.

The Board of Commissioners may, from time to time, appropriate available fund balances that will reduce the available fund balances below the 25% threshold for the purposes of a declared fiscal emergency or other such global purpose as to protect the long-term fiscal security of the County. In such circumstances, the Commissioners will adopt a plan to restore the available fund balance to or above the threshold within 36 months from the date of the appropriation. If restoration cannot be accomplished within such time period without severe hardship to the County, then the Commissioners will establish a different but appropriate time period."

Since the available fund balance is below 25% as of June 30, 2019 (24.39%) and June 30, 2020 (20.17%), a plan to restore the available fund balance to 25% should be adopted.

County Staff recommends the following:

1. Budget for Fiscal Year 2021-2022

a. Recommend conservative appropriations

b. Recommend conservative estimated revenues

c. Recommend appropriated Fund Balance amount that is $1.2M lower than the previous fiscal year

d. Present budget amendments for revenues that exceed previous estimates to fund balance appropriated, instead of making further appropriations

FISCAL IMPACT: Increase Fund Balance to 25% of General Fund Expenditures over the next 36 months.

COUNTY MANAGERS; RECOMMENDATION:
The County Manager recommends the Board consider and adopt the attached resolution.

ATTACHMENTS:
Resolution_Fund_Balance

Davie County Government
123 S. Main Street | Mocksville, NC 27028 | 336.753.6001
DavieCountyNC.go

RESOLUTION ADOPTING A PLAN TO RESTORE THE GENERAL FUND BALANCE TO THE LEVEL REQUIRED UNDER THE DAVIE COUNTY FISCAL POLICY AS TO AVAILABLE FUND BALANCE

WHEREAS, the Board of Davie County Commissioners has previously adopted a Fiscal Policy as same relates to the General Fund Balance wherein at the close of each fiscal year the Total Fund Balance, less non-spendable Fund Balance less stabilization by North Carolina State Statutes, will be at least 25% of the General Fund Expenditures of the County; and,

WHEREAS, as of June 30, 2019, the available fund balance had decreased to 24.39% and as of June 30, 2020 the available fund balance had decreased to 20.17%; and,

WHEREAS, as a result of the decrease of the available fund balance, this Board has developed a plan to increase the General Fund Balance to comply with the Fiscal Policy previously adopted by the Board of having a General Fund Balance as set forth above equal to at least 25% of the General Fund Expenditures of the County; and,

WHEREAS, county staff has recommended the following:

a. Conservative appropriations
b. Conservative estimated revenues
c. Appropriated Fund Balance amount that is $1.2M lower than the previous fiscal year
d. Present budget amendments for revenues that exceed previous estimates to fund balance appropriated, instead of making further appropriations.

NOW, THEREFORE, BE IT RESOLVED that the Davie County Board of Commissioners approve the above recommendations as the plan to bring the Fund Balance back into compliance with the Fiscal Policy of the County and directs the County Manager and the Chief Financial Officer to do all necessary acts to implement the above plan.

Adopted this the 7th day of June, 2021.

Attested to:

_____
Terry Renegar, Chairman of the Board
of County Commissioners

_____
Stacy Moyer
Clerk to the Board of County Commissioners

Attachment: Resolution_Fund_Balance (Fund Balance Restoration Plan)

DAVIE COUNTY, NORTH CAROLINA
BOARD OF COUNTY COMMISSIONERS

Agenda Item Details:

Date of Meeting: June 7, 2021

Department: Board of Commissioners

Resource Person: Stacy A. Moyer

ISSUE/ACTION REQUESTED:
Davie County Recreation & Parks Alcohol Policy

BACKGROUND/PURPOSE OF REQUEST: Davie County Recreation and Parks (DCRP) proposes an amendment to DCRP Code of Ordinance - 95.069, which includes a departmental alcohol policy. Paul Moore (Recreation and Parks Director) in collaboration with DCRP Advisory Board, Davie Bone (County Manager), Ed Vogler (County Attorney), and JD Hartman (Davie County Sheriff) amended policy language to remove ambiguity and provide additional clarity following the May 3, 2031 Board of Commissioners meeting. The DCRP Advisory Board unanimously approved policy amendments and ordinance at their May 10, 2021 meeting. The purpose of this policy is to establish clear and concise guidelines related to the service, sale and/or consumption of alcoholic beverages on DCRP premises.

FISCAL IMPACT: <Insert Info Here>

COUNTY MANAGERS; RECOMMENDATION:
<County Manager Comments Here>

ATTACHMENTS:
DCRP Alcohol Policy 21.02.04-v 1.3dbb-eev v1.43-pam v1.5-pam v1.6

Recreation & Parks
151 Southwood Drive | Mocksville, NC 27028 | 336.753.TEAM (8326)
DavieCountyNC.gov

Attachment: DCRP Alcohol Policy 21.02.04-v 1.3dbb-eev v1.43-pam v1.5-pam v1.6 (Davie County Recreation & Parks Alcohol Policy)

Alcohol Policy Amended/Approved by DCRP Advisory Board: May 10, 2021

Purpose

The purpose of this policy is to establish regulated guidelines related to the service, sale, and/or consumption of alcoholic beverages on Davie County Recreation and Parks-(herein referred to as "DCRP") premises.

Definitions

A. Alcoholic Beverage: means any beverage containing an intoxicant or inebriant, including, but not limited to, fortified and unfortified malt beverages, wine, and cider products. Alcoholic Beverage does not include Liquor as defined in sub-paragraph D below.

B. DCRP Facilities: include indoor and outdoor spaces, parks, recreation centers, stadiums, or premises.

C. Intoxicated: means to become stupefied, stimulated, or excited by action of a chemical substance, such as drinking an alcoholic beverage and/or after consuming an alcoholic beverage registering at least a .08 on an ALCO-SENSOR test.

D. Liquor: means an alcoholic beverage consisting of a distilled spirit other than fortified and unfortified malt beverages, wine, and cider products.

E. Recreation and Parks Director: means the Director of the Davie County Recreation and Parks Department or the Director's designee(s).

F. Renter(s): means the responsible individual(s), group, business, or organization renting or leasing DCRP facilities.

G. Special Event Permit: means an agreement between the special event renter(s) and Davie County, which shall be in the form of a Davie County Recreation and Parks issued Special Event Application.

Objective

The Information included in this policy is intended as a general overview of "best practices" to serve and/or sale alcoholic beverages at community events offered by DCRP and/or renter(s) of DCRP facilities. All contents of this policy are provided strictly as a courtesy and in no way should be construed as the final authority with respect to laws, rules, ordinance, regulations or other guidance related to the possession, sales, service, use or other handling of alcoholic beverages. It is the sole responsibility of any user(s) of this policy to contact the appropriate legal or regulatory entities, whether state or local, for the most up-to-date and accurate information.

Policy

DCRP understands there are events and activities that take place where participants will find it desirable to both possess and responsibly consume alcoholic beverages. To better help understand the requirements in place at DCRP facilities, the following policy is adopted herein:

Requirements:

A. The possession and personal consumption of alcoholic beverages are prohibited at DCRP facilities except during events hosted by DCRP and/or any renter(s) who have an issued Special Event Permit by DCRP. All alcohol must remain in designated areas and be for personal consumption only. All individuals are prohibited from bringing any alcoholic beverage into the DCRP facilities for private consumption except where the individual has a valid issued Special Event Permit.

B. The sale of alcoholic beverages at DCRP facilities are prohibited except during events hosted by DCRP and/or any renter(s) who have an issued Special Event Permit. All alcohol must remain in designated areas as pre-determined by DCRP, and be for personal consumption only.

C. The possession, sale or personal consumption of liquor is strictly prohibited at DCRP facilities.

D. The possession, sale, and personal consumption of alcoholic beverages must follow State Laws including, but not limited to, no consumption by persons under the age of 21, and no consumption outside the designated area(s) included within the limits of the reserved facility. Any individual(s), group, vendor(s), and/or organization found in violation of State Laws regarding the possession or consumption of alcohol with a minor shall be handled by proper Law Enforcement Agencies and may be subject, but not limited, to banishment of DCRP facilities.

E. No alcoholic beverages can be present, sold, or consumed during organized youth events. Organized youth events do not include family gathering wherein youth are present but not the primarily reason for the event. Any such event where alcoholic beverages are present, sold, or consumed must have the prior approval of the Recreation and Parks Director or his/her Designee.

F. Renter(s) who are issued a Special Event Permit to serve and/or sale alcoholic beverages at their event shall be solely responsible for providing uniformed law enforcement officers at designated area(s) where alcoholic beverages will be served and/or sold and at the entrances and exits to the event area(s).

G. Alcoholic beverages present, sold, or consumed are restricted to the following designated areas at Davie County Community Park: a) amphitheater, b) civic green, c) meadow, d) west concession stand (excludes stadium track, field, seating), e) specific areas of parking lots as designated in the special event permit (excludes joint-use parking lots), and f) recreation center facilities.

H. Renter(s) are not permitted to have alcoholic beverages present, sold, or consumed within 50 feet of playgrounds or aquatic areas.

I. Glass containers of any kind (alcoholic or non-alcoholic) are prohibited.

Sale (Concession) of Alcoholic Beverages

A. DCRP Facilities: To serve and/or sale alcoholic beverages during an event shall be limited to the designated area(s) within the event area(s) outlined in the Special Event Permit as part of the Alcohol Beverage Service Plan.

Attachment: DCRP Alcohol Policy 21.02.04-v 1.3dbb-eev v1.43-pam v1.5-pam v1.6 (Davie County Recreation & Parks Alcohol Policy)

B. Vendor(s): All service and/or sales of alcoholic beverages shall be conducted by a designated vendor(s) approved by DCRP; have a Certificate of Liability Insurance, State License to sale and/or serve alcoholic beverages, and all necessary permitting on file fourteen (14) days prior to the event.

C. Beginning Sales and/or Service: The sale and/or service of alcoholic beverages shall only begin during approved event times as specified in the Special Event Permit.

D. Cessation of Sales and/or Service: The sale and/or service of alcoholic beverages shall cease at least one (1) hour before the official end of the event as specified in the Special Event Permit.

Indemnification

Renter(s) permitted to serve, sale, and/or consume alcoholic beverages in accordance with an approved Special Event Permit during the event shall be required to indemnify and hold harmless the County, its officers, agents, employees and volunteers, from any and all claims for liability (including travel to and from) arising directly or indirectly from the serve, sale and/or consumption of alcoholic beverages during that event. The Certificate of Liability Insurance acceptable to the County shall be required to cover the indemnification obligation. DCRP reserve the right to deny any Special Event Application.

Insurance

An entity authorized to serve and/or sale alcoholic beverages at an event shall provide DCRP with a Certificate of Liability Insurance, including additional coverage to serve and/or sale alcoholic beverages at the event. General liability coverage per occurrence must be a minimum of $2,000,000.00 and aggregate of $4,000,000.00. The County of Davie, NC, shall be named as an additional loss-payee on said policy. Any additional insurance policy requirements over and beyond aforementioned limits will be determined by the County on a case-by-case basis. Proof of such insurance coverage shall be submitted at least fourteen (14) days prior to the date of the event to RecTeam@daviecountync.gov and approved by DCRP prior to issuance of a Special Event Permit.

Alcoholic Beverage Service Plan

The renter(s) shall provide DCRP, by the date specified in the Special Event Permit, with an Alcoholic Beverage Service Plan, which includes a map showing the designated service area(s) within the event area(s) and a list of dates and times alcoholic beverages will be served and/or sold. The Alcoholic Beverage Service Plan must include all of the following in order to be considered for a Special Event Permit.

A. **Security:** The renter(s) shall require uniformed law enforcement officers monitor the entrances and exits of the designated service area(s) to ensure alcoholic beverages are not brought into or taken out of the event area(s). Law enforcement officers, vendor(s), and/or DCRP staff shall be authorized to prohibit the service and/or sale of alcoholic beverages to any person who appears intoxicated. Such person(s) may also be ordered by law enforcement officers, vendor(s), and/or DCRP staff to immediately leave the premises. Security requirements will be determined by law enforcement and will be based on the location, size and type of event.

Attachment: DCRP Alcohol Policy 21.02.04-v 1.3dbb-eev v1.43-pam v1.5-pam v1.6 (Davie County Recreation & Parks Alcohol Policy)

B. **Training:** Vendors issued a State of North Carolina license to serve and/or sale alcoholic beverages shall ensure staff are properly trained to serve and/or sale alcoholic beverages in accordance with the all present North Carolina laws and statutes.

C. **Servers:** Vendor staff serving and/or selling alcoholic beverages shall not consume alcoholic beverages immediately before, during, or following the event. Any vendor staff violating this policy shall be immediately dismissed by DCRP Director or his/her designee and/or the renter(s) and immediately shall be ordered to leave the premises by law enforcement officers, vendor(s), and/or DCRP staff on duty. Vendor staff shall be responsible, at the time an alcoholic beverage is requested, for verifying the person making the request is of legal drinking age as required by law. If, for any reason, picture identification evidencing proof of legal drinking age cannot be provided upon request, alcoholic beverage service shall be denied. Vendor staff shall refuse to serve an alcoholic beverage to any person who appears intoxicated.

D. **Signage:** Signs shall be posted at the event notifying the public that all persons must be of legal drinking age to purchase and/or consume alcoholic beverages at the event. Signs shall be posted notifying the public that the service of alcoholic beverages are limited to two (2) drinks per person per transaction, and that vendor staff reserve the right to refuse to serve any person who appears intoxicated. Designated service area(s) signage should state all possession and consumption must take place within the designated area(s) and no possession or consumption by an individual under the age of 21 is permitted.

ORDINANCES:

Current

95.069 Alcohol; drugs.

It shall be unlawful for any person in any park or facility to:

Possess alcoholic beverages or illegal drugs or be under the influence of alcoholic beverages or illegal drugs or be disruptive by virtue of such use.

Proposed

95.069 Alcohol; drugs.

It shall be unlawful for any person in any park or facility to:

(1) Possess illegal drugs or be under the influence of illegal drugs or be disruptive by virtue of such use.

(2) Possess and/or consume alcoholic beverages; except at and in accordance with the Department alcohol policy as approved by Recreation and Parks Director, Advisory Board, County Manager, Attorney, and Board of Commissioners.

Attachment: DCRP Alcohol Policy 21.02.04-v 1.3dbb-eev v1.43-pam v1.5-pam v1.6 (Davie County Recreation & Parks Alcohol Policy)