

# Town of Davidson

## Annual Budget

### Fiscal Year 2009-2010

*The Town of*  
**Davidson**



# Town of Davidson Annual Budget

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**MANAGER'S RECOMMENDED BUDGET MESSAGE**  
**MAY 7, 2009**

Since the Tentative Budget was presented to you at the April Work Session, we have made one significant change. We received our medical insurance premium notice and the increase is 8% resulting in a savings of approximately \$12,000. This has been added to the Contingency.

I have been looking at how we could maintain some type of health club program for employees. Currently we pay 75% of the cost for an employee at the YMCA or SNAP if they attend the required times during a month. This program cost us about \$14,000 in the current Budget. We believe we could provide a worthwhile program for \$5,000. We would propose to pay one-half of the cost of SNAP Fitness for an individual to use towards SNAP Fitness or the YMCA if they attend the facility the required number of times per month. We would require the employee to pay and provide proof they attended to be reimbursed. The fixed amount would be one-half the cost of SNAP Fitness, or about \$15.75 per month per employee. We have approximately 21 employees who have been participating in the Plan.

I would like for us to consider allocating a part of the Contingency to continue this Plan. I believe it will benefit us in reduced workers comp and medical insurance costs.

When I created my Tentative Budget Message, we did not have the Expenditures by Type Spread Sheet (pg 28) prepared. I think this Spread Sheet is very telling. If you look at the Operating Expenses, you will see that most are less than the previous year.

In *Training*, we have included very little actual training. Most of what you see is Retreat expenses, travel to Washington, DC. and Raleigh for lobbying efforts, and required training for fire and police.

*Printing and Postage* is greatly reduced due to the Newsletter being e-mailed.

*Maintenance and Repair* is delaying things that can wait another year but will have to be paid for at some time.

There is an increase in *Supplies and Motor Fuel*.

*Contract Services* is increased due to our participation in the LNTC, the Economic Development Strategic Plan, Parking Deck Plan, and the Lobbyist.

*Uniforms* appears to be up, but if you remove the \$50,000 for fire gear, we would be below last year's expenditures.

*Recreation Programs* is increased. However, Revenues from those programs is also increased.

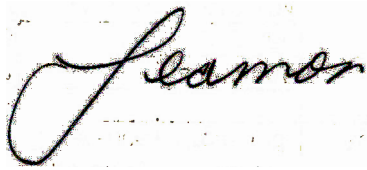
In the *Capital Outlay* area, the Land line item is the Fire Station. The *Computer* line item is cameras in the police cars.

Overall, *Personnel* is up due to medical insurance increases, the addition of the Event Planner, converting the Administrative Assistant from part to full time, and funding a couple of positions a full year rather than a portion of a year.

*Operating Expenses* are more than the current year but less than the 2008 year.

*Capital Outlay* is basically the same as last year and *Debt Service* is less than any year since 2005. This is a good trend.

I look forward to presenting this recommended Budget to you and the Public on May 12<sup>th</sup>.

A handwritten signature in black ink, appearing to read "Seamon". The signature is written in a cursive style with a large, looping initial "S".

## MANAGER'S BUDGET MESSAGE

April 22, 2009

### Overview:

Events in the world economy since October have created significant changes in the FY 10 Budget. These changes started with two rounds of reductions in the 2009 Budget. Departments reduced the FY 09 Budget \$325,902 to make up for estimated Revenue losses. A copy of the Revenue comparison Spread Sheet is included at the end of this message for your reference.

The goal was to present a Budget that contained items that were required to open the door for business. To assure that all Departments were operating on the same level, Department Heads met and each presented and justified their Budget to the group. A lot of work was done to identify the essentials to open the door and to meet the six priority goals from the Town Board retreat.

During three days of meetings, the Department Heads reviewed all Budgets and created a prioritized "wish list". The "wish list" contained activities that Departments felt were important and supported the Town Board's six priority goals. The "wish list" is made a part of this Budget Message for your reference.

### Department Head Wish List for Town Board Review April 23, 2009

<u>Description</u>	<u>Cost</u>	<u>DH Rank</u>	<u>Support Goal</u>	<u>LOS</u>
Admin Assistant Salary/Benefits	\$51,695	1	1, 2, 3, 4, 5, 6	M
Comprehensive Plan (+25k from MUMPO)	\$25,000	1	1, 3, 5	M
Contingency Fund for Critical Needs/Emergency Repairs managed by Town Mgr	\$35,000	1	Town Wide	M
Lobbyist	\$12,500	2	1, 3, 4	M
Economic Development Strategic Plan (to supplement comp plan)	\$15,000	1	1, 3	I
Downtown Intern	\$1,800	1	1, 3	M
LNTC	\$20,000	2	2, 4	M
Street resurfacing project	\$235,280	1	2	M
Downtown Advertising	\$15,000	2	1, 3, 4	I
Station Area Parking Deck schematic design	\$50,000	2	1, 3	I
Event Planner	\$9,000	3	1, 3	I
Fire Station Design	\$62,000	1		M
5 digital in-car mobile vision systems	\$30,637	1		M
Repair of short boardwalk at Roosevelt Wilson Park	\$6,000	1		M
Fire personnel Turnout Gear	\$51,000	2		M
Cisco server support	\$4,000	3		M

<u>Description</u>	<u>Cost</u>	<u>DH Rank</u>	<u>Support Goal</u>	<u>LOS</u>
Intern to finish NOG Plan	\$2,000	3	1, 3, 6	I
Network rebuild	\$9,000	4		M
<b>Total Available \$634,912</b>	<b>\$634,912</b>			
CPR Dummies	\$1,000	2		I
Sidewalk Construction (Lorimer or Watson)	\$150,000	2		I
Winterizing restrooms at Roosevelt Park & McEver Field to keep open year-round	\$4,000	2		I
Fund t-shirts for summer camp participants	\$4,000	3		M
Knox Box Key Control for Apparatus (7)	\$10,000	3		I
Rec Room Floor at Parks & Rec office	\$4,000	3		M
AED's for two fire engines (heart start units)	\$2,400	4		I
Match for \$27,000 grant request for pedestrian plan	\$8,000	4		I
10 year lease w/ Hugh and Brenda Barger	\$5,500	5		M
Civic Plus Online Bill Pay	\$5,000	5		
Newsletter printing cost based on page amounts and 1x to 4x frequency	\$5,000 to \$20,000*	6		
Training - 3 for FDIC @ 1200	\$3,600	6		
Transportation Consultant to identify Amendments to our APFO	\$20,000	6		
Newsletter postage based on frequency 1x to 4x	\$800 to \$3200*	7		
Repair of long boardwalk along Griffith St. with Street and Sidewalk money?	\$15,000	7		
Fire Prevention Funding	\$5,000	8		
FD Insta-chains for 2 apparatus	\$4,000	10		
FD Laptop computer for fire engine Drivecam video download	\$2,500	12		
FD Large screen TV for training room	\$800	13		
Registrations and funding for 3 staff to attend State Parks & Rec Association conference in Winston-Salem	\$1,000			
Repair and contouring of hill @ McEver Field	\$8,000			
<b>Total Level II Priority</b>	<b>\$253,800</b>			
<b>Total Wish List</b>	<b>\$888,712</b>			

*\* Note the newsletter costs and postage costs are not factored into the total*

<b><u>KEY</u></b>	
	In any other year, would be in budget
	Pay Now or Pay More Later
	Finish what we've started
LOS	Level of Service
M	Maintain
I	Improvement
1	Improve, preserve, promote downtown as mixed-use district
2	Repair Streets
3	Improve job opportunities
4	Improve visibility at Federal, State, and Regional levels
5	Select and fund key recommendations from natural assets report
6	Promote alternative kinds of neighborhoods and housing

**Format:**

To present the Budget, I would like to cover the format of the document being presented. The Documents contains my Budget Message, a description of how Revenues are projected, and then Revenues and Expenses. Revenue Sources are on one page labeled *Revenue Sources* and are followed by spread sheets that show the Ad Valorem tax base estimates and graphs and charts depicting Revenues.

The expenses are divided by Department and depict several years of Actual Expenses, the 2009 Budgeted Expenses (this reflects the reductions made during the year) and the proposed FY 2010 Budget. Expenses are divided by Personnel, Operating, Capital, and Debt Service.

**Broad Changes**

Items that are very critical and address the Budget broadly include:

- No tax rate increase
- No salary increases
- A 10% projected increase in health insurance premiums
- Items from the “wish list” are included in the FY 10 Budget Column

Included are the items from the “wish list” depicted in color.

## **Revenues**

Ad Valorem property taxes are up for this year. Our tax base actually grew by 12%, the largest growth since the 2004 tax year.

Motor Vehicle Tax Fee is up due to collecting the automobile fee for an entire year vs. a partial year in 2009.

Interest rates are expected to be lower in the coming year.

Recreation revenue is up considerably. Part of this is due to under estimating the revenue in 2009 by approximately \$50,000.

E-911 revenue has been eliminated by the State. They now collect those fees and reimburse only 911 Call Centers and we are not a Call Center. We turned in our bills with the City of Charlotte and our expenses were rejected as non-qualified expenses as the Legislation now dictates.

Cable and Utility Franchise Tax is up slightly.

Sales, Occupancy, and Prepared Food Tax is shown higher than the current year, however it is 2% less than our actual number in 2008. This estimate is based on information provided by the League of Municipalities and the State Treasurers Office.

Planning Fees are down as anticipated.

The County Contribution to Fire has been reduced by the County.

Storm Water Fees are increased to cover the increase in storm water repairs we are experiencing.

Grants and Other Contributions are down from the last two years. The grants shown here were for the crosswalks downtown in the 08 year and reimbursements for MI-Connection due diligence.

We did not include any loan money in this Budget. It tends to confuse everyone from elected officials to department heads. We are anticipating two borrowings. They will be for the Beaty Street property and Verhoff we discussed in Community Development. We will amend the Budget to receive those loans when they are actually approved by the Board and received.

The Other column is down this year and represents a lot of small revenue items.

Overall the Budget is less than the 08 and 09.



## **Overall Expenses**

### **Governing Board/Legal**

Governing Board expenses are essentially the same. There is an increase in the Legal Department. This reflects increased use of our Town Attorney. We are out pacing the Legal Budget for the current year.

### **Administration**

Personnel Services reflects the addition of a Finance Director for the full year and an Administrative Assistant at a full-time level. The Administrative Assistant item came from the “wish list”.

Training is a little larger than the 09 Budget, but is much less than the 08 Actual.

Postage and Printing are down because we will e-mail the Newsletter rather than print and mail it.

Supplies and Materials are increased from the 08 Actual and 09 Budget. This is due to having two new employees (Finance Director and Administrative Assistant) and because many of the office supplies for all Departments are paid out of the Administration Budget. We will be watching this item closely in FY 10.

Contract Services are decreased significantly from 2008 and up significantly from the current year. This reflects the addition of the Lobbyist for an entire year, a change in payroll. (We are making an investment in payroll software that will eliminate the fees charged by ADP.)

Dues are down from 2008 Actual and 2009 Budget.

Info Technology is down and this was formerly shown in Contract Services Budget. This item includes maintenance fees for our accounting software and our Nucentric contract. The Cisco Server insurance and network rebuild are from the “wish list”.

The Software line item includes our anti-virus and sonic firewall maintenance.

### **Building and Grounds**

Most of the items in this Department, with the exception of Contract Services, are less than in previous years. The Contract Services includes Connect CTY, the phone system that allows us to call citizens and TAC, our HVAC maintenance contract. CONNECT CTY was previously spread across Departments.

### **Police**

The Salary line item is increased because we moved an Officer from Travel and Tourism due to reduced Occupancy and Prepared Foods revenues.

Overall operating expenses are decreased.

The one Capital item in Equipment are five in-car mobile cameras from the “wish list”.

#### Fire

Personnel remains the same.

Operating is increased in the Uniform line item. The \$51,000 is for turn-out gear from the “wish list”.

There is an increase in Utilities and Lease Payments. We are leasing one apartment in the Knox Building for live-in students in exchange for required availability and we lease an apartment in the house on the corner of Main and Jackson. This allows fire and EMS personnel to be on hand overnight for fire calls.

Capital Outlay includes \$50,000 for the fire station. This will be used to begin design, or if required, build a temporary fire station. We would prefer to complete design and seek stimulus and grant funds to assist in constructing a permanent station.

#### Public Works/Cemetery

Personnel is reduced because one-half of the Street Superintendent’s salary has been moved to Parks. This is also the first full year for this position.

Operating Expenses are slightly up; if we remove the \$108,800 for Storm Water. Storm Water was previously in the Solid Waste Department.

Capital Outlay has one \$224,000 item from the “wish list” for street resurfacing.

Debt Service remains the same.

#### Solid Waste

This Department has increased for the new homes built in 05/09. This is where the Storm Water item was previously listed.

#### Planning

Personnel increased to accommodate the Administrative Assistant going to full time for a full year.

Operating Expenses are greatly reduced. The largest reduction is in Contract Services that includes \$25,000 to continue the Comp Plan from the “wish list”.

#### Community Development

The Contract Services line item is up because we have included funding for the new LNTC, an Economic Development Strategic Plan, and a Parking Deck schematic design. (all from the “wish list”) The Lake Norman EDC was reduced by 10% for the coming year.

The land purchase in Debt Service is for the FIJI House on Beaty Street.

Contingency is increased from what was presented at the April 14<sup>th</sup> meeting. Since that meeting we received a revised tax base estimate that resulted in an additional \$84,000 in Revenue. That new amount in the Contingency is now \$35,000.

Debt Service includes the payment on Brookwood as well as a possible payment for our portion of the Verhoff Drive realignment.

#### Downtown

Personnel is less because we reduced the Intern from a full year to a shorter period. This item came from the “wish list”.

The Events line item represents expenses anticipated to conduct Christmas in Davidson, Concerts on the Green, and April is for Arts. There is a Revenue line item labeled Events Sponsorships to offset the costs of these events.

The \$ 1900 for Printing will be used to print brochures about Davidson.

Advertising is to create a marketing plan. This was a late addition to the “wish list”.

Contracted Services includes payment for the NC Main Street Resource visit.

This Department previously included numerous other items that have been moved to Community Development and other places in the Budget. It now reflects only Downtown expenses.

#### Travel and Tourism

Personnel is down despite adding the part-time Event Planner. As previously stated, we moved a Police Officer from this item back to the Police Department. This line item now includes part of our Event Planner in Recreation, part of a Parks employee, and all of the new Event Planner from the “wish list”.

We will increase our effectiveness in promoting downtown and travel and tourism despite reducing this Budget to correspond with the Occupancy and Prepared Foods revenue.

#### Recreation

Personnel Services are down because a portion of the Director’s salary and two employees have been moved to Parks.

Overall, Operating is down despite significant increases for recreation programs and summer camp which produce corresponding revenues.

Capital Outlay includes two items. The Software line item is an upgrade to registration software which has eliminated our maintenance contract on the software. It also reduced our credit card usage fees.

Parks

All of these line items are new. They either have been moved from Streets or Recreation.

The Salaries line item includes 50% of the Streets Superintendent who is budgeted for a full year this year.

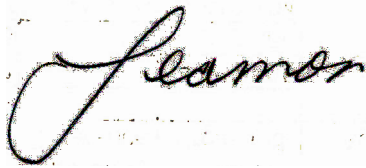
The most significant item in this Department is in Contract Services. We are including for the first time our share for maintaining Bradford Park for an entire year. This item is \$50,000 and was budgeted at much less last year in anticipation of the Park opening this Spring.

Other

HOME funds are only up slightly and equal the amount of revenue anticipated.

Service Agencies is reduced in the FY 09 year and in the coming year by 25%.

I look forward to working with you on this Budget Tuesday.

A handwritten signature in cursive script that reads "Leamon". The signature is written in black ink on a light-colored background.

Leamon

**REVENUE COMPARISONS, SALES AND OCCUPANCY TAX**

	July	August	Sept.	October	Nov.	Dec.	January	February	March	April	May	June	TOTAL	YTD
<b>Property Tax</b>														
<b>07</b>														
Actual	\$89,646	\$88,986	\$73,677	\$68,065	\$83,142	\$80,384	\$87,609	\$88,414	\$80,642	\$83,866	\$79,542	\$86,575	\$990,548	
Budget	\$85,333	\$85,333	\$85,333	\$85,333	\$85,333	\$85,333	\$85,333	\$85,333	\$85,333	\$85,333	\$85,333	\$85,333	\$1,024,000	
Variance	\$4,313	\$3,653	-\$11,656	-\$17,268	-\$2,191	-\$4,949	\$2,276	\$3,081	-\$4,691	-\$1,467	-\$5,791	\$1,242	-\$33,452	
<b>08</b>														
Actual	\$86,617	\$81,724	\$99,431	\$66,892	\$94,843	\$84,249	\$95,147	\$89,594	\$74,476	\$96,580	\$76,439	\$91,043	\$1,037,035	
Budget	\$82,750	\$82,750	\$82,750	\$82,750	\$82,750	\$82,750	\$82,750	\$82,750	\$82,750	\$82,750	\$82,750	\$82,750	\$993,000	
Variance	\$3,867	-\$1,026	\$16,681	-\$15,858	\$12,093	\$1,499	\$12,397	\$6,844	-\$8,274	\$13,830	-\$6,311	\$8,293	\$44,035	
<b>09</b>														
Actual	\$90,381	\$86,867	\$84,023	\$79,467	\$70,581	\$68,541	\$104,502	\$75,171						
Budget	\$87,750	\$87,750	\$87,750	\$87,750	\$87,750	\$87,750	\$87,750	\$87,750	\$87,750	\$87,750	\$87,750	\$87,750	\$1,053,000	
Variance	\$2,631	-\$883	-\$3,727	-\$8,283	-\$17,169	-\$19,209	\$16,752	-\$12,579					-\$42,468	
<hr/>														
<b>Occupancy Tax</b>														
<b>07</b>														
Actual	\$2,297	\$2,900	\$2,541	\$2,858	\$2,313	\$1,999	\$2,303	\$1,868	\$2,322	\$2,189	\$2,088	\$1,859	\$27,537	
Budget	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$24,000	
Variance	\$297	\$900	\$541	\$858	\$313	-\$1	\$303	-\$132	\$322	\$189	\$88	-\$141	\$3,537	
<b>08</b>														
Actual	\$40	\$4,168	\$1,923	\$44	\$4,031	\$1,739	\$1,928	\$2,120	\$2,317	\$2,419	\$2,249	\$4,252	\$27,230	
Budget	\$2,917	\$2,917	\$2,917	\$2,917	\$2,917	\$2,917	\$2,917	\$2,917	\$2,917	\$2,917	\$2,917	\$2,917	\$35,000	
Variance	-\$2,877	\$1,251	-\$994	-\$2,873	\$1,114	-\$1,178	-\$989	-\$797	-\$600	-\$498	-\$668	\$1,335	-\$7,770	
<b>09</b>														
Actual	\$7,425	\$10,216	\$8,685	\$10,682	\$6,728	\$5,122	\$4,887	\$7,714						
Budget	\$11,750	\$11,750	\$11,750	\$11,750	\$11,750	\$11,750	\$11,750	\$11,750	\$11,750	\$11,750	\$11,750	\$11,750	\$141,000	
Variance	-\$4,325	-\$1,534	-\$3,065	-\$1,068	-\$5,022	-\$6,628	-\$6,863	-\$4,037					-\$32,542	
<hr/>														
<b>Property Tax %</b>														
<b>08</b>	0.00%	2.80%	6.99%	10.90%	52.75%	75.03%	95.10%	96.75%	97.60%	98.02%	98.36%	98.67%		
<b>09</b>	0.00%	4.00%	5.79%	9.73%	53.05%	72.34%	93.79%	96.55%	97.10%					

	July	August	Sept.	October	Nov.	Dec.	January	February	March	April	May	June	TOTAL	YTD
<b>ired Food</b>														
<b>08</b>														
Actual	\$0	\$0	\$39,686	\$0	\$0	\$0	\$0	\$0	\$39,686	\$0	\$0	\$0		
Budget			\$48,000						\$48,000					
ference	\$0	\$0	-\$8,314	\$0	\$0	\$0			-\$8,314					-\$16,627
<b>09</b>														
Actual	\$0	\$0	\$42,183	\$0	\$0	\$0	\$0	\$0	\$42,183					
Budget			\$40,000						\$40,000					
	\$0	\$0	\$2,183	\$0	\$0	\$0			\$2,183					\$4,366
<hr/>														
<b>ig Fees</b>														
<b>09</b>														
Actual	\$2,010	\$3,080	\$1,390	\$1,698	\$960	\$734	\$710	\$665	\$2,335	\$0	\$0	\$0	\$13,582	
Budget	\$3,542	\$3,542	\$3,542	\$3,542	\$3,542	\$3,542	\$3,542	\$3,542	\$3,542	\$3,542	\$3,542	\$3,542	\$42,500	
ference	-\$1,532	-\$462	-\$2,152	-\$1,844	-\$2,582	-\$2,808	-\$2,832	-\$2,877	-\$1,207					-\$18,293

## **Revenue History and Information**

- Revenue Assumptions
- General Fund and Powell Bill Revenues, 2005-2010
- General Fund Revenues Summary, 2005-2010
- *Ad Valorem* Tax Estimates, 1990-2010
- General Fund Revenue Sources
- General Fund Balance History

**REVENUE SOURCES AND ASSUMPTIONS  
FISCAL YEAR 2009-2010**

The following is an explanation of the major sources of revenue and means used to project anticipated income for the coming fiscal year.

**General Fund**

1. *Ad Valorem Taxes*

Ad Valorem taxes or property tax income is based on the current tax rate applied to each \$100 in assessed real and personal property (excluding vehicle) value in the Town limits.

The Mecklenburg County and Iredell tax offices estimated Davidson's property tax value to be \$1,244,613,838 or a four per cent increase. Based on a 98% collection rate, we anticipate revenues to be \$ 4,451,500.

Property tax values are based on property held on January 1<sup>st</sup> of each year. Tax bills are mailed in July and are due in September. Interest accrues beginning January 6<sup>th</sup> of the following tax year.

Mecklenburg and Iredell Counties collect the revenue for Davidson. The collection fee is \$1 per bill. Funds are wired from the County to the Town on a daily basis during the months of November, December, January, and February and on a monthly basis during the remaining months.

2. *Motor Vehicle Tax*

Motor Vehicle taxes are the result of applying the ad valorem tax rate to the value of motor vehicles in the Town limits. Revenues are collected by Mecklenburg County using N. C. Department of Vehicles records. The NCDMV will not renew vehicle tags if motor vehicle taxes are not paid.

This revenue is estimated using projections and historical trend analysis.

3. *Downtown Municipal Service District*

Revenues in this item come from a special ad valorem tax on property in the Special Tax District. These funds must be spent to benefit the District. The Mecklenburg County office estimates property values in the Downtown District to be \$ 36,275,330. The Special District Tax rate is \$ .14 per hundred creating a revenue of \$ 49,000 at a 98 percent collection rate.

4. *Sales Tax Revenue*

Sales taxes are authorized by the State and enacted by Counties. Revenues are actually collected by the State and distributed by county to the each county and municipality.

There are four separate sales tax authorizations from the State of North Carolina. The first is a one cent sales tax and the distribution is based on point of sale. All sales tax revenue from this one cent sales tax collected in Davidson is returned to Davidson.

There are two one-half cent sales taxes; one authorized in 1983, one in 1986. In addition a one-quarter cent sales tax was enacted in 2008. These sales taxes are collected by the State and forwarded to each



county and municipality. The County determines whether to distribute the sales tax revenues based on ad valorem tax effort or population. Mecklenburg County has chosen the ad valorem tax distribution formula. This can cause sales tax revenues to fluctuate between the County and municipalities based on tax rate increases in the previous year. In our case, if Mecklenburg County raises taxes significantly, as they did in FY 2005/06, it is possible their ad valorem tax effort would increase their share of the sales tax distribution and reduce the share to municipalities.

Sales tax revenue estimates are based on projections from the State of North Carolina, Mecklenburg County, and historical trend analysis.

5. *Cable Franchise and Video Sales Tax*

We continue receiving revenues from MI-Connection and video sales taxes from the State.

6. *Prepared Food and Beverage Tax*

Prepared food tax is a tax authorized first in 2001 for the City of Charlotte and Mecklenburg County. At that time, all of the funds were distributed to the City and the County. Some years later, the distribution was split so the Towns got some of the revenue generated in the Town. In 2005 we negotiated the removal of an annual cap and the Towns received 50% of all the net proceeds. Beginning in 2006/2007 the Towns received 65% of the new proceeds. In fiscal year 2011/2012, 75% of the net proceeds will be distributed to the Towns. The remaining 25% will be used by the City of Charlotte for region-wide projects for tourism and tourism-related programs and activities, including art and cultural programs, events and festivals. The Town's use of this revenue is limited to the same activities.

This revenue is estimated using City of Charlotte projections and historical trend analysis. The City distributes revenues semi-annually. Twenty-five per cent of our receipts are distributed to the Lake Norman Convention and Visitor's Bureau.

7. *Occupancy Tax*

Occupancy taxes are collected by Mecklenburg County and are distributed between the County and the municipalities on a very complicated formula. The hotel tax is 6% made up of two 3% authorizations. The Town receives 120% of the second 3% authorization collected in the Town.

This revenue is estimated based on historical trend analysis.

8. *Davidson College In Lieu of Taxes*

This revenue is a contribution made to the Town by Davidson College in lieu of paying property taxes on houses they own in the community that are removed from the tax rolls. This is based on a very old agreement with the College that helps the Town pay for police, fire, solid waste collection, and other services provided to the homes.

9. *The Pines In Lieu of Taxes*

This revenue is an amount contributed to the Town by The Pines in lieu of property taxes. This agreement was a part of the zoning approval of the original Pines development.

10. *Beer and Wine Tax*

Beer and wine taxes are collected by the State of North Carolina and distributed to municipalities that authorize the sale of beer and wine based on their population. This revenue is estimated using projections and historical trend analysis.

11. *Utilities Franchise Tax*

Utility franchise tax includes two fees collected by the State and distributed to municipalities. The first is piped natural gas excise tax that is placed on the number of units of gas sold, not the price. The second is an electricity franchise tax. This tax is collected by the State and distributed to the municipalities based on the actual receipts from electric service within the municipal boundaries.

Both of these revenues are highly sensitive to weather and can fluctuate due to loss of industry or other large facilities or annexations of these type facilities.

These revenues are estimated using projections and historical trend analysis, as well as changes in local conditions.

12. *Telecommunications Sales Tax*

Several years ago the State of North Carolina discontinued the Franchise Tax on telecommunication services and put into place a Telecommunications Sales Tax. Distributions to municipalities are based on their past share of the old telephone franchise tax. Therefore, we get the same percentage of the State-wide pot, whether or not telephone communication sales go up or down in our municipality.

This revenue is estimated using projections.

13. *Zoning Fees*

Zoning fee revenues are produced from service to land development activity. Building permits, preliminary and final plat reviews, master plans, rezoning, and site plans all carry a fee for the process. We have anticipated a conservative increase in fee collections for the last half of the year.

These revenues are estimated using projections and historical trend analysis.

14. *Cemetery Revenue*

Revenues for the cemetery come from the sale of cemetery plots. We do not combine this revenue with the General Fund. It is put into a cemetery reserve. This revenue is estimated using historical trend analysis.

15. *Sales Tax Refunds*

Municipalities are reimbursed by the State of North Carolina for sales tax expenses each fiscal year. Therefore, we must budget the revenue for this reimbursement. The revenue is estimated using projections and historical trend analysis.

16. *ABC Revenue*

Mecklenburg County has authorized the sale of alcoholic beverages at ABC Stores throughout the County. Net earnings from those sales are distributed by the Mecklenburg County ABC Board to the County and municipalities based on a formula established by the State of NC. These revenues are estimated by the ABC Board and we budget what they commit to give us annually.

17. **E-911**  
The State of NC has authorized municipalities to charge a 911 fee on every phone bill. Our fee is \$1 per month. These monies can be used for communications equipment in the E-911 Center or police organization. These revenues are collected by the telephone companies and payment is made directly to the municipalities.

This revenue is estimated using projections and historical trend analysis.

18. **False Alarm Revenue**  
Some years ago we adopted False Alarm Ordinance that requires residents who exceed a certain number of false alarms each year to pay a fine. This Ordinance was fairly successful in that it reduced the number of false alarms and we seldom have any revenues from fines.

19. **Illegal Drugs**  
The State of NC shares a portion of the proceeds from illegal drug confiscations with municipalities. This is always an uncertain revenue, therefore we keep the budgeted amount low.

20. **County DVFD Contribution**  
Currently Mecklenburg County pays each fire department providing fire service to any portion of the unincorporated area in the County for that service. We receive \$87,500 for providing service to the rural area in our sphere of influence. The amount of this money is decided annually by the Mecklenburg County Board of Commissioners.

21. **1<sup>st</sup> Responder Income**  
In fiscal year 2004, the Davidson Fire Department became the 1<sup>st</sup> responder for our sphere of influence area. The Mecklenburg County Medic Service pays us \$1,000 per month and a fixed dollar amount per call to provide 1<sup>st</sup> responder service.

22. **Medic Rent Income**  
Mecklenburg County Medic elected to rent space at the Town Hall near the fire station to park one of their ambulances on a sporadic basis. Rent of that space is \$600 per month.

23. **HOME Consortium Contributions**  
The Town of Davidson is a member of the Rowan, Iredell, Cabarrus HOME Consortium. These funds are provided by the Federal Government through the City of Concord. We receive annual allocations from the HOME Consortium pool of money.

Revenues are based on allocation information provided before the Budget.

24. **Library Lease Income**  
When the Davidson Public Library branch was built, the Town of Davidson financed the cost of the building. The Charlotte/Mecklenburg Library System pays us a lease equal to the debt service on the cost of the building. This income is fixed except when we re-finance the debt and raise or lower the debt service payments.

25. *Parks and Recreation Special Projects/Special Programs*  
This revenue comes from charges and fees for participation in programs sponsored by the Parks and Recreation Department. Revenues are estimated based on proposed fees and numbers of activities offered.
26. *Summer Camp Revenues*  
This revenue is actual fees collected for participation in Parks and Recreation summer camps. This revenue is estimated based on number of camps offered and number of participants anticipated.
27. *Parks and Recreation Special Events*  
This revenue is monies received from sponsors and/or revenues generated by activities at special events such as the games at Town Day. This revenue is estimated based on proposed events and historical trend analysis.
28. *Recreation Facility Revenue*  
This revenue is generated from the rental of recreational spaces such as Ada Jenkins Gym, Beaver Dam, and other Town facilities. This revenue estimate is based on historical trend analysis.
29. *Athletics*  
This revenue is from collection of fees for participation in athletic programs provided by the Parks and Recreation Department. This revenue estimate is based on the number of athletic activities provided and projected number of participants.
30. *Fund Balance Appropriated*  
We have two Fund Balance Appropriated line items. One is typically a portion of our savings we are putting into this Budget. We have committed to keeping our Fund Balance at 40% of Operating Expenses, and therefore keep any appropriations low.

The second Fund Balance Appropriated is the balance available to Davidson Housing Coalition for loans to purchase affordable housing in the community.

### *Powell Bill*

The State of North Carolina distributes a portion of the state-wide gasoline sales tax to municipalities for the upkeep of municipal streets. These funds are distributed to municipalities based on population and miles of street. Population counts for 75% of the funds received and miles of streets accounts for the remaining 25% of the allocation.

These funds must be spent on Town Streets for maintenance and cannot be spent on state maintained streets.

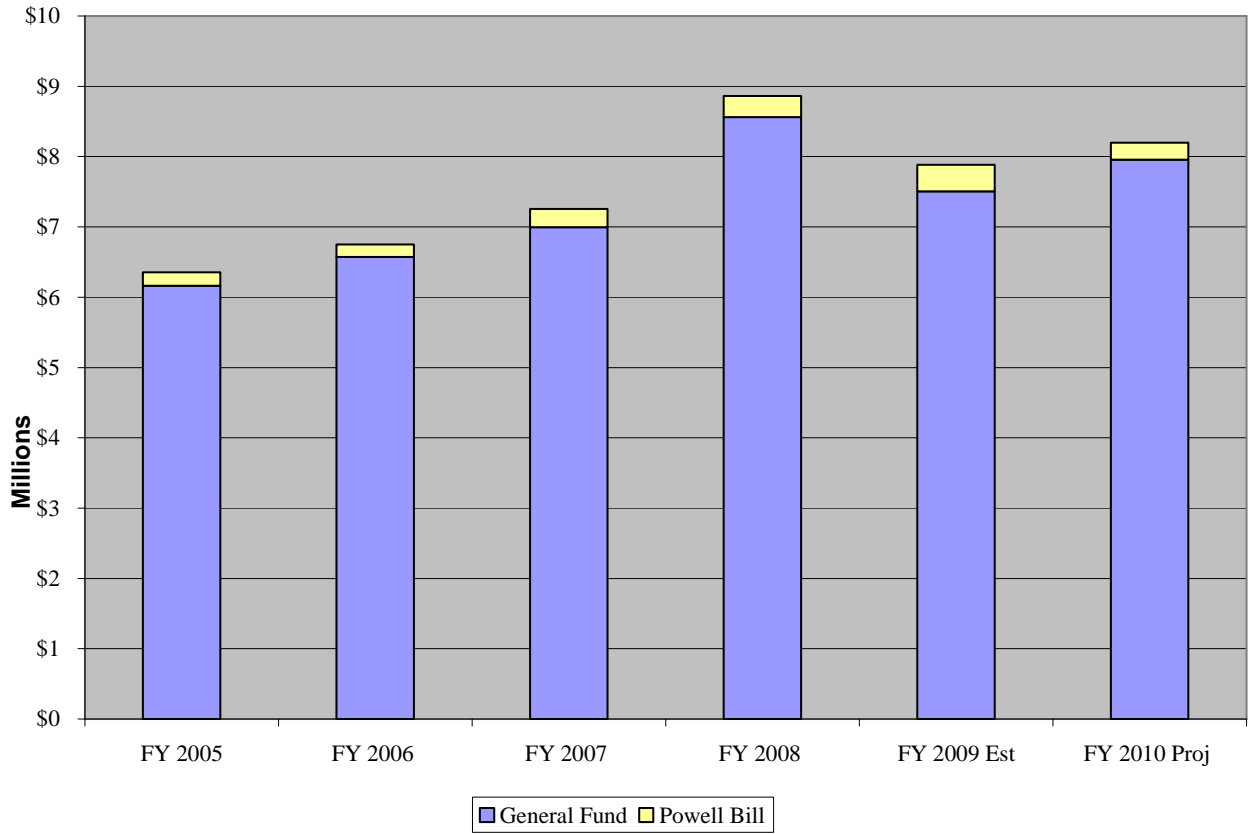
### *Other*

Other is the combination of smaller revenue sources. All revenue projections were done using one or a combination of the following forecasting methods:

- historical trend analysis
- institutional knowledge

- projections from the NC League of Municipalities
- projections by other agencies
- commitments by other agencies providing contributions and reimbursements

**Growth of General Fund and Powell Bill Revenues, 2005-2010**



**REVENUE SOURCES**

<b>GENERAL FUND</b>	<b>FY 2005</b>	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>
Property Tax	\$3,121,121	\$3,268,276	\$3,498,130	\$3,725,710	\$4,088,606	\$4,497,500
Motor Vehicle Tax/Fees	\$241,849	\$271,151	\$280,926	\$301,667	\$405,300	\$431,800
Downtown District	\$44,221	\$44,534	\$45,075	\$49,307	\$49,750	\$49,000
Griffith Street Assessment				\$51,848	\$104,000	\$104,000
Sales Tax	\$1,135,971	\$1,077,219	\$1,136,781	\$1,174,040	\$1,034,296	\$1,086,000
Payments in Lieu	\$69,000	\$107,000	\$108,000	\$108,000	\$106,000	\$109,000
Cable & Utility Fran.Tax	\$333,715	\$353,615	\$332,107	\$437,011	\$425,000	\$452,000
ABC/Beer & Wine	\$74,780	\$77,942	\$80,291	\$86,534	\$81,000	\$84,500
Storm Water Fees	\$0	\$18,582	\$34,698	\$39,327	\$49,500	\$108,800
Occupancy/Prepared Food	\$85,892	\$105,181	\$112,009	\$104,200	\$160,000	\$165,000
APFOs	\$0	\$20,800	\$389,195	\$243,739	\$38,696	\$0
Open Space		\$231,071	\$0	\$0	\$0	\$0
Park&Rec Revenue	\$145,029	\$185,684	\$179,715	\$246,745	\$219,500	\$382,000
Planning Fees	\$0	\$0	\$0	\$92,351	\$12,500	\$5,000
Library Lease	\$73,732	\$71,937	\$66,067	\$77,806	\$71,700	\$71,700
County Fire Contrib.	\$67,500	\$87,500	\$87,500	\$87,500	\$87,500	\$65,000
HOME Funds	\$0	\$48,914	\$105,233	\$0	\$59,300	\$62,430
Grants/Other Contrib.	\$197,348	\$26,969	\$20,000	\$96,134	\$149,000	\$11,000
Interest Earned	\$74,042	\$135,037	\$136,168	\$142,714	\$125,000	\$95,000
E911	\$0	\$0	\$0	\$23,962	\$26,802	\$0
Curb/Gutter/Sidewalk	\$0	\$33,000	\$0	\$0	\$0	\$0
Transit Planning	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Loans	\$190,439	\$0	\$0	\$730,210	\$0	\$0
Savings Appropriated	<sup>1</sup> \$0	\$0	\$0	\$0	\$56,964	\$56,964
Other	\$285,633	\$385,376	\$361,187	\$718,615	\$131,750	\$98,500
<b>TOTAL</b>	<b>\$6,165,272</b>	<b>\$6,574,788</b>	<b>\$6,998,082</b>	<b>\$8,562,420</b>	<b>\$7,507,164</b>	<b>\$7,960,194</b>

1. DHC Loan Pool \$56,964

**Ad Valorum Tax Estimates**

Year	FY	Notes	Tax Value	Actual	Value Increase	% Increase	New Permits	Notes	Value per Unit	Tax Rate	\$ Billed	\$ Increase	% Increase	Estimated \$ for BUD
J. 1989	89\90		145,460,569							0.0022	320,013			319,612
J. 1990	90\91		157,186,069		11,725,500	8%	6			0.0022	345,809	25,796	8%	330,419
J. 1991	91\92	1	234,860,049		77,673,980	49%	16			0.002	469,720	123,911	36%	462,350
J. 1992	92\93	2	248,527,622		13,667,573	6%	56		311,895	0.002	497,055	27,335	6%	491,823
J. 1993	93\94		265,993,726		17,466,104	7%	168		113,842	0.002	531,987	34,932	7%	519,574
J. 1994	94\95		285,119,239		19,125,513	7%	145		104,385	0.00215	613,006	81,019	15%	595,800
J. 1995	95\96		300,255,133		15,135,894	5%	225		157,052	0.00235	705,600	92,593	15%	
J. 1996	96\97		335,591,764		35,336,631	12%	223		201,658	0.00345	1,157,792	452,192	64%	
J. 1997	97\98	3	380,561,449		44,969,685	13%	211		545,283	0.00345	1,312,937	155,145	13%	1,286,678
J. 1998	98\99	1	495,616,190		115,054,741	30%	236		232,945	0.00315	1,561,191	248,254	17%	1,529,967
J. 1999	99\00		550,591,111		54,974,921	11%	159		307,216	0.00315	1,734,362	173,171	11%	1,699,675
J. 2000	00\01		599,438,412		48,847,301	9%	111		628,074	0.00315	1,888,231	153,869	9%	1,859,908
J. 2001	01\02		669,154,627		69,716,215	12%	132		-233,165	0.00335	2,241,668	353,437	19%	2,196,835
J. 2002	02\03		638,376,899		(30,777,728)	-5%	124		1,115,690	0.00355	2,266,238	24,570	1%	2,220,913
J. 2003	03\04	1	807,401,300		169,024,401	26%	104		1,007,986	0.00325	2,624,054	357,816	16%	2,571,573
J. 2004	04\05		912,231,886		104,830,586	13%	116		532,236	0.00345	3,147,200	523,146	20%	3,084,256
J. 2005	05\06		973,971,314		61,739,428	7%	80		636,027	0.00345	3,360,201	213,001	7%	3,292,997
J. 2006	06\07		1,024,853,467		50,882,153	5%	209		343,109	0.00345	3,535,744	175,543	5%	3,465,030
J. 2007	07\08		1,096,563,188		71,709,721	7%	232		42,284	0.00345	3,783,143	247,399	7%	3,707,480
J. 2008	08\09	4	1,106,373,062		9,809,874	7%	140		987,434	0.00365	\$4,038,262	255,119	7%	3,957,496
J. 2009	09\10	4	1,244,613,838		138,240,776	12%				0.00365	\$4,542,841	\$504,579	12%	4,451,984

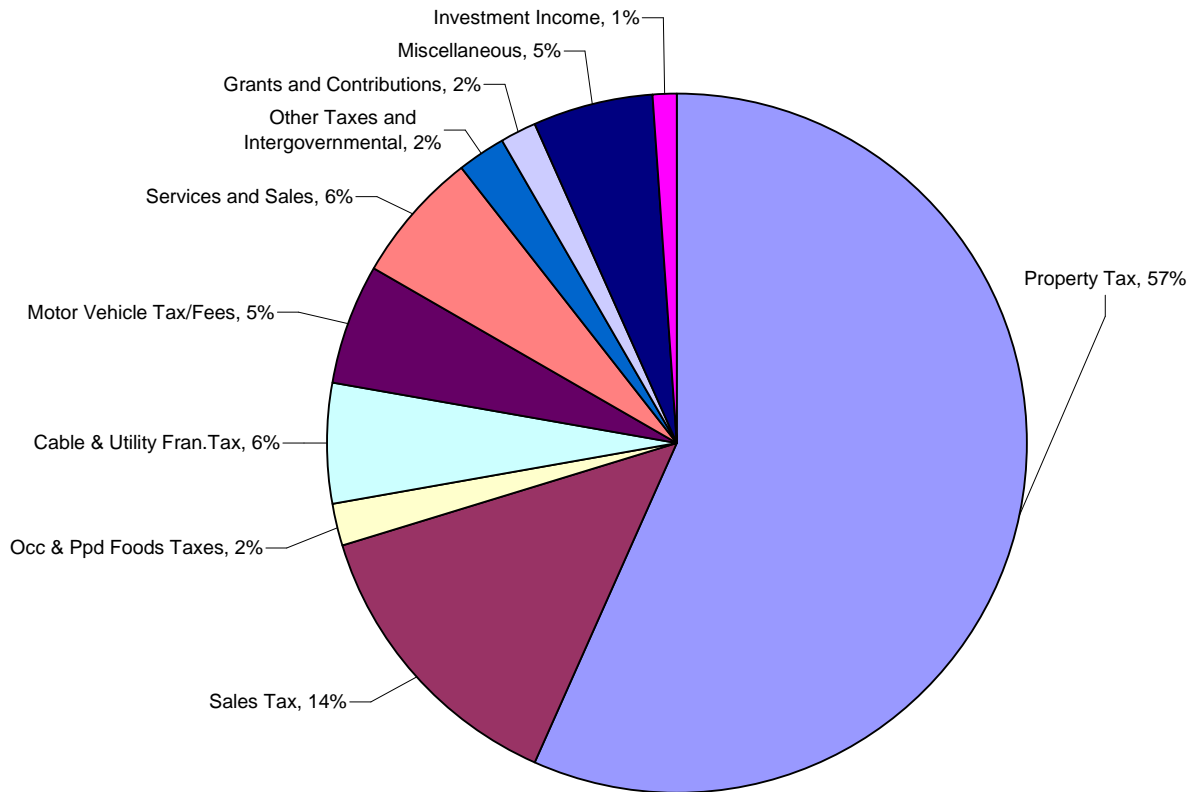
es:

EVALUATION  
 NNEXED RIVER RUN  
 PROPERTY VALUE ONLY (NO AUTO)

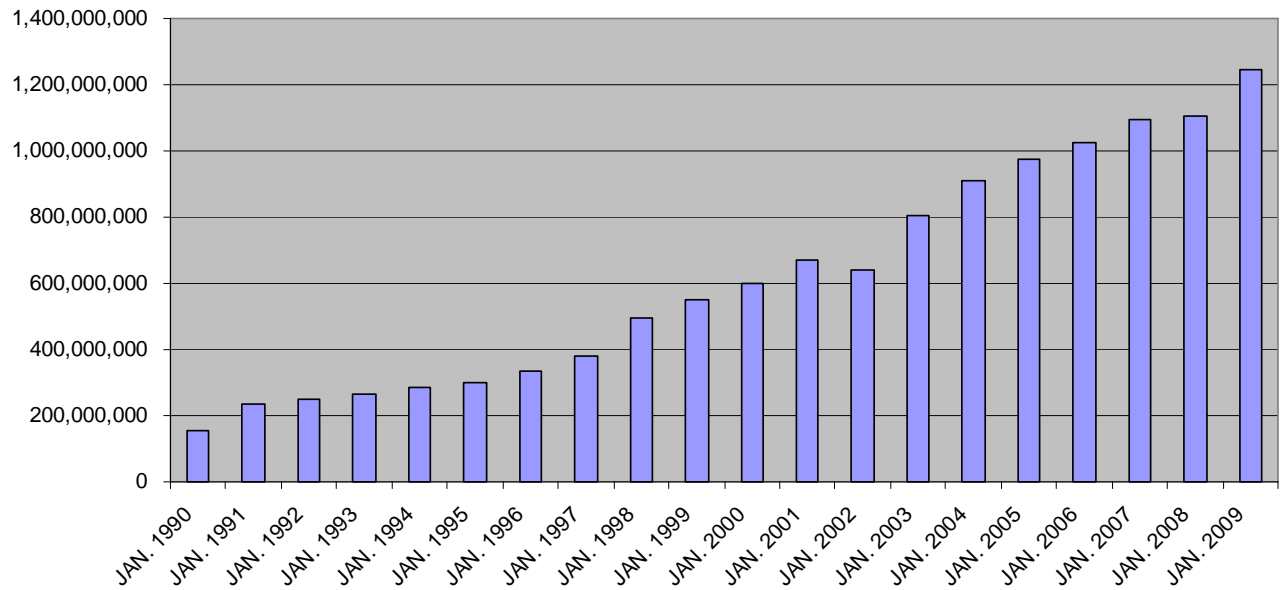
4. ESTIMATES



## FY 2010 General Fund Revenue by Source

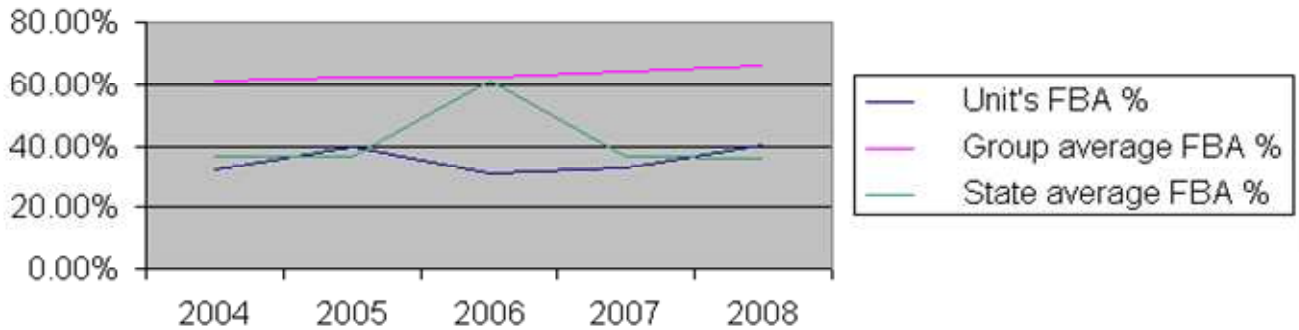


### Ad Valorem Tax Values, 1990-2009



**Town of Davidson  
Analysis of Available Fund Balance: General Fund**

**Fund Bal Avail %**



	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>
Unit's FBA %	32.38%	39.98%	31.07%	32.68%	40.54%
Group average FBA %	61.38%	62.22%	62.33%	64.31%	65.85%
State average Electric/Non Electric Group FBA %	36.42%	36.90%	36.49%	37.14%	36.21%
State average FBA %	36.35%	36.76%	61.38%	36.37%	35.95%

Municipal Population Group: No Electric 2,500 to 9,999

## **General Fund Expenditures Summaries**

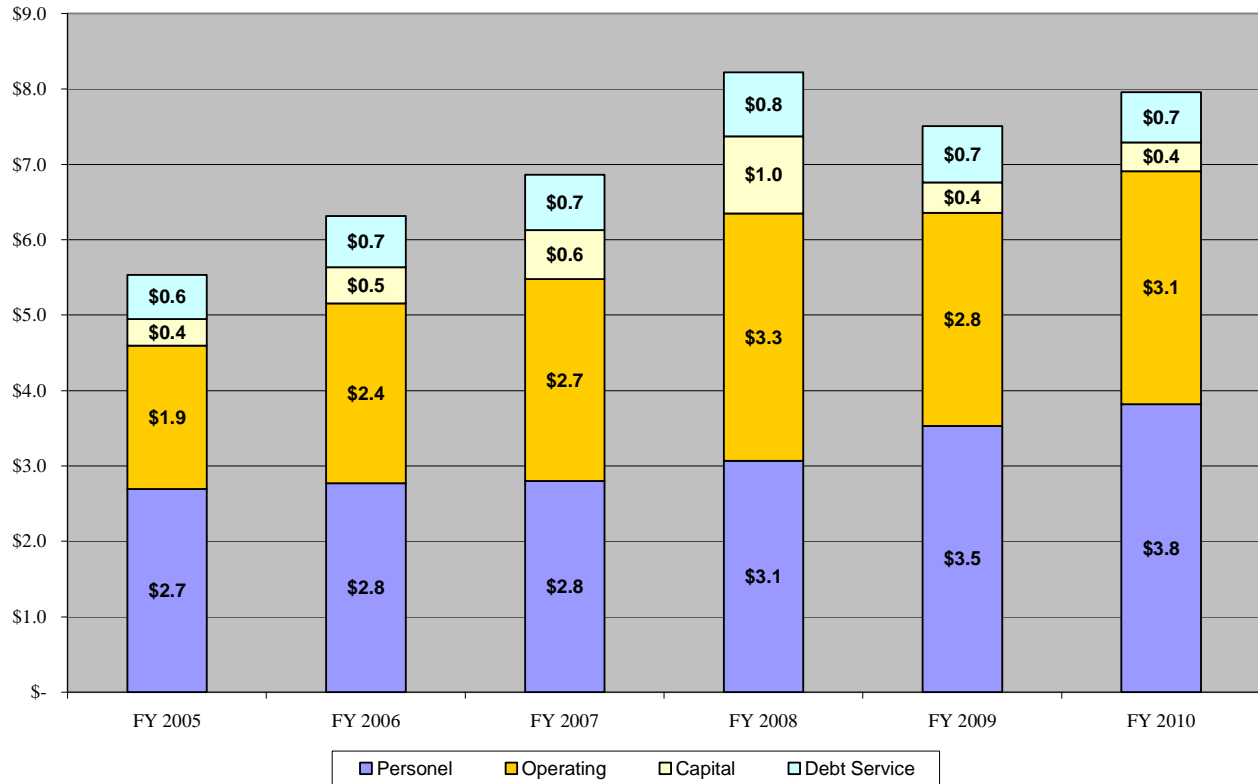
- Expenditure by Type
- Staffing History
- Department Expenditure Summary
- General Fund Balance History

**EXPENDITURES BY TYPE**

	<b>FY 2005</b>	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>
<b>Personnel Services</b>	<b>\$ 2,692,059</b>	<b>\$ 2,772,384</b>	<b>\$ 2,800,788</b>	<b>\$ 3,068,636</b>	<b>\$ 3,531,081</b>	<b>\$ 3,813,461</b>
<b>Operating Expenses</b>						
Training	\$ 75,850	\$ 60,167	\$ 57,461	\$ 70,499	\$ 44,589	\$ 34,725
Travel	14,600	8,734	6,148	3,586	4,407	3,400
Printing and Postage	25,100	20,585	26,066	22,866	19,900	9,400
Maintenance and Repair	158,620	187,811	171,557	202,521	150,340	127,154
Supplies, Motor Fuel	183,500	234,489	226,032	260,601	182,400	199,430
Professional Service	15,250	17,446	17,620	17,802	17,700	18,500
Contract Services	238,361	364,307	521,606	787,114	383,725	592,492
Info Technology	-	-	-	7,425	129,500	107,500
Insurance, Bonds	63,200	68,907	68,584	73,127	77,500	79,500
Legal	53,000	37,901	56,311	45,158	60,000	67,500
Uniforms	28,450	32,041	40,605	33,196	42,700	87,660
Utilities/Telephones	101,500	133,313	126,337	131,938	122,750	116,553
Street Lights	79,000	79,052	80,415	91,640	97,500	100,000
Recreation Programs	119,000	177,889	146,120	241,600	170,016	284,460
Solid Waste	366,700	470,805	560,980	635,102	732,950	714,000
HOME	16,200	29,152	24,829	283,461	58,646	62,439
Equipment Lease	-	-	-	52,451	40,350	38,680
Library	70,438	70,437	70,437	70,436	70,438	70,438
Building Lease	37,000	38,019	50,961	54,699	90,300	84,460
Service Agencies	47,500	47,500	52,500	47,500	24,000	37,500
Other	208,739	307,213	373,026	148,742	306,915	262,589
<b>Sub-Total</b>	<b>\$ 1,902,008</b>	<b>\$ 2,385,768</b>	<b>\$ 2,677,595</b>	<b>\$ 3,281,464</b>	<b>\$ 2,826,626</b>	<b>\$ 3,098,380</b>
<b>Capital Outlay</b>						
Equipment	\$ 149,950	\$ 62,616	\$ 136,900	\$ 24,509	\$ 17,452	\$ 4,000
Buildings	-	-	2,430	-	-	-
Vehicles	141,000	-	-	764,538	-	-
Columburium	-	10,750	-	-	-	-
Streets & Walks	-	-	11,305	145,523	377,605	224,736
Traffic Calming	-	3,250	105,573	-	-	-
Griffith St. RAB	-	75,000	(228,211)	40,340	-	-
Bailey Road	-	-	278,986	-	-	-
Land	-	257,591	9,800	-	-	112,000
Parks	18,600	3,911	15,653	22,092	-	-
River Run	-	5,400	100,000	-	-	-
Pool	15,000	-	-	-	-	-
SE Greenway	-	-	205,062	-	-	-
Computers	-	10,750	-	1,833	-	30,637
Reserve	-	-	-	-	-	-
Other Capital Outlay	30,200	48,533	8,753	22,882	5,500	10,500
<b>Sub-Total</b>	<b>\$ 354,750</b>	<b>\$ 477,801</b>	<b>\$ 646,251</b>	<b>\$ 1,021,717</b>	<b>\$ 400,557</b>	<b>\$ 381,873</b>
<b>Debt Service</b>	<b>\$ 584,850</b>	<b>\$ 678,625</b>	<b>\$ 738,625</b>	<b>\$ 847,056</b>	<b>\$ 748,900</b>	<b>\$ 666,480</b>
<b>Total</b>	<b>\$ 5,533,667</b>	<b>\$ 6,314,578</b>	<b>\$ 6,863,259</b>	<b>\$ 8,218,873</b>	<b>\$ 7,507,164</b>	<b>\$ 7,960,194</b>

	2005	2006	2007	2008	2009	2010
Personnel	49%	44%	41%	37%	47%	48%
Operating	34%	38%	39%	40%	38%	39%
Capital Outlay	6%	8%	9%	12%	5%	5%
Debt Service	11%	11%	11%	10%	10%	8%
Total	100%	100%	100%	100%	100%	100%

## General Fund Expenditures (in \$ million)



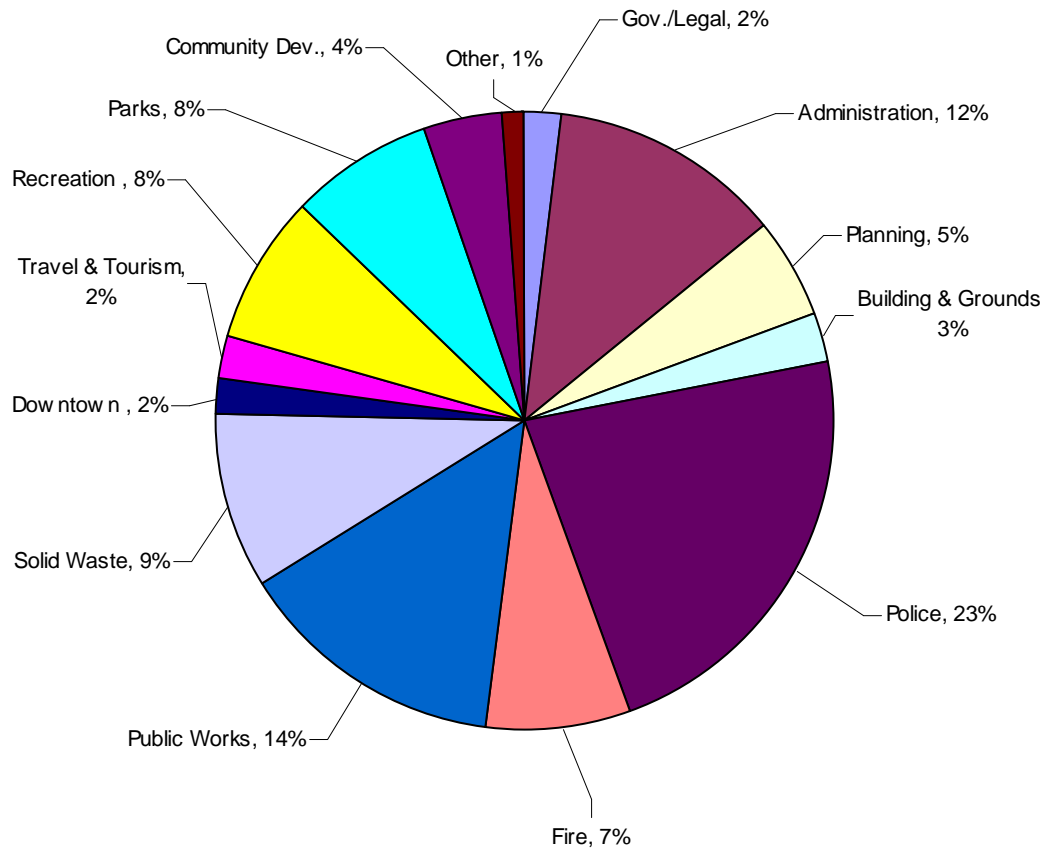
STAFFING HISTORY											
Department	FY 05		FY 06		FY 07		FY 08		FY 09	FY 10	Change FY09/ FY10
	FT	PT	FT	PT	FT	PT	FT	PT	FTE	FTE	
Administrative	6	1	6	1	6	1	6	2	7.5	8.0	0.5
Fire*									2.5	2.5	
Planning	3		4	1	4	1	4	1	5.1	5.1	
Public Works	4		4		5		5		5.8	5.3	-0.5
Recreation	7	3	7	4	7	4	7	5	8.8	5.8	-3.0
Parks										3.5	3.5
Park & Rec Seasonal		8				4		6	0.9	0.9	
Police	19	1	19	1	20	1	20	1	19.1	20.1	1.0
Downtown Davidson							1		1.2	1.2	
Travel & Tourism									1.8	1.3	-0.6
Affordable Housing									0.5	0.5	
<b>Totals</b>	<b>39</b>	<b>13</b>	<b>40</b>	<b>7</b>	<b>42</b>	<b>11</b>	<b>43</b>	<b>15</b>	<b>53.1</b>	<b>54.0</b>	<b>0.9</b>

\* Does not include volunteers

### General Fund Expenditures, FY 2006 - 2010

GENERAL EXPENSES	FY 05/06		FY 06/07		FY 07/08		FY 08/09		FY 09/10	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
Governing/Legal	\$ 116,498	2%	\$ 133,486	2%	\$ 126,844	2%	\$ 141,585	2%	\$ 146,410	2%
Administration	693,782	11%	885,120	13%	947,358	12%	857,714	11%	986,579	12%
Planning	341,076	5%	415,033	6%	568,404	7%	459,826	6%	408,609	5%
Building & Grounds	339,144	5%	264,769	4%	199,757	2%	206,988	3%	204,938	3%
Police	1,573,937	25%	1,464,524	21%	1,762,280	22%	1,631,618	22%	1,731,689	22%
Fire	235,379	4%	243,710	4%	862,836	11%	459,555	6%	596,714	7%
Public Works	845,855	13%	1,074,812	16%	1,361,380	17%	1,199,923	16%	1,138,441	14%
Solid Waste	470,805	7%	560,980	8%	635,102	8%	732,950	10%	714,000	9%
Downtown	-	-	-	-	-	-	91,645	1%	170,567	2%
Travel & Tourism	-	-	-	-	-	-	189,983	3%	218,826	3%
Recreation	1,145,218	18%	1,357,319	20%	1,201,860	15%	1,124,817	15%	621,315	8%
Parks	-	-	-	-	-	-	-	-	605,088	8%
Community Dev.	384,376	6%	264,160	4%	433,559	5%	327,260	4%	332,079	4%
Other	168,508	3%	199,346	3%	47,500	1%	83,300	1%	84,939	1%
	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 6,314,578</b>	<b>100%</b>	<b>\$ 6,863,259</b>	<b>100%</b>	<b>\$ 8,146,880</b>	<b>100%</b>	<b>\$ 7,507,164</b>	<b>100%</b>	<b>\$ 7,960,194</b>	<b>100%</b>

### FY 2010 Expenditure Budget by Department



## **General Fund Expenditures**

- Governance
- Administration
- Building and Grounds
- Police Department
- Fire Department
- Public Works, Streets, Cemetery
- Solid Waste
- Planning
- Community Development
- Downtown
- Travel and Tourism
- Recreation (formerly Parks and Recreation)
- Parks
- Other

**GOVERNANCE/LEGAL/ELECTIONS**

	<b>FY 2005</b>	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>
<b>Personnel Services</b>	\$ 22,125	\$ 22,300	\$ 26,488	\$ 30,194	\$ 30,785	\$ 30,785
<b>Operating Expenses</b>						
Training	\$ 5,606	\$ 5,493	\$ 3,984	\$ 10,644	\$ 7,500	\$ 7,500
Travel	2,700	2,856	1,814	-	500	500
Supplies	11,303	14,854	15,797	14,354	10,000	10,175
Dues <sup>1</sup>	13,677	12,248	9,582	9,274	12,000	10,000
Insurance	13,368	14,500	15,447	16,999	18,500	18,500
Legal	48,864	37,901	56,311	45,158	60,000	67,500
Election	-	-	-	-	-	-
Other	575	6,346	4,063	221	2,300	1,450
<b>Sub-Total</b>	\$ 96,093	\$ 94,198	\$ 106,998	\$ 96,650	\$ 110,800	\$ 115,625
<b>Capital Outlay</b>						
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sub-Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	\$ 118,218	\$ 116,498	\$ 133,486	\$ 126,844	\$ 141,585	\$ 146,410

**EXPENDITURE HIGHLIGHTS**

1. Includes NCLM, NLC, COG, IOG, ASC

*Gov., Legal, Elections*



**ADMINISTRATION**

		<b>FY 2005</b>	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>
<b>Personnel Services</b> <sup>1</sup>	\$	<b>442,680</b>	<b>499,646</b>	<b>507,615</b>	<b>511,370</b>	<b>575,364</b>	<b>680,639</b>
<b>Operating Expenses</b>							
Training	\$	15,201	17,584	14,285	14,202	3,000	5,000
Travel		3,703	3,480	1,080	527	500	500
Postage		4,244	3,284	5,761	4,848	4,400	1,800
Printing		11,968	13,063	15,528	14,969	11,500	3,000
M&R Equipment		201	379	350	595	500	600
Advertising		1,259	-	465	1,656	2,100	1,600
Equipment Lease	<sup>5</sup>	54,822	25,829	28,612	52,451	40,350	38,680
Supplies		16,448	16,032	20,923	24,547	18,500	22,500
Professional Service	<sup>2</sup>	17,871	17,446	17,620	17,082	17,700	18,500
Contract Services	<sup>3</sup>	33,790	74,309	205,250	271,913	41,000	92,100
Dues		5,717	5,619	6,191	5,097	5,000	7,660
Info Technology	<sup>4</sup>	8,895	9,493	6,300	7,425	129,500	107,500
Telephones		-	-	-	4,136	4,200	4,000
Other		-	267	5,090	-	100	-
<b>Sub-Total</b>	\$	<b>174,119</b>	<b>186,785</b>	<b>327,455</b>	<b>419,448</b>	<b>278,350</b>	<b>303,440</b>
<b>Capital Outlay</b>							
Equipment	<sup>6</sup>	7,033	2,589	45,461	10,107	2,500	-
Software		7,290	4,762	4,589	6,433	1,500	2,500
<b>Sub-Total</b>	\$	<b>14,323</b>	<b>7,351</b>	<b>50,050</b>	<b>16,540</b>	<b>4,000</b>	<b>2,500</b>
<b>Total</b>	\$	<b>631,122</b>	<b>693,782</b>	<b>885,120</b>	<b>947,358</b>	<b>857,714</b>	<b>986,579</b>

**EXPENDITURE HIGHLIGHTS**

1. Salaries, Benefits
2. Audit
3. Tax Colletion, Bank Fees, Web Page, Payroll, Lobbyist, Online Bill Pay
4. Accounting Software, IT Support, Network Rebuild
5. Copiers, Postage Meter, Fax, laptops
6. Anti-Virus, Firewall

**BUILDING AND GROUNDS**

	<b>FY 2005</b>	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>
<b>Personnel Services</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Operating Expenses</b>						
Utilities	\$ -	\$ 23,724	\$ 23,743	\$ 24,138	\$ 25,000	\$ 25,000
Maintenance & Repair <sup>1</sup>	-	22,550	21,433	20,621	27,500	19,000
Telephones	-	21,558	29,010	20,947	19,000	17,500
Departmental Supplies	-	13,175	13,691	13,277	13,500	12,000
Insurance and Bonds	-	44,453	43,087	46,095	48,000	50,000
Other	-	-	-	-	50	-
Lease, Buildings	-	-	-	-	-	-
Library Loan	-	70,437	70,437	70,436	70,438	70,438
Contract Services	-	5,990	3,952	4,243	3,500	11,000
<b>Sub-Total</b>	<b>\$ -</b>	<b>\$ 201,887</b>	<b>\$ 205,353</b>	<b>\$ 199,757</b>	<b>\$ 206,988</b>	<b>\$ 204,938</b>
<b>Capital Outlay</b>						
Building	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sub-Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Debt Service</b>						
Building	\$ -	\$ 137,257	\$ 59,416	\$ -	\$ -	\$ -
<b>Sub-Total</b>	<b>\$ -</b>	<b>\$ 137,257</b>	<b>\$ 59,416</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total</b>	<b>\$ -</b>	<b>\$ 339,144</b>	<b>\$ 264,769</b>	<b>\$ 199,757</b>	<b>\$ 206,988</b>	<b>\$ 204,938</b>

**EXPENDITURE HIGHLIGHTS**

1. CONNECT CTY \$8200, HVAC \$2500

**POLICE**

	<b>FY 2005</b>	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>
<b>Personnel Services</b> <sup>1</sup>	<b>\$ 1,241,675</b>	<b>\$ 1,198,859</b>	<b>\$ 1,140,311</b>	<b>\$ 1,293,122</b>	<b>\$ 1,351,518</b>	<b>\$ 1,455,202</b>
<b>Operating Expenses</b>						
Training	\$ 16,725	\$ 10,728	\$ 17,187	\$ 19,882	\$ 15,000	\$ 10,000
Travel	1,206	1,320	1,085	1,559	1,500	1,000
M&R Equipment	2,233	1,475	465	1,510	2,000	3,750
M&R Autos	19,096	22,936	28,997	23,855	28,000	23,300
Motor Fuel	15,357	17,259	929	3,285	51,800	48,500
Telephones <sup>2</sup>	16,310	25,413	11,084	5,426	3,800	4,000
Supplies	29,555	22,974	27,166	22,855	10,000	17,500
Uniforms	15,516	18,838	16,923	18,852	17,000	11,000
Contract Services <sup>3</sup>	53,979	54,769	36,062	31,764	20,000	11,500
Animal Control	1,156	2,415	1,732	9,834	12,000	12,000
Dog	2,613	5,323	4,604	1,919	5,000	3,000
Insurance <sup>4</sup>	10,127	9,954	10,050	10,033	11,000	11,000
Dues	-	-	-	7,531	8,500	4,500
E911	26,884	42,301	62,955	54,014	42,700	41,700
Other <sup>5</sup>	11,685	16,891	15,191	3,480	9,300	8,100
<b>Sub-Total</b>	<b>\$ 222,442</b>	<b>\$ 252,596</b>	<b>\$ 234,430</b>	<b>\$ 215,799</b>	<b>\$ 237,600</b>	<b>\$ 210,850</b>
<b>Capital Outlay</b>						
Radio	\$ 3,662	\$ -	\$ 4,186	\$ -	\$ -	\$ -
E911 Reserve	-	-	-	-	-	-
Guns	7,235	1,880	1,259	7,414	-	-
Equipment	39,503	35,500	35,459	9,819	7,500	-
Auto Computers <sup>6</sup>	5,526	10,750	-	1,833	-	30,637
Autos	119,817	-	-	190,210	-	-
<b>Sub-Total</b>	<b>\$ 175,743</b>	<b>\$ 48,130</b>	<b>\$ 40,904</b>	<b>\$ 209,276</b>	<b>\$ 7,500</b>	<b>\$ 30,637</b>
<b>Debt Service</b>						
Autos	\$ 111,170	\$ 74,352	\$ 48,879	\$ 44,083	\$ 35,000	\$ 35,000
<b>Sub-Total</b>	<b>\$ 111,170</b>	<b>\$ 74,352</b>	<b>\$ 48,879</b>	<b>\$ 44,083</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>
<b>Total</b>	<b>\$ 1,751,030</b>	<b>\$ 1,573,937</b>	<b>\$ 1,464,524</b>	<b>\$ 1,762,280</b>	<b>\$ 1,631,618</b>	<b>\$ 1,731,689</b>

**EXPENDITURE HIGHLIGHTS**

1. Salaries, Benefits
2. Cellular for Mobile Computers
3. Crossing Guards, CLEA, CSI
4. Liability
5. Postage, Med. Exams, Dues, Misc.
6. Mobile Cameras

**FIRE**

	<b>FY 2005</b>	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>
<b>Personnel Services</b> <sup>1</sup>	\$ 104,230	\$ 119,214	\$ 139,195	\$ 180,394	\$ 240,740	\$ 240,900
<b>Operating Expenses</b>						
Training <sup>2</sup>	\$ 7,650	\$ 5,038	\$ 4,526	\$ 4,054	\$ 4,500	\$ 4,225
Travel	262	-	-	208	900	500
M&R Equipment	27,012	32,417	18,867	24,361	22,500	23,364
M&R Autos	14,986	13,692	10,460	14,409	13,000	14,140
Motor Fuel	2,880	8,092	5,552	10,594	12,000	12,000
Supplies <sup>3</sup>	15,489	31,876	17,843	21,771	9,000	10,130
Uniforms <sup>6</sup>	17,684	10,037	20,379	11,714	22,700	73,660
Utilities	-	-	-	1,428	-	2,000
Telephone	-	-	-	-	2,400	1,020
Special Projects <sup>4</sup>	3,281	3,603	6,021	3,432	2,600	2,600
Contract services	2,500	-	1,130	3,429	10,000	10,000
Lease Payments <sup>5</sup>	-	-	-	4,500	14,500	23,760
Other	1,074	2,882	1,262	4,557	3,000	2,700
<b>Sub-Total</b>	<b>\$ 92,818</b>	<b>\$ 107,637</b>	<b>\$ 86,040</b>	<b>\$ 104,457</b>	<b>\$ 117,100</b>	<b>\$ 180,099</b>
<b>Capital Outlay</b>						
SCBA	\$ -	\$ -	\$ -	\$ 3,657	\$ -	\$ -
Equipment	52,330	8,528	16,045	-	-	-
Station Building /Land	-	-	2,430	-	-	112,000
Truck	-	-	-	-	-	-
Apparatus	62,061	-	-	574,328	-	-
<b>Sub-Total</b>	<b>\$ 114,391</b>	<b>\$ 8,528</b>	<b>\$ 18,475</b>	<b>\$ 577,985</b>	<b>\$ -</b>	<b>\$ 112,000</b>
<b>Debt Service</b>						
Station	\$ -	\$ -	\$ -	\$ -	\$ 38,000	\$ -
Fire Truck	-	-	-	-	63,715	63,715
<b>Sub-Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 101,715</b>	<b>\$ 63,715</b>
<b>Total</b>	<b>\$ 311,439</b>	<b>\$ 235,379</b>	<b>\$ 243,710</b>	<b>\$ 862,836</b>	<b>\$ 459,555</b>	<b>\$ 596,714</b>

**EXPENDITURE HIGHLIGHTS:**

1. Pension, Incentive for Fire & Rescue, Paid Part Time
2. Manuals and Programs
3. Fire Hose and Other Supplies
4. Multiple Sclerosis Collections
5. Apt. for live-in
6. Required fire apparel

**PUBLIC WORKS/CEMETERY**

	<b>FY 2005</b>	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>
<b>Personnel Services</b> <sup>1</sup>	\$ 200,993	\$ 225,357	\$ 257,649	\$ 289,769	\$ 338,568	\$ 323,630
<b>Operating Expenses</b>						
Training	\$ 2,214	\$ 1,905	\$ 2,711	\$ 2,646	\$ 2,000	\$ 2,500
Utilities	4,842	6,036	5,718	5,893	6,500	6,500
Street Lights	80,739	79,052	80,415	91,640	97,500	100,000
M&R Bldg.	1,814	28,513	3,932	2,394	1,000	3,000
M&R Equipment	5,939	4,778	7,051	6,233	6,500	11,500
M&R Autos	6,329	4,181	6,917	8,013	4,000	8,500
Motor Fuel	44,413	33,938	56,492	66,655	11,500	11,500
Telephones	4,505	2,617	2,713	3,588	3,600	3,600
Supplies	22,630	29,887	27,127	32,488	19,000	17,500
Landscape Supplies	6,232	8,409	15,226	7,555	5,500	3,375
Uniforms	2,653	3,166	3,303	2,630	3,000	3,000
Storm Water Contract	-	-	-	-	-	108,800
Contracted Services	26,087	35,840	23,389	81,304	39,000	33,500
Other	5,336	6,882	5,587	2,340	4,350	5,550
<b>Sub-Total</b>	<b>\$ 213,733</b>	<b>\$ 245,204</b>	<b>\$ 240,581</b>	<b>\$313,379</b>	<b>\$203,450</b>	<b>\$318,825</b>
<b>Capital Outlay</b>						
St. Maint/Improv	\$ 22,066	\$ -	\$ -	\$ -	\$ 377,605	\$ 224,736
C/O New Sidewalks	-	-	11,305	145,523	-	-
Drainage improvements	5,250	9,950	-	-	-	-
Street Sweeper	-	-	-	-	-	-
Building	-	-	-	-	-	-
Equipment	22,506	-	8,206	-	1,000	-
Mower	-	8,654	6,639	-	-	-
Columburium	-	10,750	-	-	-	-
Traffic Calming	-	3,250	105,573	-	-	-
Griffith St Round-about	-	75,000	(228,211)	40,340	-	-
Bailey Road	-	-	278,986	-	-	-
Signs	-	7,075	-	-	-	-
<b>Sub-Total</b>	<b>\$ 49,822</b>	<b>\$ 114,679</b>	<b>\$ 182,498</b>	<b>\$ 185,863</b>	<b>\$ 378,605</b>	<b>\$ 224,736</b>
<b>Debt Service</b>						
Street Project	\$ 79,402	\$ 202,434	\$ 291,698	\$ 284,786	\$ 279,300	\$ 271,250
S.E. Greenway	-	-	52,765	-	-	-
Sweeper	29,465	29,460	29,500	29,459	-	-
Pine Road Property	20,121	20,121	20,121	258,124	-	-
Truck	-	8,600	-	-	-	-
<b>Sub-Total</b>	<b>\$ 128,988</b>	<b>\$ 260,615</b>	<b>\$ 394,084</b>	<b>\$ 572,369</b>	<b>\$ 279,300</b>	<b>\$ 271,250</b>
<b>Total</b>	<b>\$ 593,536</b>	<b>\$ 845,855</b>	<b>\$ 1,074,812</b>	<b>\$ 1,361,380</b>	<b>\$ 1,199,923</b>	<b>\$ 1,138,441</b>

**EXPENDITURE HIGHLIGHTS**

- |                       |                                                    |
|-----------------------|----------------------------------------------------|
| 1. Salaries, Benefits | 3. Interchange Lawn Maint., Surveys, Tree Serv.    |
| 2. Fisher Farm Equip. | 4. Prev. in Solid Waste-NPDES/Small System Repairs |

**SOLID WASTE**

	<b>FY 2005</b>	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>
<b>Personnel Services</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Operating Expenses</b>						
Collection Contract	\$ 382,479	\$ 346,522	\$ 419,024	\$ 489,202	\$ 555,800	\$ 587,000
Recycle Contract	-	104,940	125,972	113,497	122,200	126,500
Storm Water <sup>2</sup>	4,884	18,544	9,948	24,529	48,500	-
Other <sup>1</sup>	7,663	799	6,036	7,874	6,450	500
<b>Sub-Total</b>	<b>\$ 395,026</b>	<b>\$ 470,805</b>	<b>\$ 560,980</b>	<b>\$ 635,102</b>	<b>\$ 732,950</b>	<b>\$ 714,000</b>
<b>Capital Outlay</b>						
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sub-Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total</b>	<b>\$ 395,026</b>	<b>\$ 470,805</b>	<b>\$ 560,980</b>	<b>\$ 635,102</b>	<b>\$ 732,950</b>	<b>\$ 714,000</b>

**EXPENDITURE HIGHLIGHTS**

1. Supplies, landfill, misc.
2. NPDES and Small System Repair

**PLANNING**

		<b>FY2005</b>	<b>FY2006</b>	<b>FY2007</b>	<b>FY2008</b>	<b>FY2009</b>	<b>FY2010</b>
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>
<b>Personnel Services</b>	<sup>1</sup>	\$ 231,647	\$ 261,073	\$ 283,886	\$ 294,360	\$ 345,551	\$ 362,237
<b>Operating Expenses</b>							
Training		\$ 7,158	\$ 6,544	\$ 7,259	\$ 7,327	\$ 4,500	\$ 2,000
Travel		1,218	852	1,923	1,292	1,000	500
Telephones		-	-	-	1,990	1,000	1,200
Printing		828	2,073	498	417	1,000	500
Supplies		9,419	11,120	8,195	14,218	6,000	6,000
Dues		-	-	-	3,300	3,000	2,500
Contract Services	<sup>2</sup>	70,137	45,634	89,680	235,430	86,375	28,172
Other	<sup>3</sup>	5,149	5,944	11,469	3,287	4,400	4,000
<b>Sub-Total</b>		<b>\$ 93,909</b>	<b>\$ 72,167</b>	<b>\$ 119,024</b>	<b>\$ 267,261</b>	<b>\$ 107,275</b>	<b>\$ 44,872</b>
<b>Capital Outlay</b>							
Equipment	<sup>4</sup>	\$ 4,647	\$ 2,458	\$ 6,745	\$ 1,405	\$ 1,500	\$ 1,500
Lease Devel. Rts.		5,377	5,378	5,378	5,378	5,500	-
<b>Sub-Total</b>		<b>\$ 10,024</b>	<b>\$ 7,836</b>	<b>\$ 12,123</b>	<b>\$ 6,783</b>	<b>\$ 7,000</b>	<b>\$ 1,500</b>
<b>Total</b>		<b>\$ 335,580</b>	<b>\$ 341,076</b>	<b>\$ 415,033</b>	<b>\$ 568,404</b>	<b>\$ 459,826</b>	<b>\$ 408,609</b>

**EXPENDITURE HIGHLIGHTS**

1. Salaries, Benefits
2. MUMPO, Comp Plan
3. Postage, Advertising, Dues
4. New Computer

**COMMUNITY DEVELOPMENT**

	<b>FY 2005</b>	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>
<b>Personnel Services</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Operating Expenses</b>						
Contract Services <sup>1</sup>	\$ -	\$ -	\$ -	\$ 79,088	\$ 40,150	\$ 124,250
Economic Development <sup>2</sup>	-	-	-	26,512	27,000	-
Land Purchase <sup>6</sup>	-	-	-	-	-	27,000
Contrib. To Affordable <sup>4</sup>	-	-	-	261,490	38,646	-
Cable Peg Reserve	-	-	-	-	-	-
Contingency <sup>3</sup>	-	-	-	-	100,000	37,465
<b>Sub Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 367,090</b>	<b>\$205,796</b>	<b>\$188,715</b>
<b>Capital Outlay</b>						
<b>Sub Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Debt Service</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Brookwood <sup>5</sup>	\$ -	\$ -	\$ -	\$ 66,469	\$ 64,500	\$ 86,400
Affordable Loan Pool	\$ -	\$ -	\$ -	\$ -	\$ 56,964	\$ 56,964
<b>SubTotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 66,469</b>	<b>\$ 121,464</b>	<b>\$ 143,364</b>
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 433,559</b>	<b>\$ 327,260</b>	<b>\$ 332,079</b>

**EXPENDITURE HIGHLIGHTS**

1. LNREDC, LNTC, EDS Strategic Plan, Parking Deck
2. Economic Incentive Pymt
3. Replenish Fund Bal.
4. Personnel
5. Brookwood & Verhoff
6. Beaty Street Property



**DOWNTOWN DAVIDSON**

		<b>FY 2005</b>	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>
<b>Personnel Services</b>	<sup>1</sup>	\$ -	\$ 43,639	\$ 45,314	\$ 39,342	\$ 83,362	\$ 79,687
<b>Operating Expenses</b>							
Events		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 68,280
Departmental Supplies		-	4,250	2,102	5,467	-	500
Travel		-	5,317	15,906	-	-	200
Telephones		-	29,511	29,511	1,468	1,500	1,500
Printing	<sup>2</sup>	-	-	-	-	-	1,900
Advertising	<sup>4</sup>	-	-	4,000	-	-	12,000
Training		-	70,029	87,462	-	1,900	2,000
Contract Services	<sup>3</sup>	-	-	-	15,385	-	4,000
Lease Payments		-	6,000	7,945	2,400	4,800	-
Other		-	-	-	6,821	83	500
<b>Sub-Total</b>		<b>\$ -</b>	<b>\$ 115,107</b>	<b>\$ 146,926</b>	<b>\$ 31,541</b>	<b>\$ 8,283</b>	<b>\$ 90,880</b>
<b>Capital Outlay</b>							
Public Art		\$ -	\$ 10,988	\$ 3,375	\$ -	\$ -	\$ -
Land		-	179,591	-	-	-	-
<b>Sub-Total</b>		<b>\$ -</b>	<b>\$ 190,579</b>	<b>\$ 3,375</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Debt Service</b>							
Brookwood		\$ -	\$ 35,051	\$ 68,545	\$ -	\$ -	\$ -
<b>Sub-Total</b>		<b>\$ -</b>	<b>\$ 35,051</b>	<b>\$ 68,545</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total</b>		<b>\$ -</b>	<b>\$ 384,376</b>	<b>\$ 264,160</b>	<b>\$ 70,883</b>	<b>\$ 91,645</b>	<b>\$ 170,567</b>

**EXPENDITURE HIGHLIGHTS**

1. Downtown Director, Intern

Budget = DT Tax Rev. + 1/2 Salary & Benefits

2. Brochure

3. NC Main St. Team

4. Marketing Plan

**TRAVEL & TOURISM**

	<b>FY 2005</b>	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>
<b>Personnel Services</b> <sup>1</sup>	\$ -	\$ -	\$ -	\$ 1,110	\$ 97,067	\$ 123,506
<b>Operating Expenses</b>						
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,300
Special Events <sup>2</sup>	-	-	-	-	22,216	13,000
Advertising	-	-	-	-	-	5,000
Contract Services <sup>3</sup>	-	-	-	-	70,700	75,520
Contingency	-	-	-	-	-	-
Other	-	-	-	-	-	500
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ 92,916	\$ 95,320
<b>Total</b>	\$ -	\$ -	\$ -	\$ 1,110	\$ 189,983	\$ 218,826

**EXPENDITURE HIGHLIGHTS**

1. 57% Rec. Emp, Event Planner, 25% Parks
2. July 4th, Town Day
3. Public Art, ASC, VLN 28%

**RECREATION**

	<b>FY 2005</b>	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>
<b>Personnel Services</b> <sup>1</sup>	\$ 373,917	\$ 402,296	\$ 400,330	\$ 428,975	\$ 468,126	\$ 302,210
<b>Operating Expenses</b>						
Training	\$ 13,339	\$ 12,875	\$ 7,509	\$ 11,744	\$ 6,189	\$ 1,500
Postage	1,966	1,139	1,747	1,316	2,000	1,200
Printing	220	1,026	2,532	1,316	1,000	1,000
Utilities <sup>2</sup>	35,413	41,988	42,731	50,297	44,000	-
Lease Payments	35,319	38,019	50,961	47,799	71,000	50,700
Travel	30	226	246	-	7	200
M&R Bldg.	12,151	38,534	64,207	87,041	22,000	-
M&R Parks	15,913	16,965	7,716	12,125	21,840	-
M&R Autos	2,485	1,391	1,162	1,364	1,500	1,800
Advertising	653	913	1,649	1,336	1,700	1,800
Motor Fuel	2,485	5,270	2,380	3,672	5,000	4,000
Telephones	13,856	11,977	11,338	12,627	11,750	12,775
Supplies	22,662	17,353	12,609	19,863	10,600	5,450
Athletics	15,750	38,470	32,634	40,660	36,000	35,000
Special Events	42,044	53,794	50,748	48,260	7,500	7,000
Contracted Services <sup>4</sup>	45,571	77,736	74,681	64,558	73,000	10,000
Recreation Programs	49,304	75,135	33,662	101,970	59,300	100,000
LN Teen Council				-		2,000
Ada Jenkins	20,845	19,549	18,808	21,971	20,000	15,000
Summer Camp	18,146	10,490	29,076	50,710	45,000	59,180
Other <sup>3</sup>	5,446	8,024	4,066	4,851	2,432	1,500
<b>Sub-Total</b>	<b>\$ 353,598</b>	<b>\$ 470,874</b>	<b>\$ 450,462</b>	<b>\$ 583,480</b>	<b>\$ 441,818</b>	<b>\$ 310,105</b>
<b>Capital Outlay</b>						
Parks Misc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Furniture	-	-	-	-	-	-
McEver Field	-	-	-	-	-	-
Fisher Farm Park	-	-	-	-	-	-
Vehicles	-	-	-	-	-	-
.S. E. Greenway	-	-	205,062	-	-	-
Beaver Dam	-	-	-	-	-	-
River Run Fields	-	5,400	100,000	-	-	-
Comm. Center	-	-	-	-	-	-
Software	16,750	8,500	2,681	-	-	8,000
Equipment <sup>6</sup>	11,798	4,887	5,630	3,178	3,452	1,000
Fountain	11,233	-	-	-	-	-
Land	2,000	78,000	9,800	-	-	-
Roosevelt Wilson Pk	-	-	-	-	-	-
Bike Lane	-	-	-	-	-	-
Park Development	3,333	3,911	15,653	22,092	-	-
Pool	-	-	-	-	-	-
<b>Sub-Total</b>	<b>\$ 45,114</b>	<b>\$ 100,698</b>	<b>\$ 338,826</b>	<b>\$ 25,270</b>	<b>\$ 3,452</b>	<b>\$ 9,000</b>

Continued on next page

**RECREATION (Cont)**

	<b>FY 2005</b>	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2009</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>
<b>Debt Service</b>						
Bus	\$ 9,818	\$ 9,824	\$ 9,784	\$ 9,825	\$ -	\$ -
McEver Field	7,216	7,218	3,609	-	-	-
Armour St.	-	-	-	-	57,111	-
Land	154,308	154,308	154,308	154,310	154,310	-
<b>Sub-Total</b>	<b>\$ 171,342</b>	<b>\$ 171,350</b>	<b>\$ 167,701</b>	<b>\$ 164,135</b>	<b>\$ 211,421</b>	<b>\$ -</b>
<b>Total</b>	<b>\$ 943,971</b>	<b>\$ 1,145,218</b>	<b>\$ 1,357,319</b>	<b>\$ 1,201,860</b>	<b>\$ 1,124,817</b>	<b>\$ 621,315</b>

**EXPENDITURE HIGHLIGHTS:**

- |                              |                             |
|------------------------------|-----------------------------|
| 1. Salaries, Benefits        | 2. Moved to Parks           |
| 3. Dues, Scholarships, Misc. | 4. Numerous Services        |
| 5. Registration Software     | 6. Tools, First Aid, Office |
| 7. Fisher Farm               |                             |

**PARKS**

	<b>FY 2005</b>	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>
<b>Personnel Services</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 214,665
<b>Operating Expenses</b>						
Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	-	-	-	-	-	50,298
Lease Payments	-	-	-	-	-	10,000
M&R Bldg.	-	-	-	-	-	6,000
M&R Parks	-	-	-	-	-	11,500
M&R Autos	-	-	-	-	-	700
Telephones	-	-	-	-	-	1,160
Supplies	-	-	-	-	-	17,000
Contracted Services	-	-	-	-	-	83,650
<b>Sub-Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 180,308
<b>Capital Outlay</b>						
<b>Sub-Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Debt Service</b>						
McEver Field	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Armour St.	-	-	-	-	-	55,805
Land	-	-	-	-	-	154,310
<b>Sub-Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 210,115
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 605,088

**EXPENDITURE HIGHLIGHTS**

7. Fisher Farm

**OTHER (Sales Tax, HOME, Service Agencies)**

		<b>FY 2005</b>	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>
<b>Personnel Services</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Operating Expenses</b>							
Sales Tax		\$ -	\$ 23,375	\$ 41,613	\$ -	\$ -	\$ -
HOME	1	-	97,633	105,233	-	59,300	62,439
Service Agencies	2	-	47,500	52,500	47,500	24,000	22,500
<b>Sub-Total</b>		<b>\$ -</b>	<b>\$ 168,508</b>	<b>\$ 199,346</b>	<b>\$ 47,500</b>	<b>\$ 83,300</b>	<b>\$ 84,939</b>
<b>Capital Outlay</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Debt Service</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>		<b>\$ -</b>	<b>\$ 168,508</b>	<b>\$ 199,346</b>	<b>\$ 47,500</b>	<b>\$ 83,300</b>	<b>\$ 84,939</b>

**EXPENDITURE HIGHLIGHTS**

- 1. to DHC
- 2. DLC, DHC

## **Grant, Project and Other Funds**

- Powell Bill
- Community Center Project Fund
- Fire Station
- Affordable Housing Fund

**POWELL BILL FUND**

	<b>FY 2005</b>	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>
<b>Revenues</b>						
Allocation	\$ 236,250	\$ 241,140	\$ 246,431	\$ 298,486	\$ 274,400	\$ 239,000
Interest	500	500	3,420	500	1,500	1,500
Fund Balance	-	-	-	-	100,000	-
<b>Total</b>	<b>\$236,750</b>	<b>\$241,640</b>	<b>\$249,851</b>	<b>\$298,986</b>	<b>\$375,900</b>	<b>\$240,500</b>
<b>Expenditures</b>						
M & R Equipment	\$ -	\$ -	\$ 193	\$ -	\$ 1,500	\$ 500
Street Repairs	47,630	38,171	77,155	69,864	199,550	85,150
Sidewalk Repairs	1,850	2,545	4,750	17,010	15,000	5,000
Motor Fuel	635	381	99	-	3,000	-
Supplies	4,977	10,484	13,294	1,729	14,000	7,000
Engineering	12,738	10,465	21,709	30,449	30,000	30,000
Contract Services	12,527	18,301	46,619	32,447	20,000	20,000
Loan Payment	92,500	98,535	92,840	92,840	92,850	92,850
Contrib. To Ped Safety	19,275	-	-	-	-	-
<b>Total</b>	<b>\$ 192,132</b>	<b>\$ 178,882</b>	<b>\$ 256,659</b>	<b>\$ 244,339</b>	<b>\$ 375,900</b>	<b>\$ 240,500</b>

**EXPENDITURE HIGHLIGHTS**



**COMMUNITY CENTER PROJECT FUND**

	<b>FY 2005</b>	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>
<b>Revenues</b>						
APFO Transfer	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>
<b>Expenditures</b>						
Design	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000
Construction	-	-	-	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>

**FIRE STATION PROJECT FUND**

	<b>FY 2005</b>	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>
<b>REVENUES</b>						
Contrib from Gen Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 150,000</b>
<b>EXPENDITURES</b>						
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	-	-	-	-	-	150,000
Construction	-	-	-	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 150,000</b>

**AFFORDABLE HOUSING FUND**

	<b>FY 2005</b>	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>
<b>Revenues</b>						
Payments in Lieu	\$ -	\$ -	\$ -	\$ -	\$ 33,696	\$ 31,700
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ 33,696	\$ 31,700
<b>Expenditures</b>						
<b>Personnel Services</b>	\$ -	\$ -	\$ -	\$ -	\$ 33,696	\$ 29,700
<b>Operating Expenses</b>						
Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Marketing	-	-	-	-	-	2,000
Contract Services	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Sub-Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000
<b>Capital Outlay</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ 33,696	\$ 31,700

### Budget by Fund

<b>Fund</b>	<b>Amount</b>
General Fund	\$7,960,194
Powell Bill	\$240,500
Community Center Project Fund	\$100,000
Fire Station	\$150,000
Affordable Housing Fund	\$31,700
<b>Total</b>	<b>\$8,482,394</b>

**TOWN OF DAVIDSON, NORTH CAROLINA  
BUDGET ORDINANCE FISCAL YEAR 2009-2010**

**BE IT ORDAINED** by the Board of Commissioners of the Town of Davidson, North Carolina meeting in regular session on June 9, 2009, that the following Fund Revenues and Department Expenditures together with certain restrictions and authorizations are adopted:

**SUMMARY**

	<b><u>Total Budget Appropriations</u></b>
General Fund	\$ 7,960,194
Powell Bill Fund	240,500
Community Center Project Fund	100,000
Fire Station	150,000
Affordable Housing Fund	31,700
<b>TOTAL</b>	<b>\$8,482,394</b>

**Section I  
GENERAL FUND**

<b>Source</b>	<b>Revenues Anticipated</b>	<b>Amount</b>
Ad Valorem Taxes		\$ 4,497,500
Vehicle Tax		431,800
Downtown District Tax		49,000
Griffith Street Assessment		104,000
Interest Earned		95,000
Payments in Lieu		109,000
Parks & Recreation Revenue		382,000
E911		0
Cable & Utility Franchise Tax		452,000
Sales Tax		1,086,000
Occupancy and Prepared Foods Taxes		165,000
ABC/Beer & Wine		84,500
Planning Fees		5,000
Library Lease		71,700
County Fire Contribution		65,000
Savings Appropriated		56,964
HOME Funds		62,430
Storm Water Fees		108,800

Grants/Other Contributions	11,000
Transit Planning	25,000
APFOs	0
Loans	0
Other	98,500

**Total General Fund Revenue Anticipated** **\$ 7,960,194**

**Expenditures Authorized**

<b>Department</b>	<b>Amount</b>
Governing Body/Elections/Legal Administration	\$ 146,410
Planning	986,579
Building and Grounds	408,609
Police Department	204,938
Fire Department	1,731,689
Streets/Cemetery	596,714
Solid Waste	1,138,441
Downtown Davidson	714,000
Travel & Tourism	170,567
Recreation	218,826
Parks	621,315
Community Development	605,088
Other (HOME/Service Agencies)	332,079
	84,939

**Total General Fund Expenditures Authorized** **\$ 7,960,194**

**Section II  
POWELL BILL FUND**

**Revenues Anticipated**

<b>Source</b>	<b>Amount</b>
Allocation	\$ 239,000
Interest	1,500
Fund Balance	0

**Total Powell Bill Revenues Anticipated** **\$ 240,500**

**Expenditures Authorized**

Engineering	\$ 30,000
Maintenance & Repair, Equipment	500
Street Repairs	85,150

Sidewalk Repairs	5,000
Auto Supplies	0
Supplies	7,000
Contract Services	20,000
Loan Payment	92,850
<b>Total Powell Bill Expenditures Authorized</b>	<b>\$ 240,500</b>

**Section III  
COMMUNITY CENTER PROJECT FUND**

**Revenues Anticipated**

<b>Source</b>	<b>Amount</b>
APFO Transfer	\$ 100,000
<b>Total Community Center Project Fund Rev. Anticipated</b>	<b>\$ 100,000</b>

**Expenditures Authorized**

Design	\$ 100,000
<b>Total Community Center Project Fund Exp. Authorized</b>	<b>\$ 100,000</b>

**Section IV  
FIRE STATION PROJECT FUND**

**Revenues Anticipated**

<b>Source</b>	<b>Amount</b>
Loan	\$ 150,000
<b>Total Fire Station Project Fund Revenues Anticipated</b>	<b>\$ 150,000</b>

**Expenditures Authorized**

Land	\$ 0
Design	150,000
Construction	0
<b>Total Fire Station Project Fund Exp. Authorized</b>	<b>\$ 150,000</b>

**Section V**  
**AFFORDABLE HOUSING FUND**

**Revenues Anticipated**

<b>Source</b>	<b>Amount</b>
Payments in Lieu	\$ 31,700
<b>Total Affordable Housing Fund Revenues Anticipated</b>	<b>\$ 31,700</b>

**Expenditures Authorized**

Personnel Services	\$ 29,700
Marketing	2,000
<b>Total Affordable Housing Fund Exp. Authorized</b>	<b>\$ 31,700</b>

**Section VI**  
**TAX RATE ESTABLISHED**

An Ad Valorem Tax Rate of \$ .365 per \$100 full valuation is hereby established as the official tax rate for the Town of Davidson for the Fiscal Year 2009-2010. This rate is based on a total true valuation of \$1,244,613,838 and an estimated rate of collection of 98%.

A Tax Rate of \$ .14 per \$100 full valuation is hereby established for the Municipal Service District downtown for the Fiscal Year 2009-2010. This rate is based on a total true valuation of \$36,012,502 and an estimated rate of collection of 98%.

**Section VII**  
**SPECIAL AUTHORIZATION, BUDGET OFFICER**

- A. The Budget Officer shall be authorized to reallocate departmental appropriations among the various objects of expenditure as he believes necessary.
- B. The Budget Officer shall be authorized to execute interdepartmental transfers, in the same fund, not to exceed 10% of the appropriated monies for the



department whose allocation is reduced. Notice of all such transfers shall be made to the Board on the next succeeding Financial Report.

- C. Utilization of appropriations established in any Capital Reserve Account may be accomplished only with the express approval of the Board.
- D. Upon authorization by the Board, the Budget Officer may activate the Capital Projects Fund and thereafter treat it as any other operating fund.

**Section VIII**  
**RESTRICTIONS, BUDGET OFFICER**

- A. The inter-fund transfer of monies, except as noted in Section VII, Paragraph A and B, shall be accomplished by Board authorization only.
- B. No salary increase, beyond those set forth in the budget document, may be made without Board approval.
- C. Utilization of appropriations established in any Capital Reserve Account may be accomplished only with the express approval of the Board.
- D. Upon authorization by the Board, the Budget Officer may activate the Capital Projects Fund and thereafter treat it as any other operating fund.

**Section IX**  
**UTILIZATION OF BUDGET AND BUDGET ORDINANCE**

This Ordinance and the Budget Document shall be the basis of the financial plan for the Davidson Municipal Government during the 2009-2010 Fiscal Year. The Budget Officer shall administer the Budget and he shall insure that operating officials are provided guidance and sufficient details to implement their appropriate portion of the Budget. The accounting section shall establish records that are in consonance with the Budget and this Ordinance and the appropriate statutes of the State of North Carolina.

**ADOPTED THIS THE 9<sup>th</sup> DAY OF JUNE, 2009.**