



**TOWN OF DAVIDSON**  
**BOARD OF COMMISSIONERS**  
**4th Tuesday Regular Meeting**  
**Town Hall Board Room - 216 S. Main Street**  
**May 28, 2019**

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**I. CALL TO ORDER**

**II. ANNOUNCEMENTS**

- (a) **Recognition of William A. Hough High School STEM Team**
- (b) **Proclamation - Tourette Syndrome Awareness Day**
- (c) **Proclamation - National Public Works Week May 19-25, 2019**

**III. CHANGES TO AGENDA**

**IV. PUBLIC COMMENTS - The Board shall provide at least one period for public comment per month at a regular meeting.**

**V. PUBLIC HEARING**

- (a) **FY2019-2020 Budget Public Hearing and Economic Development Expenditures**  
**Town Manager Jamie Justice Finance Director Pieter Swart**  
**Summary:** Public Hearing on the Proposed FY2020 Budget (Per NCGS 159-12(b)) and Public Hearing on Proposed Economic Development Expenditures (Per NCGS 158-7.1)

**VI. CONSENT- Consent items are non-controversial and routine items. Prior to the board's adoption of the meeting agenda the request of any member to have an item moved from the consent agenda to old business must be honored by the board. All items on the consent agenda must be voted on and adopted by a single motion.**

- (a) **Consider Approval of Draft Meeting April Meeting Minutes**  
**Summary:** Draft Meeting Minutes from April 9 work session, April 11 Civics 101, April 23 regular meeting, and April 29 Quarterly Q&A.
- (b) **Consider Approval to Amend Meeting Schedule**  
**Summary:** Amend the meeting schedule to move the Quarterly Q&A meeting from Tuesday, June 4 to Thursday, June 6, 2019. The meeting would be held at 6:30pm, location to be determined.

- (c) **Consider Approval of Resolution 2019-21 requesting the Town of Davidson to adopt the Sources of Strength Program in partnership with DavidsonLifeLine**  
**Summary:** Hough High School adopted Sources of Strength, a Suicide Prevention Resource Center (SPRC) and Substance Abuse and Mental Health Services Administration (SAMHSA) evidence-based suicide prevention initiative designed to work upstream from crisis to a place of building coping skills and resilience, this academic year in response to several students in crisis.  
The Town of Davidson and Davidson LifeLine have worked very closely together since Davidson LifeLine's inception in 2012 and both have key partners eager to be involved in the initiative including the Town of Davidson Police, Town of Davidson Economic Development, faith communities, 5 area high schools, various non-profit organizations, and Davidson College.  
  
The Parks and Recreation Department representative on Davidson LifeLine Board of Directors will begin serving as the Community of Resilience town lead.
- (d) **Consider Approval of Resolution 2019-22 Annexation: Lake Cornelius to Set the Public Hearing Date**  
**Summary:** Requesting the Board to approve the public hearing date for the annexation on June 25, 2019.
- (e) **Consider Approval of Budget Amendment 2019-31 for Solid Waste Expenditures**  
**Summary:** This budget amendment appropriates \$50,000 from solid waste fund balance for solid waste collection expenditures.
- (f) **Consider Approval of FY18-19 Audit Contract**  
**Summary:** Per North Carolina General Statute Section 159-34, the contract with the financial auditor is between the Board and auditor, and therefore must be approved by the Board. The contract under consideration is with the firm of Rowell, Craven and Short, PA to provide an audit, as required by North Carolina Statutes, of the financial statements for the year ending June 30, 2019. The expected cost of the FY2019 audit is \$22,700. The engagement letter and contract are attached. Local Government Commission Approval is required for all contracts for audit services, following approval by the Board.
- (g) **Consider Approval of Water/Sewer Extension Request for Hoke Townhomes**  
**Summary:** The developer requests that water and sewer extensions be granted to the former Hoke Lumber site to allow for construction of +/-81 townhomes. The parcels include a former light industrial site and single-family homes.
- (h) **Consider Approval of Water/Sewer Extension Request for Kistler Farm**  
**Summary:** The developer requests that water and sewer extensions be granted to these parcels for the development of 15 single-family homes. The parcels included are predominately wooded.

- (i) **Consider Approval of Resolution 2019-23 Requesting the North Carolina Department Transportation (NCDOT) to Relinquish Street Maintenance Responsibilities to the Town of Davidson for a Portion of Grey Road**  
**Summary:** The Town of Davidson would like to provide maintenance on 0.40 miles of Grey Road now maintained by the North Carolina Department of Transportation as shown on the attached map.
  
- (j) **Consider Approval of Resolution 2019-24 Accepting Street Maintenance for the streets in Bailey Springs**  
**Summary:** The following streets in Bailey Springs have been constructed as public roadways in accordance with Town of Davidson Standards; Robert Walker Dr, Bradford Park Drive, Crabapple Court, Cypress Garden Drive, Brenthaven Drive, Alexandria Drive, Brookhollow Court, Park Terrace Lane, Bailey Springs Alley 1, Bailey Springs Alley 2, Bartlette Creek Drive, and Windsor Creek Court. The applicant has requested the town undertake the responsibility to maintain these public roadways.
  
- (k) **Consider Approval of Resolution 2019-25 Exempt Lake Norman Fondo Cycling Event from Section 54-1 of the Municipal Code on August 18, 2019**  
**Summary:** Lake Norman Fondo requests to be exempt from Section 54-1 of the Davidson Municipal Code for an event on the Town Green on August 18, 2019 for the consumption and distribution of alcohol.

## VII. NEW BUSINESS

- (a) **Consider Approval of Resolution 2019-26 Exempt Davidson Lands Conservancy Run for Green from Section 54-1 of the Municipal Code on September 14, 2019**  
**Summary:** Davidson Lands Conservancy requests to be exempt from Section 54-1 of the Davidson Municipal Code for an event on the Town Green on September 14, 2019 for the consumption and distribution of alcohol.

## VIII. OLD BUSINESS - Items for old business typically have been previously presented and are for discussion and possible action.

- (a) **Public Facilities Project Phase I and II Conceptual Design and Pricing**  
**Special Projects Manager Dawn Blobaum, Michael Supino from Creech & Associates and Andy Aldridge from Edifice, Inc.**  
**Summary:** Representatives from Creech & Associates and Edifice, Inc. will present their conceptual design drawings and pricing information for the renovation of Public Facilities Phase I (251 South Street) and Phase II (existing Town Hall).
  
- (b) **FY2019-2020 Budget Discussion**  
**Town Manager Jamie Justice and Finance Director Pieter Swart**  
**Summary:** The board will continue discussing the proposed FY2019-2020 Budget.

**IX. SUMMARIZE MEETING ACTION ITEMS - Town Manager will summarize items where the board has requested action items for staff.**

**X. ADJOURN**



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**Agenda Title: Recognition of William A. Hough High School STEM Team**

**Summary:**

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**ATTACHMENTS:**

	<b>Description</b>	<b>Upload Date</b>	<b>Type</b>
▢	Recognition Memo - Hough High School STEM Team 05-28-19	5/23/2019	Cover Memo



## RECOGNITION

### **Hough High School STEM TEAM**

On April 27 and 28, 2019, students from the William A. Hough High School STEM Team competed in Ten80 Education's National STEM League finals at Texas A&M University in College Station, Texas against teams from across the U.S. and China. In the high school division, Iditarod Motorsports, the team's competition name, finished first place overall out of 30 total teams to become National Champions. The team also finished in the top 3 in most of the individual events including 1<sup>st</sup> place in marketing; 2<sup>nd</sup> place in race events, robotics, aerodynamics, and graphic design; and 3<sup>rd</sup> place in data driven design and community outreach.

The Town of Davidson would like to recognize:

Seniors - Zach Groseclose, Alexis Hobart, Rocco Li, Jhanvi Patel, Grayson Peeler, and Ben Ziegler

Juniors - Sebastian Alberdi, Matt Gimbel, Donovan Keohane, Juan David Loreto, Mickey McCarthy, Colby McSwain, Amina Moudarrir, and Emily Ramanata

Sophomores - Abby Cornett, Reilly McDowell, and Joey Parker

Freshmen - Caleb Collins, Asher Fazal, Lucas Foster, Emma Claire Graham, Morgan Gregg, Olivia Kosobud, Zade Micallef, Spencer Turney, Ella Watt, Meg Wentz, and Evan West

Coach & Hough High School Engineering Teacher - Brock Shipley



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**Agenda Title: Proclamation - Tourette Syndrome Awareness Day**

**Summary:**

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**ATTACHMENTS:**

	<b>Description</b>	<b>Upload Date</b>	<b>Type</b>
▣	Proclamation - Tourette Syndrom Awareness Day	5/29/2019	Cover Memo



**PROCLAMATION**  
**Tourette Syndrome Awareness Day**  
**June 4, 2019**

**WHEREAS**, Tourette Syndrome (TS) is an inherited neurological disorder that is characterized by involuntary physical and vocal tics that occur many times a day; and

**WHEREAS**, Tourette Syndrome is often accompanied by other conditions, such as attention deficit and obsessive compulsive disorder, learning disabilities, and depression; and

**WHEREAS**, the neurological disorder known as “Tourette Syndrome” affects 1 in 100 children. The school-age children in the State of North Carolina are dealing with TS without major support resource. Although some of these children are aided by medication and knowledgeable doctors, there is no standard treatment or known cure for this disorder;

**WHEREAS**, there is an important need for more professional help with interest and expertise to identify, counsel, and treat people with TS, with the lead time between initial onset of symptoms and proper diagnosis for those who do seek help still averaging more than seven (7) years; and

**WHEREAS**, positive actions to assist those children and families dealing with TS would result from a broadening of public and professional knowledge and acceptance of TS; and

**WHEREAS**, the TSA Greater Carolina Tourette Syndrome Support Group is one of two (2) resources that specifically assist North Carolinians, and they are actively providing support to families and educating teachers, families, and the community on the facts of TS and working to create awareness;

**NOW, THEREFORE**, I, Rusty Knox, Mayor of Davidson, do hereby proclaim June 4, 2019 as “**TOURETTE SYNDROME AWARENESS DAY**” in the Town of Davidson, as a special day to promote understanding, compassion, and acceptance for all of our fellow citizens who deserve and need our support to break the stigma that is related to Tourette Syndrome.

**Proclaimed** this the 28th day of May, 2019.

\_\_\_\_\_  
Rusty Knox, Mayor



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**Agenda Title: Proclamation - National Public Works Week May 19-25, 2019**

**Summary:**

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**ATTACHMENTS:**

	<b>Description</b>	<b>Upload Date</b>	<b>Type</b>
▣	Proclamation - National Public Works Week 2019	5/23/2019	Cover Memo



**A PROCLAMATION  
National Public Works Week  
May 19 – May 25, 2019**

**WHEREAS**, public works professionals focus on infrastructure, facilities and services that are of vital importance to sustainable and resilient communities and to the public health, high quality of life and well-being of the people of the Town of Davidson; and

**WHEREAS**, these infrastructure, facilities and services could not be provided without the dedicated efforts of public works professionals, who are engineers, managers and employees at all levels of government and the private sector, who are responsible for rebuilding, improving and protecting our nation’s transportation, water supply, water treatment and solid waste systems, public buildings, and other structures and facilities essential for our citizens; and

**WHEREAS**, it is in the public interest for the residents and civic leaders in the Town of Davidson to gain knowledge of and to maintain a progressive interest and understanding of the importance of public works and public works programs; and

**WHEREAS**, the year 2019 marks the 59<sup>th</sup> annual National Public Works Week sponsored by the American Public Works Association.

**NOW, THEREFORE BE IT RESOLVED**, I, Rusty Knox, Mayor of the Town of Davidson, North Carolina, do hereby proclaim the week of May 19<sup>th</sup> to May 25<sup>th</sup>, 2019 as: ***“National Public Works Week”*** and recognize Public Works Director Doug Wright and his departments for their substantial contributions to the health, safety, and quality of life for our town.

**Proclaimed** this the 28th day of May, 2019.

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Rusty Knox, Mayor



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**Agenda Title:** **FY2019-2020 Budget Public Hearing and Economic Development Expenditures**  
**Town Manager Jamie Justice Finance Director Pieter Swart**  
**Summary:** Public Hearing on the Proposed FY2020 Budget (Per NCGS 159-12(b))  
and Public Hearing on Proposed Economic Development Expenditures (Per NCGS 158-7.1)

**Summary:**

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**ATTACHMENTS:**

<b>Description</b>	<b>Upload Date</b>	<b>Type</b>
☐ FY2020 Budget Public Hearing Presentation	5/24/2019	Cover Memo
☐ FY2020 Proposed Budget Booklet	5/23/2019	Backup Material
☐ FY2020 Budget Needs List Items - Recommended, Not Recommended, FB Grant Funded	5/23/2019	Backup Material
☐ FY2020 Budget - General Fund Base Expenses	5/23/2019	Backup Material
☐ FY2020 Budget - General Fund Revenue	5/23/2019	Backup Material
☐ FY2020 Budget - Powell Bill	5/23/2019	Backup Material
☐ FY2020 Budget - Stormwater	5/23/2019	Backup Material
☐ FY2020 Budget - Solid Waste	5/23/2019	Backup Material
☐ FY2020 Budget - Affordable Housing	5/23/2019	Backup Material

# Fiscal Year 2019-2020 Proposed Budget



College Town. Lake Town. *Your Town.*

FY 2019-20 Proposed Budget

Jamie Justice, Town Manager & Piet Swart, Finance Director

May 28, 2019

# Davidson Strategic Plan & Budget

- **FINISH!**
- FY20 is unusual year with revaluation
- Smaller growth rate in revenue than typical
- Absorb increased personnel-related costs
- Utilize Strategic Plan for the priorities
- Incremental approach to address service delivery needs
- Reassess with any changes from Continuum for FY21
- Voter-approved debt tentative impacts for FY22-23



# Davidson Strategic Plan & Budget

Here are the focus areas in the proposed budget that helps us to FINISH the 2-year Strategic Plan:

- Land Use
  - Comprehensive plan, growth management priorities, tree ordinance & arborist, exit 30 landscape plan, staff focus
- Community Engagement
  - Increased communications, community dinners, 251 South property master planning
- Historic Preservation
  - Local District expansion, new landmarks, update ordinance, other tools, staff focus
- Greenways, Open Space, & Parks
  - GO bond projects, Beaty Street park, 251 South property



# Davidson Strategic Plan & Budget

- Affordable Housing
  - Working on new affordable housing strategy with payments-in-lieu (PIL) funding, advance Community Land Trust, staff focus
- Economic Development
  - Historic preservation focus, Main Street grants, historic preservation tax credit outreach programs, fiscal impact analysis update
- Mobility/Transportation
  - Mobility Plan, GO bond projects, pedestrian crossings safety project, traffic calming
- Operations
  - Staffing, public safety, public facilities, infrastructure funding
- Partnerships
  - Grants, pedestrian crossings safety project, GO bond projects

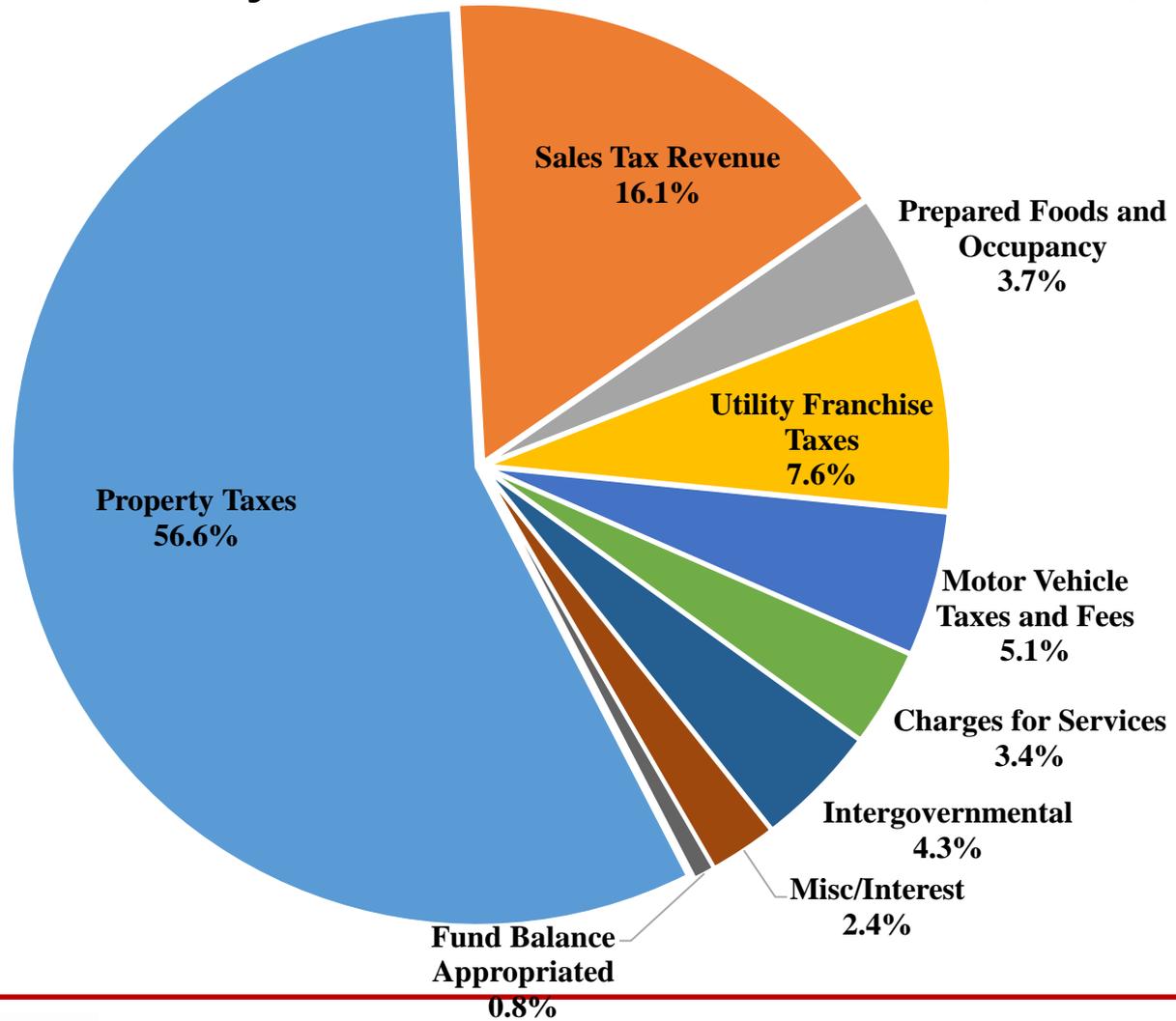


# FY 19-20 Budget Overview

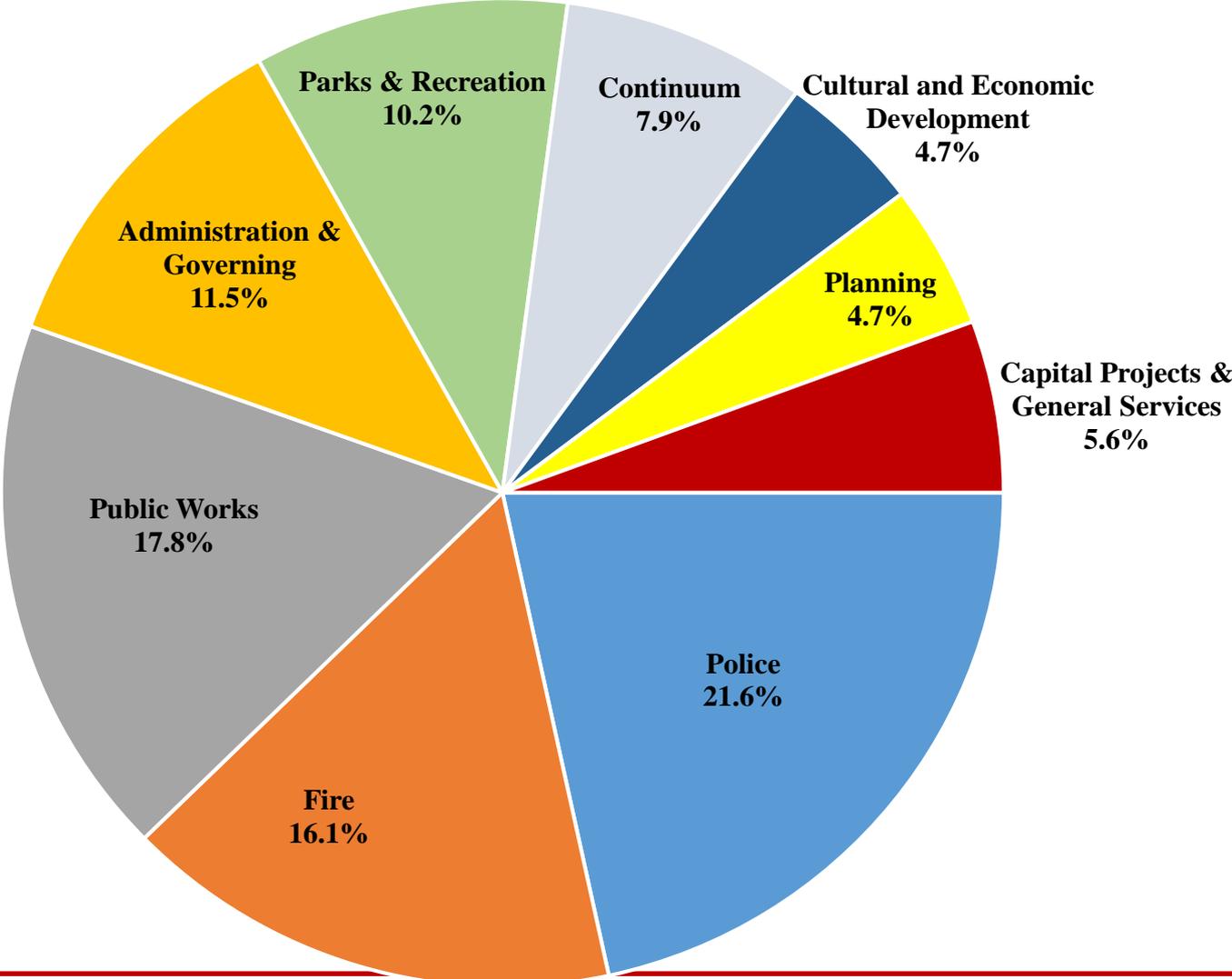
- This budget invests in our people & the resources we need to maintain the services we provide our citizens
- Adds new positions in Police, Fire, & Parks Departments
- 3.5% employee merit-based salary increase pool and 1% market adjustment
- Includes land use, historic preservation, and community engagement initiatives
- Property tax rate proposed at \$.29 per \$100 of value which is app. 1 penny above revenue neutral and app. 6 pennies below current rate
  - 1 penny = app. \$261,000
- Solid waste fee remains the same for one more year
- Fund Balance appropriated for comp plan, arborist and police vehicles, fiscal impact analysis update, and pedestrian crossings safety project
- Utilizes \$137,000 from public facilities capital project fund for 251 South Street acquisition debt service; does not add to this fund



# General Fund Projected Revenues –\$12,665,583



# General Fund Proposed Expenditures –\$12,665,583



College Town. Lake Town. *Your Town.*

FY 2019-20 Proposed Budget  
Jamie Justice, Town Manager & Piet Swart, Finance Director  
May 28, 2019

# General Fund Summary

Projected Revenue	\$ 12,521,133	
Allocated Fund Balance	\$ 144,450	
Total Budgeted Revenue		\$ 12,665,583
General Fund Expenses		
Base Budget Estimate	\$ 11,921,931	
Add: Recommended Needs List	\$ 480,652	
Add: Capital Projects Reserve	\$ 263,000	
Net General Fund Expenditures		\$ 12,665,583
Surplus/(Deficit)		\$ -

# Tax Impact

Property Value After Revaluation	Revenue Neutral Annual Taxes (\$281)	Proposed Annual Taxes (\$.29)	Proposed Annual Tax Increase	Proposed Monthly Tax Increase
\$100,000	\$281	\$290	\$9	\$0.75
\$200,000	\$562	\$580	\$18	\$1.50
\$300,000	\$843	\$870	\$27	\$2.25
\$400,000	\$1,124	\$1,160	\$36	\$3.00
\$500,000	\$1,405	\$1,450	\$45	\$3.75
\$750,000	\$2,108	\$2,175	\$67	\$5.62
\$1,000,000	\$2,810	\$2,900	\$90	\$7.50
Notes:				

Property taxes from 2019 to 2020 may vary based on change in property value after revaluation.

Revenue Neutral Annual Taxes may result in an increase to taxes paid from 2019 to 2020.



# Revenue Neutral Budget Options

- Option 1: Unassigned Fund Balance
- Option 2: Continuum Capital Project Fund Contribution Reduced
- Option 3: Public Facilities CPF Contribution Reduced



# Budget Process Next Steps

- Review all funds, CIP, fee schedule
- Budget and Economic Development expenditures public hearing at May 28, 2019 board meeting
- Review budget at May 28, 2019 board meeting
- Consider approval of Budget Ordinance at June 11, 2019 board meeting
- Citizen feedback opportunities:
  - Public hearing May 28<sup>th</sup>
  - email: [budget@townofdavidson.org](mailto:budget@townofdavidson.org)
  - Open Town Hall question
  - Town website



# Economic Development Expenditures

- NCGS 158-7.1 requires that all municipalities hold a public hearing on all Economic Development Budgeted Expenditures.
- Total proposed Economic Development Budget for FY2020 is \$155,275



# Economic Development Expenditures

- Lake Norman Economic Development Corporation: Business Recruitment and Retention - \$39,684
- Potential Business Incubator Support (Hub) - \$5,000
- Davidson Main Street Grant: Reimbursable matching grant program for downtown businesses in the historic district - \$15,000
- Merchant Ad Grant Program: Reimbursable matching grant program for Davidson business advertising - \$5,000
- Economic Development Strategic Plan Implementation: \$15,000
- Remainder of proposed budget is spent on staff and general operating expenditures: \$75,591



# Public Hearing on FY 2020 Proposed Budget and Economic Development Expenditures



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FY 2019-20 Proposed Budget & Economic Development Public Hearing  
Jamie Justice, Town Manager & Piet Swart, Finance Director  
May 28, 2019

**Fiscal Year  
2019-2020**

**Proposed Budget**



*The* **Town of**  
**Davidson**



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## Mayor and Board of Commissioners

Rusty Knox  
Mayor

Jim Fuller  
Mayor Pro Tempore

### Board of Commissioners

Jane Campbell  
Matthew Fort  
Autumn Rierson Michael  
David Sitton

Jamie Justice  
Town Manager

Pieter Swart  
Finance Director

Davidson Town Hall is located at 216 S. Main St., Davidson, NC 28036



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May 10, 2019

Dear Davidson Mayor and Board of Commissioners and citizens:

Please accept this proposed budget for fiscal year 2019-20 for the Town of Davidson. I am pleased to present to you a balanced general fund budget of \$12.67million.

The proposed budget was created based upon the board of commissioners' priorities identified in the *Town of Davidson Strategic Plan 2018-2019*. The nine goal areas from the strategic plan are: land use; community engagement; historic preservation; greenways, open space, & parks; affordable housing; economic development; mobility/transportation; operations; and partnerships. Staff appreciates the board of commissioners' leadership in identifying priorities on which the town should focus.

For this budget year, both Mecklenburg and Iredell Counties have undergone revaluation of all properties. With that revaluation, per state statute, we have determined the town of Davidson's revenue neutral tax rate is 28.1 cents per hundred dollars of valuation. After identifying the town's needs to provide services to its citizens and in looking at the priorities from the town board through the strategic plan, I determined that the proposed tax rate that is appropriate to fund the town services and operations and is included with this proposed budget is 29 cents per one hundred dollars of valuation. This rate is a reduction from the current tax rate of 35 cents per one hundred dollars of valuation.

In order to maintain service levels to the community, this budget reflects investments in personnel, equipment, and other capital projects. This budget also includes funding for facilities needs that will help position town departments to better serve our citizens into the future.

I believe this budget is responsive to the priorities of the board of commissioners, focuses on essential services provided to the citizens, and addresses needs in a financially responsible manner.

I would like to thank all staff members of the Town of Davidson for their work in serving the citizens of this great community. Thanks also goes to the members of the management team that contributed to the creation of this budget. I would especially like to thank Finance Director Pieter Swart and the finance team for their work.

Sincerely,

Jamie Justice  
Town Manager



## STRATEGIC PLAN 2018-2019

The Town of Davidson's strategic plan contains nine strategic goals that support the long-term vision of the town. Each strategic goal contains a set of tactical priorities or an outline of processes, and action steps to reach each goal.

### GOALS 2018-2019



The Town of Davidson will align land use policies including revision of development processes, zoning, and regulations to preserve our architectural history, manage residential growth, reduce the scale of future development, and enhance downtown (i.e., connect North and South Main Streets).



The Town of Davidson will preserve our historically significant structures to retain our authenticity as a historic, small college town.



The Town of Davidson will increase physical and mental health of Davidson citizens. Preserve open space and promote greenway connectivity. Provide ample opportunities for play and discovery (active and passive).



The Town of Davidson will have inclusive engagement with the community to encourage substantive, respectful, and open dialogue, increase participation, and foster a sense of belonging.



The Town of Davidson will preserve existing affordable housing,\* and other indicia of inclusion, and work with a variety of partners to create new available, affordable workforce and elderly housing.

\*Affordable housing for the Town of Davidson is defined as incomes between 50% and 120% AMI



The Town of Davidson will maintain organizational excellence through sound financial management, training and retention of quality employees, and superior service to the community.



The Town of Davidson will use existing assets and manage growth to encourage an appropriate mix of residential and commercial development.



The Town of Davidson will build on existing relationships to strengthen partnerships with strategic organizations and institutions.



The Town of Davidson will enable citizens to move freely throughout town via transit, car, bicycle, and on foot.

## BUDGET PROCESS AND ORGANIZATION

The budget process, by design, requires the involvement of many stakeholders.

The Davidson Board of Commissioners and town staff developed the town's two-year strategic plan in 2018. The development of the FY2020 budget actually began in November, 2018. During February and March, 2019, town staff considered the merits of budget requests as revenue projections were calculated. The Board of Commissioners discussed financial planning at their March Retreat. Cost estimates were based on historical trends or actual quotes. The proposed budget emerged as expenses were prioritized by needs of the Town and alignment with the Davidson Strategic Plan, this budget was presented at the May 14, 2019 board of commissioners meeting. Although the budget was largely built by the May meeting, changes may be made after a public hearing and additional input from the board of commissioners. Final approval of the budget is planned for the June 11 board of commissioners meeting.

### ***Document organization***

The document reports the manner by which the budget officer has balanced each fund in the **fund overview**. Funds are balanced when revenue sources equal expenditures. **Revenue sources** describe all of the town's major revenue sources and methods used to project revenue. An **expenditure summary** follows. This summary outlines the town's expenditures by major category and also explains major changes in the annual spending plan.

**Appendices** at the end of the document further examine matters relevant to the town budget.

## FUND OVERVIEW

This section of the budget document provides an explanation of fund accounting, and shows the manner in which all funds collectively and individually are balanced for the coming fiscal year.

Local governments use three broad categories of self-balancing funds to budget for, and subsequently to account for, various activities. Those three types of funds are: *governmental* funds, *proprietary* funds and *fiduciary* funds.

*Governmental funds* used by the Town of Davidson include:

- General Fund, used to account for general operations and activities of the town
  - Powell Bill Fund, which is a subset of the General Fund, used exclusively for many activities related to streets, sidewalks, and greenways construction and maintenance (Described on p.17).
- Affordable Housing Fund, a *special revenue* fund, used for a particular purpose (Described on p.18).

*Proprietary funds* are used for services provided to the public on a user charge basis, similar to the operation of a commercial enterprise. The town's proprietary, or enterprise funds, include:

- Storm Water Fund, used repairs or damage mitigation resulting from storm water runoff (Described on p.17).
- Solid Waste Fund, used to provide collection of household trash, yard waste, and recyclable materials (Described on p.18).

The tables on the following three pages summarize revenues and expenditures for each of the five funds listed above.

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
GENERAL FUND	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
<b>REVENUE</b>					
Property taxes	5,844,258	6,077,275	6,267,777	6,592,385	7,145,583
Sales Tax Revenue	1,498,500	1,662,000	1,751,000	1,917,000	2,035,850
Prepared foods & occupancy taxes	355,000	422,000	422,000	470,000	470,000
Utility franchise taxes	766,250	875,000	903,615	890,667	957,000
Motor vehicle taxes & fees	592,000	658,035	684,875	709,162	640,210
Charges for services	534,800	507,304	534,900	547,000	430,250
Intergovernmental	272,600	295,600	468,960	558,474	545,240
Interest on investments	2,500	8,000	30,000	100,000	200,000
Miscellaneous	11,000	16,000	5,200	95,200	97,000
Fund balance appropriated	21,929	-	-	64,100	144,450
<b>Total Revenues and Funding Sources</b>	<b>9,898,837</b>	<b>10,521,214</b>	<b>11,068,327</b>	<b>11,943,988</b>	<b>12,665,583</b>

<b>EXPENDITURES</b>					
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Governing Body	110,377	128,898	117,365	99,440	123,566
Administration	940,035	973,254	996,769	1,000,045	1,164,926
Legal	124,810	136,079	152,286	153,040	162,605
Buildings and Grounds	190,100	208,700	241,000	281,000	461,720
Police Department	1,681,741	1,938,641	2,215,182	2,603,171	2,734,953
Fire Department	1,101,840	1,198,235	1,453,906	1,763,477	2,036,223
Public Works	1,571,470	1,754,508	1,642,729	1,697,649	1,792,325
Planning	359,784	516,597	573,635	479,305	596,300
Economic Development	378,593	446,469	263,654	255,378	151,275
Travel and Tourism	372,360	358,751	415,212	419,024	442,735
Recreation	466,888	398,280	407,857	419,390	336,135
Parks	1,010,696	836,713	943,882	911,417	950,534
Non Dept & Service Agencies	453,443	426,032	344,850	461,652	449,286
Non Dept - Contribution to Capital Projects	1,136,700	1,200,057	1,300,000	1,400,000	1,263,000
<b>Total Expenditures</b>	<b>\$ 9,898,837</b>	<b>\$ 10,521,214</b>	<b>11,068,327</b>	<b>11,943,988</b>	<b>12,665,583</b>

**Fiscal Year 2019-2020**

	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>
<b>POWELL BILL FUND</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
<b>REVENUE</b>					
Powell Bill Revenue	\$ 312,954	\$ 318,323	325,000	335,000	333,000
<b>Total revenues and funding sources</b>	<b>\$ 312,954</b>	<b>\$ 318,323</b>	<b>325,000</b>	<b>335,000</b>	<b>333,000</b>
<b>EXPENDITURES</b>					
Engineering	\$ 40,000	\$ -			
Supplies & Materials	-	-			
Street Repair/Resurfacing	272,954	318,323	325,000	335,000	333,000
Contracted Services	-	-			
Debt service	-	-			
<b>Total expenditures</b>	<b>\$ 312,954</b>	<b>\$ 318,323</b>	<b>325,000</b>	<b>335,000</b>	<b>333,000</b>

	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>
<b>AFFORDABLE HOUSING</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
<b>REVENUE</b>					
Fund Balance Appropriated/Transfer from GF	\$ 31,822	\$ 33,226	50,105	85,220	97,891
<b>Total revenues and funding sources</b>	<b>\$ 31,822</b>	<b>\$ 33,226</b>	<b>\$ 50,105</b>	<b>\$ 85,220</b>	<b>\$ 97,891</b>
<b>EXPENDITURES</b>					
Personnel	\$ 30,098	\$ 31,526	33,905	33,970	36,691
Operating	1,724	1,700	16,200	51,250	61,200
<b>Total expenditures</b>	<b>\$ 31,822</b>	<b>\$ 33,226</b>	<b>\$ 50,105</b>	<b>\$ 85,220</b>	<b>\$ 97,891</b>

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
STORM WATER FUND	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
<b>REVENUE</b>					
Storm Water Fees	\$ 218,000	\$ 218,000	\$ 218,000	\$ 245,000	\$ 250,000
<b>Total revenues and funding sources</b>	<b>\$ 218,000</b>	<b>\$ 218,000</b>	<b>\$ 218,000</b>	<b>\$ 245,000</b>	<b>\$ 250,000</b>
<b>EXPENDITURES</b>					
Storm Water Contract	\$ 183,000	\$ 48,000	50,600	62,000	50,000
Contract Services		120,000	133,570	146,670	163,670
Contingency	35,000	50,000	-	-	-
Debt Service			33,830	33,830	33,830
Equipment Not Capitalized				2,500	2,500
<b>Total expenditures</b>	<b>\$ 218,000</b>	<b>\$ 218,000</b>	<b>\$ 218,000</b>	<b>\$ 245,000</b>	<b>\$ 250,000</b>

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
SOLID WASTE FUND	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
<b>REVENUE</b>					
Solid Waste Fees	\$ 701,785	\$ 746,520	\$ 749,000	\$ 777,150	\$ 797,466
Fund Balance Apppropriated	\$ -	\$ -	\$ -	\$ 90,824	\$ 158,976
<b>Total revenues and funding sources</b>	<b>\$ 701,785</b>	<b>\$ 746,520</b>	<b>\$ 749,000</b>	<b>\$ 867,974</b>	<b>\$ 956,442</b>
<b>EXPENDITURES</b>					
Contract - Solid waste collection	\$ 586,885	\$ 573,775	614,000	734,281	821,942
Contract - Recyclables	114,900	131,355	135,000	133,693	134,500
Contingency - Recycling Center	-	41,389	-	-	-
<b>Total expenditures</b>	<b>\$ 701,785</b>	<b>\$ 746,520</b>	<b>\$ 749,000</b>	<b>\$ 867,974</b>	<b>\$ 956,442</b>

## REVENUE SOURCES AND ASSUMPTIONS FISCAL YEAR 2019-2020

This section of the budget document provides an explanation of the major sources of revenue and means used to project anticipated income for the coming fiscal year.

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
GENERAL FUND	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
<b>REVENUE</b>					
Property taxes	5,844,258	6,077,275	6,267,777	6,592,385	7,145,583
Sales Tax Revenue	1,498,500	1,662,000	1,751,000	1,917,000	2,035,850
Prepared foods & occupancy taxes	355,000	422,000	422,000	470,000	470,000
Utility franchise taxes	766,250	875,000	903,615	890,667	957,000
Motor vehicle taxes & fees	592,000	658,035	684,875	709,162	640,210
Charges for services	534,800	507,304	534,900	547,000	430,250
Intergovernmental	272,600	295,600	468,960	558,474	545,240
Interest on investments	2,500	8,000	30,000	100,000	200,000
Miscellaneous	11,000	16,000	5,200	95,200	97,000
Fund balance appropriated	21,929	-	-	64,100	144,450
<b>Total Revenues and Funding Sources</b>	<b>9,898,837</b>	<b>10,521,214</b>	<b>11,068,327</b>	<b>11,943,988</b>	<b>12,665,583</b>

**Ad Valorem Taxes**  
**\$ 7,145,583 or 56.4% of total general fund revenue**

Ad Valorem tax, 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. Uses for general ad valorem tax revenue are unrestricted.

The proposed budget sets the effective tax rate at \$ 0.29 for FY 2020. This rate is 6 cents below the FY2019 rate of \$.35, and .9 cents above the revenue neutral tax rate calculated at \$.281. A revenue neutral tax rate is presented for the FY2020 fiscal year, as both Iredell and Mecklenburg Counties revalued property as of January 1, 2019. A one cent increase in the tax rate increases revenues collected from ad valorem property and motor vehicle tax by about \$261,000.

The Mecklenburg and Iredell County tax offices estimate Davidson’s taxable property value (excluding vehicles) to be \$2,461,281,746. The gross general tax levy on the estimated tax value equals \$ 7,137,717. For budgeting purposes, property tax revenue may not exceed the gross tax levy multiplied by the actual collection rate experienced during the preceding fiscal year. Therefore, based on a 99.83% collection rate, we anticipate \$7,125,593 in revenues from the FY2020 levy. This line item also includes \$20,000 in projected penalties and interest.

Mecklenburg and Iredell Counties bill and collect property tax revenue for Davidson. The collection fee is \$2 per bill for Mecklenburg County and 1.5% of taxes collected from Iredell County property owners. Funds are wired from Mecklenburg 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. Iredell remits monthly to Davidson all property taxes collected.

**Local Option Sales Tax Revenue**

**\$ 2,035,850 or 16.1% of total general fund revenue**

Sales taxes are authorized by the state and enacted by counties which opt to impose the taxes. All sales tax revenue is collected by the state, and distributed to counties and municipalities monthly.

The NC General Assembly has authorized several sales taxes in Chapter 105 of the General Statutes. Three of the authorizations result in revenue for the town. The first, defined in Article 39, is a one percent sales tax that was originally authorized in 1971. Distribution is based on point of delivery. There are two one-half percent sales taxes – one authorized in 1983 (Article 40) and one in 1986 (Article 42), distributed on per capita basis and point of delivery, respectively.

Each county chooses one of two formulae for distribution of these three authorizations of local option sales taxes. Sales taxes returned to Mecklenburg County and its municipalities are distributed proportionate to ad valorem tax levy. The proportionate share of sales tax revenues between the County and municipalities may fluctuate based on property tax rate increases in the previous year.

Iredell County, on the other hand, has elected a per capita distribution, based on relative population of incorporated and unincorporated areas within the county. Annexations by various municipalities affect this formula, reducing the county's share as annexations occur.

Sales tax revenue estimates are based on projections from the North Carolina League of Municipalities, local economic trends, and historical trend analysis. Sales tax revenue year over year increases were greater than 9% from FY 2012 through FY 2016. Overall, the actual sales tax revenue increased over 47% from the FY 2013 total of \$1.25 million, to a projected \$1.84 million in 2018. The projected increase for FY2020 is 6.2% over the projected FY2019 collections.

**Motor Vehicle Tax and Fees**

**\$ 640,210 or 5.1% of total general fund revenue**

Motor Vehicle tax revenue is derived by applying the ad valorem tax rate to the value of motor vehicles registered to owners living inside town limits (\$153,827,734). Due to the decrease of the Ad Valorem tax rate the projected revenue has decreased by nearly \$74,000. Vehicles are revalued annually.

In September 2013, the NC *TAX and TAG TOGETHER* system was implemented. Tag renewal notices now also include tax levy and tax and fee will be paid to the state and remitted to the counties for distribution to appropriate taxing governments. The program has resulted in significantly improved collection rates of Motor Vehicle Taxes. This revenue is estimated using vehicle value projections from the Mecklenburg County and Iredell County Tax Assessors.

Davidson charges a Motor Vehicle fee of \$20 per registered vehicle. Revenues are billed on property tax bills and collected by Mecklenburg and Iredell counties. This revenue is estimated based on vehicle count projections from the Mecklenburg County and Iredell County Tax Assessors and a 99.83% collection rate.

***Utility and Telecommunications Taxes***  
***\$ 957,000 or 7.6% of total general fund revenue***

The town receives sales taxes collected by the NC Department of Revenue on sales of telecommunications, video programming, home satellite services, electricity and piped natural gas.

As a result of the tax reform legislation passed by the General Assembly in 2013, the general sales tax rate will now be applied to sales of electricity and piped natural gas. The distribution method to municipalities has changed but with the intent to hold municipalities harmless from the amount cities and towns received in FY 13-14 distributions. Both of these revenues are highly sensitive to weather and can also fluctuate due to loss of industry or other large facilities or annexations of these types of facilities.

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, the town continues to receive the static percentage of overall statewide collections irrespective of fluctuations in local communication sales. Historical trend analysis and recommendations by the State of North Carolina, adjusted by local conditions, have also factored into this revenue estimate.

***Prepared Foods & Beverage and Occupancy Taxes***  
***\$470,000 or 3.7% of total general fund revenue***

The town is authorized to receive prepared foods & beverage tax by general statutes. Only the City of Charlotte and Mecklenburg County received proceeds when this tax was first authorized in 2001. Some years later, the distribution was split so the six smaller Mecklenburg County municipalities received a share of those revenues generated in the town. In 2005, the six towns negotiated the removal of an annual cap so that the towns received 50% of all net proceeds. In FY 2007, the towns' share increased to 65% of net proceeds, and in FY 2012 75% of those net proceeds were distributed to the towns. The remaining 25% will be used by the City of Charlotte for region-wide tourism related projects, programs, and activities. Art and cultural programs, events and festivals are examples of uses of this revenue. The towns' use of this revenue is limited to the same activities.

The City of Charlotte distributes revenues semi-annually. Twenty-five percent of the town's Prepared Foods & Beverage tax receipts are distributed to Visit Lake Norman, the Lake Norman convention and visitor's bureau.

Occupancy taxes are collected by Mecklenburg County and are shared between the county and the municipalities using a complicated formula. Stays in local hotels are taxed at 6%, comprised of two 3% authorizations. The town receives 120% of the second 3% authorization that is locally collected by Davidson hotels, inns, and bed and breakfasts. Therefore, this revenue, like prepared foods & beverage tax is a barometer of the local economy. These revenue estimates are based on historical trend analysis.

The county distributes revenues monthly. Twenty-eight percent of the town's Occupancy tax receipts are distributed to Visit Lake Norman.

***Charges for Services***  
***\$430,250 or 3.4% of total general fund revenue***

Revenue in this category relates to a variety of town activities, such as rental income from town-owned property, payments in lieu of property taxes, recreation programs, parking violations, and permit fees.

***Intergovernmental funding sources***

***\$545,240 or 4.3% of total general fund revenue***

The state of North Carolina, Mecklenburg and Iredell counties, and other quasi-governmental agencies share with the town a portion of revenues collected. This funding category includes various grants and contributions for local arts and public safety, transit planning funds, and taxes on the sale of alcoholic beverages.

***Fund Balance Appropriated***

***\$144,450 or 1.1% of total general fund revenue***

Fund balance is essentially the town's savings account balance. There are several reasons for maintaining a healthy fund balance, which is expressed as a percent of annual expenditures. Even though the law does not prohibit what fund balance is used for, appropriation of fund balance is a one-time revenue source and should not be used to balance reoccurring expenditures. At the beginning of FY 2019, the town's unassigned fund balance – at \$7.02 million – equaled 78% of FY 2018 actual expenditures, and 59% of budgeted FY 2019 expenses. The town's finance policy, approved in FY 2016, recommends at least a 35% stabilization threshold to ensure adequate funds to meet cash flow needs and emergencies.

The bulk of a municipality's annual revenue is derived from ad valorem property taxes. Because property taxes are not assessed a late penalty until early January, most taxpayers do not pay until near this deadline. Therefore the town may operate with less cash in the beginning of a fiscal year and recover mid-year. Fund balance provides working capital during the first half of the fiscal year.

Fund balance is often referred to as a "rainy day fund" or "savings account." In this context fund balance may be seen as a hedge against unexpected changes in financial circumstances. Threats to a community's financial health may stem from adverse weather conditions requiring expensive responses or withholding of revenue at the county or state level. The town is heavily reliant on these other government units for funding disbursements, and budget uncertainties at those levels of government have led to reduced funding in prior years. A local government may be unable to manage such situations without an adequate fund balance.

Another reason to maintain a healthy fund balance is to fund the early stages of major projects until permanent financing is secured. Fund balance provides flexibility regarding timing of the financing. Additionally, fund balance can be used as match funds which are required to qualify for many grant opportunities.

One last advantage to maintaining a strong fund balance position is that lenders view this savings account as a measure of good fiscal management.

***Other miscellaneous sources of revenue and Interest Revenue***

***\$297,000 or 2.4% of general fund revenue***

A handful of nominal revenue sources fund town activities, as well as, bank interest earnings.

**Powell Bill**

**\$333,000**

Originally the Powell Bill allocated a portion of the North Carolina motor fuels tax specifically for municipalities for use in upgrading and maintaining public streets. The State of North Carolina no longer distributes Powell Bill funds based on motor fuel sales. The Powell Bill is now a direct appropriation of state dollars which is to be used by municipalities for the upkeep of municipal streets and sidewalks. These funds are distributed each October and January 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.

Based on NC League of Municipalities estimates, Davidson should receive approximately \$333,000 in Powell Bill funding during FY 2020.

**Storm Water Fund Revenue**

**\$250,000**

US Congress established in 1972 the Clean Water Act to preserve and improve water quality. Portions of this legislation were delegated to states for implementation and enforcement. In response to the National Pollutant Discharge Elimination System (NPDES) storm water permitting program, the NC General Assembly established in 2005 certain regulations of municipal storm sewer systems that directly impact Davidson. Phase II of NPDES requires that Davidson and other NC municipalities provide services to mitigate damage from storm runoff. Davidson first adopted a storm water fee in FY 2005 to offset the costs of storm water repairs and maintenance of its storm drainage system. Generally speaking, revenues have covered these expenses. However, in order to better associate costs with funding for this service a separate enterprise fund was established in FY 2011.

The town has adopted a tiered fee structure for storm water. Impervious surfaces, such as rooftops or paved areas, shed rain water and increase the amount of runoff into streams, storm water drains and onto adjacent properties. The tiered billing system recognizes varying amounts of impervious area and assigns higher costs for higher square footage of impervious area.

Charlotte Water bills storm water fees for the town on semi-annual water/sewer bills. Revenues in FY 2013, FY 2014, and FY 2015 did not meet projected budget, so revenues continue to be evaluated for adequacy. In any given year, revenues may exceed expenditures for that period and will be available for subsequent years to fund repair/maintenance projects or to stabilize rates. In FY 2013 the fund balance in storm water fund was used to fund projects. FY 2014 was budgeted lower as a review of rates was completed during the year. An increase to all rates in the tiered fee structure was implemented in FY 2015 to fund needed storm water repair and maintenance costs and replenish reserve that has been depleted in recent years.

**Solid Waste Fund Revenue**

**\$797,466 fee revenue; \$158,976 Fund Balance**

The town provides for collection of several waste streams – residential household trash, yard waste, and recyclable materials. These services are provided exclusively to residential property owners; waste collection at commercial sites is the responsibility of those owners.

Prior to FY 2011, funding for solid waste collection was supplied through the general property tax revenue. In order to assign the costs of solid waste collection to recipients of those services, the town established a solid waste fee schedule that equals 100% of the costs associated with these services. A solid waste enterprise fund was created to account for these activities.

Fees are billed and collected by Mecklenburg and Iredell counties on property tax bills, and the fees are remitted to the town along with property taxes collected by the two counties.

The current rates are \$201 per single-family household and \$60 for multi-family dwellings. Both single-family and multi-family collection contracts were competitively bid in FY 2019. The current contract for collection services ends June 30, 2024.

**Affordable Housing Fund**

**\$97,891**

The town’s affordable housing program assists homebuyers in purchasing homes that might not otherwise be affordable in Davidson. The town accomplishes this mission, in part, through the staff efforts of an affordable housing coordinator. The affordable housing ordinance requires that developers provide one affordable unit of every eight home sites. If developers choose to not include affordable housing units within their developments they have an option to provide payments-in-lieu of supplying those housing units. The activities of the affordable housing program are paid from these payments-in-lieu. In the absence of adequate payment-in-lieu reserves, funding is provided through the town’s general fund.

Annual funding received as part of the Mecklenburg County HOME Consortium will be accounted for in the affordable housing fund in FY 2020. The HOME Consortium is a group of local governments and nonprofit organizations that share a pool of HOME resources to develop safe, decent affordable housing for families at or below 80 percent of the Area Median Income. The members of the consortium include Charlotte, Mecklenburg County, Mint Hill, Matthews, Davidson, Huntersville, Cornelius, and Pineville. No budget is recommended until application for funding is approved.

## EXPENDITURE SUMMARY FISCAL YEAR 2019-2020

This section of the budget document provides the reader an explanation of how the town intends to use General Fund resources during the coming fiscal year.

EXPENDITURES					
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Governing Body	110,377	128,898	117,365	99,440	123,566
Administration	940,035	973,254	996,769	1,000,045	1,164,926
Legal	124,810	136,079	152,286	153,040	162,605
Buildings and Grounds	190,100	208,700	241,000	281,000	461,720
Police Department	1,681,741	1,938,641	2,215,182	2,603,171	2,734,953
Fire Department	1,101,840	1,198,235	1,453,906	1,763,477	2,036,223
Public Works	1,571,470	1,754,508	1,642,729	1,697,649	1,792,325
Planning	359,784	516,597	573,635	479,305	596,300
Economic Development	378,593	446,469	263,654	255,378	151,275
Travel and Tourism	372,360	358,751	415,212	419,024	442,735
Recreation	466,888	398,280	407,857	419,390	336,135
Parks	1,010,696	836,713	943,882	911,417	950,534
Non Dept & Service Agencies	453,443	426,032	344,850	461,652	449,286
Non Dept - Contribution to Capital Projects	1,136,700	1,200,057	1,300,000	1,400,000	1,263,000
<b>Total Expenditures</b>	<b>\$ 9,898,837</b>	<b>\$ 10,521,214</b>	<b>11,068,327</b>	<b>11,943,988</b>	<b>12,665,583</b>

### *Expenditures by category*

#### *Analysis of trends and changes from prior years*

For the purposes of this discussion expenditures have been grouped into five categories:

- Personnel
- Operating
- Capital
- Debt Service
- Non-departmental

The composition of town expenditures varies by year according to available revenue, board priorities, needs, and/or opportunities.

The FY 2020 budget maintains funding for routine maintenance and equipment replacement. In addition, the budget officer crafted the FY 2020 budget to focus on the board of commissioners’ goals and initiatives as well as implementation of recommendations from the Davidson Strategic Plan, Comprehensive Plan, Economic Development Plan, Active Transportation Plan, and traffic and marketing studies.

***Personnel expenditures***

***\$6,496,537 or 51.3% of total general fund expenditures***

Personnel expenditures include more than salaries paid to town staff. The cost of benefits paid to town employees or to third parties on behalf of town employees is also captured in this category. Benefit costs are FICA taxes, workers compensation premiums, group health insurance premiums, local government employee retirement funding, unemployment claims, and wellness initiatives.

The budget officer recommends to the board additional funding for salary adjustments. The recommendation includes 3.5% merit pool average for implementation on September 1, 2019, and funds for a 1% market increase for implementation on July 1, 2019

***Operating expenditures***

***\$3,139,571 or 24.8% of total general fund expenditures***

In addition to the ongoing operational necessities, the Town is still able to accomplish funding for the following:

- \$ 100,000 –Funding for Parks Repairs and Maintenance
- \$ 150,000 – Funding for sidewalk construction, to address priorities in the Walks and Rolls Active Transportation Plan
- \$ 75,000 – maintenance of the tree inventory
- \$ 58,200 – Arts funding
- \$ 131,500 – Funding for town special events (Community Dinner, Christmas in Davidson, Art on the Green, Town Day)
- \$ 15,000 – Funding for Safe Alliance
- \$ 3,000 – Funding for the National Night Out Program

***Capital expenditures***

***\$569,350 or 4.5% of total general fund expenditures***

Planned capital expenditures for FY 2020 include:

- \$300,000 – street resurfacing (plus an additional \$333,000 in paving expenditures using Powell Bill revenue)
- \$182,450 – four police patrol cars using pay-go financing
- \$32,000 – to provide a truck for the arborist employee
- \$25,000 – gate enhancements to the public works facility
- \$20,000 – traffic calming improvements
- \$10,000 – greenways project fund

***Debt service expenditures***

***\$747,839 or 5.9% of general fund expenditures***

As a percentage of overall general fund expenditures, the level of debt service increased with the financing of 251 South Street, a backhoe, and a fire pumper apparatus.

***Non-departmental expenditures***

***Non-departmental Operating  
\$295,900 or 2.3% of general fund expenditures***

Non-departmental operating includes information technology support and contract services, technology equipment, and tuition reimbursement – expenditures that benefit all town departments as a whole. It also includes funding for our non-profit agency donations.

***Contingency  
\$153,386 or 1.2% of general fund expenditures***

Contingency funding is budgeted for FY 2020 for salary merit and market increases. As exact amounts are known, funds will be transferred to the appropriate line items.

***Contribution to Continuum/Capital projects  
\$1,263,000 or 10.0% of general fund expenditures***

Under our interlocal agreement, the town’s annual contribution to Continuum (formerly known as MI-Connection), is capped at \$1,000,000. The financial interest of the town has been modified to 30% of the financial risks and rewards of the system, formerly represented by the pro rata share of subscribers within each town. This budget also commits \$263,000 to fund future capital projects, which was reduced by \$137,000 to cover the 251 South Street debt service.



## FY 2020 Recommended Needs List Items

Dept	Description	One Time	Recurring	Fund Balance	Notes
Fire	Full-Time Shift Commander		\$ 144,500		January 1, Hire
Police	Police Officer Position (LT Patrol Operations)		\$ 102,674	\$ 49,450	July 1, Hire
Planning	Historic Preservation Plan Expenses				
	LHD - Designation Reports (2)	\$ 8,000			
	LHD - Update Design Guidelines (1)	\$ 5,000			
	Other Historic Preservation Tools	\$ 7,000			Conservation District Design Guidelines, Expansion of National Register Historic District, etc.
	Landmark Designation Process (4)				Funds allocated in FY2019 will be in committed fund balance. (\$14,000)
PW	Fence/Gate Locking Mechanism	\$ 25,000			
PW	Traffic Calming	\$ 20,000			
PW	Exit 30 Landscaping Plan	\$ 25,000			Includes survey
PR	Arborist		\$ 45,642		Jan 1 Hire
PR	Truck - Light Duty	\$ 32,000			Arborist vehicle
Non-Dept	Merit Pool		\$ 114,224		3.5% Pool - 10 Months
Non-Dept	Market Pool		\$ 39,162		1% 12 Months
Non-Dept	Increase (Decrease) to Capital Fund		\$ (137,000)		Net \$263,000 to Public Facilities Capital Project Fund
<b>Total</b>		<b>\$ 122,000</b>	<b>\$ 309,202</b>	<b>\$ 49,450</b>	

**FY 2020 Needs List Items  
Not Included in Recommended Budget**

Dept	Description	Cost	Notes
Police	Police Officer Position (LT Admin/Investigations)	\$ 102,674	\$49,450 in one time equipment
Admin	Vehicle	\$ 30,000	
PW	Stump Grinder	\$ 13,000	Currently rent
PW	Main Street Crosswalk	\$ 20,350	
PW	Streets Tech position	\$ 59,380	
TT	ASC Contribution	\$ 4,000	Current contribution is \$18,000
TT	New Christmas Lights for tree on Green	\$ 7,500	
PR	Bradford Park	\$ 50,000	
Total		<u>\$ 286,904</u>	

**Potential Grant and Fund Balance Items  
To Be Considered for Approval By the Board During FY2020**

Dept	Description	Fund Balance	Grant Funding	Notes
Fire	Full Time Fire Fighter		\$ 218,500	
Fire	SCBA		\$ 16,000	Tanker
Fire	Thermal Imaging		\$ 10,000	Ladder
PW	RRFB	\$ 140,000		
ED	Fiscal Impact Analysis Update Phase 1	\$ 25,000		Griffith-Jackson;Griffith-Watson;Beaty-Delburg;RWD-Greenway Phase 2=\$30,000
<b>Total</b>		<b>\$ 165,000</b>	<b>\$ 244,500</b>	

**ANNUAL BUDGET ESTIMATE - EXPENDITURE**

Original - 2019-2020

TOWN OF DAVIDSON

FY 2018-2019

Account	2017 - 2018	2018 - 2019	6/30/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
<b>4110 Governing Expenses</b>								
<b>Expenditure</b>								
10-00-4110-125	35,029.00	35,030.00	21,521.00		39	35,030.00		
Fees, Elected Officials								
10-00-4110-181	2,680.00	2,680.00	1,646.00		39	2,680.00		
Fica Tax								
10-00-4110-189	122.00	130.00	114.00		12	130.00		
Workmen'S Compensation								
10-00-4110-190	14,239.00	5,000.00	2,016.00		60	12,000.00		
Professional Services								
10-00-4110-200	98.00	1,000.00			100	2,000.00		
Election Expenses								
10-00-4110-231	823.00	1,000.00	641.00		36	1,000.00		
Burney Award Expenses								
10-00-4110-260	4,945.00	3,500.00	2,931.00		16	3,500.00		
Departmental Supplies								
10-00-4110-261	997.00	2,000.00			100	2,100.00		
Equipment Not Capitalized								
10-00-4110-312	3,864.00	6,500.00	9,050.00		-39	13,050.00		
Travel								
10-00-4110-325		200.00			100	200.00		
Postage								

**ANNUAL BUDGET ESTIMATE - EXPENDITURE**

Original - 2019-2020

TOWN OF DAVIDSON

FY 2018-2019

Account	2017 - 2018	2018 - 2019	6/30/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-00-4110-395 Training	3,180.00	1,000.00	2,175.00		-118	3,200.00		
10-00-4110-440 Contract Services	9,876.00	9,500.00	5,968.00		37	15,926.00		
10-00-4110-450 Insurance And Bonds	12,733.00	15,000.00	7,341.00		51	15,000.00		
10-00-4110-461 Depreciation Expense, General								
10-00-4110-491 Dues & Subscriptions	16,438.00	16,900.00	17,430.00		-3	17,750.00		
10-00-4110-499 Miscellaneous			5,000.00					
<b>4110 Governing Expenses</b>								
<b>Total Expenditure</b>	<b>\$105,024.00</b>	<b>\$99,440.00</b>	<b>\$75,833.00</b>			<b>\$123,566.00</b>		

**ANNUAL BUDGET ESTIMATE - EXPENDITURE**

Original - 2019-2020

TOWN OF DAVIDSON

FY 2018-2019

Account	2017 - 2018	2018 - 2019	6/30/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
<b>4120 Administration Expenses</b>								
<b>Expenditure</b>								
10-00-4120-121 Salaries & Wages	626,845.00	616,055.00	505,648.00		18	715,565.00		
10-00-4120-181 Fica Tax	45,731.00	47,130.00	35,936.00		24	54,750.00		
10-00-4120-182 Retirement	79,265.00	75,145.00	65,619.00		13	96,000.00		
10-00-4120-183 Group Insurance	57,399.00	70,350.00	56,283.00		20	84,856.00		
10-00-4120-186 Other Fringe Benefits	2,360.00		1,795.00					
10-00-4120-189 Workmen'S Compensation	3,953.00	2,615.00	2,344.00		10	3,070.00		
10-00-4120-190 Professional Services	20,950.00	23,000.00	22,700.00		1	24,000.00		
10-00-4120-199 Info.Technology Support								
10-00-4120-260 Supplies & Materials	8,873.00	12,000.00	5,365.00		55	11,000.00		
10-00-4120-261 Equipment Not Capitalized								

**ANNUAL BUDGET ESTIMATE - EXPENDITURE**

Original - 2019-2020

TOWN OF DAVIDSON

FY 2018-2019

Account	2017 - 2018	2018 - 2019	6/30/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-00-4120-312 Travel Expense	4,151.00	11,000.00	2,821.00		74	10,600.00		
10-00-4120-321 Telephones	5,042.00	6,000.00	3,998.00		33	6,000.00		
10-00-4120-325 Postage	9,051.00	9,000.00	7,450.00		17	10,000.00		
10-00-4120-341 Printing	6,033.00	15,000.00	11,353.00		24	15,000.00		
10-00-4120-352 Maintenance & Repairs, Equip.	137.00	1,000.00			100	1,000.00		
10-00-4120-370 Advertising	1,669.00	2,000.00			100	2,000.00		
10-00-4120-390 Tuition Reimbursement								
10-00-4120-395 Training	6,640.00	11,000.00	5,289.00		52	7,875.00		
10-00-4120-430 Equipment Lease	853.00	1,000.00	853.00		15	1,000.00		
10-00-4120-440 Contract Services	64,995.00	59,000.00	67,470.00		-14	87,850.00		
10-00-4120-491 Dues & Subscriptions	3,923.00	4,650.00	4,011.00		14	4,360.00		

**ANNUAL BUDGET ESTIMATE - EXPENDITURE**

Original - 2019-2020

TOWN OF DAVIDSON

FY 2018-2019

Account	2017 - 2018	2018 - 2019	6/30/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-00-4120-496 Bank Service Charges	16,971.00	15,000.00	9,946.00		34	10,000.00		
10-00-4120-497 Adp Payroll Processing Fees	19,436.00	19,000.00	15,906.00		16	20,000.00		
10-00-4120-499 Miscellaneous		100.00	17,500.00		-17,400			
10-00-4120-510 Equipment								
10-00-4120-520 Software			13,450.00					
10-00-4120-800 Penalties								
<b>4120 Administration Expenses</b>								
<b>Total Expenditure</b>	<b>\$984,277.00</b>	<b>\$1,000,045.00</b>	<b>\$855,737.00</b>			<b>\$1,164,926.00</b>		

**ANNUAL BUDGET ESTIMATE - EXPENDITURE**

Original - 2019-2020

TOWN OF DAVIDSON

FY 2018-2019

Account	2017 - 2018	2018 - 2019	6/30/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
<b>4150 Legal Expenses</b>								
<b>Expenditure</b>								
10-00-4150-121 Salaries & Wages	81,850.00	80,195.00	71,704.00		11	85,865.00		
10-00-4150-181 Fica Tax	5,816.00	6,135.00	5,099.00		17	6,570.00		
10-00-4150-182 Retirement	10,541.00	10,300.00	9,312.00		10	12,055.00		
10-00-4150-183 Insurance	12,281.00	13,470.00	10,599.00		21	14,400.00		
10-00-4150-186 Other Fringe Benefits								
10-00-4150-189 Workmen'S Compensation	438.00	340.00	305.00		10	365.00		
10-00-4150-190 Professional Services	3,494.00	10,000.00	4,712.00		53	10,000.00		
10-00-4150-260 Supplies & Materials	261.00	500.00	2,676.00		-435	500.00		
10-00-4150-261 Equipment Not Capitalized								
10-00-4150-312 Travel	1,781.00	2,000.00	2,593.00		-30	2,000.00		

**ANNUAL BUDGET ESTIMATE - EXPENDITURE**

Original - 2019-2020

TOWN OF DAVIDSON

FY 2018-2019

Account	2017 - 2018	2018 - 2019	6/30/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-00-4150-321 Telephones	1,064.00	350.00	921.00		-163	1,100.00		
10-00-4150-331 Utilities								
10-00-4150-395 Training	1,173.00	2,500.00	775.00		69	2,500.00		
10-00-4150-440 Contracted Services	25,488.00	25,000.00	24,850.00		1	25,000.00		
10-00-4150-491 Dues And Subscriptions	2,648.00	2,250.00	2,648.00		-18	2,250.00		
<b>4150 Legal Expenses</b>								
<b>Total Expenditure</b>	<b>\$146,835.00</b>	<b>\$153,040.00</b>	<b>\$136,194.00</b>			<b>\$162,605.00</b>		

**ANNUAL BUDGET ESTIMATE - EXPENDITURE**

Original - 2019-2020

TOWN OF DAVIDSON

FY 2018-2019

Account	2017 - 2018	2018 - 2019	6/30/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
<b>4190 Building &amp; Grounds Expens</b>								
<b>Expenditure</b>								
10-00-4190-260 Departmental Supplies	4,375.00	8,500.00	2,294.00		73	8,500.00		
10-00-4190-261 Equipment Not Capitalized	3,746.00		1,489.00					
10-00-4190-262 Th Signs								
10-00-4190-321 Telephones	8,894.00	12,000.00	8,004.00		33	12,000.00		
10-00-4190-331 Utilities	34,040.00	40,000.00	45,208.00		-13	52,000.00		
10-00-4190-351 Maint & Repairs-Bldg.	14,643.00	24,000.00	28,110.00		-17	35,000.00		
10-00-4190-352 Maint & Repairs-Equip.	8,980.00	24,000.00	4,048.00		83	35,000.00		
10-00-4190-412 Building Lease								
10-00-4190-440 Contracted Services	28,225.00	62,500.00	140,412.00		-125	70,000.00		
10-00-4190-451 Insurance & Bonds	63,518.00	70,000.00	73,697.00		-5	72,000.00		

**ANNUAL BUDGET ESTIMATE - EXPENDITURE**

Original - 2019-2020

TOWN OF DAVIDSON

FY 2018-2019

Account	2017 - 2018	2018 - 2019	6/30/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-00-4190-460 Depreciation Expense								
10-00-4190-480 Solid Waste - Restricted								
10-00-4190-499 Miscellaneous	9,898.00	40,000.00	11,916.00		70	40,000.00		
10-00-4190-510 C/O, Equipment								
10-00-4190-570 Capital Outlay - Land	52,577.00							
10-00-4190-580 Capital Outlay, Building	925,000.00		2,813,775.00					
10-00-4190-701 Debt Service - 251 South Street						137,220.00		
<b>4190 Building &amp; Grounds Expens</b>								
<b>Total Expenditure</b>	<b>\$1,153,896.00</b>	<b>\$281,000.00</b>	<b>\$3,128,953.00</b>			<b>\$461,720.00</b>		

**ANNUAL BUDGET ESTIMATE - EXPENDITURE**

Original - 2019-2020

TOWN OF DAVIDSON

FY 2018-2019

Account	2017 - 2018	2018 - 2019	6/30/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
<b>4310 Police Expenses</b>								
<b>Expenditure</b>								
10-10-4310-121 Salaries & Wages	1,145,231.00	1,419,122.00	1,073,130.00		24	1,371,550.00		
10-10-4310-122 Salaries Overtime	8,572.00	26,760.00			100	33,600.00		
10-10-4310-123 Temporary Wages	10,249.00	15,000.00	11,694.00		22	15,260.00		
10-10-4310-126 Separation Allowance	32,604.00	32,605.00	27,588.00		15	32,605.00		
10-10-4310-181 Fica Taxes	87,176.00	102,115.00	82,001.00		20	111,155.00		
10-10-4310-182 Retirement	150,324.00	168,251.00	142,971.00		15	199,800.00		
10-10-4310-183 Group Insurance	150,729.00	218,975.00	150,204.00		31	223,420.00		
10-10-4310-186 Other Fringe Benefits	3,000.00							
10-10-4310-189 Workmen'S Compensation	49,556.00	51,340.00	46,196.00		10	57,775.00		
10-10-4310-193 Medical Exams	2,850.00	5,000.00	2,645.00		47	5,000.00		

**ANNUAL BUDGET ESTIMATE - EXPENDITURE**

Original - 2019-2020

TOWN OF DAVIDSON

FY 2018-2019

Account	2017 - 2018	2018 - 2019	6/30/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-10-4310-212 Uniforms	20,617.00	18,000.00	24,286.00		-35	18,000.00		
10-10-4310-251 Motor Fuel	41,894.00	45,000.00	36,055.00		20	45,000.00		
10-10-4310-260 Supplies & Materials	17,383.00	23,000.00	16,337.00		29	25,000.00		
10-10-4310-261 Equipment Not Capitalized	15,818.00	35,100.00	38,225.00		-9	35,000.00		
10-10-4310-292 Police Dog/Expenses	2,783.00	7,500.00	14,853.00		-98	7,500.00		
10-10-4310-312 Travel Expense	8,831.00	7,000.00	3,828.00		45	10,600.00		
10-10-4310-321 Telephones	13,726.00	15,600.00	11,986.00		23	16,000.00		
10-10-4310-325 Postage	578.00	500.00	292.00		42	500.00		
10-10-4310-329 Communications	17,416.00	19,000.00	16,727.00		12	19,000.00		
10-10-4310-352 M & R, Equipment		2,500.00	4,032.00		-61	3,500.00		
10-10-4310-353 M & R, Autos	33,442.00	30,000.00	17,903.00		40	30,000.00		

**ANNUAL BUDGET ESTIMATE - EXPENDITURE**

Original - 2019-2020

TOWN OF DAVIDSON

FY 2018-2019

Account	2017 - 2018	2018 - 2019	6/30/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-10-4310-370 Advertising		2,000.00	1,190.00		41	3,500.00		
10-10-4310-390 Tuition Reimbursement								
10-10-4310-395 Training	7,220.00	7,500.00	3,704.00		51	5,000.00		
10-10-4310-399 Animal Control	7,499.00	7,000.00	3,168.00		55	8,000.00		
10-10-4310-440 Contracted Services	82,382.00	103,000.00	138,332.00		-34	114,465.00		
10-10-4310-451 Insurance & Bonds	12,531.00	10,000.00	13,449.00		-34	13,000.00		
10-10-4310-461 Depreciation Expense, Public Safe...								
10-10-4310-490 Software	3,746.00	4,853.00	1,771.00		64	11,250.00		
10-10-4310-491 Dues & Subscriptions	225.00	900.00	789.00		12	900.00		
10-10-4310-499 Miscellaneous	398.00	2,000.00	6,400.00		-220	3,000.00		
10-10-4310-510 Equipment	162,722.00		83,525.00					

**ANNUAL BUDGET ESTIMATE - EXPENDITURE**

Original - 2019-2020

TOWN OF DAVIDSON

FY 2018-2019

Account	2017 - 2018	2018 - 2019	6/30/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-10-4310-520 It Equipment						7,500.00		
10-10-4310-540 C/O, Autos	76,952.00	209,600.00	195,132.00		7	142,000.00		
10-10-4310-550 C/O Radios								
10-10-4310-715 Debt Service - 2018 Radios		13,950.00	13,949.00		0	13,949.00		
10-10-4310-716 Error - Available To Use								
<b>4310 Police Expenses</b>								
<b>Total Expenditure</b>	<b>\$2,166,454.00</b>	<b>\$2,603,171.00</b>	<b>\$2,182,362.00</b>			<b>\$2,582,829.00</b>		

**ANNUAL BUDGET ESTIMATE - EXPENDITURE**

Original - 2019-2020

TOWN OF DAVIDSON

FY 2018-2019

Account	2017 - 2018	2018 - 2019	6/30/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
<b>4340 Fire Expenses</b>								
<b>Expenditure</b>								
10-10-4340-121 Salaries & Wages	862,926.00	1,013,938.00	922,001.00		9	1,109,665.00		
10-10-4340-127 Fire Chief		35,810.00			100	39,080.00		
10-10-4340-132 Firemen'S Pension	870.00	1,500.00	2,280.00		-52	1,500.00		
10-10-4340-181 Fica Taxes	64,520.00	74,685.00	68,471.00		8	87,880.00		
10-10-4340-182 Retirement	31,203.00	40,870.00	41,053.00		0	49,050.00		
10-10-4340-183 Group Insurance	57,501.00	64,970.00	62,444.00		4	69,760.00		
10-10-4340-186 Other Fringe Benefits								
10-10-4340-189 Workmen'S Compensation	44,468.00	45,640.00	40,954.00		10	53,705.00		
10-10-4340-193 Medical Exams	18,188.00	23,000.00	18,328.00		20	10,000.00		
10-10-4340-212 Uniforms	17,078.00	17,000.00	16,220.00		5	17,000.00		

**ANNUAL BUDGET ESTIMATE - EXPENDITURE**

Original - 2019-2020

TOWN OF DAVIDSON

FY 2018-2019

Account	2017 - 2018	2018 - 2019	6/30/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-10-4340-260 Supplies & Materials	17,432.00	16,000.00	14,523.00		9	18,000.00		
10-10-4340-261 Equipment Not Capitalized	52,663.00	33,000.00	69,519.00		-111	59,900.00		
10-10-4340-312 Travel	2,918.00	5,000.00	21.00		100	5,000.00		
10-10-4340-314 Motor Fuel	6,469.00	12,000.00	2,577.00		79	4,000.00		
10-10-4340-321 Telephones	2,993.00	4,000.00	3,078.00		23	4,000.00		
10-10-4340-325 Postage	29.00		45.00					
10-10-4340-329 Communications	17,344.00	16,000.00	21,248.00		-33	16,000.00		
10-10-4340-331 Utilities	1,212.00	3,200.00	1,835.00		43	3,200.00		
10-10-4340-352 M & R, Equipment	5,026.00	13,000.00	7,334.00		44	13,000.00		
10-10-4340-353 M & R, Autos	31,462.00	40,000.00	37,191.00		7	25,000.00		
10-10-4340-395 Training	1,010.00	2,000.00	723.00		64	2,000.00		

**ANNUAL BUDGET ESTIMATE - EXPENDITURE**

Original - 2019-2020

TOWN OF DAVIDSON

FY 2018-2019

Account	2017 - 2018	2018 - 2019	6/30/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-10-4340-398 Special Program - College Emt						4,000.00		
10-10-4340-399 Special Projects								
10-10-4340-419 Lease Payments								
10-10-4340-440 Contract Services	103,468.00	10,400.00	86,679.00		-733	14,000.00		
10-10-4340-491 Dues & Subscriptions	11,035.00	18,690.00	11,277.00		40	19,250.00		
10-10-4340-499 Miscellaneous			4,038.00					
10-10-4340-510 Equipment	134,735.00		63,836.00					
10-10-4340-540 Capital Outlay - Vehicles								
10-10-4340-550 C/O, Scba								
10-10-4340-552 C/O, Apparatus	693,112.00		616,403.00					
10-10-4340-580 C/O Building/Land	65,950.00		52,661.00					

**ANNUAL BUDGET ESTIMATE - EXPENDITURE**

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TOWN OF DAVIDSON

FY 2018-2019

Account	2017 - 2018	2018 - 2019	6/30/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-10-4340-710 Debt Service, Fire Truck	61,170.00							
10-10-4340-712 Debt Service, Scba	24,528.00	24,528.00	24,528.00			12,264.00		
10-10-4340-714 Debt Service - Fire Station #2	45,800.00	198,800.00	198,800.00		0	195,297.00		
10-10-4340-715 Debt Service- 2018 Radios		16,380.00	16,380.00		0	16,380.00		
10-10-4340-716 Debt Service - Fy2018 Tanker		33,066.00	33,066.00		0	33,066.00		
10-10-4340-717 Debt Service - Fy2019 Pumper						9,726.00		
<b>4340 Fire Expenses</b>								
<b>Total Expenditure</b>	<b>\$2,375,110.00</b>	<b>\$1,763,477.00</b>	<b>\$2,437,513.00</b>			<b>\$1,891,723.00</b>		

**ANNUAL BUDGET ESTIMATE - EXPENDITURE**

Original - 2019-2020

TOWN OF DAVIDSON

FY 2018-2019

Account	2017 - 2018	2018 - 2019	6/30/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
<b>4510 Streets Expenses</b>								
<b>Expenditure</b>								
10-20-4510-121 Salaries & Wages	273,630.00	269,385.00	230,509.00		14	283,800.00		
10-20-4510-122 Salaries Overtime		5,000.00			100			
10-20-4510-181 Fica Taxes	19,430.00	20,990.00	16,349.00		22	21,725.00		
10-20-4510-182 Retirement Expense	32,470.00	35,235.00	28,110.00		20	39,850.00		
10-20-4510-183 Group Insurance	47,005.00	52,760.00	40,937.00		22	56,100.00		
10-20-4510-186 Other Fringe Benefits								
10-20-4510-189 Workmen'S Compensation	18,730.00	18,905.00	17,704.00		6	19,505.00		
10-20-4510-212 Uniforms	11,338.00	16,000.00	8,357.00		48	18,000.00		
10-20-4510-240 St. & Sidewalk Constr.	136,460.00	150,000.00	71,732.00		52	150,000.00		
10-20-4510-251 Motor Fuel	22,733.00	15,000.00	29,640.00		-98	28,000.00		

**ANNUAL BUDGET ESTIMATE - EXPENDITURE**

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TOWN OF DAVIDSON

FY 2018-2019

Account	2017 - 2018	2018 - 2019	6/30/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-20-4510-260 Supplies & Materials	65,385.00	80,000.00	75,911.00		5	80,000.00		
10-20-4510-261 Equipment Not Capitalized								
10-20-4510-270 Tree Inventory	59,745.00	75,000.00	69,492.00		7	75,000.00		
10-20-4510-290 Landscape Supplies & Materials	16,274.00	32,000.00	6,996.00		78	25,000.00		
10-20-4510-312 Travel	1,283.00		1,803.00					
10-20-4510-321 Telephones	4,907.00	5,000.00	4,402.00		12	6,000.00		
10-20-4510-325 Postage	21.00		24.00					
10-20-4510-331 Utilities	20,914.00	34,000.00	21,102.00		38	34,000.00		
10-20-4510-339 Utilities-Street Lights	153,846.00	155,000.00	111,518.00		28	230,000.00		
10-20-4510-351 M & R,Bldgs.	7,429.00							
10-20-4510-352 M & R, Equipment	7,082.00	10,000.00	9,466.00		5	10,000.00		

**ANNUAL BUDGET ESTIMATE - EXPENDITURE**

Original - 2019-2020

TOWN OF DAVIDSON

FY 2018-2019

Account	2017 - 2018	2018 - 2019	6/30/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-20-4510-353 M & R,Autos	12,382.00	10,000.00	8,782.00		12	10,000.00		
10-20-4510-395 Training	1,888.00	3,500.00	1,439.00		59	3,500.00		
10-20-4510-439 Rental Equipment	8,345.00	14,000.00	13,040.00		7	14,000.00		
10-20-4510-440 Contracted Services	192,114.00	160,000.00	175,269.00		-10	160,000.00		
10-20-4510-445 Contract Service - Code Complianc...								
10-20-4510-461 Depreciation Expense, Transportat...								
10-20-4510-491 Dues & Subscriptions	10.00							
10-20-4510-499 Miscellaneous			2,500.00					
10-20-4510-500 C/O, Signs			118,797.00					
10-20-4510-520 Software								
10-20-4510-540 C/O, Vehicles		30,000.00	165,335.00		-451			

**ANNUAL BUDGET ESTIMATE - EXPENDITURE**

Original - 2019-2020

TOWN OF DAVIDSON

FY 2018-2019

Account	2017 - 2018	2018 - 2019	6/30/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-20-4510-551 Capital Outlay, Equip.	9,564.00	8,167.00	16,504.00		-102			
10-20-4510-552 C/O, Mower								
10-20-4510-553 C/O St. Maint/Improvements	430,512.00	300,000.00	317,908.00		-6	300,000.00		
10-20-4510-554 Capital Outlay - Parking Lot								
10-20-4510-580 C/O, Building		25,000.00	12,031.00		52			
10-20-4510-590 C/O New Sidewalks								
10-20-4510-591 Curb And Gutter								
10-20-4510-593 West Roundabout								
10-20-4510-595 C/O Match Funds - Robwal Roundabo...	30,000.00							
10-20-4510-710 Street Project Debt	120,924.00	116,825.00	116,818.00		0	112,725.00		
10-20-4510-712 Debt Service	50,095.00	55,882.00	35,882.00		36	45,120.00		

**ANNUAL BUDGET ESTIMATE - EXPENDITURE**

Original - 2019-2020

TOWN OF DAVIDSON

FY 2018-2019

Account	2017 - 2018	2018 - 2019	6/30/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
4510 Streets Expenses								
<b>Total Expenditure</b>	<b>\$1,754,516.00</b>	<b>\$1,697,649.00</b>	<b>\$1,728,357.00</b>			<b>\$1,722,325.00</b>		

**ANNUAL BUDGET ESTIMATE - EXPENDITURE**

Original - 2019-2020

TOWN OF DAVIDSON

FY 2018-2019

Account	2017 - 2018	2018 - 2019	6/30/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
<b>4910 Planning Expenses</b>								
<b>Expenditure</b>								
10-40-4910-121 Salaries & Wages	311,829.00	314,905.00	235,856.00		25	308,540.00		
10-40-4910-181 Fica Taxes	22,812.00	24,090.00	17,104.00		29	23,605.00		
10-40-4910-182 Retirement	36,102.00	40,435.00	29,501.00		27	43,320.00		
10-40-4910-183 Group Insurance	43,441.00	46,495.00	35,229.00		24	48,300.00		
10-40-4910-186 Other Fringe Benefits								
10-40-4910-189 Workmen'S Compensation	6,479.00	5,750.00	5,158.00		10	5,635.00		
10-40-4910-252 Motor Fuel		480.00			100			
10-40-4910-260 Departmental Supplies	1,921.00	3,500.00	4,907.00		-40	11,500.00		
10-40-4910-261 Equipment Not Capitalized								
10-40-4910-312 Travel	5,180.00	4,500.00	2,855.00		37	4,500.00		

**ANNUAL BUDGET ESTIMATE - EXPENDITURE**

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TOWN OF DAVIDSON

FY 2018-2019

Account	2017 - 2018	2018 - 2019	6/30/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-40-4910-321 Telephones	651.00	650.00	204.00		69	650.00		
10-40-4910-325 Postage	85.00	4,000.00	23.00		99	4,000.00		
10-40-4910-341 Printing		2,000.00	1,329.00		34	2,000.00		
10-40-4910-352 Maint. & Repair, Autos		500.00			100	500.00		
10-40-4910-370 Advertising	1.00	1,600.00	124.00		92	1,600.00		
10-40-4910-395 Training	4,741.00	4,000.00	1,839.00		54	4,000.00		
10-40-4910-440 Contracted Services	66,321.00	21,000.00	249,707.00		-1,089	114,750.00		
10-40-4910-491 Dues & Subscriptions	1,503.00	5,400.00	958.00		82	3,400.00		
10-40-4910-510 Equipment								
<b>4910 Planning Expenses</b>								
<b>Total Expenditure</b>	<b>\$501,066.00</b>	<b>\$479,305.00</b>	<b>\$584,794.00</b>			<b>\$576,300.00</b>		

**ANNUAL BUDGET ESTIMATE - EXPENDITURE**

Original - 2019-2020

TOWN OF DAVIDSON

FY 2018-2019

Account	2017 - 2018	2018 - 2019	6/30/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
<b>4950 Economic Development</b>								
<b>Expenditure</b>								
10-40-4950-121 Salaries & Wages	38,307.00	38,615.00	33,590.00		13	40,140.00		
10-40-4950-181 Fica Taxes	2,930.00	2,955.00	2,570.00		13	3,070.00		
10-40-4950-182 Retirement	6,684.00	4,960.00	5,935.00		-20	5,635.00		
10-40-4950-183 Group Insurance	305.00	255.00	111.00		56	255.00		
10-40-4950-186 Other Fringe Benefits								
10-40-4950-189 Workmen'S Compensation	153.00	165.00	147.00		11	175.00		
10-40-4950-190 Professional Services								
10-40-4950-260 Supplies & Materials	7,484.00	7,500.00	3,257.00		57	7,500.00		
10-40-4950-261 Equipment Not Captalized								
10-40-4950-312 Travel	1,222.00	1,000.00	172.00		83	1,000.00		

**ANNUAL BUDGET ESTIMATE - EXPENDITURE**

Original - 2019-2020

TOWN OF DAVIDSON

FY 2018-2019

Account	2017 - 2018	2018 - 2019	6/30/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-40-4950-321 Telephones		1,000.00			100	1,000.00		
10-40-4950-325 Postage								
10-40-4950-341 Printing	3,950.00	5,000.00	5,334.00		-7	5,000.00		
10-40-4950-370 Advertising	6,504.00	5,000.00	8,742.00		-75	7,500.00		
10-40-4950-395 Training								
10-40-4950-419 Lease Payments								
10-40-4950-440 Contract Services	45,097.00	38,763.00	38,730.00		0	44,000.00		
10-40-4950-445 Business Resources	24,110.00	30,000.00	29,360.00		2	30,000.00		
10-40-4950-450 Economic Development	4,198.00	5,000.00			100	5,000.00		
10-40-4950-491 Dues & Subscriptions	865.00	1,000.00	597.00		40	1,000.00		
10-40-4950-499 Miscellaneous			2,500.00					

**ANNUAL BUDGET ESTIMATE - EXPENDITURE**

Original - 2019-2020

TOWN OF DAVIDSON

FY 2018-2019

Account	2017 - 2018	2018 - 2019	6/30/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-40-4950-610 Business Investment Grant	63,116.00	65,000.00			100			
10-40-4950-615 State Matching Grant								
10-40-4950-710 Debt Service	49,800.00	49,165.00			100			
4950 Economic Development								
<b>Total Expenditure</b>	<b>\$254,725.00</b>	<b>\$255,378.00</b>	<b>\$131,045.00</b>			<b>\$151,275.00</b>		

**ANNUAL BUDGET ESTIMATE - EXPENDITURE**

Original - 2019-2020

TOWN OF DAVIDSON

FY 2018-2019

Account	2017 - 2018	2018 - 2019	6/30/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
<b>6120 Travel &amp; Tourism</b>								
<b>Expenditure</b>								
10-80-6120-121 Salaries & Wages	55,415.00	73,190.00	59,150.00		19	75,770.00		
10-80-6120-122 Salaries - Overtime								
10-80-6120-123 Temporary Wages								
10-80-6120-181 Fica Tax	4,216.00	5,600.00	4,492.00		20	5,800.00		
10-80-6120-182 Retirement	4,211.00	9,400.00	5,696.00		39	10,640.00		
10-80-6120-183 Group Insurance	6,359.00	7,930.00	6,422.00		19	8,205.00		
10-80-6120-186 Other Fringe Benefits								
10-80-6120-189 Workmen'S Compensation	1,726.00	1,205.00	1,079.00		10	1,245.00		
10-80-6120-233 Events-Christmas In Davidson	70,523.00	60,000.00	68,293.00		-14	70,000.00		
10-80-6120-234 Events-Art On The Green	12,109.00	15,000.00	16,992.00		-13	20,000.00		

**ANNUAL BUDGET ESTIMATE - EXPENDITURE**

Original - 2019-2020

TOWN OF DAVIDSON

FY 2018-2019

Account	2017 - 2018	2018 - 2019	6/30/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-80-6120-235 Events-Concerts On The Green	27,826.00	30,000.00	4,321.00		86	30,000.00		
10-80-6120-236 Event - Town Day		3,000.00			100	3,000.00		
10-80-6120-237 Event - Christmas Parade	3,537.00	4,500.00	1,351.00		70	4,500.00		
10-80-6120-260 Supplies & Materials	3,706.00	3,000.00	4,429.00		-48	3,000.00		
10-80-6120-261 Equipment Not Capitalized								
10-80-6120-312 Travel	2,068.00							
10-80-6120-321 Telephones								
10-80-6120-325 Postage								
10-80-6120-331 Utilities	5,976.00		5,243.00			6,000.00		
10-80-6120-341 Printing	4,806.00	5,000.00	5,215.00		-4	5,000.00		
10-80-6120-370 Advertising	125.00							

**ANNUAL BUDGET ESTIMATE - EXPENDITURE**

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TOWN OF DAVIDSON

FY 2018-2019

Account	2017 - 2018	2018 - 2019	6/30/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-80-6120-395 Training								
10-80-6120-440 Contract Services	123,006.00	128,624.00	130,471.00		-1	125,000.00		
10-80-6120-441 Contracted Svc - It Support	12,586.00	13,375.00	15,585.00		-17	15,375.00		
10-80-6120-491 Dues & Subscriptions	759.00	1,000.00			100	1,000.00		
10-80-6120-500 Equipment								
10-80-6120-631 Arts & Science Council	23,000.00	18,000.00	18,000.00			18,000.00		
10-80-6120-801 Tfr To Arts Project Fund	40,200.00	40,200.00	40,200.00			40,200.00		
<b>6120 Travel &amp; Tourism</b>								
<b>Total Expenditure</b>	<b>\$402,154.00</b>	<b>\$419,024.00</b>	<b>\$386,939.00</b>			<b>\$442,735.00</b>		

**ANNUAL BUDGET ESTIMATE - EXPENDITURE**

Original - 2019-2020

TOWN OF DAVIDSON

FY 2018-2019

Account	2017 - 2018	2018 - 2019	6/30/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
<b>6130 Recreation Expenses</b>								
<b>Expenditure</b>								
10-80-6130-121 Salaries & Wages	176,154.00	169,445.00	172,127.00		-2	186,930.00		
10-80-6130-123 Temporary Wages	360.00	15,000.00	210.00		99	15,000.00		
10-80-6130-181 Fica Taxes	13,256.00	14,110.00	13,020.00		8	15,450.00		
10-80-6130-182 Retirement	20,757.00	20,200.00	20,369.00		-1	23,510.00		
10-80-6130-183 Group Insurance	15,041.00	18,820.00	10,033.00		47	12,000.00		
10-80-6130-186 Other Fringe Benefits								
10-80-6130-189 Workmen'S Compensation	6,895.00	5,540.00	4,970.00		10	6,065.00		
10-80-6130-200 Athletics - Basketball	7,878.00	6,000.00	13,644.00		-127	12,750.00		
10-80-6130-202 Athletics - Softball		2,000.00			100	2,000.00		
10-80-6130-204 Athletics - T-Ball								

**ANNUAL BUDGET ESTIMATE - EXPENDITURE**

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TOWN OF DAVIDSON

FY 2018-2019

Account	2017 - 2018	2018 - 2019	6/30/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-80-6130-206 Athletics - Dyba		2,500.00			100	2,500.00		
10-80-6130-230 Ln Teen Council		2,000.00			100	2,000.00		
10-80-6130-231 Special Events	765.00	1,500.00	220.00		85	2,500.00		
10-80-6130-232 Recreation Programs	5,193.00	7,000.00	5,376.00		23	7,000.00		
10-80-6130-251 Motor Fuel	40.00	1,500.00			100			
10-80-6130-260 Supplies & Materials	2,419.00	5,000.00	2,761.00		45	5,000.00		
10-80-6130-261 Equipment Not Capitalized						1,000.00		
10-80-6130-299 Summer Camp								
10-80-6130-312 Travel	1,863.00	1,500.00	708.00		53	2,500.00		
10-80-6130-321 Telephones	1,850.00	1,500.00	1,654.00		-10	2,000.00		
10-80-6130-325 Postage	43.00	75.00	11.00		85	30.00		

**ANNUAL BUDGET ESTIMATE - EXPENDITURE**

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TOWN OF DAVIDSON

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Account	2017 - 2018	2018 - 2019	6/30/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-80-6130-331 Utilities	6,196.00	4,500.00	3,542.00		21	5,000.00		
10-80-6130-341 Printing	7,737.00	5,400.00	2,995.00		45	6,000.00		
10-80-6130-351 Maint.& Repairs,Bldg.	290.00	1,000.00			100	1,000.00		
10-80-6130-353 Maint.& Repair, Autos	265.00	1,000.00			100			
10-80-6130-359 Maint. & Repairs, Parks								
10-80-6130-370 Advertising	410.00	600.00	210.00		65	600.00		
10-80-6130-395 Training	2,198.00	2,400.00	1,555.00		35	2,500.00		
10-80-6130-425 Fb Loan Repayment								
10-80-6130-430 Cont Srv-Summer Camp	76,123.00	80,000.00	101,554.00		-27			
10-80-6130-435 Cont Srv - Recreation	112,870.00	25,000.00	19,841.00		21			
10-80-6130-440 Contracted Services	12,662.00	25,000.00	14,037.00		44	22,000.00		

**ANNUAL BUDGET ESTIMATE - EXPENDITURE**

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TOWN OF DAVIDSON

FY 2018-2019

Account	2017 - 2018	2018 - 2019	6/30/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-80-6130-461 Depreciation Expense, P & R								
10-80-6130-491 Dues & Subscriptions	395.00	800.00	140.00		83	800.00		
10-80-6130-499 Miscellaneous			68,163.00					
10-80-6130-500 Equipment								
10-80-6130-586 C/O Pumphouse Renovations								
<b>6130 Recreation Expenses</b>								
<b>Total Expenditure</b>	<b>\$471,660.00</b>	<b>\$419,390.00</b>	<b>\$457,140.00</b>			<b>\$336,135.00</b>		

**ANNUAL BUDGET ESTIMATE - EXPENDITURE**

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TOWN OF DAVIDSON

FY 2018-2019

Account	2017 - 2018	2018 - 2019	6/30/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
<b>6140 Parks</b>								
<b>Expenditure</b>								
10-80-6140-121 Salaries & Wages	195,182.00	266,735.00	189,419.00		29	264,450.00		
10-80-6140-122 Salaries Overtime		3,000.00			100			
10-80-6140-123 Temporary Wages								
10-80-6140-181 Fica Taxes	14,625.00	16,965.00	14,246.00		16	20,230.00		
10-80-6140-182 Retirement	20,501.00	28,275.00	20,440.00		28	36,905.00		
10-80-6140-183 Group Insurance	32,949.00	37,640.00	32,724.00		13	46,800.00		
10-80-6140-186 Other Fringe Benefits								
10-80-6140-189 Workmen'S Compensation	6,677.00	6,660.00	6,212.00		7	7,925.00		
10-80-6140-260 Supplies & Materials	910.00	16,000.00	266.00		98	16,000.00		
10-80-6140-261 Equipment Not Capitalized								

**ANNUAL BUDGET ESTIMATE - EXPENDITURE**

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TOWN OF DAVIDSON

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Account	2017 - 2018	2018 - 2019	6/30/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-80-6140-265 Beaver Dam Expenses	6,129.00	12,000.00	5,573.00		54	12,000.00		
10-80-6140-290 Landscape Supplies	20,617.00	20,000.00	27,775.00		-39	20,000.00		
10-80-6140-321 Telephones								
10-80-6140-331 Utilities	43,733.00	43,000.00	51,427.00		-20	45,000.00		
10-80-6140-351 M & R, Buildings	3,017.00	8,000.00	1,496.00		81	8,000.00		
10-80-6140-353 Maint. & Repr, Autos								
10-80-6140-355 Maint & Rep - Ada Jenkins	26,548.00	12,000.00	11,550.00		4	18,550.00		
10-80-6140-359 Maint. & Repair, Parks	32,441.00	100,000.00	89,755.00		10	100,000.00		
10-80-6140-395 Training	285.00							
10-80-6140-419 Lease Payments	9,940.00		9,940.00			9,940.00		
10-80-6140-440 Contract Services	264,946.00	155,000.00	594,606.00		-284	85,000.00		

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TOWN OF DAVIDSON

FY 2018-2019

Account	2017 - 2018	2018 - 2019	6/30/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-80-6140-491 Dues & Subscriptions								
10-80-6140-499 Miscellaneous			2,500.00					
10-80-6140-500 Equipment								
10-80-6140-510 Capital Outlay - Structures								
10-80-6140-550 Capital Outlay-Greenway	10,000.00	10,000.00	10,000.00			10,000.00		
10-80-6140-555 C/O - Nature Preserve			25,210.00					
10-80-6140-583 C/O - Mcever Field Lights								
10-80-6140-713 Debt Service, Fisher Farm	138,190.00	135,111.00	112,812.00		17	132,064.00		
10-80-6140-714 Debt Service, Armour St.	42,034.00	41,031.00	41,030.00		0	40,028.00		
<b>6140 Parks</b>								
<b>Total Expenditure</b>	<b>\$868,724.00</b>	<b>\$911,417.00</b>	<b>\$1,246,981.00</b>			<b>\$872,892.00</b>		

**ANNUAL BUDGET ESTIMATE - EXPENDITURE**

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TOWN OF DAVIDSON

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Account	2017 - 2018	2018 - 2019	6/30/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
<b>9900 Non-Departmental</b>								
<b>Expenditure</b>								
10-00-9900-199	107,783.00	124,000.00	102,861.00		17	126,500.00		
Info Technology Support								
10-00-9900-260	9,775.00	8,300.00	6,287.00		24	8,200.00		
Supplies								
10-00-9900-261	26,100.00	21,750.00	34,240.00		-57	56,700.00		
Equipment Not Capitalized								
10-00-9900-312						4,750.00		
Travel								
10-00-9900-390		6,000.00	700.00		88	6,000.00		
Tuition Reimbursement								
10-00-9900-395	8,990.00	13,500.00	4,192.00		69	14,150.00		
Training								
10-00-9900-440	32,172.00	88,615.00	52,840.00		40	29,600.00		
Contract Services								
10-00-9900-540								
C/O Autos								
10-00-9900-551			9,788.00					
Equipment - Capital								
10-00-9900-800		149,487.00			100			
Contingency								

**ANNUAL BUDGET ESTIMATE - EXPENDITURE**

Original - 2019-2020

TOWN OF DAVIDSON

FY 2018-2019

Account	2017 - 2018	2018 - 2019	6/30/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-40-9900-631	50,000.00	50,000.00	55,500.00		-11	50,000.00		
Service Agencies								
<hr/>								
9900 Non-Departmental								
<b>Total Expenditure</b>	<b>\$234,820.00</b>	<b>\$461,652.00</b>	<b>\$266,408.00</b>			<b>\$295,900.00</b>		

**ANNUAL BUDGET ESTIMATE - EXPENDITURE**

Original - 2019-2020

TOWN OF DAVIDSON

FY 2018-2019

Account	2017 - 2018	2018 - 2019	6/30/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
<b>9910 Non-Dept/Capital Projects</b>								
<b>Expenditure</b>								
10-40-9910-633 Contri. To Mi-Connection Cap Proj	1,000,000.00	1,000,000.00	1,000,000.00			1,000,000.00		
10-40-9910-635 Contribution To Facilities Cap Pr...	300,000.00	400,000.00			100	400,000.00		
9910 Non-Dept/Capital Projects								
<b>Total Expenditure</b>	<b>\$1,300,000.00</b>	<b>\$1,400,000.00</b>	<b>\$1,000,000.00</b>			<b>\$1,400,000.00</b>		
<b>Report Total Expenditure</b>	<b>\$12,719,261.00</b>	<b>\$11,943,988.00</b>	<b>\$14,618,256.00</b>			<b>\$12,184,931.00</b>		

**ANNUAL BUDGET ESTIMATE - REVENUE**

Original - 2019-2020

TOWN OF DAVIDSON

FY 2018-2019

Account	2017 - 2018	2018 - 2019	6/30/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
<b>10 General Fund</b>								
<b>Revenue</b>								
10-00-3110-120 Motor Vehicle Tax	524,721.00	519,228.00	371,165.00		29	445,342.00		
10-00-3111-120 Motor Vehicle Fees	187,923.00	189,934.00	181,749.00		4	194,868.00		
10-00-3113-110 Ad Valorem Taxes - Py	19,073.00		8,184.00					
10-00-3115-110 Ad Valorem Refunds - Py/Cy	-2,453.00		-6,619.00					
10-00-3120-110 Ad Valorem Taxes - Cy	6,449,955.00	6,571,885.00	6,527,188.00		1	7,125,583.00		
10-00-3150-110 Downtown District Tax								
10-00-3160-110 Griffith Street Assessment	6,819.00							
10-00-3170-180 Tax Penalties & Interest	19,415.00	20,500.00	12,788.00		38	20,000.00		
10-00-3171-180 Motor Vehicle Interest								
10-00-3229-000 Solid Waste Disposal Tax Dist	-9,772.00	8,500.00	4,868.00		43	9,000.00		

**ANNUAL BUDGET ESTIMATE - REVENUE**

Original - 2019-2020

TOWN OF DAVIDSON

FY 2018-2019

Account	2017 - 2018	2018 - 2019	6/30/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-00-3230-220 Sales Tax Revenue	1,849,329.00	1,917,000.00	1,316,708.00		31	2,035,850.00		
10-00-3261-120 Video Programming Sales Tax	187,198.00	151,155.00	79,373.00		47	149,000.00		
10-00-3265-220 Prepared Food & Beverage Tax	293,556.00	290,000.00	286,132.00		1	290,000.00		
10-00-3270-220 Occupancy Tax	191,371.00	180,000.00	139,518.00		22	180,000.00		
10-00-3275-220 Vehicle Rental Tax	144.00		104.00					
10-00-3311-100 Davidson College-Lieu Taxes	65,000.00	65,000.00	38,420.00		41	65,000.00		
10-00-3312-100 The Pines - Lieu Taxes	202,000.00	99,000.00			100	99,000.00		
10-00-3314-100 Payment In Lieu - Traffic Calming	45,923.00		15,200.00					
10-00-3315-100 Payment In Lieu - Multiuse Path	53,400.00		80,000.00					
10-00-3316-100 Payment In Lieu - Rpa Open Space	18,615.00							
10-00-3317-100 Payment In Lieu - Parking Space								

**ANNUAL BUDGET ESTIMATE - REVENUE**

Original - 2019-2020

TOWN OF DAVIDSON

FY 2018-2019

Account	2017 - 2018	2018 - 2019	6/30/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-00-3321-000 Stormwater Mitigation Fee	8,913.00							
10-00-3322-220 Beer & Wine Tax	55,964.00	54,574.00			100	57,500.00		
10-00-3324-220 Utilities Sales Tax	816,681.00	652,152.00	358,973.00		45	725,000.00		
10-00-3329-220 Sales Tax, Telecomm.	114,002.00	87,360.00	43,604.00		50	83,000.00		
10-00-3343-410 Zoning Fees	32,433.00	25,000.00	30,195.00		-21	30,000.00		
10-00-3431-315 Grants	84,936.00		248,100.00					
10-00-3474-890 Cemetery Revenue	8,500.00	12,000.00	23,400.00		-95	12,000.00		
10-00-3830-351 Tax Refunds-Sales								
10-00-3830-352 Tax Refunds-Gasolines								
10-00-3831-491 Interest On Investments	166,969.00	100,000.00	261,464.00		-161	200,000.00		
10-00-3833-840 Contributions/Scholarships								

**ANNUAL BUDGET ESTIMATE - REVENUE**

Original - 2019-2020

TOWN OF DAVIDSON

FY 2018-2019

Account	2017 - 2018	2018 - 2019	6/30/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-00-3833-845 Contributions - Misc			42,500.00					
10-00-3833-850 G.Jackson Burney Service Award								
10-00-3833-851 Contributions, Kay Kincaid Fund								
10-00-3833-855 Cont From Affordable Housing			309,784.00					
10-00-3835-820 Sale Of Fixed Assets	-68,050.00	10,000.00	166.00		98	10,000.00		
10-00-3837-220 Abc Revenue	121,158.00	115,400.00	99,451.00		14	125,000.00		
10-00-3838-000 Insurance Proceeds/Reimb Of Costs	344,883.00		9,673.00					
10-00-3839-890 Miscellaneous Revenue	12,819.00	10,000.00	1,322.00		87	10,000.00		
10-00-3839-891 Miscellaneous Revenue,Fire	14,786.00		1,010.00					
10-00-3990-980 Fund Balance Appropriated		64,100.00			100	144,450.00		
10-10-3210-150 Animal Tags	620.00	1,000.00	790.00		21	1,000.00		

**ANNUAL BUDGET ESTIMATE - REVENUE**

Original - 2019-2020

TOWN OF DAVIDSON

FY 2018-2019

Account	2017 - 2018	2018 - 2019	6/30/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-10-3330-220 Unauthorized Substance Tax	3,134.00		1,966.00					
10-10-3431-315 Grants	32,174.00	156,000.00	131,233.00		16	103,740.00		
10-10-3432-410 Parking Violations	24,642.00	20,000.00	14,734.00		26	20,000.00		
10-10-3434-840 County Dvfd Contribution	240,000.00	209,000.00	156,750.00		25	235,000.00		
10-10-3437-410 1St Responder Income	28,915.00	25,000.00	25,509.00		-2	25,000.00		
10-10-3438-410 Medic Rent Income	6,600.00	7,200.00	4,800.00		33	7,200.00		
10-10-3833-840 Contributions, Police Dog								
10-10-3833-841 Contributions, Fire Dept.	43,882.00		600.00					
10-10-3833-842 Contributions, Police Dept.	18,777.00		16,261.00					
10-10-3833-843 Contributions, Police Vests								
10-10-3833-844 Contributions-Fire Station 2								

**ANNUAL BUDGET ESTIMATE - REVENUE**

Original - 2019-2020

TOWN OF DAVIDSON

FY 2018-2019

Account	2017 - 2018	2018 - 2019	6/30/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-10-3839-890 Miscellaneous, Police	10,911.00	75,000.00	43,284.00		42	77,000.00		
10-10-3990-981 Approp Fund Bal - Apfo Police								
10-20-3431-320 Safe Routes To School Funding								
10-20-3451-430 Street Resurfacing/Rpr Reimb.								
10-40-3431-410 Business Registration Fee	880.00	800.00	640.00		20	800.00		
10-40-3452-890 Transit Planning	15,000.00	15,000.00			100	15,000.00		
10-40-3455-890 Transportation Planning Project								
10-40-3492-771 Arts & Science Grant Funds								
10-40-3492-772 Contributions Pub Library								
10-40-3600-410 Film Production Permit	600.00							
10-40-3610-410 Food Truck Permit								

**ANNUAL BUDGET ESTIMATE - REVENUE**

Original - 2019-2020

TOWN OF DAVIDSON

FY 2018-2019

Account	2017 - 2018	2018 - 2019	6/30/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-60-3493-910 Loan Proceeds	479,241.00		3,272,365.00					
10-80-3431-315 Grants - Dendr								
10-80-3431-316 Grants - Lowe'S/Rw Park								
10-80-3611-860 Library Lease Income	1,500.00	1,500.00	1,500.00			1,500.00		
10-80-3611-861 Rental Income	37,352.00	48,000.00	32,686.00		32	48,000.00		
10-80-3613-410 P & R Spec.Proj/Programs	67,216.00	60,000.00	29,304.00		51	6,000.00		
10-80-3614-410 Summer Camp Revenue	191,639.00	80,000.00	13,719.00		83	12,000.00		
10-80-3615-410 Special Events	13,548.00	11,000.00	9,942.00		10	13,500.00		
10-80-3617-410 Event Sponsorships	23,925.00	35,000.00	17,520.00		50	25,000.00		
10-80-3618-410 Vendor Fees	20,590.00	20,000.00	19,870.00		1	20,000.00		
10-80-3619-410 Christmas Parade Registrations	3,515.00	3,500.00	3,750.00		-7	3,500.00		

**ANNUAL BUDGET ESTIMATE - REVENUE**

Original - 2019-2020

TOWN OF DAVIDSON

FY 2018-2019

Account	2017 - 2018	2018 - 2019	6/30/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-80-3630-410 Canoe/Kayak Rack Rental	11,892.00	12,000.00	12,050.00		0	12,000.00		
10-80-3640-410 Recreation Facility Revenue	2,158.00	500.00	1,460.00		-192	1,500.00		
10-80-3650-410 Athletics - Basketball	15,872.00	11,500.00	133.00		99	18,250.00		
10-80-3660-410 Athletics - Softball		2,000.00			100	2,000.00		
10-80-3670-410 Athletics - T-Ball								
10-80-3680-410 Athletics - Dyba	6,375.00	7,000.00			100	7,000.00		
10-80-3833-830 Contributions, P&R		200.00			100			
<b>10 General Fund</b>								
<b>Total Revenue</b>	<b>\$13,117,169.00</b>	<b>\$11,943,988.00</b>	<b>\$14,295,286.00</b>			<b>\$12,665,583.00</b>		
<b>Report Total Revenue</b>	<b>\$13,117,169.00</b>	<b>\$11,943,988.00</b>	<b>\$14,295,286.00</b>			<b>\$12,665,583.00</b>		

Account	2017 - 2018	2018 - 2019	6/30/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
<b>11 Powell Bill Fund</b>								
<b>Revenue</b>								
11-20-3316-300 Powell Bill Revenue	332,212.00	335,000.00	331,789.00		1	333,000.00	0.00	0.00
11-20-3831-300 Interest-Powell Bill	6,259.00	0.00	0.00			0.00	0.00	0.00
11-20-3901-300 Fund Balance-Powell Bill	0.00	0.00	0.00			0.00	0.00	0.00
11-20-3902-300 Transfer From Gen. Fund-P/R	0.00	0.00	0.00			0.00	0.00	0.00
<b>Expenditure</b>								
11-20-4510-199 Engineering	0.00	0.00	0.00			0.00	0.00	0.00
11-20-4510-240 Supplies & Materials	0.00	0.00	0.00			0.00	0.00	0.00
11-20-4510-354 Street Improvements	5,583.00	335,000.00	43,595.00		87	0.00	0.00	0.00
11-20-4510-355 Street Connections	0.00	0.00	0.00			0.00	0.00	0.00
11-20-4510-356 Street Repair/Resurfacing	1,114,040.00	0.00	5,169.00			333,000.00	0.00	0.00

**ANNUAL BUDGET ESTIMATE - ALL**  
Original - 2019-2020

TOWN OF DAVIDSON  
FY 2018-2019

Account	2017 - 2018	2018 - 2019	6/30/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
11-20-4510-357 Sidewalk Repair	0.00	0.00	0.00			0.00	0.00	0.00
11-20-4510-440 Contracted Services	0.00	0.00	0.00			0.00	0.00	0.00
11-20-4510-590 C/O New Sidewalks	0.00	0.00	0.00			0.00	0.00	0.00
11-20-9100-710 Loan Payment	0.00	0.00	0.00			0.00	0.00	0.00
11-20-9100-720 Loan Interest, 1St Charter	0.00	0.00	0.00			0.00	0.00	0.00
<b>11 Powell Bill Fund</b>								
<b>Total Revenue</b>	<b>\$338,471.00</b>	<b>\$335,000.00</b>	<b>\$331,789.00</b>			<b>\$333,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Expenditure</b>	<b>\$1,119,623.00</b>	<b>\$335,000.00</b>	<b>\$48,764.00</b>			<b>\$333,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Net</b>	<b>-\$781,152.00</b>	<b>\$0.00</b>	<b>\$283,025.00</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Report Total Revenue</b>	<b>\$338,471.00</b>	<b>\$335,000.00</b>	<b>\$331,789.00</b>			<b>\$333,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Report Total Expenditure</b>	<b>\$1,119,623.00</b>	<b>\$335,000.00</b>	<b>\$48,764.00</b>			<b>\$333,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Report Total Net</b>	<b>-\$781,152.00</b>	<b>\$0.00</b>	<b>\$283,025.00</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

Account	2017 - 2018	2018 - 2019	6/30/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
<b>20 Storm Water Fund</b>								
<b>Revenue</b>								
20-30-3440-300	248,696.00	245,000.00	227,870.00		7	250,000.00	0.00	0.00
Storm Water Fees								
20-30-3450-110	0.00	0.00	0.00			0.00	0.00	0.00
Refund Of Fees								
20-30-3493-910	0.00	0.00	0.00			0.00	0.00	0.00
Loan Proceeds								
20-30-3500-315	91,817.00	0.00	0.00			0.00	0.00	0.00
Grants - Stormwater								
20-30-3990-980	0.00	0.00	0.00			0.00	0.00	0.00
Fund Balance Approp - Stormwater								
<b>Expenditure</b>								
20-30-4710-199	0.00	0.00	0.00			0.00	0.00	0.00
Engineering								
20-30-4710-261	2,144.00	2,500.00	0.00		100	2,500.00	0.00	0.00
Equipment Not Capitalized								
20-30-4710-303	40,738.00	62,000.00	333.00		99	50,000.00	0.00	0.00
Storm Water Contract								
20-30-4710-310	0.00	0.00	0.00			0.00	0.00	0.00
Land Development Support								

**ANNUAL BUDGET ESTIMATE - ALL**  
Original - 2019-2020

TOWN OF DAVIDSON  
FY 2018-2019

Account	2017 - 2018	2018 - 2019	6/30/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
20-30-4710-440 Contract Services	64,323.00	146,670.00	261,995.00		-79	163,670.00	0.00	0.00
20-30-4710-551 Capital Outlay - Equipment	0.00	0.00	0.00			0.00	0.00	0.00
20-30-4710-700 Debt Service - 2017 Street Sweepe...	33,830.00	33,830.00	33,830.00		0	33,830.00	0.00	0.00
20-30-4710-800 Contingency	0.00	0.00	0.00			0.00	0.00	0.00
<b>20 Storm Water Fund</b>								
<b>Total Revenue</b>	<b>\$340,513.00</b>	<b>\$245,000.00</b>	<b>\$227,870.00</b>			<b>\$250,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Expenditure</b>	<b>\$141,035.00</b>	<b>\$245,000.00</b>	<b>\$296,158.00</b>			<b>\$250,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Net</b>	<b>\$199,478.00</b>	<b>\$0.00</b>	<b>-\$68,288.00</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Report Total Revenue</b>	<b>\$340,513.00</b>	<b>\$245,000.00</b>	<b>\$227,870.00</b>			<b>\$250,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Report Total Expenditure</b>	<b>\$141,035.00</b>	<b>\$245,000.00</b>	<b>\$296,158.00</b>			<b>\$250,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Report Total Net</b>	<b>\$199,478.00</b>	<b>\$0.00</b>	<b>-\$68,288.00</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

Account	2017 - 2018	2018 - 2019	6/30/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
<b>25 Solid Waste Fund</b>								
<b>Revenue</b>								
25-00-3229-000	787,493.00	777,150.00	756,246.00		3	797,466.00	0.00	0.00
Solid Waste Fees								
25-20-3990-000	0.00	90,824.00	0.00		100	158,976.00	0.00	0.00
Fund Balance Appropriated								
<b>Expenditure</b>								
25-30-4710-199	0.00	0.00	0.00			0.00	0.00	0.00
Engineering								
25-30-4710-260	0.00	0.00	0.00			0.00	0.00	0.00
Permits/Supplies								
25-30-4710-300	601,667.00	734,281.00	544,218.00		26	821,942.00	0.00	0.00
Contr.Solid Waste Coll.								
25-30-4710-301	118,606.00	133,693.00	124,697.00		7	134,500.00	0.00	0.00
Contracted Recyclables								
25 Solid Waste Fund								
<b>Total Revenue</b>	<b>\$787,493.00</b>	<b>\$867,974.00</b>	<b>\$756,246.00</b>			<b>\$956,442.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Expenditure</b>	<b>\$720,273.00</b>	<b>\$867,974.00</b>	<b>\$668,915.00</b>			<b>\$956,442.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Net</b>	<b>\$67,220.00</b>	<b>\$0.00</b>	<b>\$87,331.00</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Report Total Revenue</b>	<b>\$787,493.00</b>	<b>\$867,974.00</b>	<b>\$756,246.00</b>			<b>\$956,442.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Report Total Expenditure</b>	<b>\$720,273.00</b>	<b>\$867,974.00</b>	<b>\$668,915.00</b>			<b>\$956,442.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**ANNUAL BUDGET ESTIMATE - ALL**

Original - 2019-2020

TOWN OF DAVIDSON

FY 2018-2019

Account	2017 - 2018	2018 - 2019	6/30/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
<b>Report Total Net</b>	<b>\$67,220.00</b>	<b>\$0.00</b>	<b>\$87,331.00</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

Account	2017 - 2018	2018 - 2019	6/30/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
<b>52 Affordable Housing Fund</b>								
<b>Revenue</b>								
52-40-3311-100 Payment In Lieu	1,001,806.00	0.00	1,171,519.00			0.00	0.00	0.00
52-40-3431-315 Grants - Aff Housing	0.00	0.00	0.00			0.00	0.00	0.00
52-40-3492-770 Home Consortium Contributions	46,182.00	0.00	31,000.00			0.00	0.00	0.00
52-40-3835-820 Proceeds Of Sale	725.00	0.00	0.00			0.00	0.00	0.00
52-40-3902-000 Contribution From General Fund	0.00	0.00	0.00			0.00	0.00	0.00
52-40-3990-980 Fund Balance Appropriated	0.00	85,220.00	0.00		100	97,891.00	0.00	0.00
<b>Expenditure</b>								
52-40-4920-495 Land And Houses	0.00	0.00	309,784.00			0.00	0.00	0.00
52-40-4920-496 Administration	0.00	0.00	0.00			0.00	0.00	0.00
52-40-4920-498 Down Payment Assistance	57,311.00	0.00	122,298.00			0.00	0.00	0.00

**ANNUAL BUDGET ESTIMATE - ALL**  
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TOWN OF DAVIDSON  
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Account	2017 - 2018	2018 - 2019	6/30/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
52-40-4920-632 Contributions, Dhc	0.00	0.00	0.00			10,000.00	0.00	0.00
52-40-4940-121 Salaries & Wages	28,027.00	28,090.00	24,523.00		13	30,045.00	0.00	0.00
52-40-4940-181 Fica Tax	1,990.00	2,150.00	1,743.00		19	2,298.00	0.00	0.00
52-40-4940-182 Retirement	2,130.00	3,610.00	1,923.00		47	4,218.00	0.00	0.00
52-40-4940-183 Insurance	278.00	0.00	364.00			0.00	0.00	0.00
52-40-4940-186 Other Fringe Benefits	0.00	0.00	0.00			0.00	0.00	0.00
52-40-4940-189 Workmen'S Compensation	151.00	120.00	107.00		11	130.00	0.00	0.00
52-40-4940-260 Supplies & Materials	63.00	300.00	47.00		84	300.00	0.00	0.00
52-40-4940-312 Travel	124.00	300.00	152.00		49	300.00	0.00	0.00
52-40-4940-321 Telephones	0.00	350.00	0.00		100	300.00	0.00	0.00
52-40-4940-370 Advertising	0.00	0.00	0.00			0.00	0.00	0.00

**ANNUAL BUDGET ESTIMATE - ALL**  
Original - 2019-2020

TOWN OF DAVIDSON  
FY 2018-2019

Account	2017 - 2018	2018 - 2019	6/30/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
52-40-4940-395 Training	0.00	300.00	0.00		100	300.00	0.00	0.00
52-40-4940-400 Marketing	0.00	0.00	0.00			0.00	0.00	0.00
52-40-4940-440 Contract Services	12,636.00	50,000.00	50,000.00			50,000.00	0.00	0.00
52-40-4940-581 Affordable Housing	0.00	0.00	0.00			0.00	0.00	0.00
52-40-4940-710 Grants	0.00	0.00	0.00			0.00	0.00	0.00
52-40-4940-801 Transfer To General Fund	0.00	0.00	0.00			0.00	0.00	0.00
<b>52 Affordable Housing Fund</b>								
<b>Total Revenue</b>	<b>\$1,048,713.00</b>	<b>\$85,220.00</b>	<b>\$1,202,519.00</b>			<b>\$97,891.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Expenditure</b>	<b>\$102,710.00</b>	<b>\$85,220.00</b>	<b>\$510,941.00</b>			<b>\$97,891.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Net</b>	<b>\$946,003.00</b>	<b>\$0.00</b>	<b>\$691,578.00</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Report Total Revenue</b>	<b>\$1,048,713.00</b>	<b>\$85,220.00</b>	<b>\$1,202,519.00</b>			<b>\$97,891.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Report Total Expenditure</b>	<b>\$102,710.00</b>	<b>\$85,220.00</b>	<b>\$510,941.00</b>			<b>\$97,891.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Report Total Net</b>	<b>\$946,003.00</b>	<b>\$0.00</b>	<b>\$691,578.00</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



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**Agenda**      **Consider Approval of Draft Meeting April Meeting Minutes**

**Title:**      **Summary:** Draft Meeting Minutes from April 9 work session, April 11 Civics 101, April 23 regular meeting, and April 29 Quarterly Q&A.

**Summary:**

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**ATTACHMENTS:**

<b>Description</b>	<b>Upload Date</b>	<b>Type</b>
☐ Draft Meeting Minutes 04-09-19	5/23/2019	Backup Material
☐ Draft Meeting Minutes 04-11-19	5/23/2019	Backup Material
☐ Draft Meeting Minutes 04-23-19	5/23/2019	Backup Material
☐ Draft Meeting Minutes 04-29-19	5/23/2019	Backup Material



April 9, 2019

**SECOND TUESDAY WORK SESSION  
TOWN OF DAVIDSON BOARD OF COMMISSIONERS**

The Town of Davidson Board of Commissioners held its regularly scheduled meeting on Tuesday, April 9, 2019 in the Town Hall Board Room. Present were Mayor Rusty Knox and Commissioners Jane Campbell, Matthew Fort, Jim Fuller, and Autumn Rierson Michael. Commissioner David Sitton was absent. Town Manager Jamie Justice, Economic Development Manager Kim Fleming, Finance Director Pieter Swart, Fire Chief Bo Fitzgerald, Human Resources Director Megan White, Parks and Recreation Director Kathryn Spatz, Planning Director Jason Burdette, Police Chief Penny Dunn, Public Works Director Doug Wright, Town Attorney Cindy Reid and Town Clerk Betsy Shores were also present.

- **CALL TO ORDER**

Mayor Knox called the meeting to order at 6:08 p.m.

- **ANNOUNCEMENTS**

Town Clerk Betsy Shores read the following announcements:

The Shaping What's Next workshop was held on April 1-3. All of the boards presented at the workshop are available online at [WhatsNextDavidson.com](http://WhatsNextDavidson.com). If you were unable to attend the multi-day workshop, please visit the project website to review the information presented and provide feedback through April 12. After this week, the What's Next project consultants will begin to work on drafting the plan. During the fall of 2019, we will host a draft plan presentation meeting. The draft will also be posted to [whatsnextdavidson.com](http://whatsnextdavidson.com).

The Public is invited to attend the North South Connector Community Engagement Session on Thursday, April 11 from 6-8pm at River Run Country Club to learn more about the study and talk with staff. There will not be a formal presentation during the drop-in event. Additional information is available online at [northsouthparkway.org](http://northsouthparkway.org)

Please note that Davidson Town Hall will be closed on Friday, April 19 for the Good Friday holiday.

On Monday, April 22 at 6:00pm the Davidson Police Department will host Get W.O.K.E. - An Initiative Helping to Build Relations Between Davidson's Youth and Police. Woke stands for (W)orking (O)n (K)nowledge and (E)mpowerment. The Get W.O.K.E program is directed towards the 14 to 24 age population, but anyone may attend. The event will be held in the Town Hall Board Room and consists of a panel discussion, Q & A session, and live demonstrations. The initiative is the brainchild of Carson Pauling, founder of Get W.O.K.E, a junior at Davidson Day School and an active member of the community.

The weekend of April 26-28 will kick off April is for Arts. On Friday night is the Gallery Crawl from 6pm – 9 pm. The Art on the Green Festival will take place Saturday from 10am-5pm and Sunday from Noon to 4pm. This juried art show spotlights over 50 artists from the Lake Norman region, North Carolina, Virginia, Massachusetts, and Maine to showcase and sell their creations.

Also, on Saturday, April 27, the Mayor and Board will host a Community Dinner at Roosevelt Wilson Park. The picnic event begins at 6pm and the Town will provide the main dish, paper products, water and tea.

The April is for Arts Weekend concludes with the kickoff of the 2019 Concert on Green series featuring the Davidson College Jazz Ensemble! The 2019 schedule is available at [concertsonthegreen.com](http://concertsonthegreen.com)

The Mayor and Board of Commissioners will host a Quarterly Q&A Session on Monday, April 29th at 9:00 am in the Board Room of Town Hall.

Congratulations to Economic Development Manager Kim Fleming. The North Carolina Association of Festivals and Events selected Christmas in Davidson for Best Brochure for a Small Event.

Mayor Knox read **Resolution 2019-16 Requesting North Carolina Legislation to support Senate Bill 297** an act to the North Carolina Policy Collaboratory at the University of North Carolina at Chapel Hill to assemble a research advisory panel to study and develop recommendations on strategies for implementation of a research program to determine whether any clusters of cancer incidents exist within the state. Senate Bill 297 could provide an opportunity for further study of the multiple cases of Ocular Melanoma in the Lake Norman area, as well as any other potential cancer clusters throughout the state.

- **CHANGES TO THE AGENDA**

No changes to the agenda.

- **QUARTERLY COMMISSIONER REPORTS**

Commissioners gave reports on the following organizations:

Commissioner Autumn Rierson Michael - Centralina Council of Governments

Commissioner Matthew Fort - Lake Norman Chamber of Commerce

Commissioner Jim Fuller - Visit Lake Norman

Commissioner Jane Campbell - Charlotte Regional Transportation Planning Organization & Lake Norman Transportation Commission

Mayor Rusty Knox - Metropolitan Transit Commission

- **DISCUSSION**

(a) Economic Development Manager Kim Fleming reviewed the results from the **Citizen Survey 2019**. The Town of Davidson contracted with the National Research Center to administer the 2019 National Citizen Survey to town residents. The Town has been surveying residents in this manner since 2007. The summary results will be presented and discussed with the board.

(b) Special Projects Manager Dawn Blobaum, Fire Chief Bo Fitzgerald, and Police Chief Penny Dunn

discussed with the board **Options for Public Facilities Phase II for Police and Fire** in the existing town hall. The renovation of the first floor for the police department satisfies their needs for 20 years. The renovation of the lower level and addition of approximately 4,200 square feet to the building for the fire department presents operational issues.

The board discussed option 2, the first-floor renovation for the police department and a partial renovation of the existing fire station. This would include the renovation of dayroom/kitchen and restrooms, create one additional bunk room from existing office, and relocate chief and deputy offices off-site.

Proposed next steps include a decision on fire department options, Creech and Associates will begin designing, Edifice will price entire town hall renovation for police and fire, the consultants will present first pass at costs in May, and a decision on total cost of public facilities for the November referendum on will be presented to the board on June 11.

(c) Town Manager Jamie Justice and Parks and Recreation Supervisor Kathryn Spatz reviewed the **Non-Profit Grant Allocation Process**. The board of commissioners has historically appropriated \$50,000 to be distributed among qualified, registered, town-based non-profits that apply for funding for activities the town does not provide and that serve town residents. The board discussed a process moving forward on formalizing annual service agreements with non-profit groups like Davidson Housing Coalition, Davidson Land Conservancy, and North Meck Crime Stoppers that provide a direct service to the town, with funding coming directly from the annual operating budget and not part of this non-profit pool. Since May 2017, the Livability Board has reviewed applications from the non-profit groups and made recommendations to the board for funding. The Livability Board will continue to review the applications and the board will determine the funding amount during the FY20 budget process.

(d) Affording Housing Manager and Town Attorney Cindy Reid requested the board to approve a contract with Our Towns Habitat for Humanity for **Critical Home Repairs and Preservation of Naturally Affordable Housing**. The town is providing funding for the repairs from payment in lieu funds, and Habitat, through its Critical Repair Program, is responsible for the repairs. The contract specifies each parties' responsibilities and provides an indemnification for the town.

***Commissioner Fuller made a motion to approve the contract. The motion passed unanimously (4-0).***

(e) Mayor Knox read **Resolution 2019-16 Requesting North Carolina Legislation to support Senate Bill 297** earlier in the meeting.

(f) **Miscellaneous/Open Discussion**

- **ADJOURN**

*Commissioner Campbell made a motion to adjourn. The motion passed unanimously (4-0).*

The meeting adjourned at 8:15 p.m.

**Attest:**

\_\_\_\_\_  
Elizabeth K. Shores  
Town Clerk

\_\_\_\_\_  
Rusty Knox  
Mayor

DRAFT



April 11, 2019

**INFORMAL MEETING – CIVICS 101 MORNING & EVENING SESSIONS  
TOWN OF DAVIDSON BOARD OF COMMISSIONERS**

The Town of Davidson Board of Commissioners meet on Thursday, April 11, 2019 in the Town Hall Board Room with members of the 2019 Civics 101 class from 9:30am – 11:30am and 6:30pm – 8:30pm.

Present for the morning session were Mayor Rusty Knox and Commissioners Jane Campbell, Matthew Fort, Jim Fuller, and Autumn Rierson Michael.

Present for the evening session were Mayor Rusty Knox and Commissioners Jane Campbell, Jim Fuller, and Autumn Rierson Michael.

The board answered questions from attendees about various town topics and no actions were taken.

**Attest:**

\_\_\_\_\_  
Elizabeth K. Shores  
Town Clerk

\_\_\_\_\_  
Rusty Knox  
Mayor



April 23, 2019

**REGULAR MEETING  
TOWN OF DAVIDSON BOARD OF COMMISSIONERS**

The Town of Davidson Board of Commissioners held its regularly scheduled meeting on Tuesday, April 23, 2019 in the Town Hall Board Room. Present were Mayor Rusty Knox and Commissioners Jane Campbell, Matthew Fort, Jim Fuller, Autumn Rierson Michael, and David Sitton. Town Manager Jamie Justice, Economic Development Manager Kim Fleming, Finance Director Pieter Swart, Parks and Recreation Director Kathryn Spatz, Planning Director Jason Burdette, Police Chief Penny Dunn, Public Works Director Doug Wright, Town Attorney Cindy Reid, and Town Clerk Betsy Shores were also present.

- **CALL TO ORDER**

Mayor Knox called the meeting to order at 6:03 p.m.

- **ANNOUNCEMENTS**

Town Clerk Betsy Shores made the following announcements:

April 26-28, the Town of Davidson will kick off April is for Arts on Friday night with the Gallery Crawl from 6:00 p.m.– 9:00 p.m. The Art on the Green Festival will take place Saturday from 10:00 a.m.– 5:00 p.m. and Sunday from 12:00 p.m.– 4:00 p.m.

The Mayor and Board will host a Community Dinner at Roosevelt Wilson Park on Saturday, April 27. The picnic event begins at 6:00 p.m. and the town will provide the main dish, paper products, water and tea. If you plan to attend, please bring a side dish or dessert to share. During the event, attendees can give input on the proposed sculptural sensory garden at Roosevelt Wilson Park which is the next public art project in Davidson.

Sunday April 28 at 6:00 p.m. is the start of the 2019 Concert on the Green series featuring the Davidson College Jazz Ensemble! The 2019 schedule is available at [www.concertsonthegreen.com](http://www.concertsonthegreen.com)

The Mayor and Board of Commissioners will host a Quarterly Q&A Session on Monday, April 29th at 9:00 am in the Board Room of Town Hall.

Town Day will take place on Saturday, May 4 from 10:00 a.m. to 3:00 p.m. on the town green. We encourage all citizens to walk or ride a bike to the green for the start of Bike Month! Town Day Activities include a cake walk, yard games, face painting, a pinewood derby, music, entertainment, food, and many booths featuring Davidson organizations.

May is Bike Month! Activities include Bike to School Day on Wednesday, May 8, the Lake Norman Bike Expo and Community Ride on Saturday, May 11, Bike to Work Week May 13 – 17, and the Tour de Trees Event on Saturday, May 18th.

Town Manager Justice provided an update on the Potts Development Project. Crescent Acquisitions, LLC, the developer of the proposed Potts Development project, filed a lawsuit against the Town of Davidson regarding the permit for the project. As the town argued to the court, it does not believe that the circumstances warrant the continuation of the permitting process. However, the court has ordered planning staff to complete the review and issue a decision on the permit. Therefore, as required by the court, there will be a public input session set for May 2, 2019 from 5:00 p.m.- 7:00 p.m. at town hall. This is an opportunity for citizens to express their opinions directly to the developer regarding this project. This project will also be on the planning board's agenda for the April 29 meeting for review and comment and citizens are welcome to attend. The town will update the citizens, to the extent possible, as the permitting process and the lawsuit move forward.

Mayor Knox and Commissioner Rierson Michael recognized the Hurt Hub at Davidson College for receiving the 2018 Gertrude A. Carraway Award of Merit from Preservation North Carolina. Named in honor of the late Dr. Gertrude S. Carraway, a noted New Bern historian and preservationist, the award has been presented since 1974 and a maximum of twelve awards are given each year. The Awards of Merit give deserved recognition to individuals or organizations that have demonstrated a genuine commitment to historic preservation through extraordinary leadership, research, philanthropy, promotion, and/or significant participation in preservation.

Mayor Knox and Town Manager Justice recognized the 2019 Civics 101 Class.

Mayor Knox read a proclamation for Small Business Week May 5-11, 2019 and a proclamation for National Bike Month.

- **CHANGES TO THE AGENDA**

No changes to the agenda.

- **PUBLIC COMMENTS**

The public comments period opened at 6:26 p.m. and was closed at 6:33 p.m. Three citizens spoke. Commissioner Fort summarized the comments.

- **CONSENT AGENDA**

**Meeting Minutes from March 12 work session, March 14-15 strategic retreat, March 18 special meeting, and March 26 regular meeting**

**Interlocal Agreement for Lake Norman Transportation Commission**

**Direct the Clerk to Investigate a Voluntary Contiguous Annexation Petition of Mayes Hall - Resolution 2019-17**

**Direct the Clerk to Investigate a Voluntary Contiguous Annexation Petition of Lake Cornelius Residential - Resolution 2019-18**

Amend the meeting schedule by adding a Special Meeting on Tuesday, May 7, 2019 at 6:00 p.m. in the Town Hall Board Room

*Commissioner Rierson Michael made a motion to approve the consent agenda. The motion passed unanimously (5-0).*

- **OLD BUSINESS**

(a) Town Manager Justice reviewed the draft **resolution provide feedback to the North Carolina Department of Transportation (NCDOT) regarding Project U-5873**, the proposed roundabout on Highway 115 (Main Street) at the intersection of Davidson Street and Potts Street in the Town of Cornelius. The proposed intersection improvements would also re-align the south entrance to the Town of Davidson.

*Commissioner Sitton made a motion to not take action tonight and invite Kimley-Horn to attend a future board meeting and answer questions about making the roundabout a single lane, potentially moving the location of the roundabout, and what would be the solution for the least amount of impact on the Town of Davidson. The motion did not carry with a vote of 1-4. Commissioner Sitton voted yes and Commissioners Campbell, Fort, Fuller and Rierson Michael voted no.*

*Commissioner Fort made a motion to approve the resolution as discussed and ask Kimley-Horn to answer the questions and explain why they are unwilling to provide the information that the Town of Davidson has requested. The motion passed 4-1. Commissioners Campbell, Fort, Fuller and Rierson Michael voted yes and Commissioner Sitton voted no.*

Commissioner Campbell commended Chief Penny Dunn and the Davidson Police Department for the recent Get. W.O.K.E event held at Town Hall.

- **ADJOURN**

*Commissioner Campbell made a motion to adjourn. The motion passed unanimously (5-0).*

The meeting adjourned at 7:33 p.m.

**Attest:**

\_\_\_\_\_  
Elizabeth K. Shores  
Town Clerk

\_\_\_\_\_  
Rusty Knox  
Mayor



College Town. Lake Town. Your Town.

April 29, 2019

**INFORMAL MEETING – QUARTERLY Q&A SESSION  
TOWN OF DAVIDSON BOARD OF COMMISSIONERS**

The Town of Davidson Board of Commissioners meet on Monday, April 29, 2019 from 9:00am – 10:00am for the Quarterly Q&A Session. Present Mayor Rusty Knox and Commissioners Jane Campbell, Matthew Fort, Jim Fuller, Autumn Rierson Michael, and David Sitton. Town Manager Jamie Justice and Town Clerk Betsy Shores were also in attendance.

Town Manager Justice provided an update on current town projects including the FY20 budget process and the county revaluation impact, the sale of Continuum, Park at Beaty Street, Public Facilities project for 251 South Street and the renovations to the current town hall, and Exit 30 bridge work. The board answered questions from attendees including paving of Hillside drive after the Charlotte Water project, affordable housing, increase in police staffing, the proposed veterans' monument at Roosevelt Wilson Park, concerns about pedestrian visibility at the roundabouts due to tall bushes, and the proposed Potts project. No actions were taken.

**Attest:**

\_\_\_\_\_  
Elizabeth K. Shores  
Town Clerk

\_\_\_\_\_  
Rusty Knox  
Mayor



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**Agenda      Consider Approval to Amend Meeting Schedule**

**Title:**      **Summary:** Amend the meeting schedule to move the Quarterly Q&A meeting from Tuesday, June 4 to Thursday, June 6, 2019. The meeting would be held at 6:30pm, location to be determined.

**Summary:**

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**ATTACHMENTS:**

<b>Description</b>	<b>Upload Date</b>	<b>Type</b>
☐ Amended 2019 Meeting Schedule 05.28.19	5/24/2019	Backup Material

<b>Board of Commissioners Meeting Schedule 2019 - Updated 4/23/2019</b>			
<b>Month</b>	<b>2nd Tuesday Work Session 6:00 P.M.</b>	<b>4th Tuesday Regular Meeting 6:00 P.M.</b>	<b>Quarterly Meetings</b>
January	8	22	
February	12	26	
March	12	26	
April	9	23	29
May	14	28	
June	11	25	Move from 6/4 to 6/6
July	9	23	
August	13	27	
September	10	24	3
October	8	22	
November	*12 (Regular Meeting)	No Meeting - Holiday	
December	*3 (Regular Meeting)	*10 (Ceremonial Meeting)	
<b>Additional Meetings</b>	<b>Retreat</b> Date: March 14-15 <u>Location: Chapel Hill</u> <b>Special Meeting</b> March 18 6:00 p.m. May 7 6:00 p.m.	<b>Civics 101</b> Date: Feb. 7- April 23 (Thurs) 9:30 a.m. - 11:30 a.m. 6:30 p.m. - 8:30 p.m. Town Hall - 216 S. Main	<b>Quarterly Meetings</b> 4/29 - 9am Town Hall
All Meetings are held at Davidson Town Hall, Meeting Room - 216 South Main St.			
2nd Tuesday of the month is a Work Session			
4th Tuesday of the month is a Regular Meeting with Public Comment			
* Alternate dates to accommodate holidays and meeting requirements			



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**Agenda Title:** **Consider Approval of Resolution 2019-21 requesting the Town of Davidson to adopt the Sources of Strength Program in partnership with DavidsonLifeLine**

**Summary:** Hough High School adopted Sources of Strength, a Suicide Prevention Resource Center (SPRC) and Substance Abuse and Mental Health Services Administration (SAMHSA) evidence-based suicide prevention initiative designed to work upstream from crisis to a place of building coping skills and resilience, this academic year in response to several students in crisis.

The Town of Davidson and Davidson LifeLine have worked very closely together since Davidson LifeLine's inception in 2012 and both have key partners eager to be involved in the initiative including the Town of Davidson Police, Town of Davidson Economic Development, faith communities, 5 area high schools, various non-profit organizations, and Davidson College.

The Parks and Recreation Department representative on Davidson LifeLine Board of Directors will begin serving as the Community of Resilience town lead.

**Summary:**

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**ATTACHMENTS:**

	<b>Description</b>	<b>Upload Date</b>	<b>Type</b>
▣	Agenda Memo - Sources of Strength Resolution 05.28.19	5/24/2019	Cover Memo
▣	Draft - Resolution 2019-21 Sources of Strength	5/24/2019	Resolution Letter



## **Sources of Strength: A Resolution Designating the Town of Davidson, North Carolina a Community of Resilience**

To: Davidson Board of Commissioners  
From: Kathryn Spatz, Parks & Recreation Director  
Date: May 28, 2019  
Re: Sources of Strength: A Resolution Designating the Town of Davidson, North Carolina A Community of Resilience

### **1. OVERVIEW**

Hough High School adopted Sources of Strength, a Suicide Prevention Resource Center (SPRC) and Substance Abuse and Mental Health Services Administration (SAMHSA) evidence-based suicide prevention initiative designed to work upstream from crisis to a place of building coping skills and resilience, this academic year in response to several students in crisis.

The Town of Davidson and Davidson LifeLine have worked very closely together since Davidson LifeLine's inception in 2012 and both have key partners eager to be involved in the initiative (e.g. Town of Davidson Police, Town of Davidson Economic Development, faith communities, 5 area high schools, various non-profit organizations, Davidson College).

### **2. RELATED TOWN GOALS**

**Core Value:** The Physical, social, and intellectual well-being of Davidson citizens is fundamental to our community, so town government will provide and encourage enjoyable, safe, and affordable and cultural lifelong learning opportunities.

**Partnerships:** The Town of Davidson will build on existing relationships to strengthen partnerships with strategic organizations and institutions.

The Town of Davidson will increase physical and mental health of Davidson citizens. Improve neighborhood parks.

### **3. OPTIONS/PROS & CONS**

**Pros:** this is the next step in reaching out to our citizens.

### **4. FYI or RECOMMENDED ACTION**

Staff recommends adoption of the resolution.

### **5. NEXT STEPS**

The Parks and Recreation Department representative on Davidson LifeLine Board of Directors will begin serving as the Community of Resilience town lead.



## **RESOLUTION 2019-21 DESIGNATING THE TOWN OF DAVIDSON, NORTH CAROLINA: A COMMUNITY OF RESILIENCE**

**WHEREAS**, The goal of building a Community of Resilience is to promote healthy, sustainable habits and support for community members; and

**WHEREAS**, 1 in 5 people will experience a mental illness each year; and

**WHEREAS**, Mental illness knows no boundaries. In 2017, there were 47,173 suicides in the US; more than traffic deaths or homicides. Suicide is the 10th leading cause of death in the US and the 2nd leading cause of death among youth. Furthermore, 7 of 10 suicides in 2017 were middle aged white males; and

**WHEREAS**, The State of NC experienced a rise in suicide; in 2016, NC experienced 1,362 deaths by suicide (NCDHHS); and

**WHEREAS**, Mecklenburg County has the highest suicide rate in the state of North Carolina, the number of suicide assessments conducted in the Charlotte Mecklenburg School District tripled between 2015 and 2017 (2100 total) and the 2017 Center for Disease Control's Youth Risk Behavior Surveillance Study reported that 17% of CMS high school students seriously considered suicide; and

**WHEREAS**, The Town of Davidson is in no way immune from the issues of mental illness and suicide. In fact, since looking at data beginning in 2012, the Town of Davidson has experienced higher rates of suicide than national average; and

**WHEREAS**, *Sources of Strength* is a Suicide Prevention Resource Center (SPRC) and Substance Abuse and Mental Health Services Administration (SAMHSA) evidence-based suicide prevention initiative designed to work upstream from crisis to a place of building coping skills and resilience. The program trains students as peer leaders and connects them with adult advisors at school and in the community. Advisors support the peer leaders in conducting well-defined messaging activities that aim to change peer group norms influencing coping practices and problem behaviors (e.g., self-harm, drug use, unhealthy sexual practices). The program is strength-based and promotes eight critical protective factors that are linked to overall psychological wellness and reduced suicide risk. Specifically, program activities aim to reduce the acceptability of suicide as a response to distress, increase the acceptability of seeking help, improve communication between youth and adults, and develop healthy coping attitudes among youth. The program is also designed to positively modify the knowledge, attitudes, and behaviors of the peer leaders themselves; and

**WHEREAS**, W.A. Hough High School adopted *Sources of Strength*, beginning this academic school year. Laura Rosenbach, Ph.D., Principal at Hough High, reports the following outcomes:

- Increase in awareness about supports for mental health
- Increase in students, parents, and staff alerting school staff to potential issues of self-harm and depression (multiple harmful situations have been prevented due to concerns others have immediately brought to staff attention)
- Remarks from students and parents regarding the positive school culture and attention towards mental wellness at our school (local students that have transferred to school, parents reporting in conference with teachers/counselors positive change seen in children)
- Students/parents educated on important action steps to take when someone is in crisis (how to help, who to contact, when to reach out)
- 2,500 Lake Norman youth have been educated on mental wellness, multiple parent/community sessions to educate (about 50 families attended Sources info session at Curriculum Night). Many lessons have been taught the students themselves.
- Brought stakeholders together to support students, rather than all working in silos (local business support, parents educated, PTSA support, community events, local places of worship support); and

**WHEREAS**, Davidson LifeLine is requesting the Town of Davidson adopt A Community of Resilience through *Sources of Strength* because:

- *Sources of Strength* fits into the Town of Davidson's Core Value – “The Physical, social, and intellectual well-being of Davidson citizens is fundamental to our community, so town government will provide and encourage enjoyable, safe, and affordable and cultural lifelong learning opportunities.”
- The Town of Davidson has experienced a higher number of suicides than the national average would predict
- The Town of Davidson and Davidson LifeLine have worked very closely together since Davidson LifeLine's inception in 2012 and both have key partners eager to be involved in the initiative (e.g. Town of Davidson Police, Town of Davidson Economic Development, faith communities, 5 area high schools, various non-profit organizations, Davidson College); and

**NOW THEREFORE BE IT RESOLVED**, the Town of Davidson Mayor and Board of Commissioners, does hereby adopt the Sources of Strength Program and assign a Community of Resilience liaison to Davidson LifeLine from the Parks and Recreation Department to help enhance understanding among local government staff and the public.

**Adopted on the 28th day of May, 2019**

**Attest:**

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Rusty Knox, Mayor

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Elizabeth K. Shores, Town Clerk



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**Agenda Title: Consider Approval of Resolution 2019-22 Annexation: Lake Cornelius to Set the Public Hearing Date**

**Summary:** Requesting the Board to approve the public hearing date for the annexation on June 25, 2019.

**Summary:**

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**ATTACHMENTS:**

	<b>Description</b>	<b>Upload Date</b>	<b>Type</b>
☐	Certificate of Sufficiency Lake Cornelius Residential	5/24/2019	Backup Material
☐	Resolution 2019-22 Annexation: Lake Cornelius Residential to Set the Public Hearing Date	5/24/2019	Resolution Letter



**CERTIFICATE OF SUFFICIENCY**

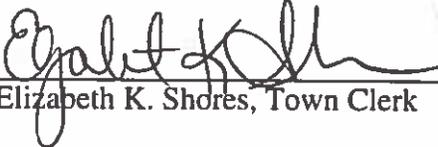
**Lake Cornelius Residential - 648 Catawba Ave**

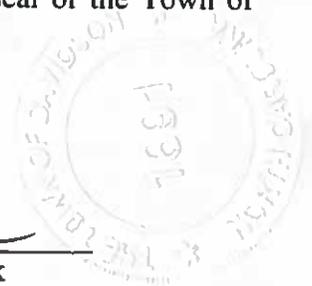
To the Board of Commissioners of the Town of Davidson, North Carolina:

I, Elizabeth K. Shores, do hereby certify that I have investigated the attached petition and hereby make the following findings:

- a. The petition from Meeting Street Towns, LLC contains an adequate property description of the area proposed for annexation.
- b. The area described in the petition is contiguous to the Town of Davidson primary corporate limits, as defined by G.S. 160A-31.
- c. The petition is signed by and includes addresses of all owners of real property lying in the area described therein.
- d. The parcel subject to this Annexation Petition is already subject to the Town of Davidson's zoning jurisdiction. The owner claims all vested rights that attach to the site pursuant to all issued and valid permits.

In witness, whereof, I have hereunto set my hand and affixed the seal of the Town of Davidson, this 28<sup>th</sup> day of May, 2019.

  
Elizabeth K. Shores, Town Clerk





**RESOLUTION 2019-22**

**FIXING DATE OF PUBLIC HEARING ON QUESTION  
OF ANNEXATION PURSUANT TO G.S. 160A-31  
*Lake Cornelius Residential – 648 Catawba Ave***

WHEREAS, a petition requesting annexation of the area described herein has been received; and

WHEREAS, the Board of Commissioners has by resolution directed the Town Clerk to investigate the sufficiency of the petition; and

WHEREAS, certification by the Town Clerk as to the sufficiency of the petition has been made;

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of the Town of Davidson, North Carolina that:

Section 1. A public hearing on the question of annexation of the area described herein will be held at Town Hall Board Room at 6:00 p.m. on June 25, 2019.

Section 2. The area proposed for annexation is described as follows:

(See page 2 and 3 for Mets and Bounds Description)

\*Section 3. Notice of the public hearing shall be published in the Charlotte Observer, a newspaper having general circulation in the Town of Davidson, at least ten (10) days prior to the date of the public hearing.

\_\_\_\_\_  
Rusty Knox, Mayor

ATTEST:

\_\_\_\_\_  
Elizabeth K. Shores, Town Clerk

BEGINNING at a point marked by a #4 existing iron rod, said point being the common westerly corners of the property of WMCI Charlotte VII, LLC (now or formerly in Book 19088 Page 289, tax parcel 00321181) and the property of Jay T. Johnson and Abraya H. Johnson (now or formerly in Book 13058 Page 524, tax parcel 00321102), said point also being located by commencing at NCGS monument "M 007" having NAD 83 (2011) NC grid coordinates Northing: 642,030.07' Easting: 1,449,477.13' and thence following a line S 73°10'41" W 4,213.92 feet to the POINT OF BEGINNING, thence with the westerly boundary of the aforesaid Johnson property S 33°57'50" E 200.00 feet to a magnail set in the centerline of the right-of-way of Catawba Avenue (60' public right of way) (crossing a #4 rebar found at the northerly edge of the right-of-way of Catawba Avenue at 169.91' online); thence with the centerline of Catawba Avenue, S 56°26'31" W 149.42 feet to a magnail set on the 760' contour line of Lake Norman (present condition relative to NGVD29); thence with the 760' contour line of Lake Norman the following thirty-eight (38) calls and distances:

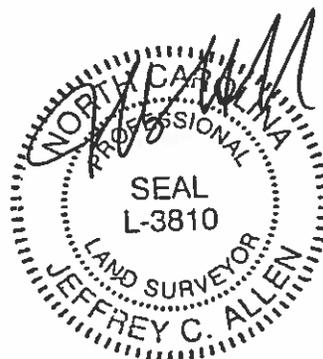
(1) N 21°11'04" W 9.04 feet; (2) N 35°47'32" E 22.24 feet; (3) S 64°52'14" W 36.30 feet; (4) S 74°22'01" W 42.59 feet; (5) S 71°59'46" W 19.10 feet; (6) S 71°05'34" W 34.03 feet; (7) S 77°42'18" W 44.77 feet; (8) S 89°01'45" W 22.93 feet; (9) S 84°32'18" W 18.77 feet; (10) N 73°44'55" W 33.74 feet; (11) N 84°07'17" W 50.16 feet; (12) N 55°12'11" W 43.18 feet; (13) N 35°00'56" W 32.38 feet; (14) N 50°54'45" W 35.45 feet; (15) N 34°38'53" W 37.48 feet; (16) N 48°57'13" W 34.86 feet; (17) N 08°39'29" W 31.61 feet; (18) N 01°16'15" E 25.83 feet; (19) N 03°54'20" W 25.40 feet; (20) N 40°22'26" E 20.76 feet; (21) N 39°56'39" E 23.06 feet; (22) N 46°37'56" E 31.88 feet; (23) N 58°13'52" E 21.55 feet; (24) N 33°51'14" E 38.56 feet; (25) N 39°49'44" E 25.04 feet; (26) N 66°05'04" E 17.20 feet; (27) N 75°52'38" E 17.79 feet; (28) N 74°06'46" E 17.51 feet; (29) N 45°21'00" E 26.61 feet; (30) N 40°57'08" E 19.39 feet; (31) N 46°57'13" E 21.64 feet; (32) N 36°38'38" E 38.15 feet; (33) N 21°21'26" E 43.44 feet; (34) N 19°27'43" E 37.39 feet; (35) N 07°52'20" E 24.85 feet; (36) N 09°27'07" W 21.22 feet; (37) N 00°09'50" W 21.56 feet; (38) N 25°46'35" E 3.74 feet to a #4 rebar set on the 760' contour of Lake Norman and a northerly corner of the aforesaid WMCI Charlotte property; thence with the aforesaid WMCI Charlotte property S 29°29'37" E 351.23 feet (crossing an existing 1/2" iron pipe at 4.28 online) to the POINT AND PLACE OF BEGINNING, having an area of 3.713 acres, more or less, according to survey by Jeffrey C. Allen, NCPLS (L-3810) of Allen Geomatics, P.C. (C-3191), dated June 26, 2017 and revised August 15, 2017.

Tax parcel                    00321101

Deed referenc              Book 2198 Page 94 PLUS Deed Book 3437 Page 595 and Book 4012  
Page 864 and MINUS Deed Book 3985 Page 656

Being all of what is currently known as Mecklenburg County tax parcel 00321101; as described in Deed Book 32804 Page 654; and being more particularly described as follows.

Commencing at NCGS monument "M 007" having NAD 83 (2011) NC grid coordinates Northing: 642,030.07' Easting: 1,449,477.13'; thence a grid bearing and distance, S 73°10'41"W 4,213.92' to the POINT OF BEGINNING, a #4 rebar found at the northwest corner of Johnson (DB 13058 Pg 524) having NAD 83 (2011) NC grid coordinates Northing: 640,810.58' Easting: 1,445,443.53'; thence with Johnson, S 33°57'50"E crossing a #4 rebar found on the Right-of-Way of Catawba Avenue at 169.91', for a total distance of 200.00' to a magnail set in the centerline of Catawba Avenue; thence with the centerline of Catawba Avenue, S 56°26'31"W 149.42' to a magnail set on the 760' contour of Lake Norman (present condition relative to NGVD29); thence with the 760' contour of Lake Norman the following thirty-eight calls; (1) N 21°11'04"W 9.04'; (2) N 35°47'32"E 22.24'; (3) S 64°52'14"W 36.30'; (4) S 74°22'01"W 42.59'; (5) S 71°59'46"W 19.10'; (6) S 71°05'34"W 34.03'; (7) S 77°42'18"W 44.77'; (8) S 89°01'45"W 22.93'; (9) S 84°32'18"W 18.77'; (10) N 73°44'55"W 33.74'; (11) N 84°07'17"W 50.16'; (12) N 55°12'11"W 43.18'; (13) N 35°00'56"W 32.38'; (14) N 50°54'45"W 35.45'; (15) N 34°38'53"W 37.48'; (16) N 48°57'13"W 34.86'; (17) N 08°39'29"W 31.61'; (18) N 01°16'15"E 25.83'; (19) N 03°54'20"W 25.40'; (20) N 40°22'26"E 20.76'; (21) N 39°56'39"E 23.06'; (22) N 46°37'56"E 31.88'; (23) N 58°13'52"E 21.55'; (24) N 33°51'14"E 38.56'; (25) N 39°49'44"E 25.04'; (26) N 66°05'04"E 17.20'; (27) N 75°52'38"E 17.79'; (28) N 74°06'46"E 17.51'; (29) N 45°21'00"E 26.61'; (30) N 40°57'08"E 19.39'; (31) N 46°57'13"E 21.64'; (32) N 36°38'38"E 38.15'; (33) N 21°21'26"E 43.44'; (34) N 19°27'43"E 37.39'; (35) N 07°52'20"E 24.85'; (36) N 09°27'07"W 21.22'; (37) N 00°09'50"W 21.56'; (38) N 25°46'35"E 3.74' to a #4 rebar set on the 760' contour of Lake Norman and the corner of WMCI Charlotte VII, LLC (DB 19088 Pg 289); thence with WMCI, S 29°29'37"E crossing an existing 1/2" iron pipe at 4.28, for a total distance of 351.23' to the POINT OF BEGINNING, having an area of 3.713 acres as shown on a survey titled "Annexation Map Town of Davidson" by Jeffrey C. Allen, PLS (L-3810) of Allen Geomatics, P.C. (C-3191), dated April 4, 2019.





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**Agenda Title:** **Consider Approval of Budget Amendment 2019-31 for Solid Waste Expenditures**  
**Summary:** This budget amendment appropriates \$50,000 from solid waste fund balance for solid waste collection expenditures.

**Summary:**

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**ATTACHMENTS:**

	<b>Description</b>	<b>Upload Date</b>	<b>Type</b>
□	Budget Amendment 2019-31 Solid Waste Expenditures	5/24/2019	Budget Amendment

AMENDMENT TO THE BUDGET ORDINANCE

**BE IT ORDAINED** by the Governing Board of the Town of Davidson, North Carolina, that the following amendment be made to the annual budget ordinance for the fiscal year ending June 30, 2019:

**Section 1:** To amend the Solid Waste Fund, the appropriations are to be changed as follows:

<u>Acct. No.</u>	<u>Account</u>	<u>Decrease</u>	<u>Increase</u>
25-30-4710-300	Contract Solid Waste Collection		\$ 50,000.00

Expenditures related to solid waste collection.

**Section 2:** To amend the Solid Waste Fund, the estimated revenues are to be changed as follows:

<u>Acct. No.</u>	<u>Account</u>	<u>Decrease</u>	<u>Increase</u>
25-20-3990-000	Fund Balance Appropriated		\$ 50,000.00

Allocates fund balance for solid waste collection expenditures.

**Section 3:** Copies of this budget amendment shall be furnished to the Clerk of the Governing Board, and to the Budget Officer and the Finance Officer for their direction.

Adopted this 28th day of May, 2019



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**Agenda      Consider Approval of FY18-19 Audit Contract**

**Title:**      **Summary:** Per North Carolina General Statute Section 159-34, the contract with the financial auditor is between the Board and auditor, and therefore must be approved by the Board. The contract under consideration is with the firm of Rowell, Craven and Short, PA to provide an audit, as required by North Carolina Statutes, of the financial statements for the year ending June 30, 2019. The expected cost of the FY2019 audit is \$22,700. The engagement letter and contract are attached. Local Government Commission Approval is required for all contracts for audit services, following approval by the Board.

**Summary:**

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**ATTACHMENTS:**

<b>Description</b>	<b>Upload Date</b>	<b>Type</b>
<input type="checkbox"/> Town of Davidson Engagement Letter	5/24/2019	Backup Material
<input type="checkbox"/> FY2018-2019 Audit Contract	5/24/2019	Backup Material

April 23, 2019

Board of Commissioners  
Mr. Pieter Swart, Finance Director  
Town of Davidson  
216 South Main Street  
Davidson, North Carolina 28036

We are pleased to confirm our understanding of the services we are to provide Town of Davidson for the year ended June 30, 2019. We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements, of Town of Davidson as of and for the year ended June 30, 2019. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Town of Davidson's 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 Town of Davidson's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding 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 will 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. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary Comparison Schedules
- 3) GASB-required Supplementary Pension Schedules

We have also been engaged to report on supplementary information other than RSI that accompanies Town of Davidson's financial statements. We will subject the following supplementary information to the auditing procedures applied in our 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 and will provide an opinion on it in relation to the financial statements as a whole:

- 1) Schedule of Expenditures of federal and state awards.
- 2) Schedule of Revenues, Expenditures and Changes in Fund Balance—Budget and Actual – General Fund
- 3) Schedule of Revenues, Expenditures and Changes in Fund Balance—Budget and Actual – Solid Waste Fund
- 4) Schedule of Revenues, Expenditures and Changes in Fund Balance—Budget and Actual – Stormwater Fund
- 5) Schedule of Revenues, Expenditures and Changes in Fund Balance—Budget and Actual—Capital Projects Funds

## **Audit Objectives**

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of Town of Davidson's financial statements. Our report will be addressed to the Honorable Mayor and Board of Commissioners of Town of Davidson. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The reports on internal control and on compliance and other matters will each include a paragraph that states that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion of the effectiveness of the government's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the government's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that Town of Davidson is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

## **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. 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 will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors are limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities required by generally accepted auditing standards.

### **Audit Procedures—Internal Controls**

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Town of Davidson's compliance with applicable laws, regulations, contracts, agreements and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

### **Other Services**

We will also assist in preparing the financial statements and related notes of Town of Davidson in conformity with U.S. generally accepted accounting principles based on information provided by you. These non-audit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

### **Management Responsibilities**

Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management is reliable and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for ensuring that management and financial information is reliable and properly recorded. You are also responsible for providing us with (1) access to all information, of which you are aware, that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud or illegal acts affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations, contracts or grant agreements or abuse that we may report.

You are also responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is

issued with our report thereon. Your responsibilities include acknowledging to us in a written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other non-audit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the non-audit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

### **Engagement Administration, Fees, and Other**

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash or other confirmations we request and locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Rowell, Craven, and Short, PA and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to Local Government Commission or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Rowell, Craven, and Short, PA personnel. Furthermore, upon request, we may provide copies of selected audit documentation to Local Government Commission or its designee. The Local Government Commission or its designee may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Local Government Commission. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on approximately June 19, 2019 and to issue our reports no later than October 31, 2019. Ann R. Craven is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Our fee for these services will be at our standard hourly rate plus out of pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$22,700. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). 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. The above fee is 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.

We appreciate the opportunity to be of service to Town of Davidson and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign and return it to us.

Very truly yours,

*Rowell, Craven & Short, P.A.*

Rowell, Craven & Short, P.A.

RESPONSE:

This letter correctly sets forth the understanding of Town of Davidson.

Management signature: \_\_\_\_\_

Title: \_\_\_\_\_ Town Manager \_\_\_\_\_

Date: \_\_\_\_\_

Governance signature: \_\_\_\_\_

Title: \_\_\_\_\_ Mayor \_\_\_\_\_

Date: \_\_\_\_\_

The	Governing Board
of	Primary Government Unit TOWN OF DAVIDSON
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 Rowell, Craven & Short, P.A.
	Auditor Address 7540 Matthews-Mint Hill Road, Charlotte, North Carolina 28227

*Hereinafter referred to as Auditor*

for	Fiscal Year Ending 06/30/19	Audit Report Due Date 10/31/19
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*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).

**County and Multi-County Health Departments:** The Office of State Auditor will require Auditors of these Governmental Units to perform agreed upon procedures (AUPs) on eligibility determination on certain programs. Both Auditor and Governmental Unit agree that Auditor shall complete and report on these AUPs on

eligibility determination as required by OSA and in accordance with the instructions and timeline provided by OSA.

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*, 2011 revisions, 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. 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

the Auditor to present to the Governmental Unit(s) for payment. Approval is not required on contracts and invoices for system improvements and similar services of a non-auditing nature.

9. 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, 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 12).

10. 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.

11. 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 full 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.

12. 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.

13. The Auditor shall submit the report of audit in PDF format to LGC Staff 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.

If the OSA designates certain programs to be audited as major programs, as discussed in Item 2, a turnaround document and a representation letter addressed to the OSA shall be submitted to LGC Staff.

14. 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

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.

15. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing, on the Amended LGC-205 contract form and pre-audited if the change includes a change in audit fee (pre-audit requirement does not apply to charter schools). 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.

16. 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 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 26 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.

17. Special provisions should be limited. Please list any special provisions in an attachment.

18. 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 parent 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.

19. The contract shall be executed, pre-audited (pre-audit requirement does not apply to charter schools), and physically signed by all parties including Governmental Unit(s) and the Auditor, then submitted in PDF format to the Secretary of the LGC.

20. 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.

21. 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.

22. 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.

23. 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.

24. 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.

25. 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.

26. 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).

27. 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/slg/Pages/Audit-Forms-and-Resources.aspx>.

28. 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.

**FEEES FOR AUDIT SERVICES**

For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and *Governmental Auditing Standards* (as applicable). Bookkeeping and other non-attest services necessary to perform the audit shall be included under this contract. However, bookkeeping assistance shall be limited to the extent that the Auditor is not auditing his or her own work or making management decisions. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience necessary to oversee the services and accept responsibility for the results of the services. 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. The Auditor shall maintain written documentation of his or her compliance with these standards in the audit work papers.

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, 9, and 12 for details on other allowable and excluded fees.

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 total of the stated fees below. If the current contracted fee is not fixed in total, invoices for services rendered may be approved for up to 75% of the prior year audit fee. Should the 75% cap provided below conflict with the cap calculated by LGC staff based on the prior year audit fee on file with the LGC, the LGC calculation prevails.

**20 NCAC 03 .0505: All invoices for services rendered in an audit engagement as defined in 20 NCAC 3 .0503 shall be submitted to the Commission for approval before any payment is made. Payment before approval is a violation of law.**

**PRIMARY GOVERNMENT FEES**

Primary Government Unit	TOWN OF DAVIDSON
Audit	\$ 17,025.00
Writing Financial Statements	\$ 5,675.00
All Other Non-Attest Services	\$ N/A
75% Cap for Interim Invoice Approval	\$ 17,025.00

**DPCU FEES (if applicable)**

Discretely Presented Component Unit	N/A
Audit	\$ N/A
Writing Financial Statements	\$ N/A
All Other Non-Attest Services	\$ N/A
75% Cap for Interim Invoice Approval	\$

**SIGNATURE PAGE**

**AUDIT FIRM**

Audit Firm ROWELL, CRAVEN & SHORT, P.A.	
Authorized Firm Representative (typed or printed) Ann R. Craven, CPA	Signature 
Date 04/23/19	Email Address acraven@rowellcravenshort.com

**GOVERNMENTAL UNIT**

Governmental Unit TOWN OF DAVIDSON	
Date Primary Government Unit Governing Board Approved Audit Contract (Ref: G.S. 159-34(a) or G.S. 115C-447(a))	
Mayor/Chairperson (typed or printed) Mayor Rusty Knox	Signature
Date	Email Address rknox@townofdavidson.org

Chair of Audit Committee (typed or printed, or "NA") N/A	Signature
Date	Email Address

**GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE**  
*(Pre-audit certificate not required for charter schools)*

Required by G.S. 159-28(a1) or G.S. 115C-441(a1)

*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) Pieter Swart, Finance Director	Signature
Date of Pre-Audit Certificate	Email Address pswart@townofdavidson.org

**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")	Signature
Date	Email Address

**DPCU – PRE-AUDIT CERTIFICATE**  
*(Pre-audit certificate not required for charter schools)*

Required by G.S. 159-28(a1) or G.S. 115C-441(a1)

*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)	Signature
Date of Pre-Audit Certificate	Email Address

Remember to print this form, and obtain all required signatures prior to submission.

**PRINT**



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**Agenda Title:** **Consider Approval of Water/Sewer Extension Request for Hoke Townhomes**  
**Summary:** The developer requests that water and sewer extensions be granted to the former Hoke Lumber site to allow for construction of +/-81 townhomes. The parcels include a former light industrial site and single-family homes.

**Summary:**

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**ATTACHMENTS:**

	<b>Description</b>	<b>Upload Date</b>	<b>Type</b>
□	Agenda Memo - Water/Sewer Extension Request Hoke Townhomes 05.28.19	5/24/2019	Cover Memo
□	Attachment - Hoke Townhomes Vicinity Map	5/24/2019	Backup Material
□	Attachment - Charlotte Water Determination Letter for Hoke Townhomes	5/24/2019	Backup Material



## HOKE TOWNHOMES

To: Davidson Board of Commissioners  
From: Planning Director Jason Burdette  
Date: May 28, 2019  
Re: Hoke Townhomes Water and Sewer Extension Request

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### 1. OVERVIEW

#### PROJECT INFO

**Owner/Applicant:** Alliance Group, Inc. (Jacob Anderson)  
**Location:** 347 Jetton St., +/-5.59 ac., PID# 00324301, 00324306, 00321112, 00321103, 00324305, 00324304, 00324303  
**Description:** Proposed +/-81 townhome development on the former Hoke Lumber site.  
**Planning Area:** Lakeshore Planning Area  
**Within Town Limits (y/n):** Yes  
**Water Determination from Charlotte Water:** Extension  
**Sewer Determination from Charlotte Water:** Extension

#### REQUEST

Under the town's agreement with Charlotte Water, Davidson Board of Commissioner approval is required for any water and sewer extension (extension of water and sewer lines to serve a property that is not a connection to existing lines adjacent to a property) to service a property. It has been determined by Charlotte Water that the Hoke Townhome project requires both a water and sewer extension.

The property owner requests that a sewer extension be granted to Hoke Townhomes to allow for construction of +/-81 townhomes. The parcel is currently the site of Hoke Lumber as well as several single-family homes.

### 2. RELATED TOWN GOALS

#### Davidson Comprehensive Plan:

**Prioritize Infill and Mixed-Use Development Within or Near Already Developed Areas:** The town should establish the downtown and village area (older surrounding neighborhoods) as the highest priority for infill, redevelopment, and mixed use.

**2018-2019 Strategic Plan:**

Land Use Strategy—The Town of Davidson will manage residential growth and reduce the scale of future development.

**Resolution 2018-12 Water and Sewer Extension Policy:**

The Board of Commissioners shall consider several factors when approving or denying water/sewer extension requests. These include compliance with the Davidson Planning Ordinance (DPO), the best interests of the community, traffic congestions, costs associated with traffic control during construction, potential effects on the existing natural environment – specifically trees, other health and safety concerns in the immediate vicinity of the proposed project, and the potential burden on existing infrastructure. This policy applies to all real property located with town limits and its extra-territorial jurisdiction (ETJ).

**Davidson Planning Ordinance:**

Section 6.3.1 Required Improvements for All Development: Public water supply distribution and public sewer distribution per Charlotte Water requirements.

**3. OPTIONS/PROS & CONS**

N/A

**4. FYI or RECOMMENDED ACTION**

It is recommended that the town board grant a water and sewer extensions to Hoke Townhomes due to the properties being located within town limits.

**5. NEXT STEPS**

If the water/sewer extension is approved, then the applicant will begin the master plan process.

# Polaris 3G Map – Mecklenburg County, North Carolina

## Hoke Proposed Development

5.46 acres(237742.38 sq ft)

Date Printed: 5/22/2019 8:56:56 AM



This map or report is prepared for the inventory of real property within Mecklenburg County and is compiled from recorded deeds, plats, tax maps, surveys, planimetric maps, and other public records and data. Users of this map or report are hereby notified that the aforementioned public primary information sources should be consulted for verification. Mecklenburg County and its mapping contractors assume no legal responsibility for the information contained herein.



# WATER/SEWER DETERMINATION REQUEST

Updated 11.14.2018

DATE:

## BACKGROUND

In August 2018, the Town of Davidson formalized its water/sewer policy via resolution. The Town's 1984 agreement with Charlotte Water affirms the Town's authority to approve all water/sewer *extensions*. Charlotte Water retains the authority to approve water/sewer *connections*.

## PROCESS

Any new development in Davidson shall be required to complete this form and remit to Charlotte Water for a determination.

Contacts at Charlotte Water:

- 1) Mike Garbark: mgarbark@ci.charlotte.nc.us
- 2) Chris Saunders: csaunders@ci.charlotte.nc.us

If Charlotte Water determines that any utility service is classified as an *extension*, Davidson Board of Commissioners' approval is required. Contact the Town of Davidson to determine the next step.

## APPLICANT INFORMATION

**Name:** Sean Paone (ColeJenest & Stone) on behalf of Jacob Anderson, Alliance Group, Inc.  
**Address:** 200 S. Tryon Street, Ste 1400, Charlotte, NC 28202  
**Tel:** 704-971-4538  
**Email:** spaone@colejeneststone.com

## PROJECT INFORMATION

**Name:** Hoke Property **Parcel ID:** 00324301 and 00324306  
Description (Acreage, Dwelling Units, Building Types, Road Frontage, Access, etc.):  
+/-4 acre proposed 80-100 townhome project located between Jetton St, Catawba Ave, and Hamilton St.  
Is the project located within town limits? Yes  
If located in the Rural Planning Area, is the project located within 1000' of an existing water line?  
Sewer line?

## DETERMINATION

<b>Water (Please Circle)</b>	Connection	<del>Extension</del>
<b>Sewer (Please Circle)</b>	Connection	<del>Extension</del>

Chris Saunders

Charlotte Water (Printed)

Charlotte Water (Signature)

Date



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**Agenda Title:** **Consider Approval of Water/Sewer Extension Request for Kistler Farm**  
**Summary:** The developer requests that water and sewer extensions be granted to these parcels for the development of 15 single-family homes. The parcels included are predominately wooded.

**Summary:**

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**ATTACHMENTS:**

<b>Description</b>	<b>Upload Date</b>	<b>Type</b>
□ Agenda Memo - Water/Sewer Extension Request Kistler Farm 05.28.19	5/24/2019	Cover Memo
□ Attachment - Kistler Farm Vicinity Map	5/24/2019	Backup Material
□ Attachment - Charlotte Water Determination Letter for Kistler Farm	5/24/2019	Backup Material



## DAVIDSON FARMS (Kistler Farm Rd. Development)

To: Davidson Board of Commissioners  
From: Planning Director Jason Burdette  
Date: May 24, 2019  
Re: Kistler Farm water/sewer extension request

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### 1. OVERVIEW

#### PROJECT INFO

**Owner/Applicant:** Davidson Farms Holdings, LLC  
**Location:** 19525 Kistler Farm Rd., 29.9 acres, PID# 00725116, 00725120  
**Description:** Proposes master plan to be subdivided into 15 single-family home parcels serviced by water and sewer  
**Planning Area:** Rural Planning Area  
**Within Town Limits (y/n):** No  
**Water Determination from Charlotte Water:** Extension  
**Sewer Determination from Charlotte Water:** Extension

#### REQUEST

Under the town's agreement with Charlotte Water, Davidson Board of Commissioner approval is required for any water and sewer extension (extension of water and sewer lines to serve a property that is not a connection to existing lines adjacent to a property) to service a property. It has been determined by Charlotte Water that Davidson Farms requires both water and sewer extensions.

The property owner requests that both water and sewer extensions be granted to Davison Farms to allow for construction of 15 single-family homes. The parcel is currently predominantly wooded.

### 2. RELATED TOWN GOALS

#### Davidson Comprehensive Plan:

The hundreds of undeveloped/redevelopable acres located between future growth targets and developable areas are considered the Growth Reserve. These areas shall serve as transitions

between the more intense targets and existing low-intensity neighborhoods or protected open space.

**2018-2019 Strategic Plan:**

Land Use Strategy—The Town of Davidson will manage residential growth and reduce the scale of future development.

**Resolution 2018-12 Water and Sewer Extension Policy:**

The Board of Commissioners shall consider several factors when approving or denying water/sewer extension requests. These include compliance with the Davidson Planning Ordinance (DPO), the best interests of the community, traffic congestions, costs associated with traffic control during construction, potential effects on the existing natural environment – specifically trees, other health and safety concerns in the immediate vicinity of the proposed project, and the potential burden on existing infrastructure. This policy applies to all real property located with town limits and its extra-territorial jurisdiction (ETJ).

**Davidson Planning Ordinance:**

Section 6.3.1 Required Improvements for All Development: Public water supply distribution and public sewer distribution per Charlotte Water requirements, except as described in the Rural Planning Area (RPA).

Section 6.3.1.A: For master plans located in the Rural Planning Area (RPA), public water and sewer is required if the proposed project is located within 1,000 feet of an existing water or sewer line, respectively, or if located with 1,000 feet of a planned water or sewer line funded within a Charlotte Water Capital Improvement Plan.

**3. OPTIONS/PROS & CONS**

N/A

**4. FYI or RECOMMENDED ACTION**

It is recommended that the town board grant a sewer extension to Davidson Farms development due to its location within 1,000 feet of existing water and sewer lines.

**5. NEXT STEPS**

If the sewer extension is approved, then the applicant will begin the master plan process.

# Polaris 3G Map – Mecklenburg County, North Carolina

## Kistler Farm Proposed Development

Date Printed: 5/22/2019 8:44:00 AM



This map or report is prepared for the inventory of real property within Mecklenburg County and is compiled from recorded deeds, plats, tax maps, surveys, planimetric maps, and other public records and data. Users of this map or report are hereby notified that the aforementioned public primary information sources should be consulted for verification. Mecklenburg County and its mapping contractors assume no legal responsibility for the information contained herein.



## WATER/SEWER DETERMINATION REQUEST

Updated 11.14.2018

DATE: 11/20/2018

### BACKGROUND

In August 2018, the Town of Davidson formalized its water/sewer policy via resolution. The Town's 1984 agreement with Charlotte Water affirms the Town's authority to approve all water/sewer *extensions*. Charlotte Water retains the authority to approve water/sewer *connections*.

### PROCESS

Any new development in Davidson shall be required to complete this form and remit to Charlotte Water for a determination.

Contacts at Charlotte Water:

- 1) Mike Garbark: mgarbark@ci.charlotte.nc.us
- 2) Chris Saunders: csaunders@ci.charlotte.nc.us

If Charlotte Water determines that any utility service is classified as an *extension*, Davidson Board of Commissioners' approval is required. Contact the Town of Davidson to determine the next step.

### APPLICANT INFORMATION

**Name:** Davidson Farms Holdings, LLC  
**Address:** 131 Plantation Ridge Drive Mooresville, NC 28117  
**Tel:** 704.309.9880  
**Email:** [jshott@diamondbackllc.com](mailto:jshott@diamondbackllc.com)

### PROJECT INFORMATION

**Name:** Kistler Farm Road Development **Parcel ID:** 007-251-16 and 007-251-20  
Description (Acreage, Dwelling Units, Building Types, Road Frontage, Access, etc.):  
Subdivision of approx. 29.9 acres into 15 parcels serviced by water and sewer.  
Offsite water extension will be required (approx 600 LF along E Rocky River Rd).  
Is the project located within town limits? No  
If located in the Rural Planning Area, is the project located within 1000' of an existing water line? Yes  
Sewer line? Yes

### DETERMINATION

<b>Water (Please Circle)</b>	Connection	<u>Extension</u>
<b>Sewer (Please Circle)</b>	Connection	<u>Extension</u>

Chris Saunders

Charlotte Water (Printed)

Charlotte Water (Signature)

Date



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**Agenda Title:** **Consider Approval of Resolution 2019-23 Requesting the North Carolina Department Transportation (NCDOT) to Relinquish Street Maintenance Responsibilities to the Town of Davidson for a Portion of Grey Road**  
**Summary:** The Town of Davidson would like to provide maintenance on 0.40 miles of Grey Road now maintained by the North Carolina Department of Transportation as shown on the attached map.

**Summary:**

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**ATTACHMENTS:**

	<b>Description</b>	<b>Upload Date</b>	<b>Type</b>
▣	Draft - Resolution 2019-23 Requesting the North Carolina Department Transportation (NCDOT) to Relinquish Street Maintenance Responsibilities to the Town of Davidson for a Portion of Grey Road	5/24/2019	Resolution Letter
▣	Attachment - Grey Road Street Acceptance Map 05.28.19	5/24/2019	Backup Material



**RESOLUTION 2019-23**

**Requesting the North Carolina Department Transportation (NCDOT) to Relinquish Street Maintenance Responsibilities to the Town of Davidson for a Portion of Grey Road**

**WHEREAS**, Grey Road is maintained by the North Carolina Department of Transportation; and

**WHEREAS**, The Town of Davidson would like to provide maintenance on 0.40 miles of Grey Road now maintained by the North Carolina Department of Transportation as shown on the attached map.

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Commissioners of the Town of Davidson hereby request the North Carolina Department of Transportation relinquish to the Town of Davidson for maintenance the above referenced 0.40 miles of Grey Road in Davidson, North Carolina.

Adopted this 28<sup>th</sup> day of May, 2019.

Attest:

\_\_\_\_\_  
Rusty Knox  
Mayor

\_\_\_\_\_  
Elizabeth K. Shores  
Town Clerk

# GREY RD

A map of the proposed portion of Grey Rd to be accepted by the Town of Davidson.

Length: 2,058 ft

### Route

 Grey Road Sidewalk

### STREETS / RAIL

 Rail

 Interstates

 Streets

### LAND USE

 Parks

 Parcels

### WATER FEATURES

 Lakes and Ponds

 Creeks and Streams

### BOUNDARIES

 Town of Davidson

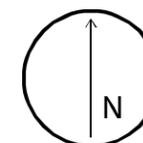
 Sphere of Influence / ETJ

 County Boundary



## TOWN OF DAVIDSON

MECKLENBURG COUNTY, NORTH CAROLINA



1 inch = 150 Feet

Date: 5/24/2019

DATA SOURCES:

NC One Map  
Mecklenburg County  
Town of Davidson

This product is for informational purposes and may not have been prepared for, or be suitable for legal, engineering, or surveying purposes. Users of this information should review or consult the primary data and information sources to ascertain the usability of the information.



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**Agenda Title: Consider Approval of Resolution 2019-24 Accepting Street Maintenance for the streets in Bailey Springs**

**Summary:** The following streets in Bailey Springs have been constructed as public roadways in accordance with Town of Davidson Standards; Robert Walker Dr, Bradford Park Drive, Crabapple Court, Cypress Garden Drive, Brenthaven Drive, Alexandria Drive, Brookhollow Court, Park Terrace Lane, Bailey Springs Alley 1, Bailey Springs Alley 2, Bartlette Creek Drive, and Windsor Creek Court. The applicant has requested the town undertake the responsibility to maintain these public roadways.

**Summary:**

---

**ATTACHMENTS:**

	<b>Description</b>	<b>Upload Date</b>	<b>Type</b>
□	Draft - Resolution 2019-24 Accepting Street Maintenance for the streets in Bailey Springs	5/24/2019	Resolution Letter
□	Attachment - Bailey Springs Street Acceptance Map 05.28.19	5/24/2019	Backup Material



**RESOLUTION 2019-24**

**Accepting Street Maintenance for the streets in Bailey Springs**

**WHEREAS**, Robert Walker Dr, 0.14 miles; Bradford Park Drive, 0.44 miles; Crabapple Court, 0.12 miles; Cypress Garden Drive, 0.25 miles; Brenthaven Drive, 0.09 miles; Alexandria Drive, 0.12 miles; Brookhollow Court, 0.12 miles; Park Terrace Lane, 0.12 miles; Bailey Springs Alley 1, 0.03 miles; Bailey Springs Alley 2, 0.03 miles; Bartlette Creek Drive, 0.23 miles; Windsor Creek Court, 0.1 miles have been constructed as public roadways in accordance with Town of Davidson standards and the applicant has requested the town undertake the responsibility to maintain such public roadway; and;

**WHEREAS**, the final approval of said streets has been granted by the Mecklenburg County Engineer; and

**WHEREAS**, at least 51% of the lots fronting on the street or streets requested for maintenance have a habitable dwelling unit located thereon; and

**WHEREAS**, the Board of Commissioners has approved the final Subdivision Plat for these streets.

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Commissioners of the Town of Davidson accept the responsibility of maintaining the public roadways.

Adopted this 28<sup>th</sup> day of May, 2019.

Attest:

\_\_\_\_\_  
Rusty Knox  
Mayor

\_\_\_\_\_  
Elizabeth K. Shores  
Town Clerk

# BAILEY SPRINGS ROADS

A map of the proposed portion of Bailey Springs Roads to be accepted by the Town of Davidson.

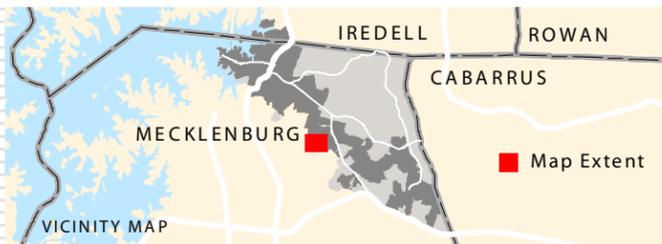
- Robert Walker Dr, 0.14 miles;
- Bradford Park Drive, 0.44 miles;
- Crabapple Court, 0.12 miles;
- Cypress Garden Drive, 0.25 miles;
- Brenthaven Drive, 0.09 miles;
- Alexandria Drive, 0.12 miles;
- Brookhollow Court, 0.12 miles;
- Park Terrace Lane, 0.12 miles;
- Bailey Springs Alley 1, 0.03 miles;
- Bailey Springs Alley 2, 0.03 miles;
- Bartlette Creek Drive, 0.23 miles;
- Windsor Creek Court, 0.1 miles

### STREETS / RAIL

-  Roads to be accepted
-  Rail
-  Interstates
-  Streets

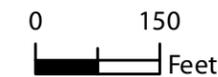
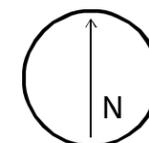
### BOUNDARIES

-  Town of Davidson
-  Sphere of Influence / ETJ
-  County Boundary



## TOWN OF DAVIDSON

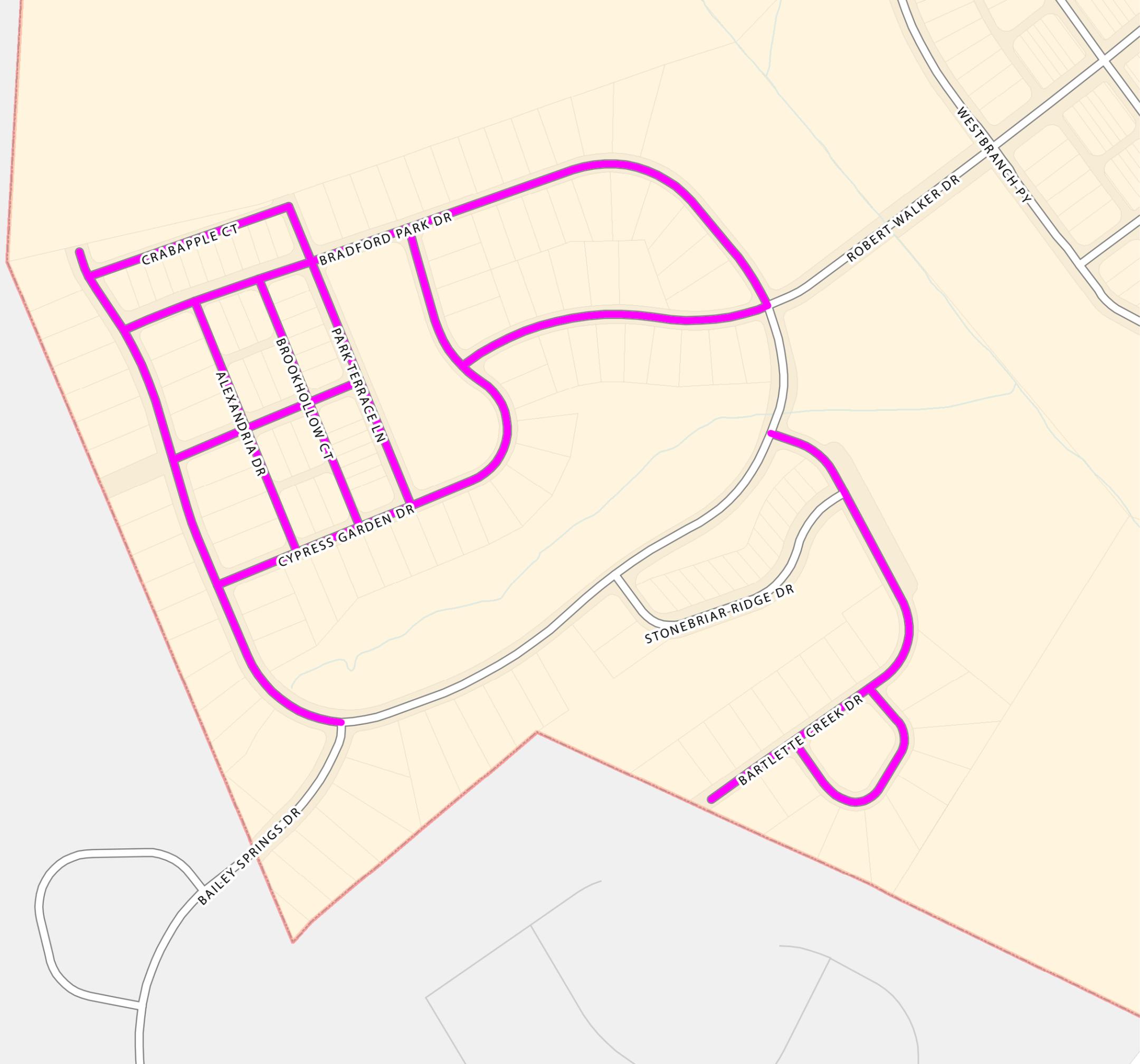
MECKLENBURG COUNTY, NORTH CAROLINA



1 inch = 221 Feet

Date: 5/24/2019  
 DATA SOURCES:  
 NC One Map  
 Mecklenburg County  
 Town of Davidson

This product is for informational purposes and may not have been prepared for, or be suitable for legal, engineering, or surveying purposes. Users of this information should review or consult the primary data and information sources to ascertain the usability of the information.





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**Agenda Title:** Consider Approval of Resolution 2019-25 Exempt Lake Norman Fondo Cycling Event from Section 54-1 of the Municipal Code on August 18, 2019

**Summary:** Lake Norman Fondo requests to be exempt from Section 54-1 of the Davidson Municipal Code for an event on the Town Green on August 18, 2019 for the consumption and distribution of alcohol.

**Summary:**

---

**ATTACHMENTS:**

	<b>Description</b>	<b>Upload Date</b>	<b>Type</b>
▣	Draft - Resolution 2019-25 LKN Fondo Cycling Event Alcohol Waiver	5/24/2019	Resolution Letter



**RESOLUTION 2019-25**  
**TO EXEMPT THE LAKE NORMAN FONDO CYCLING EVENT FROM SECTION 54-1 OF**  
**THE MUNICIPAL CODE ON AUGUST 18, 2019**

**WHEREAS**, a request has been made to exempt the Lake Norman Fondo event on August 18, 2019 from Section 54-1 of the Davidson Municipal Code; and

**WHEREAS**, Section 54-1 (a) of the Town of Davidson Municipal Code states it shall be unlawful for any person to possess an open container of malt beverage or unfortified wine, or to possess or consume fortified wine, spirituous liquor or mixed beverages on property owned and operated by the town; and

**WHEREAS**, Section 54-1 (f) authorizes the town board of commissioners to exempt outdoor festivals or events of a national, state, or local significance if notice received at minimum of 30 days prior to the event; and

**WHEREAS**, Section 50-7 (d) authorizes the town board of commissioners to exempt a series of events; and

**WHEREAS**, a request has been made within said notice requirement; and

**WHEREAS**, the LKN Norman Fondo is an event which bring economic development to downtown with expected attendance in excess of 500; and

**WHEREAS**, no public hearing is required to allow the use of the Town Green for the consumption of alcohol and the possible sale of alcohol on August 18, 2019; and

**WHEREAS**, staff have taken appropriate measures to ensure Downtown business owners' support of the event;

**NOW, THEREFORE BE IT RESOLVED** that the Town of Davidson Board of Commissioners do hereby conditionally authorize the exemption of the Lake Norman Fondo event on August 18, 2019 from Section 54-1 of the Davidson Municipal Code in order to allow the consumption and sale of alcohol on the Town Green located in front of the Davidson Public Library contingent upon staff approval of the event.

**Adopted on the 28th day of May 2019.**

**Attest:**

\_\_\_\_\_  
Rusty Knox, Mayor

\_\_\_\_\_  
Elizabeth K. Shores, Town Clerk



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**Agenda Title:** **Consider Approval of Resolution 2019-26 Exempt Davidson Lands Conservancy Run for Green from Section 54-1 of the Municipal Code on September 14, 2019**  
**Summary:** Davidson Lands Conservancy requests to be exempt from Section 54-1 of the Davidson Municipal Code for an event on the Town Green on September 14, 2019 for the consumption and distribution of alcohol.

**Summary:**

---

**ATTACHMENTS:**

	<b>Description</b>	<b>Upload Date</b>	<b>Type</b>
▣	Draft - Resolution 2019-26 Run For Green Alcohol Waiver	5/24/2019	Resolution Letter



**RESOLUTION 2019-26**  
**TO EXEMPT THE DAVIDSON LANDS CONSERVANCY RUN FOR GREEN FROM**  
**SECTION 54-1 OF THE MUNICIPAL CODE ON SEPTEMBER 14, 2019**

**WHEREAS**, a request has been made to exempt the Davidson Lands Conservancy Run for Green event on September 14, 2019 from Section 54-1 of the Davidson Municipal Code; and

**WHEREAS**, Section 54-1 (a) of the Town of Davidson Municipal Code states it shall be unlawful for any person to possess an open container of malt beverage or unfortified wine, or to possess or consume fortified wine, spirituous liquor or mixed beverages on property owned and operated by the town; and

**WHEREAS**, Section 54-1 (f) authorizes the town board of commissioners to exempt outdoor festivals or events of a national, state, or local significance if notice received at minimum of 30 days prior to the event; and

**WHEREAS**, Section 50-7 (d) authorizes the town board of commissioners to exempt a series of events; and

**WHEREAS**, a request has been made within said notice requirement; and

**WHEREAS**, the Run for Green is an event of local significance for the town bringing economic development to downtown with expected attendance in excess of 900; and

**WHEREAS**, no public hearing is required to allow the use of the Town Green for the consumption of alcohol and the possible sale of alcohol on September 14, 2019; and

**WHEREAS**, staff have taken appropriate measures to ensure Downtown business owners' support of the event.

**NOW, THEREFORE BE IT RESOLVED** that the Town of Davidson Board of Commissioners do hereby conditionally authorize the exemption of the Davidson Lands Conservancy Run for Green on September 14, 2019 from Section 54-1 of the Davidson Municipal Code in order to allow the consumption and sale of alcohol on the Town Green located in front of the Davidson Public Library contingent upon staff approval of the event.

**Adopted on the 28th day of May 2019.**

**Attest:**

\_\_\_\_\_  
Rusty Knox, Mayor

\_\_\_\_\_  
Elizabeth K. Shores, Town Clerk



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**Agenda Title: Public Facilities Project Phase I and II Conceptual Design and Pricing  
Special Projects Manager Dawn Blobaum, Michael Supino from Creech & Associates and Andy Aldridge from Edifice, Inc.**

**Summary:** Representatives from Creech & Associates and Edifice, Inc. will present their conceptual design drawings and pricing information for the renovation of Public Facilities Phase I (251 South Street) and Phase II (existing Town Hall).

**Summary:**

---

**ATTACHMENTS:**

	<b>Description</b>	<b>Upload Date</b>	<b>Type</b>
□	Agenda Memo - Public Facilities Project Phase I and II Conceptual Design and Pricing 05.28.19	5/24/2019	Cover Memo
□	Presentation - Public Facilities Project Phase I and II Conceptual Design and Pricing 05.28.19	5/28/2019	Presentation



## **Public Facilities Phase I and Phase II Conceptual Design and Pricing**

Date: May 28, 2019  
To: Davidson Board of Commissioners  
From: Dawn Blobaum, Special Projects Manager  
Re: Public Facilities Phase I and Phase II Conceptual Design and Pricing

### **1. OVERVIEW**

Using the board's input from the May 7 "visioning" discussion, Michael Supino from Creech and Associates will present the conceptual design of Phase I and II of the public facilities project. The drawings will include updates on the renovation of existing town hall for the police and fire departments and several options for the renovation of 251 South Street.

Andy Aldridge from Edifice, Inc. will present the preliminary pricing for both buildings, including options for potential monetary savings on 251 South Street as you requested.

Stewart Gray from the Charlotte-Mecklenburg Historic Landmarks Commission will also be present if you have questions regarding the historic aspects of 251 South Street.

### **2. RELATED TOWN GOALS**

Strategic Plan: Operations, Tactical Priority

2. Capital and maintenance needs.

Core values: Citizens entrust town government with the stewardship of public funds, so government will provide high quality services at a reasonable cost.

Constituents: All Davidson residents.

### **3. OPTIONS/PROS & CONS**

### **4. FYI or RECOMMENDED ACTION**

This item is for discussion and input only. No action is required.

### **5. NEXT STEPS**

Board input will inform the work of Creech and Associates and Edifice, Inc. as they continue refining the conceptual drawings and pricing for your board meeting on June 11. The LGC schedule requires a cost estimate determination at that meeting to move forward with the GO Bond referendum.

# Public Facilities Phase I and II

Conceptual Design and Pricing

May 28, 2019

# 251 South Street Background

## 1. Does the building work for the board and town departments?

Test fit June 2018

- Additional meeting/conference rooms, larger board room, parks and recreation offices and programming space

## 2. Does the building work for citizens' needs?

South Street Steering Committee work Jan - March

- Sponsor public engagement opportunities to solicit community input on ancillary uses in the school building
- Review and give feedback on the town use of the school building.

# 251 South Street

## SSSC recommendations:

- i. 50% of net usable square footage allocated for shared community use (10,000 square feet).
- ii. Shared spaces need to be adaptable for a variety of uses and group sizes.
- iii. Shared spaces available for non-profit community organizations; no set-asides for specific groups.
- iv. Insure safety and security of employees.
- v. All public spaces must be accessible.

# Existing Town Hall Background

1. Does the building work for Police and Fire Departments for 20 years?

May 2018

- Expanded PD on first floor
- 4000 square foot addition to FD on lower level

2. Longer time frame possible?

April 2019

- Interim step for FD until new station built
- PD expansion to lower level in future




*The Town of*  
**Davidson**

Public Facilities Update

May 28, 2019

CREECH & ASSOCIATES



**EDIFICE**  
GENERAL CONTRACTORS  
*The Art and Science of Construction*



## BUILDING HISTORY

Designed by Louis Asbury in 1948

- First NC Member of the AIA
- Worked for Cram, Goodhue & Ferguson 1903-1908
- Operated his Own Practice 1908 - 1956

Building was the result of a Fire, which burned the previous structure which dated from 1893. Intent of the new building was to be fireproof construction, which defined construction materials selected.

The building is significant as an intact example of Modernist architecture and for its association with Louis Asbury, architect.

# What is the Davidson School Vernacular



## DESIGN AESTHETIC

- Concrete stairwells
- Portal Doors
- Main corridor subway tile wainscot and terrazzo floors
- Corridor transom windows
- Original wooden refrigerator
- Radiator built ins along window walls
- Stage area



*The Davidson School aesthetic has finished surfaces throughout the building*

# Historic Analysis



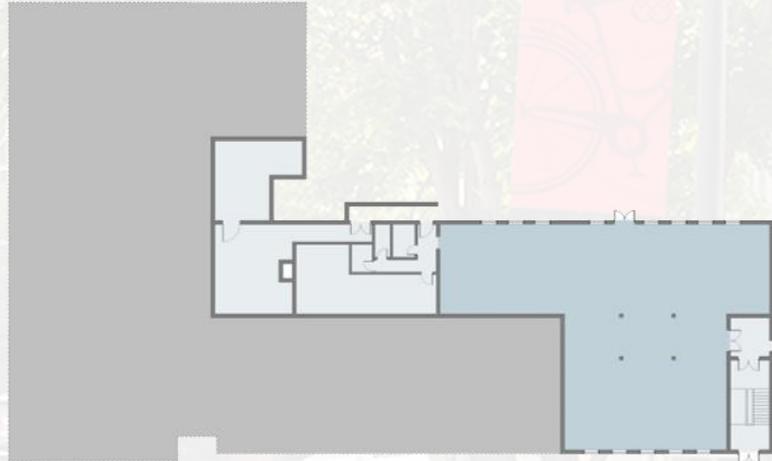
## TYPICAL PRESERVATION APPROACHES

- Focus work for new infrastructure to areas that have been previously modified
- Exterior modifications or expansion should not diminish or overwhelm the existing structure and the elements that are character defining
- Additions, if required, should preferably be to the rear or sides of the existing structure
- Interior modifications should be reversible to the extent feasible
- Core public spaces have a higher degree of importance than private or support spaces
- Areas of public safety and accessibility are common provisions which allow for some sensitive modifications to historic elements.

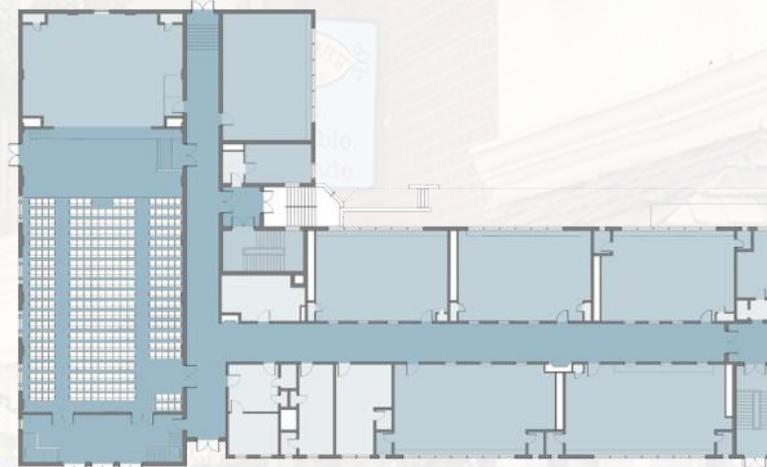
*These approaches are one aspect to consider when creating a functional adaptive reuse*

# Historic Integrity Diagrams

Ground Floor



First Floor



Second Floor



Low Historic Integrity



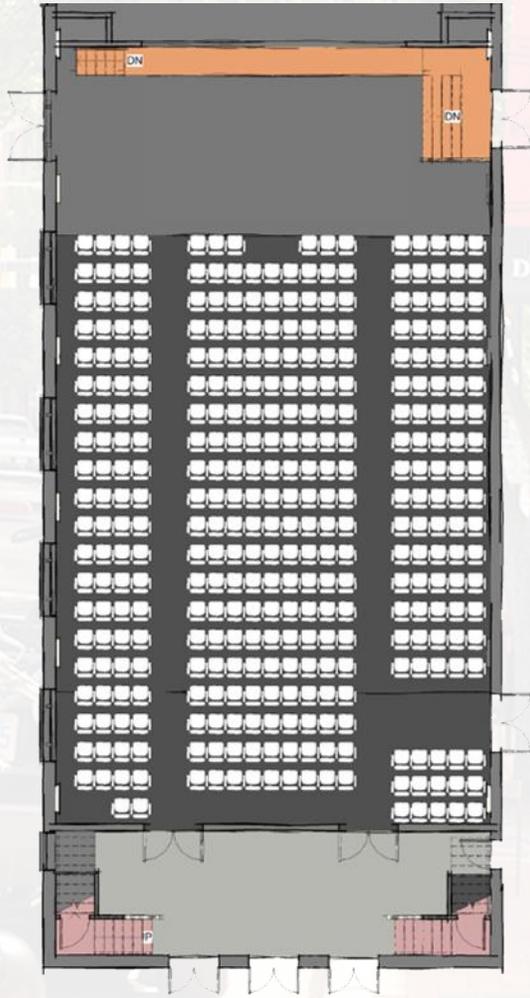
Medium Historic Integrity



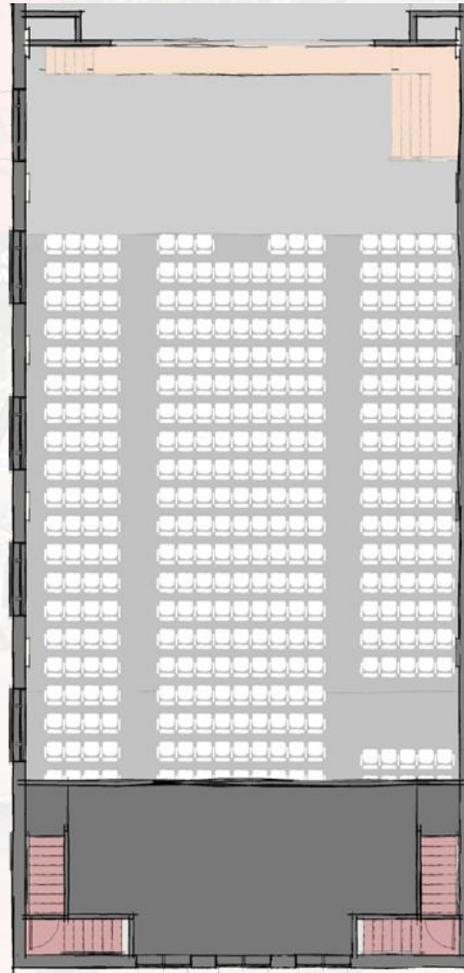
High Historic Integrity

*Proposed modifications in the high integrity areas can integrate pieces of the original design*

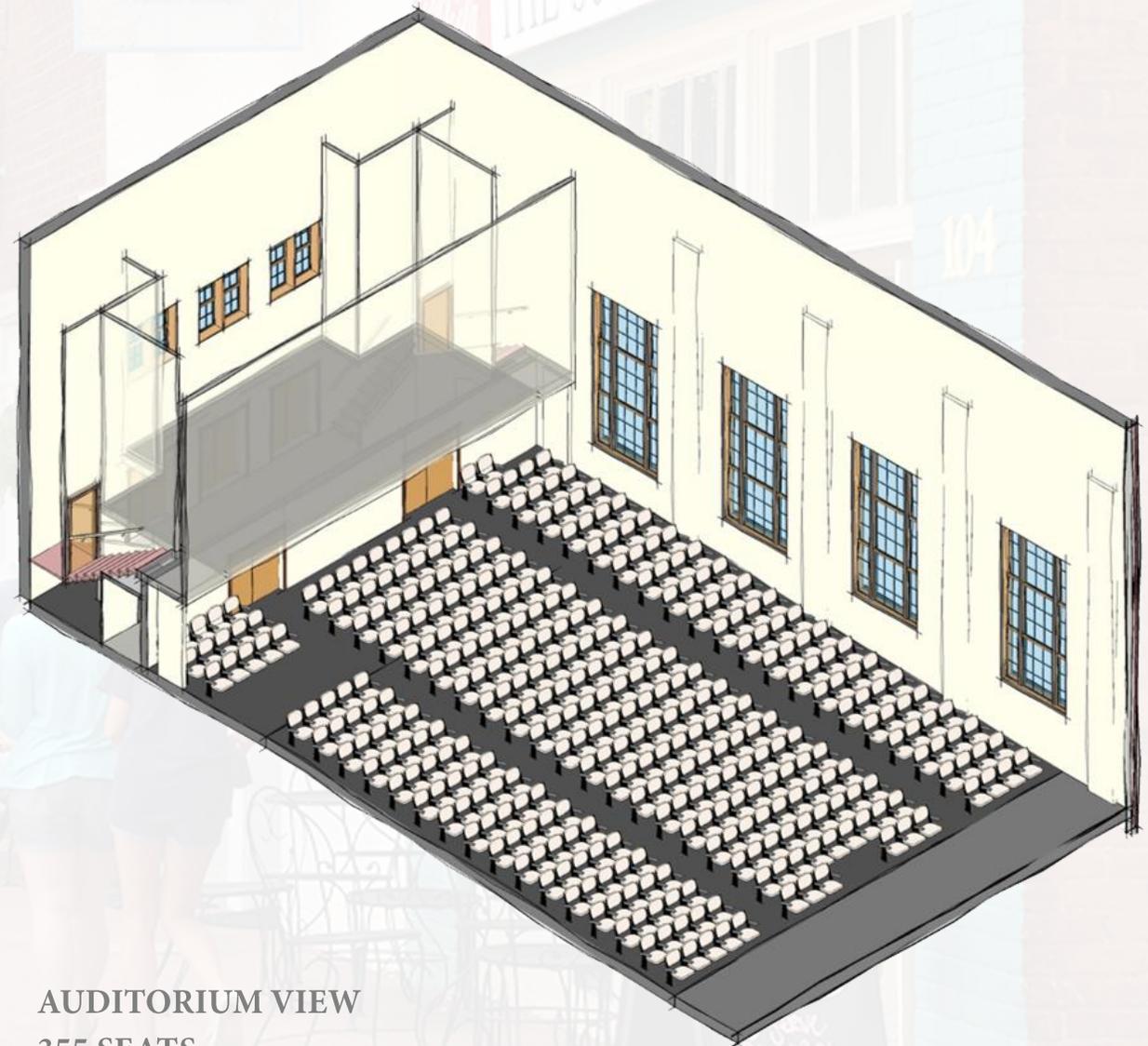
# Auditorium: Existing Conditions



ENTRY LEVEL



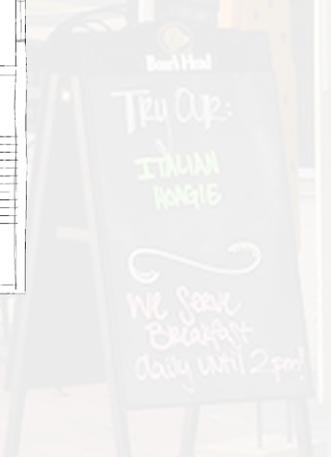
BALCONY LEVEL



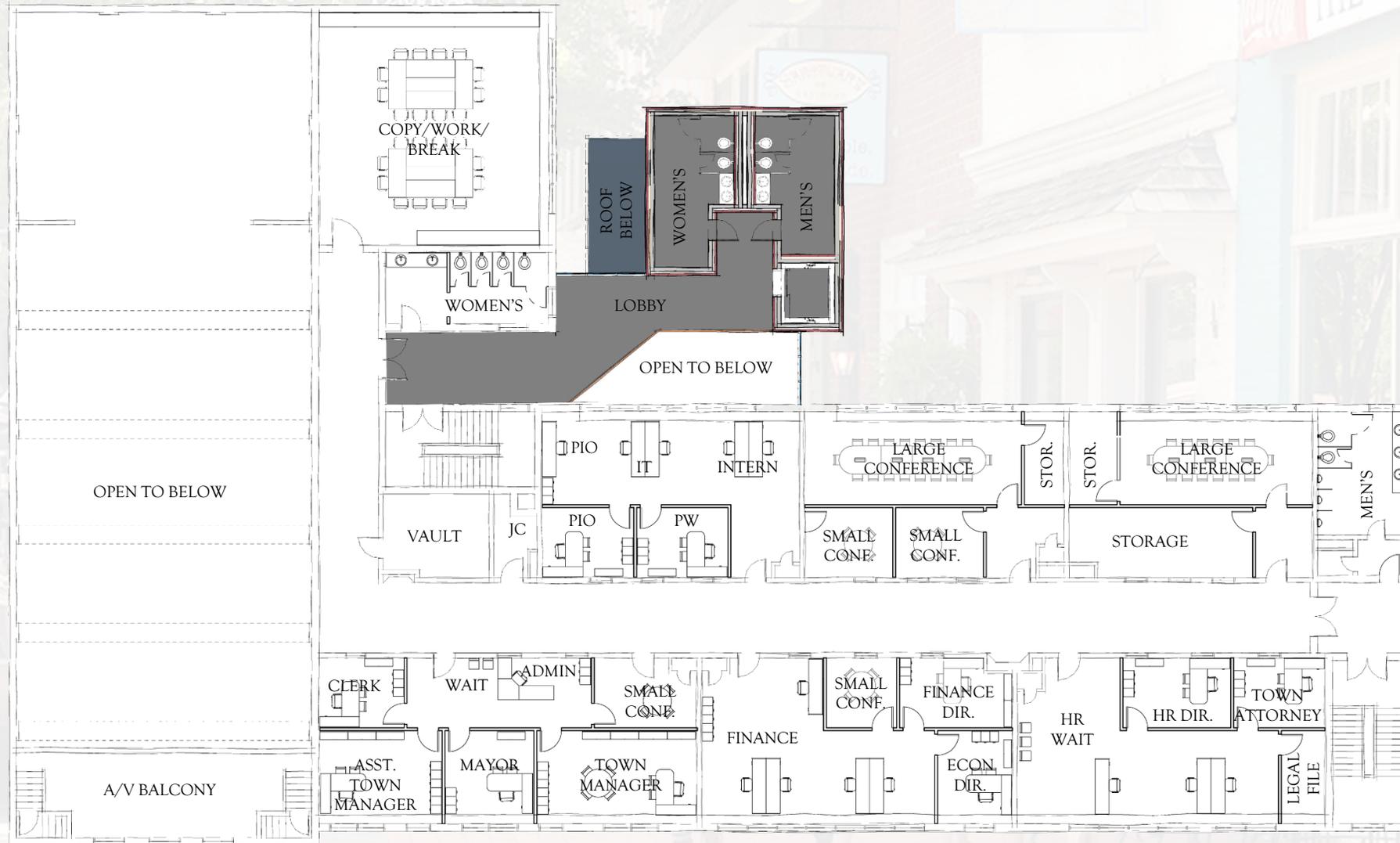
AUDITORIUM VIEW  
355 SEATS

*Existing balcony sealed off*

# Design Option A: First Floor

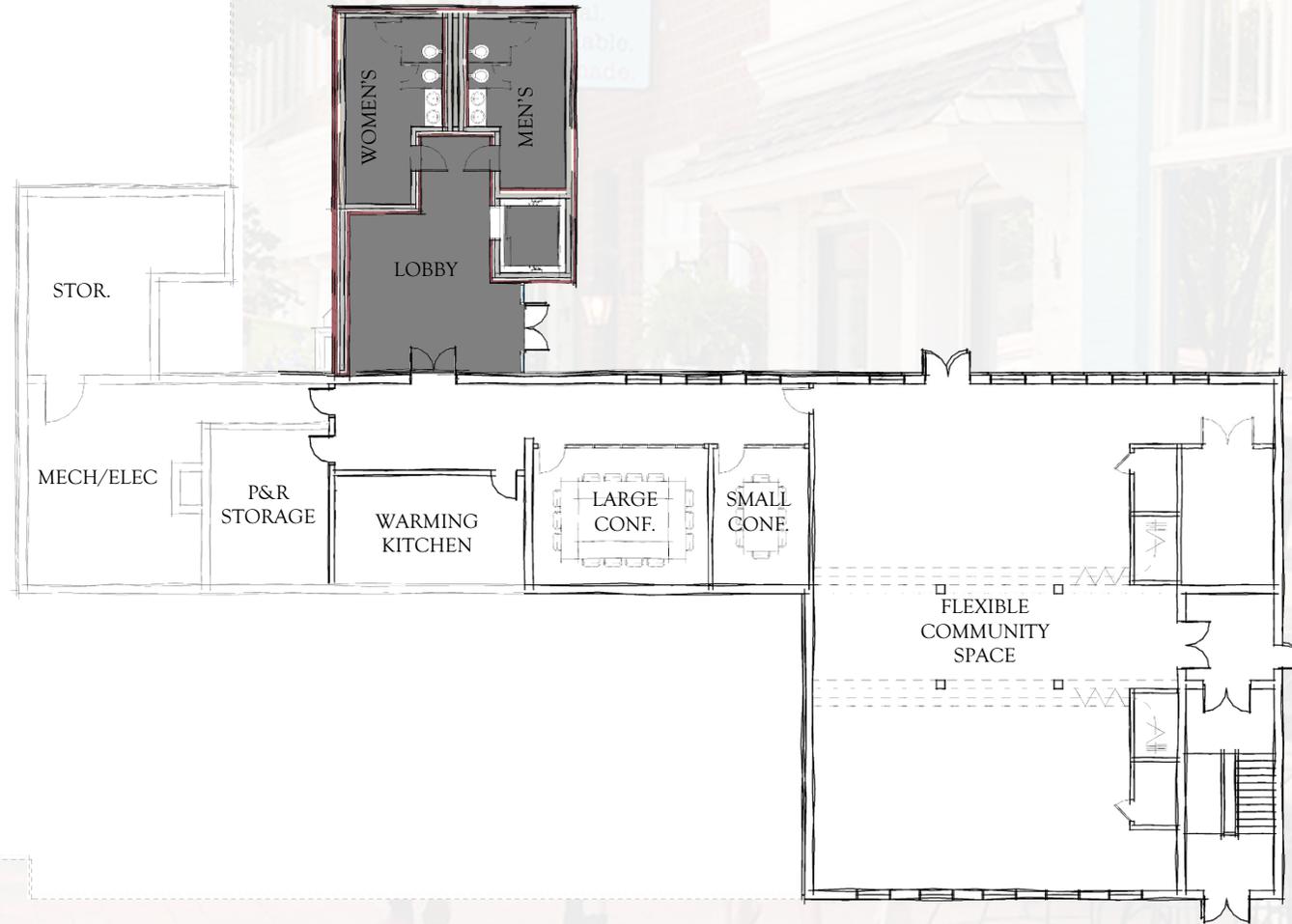


# Design Option A: Second Floor

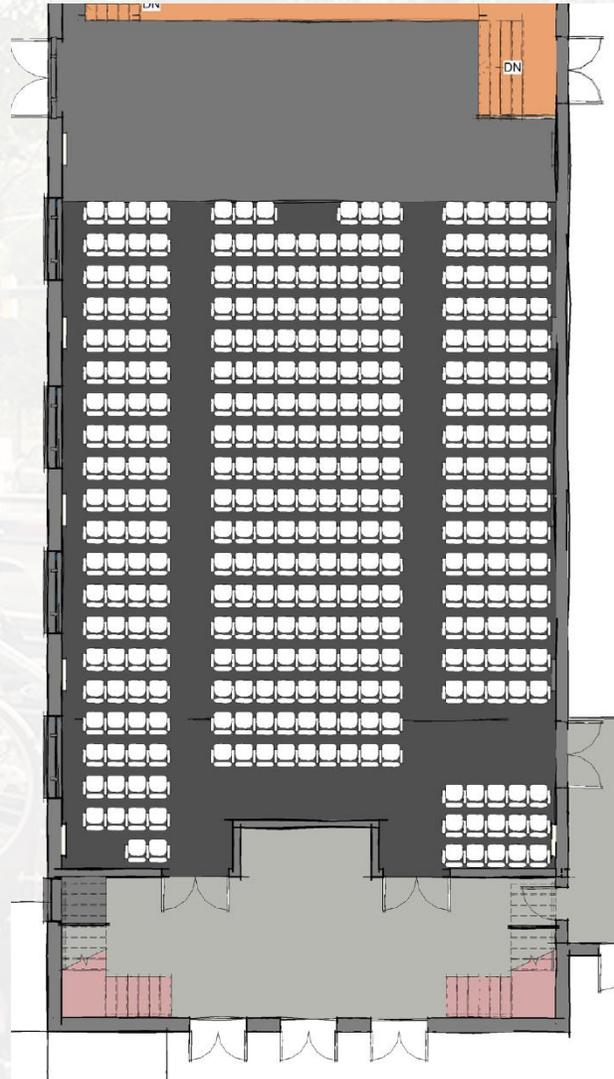


104

# Design Option A: Lower Level



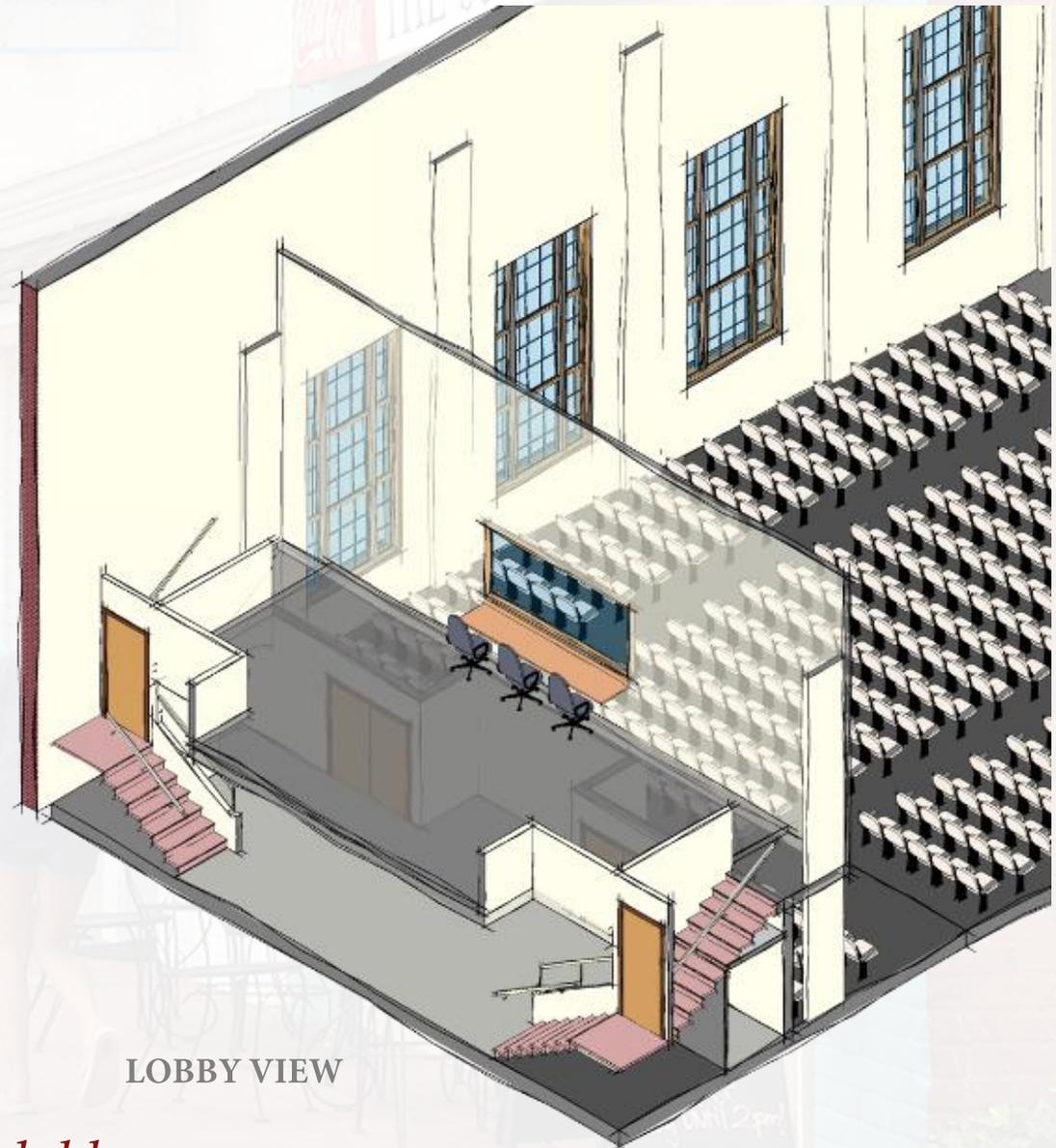
# Design Option A: Auditorium



ENTRY LEVEL: 336 SEATS



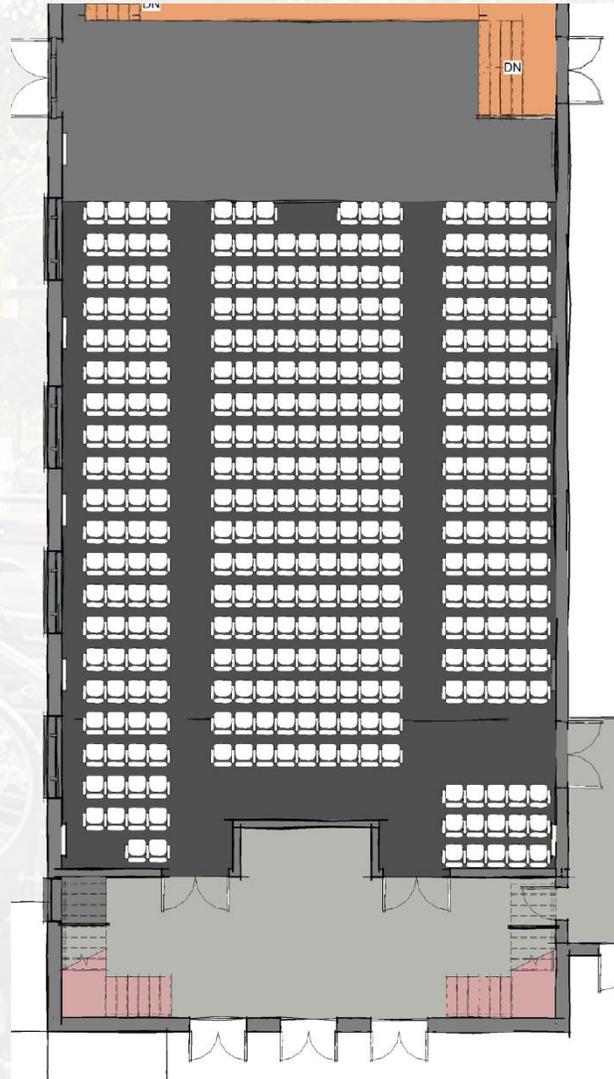
BALCONY LEVEL



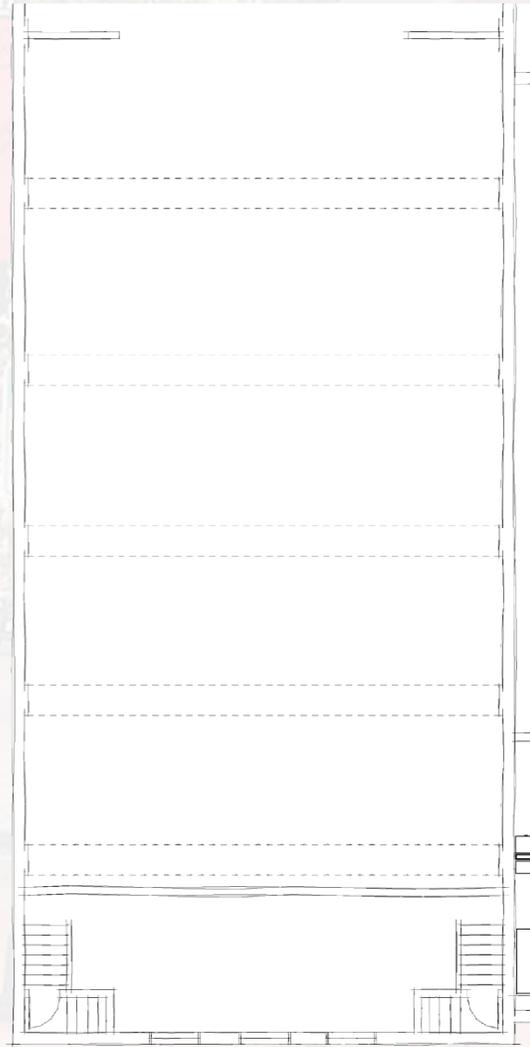
LOBBY VIEW

*History niche in lobby*

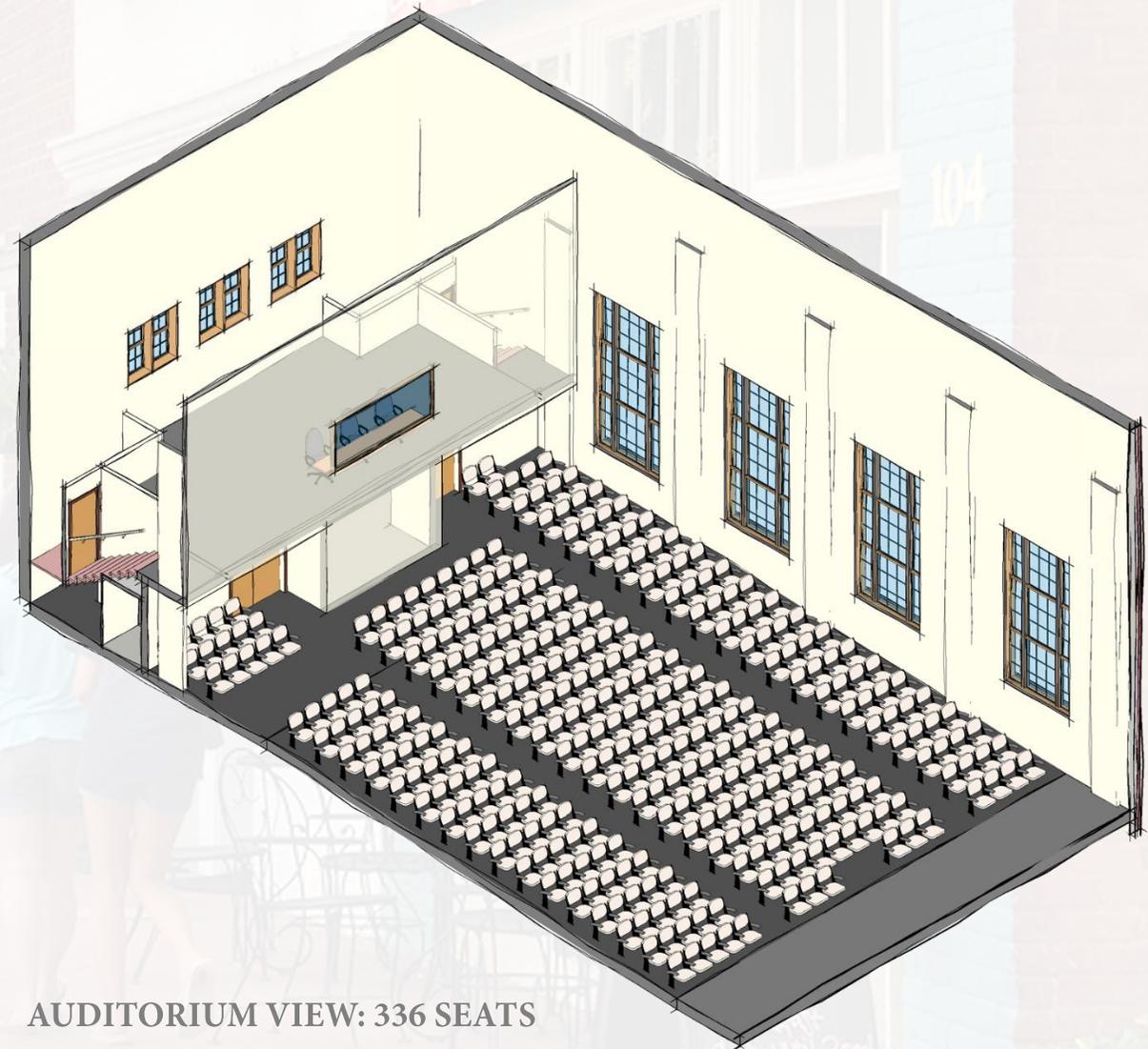
# Design Option A: Auditorium



ENTRY LEVEL: 336 SEATS



BALCONY LEVEL



AUDITORIUM VIEW: 336 SEATS

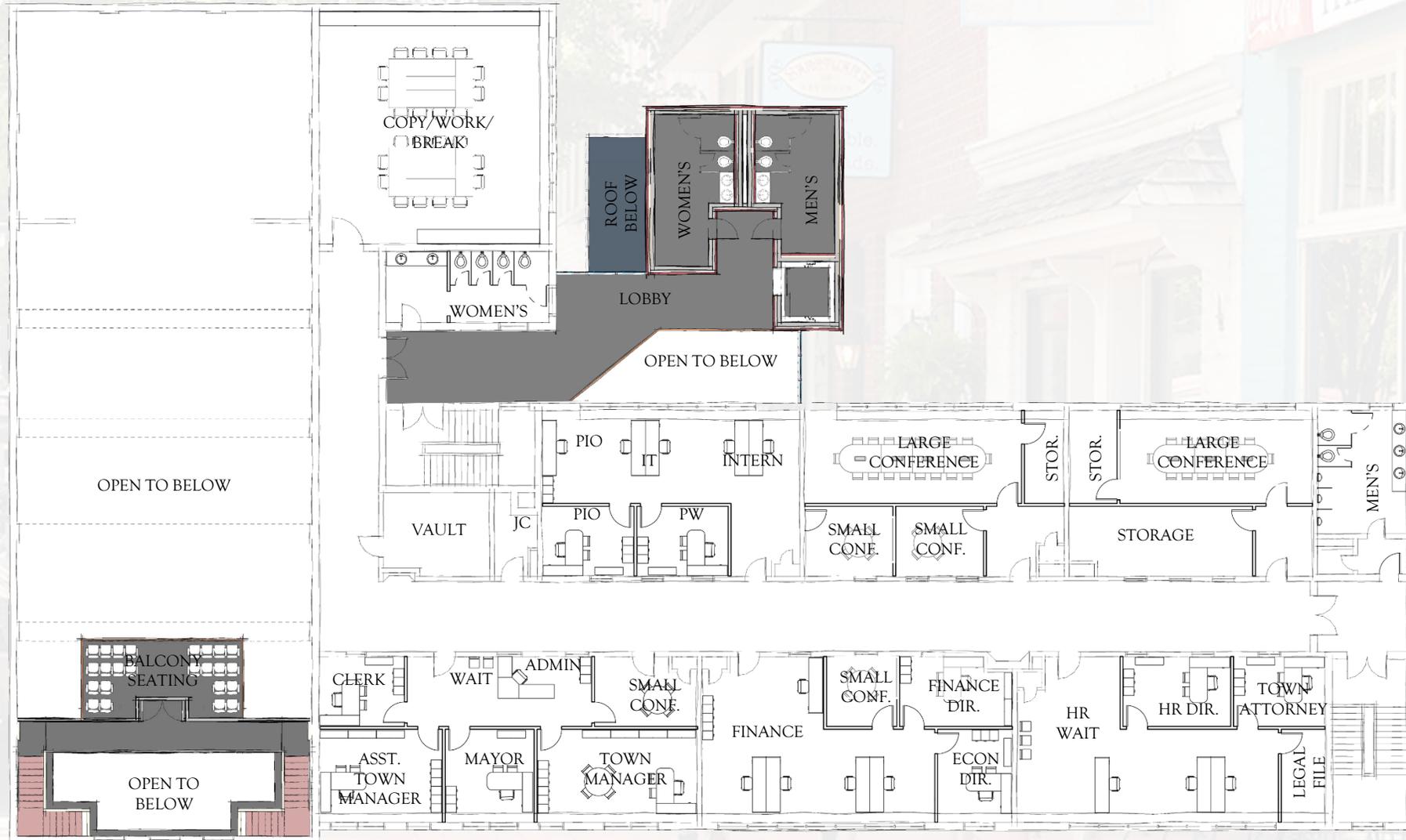
*Balcony level is AV only*

# Design Option B: First Floor

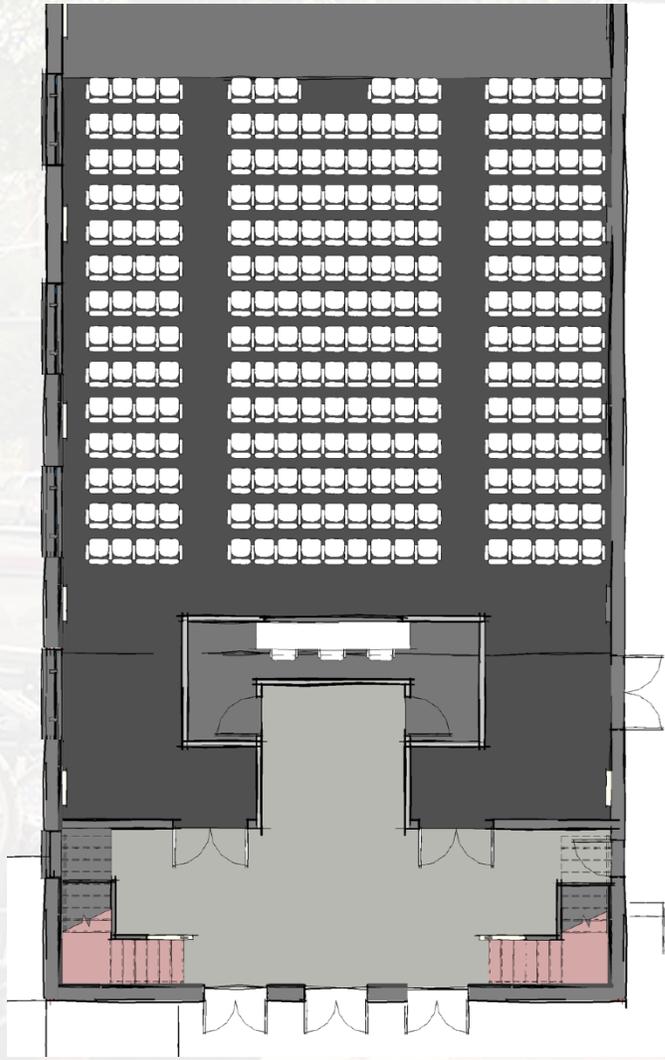


104

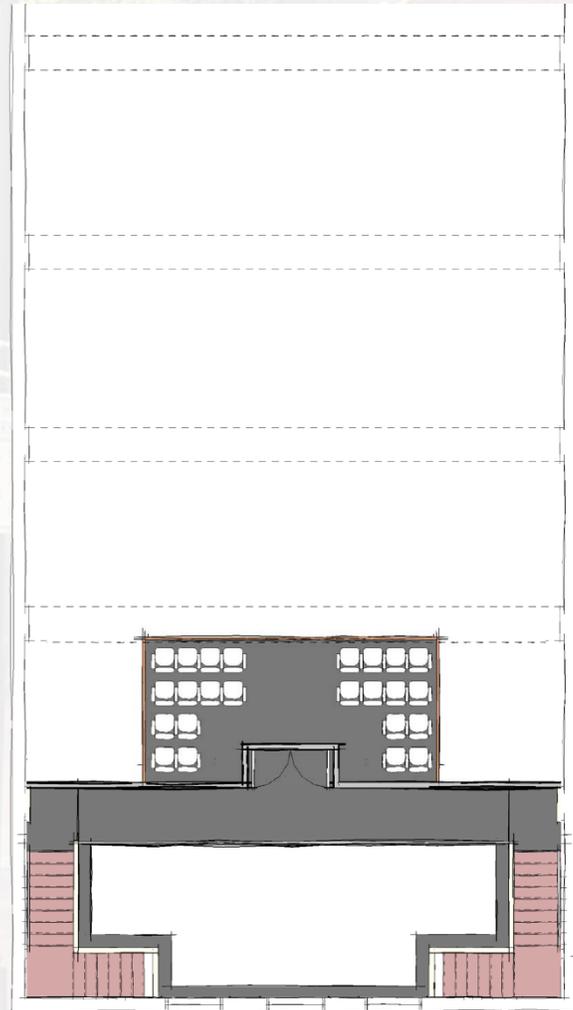
# Design Option B: Second Floor



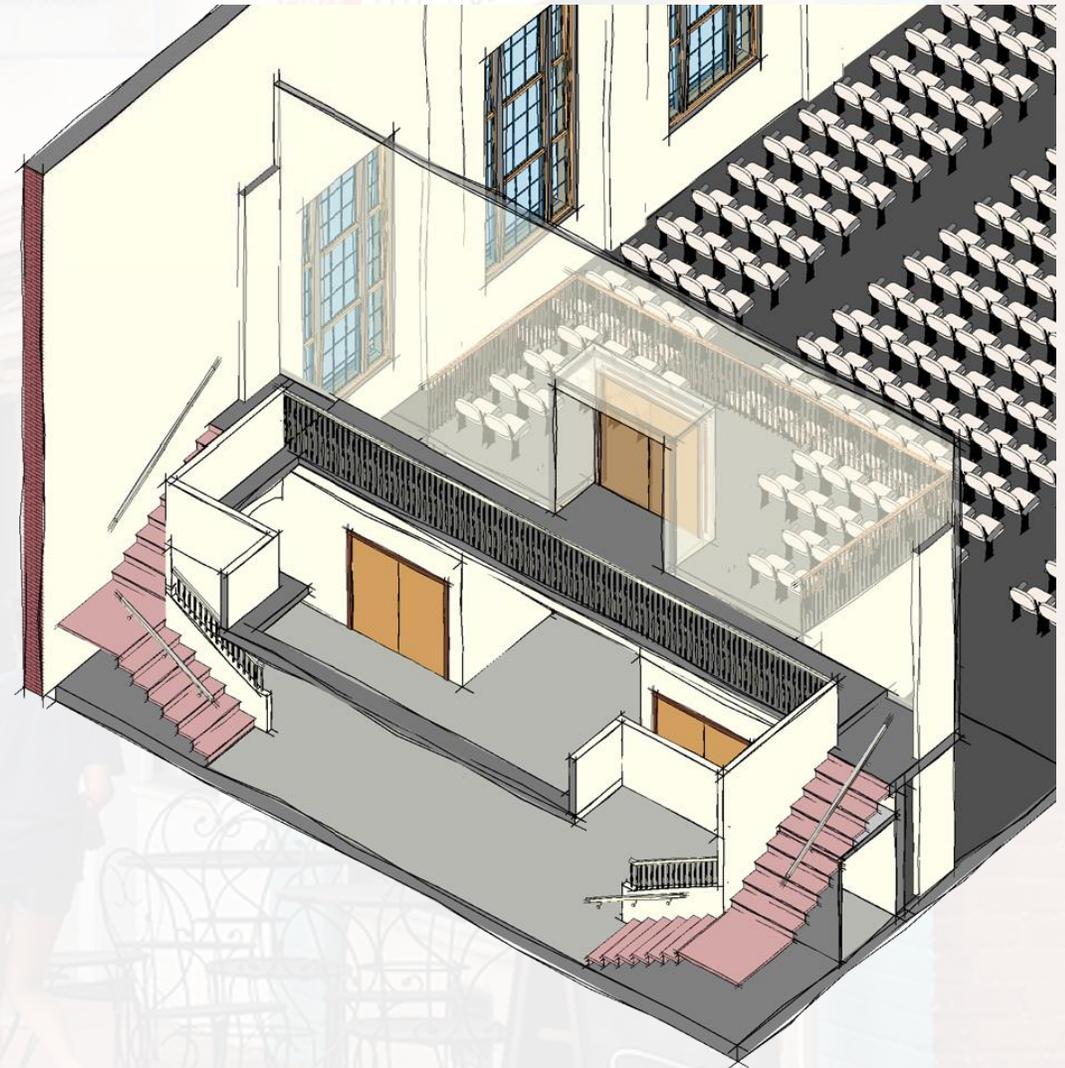
# Design Option B: Auditorium



ENTRY LEVEL: 249 SEATS



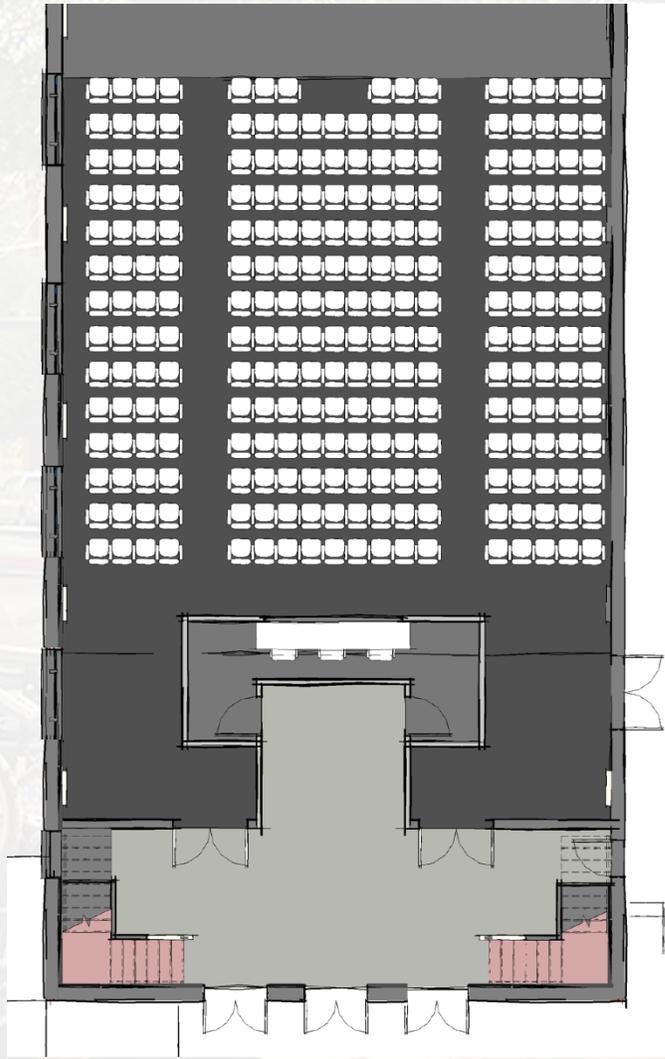
BALCONY LEVEL: 24 SEATS



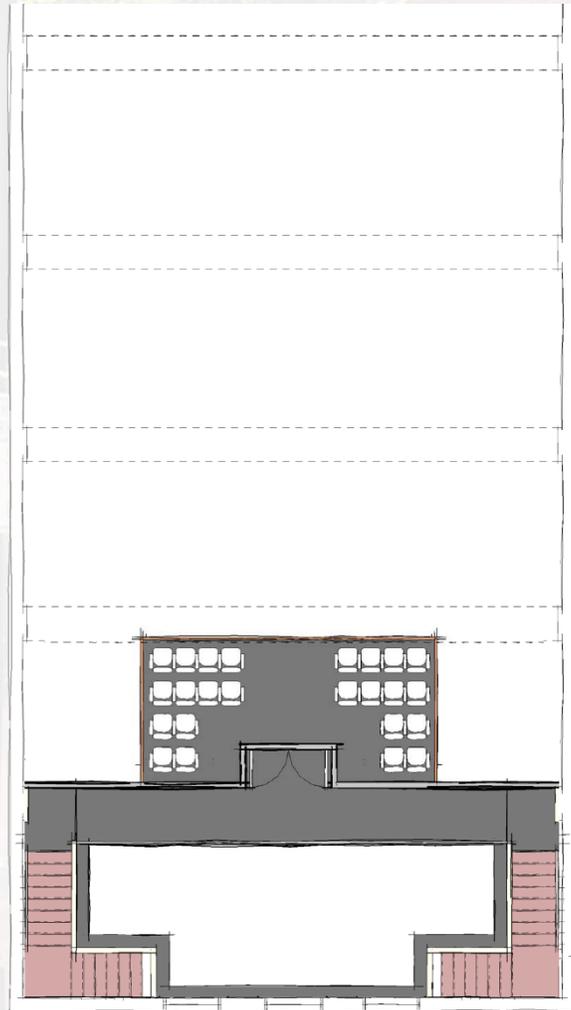
LOBBY VIEW

*Two story lobby space with overlook*

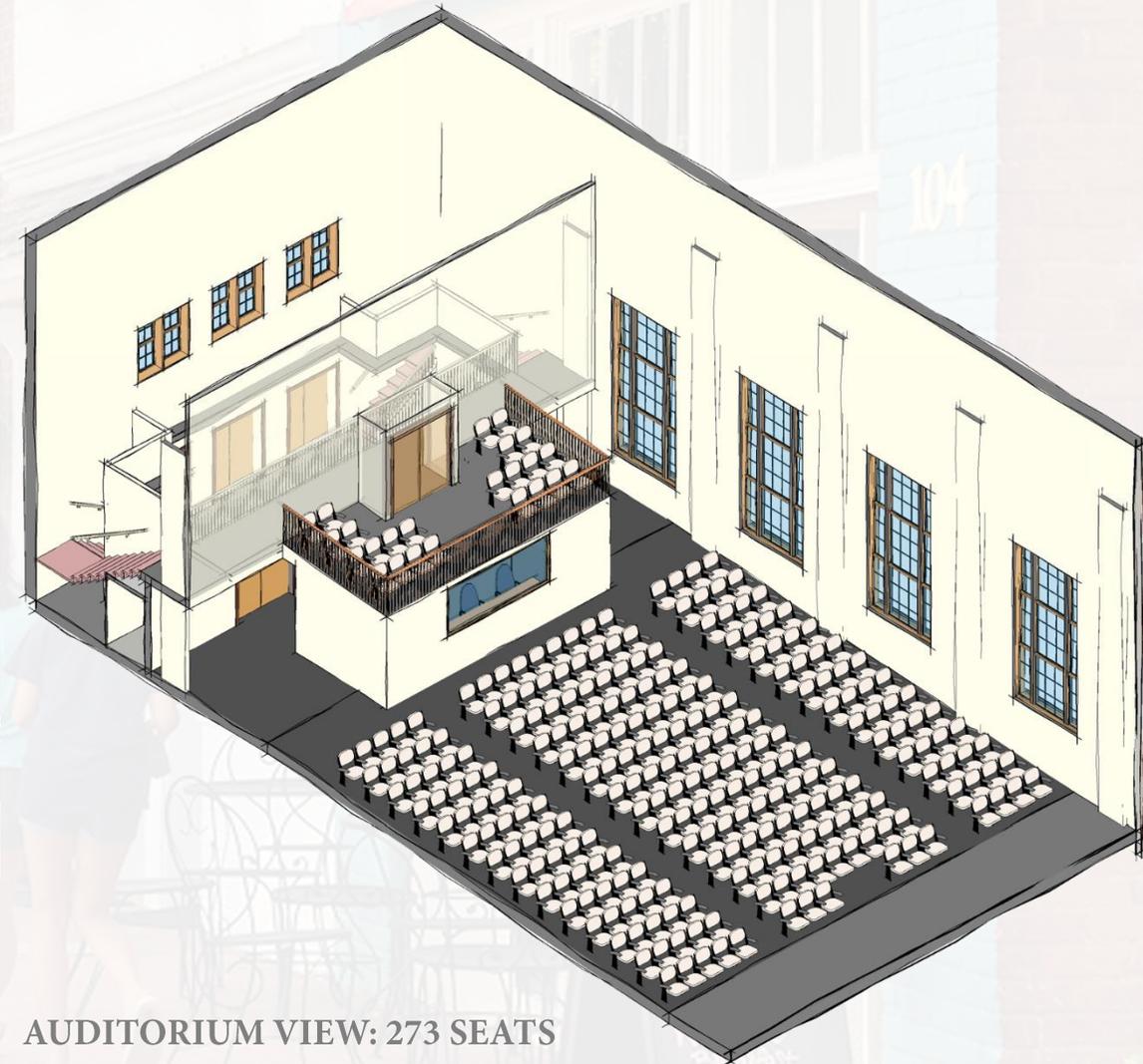
# Design Option B: Auditorium



ENTRY LEVEL: 249 SEATS

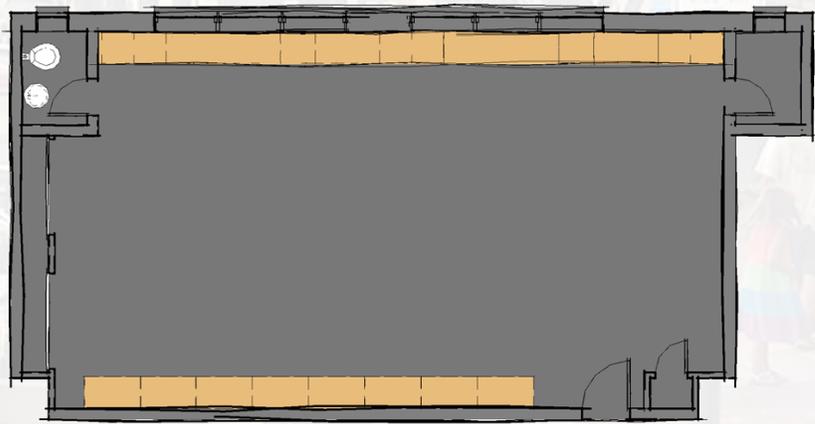


BALCONY LEVEL: 24 SEATS

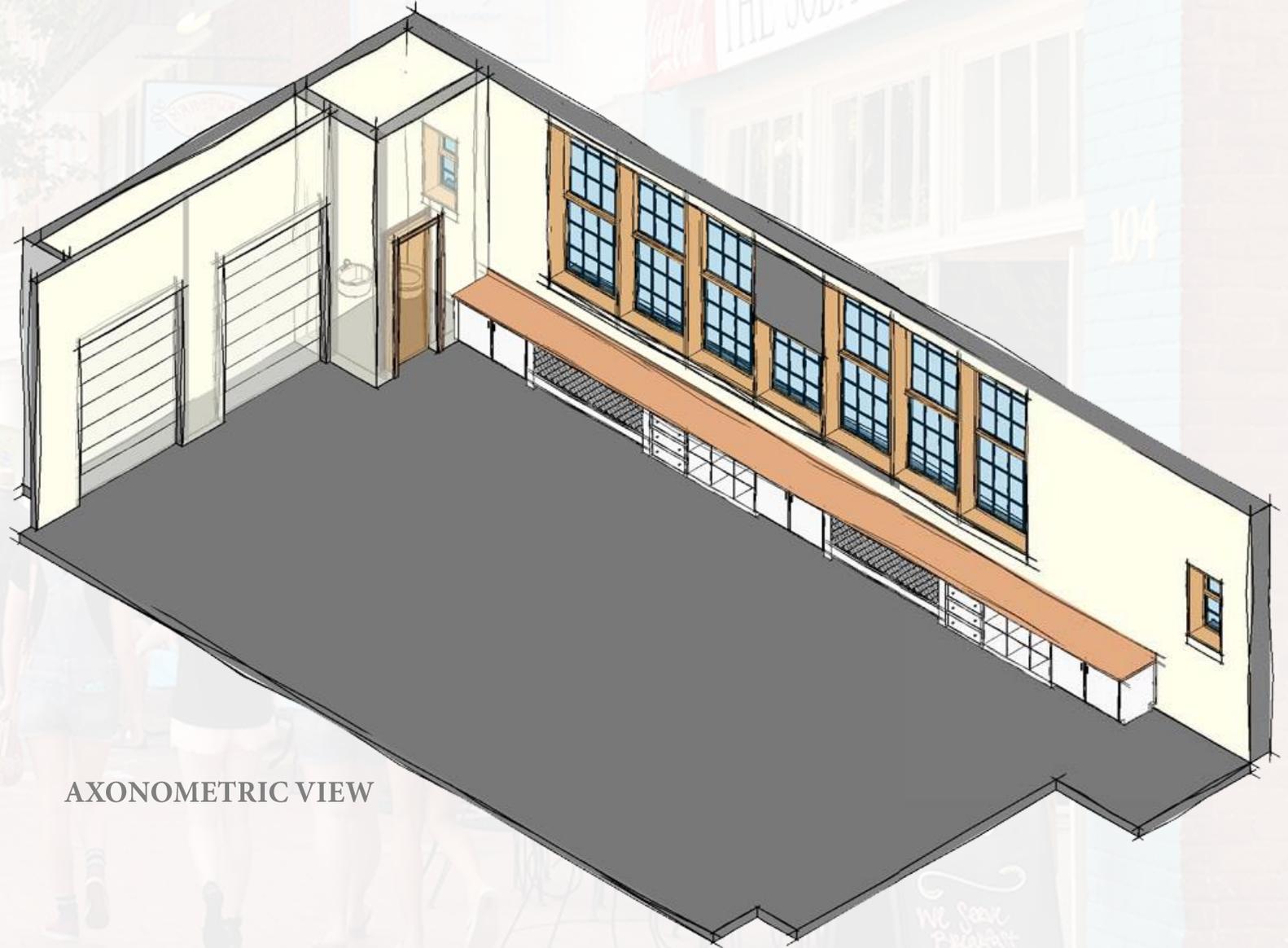


AUDITORIUM VIEW: 273 SEATS

*Balcony level with 24 seats*

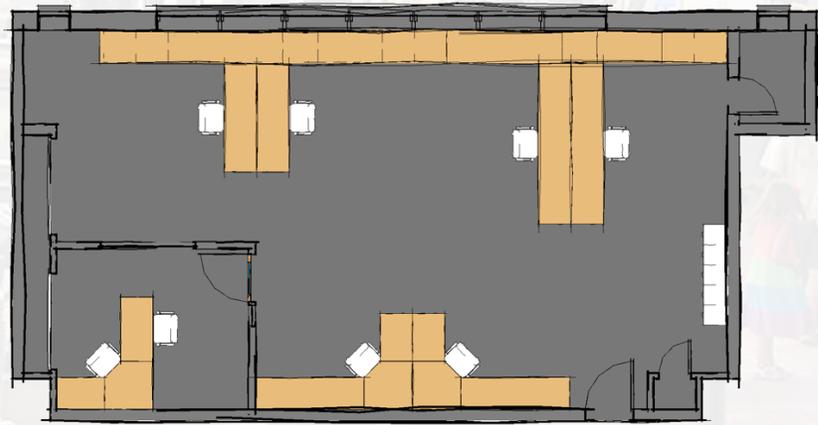


FLOOR PLAN

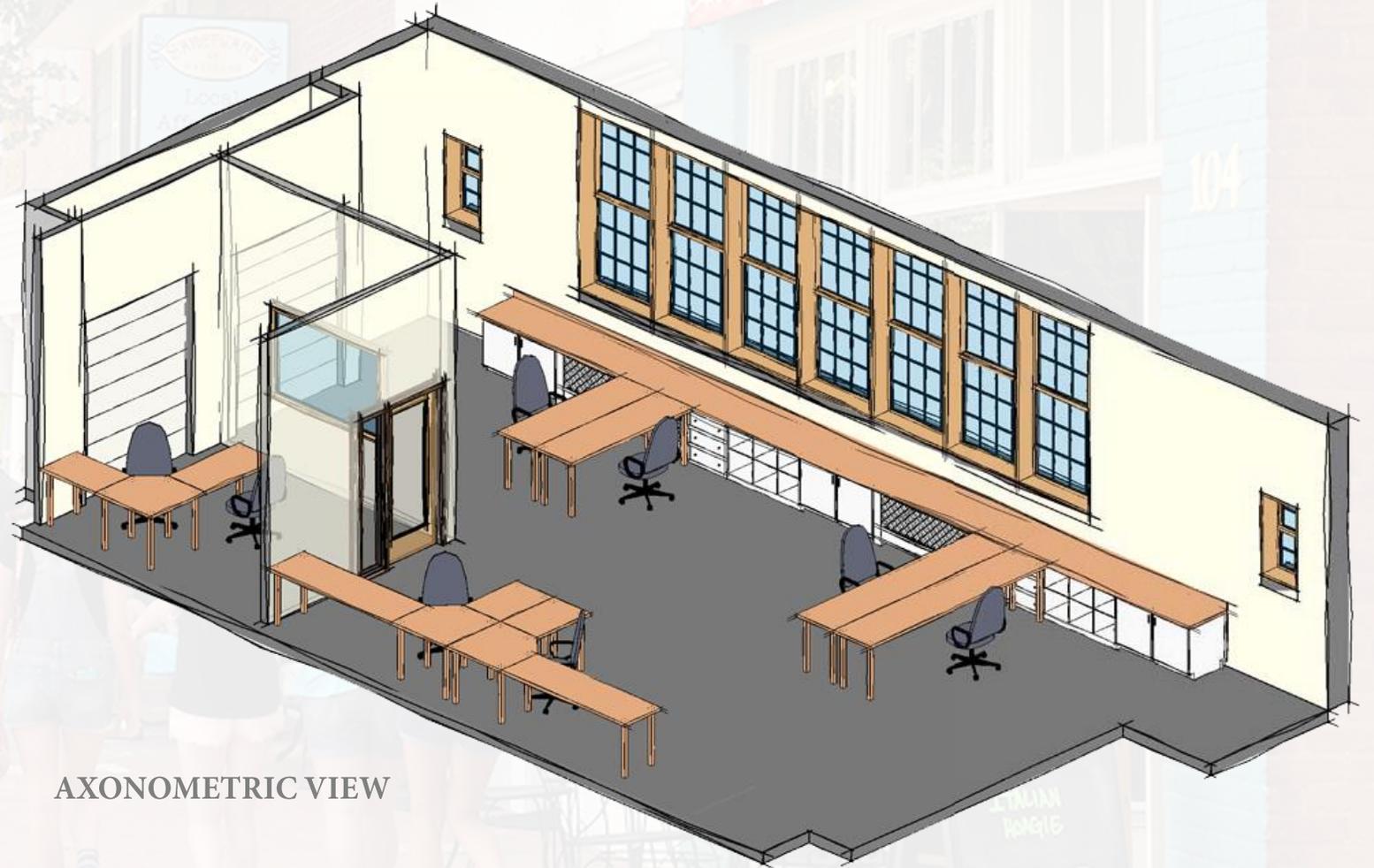


AXONOMETRIC VIEW

*Open spaces with no interior partitions*



FLOOR PLAN



AXONOMETRIC VIEW

*Open workstations with limited interior partitions*

# Preliminary Site Plan



## DESIGN APPROACH

- New accessible route at South Street entrance
- Restroom/elevator addition concealed from South Street by the building
- Shift curb cut on South Street to the north and create soft area around legacy tree
- Accessible parking to serve South Street entrance adjacent to auditorium
- Majority of parking in rear lot

# Town Hall Upper Level



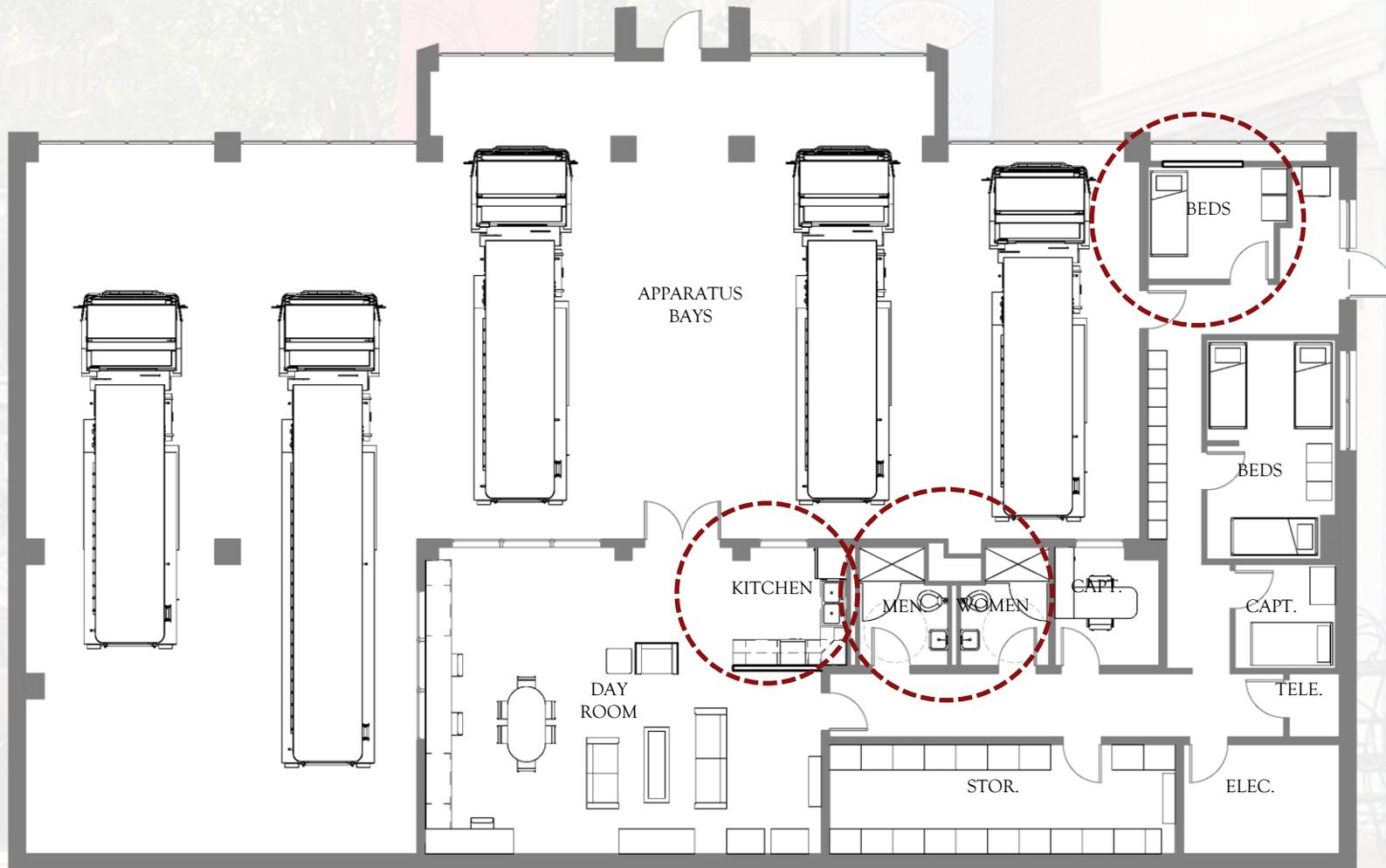
## Department Legend

ADMIN
INTAKE
INVESTIGATIONS
PATROL
SHARED
CORE
FUTURE

## DESIGN APPROACH

- Reduced lobby size
- Unisex restroom
- Existing entry to remain
- Larger roll call / training room

# Town Hall Lower Level



## DESIGN APPROACH

- Existing office to sleeping room with bunk beds for 2 occupants
- Small kitchen expansion
- Improve shower enclosure with adequate size door
- Raise shower head mounting height

# Evolution of Cost Estimates

<b>Date</b>	<b>251 South Street</b>	<b>Existing Town Hall</b>	<b>Audio-visual</b>	<b>Soft costs (30%)</b>	<b>Total construction cost</b>
<b>June, 2018 Board meeting</b>	\$8,000,000	\$3,900,000	\$370,000	\$3,930,000	\$16,200,000
<b>July, 2018 Board meeting</b>	\$7,500,000	\$3,900,000	\$370,000	\$3,430,000	\$15,200,000
<b>April, 2019 Board meeting</b>	\$7,500,000	\$2,500,000	\$370,000	\$3,110,000	\$13,480,000

## COST UPDATE

### Davidson School

- Town Hall Renovations
- Restroom & Elevator Addition
- Site work

\$8,000,000

### Police & Fire Department

- Police Department Renovations
- Sally Port Addition
- Fire Department

\$2,500,000

### Audio-Visual

\$400,000

### Soft Costs (30%)

\$3,270,000

---

### Total

\$14,170,000

## A la Carte Options

### Auditorium

- Design Option A: History niche in lobby & AV only balcony Included
- Design Option B: Two story lobby space w/ 24 seta balcony \$750,000

### HVAC

- VRF System Included

### Window Options

- Repair Damage and Replace Missing Included
- Replace all Windows w/ Insulated Glass \$500,000
- Add Storm Windows to Interior \$200,000

### Asbestos Floor Tile

- Encapsulate Floor Tile Included
- Remove & Replace Floor Tile \$60,000

### Operable Walls

- Operable Wall \$40,000
- Operable Glass Wall \$90,000



---

**Agenda Title: FY2019-2020 Budget Discussion**

**Town Manager Jamie Justice and Finance Director Pieter Swart**

**Summary:** The board will continue discussing the proposed FY2019-2020 Budget.

**Summary:**

---

**ATTACHMENTS:**

<b>Description</b>	<b>Upload Date</b>	<b>Type</b>
☐ FY2020 Budget Discussion Presentation	5/24/2019	Cover Memo
☐ FY2020 Proposed Budget Booklet	5/24/2019	Cover Memo
☐ FY2020 Proposed Fee Schedule	5/24/2019	Cover Memo
☐ FY2020-24 CIP	5/28/2019	Cover Memo

# Fiscal Year 2019-2020 Proposed Budget Discussion



College Town. Lake Town. *Your Town.*

FY 2019-20 Proposed Budget Discussion  
Jamie Justice, Town Manager & Piet Swart, Finance Director  
May 28, 2019

# FY2020 Discussion Items

- Revenue Neutral Options
- Solid Waste Fee
- CIP
- Fee Schedule
- Non-Profit Grants
- Next Steps



# Revenue Neutral Budget Options

- Option 1: Unassigned Fund Balance
- Option 2: Continuum Capital Project Fund Contribution Reduced
- Option 3: Public Facilities CPF Contribution Reduced



# Solid Waste Revenue

- Continue with Solid Waste Fee for FY2020 as proposed
- Once financial “dust” settles, review impact on all stakeholders of moving SW Fee to ad valorem tax rate.
- Seek stakeholder input (similar to revaluation process)
  - Public Comment Sessions
  - Davidson Connections
  - Online Question
  - Citizen Education
- Target late Fall 2019 Board decision on FY2021 Solid Waste Funding



# CIP and Fee Schedule Changes

- Updated CIP To Include tentative 2017 GO Bond Projects
  - CIP is a guiding document not an ordinance
  - Staff will report to Town Board on prioritized GO Bond project options in the near future
- Fee Schedule updates
  - Focus on revised and required planning ordinance fees



# Non-Profit Grants

- \$50K in General Fund Budget
- \$2K for Crime Stoppers in Police Department Budget
- \$15K for Davidson Housing Coalition in Affordable Housing Fund budget



# Other Topics

- Grey Road Sidewalk Holdback
- Special Projects Coordinator to Contract Services



# Budget Process Next Steps

- Review all funds, CIP, fee schedule
- Budget and Economic Development expenditures public hearing at May 28, 2019 board meeting
- **Review budget at May 28, 2019 board meeting**
- Consider approval of Budget Ordinance at June 11, 2019 board meeting
- Citizen feedback opportunities:
  - Public hearing May 28<sup>th</sup>
  - email: [budget@townofdavidson.org](mailto:budget@townofdavidson.org)
  - Open Town Hall question
  - Town website



**Fiscal Year  
2019-2020**

**Proposed Budget**



*The* **Town of**  
**Davidson**



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## Mayor and Board of Commissioners

Rusty Knox  
Mayor

Jim Fuller  
Mayor Pro Tempore

### Board of Commissioners

Jane Campbell  
Matthew Fort  
Autumn Rierson Michael  
David Sitton

Jamie Justice  
Town Manager

Pieter Swart  
Finance Director

Davidson Town Hall is located at 216 S. Main St., Davidson, NC 28036



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May 10, 2019

Dear Davidson Mayor and Board of Commissioners and citizens:

Please accept this proposed budget for fiscal year 2019-20 for the Town of Davidson. I am pleased to present to you a balanced general fund budget of \$12.67million.

The proposed budget was created based upon the board of commissioners' priorities identified in the *Town of Davidson Strategic Plan 2018-2019*. The nine goal areas from the strategic plan are: land use; community engagement; historic preservation; greenways, open space, & parks; affordable housing; economic development; mobility/transportation; operations; and partnerships. Staff appreciates the board of commissioners' leadership in identifying priorities on which the town should focus.

For this budget year, both Mecklenburg and Iredell Counties have undergone revaluation of all properties. With that revaluation, per state statute, we have determined the town of Davidson's revenue neutral tax rate is 28.1 cents per hundred dollars of valuation. After identifying the town's needs to provide services to its citizens and in looking at the priorities from the town board through the strategic plan, I determined that the proposed tax rate that is appropriate to fund the town services and operations and is included with this proposed budget is 29 cents per one hundred dollars of valuation. This rate is a reduction from the current tax rate of 35 cents per one hundred dollars of valuation.

In order to maintain service levels to the community, this budget reflects investments in personnel, equipment, and other capital projects. This budget also includes funding for facilities needs that will help position town departments to better serve our citizens into the future.

I believe this budget is responsive to the priorities of the board of commissioners, focuses on essential services provided to the citizens, and addresses needs in a financially responsible manner.

I would like to thank all staff members of the Town of Davidson for their work in serving the citizens of this great community. Thanks also goes to the members of the management team that contributed to the creation of this budget. I would especially like to thank Finance Director Pieter Swart and the finance team for their work.

Sincerely,

Jamie Justice  
Town Manager



## STRATEGIC PLAN 2018-2019

The Town of Davidson’s strategic plan contains nine strategic goals that support the long-term vision of the town. Each strategic goal contains a set of tactical priorities or an outline of processes, and action steps to reach each goal.

### GOALS 2018-2019



The Town of Davidson will align land use policies including revision of development processes, zoning, and regulations to preserve our architectural history, manage residential growth, reduce the scale of future development, and enhance downtown (i.e., connect North and South Main Streets).



The Town of Davidson will preserve our historically significant structures to retain our authenticity as a historic, small college town.



The Town of Davidson will increase physical and mental health of Davidson citizens. Preserve open space and promote greenway connectivity. Provide ample opportunities for play and discovery (active and passive).



The Town of Davidson will have inclusive engagement with the community to encourage substantive, respectful, and open dialogue, increase participation, and foster a sense of belonging.



The Town of Davidson will preserve existing affordable housing,\* and other indicia of inclusion, and work with a variety of partners to create new available, affordable workforce and elderly housing.

\*Affordable housing for the Town of Davidson is defined as incomes between 50% and 120% AMI



The Town of Davidson will maintain organizational excellence through sound financial management, training and retention of quality employees, and superior service to the community.



The Town of Davidson will use existing assets and manage growth to encourage an appropriate mix of residential and commercial development.



The Town of Davidson will build on existing relationships to strengthen partnerships with strategic organizations and institutions.



The Town of Davidson will enable citizens to move freely throughout town via transit, car, bicycle, and on foot.

## BUDGET PROCESS AND ORGANIZATION

The budget process, by design, requires the involvement of many stakeholders.

The Davidson Board of Commissioners and town staff developed the town's two-year strategic plan in 2018. The development of the FY2020 budget actually began in November, 2018. During February and March, 2019, town staff considered the merits of budget requests as revenue projections were calculated. The Board of Commissioners discussed financial planning at their March Retreat. Cost estimates were based on historical trends or actual quotes. The proposed budget emerged as expenses were prioritized by needs of the Town and alignment with the Davidson Strategic Plan, this budget was presented at the May 14, 2019 board of commissioners meeting. Although the budget was largely built by the May meeting, changes may be made after a public hearing and additional input from the board of commissioners. Final approval of the budget is planned for the June 11 board of commissioners meeting.

### ***Document organization***

The document reports the manner by which the budget officer has balanced each fund in the **fund overview**. Funds are balanced when revenue sources equal expenditures. **Revenue sources** describe all of the town's major revenue sources and methods used to project revenue. An **expenditure summary** follows. This summary outlines the town's expenditures by major category and also explains major changes in the annual spending plan.

**Appendices** at the end of the document further examine matters relevant to the town budget.

## FUND OVERVIEW

This section of the budget document provides an explanation of fund accounting, and shows the manner in which all funds collectively and individually are balanced for the coming fiscal year.

Local governments use three broad categories of self-balancing funds to budget for, and subsequently to account for, various activities. Those three types of funds are: *governmental* funds, *proprietary* funds and *fiduciary* funds.

*Governmental funds* used by the Town of Davidson include:

- General Fund, used to account for general operations and activities of the town
  - Powell Bill Fund, which is a subset of the General Fund, used exclusively for many activities related to streets, sidewalks, and greenways construction and maintenance (Described on p.17).
- Affordable Housing Fund, a *special revenue* fund, used for a particular purpose (Described on p.18).

*Proprietary funds* are used for services provided to the public on a user charge basis, similar to the operation of a commercial enterprise. The town's proprietary, or enterprise funds, include:

- Storm Water Fund, used repairs or damage mitigation resulting from storm water runoff (Described on p.17).
- Solid Waste Fund, used to provide collection of household trash, yard waste, and recyclable materials (Described on p.18).

The tables on the following three pages summarize revenues and expenditures for each of the five funds listed above.

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
GENERAL FUND	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
<b>REVENUE</b>					
Property taxes	5,844,258	6,077,275	6,267,777	6,592,385	7,145,583
Sales Tax Revenue	1,498,500	1,662,000	1,751,000	1,917,000	2,035,850
Prepared foods & occupancy taxes	355,000	422,000	422,000	470,000	470,000
Utility franchise taxes	766,250	875,000	903,615	890,667	957,000
Motor vehicle taxes & fees	592,000	658,035	684,875	709,162	640,210
Charges for services	534,800	507,304	534,900	547,000	430,250
Intergovernmental	272,600	295,600	468,960	558,474	545,240
Interest on investments	2,500	8,000	30,000	100,000	200,000
Miscellaneous	11,000	16,000	5,200	95,200	97,000
Fund balance appropriated	21,929	-	-	64,100	144,450
<b>Total Revenues and Funding Sources</b>	<b>9,898,837</b>	<b>10,521,214</b>	<b>11,068,327</b>	<b>11,943,988</b>	<b>12,665,583</b>

<b>EXPENDITURES</b>					
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Governing Body	110,377	128,898	117,365	99,440	123,566
Administration	940,035	973,254	996,769	1,000,045	1,164,926
Legal	124,810	136,079	152,286	153,040	162,605
Buildings and Grounds	190,100	208,700	241,000	281,000	461,720
Police Department	1,681,741	1,938,641	2,215,182	2,603,171	2,734,953
Fire Department	1,101,840	1,198,235	1,453,906	1,763,477	2,036,223
Public Works	1,571,470	1,754,508	1,642,729	1,697,649	1,792,325
Planning	359,784	516,597	573,635	479,305	596,300
Economic Development	378,593	446,469	263,654	255,378	151,275
Travel and Tourism	372,360	358,751	415,212	419,024	442,735
Recreation	466,888	398,280	407,857	419,390	336,135
Parks	1,010,696	836,713	943,882	911,417	950,534
Non Dept & Service Agencies	453,443	426,032	344,850	461,652	449,286
Non Dept - Contribution to Capital Projects	1,136,700	1,200,057	1,300,000	1,400,000	1,263,000
<b>Total Expenditures</b>	<b>\$ 9,898,837</b>	<b>\$ 10,521,214</b>	<b>11,068,327</b>	<b>11,943,988</b>	<b>12,665,583</b>

**Fiscal Year 2019-2020**

	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>
<b>POWELL BILL FUND</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
<b>REVENUE</b>					
Powell Bill Revenue	\$ 312,954	\$ 318,323	325,000	335,000	333,000
<b>Total revenues and funding sources</b>	<b>\$ 312,954</b>	<b>\$ 318,323</b>	<b>325,000</b>	<b>335,000</b>	<b>333,000</b>
<b>EXPENDITURES</b>					
Engineering	\$ 40,000	\$ -			
Supplies & Materials	-	-			
Street Repair/Resurfacing	272,954	318,323	325,000	335,000	333,000
Contracted Services	-	-			
Debt service	-	-			
<b>Total expenditures</b>	<b>\$ 312,954</b>	<b>\$ 318,323</b>	<b>325,000</b>	<b>335,000</b>	<b>333,000</b>

	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>
<b>AFFORDABLE HOUSING</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
<b>REVENUE</b>					
Fund Balance Appropriated/Transfer from GF	\$ 31,822	\$ 33,226	50,105	85,220	97,891
<b>Total revenues and funding sources</b>	<b>\$ 31,822</b>	<b>\$ 33,226</b>	<b>\$ 50,105</b>	<b>\$ 85,220</b>	<b>\$ 97,891</b>
<b>EXPENDITURES</b>					
Personnel	\$ 30,098	\$ 31,526	33,905	33,970	36,691
Operating	1,724	1,700	16,200	51,250	61,200
<b>Total expenditures</b>	<b>\$ 31,822</b>	<b>\$ 33,226</b>	<b>\$ 50,105</b>	<b>\$ 85,220</b>	<b>\$ 97,891</b>

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
STORM WATER FUND	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
<b>REVENUE</b>					
Storm Water Fees	\$ 218,000	\$ 218,000	\$ 218,000	\$ 245,000	\$ 250,000
<b>Total revenues and funding sources</b>	<b>\$ 218,000</b>	<b>\$ 218,000</b>	<b>\$ 218,000</b>	<b>\$ 245,000</b>	<b>\$ 250,000</b>
<b>EXPENDITURES</b>					
Storm Water Contract	\$ 183,000	\$ 48,000	50,600	62,000	50,000
Contract Services		120,000	133,570	146,670	163,670
Contingency	35,000	50,000	-	-	-
Debt Service			33,830	33,830	33,830
Equipment Not Capitalized				2,500	2,500
<b>Total expenditures</b>	<b>\$ 218,000</b>	<b>\$ 218,000</b>	<b>\$ 218,000</b>	<b>\$ 245,000</b>	<b>\$ 250,000</b>

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
SOLID WASTE FUND	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
<b>REVENUE</b>					
Solid Waste Fees	\$ 701,785	\$ 746,520	\$ 749,000	\$ 777,150	\$ 797,466
Fund Balance Apppropriated	\$ -	\$ -	\$ -	\$ 90,824	\$ 158,976
<b>Total revenues and funding sources</b>	<b>\$ 701,785</b>	<b>\$ 746,520</b>	<b>\$ 749,000</b>	<b>\$ 867,974</b>	<b>\$ 956,442</b>
<b>EXPENDITURES</b>					
Contract - Solid waste collection	\$ 586,885	\$ 573,775	614,000	734,281	821,942
Contract - Recyclables	114,900	131,355	135,000	133,693	134,500
Contingency - Recycling Center	-	41,389	-	-	-
<b>Total expenditures</b>	<b>\$ 701,785</b>	<b>\$ 746,520</b>	<b>\$ 749,000</b>	<b>\$ 867,974</b>	<b>\$ 956,442</b>

## REVENUE SOURCES AND ASSUMPTIONS FISCAL YEAR 2019-2020

This section of the budget document provides an explanation of the major sources of revenue and means used to project anticipated income for the coming fiscal year.

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
GENERAL FUND	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
<b>REVENUE</b>					
Property taxes	5,844,258	6,077,275	6,267,777	6,592,385	7,145,583
Sales Tax Revenue	1,498,500	1,662,000	1,751,000	1,917,000	2,035,850
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**Ad Valorem Taxes**  
**\$ 7,145,583 or 56.4% of total general fund revenue**

Ad Valorem tax, 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. Uses for general ad valorem tax revenue are unrestricted.

The proposed budget sets the effective tax rate at \$ 0.29 for FY 2020. This rate is 6 cents below the FY2019 rate of \$.35, and .9 cents above the revenue neutral tax rate calculated at \$.281. A revenue neutral tax rate is presented for the FY2020 fiscal year, as both Iredell and Mecklenburg Counties revalued property as of January 1, 2019. A one cent increase in the tax rate increases revenues collected from ad valorem property and motor vehicle tax by about \$261,000.

The Mecklenburg and Iredell County tax offices estimate Davidson’s taxable property value (excluding vehicles) to be \$2,461,281,746. The gross general tax levy on the estimated tax value equals \$ 7,137,717. For budgeting purposes, property tax revenue may not exceed the gross tax levy multiplied by the actual collection rate experienced during the preceding fiscal year. Therefore, based on a 99.83% collection rate, we anticipate \$7,125,593 in revenues from the FY2020 levy. This line item also includes \$20,000 in projected penalties and interest.

Mecklenburg and Iredell Counties bill and collect property tax revenue for Davidson. The collection fee is \$2 per bill for Mecklenburg County and 1.5% of taxes collected from Iredell County property owners. Funds are wired from Mecklenburg 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. Iredell remits monthly to Davidson all property taxes collected.

**Local Option Sales Tax Revenue**

**\$ 2,035,850 or 16.1% of total general fund revenue**

Sales taxes are authorized by the state and enacted by counties which opt to impose the taxes. All sales tax revenue is collected by the state, and distributed to counties and municipalities monthly.

The NC General Assembly has authorized several sales taxes in Chapter 105 of the General Statutes. Three of the authorizations result in revenue for the town. The first, defined in Article 39, is a one percent sales tax that was originally authorized in 1971. Distribution is based on point of delivery. There are two one-half percent sales taxes – one authorized in 1983 (Article 40) and one in 1986 (Article 42), distributed on per capita basis and point of delivery, respectively.

Each county chooses one of two formulae for distribution of these three authorizations of local option sales taxes. Sales taxes returned to Mecklenburg County and its municipalities are distributed proportionate to ad valorem tax levy. The proportionate share of sales tax revenues between the County and municipalities may fluctuate based on property tax rate increases in the previous year.

Iredell County, on the other hand, has elected a per capita distribution, based on relative population of incorporated and unincorporated areas within the county. Annexations by various municipalities affect this formula, reducing the county's share as annexations occur.

Sales tax revenue estimates are based on projections from the North Carolina League of Municipalities, local economic trends, and historical trend analysis. Sales tax revenue year over year increases were greater than 9% from FY 2012 through FY 2016. Overall, the actual sales tax revenue increased over 47% from the FY 2013 total of \$1.25 million, to a projected \$1.84 million in 2018. The projected increase for FY2020 is 6.2% over the projected FY2019 collections.

**Motor Vehicle Tax and Fees**

**\$ 640,210 or 5.1% of total general fund revenue**

Motor Vehicle tax revenue is derived by applying the ad valorem tax rate to the value of motor vehicles registered to owners living inside town limits (\$153,827,734). Due to the decrease of the Ad Valorem tax rate the projected revenue has decreased by nearly \$74,000. Vehicles are revalued annually.

In September 2013, the NC *TAX and TAG TOGETHER* system was implemented. Tag renewal notices now also include tax levy and tax and fee will be paid to the state and remitted to the counties for distribution to appropriate taxing governments. The program has resulted in significantly improved collection rates of Motor Vehicle Taxes. This revenue is estimated using vehicle value projections from the Mecklenburg County and Iredell County Tax Assessors.

Davidson charges a Motor Vehicle fee of \$20 per registered vehicle. Revenues are billed on property tax bills and collected by Mecklenburg and Iredell counties. This revenue is estimated based on vehicle count projections from the Mecklenburg County and Iredell County Tax Assessors and a 99.83% collection rate.

***Utility and Telecommunications Taxes***  
***\$ 957,000 or 7.6% of total general fund revenue***

The town receives sales taxes collected by the NC Department of Revenue on sales of telecommunications, video programming, home satellite services, electricity and piped natural gas.

As a result of the tax reform legislation passed by the General Assembly in 2013, the general sales tax rate will now be applied to sales of electricity and piped natural gas. The distribution method to municipalities has changed but with the intent to hold municipalities harmless from the amount cities and towns received in FY 13-14 distributions. Both of these revenues are highly sensitive to weather and can also fluctuate due to loss of industry or other large facilities or annexations of these types of facilities.

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, the town continues to receive the static percentage of overall statewide collections irrespective of fluctuations in local communication sales. Historical trend analysis and recommendations by the State of North Carolina, adjusted by local conditions, have also factored into this revenue estimate.

***Prepared Foods & Beverage and Occupancy Taxes***  
***\$470,000 or 3.7% of total general fund revenue***

The town is authorized to receive prepared foods & beverage tax by general statutes. Only the City of Charlotte and Mecklenburg County received proceeds when this tax was first authorized in 2001. Some years later, the distribution was split so the six smaller Mecklenburg County municipalities received a share of those revenues generated in the town. In 2005, the six towns negotiated the removal of an annual cap so that the towns received 50% of all net proceeds. In FY 2007, the towns' share increased to 65% of net proceeds, and in FY 2012 75% of those net proceeds were distributed to the towns. The remaining 25% will be used by the City of Charlotte for region-wide tourism related projects, programs, and activities. Art and cultural programs, events and festivals are examples of uses of this revenue. The towns' use of this revenue is limited to the same activities.

The City of Charlotte distributes revenues semi-annually. Twenty-five percent of the town's Prepared Foods & Beverage tax receipts are distributed to Visit Lake Norman, the Lake Norman convention and visitor's bureau.

Occupancy taxes are collected by Mecklenburg County and are shared between the county and the municipalities using a complicated formula. Stays in local hotels are taxed at 6%, comprised of two 3% authorizations. The town receives 120% of the second 3% authorization that is locally collected by Davidson hotels, inns, and bed and breakfasts. Therefore, this revenue, like prepared foods & beverage tax is a barometer of the local economy. These revenue estimates are based on historical trend analysis.

The county distributes revenues monthly. Twenty-eight percent of the town's Occupancy tax receipts are distributed to Visit Lake Norman.

***Charges for Services***  
***\$430,250 or 3.4% of total general fund revenue***

Revenue in this category relates to a variety of town activities, such as rental income from town-owned property, payments in lieu of property taxes, recreation programs, parking violations, and permit fees.

***Intergovernmental funding sources***

***\$545,240 or 4.3% of total general fund revenue***

The state of North Carolina, Mecklenburg and Iredell counties, and other quasi-governmental agencies share with the town a portion of revenues collected. This funding category includes various grants and contributions for local arts and public safety, transit planning funds, and taxes on the sale of alcoholic beverages.

***Fund Balance Appropriated***

***\$144,450 or 1.1% of total general fund revenue***

Fund balance is essentially the town's savings account balance. There are several reasons for maintaining a healthy fund balance, which is expressed as a percent of annual expenditures. Even though the law does not prohibit what fund balance is used for, appropriation of fund balance is a one-time revenue source and should not be used to balance reoccurring expenditures. At the beginning of FY 2019, the town's unassigned fund balance – at \$7.02 million – equaled 78% of FY 2018 actual expenditures, and 59% of budgeted FY 2019 expenses. The town's finance policy, approved in FY 2016, recommends at least a 35% stabilization threshold to ensure adequate funds to meet cash flow needs and emergencies.

The bulk of a municipality's annual revenue is derived from ad valorem property taxes. Because property taxes are not assessed a late penalty until early January, most taxpayers do not pay until near this deadline. Therefore the town may operate with less cash in the beginning of a fiscal year and recover mid-year. Fund balance provides working capital during the first half of the fiscal year.

Fund balance is often referred to as a "rainy day fund" or "savings account." In this context fund balance may be seen as a hedge against unexpected changes in financial circumstances. Threats to a community's financial health may stem from adverse weather conditions requiring expensive responses or withholding of revenue at the county or state level. The town is heavily reliant on these other government units for funding disbursements, and budget uncertainties at those levels of government have led to reduced funding in prior years. A local government may be unable to manage such situations without an adequate fund balance.

Another reason to maintain a healthy fund balance is to fund the early stages of major projects until permanent financing is secured. Fund balance provides flexibility regarding timing of the financing. Additionally, fund balance can be used as match funds which are required to qualify for many grant opportunities.

One last advantage to maintaining a strong fund balance position is that lenders view this savings account as a measure of good fiscal management.

***Other miscellaneous sources of revenue and Interest Revenue***

***\$297,000 or 2.4% of general fund revenue***

A handful of nominal revenue sources fund town activities, as well as, bank interest earnings.

**Powell Bill**

**\$333,000**

Originally the Powell Bill allocated a portion of the North Carolina motor fuels tax specifically for municipalities for use in upgrading and maintaining public streets. The State of North Carolina no longer distributes Powell Bill funds based on motor fuel sales. The Powell Bill is now a direct appropriation of state dollars which is to be used by municipalities for the upkeep of municipal streets and sidewalks. These funds are distributed each October and January 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.

Based on NC League of Municipalities estimates, Davidson should receive approximately \$333,000 in Powell Bill funding during FY 2020.

**Storm Water Fund Revenue**

**\$250,000**

US Congress established in 1972 the Clean Water Act to preserve and improve water quality. Portions of this legislation were delegated to states for implementation and enforcement. In response to the National Pollutant Discharge Elimination System (NPDES) storm water permitting program, the NC General Assembly established in 2005 certain regulations of municipal storm sewer systems that directly impact Davidson. Phase II of NPDES requires that Davidson and other NC municipalities provide services to mitigate damage from storm runoff. Davidson first adopted a storm water fee in FY 2005 to offset the costs of storm water repairs and maintenance of its storm drainage system. Generally speaking, revenues have covered these expenses. However, in order to better associate costs with funding for this service a separate enterprise fund was established in FY 2011.

The town has adopted a tiered fee structure for storm water. Impervious surfaces, such as rooftops or paved areas, shed rain water and increase the amount of runoff into streams, storm water drains and onto adjacent properties. The tiered billing system recognizes varying amounts of impervious area and assigns higher costs for higher square footage of impervious area.

Charlotte Water bills storm water fees for the town on semi-annual water/sewer bills. Revenues in FY 2013, FY 2014, and FY 2015 did not meet projected budget, so revenues continue to be evaluated for adequacy. In any given year, revenues may exceed expenditures for that period and will be available for subsequent years to fund repair/maintenance projects or to stabilize rates. In FY 2013 the fund balance in storm water fund was used to fund projects. FY 2014 was budgeted lower as a review of rates was completed during the year. An increase to all rates in the tiered fee structure was implemented in FY 2015 to fund needed storm water repair and maintenance costs and replenish reserve that has been depleted in recent years.

**Solid Waste Fund Revenue**

**\$797,466 fee revenue; \$158,976 Fund Balance**

The town provides for collection of several waste streams – residential household trash, yard waste, and recyclable materials. These services are provided exclusively to residential property owners; waste collection at commercial sites is the responsibility of those owners.

Prior to FY 2011, funding for solid waste collection was supplied through the general property tax revenue. In order to assign the costs of solid waste collection to recipients of those services, the town established a solid waste fee schedule that equals 100% of the costs associated with these services. A solid waste enterprise fund was created to account for these activities.

Fees are billed and collected by Mecklenburg and Iredell counties on property tax bills, and the fees are remitted to the town along with property taxes collected by the two counties.

The current rates are \$201 per single-family household and \$60 for multi-family dwellings. Both single-family and multi-family collection contracts were competitively bid in FY 2019. The current contract for collection services ends June 30, 2024.

**Affordable Housing Fund**

**\$97,891**

The town’s affordable housing program assists homebuyers in purchasing homes that might not otherwise be affordable in Davidson. The town accomplishes this mission, in part, through the staff efforts of an affordable housing coordinator. The affordable housing ordinance requires that developers provide one affordable unit of every eight home sites. If developers choose to not include affordable housing units within their developments they have an option to provide payments-in-lieu of supplying those housing units. The activities of the affordable housing program are paid from these payments-in-lieu. In the absence of adequate payment-in-lieu reserves, funding is provided through the town’s general fund.

Annual funding received as part of the Mecklenburg County HOME Consortium will be accounted for in the affordable housing fund in FY 2020. The HOME Consortium is a group of local governments and nonprofit organizations that share a pool of HOME resources to develop safe, decent affordable housing for families at or below 80 percent of the Area Median Income. The members of the consortium include Charlotte, Mecklenburg County, Mint Hill, Matthews, Davidson, Huntersville, Cornelius, and Pineville. No budget is recommended until application for funding is approved.

## EXPENDITURE SUMMARY FISCAL YEAR 2019-2020

This section of the budget document provides the reader an explanation of how the town intends to use General Fund resources during the coming fiscal year.

EXPENDITURES					
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Governing Body	110,377	128,898	117,365	99,440	123,566
Administration	940,035	973,254	996,769	1,000,045	1,164,926
Legal	124,810	136,079	152,286	153,040	162,605
Buildings and Grounds	190,100	208,700	241,000	281,000	461,720
Police Department	1,681,741	1,938,641	2,215,182	2,603,171	2,734,953
Fire Department	1,101,840	1,198,235	1,453,906	1,763,477	2,036,223
Public Works	1,571,470	1,754,508	1,642,729	1,697,649	1,792,325
Planning	359,784	516,597	573,635	479,305	596,300
Economic Development	378,593	446,469	263,654	255,378	151,275
Travel and Tourism	372,360	358,751	415,212	419,024	442,735
Recreation	466,888	398,280	407,857	419,390	336,135
Parks	1,010,696	836,713	943,882	911,417	950,534
Non Dept & Service Agencies	453,443	426,032	344,850	461,652	449,286
Non Dept - Contribution to Capital Projects	1,136,700	1,200,057	1,300,000	1,400,000	1,263,000
<b>Total Expenditures</b>	<b>\$ 9,898,837</b>	<b>\$ 10,521,214</b>	<b>11,068,327</b>	<b>11,943,988</b>	<b>12,665,583</b>

### ***Expenditures by category***

#### ***Analysis of trends and changes from prior years***

For the purposes of this discussion expenditures have been grouped into five categories:

- Personnel
- Operating
- Capital
- Debt Service
- Non-departmental

The composition of town expenditures varies by year according to available revenue, board priorities, needs, and/or opportunities.

The FY 2020 budget maintains funding for routine maintenance and equipment replacement. In addition, the budget officer crafted the FY 2020 budget to focus on the board of commissioners’ goals and initiatives as well as implementation of recommendations from the Davidson Strategic Plan, Comprehensive Plan, Economic Development Plan, Active Transportation Plan, and traffic and marketing studies.

***Personnel expenditures***

***\$6,496,537 or 51.3% of total general fund expenditures***

Personnel expenditures include more than salaries paid to town staff. The cost of benefits paid to town employees or to third parties on behalf of town employees is also captured in this category. Benefit costs are FICA taxes, workers compensation premiums, group health insurance premiums, local government employee retirement funding, unemployment claims, and wellness initiatives.

The budget officer recommends to the board additional funding for salary adjustments. The recommendation includes 3.5% merit pool average for implementation on September 1, 2019, and funds for a 1% market increase for implementation on July 1, 2019

***Operating expenditures***

***\$3,139,571 or 24.8% of total general fund expenditures***

In addition to the ongoing operational necessities, the Town is still able to accomplish funding for the following:

- \$ 100,000 –Funding for Parks Repairs and Maintenance
- \$ 150,000 – Funding for sidewalk construction, to address priorities in the Walks and Rolls Active Transportation Plan
- \$ 75,000 – maintenance of the tree inventory
- \$ 58,200 – Arts funding
- \$ 131,500 – Funding for town special events (Community Dinner, Christmas in Davidson, Art on the Green, Town Day)
- \$ 15,000 – Funding for Safe Alliance
- \$ 3,000 – Funding for the National Night Out Program

***Capital expenditures***

***\$569,350 or 4.5% of total general fund expenditures***

Planned capital expenditures for FY 2020 include:

- \$300,000 – street resurfacing (plus an additional \$333,000 in paving expenditures using Powell Bill revenue)
- \$182,450 – four police patrol cars using pay-go financing
- \$32,000 – to provide a truck for the arborist employee
- \$25,000 – gate enhancements to the public works facility
- \$20,000 – traffic calming improvements
- \$10,000 – greenways project fund

***Debt service expenditures***

***\$747,839 or 5.9% of general fund expenditures***

As a percentage of overall general fund expenditures, the level of debt service increased with the financing of 251 South Street, a backhoe, and a fire pumper apparatus.

***Non-departmental expenditures***

***Non-departmental Operating  
\$295,900 or 2.3% of general fund expenditures***

Non-departmental operating includes information technology support and contract services, technology equipment, and tuition reimbursement – expenditures that benefit all town departments as a whole. It also includes funding for our non-profit agency donations.

***Contingency  
\$153,386 or 1.2% of general fund expenditures***

Contingency funding is budgeted for FY 2020 for salary merit and market increases. As exact amounts are known, funds will be transferred to the appropriate line items.

***Contribution to Continuum/Capital projects  
\$1,263,000 or 10.0% of general fund expenditures***

Under our interlocal agreement, the town’s annual contribution to Continuum (formerly known as MI-Connection), is capped at \$1,000,000. The financial interest of the town has been modified to 30% of the financial risks and rewards of the system, formerly represented by the pro rata share of subscribers within each town. This budget also commits \$263,000 to fund future capital projects, which was reduced by \$137,000 to cover the 251 South Street debt service.



**TOWN OF DAVIDSON FEE SCHEDULE FY 2019**

**Effective July 1, 2018**

<b>ADMINISTRATION</b>		<b>Fee</b>	<b>Proposed FY2020 Fee</b>
Cemetery Plot In-town Resident		\$ 1,500.00	No Change
Cemetery Plot Non-resident		\$ 3,000.00	No Change
Columbarium Niches In-town Resident		\$ 1,000.00	No Change
Columbarium Niches Non-resident		\$ 2,000.00	No Change
Filing Fee for Municipal Office (determined by MCBOE and adopted by Town Board)		\$5 Comm./ \$10 Mayor	No Change
Returned Check Charge		\$ 30.00	No Change
<b>ECONOMIC DEVELOPMENT</b>		<b>Fee</b>	
Christmas in Davidson - For-profit vendor		\$ 250.00	No Change
Christmas in Davidson - Non-profit vendor		\$ 100.00	No Change
Event sponsorships for all events:			
Level I sponsorship		\$ 2,500.00	No Change
Level II sponsorship		\$ 1,500.00	No Change
Level III sponsorship		\$ 1,000.00	No Change
Level IV sponsorship		\$ 500.00	No Change
Level V sponsorship		\$ 250.00	No Change
Vendor fees vary by event		\$50 - \$250	No Change
Street Vendor Application - annual fee		\$ 150.00	No Change
Business Registration - one time fee		\$ 40.00	No Change
Film Production Permit - fee (one-day)		\$ 150.00	No Change
- each additional day		\$ 300.00	No Change
<b>PARKS AND RECREATION</b>		<b>Fee</b>	
Fees for Special Events at the following locations: Village Green, McEver Fields, Roosevelt Wilson, Ada Jenkins, Fisher Farm, Town maintained roads, Town parking lots			
Event application, required for all		\$ 20.00	No Change
Road race route review - Review for routes not currently approved		\$ 500.00	No Change
Reservation for Town Sites (see application) - Resident*		\$10.00 - \$200.00	No Change
Reservation for Town Sites (see application) - Non-profit, Resident*		\$0 - \$150.00	No Change
Reservation for Town Sites (see application) - Non-resident*		\$30.00 - \$150.00	No Change
Reservation for Town Sites (see application) - Non-profit, Non-resident*		\$15.00 - \$265.00	No Change
<i>*Dependent upon impact to grounds and required Town staff involvement</i>			
See PD Fee Schedule for Off Duty Police Officers for events			
See FD Fee Schedule for Firefighters and apparatus for events			
Meeting room use at Parks & Rec facilities		\$ 20.00	No Change
(Non-profit organizations - no charge during regular business hours)			
Overnight camping at Fisher Farm		\$0.50/camper	No Change
Rental of Kayak/Canoe Space at Nature Preserve/Parham Park			
Resident		\$100 per year	No Change
Non-resident		\$150 per year	No Change
<b>Athletic Field use</b>			
Light usage (resident)		\$10.00/hour	No Change
Light usage (non-resident)		\$20.00/hour	No Change
<b>Youth Sports</b>			
Practice		\$5.00/hour	No Change
Games		\$25.00/hour	No Change
<b>Adult Sports</b>			

Practice without lights	\$10.00/hour	No Change
Practice with lights	\$20.00/hour	No Change
Games plus lights	\$ 35.00	No Change
<b>Tournament rentals</b>	<b>\$100.00/tournament</b>	No Change
Each team entered on the tournament bracket	\$ 25.00	No Change
Cost per field for lights	\$20.00/hour	No Change
Field preparation	\$ 35.00	No Change
<b>PLANNING</b>	<b>Fee</b>	
<b>Permits - residential</b>		
Detached (Single-family)	\$ 30.00	\$ 40.00
Accessory structure, addition, or alteration	\$ 30.00	\$ 40.00
Attached (multi-family per dwelling unit)	\$ 50.00	\$ 100.00
Site/building foundation	\$ 50.00	No Change
<b>Permits - non-residential</b>		
Minor (less than 5,000 sq. ft.)	\$ 100.00	\$ 175.00
Major (5,000 sq.ft.or greater)	\$ 200.00	\$ 350.00
Site/building foundation	\$ 50.00	No Change
Accessory structure, addition, or alteration (less than 5,000 sq ft)	\$ 100.00	\$ 150.00
Accessory structure, addition, or alteration (5,000 sq ft or greater)	\$ 200.00	\$ 250.00
<b>Permits - other</b>		
Sign permit per sign (fee waived if submitted with an approved Certificate of Appropriateness)	\$ 50.00	\$ 65.00
Sign package permit	\$ 150.00	\$ 200.00
Zoning use permit	\$ 30.00	\$ 40.00
Demolition permit	\$ 30.00	\$ 40.00
Temporary use permit	\$ 75.00	\$ 100.00
Temporary use permit - construction trailer/sales office/tent	\$ 30.00	\$ 40.00
<b>Plan review</b>		
Master plan	\$ 750.00	\$ 1,000.00
Conditional master plan (plus costs)	\$ 1,000.00	\$ 2,000.00
Individual building	\$ 350.00	\$ 750.00
Conditional planning area single family residential on an individual lot (plus costs)	\$ 500.00	\$ 750.00
Minor subdivision plan	\$ 200.00	REMOVE
Master plan or conditional amendment not substantial (as defined by Planning Ordinance) (plus costs)	\$ 200.00	\$ 300.00
Master plan or conditional amendment substantial (as defined by Planning Ordinance) (plus costs)	\$ 375.00	\$ 750.00
Erosion Control Plans (ESC) - Residential Lot	No Fee	\$ 75.00
Erosion Control Plans (ESC) - Commercial Lot	No Fee	\$ 150.00
As-Built Plans	No Fee	\$ 50.00
Revisions to approved plans (RTAP)	No Fee	\$ 250.00
<b>Plat Review</b>		
Exempt subdivision	No Fee	No Fee
Minor subdivision	\$ 100.00	REMOVE
Preliminary plat	\$ 750.00	\$ 1,000.00
Final plat	\$ 300.00	\$ 400.00
Site plan review	\$ 200.00	\$ 500.00
Plat amendment/re-combo	\$ 50.00	\$ 75.00
<b>Application to boards and commissions</b>		
Design Review Board	\$ 400.00	\$ 500.00
Design Review sign package within a traditional neighborhood development or historic district	\$ 225.00	\$ 300.00
Design Review Board consent item or minor alteration or addition	\$ 100.00	No Change

Certificate of Appropriateness in an historic district, including sign or vendor cart	\$ 50.00	\$ 75.00
Board of Adjustments variance	\$ 400.00	\$ 500.00
Board of Adjustments appeal	\$ 400.00	\$ 500.00
<b>Other</b>		
Required parking space: Payment-in-Lieu for each space in the Village Parking Overlay District (per DPO Section 2.3.3 & 8.3.3)	\$ 3,000.00	No Change
Required Sidewalk: Payment -in-lieu for each linear foot		\$ 50.00
Required multi-use path: Payment-in-lieu for each linear foot of a property's frontage in Scenic Byway Overlay District (per DPO Section 2.3.10)	\$ 47.50	No Change
Required open space: Payment-in-lieu for each acre in Rural Planning Area (per DPO Section 2.2.15.D)		
Tier 1: Acreage Balance Owed: First 10 Acres	\$ 49,303.75	No Change
Tier 2: Acreage Balance Owed: Next 40 Acres	\$ 42,815.00	No Change
Tier 3: Acreage Balance Owed: Next 50 Acres	\$ 34,573.75	No Change
Tier 4: Acreage Balance Owed: Over 100 Acres	\$ 28,111.25	No Change
Zoning verification	\$ 30.00	\$ 50.00
Text or map amendment	\$ 400.00	\$ 500.00
Vested rights	\$ 300.00	No Change
Any permit, application, or submittal after the fact	Double the fee	No Change
Annexations	\$ 150.00	No Change
Small Cell Wireless Facilities		
Technical Fee, Per Application	No Fee	\$ 600.00
Per Facility Fee	No Fee	\$ 100.00
<b>Affordable Housing (Per Unit)</b>		
Payment in Lieu - developments approved 2001 - June 2007	\$ 26,550.00	No Change
Payment in Lieu - developments approved June 2007 - 2008	\$ 30,475.00	No Change
Payment in Lieu - developments approved 2008 - May 26, 2015	\$ 34,700.00	No Change
Payment in Lieu - developments approved after May 26, 2015	\$ 26,550.00	No Change
<b>POLICE</b>	<b>Fee</b>	
Abandoned vehicle removal	cost of towing and storage	No Change
Animal license (citizens over 62 years of age are exempt from the fee)	\$ 10.00	No Change
Parking Ticket	\$ 30.00	No Change
Parking Ticket Convenience Fee (Applicable to all Parking Tickets)	\$ 3.00	No Change
Parking Ticket Late Fee (Charged to all tickets not paid within 30 days)	\$ 30.00	No Change
Alarm registration	No Fee	No Change
<b>False alarm incident schedule:</b>		No Change
1 & 2 false alarms	No Fee	No Change
3, 4 & 5 false alarms	\$ 50 each	No Change
6 & 7 false alarms	\$ 100 each	No Change
8 & 9 false alarms	\$ 250 each	No Change
10 + false alarms	\$ 500 each	No Change
Privilege tax for motor vehicles	\$ 20.00	No Change
Taxicab Permit per Taxicab	\$ 50.00	No Change
Fingerprinting	\$ 10.00	No Change
Use of Off Duty Police Officers for events, if requested by applicant - minimum of 4 hours	\$25.00/hour	No Change
Use of Police Cruiser when Off Duty Police Officers are used for events	\$16.25/hour	No Change
Peddler's & Hawker's Application Fee	\$25.00 per day	No Change
Police records request	See reproduction costs	

<b>FIRE DEPARTMENT</b>	<b>Fee</b>	
Use of Off Duty Officers and Firefighters for events, if requested by applicant	<b>\$26.00/hour</b>	No Change
Use of apparatus for events, if requested by applicant:		
Fire truck	<b>\$90.00/hour</b>	No Change
Ladder truck	<b>\$150.00/hour</b>	No Change
Vehicle	<b>\$13.00/hour</b>	No Change
ATV and Trailer	<b>\$10.25/hour</b>	No Change
Boat	<b>\$14.00/hour</b>	No Change
<b>PUBLIC WORKS</b>	<b>Fee</b>	
Solid waste fee - single family home - billed annually	<b>\$ 201.00</b>	No Change
Solid waste fee - multi-family home - individual billed annually	<b>\$ 60.00</b>	No Change
Oakhill Apartments	<b>\$ 4,320.00</b>	No Change
Lakeside Apartments	<b>\$ 3,000.00</b>	No Change
Abatement of public health nuisances	<b>cost of removal</b>	No Change
Storm Water Fee (below fees are billed semi-annually)*		
Tier 1	<b>\$21.06 / year</b>	No Change
Tier 2	<b>\$31.32 / year</b>	No Change
Tier 3	<b>\$44.46 / year</b>	No Change
Tier 4	<b>\$87.84 / year</b>	No Change
Commercial (per impervious acre) - billed monthly	<b>\$522 / year</b>	No Change
<i>*Tier: Single-family homes are in 1 of 4 billing tiers based on the property's total amount of impervious surface.</i>		
<b>REPRODUCTION COST</b>	<b>Fee</b>	
8 1/2" x 11" (Black & White) per page	<b>\$ 0.25</b>	No Change
8 1/2" x 11" (Color) per page	<b>\$ 0.50</b>	No Change
11" x 17" (Black & White) per page	<b>\$ 0.75</b>	No Change
11" x 17" (Color) per page	<b>\$ 1.00</b>	No Change
18" x 24" (Black & White) per page	<b>\$ 2.00</b>	No Change
18" x 24" (Color) per page	<b>\$ 10.00</b>	No Change
24" x 36" (Black & White) per page	<b>\$ 5.00</b>	No Change
24" x 36" (Color) per page	<b>\$ 15.00</b>	No Change
36" x 48" (Black & White) per page	<b>\$ 10.00</b>	No Change
36" x 48" (Color) per page	<b>\$ 20.00</b>	No Change
CD or Electronic Media	<b>\$ 10.00</b>	No Change
Planning Ordinance	<b>\$ 75.00</b>	No Change

Summary of CIP and possible revenue sources								
PROPOSED PROJECTS		FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 20-24 Total Requested
<b>Transportation, Streets and Sidewalks</b>								
PW	Potts Sloan Beaty Corridor - Phase 1	\$ 100,000		\$ 4,600,000				\$ 4,600,000
PW	Potts Sloan Beatty Corridor - Post Construction Pedestrian Safety			\$ 200,000				\$ 200,000
PW	Potts Sloan Beaty Corridor - Phase 2 - Beaty St. Multi-use Path		\$ 25,000	\$ 1,475,000				\$ 1,500,000
PW	Dav-Con&RWB Roundabout			\$ 1,670,000				\$ 1,670,000
PW	Highway 73/Dav-Concord Road Intersection Turn Lane Extension	\$ 50,000	\$ 50,000	\$ 400,000				\$ 450,000
PW	Intersection - North Main-Beaty			\$ 1,265,000				\$ 1,265,000
PW	Griffith St. Roundabouts - Pedestrian Signals		\$ 50,000	\$ 467,500				\$ 517,500
PW	Main/Concord intersection turn lane extension project		\$ 50,000	\$ 250,000				\$ 300,000
PW	Fire Station #2 Sidewalk/BMP/Parking Lot			\$ 50,000	\$ 100,000			\$ 150,000
<b>Public Works</b>								
<b>Public Safety</b>								
<b>Parks &amp; Recreation</b>								
PR	Greenway - Kincaid Trail Extension			877,225				\$ 877,225
PR	Greenway - River Run to Summers Walk			3,500,000				\$ 3,500,000
PR	Greenway - Grey Road - Wolfe to Abersham Park			4,000,000				\$ 4,000,000
PR	Greenway - West Branch Rocky River from Fisher Farm to Narrow Passage			750,000				\$ 750,000
PR	Community Park - Fisher Farm, Allison, Abersham, Viatch; West Branch Rocky River Greenway - Phase 2				300,000			\$ 300,000
PR	Ada Jenkins - Active Field		400,000					\$ 400,000
PR	Park at Beaty Street		135,750	1,208,250				\$ 1,344,000
PR	Downtown Community Park - Gathering Space	100,000	275,000					\$ 275,000
PR	Active Recreation at Bradford HOA - Phase 1 - Playground	50,000						\$ -
PR	Gymnasium		100,000	900,000				\$ 1,000,000
PR	Restroom at Fisher Farm		10,000	290,000				\$ 300,000
<b>Total Capital Projects</b>		<b>\$ 300,000</b>	<b>\$ 1,095,750</b>	<b>\$ 21,902,975</b>	<b>\$ 400,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,398,725</b>
<b>Capital Equipment</b>								
AD	Vehicle			30,000				\$ 30,000
PW	Truck replacements	\$ 30,000		\$ 65,000	\$ 46,000	\$ 32,000	\$ 32,000	\$ 175,000
PW	Backhoe Loader	120,000						\$ -
PW	Skid-steer Loader					80,000		\$ 80,000
PD	Police Cars - Purchase	155,000	158,000	161,000	165,000	168,000	171,000	\$ 823,000
FD	Pumper - E 1 Replacement	625,000						\$ -
FD	Extrication Equipment (E-1)				25,000			\$ 25,000
FD	Ladder Truck			1,300,000				\$ 1,300,000
PR	Truck/Vehicle Aborist		32,000					\$ 32,000
<b>Total Capital Equipment</b>		<b>\$ 930,000</b>	<b>\$ 190,000</b>	<b>\$ 1,556,000</b>	<b>\$ 236,000</b>	<b>\$ 280,000</b>	<b>\$ 203,000</b>	<b>\$ 2,465,000</b>
<b>TOTAL CIP COSTS</b>		<b>\$ 1,230,000</b>	<b>\$ 1,285,750</b>	<b>\$ 23,458,975</b>	<b>\$ 636,000</b>	<b>\$ 280,000</b>	<b>\$ 203,000</b>	<b>\$ 25,863,725</b>

CIP APPROPRIATIONS BY REVENUE SOURCE		FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total required
<b>General Fund</b>								
	Admin. Vehicle			\$ 30,000				\$ 30,000
	Truck replacements	30,000	-	65,000	46,000	32,000	32,000	\$ 175,000
	Truck - Arborist		32,000					
	Skid-steer Loader					80,000		\$ 80,000
	Police Cars - Purchase	155,000	158,000	161,000	165,000	168,000	171,000	\$ 823,000
	Fire Station #2 Sidewalk/BMP/Parking Lot				100,000			\$ 100,000
	Extrication Equipment (E-1)				25,000			
	Sub total	185,000	190,000	256,000	336,000	280,000	203,000	\$ 1,265,000
<b>Unrestricted Fund Balance</b>								
	Active Recreation at Bradford HOA - Phase 1 - Playground	50,000						\$ -
	Sub Total	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Powell Bill/Resurfacing</b>								\$ -
	Sub Total	-	-	-	-	-	-	\$ -
<b>Capital Project Fund</b>								
	Greenway - Kincaid Trail Extension	-	-					\$ -
	Potts Sloan Beaty Corridor Improvement	100,000						\$ -
	Sub Total	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Stormwater Fund</b>								
	Fire Station #2 Sidewalk/BMP/Parking Lot			50,000				\$ 50,000
	Sub-Total	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
<b>Installment Financing</b>								
	Backhoe Loader	120,000						\$ -
	Ladder Truck			1,300,000				\$ 1,300,000
	Pumper - E 1 Replacement	625,000						\$ -
	Sub Total	\$ 745,000	\$ -	\$ 1,300,000	\$ -	\$ -	\$ -	\$ 1,300,000
<b>2017 G.O. Bonds</b>								
	Potts Sloan Beaty Corridor - Phase 1			\$ 140,000				\$ 140,000
	Potts Sloan Beatty Corridor - Post Construction Pedestrian Safety			\$ 40,000				\$ 40,000
	Potts Sloan Beaty Corridor - Phase 2 - Beaty St. Multi-use Path		\$ 25,000	\$ 275,000				\$ 300,000
	Dav-Con&RWB Roundabout			\$ 343,404				\$ 343,404
	Highway 73/Dav-Concord Road Intersection Turn Lane Extension	\$ 50,000	\$ 50,000	\$ 400,000				\$ 450,000
	Intersection - North Main-Beaty			\$ 253,000				\$ 253,000
	Griffith St. Roundabouts - Pedestrian Signals		\$ 50,000	\$ 467,500				\$ 517,500
	Main/Concord intersection turn lane extension project		\$ 50,000	\$ 250,000				\$ 300,000
	Greenway - Kincaid Trail Extension			\$ 175,670				\$ 175,670
	Greenway - River Run to Summers Walk			\$ 700,000				\$ 700,000
	Greenway - Grey Road - Wolfe to Abersham Park			\$ 800,000				\$ 800,000
	Greenway - West Branch Rocky River from Fisher Farm to Narrow Passage			\$ 150,000				\$ 150,000
	Park at Beaty Street		\$ 135,750	\$ 393,250				\$ 529,000
	Downtown Community Park - Gathering Space		\$ 275,000	\$ -				\$ 275,000
	Gymnasium		\$ 100,000	\$ 900,000				\$ 1,000,000
	Restroom at Fisher Farm		\$ 10,000	\$ 290,000				\$ 300,000
	Sub Total	50,000	695,750	5,577,824	-	-	-	\$ 6,273,574
<b>Grants/CRTPO/Bonus Allocation/STP-DA</b>								
	Potts Sloan Beaty Corridor - Phase 1			4,460,000				\$ 4,460,000
	Potts Sloan Beatty Corridor - Post Construction Pedestrian Safety			160,000				\$ 160,000
	Potts Sloan Beaty Corridor - Phase 2 - Beaty St. Multi-use Path			1,200,000				\$ 1,200,000
	Dav-Con&RWB Roundabout			1,326,596				\$ 1,326,596
	Intersection - North Main-Beaty			1,012,000				\$ 1,012,000
	Greenway - Kincaid Trail Extension	STP-DA		701,555				\$ 701,555
	Greenway - River Run to Summers Walk	Various		2,800,000				\$ 2,800,000
	Greenway - Grey Road - Wolfe to Abersham Park	CRTPO		3,200,000				\$ 3,200,000
	Greenway - West Branch Rocky River from Fisher Farm to Narrow Passage	Various		600,000				\$ 600,000
	Ada Jenkins - Active Field	CDBG	400,000					\$ 400,000
	Park at Beaty Street			815,000				\$ 815,000
	Downtown Community Park - Gathering Space		100,000					\$ -
	Sub Total	100,000	400,000	16,275,151	-	-	-	\$ 16,675,151
<b>Payment from developer</b>								
<b>Mecklenburg County</b>								

	Community Park - Fisher Farm, Allison, Abersham, Viatech; West Branch Rocky River Greenway	-	-		300,000			\$ 300,000
	Sub Total	-	-	-	300,000	-		\$ 300,000
	<b>Grant Funding</b>							
								-
	Sub Total	-	-	-	-	-	-	\$ -
	<b>TOTAL APPROPRIATION</b>	\$ 1,230,000	\$ 1,285,750	\$ 23,458,975	\$ 636,000	\$ 280,000	\$ 203,000	\$ 25,863,725