

ORDINANCE #97-17:

AN ORDINANCE APPROPRIATING FUNDS FOR OPERATING EXPENSES FOR THE VILLAGE OF PINEHURST, NORTH CAROLINA.

BE IT ORDAINED AND ESTABLISHED by the Village Council of the Village of Pinehurst, North Carolina, in a Special Meeting assembled this 23rd day of June, 1997, as follows:

SECTION I. That the document identified as the Village of Pinehurst 1997-1998 Budget, attached hereto, is made a part hereof by this reference and hereby adopted as the Municipal Budget and made applicable for the period covered by this Ordinance.

SECTION II. There is hereby appropriated for operating expenses of the Village Government and its activities for the Fiscal Year beginning July 1, 1997 and ending June 30, 1998, the total sum of Seven Million Three Hundred Eighteen Thousand One Hundred Sixty-Six dollars, the same to be allocated as set forth in Section III hereof, or as much thereof as may be necessary to defray the expenses and activities of the several departments of government.

SECTION III. That for the Fiscal Year beginning July 1, 1997 and ending June 30, 1998 the sum of Seven Million Three Hundred Eighteen Thousand One Hundred Sixty-Six dollars, appropriated in SECTION II is allocated and appropriated to the several departments of government as follows:

APPROPRIATIONS:

<u>DEPARTMENT</u>	<u>GENERAL FUND</u>
Governing Body	\$ 136,526.00
Administration	513,015.00
Police Department	1,103,600.00
Contingency Fund	283,451.00
Fire Department	1,370,760.00
Planning & Inspections	313,500.00
Central Maintenance	-0-
Public Works Supervision	113,650.00
Streets & Grounds Division	667,400.00
Powell Bill	325,000.00
Sanitation Division	620,150.00
Parks & Recreation	147,275.00
Harness Track	360,400.00
Non-Departmental	67,516.00
Debt Service	1,295,923.00
<b>TOTAL</b>	<b>\$7,318,166.00</b> =====

SECTION IV. That for the Fiscal Year beginning July 1, 1997 and ending June 30, 1998, revenues are anticipated as follows:

REVENUES:

Tax Revenue (Own Source)	\$4,099,320.00
Intergovernmental Revenues	1,956,926.00
Fees & Service Charges	644,670.00
Other Revenues	227,250.00
Appropriations	390,000.00
<b>TOTAL</b>	<b>\$7,318,166.00</b> =====

SECTION V. That in order to raise the revenue required to meet the expenses of the Village Government and its activities as provided in the Appropriations in Section III for the Fiscal Year beginning July 1, 1997 and ending June 30, 1998 there is hereby

levied the tax rate of thirty-five cents (\$.35) on each One Hundred Dollars (\$100.00) assessed valuation of taxable property as listed for taxes on January 1, 1997.

**SECTION VI.** That in order to raise revenue necessary for the purposes associated with the Municipal Service District, there is hereby levied on each One Hundred Dollars (\$100.00) assessed valuation the tax rate of fourteen cents (\$0.14) levied only to the benefiting property owners in the Municipal Service District.

**SECTION VII.** That the discount rate for payment of Village taxes shall be two percent (2%) from billing as of July 1, 1997 through August 31, 1997.

**SECTION VIII.** That this Ordinance shall be and the same is hereby effective for the period beginning July 1, 1997 and ending June 30, 1998.

**THIS ORDINANCE** is passed and adopted this 23rd day of June, 1997.

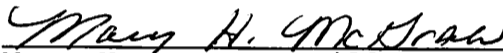
(Municipal Seal)

VILLAGE OF PINEHURST  
VILLAGE COUNCIL

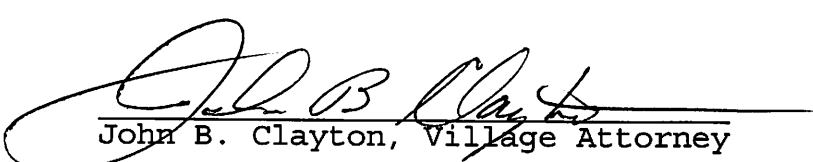
Attest:

By:

  
Charles L. Mangers, Mayor

  
Mary H. McGraw, Village Clerk

Approved as to form:

  
John B. Clayton, Village Attorney

manager\bud1

VILLAGE OF PINEHURST

1997 - 1998 BUDGET

ADOPTED JUNE 23, 1997

ORDINANCE # 97 - 17

VILLAGE OF PINEHURST

FISCAL YEAR

1997-1998

BUDGET

VILLAGE COUNCIL:

Charles L. Mangers, Mayor  
Virginia Fallon, Mayor Protem  
Fred Griffith, Treasurer  
Cec Fredericks  
Bud McManus

Village Manager:

Andrew M. Wilkison

Village Clerk:

Mary H. McGraw

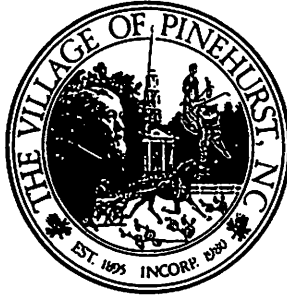
Finance Officer:

Marie F. Frye

June 23, 1997

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June 2, 1997

Honorable Mayor and Members of Council  
Village of Pinehurst  
1 PGA Boulevard  
Pinehurst, North Carolina 28374

Re: Village Manager's Budget Message for the Proposed  
Municipal Budget for Fiscal Year 1997-1998.

Gentlemen and Mrs. Fallon:

Submitted for your consideration is the recommended  
1997-1998 Municipal Budget for the Village of Pinehurst,  
North Carolina.

The Budget is balanced and has been prepared in  
accordance with the Local Government Budget and Fiscal  
Control Act (G.S. 159). It identifies the revenues and  
expenditures, and their effect upon all fund balances,  
which are deemed necessary to maintain and enhance the  
present level of municipal services provided by the  
Village.

The proposed budget is composed of three separate funds:  
(1) the General Fund, which includes the separately  
accounted for Powell Bill Fund, (2) the Capital Reserve  
Fund, and (3) the Capital Project Fund. Rather than  
highlight the major items for consideration in each fund  
here, a more detailed analysis of both revenues and  
expenditures accompanies the budget figures throughout.  
I trust you will find these comments useful in your  
deliberations.

The proposed Budget does not include any cost of living  
or across the board pay increases for employees. The  
proposed Budget contains the sufficient funds for merit  
increases (at a maximum of 4%), for the anticipated 70%  
of employees who will qualify for some level of merit  
increase on their evaluation date.

Please note that state regulations require separate  
accounting of the Powell Bill Fund. While included in  
the General Fund since Powell Bill monies are used for  
general government (street maintenance) purposes, they  
are separated in detail.

Projected and proposed fund balances for both the General Fund and the Powell Bill Fund are detailed in the Budget.

There are very few capital expenditures proposed for the 1997-1998 Fiscal Year. The proposed Capital Expenditures are as follows:

- 1) Rotational replacement of two police cars.
- 2) One pumper/tanker and one pickup truck with trailer for the Fire Department.
- 3) Three compact trucks for the Sanitation Department.

The above mentioned Capital Expenditures are proposed to be funded by a mixture of General Fund Revenues, and Installment Purchase Contract Financing.

In this fiscal year we should see the closeout of the Capital Project Fund established in the 1995/1996 fiscal year for the purpose of constructing the new Village Hall and the new Police Station, both of which have been designed to service the needs of the citizens, elected officials, advisory boards and employees for the next fifteen to twenty years. Because the buildings are designed to service the needs for that period, and hopefully beyond, the Village financed the construction of both over a fifteen year period using installment purchase contract financing, as recommended by the Local Government Commission. Utilizing the installment purchase contract financing, the Village saved approximately \$80,000.00 in rating costs, printing costs, and bond counsel associated with the two borrowings. It was primarily because of those costs that the Local Government Commission recommended the Village utilize installment purchase contract financing rather than general obligation bonds to construct these buildings.

Utilizing this Capital Project Fund, the Village has commenced construction on the Village Hall, which is comprised of construction contracts totaling \$3,728,902.00, and construction of a new Police Station, which is comprised of construction contracts totaling \$1,754,500.00. Design, Engineering, and Construction Management services for the two buildings added another \$406,000.00; infrastructure design, construction and infrastructure change orders comprise another \$624,098.00; equipment and furnishings for the two buildings amount to \$401,300.00; and \$732,250.00 is appropriated for change orders, plans errors and omissions, landscaping and irrigation design and

construction, and other miscellaneous reimbursable and unforeseen expenses. Funds unspent at the end of the project can be paid back to the lender to reduce principal owed.

The proposed General Fund Budget requires \$7,223,166 in revenue to fund estimated expenditures of \$7,223,166. To meet this, I recommend a \$.35/\$100.00 tax rate, which includes 2 cents designated for payment of debt on the Harness Track Property, which is six cents more than our current tax rate of .29 . I assume a collection rate of 99%.

The assessed value of real property in Pinehurst has risen from \$1,067,000,000 in 1996 to \$1,128,000,000 in 1997. This increase of \$61,000,000.00, \$9,200,000.00 of which is attributable to annexation, generates \$213,500.00 more in revenue. The increased amount received due to completed construction in the upcoming fiscal year will be \$180,000.00, equal to a 3% increase over the current budget.

Proposed funding for outside agencies is as follows:

- 1) \$10,000 for flower plantings in the Core Village.
- 2) \$25,000 for Given Memorial Library.
- 3) \$1,000 for Beautification grants.

Also in the upcoming fiscal-year, the annual (7th) installment payment on the Harness Track Property will be due and payable. From the General Fund, the payment of \$157,818 will be made in March, 1998. Early payments over the years have reduced financing costs to the Village. Without any further principal prepayments the loan should be paid off no later than the year 2000, two years earlier than the original pay-off year of 2002.

At this point it might be helpful to review some financial data of the Village of Pinehurst for the past ten years. From 1987 to 1997, Pinehurst's population grew from 2,465 people to 7,300. The Village's budget has grown from \$1.7 million to \$7.2 million in the same ten years, and the percentage of the budget comprised of salaries has gone from 55% in 1987 to 48% in 1997.

During this ten year period the tax base has gone from \$253 million to \$1 billion, and has undergone two revaluations.



In 1987 the Village's tax rate was .30, it then dropped to .23 for four consecutive years, was .26 for four consecutive years, and was reduced to .24 in 1996. For the present fiscal year, the tax rate has been set at .29. Debt service has grown from \$46,368.00 in 1987 to \$1,248,923.00 in 1997. A most important factor, the fund balance of the Village (the Village's savings), has gone from \$446,000 (26% of the expenditures in 1986) to \$496,000 (6.8% of expenditures in 1996 (from p.60 of CAFR)). In the six year period from 1991 through 1996, the fund balance decreased in three of those six years, indicative of the Village's practice over this period of using fund balance to keep the tax rate low.

For comparative purposes, though the Village's tax rate has remained .29 or below since Fiscal Year 1987-1988, the average tax rate statewide for towns the size of Pinehurst has been .46 or greater since 1991.

Throughout that time period Pinehurst's tax collection percentage has remained over 99%, maximizing the revenue potential each year from ad valorem taxes. The statewide average for tax collection percentages during the same period has been 97% or less.

Finally, the Village has 105 employees in 1997 versus 50 in 1986. There are now 21 police officers versus 12 in 1986, now 24 firefighters versus 10 in 1986, and 12 garbagemen versus 4 in 1986.

As you can see, the Village has experienced rapid growth, and it has not come cheaply.

For that reason, I recommend that the Council vigorously pursue additional significant revenue sources, such as an additional local occupancy or "room" tax, as you have already discussed with the Village's legislative delegation to the General Assembly.

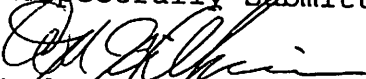
The assistance of Finance Officer Marie Frye, and Accounting Clerk LaTonya Walton, has been invaluable in preparing this document. I urge you to acknowledge their hard work and the work of all of the Village's employees when you have the opportunity.

A notice of the Public Hearing to receive public comment on the proposed Budget has been published in the Pilot on June 5, 1997, with the hearing scheduled for 4:00 p.m. in the Meeting Room of the Pinehurst Village Hall/World Golf Hall of Fame on June 16, 1997.

A copy of the proposed budget is available for public inspection at the Pinehurst Village Hall. This copy will be updated up to the time the Budget is adopted as changes are made in the proposed Budget.

I wish to express my thanks to the Mayor and Council for their support, and recognize all of the Village employees who have accomplished so much in this year which saw so much change occur in and around the Village, necessitating their working more cohesively than ever before. Please let me know if I can be of any further assistance as you review this proposal.

Respectfully Submitted,

  
Andrew M. Wilkison  
Village Manager  
Village of Pinehurst

VILLAGE OF PINEHURST  
1997-1998 PROPOSED REVENUES  
SUMMARY

	-----GENERAL FUND----- Total Projected 1996-97	Total Projected 1997-98
Tax Revenue	\$ 3,093,277	\$ 4,099,320
Intergovernmental Revenues	1,959,374	1,956,926
Fees & Service Charges	562,000	644,670
Other Revenues	155,740	227,250
Appropriations	142,417	390,000
<b>TOTAL REVENUES</b>	<b>\$ 5,912,808</b>	<b>\$ 7,318,166</b>

VILLAGE OF PINEHURST

REVENUE WORKSHEET

ACCOUNT #	OFFICE USE	PREV YR ACTUAL	CURRENT BUDGET	REVENUE TO DATE	ESTIMATED ENTIRE YEAR	ESTIMATED NEXT YEAR	COUNCIL APPROVAL
	1000						
	1003						
	1006						
AD VALOREM TAXES-REAL & PERSONAL:							
10-301-9400	1024						
PRIOR YEARS AD VAL TAX		4,388.00-	800.00-	188.53-	122.00-	200.00-	200.00-
10-301-9500	1027						
1995 AD VALOREM TAXES		1,983,675.00-	1,000.00-	2,388.82-	2,389.00-	400.00-	400.00-
10-301-9600	1030						
1996 AD VALOREM TAXES		0.00	2,854,511.00-	2,886,409.97-	2,876,664.00-	2,000.00-	2,000.00-
10-301-9700	1032						
1997 AD VALOREM TAXES		0.00	0.00	0.00	0.00	3,908,520.00-	3,908,520.00-
10-317-0000	1033						
LATE LISTING FEES		731.00-	400.00-	825.07-	900.00-	500.00-	500.00-
10-304-0000	1036						
TAXES, COLL PREV WRITT		0.00	0.00	0.00	0.00	0.00	0.00
10-311-0000	1039						
TAX DISCOUNTS		22,474.00	25,000.00	31,553.36	31,553.00	40,000.00	40,000.00
10-312-0000	1042						
REFUNDS/RELIEFS		1,697.00	0.00	239.50	225.00	200.00	200.00
	1045						
TOTAL		1,964,623.00-	2,831,711.00-	2,858,019.53-	2,848,297.00-	3,871,420.00-	3,871,420.00-

VILLAGE OF PINEHURST

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10-304-0000	1036						
TAXES, COLL PREV WRITT		0.00	0.00	0.00	0.00	0.00	0.00
10-311-0000	1039						
TAX DISCOUNTS		22,474.00	25,000.00	31,553.36	31,553.00	40,000.00	40,000.00
10-312-0000	1042						
REFUNDS/RELIEFS		1,697.00	0.00	239.50	225.00	200.00	200.00
	1045						
TOTAL		1,964,623.00-	2,831,711.00-	2,858,019.53-	2,848,297.00-	3,871,420.00-	3,871,420.00-

VILLAGE OF PINEHURST

REVENUE WORKSHEET

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10-304-0000	1036						
TAXES, COLL PREV WRITT		0.00	0.00	0.00	0.00	0.00	0.00
10-311-0000	1039						
TAX DISCOUNTS		22,474.00	25,000.00	31,553.36	31,553.00	40,000.00	40,000.00
10-312-0000	1042						
REFUNDS/RELIEFS		1,697.00	0.00	239.50	225.00	200.00	200.00
	1045						
TOTAL		1,964,623.00-	2,831,711.00-	2,858,019.53-	2,848,297.00-	3,871,420.00-	3,871,420.00-

VILLAGE OF PINEHURST

REVENUE WORKSHEET

ACCOUNT #	OFFICE USE	PREV YR ACTUAL	CURRENT BUDGET	REVENUE TO DATE	ESTIMATED ENTIRE YEAR	ESTIMATED NEXT YEAR	COUNCIL APPROVAL
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	1003						
				GENERAL FUND			
				REVENUES			
	1006						
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	1045						
TOTAL		1,964,623.00-	2,831,711.00-	2,858,019.53-	2,848,297.00-	3,871,420.00-	3,871,420.00-





NOTES REGARDING ESTIMATED REVENUES.

1. Ad Valorem Taxes: Represents projected collections from a tax rate of .35/\$100 valuation. The valuation figure used is \$1,115,000,000, provided to the Village by the Moore County Tax Administrator. An additional valuation of \$13,000,000 is used for taxable public utilities in the corporate limits of Pinehurst.

2. Intergovernmental Revenues: As was the case last year, all intergovernmental revenues are frozen at 1990-91 levels except for Local Option Sales Tax, Utilities Franchise Tax, and the Powell Bill Allocation. The Intangibles Tax has been repealed (it had been frozen), and has been replaced by a reimbursement with no growth factor.

## REVENUE ANALYSIS

The Budget is based upon a proposed ad.valorem tax rate of \$.35 per \$100.00 of assessed valuation ( 100% of the appraised valuation). Below are computations of (1) the revenue generated by a \$.35/\$100 tax rate; (2) the fund balance appropriation required to balance the budget; and (3) the effect on the fund balance of the General Fund that this proposed budget will have:

(1) Revenue from a \$.35/\$100.00 Tax Rate:

Real and Personal Property	\$1,115,000,000
Utilities	13,000,000
	-----
F/Y 97/98 Assessed Valuation	\$1,128,000,000
x     \$.35/\$100.00 tax rate.	x     .35/\$100
	x     99%
	-----
Projected Tax Proceeds	\$    3,908,520

2. Fund Balance Appropriation Required to Balance the Budget:

Total Expenditures	\$ 7,318,166
Total Revenues	- 7,318,166
	-----
Total appropriated	\$       -0-

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3. The effect of the proposed budget on the Fund Balance of the General Fund:

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	-----General Fund-----		
	Powell Bill	Unrestricted	Total General Fund
	-----		
ESTIMATED FOR F/Y 96/97: (as of 5/02/97) Balance 6/30/96	\$ 45,716	330,243	375,959
Revenues/Other Financing	328,956	5,583,852	5,912,808
Expenditures/ Fund Transfers	< 293,983 >	< 5,464,517 >	< 5,758,500 >
	-----		
Estimated Balances 6/30/97	\$ 80,689	449,578	530,267
 PROPOSED FOR F/Y 1997-98.			
Revenues/Other Financing	\$ 339,295	6,978,871	7,318,166
Expenditures/ Fund Transfers	< 325,000 >	< 6,734,715 >	< 7,059,715 >
	-----		
Proposed Balances 6/30/98	\$ 94,984	693,734	788,718

⊙

## REVENUE ANALYSIS

The General Fund is composed of the Unrestricted General Fund (monies for any lawful purpose) and the Powell Bill Fund (gas tax monies restricted to street and right-of-way maintenance).

Revenues predicted for the Village of Pinehurst during fiscal year 1997/98 are as follows:

Ad Valorem taxes are expected to increase 13%, due to growth in the Village's tax base from construction, and an additional 19% due to a proposed increase in the tax rate that the Village funds operations from, from .29 to .35. Among the debt payments of the Village is \$157,818 designated for principal and interest payments on the Harness Track. This amount of money is equal to the amount generated by approximately one and one-half cents of the proposed thirty-five cent tax rate. At the present rate of payment, the Harness Track debt will be satisfied and paid in full in March of 2000 if no further principal prepayments are made. Slightly less than two-cents of the proposed .35 tax rate is to fund the new Reserve for Contingency Department, established at the suggestion of the fiscal management staff of the Local Government Commission.

Prior year's taxes which are anticipated to be received in the upcoming fiscal year are \$ 7,600. The tax collector had a collection rate of 99% for all taxes in fiscal year 1996/1997.

Tax discounts assume that 45% of all taxes will be paid early, as past history indicates will occur.

The Utilities Franchise Tax had been frozen at 1990/1991 levels by the NC General Assembly. Last year the General Assembly "unfroze" this source of revenue, and changes in tax collections amounts for cities during the four years this revenue source was frozen (a factor in determining its distribution) made projecting the 1996/1997 collections difficult. For 1997/1998, I have projected no increase in collections, which is below the 5% growth which the NCLM predicts.

The Intangibles Tax Reimbursement is also frozen at 90/91 levels. For 97/98 budget purposes, I am projecting the collection of the same amount of revenue from this source as was received in 96/97. This source of revenue was repealed by the NC General Assembly, and replaced with a reimbursement payment that contains no growth factor, effective with the 1996/1997 fiscal year.

Collection of Local Option Sales Tax in 1996/1997 has been running at about 17% over budget. For 1997/1998, I am anticipating that collections will increase approximately 6% over the current fiscal year, but I am budgeting the growth of this revenue line item as flat for conservative purposes. I anticipate the Village will collect approximately \$960,000 in Local Option Sales Tax Revenue in 1996/1997.

Beer and Wine tax revenues are also frozen at 90/91 levels by the NC General Assembly. For 97/98 budget purposes, I estimate receiving the same amount in the upcoming year as has been received in 96/97.

Powell Bill revenues are anticipated to increase 3%. The formula for determining Powell Bill revenues in 97/98 is based on a distribution of \$ 23.70 per capita and \$ 1,690 per mile of road (98.76) maintained by the receiving municipality.

Interest earned on invested Powell Bill funds is expected to remain relatively constant.

The Inventory Tax Reimbursement is also frozen at 90/91 levels. For 97/98 budget purposes, I anticipate receiving the same amount from this revenue source as was received in 96/97. The Village may realize some increase due to past increases in the Village's ad valorem tax rate and increases in population.

Fire District Revenue is based on a tax rate of .12/\$100 valuation. The tax base increased in the past year to \$213,000,000 from \$193,000,000. This line item includes the amount received from the Town of Taylortown as provided in the Fire Protection Contract between the Village and the Town. Collections over this amount can be transferred to fund balance.

Building starts have remained strong over the past twelve months. I do not anticipate that pace dropping off over the next twelve months. The Village averages collecting \$17,946 per month in permit fees. Utilizing the same monthly collection figure, I estimate \$215,000 for 1997/1998. The Planning and Inspections Staff has prepared recommendations to increase the fees charged for permits and inspections which can be instituted during the fiscal year should the Council choose. For conservative purposes I have estimated increased collections as the result of new fees at \$50,000.00 rather than the estimated \$129,000.00. Collections over the budgeted amount can be transferred to fund balance.

Street cut revenue collections have levelled off after decreasing in previous years. The explanation for this appears to be that more homes are being built in areas where utilities have been stubbed out to the side of the right of way, hence a street cut is not required. While this has meant a reduction in revenue to the Village, a benefit that should be realized by the Village is lesser street patches of street cuts.

Franchise Fees-Cablevision is anticipated to increase due to new homes receiving the service and a rate increase in January, 1997. For conservative purposes, an amount somewhat less than that budgeted for 1996/1997 is predicted. This amount of revenue is received in early August.

Parking violation revenue is expected to follow the same course as this years experience, generating approximately \$ 290 per month in revenue. Councilmembers will recall that all collections minus a 10% administrative cost are required to be forwarded to the Moore County Board of Education.

Planning and Zoning fees average \$619 per month in collections, greater than in previous years but less than estimated for 1996/1997. The same monthly collection rate is utilized for predicting collections in 1997/1998. Planning and Inspections Staff have also prepared recommendations for changes in these fees for Council consideration.

Interest income is expected to increase over the next fiscal year as a result of more funds available for investment. A large part of these funds are construction escrow funds so they will only be available for investment until spent. After construction is completed and escrow funds are depleted, interest income will likely return to 1995-1996 levels in the 1998-1999 fiscal year. Rates earned on CD's and investments in the Cash Management Trust of NC are at 5.07% now. Over the past nine months, rates have averaged 5.09%.

ABC net revenues are expected to remain relatively consistent with the current fiscal year's collections.

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## EXPENDITURE ANALYSIS

Each department's proposed expenditures will be discussed within the departmental breakdown by object of expenditure where necessary. However, several items affect virtually all departments, and can best be covered below:

1. Social Security is still 7.65% of gross salary.
2. Retirement rates for regular employees under the NC Local Governmental Employee's Retirement System will be 5.14% of gross salary, down one-tenth of one percent from the current rate.
3. Workmen's Compensation Fund premiums are projected to increase in the 1997/1998 fiscal year budget by a total of \$10,000.
4. Electric utility rates are projected to remain constant. Water rates are likely to increase this fall. Postage expenditures are generally consistent.
5. Fuel prices are expected to remain roughly at their current levels.
6. Liability, property, and casualty insurance premiums for the NCLM-sponsored program will increase only a total of about \$1,000 for the next fiscal year. Health insurance premiums will increase in the next fiscal year, but no firm quote has been received as of this time.
7. The proposed General Fund budget represents a \$1,464,666 increase from the current budget. Of the proposed budget, \$1,895,858 is for Capital Outlay and Debt Service, which makes the proposed operating budget \$ 5,422,308, a \$382,606 increase from the present operating budget of the Village of \$5,039,702. The \$1,895,858 for Capital Outlay and Debt Service is 2.2 times the Capital Outlay and Debt Service figure (\$803,756) of one year ago.

Notable Capital Expenditures recommended are:

1. Replacement of two Police patrol cars.
2. New pumper/tanker for Fire Department.
3. New pick-up truck for Fire Department.
4. Retrofit of one Fire Department pumper/tanker for Compressed Air Foam.
5. Railroad pre-emption for traffic signal at the intersection of Blake Boulevard and Highway 5.
6. Three compact pick-up trucks for Sanitation.

Below is a chart showing the percentages of the Budget which are allocated to Personnel and Professional Services; Operations and Maintenance; and Capital Outlay and Debt Service.

	<u>Fiscal Year 1996 - 1997</u>	<u>Fiscal Year 1997 - 1998</u>
Personnel/Professional Services	58 %	48 %
Operations/Maintenance	28 %	27 %
Capital Outlay/Debt Service	14 %	25 %
	-----	
	100 %	100 %

This is a reasonable allocation of resources, and indicates that the Village is reserving and appropriating adequate amounts to replace equipment and vehicles. Major construction projects are funded from the Capital Reserve Fund or through Capital Project Funds financed by Installment Purchase Contracts.



VILLAGE OF PINEHURST

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE 1000	PREY YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
	1005							
	1010							
SALARIES & BENEFITS:								
10-410-0200	1015							
SALARIES-MAYOR & CO		15,540.00	17,600.00	16,148.00	17,616.00	17,700.00	17,700.00	_____
10-410-0500	1020							
FICA EXP-MAYOR & CO		1,189.00	1,350.00	1,235.00	1,348.00	1,350.00	1,350.00	_____
	1025							
TOTAL SALARIES &		16,729.00	18,950.00	17,383.00	18,964.00	19,050.00	19,050.00	_____
	1030							
PROFESSIONAL SERVICES:								
10-410-0400	1035							
PROFESSIONAL SERVIC		51,616.00	90,000.00	88,799.63	90,000.00	93,000.00	81,576.00	_____
	1040							
TOTAL PROFESSIONA		51,616.00	90,000.00	88,799.63	90,000.00	93,000.00	81,576.00	_____
	1045							
OPERATING EXPENDITURES:								
10-410-1200	1050							
POSTAGE		2,900.00	5,395.00	5,361.58	6,000.00	6,800.00	6,800.00	_____
10-410-1400	1055							
TRAVEL		6,566.00	4,950.00	3,686.18	5,000.00	4,500.00	4,500.00	_____
10-410-2100	1060							
RENTALS: BUILDINGS		400.00	500.00	0.00	0.00	0.00	0.00	_____
10-410-2600	1065							
ADVERTISING		1,877.00	3,000.00	2,978.40	3,500.00	4,000.00	4,000.00	_____
	1070							
OTHER SUPPLIES:								
10-410-3301	1075							
OFFICE SUPPLIES		0.00	250.00	201.28	200.00	250.00	250.00	_____
10-410-3302	1080							
CLEANING SUPPLIES		0.00	0.00	0.00	0.00	0.00	0.00	_____
10-410-3303	1085							
PRINTING COSTS		0.00	500.00	481.29	500.00	650.00	650.00	_____
10-410-3304	1090							
SMALL TOOLS/EQUIP		0.00	0.00	0.00	0.00	0.00	0.00	_____
10-410-3305	1095							
MISCELLANEOUS SUP		3,189.00	2,500.00	2,471.78	3,400.00	850.00	850.00	_____

VILLAGE OF PINEHURST

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE	PREV YR ACTUAL	BUDGET	EXPENDEO/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
10-410-4500	1100							
CONTRACTED SERVICES		5,141.00	5,000.00	3,224.00	5,000.00	6,425.00	12,500.00	_____
10-410-5300	1105							
DUES & SUBSCRIPTION		774.00	105.00	105.00	100.00	150.00	150.00	_____
10-410-5400	1110							
INSURANCE & BONDS		2,908.00	3,500.00	3,087.00	3,500.00	4,200.00	4,200.00	_____
	1120							
TOTAL OPERATING E		23,755.00	25,700.00	21,596.51	27,200.00	27,825.00	33,900.00	_____
	1125							
CAPITAL OUTLAY:								
10-410-7100	1130							
CAPITAL OUTLAY:LAND		0.00	0.00	0.00	0.00	0.00	0.00	_____
10-410-7200	1135							
CAPITAL OUTLAY: BUI		0.00	0.00	0.00	0.00	0.00	0.00	_____
10-410-7300	1140							
CAP. OUTLAY:FURNITU		213.00	0.00	0.00	0.00	2,000.00	2,000.00	_____
10-410-7400	1145							
CAPITAL OUTLAY: EQU		1,040.00	1,500.00	655.89	1,500.00	0.00	0.00	_____
	1150							
TOTAL CAPITAL OUT		1,253.00	1,500.00	655.89	1,500.00	2,000.00	2,000.00	_____
	1155							
INTERFUND TRANSFERS:								
10-410-9000	1160							
APPROPRIAT TO CAP R		0.00	0.00	0.00	0.00	0.00	0.00	_____
10-410-9100	1165							
APPROPRIATE TO KIDS		0.00	0.00	0.00	0.00	0.00	0.00	_____
10-410-9300	1170							
APPROP TO CPF-VL6 H		0.00	3,417.00	3,417.00	3,417.00	0.00	0.00	_____
	1175							
TOTAL INTERFUND T		0.00	3,417.00	3,417.00	3,417.00	0.00	0.00	_____
	1180							
TOTAL GOVERNING BOO		93,353.00	139,567.00	131,852.11	141,081.00	141,875.00	136,526.00	_____

GOVERNING BODY NOTES

41002 - Mayor's salary - \$4,800 per year; Councilmember's salary - \$3,200 each per year.

41004 - Village Attorney - \$ 39,600; Audit - \$ 6,600; Personnel CAFR \$10,000; Balance for outside counsel, surveying.

41045 - Newsletter printing and mailing \$ 5,300; 1997 Municipal Election \$6,000; Balance for other postage.

VILLAGE OF PINEHURST

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
	1185							
	1190							
	1195							
SALARIES & BENEFITS:								
10-420-0200	1200							
ADMINISTRATION-SALA		224,301.00	247,915.00	227,622.43	245,000.00	260,500.00	260,500.00	
10-420-0500	1205							
FICA EXPENSE-ADM		17,240.00	18,950.00	17,311.47	18,743.00	20,000.00	20,000.00	
10-420-0600	1210							
GROUP INSURANCE		19,107.00	24,000.00	20,288.13	22,000.00	25,000.00	25,000.00	
10-420-0700	1215							
RETIREMENT EXPENSE-		21,494.00	25,750.00	20,629.32	25,000.00	26,580.00	26,580.00	
	1220							
TOTAL SALARIES &		282,142.00	316,615.00	285,851.35	310,743.00	332,080.00	332,080.00	
OPERATING EXPENDITURES:								
10-420-1100	1230							
TELEPHONE		10,274.00	10,200.00	8,482.34	10,000.00	12,600.00	12,000.00	
10-420-1200	1235							
POSTAGE		2,595.00	5,100.00	2,500.32	5,100.00	3,000.00	3,100.00	
10-420-1300	1240							
UTILITIES		23,978.00	24,000.00	18,590.73	24,000.00	24,000.00	24,000.00	
10-420-1400	1245							
TRAVEL		3,266.00	3,342.00	1,905.78	5,000.00	3,500.00	3,500.00	
10-420-1500	1250							
MAINT & REPAIR: BLD		1,064.00	3,000.00	2,090.73	3,000.00	2,000.00	2,000.00	
10-420-1600	1255							
MAINT & REPAIR: EQU		6,779.00	10,340.00	10,921.10	11,000.00	12,200.00	12,200.00	
10-420-1700	1260							
MAINT & REPAIR: VEH		5,828.00	3,000.00	2,741.82	4,000.00	500.00	500.00	
10-420-2100	1265							
RENTALS: BLDGS & EQ		16,291.00	15,025.00	14,914.73	16,000.00	8,004.00	13,000.00	
10-420-2600	1270							
ADVERTISING		106.00	500.00	149.60	200.00	200.00	200.00	
10-420-3100	1275							
GAS, OIL, TIRES		1,399.00	1,400.00	722.77	1,400.00	850.00	850.00	

VILLAGE OF PINEHURST

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE 1280	PRV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
OTHER SUPPLIES:								
10-420-3301	1285							
OFFICE SUPPLIES		0.00	2,659.00	1,545.44	2,400.00	2,400.00	2,400.00	_____
10-420-3302	1290							
CLEANING SUPPLIES		0.00	989.00	752.84	1,200.00	1,000.00	1,000.00	_____
10-420-3303	1295							
PRINTING COSTS		0.00	4,000.00	3,972.10	4,000.00	3,000.00	3,000.00	_____
10-420-3304	1300							
SMALL TOOLS/EQUIP		0.00	1,500.00	1,395.30	1,500.00	500.00	500.00	_____
10-420-3305	1305							
MISCELLANEOUS SUP		5,590.00	2,048.00	2,108.46	2,200.00	2,000.00	2,000.00	_____
10-420-4500	1310							
CONTRACTED SERVICES		58,612.00	48,334.00	54,253.01	64,000.00	81,400.00	70,000.00	_____
10-420-5300	1315							
DUES & SUBSCRIPTION		6,548.00	6,643.00	6,667.54	6,700.00	6,820.00	8,000.00	_____
10-420-5400	1320							
INSURANCE & BONDS		4,497.00	6,812.00	6,717.00	6,812.00	7,000.00	7,000.00	_____
10-420-6100	1330							
BANK SERVICE CHARGE		1,164.00	1,173.00	1,302.47	1,350.00	1,200.00	1,200.00	_____
10-420-6600	1335							
HWY USE TAX/LICENSE		31.00	0.00	0.00	0.00	0.00	0.00	_____
	1340							
TOTAL OPERATING E		148,022.00	150,065.00	141,734.08	169,862.00	172,174.00	166,450.00	_____

VILLAGE OF PINEHURST

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
CAPITAL OUTLAY:								
10-420-7200	1350							
CAPITAL OUTLAY: BUI		3,513.00	0.00	0.00	0.00	0.00	0.00	_____
10-420-7300	1355							
CAPITAL OUTLAY-FURN		1,305.00	694.00	693.05	694.00	0.00	0.00	_____
10-420-7400	1360							
CAPITAL OUTLAY: EQU		16,027.00	12,607.00	12,910.20	12,051.00	14,660.00	14,485.00	_____
10-420-7500	1365							
CAPITAL OUTLAY: VEH		0.00	0.00	0.00	0.00	0.00	0.00	_____
	1370							
TOTAL CAPITAL OUT		20,845.00	13,301.00	13,603.25	12,745.00	14,660.00	14,485.00	_____
	1375							
TOTAL ADMINISTRATIO		451,009.00	479,981.00	441,188.68	493,350.00	518,914.00	513,015.00	_____

## ADMINISTRATION NOTES

42045 - Includes maintenance services for computer, HVAC system, Security System, Janitorial Services at Village Hall, County Tax Collection.

42074 - One new PC for Finance Department. Various other printers, drums. Lease payments on telephone equipment and mail machine.

Number of Employees: Prior years 6; Current Year 7 (plus 2 part-time, one of which is shared with Building Inspections); Requested 7 (plus 1 part-time), Recommended 7 (plus one part-time, transferring other part-time clerical worker to Parks and Recreation Department in January 1998).

VILLAGE OF PINEHURST

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
	1380							
	1385							
	1390							
SALARIES & BENEFITS:								
10-510-0200	1395							
POLICE-SALARIES/WAG		646,272.00	691,547.00	623,614.23	688,280.00	693,000.00	700,000.00	_____
10-510-0500	1400							
FICA EXPENSE-POLICE		49,265.00	53,100.00	47,640.04	52,653.00	54,000.00	54,000.00	_____
10-510-0600	1405							
GROUP INSURANCE		49,619.00	55,000.00	52,303.90	56,776.00	65,000.00	65,000.00	_____
10-510-0700	1410							
RETIREMENT EXPENSE-		61,862.00	65,834.00	60,307.18	65,460.00	71,000.00	71,000.00	_____
	1415							
TOTAL SALARIES &		807,018.00	865,481.00	783,865.35	863,169.00	883,000.00	890,000.00	_____
	1420							
OPERATING EXPENDITURES:								
10-510-1100	1425							
TELEPHONE		7,774.00	9,500.00	6,893.17	7,360.00	9,500.00	8,000.00	_____
10-510-1200	1430							
POSTAGE		387.00	400.00	344.58	400.00	400.00	400.00	_____
10-510-1300	1435							
UTILITIES		6,067.00	9,500.00	5,044.78	6,300.00	9,500.00	8,000.00	_____
10-510-1400	1440							
TRAVEL & TRAINING		5,750.00	8,000.00	4,257.33	7,000.00	8,000.00	6,000.00	_____
10-510-1500	1445							
MAINT & REPAIR: BLD		1,799.00	3,047.00	1,250.00	2,000.00	1,000.00	1,000.00	_____
10-510-1600	1450							
MAINT & REPAIR: EQU		6,365.00	7,000.00	5,394.99	5,000.00	7,000.00	5,750.00	_____
10-510-1700	1455							
MAINT & REPAIR: VEH		30,567.00	26,000.00	22,100.23	24,000.00	25,000.00	30,000.00	_____
10-510-2100	1460							
RENTALS: EQUIPMENT		3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	_____
10-510-2600	1465							
ADVERTISING		79.00	100.00	0.00	0.00	100.00	100.00	_____
10-510-3100	1470							
GAS - OIL - TIRES		29,036.00	40,000.00	29,975.64	35,000.00	45,000.00	38,000.00	_____



VILLAGE OF PINEHURST

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE 1475	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
OTHER SUPPLIES:								
10-510-3301	1480							
	OFFICE SUPPLIES	0.00	1,000.00	889.83	1,000.00	1,000.00	1,000.00	_____
10-510-3302	1485							
	CLEANING SUPPLIES	0.00	300.00	213.81	300.00	300.00	300.00	_____
10-510-3303	1490							
	PRINTING COSTS	0.00	119.00	119.00	120.00	200.00	200.00	_____
10-510-3304	1495							
	SMALL TOOLS/EQUIP	0.00	500.00	370.53	500.00	500.00	500.00	_____
10-510-3305	1500							
	MISCELLANEOUS SUP	4,708.00	3,081.00	2,725.39	3,100.00	3,100.00	3,100.00	_____
10-510-3600	1505							
	UNIFORMS	16,522.00	23,000.00	10,691.56	11,000.00	23,000.00	13,000.00	_____
10-510-4500	1510							
	CONTRACTED SERVICES	9,332.00	11,820.00	8,375.00	9,000.00	10,000.00	10,000.00	_____
10-510-5300	1515							
	DUES & SUBSCRIPTION	235.00	300.00	235.00	300.00	300.00	300.00	_____
10-510-5400	1520							
	INSURANCE & BONDS	18,232.00	31,181.00	29,847.56	30,000.00	32,000.00	32,000.00	_____
10-510-5800	1525							
	INVESTIGATIVE EXPEN	0.00	200.00	200.00	200.00	200.00	200.00	_____
10-510-5900	1530							
	DRUG ENFORCEMENT EX	0.00	1,822.00	529.43	530.00	1,292.00	1,000.00	_____
10-510-6600	1535							
	HWY USE TAX/LICENSE	3,471.00	2,400.00	2,302.17	2,302.00	2,604.00	1,300.00	_____
	1540							
	TOTAL OPERATING E	143,924.00	182,870.00	135,360.00	149,012.00	183,596.00	163,750.00	_____

VILLAGE OF PINEHURST

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE 1545	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
CAPITAL OUTLAY:								
10-510-7200	1550							
CAPITAL OUTLAY: BLD		0.00	0.00	0.00	0.00	0.00	0.00	_____
10-510-7300	1555							
CAPITAL OUTLAY: FUR		279.00	400.00	0.00	400.00	0.00	0.00	_____
10-510-7400	1560							
CAPITAL OUTLAY: EQU		35,577.00	1,200.00	980.00	1,200.00	3,600.00	3,600.00	_____
10-510-7401	1565							
LAW ENFORCEMENT BLD		0.00	10,000.00	4,646.08	10,000.00	0.00	0.00	_____
10-510-7500	1570							
CAPITAL OUTLAY: VEH		102,297.00	87,000.00	86,404.20	87,000.00	91,800.00	45,500.00	_____
	1575							
TOTAL CAPITAL OUT		138,153.00	98,600.00	92,030.28	98,600.00	95,400.00	49,100.00	_____
	1580							
COMMUNITY WATCH EXPENDITURES:								
10-510-9100	1585							
COMMUNITY WATCH COM		1,223.00	1,200.00	1,192.01	1,200.00	1,200.00	750.00	_____
	1590							
TOTAL COMMUNITY W		1,223.00	1,200.00	1,192.01	1,200.00	1,200.00	750.00	_____
	1595							
TOTAL POLICE DEPARTMENT		1,090,318.00	1,148,151.00	1,012,447.64	1,111,981.00	1,163,196.00	1,103,600.00	_____

POLICE DEPARTMENT NOTES

51074 - Three new K-55 radar units for traffic control in patrol cars.

51075 - Replacement of two police patrol cars. (To be financed with equipment loan).

Number of Employees: Prior year 28, Current year 28,  
Requested 28, Recommended 28.

VILLAGE OF PINEHURST

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE 1600	PREV. YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
5% CONTINGENCY FUND								
10-520-8000	1601							
RESERVE FOR CONTING		0.00	0.00	0.00	0.00	0.00	283,451.00	_____
	1602							
TOTAL CONTINGENCI		0.00	0.00	0.00	0.00	0.00	283,451.00	_____

**RESERVE FOR CONTINGENCY**

10-520-8000 5% RESERVE FOR CONTINGENCY; This amount is derived from the amount generated by almost two cents on the tax rate. Is recommended by Fiscal Management Staff of Local Government Commission. Funds are not to be spent from this line item. In the event of emergencies or financial opportunities the Village Council wishes to take advantage of, the funds, or a portion thereof, may be transferred to another department for expenditure. This transfer may be effected by the Village Council. Appropriations to this department may not exceed 5% of all other amounts appropriated annually for the various Village functions, hence the name of the appropriation.

VILLAGE OF PINEHURST

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE 1605	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
FIRE DEPARTMENT								
1610								
SALARIES & BENEFITS:								
10-530-0200	1615							
FIRE DEPT-SALARIES/	602,301.00	630,180.00	554,906.62	615,000.00	650,000.00	650,000.00		
10-530-0500	1620							
FICA EXPENSE-FIRE D	45,502.00	47,700.00	42,598.83	47,048.00	50,000.00	50,000.00		
10-530-0600	1625							
GROUP INSURANCE	49,530.00	49,000.00	47,086.08	52,076.00	55,000.00	55,000.00		
10-530-0700	1630							
RETIREMENT EXPENSE-	59,323.00	64,226.00	54,254.35	59,000.00	64,000.00	64,000.00		
1635								
TOTAL SALARIES &	756,656.00	791,106.00	698,837.88	773,124.00	819,000.00	819,000.00		
1640								
PROFESSIONAL SERVICES:								
10-530-0400	1645							
PROFESSIONAL SERVIC	33,166.00	17,774.00	34,263.31	35,000.00	0.00	15,000.00		
1650								
TOTAL PROFESSIONA	33,166.00	17,774.00	34,263.31	35,000.00	0.00	15,000.00		
1655								
OPERATING EXPENDITURES:								
10-530-1100	1660							
TELEPHONE	5,657.00	6,000.00	5,441.04	6,000.00	6,000.00	6,000.00		
10-530-1200	1665							
POSTAGE	295.00	400.00	289.87	400.00	400.00	350.00		
10-530-1300	1670							
UTILITIES	18,009.00	18,000.00	15,781.04	18,000.00	18,500.00	18,500.00		
10-530-1400	1675							
TRAVEL & TRAINING	7,108.00	6,500.00	6,320.57	6,500.00	7,000.00	7,000.00		
10-530-1500	1680							
MAINT & REPAIR: BLD	3,727.00	6,338.00	5,042.89	6,338.00	6,338.00	6,000.00		
10-530-1600	1685							
MAINT & REPAIR: EQU	4,788.00	5,200.00	3,025.16	5,200.00	5,200.00	4,200.00		
10-530-1700	1690							
MAINT & REPAIR: VEH	28,615.00	25,000.00	23,908.55	25,000.00	25,000.00	25,000.00		

VILLAGE OF PINEHURST

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
10-530-2100	1695							
	RENTALS: BLDG & EQU	279.00	0.00	0.00	0.00	0.00	0.00	_____
10-530-2500	1700							
	PUBLIC EDUCATION PR	0.00	4,850.00	2,268.50	4,850.00	4,850.00	4,800.00	_____
10-530-2600	1705							
	ADVERTISING	1,281.00	150.00	0.00	150.00	150.00	150.00	_____
10-530-3100	1710							
	GAS - OIL - TIRES	8,769.00	7,500.00	7,063.19	7,500.00	8,000.00	8,000.00	_____
	1715							
	OTHER SUPPLIES:							
10-530-3301	1720							
	OFFICE SUPPLIES	0.00	1,500.00	1,260.01	1,300.00	1,500.00	1,500.00	_____
10-530-3302	1725							
	CLEANING SUPPLIES	0.00	2,000.00	1,555.72	2,000.00	2,000.00	2,000.00	_____
10-530-3303	1730							
	PRINTING COSTS	0.00	500.00	526.69	500.00	500.00	500.00	_____
10-530-3304	1735							
	SMALL TOOLS/EQUIP	0.00	1,000.00	896.13	1,000.00	1,000.00	1,000.00	_____
10-530-3305	1740							
	MISCELLANEOUS SUP	5,174.00	1,424.00	1,127.44	1,200.00	2,924.00	2,000.00	_____
10-530-3600	1745							
	UNIFORMS	17,870.00	20,000.00	15,246.40	20,000.00	21,250.00	19,000.00	_____
10-530-4500	1750							
	CONTRACTED SERVICES	20,692.00	21,000.00	20,370.00	21,000.00	21,600.00	21,600.00	_____
10-530-5300	1755							
	DUES & SUBSCRIPTION	690.00	800.00	670.00	800.00	800.00	800.00	_____
10-530-5400	1760							
	INSURANCE & BONDS	62,587.00	55,660.00	52,768.95	54,100.00	55,660.00	55,660.00	_____
10-530-6600	1765							
	HWY USE TAX/LICENSE	0.00	0.00	0.00	0.00	1,500.00	1,500.00	_____
	1770							
	TOTAL OPERATING E	185,541.00	183,822.00	163,562.15	181,830.00	190,172.00	185,560.00	_____

VILLAGE OF PINEHURST

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE 1775	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
CAPITAL OUTLAY:								
10-530-7100	1780							
CAPITAL OUTLAY: LAN		0.00	0.00	0.00	0.00	0.00	0.00	_____
10-530-7200	1785							
CAPITAL OUTLAY: BUI		0.00	0.00	0.00	0.00	0.00	0.00	_____
10-530-7300	1790							
CAPITAL OUTLAY: FUR		0.00	3,330.00	1,946.00	3,330.00	4,100.00	4,100.00	_____
10-530-7400	1795							
CAPITAL OUTLAY: EQU		40,747.00	40,245.00	34,606.62	40,245.00	52,100.00	52,100.00	_____
10-530-7500	1800							
CAPITAL OUTLAY: VEH		0.00	0.00	0.00	0.00	295,000.00	295,000.00	_____
	1805							
TOTAL CAPITAL OUT		40,747.00	43,575.00	36,552.62	43,575.00	351,200.00	351,200.00	_____
	1810							
TOTAL FIRE DEPARTME		1,016,110.00	1,036,277.00	933,215.96	1,033,537.00	1,360,372.00	1,370,760.00	_____



**FIRE DEPARTMENT NOTES**

53002 - Salary costs of 26 full-time employees.

53004 - Outside legal counsel.

53014 - Increased to reflect \$270 spent annually in training for each employee.

53036 - Includes cost of day uniforms, and replacement, replacement of worn out protective clothing.

53045 - Includes payment to MOWASA for hydrants on public water system. (\$20,000)

53073 - Two chairs for Main Station; 2 couches for Main Station; Eight mattresses for Main Station; VCR and cart/table for audio/visual training.

53074 - Compressed Air Foam retrofit for truck 914 (Master Plan Item); Wireless communications; Equipment trailer to replace step van; Sprinkler system for Station 2; Forty and forty-five foot ladders; Carbon Monoxide Detector; Metal-cutting saw.

53075 - One pumper/tanker to replace truck 915 (Master Plan Item); One full-size pickup truck to replace vehicle 92, a 1985 Blazer with 100,000 plus miles on it that failed to pass inspection in April, 1997. This pickup truck will pull the equipment trailer recommended in 53074.

Number of Employees: Prior year 25, Current year 25 and one part-time, Requested 26, Recommended 26. (Movement of part-time clerical worker to full-time)

VILLAGE OF PINEHURST

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE 1815	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
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GENERAL FUND

PLANNING & INSPECTIONS DEPARTMENT

1825

SALARIES & BENEFITS:

10-540-0200 1830

SALARIES/WAGES-BLDG	158,786.00	204,200.00	185,887.17	204,000.00	208,500.00	208,500.00	_____
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10-540-0500 1835

FICA EXPENSE-BLDG I	12,176.00	15,989.00	14,252.47	15,600.00	16,000.00	16,000.00	_____
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10-540-0600 1840

GROUP INSURANCE	17,207.00	17,100.00	17,506.09	18,900.00	20,000.00	20,000.00	_____
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10-540-0700 1845

RETIREMENT EXPENSE-	13,837.00	21,381.00	17,577.18	19,102.00	20,850.00	20,850.00	_____
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1850

TOTAL SALARIES &	202,006.00	258,670.00	235,222.91	257,602.00	265,350.00	265,350.00	_____
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1855

PROFESSIONAL SERVICES:

10-540-0400 1860

PROFESSIONAL SERVIC	78,669.00	2,400.00	2,336.74	2,400.00	50,000.00	3,500.00	_____
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1865

TOTAL PROFESSIONA	78,669.00	2,400.00	2,336.74	2,400.00	50,000.00	3,500.00	_____
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1870

OPERATING EXPENDITURES:

10-540-1100 1875

TELEPHONE	2,199.00	3,400.00	3,279.61	3,500.00	1,800.00	3,600.00	_____
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10-540-1200 1880

POSTAGE	708.00	1,150.00	949.47	1,000.00	1,000.00	1,100.00	_____
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10-540-1400 1885

TRAVEL & TRAINING	5,226.00	5,770.00	5,367.44	6,000.00	6,000.00	6,000.00	_____
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10-540-1600 1890

MAINT & REPAIR: EQU	2,895.00	2,500.00	1,876.24	2,500.00	2,500.00	2,500.00	_____
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10-540-1700 1895

MAINT & REPAIR: VEH	3,731.00	5,000.00	4,799.08	5,000.00	5,500.00	5,500.00	_____
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10-540-2100 1900

RENTALS: BLDGS & EQ	0.00	0.00	0.00	0.00	0.00	0.00	_____
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10-540-2600 1905

ADVERTISING	1,405.00	3,900.00	3,825.43	4,000.00	4,600.00	4,600.00	_____
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VILLAGE OF PINEHURST

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
10-540-3100	1910							
GAS - OIL - TIRES		2,789.00	2,500.00	2,007.81	3,500.00	2,700.00	2,700.00	_____
10-540-3201	1915							
MAPS FOR RESALE		650.00	300.00	295.00	400.00	400.00	400.00	_____
	1920							
OTHER SUPPLIES:								
10-540-3301	1925							
OFFICE SUPPLIES		0.00	3,000.00	2,687.37	3,000.00	2,900.00	2,900.00	_____
10-540-3302	1930							
CLEANING SUPPLIES		0.00	500.00	252.94	700.00	350.00	350.00	_____
10-540-3303	1935							
PRINTING COSTS		0.00	2,580.00	956.32	2,000.00	3,000.00	1,750.00	_____
10-540-3304	1940							
SMALL TOOLS/EQUIP		0.00	0.00	0.00	0.00	0.00	0.00	_____
10-540-3305	1945							
MISCELLANEOUS SUP		6,585.00	920.00	810.05	900.00	700.00	700.00	_____
10-540-4500	1950							
CONTRACTED SERVICES		0.00	2,230.00	2,056.25	2,100.00	2,000.00	1,750.00	_____
10-540-5300	1955							
DUES & SUBSCRIPTION		666.00	1,500.00	1,367.00	1,500.00	1,500.00	1,500.00	_____
10-540-5400	1960							
INSURANCE AND BONDS		3,413.00	5,300.00	5,292.00	5,292.00	6,000.00	6,000.00	_____
	1965							
TOTAL OPERATING E		30,267.00	40,550.00	35,822.01	41,392.00	40,950.00	41,350.00	_____
	1970							
CAPITAL OUTLAY:								
10-540-7300	1975							
CAPITAL OUTLAY-FURN		898.00	1,396.00	1,235.00	1,696.00	0.00	0.00	_____
10-540-7400	1980							
CAPITAL OUTLAY: EQU		6,703.00	2,815.00	2,739.16	2,739.00	3,213.00	3,300.00	_____
	1985							
TOTAL CAPITAL OUT		7,601.00	4,211.00	3,974.16	4,435.00	3,213.00	3,300.00	_____
	1990							
TOTAL PLANNING AND		318,543.00	305,831.00	277,355.82	305,829.00	359,513.00	313,500.00	_____

PLANNING AND INSPECTION NOTES

54074 - PC for Department and tape backup system.

Number of Employees: Prior year 6, Current year 7, Requested 7, Recommended 7. (Includes intern (existing), does not include part-time clerk shared with Administrative Department/Recreation Department.)

VILLAGE OF PINEHURST

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE 1995	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
GENERAL FUND								
CENTRAL MAINTENANCE DEPARTMENT								
2005								
INTERDEPARTMENTAL CHARGES:								
10-555-0000	2010							
CHARGES TO OTHER DE	166,925.00-	146,229.00-	146,229.00-	117,656.30-	146,680.00-	145,491.00-	145,491.00-	_____
2015								
TOTAL INTER-DEPAR	166,925.00-	146,229.00-	146,229.00-	117,656.30-	146,680.00-	145,491.00-	145,491.00-	_____
2020								
SALARIES & BENEFITS:								
10-555-0200	2025							
SALARIES/WAGES-CENT	84,550.00	87,000.00	87,000.00	79,419.18	87,970.00	94,000.00	94,000.00	_____
10-555-0500	2030							
FICA EXPENSE-CENTRA	6,517.00	6,656.00	6,656.00	6,130.28	6,730.00	7,191.00	7,191.00	_____
10-555-0600	2035							
GROUP INSURANCE	5,441.00	5,400.00	5,400.00	5,324.74	5,809.00	6,000.00	6,000.00	_____
10-555-0700	2040							
RETIREMENT EXPENSE-	8,665.00	9,048.00	9,048.00	8,277.96	9,000.00	9,400.00	9,400.00	_____
2045								
TOTAL SALARIES &	105,173.00	108,104.00	108,104.00	99,152.16	109,509.00	116,591.00	116,591.00	_____
2050								
OPERATING EXPENDITURES:								
10-555-1100	2055							
TELEPHONE	536.00	575.00	575.00	612.97	650.00	650.00	650.00	_____
10-555-1300	2060							
UTILITES	10,791.00	7,494.00	7,494.00	6,026.41	7,600.00	7,600.00	7,600.00	_____
10-555-1400	2065							
TRAVEL & TRAINING	188.00	200.00	200.00	92.95	100.00	100.00	100.00	_____
10-555-1500	2070							
MAINT & REPAIR: BLD	716.00	600.00	600.00	415.51	600.00	600.00	600.00	_____
10-555-1600	2075							
MAINT & REPAIR: EQU	476.00	736.00	736.00	735.58	750.00	800.00	800.00	_____
10-555-1700	2080							
MAINT & REPAIR: VEH	409.00	500.00	500.00	131.30	200.00	350.00	350.00	_____
10-555-2100	2085							
RENTALS: EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____

VILLAGE OF PINEHURST

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
10-555-3100	2090							
GAS - OIL - TIRES		963.00	1,000.00	1,003.05	1,100.00	1,200.00	1,200.00	_____
	2095							
OTHER SUPPLIES:								
10-555-3301	2100							
OFFICE SUPPLIES		0.00	100.00	84.54	100.00	100.00	100.00	_____
10-555-3302	2105							
CLEANING SUPPLIES		0.00	800.00	470.23	800.00	700.00	700.00	_____
10-555-3303	2110							
PRINTING COSTS		0.00	0.00	0.00	0.00	0.00	0.00	_____
10-555-3304	2115							
SMALL TOOLS/EQUIP		0.00	270.00	131.84	270.00	250.00	250.00	_____
10-555-3305	2120							
MISCELLANEOUS SUP		931.00	500.00	437.50	500.00	500.00	500.00	_____
10-555-3600	2125							
UNIFORMS		1,741.00	1,800.00	1,172.14	1,400.00	1,500.00	1,500.00	_____
10-555-5400	2130							
INSURANCE & BONDS		2,511.00	2,750.00	2,256.00	2,300.00	2,750.00	2,750.00	_____
10-555-5700	2135							
BULK PURCHASES-ALL		10,063.00	11,491.00	8,444.13	13,000.00	10,500.00	10,500.00	_____
10-555-6600	2140							
HWY USE TAX/LICENSE		0.00	0.00	0.00	0.00	0.00	0.00	_____
	2145							
TOTAL OPERATING E		29,325.00	28,816.00	22,014.15	29,370.00	27,600.00	27,600.00	_____
	2150							
CAPITAL OUTLAY:								
10-555-7200	2155							
CAPITAL OUTLAY: BLD		31,593.00	6,000.00	6,000.00	6,000.00	0.00	0.00	_____
10-555-7400	2160							
CAPITAL OUTLAY: EQU		834.00	3,309.00	1,801.40	1,801.00	1,300.00	1,300.00	_____
10-555-7500	2165							
CAPITAL OUTLAY: VEH		0.00	0.00	0.00	0.00	0.00	0.00	_____
	2170							
TOTAL CAPITAL OUT		32,427.00	9,309.00	7,801.40	7,801.00	1,300.00	1,300.00	_____
	2175							
TOTAL CENTRAL MAINT		0.00	0.00	11,311.41	0.00	0.00	0.00	_____

**CENTRAL MAINTENANCE NOTES**

55574 - One welding helmet; Various handtools such as wrenches, vices, etc...

Number of Employees: Prior year 3, Current year 3, Requested 3, Recommended 3.

VILLAGE OF PINEHURST

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
	2180							
	2185							
GENERAL FUND								
PUBLIC WORKS ADMINISTRATION								
	2190							
SALARIES & BENEFITS:								
10-560-0200	2195							
SALARIES/WAGES-PUBL		59,633.00	64,000.00	57,308.99	63,300.00	66,000.00	66,000.00	_____
10-560-0500	2200							
FICA EXPENSE-PUBLIC		4,617.00	4,896.00	4,440.27	4,842.00	5,000.00	5,000.00	_____
10-560-0600	2205							
GROUP INSURANCE		5,304.00	5,300.00	5,648.61	6,162.00	6,500.00	6,500.00	_____
10-560-0700	2210							
RETIREMENT EXPENSE-		6,117.00	6,547.00	5,974.42	6,469.00	6,600.00	6,600.00	_____
	2215							
TOTAL SALARIES &		75,671.00	80,743.00	73,372.29	80,773.00	84,100.00	84,100.00	_____
	2220							
OPERATING EXPENDITURES:								
10-560-1100	2225							
TELEPHONE		2,253.00	2,070.00	2,277.79	2,500.00	4,000.00	3,850.00	_____
10-560-1300	2230							
UTILITIES		3,785.00	4,100.00	3,230.60	3,600.00	5,500.00	4,500.00	_____
10-560-1400	2235							
TRAVEL & TRAINING		55.00	100.00	100.00	100.00	0.00	0.00	_____
10-560-1500	2240							
MAINT & REPAIR: BLD		207.00	4,000.00	2,023.19	5,000.00	1,000.00	1,000.00	_____
10-560-1600	2245							
MAINT & REPAIR: EQU		945.00	1,500.00	328.62	1,500.00	1,500.00	1,000.00	_____
10-560-1700	2250							
MAINT & REPAIR: VEH		5,041.00	4,933.00	1,779.36	5,000.00	5,000.00	3,000.00	_____
10-560-3100	2255							
GAS - OIL - TIRES		1,466.00	1,650.00	1,341.68	1,650.00	1,650.00	1,700.00	_____
	2260							
OTHER SUPPLIES:								
10-560-3301	2265							
OFFICE SUPPLIES		0.00	200.00	95.69	200.00	250.00	200.00	_____
10-560-3302	2270							
CLEANING SUPPLIES		0.00	1,000.00	882.53	1,000.00	1,000.00	1,000.00	_____



VILLAGE OF PINEHURST

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
10-560-3303	2275							
PRINTING COSTS		0.00	111.00	110.14	111.00	0.00	0.00	_____
10-560-3304	2280							
SMALL TOOLS/EQUIP		0.00	500.00	341.75	800.00	800.00	700.00	_____
10-560-3305	2285							
MISCELLANEOUS SUP		2,201.00	660.00	514.50	660.00	660.00	660.00	_____
10-560-3600	2290							
UNIFORMS		4,935.00	6,028.00	6,671.48	7,000.00	7,500.00	7,500.00	_____
10-560-4500	2295							
CONTRACTED SERVICES		255.00	260.00	237.00	260.00	340.00	340.00	_____
10-560-5300	2300							
DUES & SUBSCRIPTION		0.00	0.00	0.00	0.00	0.00	0.00	_____
10-560-5400	2305							
INSURANCE & BONDS		1,400.00	1,900.00	1,808.00	1,808.00	1,800.00	1,900.00	_____
10-560-6600	2310							
HWY USE TAX/LICENSE		0.00	0.00	0.00	0.00	0.00	0.00	_____
	2315							
TOTAL OPERATING E		22,543.00	29,012.00	21,742.33	31,189.00	31,000.00	27,350.00	_____
	2320							
CAPITAL OUTLAY:								
10-560-7100	2325							
CAPITAL OUTLAY: LAN		0.00	0.00	0.00	0.00	0.00	0.00	_____
10-560-7200	2330							
CAPITAL OUTLAY: BUI		0.00	0.00	0.00	0.00	0.00	0.00	_____
10-560-7400	2335							
CAPITAL OUTLAY: EQU		762.00	0.00	0.00	0.00	900.00	2,200.00	_____
10-560-7300	2340							
CAPITAL OUTLAY: FUR		0.00	1,328.00	295.00	1,600.00	0.00	0.00	_____
10-560-7500	2345							
CAPITAL OUTLAY: VEH		0.00	0.00	0.00	0.00	0.00	0.00	_____
	2350							
TOTAL CAPITAL OUT		762.00	1,328.00	295.00	1,600.00	900.00	2,200.00	_____
	2355							
TOTAL PUBLIC WORKS		98,976.00	111,083.00	95,409.62	113,562.00	116,000.00	113,650.00	_____

**PUBLIC WORKS SUPERVISION NOTES**

56011 - Increased to install and pay monthly cost of a new phone line for fax machine.

56074 - Fax machine, refrigerator and microwave oven.

Number of Employees: Prior year 2, Current year 2, Requested 2, Recommended 2.



VILLAGE OF PINEHURST

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
10-565-3302	2455							
	CLEANING SUPPLIES	0.00	500.00	114.05	500.00	500.00	300.00	_____
10-565-3303	2460							
	PRINTING COSTS	0.00	0.00	0.00	0.00	0.00	0.00	_____
10-565-3304	2465							
	SMALL TOOLS/EQUIP	0.00	4,293.00	2,350.26	5,000.00	7,000.00	6,000.00	_____
10-565-3305	2470							
	MISCELLANEOUS SUP	4,976.00	2,051.00	2,110.50	2,300.00	4,000.00	3,500.00	_____
10-565-3600	2475							
	UNIFORMS	7,043.00	9,850.00	6,446.44	8,000.00	8,000.00	8,000.00	_____
10-565-4500	2480							
	CONTRACTED SERVICES	95,728.00	123,938.00	132,652.66	135,000.00	122,600.00	120,000.00	_____
10-565-5400	2485							
	INSURANCE & BONDS	16,950.00	18,000.00	17,685.37	18,000.00	18,000.00	18,000.00	_____
10-565-6400	2490							
	TRAFFIC CONTROL DEV	71,485.00	0.00	11,258.54-	0.00	0.00	0.00	_____
10-565-6600	2495							
	HWY USE TAX/LICENSE	0.00	0.00	0.00	0.00	0.00	0.00	_____
	2500							
	TOTAL OPERATING E	338,316.00	298,176.00	275,488.82	303,300.00	297,100.00	295,800.00	_____
	2505							
CAPITAL OUTLAY:								
10-565-7200	2510							
	CAPITAL OUTLAY: BLD	0.00	0.00	0.00	0.00	0.00	0.00	_____
10-565-7300	2515							
	CAPITAL OUTLAY: FUR	0.00	0.00	0.00	0.00	0.00	0.00	_____
10-565-7400	2520							
	CAPITAL OUTLAY: EQU	14,266.00	2,893.00	1,384.88	2,750.00	102,000.00	5,000.00	_____
10-565-7500	2525							
	CAPITAL OUTLAY: VEH	21,417.00	0.00	0.00	0.00	0.00	0.00	_____
	2530							
	TOTAL CAPITAL OUT	35,683.00	2,893.00	1,384.88	2,750.00	102,000.00	5,000.00	_____
	2535							
	TOTAL STREETS & GRD	698,410.00	659,696.00	596,675.79	665,628.00	765,700.00	667,400.00	_____

STREETS AND GROUNDS DEPARTMENT NOTES

56513 - Includes streetlights annual expense.

56545 - Includes tree trimming services on Village right of way, periodic landscaping services on plantings at Traffic Circle, Highways 211 and 5, and Highway 5 South, asphalt patching on Village roads and streets.

56574 - Various handheld power tools such as backpack blowers, chainsaws, weedeater, hedgetrimmers, extra blades and a 6K generator.

Number of Employees: Prior year 16, Current year 16; Requested 16, Recommended 16.

VILLAGE OF PINEHURST

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
	2540							
	2545							
	2550							
OPERATING EXPENDITURES:								
10-570-3300	2555							
OTHER SUPPLIES		26,126.00	15,983.00	2,340.00	15,983.00	15,983.00	20,000.00	_____
10-570-4500	2560							
CONTRACTED SERVICES		327,442.00	239,775.00	268,198.17	268,000.00	239,775.00	225,000.00	_____
10-570-6200	2565							
FUND BALANCE APPROP		0.00	0.00	0.00	0.00	0.00	0.00	_____
10-570-6600	2570							
HIGHWAY USE TAX/LIC		0.00	0.00	0.00	0.00	0.00	0.00	_____
10-570-6400	2575							
TRAFFIC CONTROL EXP		26,815.00	0.00	0.00	0.00	0.00	80,000.00	_____
	2580							
TOTAL OPERATING E		380,383.00	255,758.00	270,538.17	283,983.00	255,758.00	325,000.00	_____
	2585							
CAPITAL OUTLAY:								
10-570-7400	2590							
CAPITAL OUTLAY: EQU		0.00	0.00	0.00	0.00	0.00	0.00	_____
10-570-7500	2595							
CAPITAL OUTLAY: VEH		0.00	0.00	0.00	0.00	0.00	0.00	_____
	2600							
TOTAL CAPITAL OUT		0.00	0.00	0.00	0.00	0.00	0.00	_____
	2605							
TOTAL POWELL BILL F		380,383.00	255,758.00	270,538.17	283,983.00	255,758.00	325,000.00	_____

POWELL BILL NOTES

57033 - Reserve for supplies and extra expenses associated with snow and ice removal and debris removal from storms.

57045 - Resurfacing of six miles of Village maintained roads.

57064 - Railroad pre-emption at the intersection of Blake Boulevard and NC 5.

Number of Employees: Prior year 0, Current year 0, Requested 0, Recommended 0.

VILLAGE OF PINEHURST

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
	2610							
	2615							
	2620							
SALARIES & BENEFITS:								
10-580-0200	2625							
SALARIES/WAGES-SANI		188,479.00	214,000.00	168,018.28	190,000.00	192,000.00	192,000.00	_____
10-580-0500	2630							
FICA EXPENSE-SANITA		14,419.00	16,371.00	13,308.55	14,535.00	15,000.00	15,000.00	_____
10-580-0600	2635							
GROUP INSURANCE		16,922.00	17,000.00	16,352.35	18,570.00	20,000.00	20,000.00	_____
10-580-0700	2640							
RETIREMENT EXPENSE-		19,344.00	22,256.00	17,526.09	19,500.00	19,200.00	19,200.00	_____
	2645							
TOTAL SALARIES &		239,164.00	269,627.00	215,205.27	242,605.00	246,200.00	246,200.00	_____
	2650							
OPERATING EXPENDITURES:								
10-580-1400	2655							
TRAVEL & TRAINING		0.00	0.00	0.00	0.00	0.00	0.00	_____
10-580-1600	2660							
MAINT & REPAIR: EQU		1,055.00	1,200.00	4,714.30	4,800.00	1,200.00	600.00	_____
10-580-1700	2665							
MAINT & REPAIR: VEH		40,118.00	37,870.00	29,645.93	40,000.00	40,000.00	40,000.00	_____
10-580-3100	2670							
GAS - OIL - TIRES		15,721.00	16,622.00	17,001.53	18,000.00	18,000.00	18,000.00	_____
	2675							
OTHER SUPPLIES:								
10-580-3301	2680							
OFFICE SUPPLIES		0.00	0.00	0.00	0.00	0.00	0.00	_____
10-580-3302	2685							
CLEANING SUPPLIES		0.00	500.00	114.05	500.00	500.00	300.00	_____
10-580-3303	2690							
PRINTING COSTS		0.00	0.00	0.00	0.00	0.00	0.00	_____
10-580-3304	2695							
SMALL TOOLS/EQUIP		0.00	0.00	0.00	0.00	0.00	0.00	_____
10-580-3305	2700							
MISCELLANEOUS SUP		989.00	700.00	718.35	720.00	700.00	700.00	_____



VILLAGE OF PINEHURST

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
10-580-3600	2705	5,112.00	5,000.00	4,438.58	5,500.00	6,500.00	6,000.00	_____
UNIFORMS								
10-580-4500	2710	108,161.00	101,153.00	94,572.94	101,153.00	101,153.00	116,000.00	_____
CONTRACTED SERVICES								
10-580-5400	2715	11,763.00	15,850.00	15,819.00	15,850.00	15,850.00	15,850.00	_____
INSURANCE & BONDS								
10-580-6300	2720	126,061.00	120,000.00	116,164.64	125,000.00	125,000.00	125,000.00	_____
LANDFILL FEES								
10-580-6600	2725	1,498.00	0.00	0.00	0.00	0.00	1,500.00	_____
HWY USE TAX/LICENSE								
	2730							
TOTAL OPERATING E	310,478.00	298,895.00	283,189.32	311,523.00	308,903.00	323,950.00	_____	
	2735							
CAPITAL OUTLAY:								
10-580-7400	2740	2,290.00	1,508.00	0.00	0.00	0.00	0.00	_____
CAPITAL OUTLAY: EQU								
10-580-7500	2745	99,006.00	0.00	0.00	0.00	0.00	50,000.00	_____
CAPITAL OUTLAY: VEH								
	2750							
TOTAL CAPITAL OUT	101,296.00	1,508.00	0.00	0.00	0.00	50,000.00	_____	
	2755							
TOTAL SANITATION DE	650,938.00	570,030.00	498,394.59	554,128.00	555,103.00	620,150.00	_____	

## SANITATION DEPARTMENT NOTES

The Department now provides twice weekly garbage pickup, twice weekly yard debris pickup, and once every other week recycling pickup to 4,705 residences, in addition to operating the recycling drop-off site three days per week. The department also services fifty-two dumpsters in Pinehurst a minimum of twice and a maximum of five times per week.

58045 - This is the cost of contracting for sanitation service to CCNC.

58063 - Represents projected cost of delivering Solid Waste to lined landfill in Troy.

58075 - Three compact pickup trucks with dump beds to replace compact trucks bought in 1992. (To be financed with equipment loan.)

Number of Employees: Prior year 12, Current year 12, Requested 12, Recommended 12.

VILLAGE OF PINEHURST

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
	2760							
	2765							
	2770							
	2775							
SALARIES & BENEFITS:								
10-620-0200	2780							
SALARIES-PARKS & RE		25,077.00	68,500.00	56,778.21	61,200.00	79,000.00	64,000.00	_____
10-620-0500	2785							
FICA-PARKS & RECREA		1,918.00	5,326.00	4,343.59	4,682.00	6,000.00	5,000.00	_____
10-620-0600	2790							
GROUP INSURANCE		796.00	5,300.00	3,737.06	4,156.00	5,000.00	5,000.00	_____
10-620-0700	2795							
RETIREMENT		2,278.00	6,500.00	5,225.27	5,677.00	7,900.00	6,500.00	_____
	2800							
TOTAL SALARIES &		30,069.00	85,626.00	70,084.13	75,715.00	97,900.00	80,500.00	_____
	2805							
OPERATING EXPENDITURES:								
10-620-0400	2810							
PROFESSIONAL FEES		3,850.00	20,000.00	11,600.00	20,000.00	8,000.00	8,000.00	_____
10-620-1100	2815							
TELEPHONE		199.00	550.00	131.96	200.00	1,000.00	700.00	_____
10-620-1200	2820							
POSTAGE		1,780.00	400.00	348.06	400.00	400.00	400.00	_____
10-620-1300	2825							
UTILITIES		2,865.00	5,824.00	2,618.08	5,000.00	6,000.00	4,000.00	_____
10-620-1400	2830							
TRAVEL & TRAINING		335.00	2,475.00	1,733.39	2,475.00	2,500.00	2,000.00	_____
10-620-1500	2835							
MAINT & REPAIR: BLD		13,004.00	9,600.00	8,698.84	9,600.00	8,000.00	9,000.00	_____
10-620-1600	2840							
MAINT & REPAIR: EQU		126.00	2,000.00	46.16	2,000.00	250.00	250.00	_____
10-620-1700	2845							
MAINT & REPAIR: VEH		0.00	2,000.00	1,622.14	2,000.00	250.00	250.00	_____
10-620-2100	2850							
EQUIP/BLDG RENTALS		20.00	265.00	264.80	300.00	2,050.00	2,050.00	_____

VILLAGE OF PINEHURST

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE 2854	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
RECREATION DIVISION								
10-620-2600	2855							
ADVERTISING		17.00	136.00	135.72	200.00	175.00	175.00	_____
10-620-3100	2860							
GAS-OIL-TIRES		43.00	2,100.00	622.85	1,000.00	1,500.00	1,200.00	_____
	2865							
OTHER SUPPLIES:								
10-620-3301	2866							
OFFICE SUPPLIES		0.00	1,000.00	934.37	1,000.00	1,100.00	1,100.00	_____
10-620-3302	2867							
CLEANING SUPPLIES		0.00	1,000.00	933.65	1,000.00	1,200.00	1,200.00	_____
10-620-3303	2868							
PRINTING COSTS		0.00	2,000.00	1,424.89	2,000.00	1,500.00	1,500.00	_____
10-620-3304	2869							
SMALL TOOLS/EQUIP		0.00	5,000.00	4,609.24	5,000.00	6,000.00	5,000.00	_____
10-620-3305	2870							
MISCELLANEOUS SUP		3,050.00	2,155.00	1,389.70	2,155.00	1,500.00	1,500.00	_____
10-620-3600	2874							
UNIFORMS		0.00	800.00	716.05	800.00	500.00	500.00	_____
10-620-3700	2875							
EVENTS/SHOWS EXPENS		4,000.00	10,000.00	9,148.12	10,000.00	10,400.00	10,400.00	_____
10-620-4500	2880							
CONTRACTED SERVICES		92.00	6,000.00	1,444.00	6,000.00	6,200.00	6,000.00	_____
10-620-5300	2885							
DUES & SUBSCRIPTION		75.00	325.00	305.00	400.00	350.00	350.00	_____
10-620-5400	2890							
INSURANCE & BONDS		56.00	5,000.00	3,822.00	4,000.00	4,200.00	5,000.00	_____
	2895							
TOTAL OPERATING E	29,512.00	78,630.00	51,317.32	75,530.00	63,075.00	60,575.00	_____	

VILLAGE OF PINEHURST

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE 2899	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
RECREATION DIVISION								
2900								
CAPITAL OUTLAY:								
10-620-7200	2905							
CAPITAL OUTLAY: BLD		62,819.00	14,751.00	9,331.49	13,600.00	51,200.00	1,200.00	_____
10-620-7201	2910							
CAPITAL OUTLAY: FEM		4,705.00	1,280.00	1,280.00	500.00	0.00	0.00	_____
10-620-7300	2915							
CAPITAL OUTLAY-FURN		0.00	2,800.00	2,768.94	2,800.00	4,500.00	2,000.00	_____
10-620-7400	2920							
CAPITAL OUTLAY: EQU		967.00	27,959.00	24,457.51	29,890.00	3,000.00	3,000.00	_____
2925								
TOTAL CAPITAL OUT		68,491.00	46,790.00	37,837.94	46,790.00	58,700.00	6,200.00	_____
2930								
OTHER APPROPRIATIONS:								
10-620-9000	2935							
APPROPRIATE TO "KID		15,000.00	0.00	0.00	0.00	0.00	0.00	_____
2940								
TOTAL OTHER APPRO		15,000.00	0.00	0.00	0.00	0.00	0.00	_____
2945								
TOTAL RECREATION DI		143,072.00	211,046.00	159,239.39	198,035.00	219,675.00	147,275.00	_____

## RECREATION NOTES

From October 31, 1996 to April 23, 1997, the Recreation Division has had participation by an estimated 2,276 people in all programs, athletics and special events, including spectators. Programs offered to date are arts and crafts for youth and adults, open gym, youth basketball, youth tennis, coach pitch baseball, Halloween and Easter festivals, and bicycle rodeo.

62004 - Miscellaneous planning at Wicker Park for recreational purposes.

62013 - Water and electric power service at Cannon Park.

62015 - Maintaining Camelot, Two fieldhouses, Lions Club shelter and all grounds at Cannon Park.

62021 - Lease payments on radios purchased in 1996-1997.

62072 - Landscaping timbers around the plant beds at both fieldhouses at Cannon Park.

62073 - Office furnishings for proposed part-time clerical help.

62074 - PC for part-time clerical help.

Number of Employees: Prior year 1, Current year 2 (plus one part-time), Requested 2 (plus one part-time) Recommended 2 (plus one part-time effective January, 1998).

VILLAGE OF PINEHURST

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
2950								
2955								
2960								
2965								
SALARIES & BENEFITS:								
10-621-0200	2970							
SALARIES-HARNES TR		75,873.00	92,152.00	79,283.69	85,000.00	96,000.00	96,000.00	_____
10-621-0500	2975							
FICA EXPENSE		6,250.00	7,038.00	6,114.42	6,502.00	7,400.00	7,400.00	_____
10-621-0600	2980							
GROUP INSURANCE		9,746.00	10,200.00	8,976.49	10,820.00	12,000.00	12,000.00	_____
10-621-0700	2985							
RETIREMENT EXPENSE		7,947.00	9,568.00	7,797.05	8,100.00	9,600.00	9,600.00	_____
	2990							
TOTAL SALARIES &		99,816.00	118,958.00	102,171.65	110,422.00	125,000.00	125,000.00	_____
	2995							
OPERATING EXPENDITURES:								
10-621-0400	3000							
PROFESSIONAL SERVIC		0.00	299.00	299.00	400.00	0.00	0.00	_____
10-621-1100	3005							
TELEPHONE		2,314.00	2,500.00	1,842.82	2,500.00	2,500.00	2,300.00	_____
10-621-1200	3010							
POSTAGE		143.00	200.00	120.88	200.00	200.00	200.00	_____
10-621-1300	3015							
UTILITIES		31,722.00	31,000.00	26,661.25	27,000.00	27,800.00	27,800.00	_____
10-621-1400	3020							
TRAVEL & TRAINING		1,136.00	4,979.00	3,410.44	5,000.00	4,500.00	4,500.00	_____
10-621-1500	3025							
MAINT & REPAIR-BLOG		48,114.00	40,328.00	23,273.34	51,342.00	50,000.00	35,000.00	_____
10-621-1600	3030							
MAINT & REPAIR-EQUI		11,511.00	16,109.00	13,037.26	13,500.00	11,800.00	11,800.00	_____
10-621-1700	3035							
MAINT & REPAIR-VEHI		9,702.00	9,775.00	6,906.32	9,775.00	11,500.00	10,500.00	_____
10-621-2100	3040							
EQUIP/BLOG RENTALS		675.00	3,600.00	694.00	1,000.00	7,875.00	7,150.00	_____

VILLAGE OF PINEHURST

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE 3041	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
PARKS DIVISION								
10-621-2600	3045							
ADVERTISING		5,314.00	4,426.00	4,371.54	4,500.00	4,225.00	4,225.00	_____
10-621-3100	3050							
GAS-OIL-TIRES		9,308.00	9,900.00	7,967.18	8,600.00	9,300.00	9,300.00	_____
	3055							
OTHER SUPPLIES:								
10-621-3301	3056							
OFFICE SUPPLIES		0.00	500.00	70.79	200.00	250.00	175.00	_____
10-621-3302	3057							
CLEANING SUPPLIES		0.00	2,000.00	938.57	2,000.00	2,000.00	1,300.00	_____
10-621-3303	3058							
PRINTING COSTS		0.00	500.00	361.00	365.00	650.00	500.00	_____
10-621-3304	3059							
SMALL TOOLS/EQUIP		0.00	500.00	161.61	165.00	1,800.00	750.00	_____
10-621-3305	3060							
MISCELLANEOUS SUP		6,800.00	1,500.00	880.47	1,000.00	1,000.00	750.00	_____
10-621-3600	3063							
UNIFORMS		2,691.00	3,275.00	2,375.77	3,275.00	2,500.00	2,500.00	_____
10-621-3700	3065							
EVENTS/SHOWS EXPENS		1,486.00	1,500.00	4.49	1,500.00	1,000.00	1,500.00	_____
10-621-4500	3070							
CONTRACTED SERVICES		17,200.00	19,100.00	17,345.01	19,100.00	19,000.00	19,000.00	_____
10-621-5300	3075							
DUES,SUBSCRIPTIONS,		0.00	150.00	0.00	150.00	150.00	0.00	_____
10-621-5400	3080							
INSURANCE & BONDS		20,282.00	19,900.00	19,871.00	19,900.00	29,000.00	29,000.00	_____
	3085							
TOTAL OPERATING E		168,406.00	172,041.00	130,592.74	171,472.00	187,050.00	168,250.00	_____



VILLAGE OF PINEHURST

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE 3089	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENS	COUNCIL APPROVAL
PARKS DIVISION								
CAPITAL OUTLAY:								
10-621-7200	3095							
CAPITAL OUTLAY-BUIL		109,060.00	32,950.00	32,869.55	32,950.00	56,100.00	23,950.00	_____
10-621-7201	3100							
CAPITAL OUTLAY-FENC		8,095.00	3,101.00	1,721.08	3,400.00	3,400.00	3,400.00	_____
10-621-7300	3105							
CAPITAL OUTLAY-FURN		1,421.00	2,775.00	139.00	2,775.00	2,800.00	2,800.00	_____
10-621-7400	3110							
CAPITAL OUTLAY-EQUI		3,266.00	14,850.00	10,916.55	14,850.00	18,500.00	15,000.00	_____
10-621-7500	3115							
CAPITAL OUTLAY-VEHI		0.00	0.00	0.00	0.00	37,000.00	22,000.00	_____
	3120							
TOTAL CAPITAL OUT		121,842.00	53,676.00	45,646.18	53,975.00	117,800.00	67,150.00	_____
	3125							
TOTAL PARKS DIVISIO		390,064.00	344,675.00	270,410.57	335,869.00	429,850.00	360,400.00	_____

## PARKS DIVISION NOTES

It is recommended that this division be renamed to Parks from Harness Track to reflect the joining of the operation, maintenance and supervision of the Harness Track, Cannon Park and Wicker Park under one central division responsible for such. Estimates received from landscaping companies on the annual maintenance of the Village Hall and Police Station site alone indicate the annual cost to do so will be \$21,400. The cost to make the present Parks Laborer full-time and hire a Grounds Supervisor is estimated at \$40,000. Staffing at that level is projected to be sufficient to maintain Wicker Park, Cannon Park, the Harness Tracks and the flower planting sites in the Core Village. It is recommended that hiring a Grounds Supervisor be considered @ 1-1-98 for the aforementioned maintenance needs. That position is not presently funded in this budget.

62102 - Funds sufficient for making present part-time Parks Laborer full-time.

62115 - For maintenance to barns and buildings primarily at Harness Tracks costing an average of \$2,400 per month.

62121 - Increased to serve as a contingency in the case equipment needs to be rented to remove snow and ice from concrete aprons, and tracks, during training season. Also covers lease payments on radios purchased in 1996-1997.

62145 - Manure removal.

62154 - Increased to cover the increased insurance premiums to be experienced when the property coverage is increased to reflect an updated value of the buildings, which has increased since the purchase of the Harness Tracks in 1992.

62172 - Repairs to grooms quarters (\$16,000); Clubhouse improvements (\$6,550); New paddock behind Barn 3.

62173 - Office furniture for Parks Superintendent and Grounds Supervisor.

62174 - Various blades for tractors; New harrow drags; New mower for Harness Tracks property.

62175 - One full-size pickup truck.

Number of employees: Prior year 4, Current year 4, Requested 6, Recommended 5 (movement of present part-time parks laborer to full-time and transfer of same from Recreation Division to Parks Division)

VILLAGE OF PINEHURST

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE	PREV YR ACTUAL	BUDGET	EXPENDEO/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
	3130							
	3135							
	3140							
OPERATING EXPENDITURES:								
10-660-3900	3145							
SALES TAX ON CONSTR		122.00	0.00	0.00	0.00	0.00	0.00	_____
10-660-4000	3150							
GASOLINE SALES TAX		16,802.00	14,000.00	0.00	14,000.00	18,500.00	18,500.00	_____
10-660-5400	3155							
UNEMPLOYMENT COMPEN		0.00	0.00	0.00	0.00	2,516.00	2,516.00	_____
10-660-5500	3160							
EAP/SAFETY INCENTIV		0.00	2,500.00	1,330.00	2,500.00	3,000.00	3,000.00	_____
10-660-6200	3165							
AERIAL PHOTOGRAPHY		0.00	0.00	0.00	0.00	0.00	0.00	_____
10-660-9000	3170							
LANDMARK STATUS		2,334.00	711.00	710.07	711.00	1,000.00	1,000.00	_____
10-660-9400	3175							
FLOWER PLANTINGS-BU		9,201.00	10,000.00	9,362.13	10,000.00	10,000.00	10,000.00	_____
10-660-9500	3180							
INSURANCE DEDUCTIBL		3,332.00	3,789.00	2,750.11	3,789.00	2,500.00	2,500.00	_____
10-660-9700	3185							
PARKING FINES-MOORE		4,037.00	3,000.00	2,349.00	3,000.00	3,000.00	3,000.00	_____
10-660-9800	3190							
HONEOWNERS RECOVERY		1,148.00	1,000.00	736.00	1,000.00	1,000.00	1,000.00	_____
	3195							
TOTAL OPERATING E		36,976.00	35,000.00	17,237.31	35,000.00	41,516.00	41,516.00	_____

VILLAGE OF PINEHURST

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE 3200	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
GRANTS & OTHER FUNDING:								
10-660-6100	3205							
HUSON GRANT		1,000.00	0.00	0.00	0.00	0.00	0.00	_____
10-660-9100	3210							
GIVEN LIBRARY GRANT		10,000.00	15,000.00	15,000.00	15,000.00	15,000.00	25,000.00	_____
10-660-9300	3215							
JACKSON HANLET GRAN		15,000.00	0.00	0.00	0.00	0.00	0.00	_____
10-660-9600	3220							
GRANTS FOR BEAUTIFI		391.00	1,000.00	375.00	375.00	1,000.00	1,000.00	_____
10-660-9900	3225							
RESCUE SQUAD GRANT		1,500.00	1,500.00	0.00	1,500.00	0.00	0.00	_____
	3230							
TOTAL GRANTS & OT		27,891.00	17,500.00	15,375.00	16,875.00	16,000.00	26,000.00	_____
	3235							
TOTAL NON-DEPARTMEN		54,867.00	52,500.00	32,612.31	51,875.00	57,516.00	67,516.00	_____

NON-DEPARTMENTAL NOTES

66055 - Membership in Employee Assistance/Drug Awareness Program of Chamber of Commerce; Safety incentives for employees.

66090 - Miscellaneous expenses in connection with Landmark Status.

66094 - Flower plantings in Village Commercial District.

66091 - Funding for Given Memorial Library for assistance with annual operating expenses.

66096 - Grants for beautification.

VILLAGE OF PINEHURST

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
	3240							
	3241							
GENERAL FUND - DEBT SERVICE								
PRINCIPAL PAYMENTS								
10-700-1000	3250							
PRINC-27.3 ACRES-MR		66,402.00	68,394.00	68,393.76	68,394.00	70,446.00	70,446.00	_____
10-700-1100	3255							
PRINC-73.7 ACRES-BB		39,391.00	67,816.00	67,815.89	67,816.00	56,389.00	56,389.00	_____
10-700-1300	3260							
PRINC-VILLAGE HALL-		0.00	0.00	0.00	0.00	286,812.00	286,812.00	_____
10-700-1400	3265							
PRINC-FIRETRUCK 924		47,482.00	49,560.00	45,347.83	49,560.00	38,588.00	38,588.00	_____
10-700-1500	3270							
PRINC-H.TRACK-BB&T		147,881.00	133,224.00	133,223.34	133,224.00	138,415.00	138,415.00	_____
10-700-1502	3275							
EXTRA PRINC-H.TRACK		76,000.00	55,582.00	0.00	55,582.00	0.00	0.00	_____
10-700-1600	3280							
PRINCIPAL-EQUIPMENT		29,741.00	76,850.00	70,315.59	76,850.00	80,292.00	80,292.00	_____
10-700-1700	3282							
PRINC-POLICE STATIO		0.00	0.00	0.00	0.00	174,059.00	22,140.00	_____
10-700-1800	3283							
PRINC-97/98 EQUIPME		0.00	0.00	0.00	0.00	0.00	56,000.00	_____
	3285							
TOTAL PRINCIPAL		406,897.00	451,426.00	385,096.41	451,426.00	845,001.00	749,082.00	_____



## DEBT SERVICE

Annual Principal and Interest payments on the following:

27.3 acres purchased from Moore Regional Hospital.  
73.7 acres purchased from First Bank.  
Fire Department pumper/tanker purchased in 1992.  
Harness Track property purchased in 1992.  
New Village Hall under construction.  
New Police Station under construction.  
Fire Department pumper/tanker, two Police patrol cars, and three compact pickup trucks proposed to be purchased in FY 1997-1998.

Capital Outlay funded in 1995/1996 budget:

Garbage Truck.  
Sanitation small pickup.  
Fire Department equipment.  
Railroad pre-emption.  
Fuel dispensing and storage site construction.  
Streets and Grounds pickup and equipment.  
New Cannon Park fieldhouse.  
Harness Track sewer service extension.



VILLAGE OF PINEHURST

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
	3330							
TOTAL EXPENDITURES-	5,903,914.00	5,831,425.00	5,109,525.24	5,805,688.00	7,318,277.00	7,318,166.00		

RECAP OF PROPOSED APPROPRIATIONS BY DEPARTMENT

GENERAL FUND

Department	Projected 1996/97	Proposed 1997/98
Governing Body	\$ 139,581	\$ 136,526
Administration	493,000	513,015
Police Department	1,109,961	1,103,600
Contingency		283,451
Fire Department	1,014,837	1,370,760
Building Inspection	301,959	313,500
Central Maintenance	-0-	-0-
Public Works Super.	112,443	113,650
Streets & Grounds	647,828	667,400
Powell Bill	283,983	325,000
Sanitation	550,508	620,150
Recreation	198,035	147,275
Parks	331,760	360,400
Non-Departmental	51,875	67,516
Debt Service	516,830	1,295,923
TOTALS	\$ 5,752,600	\$ 7,318,166

POWELL BILL FUND

Estimated Fund Balance at June 30, 1997:	\$ 80,689
Revenues: FY 1997-98	
Powell Bill Allocation	339,295
Total Revenues: 97/98	----- \$ 339,295
Expenditures: FY 1997/98	
Est. expenditures for year:	\$ 325,000
Total expenditures: FY 97/98	----- 325,000
Projected Fund Balance 6/30/98	\$ 94,984

II. CAPITAL PROJECT FUND  
Fiscal Year 1997/1998

PROJECT	Village Hall/Police Dept. Construction
Estimated Balance 5/07/97	\$2,846,890
Proposed Revenue	3,800,000
Proposed Expenditures	6,646,890
	-----
Projected Balance 6/30/98	\$ -0-

III. CAPITAL RESERVE FUND

Estimated Balance at 6/30/97	\$ -0-
Projected revenues	-0-
Proposed expenditures	-0-
	-----
Projected Fund Balance 6/30/98	\$ -0-

RESIDENTIAL ASSURANCE FUND

1997-1998 BUDGET

The builder deposits are held and accounted for in the Residential Assurance Agency Fund (80) and the interest earnings are held and accounted for in the Residential Assurance Special Revenue Fund (27). The deposits are a liability which will be refunded at some point while the interest earnings are expendable. The 1997-98 budgets for both funds are shown below.

RESIDENTIAL ASSURANCE AGENCY FUND (80)

Estimated fund balance at JUNE 30, 1997	\$ 140,000
Add 1997-98 projected receipts	+ 40,000
Less 1997-98 projected refunds	<u>- 30,000</u>
Estimated Fund Balance at JUNE 30, 1998	\$ 150,000 =====

RESIDENTIAL ASSURANCE SPECIAL REVENUE FUND (27)

Estimated fund balance at JUNE 30, 1997	\$ 33,700
Add 1997-78 estimated interest earnings	+ 5,700
Less 1997-98 estimated expenses	<u>- 0</u>
Estimated Fund Balance at JUNE 30, 1998	\$ 39,400 =====

Village of Pinehurst  
 Schedule of Debt Service Payments by Fiscal Year  
 As Of April 18, 1997

	FY 96-97	FY 97-98	FY 98-99	FY 99-00
Firetruck	52,374	39,281-a	--	--
27.3 Acres-MRH	74,736	74,736	74,736-b	--
Harness Track Land	157,817	157,817	157,817	157,817-c
Equipment	91,732	91,372	91,372	91,372
211 Land-73.7 Acres	80,941	80,941	80,941	80,941
Village Hall	--	565,006	390,214	390,214
Police Station*	--	365,293	365,293	365,293
<b>Totals by FY</b>	<b>457,600</b>	<b>1,374,806</b>	<b>1,160,733</b>	<b>1,085,997</b>

\*pending financing approval from LGC

- a: Final payment due 3/98 on firetruck
- b: Final payment due 11/98 on 27.3 acres
- c: Final payment due 3/00 if no additional princ. pmts paid
- d: Final payment due 12/00 on equipment loan
- e: Final payment due 9/04 on Hwy 211 property

	FY 00-01	FY 01-02	FY 02-03	FY 03-04
Firetruck	--	--	--	--
27.3 Acres-MRH	--	--	--	--
Harness Track Land	--	--	--	--
Equipment	45,866-d	--	--	--
211 Land-73.7 Acres	80,941	80,941	80,941	80,941
Village Hall	390,214	390,214	390,214	390,214
Police Station*	365,293	365,293	365,293	365,293
<b>Totals by FY:</b>	<b>882,314</b>	<b>836,448</b>	<b>836,448</b>	<b>836,448</b>

\*pending financing approval from LGC

	FY 04-05	FY 05-06	FY 06-07	FY 07-08
Firetruck	--	--	--	--
27.3 Acres-MRH	--	--	--	--
Harness Track Land	--	--	--	--
Equipment	--	--	--	--
211 Land-73.7 Acres	80,941-e	--	--	--
Village Hall	390,214	390,214	390,214	390,214
Police Station*	365,293	365,293	365,293	365,293
<b>Totals by FY</b>	<b>836,448</b>	<b>755,507</b>	<b>755,507</b>	<b>755,507</b>

\*pending financing approval from LGC

VILLAGE OF PINEHURST  
3-YEAR CAPITAL IMPROVEMENT PLAN  
1997-2000

JUNE 30, 1997

Land and Buildings

During the past fiscal year there were no purchases of land made by the Village. As stated in the Open Space Study submitted to the Council in the fall of 1995, the Village has sufficient open space for land and recreational purposes, and further purchases are not necessary, nor are purchases of smaller lots recommended for "pocket parks". Future expenditures will be aimed at planning for and improving the existing Village-owned open space properties.

As the Council is well aware, construction is underway for the new Village Hall and Police Station, with construction expected to be completed on the new Village Hall in late 1997. Construction of the new Police Station should be completed by March of 1998. With the completion of the new Police Station, the Public Works Department will assume usage of the old Police Station, due to the need for Public Works to expand as a result of additional personnel, both laborers and administrative. After completion of the Village Hall and Police Station, it is recommended that a new main Fire Station be constructed at the site of the old Village Hall. This construction should not be undertaken until the Village Council is satisfied that the overall Village financial condition is such that it is a prudent project for the Village to undertake. This may mean delaying construction of the new Fire Station until the year 1999 or 2000. Upon its completion, the old main Fire Station on Community Road can be disposed of or used for another community purpose. Due to the likely dollar amount the new Fire Station will cost, it is recommended that the construction costs be financed for between fifteen and twenty years, as were the Village Hall and Police Station.

Other notable capital construction projects completed by the Village in the 1995-1996 fiscal year are:

(1) The construction of the new field house in Cannon Park, at a cost of \$52,000.00, funded partly from capital reserve and partly financed over a five year period.

(2) Sanitary sewer service has been extended into the Harness Tracks property for the purpose initially of serving the Track Restaurant and the Fair Barn. Barn #5 has also been tapped onto this line. This construction, at a cost of \$75,000.00, is being financed over a five year period.



(3) Stormwater improvements were also completed in the 1995-1996 fiscal year in the Caddell Road and McKenzie Road area, at a cost of \$81,000.00, funded from current year revenues and the fund balance of the General Fund.

(4) Camelot Playground was completed at a total cost of \$95,000.00. The Village funded \$31,000.00 of the project, and the balance came from private sources. The sources of Village funds were the Residential Assurance Fund and current year operating revenues of the Village.

Two major construction projects proposed for the planning period are the development of Wicker Park, which is still in the planning process at the time of this writing, and the conversion of Barn 5 at the Harness Tracks to an employee shop and office in FY 1998/1999, estimated to cost \$75,000.00.

Further major capital construction projects, or land purchases are not foreseen in the planning period. There will be continuing construction and reconstruction projects at the Harness Tracks that should be of a magnitude that can be financed by annual operating funds. These are mainly associated with upkeep of barns, such as roof repairs, rewiring, and in some cases renovations to construct grooms quarters in certain barns.

One last item which will have a major impact on the Capital Improvements Program of the Village during the planning period will be the implementation of the Master Plan for the Fire Department of the Village of Pinehurst. An implementation schedule contained in a memorandum from the Village Manager to the Village Council dated August 9, 1996 has been approved by the Village Council subject to available funding. The Master Plan contains recommendations regarding the establishment of a departmental training center, conversion of existing apparatus so that they are able to use Compressed Air Foam, and other recommended capital improvements which will figure greatly in future Village capital budgets.

### Equipment

In past fiscal years, most major equipment acquisition expenses were in the Public Safety and Public Works Departments. New protective vests were purchased for all police officers, and new self-contained breathing apparatus were purchased for most firefighters. All firefighters will have new self-contained breathing apparatus and pagers at the end of the 1996-1997 fiscal year, and a Carbon Monoxide meter was purchased for the Fire Department in the 1995-1996 fiscal year.

Central Maintenance completed the establishment of an above ground fuel storage and dispensing depot, and removed the underground tanks which had been buried since the mid 1970's, and were a potential environmental hazard in the future.

This department also completed replacement of the pump which services Pond #2 in the Municipal Service District, and constructed a pump-house to protect the new pump.

Streets and Grounds completed the installation of railroad pre-emption engineering and devices at the intersection of NC 5 and Lake Hills Road, in cooperation with NCDOT and Aberdeen, Carolina and Western Railway, and the installation of decorative traffic signal supports (poles) at the intersection of Morganton and Monticello Roads.

All of the above were funded using a combination of annual operating funds and installment purchase contract financing over a five year period. Some funding also came from excess funds (interest) generated by the Residential Assurance Fund (Builder's deposits).

For the balance of the planning period, the Village will be faced with the following:

1. Equipping the new Village Hall and Police Station. This is financed along with the construction of the two buildings.
2. Equipping the new main Fire Station. See #1 above as to funding.
3. Finding it necessary to install more of the decorative traffic signal supports at key Village intersections that warrant a traffic signal.
4. Replacing the small and medium sized tractors used by Streets and Grounds and Recreation (Harness Tracks).
5. Purchasing a front-end loader for use by the Streets and Grounds Department in the loading of yard debris.
6. Completing the two-year phase in program for new portable radios, pagers and SCBA for the Fire Department.
7. Establishing a SecureNet frequency for the Police Department. (Not receivable by scanners).

The above should be fundable using a mixture of installment purchase contracting and annual operating funds.

## Vehicles

In the 1997-1998 budget the following vehicle acquisitions are recommended:

1. Rotational replacement of two police patrol vehicles. The three year rotation is 4-4-5. The 1997-1998 fiscal year is the second year in this sequence. The Village has elected to limit the 1997-1998 purchase to two vehicles due to the overall financial condition of the Village.

This purchase is recommended to be funded using installment purchase contract financing for the 1997-1998 fiscal year.

In the balance of the planning period, I foresee the Village facing the following vehicle acquisition needs, not all inclusive:

1. Rotational replacement of police patrol cars as specified above.
2. Replacement of the oldest Fire Department pumper (1977 model).
3. Acquisition of an Incident Ground Commander's vehicle for the Fire Department.
4. Regular replacement of streets and grounds pick up trucks and dump trucks.
5. Regular replacement of sanitation small pick up trucks as each vehicle completes its fifth year of service, and regular replacement of each garbage packer as it completes its fifth year of service.
6. Replacement of Recreation heavy pick up trucks as they complete their sixth year (Harness Trucks).
7. Replacement of the small pick up truck used by the Central Maintenance Department in the 1998-1999 fiscal year.

For the aforementioned acquisitions, I recommend the usage of installment purchase contract financing. I feel that usage of this financing method is justified in instances where the life of the piece of equipment, or vehicle, is estimated to be five years or more.

Additional data is available on the request forms which are found attached to these pages. The above text is not all inclusive of the projections found on the request forms. Staff is aware that inclusion on the request forms or inclusion in the above text does not make the acquisition or other capital expense a certainty, but rather that all expenses are subject to review by the Village Council and possible change in the event the overall financial condition of the Village so dictates.

This planning exercise points out the critical need for the Village to develop long term revenue sources which will provide significant amounts of revenue for the Village so that funding pressure can be eased on the ad valorem tax rate of the Village. Presently, only by means of the ad valorem tax rate or by installment purchase contract financing can most of the capital expenditures projected be accomplished. The Village needs to continue to pursue revenue options such as an additional occupancy tax or a land transfer fee to fund major capital expenditures of the Village.

MUNICIPAL SERVICE DISTRICT

Fund balance at June 30, 1996 (Due to General Fund)		\$- 7 ,035
Add 1996-97 Revenues		+ 5,144
Less 1996-97 Estimated Expenses:		
Utilities	\$ 1,160	
Grounds Maintenance	<u>93</u>	
Total Expenses	\$ 1,253	<u>- 1,253</u>
Estimated Fund Balance at June 30, 1997		\$ - 3,144
Estimated 1997-98 Expenses:		
Utilities	\$ 1,250	
Insurance	6	
Grounds Maintenance	<u>500</u>	
Total Expenses	\$ 1,756	<u>\$ - 1,756</u>
Amount needed to be paid from taxes		\$- 4,900
1997 AD VALOREM TAXES *		<u>\$+ 4,900</u>
Fund Balance at June 30, 1998		\$+ 0

\* Based on a tax rate of \$0.14 for the 27 parcels valued at \$3,500,000.

## VII. MUNICIPAL SERVICE DISTRICT

The Municipal Service District was established by the Pinehurst Village Council in 1993 for the area roughly defined as Ponds #1 and #2, near Lake Pinehurst. The purpose of the district is to operate the two ponds as a stormwater drainage district, receiving services above and beyond those received by Pinehurst residents who do not live in the district. All the costs of operating the two ponds are to be charged to the benefitting property owners, by means of an additional tax levy on top of the general Village taxes. Repair of the ponds by CCA was completed, and the ponds and associated lands were deeded to the Village in December, 1994.

The plan of the Village Council was to finance in each year the cost of operating the dams from the fund balance of the general fund. The total costs of operating the two dams is estimated at less than \$5,000.00 annually. It was further the plan of the Council that in the next fiscal year, the Village would levy a tax to reimburse the Village for the amount borrowed from the fund balance of the general fund for the previous year's operations. The purpose of this plan was to assure that the property owners are not overassessed or underassessed by an error in estimating the annual costs of operating the dams. It is the intention of the Council that all costs associated with the dams be borne by the benefitting property owners, not by the general citizenry of the Village of Pinehurst.

Due to a Local Government Commission finding, the Village is required to begin funding the operations of the Municipal Service District on an annual basis rather than one year in arrears.

In 1997/1998, I recommend that the Village levy the necessary tax to reimburse the Village's fund balance for all 1996/1997 expenses associated with the Municipal Service District, which were \$1,253.00, and fund estimated 1997/1998 expenses of \$1,756.00. A tax rate of .14 will be sufficient, levied on the 27 benefitting property owners, to reimburse the Village for actual 1996/1997 expenses and fund estimated 1997/1998 expenses.

The average real property value of the 27 parcels that are in the Municipal Service District is \$130,074.00, which includes the value of vacant lots. All of the developed lots in the district are valued at more than that amount. A \$175,000.00 house, representative of the value of the developed properties in the district, will pay an annual amount of \$245.00 to the Village to offset the costs of operating and maintaining the ponds, dams and associated grounds.



To : Mayor & Village Council

From: Village Manager *AMW*

Date: May 8, 1997

Re : First Draft of 1997-1998 Municipal Budget

Enclosed is a first draft of the proposed 1997-1998 Municipal Budget for the Village of Pinehurst. My budget message will be presented after we have had a few work sessions to form the proposed budget into the shape the Council desires.

I propose increasing our tax rate from .29 to .36. The proposed rate of .36 is seven cents higher than the present rate of .29. Pinehurst's appraised property valuation is now \$1,115,000,000. The appraised valuation of Pinehurst's Fire District is now \$193,000,000.

The assessed property valuation used in the proposed budget does include an estimated public utilities valuation. The public utilities valuation represents the assessed value of property owned by Aberdeen Carolina & Western R.R. Co., CP&L, CT&T, and Dixie Pipeline Company, located in the corporate limits of the Village of Pinehurst. This valuation presently is \$13,000,000 and is on top of the \$1,115,000,000 mentioned earlier.

Revenue estimates for the proposed budget are shown in detail on pages 5 - 12.

Pages 14-15 detail the revenue projected from ad valorem property taxes, and the proposed budget's projected effect on the various fund balances of the Village. The projected fund balance for the General Fund as of June 30, 1997 is \$449,578.00, 6.2% of the proposed budget. This is before the receivables as of June 30 are deducted from the cash on hand, as the Council is well aware is the practice of the Local Government Commission. As the Council is aware, the Local Government Commission requires a fund balance of 8%. The proposed budget funds all expenditures from current year revenues. In previous years, the Village has relied on transfers from the fund balance of the General Fund to avoid tax rate increases, a practice which I am not recommending for the Village this year. I feel it is very important that the Village fund operations without further transfers from the fund

balance of the General Fund for the foreseeable future.

Analyses and bases for revenue projections can be found on pages 16 - 18.

An analysis of certain types of expenditures is found on pages 19 & 20.

Pages 21 through 69 give a detailed description of the recommended expenditures for each department. Page 70 again recaps all departments expenditures.

Pages 71 through 74 show estimated fund balances for different funds as of June 30, 1997, proposed expenditures for each fund for FY 1997/1998, and projected fund balances for each fund as of June 30, 1998.

On page 75 is a schedule of the Village's current long term debt.

In the file accompanying your budget notebook are several documents it is hoped will assist you in studying the budget. They are:

- 1) Proposed organizational chart for the Village.
- 2) A status of salaries report as of May 8, 1997.
- 3) A proposed pay scale for 1997/1998.
- 4) Visual-aids/graphs regarding assessed value, tax rate, and general ledger histories.

No cost of living or across the board raises are proposed. \$118,000 (5%) of proposed payroll is set aside for merit-based salary increases upon the annual evaluation of each Village employee.

For your information, the following is a list of items (buildings, land, equipment, vehicles or additional employees) requested by each department head in their expansion budgets, but not recommended for funding, and not included in the proposed budget:

Administration - Various computers, office equipment, filing cabinets, desks, folding machines, etc. for Finance and Administration Departments (\$21,825).

Police - Ten video cameras for patrol cars (\$30,000), Motorcycle with mobile radio (\$18,500).



Fire - One additional pumper/tanker (to accelerate implementation of Master Plan equipment recommendations, \$275,000).

Planning and Building Inspections - One compact pickup truck (\$11,800).

Public Works Administration - One pickup truck (\$18,000),

Streets and Grounds - Two dump-trucks (\$67,000); One pickup truck (\$18,000).

Sanitation - One garbage packer (\$100,000).

Recreation - Some of the requested amount for office furnishings (\$2,500);

Parks - Track restaurant HVAC and other improvements (\$10,000); Some clubhouse/office improvements (\$1,500); Replacement of 100 barn windows (\$10,000); One computer (\$3,500); One pickup truck (\$15,000).

The dollar value of unfunded, unrecommended requests is \$602,625.00, which is comparable to the revenue generated by 5.34 cents of the Village's tax rate.

Because of the late submittal of the proposed budget to you, the budget deliberation and adoption schedule is approximately one week behind.

I recommend we review the budget as follows:

May 12, 1997 Work Session - Acknowledgement of receipt of the proposed budget. General, initial discussion, requests for additional information, initial discussion of revenues (tax rate).

May 19, 1997 Work Session - Personnel, Administration, Zoning and Inspections, Governing Body.

Week of May 26, 1997 Work Session - Public Safety Departments.

Week of May 26, 1997 - Manager submits draft budget and media message to local media. In a Work Session this week, all Public Works Departments (Streets and Grounds, Sanitation, Central Maintenance, Supervision, Powell Bill).

June 2, 1997 - Manager's budget message completed and delivered to Village Council.

June 2, 1997 Work Session - Parks and Recreation, Non-Departmental, Debt Service Department.

June 9, 1997 Work Session - Municipal Service District, Capital Project Fund, Capital Reserve Fund, Residential Assurance Fund,

Recap.

June 16, 1997 Regular Meeting - Public Hearing.

June 23, 1997 Special Meeting during regularly scheduled work session - Adoption.

The above schedule can be amended as needed by the Village Council, as I know that Mr. McManus will be absent during some of the budget deliberation period in May.

Please feel free to contact me with any comments, questions or suggestions you may have, or if there is any additional information I can provide.

1992-'93.BUD

# State Collected Local Taxes and Reimbursements: Basis of Distribution

PREPARED BY THE NORTH CAROLINA LEAGUE OF MUNICIPALITIES -- MARCH 1997

## Intangibles Tax

**Intangibles Tax Reimbursements:** The 1985 General Assembly repealed: G.S. 105-199, which levied intangibles tax on money on deposit in banks; G.S. 105-200, which taxed money on hand; and G.S. 105-205, which taxed money on deposit with insurance companies. The repeal was effective January 1, 1985. Municipalities are reimbursed for this loss of revenue. In 1991, the Legislature froze all growth in the intangibles tax reimbursements. This reimbursement allocation to municipalities for FY95-96 was \$8,600,906.

The 1995 General Assembly repealed: G.S. 105-201, which levied intangibles tax on accounts receivable in excess of accounts payable; G.S. 105-202 on bonds, notes and evidences of debt; G.S. 105-203 on shares of stock; and G.S. 105-204 on beneficial interests in foreign trusts. The repeal was effective January 1, 1995. Municipalities are reimbursed for this loss of revenue based on the FY94-95 distribution, but with no growth. For FY95-96, this reimbursement allocation to municipalities was \$26,799,381.

The distribution of both sets of intangibles tax reimbursements is annually by August 30. For both sets of intangibles tax reimbursements the proceeds to the counties are based on actual past collections within each county. Once the State makes the total allocation, it distributes the funds between the county and the municipalities within the county based on their respective total ad valorem levies on property in the previous year.

## Powell Bill Funds

The State levies a gasoline tax of 17 cents plus a variable rate of either 3½ cents per gallon or 7 percent of the average wholesale price of motor fuel for the applicable base period, whichever is greater, on each gallon of gasoline sold in North Carolina. One and ¾ cents of this gasoline tax is distributed to cities and towns for street and sidewalk construction and maintenance purposes. Of this allocation, the distribution of 25 percent is to cities and towns based on the relative mileage of non-state system or local streets, and 75 percent based on relative population. To receive funds, each municipality must file an annual certified map and an annual expenditure report. (Statutory authority – G.S. 136-41.1).

The specific eligibility requirements (G.S. 136-41.2A) for municipalities incorporated before January 1, 1945 are:

- it has conducted an election within the preceding four years and
- it either impose an ad valorem tax or provide other funds for its operating expenses

For a city or town incorporated after January 1, 1945, to share in Powell Bill funds, it must certify that (G.S. 136-41.2):

- it has conducted its most recent required election,
- it has levied at least a five cent ad valorem tax for the current fiscal year,
- it has collected at least 50 percent of the total ad valorem tax levied for the preceding fiscal year, and
- it has formally adopted a budget ordinance showing revenue received from all sources and showing that funds have been appropriated for at least two of the following mu-

Any local utility rate increases or decreases approved during the year, local variations in the weather, annexations, and losses or gains of industrial or other facilities that are heavy users of electric, telephone and gas services during the fiscal year could cause individual city receipts to change in ways that differ from the statewide average growth rate.

The distribution of the utility franchise tax is on September 15, December 15, March 15, and June 15. The frozen amount distributed to cities during fiscal year 1995-96 was approximately \$136,631,654.

## Beer and Wine Tax

G.S. 105-113.82 provides for the distribution of 23¾ percent of state beer tax collections to local governmental units in which beer is legally sold, on a per capita basis. It further provides for the distribution of 62 percent of the state tax collections for taxes on unfortified wine and 22 percent of collections for taxes on fortified wine to local governmental units in which wine is legally sold, on a per capita basis. These distributions use only the unincorporated population of counties to determine their per capita share.

During the 1990 session, the General Assembly passed HB2377, which converted the beer and wine tax distribution from an automatic reserve for local governments to an annual appropriation by the legislature. In 1991, the Legislature froze all growth in the beer and wine tax. During the 1993 session, the Legislature removed the beer and wine tax from the annual appropriation process and returned it to an automatic distribution with growth, effective in FY95-96.

The distribution of beer and wine taxes is within 60 days of March 31. During fiscal year 1995-96, the distribution to municipalities was \$13,585,175.

## Local Option Sales and Use Taxes

### *1 Percent Local Government Sales Tax (1971)*

Article 39 of Chapter 105 of the General Statutes provides that the county commissioners

may, either upon their own action or upon the approval of the voters, levy a 1 percent local government sales tax along with the 4 percent state sales tax. All 100 counties levy the tax. (The General Assembly reduced the state sales tax on food to 3 percent in 1996. This does not affect any local government sales taxes.)

The act further provides for the allocation of all the local sales taxes to the county of origin, but collected and administered by the Secretary of Revenue. The division of the proceeds between a county and its municipalities is on one of two bases, depending upon the method chosen by the county commissioners at the time they levy the tax:

**Population Distribution.** The county commissioners may choose to distribute the proceeds between the county and the municipalities on a population basis. After adding the total population of the county to the population of each municipality, the distribution of the tax to each unit is on a per capita basis. The population figure is the most recent estimate of population as certified to the Secretary of Revenue by the State Budget Officer. The act further provides that the State Budget Officer shall annually prepare and certify to the Secretary of Revenue such reasonably accurate population estimates.

**Ad Valorem Distribution.** The commissioners may choose to distribute the net proceeds of the tax collected in their county on an ad valorem basis. If they choose this method, the proceeds must be divided between the county and the municipalities in proportion to the total amount of ad valorem taxes levied by each. For the purposes of this type of distribution, the amount of the ad valorem taxes levied by the county or municipality includes any ad valorem taxes levied by the county or municipality on behalf of a taxing district or districts (such as fire or sanitary) and collected by the county or municipality. If the county employs this basis, a municipality or county must share the proceeds with any district or districts (e.g., sanitary or fire) on behalf of which the county or municipality levied ad valorem taxes in the proportion that the district levy bears to the total levy of the county or municipality.

The reimbursement for the manufacturer's inventory tax does not provide for a growth factor and is not affected by changes in population or property tax levies.

The reimbursement for 80 percent of the retail/wholesale inventory tax also has no growth factor. However, the distribution of about 61 percent (statewide average) of the county area reimbursement among county and municipal governments is affected by changes in ad valorem tax levies. The 61 percent (individual municipalities range from 2 percent to 100 percent) represents that portion of the 80 percent reimbursement that was distributed to county areas on a per capita basis in 1989. The distribution of the rest of the reimbursement was on a "hold harmless" basis. The hold harmless amount is locked in and not affected by tax levy changes. However, an increase or decrease in your ad valorem tax levy relative to the county or other municipalities can affect the per capita portion of your reimbursement.

The reimbursement for the remaining 20 percent of the retail/wholesale inventory tax did have a growth factor, equal to the annual growth in state personal income. However, the General Assembly froze this growth in 1991.

Population changes can affect this reimbursement. The allocation to county areas in the state is per capita. The allocation within the county area among county and municipal governments is also per capita. Therefore, any gain or loss of county population relative to the state as a whole or of municipal population relative to the county area can affect your distribution. The total amount distributed to municipalities in fiscal year 1995-96 was \$61,996,278. Fifty percent of the distribution is made on or before September 30 and 50 percent on or before April 30.

### **Senior Citizen Homestead Exemption Reimbursement**

The 1981 General Assembly provided partial reimbursement to local governments for the homestead property tax exemption, originally enacted in 1971. The exemption allows income-eligible (as of 7/1/97, below \$15,000 income)

aged and disabled residents to exclude in part the assessed value of their permanent residence from property taxation (as of 7/1/97, \$20,000). Local governments in turn receive from the state 50 percent of the local property tax revenue lost due to the exemption. The distribution is made by May 31. (Reimbursement of the 1996 increases to the Homestead Exemption are only funded through FY98-99.)

The General Assembly froze the growth in this revenue in 1991. The total amount distributed to municipalities in fiscal year 1995-96 was \$1,907,937. (Statutory authority – G.S. 105-277.1A.)

### **Food Stamp Sales Tax Reimbursement**

In fiscal year 1985-86, local governments began receiving reimbursement for revenues lost from state and local sales tax due to the state's exemption of purchases made with food stamps. Counties and cities receive the amount of money that would have been generated had food bought with food stamp coupons been liable for sales taxation. The distribution of these funds is in the same manner as the local sales tax in each county and is made by August 22.

The General Assembly froze the growth in this revenue in 1991. The total amount distributed to municipalities in fiscal year 1995-96 was approximately \$1,720,149. (Statutory authority – G.S. 105-164.44C.)

### **Local Occupancy Taxes**

About 100 municipalities and counties now have local act authority to levy hotel, motel and other occupancy taxes. Each act is different and municipalities may levy an occupancy tax only under authority of a local act.

### **Prepared Food and Beverage Taxes**

Four counties and the Town of Hillsborough now have local act authority to levy a one percent sales tax on prepared food and beverages. Municipalities may levy this tax only under authority of a local act.