

ORDINANCE #96-17:

**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 24th day of June, 1996, as follows:

SECTION I. That the document identified as the Village of Pinehurst 1996-1997 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, 1996 and ending June 30, 1997, the total sum of **Five Million Seven Hundred Sixty-Four Thousand One Hundred Sixty-Seven 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, 1996 and ending June 30, 1997 the sum of **Five Million Seven Hundred Sixty-Four Thousand One Hundred Sixty-Seven 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	\$ 96,150.00
Administration	478,481.00
Police Department	1,142,557.00
Fire Department	1,041,835.00
Planning & Building Insp.	304,031.00
Central Maintenance	-0-
Public Works Supervision	110,583.00
Streets & Grounds Division	649,040.00
Powell Bill	229,056.00
Sanitation Division	550,477.00
Parks & Recreation	239,046.00
Harness Track	341,581.00
Non-Departmental	64,500.00
Debt Service	516,830.00
TOTAL	<u>\$5,764,167.00</u> =====

SECTION IV. That for the Fiscal Year beginning July 1, 1996 and ending June 30, 1997, revenues are anticipated as follows:

REVENUES:

Tax Revenue (Own Source)	\$3,078,300.00
Intergovernmental Revenues	1,818,467.00
Fees & Service Charges	682,200.00
Other Revenues	117,200.00
Appropriations	68,000.00
TOTAL	<u>\$5,764,167.00</u> =====

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, 1996 and ending June 30, 1997 there is hereby levied the tax rate of twenty-nine cents (\$.29) on each One

Hundred Dollars (\$100.00) assessed valuation of taxable property as listed for taxes on January 1, 1996.

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, 1996 through August 31, 1996.

SECTION VIII. That this Ordinance shall be and the same is hereby effective for the period beginning July 1, 1996 and ending June 30, 1997.

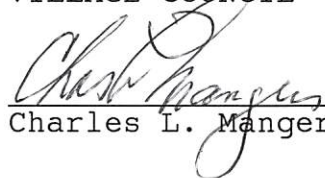
THIS ORDINANCE is passed and adopted this 24th day of June, 1996.

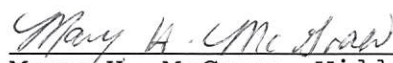
(Municipal Seal)

VILLAGE OF PINEHURST
VILLAGE COUNCIL

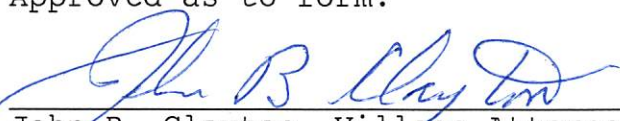
Attest:

By:


Charles L. Mangers, Mayor


Mary H. McGraw, Village Clerk

Approved as to form:


John B. Clayton, Village Attorney

manager\bud1

VILLAGE OF PINEHURST

1996 - 1997 BUDGET

ADOPTED JUNE 24, 1996

ORDINANCE # 96 - 17

VILLAGE OF PINEHURST

FISCAL YEAR

1996-1997

BUDGET

VILLAGE COUNCIL:

Charles L. Mangers, Mayor

Virginia Fallon, Mayor Protem

Colin McKenzie, Treasurer

Fred Griffith

Cec Fredericks

Village Manager:

Andrew M. Wilkison

Village Clerk:

Mary H. McGraw

Finance Officer:

Marie F. Hunt

June 24, 1996

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June 1, 1996

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 1996-1997.

Gentlemen and Mrs. Fallon:

Submitted for your consideration is the recommended
1996-1997 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 90%
of employees who will qualify for some level of merit
increase on their evaluation date. I have also
recommended that the pay scale of the Village be
consolidated from 29 different grades to 12, each with
16 steps, to keep the starting salaries competitive with
municipalities similar in population to the Village of
Pinehurst, while at the same time reassigning six

positions in the Village to keep the salary ranges competitive.

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 1996-1997 Fiscal Year. The proposed Capital Expenditures are as follows:

- 1) Commencement of construction on the new Village Hall and Police Department.
- 2) Rotational replacement of four police cars.
- 3) Numerous types of equipment and hose replacement for the Fire Department.
- 4) New fencing at the Harness Track.
- 5) Extensive barn repairs at Harness Tracks.
- 6) Various pieces of grounds maintenance equipment for the Parks and Recreation Department.
- 7) New soccer field at Wicker Park.

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

The proposed General Fund Budget requires \$5,764,167 in revenue to fund estimated expenditures of \$5,764,167. To meet this, I recommend a \$.29/\$100.00 tax rate, which includes 2 cents designated for payment of debt on the Harness Track Property, which is five cents more than our current combined tax rate of .24. I assume a collection rate of 98.5%

The assessed value of real property in Pinehurst has risen from \$1,011,000,000 in 1995 to \$1,067,000,000 in 1996.

The proposed Budget includes 2 new full-time positions making the recommended workforce 108 employees versus the currently authorized 106 employees. The new positions are as follows:

Planning and Inspections Department: One Planning Director.

Recreation: One recreation programmer.

Proposed funding for outside agencies is as follows:

- 1) \$10,000 for flower plantings in the Core Village.
- 2) \$15,000 for Given Memorial Library.
- 3) \$1,500 for the Pinehurst Rescue Squad.
- 4) \$1,000 for Beautification grants.

Also in the upcoming fiscal-year, the sixth annual 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 September, 1996. Early projections indicate that again there should be sufficient funds to make an additional principal pre-payment, to help shorten the term of the loan, and reduce interest costs to the Village. If the Village continues to make principal pre-payments in the manner of previous years, the loan should be paid off no later than 1999, three 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 1986 to 1996, Pinehurst's population grew from 2,465 people to 7,650. The Village's budget has grown from \$1.7 million to \$5.7 million in the same ten years, and the percentage of the budget comprised of salaries has gone from 55% in 1986 to 57% in 1996.

During this ten year period the tax base has gone from \$253 million to \$1 billion, and has undergone two revaluations. In 1986 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 last year. Debt service has grown from \$46,368.00 in 1986 to \$579,800.00 in 1996. A most important factor, the fund balance of the Village (the Village's savings), has gone from \$446,000 (26% of the budget in 1986) to \$461,000 (8% of the budget in 1996). This is indicative of the Village's practice over this ten year period of using fund balance to keep the tax rate low. For comparative purposes, though the Village's tax rate has remained .26 or below since 1987, 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 106 employees in 1996 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.

The assistance of Finance Officer Marie Hunt, Accounting Apprentice LaTonya Walton, and Intern Barry Baker 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.


As you are well aware there are significant factors that have affected past year's, current year's, and future year's budgets. Chief among these have been past actions by the North Carolina General Assembly. The Utilities Franchise Tax, Wine and Beer Tax, and the Inventory Tax reimbursement have all been "frozen" at 1990-1991 funding levels by the General Assembly. Last year the North Carolina General Assembly enacted legislation that abolished the Intangibles Tax, from which the Village received approximately \$280,000.00 annually. While this revenue has been replaced by the General Assembly, a growth factor comparative to the historic growth in the Intangibles Tax was not included in the reimbursement. This will have the effect of causing the Village to receive less and less each ensuing year as the growth in the reimbursement fails to keep up with the historical growth of the Intangibles Tax. The end result will be greater pressure on other revenue sources of the Village to provide sufficient funds for Village operations. The Village must remain aware that anytime the General Assembly is in session, the Village's financial condition can be affected.

A notice of the Public Hearing to receive public comment on the proposed Budget has been published in the Pilot on June 3, 1996, 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 17, 1996.

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
1996-1997 PROPOSED REVENUES
SUMMARY

	-----GENERAL FUND----- Total Projected 1995-96	Total Projected 1996-97
Tax Revenue	\$ 2,132,031	\$ 3,078,300
Intergovernmental Revenues	1,740,035	1,818,467
Fees & Service Charges	640,714	682,200
Other Revenues	124,118	117,200
Appropriations	1,162,012	68,000
TOTAL REVENUES	\$ 5,798,910	\$ 5,764,167

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							
GENERAL FUND							
1005							
AD VALOREM TAXES-REAL & PERSONAL:							
10-301-8900	1015						
AD VALOREM TAXES - 1989		0.00	56.00-	56.35-	56.00-	0.00	_____
10-301-9000	1020						
AD VALOREM TAXES - 1990		0.00	56.00-	56.35-	56.00-	0.00	_____
10-301-9100	1025						
AD VALOREM TAXES - 1991		21.00-	150.00-	97.72-	97.00-	0.00	_____
10-301-9200	1030						
AD VALOREM TAXES - 1992		86.00-	1,500.00-	245.87-	245.00-	0.00	_____
10-301-9300	1035						
AD VALOREM TAXES - 1993		883.00-	1,000.00-	329.59-	329.00-	200.00-	_____
10-301-9400	1040						
AD VALOREM TAXES - 1994		1,705,614.00-	1,474.00-	3,119.50-	3,500.00-	800.00-	_____
10-301-9500	1043						
AD VALOREM TAXES - 1995		0.00	1,980,993.00-	1,959,498.71-	1,985,000.00-	1,000.00-	_____
10-301-9600	1045						
AD VALOREM TAXES - 1996		0.00	0.00	0.00	0.00	3,094,300.00-	_____
10-317-0000	1046						
LATE LISTING FEES		279.00-	300.00-	365.51-	400.00-	400.00-	_____
10-304-0000	1050						
TAXES, COLL PREV WRITTEN OF		0.00	0.00	0.00	0.00	0.00	_____
10-311-0000	1051						
TAX DISCOUNTS		19,558.00	22,474.00	22,473.71	22,474.00	25,000.00	_____
10-312-0000	1052						
REFUNDS/RELIEFS		21.00	100.00	1,295.00	1,295.00	0.00	_____
1054							
TOTAL		1,687,304.00-	1,962,955.00-	1,940,000.89-	1,965,914.00-	3,071,700.00-	_____

VILLAGE OF PINEHURST

REVENUE WORKSHEET

ACCOUNT #	OFFICE USE	PREV YR ACTUAL	CURRENT BUDGET	REVENUE TO DATE	ESTIMATED ENTIRE YEAR	ESTIMATED NEXT YEAR	COUNCIL APPROVAL
1055							
AD VALOREM TAXES-MOTOR VEHICLES:							
10-305-9300	1060						
1993 MOTOR VEHICLES TAX		3,755.00-	0.00	340.79	427.00	500.00-	_____
10-305-9400	1065						
1994 MOTOR VEHICLES TAX		165,023.00-	34,000.00-	5,421.12-	6,000.00-	1,000.00-	_____
10-305-9500	1067						
1995 MOTOR VEHICLE TAX		0.00	155,141.00-	109,489.48-	154,500.00-	5,000.00-	_____
10-305-9600	1070						
1996 MOTOR VEHICLE TAX		0.00	0.00	0.00	0.00	0.00	_____
10-309-5900	1071						
MOTOR VEHICLE COLLECTION FE		3,445.00	0.00	3,444.65-	3,444.00-	3,000.00	_____
1075							
TOTAL		165,333.00-	189,141.00-	118,014.46-	163,517.00-	3,500.00-	_____
1085							
OTHER TAXES AND INTEREST:							
10-314-0000	1090						
ANIMAL TAXES		396.00-	475.00-	508.00-	600.00-	600.00-	_____
10-316-0000	1095						
OVER/UNDER PAYMENTS-TAXES		0.00	0.00	0.00	0.00	0.00	_____
10-318-0000	1105						
TAX INTEREST, ALL YEARS		2,783.00-	2,000.00-	1,222.34-	2,000.00-	2,500.00-	_____
1108							
TOTAL		3,179.00-	2,475.00-	1,730.34-	2,600.00-	3,100.00-	_____
1110							
TOTAL TAX REVENUE		1,855,816.00-	2,154,571.00-	2,059,745.69-	2,132,031.00-	3,078,300.00-	_____

VILLAGE OF PINEHURST

REVENUE WORKSHEET

ACCOUNT #	OFFICE USE	PREV YR ACTUAL	CURRENT BUDGET	REVENUE TO DATE	ESTIMATED ENTIRE YEAR	ESTIMATED NEXT YEAR	COUNCIL APPROVAL
	1114						
	1115						
STATE-SHARED REVENUES:							
10-337-0000	1120						
UTILITIES - FRANCHISE TAX		248,789.00-	260,000.00-	192,680.00-	260,000.00-	273,000.00-	_____
10-338-0000	1125						
SR.CITIZEN HOMESTEAD EXEMPT		305.00-	300.00-	0.00	300.00-	300.00-	_____
10-338-0100	1130						
FIRE DIST REV:SR CITIZEN EX		0.00	0.00	0.00	0.00	0.00	_____
10-339-0000	1135						
INTANGIBLES PER PROPERTY TA		220,826.00-	226,500.00-	226,532.81-	226,532.00-	258,532.00-	_____
10-339-0100	1140						
INVENTORY TAX REIMBURSEMENT		41,689.00-	40,500.00-	23,959.71-	40,500.00-	40,500.00-	_____
10-340-0000	1145						
FOOD STAMP TAX REIMBURSEMENT		3,203.00-	3,200.00-	3,445.67-	3,445.00-	3,445.00-	_____
10-341-0000	1150						
WINE & BEER		26,313.00-	26,500.00-	0.00	26,500.00-	26,500.00-	_____
10-343-0000	1155						
POWELL BILL ALLOCATION		298,566.00-	317,722.00-	317,758.89-	317,758.00-	343,118.00-	_____
10-343-0100	1160						
INTEREST ON POWELL BILL FUN		6,537.00-	3,000.00-	0.00	3,000.00-	4,000.00-	_____
10-344-0000	1165						
GASOLINE TAX REFUNDS		14,134.00-	18,000.00-	0.00	18,000.00-	18,000.00-	_____
10-345-0000	1170						
LOCAL OPTION SALES TAX		954,238.00-	844,000.00-	455,516.97-	844,000.00-	851,072.00-	_____
	1175						
TOTAL		1,814,600.00-	1,739,722.00-	1,219,894.05-	1,740,035.00-	1,818,457.00-	_____

VILLAGE OF PINEHURST

REVENUE WORKSHEET

ACCOUNT #	OFFICE USE	PREV YR ACTUAL	CURRENT BUDGET	REVENUE TO DATE	ESTIMATED ENTIRE YEAR	ESTIMATED NEXT YEAR	COUNCIL APPROVAL
	1178						
	1180						
FEES, FINES & RENTALS:							
10-350-0000	1185						
FRANCHISE FEES-CABLEVISION		90,517.00-	65,000.00-	0.00	65,000.00-	75,000.00-	_____
10-351-0000	1190						
STREET CUT		37,620.00-	37,000.00-	26,410.00-	30,000.00-	30,000.00-	_____
10-352-0000	1195						
PARKING VIOLATION FINES		3,107.00-	3,200.00-	3,450.00-	3,400.00-	3,500.00-	_____
10-353-0000	1200						
FIRE DISTRICT REVENUE		111,316.00-	162,630.00-	166,705.26-	167,000.00-	193,000.00-	_____
10-354-0000	1205						
POLICE ALARM CHARGES		175.00-	200.00-	0.00	0.00	0.00	_____
10-355-0000	1210						
BLDG PERMITS/INSPECTION FEE		247,468.00-	250,000.00-	203,098.44-	245,000.00-	245,000.00-	_____
10-356-0000	1215						
RENTS & CONCESSIONS		403.00-	205.00-	205.00-	205.00-	200.00-	_____
10-356-0100	1220						
STALL RENTAL INCOME		0.00	120,000.00-	91,429.25-	100,000.00-	100,000.00-	_____
10-356-0200	1225						
OTHER RENTAL INCOME		0.00	12,000.00-	6,234.33-	8,000.00-	9,000.00-	_____
10-356-0300	1230						
RESTAURANT RENT		0.00	2,550.00-	2,950.00-	2,950.00-	4,800.00-	_____
10-356-0400	1235						
TRAILER SPACE RENT		0.00	3,400.00-	3,600.00-	3,600.00-	3,600.00-	_____
10-356-0500	1240						
SHOWS/EVENTS REVENUES		0.00	7,269.00-	7,269.00-	7,269.00-	8,000.00-	_____
10-356-0600	1245						
TRACK FEES		0.00	490.00-	490.00-	490.00-	500.00-	_____
10-357-0000	1250						
PLANNING & ZONING FEES		3,910.00-	4,100.00-	6,137.66-	6,300.00-	8,000.00-	_____
10-357-0100	1252						
MAP SALES (10-540-3301)		0.00	0.00	76.00-	200.00-	300.00-	_____
10-358-0000	1255						
HOMEOWNERS RECOVERY FUND		1,580.00-	1,400.00-	1,000.00-	1,300.00-	1,300.00-	_____
	1260						
TOTAL		456,096.00-	669,444.00-	519,134.94-	640,714.00-	692,200.00-	_____

VILLAGE OF PINEHURST

REVENUE WORKSHEET

ACCOUNT #	OFFICE USE	PREV YR ACTUAL	CURRENT BUDGET	REVENUE TO DATE	ESTIMATED ENTIRE YEAR	ESTIMATED NEXT YEAR	COUNCIL APPROVAL
	1264						
	1265						
REVENUES-GENERAL FUND							
OTHER REVENUES:							
10-319-0000	1270						
DRUG ENFORCEMENT FUNDS		0.00	0.00	0.00	0.00	0.00	_____
10-375-0000	1275						
MISCELLANEOUS REVENUE		2,006.00-	2,000.00-	912.74-	2,000.00-	2,000.00-	_____
10-375-0100	1280						
MISC REVENUE - RESTITUTION		1.00-	670.00-	771.00-	771.00-	500.00-	_____
10-375-0200	1285						
MISC REVENUE - OFFICERS FEE		1,539.00-	1,475.00-	1,655.00-	1,700.00-	1,700.00-	_____
10-375-0300	1290						
MISC REV-LITIGATION SETTLEM		0.00	0.00	0.00	0.00	0.00	_____
10-375-0400	1295						
MISC REV-INSURANCE CLAIMS		0.00	2,944.00-	2,944.66-	2,944.00-	0.00	_____
10-380-0100	1300						
ABC NET REV, LIQ BY THE DRI		22,463.00-	28,000.00-	22,717.69-	22,717.00-	22,000.00-	_____
10-380-0200	1305						
ABC NET REV, COUNTER SALES		20,579.00-	25,000.00-	19,797.03-	19,797.00-	20,000.00-	_____
10-381-0000	1310						
INTEREST EARNED ON INVESTME		56,277.00-	49,000.00-	56,460.88-	56,000.00-	55,000.00-	_____
10-382-0000	1315						
RECYCLING REVENUE		2,836.00-	6,688.00-	7,004.32-	7,004.00-	7,000.00-	_____
10-383-0000	1320						
SALE OF FIXED ASSETS		600.00-	6,356.00-	7,060.00-	7,060.00-	5,000.00-	_____
10-384-0000	1325						
CONTRIB/DONATIONS		50.00-	125.00-	125.00-	125.00-	0.00	_____
10-385-0000	1339						
FIRE EQPT GRANT-MOORE CTY		4,000.00-	4,000.00-	0.00	4,000.00-	4,000.00-	_____
	1340						
TOTAL OTHER REVENUES		110,351.00-	126,258.00-	119,448.32-	124,118.00-	117,200.00-	_____
	1341						
GRANTS:							
10-389-0000	1342						
DPS FAST GRANT REIMBURSEME		0.00	11,368.00-	11,368.00-	18,000.00-	18,000.00-	_____
	1343						
TOTAL GRANTS		0.00	11,368.00-	11,368.00-	18,000.00-	18,000.00-	_____

VILLAGE OF PINEHURST

REVENUE WORKSHEET

ACCOUNT #	OFFICE USE	PREV YR ACTUAL	CURRENT BUDGET	REVENUE TO DATE	ESTIMATED ENTIRE YEAR	ESTIMATED NEXT YEAR	COUNCIL APPROVAL
1349							
REVENUES-GENERAL FUND							
1350							
OTHER FINANCING SOURCES:							
10-397-0100	1353						
LOAN PROCEEDS		0.00	403,700.00-	284,857.19-	403,700.00-	0.00	_____
10-398-0100	1355						
FIRE LOSS PROPERTY SETTLEME		654,971.00-	0.00	0.00	0.00	0.00	_____
10-398-0200	1360						
FIRE LOSS EXPENSE SETTLEME		28,200.00-	6,000.00-	0.00	0.00	0.00	_____
1361							
AL OTHER FINANCING SOURCES		683,171.00-	409,700.00-	284,857.19-	403,700.00-	0.00	_____
1362							
OTHER APPROPRIATIONS:							
10-399-0200	1363						
APPROPRIATION FROM FD 80-RA		0.00	40,000.00-	40,000.00-	40,000.00	15,000.00-	_____
10-399-0400	1365						
APPROP. FROM CAP. RESERVE F		12,588.00-	49,232.00-	49,232.00-	49,232.00-	0.00	_____
10-399-0500	1370						
FUND BALANCE APPROPRIATED-G		0.00	289,484.00-	0.00	289,484.00-	0.00	_____
10-399-0600	1375						
FUND BAL APPROPRIATED-POWEL		0.00	111,595.00-	0.00	111,595.00-	35,000.00-	_____
10-399-0700	1380						
TRANSFER FROM FD 29		268,601.00-	330,001.00-	268,602.00-	330,001.00-	0.00	_____
1385							
TOTAL OTHER FINANCING SOU		281,189.00-	820,312.00-	357,834.00-	740,312.00-	50,000.00-	_____
1390							
REVENUE-ALL SOURCES		5,241,223.00-	5,931,375.00-	4,572,282.19-	5,798,910.00-	5,764,167.00-	_____

NOTES REGARDING ESTIMATED REVENUES.

1. Ad Valorem Taxes: Represents projected collections from a tax rate of .29/\$100 valuation. The valuation figure used is \$1,067,000,000, provided to the Village by the Moore County Tax Administrator.

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 \$.29 per \$100.00 of assessed valuation (100% of the appraised valuation). Below are computations of (1) the revenue generated by a \$.29/\$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 \$.29/\$100.00 Tax Rate:

Real and Personal Property	\$1,055,000,000
Utilities	12,000,000

F/Y 96/97 Assessed Valuation	\$1,067,000,000
x \$.29/\$100.00 tax rate.	x .29/\$100

Projected Tax Proceeds	\$ 3,094,300

2. Fund Balance Appropriation Required to Balance the Budget:

Total Expenditures	\$ 5,764,167
Total Revenues	- 5,714,167

Total appropriated	\$ 50,000

(RAF \$15,000, Powell Bill \$35,000)

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

	-----General Fund-----		
	Powell Bill	Unrestricted	Total General Fund

ESTIMATED FOR F/Y 95/96: (as of 5/02/96) Balance 6/30/95	\$ 100,801	809,645	910,446
Revenues/Other Financing	320,759	5,244,001	5,564,760
Expenditures/ Fund Transfers	< 380,595 >	< 5,653,780 >	< 6,034,375 >
Estimated Balances 6/30/96	\$ 40,965	399,866	440,831
PROPOSED FOR F/Y 1996-97.			
Revenues/Other Financing	\$ 347,118	5,543,467	5,890,585
Expenditures/ Fund Transfers	< 229,056 >	< 5,535,111 >	< 5,764,167 >
Proposed Balances 6/30/97	\$ 159,027	408,222	567,249

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 1996-97 are as follows:

Ad Valorem taxes are expected to increase 6%, due to growth in the Village's tax base from construction, and an additional 30% due to a proposed increase in the tax rate that the Village funds operations from, from .21 to .27. An additional \$213,400 is projected to be generated from the .02 per \$100.00 valuation levy which is for debt payment associated with the purchase of the Harness Track property. The recommended "combined" tax rate for the Village is .29, up from .24 in 1995-1996. It is further recommended that the .02 levied for Harness Track debt payment be collected as a General Fund revenue, which will allow the full crediting of other revenues such as the Intangibles Tax Reimbursement to the General Fund of the Village, where the need is greatest.

Prior year's taxes which are anticipated to be received in the upcoming fiscal year are \$ 8,500. The tax collector had a collection rate of 99% for all taxes in fiscal year 1995-1996.

Tax discounts assume that 50% 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) make projecting the next fiscal year's collections difficult. For 1996-1997, I have projected a 5% increase in collections, which is below the low end of what the NCLM recommends.

The Intangibles Tax Reimbursement is also frozen at 90/91 levels. For 96/97 budget purposes, I am projecting the collection of the same amount of revenue from this source as was received in 95/96, and I am proposing that the entire amount of the reimbursement be credited to the General Fund, upon the combining of the General Fund and the Special Revenue Fund. This source of revenue has been 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 1995/1996 has been running at about 7% over budget. For 1996/1997, 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.

Beer and Wine tax revenues are also frozen at 90/91 levels by the NC General Assembly. For 96/97 budget purposes, I estimate receiving the same amount in the upcoming year as has been received in 95/96.

Powell Bill revenues are anticipated to increase 5%. The formula for determining Powell Bill revenues in 96/97 is based on a distribution of \$ 22.80 per capita and \$ 1,615 per mile of road 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 96/97 budget purposes, I anticipate receiving the same amount from this revenue source as was received in 95/96.

Fire District Revenue is based on a tax rate of .10/\$100 valuation. The tax base increased in the past year to \$193,000,000 from \$158,000,000. 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.

Building starts have remained strong over the past twelve months. I do not anticipate that pace dropping off over the next twelve months. Hence I have used the same figure for predicting permit fees for 1996/1997.

Street cut revenue collections have remained depressed as compared to 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.

Parking violation revenue is expected to follow the same course as this years experience, generating approximately \$ 258 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 are projected to increase with a full year out from under the development moratorium, and due to the increases enacted in the filing fees for land use approvals.

Interest income is expected to remain constant over the next fiscal year. Rates earned on CD's and investments in the Cash Management Trust of NC are at 5.00% now. Greater earnings would be realized by the Village but for a decreasing amount of funds available for investment.

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

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VILLAGE OF PINEBURST

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
	5161							
	5162							
EXPENDITURE SUMMARY BY DEPARTMENT								
GENERAL FUND								
10-410-0200	5163							
GOVERNING BODY		874,499.00	90,754.00	81,091.64	90,754.00	109,150.00	96,150.00	_____
10-420-0200	5164							
ADMINISTRATION		552,336.00	449,150.00	380,603.17	449,150.00	515,533.00	478,481.00	_____
10-510-0200	5165							
POLICE DEPARTMENT		955,853.00	1,138,078.00	921,036.69	1,138,078.00	1,164,390.00	1,142,557.00	_____
10-530-0200	5166							
FIRE DEPARTMENT		993,035.00	950,059.00	859,132.26	994,985.00	1,363,713.00	1,041,835.00	_____
10-540-0200	5167							
BUILDING INSPECTIONS		311,627.00	301,566.00	263,941.76	302,266.00	312,051.00	304,031.00	_____
10-555-0200	5168							
CENTRAL MAINTENANCE		146,438.00	171,208.00	145,929.59	0.00	0.00	0.00	_____
10-560-0200	5169							
PUBLIC WORKS SUPERVISION		71,358.00	99,539.00	82,065.72	101,645.00	121,198.00	110,583.00	_____
10-565-0200	5170							
STREETS & GROUNDS DIVISI		534,772.00	760,476.00	695,420.05	800,476.00	799,080.00	649,040.00	_____
10-570-0000	5171							
POWELL BILL FUNDS		334,380.00	269,000.00	262,408.51	380,595.00	448,000.00	229,056.00	_____
10-580-0000	5172							
SANITATION DEPARTMENT		533,431.00	597,160.00	551,173.35	627,117.00	596,506.00	550,477.00	_____
10-620-0000	5173							
PARKS & RECREATION DEPAR		15,362.00	146,843.00	131,178.61	131,788.00	342,559.00	239,046.00	_____
10-621-0000	5174							
HARNESS TRACK OPERATIONS		0.00	394,799.00	355,281.84	394,799.00	649,878.00	341,591.00	_____
10-660-0000	5175							
NON-DEPARTMENTAL EXPENDI		83,803.00	78,000.00	73,881.70	65,000.00	64,500.00	64,500.00	_____
10-700-0000	5176							
DEBT SERVICE DEPARTMENT		0.00	655,951.00	547,351.06	655,951.00	516,830.00	516,830.00	_____
10-410-0200	5177							
TOTAL GENERAL FUND		5,406,894.00	6,102,583.00	5,350,495.95	6,132,604.00	7,003,380.00	5,764,167.00	_____

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 5.23% of gross salary, the same percentage as in the current year's budget.
3. Workmen's Compensation Fund premiums will increase \$10,000 in the 1996/1997 fiscal year budget.
4. Electric utility rates are projected to remain constant. Water rates will remain constant in the next fiscal year. Post-age expenditures are generally consistent.
5. Fuel prices are expected to remain roughly at their current levels, though at the present time prices have risen.
6. Liability insurance premiums for the NCLM-sponsored program are projected to slightly decrease due to pool experience. Health insurance premiums will increase 18% in the next fiscal year.
7. The proposed General Fund budget represents a \$383,437 decrease from the current budget. Of the proposed budget, \$803,756 is for Capital Outlay and Debt Service, which makes the proposed operating budget \$ 4,960,411, a \$561,792 increase from the operating budget adopted in June of 1995. An important note is that the former Special Revenue Fund has been incorporated into the General Fund. The \$803,756 for Capital Outlay and Debt Service is a 37% decrease from the Capital Outlay and Debt Service figure (\$1,274,866) of one year ago.

Notable Capital Expenditures recommended are:

1. Rotational replacement of five Police patrol cars.
2. 1900' of large diameter hose for Fire Department.
3. 18 pagers for Fire Department.
4. New soccer field at Wicker Park.
5. New riding mower and sand trap rake for Recreation Dept.
6. New fencing at Harness Tracks.
7. Continued significant barn maintenance and repair expenses at Harness Tracks.

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 1995 - 1996</u>	<u>Fiscal Year 1996 - 1997</u>
Personnel/Professional Services	54 %	58 %
Operations/Maintenance	24 %	28 %
Capital Outlay/Debt Service	22 %	14 %

	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 would be funded from the Capital Reserve Fund.

VILLAGE OF PINEHURST

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE 1000	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
GENERAL FUND								
GOVERNING BODY								
1010								
SALARIES & BENEFITS:								
10-410-0200	1015							
SALARIES-MAYOR & COUNCIL		0.00	15,540.00	12,950.00	15,540.00	17,600.00	17,600.00	_____
10-410-0500	1020							
FICA EXP-MAYOR & COUNCIL		0.00	1,200.00	990.90	1,200.00	1,350.00	1,350.00	_____
1025								
TOTAL SALARIES & BENEF		0.00	16,740.00	13,940.90	16,740.00	18,950.00	18,950.00	_____
1030								
PROFESSIONAL SERVICES:								
10-410-0400	1035							
PROFESSIONAL SERVICES		100,923.00	49,000.00	40,044.77	49,000.00	63,000.00	50,000.00	_____
1040								
TOTAL PROFESSIONAL SER		100,923.00	49,000.00	40,044.77	49,000.00	63,000.00	50,000.00	_____
1045								
OPERATING EXPENDITURES:								
10-410-1200	1050							
POSTAGE		3,647.00	2,900.00	3,065.70	2,900.00	4,500.00	4,500.00	_____
10-410-1400	1055							
TRAVEL		7,469.00	7,100.00	6,405.95	7,100.00	5,000.00	5,000.00	_____
10-410-2100	1060							
RENTALS: BUILDINGS & EQU		3,158.00	960.00	400.00	960.00	500.00	500.00	_____
10-410-2600	1065							
ADVERTISING		3,963.00	2,000.00	1,819.50	2,000.00	2,500.00	2,500.00	_____
10-410-3300	1070							
OTHER SUPPLIES		4,218.00	3,500.00	2,943.29	3,500.00	4,600.00	4,600.00	_____
10-410-4500	1075							
CONTRACTED SERVICES		21,192.00	4,200.00	4,533.89	4,200.00	5,000.00	5,000.00	_____
10-410-5300	1080							
DUES & SUBSCRIPTIONS		322.00	100.00	922.40	100.00	100.00	100.00	_____
10-410-5400	1085							
URANCE & BONDS		3,416.00	3,000.00	2,908.00	3,000.00	3,500.00	3,500.00	_____
1095								
TOTAL OPERATING EXPEND		47,295.00	23,760.00	22,998.73	23,760.00	25,700.00	25,700.00	_____

VILLAGE OF PINEHURST

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE 1100	PREV YR ACTUAL	BUDGET	EXPENDEO/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
CAPITAL OUTLAY:								
10-410-7100	1105							
CAPITAL OUTLAY: LAND		113,887.00	0.00	0.00	0.00	0.00	0.00	_____
10-410-7200	1110							
CAPITAL OUTLAY: BUILDING		0.00	0.00	0.00	0.00	0.00	0.00	_____
10-410-7300	1115							
CAPITAL OUTLAY: FURNITUR		0.00	214.00	213.38	214.00	0.00	0.00	_____
10-410-7400	1120							
CAPITAL OUTLAY: EQUIPMEN		2,380.00	1,040.00	1,039.99	1,040.00	1,500.00	1,500.00	_____
	1125							
TOTAL CAPITAL OUTLAY		116,267.00	1,254.00	1,253.37	1,254.00	1,500.00	1,500.00	_____
INTERFUND TRANSFERS:								
10-410-9000	1135							
APPROPRIAT TO CAP RESERV		500,000.00	0.00	0.00	0.00	0.00	0.00	_____
10-410-9100	1140							
PPROPRIATE TO KIOSVILLE		10,014.00	0.00	0.00	0.00	0.00	0.00	_____
10-410-9300	1145							
APPROP TO ENTERPRISE FUN		100,000.00	0.00	0.00	0.00	0.00	0.00	_____
	1150							
TOTAL INTERFUND TRANSF		610,014.00	0.00	0.00	0.00	0.00	0.00	_____
	1180							
TOTAL GOVERNING BODY		874,499.00	90,754.00	78,237.77	90,754.00	109,150.00	96,150.00	_____

GOVERNING BODY NOTES

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

41004 - Village Attorney - \$ 27,600; Audit - \$ 5,250; Personnel Policy rewrite - \$5,000.00; Balance for printing CAFR, outside counsel, surveying.

41045 - Newsletter printing and mailing \$ 4,000;

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-SALARIES/		201,060.00	221,000.00	176,655.67	221,000.00	258,515.00	247,915.00	_____
10-420-0500	1205							
FICA EXPENSE-ADM		15,476.00	16,910.00	13,493.36	16,910.00	19,776.00	18,950.00	_____
10-420-0600	1210							
GROUP INSURANCE		19,224.00	19,200.00	15,718.72	19,200.00	24,000.00	24,000.00	_____
10-420-0700	1215							
RETIREMENT EXPENSE-ADM		13,972.00	21,320.00	17,334.34	21,320.00	26,446.00	25,750.00	_____
	1220							
TOTAL SALARIES & BEHEF		249,732.00	278,430.00	223,202.09	278,430.00	328,737.00	316,615.00	_____
	1225							
OPERATING EXPENDITURES:								
10-420-1100	1230							
TELEPHONE		10,387.00	10,200.00	8,603.49	10,200.00	10,200.00	10,200.00	_____
10-420-1200	1235							
POSTAGE		3,577.00	5,100.00	3,223.23	5,100.00	5,100.00	5,100.00	_____
10-420-1300	1240							
UTILITIES		18,649.00	24,000.00	20,428.51	24,000.00	24,000.00	24,000.00	_____
10-420-1400	1245							
TRAVEL		5,359.00	5,000.00	2,658.02	5,000.00	5,000.00	5,000.00	_____
10-420-1500	1250							
MAINT & REPAIR: BLDG & G		1,795.00	5,000.00	1,063.57	5,000.00	3,000.00	3,000.00	_____
10-420-1600	1255							
MAINT & REPAIR: EQUIPMEN		4,300.00	6,000.00	5,310.86	6,000.00	6,500.00	8,000.00	_____
10-420-1700	1260							
MAINT & REPAIR: VEHICLES		4,716.00	5,600.00	4,528.24	5,600.00	5,000.00	4,000.00	_____
10-420-2100	1265							
RENTALS: BLDGS & EQUIPME		220.00	16,214.00	15,223.90	15,214.00	17,025.00	17,025.00	_____
10-420-2600	1270							
ADVERTISING		1,526.00	500.00	105.33	500.00	500.00	500.00	_____
10-420-3100	1275							
GAS, OIL, TIRES		1,941.00	1,700.00	1,056.23	1,700.00	2,000.00	1,400.00	_____

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
10-420-3300	1280							
OTHER SUPPLIES		12,779.00	11,000.00	8,345.87	11,000.00	17,358.00	17,358.00	_____
10-420-4500	1285							
CONTRACTED SERVICES		53,749.00	50,000.00	40,770.00	50,000.00	46,148.00	46,148.00	_____
10-420-5300	1290							
DUES & SUBSCRIPTIONS		5,843.00	6,500.00	6,373.15	6,500.00	6,410.00	6,410.00	_____
10-420-5400	1295							
INSURANCE & BONDS		3,341.00	4,500.00	4,496.88	4,500.00	5,000.00	5,000.00	_____
10-420-6000	1300							
POST FIRE EXPENSES		58,099.00	0.00	0.00	0.00	0.00	0.00	_____
10-420-6100	1305							
BANK SERVICE CHARGES		128.00	475.00	824.81	475.00	600.00	600.00	_____
10-420-6600	1310							
HWY USE TAX/LICENSE PLAT		428.00	31.00	30.50	31.00	0.00	0.00	_____
	1315							
TOTAL OPERATING EXPEND		186,837.00	151,820.00	123,042.59	151,820.00	153,841.00	153,741.00	_____
	1320							
CAPITAL OUTLAY:								
10-420-7200	1325							
CAPITAL OUTLAY: BUILDING		0.00	3,600.00	3,512.80	3,600.00	0.00	0.00	_____
10-420-7300	1330							
CAPITAL OUTLAY-FURNITURE		16,440.00	900.00	1,305.00	900.00	8,070.00	900.00	_____
10-420-7400	1335							
CAPITAL OUTLAY: EQUIPMEN		85,768.00	14,400.00	15,418.67	14,400.00	24,885.00	7,225.00	_____
10-420-7500	1340							
CAPITAL OUTLAY: VEHICLES		13,559.00	0.00	0.00	0.00	0.00	0.00	_____
	1345							
TOTAL CAPITAL OUTLAY		115,767.00	18,900.00	20,236.47	18,900.00	32,955.00	8,125.00	_____
	1350							
TOTAL ADMINISTRATION		552,336.00	449,150.00	366,481.15	449,150.00	515,533.00	478,481.00	_____

ADMINISTRATION NOTES

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

42074 - Upgrade hard disk drive of Finance Department Computer.

Number of Employees: Prior years 6; Current Year 6 (plus 3 part-time, one of which is shared with Building Inspections); Requested 7 (plus 3 part-time), Recommended 7 (plus two part-time, one of which is shared with Building Inspections)

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
	1355							
	1360							
	1365							
SALARIES & BENEFITS:								
10-510-0200	1370							
POLICE-SALARIES/WAGES		551,345.00	650,000.00	510,404.77	650,000.00	705,000.00	694,000.00	_____
10-510-0500	1375							
FICA EXPENSE-POLICE		42,417.00	49,725.00	38,708.37	49,725.00	53,933.00	53,100.00	_____
10-510-0600	1380							
GROUP INSURANCE		50,384.00	49,187.00	40,242.15	49,187.00	55,000.00	55,000.00	_____
10-510-0700	1385							
RETIREMENT EXPENSE-POLIC		51,286.00	65,864.00	48,587.03	65,864.00	66,834.00	65,834.00	_____
	1390							
TOTAL SALARIES & BENEF		695,432.00	814,776.00	637,942.32	814,776.00	880,767.00	867,934.00	_____
	1395							
OPERATING EXPENDITURES:								
10-510-1100	1400							
TELEPHONE		7,395.00	9,000.00	6,461.45	9,000.00	9,500.00	9,500.00	_____
10-510-1200	1405							
POSTAGE		333.00	350.00	287.12	350.00	400.00	400.00	_____
10-510-1300	1410							
UTILITIES		5,550.00	9,500.00	4,909.38	9,500.00	9,500.00	9,500.00	_____
10-510-1400	1415							
TRAVEL & TRAINING		4,397.00	6,600.00	5,362.40	6,600.00	8,000.00	8,000.00	_____
10-510-1500	1420							
MAINT & REPAIR: BLDG & G		198.00	1,500.00	1,783.49	1,500.00	3,000.00	3,000.00	_____
10-510-1600	1425							
MAINT & REPAIR: EQUIPME		5,828.00	7,000.00	5,853.29	7,000.00	7,000.00	7,000.00	_____
10-510-1700	1430							
MAINT & REPAIR: VEHICLES		27,184.00	30,000.00	17,534.26	30,000.00	30,000.00	26,000.00	_____
10-510-2100	1435							
RENTALS: EQUIPMENT		3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	_____
10-510-2600	1440							
ERTISING		80.00	100.00	79.40	100.00	100.00	100.00	_____
10-510-3100	1445							
GAS - OIL - TIRES		28,160.00	36,700.00	21,836.45	36,700.00	40,000.00	40,000.00	_____

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
10-510-3300	1450							
OTHER SUPPLIES		3,827.00	5,000.00	3,784.82	5,000.00	5,000.00	5,000.00	_____
10-510-3600	1455							
UNIFORMS		14,930.00	21,722.00	9,906.03	21,722.00	23,000.00	23,000.00	_____
10-510-4500	1460							
CONTRACTED SERVICES		5,865.00	8,600.00	8,379.00	8,600.00	9,820.00	9,820.00	_____
10-510-5300	1465							
DUES & SUBSCRIPTIONS		200.00	300.00	235.00	300.00	300.00	300.00	_____
10-510-5400	1470							
INSURANCE & BONDS		32,639.00	38,268.00	17,933.25	38,268.00	40,181.00	35,181.00	_____
10-510-5800	1475							
INVESTIGATIVE EXPENDITUR		0.00	200.00	0.00	200.00	200.00	200.00	_____
10-510-5900	1480							
DRUG ENFORCEMENT EXPENSE		0.00	1,822.00	0.00	1,822.00	1,822.00	1,822.00	_____
10-510-6600	1485							
HWY USE TAX/LICENSE PLAT		1,961.00	3,480.00	3,470.92	3,480.00	2,400.00	2,400.00	_____
	1490							
TOTAL OPERATING EXPEND		142,147.00	183,742.00	111,516.26	183,742.00	193,823.00	184,823.00	_____
	1495							
CAPITAL OUTLAY:								
10-510-7200	1500							
CAPITAL OUTLAY: BLDGS &		258.00	0.00	0.00	0.00	0.00	0.00	_____
10-510-7300	1505							
CAPITAL OUTLAY: FURNITUR		600.00	279.00	279.00	279.00	400.00	400.00	_____
10-510-7400	1510							
CAPITAL OUTLAY: EQUIPME		59,778.00	37,101.00	35,753.17	37,101.00	1,200.00	1,200.00	_____
10-510-7500	1515							
CAPITAL OUTLAY: VEHICLES		57,214.00	100,980.00	102,297.27	100,980.00	87,000.00	87,000.00	_____
	1520							
TOTAL CAPITAL OUTLAY		117,850.00	138,360.00	138,329.44	138,360.00	88,600.00	88,600.00	_____
	1525							
COMMUNITY WATCH EXPENDITURES:								
10-510-9100	1530							
COMMUNITY WATCH CONTRIBU		424.00	1,200.00	378.41	1,200.00	1,200.00	1,200.00	_____
	1535							
TOTAL COMMUNITY WATCH		424.00	1,200.00	378.41	1,200.00	1,200.00	1,200.00	_____

POLICE DEPARTMENT NOTES

51074 - One new portable radio for investigator;

51075 - Rotational replacement of four police patrol cars.

Number of Employees: Prior year 25, Current year 28,
Requested 28, Recommended 28.

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
	1545							
	1550							
	1555							
SALARIES & BENEFITS:								
10-530-0200	1560							
FIRE DEPT-SALARIES/WAGES		569,781.00	577,890.00	478,599.80	593,000.00	688,151.00	630,000.00	_____
10-530-0500	1565							
FICA EXPENSE-FIRE DEPT.		43,642.00	44,209.00	36,131.86	45,365.00	52,644.00	48,000.00	_____
10-530-0600	1570							
GROUP INSURANCE		45,310.00	47,722.00	40,431.12	48,925.00	49,000.00	49,000.00	_____
10-530-0700	1575							
RETIREMENT EXPENSE-FIRE		42,879.00	59,060.00	47,272.91	59,644.00	70,398.00	65,000.00	_____
	1580							
TOTAL SALARIES & BENEF		701,612.00	728,881.00	602,435.69	746,934.00	860,193.00	792,000.00	_____
	1585							
PROFESSIONAL SERVICES:								
10-530-0400	1590							
PROFESSIONAL SERVICES		0.00	15,570.00	19,330.84	20,000.00	37,935.00	16,500.00	_____
	1595							
TOTAL PROFESSIONAL SER		0.00	15,570.00	19,330.84	20,000.00	37,935.00	16,500.00	_____
	1600							
OPERATING EXPENDITURES:								
10-530-1100	1605							
TELEPHONE		5,045.00	5,100.00	4,670.80	5,700.00	6,000.00	6,000.00	_____
10-530-1200	1610							
POSTAGE		96.00	230.00	266.15	465.00	400.00	400.00	_____
10-530-1300	1615							
UTILITIES		16,913.00	17,980.00	15,647.73	17,980.00	18,000.00	18,000.00	_____
10-530-1400	1620							
TRAVEL & TRAINING		3,332.00	6,000.00	7,082.11	7,500.00	6,500.00	6,500.00	_____
10-530-1500	1625							
MAINT & REPAIR: BLDG & G		4,461.00	5,135.00	3,577.65	5,135.00	6,000.00	6,000.00	_____
10-530-1600	1630							
MAINT & REPAIR: EQUIPME		4,490.00	4,634.00	4,196.80	5,114.00	5,200.00	5,200.00	_____
10-530-1700	1635							
MAINT & REPAIR: VEHICLES		30,648.00	25,000.00	23,121.46	25,000.00	25,000.00	25,000.00	_____

Revised 5/28/96

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE	PREV YR ACTUAL	BUDGET	EXPENDED/ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
RE 30-2100	2230							
BLOG & EQUIPME		570.00	280.00	279.15	280.00	0.00	0.00	_____
10-530-2500	2235							
PUBLIC EDUCATION		0.00	0.00	0.00	0.00	4,850.00	4,850.00	_____
10-530-2600	2240							
ADVERTISING		5,175.00	1,540.00	1,245.34	1,540.00	150.00	150.00	_____
10-530-3100	2250							
GAS - OIL - TIRES		6,200.00	6,257.00	7,526.36	8,657.00	7,500.00	7,500.00	_____
10-530-3300	2260							
OTHER SUPPLIES		5,920.00	5,340.00	5,005.57	5,340.00	6,400.00	6,400.00	_____
10-530-3600	2270							
UNIFORMS		11,522.00	16,050.00	17,330.64	18,050.00	22,000.00	20,000.00	_____
10-530-4500	2280							
CONTRACTED SERVICES		384.00	20,000.00	20,660.33	20,750.00	26,400.00	21,000.00	_____
10-530-5300	2290							
DUES & SUBSCRIPTIONS		511.00	800.00	589.87	800.00	800.00	800.00	_____
10-530-5400	2300							
IN' & BONDS		49,893.00	50,462.00	62,267.05	65,000.00	61,960.00	61,960.00	_____
10-530-6600	2310							
HWY USE TAX/LICENSE PLAT		0.00	0.00	0.00	0.00	0.00	0.00	_____
	2320							
TOTAL OPERATING EXPEND		145,160.00	164,808.00	177,250.75	187,251.00	197,160.00	189,760.00	_____
	2330							
CAPITAL OUTLAY:								
10-530-7100	2340							
CAPITAL OUTLAY: LAND		0.00	0.00	0.00	0.00	100,000.00	0.00	_____
10-530-7200	2350							
CAPITAL OUTLAY: BUILDING		242.00	0.00	0.00	0.00	0.00	0.00	_____
10-530-7300	2360							
CAPITAL OUTLAY: FURNITUR		236.00	0.00	0.00	0.00	3,330.00	3,330.00	_____
10-530-7400	2370							
CAPITAL OUTLAY: EQUIPME		5,067.00	40,800.00	40,747.19	40,800.00	122,245.00	40,245.00	_____
10-530-7500	2380							
CAPITAL OUTLAY: VEHICLES		0.00	0.00	0.00	0.00	42,850.00	0.00	_____
	2390							
TOTAL CAPITAL OUTLAY		5,545.00	40,800.00	40,747.19	40,800.00	268,425.00	43,575.00	_____
	2400							

FIRE DEPARTMENT NOTES

53002 - Salary costs of 25 full-time employees and 7 auxiliary firefighters. Reflects part-time clerical help.

53004 - Outside legal counsel.

53014 - Increased to reflect \$250 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. (\$19,300)

53073 - Six chairs for dining room at Station 2; Couch for Station 2; One office chair for Station 2; One filing cabinet for Station 2; Two sitting-room chairs for main station; Two office chairs for main station; Two filing cabinets for main station.

53074 - One set of accessories for Self-Contained Breathing Apparatus; One copier; 1900' of large diameter hose; Four portable radios; Eighteen pagers; One generator for Fire Truck; Two 60 AMP battery chargers (one for each station); Physical Fitness Equipment; Hydrant testing kit; Lawnmower, blower, trimmer; Training curriculum packages; New set of IFSTI training manuals.

Number of Employees: Prior year 23, Current year 25,
Requested 28, Recommended 25.

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
	1750							
	1755							
GENERAL FUND								
BUILDING INSPECTIONS DEPARTMENT								
	1760							
SALARIES & BENEFITS:								
10-540-0200	1765							
SALARIES/WAGES-BLDG INSP		149,374.00	155,000.00	123,909.52	155,000.00	209,000.00	209,000.00	_____
10-540-0500	1770							
FICA EXPENSE-BLDG INSPEC		11,498.00	11,860.00	9,454.05	11,860.00	15,989.00	15,989.00	_____
10-540-0600	1775							
GROUP INSURANCE		19,090.00	17,100.00	14,248.16	17,100.00	17,100.00	17,100.00	_____
10-540-0700	1780							
RETIREMENT EXPENSE-BLDG		9,762.00	15,000.00	11,010.55	15,000.00	21,381.00	21,381.00	_____
	1785							
TOTAL SALARIES & BENEF		189,724.00	198,960.00	158,622.28	198,960.00	263,470.00	263,470.00	_____
	1790							
PROFESSIONAL SERVICES:								
10-540-0400	1795							
PROFESSIONAL SERVICES		70,108.00	64,730.00	65,457.99	64,730.00	0.00	0.00	_____
	1800							
TOTAL PROFESSIONAL SER		70,108.00	64,730.00	65,457.99	64,730.00	0.00	0.00	_____
	1805							
OPERATING EXPENDITURES:								
10-540-1100	1810							
TELEPHONE		2,942.00	2,650.00	2,046.58	2,650.00	3,680.00	3,000.00	_____
10-540-1200	1815							
POSTAGE		696.00	750.00	492.36	750.00	850.00	850.00	_____
10-540-1400	1820							
TRAVEL & TRAINING		2,865.00	5,500.00	3,435.07	5,500.00	7,000.00	6,000.00	_____
10-540-1600	1825							
MAINT & REPAIR: EQUIPME		989.00	2,370.00	2,302.50	2,370.00	3,555.00	2,500.00	_____
10-540-1700	1830							
MAINT & REPAIR: VEHICLES		4,313.00	4,000.00	2,890.47	4,000.00	5,000.00	5,000.00	_____
10-540-2100	1835							
RENTALS: BLDGS & EQUIPME		54.00	0.00	0.00	0.00	0.00	0.00	_____
10-540-2600	1840							
ADVERTISING		361.00	900.00	581.75	900.00	1,200.00	1,200.00	_____

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
10-540-3100	1845							
GAS - OIL - TIRES		2,853.00	2,700.00	2,344.30	2,700.00	4,050.00	3,500.00	_____
10-540-3300	1850							
OTHER SUPPLIES		8,435.00	7,018.00	4,758.50	7,018.00	8,000.00	8,000.00	_____
10-540-3301	1852							
MAPS FOR RESALE (10-357-		0.00	0.00	650.00	700.00	300.00	300.00	_____
10-540-4500	1855							
CONTRACTED SERVICES		790.00	0.00	0.00	0.00	1,000.00	1,000.00	_____
10-540-5300	1860							
DUES & SUBSCRIPTIONS		672.00	666.00	666.00	666.00	1,500.00	1,500.00	_____
10-540-5400	1865							
INSURANCE AND BONDS		4,505.00	3,450.00	3,411.75	3,450.00	3,500.00	3,500.00	_____
	1870							
TOTAL OPERATING EXPEND		29,475.00	30,004.00	23,679.28	30,704.00	40,635.00	36,350.00	_____
	1875							
CAPITAL OUTLAY:								
10-540-7300	1880							
PITAL OUTLAY-FURNITURE		8,508.00	898.00	898.00	898.00	2,336.00	2,336.00	_____
10-540-7400	1885							
CAPITAL OUTLAY: EQUIPHEN		13,812.00	6,974.00	6,702.61	6,974.00	5,610.00	1,875.00	_____
	1890							
TOTAL CAPITAL OUTLAY		22,320.00	7,872.00	7,600.61	7,872.00	7,946.00	4,211.00	_____
	1895							
TOTAL PLANNING AND BUILDO		311,627.00	301,566.00	255,360.16	302,266.00	312,051.00	304,031.00	_____

PLANNING AND INSPECTION NOTES

54002 - Includes the position of Planner.

54073 - Office furniture for Planning Director.

54074 - PC for Planning Director.

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

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	1995							
GAS - OIL - TIRES		831.00	1,000.00	713.18	1,000.00	2,000.00	1,000.00	_____
10-555-3300	2000							
OTHER SUPPLIES		1,842.00	1,800.00	930.68	1,800.00	2,000.00	2,000.00	_____
10-555-3600	2005							
UNIFORMS		1,687.00	1,800.00	1,447.97	1,800.00	1,800.00	1,800.00	_____
10-555-5400	2010							
INSURANCE & BONDS		3,713.00	2,500.00	2,511.00	2,500.00	2,500.00	2,500.00	_____
10-555-5700	2015							
BULK PURCHASES-ALL DEPTS		8,371.00	11,200.00	8,848.42	11,200.00	13,000.00	13,000.00	_____
10-555-6600	2020							
HWY USE TAX/LICENSE PLAT		0.00	0.00	0.00	0.00	400.00	0.00	_____
	2025							
TOTAL OPERATING EXPEND		23,329.00	30,875.00	26,459.37	30,875.00	34,475.00	30,075.00	_____
	2030							
CAPITAL OUTLAY:								
10-555-7200	2035							
CAPITAL OUTLAY: BLDGS &		4,520.00	36,000.00	31,593.48	36,000.00	6,300.00	6,300.00	_____
10-555-7400	2040							
CAPITAL OUTLAY: EQUIPMEN		18,193.00	1,100.00	834.05	1,100.00	4,500.00	1,500.00	_____
10-555-7500	2045							
CAPITAL OUTLAY: VEHICLES		0.00	0.00	0.00	0.00	16,000.00	0.00	_____
	2050							
TOTAL CAPITAL OUTLAY		22,713.00	37,100.00	32,427.53	37,100.00	26,800.00	7,800.00	_____
	2055							
TOTAL CENTRAL MAINTENANC		1.00	0.00	8,864.86	0.00	0.00	0.00	_____

CENTRAL MAINTENANCE NOTES

55572 - Insulation for garage.

55574 - Shop vice, bench grinder; Updating of diagnostic equipment.

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
	2060							
	2065							
GENERAL FUND								
PUBLIC WORKS ADMINISTRATION								
	2070							
SALARIES & BENEFITS:								
10-560-0200	2075							
SALARIES/WAGES-PUBLIC WO		41,039.00	58,277.00	46,449.41	58,277.00	64,000.00	64,000.00	_____
10-560-0500	2080							
FICA EXPENSE-PUBLIC WORK		3,136.00	4,335.00	3,553.48	4,460.00	4,896.00	4,896.00	_____
10-560-0600	2085							
GROUP INSURANCE		4,106.00	5,030.00	4,313.27	5,260.00	5,300.00	5,300.00	_____
10-560-0700	2090							
RETIREMENT EXPENSE-PUBLI		3,148.00	4,517.00	4,930.17	6,138.00	6,547.00	6,547.00	_____
	2095							
TOTAL SALARIES & BENEF		51,429.00	72,159.00	59,246.33	74,135.00	80,743.00	80,743.00	_____
	2100							
OPERATING EXPENDITURES:								
10-560-1100	2105							
TELEPHONE		2,309.00	1,370.00	1,481.07	1,500.00	1,370.00	1,370.00	_____
10-560-1300	2110							
UTILITIES		3,226.00	4,098.00	3,143.99	4,098.00	4,100.00	4,100.00	_____
10-560-1400	2115							
TRAVEL & TRAINING		79.00	60.00	55.38	60.00	60.00	60.00	_____
10-560-1500	2120							
MAINT & REPAIR: BLDG & G		137.00	1,027.00	206.70	1,027.00	10,000.00	5,000.00	_____
10-560-1600	2125							
MAINT & REPAIR: EQUIPME		1,386.00	1,500.00	945.29	1,500.00	1,500.00	1,500.00	_____
10-560-1700	2130							
MAINT & REPAIR: VEHICLES		4,652.00	5,615.00	4,012.02	5,615.00	5,615.00	5,000.00	_____
10-560-3100	2135							
GAS - OIL - TIRES		1,863.00	1,650.00	1,115.33	1,650.00	1,650.00	1,650.00	_____
10-560-3300	2140							
OTHER SUPPLIES		1,425.00	2,400.00	1,942.92	2,400.00	2,900.00	2,900.00	_____
10-560-3600	2145							
UNIFORMS		3,435.00	5,000.00	4,181.58	5,000.00	5,000.00	5,000.00	_____
10-560-4500	2150							
CONTRACTED SERVICES		180.00	260.00	225.00	260.00	260.00	260.00	_____

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
10-560-5300	2155							
DUES & SUBSCRIPTIONS		0.00	0.00	0.00	0.00	0.00	0.00	_____
10-560-5400	2160							
INSURANCE & BONDS		1,078.00	1,400.00	1,401.00	1,400.00	1,400.00	1,400.00	_____
10-560-6600	2165							
HWY USE TAX/LICENSE PLAT		0.00	0.00	0.00	0.00	0.00	0.00	_____
	2170							
TOTAL OPERATING EXPEND		19,770.00	24,380.00	18,710.28	24,510.00	33,855.00	28,240.00	_____
	2175							
CAPITAL OUTLAY:								
10-560-7100	2180							
CAPITAL OUTLAY: LAND		0.00	0.00	0.00	0.00	0.00	0.00	_____
10-560-7200	2185							
CAPITAL OUTLAY: BUILDING		0.00	2,238.00	0.00	2,238.00	0.00	0.00	_____
10-560-7400	2190							
CAPITAL OUTLAY: EQUIPME		159.00	762.00	761.66	762.00	5,000.00	0.00	_____
10-560-7300	2195							
CAPITAL OUTLAY: FURNITUR		0.00	0.00	0.00	0.00	1,600.00	1,600.00	_____
10-560-7500	2200							
CAPITAL OUTLAY: VEHICLES		0.00	0.00	0.00	0.00	0.00	0.00	_____
	2205							
TOTAL CAPITAL OUTLAY		159.00	3,000.00	761.66	3,000.00	6,600.00	1,600.00	_____
	2210							
TOTAL PUBLIC-WORKS SUPER		71,358.00	99,539.00	78,718.27	101,645.00	121,198.00	110,583.00	_____

PUBLIC WORKS SUPERVISION NOTES

56015 - Increased to coat metal roofs of two buildings where leaks occur.

56073 - Two office chairs and two bookcases.

Number of Employees: Prior year 1, 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
	2215							
	2220							
GENERAL FUND								
STREETS & GROUNDS DEPARTMENT								
	2225							
SALARIES & BENEFITS:								
10-565-0200	2230							
SALARIES/WAGES-STREETS &		245,588.00	260,000.00	285,136.84	260,000.00	281,000.00	281,000.00	_____
10-565-0500	2235							
FICA EXPENSE-STREETS & G		19,896.00	19,890.00	15,693.16	19,890.00	21,497.00	21,497.00	_____
10-565-0600	2240							
GROUP INSURANCE		26,546.00	23,100.00	19,149.24	23,100.00	23,100.00	23,100.00	_____
10-565-0700	2245							
RETIREMENT EXPENSE-STREE		17,709.00	27,000.00	20,065.49	27,000.00	28,746.00	28,746.00	_____
	2250							
TOTAL SALARIES & BENEF		308,939.00	329,990.00	260,044.73	329,990.00	354,343.00	354,343.00	_____
	2255							
OPERATING EXPENDITURES:								
10-565-0400	2260							
PROFESSIONAL SERVICES		0.00	0.00	0.00	0.00	0.00	0.00	_____
10-565-1100	2265							
TELEPHONE		0.00	0.00	0.00	0.00	0.00	0.00	_____
10-565-1300	2270							
UTILITIES		35,832.00	33,619.00	27,341.73	33,619.00	34,000.00	34,000.00	_____
10-565-1500	2275							
MAINT & REPAIR: BLDG & G		4,498.00	12,500.00	9,119.22	12,500.00	12,500.00	11,000.00	_____
10-565-1600	2280							
MAINT & REPAIR: EQUIPMEN		36,890.00	45,000.00	36,654.65	45,000.00	45,000.00	41,000.00	_____
10-565-1700	2285							
MAINT & REPAIR: VEHICLES		29,276.00	32,000.00	26,409.72	32,000.00	32,000.00	30,000.00	_____
10-565-2100	2290							
RENTAL OF EQUIPMENT		0.00	0.00	0.00	0.00	10,000.00	0.00	_____
10-565-3100	2295							
GAS - OIL - TIRES		18,195.00	19,800.00	15,467.32	19,800.00	18,200.00	18,200.00	_____
10-565-3300	2300							
OTHER SUPPLIES		9,252.00	6,000.00	4,767.80	6,000.00	9,000.00	7,000.00	_____
10-565-3600	2305							
UNIFORMS		7,765.00	7,500.00	5,985.97	7,500.00	9,850.00	9,850.00	_____

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
10-565-4500	2310							
CONTRACTED SERVICES		56,513.00	140,000.00	171,028.28	180,000.00	150,000.00	122,897.00	_____
10-565-5400	2315							
INSURANCE & BONDS		15,282.00	16,950.00	16,950.00	16,950.00	18,000.00	18,000.00	_____
10-565-6400	2317							
TRAFFIC CONTROL DEVICES		0.00	75,000.00	70,000.00	75,000.00	0.00	0.00	_____
10-565-6600	2320							
HWY USE TAX/LICENSE PLAT		0.00	0.00	0.00	0.00	2,840.00	0.00	_____
	2325							
TOTAL OPERATING EXPEND		213,503.00	388,369.00	383,724.69	428,369.00	341,390.00	291,947.00	_____
	2330							
CAPITAL OUTLAY:								
10-565-7200	2335							
CAPITAL OUTLAY: BLDG & G		0.00	0.00	0.00	0.00	0.00	0.00	_____
10-565-7300	2340							
CAPITAL OUTLAY: FURNITUR		0.00	0.00	0.00	0.00	0.00	0.00	_____
10-565-7400	2345							
CAPITAL OUTLAY: EQUIPMEN		12,330.00	20,700.00	14,265.95	20,700.00	8,750.00	2,750.00	_____
10-565-7500	2350							
CAPITAL OUTLAY: VEHICLES		0.00	21,417.00	21,417.35	21,417.00	94,597.00	0.00	_____
	2355							
TOTAL CAPITAL OUTLAY		12,330.00	42,117.00	35,683.30	42,117.00	103,347.00	2,750.00	_____
	2360							
TOTAL STREETS & GROUNDS		534,772.00	760,476.00	679,452.72	800,476.00	799,080.00	649,040.00	_____

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.

56574 - Two backpack blowers; Two chainsaws; Six safety lights for trucks;

Number of Employees: Prior year 15, 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
	2365							
	2370							
	2375							
OPERATING EXPENDITURES:								
10-570-3300	2380							
OTHER SUPPLIES		30,936.00	29,000.00	22,217.27	29,000.00	20,500.00	20,500.00	_____
10-570-4500	2385							
CONTRACTED SERVICES		301,048.00	213,000.00	213,376.22	213,000.00	335,500.00	208,556.00	_____
10-570-6200	2390							
FUND BALANCE APPROPRIATE		0.00	0.00	0.00	111,595.00	0.00	0.00	_____
10-570-6600	2395							
HIGHWAY USE TAX/LICENSE		0.00	0.00	0.00	0.00	0.00	0.00	_____
10-570-6400	2400							
TRAFFIC CONTROL EXPENDIT		1,550.00	27,000.00	26,815.02	27,000.00	75,000.00	0.00	_____
	2405							
TOTAL OPERATING EXPEND		333,534.00	269,000.00	262,408.51	380,595.00	431,000.00	229,056.00	_____
	2410							
CAPITAL OUTLAY:								
10-570-7400	2415							
CAPITAL OUTLAY: EQUIPMEN		846.00	0.00	0.00	0.00	0.00	0.00	_____
10-570-7500	2420							
CAPITAL OUTLAY: VEHICLES		0.00	0.00	0.00	0.00	17,000.00	0.00	_____
	2425							
TOTAL CAPITAL OUTLAY		846.00	0.00	0.00	0.00	17,000.00	0.00	_____
	2430							
TOTAL POWELL BILL FUNDS		334,380.00	269,000.00	262,408.51	380,595.00	448,000.00	229,056.00	_____

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.

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	EXPENDEO/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
	2435							
	2440							
	2445							
GENERAL FUND								
SANITATION DEPARTMENT								
SALARIES & BENEFITS:								
10-580-0200	2450							
SALARIES/WAGES-SANITATIO		148,167.00	193,000.00	147,643.70	193,000.00	229,000.00	214,000.00	_____
10-580-0500	2455							
FICA EXPENSE-SANITATION		12,334.00	9,863.00	11,294.85	14,770.00	17,519.00	16,371.00	_____
10-580-0600	2460							
GROUP INSURANCE		16,911.00	21,600.00	13,790.61	16,693.00	17,000.00	17,000.00	_____
10-580-0700	2465							
RETIREMENT EXPENSE-SANIT		11,965.00	19,725.00	15,166.68	19,725.00	23,427.00	22,256.00	_____
	2470							
TOTAL SALARIES & BENEF		189,377.00	244,188.00	187,895.84	244,188.00	286,946.00	269,627.00	_____
	2475							
OPERATING EXPENDITURES:								
10-580-1400	2480							
LEVEL & TRAINING		0.00	0.00	0.00	0.00	0.00	0.00	_____
10-580-1600	2485							
MAINT & REPAIR: EQUIPMEN		779.00	1,232.00	963.75	1,232.00	1,200.00	1,200.00	_____
10-580-1700	2490							
MAINT & REPAIR: VEHICLES		34,763.00	30,000.00	31,758.64	40,000.00	45,000.00	40,000.00	_____
10-580-3100	2495							
GAS - OIL - TIRES		13,439.00	15,000.00	12,345.67	15,000.00	17,000.00	16,000.00	_____
10-580-3300	2500							
OTHER SUPPLIES		801.00	1,000.00	804.95	1,000.00	1,200.00	1,200.00	_____
10-580-3600	2505							
UNIFORMS		3,505.00	5,184.00	4,260.57	5,184.00	7,500.00	5,000.00	_____
10-580-4500	2510							
CONTRACTED SERVICES		167,511.00	87,043.00	87,022.60	107,000.00	85,200.00	85,200.00	_____
10-580-5400	2515							
INSURANCE & BONDS		8,635.00	11,250.00	11,763.00	11,250.00	12,250.00	12,250.00	_____
10-580-6300	2520							
NOFILL FEES		114,621.00	100,000.00	92,948.71	100,000.00	120,000.00	120,000.00	_____
10-580-6600	2525							
RMY USE TAX/LICENSE PLAT		0.00	1,500.00	1,498.31	1,500.00	510.00	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
	2530							
TOTAL OPERATING EXPEND		344,054.00	252,209.00	243,366.20	282,166.00	289,860.00	280,850.00	_____
	2535							
CAPITAL OUTLAY:								
	10-580-7400	2540						
CAPITAL OUTLAY: EQUIPME		0.00	2,290.00	2,290.00	2,290.00	0.00	0.00	_____
	10-580-7500	2545						
CAPITAL OUTLAY: VEHICLES		0.00	98,473.00	99,005.60	98,473.00	19,700.00	0.00	_____
	2550							
TOTAL CAPITAL OUTLAY		0.00	100,763.00	101,295.60	100,763.00	19,700.00	0.00	_____
	2555							
TOTAL SANITATION DEPARTK		533,431.00	597,160.00	532,557.64	627,117.00	596,506.00	550,477.00	_____

SANITATION DEPARTMENT NOTES

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.

Number of Employees: Prior year 9, Current year 12, Requested 13, 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
	2560							
	2565							
	2570							
	2575							
GENERAL FUND								
RECREATION DEPARTMENT								
PARKS & RECREATION DIVISION								
SALARIES & BENEFITS:								
10-620-0200	2580							
SALARIES-PARKS & RECREAT		1,440.00	24,550.00	15,226.91	24,550.00	111,626.00	68,500.00	_____
10-620-0500	2585							
FICA-PARKS & RECREATION		110.00	1,878.00	1,164.85	1,878.00	8,539.00	5,326.00	_____
10-620-0600	2590							
GROUP INSURANCE		26.00-	941.00	471.46	941.00	10,000.00	5,300.00	_____
10-620-0700	2595							
RETIREMENT		0.00	2,234.00	1,456.01	2,234.00	11,419.00	6,500.00	_____
	2600							
TOTAL SALARIES & BENEF		1,524.00	29,603.00	18,319.23	29,603.00	141,584.00	85,626.00	_____
	2605							
OPERATING EXPENDITURES:								
10-620-0400	2610							
PROFESSIONAL FEES		0.00	5,300.00	3,850.00	5,300.00	20,000.00	20,000.00	_____
10-620-1100	2615							
TELEPHONE		195.00	375.00	199.29	375.00	1,000.00	550.00	_____
10-620-1200	2620							
POSTAGE		6.00	1,850.00	1,647.27	1,850.00	400.00	400.00	_____
10-620-1300	2625							
UTILITIES		2,305.00	3,250.00	2,096.05	3,250.00	6,000.00	6,000.00	_____
10-620-1400	2627							
TRAVEL & TRAINING		0.00	425.00	326.03	425.00	2,950.00	2,625.00	_____
10-620-1500	2630							
MAINT & REPAIR: BLDG & G		1,146.00	12,400.00	12,623.59	12,400.00	12,800.00	9,600.00	_____
10-620-1600	2635							
MAINT & REPAIR: EQUIPMEN		0.00	0.00	0.00	0.00	2,000.00	2,000.00	_____
10-620-1700	2636							
MAINT & REPAIR: VEHICLES		0.00	250.00	0.00	250.00	2,750.00	2,000.00	_____
10-620-2100	2637							
EQUIP/BLDG RENTALS		0.00	100.00	20.00	45.00	500.00	100.00	_____

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
10-620-2600	2638							
ADVERTISING		0.00	45.00	16.50	45.00	200.00	125.00	_____
10-620-3100	2639							
GAS-OIL-TIRES		0.00	400.00	42.97	400.00	4,200.00	2,100.00	_____
10-620-3300	2640							
OTHER SUPPLIES		1,949.00	2,473.00	1,959.95	2,473.00	13,150.00	11,155.00	_____
10-620-3600	2641							
UNIFORMS		0.00	0.00	0.00	0.00	1,800.00	800.00	_____
10-620-3700	2643							
EVENTS/SHOWS EXPENSE		0.00	4,160.00	3,900.00	4,160.00	10,000.00	10,000.00	_____
10-620-4500	2645							
CONTRACTED SERVICES		0.00	575.00	91.50	575.00	6,000.00	6,000.00	_____
10-620-5300	2647							
DUES & SUBSCRIPTIONS		0.00	75.00	75.00	75.00	215.00	175.00	_____
10-620-5400	2650							
INSURANCE & BONDS		0.00	0.00	56.00	0.00	0.00	5,000.00	_____
	2655							
TOTAL OPERATING EXPEND		5,601.00	31,678.00	26,904.15	31,623.00	83,965.00	78,630.00	_____
	2660							
CAPITAL OUTLAY:								
10-620-7200	2665							
CAPITAL OUTLAY: BLDGS/GR		0.00	64,850.00	62,819.00	64,850.00	41,600.00	41,600.00	_____
10-620-7201	2670							
CAPITAL OUTLAY: FENCING		0.00	4,745.00	4,704.77	4,745.00	500.00	500.00	_____
10-620-7300	2672							
CAPITAL OUTLAY-FURNITURE		0.00	0.00	0.00	0.00	2,800.00	2,800.00	_____
10-620-7400	2675							
CAPITAL OUTLAY: EQUIPKEH		8,237.00	967.00	966.74	967.00	31,510.00	29,890.00	_____
10-620-7500	2676							
CAPITAL OUTLAY-VEHICLES		0.00	0.00	0.00	0.00	40,600.00	0.00	_____
	2680							
TOTAL CAPITAL OUTLAY		8,237.00	70,562.00	68,490.51	70,562.00	117,010.00	74,790.00	_____
	2700							
TOTAL PARKS & RECREATION		15,362.00	131,843.00	113,713.89	131,788.00	342,559.00	239,045.00	_____

PARKS AND RECREATION NOTES

62002 - Salaries and wages for Parks and Recreation Director, and Recreation Program Coordinator.

62004 - Specific site planning at Wicker Park for recreational purposes.

62013 - Water and electric power service at Cannon Park. Increased since Moore County no longer pays for electrical service at Cannon Park ballfields.

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

62033 - Seed, lime, fertilizer, clay and sand, office supplies, program supplies.

62037 - Fourth of July fireworks.

62045 - For referees and umpires.

62072 - Soccer field at Wicker Park with associated signage, landscaping and irrigation.

62073 - Office furnishings for Programming Director, including sectioning off of current office.

62074 - PC for Director and Programmer; Riding mower; Push mower; hand-held radios; Sand trap rake (can also be used on sand-clay paths in Old Town); Wet-line marker for ballfields.

Number of Employees: Prior year 0, Current year 1, Requested 5, Recommended 2.

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
	2705							
	2710							
	2715							
	2720							
SALARIES & BENEFITS:								
10-621-0200	2725							
SALARIES-HARNESST TRACK 0		0.00	85,000.00	58,472.74	85,000.00	89,500.00	92,000.00	_____
10-621-0500	2730							
FICA EXPENSE		0.00	6,500.00	4,865.80	6,500.00	6,847.00	7,038.00	_____
10-621-0600	2735							
GROUP INSURANCE		0.00	10,129.00	7,985.07	10,129.00	10,200.00	10,200.00	_____
10-621-0700	2740							
RETIREMENT EXPENSE		0.00	8,500.00	6,401.74	8,500.00	9,156.00	9,568.00	_____
	2745							
TOTAL SALARIES & BENEF		0.00	110,129.00	77,725.35	110,129.00	115,703.00	118,806.00	_____
	2750							
OPERATING EXPENDITURES:								
10-621-0400	2755							
PROFESSIONAL SERVICES		0.00	0.00	0.00	0.00	0.00	0.00	_____
10-621-1100	2760							
TELEPHONE		0.00	2,500.00	1,793.75	2,500.00	2,500.00	2,500.00	_____
10-621-1200	2765							
POSTAGE		0.00	205.00	113.49	205.00	200.00	200.00	_____
10-621-1300	2770							
UTILITIES		0.00	27,000.00	26,283.42	27,000.00	27,000.00	27,000.00	_____
10-621-1400	2775							
TRAVEL & TRAINING		0.00	1,200.00	1,135.95	1,200.00	5,000.00	5,000.00	_____
10-621-1500	2780							
MAINT & REPAIR-BLDGS/GRO		0.00	47,300.00	46,333.16	47,300.00	51,300.00	51,300.00	_____
10-621-1600	2785							
MAINT & REPAIR-EQUIPMENT		0.00	10,000.00	9,463.94	10,000.00	10,300.00	10,300.00	_____
10-621-1700	2790							
INT & REPAIR-VEHICLES		0.00	9,375.00	7,990.07	9,375.00	9,775.00	9,775.00	_____
10-621-2100	2795							
EQUIP/BLOG RENTALS		0.00	600.00	576.88	600.00	3,600.00	3,600.00	_____

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
10-621-2600	2800	0.00	5,314.00	5,313.56	5,314.00	4,200.00	4,200.00	_____
ADVERTISING								
10-621-3100	2805	0.00	8,500.00	6,967.36	8,500.00	8,900.00	8,900.00	_____
GAS-OIL-TIRES								
10-621-3300	2810	0.00	7,811.00	4,797.37	7,811.00	5,000.00	5,000.00	_____
OTHER SUPPLIES								
10-621-3600	2815	0.00	2,575.00	2,180.58	2,575.00	3,275.00	3,275.00	_____
UNIFORMS								
10-621-3700	2820	0.00	1,300.00	1,273.01	1,300.00	1,500.00	1,500.00	_____
EVENTS/SHOWS EXPENSES								
10-621-4500	2825	0.00	19,100.00	14,595.00	19,100.00	19,100.00	19,100.00	_____
CONTRACTED SERVICES								
10-621-5300	2830	0.00	150.00	0.00	150.00	150.00	150.00	_____
DUES,SUBSCRIPTIONS,PUBLI								
10-621-5400	2835	0.00	20,290.00	20,282.00	20,290.00	20,700.00	17,000.00	_____
INSURANCE & BONDS								
	2840	0.00	163,220.00	149,099.54	163,220.00	172,500.00	168,800.00	_____
TOTAL OPERATING EXPEND								
	2845							
CAPITAL OUTLAY:								
10-621-7200	2850	0.00	106,361.00	109,060.10	106,361.00	249,300.00	30,350.00	_____
CAPITAL OUTLAY-BUILDINGS								
10-621-7201	2855	0.00	9,600.00	8,095.00	9,600.00	6,000.00	6,000.00	_____
CAPITAL OUTLAY-FENCING								
10-621-7300	2860	0.00	1,421.00	1,420.95	1,421.00	2,775.00	2,775.00	_____
CAPITAL OUTLAY-FURNITURE								
10-621-7400	2865	0.00	4,068.00	3,265.69	4,068.00	47,400.00	14,850.00	_____
CAPITAL OUTLAY-EQUIPMENT								
10-621-7500	2870	0.00	0.00	0.00	0.00	56,200.00	0.00	_____
CAPITAL OUTLAY-VEHICLES								
	2875	0.00	121,450.00	121,841.74	121,450.00	361,675.00	53,975.00	_____
TOTAL CAPITAL OUTLAY								
	2880	0.00	394,799.00	348,666.63	394,799.00	649,878.00	341,581.00	_____
TOTAL HARNESS TRACK EXPE								

HARNESS TRACK DIVISION NOTES

62114 - Travel and Training increased to do more recruiting trips in Northeast, Midwest, and Canada.

62115 - Includes replacing oil tanks in Barns 11 and 15, cleaning chimneys in Barns 11 and 15, reclaying all stalls, repairing stalls where needed,

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.

62145 - Manure removal.

62172 - Replace barn doors in Barns 5, 8, 16, 17, and 18. All barn doors will now have been replaced in the four years the Village has owned the track. Replace 35 broken or rotting windows in Barns 7 and 17. Replace all wiring in Barns 6 and 14; Replace panel box in Barn 20. If Barn 1 is to be kept by the Village, funds are appropriated to replace the foundation and build a new paddock; Remodel offices in Barns 1, 2, 3, 17, and 18. Remove large pine trees on South and West side of mile track, which the shade of prevent the track from drying out and thawing out during winter weather (training season).

62173 - Office furniture for track manager, copy machine, and dining table and chairs for employees.

62174 - Two fourteen foot spider drags; Two eight foot spider drags; One PTO driven aerovator; One promotional video; One eight foot blade for tractor;

Number of employees: Prior year 4, Current year 4, Requested 4, Recommended 4.

VILLAGE OF PINEHURST

Revised 5/28/96

BUDGET WORKSHEET

PAGE 24

ACCOUNT #	OFFICE USE	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
	4770							
	4780							
	4790							
OPERATING EXPENDITURES:								
10-660-3900	4800							
SALES TAX ON CONSTRUCTIO		0.00	0.00	0.00	0.00	0.00	0.00	_____
10-660-4000	4810							
GASOLINE SALES TAX - .21		13,485.00	14,000.00	13,478.48	14,000.00	14,000.00	14,000.00	_____
10-660-5400	4820							
UNEMPLOYMENT COMPENSATIO		0.00	0.00	0.00	0.00	0.00	0.00	_____
10-660-5500	4830							
EMPLOYEE ASSIST/DRUG AWA		0.00	0.00	0.00	0.00	2,500.00	2,500.00	_____
10-660-9000	4840							
LANDMARK STATUS		20,204.00	1,757.00	2,333.75	1,000.00	500.00	500.00	_____
10-660-9400	4850							
PLANTINGS-BUSINES		9,267.00	10,000.00	9,201.49	10,000.00	10,000.00	10,000.00	_____
10-660-9500	4860							
INSURANCE DEDUCTIBLE		8,293.00	7,000.00	4,031.04	7,000.00	4,000.00	4,000.00	_____
10-660-9700	4870							
PARKING FINES-MOORE COUN		3,650.00	3,000.00	2,893.50	3,000.00	3,000.00	3,000.00	_____
10-660-9800	4880							
HOMEOWNERS RECOVERY FUND		1,604.00	1,500.00	772.00	1,500.00	1,000.00	1,000.00	_____
	4890							
TOTAL OPERATING_EXPEND		56,503.00	37,257.00	32,710.26	36,500.00	35,000.00	35,000.00	_____
	4900							
GRANTS & OTHER FUNDING:								
10-660-6100	4910							
MUSCOT GRANT		1,000.00	1,000.00	1,000.00	1,000.00	0.00	0.00	_____
10-660-6200	4915							
AERIAL PHOTOGRAPHY PROGR		0.00	0.00	0.00	0.00	12,000.00	12,000.00	_____
10-660-9100	4920							
GIVEN LIBRARY GRANT		10,000.00	10,000.00	10,000.00	10,000.00	15,000.00	15,000.00	_____
62-9300	4930							
HALET GRANT		1,500.00	15,000.00	15,000.00	15,000.00	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 RECOMMENOS	COUNCIL APPROVAL
10-660-9600	2975							
GRANTS FOR BEAUTIFICATIO		100.00	1,000.00	242.50	1,000.00	1,000.00	1,000.00	_____
10-660-9900	2980							
RESCUE SQUAD GRANT		1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	_____
	2985							
TOTAL GRANTS & OTHER F		14,100.00	28,500.00	27,742.50	28,500.00	29,500.00	29,500.00	_____
	2990							
TOTAL NON-DEPARTMENTAL E		70,603.00	65,000.00	60,258.70	65,000.00	64,500.00	64,500.00	_____

NON-DEPARTMENTAL NOTES

66055 - Membership in Employee Assistance/Drug Awareness Program of Chamber of Commerce.

66090 - Concluding expenses in effort to acquire Landmark Status.

66094 - Flower plantings in Village Commercial District. Revenue to offset this expense is proposed to come from interest earned in Residential Assurance Fund (Builders), upon approval of Fund Board of Trustees.

66096 - For beautification grants awarded by Village Council to neighborhood projects which beautify public property.

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

VILLAGE OF PINEHURST

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE 2995	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
	3000			GENERAL FUND				
				DEBT SERVICE				
10-700-1000	3005							
PRINC-27.3 ACRES-KRH		0.00	66,402.00	66,401.71	66,402.00	68,394.00	68,394.00	_____
10-700-1100	3010							
PRINC-73.7 ACRES-BB&T LE		0.00	48,328.00	48,327.93	48,328.00	67,816.00	67,816.00	_____
10-700-1300	3015							
PRINC-SUBSTATION-BB&T LE		0.00	70,074.00	70,073.73	70,074.00	0.00	0.00	_____
10-700-1400	3020							
PRINC-FIRETRUCK 924-BB&T		0.00	47,482.00	39,426.31	47,482.00	49,560.00	49,560.00	_____
10-700-1500	3025							
PRINC-H.TRACK-BB&T LEASI		0.00	154,452.00	154,451.69	154,452.00	133,224.00	133,224.00	_____
10-700-1502	3030							
EXTRA PRINC-H.TRACK-BB&T		0.00	43,523.00	76,000.00	43,523.00	55,582.00	55,582.00	_____
10-700-1600	3035							
PRINC-95/96 CAP OUTLAY-B		0.00	127,918.00	17,257.49	127,918.00	76,850.00	76,850.00	_____
	3040							
TOTAL PRINCIPAL		0.00	558,179.00	471,938.86	558,179.00	451,426.00	451,426.00	_____
10-700-1001	3045							
INTEREST-27.3 ACRES-KRH		0.00	8,334.00	2,778.00	8,334.00	6,342.00	6,342.00	_____
10-700-1101	3050							
INTEREST-73.7 ACRES-BB&T		0.00	34,633.00	8,670.52	34,633.00	16,770.00	16,770.00	_____
10-700-1301	3051							
INTEREST-SUBSTATION-BB&T		0.00	2,713.00	1,812.37	2,713.00	0.00	0.00	_____
10-700-1401	3052							
INTEREST-FIRETRUCK 924-B		0.00	4,892.00	4,218.59	4,892.00	2,815.00	2,815.00	_____
10-700-1501	3053							
INTEREST-H.TRACK-BB&T		0.00	38,150.00	32,604.12	38,150.00	24,594.00	24,594.00	_____
10-700-1601	3054							
INTEREST-95/96 CAP OUTLA		0.00	9,050.00	13,319.79	9,050.00	14,883.00	14,883.00	_____
	3055							
TOTAL INTEREST		0.00	97,772.00	63,403.39	97,772.00	65,404.00	65,404.00	_____
	3057							
TOTAL DEBT SERVICE		0.00	655,951.00	535,342.25	655,951.00	516,830.00	516,830.00	_____

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.

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
	3059							
TOTAL EXPENDITURES-GEN F	5,106,539.00	5,918,375.00	5,055,155.12	6,147,604.00	7,003,388.00	5,764,167.00		

RECAP OF PROPOSED APPROPRIATIONS BY DEPARTMENT

GENERAL FUND

Department	Projected 1995/96	Proposed 1996/97
Governing Body	\$ 90,754	\$ 96,150
Administration	449,150	478,481
Police Department	1,138,078	1,142,557
Fire Department	994,985	1,041,835
Building Inspection	302,266	304,031
Central Maintenance	-0-	-0-
Public Works Super.	101,645	110,583
Streets & Grounds	800,476	649,040
Powell Bill	380,595	229,056
Sanitation	627,117	550,477
Parks & Rec.	131,788	239,046
Harness Track	394,799	341,581
Non-Departmental	65,000	64,500
Debt Service	655,951	516,830
TOTALS	\$ 6,147,604	\$ 5,764,167

POWELL BILL FUND

Estimated Fund Balance at June 30, 1996: \$ 40,965

Revenues: FY 1996-97

Powell Bill Allocation 347,118

Total Revenues: 95/96 \$ 347,118

Expenditures: FY 1996/97

Est. expenditures for year: \$ 229,056

Total expenditures: FY 96/97 229,056

Projected Fund Balance 6/30/97 \$ 159,027

II. CAPITAL PROJECT FUND
Fiscal Year 1996/1997

PROJECT	Village Hall/Police Dept. Construction
Estimated Balance 6/30/96	\$107,600
Proposed Revenue	266,793
Proposed Expenditures	374,393

Projected Balance 6/30/97	\$ -0-

PROJECT

Kidsville Recreation Facility Construction

Estimated Balance
as of 6/30/96 \$ -0-

Proposed Revenue -0-

Proposed Expenditures -0-

Projected Balance
6/30/97 \$ -0-

PROJECT COMPLETED

III. CAPITAL RESERVE FUND

Estimated Balance at 6/30/96	\$ 266,793
Projected revenues	-0-
Proposed expenditures	266,793

Projected Fund Balance 6/30/97	\$ -0-

* The above fund balance is designated for Village Hall replacement, which will start in FY 1996-1997, yet this budget does not detail that expense.

IV. RESIDENTIAL ASSURANCE FUND

Estimated Fund Balance 6/30/96	\$ 41,750
Projected Revenue	3,500
Projected Expenditures	15,000

Projected Fund Balance 6/30/97	\$ 30,250
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Note: The Fund Balance detailed above is exclusive of deposits on hand which will be refunded. The estimated Fund Balance available for appropriation (with restrictions) is \$ 41,549.32 as of May 2, 1996.

Long Term Debt Service
Village of Pinehurst

Loans Payable Fiscal Year 1995-1996; Lease Purchasing
Financing

Due to: BB&T Leasing Corporation
P.O. Box 31273
Charlotte, NC 28231
(704) 522-6610

- (1) Fire Substation- April, 1991
Original Loan: \$400,000 at 7%; 60 pmts of \$7920.46
Refinanced 6/9/92: \$318,744.05 at 5.14%;
46 pmts of \$7616.42/mo
Amended DOT 8/9/94: \$139,583.26 at 5.14%;
4 semi-annual payments of \$36,393.26 due March & Sept.
Final payment in March, 1996
Collateral: Firesubstation Building/Land
- (2) Firetruck & Equipment-December, 1992
Original Loan: \$235,311.78 at 4.29%; 60 pmts of \$4364.49
Final payment in March, 1998
Collateral: Firetruck & Equipment
- (3) Harness Track Land Purchase, January, 1992
Original Loan: \$1,497,500 at 6.09%; Reprice call option
after 7th year (1998)
10 annual payments in advance @ \$ 192,601.32
Refinanced Loan 3/12/96: \$ 567,285.38 at 4.47%
4 annual payments in advance @ \$ 157,816.79
Final payment in March, 2000
Collateral 111.3 acres real property & buildings
- (4) 73.7 Acres purchased November 30, 1994
Original Loan: \$637,500.00 @ various rates/year
10 annual payments in arrears of \$82,960.57 due Nov 30
Refinanced Loan 3/12/96: \$ 598,109.02 at various rates/year
9 annual payments in arrears of \$80,941.35
Final Payment in September 2004
Collateral: 73.7 acres less 11.11 acres known as "dump site"
- (5) Equipment Loan financed July 19, 1995
Original loan: \$384,700.00 @ 4.39%; 60 monthly payments of
\$7,284.54 in arrears beginning 1/19/96
Final payment due 1/19/00
Collateral: various equipment

Due to: Moore Regional Hospital, Inc.
P.O. Box 3000
Pinehurst, NC 28374

- (5) 27.3 Acres, Mineral Springs Township, purchased Dec. 7, 1994
Original Loan: \$ 277,800 @ 3%
4 annual payments in arrears of \$74,735.71 Nov 3
Final payment in 1998
Collateral: Deed of Trust on 37.3 Acres, Yadkin Rd.

VILLAGE OF PINEHURST
5-YEAR CAPITAL IMPROVEMENT PLAN
1996-2001

JUNE 30, 1996

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, design is underway for the new Village Hall and Police Station, with construction expected to begin on the new Village Hall in late summer, 1996. Construction of the new Police Station should start approximately four months after that. 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 could potentially begin in the latter half of 1997. 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 amounts these facilities will cost, it is recommended that the construction costs be financed for between fifteen and twenty years.

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.

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. It is anticipated that there will be some stormwater improvements of an unknown magnitude resulting from the stormwater control study which will be undertaken in the 1996-1997 fiscal year. A goal of the study is to develop an ongoing funding source for these improvements, and their maintenance.

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, when an implementation schedule for the plan is approved by the Village Council. 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 the present fiscal year, 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.

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. Much of this can be 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 1996-1997 budget the following vehicle acquisitions are recommended:

1. Rotational replacement of four police patrol vehicles. The three year rotation is 4-4-5. The 1996-1997 fiscal year is the first year in this sequence.

This purchase is recommended to be funded using annual operating revenues.

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

1. Replacement of one administrative vehicle.
2. Rotational replacement of police patrol cars as specified above.
3. Replacement of the oldest Fire Department pumper (1977 model) and acquisition of a ladder truck for the Village.
4. Acquisition of a ladder truck for the Fire Department.
5. Acquisition of an Incident Ground Commander's vehicle for the Fire Department.
6. Acquisition of a vehicle for use by the Fire Inspector of the Fire Department.
7. Regular replacement of streets and grounds pick up trucks and dump trucks.
8. Regular replacement of sanitation small pick up trucks as each vehicle completes its fifth year of service, and regular replacement of each garbage paker as it completes its fifth year of service.
9. Replacement of Recreation heavy pick up trucks as they complete their sixth year (Harness Tracks), and replacement of one of the water trucks used at the Harness Tracks during the 1997-1998 fiscal year. A vehicle will have to be acquired for the Parks and Recreation Director in the 1996-1997 fiscal year. Many local governments are using a mini-van for this purpose due to its obvious utility to a working Recreation Department.
10. Replacement of the small pick up truck used by the Central Maintenance Department in the 1997-1998 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.

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 is 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 has been completed, and the ponds and associated lands were deeded to the Village in December, 1994.

The plan of the Village Council is 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 \$5,500.00 annually. In the next fiscal year, it is the plan of the Village to 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 is 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.

In 1996/1997, I recommend that the Village levy the necessary tax to reimburse the Village's fund balance for all 1995/1996 expenses associated with the Municipal Service District, which were \$5,207.00. A tax rate of .14 will be sufficient, levied on the 27 benefitting property owners, to reimburse the Village for actual 1995-1996 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.

VILLAGE OF PINKBURST

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
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MUNICIPAL SERVICE DISTRICT

	3460							
EXPENDITURES								
28-400-1300 UTILITIES	3465	706.00	2,400.00	832.57	1,200.00	1,300.00	1,300.00	_____
28-400-6800 SIGNAGE	3470	130.00	0.00	0.00	0.00	0.00	0.00	_____
28-400-5400 INSURANCE & BONDS	3475	2.00	2.00	6.76	7.00	10.00	10.00	_____
28-400-5600 GROUNDS MAINTENANCE	3480	300.00	0.00	1,284.45	4,000.00	2,500.00	2,500.00	_____
28-400-1300 TOTAL EXPENDITURES	3485	1,138.00	2,402.00	2,123.78	5,207.00	3,810.00	3,810.00	_____

VILLAGE OF PINEHURST

REVENUE WORKSHEET

ACCOUNT #	OFFICE USE	PREV YR ACTUAL	CURRENT BUDGET	REVENUE TO DATE	ESTIMATED ENTIRE YEAR	ESTIMATED NEXT YEAR	COUNCIL APPROVAL
	1705						
MUNICIPAL SERVICE DISTRICT							
	1710						
REVENUES							
28-301-9500	1715						
1995 AD VALOREM TAXES COLLE		0.00	1,050.00-	1,053.61-	1,053.61-	3,810.00-	0.00
28-303-0000	1720						
REIMBURSEMENT DUE TO FUND 1		1,138.00-	3,584.00-	0.00	0.00	5,207.00-	0.00
28-301-9500	1725						
TOTAL REVENUES		1,138.00-	4,634.00-	1,053.61-	1,053.61-	9,017.00-	0.00