

ORDINANCE #95-23:

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 27th day of June, 1995, as follows:

SECTION I. That the document identified as the Village of Pinehurst 1995-1996 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, 1995 and ending June 30, 1996, the total sum of **Five Million Seven Hundred Eight Thousand Four Hundred Eighty-Five 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, 1995 and ending June 30, 1996 the sum of **Five Million Seven Hundred Eight Thousand Four Hundred Eighty-Five 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	\$ 90,030.00
Administration	453,718.00
Police Department	1,146,952.00
Fire Department	920,259.00
Planning & Building Insp.	278,415.00
Central Maintenance	-0-
Public Works Supervision	98,339.00
Streets & Grounds Division	709,616.00
Powell Bill	249,000.00
Sanitation Division	551,397.00
Parks & Recreation	570,684.00
Non-Departmental	78,000.00
Debt Service	562,075.00
TOTAL	\$5,708,485.00 =====

SECTION IV. That for the Fiscal Year beginning July 1, 1995 and ending June 30, 1996, revenues are anticipated as follows:

REVENUES:

Tax Revenue (Own Source)	\$2,109,579.00
Intergovernmental Revenues	1,722,522.00
Fees & Service Charges	655,530.00
Other Revenues	112,950.00
Appropriations	1,107,904.00
TOTAL	\$5,708,485.00 =====

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 II for the Fiscal Year beginning July 1, 1995 and ending June 30, 1996 there is hereby levied the tax rate of twenty-one cents (\$.21) on each One

Hundred Dollars (\$100.00) assessed valuation of taxable property as listed for taxes on January 1, 1995.

SECTION VI. That in order to raise revenue necessary for the purposes associated with the Special Revenue Fund, there is hereby levied on each One Hundred Dollars (\$100.00) assessed valuation the tax rate of three cents (\$.03).

SECTION VII. 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 three cents (\$.03) levied only to the benefiting property owners in the Municipal Service District.

SECTION VIII. That the discount rate for payment of Village taxes shall be two percent (2%) from billing as of July 1, 1995 through August 31, 1995.

SECTION IX. That this Ordinance shall be and the same is hereby effective for the period beginning July 1, 1995 and ending June 30, 1996.

THIS ORDINANCE is passed and adopted this 27th day of June, 1995.

(Municipal Seal)

VILLAGE OF PINEHURST
VILLAGE COUNCIL

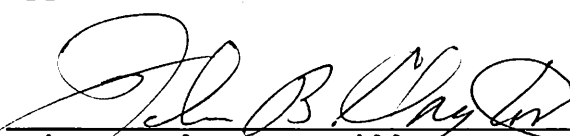
Attest:

By:


Charles L. Mangers, Mayor


Mary H. McGraw, Village Clerk

Approved as to form:


John B. Clayton, Village Attorney

manager\bud1

VILLAGE OF PINEHURST

1995 - 1996 BUDGET

ADOPTED JUNE 27, 1995

ORDINANCE # 95 - ²³~~00~~

VILLAGE OF PINEHURST

FISCAL YEAR

1995-1996

BUDGET

VILLAGE COUNCIL:

Charles L. Mangers, Mayor

Colin McKenzie, Mayor Protem

Virginia Fallon, Treasurer

Fred Griffith

Cec Fredericks

Village Manager:

Andrew M. Wilkison

Village Clerk:

Mary H. McGraw

Finance Officer:

Marie F. Hunt

June 27, 1995

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June 1, 1995

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 1995-1996.

Gentlemen and Mrs. Fallon:

Submitted for your consideration is the recommended
1995-1996 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 four separate funds:
(1) the General Fund, which includes the separately
accounted for Powell Bill Fund, (2) the Capital Reserve
Fund, (3) the Capital Project Fund, and (4) the
Special Revenue 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 6%), for the anticipated 85%
of employees who will qualify for a merit increase on
their evaluation date. I have also recommended that
each position's salary grade be increased one level to
keep the starting salaries competitive with
municipalities similar in population to the Village of
Pinehurst.

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 a few capital expenditures proposed for the 1995-1996 Fiscal Year. The proposed Capital Expenditures are as follows:

- 1) Rotational replacement of five police cars.
- 2) New above ground fuel storage/dispensing facility.
- 3) Decorative traffic signals for the Morganton -Monticello intersection.
- 4) Extensive barn repairs at Harness Tracks.
- 5) Railroad pre-emption device for the Lake Hills - NC 5 intersection.
- 6) New garbage truck for Sanitation.
- 7) New fieldhouse for Cannon Park.
- 8) New soccer field on 211 property.
- 9) Sewer service extended onto the Harness Tracks.
- 10) New fencing and extensive repairs to buildings at the Harness Tracks.

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

The proposed General Fund Budget requires \$5,708,485 in revenue to fund estimated expenditures of \$5,708,485. To meet this, I recommend a \$.21/\$100.00 tax rate, plus the Special Revenue levy of 3 cents, two cents less than our current tax rate. I assume a collection rate of 98.5%

As the Council is aware, the Village underwent a property revaluation this year along with the rest of Moore County. The assessed value of real property in Pinehurst has risen from \$757,635,000 in 1994 to \$936,000,000 in 1995.

\$27,000,000 of that growth was due to new construction in 1994.

The rest of the growth, \$151,365,000 was due to revaluation. This is a 20% increase in the Village's tax base due to revaluation. When one adds the vehicle values which are \$65,000,000 and the public utilities values, which are \$10,000,000, the total assessed value is \$1,011,000,000. As directed by the Village Council, the budget does mitigate the impact of the revaluation, but does not totally offset the effects of revaluation. To totally offset the effects of revaluation, the rate would have to drop from a combined .26 to a combined .21. In the proposed budget, the combined rate is proposed to be .24.

During the eight year period since the last property revaluation in 1987, the Village's operating tax rate remained .23 the entire eight years. During that same eight year period, the cumulative Consumer Price Index rose 31%, evidence that costs to the Village rose while costs to the tax payer remained the same. Recognizing that, a .24 tax rate is recommended and deemed more responsible than a lower tax rate.

The proposed Budget includes 10 new full-time positions and one new part-time position, making the total recommended workforce 100 employees versus the currently authorized 89 employees. The new positions are as follows:

Police Department: Two additional patrol officers and one investigator.

Fire Department: One part-time clerk.

Public Works Supervision: One clerk/office assistant.

Streets and Grounds: Two laborers.

Sanitation: One driver and two laborers.

Recreation: One director.

Proposed funding for outside agencies is as follows:

- 1) \$10,000 for flower plantings established by the Pinehurst Business Guild.
- 2) \$10,000 for Given Memorial Library.
- 3) \$1,500 for the Pinehurst Rescue Squad.

- 4) \$1,000 for the Humane Society of Moore County, Inc.
- 5) \$13,000 for Centennial funding.
- 6) \$15,000 for Jackson Hamlet CDBG.

Also in the upcoming fiscal-year, the fifth annual installment payment on the Harness Track Property will be due and payable. From the Special Revenue Fund, the payment of \$192,601 will be made in September, 1995. 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.

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. Earlier this 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 5, 1995, with the hearing scheduled for 5:00 p.m. in the Meeting Room of the Pinehurst Village Hall/World Golf Hall of Fame on June 19, 1995.

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
1995-1996 PROPOSED REVENUES
SUMMARY

	-----GENERAL FUND-----	
	Total Projected 1994-95	Total Projected 1995-96
Tax Revenue	\$ 1,801,591	\$ 2,109,579
Intergovernmental Revenues	1,684,992	1,722,522
Fees & Service Charges	515,815	655,530
Other Revenues	111,550	114,750
Appropriations	1,260,255	1,107,904

TOTAL REVENUES	\$ 5,374,203	\$ 5,708,485

SPECIAL REVENUE FUND

PROJECTED FUND BALANCE 6/30/95	\$ 41,000
REVENUES, 1995-1996:	
From Special Levy	\$ 298,751
Interest	5,000
Other	29,250
EXPENDITURES, 1995-1996:	
Debt Service - Principal	\$ 291,851
Debt Service - Interest	38,150
PROJECTED FUND BALANCE AS OF 6/30/96	\$ 44,000

1995-1996 BUDGET

REVENUE WORKSHEET

ACCOUNT #	OFFICE USE	PREV YR ACTUAL	CURRENT BUDGET	REVENUE TO DATE	ESTIMATED ENTIRE YEAR	ESTIMATED NEXT YEAR	COUNCIL APPROVAL
	1000						
	1007						
GENERAL FUND							
10-301-9100	1010						
AD VALOREM TAXES-1991		454.00-	195.00-	13.11-	13.00-	150.00-	_____
10-301-9200	1020						
AD VALOREM TAXES-1992		1,178.00	2,000.00	43.01	43.00	1,500.00	_____
10-301-9300	1030						
AD VALOREM TAXES-1993		1,594,749.00	8,642.00	852.28	6,713.00	1,000.00	_____
10-301-9400	1040						
AD VALOREM TAXES-1994		0.00	1,713,887.00	1,688,374.86	1,713,887.00	0.00	_____
10-301-9500	1042						
AD VALOREM TAXES-1995		0.00	0.00	0.00	0.00	1,936,113.00	_____
10-305-9400	1064						
1994 MOTOR VEHICLES TAX		0.00	133,500.00	97,805.46	97,805.00	34,000.00	_____
10-305-9500	1067						
1995 MOTOR VEHICLES TAXES		0.00	0.00	0.00	0.00	155,141.00	_____
10-311-0000	1070						
DISCOUNTS		12,996.00-	14,100.00-	19,557.69-	19,558.00-	21,000.00-	_____
10-312-0000	1080						
REFUNDS		0.00	100.00-	21.06-	0.00	100.00-	_____
10-314-0000	2000						
ANIMAL TAXES		506.00	475.00	259.00	475.00	475.00	_____
10-317-0000	2020						
LATE LISTING CHARGES		232.00	86.00	229.34	213.00	300.00	_____
10-318-0000	2025						
TAX INTEREST & ADVERTISING		3,881.00	5,000.00	1,293.86	2,000.00	2,000.00	_____
	2020						
TOTAL TAX REVENUE		1,588,004.00	1,849,585.00	1,769,291.17	1,801,591.00	2,109,579.00	_____

1995-1996 BUDGET

REVENUE WORKSHEET

ACCOUNT #	OFFICE USE	PREV YR ACTUAL	CURRENT BUDGET	REVENUE TO DATE	ESTIMATED ENTIRE YEAR	ESTIMATED NEXT YEAR	COUNCIL APPROVAL
	2040						
INTER-GOVERNMENTAL REVENUES							
	2050						
STATE OF NORTH CAROLINA:							
10-337-0000	2060						
UTILITIES FRANCHISE TAX		250,029.00	270,000.00	178,864.27	270,000.00	268,000.00	_____
10-338-0000	2070						
SR.CITIZEN EXEMPTION LOSS R		305.00	300.00	0.00	300.00	300.00	_____
10-339-0000	2080						
INTANGIBLES TAX-PERSONAL PR		242,425.00	220,826.00	220,826.00	220,826.00	221,000.00	_____
10-339-0100	2085						
INVENTORY TAX REIMBURSEMENT		43,450.00	40,500.00	0.00	40,500.00	40,500.00	_____
10-340-0000	2090						
FOOD STAMP TAX REIMBURSEMEN		3,107.00	3,202.00	3,202.77	3,202.00	3,200.00	_____
10-341-0000	3010						
WINE & BEER TAX PROCEEDS		24,029.00	26,312.00	26,312.72	26,313.00	26,500.00	_____
10-343-0000	3020						
POWELL BILL FUNDS		262,650.00	298,566.00	298,566.35	298,566.00	305,022.00	_____
10-343-0100	3030						
INTEREST ON POWELL BILL FUN		4,655.00	3,000.00	2,720.00	3,000.00	3,000.00	_____
10-344-0000	3040						
GASOLINE TAX REFUND		12,844.00	16,500.00	6,676.88	16,500.00	18,000.00	_____
10-345-0000	3050						
LOCAL OPTION SALES TAX		698,257.00	805,785.00	519,556.15	805,785.00	844,000.00	_____
	3060						
TOTAL INTER-GOV'T REVENUES		1,541,751.00	1,604,891.00	1,256,725.14	1,584,892.00	1,722,522.00	_____

1995-1996 BUDGET

REVENUE WORKSHEET

ACCOUNT #	OFFICE USE	PREV YR ACTUAL	CURRENT BUDGET	REVENUE TO DATE	ESTIMATED ENTIRE YEAR	ESTIMATED NEXT YEAR	COUNCIL APPROVAL
	3070						
FEES & SERVICE CHARGES:							
10-350-0000	4020						
FRANCHISE FEES-CABLEVISION		66,955.00	63,000.00	21,540.50	63,000.00	65,000.00	_____
10-351-0000	4025						
STREET CUT REVENUES		61,155.00	63,000.00	27,660.00	63,000.00	37,000.00	_____
10-352-0000	4030						
PARKING VIOLATIONS		3,195.00	3,100.00	2,337.00	3,100.00	3,200.00	_____
10-353-0000	4032						
FIRE DISTRICT REVENUE		115,722.00	129,840.00	103,821.79	129,840.00	162,630.00	_____
10-354-0000	4034						
POLICE ALARM CHARGES		0.00	175.00	175.00	175.00	200.00	_____
10-355-0000	4036						
BLDG PERMITS/INSPECTION FEE		230,792.00	250,000.00	182,028.00	250,000.00	250,000.00	_____
10-356-0000	4040						
RENTS & CONCESSIONS		905.00	910.00	403.00	500.00	0.00	_____
10-356-0100	4042						
STALL RENTAL INCOME		0.00	0.00	0.00	0.00	120,000.00	_____
10-356-0200	4044						
OTHER RENTAL INCOME		0.00	0.00	0.00	0.00	12,000.00	_____
10-357-0000	4050						
PLANNING & ZONING FEES		4,164.00	4,500.00	3,269.10	4,500.00	4,100.00	_____
10-358-0000	4060						
HOMEOWNERS RECOVERY FUND		1,765.00	1,725.00	1,085.00	1,700.00	1,400.00	_____
	4070						
TOTAL FEES & SERVICES CHARG		484,653.00	516,150.00	342,320.19	515,815.00	655,530.00	_____

1995-1996 BUDGET

REVENUE WORKSHEET

ACCOUNT #	OFFICE USE	PREV YR ACTUAL	CURRENT BUDGET	REVENUE TO DATE	ESTIMATED ENTIRE YEAR	ESTIMATED NEXT YEAR	COUNCIL APPROVAL
	6030						
SPECIAL APPROPRIATIONS							
10-397-0100	6033						
LOAN PROCEEDS		0.00	0.00	0.00	0.00	384,700.00	_____
10-398-0100	6038						
FIRE LOSS-PROPERTY SETTLEME		0.00	654,970.00	654,970.57	654,970.00	0.00	_____
10-398-0200	6039						
FIRE LOSS EXPENSE REIMBURSE		0.00	28,199.00	28,199.51	28,199.00	6,000.00	_____
10-399-0400	6040						
FROM CAPITAL RESERVE FUND		0.00	11,959.00	11,958.58	11,950.00	40,000.00	_____
10-399-0200	6041						
FROM FUND 80 - RES ASSUR PU		0.00	0.00	0.00	0.00	40,000.00	_____
10-399-0500	6070						
FROM GEN. FUND FUND BALANCE		0.00	220,163.00	0.00	230,177.00	280,484.00	_____
10-399-0600	6080						
POWELL BILL FUND BALANCE		0.00	65,350.00	0.00	66,350.00	111,595.00	_____
10-399-0700	6090						
TRANSFER FROM FUND 29(SRF)		222,601.00	268,602.00	268,601.32	268,601.00	236,125.00	_____
	6100						
TOTAL APPROPRIATIONS		222,601.00	1,250,243.00	963,729.98	1,260,255.00	1,107,904.00	_____
	6200						
TOTAL REVENUES-ALL SOURCES		1,945,202.00	3,415,144.00	4,416,915.52	5,074,203.00	5,706,485.00	_____

NOTES REGARDING ESTIMATED REVENUES.

1. Ad Valorem Taxes: Represents projected collections from a tax rate of .21/\$100 valuation. The valuation figure used is \$1,011,000,000, 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 and the Powell Bill Allocation. The Intangibles tax has been repealed (it had been frozen), and will only be received one more year.

3. Transfers from the Capital Reserve Fund, the Fund Balance of the General Fund, and the Fund Balance of the Powell Bill Fund are recommended for purposes of balancing the proposed budget, and providing the necessary revenue to finance operations and Capital Outlay.

REVENUE ANALYSIS

The Budget is based upon a proposed ad valorem tax rate of \$.21 per \$100.00 of assessed valuation (100% of the appraised valuation). Below are computations (1) the revenue generated by a \$.21/\$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 \$.21/\$100.00 Tax Rate:

Real and Personal Property	\$1,011,000,000

F/Y 95/96 Assessed Valuation	\$1,011,000,000
x \$.21/\$100.00 tax rate.	x .21/\$100

Projected Tax Proceeds	\$ 2,123,100
x collection rate	x 98.5%

 Budgeted Tax Proceeds	 \$ 2,091,254

2. Fund Balance Appropriation Required to Balance the Budget:

Total Expenditures	\$ 5,708,485
Total Revenues	- 5,227,406

Total appropriated	\$ 481,079
(General Fund \$289,484, RAF \$40,000, Capital Reserve \$40,000, Powell Bill Fund \$111,595)	

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

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

ESTIMATED FOR F/Y 94/95: (as of 5/02/95) Balance 6/30/94	\$ 130,077	1,080,226	1,210,303
Revenues/Other Financing	301,566	4,113,948	4,415,514
Expenditures/ Fund Transfers	< 345,700 >	< 4,288,712 >	< 4,634,412 >
Estimated Balances 6/30/95	\$ 85,943	905,462	991,405
PROPOSED FOR F/Y 1995-96.			
Revenues/Other Financing	\$ 309,022	5,229,206	5,538,228
Expenditures/ Fund Transfers	< 360,595 >	< 5,347,890 >	< 5,708,485 >
Proposed Balances 6/30/96	\$ 31,370	786,778	818,148

⊙

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 1995-96 are as follows:

Ad Valorem taxes are expected to increase 16%, due to growth in the Village's tax base, from construction and revaluation.

Prior year's taxes which are anticipated to be received in the upcoming fiscal year are \$ 34,000. The tax collector had a collection rate of 99% for all taxes in fiscal year 1994-1995. A larger amount of past year taxes are due this year because 1994 motor vehicle taxes are not all received in the 1994-1995 fiscal year.

Tax discounts assume that 50% of all taxes will be paid early, as past history indicates will occur.

The Utilities Franchise Tax has been frozen at 1990-1991 levels by the NC General Assembly. Projected increases did not occur as had been anticipated (annexation increases, mild weather). A more conservative estimate has been used for 1995-1996.

The Intangibles Tax is also frozen at 90/91 levels. For 95/96 budget purposes, I am projecting the collection of the same amount of revenue from this source as was received in 94/95. An additional \$28,000 of this revenue goes to 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 1994/1995 has been running at about 7% over budget. For 1995/1996, I am anticipating that collections will increase approximately 5% over the current fiscal year, as recommended by the NCLM.

Beer and Wine tax revenues are also frozen at 90/91 levels by the NC General Assembly. For 95/96 budget purposes, I estimate receiving the same amount in the upcoming year as has been received in 94/95.

Powell Bill revenues are anticipated to increase 5%. The formula for determining Powell Bill revenues in 95/96 is based on a distribution of \$ 22.50 per capita and \$ 1,585 per mile of road maintained by the receiving municipality.

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

The Inventory Tax Reimbursement is also frozen at 90/91 levels. For 95/96 budget purposes, I anticipate receiving the same amount from this revenue source as was received in 94/95.

Fire District Revenue is based on a tax rate of .10/\$100 valuation. The tax base increased in the past year to \$158,000 from \$124,000. 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 1995/1996. Pinehurst fees are still as low as those of any local government in the County.

Interestingly, street cut revenue has decreased dramatically. 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 does mean a sizable 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 a slight amount due to new homes receiving the service. However, this revenue line item should be studied because a reduction is likely if small satellite dishes become even more popular and affordable, as they seem to be doing.

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 have decreased slightly, probably due to the moratorium. I recommend that when the Village Council begins hearings and deliberations on the new Unified Development Ordinance, attention also be given to the fees charged for related applications, and that the fees be adjusted to reflect actual cost to the Village in administering the ordinance with regard to the applications.

Interest income is expected to increase slightly due to higher rates than this time last year. Rates earned on CD's and investments in the Cash Management Trust of NC are over 5.70% 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.

1995-1996 BUDGET

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
	1894							
	1897							
EXPENDITURE SUMMARY BY DEPARTMENT								
GENERAL FUND								
10-410-0200	1900							
GOVERNING BODY		420,760.00	1,109,179.00	960,798.07	745,417.00	125,400.00	90,030.00	
10-420-0200	1903							
ADMINISTRATION		381,523.00	547,926.00	480,366.65	483,985.00	509,594.00	453,718.00	
10-510-0200	1906							
POLICE DEPARTMENT		822,877.00	962,782.00	771,494.49	972,978.00	1,157,242.00	1,146,952.00	
10-530-0200	1909							
FIRE DEPARTMENT		879,528.00	968,272.00	824,672.02	813,000.00	937,868.00	920,259.00	
10-540-0200	1912							
BUILDING INSPECTIONS		176,853.00	283,881.00	236,756.62	286,934.00	322,641.00	278,415.00	
10-555-0000	1915							
CENTRAL MAINTENANCE		6.00-	0.00	0.00	0.00	0.00	0.00	
10-560-0200	1918							
PUBLIC WORKS SUPERVISION		66,625.00	73,954.00	57,254.47	73,954.00	88,174.00	98,339.00	
10-565-0200	1921							
STREETS & GROUNDS DIVISIO		479,193.00	530,384.00	420,932.66	529,052.00	1,045,483.00	709,616.00	
10-570-3300	1924							
POWELL BILL FUNDS		224,087.00	345,700.00	314,417.25	345,700.00	354,000.00	249,000.00	
10-580-0200	1927							
SANITATION DEPARTMENT		464,288.00	500,643.00	424,628.21	500,643.00	562,653.00	551,397.00	
10-620-0200	1930							
RECREATION DEPARTMENT		16,346.00	19,696.00	11,705.87	25,010.00	627,935.00	570,684.00	
10-660-3900	1933							
NON-DEPARTMENTAL		70,743.00	73,900.00	66,381.59	73,300.00	70,000.00	70,000.00	
10-700-0100	1936							
DEBT SERVICE DEPARTMENT		0.00	0.00	0.00	0.00	531,398.00	552,075.00	
10-410-0200	1939							
TOTALS		4,002,917.00	4,416,817.00	4,369,407.00	4,049,913.00	6,340,388.00	5,038,485.00	

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 5.22% of gross salary, the same percentage as in the current year's budget. However, in the upcoming fiscal year, I am recommending that an additional 5% of each employee's salary be deposited in that employee's 401(k) account, as is now done for all sworn police officers. Presently non-law enforcement employees have an additional 2.5% of their salary deposited in their 401(k) account.
3. Workmen's Compensation Fund premiums will remain relatively constant in the 1995/1996 fiscal year budget.
4. Electric utility rates are projected to remain constant. Water rates will remain constant in the next fiscal year. Postage expenditures are generally consistent.
5. Fuel prices are expected to remain roughly at their current levels.
6. Liability insurance premiums for the NCLM-sponsored program are projected to slightly decrease due to pool experience. Health insurance premiums will decrease slightly the next fiscal year.
7. The proposed General Fund budget represents an \$824,323 increase from the current budget. Of the proposed budget, \$1,274,866 is for Capital Outlay and Debt Service, which makes the proposed operating budget \$ 4,398,619, a \$93,998 increase from the operating budget adopted in June of 1994. An important note is that the former Enterprise Fund has been incorporated into the General Fund, under the Recreation Department. That action makes the aforementioned increase in the operating budget that much easier to understand, especially when one considers the other increases in the Recreation Department that are proposed for the next year. The \$1,274,866 for Capital Outlay and Debt Service is a 100% increase over the Capital Outlay and Debt Service figure (\$605,960) of one year ago.

Notable Capital Expenditures recommended are:

1. Rotational replacement of five Police patrol cars.
2. Addition of five portable radios for Police Department.
3. Replacement protective vests for all Police officers.
4. Four new radar units for Police patrol cars.
5. New above ground fuel storage/dispensing facility, and

- removal of the underground fuel tanks.
- 6. Decorative traffic signals for Morganton/Monticello intersection.
- 7. Railroad pre-emption device for NC 5/Lake Hills intersection.
- 8. One new pickup truck for Streets and Grounds.
- 9. One new garbage truck for Sanitation.
- 10. A new fieldhouse at Cannon Park.
- 11. One new soccer field on the 211 site.
- 12. New fencing at Harness Tracks.
- 13. Sewer service 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</u> 1994 - 1995	<u>Fiscal Year</u> 1995 - 1996
Personnel/Professional Services	60 %	54 %
Operations/Maintenance	26 %	24 %
Capital Outlay/Debt Service	14 %	22 %

	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.

1995-1996 BUDGET

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE 1000	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
10-410-0200	1003							
SALARIES & WAGES		0.00	0.00	0.00	0.00	18,300.00	18,300.00	_____
10-410-0400	1006							
PROFESSIONAL SERVICES		53,476.00	78,200.00	60,962.50	80,000.00	61,000.00	49,000.00	_____
10-410-1200	1009							
POSTAGE		5,069.00	2,400.00	1,635.73	2,400.00	2,900.00	2,900.00	_____
10-410-1400	1012							
TRAVEL		4,383.00	7,000.00	7,063.13	7,000.00	4,600.00	4,600.00	_____
10-410-2100	1015							
RENTAL: BLDGS/EQUIPMENT		0.00	2,960.00	157.00	6,000.00	25,000.00	960.00	_____
10-410-2600	1018							
TISING		3,591.00	3,200.00	2,455.71	3,200.00	2,000.00	2,000.00	_____
10-410-3300	1021							
SUPPLIES		3,469.00	4,600.00	3,318.04	4,600.00	4,900.00	4,900.00	_____
10-410-4500	1024							
CONTRACTED SERVICES		24,718.00	22,400.00	20,502.00	22,400.00	3,600.00	3,600.00	_____
10-410-5300	1027							
DUES, SUBSCRIPTION, PUBLI		15.00	550.00	40.00	550.00	100.00	100.00	_____
10-410-5400	1030							
INSURANCE & BONDS		2,169.00	3,000.00	3,415.47	3,000.00	3,000.00	3,670.00	_____
10-410-7100	1033							
CAPITAL OUTLAY: LAND		0.00	113,807.00	113,806.83	113,807.00	0.00	0.00	_____
10-410-7400	1036							
CAPITAL OUTLAY: EQUIPMENT		0.00	2,300.00	2,300.00	2,300.00	0.00	0.00	_____
10-410-9000	1039							
APPROPRIATE TO CAPITAL RE		0.00	500,000.00	500,000.00	500,000.00	0.00	0.00	_____
10-410-0200	1042							
TOTAL GOVERNING BODY		96,048.00	1,035,777.00	715,817.41	745,417.00	125,400.00	90,030.00	_____

GOVERNING BODY NOTES

41002 - Mayor's salary - \$4,500 per year; Councilmember's salary - \$2,760 each per year.

41004 - Village Attorney - \$ 27,600; Audit - \$ 5,000; Election - \$4,000; Balance for printing CAFR, outside counsel, surveying.

41045 - Newsletter printing and mailing \$ 3,600;

1995-1996 BUDGET

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
	1045							
	1048							
ADMINISTRATION								
PAGE 1 OF 2								
10-420-0200	1051							
SALARIES/WAGES-ADMINISTRA		176,040.00	201,680.00	141,998.55	197,000.00	255,000.00	221,000.00	_____
10-420-0500	1054							
FICA-ADMINISTRATION		13,953.00	15,506.00	10,844.62	15,100.00	19,508.00	16,910.00	_____
10-420-0600	1057							
GROUP INSURANCE		18,191.00	20,500.00	14,517.73	19,750.00	36,000.00	23,444.00	_____
10-420-0700	1060							
RETIREMENT EXPENSE-ADMINI		8,387.00	15,646.00	10,217.84	14,170.00	24,500.00	21,320.00	_____
10-420-1100	1063							
TELEPHONE		8,639.00	10,100.00	7,663.90	10,150.00	10,200.00	10,200.00	_____
10-420-1200	1066							
POSTAGE		3,490.00	5,000.00	4,102.24	5,000.00	5,100.00	5,100.00	_____
10-420-1300	1069							
UTILITIES		11,107.00	19,000.00	14,995.78	19,000.00	20,000.00	20,000.00	_____
10-420-1400	1072							
TRAVEL/TRAINING		6,273.00	5,500.00	5,150.76	5,500.00	7,500.00	7,500.00	_____
10-420-1500	1075							
M&R-BLDG/GROUNDS		2,013.00	1,500.00	1,794.46	1,500.00	7,100.00	7,100.00	_____
10-420-1600	1078							
M&R-EQUIPMENT		4,753.00	2,000.00	2,633.95	2,000.00	2,900.00	2,900.00	_____
10-420-1700	1081							
M&R-VEHICLES		4,565.00	4,300.00	3,239.74	4,300.00	5,300.00	4,600.00	_____
10-420-2100	1084							
RENTALS-BLDGS/EQUIPMENT		740.00	110.00	110.00	110.00	15,500.00	15,500.00	_____
10-420-2600	1087							
ADVERTISING		59.00	2.00	0.00	0.00	500.00	500.00	_____
10-420-3100	1090							
GAS-OIL-TIRES		1,155.00	1,000.00	1,071.40	1,000.00	1,700.00	1,700.00	_____
10-420-3300	1093							
OTHER SUPPLIES		10,059.00	15,000.00	11,539.00	15,000.00	20,000.00	20,000.00	_____
10-420-4500	1096							
CONTRACTED SERVICES		14,079.00	41,470.00	39,549.00	48,000.00	50,000.00	50,000.00	_____
10-420-5300	1099							
DUES & SUBSCRIPTIONS		4,510.00	5,500.00	5,669.00	5,500.00	9,000.00	5,500.00	_____

1995-1996 BUDGET

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
	1102							
	1105							
ADMINISTRATION								
PAGE 2 OF 2								
10-420-5400	1108							
INSURANCE & BONDS		7,469.00	3,000.00	3,342.20	3,000.00	3,744.00	5,744.00	_____
10-420-6100	1111							
BANK SERVICE CHARGES/FEE'S		669.00	500.00	128.74	500.00	200.00	200.00	_____
10-420-6600	1114							
HWY USE TAX/LICENSE PLATE		0.00	429.00	428.27	429.00	0.00	0.00	_____
10-420-7200	1117							
CAPITAL OUTLAY: BUILDINGS		8,952.00	0.00	0.00	0.00	1,000.00	1,000.00	_____
10-420-7300	1120							
CAPITAL OUTLAY: FURNITURE		0.00	16,500.00	16,440.11	15,500.00	700.00	700.00	_____
10-420-7400	1123							
CAPITAL OUTLAY: EQUIPMENT		11,564.00	84,239.00	80,724.51	84,237.00	13,542.00	11,000.00	_____
10-420-7500	1126							
CAPITAL OUTLAY: VEHICLES		0.00	13,600.00	13,559.00	13,559.00	0.00	0.00	_____
10-420-0200	1129							
TOTAL ADMINISTRATION		316,668.00	490,368.00	390,028.43	483,985.00	509,594.00	453,718.00	_____

ADMINISTRATION NOTES

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

42072 - Repair doors at Village Hall for energy efficiency.

42074 - Laser printer drums, Computer software, breakroom appliances, cabinets, shelves.

Number of Employees: Prior years 6, Current Year 6, Requested 6, Recommended 6. One part-time apprentice, one part-time payroll clerk (existing).

1995-1996 BUDGET

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
	1132							
	1135							
POLICE DEPARTMENT								
PAGE 1 OF 2								
10-510-0200	1138							
SALARIES/WAGES-POLICE DEPT		506,061.00	543,419.00	390,901.55	544,000.00	661,583.00	661,583.00	_____
10-510-0500	1141							
FICA-POLICE DEPT.		39,228.00	41,617.00	30,174.59	41,621.00	50,611.00	50,611.00	_____
10-510-0600	1144							
GROUP INSURANCE-POLICE DEPT		46,380.00	50,000.00	37,692.93	50,028.00	71,200.00	56,722.00	_____
10-510-0700	1147							
RETIREMENT EXP-POLICE		43,800.00	51,000.00	36,540.40	51,000.00	67,614.00	67,614.00	_____
10-510-1100	1150							
TELEPHONE		9,128.00	9,000.00	5,558.24	9,000.00	9,000.00	9,000.00	_____
10-510-1200	1153							
POSTAGE		275.00	300.00	219.88	300.00	300.00	300.00	_____
10-510-1300	1156							
UTILITIES		8,502.00	9,000.00	4,150.80	9,000.00	9,500.00	9,500.00	_____
10-510-1400	1159							
TRAVEL/ TRAINING		3,440.00	4,000.00	2,338.36	4,000.00	6,000.00	6,000.00	_____
10-510-1500	1162							
M&R-BLDG/GROUNDS		1,023.00	800.00	122.79	800.00	1,000.00	1,000.00	_____
10-510-1600	1165							
M&R-EQUIPMENT		5,943.00	6,000.00	2,368.82	6,000.00	7,000.00	7,000.00	_____
10-510-1700	1168							
M&R-VEHICLES		26,393.00	27,000.00	19,159.67	27,000.00	32,000.00	30,000.00	_____
10-510-2100	1171							
RENTALS: EQUIPMENT		3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	_____
10-510-2600	1174							
ADVERTISING		101.00	100.00	80.00	100.00	100.00	100.00	_____
10-510-3100	1177							
GAS-OIL-TIRES		25,948.00	31,000.00	21,409.77	31,000.00	36,700.00	36,700.00	_____
10-510-3300	1180							
OTHER SUPPLIES		4,819.00	5,000.00	2,241.49	5,000.00	5,000.00	5,000.00	_____
10-510-3600	1183							
UNIFORMS		11,648.00	17,000.00	13,314.87	17,000.00	21,722.00	21,722.00	_____

1995-1996 BUDGET

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
	1186							
	1189							
POLICE DEPARTMENT								
PAGE 2 OF 2								
10-510-4500	1192							
CONTRACTED SERVICES		7,389.00	7,000.00	4,595.50	7,000.00	8,600.00	8,600.00	_____
10-510-5300	1195							
DUES, SUBSCRIPTIONS, PUBL		225.00	300.00	200.00	300.00	300.00	300.00	_____
10-510-5400	1198							
INSURANCE & BONDS		32,138.00	32,000.00	32,637.41	32,000.00	32,000.00	38,268.00	_____
10-510-5800	1201							
INVESTIGATIVE EXPENDITURE		100.00	200.00	0.00	200.00	200.00	200.00	_____
10-510-5900	1204							
DRUG ENFORCEMENT FUND EXP		0.00	1,822.00	0.00	0.00	1,822.00	1,822.00	_____
10-510-6600	1207							
3% HWY USE TAX/LICENSE PL		797.00	1,950.00	974.55	1,960.00	2,733.00	2,730.00	_____
10-510-7200	1210							
CAPITAL OUTLAY: BLDG/GROU		1,200.00	500.00	258.00	500.00	0.00	0.00	_____
10-510-7400	1213							
CAPITAL OUTLAY: EQUIPMENT		13,628.00	62,264.00	56,852.49	62,264.00	37,380.00	37,380.00	_____
10-510-7500	1216							
CAPITAL OUTLAY: VEHICLES		27,927.00	56,100.00	18,500.10	58,105.00	90,000.00	90,000.00	_____
10-510-9100	1219							
COMMUNITY WATCH EXPENDITURE		3,384.00	1,200.00	417.38	1,200.00	1,200.00	1,200.00	_____
10-510-0200	1222							
TOTAL POLICE DEPARTMENT		822,877.00	952,131.00	581,312.09	972,978.00	1,157,242.00	1,146,952.00	_____

POLICE DEPARTMENT NOTES

51002 - Increased to reflect the addition of three more police officers.

51074 - Five new portable radios for new officers; Five new handguns for new officers; Protective vests for all patrol officers; Radar units for patrol cars (4).

51075 - Rotational replacement of five police patrol cars.

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

1995-1996 BUDGET

BUDGET WORKSHEET

ACCOUNT #	OFFICE USB 1225 1228	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
FIRE DEPARTMENT								
PAGE 1 OF 2								
10-530-0200	1231							
SALARIES/WAGES-FIRE DEPT.		490,967.00	545,831.00	410,075.43	540,000.00	577,890.00	577,890.00	_____
10-530-0400	1234							
PROFESSIONAL SERVICES		0.00	0.00	0.00	0.00	2,500.00	2,500.00	_____
10-530-0500	1237							
FICA EXP-FIRE DEPT.		37,208.00	42,138.00	30,817.06	41,300.00	44,209.00	44,209.00	_____
10-530-0600	1240							
GROUP INSURANCE		42,343.00	52,945.00	34,116.36	46,000.00	60,180.00	47,722.00	_____
10-530-0700	1243							
RETIREMENT EXP-FIRE DEPT.		24,947.00	42,253.00	30,852.60	41,000.00	59,060.00	59,060.00	_____
10-530-1100	1246							
TELEPHONE		3,486.00	4,600.00	3,765.57	4,600.00	5,100.00	5,100.00	_____
10-530-1200	1247							
POSTAGE		24.00	80.00	52.54	80.00	100.00	100.00	_____
10-530-1300	1248							
UTILITIES		15,625.00	17,500.00	13,640.81	17,500.00	17,980.00	17,980.00	_____
10-530-1400	1249							
TRAVEL/TRAINING		1,381.00	1,500.00	714.39	1,490.00	6,000.00	6,000.00	_____
10-530-1500	1252							
M&R-BLDG/GROUNDS		2,280.00	5,000.00	2,225.18	5,000.00	5,135.00	5,135.00	_____
10-530-1600	1255							
M&R-EQUIPMENT		4,810.00	4,200.00	3,848.19	4,200.00	4,314.00	4,314.00	_____
10-530-1700	1258							
MAINT & REPAIR-VEHICLES		23,359.00	25,000.00	23,270.04	26,000.00	26,119.00	25,000.00	_____
10-530-2100	1261							
RENTALS: BLDG/EQUIP		514.00	500.00	392.29	500.00	600.00	500.00	_____
10-530-2600	1264							
ADVERTISING		1,499.00	5,000.00	5,115.75	5,200.00	1,540.00	1,540.00	_____
10-530-3100	1267							
GAS-OIL-TIRES		4,424.00	5,800.00	4,915.68	5,800.00	5,957.00	5,957.00	_____
10-530-3300	1270							
OTHER SUPPLIES		7,317.00	5,000.00	5,167.47	5,200.00	5,342.00	5,342.00	_____

1995-1996 BUDGET

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE 1273 1276	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
FIRE DEPARTMENT								
PAGE 2 OF 2								
10-530-3600 UNIFORMS	1279	6,180.00	10,500.00	9,525.34	10,500.00	15,750.00	15,750.00	_____
10-530-4500 CONTRACTED SERVICES	1282	579.00	400.00	288.00	400.00	20,000.00	20,000.00	_____
10-530-5300 DUES & SUBSCRIPITONS	1285	519.00	630.00	949.92	630.00	800.00	800.00	_____
10-530-5400 INSURANCE & BONDS	1288	59,895.00	50,000.00	49,317.36	50,000.00	54,495.00	50,462.00	_____
10-530-6600 HWY USE TAX/LICENSE PLATE	1291	0.00	0.00	0.00	0.00	0.00	0.00	_____
10-530-7100 CAPITAL OUTLAY: LAND	1294	0.00	0.00	0.00	0.00	0.00	0.00	_____
10-530-7200 CAPITAL OUTLAY-BLDGS/GROU	1297	0.00	0.00	0.00	0.00	0.00	0.00	_____
10-530-7400 CAPITAL OUTLAY: EQUIPMENT	1300	8,403.00	7,600.00	2,942.76	7,600.00	24,800.00	24,800.00	_____
10-530-7500 CAPITAL OUTLAY: VEHICLES	1303	0.00	0.00	0.00	0.00	0.00	0.00	_____
10-530-0200 TOTAL FIRE DEPARTMENT	1306	735,759.00	827,877.00	532,106.72	813,000.00	937,868.00	920,259.00	_____

FIRE DEPARTMENT NOTES

53002 - Salary costs of 23 full-time employees and 7 auxiliary firefighters. Reflects addition of part-time clerical help.

53004 - Expenses in conjunction with Master Planning.

53014 - Increased to reflect \$261 spent annually in training for each employee.

53036 - Increased to replace turn-out gear for one third of the firefighters.

53045 - Increased to reflect payment to MOWASA for hydrants on public water system. (\$19,000)

53074 - Mobile air maintenance; Five portable radios; Carbon Monoxide and gas detector; Five self-contained breathing apparatus (airpacks) with spare tank; PC for administrators and clerical employees; Lawn mower.

Number of Employees: Prior year 21, Current year 23,
Requested 23, Recommended 23 plus part-time clerical position
(new).

1995-1996 BUDGET

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE 1309	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
PLANNING & BUILDING INSPECTION DEPARTMENT								
1312								
PAGE 1 OF 2								
10-540-0200	1315							
SALARIES/WAGES-BLDG INSPB		120,940.00	149,525.00	106,147.67	148,000.00	158,085.00	158,085.00	
10-540-0400	1318							
PROFESSIONAL SERVICES		0.00	50,000.00	25,245.76	50,000.00	55,000.00	40,000.00	
10-540-0500	1321							
FICA EXP-BLDG INSPBCT		9,314.00	11,539.00	8,099.78	11,350.00	12,094.00	12,094.00	
10-540-0600	1324							
GROUP INSURANCE		15,997.00	19,900.00	14,499.38	19,300.00	22,440.00	15,322.00	
10-540-0700	1327							
RETIREMENT EXP		5,313.00	10,313.00	6,883.46	9,600.00	15,594.00	15,594.00	
10-540-1100	1330							
TELEPHONE		1,830.00	2,500.00	2,301.22	2,500.00	2,650.00	2,650.00	
10-540-1200	1333							
POSTAGE		740.00	600.00	555.23	600.00	750.00	750.00	
10-540-1400	1336							
TRAVEL/TRAINING		2,267.00	2,800.00	2,380.78	2,500.00	5,500.00	5,500.00	
10-540-1600	1339							
MAINT & REPAIR-EQUIPMENT		0.00	220.00	395.00	200.00	250.00	250.00	
10-540-1700	1342							
MAINT & REPAIR-VEHICLES		4,309.00	4,500.00	3,053.32	4,500.00	3,482.00	4,000.00	
10-540-2100	1345							
RENTAL: BLDG/EQUIPMENT		0.00	54.00	54.00	200.00	200.00	200.00	
10-540-2600	1348							
ADVERTISING		45.00	500.00	301.00	500.00	550.00	550.00	
10-540-3100	1351							
GAS-OIL-TIRES		2,345.00	2,700.00	2,000.11	2,700.00	2,500.00	2,700.00	
10-540-3300	1354							
OTHER SUPPLIES		10,234.00	7,500.00	7,146.47	7,500.00	7,500.00	7,500.00	
10-540-4500	1357							
CONTRACTED SERVICES		0.00	790.00	790.00	790.00	850.00	850.00	
10-540-5300	1360							
DUES & SUBSCRIPTIONS		454.00	594.00	594.00	594.00	550.00	550.00	
10-540-5400	1363							
INSURANCE & BONDS		3,337.00	3,900.00	4,534.55	3,900.00	4,100.00	4,100.00	

1995-1996 BUDGET

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE 1366	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
PLANNING & BUILDING INSPECTION DEPT								
	1369							
PAGE 2 OF 2								
10-540-7300	1372							
CAPITAL OUTLAY: FURNITURE		0.00	8,400.00	8,355.58	8,400.00	845.00	845.00	_____
10-540-7400	1375							
CAPITAL OUTLAY-EQUIPMENT		728.00	7,546.00	12,057.04	13,800.00	7,211.00	6,811.00	_____
10-540-7500	1378							
CAPITAL OUTLAY-VEHICLES		0.00	0.00	0.00	0.00	22,426.00	0.00	_____
05-400-2000	1381							
TOTAL BUILDINGS INSPECTIO		176,853.00	283,881.00	205,365.05	286,934.00	322,641.00	278,415.00	_____

PLANNING AND INSPECTION NOTES

54002 - Includes the non-permanent position of Administrative Intern who assists in large part with land use matters, one part-time file clerk.

54004 - Remainder of consultant's work on UDO rewrite.

54014 - Increased for planning school, a planning conference to educate planning and zoning board members and staff on implementing the new UDO, and training for the new building inspector (new in FY 1994-1995).

54074 - PC for Chief Building Inspector, VCR, Video Camera, TV and TV stand for use by Inspections staff and Community Appearance Commission.

Number of Employees: Prior year 5, Current year 6, Requested 6, Recommended 6. Plus part-time file clerk.

1995-1996 BUDGET

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
	1384							
CENTRAL MAINTENANCE DEPARTMENT								
	1387							
INTERNAL SERVICE FUND								
	1390							
PAGE 1 OF 2								
10-555-0000	1393							
CHARGES TO OTHER DEPARTME		128,445.00-	154,985.00-	100,553.07-	154,978.00-	174,122.00-	176,841.00-	_____
10-555-0200	1396							
SALARIES/WAGES-CENTRAL MA		76,806.00	83,207.00	58,052.04	83,200.00	85,701.00	85,701.00	_____
10-555-0500	1399							
FICA EXP-CENT MAINT DEPT		5,987.00	6,366.00	4,440.95	6,366.00	6,556.00	6,556.00	_____
10-555-0600	1402							
GROUP INSURANCE		5,850.00	6,000.00	4,644.87	6,000.00	6,706.00	8,561.00	_____
10-555-0700	1405							
RETIREMENT EXP		4,007.00	6,242.00	4,436.41	6,242.00	9,759.00	8,759.00	_____
10-555-1100	1408							
TELEPHONE		589.00	550.00	398.54	550.00	575.00	575.00	_____
10-555-1300	1411							
UTILITIES		6,622.00	9,000.00	4,775.04	9,000.00	8,000.00	8,000.00	_____
10-555-1400	1414							
TRAVEL/TRAINING		10.00	0.00	0.00	0.00	300.00	300.00	_____
10-555-1500	1417							
MAINT & REPAIR-BLDG/GROUN		748.00	500.00	0.00	500.00	1,500.00	1,500.00	_____
10-555-1600	1420							
MAINT & REPAIR-EQUIPMENT		1,502.00	1,300.00	502.45	1,300.00	1,000.00	1,000.00	_____
10-555-1700	1423							
MAINT & REPAIR-VEHICLES		194.00	300.00	171.26	300.00	300.00	300.00	_____
10-555-2100	1426							
RENTAL: EQUIPMENT		10.00	0.00	0.00	0.00	25.00	25.00	_____
10-555-3100	1429							
GAS-OIL-TIRES		953.00	1,100.00	609.51	1,100.00	1,300.00	1,000.00	_____
10-555-3300	1432							
OTHER SUPPLIES		1,191.00	2,000.00	1,086.10	2,000.00	1,900.00	1,800.00	_____

1995-1996 BUDGET

BUDGET WORKSHEET

ACCOUNT #	OFFICE USB	PRV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
	1435							
CENTRAL MAINTENANCE DEPARTMENT								
	1436							
INTERNAL SERVICE FUND								
	1441							
PAGE 2 OF 2								
10-555-3600	1444							
UNIFORMS		1,744.00	1,800.00	1,256.86	1,800.00	1,800.00	1,800.00	_____
10-555-5400	1447							
INSURANCE & BONDS		1,850.00	3,000.00	3,714.47	3,000.00	3,000.00	3,864.00	_____
10-555-5700	1450							
BULK PURCHASES FOR ALL DE		9,316.00	11,500.00	5,644.47	11,500.00	10,000.00	10,000.00	_____
10-555-7200	1453							
CAPITAL OUTLAY: BLDGS/GRO		8,495.00	4,520.00	4,520.00	4,520.00	36,000.00	36,000.00	_____
10-555-7400	1456							
CAPITAL OUTLAY: EQUIPMENT		2,565.00	17,600.00	5,500.00	17,600.00	1,100.00	1,100.00	_____
10-555-0000	1459							
TOTAL CENTRAL MAINTENANCE		6.00-	0.00	0.00	0.00	0.00	0.00	_____

CENTRAL MAINTENANCE NOTES

55572 - Construction of pad and installation of pumps for new above ground fuel dispensing and storage site. Removal of underground diesel (550 gallon) and unleaded fuel (10,000 gallon) tanks, which have been underground since the mid 1970's.

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

1995-1996 BUDGET

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
	1462							
	1465							
PUBLIC WORKS SUPERVISION								
PAGE 1 OF 2								
10-560-0200	1468							
SALARIES/WAGES-PUBLIC WOR		38,199.00	41,548.00	29,106.24	41,548.00	44,201.00	59,230.00	_____
10-560-0500	1471							
FICA EXP-PUBLIC WORKS		3,027.00	3,179.00	2,226.64	3,179.00	3,382.00	3,382.00	_____
10-560-0600	1474							
GROUP INSURANCE		3,685.00	4,900.00	3,093.78	4,900.00	6,780.00	4,961.00	_____
10-560-0700	1477							
RETIREMENT EXP-PUBLIC WOR		1,991.00	3,117.00	2,224.26	3,117.00	4,517.00	4,517.00	_____
10-560-1100	1480							
TELEPHONE		915.00	1,800.00	1,666.63	1,800.00	2,400.00	2,400.00	_____
10-560-1300	1483							
UTILITIES		3,686.00	4,000.00	2,196.66	4,000.00	4,108.00	4,108.00	_____
10-560-1400	1486							
TRAVEL & TRAINING		8.00	80.00	78.75	80.00	50.00	50.00	_____
10-560-1500	1489							
MAINT & REPAIR-BLDG/GROUN		953.00	1,000.00	136.73	1,000.00	1,027.00	1,027.00	_____
10-560-1600	1492							
MAINT & REPAIR-EQUIPMENT		2,030.00	2,550.00	1,313.00	2,550.00	2,600.00	2,600.00	_____
10-560-1700	1495							
MAINT & REPAIR-VEHICLES		3,772.00	3,500.00	3,276.68	3,500.00	5,224.00	4,500.00	_____
10-560-3100	1498							
GAS-OIL-TIRES		2,245.00	3,000.00	1,679.92	3,000.00	3,100.00	3,100.00	_____
10-560-3300	1501							
SUPPLIES		2,417.00	1,230.00	570.69	1,230.00	2,000.00	1,000.00	_____
10-560-3600	1504							
UNIFORMS		1,694.00	2,000.00	2,042.97	2,000.00	2,050.00	1,050.00	_____
10-560-4500	1507							
CONTRACTED SERVICES		135.00	250.00	135.00	250.00	250.00	250.00	_____
10-560-5300	1510							
DUES & SUBSCRIPTIONS		0.00	0.00	0.00	0.00	25.00	25.00	_____

1995-1996 BUDGET

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
	1513							
	1516							
PUBLIC WORKS SUPERVISION								
PAGE 2 OF 2								
10-560-5400	1519							
INSURANCE & BONDS		1,868.00	1,100.00	1,078.53	1,100.00	2,000.00	1,129.00	_____
10-560-7200	1522							
CAPITAL OUTLAY: BUILDINGS		0.00	0.00	0.00	0.00	3,000.00	2,000.00	_____
10-560-7400	1525							
CAPITAL OUTLAY: EQUIPMENT		0.00	700.00	159.00	700.00	1,450.00	1,000.00	_____
10-560-0200	1528							
TOTAL PUBLIC WORKS SUPERV		66,625.00	73,954.00	50,985.48	73,954.00	88,174.00	98,339.00	_____

PUBLIC WORKS SUPERVISION NOTES

56002 - Increased to establish a new clerical position to assist the Public Works director with inquiries, both telephone and walk-in, administration, and dispatching.

56072 - For modifications to door of office, and office configuration, to make the office site more secure with the addition of the clerical position.

56074 - Office equipment for the new clerical position.

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

1995-1996 BUDGET

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
	1531							
	1534							
STREETS & GROUNDS DEPARTMENT								
PAGE 1 OF 2								
10-565-0200	1537							
SALARIES & WAGES		208,410.00	256,332.00	195,297.99	255,000.00	343,797.00	295,355.00	
10-565-0500	1540							
FICA EXPENSE		16,527.00	19,685.00	14,940.64	19,685.00	26,300.00	22,858.00	
10-565-0600	1543							
GROUP INSURANCE		23,896.00	25,000.00	21,817.49	25,000.00	42,180.00	35,122.00	
10-565-0700	1546							
RETIREMENT EXPENSE		10,812.00	19,867.00	13,997.23	19,867.00	33,743.00	30,537.00	
10-565-1300	1549							
UTILITIES (STREET LIGHTS)		58,908.00	31,000.00	29,485.65	31,000.00	31,837.00	31,000.00	
10-565-1500	1552							
MAINT & REPAIR-BLDG/GROUN		3,559.00	4,500.00	4,126.45	4,500.00	4,622.00	4,622.00	
10-565-1600	1555							
MAINT & REPAIR-EQUIPMENT		36,237.00	32,000.00	28,424.11	32,000.00	33,083.00	28,000.00	
10-565-1700	1558							
MAINT & REPAIR-VEHICLES		24,293.00	23,000.00	23,650.02	23,000.00	26,118.00	23,000.00	
10-565-2100	1561							
RENTAL OF EQUIPMENT		0.00	0.00	0.00	0.00	500.00	500.00	
10-565-3100	1564							
GAS-OIL-TIRES		12,047.00	15,700.00	14,514.96	15,700.00	20,000.00	20,000.00	
10-565-3300	1567							
SUPPLIES		10,450.00	10,000.00	8,209.46	10,000.00	10,270.00	10,270.00	
10-565-3600	1570							
UNIFORMS		5,195.00	7,500.00	5,573.00	7,500.00	9,793.00	9,793.00	
10-565-4500	1573							
CONTRACTED SERVICES		50,120.00	51,300.00	32,740.79	51,300.00	52,685.00	35,000.00	
10-565-5400	1576							
INSURANCE & BONDS		11,685.00	15,000.00	15,151.26	14,000.00	20,000.00	17,100.00	

1995-1996 BUDGET

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
	1579							
	1582							
STREETS & GROUNDS DEPARTMENT								
10-565-6600	1585							
HWY USE TAX/LICENSE PLATE		368.00	0.00	0.00	0.00	1,965.00	1,965.00	_____
10-565-7400	1588							
CAPITAL OUTLAY: EQUIPMENT		5,480.00	20,500.00	11,865.71	20,500.00	42,200.00	20,700.00	_____
10-565-7500	1591							
CAPITAL OUTLAY-VEHICLES		0.00	0.00	0.00	0.00	46,400.00	23,200.00	_____
10-565-0200	1594							
TOTAL STREETS & GROUNDS D		479,193.00	530,384.00	420,932.66	529,052.00	1,045,483.00	709,616.00	_____

STREETS AND GROUNDS DEPARTMENT NOTES

56502 - Includes two new laborer positions. (Two new positions had been authorized in the 1994-1995 budget, but never filled, these are those positions.)

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. Also includes funds for drainage project on Caddell Road, and for a Parking Feasibility Study (\$12,000.00) in the Village Commercial District.

56574 - Three new portable radios (the lack of these was a problem in the January storm); One new Wheelhorse lawn mower; Rechargeable flashlights (the lack of these was also a problem in the January storm); Assorted tools and implements for street tractors.

56575 - One crewcab pickup truck with mobile radio.

Number of Employees: Prior year 14, Current year 15 plus apprentice, Requested 20, Recommended 16.

1995-1996 BUDGET

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE 1597	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
POWELL BILL FUNDS								
10-570-3300 OTHER SUPPLIES	1600	7,967.00	21,500.00	22,657.48	21,500.00	19,000.00	19,000.00	_____
10-570-4500 CONTRACTED SERVICES	1603	202,394.00	320,000.00	279,352.38	320,000.00	235,000.00	130,000.00	_____
10-570-6600 HWY USE TAX/LICENSE PLATE	1606	0.00	0.00	0.00	0.00	0.00	0.00	_____
10-570-6400 TRAFFIC CONTROL EXPENDITU	1609	1,744.00	3,000.00	1,289.58	3,000.00	100,000.00	100,000.00	_____
10-570-7400 CAPITAL OUTLAY-EQUIPMENT	1612	0.00	1,200.00	845.75	1,200.00	0.00	0.00	_____
10-570-7500 CAPITAL OUTLAY-VEHICLES	1615	11,982.00	0.00	0.00	0.00	0.00	0.00	_____
10-570-3300 TOTAL POWELL BILL FUNDS	1618	224,087.00	345,700.00	304,145.19	345,700.00	354,000.00	249,000.00	_____

POWELL BILL NOTES

57033 - For signage, right of way maintenance (shoulder) supplies such as seed, fertilizer, tack and netting; Ice melt; Powell Bill map revisions.

57045 - For tree trimming on right of way that is Powell Bill eligible, and for the annual resurfacing costs associated with resurfacing an anticipated five miles of Village maintained roads.

57064 - For railroad pre-emption installation at the intersection of NC 5 and Lake Hills road.

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

1995-1996 BUDGET

BUDGET WORKSHEET

ACCOUNT #	OFFICE USR 1621	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
SANITATION DEPARTMENT								
10-580-0200	1624							
SALARIES/WAGES		133,313.00	145,000.00	103,526.22	145,000.00	201,823.00	201,823.00	
10-580-0500	1627							
FICA EXPENSE		10,663.00	11,093.00	7,919.80	11,093.00	15,439.00	15,439.00	
10-580-0600	1630							
GROUP INSURANCE		13,803.00	17,000.00	12,448.64	17,000.00	26,640.00	21,600.00	
10-580-0700	1633							
RETIREMENT EXPENSE		6,457.00	11,200.00	7,879.82	11,200.00	20,626.00	20,626.00	
10-580-1400	1636							
TRAVEL/TRAINING		0.00	0.00	0.00	0.00	25.00	25.00	
10-580-1600	1639							
MAINT & REPAIR-EQUIPMENT		86.00	1,200.00	734.53	1,200.00	1,232.00	1,232.00	
10-580-1700	1642							
MAINT & REPAIR-VEHICLES		30,542.00	27,600.00	23,929.39	27,600.00	34,824.00	30,000.00	
10-580-3100	1645							
GAS-OIL-TIRES		9,490.00	11,000.00	10,224.98	11,000.00	12,000.00	12,000.00	
10-580-3300	1648							
OTHER SUPPLIES		3,890.00	2,000.00	727.15	2,000.00	2,000.00	2,000.00	
10-580-3600	1651							
UNIFORMS		3,461.00	3,800.00	2,639.30	3,800.00	5,184.00	5,184.00	
10-580-4500	1654							
CONTRACTED SERVICES		145,961.00	160,000.00	125,265.62	160,000.00	30,000.00	30,000.00	
10-580-5400	1657							
INSURANCE & BONDS		12,128.00	10,750.00	8,634.97	10,750.00	14,000.00	14,600.00	
10-580-6300	1660							
LANDFILL FEES		69,884.00	100,000.00	75,523.72	100,000.00	100,000.00	100,000.00	
10-580-6600	1663							
HWY USE TAX/LICENSE PLATE		591.00	0.00	0.00	0.00	1,850.00	1,860.00	
10-580-7400	1666							
CAPITAL OUTLAY: EQUIPMENT		0.00	0.00	0.00	0.00	0.00	0.00	
10-580-7500	1669							
CAPITAL OUTLAY: VEHICLES		24,019.00	0.00	0.00	0.00	97,000.00	95,000.00	
10-580-0200	1672							
TOTAL SANITATION DEPARTMENT		464,298.00	500,643.00	379,454.14	500,643.00	562,653.00	551,397.00	

SANITATION DEPARTMENT NOTES

58002 - Includes three new positions for the purpose of the Village assuming the responsibility of servicing Clarendon Gardens, #6, and Lawn and Tennis beginning in July, 1995, and Pinehurst Trace beginning in March, 1996. The Finance Officer and the Public Works Director predict that the savings to the Village to do so in the first year will be @ \$20,000, and in the second year @ \$34,000.

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

58063 - Represents projected cost of delivering Solid Waste to Bertie County Landfill until the Uwharrie landfill in Troy is lined and capable of accepting waste.

58075 - One new 20 cubic yard garbage paker and one new compact pickup truck with hydraulic dump bed for the purpose of extending Village provided service into the aforementioned areas.

Number of Employees: Prior year 9, Current year 9, Requested 12, Recommended 12.

1995-1996 BUDGET

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE 1735	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
RECREATION (& H. TRACK)								
PAGE 2 OF 2								
10-620-3700	1740							
SHOWS/EVENTS EXPENSES		0.00	0.00	0.00	0.00	400.00	400.00	_____
10-620-4500	1741							
CONTRACTED SERVICES		1,060.00	709.07	0.00	4,000.00	21,000.00	21,000.00	_____
10-620-5300	1744							
DUES,SUBSCRIPTIONS,PUBLIC		0.00	0.00	0.00	0.00	150.00	150.00	_____
10-620-5400	1747							
INSURANCE & BONDS		67.00	900.00	0.00	100.00	18,500.00	18,500.00	_____
10-620-6600	1750							
HWY USE TAX & TAGS		0.00	0.00	0.00	0.00	250.00	0.00	_____
10-620-7200	1753							
CAPITAL OUTLAY-BLDG & GRO		1,558.00	0.00	0.00	0.00	231,305.00	196,305.00	_____
10-620-7201	1756							
CAPITAL OUTLAY-FENCING		0.00	0.00	0.00	0.00	40,000.00	45,000.00	_____
10-620-7400	1759							
CAPITAL OUTLAY: EQUIPMENT		6,844.00	8,237.02	8,237.02	11,060.00	4,950.00	4,950.00	_____
10-620-7500	1762							
CAPITAL OUTLAY-VEHICLES		0.00	0.00	0.00	0.00	18,000.00	0.00	_____
10-620-9000	1765							
APPROPRIATE TO KIDSVILLE		0.00	0.00	0.00	0.00	15,000.00	15,000.00	_____
10-620-0200	1768							
TOTAL RECREATION DEPARTNE		16,346.00	19,696.09	12,962.32	25,010.00	627,935.00	570,684.00	_____

PARKS AND RECREATION NOTES.

62002 - Salaries and wages for Parks and Recreation Director, Track Maintenance manager and three laborers.

62013 - Water and electric power service at Cannon Park. Also increased to reflect utility services consumed at Harness Tracks.

62015 - Paint for barns 14, 15, 6, 7, 8, 9, 10, 11, Blacksmith shop and Maintenance Shop. Repair and improve grooms quarters in Barns 11, 14, and 15, furnace repairs and service in barns 5, 6, 7, 8, 9, 10, 11, 12, 14, 15. New doors and windows for Barns 6, 7, 11, 15, 19, 20, and 14. Repairs to stalls in all barns. Repairs to the existing fieldhouse at Cannon Park.

62016 - New teeth for small harrow and normal central maintenance charges.

62033 - Topsoil and clay for paddocks and stalls.

62045 - For manure removal.

62072 - Sewer line at Harness Tracks (\$110,000), New roofs for barns 8 and 17, new paddocks at manure pile (2), Barns 1 and 7, New fieldhouse at Cannon Park, at least one new soccer field at 211 property, irrigation well at 211 property.

6207201 - Fencing at Cannon Park (\$5000) and Harness Tracks (\$40,000).

62074 - Two picnic tables, two new spider drags for tracks, two new screens for dragging tracks, two new manure wagons.

Number of Employees: Prior year 3, Current year 4, Requested 5, Recommended 5.

1995-1996 BUDGET

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE 1771	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
NON-DEPARTMENTAL EXPENDITURES								
10-660-3900	1774							
SALES TAX ON CONSTRUCTION		0.00	0.00	0.00	0.00	0.00	0.00	
10-660-4000	1777							
GASOLINE TAX (.217/GAL)		13,642.00	14,000.00	9,838.69	14,000.00	14,000.00	14,000.00	
10-660-5400	1780							
UNEMPLOYMENT COMPENSATION		831.00	0.00	0.00	0.00	0.00	0.00	
10-660-5500	1783							
SAFETY INCENTIVE		0.00	0.00	0.00	0.00	0.00	0.00	
10-660-6100	1786							
BUSON GRANT		1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	
10-660-9000	1789							
LANDMARK STATUS		17,843.00	10,000.00	9,729.60	10,000.00	1,000.00	1,000.00	
10-660-9100	1792							
GIVEN MM LIBRARY GRANT		10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	
10-660-9200	1795							
CENTENNIAL FUNDING		7,206.00	13,200.00	13,172.11	13,200.00	13,000.00	13,000.00	
10-660-9300	1798							
JACKSON HAMLET GRANT		0.00	1,500.00	1,500.00	1,500.00	15,000.00	15,000.00	
10-660-9400	1801							
FLOWER PLANTINGS-BUS.GUIL		8,439.00	10,000.00	6,269.00	10,000.00	10,000.00	10,000.00	
10-660-9500	1804							
INSURANCE DEDUCTIBLE		6,781.00	7,300.00	6,683.12	6,700.00	7,000.00	7,000.00	
10-660-9600	1807							
GRANTS FOR BEAUTIFICATION		457.00	1,300.00	100.00	1,000.00	1,000.00	1,000.00	
10-660-9700	1810							
PARKING FINES DUE MOORE C		1,976.00	2,900.00	2,367.00	2,900.00	2,000.00	2,000.00	
10-660-9800	1813							
HOMEOWNERS RECOVERY FUND		1,068.00	1,500.00	948.00	1,500.00	1,500.00	1,500.00	
10-660-9900	1816							
RESCUE SQUAD GRANT		1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	
10-660-3900	1819							
TOTAL NON-DEPARTMENTAL		70,743.00	73,900.00	63,107.51	73,300.00	78,000.00	78,000.00	

NON-DEPARTMENTAL NOTES

66092 - For use funding fireworks at Independence weekend, Fall Fair expenses.

66093 - To match the contribution of the Town of Aberdeen.

66094 - Flower plantings in Village Commercial District.

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

66091 - Funding of the request made by Given Memorial Library for assistance with annual operating expenses.

1995-1996 BUDGET

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE 1822	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
DEBT SERVICE DEPARTMENT								
1823								
PAGE 1 OF 2								
10-700-1000	1825							
PRINC-27.3 ACRES-MRH		0.00	0.00	0.00	0.00	66,402.00	66,402.00	_____
10-700-1001	1828							
INT-27.3 ACRES-MRH		0.00	0.00	0.00	0.00	8,334.00	8,334.00	_____
10-700-1100	1831							
PRINC-73.7 ACRES-SMLC		0.00	0.00	0.00	0.00	48,328.00	48,328.00	_____
10-700-1101	1834							
INT-73.7 ACRES-SMLC		0.00	0.00	0.00	0.00	34,633.00	34,633.00	_____
10-700-1300	1843							
PRINC-SUBSTATION-SMLC		0.00	0.00	0.00	0.00	70,074.00	70,074.00	_____
10-700-1301	1846							
INT-SUBSTATION-SMLC		0.00	0.00	0.00	0.00	2,713.00	2,713.00	_____
10-700-1400	1849							
PRINC-FIRETRUCK 924-SMLC		0.00	0.00	0.00	0.00	47,482.00	47,482.00	_____
10-700-1401	1852							
INT-FIRETRUCK 924-SMLC		0.00	0.00	0.00	0.00	4,892.00	4,892.00	_____
10-700-1500	1855							
PRINC-H.TRACK-SMLC		0.00	0.00	0.00	0.00	154,452.00	154,452.00	_____
10-700-1502	1858							
EXTRA PRINC PMT-H.TRACK		0.00	0.00	0.00	0.00	0.00	43,523.00	_____
10-700-1501	1861							
INT-H.TRACK-SMLC		0.00	0.00	0.00	0.00	38,150.00	38,150.00	_____
10-700-1600	1864							
PRINC-95/96 CAP OUTLAY LO		0.00	0.00	0.00	0.00	44,107.00	34,042.00	_____
10-700-1601	1867							
INT-95/96 CAP OUTLAY LOAN		0.00	0.00	0.00	0.00	11,831.00	9,050.00	_____

1995-1996 BUDGET

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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1868

DEBT SERVICE DEPARTMENT

1869

PAGE 2 OF 2

10-700-1700	1870							
PRINC-LOAN PAYABLE		0.00	0.00	0.00	0.00	0.00	0.00	_____
10-700-1701	1873							
INT-LOAN PAYABLE		0.00	0.00	0.00	0.00	0.00	0.00	_____
10-700-1800	1876							
PRINC-LOAN PAYABLE		0.00	0.00	0.00	0.00	0.00	0.00	_____
10-700-1801	1879							
INT-LOAN PAYABLE		0.00	0.00	0.00	0.00	0.00	0.00	_____
10-700-1900	1882							
PRINC-VLG HALL/PD CONST		0.00	0.00	0.00	0.00	0.00	0.00	_____
10-700-1901	1885							
INT-VLG HALL/PD CONST.		0.00	0.00	0.00	0.00	0.00	0.00	_____
10-700-0000	1888							
TOTAL DEBT SERVICE DEPART		0.00	0.00	0.00	0.00	531,398.00	562,075.00	_____
10-410-0200	1891							
TOTAL EXPENDITURES-GENERA		3,470,323.00	4,849,162.09	4,408,009.43	4,849,973.00	6,340,388.00	5,788,485.00	_____

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 substation construction loan.

Fire Department pumper/tanker purchased in 1992.

Harness Track property purchased in 1992.

Capital Outlay proposed in 1995/1996 budget as follows:

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.

RECAP OF PROPOSED APPROPRIATIONS BY DEPARTMENT

GENERAL FUND

Department	Projected 1994/95	Proposed 1995/96
Governing Body	\$ 745,417	\$ 90,030
Administration	483,985	453,718
Police Department	972,978	1,146,952
Fire Department	813,000	920,259
Building Inspection	286,934	278,415
Central Maintenance	-0-	-0-
Public Works Super.	73,954	98,339
Streets & Grounds	529,052	709,616
Powell Bill	345,700	249,000
Sanitation	500,643	551,397
Parks & Rec.	25,010	570,684
Non-Departmental	73,300	78,000
Debt Service	-0-	562,075
TOTALS	\$ 4,849,973	\$ 5,708,485

POWELL BILL FUND

Estimated Fund Balance at June 30, 1995:	\$ 85,943
Revenues: FY 1995-96	
Powell Bill Allocation	306,022
Total Revenues: 95/96	----- \$ 306,022
Expenditures: FY 1995/96	
Est. expenditures for year:	\$ 249,000
Fund Balance Appropriated	111,595
Total expenditures: FY 95/96	----- 360,595
Projected Fund Balance 6/30/96	\$ 31,370

1995-1996 BUDGET

REVENUE WORKSHEET

ACCOUNT #	OFFICE USE	PREV YR ACTUAL	CURRENT BUDGET	REVENUE TO DATE	ESTIMATED ENTIRE YEAR	ESTIMATED NEXT YEAR	COUNCIL APPROVAL
	6500						
	6501						
SPECIAL REVENUE FUND							
HARNESS TRACK DEBT SERVICE							
29-302-9100	6510						
1991 SPC REV TAX COLLECTIO		58.00	0.00	1.71	0.00	0.00	_____
29-302-9200	6520						
1992 SPC REV TAX COLLECTIO		151.00	0.00	5.61	3.00	0.00	_____
29-302-9300	6530						
1993 SPC REV TAX COLLECTIO		207,697.00	0.00	111.19	120.00	0.00	_____
29-302-9400	6540						
1994 SPC REV TAX COLLECTIO		0.00	229,306.00	220,255.99	225,000.00	4,000.00	_____
29-302-9500	6545						
SPEC REV AD VALOREM TAX COL		0.00	0.00	0.00	0.00	276,598.00	_____
29-305-9300	6550						
1993 MOTOR VEHICLES TAX COL		0.00	0.00	411.91	450.00	0.00	_____
29-305-9400	6560						
1994 MOTOR VEHICLES TAX COL		0.00	20,000.00	15,243.17	20,000.00	0.00	_____
29-305-9500	6565						
1995 MOTOR VEHICLES SPC REV		0.00	0.00	0.00	0.00	22,163.00	_____
29-311-0100	6570						
DISCOUNTS ON TAXES		0.00	0.00	2,610.09-	2,610.00-	2,700.00-	_____
29-315-0000	6580						
PRIVATE DONATIONS		0.00	0.00	0.00	0.00	0.00	_____
29-316-0000	6590						
APPROPRIATION FROM GENERAL		0.00	0.00	0.00	0.00	0.00	_____
29-317-0000	6600						
LATE LISTING CHARGES		0.00	0.00	29.92	50.00	50.00	_____
29-318-0000	6510						
TAX INTEREST/ADVERTISING		0.00	0.00	167.48	200.00	200.00	_____
29-330-0000	6630						
INTANGIBLES TAX PORTION		11,625.00	20,000.00	20,807.00	20,000.00	20,000.00	_____
29-340-0000	6650						
INTEREST ON INVESTMENTS		0.00	4,000.00	0.00	4,000.00	4,000.00	_____
	6700						
TOTAL REVENUES-FUND 29		139,533.00	202,916.00	168,139.62	276,020.00	333,301.00	_____

1995-1996 BUDGET

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE	PREV YR ACTUAL	BUDGET	EXPENDED/ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
	2080							
	2083							
	2086							
	2089							
EXPENDITURES								
29-400-0800	2092							
TO GENERAL FUND FOR PRINC		153,068.00	132,390.00	152,460.20	152,460.00	192,575.00	291,851.00	
29-400-0900	2095							
TO GENERAL FUND FOR INTER		69,534.00	60,212.00	40,141.12	60,212.00	38,150.00	38,150.00	
29-400-1000	2098							
RESERVE FOR FUTURE DEBT P		0.00	76,000.00	76,000.00	76,000.00	0.00	0.00	
29-499-0000	2101							
FUND BALANCE AVAILABLE		0.00	14,333.00	0.00	0.00	0.00	0.00	
29-400-0000	2104							
TOTAL EXPENDITURES		222,602.00	282,935.00	268,601.32	288,672.00	230,725.00	330,001.00	

III. CAPITAL PROJECT FUND
Fiscal Year 1995/1996

PROJECT	Village Hall/Police Dept. Construction
Estimated Balance 6/30/95	\$ -0-
Proposed Revenue	227,800
Proposed Expenditures	227,800

Projected Balance 6/30/96	\$ -0-

PROJECT . Kidsville Recreation Facility Construction

Estimated Balance
as of 6/30/95 \$12,000.00

Proposed Revenue 15,000.00

Proposed Expenditures 27,000.00

Projected Balance
6/30/96 \$0,000.00

1995-1996 BUDGET

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
	2107							
	2110							
	2113							
	2116							
CAPITAL PROJECT FUND								
VILLAGE HALL RENOVATION/CONSTRUCTION								
FUND 40								
EXPENDITURES:								
40-401-0000	2119							
CONSTRUCTION-DON WBBB		10,500.00	10,500.00	10,500.00	10,500.00	0.00	0.00	_____
40-401-0100	2122							
ARCHITECTURE-ANDERSON ARC		0.00	1,640.48	1,640.48	1,088.00	0.00	0.00	_____
40-402-0000	2125							
HVAC-ELECTROTECH		2,122.00	2,121.85	2,121.85	2,122.00	0.00	0.00	_____
40-403-0000	2128							
FURNISHINGS		3,086.00	3,085.44	3,085.44	3,085.00	0.00	0.00	_____
40-401-0000	2131							
TOTAL EXPENDITURES		15,708.00	17,347.77	17,347.77	16,795.00	0.00	0.00	_____

IV. CAPITAL RESERVE FUND

Estimated Balance at 6/30/95	\$ 542,702
Projected revenues	-0-
Proposed expenditures	40,000

Projected Fund Balance 6/30/96	\$ 502,702

* The above fund balance is designated for Village Hall replacement, which will start in FY 1995-1996, yet this budget does not detail that expense.

1995-1996 BUDGET

REVENUE WORKSHEET

ACCOUNT #	OFFICE USE	PREV YR ACTUAL	CURRENT BUDGET	REVENUE TO DATE	ESTIMATED ENTIRE YEAR	ESTIMATED NEXT YEAR	COUNCIL APPROVAL
	9050						
				CENTENNIAL TRUST FUND			
	9053						
				FUND 78			
	9056						
REVENUES							
78-310-0000	9059						
APPROPRIATION FROM GENERAL		0.00	0.00	13,200.00	13,200.00	13,000.00	_____
78-320-0000	9062						
PROCEEDS FROM SALES		0.00	0.00	5,314.50	10,000.00	5,000.00	_____
78-329-0000	9065						
INTEREST INCOME		0.00	0.00	46.64	100.00	100.00	_____
78-310-0000	9070						
TOTAL REVENUES		0.00	0.00	18,561.14	23,300.00	18,100.00	_____

1995-1996 BUDGET

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
	2167							
	2170							
	2173							
	2176							
EXPENDITURES:								
78-410-0000	2179							
COST OF SALES		0.00	0.00	12,210.81	0.00	0.00	0.00	_____
78-410-0200	2182							
SUPPLIES/MISCELLANEOUS EX		0.00	0.00	753.97	0.00	13,000.00	13,000.00	_____
78-410-0000	2185							
TOTAL EXPENDITURES		0.00	0.00	12,964.78	0.00	13,000.00	13,000.00	_____

1995-1996 BUDGET

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
	2188							
	2191							
	2194							
	2197							
EXPENDITURES:								
	2200							
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00	

VI. RESIDENTIAL ASSURANCE FUND

Estimated Fund Balance 6/30/95	\$ 69,000
Projected Revenue	1,500
Projected Expenditures	40,000

Projected Fund Balance 6/30/96	\$ 30,500

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 \$ 69,000.00 as of April 30, 1995.

1995-1996 BUDGET

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE	PRV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQURST	MANAGER RECOMMENDS	COUNCIL APPROVAL
	2203							
	2206							
	2209							
	2212							
EXPENDITURES:								
80-420-3300 SUPPLIES	2215	0.00	0.00	11.81	12.00	12.00	12.00	_____
80-420-3400 BANK CHARGES	2218	0.00	50.00	43.60	200.00	200.00	200.00	_____
80-420-3300 TOTAL EXPENDITURES	2221	0.00	50.00	55.41	212.00	212.00	212.00	_____

LONG TERM DEBT SERVICE
 PRINCIPAL & INTEREST PAYMENTS

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL
1994-95 Fiscal Year:	94'	94'	94'	94'	94'	94'	95'	95'	95'	95'	95'	95'	
Substation			\$36,393						\$36,393				
Firetruck	\$4,365	\$4,365	\$4,365	\$4,365	\$4,365	\$4,365	\$4,365	\$4,365	\$4,365	\$4,365	\$4,365	\$4,365	
Harness Track			\$192,601						\$76,000				
													\$393,767
1995-96 Fiscal Year:	95'	95'	95'	95'	95'	95'	96'	96'	96'	96'	96'	96'	
Substation			\$36,393						\$36,393 (FINAL)				
Firetruck	\$4,365	\$4,365	\$4,365	\$4,365	\$4,365	\$4,365	\$4,365	\$4,365	\$4,365	\$4,365	\$4,365	\$4,365	
Harness Track							\$192,601						
27.3 Acres					\$74,736								
73.7 Acres			\$82,961										
													\$475,464
1996-97 Fiscal Year:	96'	96'	96'	96'	96'	96'	97'	97'	97'	97'	97'	97'	
Firetruck	\$4,365	\$4,365	\$4,365	\$4,365	\$4,365	\$4,365	\$4,365	\$4,365	\$4,365	\$4,365	\$4,365	\$4,365	
Harness Track							\$192,601						
27.3 Acres					\$74,736								
73.7 Acres			\$82,961										
													\$455,058
1997-98 Fiscal Year:	97'	97'	97'	97'	97'	97'	98'	98'	98'	98'	98'	98'	
Firetruck	\$4,365	\$4,365	\$4,365	\$4,365	\$4,365	\$4,365	\$4,365	\$4,365	\$4,365	\$4,365 (FINAL)			
Harness Track							\$192,601						
27.3 Acres					\$74,736								
73.7 Acres			\$82,961										
													\$385,218
1998-99 Fiscal Year:	98'	98'	98'	98'	98'	98'	99'	99'	99'	99'	99'	99'	
Harness Track							\$192,601 (Reprice call option after 7th year)						
27.3 Acres					\$74,736 (FINAL)								
73.7 Acres			\$82,961										
													\$350,298
99-2000 Fiscal Year:	99'	99'	99'	99'	99'	99'	2000	2000	2000	2000	2000	2000	
Harness Track							\$192,601 S/B FINAL IF NOT PAID OFF SOONER						
73.7 Acres			\$82,961										

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL	
2000-2001 F/Y:	2000'	2000'	2000'	2000'	2000'	2000'	2001'	2001'	2001'	2001'	2001'	2001'		
73.7 Acres			\$82,961										\$82,961	
2001-2002 F/Y:	2001'	2001'	2001'	2001'	2001'	2001'	2002'	2002'	2002'	2002'	2002'	2002'		
73.7 Acres			\$82,961										\$82,961	
2002-2003 F/Y:	2002'	2002'	2002'	2002'	2002'	2002'	2003'	2003'	2003'	2003'	2003'	2003'		
73.7 Acres			\$82,961										\$82,961	
2003-2004 F/Y:	2003'	2003'	2003'	2003'	2003'	2003'	2004'	2004'	2004'	2004'	2004'	2004'		
73.7 Acres			\$82,961										\$82,961	
2004-2005 F/Y:	2004'	2004'	2004'	2004'	2004'	2004'	2005'	2005'	2005'	2005'	2005'	2005'		
73.7 Acres			\$82,961 (FINAL)										\$82,961	
													TOTAL:	\$2,474,610

VILLAGE OF PINEHURST
5-YEAR CAPITAL IMPROVEMENT PLAN
1995-2000

JUNE 30, 1995

Land and Buildings

During the past fiscal year the Village completed the acquisition of two tracts of land for open space and parks purposes. 73 acres of land situated along NC 211 were purchased from First Bank, and 27 acres of land contiguous to that 73 acres were purchased from Moore Regional Hospital. Both of these purchases were financed using installment purchase contracts. With the adoption of the new Unified Development Ordinance along with its associated Open Space plan, later this calendar year, the Village Council will probably receive a recommendation to consider acquiring smaller pieces of property, probably existing platted lots in the different units of Pinehurst, for preservation as open space or development as "pocket parks". These purchases should be relatively inexpensive and feasible using Village surplus funds rather than financing those purchases. The purchases are also likely to be spread out over the next five years, and the development of them probably will too, rather than all of the acquisition and development occurring at once. Other land purchases, for open space or as sites for future Village activities, are not likely to occur during the subject planning period. It is not anticipated that significant land purchases will be necessary to implement any stormwater control recommendations that come forth from the stormwater drainage study that will be submitted coincident with the Unified Development Ordinance, or to implement any stormwater control recommendations that come from subsequent, more site specific stormwater control studies.

With the loss of the Village Hall to fire in September, 1994, the Village is faced with replacing the Village Hall and the offices and uses it housed. With the opportunity to plan another Village Hall, the Council has elected to further plan for the consolidation of several Village facilities in the general area of the former Village Hall. After consulting with the Land Use Steering Committee, the Village Council has decided to construct a new Village Hall and Police Station adjacent to each other on the 100 acres mentioned above. An architect and site planner have been retained for the planning of these two facilities, and construction of both of them is planned to start in the first quarter of 1996. 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 or near 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 five and ten years.

It is recommended in the 1995-1996 budget that sanitary sewer service be extended into the Harness Tracks property for the purpose initially of serving the Track Restaurant and the Fair Barn. This construction, estimated to cost @ \$110,000.00 is recommended to be financed over a five year period.

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.

Equipment

Most major equipment acquisition expenses are again in the Public Safety Departments in the 1995-1996 fiscal year budget. Other departments are also making some equipment acquisitions. The Administrative and Building Inspections Departments are mainly making acquisitions which either finalize the purchase of office equipment which was lost in the 1994 fire, and can be used in the new Village Hall, or to make use of the temporary quarters more efficient and comfortable for the employees.

Protective vests are proposed to be purchased for all police officers this fiscal year. In the Fire Department, it is recommended in the FY 1995-1996 budget that the Village fund its share of the Mobile Air Generator Maintenance, and begin a two-year phase in program for new portable radios and new Self-Contained Breathing Apparatus (SCBA). It is also recommended that the department purchase a Carbon Monoxide detector.

Central Maintenance will effect the establishment of an above ground fuel storage and dispensing depot, and remove the underground tanks which have been buried since the mid 1970's, and are a potential environmental hazard in the future.

Streets and Grounds will effect 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 are recommended for financing using a combination of annual operating funds and installment purchase contract financing over a five year period. Some financing is also proposed to come 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. Replacing the oldest of the two backhoes used by the Streets and Grounds department. The present oldest was purchased used by the Village in 1983. When it is transferred out of Streets and Grounds, it will probably still be useful at the Harness Tracks.

6. Completing the two-year phase in program for new portable radios 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 1995-1996 budget the following vehicle acquisitions are recommended:

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

2. One crewcab pick up truck for streets and grounds.

3. One garbage packer and one small pick up truck for sanitation.

These purchases are recommended to be funded using a mixture of annual operating revenues and installment purchase contracting.

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. Regular replacement of streets and grounds pick up trucks and dump trucks.
5. Regular replacement of sanitation small pick up trucks as each vehicle completes its fifth year of service, and regular replacement of each garbage packer as it completes its fifth year of service.
6. Replacement of Recreation heavy pick up trucks as they complete their sixth year (Harness Trucks), and replacement of one of the water trucks used at the Harness Tracks during the 1996-1997 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.
7. Replacement of the small pick up truck used by the Central Maintenance Department.

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.

1995-1996 BUDGET

REVENUE WORKSHEET

ACCOUNT #	OFFICE USE	PREV YR ACTUAL	CURRENT BUDGET	REVENUE TO DATE	ESTIMATED ENTIRE YEAR	ESTIMATED NEXT YEAR	COUNCIL APPROVAL
	8003						
	8006						
	8009						
TAX REVENUE:							
	28-301-9500 8012						
	1995 AD VALOREM TAXES	0.00	0.00	0.00	0.00	1,050.00	_____
	28-399-1000 8013						
	FROM GENERAL FUND FUND BALA	0.00	0.00	0.00	0.00	3,584.00	_____
	28-301-9500 8015						
	TOTAL REVENUES	0.00	0.00	0.00	0.00	4,634.00	_____

1995-1996 BUDGET

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE	PRV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
2053								
2056								
2059								
2062								
2065								
MUNICIPAL SERVICE DISTRICT								
PONDS 1 AND 2								
SPECIAL REVENUE FUND								
FUND 28								
EXPENDITURES								
28-400-1300	2068							
UTILITIES		0.00	0.00	191.39	600.00	2,400.00	2,400.00	_____
28-400-5400	2071							
INSURANCE AND BONDS		0.00	0.00	2.00	2.00	2.00	2.00	_____
28-400-6000	2074							
SIGNAGE		0.00	0.00	130.00	130.00	0.00	0.00	_____
28-400-1500	2075							
MAINTENANCE-GROUNDS		0.00	0.00	0.00	300.00	1,200.00	1,200.00	_____
28-400-1300	2077							
TOTAL EXPENDITURES		0.00	0.00	323.39	1,032.00	3,602.00	3,602.00	_____

manager\msd1

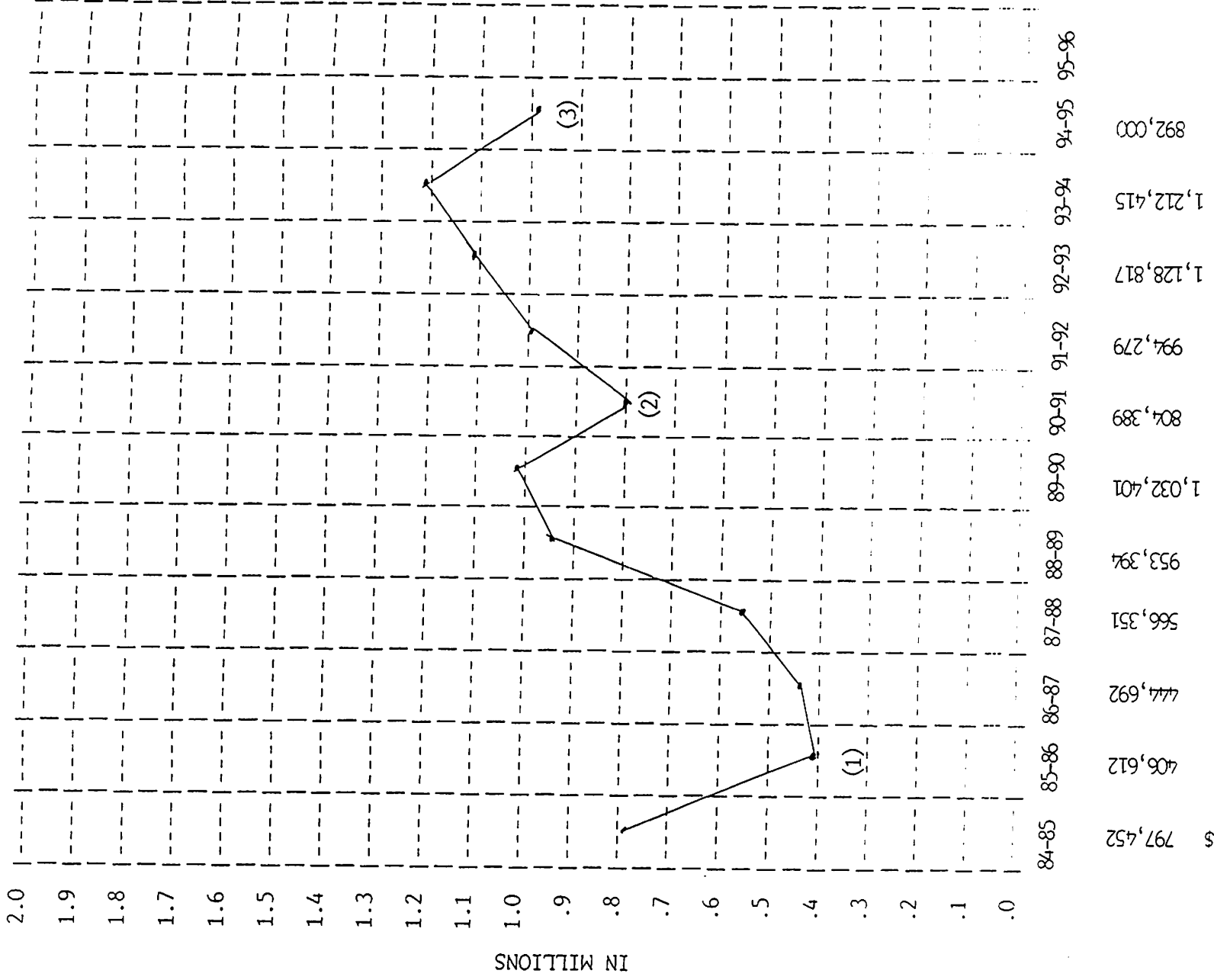
IX. MUNICIPAL SERVICE DISTRICT

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 and special 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 \$5,000.00 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.

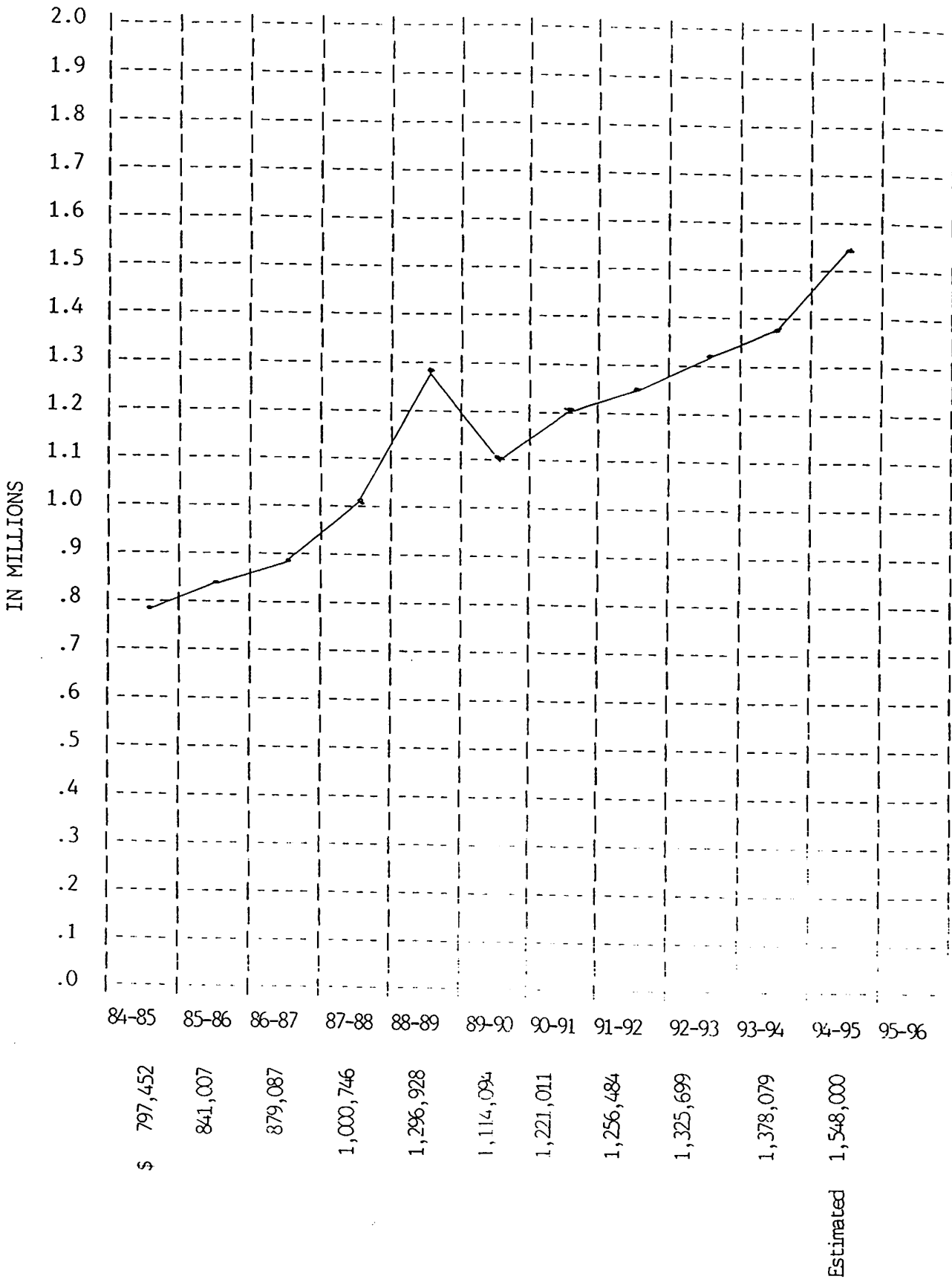
In 1995/1996, I recommend that the Village levy the necessary tax to reimburse the Village's fund balance for all 1994/1995 expenses associated with the Municipal Service District. A tax rate of .03 will be sufficient, levied on the 27 benefitting property owners, to reimburse the Village for actual 1994-1995 expenses.

Village of Pinehurst
 General Fund - Fund Balance by Year
 April 30, 1995



- (1) \$434,000 transferred to Capital Reserve Fund
- (2) \$450,000 transferred to Capital Reserve Fund
- (3) \$500,000 transferred to Capital Reserve Fund

Village of Pinehurst
Fund Balance of All Funds
Other Than Enterprise Fund
April 30, 1995



VILLAGE OF PINEHURST
 FUND BALANCES OF ALL FUNDS BY YEAR
 (ENTERPRISE FUND EXCLUDED)
 APRIL 30, 1995

FISCAL YEAR	GOVERNMENTAL FUND TYPES			FUDICIARY FUND TYPES	TOTAL FUND BALANCE -ALL FUNDS-	INCREASE IN FUND BALANCE -ALL FUNDS-	ACCOUNT GROUPS	
	GENERAL FUND	SPECIAL REVENUE	CAPITAL PROJECTS	AGENCY FUND			GENERAL FIXED ASSETS	GENERAL LONG TERM DEBT
1994-95	\$892,000	\$585,000	---	\$71,000	\$1,548,000	\$169,921	---	\$2,109,699
1993-94	\$1,212,415	\$98,840	\$1,293	\$65,531	\$1,378,079	\$52,380	\$4,597,990	\$1,392,872
1992-93	\$1,128,817	\$105,811	\$32,056	\$59,015	\$1,325,699	\$69,215	\$4,526,803	\$1,720,952
1991-92	\$994,279	\$149,397	\$58,687	\$54,121	\$1,256,484	\$35,473	\$4,142,778	\$1,791,519
1990-91	\$804,389	\$361,970	\$10,035	\$44,617	\$1,221,011	\$106,917	\$3,700,674	---
1989-90	\$1,032,401	\$97,395	(\$40,954)	\$25,252	\$1,114,094	(\$182,834)	\$2,933,126	\$337,269
1988-89	\$953,394	\$209,395	\$130,871	\$3,268	\$1,296,928	\$296,182	\$2,191,915	---
1987-88	\$566,351	\$434,000	\$395	---	\$1,000,746	\$121,659	\$2,010,635	---
1986-87	\$444,692	\$434,000	\$395	---	\$879,087	\$38,000	\$1,659,577	---
1985-86	\$406,612	\$434,000	\$395	---	\$841,007	\$43,555	\$935,478	---
1984-85	\$797,452	---	---	---	\$797,452	\$25,002	\$868,212	---

S A M P L E T A X R A T E S / B I L L S

	.26	.25	.24	.23	.22	.21	.20	.19

\$75,000 *	\$195	\$188	\$180	\$173	\$165	\$158	\$150	\$143
* *								
\$100,000 *	\$260	\$250	\$240	\$230	\$220	\$210	\$200	\$190
* *								
\$125,000 *	\$325	\$313	\$300	\$288	\$275	\$263	\$250	\$238
* *								
\$150,000 *	\$390	\$375	\$360	\$345	\$330	\$315	\$300	\$285
* *								
\$175,000 *	\$455	\$438	\$420	\$403	\$385	\$368	\$350	\$333
* *								
\$200,000 *	\$520	\$500	\$480	\$460	\$440	\$420	\$400	\$380
* *								
\$225,000 *	\$585	\$563	\$540	\$518	\$495	\$473	\$450	\$428
* *								
\$250,000 *	\$650	\$625	\$600	\$575	\$550	\$525	\$500	\$475
* *								
\$275,000 *	\$715	\$688	\$660	\$633	\$605	\$578	\$550	\$523
* *								
\$300,000 *	\$780	\$750	\$720	\$690	\$660	\$630	\$600	\$570
* *								
\$325,000 *	\$845	\$813	\$780	\$748	\$715	\$683	\$650	\$618

VILLAGE OF PINEHURST
SOURCES OF REVENUE

TYPE OF REVENUE:	PAID BY:					LEVIED BY	COLLECTED BY	FREQUENCY OF PAYMENT	MONTH PMT IS DISTRIBUTED
	USER	CITIZEN	UTILITY CO	MERCHANTS	ALL				
TAX REVENUE:									
Ad Valorem Taxes		X	X	X		Village Village	County Village	Annual	Due Sept. 1
Animal Taxes	X							Annual	Any
INTERGOVERNMENTAL REV:									
STATE OF N.C.:									
Utilities Franchise			X			State	State	Qtr	Sep/Dec/Mar/Jun
Intangible Personal		X		X		State	State	Annual	August
Local Option Sales Tax					X	State	State	Qtr	Aug/Nov/Feb/May
Wine & Beer Tax	X					State	State	Annual	November
Inventory Tax Reimb.				X		State	State	Annual	March
Powell Bill Funds	X					State	State	Annual	October
Interest on Powell Bill	---	---	---	---	---	(Earned monthly by investing Powell Bill Funds)			
Sales Tax Refund	---	---	---	---	---	(Sales Tax paid by Village refunded after June 30)			
Gas Tax Refund	---	---	---	---	---	(Tax paid on gasoline refunded quarterly)			
Sr.Cit.Exemption Loss	---	---	---	---	---	Reimbursed by State		Annual	October
Food Stamp Tax Reimb.	---	---	---	---	---	Reimbursed by State		Annual	October
MOORE COUNTY:									
ABC Net Revenues	X					County ABC	County ABC	Quarter	Jul/Oct/Jan/Apr
Fire Equipment Grant	---	---	---	---	---	Contributed by Moore County		Annual	May
Fire District Revenue		X				Moore Cty	Moore Cty	Monthly	Any
VILLAGE OF PINEHURST									
FEES & PERMITS:									
Police Alarm Charges	X					Village	Village	Monthly	Any
Street Cuts	X					Village	Village	As needed	Any Insp.
Parking Violations	X					Village	Village	As needed	Any
Miscellaneous Revenue	X					Village	Village	As needed	Any
*Restitution	X					County Clerk	County Clerk	Monthly	Any
*Officers Fees	X					County Clerk	County Clerk	Monthly	Any
Recycling Revenue	X					Village	Village	As needed	Any
Building/Inspections	X					Village	Village	Daily	Daily
Planning & Zoning Fees	X					Village	Village	As needed	Any
Hazardous Materials	X					Village	Village	As needed	Any
OTHER REVENUE:									
Cable Franchise Fees			X(Cable)			Village	Village	Annual	July
Interest Income	---	---	---	---	---	(Earned monthly by investing available funds)			
Sales of Fixed Assets	---	---	---	---	---	(Income from sales of fixed assets)			
Private Donations	---	---	---	---	---	(Donations made by individuals)			
Drug Enforcement Fund	---	---	---	---	---	(Funds from drug seizures, allocated by Justice Dept)			

How are they determined ??

* These funds may be used to pay informants for information furnished in solving crimes.
 * These funds can be used only for drug enforcement expenses or drug awareness education.

ALLOCATION METHODS OF STATE REVENUE SOURCES

REVENUE:

RESTRICTIONS:

ALLOCATION METHOD:

 Utilities Franchise Tax None
 An amount equal to a tax of 3.09% of the gross receipts from sales within the municipality of power, gas, and telephone service.

Intangible Personal
 Property Tax None
 An amount equal to the previous year's intangible tax revenue collected plus an amount equal to 40% of the tax collected on accounts receivable during the preceeding year, less:
 1. refunds on intangibles tax during preceeding year
 2. collection expenses
 3. operating costs of the Property Tax Commission
 4. operating costs of the Ad Valorem Tax Section of the N.C. Dept. of Revenue
 5. operating costs of the Institute of Government's training program in property tax appraisal and assessment administration
 The amounts to be appropriated to each county are divided between the county and municipalities within the county in proportion to the ad valorem taxes levied by each during the preceeding fiscal year (excluding special districts)
 Counties and municipalities also receive an additional appropriation calculated as follows: Prior year's additional appropriation plus or minus (Prior year's additional appropriation X Percent increase or decrease of State Disposable income)

Local Option Sales Tax (2%)
 1% + 1/2% + 1/2% (G.S. 105, Articles 39, 40, 42)

NOTE: This tax must be levied by the County only after a majority of voters approve the tax. The County also determines the method used to distribute the proceeds of this tax to the county and its' municipalities. Either of the two options may be chosen:

1. per capita basis
2. proportionate share of ad valorem taxes levied

- | | | |
|--|--------------------------|--|
| 1. 1% - Article 39
----- | None unless by local act | Counties & municipalities receive the net proceeds of tax collections within the county less the State's collection & administration costs. |
| 2. 1/2 of 1%-Article 40

(Supplemental) | See "RESTRICTIONS" below | Net proceeds are placed in a pool, then distributed to each county on a per capita basis. This amount is then adjusted by multiplying it times an appropriate adjustment factor (set out in the table in N.C. G.S. 105-486(b)). The new amount is then allocated to counties & the municipalities within each county based on the allocation method chosen by each county (either per capita or ad valorem tax basis). Counties & municipalities that bill ad valorem taxes for special districts would then have to pay a proportionate amount to them. |

RESTRICTIONS FOR MUNICIPALITIES: During the 1st 5 fiscal years, 40% of these funds must be used for water and sewage capital outlay purposes or for the retirement of debt on same. During the next 5 fiscal years, 30% of these funds must be used for water & sewage capital outlay purposes or the retirement of debt service on same. Any unspent por-

REVENUE: RESTRICTIONS: ALLOCATION METHOD:

tion of these funds plus any interest earned must go into a capital reserve fund to be used for water & sewer capital outlay purposes or retirement of water & sewer debt service. Any interest earned on this capital reserve fund must stay in that fund. After 10 years, this revenue may be treated as general revenue.

NOTE: The Village of Pinehurst requests an exemption from the restrictions (in Articles 40 & 42) every 2 years from the Local Government Commission since it does not own or operate a water & sewer system. The Village treats these funds as general revenue.

3. 1/2 of 1% - Article 42 See "Restrictions" above Same as Article 40
(Additional)

*More subject to local conditions -
Return based on point of sale*

WINE AND BEER EXCISE TAX: None

Amounts are appropriated based on population. Net proceeds are shared with local gov'ts as follows: 23.75% of the excise on malt beverages; 62% of the excise tax on unfortified wine; 22% of the excise tax on fortified wine.

INVENTORY TAX REIMBURSEMENT: None

1. Manufacturers' Inventories Tax Exclusion Reimbursement

After Jan 1, 1991:

Each municipality will be paid the amount it received in the previous year plus an amount equal to the municipality's average rate multiplied by the value of the manufacturer's inventory, plus or minus the percentage of this product that equals the percentage by which the State personal income has increased or decreased during the most recent 12-month period. The total of the 2 calculations are then reduced by 10/100's of one percent.

After Jan. 1, 1992:

Each municipality will receive the amount it received in the previous year plus an amount equal to 19/100's of one percent.

After Jan. 1, 1993:

Each municipality will receive the same amount it received in the previous year.

2. Retailers' & Wholesalers' Inventories Tax Exclusion Reimbursement

Except for the correction of errors, each year after 1988, municipalities will received the same amount it received the previous year.

PULL BILL FUNDS

See "RESTRICTIONS" below

Of the total gasoline tax collected in N.C., (Gross Tax less refunds, less penalties & interest on regular tax, less escheat & adjustments, less inventory, less debt service), an amount equal to 1.75 cents per gallon of motor fuel as taxed by G.S. 105-434 & 105-435; plus Trust Fund after adjustments, is distributed among municipalities participating in this funding. 75% of the funds are distributed on a per capita basis & 25% of the total amount available after adjustments on a per mile qualifying basis. (Population includes increases caused by annexation.)

RESTRICTIONS: Allocations may be used only for maintaining, repairing, constructing, reconstructing, or widening streets or public thoroughfares, including bridges, draining, curb & gutter, and bikeways, within the limits of

REVENUE:

RESTRICTIONS:

ALLOCATION METHOD:

the municipality. Allocations may also be used for debt service payments on bonds used for the above purposes. Some of the prohibited expenditures include street lighting & sidewalks.

INTEREST ON POWELL BILL

Same as Powell Bill

Interest earned as municipality invests available Powell Bill Funds.

SENIOR CITIZEN EXEMPTION LOSS None
(Reimbursement of 50% of Property
Tax Loss Due to Homestead Exemption)

Distributed based on certified list of taxpayers that have qualified for the exemption. (Property Value X 50% X tax rate) for each qualified taxpayer.

FOOD STAMP TAX REIMBURSEMENT None
(Reimbursement for Food Stamp
Purchases & Special Supplemental
Food Purchases)

Distribution is equal to the amount that would have been paid in local sales taxes during the preceding fiscal year for food purchased with food stamps.
