

VILLAGE OF PINEHURST

1994 - 1995 BUDGET

ADOPTED JUNE 21, 1994

ORDINANCE # 94 - 20

**VILLAGE OF PINEHURST**

**FISCAL YEAR**

**1994-1995**

**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 21, 1994**

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June 1, 1994

Honorable Mayor and Members of Council  
Village of Pinehurst  
10 Village Way  
Pinehurst, North Carolina 28374

Re: Village Manager's Budget Message for the Proposed  
Municipal Budget for Fiscal Year 1994-1995.

Gentlemen and Mrs. Fallon:

Submitted for your consideration is the recommended  
1994-1995 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 five 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, (4) the Special  
Revenue Fund and (5) the Enterprise 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  
salary schedule is proposed to be adjusted to raise  
starting pay, and to make pay steps available at the end  
of the pay scale for long term employees. The proposed  
Budget contains the sufficient funds for merit increas-  
es (at a maximum of 3%), for the anticipated 85% of  
employees who will qualify for a merit increase on their  
evaluation date. I have also recommended certain posi-  
tions have their salary grade changed to keep the salary

*Celebrating 100 Years*

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 1994-1995 Fiscal Year. The proposed Capital Expenditures are as follows:

- 1) Rotational replacement of three police cars.
- 2) A radio and telephone recorder for the Police Department.
- 3) New mobile radios for the Police Department patrol cars.
- 4) Extensive barn repairs at Harness Tracks.

The above mentioned Capital Expenditures are proposed to be funded by General Fund Revenues.

The proposed General Fund Budget requires \$4,295,621 in revenue to fund estimated expenditures of \$4,295,621. To meet this, I recommend a \$.23/\$100.00 tax rate, plus the Special Revenue levy of 3 cents, the same as our current tax rate. I assume a collection rate of 98.5%

The proposed Budget includes 6 new positions, making the total recommended workforce 89 employees versus the currently authorized 84 employees.

Proposed funding for outside agencies is as follows:

- 1) \$7,700 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.

Also in the upcoming fiscal-year, the fourth 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 early January, 1995. Early projections indicate that again there should be

sufficient funds to make an additional principal prepayment, to help shorten the term of the loan, and reduce interest costs to the Village.


The assistance of Finance Officer Marie Hunt, 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, Intangibles Tax, Wine and Beer Tax, and the Inventory Tax reimbursement have all been "frozen" at 1990-1991 funding levels by the General Assembly. The Village must remain aware that anytime the General Assembly is in session, the Village's financial condition can be affected. Presently there is pending legislation in the General Assembly which will repeal the intangibles tax. The Village receives approximately \$280,000.00 annually in intangibles tax proceeds, equivalent to the revenue generated by four cents on the Village of Pinehurst tax rate. It behooves us to remain vigilant about actions of the General Assembly of this nature, and seek dollar for dollar replacement of municipal revenue when revenue sources are discontinued.

A notice of the Public Hearing to receive public comment on the proposed Budget has been published in the Pilot on June 6, 1994, with the hearing scheduled for 4:00 p.m. in the Meeting Room of the Pinehurst Village Hall on June 20, 1994. 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 this year. 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  
1994-1995 PROPOSED REVENUES  
SUMMARY

	-----GENERAL FUND----- Total Projected 1993-94	Total Projected 1994-95
Tax Revenue	\$ 1,667,894	\$ 1,926,672
Intergovernmental Revenues	1,447,860	1,625,200
Fees & Service Charges	454,936	506,975
Other Revenues	104,650	102,000
Appropriations	-0-	134,774
<b>TOTAL REVENUES</b>	<b>\$ 3,675,340</b>	<b>\$ 4,295,621</b>

**SPECIAL REVENUE FUND**

PROJECTED FUND BALANCE 6/30/94		\$ 43,000
REVENUES, 1994-1995:		
From Special Levy	\$	229,306
Interest		4,800
Other		35,087
EXPENDITURES, 1994-1995:		
Debt Service - Principal	\$	208,390
Debt Service - Interest		60,212
 PROJECTED FUND BALANCE AS OF 6/30/95	 -----	 \$ 43,591

REVENUE WORKSHEET

ACCOUNT #	OFFICE USE	PREV YR ACTUAL	CURRENT BUDGET	REVENUE TO DATE	ESTIMATED ENTIRE YEAR	ESTIMATED NEXT YEAR	COUNCIL APPROVAL
	1000						
	1007						
TAX REVENUE							
10-301-9400	1008						
AD VALOREM TAXES-1994		0.00	0.00	0.00	0.00	1,793,887.00-	1,793,887.00-
10-301-9300	1009						
CURRENT YEAR TAXES-1993		0.00	1,574,000.00	1,589,998.55	1,578,705.00	10,000.00	10,000.00
10-301-9200	1010						
AD VALOREM TAXES-1992		1,623,476.00	1,500.00	1,065.78	1,500.00	2,000.00	2,000.00
10-301-9100	1020						
AD VALOREM TAXES-1991		1,361.00	500.00	437.22	500.00	0.00	0.00
10-301-9000	1030						
AD VALOREM TAXES-1990		531.00	150.00	147.43	150.00	0.00	0.00
10-301-8900	1040						
AD VALOREM TAXES-1989		42.00	140.00	131.33	140.00	0.00	0.00
10-305-9300	1062						
83 MOTOR VEHICLES TAX		0.00	100,000.00	106,332.05	100,000.00	0.00	0.00
10-305-9400	1064						
1994 MOTOR VEHICLES TAX		0.00	0.00	0.00	0.00	129,500.00	129,500.00
10-311-0000	1070						
DISCOUNTS		12,049.00-	12,996.00-	12,996.49-	12,996.00-	14,100.00-	14,100.00-
10-312-0000	1080						
REFUNDS		109.00-	0.00	0.00	0.00	100.00-	100.00-
10-318-0000	1090						
INTEREST & ADVERTISING		3,720.00	4,000.00	3,450.20	4,000.00	5,000.00	5,000.00
10-314-0000	2000						
ANIMAL TAXES		490.00	400.00	494.00	500.00	475.00	475.00
10-316-0000	2010						
TAX OVER/UNDER PAYMENTS		291.00	10.00	1.34	10.00	10.00	10.00
10-317-0000	2020						
LATE LISTING CHARGES		958.00	187.00	231.77	250.00	0.00	0.00
	2030						
TOTAL TAX REVENUE		1,618,711.00	1,667,891.00	1,609,293.26	1,672,759.00	1,926,672.00	1,926,672.00



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		246,759.00	257,250.00	180,113.76	257,250.00	270,000.00	270,000.00
10-338-0000	2070						
SR.CITIZEN EXEMPTION LOSS R		305.00	300.00	82.80	300.00	300.00	300.00
10-339-0000	2080						
INTANGIBLES TAX-PERSONAL PR		237,053.00	237,053.00	242,424.60	242,424.00	250,500.00	250,500.00
10-340-0000	2090						
FOOD STAMP TAX REIMBURSEMEN		3,024.00	3,024.00	3,107.41	3,107.00	3,100.00	3,100.00
10-345-0000	3000						
LOCAL OPTION SALES TAX		622,064.00	600,400.00	610,257.18	600,400.00	750,000.00	750,000.00
10-341-0000	3010						
WINE & BEER TAX PROCEEDS		22,243.00	22,242.00	24,029.45	24,029.00	26,300.00	26,300.00
10-343-0000	3020						
WELL BILL FUNDS		247,523.00	259,872.00	262,650.26	262,650.00	273,500.00	273,500.00
10-343-0100	3030						
INTEREST ON POWELL BILL FUN		3,393.00	2,200.00	0.00	2,200.00	2,000.00	2,000.00
10-344-0000	3040						
GASOLINE TAX REFUND		12,333.00	7,000.00	5,948.84	7,000.00	9,000.00	9,000.00
10-339-0100	3050						
INVENTORY TAX REIMBURSEMENT		40,061.00	40,500.00	43,450.47	41,200.00	40,500.00	40,500.00
	3060						
TOTAL INTER-GOV'T REVENUES		1,434,758.00	1,437,841.00	1,372,064.77	1,448,560.00	1,625,200.00	1,625,200.00

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:							
10-354-0000	3080						
POLICE ALARM CHARGES		451.00	0.00	0.00	0.00	0.00	0.00
10-353-0000	3090						
FIRE DISTRICT REVENUE		115,776.00	115,776.00	114,872.67	115,776.00	129,840.00	129,840.00
10-355-0000	4000						
BLDG PERMITS/INSPECTION FEE		170,548.00	200,000.00	204,687.04	200,000.00	250,000.00	250,000.00
10-351-0000	4010						
STREET CUT REVENUES		50,605.00	55,000.00	55,510.00	55,000.00	63,000.00	63,000.00
10-350-0000	4020						
FRANCHISE FEES-CABLEVISION		62,332.00	76,000.00	24,954.64	76,000.00	54,000.00	54,000.00
10-352-0000	4030						
PARKING VIOLATIONS		3,310.00	3,240.00	2,850.00	3,240.00	3,100.00	3,100.00
10-356-0000	4040						
RENTS & CONCESSIONS		370.00	600.00	2,900.00	2,950.00	810.00	810.00
10-357-0000	4050						
PLANNING & ZONING FEES		3,979.00	3,000.00	3,728.50	3,700.00	4,500.00	4,500.00
10-358-0000	4060						
HOMEOWNERS RECOVERY FUND		1,360.00	1,320.00	1,645.00	1,600.00	1,725.00	1,725.00
	4070						
TOTAL FEES & SERVICES CHARGES		488,731.00	454,936.00	411,147.85	458,266.00	506,975.00	506,975.00

## REVENUE WORKSHEET

ACCOUNT #	OFFICE USE	PREV YR ACTUAL	CURRENT BUDGET	REVENUE TO DATE	ESTIMATED ENTIRE YEAR	ESTIMATED NEXT YEAR	COUNCIL APPROVAL
	5000						
OTHER REVENUES							
10-381-0000	5010						
INTEREST INCOME		38,984.00	38,000.00	39,684.72	38,000.00	36,000.00	36,000.00
10-380-0100	5020						
ABC REV-50% MIX BEV TAX		25,110.00	26,000.00	17,843.91	26,000.00	27,000.00	27,000.00
10-380-0200	5022						
ABC REV-25% COUNTER SALES		21,147.00	20,000.00	28,266.08	28,300.00	28,500.00	28,500.00
10-383-0000	5030						
SALE OF FIXED ASSETS		4,715.00	1,000.00	14,503.00	10,000.00	2,500.00	2,500.00
10-384-0000	5040						
PRIVATE CONTRIBUTIONS		750.00	500.00	100.00	500.00	0.00	0.00
10-375-0000	5060						
MISCELLANEOUS REVENUE-OTHER		605.00	500.00	981.50	700.00	900.00	900.00
10-375-0100	5070						
RESTITUTION, MISC REVENUE		0.00	0.00	0.00	0.00	0.00	0.00
10-375-0200	5080						
OFFICERS FEES-MISC REVENUE		2,786.00	2,750.00	1,045.00	2,750.00	1,100.00	1,100.00
10-385-0000	5090						
FIRE EQUIPMENT GRANT-MOORE		3,412.00	3,000.00	4,000.00	4,000.00	4,000.00	4,000.00
10-382-0000	6000						
RECYCLING REVENUE		1,110.00	1,700.00	1,890.00	1,900.00	2,000.00	2,000.00
10-319-0000	6010						
DRUG ENFORCEMENT FUND REVEN		2,423.00	0.00	226.37	227.00	0.00	0.00
	6020						
TOTAL OTHER REVENUES		101,042.00	93,450.00	100,540.58	112,377.00	102,000.00	102,000.00

REVENUE WORKSHEET

ACCOUNT #	OFFICE USE	PREV YR ACTUAL	CURRENT BUDGET	REVENUE TO DATE	ESTIMATED ENTIRE YEAR	ESTIMATED NEXT YEAR	COUNCIL APPROVAL
	6030						
SPECIAL APPROPRIATIONS							
	6040						
FROM CAPITAL RESERVE FUND		0.00	0.00	0.00	0.00	3,000.00	3,000.00
10-399-0500	6070						
GEN. FUND FUND BALANCE		0.00	0.00	0.00	0.00	83,074.00	83,074.00
10-399-0600	6080						
POWELL BILL FUND BALANCE		0.00	0.00	0.00	0.00	48,700.00	48,700.00
	6100						
TOTAL APPROPRIATIONS		0.00	0.00	0.00	0.00	134,774.00	134,774.00
	6999						
TOTAL REVENUES-ALL SOURCES		3,563,242.00	3,654,118.00	3,581,046.46	3,691,962.00	4,295,621.00	4,295,621.00

**NOTES REGARDING ESTIMATED REVENUES.**

1. Ad Valorem Taxes: Represents projected collections from a tax rate of .23/\$100 valuation. The valuation figure used is \$ 791,828,400, 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.

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 \$.23 per \$100.00 of assessed valuation (100% of the appraised valuation). Below are computations (1) the revenue generated by a \$.23/\$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 \$.23/\$100.00 Tax Rate:

Real and Personal Property	\$ 791,828,400
	-----
F/Y 94/95 Assessed Valuation	\$ 791,828,400
x \$.23/\$100.00 tax rate.	x .23/\$100
	-----
Projected Tax Proceeds	\$ 1,821,205
x collection rate	x 98.5%
	-----
Budgeted Tax Proceeds	\$ 1,793,887

2. Fund Balance Appropriation Required to Balance the Budget:

Total Expenditures	\$ 4,295,621
Total Revenues	- 4,163,847
	-----
Total appropriated	131,774
(General Fund \$83,074 Powell Bill Fund \$48,700)	

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

	-----General Fund-----		
	Powell Bill	Unrestricted	Total General Fund
-----			
ESTIMATED FOR F/Y 93/94: (as of 5/10/94) Balance 6/30/93	\$ 86,771	1,034,910	1,121,681
Revenues/Other Financing	262,650	3,102,506	3,365,156
Expenditures/ Fund Transfers	< 219,421 >	< 2,765,053 >	< 2,984,474 >
-----			
Estimated Balances 6/30/94	\$ 130,000	1,372,363	1,502,363
PROPOSED FOR F/Y 1994-95.			
Revenues/Other Financing	\$ 275,500	4,163,847	4,439,347
Expenditures/ Fund Transfers	< 324,200 >	< 4,243,921 >	< 4,568,121 >
-----			
Proposed Balances 6/30/95	\$ 81,300	1,292,289	1,373,589

## 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 1994-95 are as follows:

Ad Valorem taxes are expected to increase 14%, due to growth in the Village's tax base, from construction and annexation.

Prior year's taxes which are anticipated to be received in the upcoming fiscal year are \$ 10,000. The tax collector had a collection rate of 99% for all taxes in fiscal year 1993-1994. A larger amount of past year taxes are due this year because 1993 taxes from the newly annexed area are not due and receivable until September, 1994.

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. Because of annexations I anticipate that this revenue source should increase by approximately \$16,642 in 1994/1995.

The Intangibles Tax is also frozen at 90/91 levels. For 94/95 budget purposes, I am projecting the collection of the same amount of revenue from this source as was received in 93/94. An increase of approximately \$8,123 should be realized as a result of annexation.

Collection of Local Option Sales Tax in 1993/1994 has been running at about 6% over budget. For 1994/1995, 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 94/95 budget purposes, I estimate receiving the same amount in the upcoming year as has been received in 93/94, plus an additional \$2,275 due to annexation.

Powell Bill revenues are anticipated to increase 4%. The formula for determining Powell Bill revenues in 94/95 is based on a distribution of \$ 21.20 per capita and \$ 1,470 per mile of road maintained by the receiving municipality.

Interest earned on Powell Bill fund is expected to decrease slightly, due to less funds available for investment.



The Inventory Tax Reimbursement is also frozen at 90/91 levels. For 94/95 budget purposes, I anticipate receiving the same amount from this revenue source as was received in 93/94.

Fire District Revenue is based on a tax rate of .10/\$100 valuation. The tax base decreases in past years due to annexations by the Village continues to show some offsetting growth due to new construction in the Fire Protection District (Pinewild). 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. Every month but two over the past twelve has shown an increase in permits issued over the same month the year before. Over the past ten months, the average monthly permit fee income has been \$19,000 per month. I do not anticipate that pace dropping off over the next twelve months. Hence I have used the same monthly figure for predicting permit fees for 1994/1995. I recommend slight increases in certain permit fees, and some new fees, which over 12 months will add about \$36,000 in additional revenue for the Village. With the increases, Pinehurst fees will still be as low as those of any local government in the County.

Street cut revenue has increased at an even faster pace than permit fees. The same pace of collection is predicted for 1994/1995 (\$5,250 per month).

Franchise Fees-Cablevision is anticipated to increase over the normal annual amount (\$51,000) by \$2,653 due to annexation.

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 increased somewhat with the increased activity. The average monthly collection from this revenue source is \$ 370 per month. Most fees collected have been generated from rezoning and conditional use permit requests rather than filing fees for Subdivision Plans. At the time that the Council deliberates on whether to increase the permit fees, it should also consider raising the fee for application to the Board of Adjustment to \$75.00 per case.

Interest income is expected to remain off from previous years, as interest rates are expected to remain low. Rates earned in the first nine months of this fiscal year on Village funds invested in the Cash Management Trust of the State of North Carolina averaged 2.88%. In March the rate climbed just over 3%.

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



BUDGET WORKSHEET

ACCOUNT #	OFFICE USE	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCLUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
	3023							
	3024							
EXPENDITURES SUMMARY BY DEPARTMENT								
GENERAL FUND								
10-410-0400	3030							
GOVERNING BODY		89,721.00	185,538.00	155,358.04	198,238.00	230,251.00	227,251.00	227,251.00
10-420-0200	3035							
ADMINISTRATION		347,087.00	382,306.00	336,712.23	383,306.00	406,869.00	406,869.00	406,869.00
10-510-0200	3040							
POLICE DEPARTMENT		796,188.00	816,012.00	728,911.18	821,519.00	931,750.00	916,975.00	916,975.00
10-530-0200	3045							
FIRE DEPARTMENT		1,078,130.00	848,860.00	780,620.49	848,983.00	975,747.00	962,022.00	962,022.00
10-540-0200	3050							
BUILDING INSPECTIONS		157,766.00	168,710.00	152,572.43	171,010.00	217,127.00	297,577.00	297,577.00
10-555-0000	3055							
CENTRAL MAINTENANCE		9.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-0200	3060							
PUBLIC WORKS SUPERVISION		66,357.00	66,137.00	57,764.29	66,437.00	75,689.00	74,779.00	74,779.00
10-565-0200	3065							
STREETS & GROUNDS DIVISIO		449,412.00	456,350.00	410,897.42	461,319.00	552,429.00	536,764.00	536,764.00
10-570-3300	3070							
POWELL BILL FUNDS		252,002.00	193,005.00	226,732.87	217,000.00	304,200.00	324,200.00	324,200.00
10-580-0200	3075							
SANITATION DEPARTMENT		363,740.00	456,433.00	403,999.49	452,213.00	444,682.00	448,182.00	448,182.00
10-620-1300	3080							
RECREATION DEPARTMENT		5,646.00	18,420.00	13,970.69	20,320.00	29,710.00	29,710.00	29,710.00
10-660-3900	3085							
NON-DEPARTMENTAL		52,084.00	62,350.00	58,930.16	62,350.00	62,092.00	69,792.00	71,292.00
10-410-0400	3099							
TOTALS		3,658,142.00	3,654,121.00	3,326,469.29	3,702,695.00	4,230,546.00	4,294,121.00	4,295,621.00

## 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 2.5% of each employee's salary be deposited in that employee's 401(k) account, as is now done for all sworn police officers (they have an additional 5% of their salary deposited).
3. Workmen's Compensation Fund premiums will increase 10% in the 1994/1995 fiscal year budget.
4. Electric utility rates are projected to remain constant. Water rates are expected to increase 10% 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 from the NCLM-sponsored program are projected at no increase. Health insurance premiums will increase at least 15%.
7. The proposed General Fund budget represents an \$641,503 increase from the budget adopted in June of 1993. Of the proposed budget, \$ 605,962 is for Capital Outlay and Debt Service, which makes the proposed operating budget \$ 3,689,659, a \$697,974 increase from the operating budget adopted in June of 1993. The proposed General Fund budget contains a \$ 142,851 operating subsidy for the Enterprise Fund (Harness Tracks operations).

Capital Expenditures recommended are:

1. New copier for Village Hall.
2. Rotational replacement of three Police patrol cars.
3. Replacement of mobile radios for Police Department.
4. A radio and telephone recorder for Police Department.
5. Four aluminum bleachers for Cannon Park.

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> <u>1993 - 1994</u>	<u>Fiscal Year</u> <u>1994 - 1995</u>
Personnel/Professional Services -	60 %	60 %
Operations/Maintenance	25 %	26 %
Capital Outlay/Debt Service	15 %	14 %
	-----	
	100 %	100 %

This is a reasonable allocation of resources, and indicates that the Village is reserving and appropriating adequate amounts to replace equipment and vehicles. Major construction projects would be funded from the Capital Reserve Fund. It is predicted that the Capital Reserve Fund will have a balance of \$ 41,661 at June 30, 1995.

ACCOUNT #	OFFICE USE	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
10-410-0400	110							
PROFESSIONAL SERVICES		48,981.00	41,000.00	46,218.83	44,000.00	43,200.00	43,200.00	43,200.00
10-410-1200	120							
POSTAGE		5,888.00	5,250.00	5,059.60	5,250.00	3,900.00	3,900.00	3,900.00
10-410-1400	130							
TRAVEL		1,480.00	2,300.00	4,259.78	4,000.00	4,000.00	4,000.00	4,000.00
10-410-2600	150							
ADVERTISING		324.00-	3,500.00	3,086.80	3,500.00	3,200.00	3,200.00	3,200.00
10-410-3300	160							
SUPPLIES		5,780.00	4,000.00	3,412.38	4,000.00	4,600.00	4,600.00	4,600.00
10-410-4500	170							
CONTRACTED SERVICES		23,830.00	25,000.00	24,718.65	30,000.00	22,400.00	22,400.00	22,400.00
10-410-5300	180							
DUES & SUBSCRIPTIONS		256.00	500.00	15.00	500.00	100.00	550.00	550.00
10-410-5400	190							
INSURANCE & BONDS		5,250.00	2,720.00	2,169.00	5,720.00	6,000.00	3,000.00	3,000.00
10-410-7400	220							
CAPITAL OUTLAY: EQUIPMENT		0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-410-9400	240							
TRANSFER FROM FUND 29: SPE		242,601.00-	222,601.00-	222,601.32-	212,004.00-	268,602.00-	268,602.00-	268,602.00-
10-410-9500	250							
DEBT SERVICE-PRINC., HARNE		242,601.00	153,067.00	153,067.79	142,470.00	208,390.00	208,390.00	208,390.00
10-410-9600	260							
DEBT SERVICE-INTEREST, HAR		2,576.00-	69,534.00	34,763.53	69,534.00	60,212.00	60,212.00	60,212.00
10-410-9300	270							
APPROPRIATE TO FUND 69-EN		0.00	101,268.00	101,268.00	101,268.00	142,851.00	142,401.00	142,401.00
10-410-0400	280							
TOTAL GOVERNING BODY		88,485.00	185,538.00	155,358.04	198,238.00	230,251.00	227,251.00	227,251.00

**GOVERNING BODY NOTES**

41004 - Village Attorney - \$ 27,500; Audit - \$ 7,400; Balance for printing CAFR, outside counsel, surveying.

41045 - Fire Protection (hydrants) \$ 19,000, Newsletter printing \$ 2,400; Miscellaneous \$1,000.

41094 - Transfer from Special Revenue Fund for making annual payment on Harness Track Acquisition Debt.

41095 - Assumes an additional principal prepayment will be able to be made totaling \$ 76,000.

41096 - Annual interest on Harness Track Debt.

41093 - Amount necessary to subsidize operations at Harness Tracks.

ACCOUNT #	OFFICE USE	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
	299							
	300							
ADMINISTRATION								
PAGE 1 OF 2								
10-420-0200	301							
SALARIES/WAGES-ADMINISTRA		161,887.00	174,000.00	148,436.26	174,000.00	202,680.00	202,680.00	202,680.00
10-420-0500	310							
FICA-ADMINISTRATION		12,405.00	13,350.00	11,479.13	13,350.00	15,506.00	15,506.00	15,506.00
10-420-0600	320							
GROUP INSURANCE		18,866.00	19,000.00	16,710.90	19,000.00	20,500.00	20,500.00	20,500.00
10-420-0700	330							
RETIREMENT EXP-ADMINISTRA		8,325.00	9,600.00	7,059.01	9,600.00	15,646.00	15,646.00	15,646.00
10-420-1100	340							
TELEPHONE		5,279.00	8,000.00	7,829.09	7,400.00	8,500.00	8,500.00	8,500.00
10-420-1200	350							
POSTAGE		3,607.00	3,700.00	3,263.37	3,700.00	3,700.00	3,700.00	3,700.00
10-420-1300	360							
UTILITIES		10,002.00	10,300.00	10,170.89	10,300.00	10,400.00	10,400.00	10,400.00
10-420-1400	370							
TRAVEL/TRAINING		1,849.00	6,500.00	6,170.57	5,800.00	7,300.00	7,300.00	7,300.00
10-420-1500	380							
MAINT & REPAIR-BLDG/GROUN		1,639.00	2,100.00	1,895.23	2,100.00	2,500.00	2,500.00	2,500.00
10-420-1600	390							
MAINT & REPAIR-EQUIPMENT		5,084.00	4,700.00	4,493.76	4,500.00	5,500.00	5,500.00	5,500.00
10-420-1700	400							
MAINT & REPAIR-VEHICLES		3,703.00	4,300.00	4,109.51	4,300.00	4,300.00	4,300.00	4,300.00
10-420-2100	410							
RENTALS: BLS & EQUIPMENT		1,483.00	800.00	742.00	800.00	940.00	940.00	940.00
10-420-2600	420							
ADVERTISING		70.00	100.00	50.00	100.00	100.00	100.00	100.00
10-420-3100	430							
GAS OIL, TIRES		1,149.00	1,100.00	1,033.66	1,100.00	1,680.00	1,680.00	1,680.00
10-420-3300	440							
OTHER SUPPLIES		6,756.00	9,500.00	7,673.07	9,500.00	12,600.00	12,600.00	12,600.00
10-420-4500	450							
CONTRACTED SERVICES		16,170.00	13,500.00	13,033.35	12,500.00	49,578.00	49,578.00	49,578.00
10-420-5300	460							
DUES & SUBSCRIPTIONS		4,129.00	4,500.00	4,460.28	4,500.00	5,300.00	5,300.00	5,300.00



COUNT #	OFFICE USE	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
	468							
	469							
ADMINISTRATION								
PAGE 2 OF 2								
10-420-5400	470							
INSURANCE & BONDS		8,475.00	8,900.00	7,469.09	12,400.00	8,000.00	8,000.00	8,000.00
10-420-6100	480							
BANK SERVICE CHARGES		1,604.00	1,500.00	657.87	1,500.00	900.00	900.00	900.00
10-420-7200	500							
CAPITAL OUTLAY: BUILDINGS		635.00	10,000.00	8,952.28	10,000.00	3,000.00	3,000.00	3,000.00
10-420-7400	510							
CAPITAL OUTLAY: EQUIPMENT		9,118.00	12,000.00	11,563.87	12,000.00	12,739.00	12,739.00	12,739.00
10-420-7500	520							
CAPITAL OUTLAY-VEHICLES		0.00	0.00	0.00	0.00	15,500.00	15,500.00	15,500.00
10-420-8000	530							
DEBT SERVICE-PRINC., VLG H		60,436.00	63,272.00	57,887.53	63,272.00	0.00	0.00	0.00
10-420-8100	540							
SERVICE-INTEREST, VL		4,416.00	1,584.00	1,563.51	1,584.00	0.00	0.00	0.00
10-420-0200	550							
TOTAL ADMINISTRATION		347,087.00	382,306.00	336,712.23	383,306.00	406,869.00	406,869.00	406,869.00

**ADMINISTRATION NOTES**

42002 - Includes funds for part-time assistance (apprentice) in Finance Office, and making the position of accounts payable clerk fulltime.

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

42072 - For parking lot expansion of Village Hall, Cannon Park.

42074 - Includes new copier for Village Hall, filing cabinets, PC for AVM, two drums for laser printer. Four quarterly payments on postage machine.

Number of Employees: Prior years 6, Current Year 6, Requested 6, Recommended 6. One part-time apprentice.

## BUDGET WORKSHEET

COUNT #	OFFICE USE 599	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
	600							
POLICE DEPARTMENT								
PAGE 1 OF 2								
18-510-0200	601							
SALARIES/WAGES-POLICE DEP		478,274.00	490,000.00	440,524.03	490,000.00	527,019.00	527,019.00	527,019.00
10-510-0500	610							
FICA-POLICE DEPT.		36,019.00	38,000.00	33,813.44	38,000.00	40,317.00	40,317.00	40,317.00
10-510-0600	620							
GROUP INSURANCE-POLICE DE		49,568.00	48,000.00	42,371.18	48,000.00	48,300.00	48,300.00	48,300.00
10-510-0700	630							
RETIREMENT EXP-POLICE		41,903.00	45,000.00	38,103.82	45,000.00	50,000.00	50,000.00	50,000.00
10-510-1100	640							
TELEPHONE		8,989.00	9,000.00	8,309.84	9,000.00	9,500.00	9,000.00	9,000.00
10-510-1200	650							
POSTAGE		255.00	300.00	226.50	300.00	300.00	275.00	275.00
10-510-1300	660							
UTILITIES		8,743.00	9,000.00	7,941.41	9,000.00	10,000.00	10,000.00	10,000.00
10-510-1400	670							
TRAVEL/TRAINING		6,277.00	5,000.00	3,389.51	5,000.00	6,000.00	4,000.00	4,000.00
10-510-1500	680							
MAINT & REPAIR-BLDS/GROUN		440.00	1,000.00	431.81	1,000.00	1,500.00	800.00	800.00
10-510-1600	690							
MAINT & REPAIR-EQUIPMENT		6,287.00	6,000.00	5,550.98	6,000.00	6,000.00	6,000.00	6,000.00
10-510-1700	700							
MAINT & REPAIR-VEHICLES		22,239.00	25,000.00	24,046.64	25,000.00	25,000.00	25,000.00	25,000.00
10-510-2100	710							
RENTALS: EQUIPMENT		2,700.00	3,600.00	3,600.00	4,500.00	3,600.00	3,600.00	3,600.00
10-510-2600	720							
ADVERTISING		0.00	100.00	64.00	100.00	100.00	100.00	100.00
10-510-3100	730							
GAS-TIRES		27,299.00	28,000.00	24,222.59	28,000.00	28,000.00	28,000.00	28,000.00
10-510-3300	740							
OTHER SUPPLIES		5,492.00	5,500.00	1,889.09	5,500.00	5,500.00	5,000.00	5,000.00
10-510-3600	750							
UNIFORMS		11,088.00	12,000.00	10,751.11	12,000.00	12,000.00	12,000.00	12,000.00

ACCOUNT #	OFFICE USE	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
	758							
	759							
POLICE DEPARTMENT								
PAGE 2 OF 2								
10-510-4500	760							
CONTRACTED SERVICES		4,815.00	6,500.00	6,404.00	6,400.00	7,000.00	7,000.00	7,000.00
10-510-5300	770							
DUES & SUBSCRIPTIONS		285.00	350.00	225.00	350.00	350.00	300.00	300.00
10-510-5400	780							
INSURANCE & BONDS		33,665.00	36,700.00	32,138.00	40,000.00	42,000.00	32,000.00	32,000.00
10-510-5800	790							
INVESTIGATIVE EXPENDITURE		0.00	200.00	0.00	200.00	200.00	200.00	200.00
10-510-5900	800							
DRUG ENFORCEMENT FUNDS EX		1,484.00	1,822.00	0.00	1,822.00	1,822.00	1,822.00	1,822.00
10-510-6600	810							
HAY USE TAX/LICENSE PLATE		384.00	800.00	796.55	797.00	1,278.00	1,278.00	1,278.00
10-510-7200	820							
CAPITAL OUTLAY-BLDGS/GRCU		950.00	1,200.00	0.00	1,200.00	1,000.00	0.00	0.00
10-510-7400	830							
CAPITAL OUTLAY: EQUIPMENT		9,344.00	13,740.00	13,628.00	14,500.00	57,764.00	57,764.00	57,764.00
10-510-7500	840							
CAPITAL OUTLAY: VEHICLES		39,410.00	28,000.00	27,926.66	28,000.00	46,000.00	46,000.00	46,000.00
10-510-8000	850							
DEBT SERVICE-PRINCIPAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-510-8100	860							
DEBT SERVICE-INTEREST		0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-510-9100	870							
COMMUNITY WATCH		278.00	1,200.00	2,556.14	1,850.00	1,200.00	1,200.00	1,200.00
10-510-0200	900							
TOTAL POLICE DEPARTMENT		796,188.00	816,012.00	728,911.18	821,519.00	931,750.00	916,975.00	916,975.00

**POLICE DEPARTMENT NOTES**

51074 - Eight mobile radios to replace the present ones. Current ones are eight years old, and will be transferred to Public Works for their use. Recorder for all telephone and radio transmissions, PC for assistant chief.

51075 - Rotational replacement of three police patrol cars.

Number of Employees: Prior year 20, Current year 20,  
Requested 20, Recommended 20.

## BUDGET WORKSHEET

ACCOUNT #	OFFICE USE	PREV. YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
	910							
	911							
FIRE DEPARTMENT								
PAGE 1 OF 2								
10-530-0200	920							
SALARIES/WAGES-FIRE DEPAR		441,699.00	455,000.00	428,470.83	455,000.00	550,831.00	550,831.00	550,831.00
10-530-0400	930							
PROFESSIONAL SERVICES		63,550.00	0.00	0.00	0.00	0.00	0.00	0.00
10-530-0500	940							
FICA EXP-FIRE DEPT.		32,808.00	35,000.00	32,328.20	35,000.00	42,138.00	42,138.00	42,138.00
10-530-0600	950							
GROUP INSURANCE		41,327.00	44,000.00	39,083.28	44,000.00	48,000.00	53,000.00	53,000.00
10-530-0700	960							
RETIREMENT EXP-FIRE DEPT.		21,806.00	24,188.00	21,723.92	24,188.00	42,253.00	42,253.00	42,253.00
10-530-1100	970							
TELEPHONE		2,993.00	3,200.00	3,163.01	3,000.00	3,000.00	3,750.00	3,750.00
10-530-1200	980							
POSTAGE		37.00	50.00	24.28	50.00	30.00	30.00	30.00
10-530-1300	990							
UTILITIES		17,805.00	18,000.00	14,560.26	18,000.00	18,000.00	17,500.00	17,500.00
10-530-1400	1000							
TRAVEL/TRAINING		1,676.00	2,000.00	1,381.88	2,000.00	2,000.00	1,500.00	1,500.00
10-530-1500	1010							
MAINT & REPAIR-BLDS/GRUN		9,955.00	3,000.00	2,234.40	3,000.00	8,000.00	5,000.00	5,000.00
10-530-1600	1020							
MAINT & REPAIR-EQUIPMENT		5,714.00	4,500.00	3,648.24	4,500.00	4,500.00	4,200.00	4,200.00
10-530-1700	1030							
MAINT & REPAIR-VEHICLES		19,844.00	19,000.00	20,025.75	19,000.00	19,000.00	18,500.00	18,500.00
10-530-2100	1040							
RENTALS: BLDG/EQUIP		552.00	500.00	424.80	423.00	400.00	400.00	400.00
10-530-2600	1050							
ADVERTISING		1,480.00	1,600.00	1,499.98	1,500.00	1,100.00	1,100.00	1,100.00
10-530-3100	1060							
GAS-OIL-TIRES		5,370.00	5,000.00	4,077.76	5,000.00	5,000.00	4,200.00	4,200.00
10-530-3300	1070							
OTHER SUPPLIES		4,365.00	5,200.00	4,637.56	5,200.00	5,200.00	5,200.00	5,200.00

COUNT #	OFFICE USE	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCLUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
	1078							
	1079							
FIRE DEPARTMENT								
PAGE 2 OF 2								
10-530-3600	1080							
UNIFORMS		7,719.00	8,000.00	5,711.20	8,000.00	8,000.00	7,300.00	7,300.00
10-530-4500	1090							
CONTRACTED SERVICES		384.00	700.00	533.20	700.00	700.00	600.00	600.00
10-530-5300	1100							
DUES & SUBSCRIPITONS		362.00	600.00	518.95	600.00	600.00	525.00	525.00
10-530-5400	1110							
INSURANCE & BONDS		35,945.00	67,500.00	59,894.88	68,000.00	68,000.00	56,000.00	56,000.00
10-530-6600	1120							
HWY. USE TAX/LICENSE PLATE		1,514.00	0.00	0.00	0.00	0.00	0.00	0.00
10-530-7100	1130							
CAPITAL OUTLAY: LAND		0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-530-7200	1140							
CAPITAL OUTLAY-BLDGS/GROU		3,617.00	0.00	0.00	0.00	0.00	0.00	0.00
10-530-7400	1150							
CAPITAL OUTLAY: EQUIPMENT		12,422.00	8,050.00	4,888.10	8,050.00	8,600.00	7,600.00	7,600.00
10-530-7500	1160							
CAPITAL OUTLAY: VEHICLES		207,552.00	0.00	0.00	0.00	0.00	0.00	0.00
10-530-7800	1165							
EQUIPMENT FOR NEW FIRE TR		29,595.00	0.00	0.00	0.00	0.00	0.00	0.00
10-530-8000	1170							
DEBT SERVICE: PRINCIPAL		90,865.00	124,855.00	115,021.51	124,855.00	128,949.00	128,949.00	128,949.00
10-530-8100	1180							
DEBT SERVICE: INTEREST		17,174.00	18,917.00	16,768.50	18,917.00	11,446.00	11,446.00	11,446.00
10-530-0200	1199							
TOTAL FIRE DEPARTMENT		1,078,130.00	848,860.00	780,620.49	848,983.00	975,747.00	962,022.00	962,022.00

**FIRE DEPARTMENT NOTES**

53002 - Salary costs of 23 full-time employees and 7 auxiliary firefighters.

53015 - Includes funds for repairing bathroom floor in Station 91.

53074 - Jake Brake retarder for Truck 924. Propane gas tank for Station 92, emergency generator for Station 91, copier for Station 91.

53080 - Principal owed on Fire substation and Pumper/Tanker.

53081 - Interest owed on Fire substation and Pumper/Tanker.

Number of Employees: Prior year 20, Current year 21,  
Requested 24, Recommended 23.



ACCOUNT #	OFFICE USE 1200	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
PLANNING & BUILDING INSPECTION DEPARTMENT								
10-540-0200	1210							
SALARIES/WAGES-BLDG INSPE		105,472.00	117,000.00	103,869.38	117,000.00	150,825.00	150,825.00	150,825.00
10-540-0400	1216							
PROFESSIONAL SERVICES		0.00	0.00	0.00	0.00	0.00	81,000.00	81,000.00
10-540-0500	1220							
FICA EXP-BLDG INSPECT		8,015.00	8,960.00	8,012.29	8,960.00	11,539.00	11,539.00	11,539.00
10-540-0600	1230							
GROUP INSURANCE		16,195.00	15,000.00	14,680.17	15,000.00	17,900.00	17,900.00	17,900.00
10-540-0700	1240							
RETIREMENT EXP		4,943.00	5,300.00	4,572.50	5,300.00	11,313.00	11,313.00	11,313.00
10-540-1100	1250							
TELEPHONE		2,673.00	2,000.00	1,623.96	2,000.00	3,200.00	2,500.00	2,500.00
10-540-1200	1260							
POSTAGE		397.00	700.00	642.86	700.00	700.00	600.00	600.00
10-540-1400	1270							
EL/TRAINING		4,049.00	2,600.00	2,246.77	2,600.00	4,000.00	2,500.00	2,500.00
10-540-1600	1280							
MAINT & REPAIR-EQUIPMENT		589.00	200.00	0.00	200.00	200.00	200.00	200.00
10-540-1700	1290							
MAINT & REPAIR-VEHICLES		2,674.00	2,700.00	3,775.48	3,600.00	3,000.00	4,000.00	4,000.00
10-540-2100	1300							
RENTAL: BLDG/EQUIPMENT		0.00	0.00	0.00	0.00	200.00	200.00	200.00
10-540-3100	1310							
GAS-OIL-TIRES		1,526.00	1,300.00	1,269.76	1,300.00	3,000.00	2,500.00	2,500.00
10-540-3300	1320							
OTHER SUPPLIES		5,890.00	7,800.00	7,758.18	6,900.00	5,500.00	7,000.00	7,000.00
10-540-5300	1330							
DUES & SUBSCRIPTIONS		1,000.00	1,000.00	434.00	1,000.00	750.00	500.00	500.00
10-540-5400	1340							
INSURANCE & BONDS		3,594.00	3,800.00	3,337.08	6,100.00	3,500.00	3,500.00	3,500.00
10-540-7400	1350							
CAPITAL OUTLAY-EQUIPMENT		669.00	350.00	350.00	350.00	1,500.00	1,500.00	1,500.00
05-400-2000	1360							
TOTAL BUILDINGS INSPECTIO		157,766.00	168,710.00	152,572.43	171,010.00	217,127.00	297,577.00	297,577.00

**PLANNING AND INSPECTION NOTES**

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

54074 - New desk and chair, two moisture meters.

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

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
	1400							
CENTRAL MAINTENANCE DEPARTMENT								
	1401							
INTERNAL SERVICE FUND								
	1402							
PAGE 1 OF 2								
10-555-0000	1410							
CHARGES TO OTHER DEPARTMENT		128,589.00-	126,559.00-	113,893.69-	130,074.00-	149,690.00-	149,690.00-	149,690.00-
10-555-0200	1420							
SALARIES/WAGES-CENTRAL MA		74,510.00	75,996.00	66,570.91	75,996.00	83,207.00	83,207.00	83,207.00
10-555-0500	1430							
FICA EXP-CENT MAINT DEPT		5,726.00	6,000.00	5,203.26	5,776.00	6,366.00	6,366.00	6,366.00
10-555-0600	1440							
GROUP INSURANCE		5,592.00	4,996.00	5,367.66	5,220.00	6,000.00	6,000.00	6,000.00
10-555-0700	1450							
RETIREMENT EXP		3,950.00	3,967.00	3,474.99	3,967.00	6,242.00	6,242.00	6,242.00
10-555-1100	1460							
TELEPHONE		489.00	600.00	547.94	504.00	550.00	550.00	550.00
10-555-1300	1470							
UTILITIES		5,037.00	7,000.00	6,381.93	8,000.00	10,000.00	10,000.00	10,000.00
10-555-1400	1480							
TRAVEL/TRAINING		0.00	190.00	10.00	300.00	300.00	300.00	300.00
10-555-1500	1490							
MAINT & REPAIR-BLDG/GROUN		240.00	800.00	748.18	1,000.00	1,000.00	1,000.00	1,000.00
10-555-1600	1500							
MAINT & REPAIR-EQUIPMENT		602.00	1,400.00	1,366.88	1,500.00	2,000.00	2,000.00	2,000.00
10-555-1700	1510							
MAINT & REPAIR-VEHICLES		100.00	300.00	194.58	300.00	300.00	300.00	300.00
10-555-2100	1520							
RENTAL: EQUIPMENT		118.00	10.00	10.00	10.00	25.00	25.00	25.00
10-555-3100	1530							
GAS-OIL-TIRES		1,027.00	1,100.00	888.14	1,100.00	1,100.00	1,100.00	1,100.00
10-555-3300	1540							
OTHER SUPPLIES		2,389.00	1,900.00	1,179.23	1,900.00	1,300.00	1,300.00	1,300.00

ACCOUNT #	OFFICE USE	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCLUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
	1547							
	1548							
	1549							
CENTRAL MAINTENANCE DEPARTMENT								
INTERNAL SERVICE FUND								
PAGE 2 OF 2								
10-555-3600	1550							
UNIFORMS		1,666.00	1,600.00	1,592.37	1,600.00	1,800.00	1,800.00	1,800.00
10-555-5400	1560							
INSURANCE & BONDS		2,746.00	2,200.00	1,850.08	3,400.00	2,000.00	2,000.00	2,000.00
10-555-5700	1570							
BULK PURCHASES FOR ALL DE		7,893.00	9,000.00	9,136.04	10,000.00	11,500.00	11,500.00	11,500.00
10-555-7200	1590							
CAPITAL OUTLAY: BLDGS/GRO		648.00	8,500.00	8,495.00	8,500.00	10,000.00	10,000.00	10,000.00
10-555-7400	1600							
CAPITAL OUTLAY: EQUIPMENT		15,857.00	1,000.00	876.50	1,000.00	6,000.00	6,000.00	6,000.00
10-555-0000	1620							
TOTAL CENTRAL MAINTENANCE		9.00	0.00	0.00	1.00-	0.00	0.00	0.00

**CENTRAL MAINTENANCE NOTES**

55572 - Stockroom and office for truck maintenance building, and insulation for truck maintenance building.

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