

ACCOUNT #	OFFICE USE	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCLUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
	1699							
	1700							
PUBLIC WORKS SUPERVISION								
PAGE 1 OF 2								
10-560-0200	1701							
SALARIES/WAGES-PUBLIC WOR		37,201.00	36,412.00	33,059.00	36,412.00	41,548.00	41,548.00	41,548.00
10-560-0500	1710							
FICA EXP-PUBLIC WORKS		2,912.00	2,786.00	2,579.88	2,786.00	3,179.00	3,179.00	3,179.00
10-560-0600	1720							
GROUP INSURANCE		3,792.00	3,648.00	3,380.39	3,648.00	4,900.00	4,900.00	4,900.00
10-560-0700	1730							
RETIREMENT EXP-PUBLIC WOR		1,981.00	1,901.00	1,725.70	1,901.00	3,117.00	3,117.00	3,117.00
10-560-1100	1740							
TELEPHONE		882.00	925.00	835.58	925.00	1,500.00	1,550.00	1,550.00
10-560-1300	1750							
UTILITIES		4,766.00	4,600.00	3,334.04	4,600.00	4,600.00	4,600.00	4,600.00
10-560-1400	1760							
TRAVEL & TRAINING		101.00	200.00	7.62	200.00	200.00	200.00	200.00
10-560-1500	1770							
MAINT & REPAIR-BLDS/GROUN		444.00	1,000.00	952.87	1,000.00	1,000.00	1,000.00	1,000.00
10-560-1600	1780							
MAINT & REPAIR-EQUIPMENT		766.00	2,500.00	1,907.34	2,500.00	2,550.00	2,550.00	2,550.00
10-560-1700	1790							
MAINT & REPAIR-VEHICLES		3,690.00	3,200.00	3,276.65	3,200.00	3,200.00	3,200.00	3,200.00
10-560-3100	1800							
GAS-OIL-TIRES		3,017.00	3,300.00	2,058.91	3,300.00	3,300.00	3,000.00	3,000.00
10-560-3300	1810							
SUPPLIES		2,402.00	1,200.00	1,116.71	1,200.00	1,230.00	1,230.00	1,230.00
10-560-3600	1820							
UNIFORMS		632.00	2,200.00	1,541.52	1,500.00	1,230.00	1,650.00	1,650.00
10-560-4500	1830							
TRACTED SERVICES		240.00	240.00	120.00	240.00	250.00	250.00	250.00
10-560-5300	1840							
DUES & SUBSCRIPTIONS		25.00	25.00	0.00	25.00	25.00	25.00	25.00

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
	1848							
	1849							
PUBLIC WORKS SUPERVISION								
PAGE 2 OF 2								
10-560-5400	1850							
INSURANCE & BONDS		3,157.00	2,000.00	1,868.08	3,000.00	3,000.00	2,000.00	2,000.00
10-560-7200	1880							
CAPITAL OUTLAY: BUILDINGS		0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-7400	1890							
CAPITAL OUTLAY: EQUIPMENT		349.00	0.00	0.00	0.00	700.00	700.00	700.00
10-560-0200	1910							
TOTAL PUBLIC WORKS SUPERV		66,357.00	66,137.00	57,764.29	66,437.00	75,689.00	74,779.00	74,779.00

PUBLIC WORKS SUPERVISION NOTES

56011 - Increased to establish a second phone line for public works building.

56074 - Six additional lockers for employees hired in past years that now share lockers.

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

ACCOUNT #	OFFICE USE	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCLUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
	1920							
	1921							
STREETS & GROUNDS DEPARTMENT								
PAGE 1 OF 2								
10-565-0200	1930							
SALARIES & WAGES		201,651.00	207,000.00	186,995.18	207,000.00	257,332.00	266,332.00	266,332.00
10-565-0500	1950							
FICA EXPENSE		15,380.00	15,900.00	14,888.72	15,900.00	19,685.00	19,685.00	19,685.00
10-565-0600	1960							
GROUP INSURANCE		23,395.00	23,000.00	21,991.89	23,000.00	28,000.00	28,000.00	28,000.00
10-565-0700	1970							
RETIREMENT EXPENSE		10,541.00	10,800.00	9,767.26	10,800.00	19,867.00	19,867.00	19,867.00
10-565-1300	1990							
UTILITIES (STREET LIGHTS)		27,138.00	59,000.00	56,001.16	60,000.00	63,000.00	31,000.00	31,000.00
10-565-1500	2000							
MAINT & REPAIR-BLDS/GROUN		108.00	3,900.00	3,363.97	3,400.00	900.00	1,000.00	1,000.00
10-565-1600	2010							
MAINT & REPAIR-EQUIPMENT		38,690.00	35,000.00	31,564.00	35,000.00	36,000.00	32,000.00	32,000.00
10-565-1700	2020							
MAINT & REPAIR-VEHICLES		23,030.00	23,000.00	21,784.84	23,000.00	24,000.00	22,000.00	22,000.00
10-565-2100	2026							
RENTAL OF EQUIPMENT		0.00	0.00	0.00	0.00	1,000.00	1,000.00	1,000.00
10-565-3100	2030							
GAS-OIL-TIRES		10,604.00	15,000.00	12,743.13	15,000.00	15,700.00	15,700.00	15,700.00
10-565-3300	2040							
SUPPLIES		8,085.00	9,000.00	8,424.54	8,100.00	8,200.00	8,200.00	8,200.00
10-565-3600	2050							
UNIFORMS		5,505.00	5,750.00	5,748.23	5,750.00	5,895.00	6,500.00	6,500.00
10-565-4500	2060							
CONTRACTED SERVICES		60,655.00	31,000.00	19,890.13	32,000.00	32,800.00	52,800.00	52,800.00
10-565-5400	2070							
INSURANCE & BONDS		11,870.00	12,130.00	11,885.03	17,000.00	17,000.00	12,100.00	12,100.00

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
	2078							
	2079							
STREETS & GROUNDS DEPARTMENT								
	2080							
10-565-6600								
HWY USE TAX/LICENSE PLATE		355.00	370.00	368.47	369.00	0.00	0.00	0.00
	2100							
10-565-7400								
CAPITAL OUTLAY: EQUIPMENT		12,403.00	5,500.00	5,480.87	5,000.00	22,970.00	20,500.00	20,500.00
	2110							
10-565-7500								
CAPITAL OUTLAY-VEHICLES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2120							
10-565-0200								
TOTAL STREETS & GROUNDS D		449,410.00	456,350.00	410,897.42	461,319.00	552,429.00	536,764.00	536,764.00

PAGE 2 OF 2

STREETS AND GROUNDS DEPARTMENT NOTES

56502 - Includes one-half of the annual salary of a horticulturist/landscape supervisor, plus a part-time apprentice, for establishment of those two positions in January, 1995.

56513 - Includes streetlights annual expense and projected increase of 10% in water costs for irrigation.

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 Oakmont Circle (\$7,000) and sprigging Midland Road median with Bermuda (\$5,000).

Number of Employees: Prior year 12, Current year 14, Requested 15, Recommended 15. Plus part-time apprentice.

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE 2150	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	2151	11,681.00	2,000.00	8,274.72	2,000.00	2,500.00	2,500.00	2,500.00
10-570-4500 CONTRACTED SERVICES	2160	169,201.00	177,505.00	204,540.15	201,500.00	297,500.00	317,500.00	317,500.00
10-570-6600 HWY USE TAX/LICENSE PLATE	2180	0.00	300.00	0.00	300.00	0.00	0.00	0.00
10-570-6400 TRAFFIC CONTROL EXPENDITU	2190	0.00	2,000.00	1,935.56	2,000.00	3,000.00	3,000.00	3,000.00
10-570-7400 CAPITAL OUTLAY-EQUIPMENT	2200	60,000.00	0.00	0.00	0.00	1,200.00	1,200.00	1,200.00
10-570-7500 CAPITAL OUTLAY-VEHICLES	2210	11,120.00	11,200.00	11,982.44	11,200.00	0.00	0.00	0.00
10-570-3300 L POWELL BILL FUNDS	2220	252,002.00	193,005.00	226,732.87	217,000.00	304,200.00	324,200.00	324,200.00

POWELL BILL NOTES

57033 - For traffic control signs purchased from the Department of Corrections.

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

57064 - For those expenses incurred providing traffic control for special events, i.e. overtime labor, special signage, rope,...

57074 - A salt/sand spreader for use by street maintenance department during inclement weather.

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

ACCOUNT #	OFFICE USE 2300	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
SANITATION DEPARTMENT								
10-580-0200	2301							
SALARIES/WAGES		107,812.00	126,816.00	110,984.71	125,000.00	126,097.00	126,097.00	126,097.00
10-580-0500	2310							
FICA EXPENSE		8,214.00	9,638.00	8,490.29	9,638.00	9,650.00	9,650.00	9,650.00
10-580-0600	2320							
GROUP INSURANCE		12,719.00	16,404.00	12,801.60	14,000.00	17,000.00	17,000.00	17,000.00
10-580-0700	2330							
RETIREMENT EXPENSE		5,715.00	6,620.00	5,291.74	6,620.00	9,460.00	9,460.00	9,460.00
10-580-1400	2340							
TRAVEL/TRAINING		11.00	25.00	0.00	25.00	25.00	25.00	25.00
10-580-1600	2350							
MAINT & REPAIR-EQUIPMENT		386.00	200.00	86.54	200.00	200.00	200.00	200.00
10-580-1700	2360							
MAINT & REPAIR-VEHICLES		31,734.00	27,000.00	26,632.58	27,000.00	27,600.00	27,600.00	27,600.00
10-580-3100	2370							
OIL-TIRES		11,939.00	12,000.00	8,619.61	12,000.00	12,300.00	11,000.00	11,000.00
10-580-3300	2380							
OTHER SUPPLIES		5,018.00	2,750.00	1,799.05	2,750.00	2,750.00	2,000.00	2,000.00
10-580-3600	2390							
UNIFORMS		4,032.00	4,200.00	3,166.67	4,200.00	4,300.00	3,800.00	3,800.00
10-580-4500	2400							
CONTRACTED SERVICES		105,688.00	123,000.00	120,379.05	114,000.00	119,000.00	130,000.00	130,000.00
10-580-5400	2410							
INSURANCE & BONDS		12,624.00	14,000.00	11,253.00	14,000.00	14,300.00	11,350.00	11,350.00
10-580-6300	2420							
LANDFILL FEES		36,153.00	88,880.00	69,884.69	99,880.00	102,000.00	100,000.00	100,000.00
10-580-6600	2430							
HWY USE TAX/LICENSE PLATE		531.00	600.00	590.96	600.00	0.00	0.00	0.00
10-580-7400	2440							
CAPITAL OUTLAY: EQUIPMENT		0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-580-7500	2450							
CAPITAL OUTLAY: VEHICLES		21,172.00	24,300.00	24,010.92	22,300.00	0.00	0.00	0.00
10-580-0200	2460							
TOTAL SANITATION DEPARTMENT		363,740.00	456,433.00	403,999.49	452,213.00	444,682.00	448,182.00	448,182.00

. **SANITATION DEPARTMENT NOTES**

58045 - This includes the cost of contracting for sanitation service to the following areas: CCNC, Lawn and Tennis Club, Merrywood, Clarendon Gardens, Golf Course #6, and Pinehurst Trace.

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.

Number of Employees: Prior year 8, Current year 9, Requested 9, Recommended 9.

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE 2500	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
RECREATION DEPARTMENT								
10-620-1300 UTILITIES	2550	2,035.00	2,200.00	1,709.49	2,200.00	1,500.00	1,500.00	1,500.00
10-620-1500 MAINT & REPAIR-BLDG/GROUN	2560	944.00	4,150.00	2,740.66	5,850.00	6,600.00	6,600.00	6,600.00
10-620-1600 MAINT & REPAIR-EQUIPMENT	2570	0.00	750.00	106.11	750.00	500.00	500.00	500.00
10-620-3300 SUPPLIES	2580	1,282.00	1,200.00	1,176.37	1,300.00	1,200.00	1,200.00	1,200.00
10-620-4500 CONTRACTED SERVICES	2590	1,070.00	1,400.00	1,059.50	1,400.00	1,400.00	7,900.00	7,900.00
10-620-5400 INSURANCE & BONDS	2600	315.00	325.00	67.08	325.00	950.00	950.00	950.00
10-620-7200 CAPITAL OUTLAY-BLDG & GRO	2605	0.00	1,600.00	1,557.59	1,700.00	6,500.00	0.00	0.00
10-620-7400 CAPITAL OUTLAY: EQUIPMENT	2610	0.00	6,795.00	5,553.89	6,795.00	11,060.00	11,060.00	11,060.00
10-620-0200 TOTAL RECREATION DEPARTME	2620	5,646.00	18,420.00	13,970.69	20,320.00	29,710.00	29,710.00	29,710.00

PARKS AND RECREATION NOTES

62013 - Water and electric power service at Cannon Park.

62015 - Includes \$4,600 for repairs to field house.

62045 - For park supervision, clean up in summer months.

62074 - Playground improvements (\$2,150), two picnic tables, four aluminum bleachers.

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

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE 2650	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
NON-DEPARTMENTAL EXPENDITURES								
10-660-3900	2660							
SALES TAX ON CONSTRUCTION		0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-660-4000	2670							
GASOLINE TAX (.217/GAL)		16,739.00	10,000.00	10,811.29	11,000.00	11,500.00	11,500.00	11,500.00
10-660-5400	2680							
UNEMPLOYMENT COMPENSATION		8,100.00	2,150.00	831.14	2,150.00	4,992.00	4,992.00	4,992.00
10-660-5500	2685							
SAFETY INCENTIVE		0.00	500.00	0.00	500.00	500.00	500.00	500.00
10-660-6100	2690							
HUSOM GRANT		1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
10-660-9000	2695							
LANDMARK STATUS		0.00	13,000.00	16,113.58	15,000.00	5,000.00	5,000.00	5,000.00
10-660-9400	2700							
FLOWER PLANTINGS-BUS. GUIL		6,990.00	9,000.00	8,437.93	9,000.00	7,700.00	7,700.00	7,700.00
10-660-9500	2710							
INSURANCE DEDUCTIBLE		1,548.00	5,000.00	6,735.72	6,800.00	5,000.00	5,000.00	5,000.00
10-660-9600	2720							
GRANTS FOR BEAUTIFICATION		12,151.00	5,500.00	457.00	5,500.00	3,500.00	5,000.00	5,000.00
10-660-9700	2730							
PARKING FINES DUE MOORE C		2,980.00	3,500.00	1,975.50	3,500.00	2,900.00	2,900.00	2,900.00
10-660-9800	2740							
HOMEOWNERS RECOVERY FUND		1,076.00	1,200.00	1,068.00	1,200.00	1,500.00	1,500.00	1,500.00
10-660-9900	2750							
RESCUE SQUAD GRANT		1,500.00	1,500.00	1,500.00	1,500.00	1,000.00	1,500.00	1,500.00
10-660-9100	2755							
GIVEN LIBRARY GRANT		0.00	10,000.00	10,000.00	10,000.00	7,500.00	10,000.00	10,000.00
10-660-9200	2757							
CENTENNIAL FUNDING		0.00	0.00	0.00	0.00	10,000.00	13,200.00	13,200.00
10-660-9300	2758							
JACKSON HAMLET GRANT		0.00	0.00	0.00	0.00	0.00	1,500.00	1,500.00
10-660-3900	2760							
TOTAL NON-DEPARTMENTAL		52,084.00	62,350.00	58,930.16	67,150.00	62,092.00	71,292.00	71,292.00
10-410-0400	2800							
TOTAL EXPENDITURES-GENERA		3,656,904.00	3,654,121.00	3,326,469.29	3,707,494.00	4,230,546.00	4,295,621.00	4,295,621.00

NON-DEPARTMENTAL NOTES

66055 - For use in rewarding employees who provide suggestions or ideas that prove helpful to the Village in Risk Management and Worker Safety. It is anticipated that the rewards could be cash or other things of value (gift certificates, etc..)

66090 - For expenses incurred in pursuing Historic Landmark status for the Village of Pinehurst, in conjunction with Resorts of Pinehurst.

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.

66092 - For various expenses associated with the Centennial Celebration, i.e.. construction of appropriate Village seal for use at Village Hall, and in Village Hall meeting room.

66093 - Grant to Jackson Hamlet Community Action, Inc. for fencing around Community Center.

RECAP OF PROPOSED APPROPRIATIONS BY DEPARTMENT

GENERAL FUND

Department	Projected 1993/94	Proposed 1994/95
Governing Body	\$ 185,538	\$ 227,251
Administration	382,306	406,869
Police Department	816,012	916,975
Fire Department	848,860	962,022
Building Inspection	168,710	297,577
Central Maintenance	-0-	-0-
Public Works Super.	66,137	74,779
Streets & Grounds	456,350	536,764
Powell Bill	193,005	324,200
Sanitation	452,213	448,182
Parks & Rec.	18,420	29,710
Non-Departmental	62,350	71,292
TOTALS	\$ 3,649,901	\$ 4,295,621

POWELL BILL FUND

Estimated Fund Balance at June 30, 1994: \$ 130,000

Revenues: FY 1994-95

Powell Bill Allocation	273,500
Interest from investments	2,000
Fund Balance Appropriated	48,700

Total Revenues: 94/95 \$ 324,200

Expenditures: FY 1994/95

Est. expenditures for year: \$ 324,200

Total expenditures: FY 93/94 324,200

Projected Fund Balance 6/30/95 \$ 81,300

II. SPECIAL REVENUE FUND

The Special Revenue Fund is composed of monies generated by the special levy in addition to the tax rate levied for the General Fund expenditures, interest earned on these funds when idle, revenues received from outside financing agencies, and voluntary, private donations. The purposes of this Special Revenue Fund and the monies within it are to pay for the acquisition of the Harness Track property, and servicing the debt incurred when purchasing the property.

The special levy will be removed upon completion of the debt service.

If additional lands are desired to be purchased by the Village, the Special Revenue levy could be increased to service that debt. Each additional cent added to the existing levy rate will generate approximately \$78,000.00.

SPECIAL REVENUE FUND

PINEHURST HARNESS TRACK PROPERTY

ESTIMATED FUND BALANCE AT JUNE 30, 1994 \$ 43,000

REVENUES: F/Y 1993-1994

Assessments from 1994 Levy of \$.03/\$100	\$ 229,306
1994 Intangibles Tax portion	34,000
Interest from Special Revenue Funds Invested	4,800
Voluntary Private Donations	22
TOTAL ESTIMATED REVENUES:	<u>\$ 269,193</u>

EXPENDITURES: F/Y 1994-1995

(Transfer to General Fund for Payment; Jan., 1995)

Debt Service - Principal	132,390
Debt Service - Additional Principal	76,000
Debt Service - Interest	60,212
TOTAL ESTIMATED EXPENDITURES:	<u>\$ 268,602</u>

PROPOSED FUND BALANCE AT JUNE 30, 1995 \$ 43,591

III. CAPITAL PROJECT FUND
Fiscal Year 1994/1995

PROJECT CANNON PARK/VILLAGE HALL PARKING

Estimated Balance 6/30/94	\$ -0-
Proposed Revenue	3,000
Proposed Expenditures	3,000

Projected Balance 6/30/95	\$ -0-

Note: It may be necessary to create an additional Capital Project Fund for the replacement of the Village's 10,000 gallon underground fuel storage tank during FY 1994/1995.

IV. CAPITAL RESERVE FUND

Estimated Balance at 6/30/94	\$ 54,661
Projected revenues	-0-
Proposed expenditures	13,000

Projected Fund Balance 6/30/95	\$ 41,661

REVENUE WORKSHEET

ACCOUNT #	OFFICE USE	PREV YR ACTUAL	CURRENT BUDGET	REVENUE TO DATE	ESTIMATED ENTIRE YEAR	ESTIMATED NEXT YEAR	COUNCIL APPROVAL
	7000						
ENTERPRISE FUND-HARNESS TRACK							
	7001						
REVENUES-FUND 69							
69-301-0000	7010						
RENT FROM STALLS		121,912.00	112,200.00	114,805.00	114,000.00	135,000.00	135,000.00
69-302-0000	7020						
RENT FROM RESTAURANT		3,650.00	3,600.00	2,700.00	3,600.00	3,700.00	3,700.00
69-303-0000	7030						
RENT-OTHER SOURCES		10,161.00	4,500.00	5,797.50	5,000.00	4,600.00	4,600.00
69-302-9100	7040						
TRAILER SPACE RENT		2,640.00	2,700.00	3,008.31	2,700.00	3,600.00	3,600.00
69-304-0000	7046						
SHOWS/EVENTS REVENUE		0.00	0.00	6,619.00	0.00	0.00	0.00
69-310-0000	7050						
TRACK FEES		10,787.00	10,700.00	1,135.00	2,500.00	1,000.00	1,000.00
69-312-0000	7070						
OTHER INCOME		1,675.00	6,300.00	2,200.00	6,300.00	4,500.00	4,500.00
69-313-0000	7080						
DONATIONS		0.00	0.00	0.00	0.00	0.00	0.00
69-314-0000	7090						
HISTORIC PRESV DONATIONS		3,115.00	0.00	1,368.00	1,368.00	0.00	0.00
69-315-0000	7100						
BEAUTIFICATION PROJ DONATIO		0.00	0.00	0.00	0.00	0.00	0.00
69-316-0000	7110						
APPROPRIATION FROM GEN FUND		0.00	101,268.00	101,268.00	101,268.00	142,401.00	142,401.00
69-340-0000	7120						
INTEREST ON INVESTMENTS		0.00	0.00	0.00	0.00	0.00	0.00
	7200						
TOTAL REVENUES		153,940.00	241,268.00	238,900.81	236,736.00	294,801.00	294,801.00

COUNT #	OFFICE USE	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCLUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
	5000							
	5004		ENTERPRISE FUND-HARNESST TRACK PROPERTY					
	5005		EXPENSES-FUND 69					
PAGE 1 OF 2								
69-400-0200	5010							
SALARIES AND WAGES		57,189.00	66,701.00	59,602.70	65,000.00	77,753.00	77,753.00	77,753.00
69-400-0400	5015							
PROFESSIONAL SERVICES		117.00	0.00	0.00	0.00	50,000.00	10,000.00	10,000.00
69-400-0500	5020							
FICA EXPENSE		4,347.00	5,069.00	4,545.22	5,069.00	5,948.00	5,948.00	5,948.00
69-400-0600	5030							
GROUP INSURANCE		8,306.00	7,156.00	8,520.02	8,000.00	9,000.00	9,000.00	9,000.00
69-400-0700	5040							
RETIREMENT		2,920.00	3,482.00	2,619.15	3,482.00	6,000.00	6,000.00	6,000.00
69-400-1100	5050							
TELEPHONE		810.00	450.00	1,053.17	900.00	1,200.00	1,200.00	1,200.00
69-400-1200	5060							
POSTAGE		37.00	25.00	246.74	300.00	300.00	300.00	300.00
69-400-1300	5070							
UTILITIES		22,973.00	20,500.00	19,799.02	20,500.00	20,500.00	20,500.00	20,500.00
69-400-1400	5080							
TRAVEL & TRAINING		411.00	500.00	271.13	500.00	500.00	500.00	500.00
69-400-1500	5090							
MAINT & REPAIR-BUILDINGS		12,398.00	13,865.00	28,640.72	30,000.00	30,000.00	30,000.00	30,000.00
69-400-1600	5100							
MAINT & REPAIR-EQUIPMENT		13,737.00	12,000.00	7,487.50	12,000.00	13,500.00	13,500.00	13,500.00
69-400-1700	5110							
MAINT & REPAIR-VEHICLES		8,469.00	8,000.00	6,209.36	8,000.00	8,000.00	8,000.00	8,000.00
69-400-1900	5120							
1992 PROPERTY TAXES		7,215.00	0.00	0.00	0.00	0.00	0.00	0.00
69-400-2100	5130							
RENTALS-EQUIPMENT		384.00	300.00	523.00	550.00	550.00	550.00	550.00
69-400-2600	5140							
ADVERTISING		241.00	3,000.00	3,465.84	4,000.00	5,000.00	3,000.00	3,000.00

BUDGET WORKSHEET

ACCOUNT #	OFFICE USE	PREV YR ACTUAL	BUDGET	EXPENDED/ ENCUMBERED	EST. EXP. ENTIRE YEAR	DEPT HEAD REQUEST	MANAGER RECOMMENDS	COUNCIL APPROVAL
	5141							
			ENTERPRISE FUND 69- HARNESS TRACK					
	5142							
			EXPENSES-FUND 69					
	5143							
			PAGE 2 OF 2					
69-400-3100	5150							
GAS-OIL-TIRES		7,616.00	8,000.00	8,286.99	8,000.00	8,400.00	8,400.00	8,400.00
69-400-3300	5160							
OTHER SUPPLIES		4,542.00	4,000.00	5,473.18	5,400.00	6,500.00	6,500.00	6,500.00
69-400-3600	5170							
UNIFORMS		1,737.00	1,800.00	1,655.93	1,800.00	2,400.00	2,400.00	2,400.00
69-400-3700	5180							
SHOWS/EVENTS EXPENSES		35.00	0.00	269.00	300.00	300.00	300.00	300.00
69-400-4500	5190							
CONTRACTED SERVICES		35,688.00	29,000.00	27,472.52	29,000.00	30,500.00	30,500.00	30,500.00
69-400-5300	5200							
DUES, SUBSCRIPTIONS, PUBLIC		120.00	120.00	100.00	200.00	200.00	200.00	200.00
69-400-5400	5210							
INSURANCE & BONDS		20,234.00	18,500.00	19,637.00	19,637.00	17,000.00	17,000.00	17,000.00
69-400-6600	5215							
HAY USE TAX/LICENSE TAGS		555.00	300.00	241.90	242.00	300.00	0.00	0.00
69-400-6800	5220							
HISTORIC PRESERVATION EXP		4,419.00	0.00	1,886.50	1,750.00	0.00	0.00	0.00
69-400-7200	5230							
CAPITAL OUTLAY-BUILDINGS		30,755.00	19,400.00	17,137.09	20,000.00	59,000.00	38,000.00	38,000.00
69-400-7300	5235							
CAPITAL OUTLAY-FENCING		0.00	1,500.00	1,500.00	1,500.00	2,000.00	2,000.00	2,000.00
69-400-7400	5240							
CAPITAL OUTLAY-EQUIPMENT		20,879.00	11,300.00	9,278.93	11,300.00	8,381.00	3,250.00	3,250.00
69-400-7500	5250							
CAPITAL OUTLAY-VEHICLES		16,100.00	6,300.00	6,090.94	6,091.00	10,000.00	0.00	0.00
69-400-7600	5260							
LEASE PAYMENTS-VEHICLES		7,536.00	0.00	0.00	0.00	0.00	0.00	0.00
69-400-9000	5290							
DEPRECIATION EXPENSE		0.00	0.00	0.00	0.00	0.00	0.00	0.00
69-400-0200	5300							
ENTERPRISE FUND-HARNESS T		289,770.00	241,268.00	242,013.55	263,521.00	373,232.00	294,801.00	294,801.00

ENTERPRISE FUND NOTES

REVENUES

Stall Rent - Estimate 167 horses X \$565.00 (full season)
98 horses X \$415.00 (half-season).

Restaurant Rent - Presently project increase allowed by increasing the rent by the CPI for the past twelve months.

Rent, Other sources - Rent from Tack Shop, Blacksmiths, Grooms quarters.

Trailer Space Rent - Nine trailers at \$ 400 annually.

Track Fees - Fees paid by Equine instructors, trainers housing horses in CCA barns.

Other Income - Anticipate two horse shows in FY 1994/1995, with fees collected from them anticipated to be \$ 1,500 each. Some additional income will probably also be realized from usage of the track.

EXPENDITURES

40002 - Salaries and wages for three current full-time employees, and sufficient funds to make full time the laborer who worked part-time in the current fiscal year from December 1, 1993 to May 1, 1994.

40004 - For a Master Plan of the Track property.

40015 - For repairs to eight paddocks, eight barn door replacements, \$9,000 for stall repair in fifteen barns, material for fascia repair on Barn 19, new small barn doors for three barns, new windows for barn #7, \$2,800 for plumbing repairs throughout the year, and \$750 for electrical repairs throughout the year.

40045 - For Director of Marketing, and Manure Removal.

40072 - Roof repairs to the following barns: 15, 5, 10, 19, 6, Tack Shop. Painting four barns, and a new waterline for barns 9, 10, and the trailers near the mile track.

40074 - For two new manure wagons, and one new backpack blower.

40054 - Village liability \$ 16,000; I recommend that this year the Village make the PDTC pay for the Trainer's Liability coverage (\$2,500), which the Village has paid for two years. The PDTC is the named insured.

40026 - For marketing purposes.

VI. RESIDENTIAL ASSURANCE FUND

Estimated Fund Balance 6/30/94	\$ 63,000
Projected Revenue	3,600
Projected Expenditures	50

Projected Fund Balance 6/30/95	\$ 66,550

Note: Of the proposed Fund Balance, \$ 110,000 represents deposits-on-hand that will eventually be refunded. The estimated Fund Balance available for appropriation (with restrictions) is \$ 62,602.61 as of April 30, 1994.

VILLAGE OF PINEHURST
5-YEAR LONG-TERM DEBT SCHEDULE
1994 - 1998

NOTE: Amounts shown include principal and interest.

FINANCING ARRANGEMENTS:	1993-94	1994-95	1995-96	1996-97	1997-98	FINAL
	PRIOR	PLANNING	PLANNING	PLANNING	PLANNING	PAYMENT
	YEAR	YEAR	YEAR	YEAR	YEAR	DUE:
(1) FIRETRUCK	\$52,373.88	\$52,373.88	\$52,373.88	\$52,373.88	\$39,280.41	3/98
Southern National						
Leasing Corp.						
Refinanced 3-15-93						
\$235,411 @4.29% 60 payments						
@ 4,364.49 each						
(April '93-March '98)						
(2) FIRE DEPARTMENT SUBSTATION*	\$91,397.04	\$88,019.36	\$72,786.52	\$0.00	\$0.00	3/96
Southern National						
Leasing Corp.						
Refinanced 6-9-92						
\$318,744.05 @5.14% 46 payments*						
@ \$7,616.42 each						
(June '92-March '96)						
(3) HARNESS TRACK PROPERTY	\$222,601.32	\$192,601.32	\$192,601.32	\$192,601.32	\$192,601.32	1/2001
Southern National						
Leasing corp.						
10 annual payments @ 6.19% @						
\$192,601.32 each Jan '92 -						
Jan 2001 or sooner						
TOTALS:	\$366,372.24	\$332,994.56	\$317,761.72	\$244,975.20	\$231,881.73	N/A

*Includes an extra princ. payment of \$30,000

DEBT SERVICE AS OF JULY 1, 1994

	Princ	Interest	Total
Firestation	\$153,530.66	\$7,275.22	\$252,202.92
Firetruck & Eq	\$181,119.76	\$15,282.29	\$196,402.05
Harness Track	\$988,697.90	\$233,897.95	\$1,222,595.85
	\$1,323,348.32	\$256,455.46	\$1,671,200.82

VILLAGE OF PINEHURST
5-YEAR CAPITAL IMPROVEMENT PLAN
1994-1999

JUNE 30, 1994

Land and Buildings

General Fund

During the past fiscal year the Village completed a new metal storage building at the Public Works facility and renovated the Village Hall, adding two new offices in the basement and creating additional office space in the Building Inspections Department. Capital Improvements on existing structures exceeding \$10,000 in cost are not anticipated in the next five years. However, it is expected that the Recreation Advisory Board will recommend to the Village Council the construction of a new canteen/restroom facility for Cannon Park, possibly as early as the 1994-1995 fiscal year. In the event this is recommended, and then approved for funding, I recommend that the funds be withdrawn from the Village's Capital Reserve Fund for this purpose. Likewise, I recommend that the necessary funds be withdrawn from the Capital Reserve Fund for replacement of the Village's 10,000 gallon underground fuel storage tank should that become necessary in the upcoming fiscal year.

Acquisition of additional land for park and open spaces is very likely in the upcoming fiscal year. Acquisition is likely to occur by means of purchase and donation. If purchased, the Council should fund the purchase by additions to the Special Revenue Fund tax levy, presently at three cents. Each cent added to the levy generates an additional \$78,000.00 annually, which can be used in financing the acquisition. The Council should also direct the Administrative staff to explore alternative means of financing the purchase of park and open space land, such as a real estate transfer tax applicable only to the Village of Pinehurst. If established, the proceeds from such a tax should be used to not only acquire park land and open space, but to provide revenue for the Village's Capital Reserve Fund, which presently has a balance of approximately \$50,000.00.

Enterprise Fund - Pinehurst Harness Track

The Village will continue to make improvements gradually on the existing structures at the Harness Track. However, the Council should remain aware that the barns on the property suffered neglect in the years prior to the Village's acquisition in January, 1992, and many of the barns did not become property of the Village until December, 1992. To date, the Village has spent over \$49,000.00 in capital outlay on the barns and property.

Because of the poor structural condition of many of the barns, the track management's emphasis has been on repairs and improvements of an infrastructural nature rather than of a cosmetic or aesthetic nature. Repairs and improvements have had to be made on a gradual basis, addressing the worst needs first, because the standardbred training operation on the property generates only about one-half of the revenue needed to operate (including capital outlay) the tracks annually. The balance of the funds come from the General Fund of the budget. The resulting annual drain on the General Fund of more than \$100,000.00 has not gone unnoticed by the Village's independent auditor, who recommends that the Village take steps to increase the revenue generated at the tracks, since maintenance and capital outlay will be a continuous, annual expense. I concur with his recommendation, and have incorporated recommended stall rental increases in the upcoming fiscal year budget and the proposed stall rental contract for the 1994-1995 training season.

During the 1994-1995 fiscal year, \$38,000.00 is proposed to be spent for capital improvements on the track property, twice the amount budgeted in the 1993-1994 fiscal year. Proposed to be accomplished in the upcoming fiscal year are roof repair and replacements for six barns, including the tack shop, covering one barn with vinyl siding, which is recommended over painting because of the longer life of the finished product, and a water line replacement for the well service for barns 9, 10 and the trailers on the mile track (the well servicing those structures is producing water of decreasing quality). Fencing around the mile track will also be replaced. Note though, that the Village may yet be able to get several barns painted, and the fencing around the mile track replaced, at materials cost only if the Impact inmates can be convinced to do this work for the Village. Tentative indications are that they can.

Equipment

General Fund

The major proposed purchases of equipment in the upcoming fiscal year are for the Police Department, which are replacement of the mobile radios in all patrol cars (the replaced radios will be utilized by the public works department) and for a phone and radio recorder for use in the dispatch office. These proposed expenditures total \$55,264.00. All departments have some replacement of equipment proposed in the upcoming fiscal year, but nothing of the magnitude of that proposed for the Police Department.

Enterprise Fund - Pinehurst Harness Track

Proposed for purchase in the upcoming fiscal year are the materials for two more manure wagons, totaling \$2,800.00. After the purchase of the materials, the wagons are constructed by the Track Manager and his staff. Also proposed for purchase is one backpack blower, \$449.00. Requested for purchase, but not recommended due to lack of funds, were four aluminum bleachers, at a total of \$5,132.00.

Vehicles

General Fund

The rotational replacement of three police patrol cars, and one administrative department vehicle are proposed for the upcoming fiscal year. Police patrol cars are sold after reaching 110,000 miles. Administrative vehicles are moved to the Inspections Department for use there until sold, usually at around 100,000 miles. Because of the switch from Cushman vehicles to small pickup trucks, this is the first fiscal year in the last eight that the Village has not had to purchase at least two small vehicles for use in the Sanitation Department. Future annexations may require additions to the fleet in excess of rotational replacement.

Enterprise Fund - Pinehurst Harness Track

Requested in the upcoming fiscal year, but not recommended due to lack of funds, was an additional water truck for the Harness Tracks. The present truck runs, but will have to be replaced in the next five years.

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 is nearly complete, and it is anticipated that the ponds will be ready for dedication to the Village in summer, 1994.

The plan of the Village Council is to finance in the first 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 to initially levy the tax to reimburse the Village for the amount borrowed from the fund balance of the general fund for the previous year's operations. The purpose of this plan was to assure that the property owners were 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.

With the above plan in mind, on the following page I am estimating zero revenue and zero expense for the 1994/1995 fiscal year with regard to the Municipal Service District. Of course there will be some expense during the year. I recommend that as expenses are incurred, and some fiscal historical data is created, that the Village amend the budget in mid-year, to more accurately reflect the expenses being incurred, and the revenue necessary (transfers from the fund balance) to offset the expenses.

In 1995/1996, I recommend that the Village then levy the necessary tax to reimburse the Village's fund balance for all 1994/1995 expenses associated with the Municipal Service District.

MUNICIPAL SERVICE DISTRICT

PONDS #1 AND #2

Revenues: F/Y 1994/1995

Transfers from General Fund \$ 0.00

Total Revenues \$ 0.00

Expenses: F/Y 1994/1995

Electricity (Pump) \$ 0.00
Mowing 0.00
Materials 0.00
Insurance 0.00
Inspection 0.00
Other maintenance 0.00

Total Expenses \$ 0.00

PINEHURST INSPECTION DEPARTMENT FEE SCHEDULE

(A) Building/alteration permit fees

<u>Total Cost Valuation</u>	<u>Fee</u>
Up to \$2,000	\$ 20.00
\$2,001 to \$15,000	20.00 + \$5.00 per \$1,000 over \$2,000
\$15,001 to \$50,000	85.00 + \$2.50 per \$1,000 over \$15,000
\$50,001 to \$100,000	172.50 + \$2.00 per \$1,000 over \$50,000
\$100,001 to \$500,000	272.50 + \$1.25 per \$1,000 over \$100,000
\$500,001 and up	772.50 + \$0.75 per \$1,000 over \$500,000

(B) Plumbing Permit Fees

Minimum Fee	\$ 25.00
Plumbing Slab under Concrete	5.00
Per Inspection	
Rough/In Inspection	5.00
Final Inspection	5.00
Fixtures, Drains & Traps	5.00
Lawn Sprinkler System	25.00
(Connected to Village Potable Water System)	
Septic Tank Connection	10.00
Sewer Connection	10.00
Water Heater	10.00
Water Service	10.00
Fire Sprinkler Installations	Based on total cost valuation.

(C) HVAC Permit Fees

Minimum Fee	25.00	Change out/replacement or alteration.
Ducts in Concrete Slab	5.00	
Per Inspection		
Rough/In Inspection	5.00	
Final Inspection	5.00	
Per Mechanical System	50.00	(Air handler and condensing unit is one system)
Commercial Installations, boilers, refrigeration equipment, exhaust and ventilation systems, solar energy systems and water cooling towers and condensers shall be based on total cost valuation, based on the formula in (A) above.		

(D) Electrical Permit Fees

Temporary Service	25.00
Change of Service	Based on AMP of new service.
Permanent Service 0-200 AMP	100.00 plus 2.00 each "special" outlet or circuit.
Each Additional 200 AMP	50.00
Electrical Alteration	25.00
Load control	10.00
Temporary Trailers for Special	
Events or Construction	25.00
Swimming Pool Bonding and	
Grounding	10.00
Signs	10.00

Special Commercial Installations involving transformers, motors, generators, machinery and switchgear shall be based on total cost valuation, based on the formula in (A) above.

(E) Insulation Permit Fees

Charge on Initial Permit	25.00
First Inspection (Walls)	5.00
Second Inspection (Floor and Ceiling)	5.00

(F) Signs

Temporary Sign	2.00
Multi-Tenant and Directory	20.00
Awnings and all other signs	10.00

(G) Mobile Home Permit 20.00 per unit

(H) Structure Relocation 20.00

(I) Demolition Permit 20.00

(J) Call Back Charges 1st 25.00 2nd 50.00 3rd 75.00

(K) Propane Tank Inspection
(Above or Below Ground, to include gas piping to one appliance) 20.00
Gas Piping for additional appliances 15.00

Failure to obtain a permit, for any purpose requiring a permit, before any work is begun shall require a double fee

Note: Swimming pools, fences, walls, docks, bulkheads, etc., will be charged as in Section A, based on construction cost.