



# **ANNUAL BUDGET 2013-2014**

**Adopted June 11, 2013**

**TOWN OF SOUTHERN PINES,  
NORTH CAROLINA**

**ANNUAL PROGRAM OF SERVICES**

**2013 – 2014**

**TOWN COUNCIL**

W. David McNeill	Mayor
Michael D. Fields	Mayor Pro-Tem
Fred C. Walden	Treasurer
James R. Simeon	Council Member
Christopher A. Smithson	Council Member

**TOWN MANAGER**

Reagan D. Parsons

Town of



**S**outhern **P**ines  
North Carolina

**TOWN OF SOUTHERN PINES  
2013-2014 ANNUAL BUDGET**

**TABLE OF CONTENTS**

---

**INTRODUCTORY SECTION**

Executive Managers .....	i
Organizational Chart .....	ii
Executive Summary .....	iii

**OVERVIEW**

Profile .....	1
Budget Format .....	2
Description of the Budget Process .....	3

**GENERAL FUND**

General Fund Summary .....	6
Revenue Definitions .....	7
Property Tax Rates .....	9
Property Tax Valuation Trends .....	10
Fund Balance Budget Summary .....	11
Consolidated Revenue Summary .....	12
Schedule of Revenues .....	13
Consolidated Expenditure Summary .....	15
Expenditures by Function and Transfers .....	16
Expenditure Summary – General Government .....	17
Expenditure Summary – Public Safety .....	18
Expenditure Summary – Economic and Physical Development .....	19
Expenditure Summary – Transportation .....	20
Expenditure Summary – Cultural and Recreation .....	21
Legislative .....	22
Administration .....	25
Information Technology .....	29
Police – Patrol .....	32
Police – Communications .....	39
Police – Investigations .....	42
Fire .....	46
Planning and Inspections .....	51
Streets .....	56
Public Works/Sanitation .....	60
Fleet Maintenance .....	63
Recreation and Parks .....	66
Library .....	69
Building and Grounds .....	72
Departmental New and Capital Requests .....	81

**UTILITY FUND**

Utility Fund Summary ..... 82  
Water Rate Schedule ..... 83  
Sewer Rate Schedule ..... 84  
Retained Earnings Summary ..... 85  
Schedule of Revenues ..... 86  
Consolidated Expenditure Summary ..... 87  
Expenditure by Function and Transfers ..... 88  
Water Treatment Plant ..... 89  
Water Extensions/Maintenance ..... 92  
Sewer Extensions/Maintenance ..... 96  
Billing and Collections ..... 101  
Departmental New and Capital Requests ..... 105

**CAPITAL PROJECT FUNDS**

Capital Project Summary ..... 106  
Open Space ..... 107  
Nicks Creek Parkway ..... 108  
Enterprise Information and Document Management System ..... 109  
Sidewalks ..... 110  
Fiber Optics Infrastructure ..... 111  
Storm Water Improvements ..... 112  
Public Road – Economic Development ..... 113  
Patrick Road ..... 114  
Bike Transportation Project ..... 115  
Fire Sub-Station ..... 116  
Public Safety Communications ..... 117  
Pool Park Plan ..... 118  
Downtown Park ..... 119  
Economic Development Project ..... 120  
Morganton Road Bridge Water and Sewer Project ..... 121  
Raw Water Reservoir ..... 122  
Southern Pines Village Project ..... 123

**OTHER FUNDS**

Other Funds Summary ..... 124  
Cemetery Perpetual Care ..... 125  
Water Impact ..... 126  
Sewer Impact – Warrior Woods ..... 127  
Sewer Impact – Nick’s Creek ..... 128

**DEBT SERVICE**

Debt Service ..... 129

**VEHICLE/EQUIPMENT REPLACEMENT LIST**

Vehicle/Equipment Replacement List ..... 132

**BUDGET GLOSSARY**

Budget Glossary ..... 138

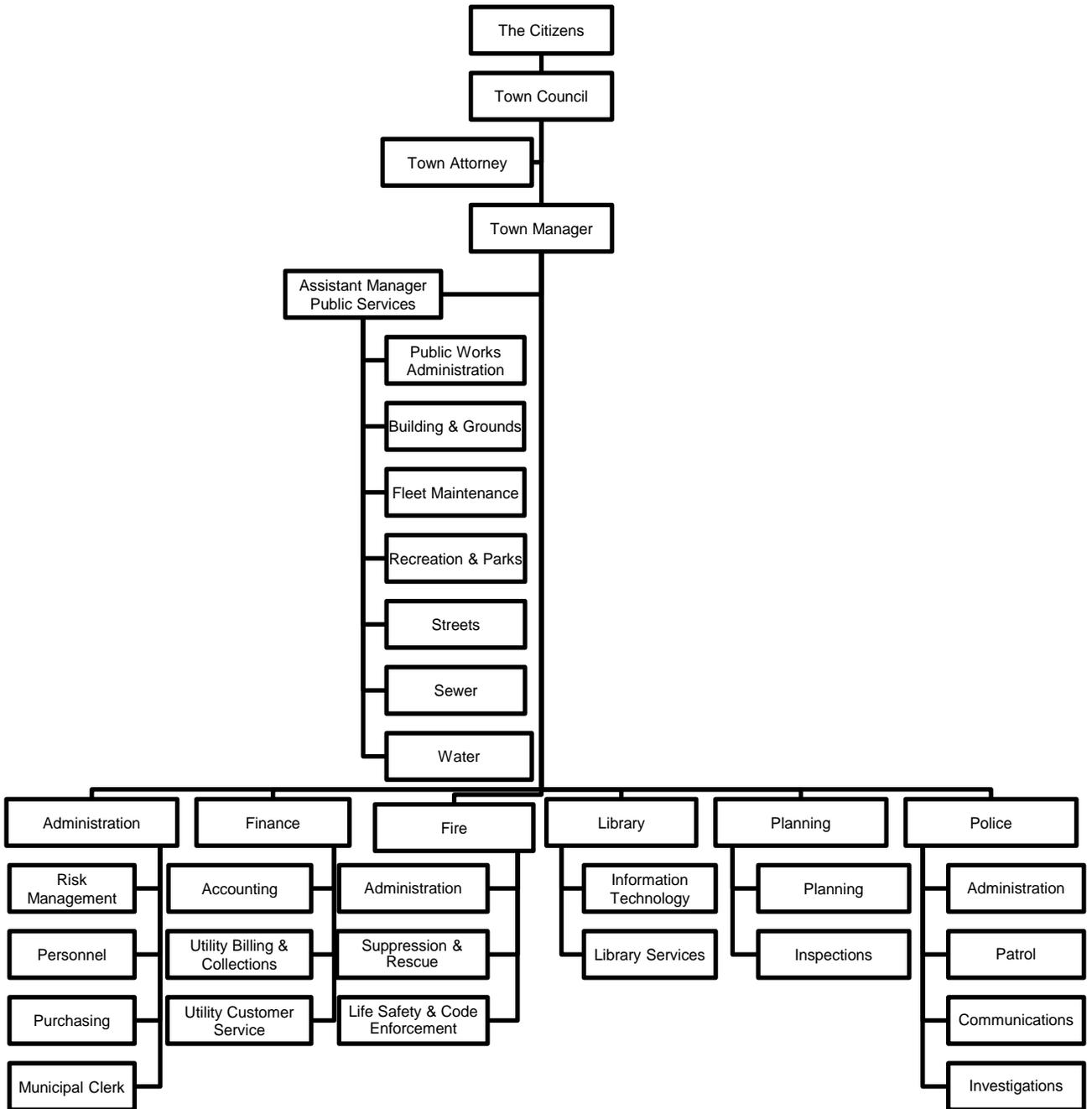
# **TOWN OF SOUTHERN PINES EXECUTIVE MANAGERS**

---

Reagan D. Parsons	Town Manager
Douglas R. Gill	Town Attorney
David White	Assistant Town Manager Director of Public Services
Crystal J. Gabric	Director of Finance
Bart Nuckols	Director of Planning
Robert Reeve	Director of Recreation & Parks
Bruce Rosenberger	Director of Administrative Services
Robert Temme	Chief of Police
Lynn Thompson	Director of Library & Information Technology Services
Hampton Williams	Fire Chief

# TOWN OF SOUTHERN PINES

## Organizational Chart



## EXECUTIVE SUMMARY

The 2013-2014 Town of Southern Pines Budget has again been developed with a focus on maintaining high levels of service within our historically flat property tax assessment rate. The sustainability of this tradition continues to be increasingly challenging given both State and National economic atmospheres and the specific long-term realities Southern Pines faces. Minimal Tax Base growth (0.56% this year) has become the norm rather than the exception, and with limited lands available for development within our corporate boundaries (both current and foreseeable future), any long-term projections would best utilize annual tax base growth rates far below the 4.5% average the Town enjoyed for many years prior to the recession. Parallel to realities of the economy, we will be challenged to retain, train, develop, and in many cases attract our greatest asset – our employees- at a time when more individuals are leaving public service through retirements or career changes than choosing to enter it.

Both current and future challenges aside, and with acknowledgement that there exist far more difficult places to be involved in a Budget process, it is both an honor and pleasure to present a FY 2013-2014 Budget that again takes a conservative approach to both revenue estimates and the creation of new programs and long-term expenditure commitments. Specifically, the FY 13-14 Budget proposal:

1. **Maintains existing service levels without requiring an increase in ad-valorem tax rate**
2. **Funds all outstanding debt service (FD: \$154k and PD \$599k) and operational expenses.**
3. **Contains continuation projects that include:**
  - a. **Sidewalk Master Plan (\$150k)**
  - b. **Annual Powell Bill paving (\$200k)**
  - c. **Eleven vehicle replacements (\$336k)**
  - d. **Thermal Imaging Camera Replacement (\$12k)**
  - e. **Transfer to Bike and Pedestrian (\$5k)**

4. Offers new programs that include:
  - a. Funding of Phase I improvements for Pool Park (\$300k)
  - b. Funding for new Shelter and restrooms DT Park (\$290k)
  - c. Mobile Lift for Public Works (\$40k)
  - d. Police Executive position (\$82,290)
  - e. Internal Auditor/Finance position (\$32,132 GF and UF)
  - f. Building and Grounds Laborer I positions (2) (\$63,450)
  
5. Reserves a 25% fund balance to provide financial protection from catastrophic occurrences and maintain the Town's excellent bond rating and borrowing capacity.

This budget proposal has again been developed under the leadership and guidance of our Town elected officials with consideration to day to day feedback from our citizenry and customers and an excellent Town staff dedicated to implementation of policy and service to the community. It is with sincere respect for the community, its citizens, and all who make Southern Pines the All-American City it has been recognized as that the Administration submits this 2013-2014 Budget to Town Council for consideration and adoption.

### GENERAL FUND

The Town Council adopted an ad-valorem tax rate of thirty five (35) cents for FY 2012-2013 and this FY 2013-2014 proposal maintains that rate. With an average residential property in Southern Pines valued at \$206,384 according to Moore County, an owner of such property would pay the Town \$722.34 in ad-valorem taxes.

Based upon information from Moore County at the time of this writing the Town of Southern Pines tax base is **\$2,201,500,000, a 0.56% growth rate over FY12-13.** This percentage represents a continued trend of below 3% growth rates since 2008-2009. This base would yield **\$220,150 per penny** levied at a 100% collection rate. The Moore County Tax office has developed an excellent track record for collections that they have maintained even through the current economic recession, thus we have budgeted FY13-14 revenues based upon a 98.25% successful collection rate as we did in FY12-13.

As an overview, the Budget document contains expected **General Fund revenue before other financing sources increases of \$183,030** over the revised amount budgeted in 12-13. Ad Valorem taxes are expected to increase \$154,745 (2.07%) due to the minimal growth in tax base. This budget anticipates a significant *decrease* in Sales and Services Revenues of \$91,360 largely attributable to an estimated \$103,160 decrease in

Disposal/Recycling Fees as a result of a new solid waste contract and **decreased** pass-thru fee to our citizens. The current monthly fee that appears on the Utility Bill of \$7.23 will be **reduced** 18.53% to \$5.89, or **\$1.34 a month**.

Overall sales tax growth has begun to show some signs of recovery, but still lags behind the annual figures that were experienced early in the last decade. We also remain very cognizant of the discussions occurring regularly in Raleigh around significant changes in both taxes and fees that are allowed to be levied by Local Governments and proposals involving the expansion of items subject to the sales tax.

On the expenditure side of the ledger, General Fund **expenditures before transfers are expected to decrease \$222,366 (1.51%)** compared to the revised 12-13 budget. Significant items funded in FY12-13 attributing to this decrease include Memorial Park playground equipment, a phase of downtown street lighting, and the operational expense of the Solid Waste contract prior to initiation of a new one on July 1<sup>st</sup>. The expense side of the ledger includes a 6.17% increase for major medical expenses (43k), a State mandated increase in employer retirement contributions (24k), a 3% mid-year Merit program for Town employees (81k), eleven vehicle replacements in various departments (336k), a thermal imaging camera replacement (12k), a mobile lift for Public Works (40k), a mower for Building & Grounds (\$21,000), and debt service payments for the Fire Pumper (154k) and the Police facility (599k). Four positions are being added to the operational budget, a Police Executive position that will allow for a splitting of both existing duties between two Captains and the reassignment of many administrative tasks currently being done by Lieutenants. This will result in a significant increase in patrol and out-of office activity by those three current positions. The Town will also be adding its first additional employee in the Finance Department in more than two decades, splitting the costs associated between the General Fund and Utilities Fund. In addition, two laborer I positions will be added to the Building & Grounds Department for the street side mowing/beautification program.

At budgeted levels of tax revenue acquisition (98.25%) and without any dollars over and above our conservative estimates, the 13-14 work plan will result in an **ending available fund balance of \$254,693 (this represents dollars in reserve, over and above the locally mandated 25% \$3,629,982, that may be transferred to projects by Council action throughout the fiscal year)**. This figure will allow for consideration of additional projects throughout the year in addition to providing some cushion against the yet unknown impacts of State, Federal, and County budget deliberations.

## UTILITY FUND

The Utility Fund budget for FY13-14 represents a continued conservative fiscal approach. The Town has been placed on notice that Moore County Utilities intends to increase their bulk sewer rate to the Town by 5%. This action by the County in addition to annual increases in our Water Plant operations contract, increasing costs of equipment, additional personnel, day to day operations, and new debt service has resulted in our recommendation for an across the board increase in water and sewer rates of 6%. This represents the first increase in any Utility Rates in three fiscal years and an aggregate increase of 8% over five fiscal years on the water side of the equation. Debt service in FY13-14 will include the reservoir payment of \$415,804 in addition to an installment for the AMR project in the amount of \$175,993. With the increase in rates, overall **Utility Fund revenues are proposed to increase \$415,951 (7.27%)** over the amount budgeted in FY 12-13.

**Overall, expenditures are projected to decrease \$208,735 (3.18%).** This decrease is attributable to transfers that were made to the Capital Project Fund in FY12-13 that are not being requested as part of this Budget proposal. The Budget does include a vehicle replacement (65k), backhoe replacement (90k), radar utility locator (14.5k), and one-half the new Finance position (32k).

The implementation of the AMR system is being done with a long-term desire to control costs and provide greater efficiency in operations thus limiting the size and frequency of necessary rate increases in the future. The proposed 6% increases will result in an **increase of \$3.21 per month for an average residential bill based on 5,000 gallons.**

## CAPITAL PROJECT FUNDS

The final area of significance in the proposed 2013-2014 Budget is one of Capital Funds. The following represents a summary of any proposed changes from FY 12-13:

1. Capital Project Fund – Sidewalks – Fund 44 is being appropriated in an amount of (150k) which will allow for continued progress on our long term sidewalk plans.
2. The Pool Park Capital Project Fund will receive a transfer (300k) to cover the expense of a new covered facility and installation of a splash pad as part of Phase I of the long-term plan.
3. A Capital Project Fund is being created for the Downtown Park with an initial allocation (290k). The first phase being undertaken is the replacement of the Rainey Shelter with an updated structure containing additional restroom facilities.

The Town Council, its Boards and Commissions, and Town staff have again tirelessly facilitated the creation of a Budget document that, while certainly difficult given the constraints of a desire for continued and even new services within existing tax rates, has been professionally a pleasure to create. The reality that we are able to maintain comparatively low tax rates and fee schedules while offering award winning programs and services speaks volumes to how fortunate we all are to live in this great community. While change is inevitable, and our community and organization is certainly experiencing its fair share, the integration of new people and ideas into our Budget process was nearly seamless and I have great optimism for continued future excellence. Thank you to everyone involved, if even indirectly, in the development of this Budget proposal. I look forward to involvement in and oversight of its work program.

Town of



**S**outhern **P**ines  
North Carolina

## **TOWN OF SOUTHERN PINES PROFILE**

The Town of Southern Pines (Town) was incorporated in 1887, and is located on the fringe of the piedmont section of the State of North Carolina in an area known as the Sandhills. The Town has an estimated 2012 population of 12,502 and is located in Moore County (County) and encompasses 16.65 square miles. The Town provides a full range of services including police and fire protection, streets, planning and zoning, parks and recreation, library, fleet maintenance, and general administrative services. The Town also operates water and sewer utility services.

The Town operates under the Council-Manager form of government. The Legislative Body of the government of the Town is comprised of a Mayor and a four-member Town Council. The Legislative Body is responsible, among other things, for passing ordinances, adopting the budget, appointing committees and hiring the Town Manager. The Town Manager is responsible to the Town Council for the administration of all affairs of the Town. The Town Manager appoints the Department Heads and supervises and coordinates the activities of the departments.

**TOWN OF SOUTHERN PINES  
BUDGET FORMAT**

The accounts of the Town are organized on the basis of funds or account groups of which each is considered a separate accounting entity. The separation of revenues and expenditures allow close monitoring of accounts to provide surety that expenditures are in conformity with the adopted annual budget.

The Town of Southern Pines annual budget consists of two funds; the General Fund and the Enterprise Fund:

The General Fund accounts for the revenues and expenditures of all Town departments except those required to be accounted for in other funds.

The Enterprise Fund accounts for water and sewer activities.

A project ordinance is adopted for General and Enterprise capital project funds.

**TOWN OF SOUTHERN PINES**  
**DESCRIPTION OF THE BUDGET PROCESS**

The North Carolina Local Government Budget and Fiscal Control Act requires that the Town Manager submit a recommended budget to the Mayor and the Town Council no later than June 1<sup>st</sup>, that the Council hold a public hearing on the budget and that the Board adopt an annual budget or interim budget each year by July 1<sup>st</sup>. The budget must be balanced. Defined by the Fiscal Control Act, “the sum of estimated net revenues and appropriated fund balance in each fund shall be equal to appropriations in that fund”.

The budget is the single most important document presented to the Town Council. The budget serves the citizens by providing an understanding of the Town’s operating fiscal programs and it reflects the Town’s commitment to maintain necessary services as well as improving the quality of service and keeping the impact of taxes to the citizens at a minimum.

The Town operates under an annual budget ordinance adopted in accordance with the Local Government Budget and Fiscal Control Act. The budget ordinance is the legal basis of the budgetary accounting system and the standard by which proposed expenditures are measured. All annual appropriations lapse at fiscal year-end. Any revisions to the original budget ordinance must be approved and adopted by the Town Council and made a matter of record in the Town minutes. Project ordinances are adopted for Governmental Capital Project Funds and the Utility Capital Project Funds. Project ordinances are on-going until the capital project has been completed and closed.

The budget is prepared using the modified accrual method of accounting for all funds. This accounting approach recognizes revenues when they become measurable and expenditures at the time liabilities are incurred.

The preparation of the budget requires structured guidelines as well as the participation and cooperation of many participants and a carefully scheduled series of events. The Town in the formulation of the budget follows the following budget calendar and budget cycle.

**BUDGET CALENDAR**

January 4	Capital and New Request Forms to Department Directors
January 14	Capital and New Request Forms due to Finance
January 25	Departmental Budget Packets to Department Directors
February 8	Departmental Budget Packets due to Finance
March 6	Budget Reviews with Department Directors, Town Manager and Finance Director.

March 21	Department Director's Retreat
April 5	Council Retreat
May 14	Presentation of Budget by Town Manager and Public Hearing
May 14 – June 11	Budget Discussions
June 11	Public Hearing
June 11	Adoption of Budget

### **COMPILATION OF HISTORICAL DATA**

During the first phase of the budget process, the accumulation of four years of historical expenditure data is compiled by the Finance Department. The data is used by Department Directors and management for performance evaluation and projection of resources required to meet departmental objectives and needs.

### **PREPARATION OF DEPARTMENT REQUESTS**

Estimating department expenditures is the responsibility of the Department Director. The basic requirements of budgeting expenditures are to request sufficient funding to adequately operate the department and to request funding at the lowest reasonable level in order to achieve the departmental goals and objectives.

### **CONSOLIDATE PRELIMINARY BUDGET**

The departmental requests are submitted to the Finance Department in order to consolidate the individual departmental requests and the revenue projections into an overall budget. Departmental capital outlay requests are analyzed in coordination with the vehicle and equipment replacement schedule.

### **EVALUATION OF PRELIMINARY DATA AND PRIORITIES**

The evaluation of preliminary data and priorities is an important step in developing a fiscal plan, which will achieve the Town's program of service for the upcoming fiscal year. A comprehensive review of service needs compared to departmental goals and objectives is analyzed by the Town Manager after meeting with Department Heads.

### **BALANCE PROPOSED BUDGET**

After the Town's program of service priorities have been established, a balance plan for funding must be formulated. Through careful assessment of funding requirements and financing elements, a proposed budget document is organized into a final format and submitted to the Town Council for legislative review.

## **LEGISLATIVE REVIEW**

The Town Council reviews the budget document thoroughly with the Town Manager and the Finance Director during a work session. The Town Council reviews departmental expenditures and goals at this time to ensure adherence with Town goals. A copy of the proposed budget document is filed with the Town Clerk as well as made available at the Town Library for public inspection.

## **BUDGET ADOPTION**

The adoption of the annual budget is the culmination of exhaustive reviews of budget proposals by Department Heads, Management and the Legislative Body. After a public hearing is held, the budget is formally adopted by the Town Council. Adoption of the budget establishes the legal authority to incur expenditures in the upcoming fiscal year.

## **AMENDMENTS TO THE BUDGET**

During the fiscal year, the budget may be amended to reflect changes to the original budget ordinance. Typically budget amendments are for the recognition of unbudgeted revenues, such as grants and donations.

Justification for the budget amendment is prepared by the department requesting the amendment. A budget amendment ordinance is then prepared by the Finance Director, and then voted upon by the Town Council. If approved, the original budget appropriation is then amended.

Town of



**S**outhern **P**ines  
North Carolina

## **GENERAL FUND SUMMARY**

The General Fund is the general operating fund of the Town. The General Fund accounts for all financial resources except those that are required to be accounted for in another fund. The primary revenue sources are Ad Valorem taxes, various other taxes, State grants, and sales and services. The following functional areas are included in the General Fund:

- General Government
- Public Safety
- Economic and Physical Development
- Transportation
- Cultural and Recreational

## **FUND BALANCE**

The amount of fund balance is considered to be one of the key indicators of the financial condition of the Town. To maintain the Town's credit rating and to meet seasonal cash flow shortfalls, economic downturns, or a local disaster, the budget shall provide for an anticipated fund balance for the General Fund.

Key purposes for maintaining fund balance include:

- Having a reserve for emergencies as in the case of ice and snow storms, hurricanes, tornados and other natural disasters;
- Providing a sufficient cash flow for the Town given the amount of revenues received on a monthly basis is not consistent and the tax rate cannot be changed during the fiscal year even though cash flow problems may develop;
- Weathering unforeseen shortfalls in revenues.

The Local Government Commission (LGC) recommends that North Carolina governments retain an amount of unappropriated fund balance at least equal to 8 percent of the appropriations of the General Fund. The Town's policy is to maintain an unrestricted, undesignated balance in the General Fund equal to 25% of the General Fund budget. Unrestricted, undesignated fund balance will generally not be used for operating expenses.

## REVENUE DEFINITIONS

Revenues are shown by sources and by funds. Accurate revenue estimates are dependent upon correct classifications because factors, which affect individual revenues, do not affect each source uniformly. Revenue projects can be made more accurately when revenues are segregated by source and controlled accordingly.

The major revenues by source are as follows:

**AD Valorem Taxes** – Collections of current and prior year taxes of real and personal property.

**Other Taxes & Licenses** – Collections of the one percent local options sales tax and one-half percent local option sales taxes (Article 39, 40, 42 and 44) which the State collects on retail sales and is distributed on a per capita and point of delivery basis. The hold harmless provision which is received from the State as a result of repealed reimbursements. The Short-term rental property tax is a tax that is levied on gross receipts derived from the short-term lease or rental of vehicles to the general public. The privilege license tax is a tax that is levied on individuals conducting various trades, occupations, professions and businesses within the Town. The ABC distribution is a portion of the net operating revenues derived from the operation of the local liquor stores within the Town. The cablevision franchise fee is a fee charged on receipts not subject to State sales tax such as advertising.

**Unrestricted Intergovernmental** – Beer and wine tax which is a State levied tax that is shared by the Town on wholesale sales of both beer and wine. The utility franchise tax is a Town shared tax on various utilities that is levied by the State. Video programming revenue is a revenue source in which sales tax is collected by the State on gross receipts from cable services. The State distributes the Town's share based upon prior cable franchise tax distributions.

**Restricted Intergovernmental** – The Powell Bill Allocation is one cent per gallon of the state gasoline tax that is distributed to municipalities to be earmarked for street construction and maintenance. State Aid Library is financial assistance to local library systems from the Aid to Public Libraries Fund.

**Permits and Fees** – Inspections and planning fees charged for new construction or buildings which undergo structural changes. Police Department fees are charges for fingerprinting and excess alarm activations. Also included in the Police fees are excise taxes that are collected by the State for possession of controlled substances which is earmarked for specific expenditures of the Police Department. Street Department fees are charges for utility street cut repairs. Public Works fees are charges for construction inspection fees and erosion control review fees.

**Sales and Services** – Library revenue generated through library cards and services. Recreational revenue generated through recreational activities and charges for rental of Town facilities. The rent category is predominately charges for use of Town facilities and land for communication equipment and fees for long-term rental of Town facilities. Disposal/recycling revenues are amounts charged on Town customer’s utility bills for garbage disposal that are paid by the Town to the County for landfill fees as well as the Town paid fee for recycling.

**Investment Earnings** – Interest that is earned on investment of the Town’s idle cash. Interest is allocated to each fund monthly based upon the balances in the funds.

**Other** – Surplus property sales revenue is generated through the sale of Town equipment and supplies that are no longer in service. Miscellaneous revenue is revenue that is not accounted for in any other category. County contribution fire is a supplemental revenue that is specially allocated by Moore County to the Southern Pines Fire/Rescue Department for rescue services within an identified rescue response area. Fire district revenue is a tax that is charged to property that is located outside of the Town limits, in the “Pines” fire district that is identified by the County Commissioners.

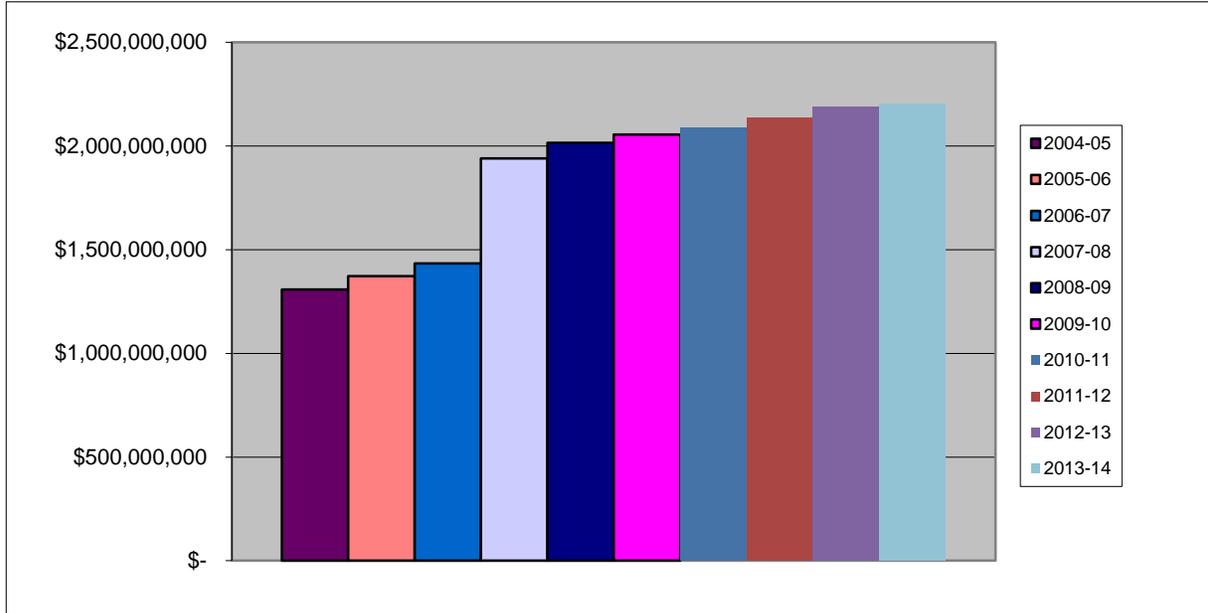
**TOWN OF SOUTHERN PINES**

**PROPERTY TAX RATES  
Last Ten Fiscal Years**

<u>Year Ended June 30</u>	<u>Town of Southern Pines</u>
2005	0.39
2006	0.39
2007	0.40
2008	0.34
2009	0.35
2010	0.35
2011	0.35
2012	0.35
2013	0.35
2014	0.35

Note: All rates are expressed in dollars of tax per \$100 of assessed valuation. The tax rate was adjusted during the fiscal year ended June 30, 2004 and fiscal year ended June 30, 2008 to reflect the revaluation of taxable property.

## PROPERTY TAX VALUATION TRENDS LAST TEN YEARS



<u>Tax Year</u>	<u>Fiscal Year</u>	<u>100% Valuation</u>	<u>Net Levy</u>	<u>Value of \$0.01</u>
2004	2004-05	\$ 1,307,767,013	\$ 5,103,210	\$ 130,777
2005	2005-06	1,373,213,248	5,356,356	137,321
2006	2006-07	1,434,580,568	5,745,118	143,458
2007	2007-08	1,939,862,594	6,624,019	193,986
2008	2008-09	2,014,777,740	7,050,041	201,478
2009	2009-10	2,056,002,596	7,211,587	205,600
2010	2010-11	2,086,855,543	7,311,009	208,686
2011	2011-12	2,133,158,047	7,465,959	213,316
2012	2012-13	2,189,265,018	7,652,347	218,927
2013	2013-14	2,201,500,000	7,705,250	220,150

Town of



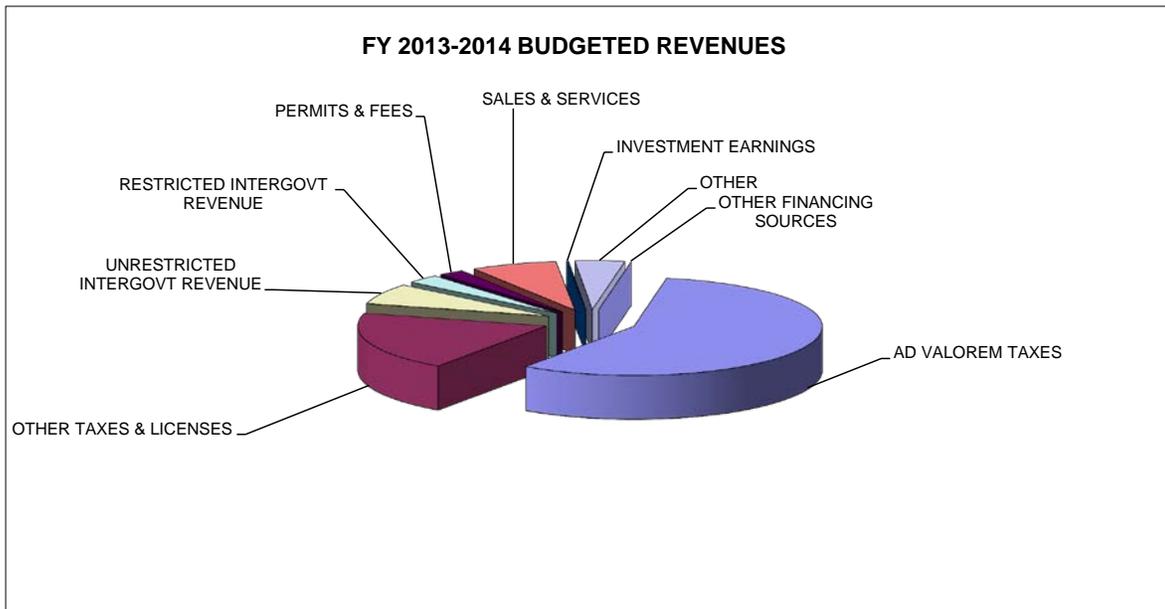
**S**outhern **P**ines  
North Carolina

TOWN OF SOUTHERN PINES  
GENERAL FUND  
BUDGET SUMMARY  
2013-2014

	ACTUAL 2011-2012	BUDGET 2012-2013 as of 03/31/13	EXPECTED REVENUES EXPENDITURES 2012-2013	BUDGET 2013-2014
Available Fund Balance - Beginning	\$ 5,192,710	\$ 5,361,325	\$ 5,361,325	\$ 5,764,003
Total Revenues & Reserve Increases	<u>14,276,409</u>	<u>14,939,051</u>	<u>15,161,978</u>	<u>13,385,600</u>
Total Funds Available	19,469,119	20,300,376	20,523,303	19,149,603
Total Expenditures	13,907,794	14,742,294	14,376,800	14,519,928
Transfers Out to Capital Projects	<u>200,000</u>	<u>382,500</u>	<u>382,500</u>	<u>745,000</u>
Available Fund Balance - Ending	<u>\$ 5,361,325</u>	<u>\$ 5,175,582</u>	<u>\$ 5,764,003</u>	3,884,675
Less 3 Months Expenditures				3,629,982
Available Fund Balance - FYE 06/30/13				<u>\$ 254,693</u>

TOWN OF SOUTHERN PINES  
GENERAL FUND  
CONSOLIDATED REVENUE SUMMARY  
2013-2014

	ACTUAL 2009-2010	ACTUAL 2010-2011	ACTUAL 2011-2012	BUDGET 2012-2013	EXPECTED 2012-2013	BUDGET 2013-2014	% of Revenue
AD VALOREM TAXES	\$ 7,235,515	\$ 7,313,650	\$ 7,492,635	\$ 7,463,665	\$ 7,597,875	\$ 7,618,410	56.91%
OTHER TAXES & LICENSES	2,666,376	2,727,686	2,785,647	2,586,268	2,734,564	2,607,100	19.48%
UNRESTRICTED INTERGOVT REVENUE	939,644	970,966	939,450	861,500	912,520	910,500	6.80%
RESTRICTED INTERGOVT REVENUE	500,288	646,318	686,179	380,600	394,489	377,000	2.82%
PERMITS & FEES	310,479	298,303	304,370	225,500	315,420	295,750	2.21%
SALES & SERVICES	1,034,165	1,082,816	1,099,165	1,079,700	1,103,700	988,340	7.38%
INVESTMENT EARNINGS	84,214	40,331	32,103	30,000	21,000	18,500	0.14%
OTHER	622,013	615,228	651,690	575,337	666,362	570,000	4.26%
OTHER FINANCING SOURCES	-	-	450,000	-	-	-	0.00%
	<u>\$ 13,392,694</u>	<u>\$ 13,695,298</u>	<u>\$ 14,441,239</u>	<u>\$ 13,202,570</u>	<u>\$ 13,745,930</u>	<u>\$ 13,385,600</u>	



Town of Southern Pines  
General Fund  
Schedule of Revenues  
2013-2014

	ACTUAL 2009-2010	ACTUAL 2010-2011	ACTUAL 2011-2012	BUDGET 2012-2013 as of 07/01/12	BUDGET 2012-2013 as of 03/31/13	EXPECTED REVENUES 2012-2013	BUDGET 2013-2014
<b>AD VALOREM TAXES:</b>							
Current	\$ 7,170,862	\$ 7,257,129	\$ 7,416,156	\$ 7,415,665	\$ 7,415,665	\$ 7,549,875	\$ 7,570,410
Delinquent	36,748	29,905	43,971	30,000	30,000	30,000	30,000
Penalties & Interest	27,905	26,616	32,508	18,000	18,000	18,000	18,000
<b>TOTAL AD VALOREM TAXES</b>	<b>7,235,515</b>	<b>7,313,650</b>	<b>7,492,635</b>	<b>7,463,665</b>	<b>7,463,665</b>	<b>7,597,875</b>	<b>7,618,410</b>
<b>OTHER TAXES &amp; LICENSES:</b>							
Article 39 Sales Tax - 1%	977,913	1,008,218	1,005,205	953,000	953,000	999,000	975,500
Article 40 Local Sales Tax - 1/2%	501,209	505,803	522,086	482,500	482,500	511,830	498,500
Article 42 Local Sales Tax - 1/2%	480,954	493,046	494,827	477,000	477,000	504,400	489,500
Article 44 1/2%-Hold Harmless	428,076	433,321	476,720	429,000	429,000	448,120	441,000
Hold Harmless Provision	92,247	107,219	66,430	59,968	59,968	59,969	0
Short-Term Rental Property Tax	17,462	20,196	26,512	20,000	20,000	29,190	25,000
Solid Waste Disposal Tax	8,601	8,493	8,529	8,300	8,300	8,190	8,100
Privilege License	37,373	18,211	46,869	27,500	27,500	30,000	27,500
Alcoholic Beverage Ctrl	94,236	100,423	102,767	95,000	95,000	105,000	102,000
Cablevision	28,305	32,756	35,702	34,000	34,000	38,865	40,000
<b>TOTAL OTHER TAXES</b>	<b>2,666,376</b>	<b>2,727,686</b>	<b>2,785,647</b>	<b>2,586,268</b>	<b>2,586,268</b>	<b>2,734,564</b>	<b>2,607,100</b>
<b>UNRESTRICTED INTERGOVT REVENUE:</b>							
Beer and Wine Tax	17,757	56,049	53,656	50,500	50,500	52,520	50,500
Video Programming	183,955	173,748	161,777	165,000	165,000	155,000	160,000
Utilities Tax	737,932	741,169	724,017	646,000	646,000	705,000	700,000
<b>TOTAL UNRESTRICTED INTERGOVERNMENTAL</b>	<b>939,644</b>	<b>970,966</b>	<b>939,450</b>	<b>861,500</b>	<b>861,500</b>	<b>912,520</b>	<b>910,500</b>
<b>RESTRICTED INTERGOVT REVENUE:</b>							
Powell Bill Allocation	365,427	372,100	373,770	370,100	370,100	384,761	370,000
State Aid Library	7,863	8,419	7,362	7,500	7,500	6,728	6,000
Library Grants	0	20,000	0	0	0	0	0
Recreation Grants	38,168	19,782	962	1,000	1,000	1,000	1,000
B&G Grants	4,227	0	0	0	0	0	0
On-Behalf of Pymts. - Fire	4,840	5,684	6,497	0	0	0	0
ARRA Grant - Police	0	46,626	0	0	0	0	0
Fire Grants	0	114,841	264,758	0	0	0	0
Police Grants	79,763	58,866	32,830	0	2,000	2,000	0
<b>TOTAL RESTRICTED INTERGOVERNMENTAL</b>	<b>500,288</b>	<b>646,318</b>	<b>686,179</b>	<b>378,600</b>	<b>380,600</b>	<b>394,489</b>	<b>377,000</b>
<b>PERMITS AND FEES:</b>							
Inspections	256,347	238,451	237,621	200,000	200,000	275,000	260,000
Planning	6,273	11,278	6,600	5,000	5,000	2,000	2,000
Homeowner Recovery Fee	800	1,230	1,160	750	750	1,270	750
Street Department	14,531	14,138	24,493	8,000	8,000	15,000	12,000
Fire	5,895	15,728	17,178	0	0	150	0
Public Works	15,385	9,112	5,808	5,000	5,000	6,000	5,000
Police Department	11,248	8,366	11,510	6,750	6,750	16,000	16,000
<b>TOTAL PERMITS AND FEES</b>	<b>310,479</b>	<b>298,303</b>	<b>304,370</b>	<b>225,500</b>	<b>225,500</b>	<b>315,420</b>	<b>295,750</b>

Town of



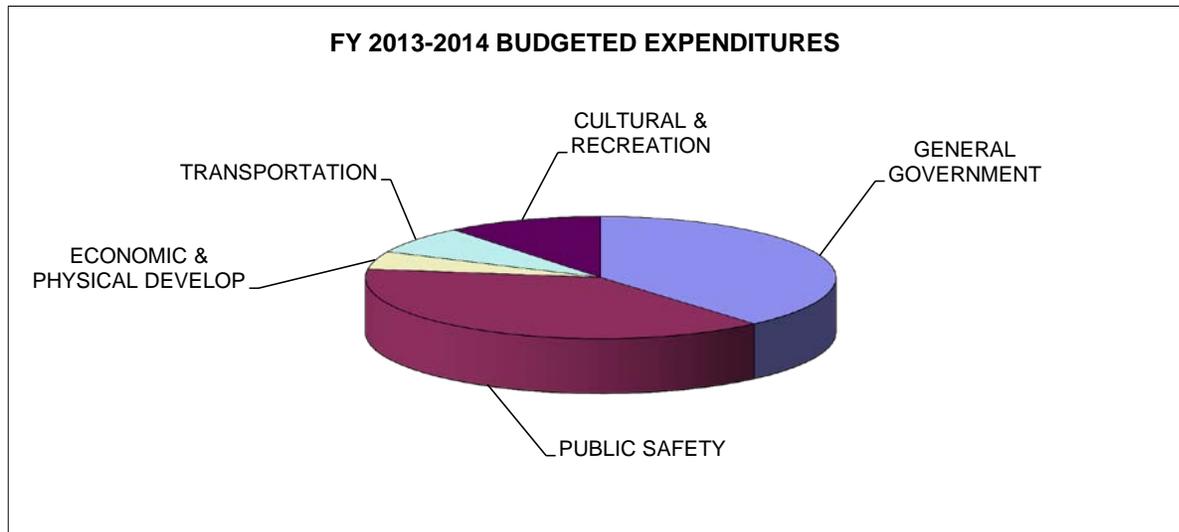
**S**outhern **P**ines  
North Carolina

Town of Southern Pines  
General Fund  
Schedule of Revenues  
2013-2014

	ACTUAL 2009-2010	ACTUAL 2010-2011	ACTUAL 2011-2012	BUDGET 2012-2013 as of 07/01/12	BUDGET 2012-2013 as of 03/31/13	EXPECTED REVENUES 2012-2013	BUDGET 2013-2014
<b>SALES AND SERVICES:</b>							
Library	46,124	39,404	39,325	40,000	40,000	39,000	<b>39,000</b>
Recreation Fees	169,433	208,262	201,906	190,000	190,000	195,000	<b>190,000</b>
Rents	267,406	257,701	255,380	264,000	264,000	272,700	<b>272,000</b>
Facility Rental - Recreation	29,933	30,138	31,192	27,000	27,000	27,500	<b>23,000</b>
Court Facilities Fee	254	11	6,274	200	200	3,000	<b>1,000</b>
Reservoir Park	4,300	4,400	5,500	5,500	5,500	5,500	<b>5,500</b>
Disposal Fee/Recycling Fee	516,715	542,900	559,588	553,000	553,000	561,000	<b>457,840</b>
<b>TOTAL SALES AND SERVICES</b>	<b>1,034,165</b>	<b>1,082,816</b>	<b>1,099,165</b>	<b>1,079,700</b>	<b>1,079,700</b>	<b>1,103,700</b>	<b>988,340</b>
<b>INVESTMENT EARNINGS:</b>							
	84,214	40,331	32,103	30,000	30,000	21,000	<b>18,500</b>
<b>OTHER:</b>							
Surplus Property Sales	27,287	35,335	39,091	15,000	19,937	99,100	<b>15,000</b>
Miscellaneous Revenue	31,464	47,940	52,551	25,000	25,000	27,000	<b>25,000</b>
Demolition Liens	3,900	0	929	0	0	9,577	<b>0</b>
Fire Donations	13,310	950	27,106	0	0	25	<b>0</b>
Court Costs	4,798	5,852	5,486	5,000	5,000	5,200	<b>5,000</b>
Cemetery	925	625	1,425	0	0	375	<b>0</b>
County Contribution - Fire/Rescue	52,426	38,000	42,000	47,000	47,000	47,000	<b>47,000</b>
Fire District Revenue	471,290	465,501	472,669	474,400	474,400	474,400	<b>475,000</b>
Donations	16,613	21,025	10,433	3,000	4,000	3,685	<b>3,000</b>
<b>TOTAL OTHER REVENUE</b>	<b>622,013</b>	<b>615,228</b>	<b>651,690</b>	<b>569,400</b>	<b>575,337</b>	<b>666,362</b>	<b>570,000</b>
<b>OTHER FINANCING SOURCES</b>							
Financing Proceeds	0	0	450,000	0	0	0	<b>0</b>
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>450,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>13,392,694</b>	<b>13,695,298</b>	<b>14,441,239</b>	<b>13,194,633</b>	<b>13,202,570</b>	<b>13,745,930</b>	<b>13,385,600</b>
<b>FUND BALANCE [(ADD TO)/USE OF]:</b>	<b>549,729</b>	<b>(450,040)</b>	<b>(333,445)</b>	<b>1,736,481</b>	<b>1,922,224</b>	<b>1,013,370</b>	<b>1,879,328</b>
<b>REVENUES AFTER ADDITIONS/ REDUCTIONS FROM FUND BALANCE</b>	<b>\$ 13,942,423</b>	<b>\$ 13,245,258</b>	<b>\$ 14,107,794</b>	<b>\$ 14,931,114</b>	<b>\$ 15,124,794</b>	<b>\$ 14,759,300</b>	<b>\$ 15,264,928</b>

TOWN OF SOUTHERN PINES  
GENERAL FUND  
CONSOLIDATED EXPENDITURE SUMMARY  
2013-2014

	ACTUAL 2009-2010	ACTUAL 2010-2011	ACTUAL 2011-2012	BUDGET 2012-2013	EXPECTED EXPENDITURES 2012-2013	BUDGET 2013-2014
GENERAL GOVERNMENT	\$ 5,106,452	\$ 5,025,498	\$ 5,203,414	\$ 5,708,017	\$ 5,587,852	\$ 5,706,585
PUBLIC SAFETY	4,800,342	4,947,451	5,797,096	5,355,679	5,213,059	5,671,424
ECONOMIC & PHYSICAL DEVELOP	665,165	619,010	718,211	707,403	707,331	696,105
TRANSPORTATION	1,175,728	1,004,522	968,744	1,330,199	1,295,298	1,084,216
CULTURAL & RECREATION	1,454,657	1,514,954	1,407,251	1,737,188	1,669,452	1,583,565
<b>SUB-TOTAL</b>	<b>13,202,344</b>	<b>13,111,435</b>	<b>14,094,716</b>	<b>14,838,486</b>	<b>14,472,992</b>	<b>14,741,895</b>
NON-DEPARTMENTAL & TRANSFERS	740,079	133,823	13,078	286,308	286,308	523,033
<b>TOTAL</b>	<b>\$ 13,942,423</b>	<b>\$ 13,245,258</b>	<b>\$ 14,107,794</b>	<b>\$ 15,124,794</b>	<b>\$ 14,759,300</b>	<b>\$ 15,264,928</b>



Function	Departments
General Government	Legislation, Administration, Information Technology, Public Works/Sanitation, Fleet Maintenance, Building & Grounds
Public Safety	Police-Patrol, Police-Communications, Police-Investigations, Fire
Economic & Physical Development	Planning & Inspections
Transportation	Street
Cultural & Recreation	Library, Recreation

TOWN OF SOUTHERN PINES  
GENERAL FUND  
EXPENDITURE BY FUNCTION AND TRANSFERS  
2013-2014

	ACTUAL 2009-2010	ACTUAL 2010-2011	ACTUAL 2011-2012	BUDGET 2012-2013 as of 07/01/12	BUDGET 2012-2013 as of 03/31/13	EXPECTED EXPENDITURES 2012-2013	BUDGET 2013-2014
Legislative	\$ 153,998	\$ 154,593	\$ 208,245	\$ 170,270	\$ 170,270	\$ 162,041	\$ 197,671
General Administration	1,044,499	1,022,976	1,050,047	1,106,023	1,106,023	1,089,461	1,167,960
Information Technology	584,836	489,013	506,842	713,877	713,877	669,645	637,425
Police Administration and Patrol	2,290,553	2,425,792	2,448,490	2,431,372	2,433,372	2,357,587	2,651,974
Police Communications	331,184	332,805	362,228	407,337	407,337	364,776	406,346
Investigations	435,491	434,564	522,623	555,308	555,308	549,643	657,244
Fire/Rescue	1,743,114	1,754,290	2,463,755	1,959,662	1,959,662	1,941,053	1,955,860
Planning and Inspections	665,165	619,010	718,211	707,403	707,403	707,331	696,105
Street Maintenance	1,175,728	1,004,522	968,744	1,169,548	1,330,199	1,295,298	1,084,216
Public Works/Sanitation	1,802,475	1,876,526	1,964,826	2,067,235	2,067,235	2,038,220	1,830,473
Fleet Maintenance	254,257	238,319	240,816	284,729	284,729	283,520	290,759
Recreation	683,749	760,396	667,472	877,280	889,580	848,494	729,086
Library	770,908	754,558	739,779	843,216	847,608	820,958	854,479
Building and Grounds	1,237,887	1,215,571	1,203,138	1,325,546	1,333,883	1,312,965	1,544,297
Special Appropriations:							
Sister Cities Committee	2,500	0	0	0	0	0	0
Palustris Festival Sponsorship	0	2,500	3,500	0	3,500	3,500	0
Economic Development-Dues	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Economic Incentive	0	0	0	0	0	0	12,000
Arts Council Sponsorship	0	0	0	0	2,500	2,500	0
Shaw House	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Total Special Appropriations	28,500	28,500	29,500	26,000	32,000	32,000	38,000
Non-Departmental:							
W/S Indirect Costs	(679,127)	(826,632)	(895,197)	(865,246)	(865,246)	(865,246)	(974,858)
Installment Purchase Police Stat	663,660	647,498	631,335	615,171	615,171	615,171	599,008
Installment Purchase Fire Vehicle	155,476	77,737	76,940	153,883	153,883	153,883	153,883
Total Non-Departmental	140,009	(101,397)	(186,922)	(96,192)	(96,192)	(96,192)	(221,967)
Total Expenditures	13,342,353	13,010,038	13,907,794	14,548,614	14,742,294	14,376,800	14,519,928
Transfers:							
Transfer to Cap Proj-EDMIS	400,000	0	0	0	0	0	0
Transfer to Cap Proj-Fiber Optics	0	102,823	0	0	0	0	0
Transfer to Cap Proj-Communications	0	0	0	182,500	182,500	182,500	0
Transfer to Cap Proj-Pool Park	0	0	0	50,000	50,000	50,000	300,000
Transfer to Cap-Bike Transportation	0	0	60,000	0	0	0	5,000
Transfer to Cap-Downtown Park	0	0	0	0	0	0	290,000
Transfer to Cap Proj-Sidewalk	200,070	132,397	140,000	150,000	150,000	150,000	150,000
Total Transfers	600,070	235,220	200,000	382,500	382,500	382,500	745,000
Total Expenditures/Transfers	\$ 13,942,423	\$ 13,245,258	\$ 14,107,794	\$ 14,931,114	\$ 15,124,794	\$ 14,759,300	\$ 15,264,928

## EXPENDITURE SUMMARY

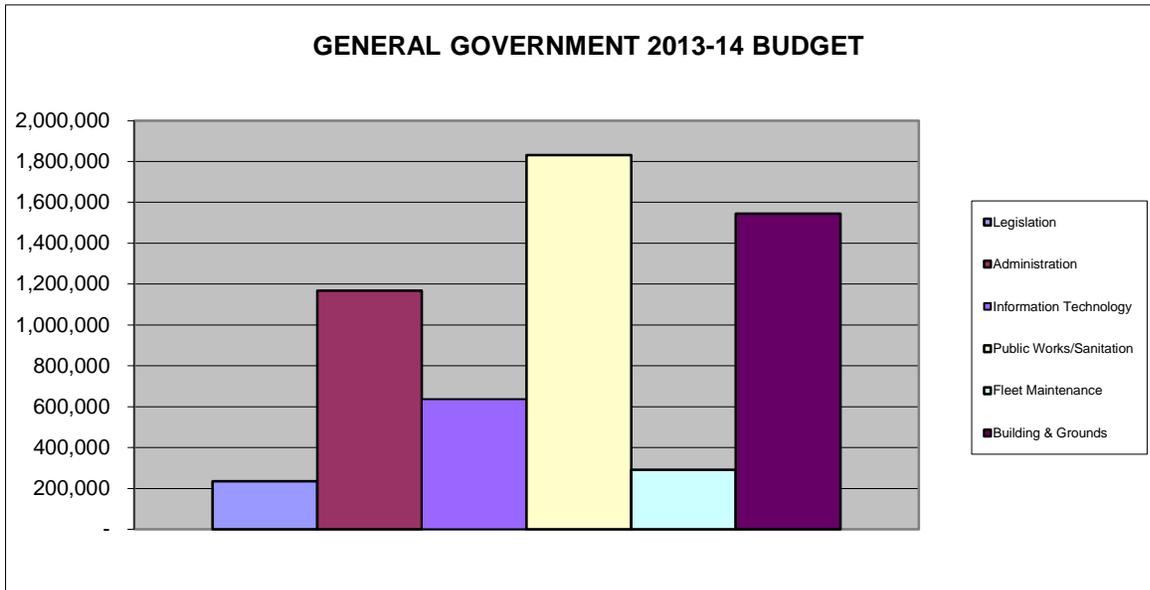
Fund: General

Function: General Government

General Fund Departments/Functions:

Legislation, Administration, Information Technology, Public Works/Sanitation, Fleet Maintenance, Building & Grounds

Object of Expenditures	Actual FY 2011-12	Budget FY 2012-13	Expected FY 2012-13	Requested FY 2013-14
Salaries & Benefits	\$ 2,239,222	\$ 2,314,191	\$ 2,265,358	\$ 2,488,715
Operating	2,928,521	3,297,326	3,241,994	3,068,870
Capital Outlay	35,671	96,500	80,500	149,000
<b>Total</b>	<b>\$ 5,203,414</b>	<b>\$ 5,708,017</b>	<b>\$ 5,587,852</b>	<b>\$ 5,706,585</b>



## EXPENDITURE SUMMARY

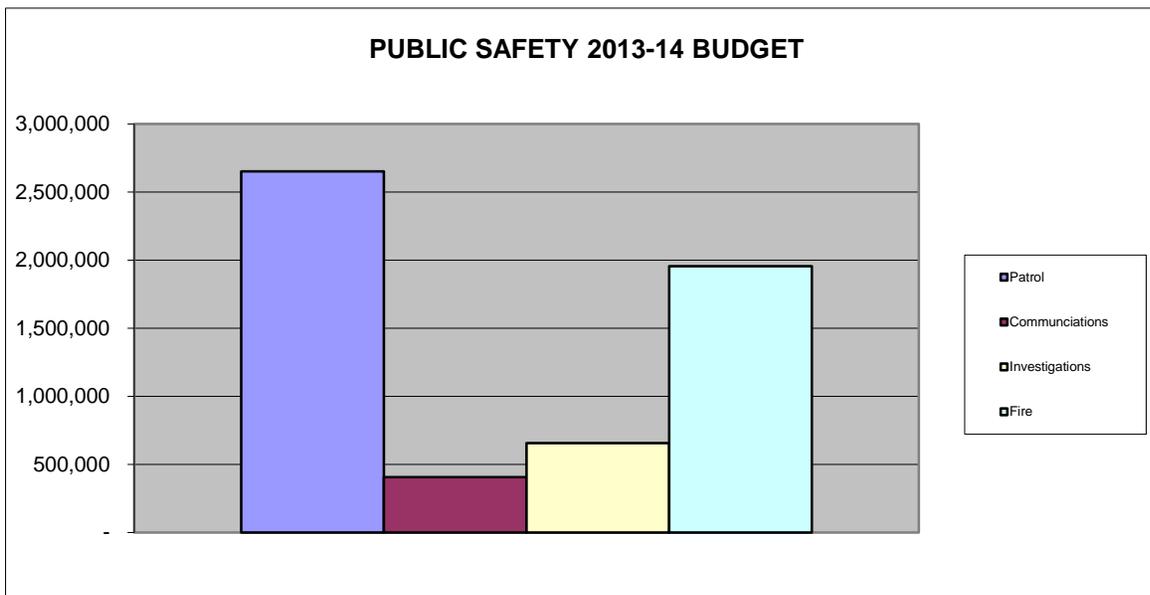
Fund: General

Function: Public Safety

General Fund Departments/Functions:

Police Patrol, Police Communications, Police Investigations, Fire

Object of Expenditures	Actual FY 2011-12	Budget FY 2012-13	Expected FY 2012-13	Requested FY 2013-14
Salaries & Benefits	\$ 4,091,354	\$ 4,259,024	\$ 4,219,622	\$ 4,447,824
Operating	934,258	978,155	892,437	1,013,600
Capital Outlay	771,484	118,500	101,000	210,000
<b>Total</b>	<b>\$ 5,797,096</b>	<b>\$ 5,355,679</b>	<b>\$ 5,213,059</b>	<b>\$ 5,671,424</b>



**EXPENDITURE SUMMARY**

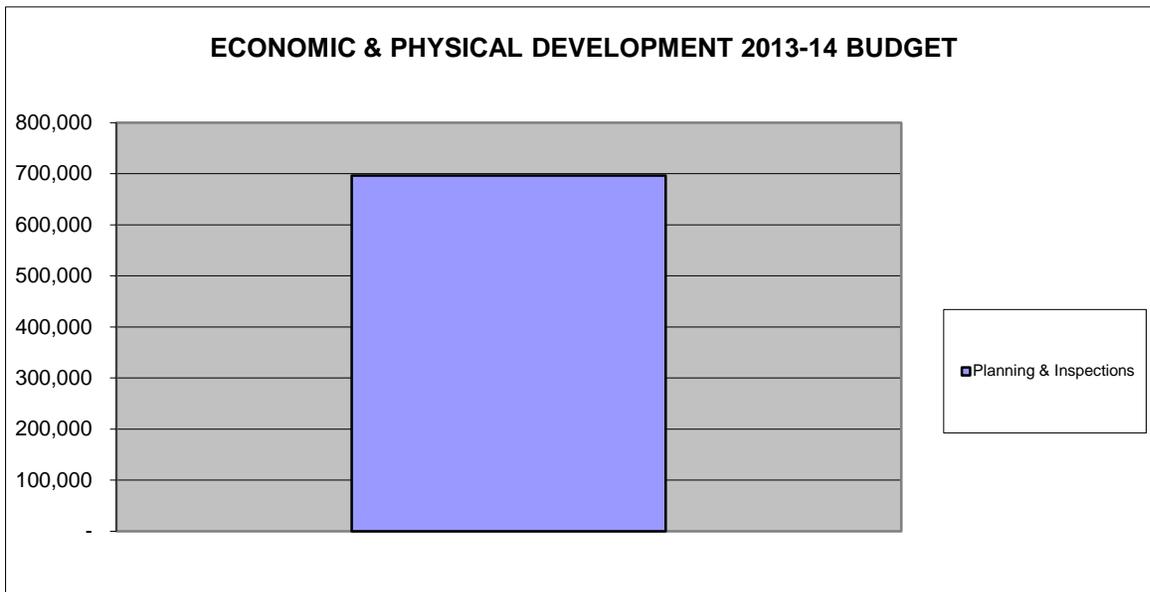
Fund: General

Function: Economic & Physical  
Development

General Fund Departments/Functions:

Planning & Inspections

Object of Expenditures	Actual FY 2011-12	Budget FY 2012-13	Expected FY 2012-13	Requested FY 2013-14
Salaries & Benefits	\$ 543,414	\$ 557,681	\$ 555,793	\$ 565,428
Operating	174,797	149,722	151,538	80,677
Capital Outlay	-	-	-	50,000
<b>Total</b>	<b>\$ 718,211</b>	<b>\$ 707,403</b>	<b>\$ 707,331</b>	<b>\$ 696,105</b>



EXPENDITURE SUMMARY

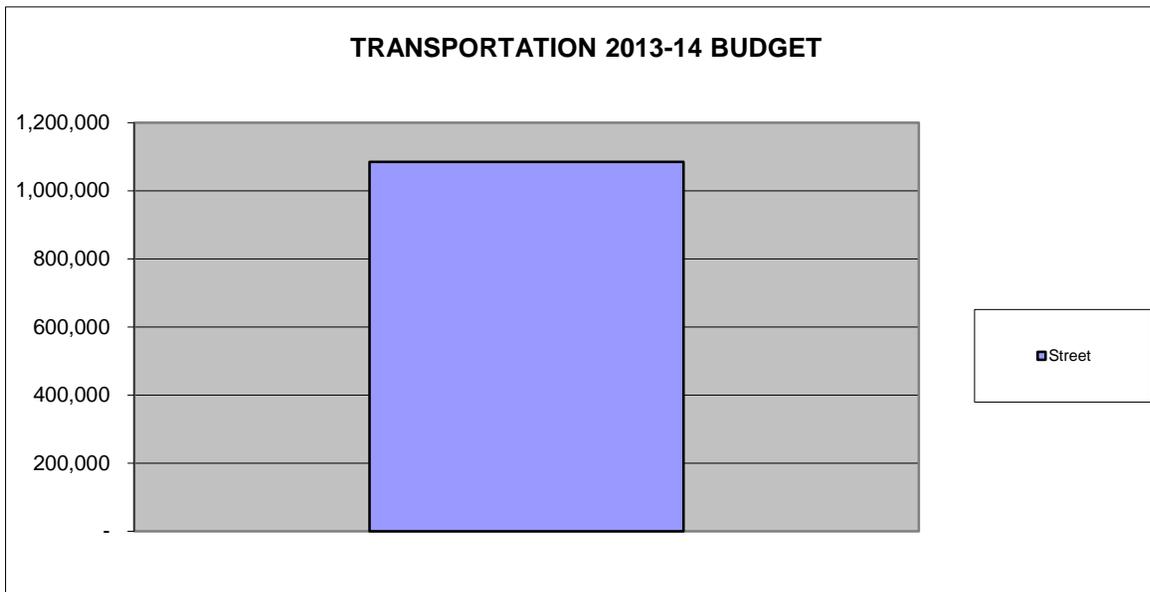
Fund: General

Function: Transportation

General Fund Departments/Functions:

Transportation

Object of Expenditures	Actual FY 2011-12	Budget FY 2012-13	Expected FY 2012-13	Requested FY 2013-14
Salaries & Benefits	\$ 395,323	\$ 435,498	\$ 428,327	\$ 443,606
Operating	393,870	595,701	579,481	440,610
Capital Outlay	179,551	299,000	287,490	200,000
<b>Total</b>	<b>\$ 968,744</b>	<b>\$ 1,330,199</b>	<b>\$ 1,295,298</b>	<b>\$ 1,084,216</b>



EXPENDITURE SUMMARY

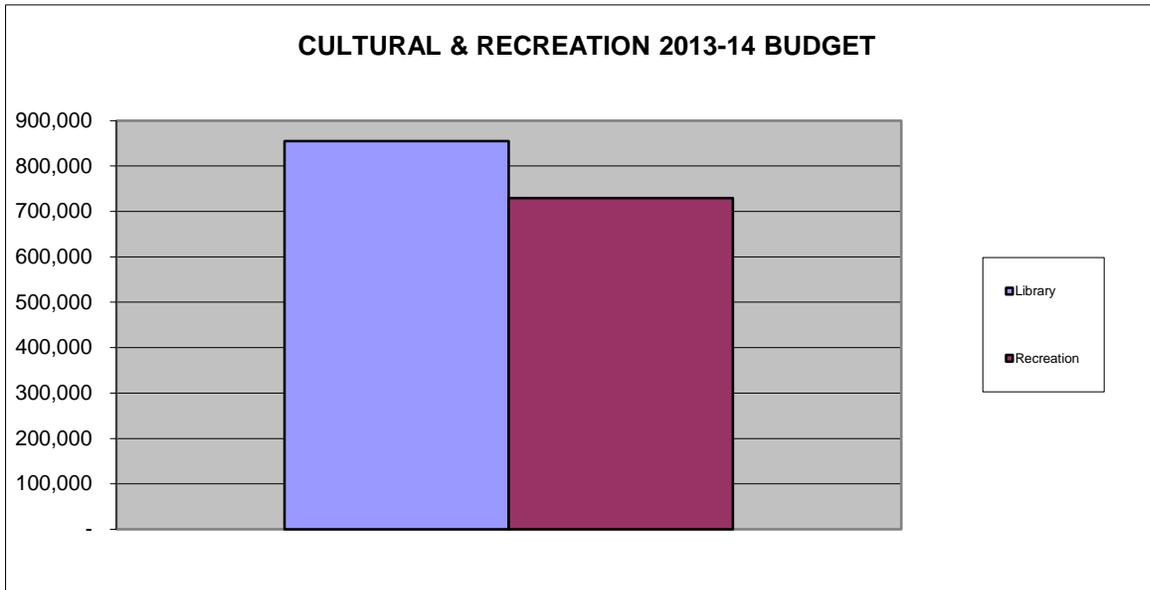
Fund: General

Function Cultural & Recreation

General Fund Departments/Functions:

Library, Recreation

Object of Expenditures	Actual FY 2011-12	Budget FY 2012-13	Expected FY 2012-13	Requested FY 2013-14
Salaries & Benefits	\$ 992,744	\$ 1,078,961	\$ 1,070,069	\$ 1,051,655
Operating	408,963	528,227	472,383	531,910
Capital Outlay	5,544	130,000	127,000	-
<b>Total</b>	<b>\$ 1,407,251</b>	<b>\$ 1,737,188</b>	<b>\$ 1,669,452</b>	<b>\$ 1,583,565</b>



## LEGISLATIVE

**Narrative:** The Legislative Department is the policy making body of the Town. It is comprised of a Mayor and four Councilmembers. The Southern Pines Town Council considers and adopts ordinances to provide for the health, safety and overall quality of life for the citizens of Southern Pines and decides the service levels provided by the Town for its citizens.

---

Performance Measures:

	2011-2012 Actual	2012-2013 Projected	2013-2014 Proposed
--	---------------------	------------------------	-----------------------

Agenda Items Considered:

Consent	140	145	150
Planning/Zoning	18	20	23
Miscellaneous	6	8	9
Architectural Reviews	14	15	20
Workshop Items	57	55	60

LEGISLATIVE

Fund: General

Function: General Government

Goal: To provide overall guidance for municipal operations.

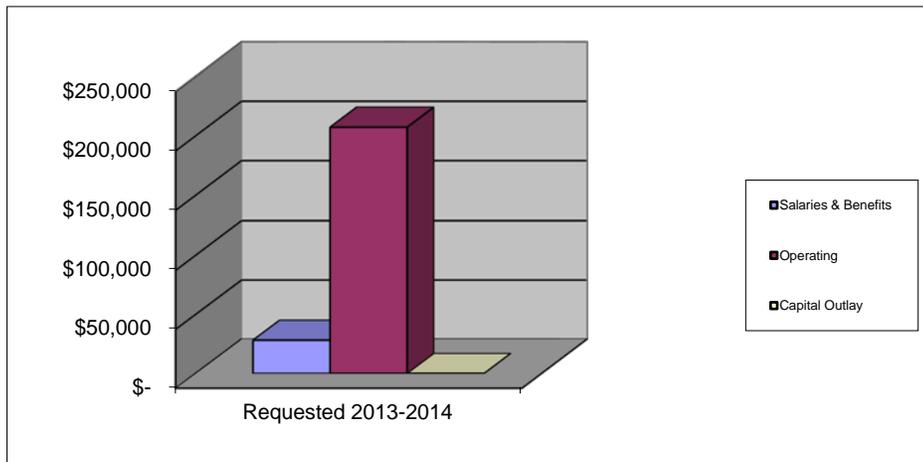
Object of Expenditures	Actual FY 2011-12	Budget FY 2012-13	Expected FY 2012-13	Requested FY 2013-14
Salaries & Benefits	\$ 28,271	\$ 28,271	\$ 28,271	\$ 28,271
Operating	209,474	173,999	165,770	207,400
Capital Outlay	-	-	-	-
<b>Total</b>	<b>\$ 237,745</b>	<b>\$ 202,270</b>	<b>\$ 194,041</b>	<b>\$ 235,671</b>

Revenues by Type	Actual FY 2011-12	Budget FY 2012-13	Expected FY 2012-13	Requested FY 2013-14
General Revenues	\$ 237,745	\$ 202,270	\$ 194,041	\$ 235,671

	Actual FY 2011-12	Budget FY 2012-13	Expected FY 2012-13	Requested FY 2013-14
Budgeted Employees	-	-	-	-

2013-2014 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

There are no capital outlay requests in this budget.



2013-2014 ANNUAL BUDGET  
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2013-2014	Department: Legislative	Function: General Government			Fund: 10	Department: 410	
Object Code	Object Title	2012-2013 Budget as of 03/31/13	2012-2013 Expected	2013-2014 Continuation	2013-2014 New Budget Requests	2013-2014 Total Request	% Increase (Decrease)
104100200	SALARIES & WAGES	\$ 26,262	\$ 26,262	\$ 26,262	\$ -	\$ 26,262	0.0%
104100500	FICA EXPENSE	2,009	2,009	2,009	-	2,009	0.0%
	EMPLOYEE BENEFITS	28,271	28,271	28,271	-	28,271	
104101400	TRAINING & TRAVEL	7,500	4,500	7,700	-	7,700	2.7%
104103300	DEPARTMENTAL SUPPLIES	27,500	25,346	34,200	-	34,200	24.4%
104104500	CONTRACTUAL SERVICES	7,730	8,514	30,250	-	30,250	291.3%
104104510	INS-PROPERTY & GENERAL	15,490	11,560	12,140	-	12,140	-21.6%
104104600	PROFESSIONAL SERVICES	70,000	69,000	69,000	-	69,000	-1.4%
104105300	DUES & SUBSCRIPTIONS	13,779	14,850	16,110	-	16,110	16.9%
104106300	SPECIAL APPROPRIATIONS	32,000	32,000	38,000	-	38,000	18.8%
	OPERATING EXPENDITURES	173,999	165,770	207,400	-	207,400	
104107400	CAPITAL OUTLAY	-	-	-	-	-	0.0%
	CAPITAL OUTLAY	-	-	-	-	-	
	TOTAL EXPENDITURES	<u>\$ 202,270</u>	<u>\$ 194,041</u>	<u>\$ 235,671</u>	<u>\$ -</u>	<u>\$ 235,671</u>	

Town of



**S**outhern **P**ines  
North Carolina

## ADMINISTRATION

**Narrative:** The Administration Department provides funding for the offices of the Town Manager, Director of Administrative Services and the Finance Division.

The Town Manager serves as the chief administrative officer of the Town. The Town Manager is responsible and accountable to the Mayor and the Town Council for the general management of all Town operations. The Governing Board's policy guidelines are directed through this office to the various departments within the Town. The Town Manager is responsible for reporting and recommending to the Governing Body on all matters of interest in the Town. The Administration Department assumes responsibility for submission of a proposed annual operating budget.

Administrative Services is responsible for the divisions of Human Resources, Purchasing, Risk Management, Public Relations and management of the office of the Municipal Clerk. Within this purview lies responsibility for an employee benefit program, adherence to all federal and state laws for employee payroll calculation, a safety and wellness program, a decentralized purchasing department, risk management for the Town of Southern Pines to include the workers' compensation section, and all responsibilities of the office of a North Carolina Municipal Clerk to include preparation for all Town Council meetings and maintaining all legal documents and permanent records of the Town.

The Finance Division is responsible for managing all of the fiscal affairs of the Town and supports all Town departments through accounting and financial reporting and the budgetary process. The Finance Division includes such activities as accounting services, investments, grant management and reporting, financial analysis, budget preparation and preparation of amendments to the budget. The division is also responsible for payment of all Town bills, processing of payroll, issuance of all non-utility invoices, completion and filing of monthly, quarterly and yearly state and federal reports, maintenance of capital asset files and other related functions. Issuance and administration of long-term debt is a function of the division. Finance also administers the Town's cash management program and invests available funds accordingly. Preparation and distribution of the audited Comprehensive Annual Financial Report, which reflects the financial position of the Town at year-end, is the responsibility of the division.

---

Performance Measures:

	2011-2012 Actual	2012-2013 Projected	2013-2014 Proposed
Council Packets Processed	25	24	24
Purchase Orders Processed	1,757	1,778	1,800
Direct Deposit Stubs Issued	4,990	5,044	5,016
Payroll Checks Issued	88	107	128
Vendor Checks Issued	3,146	3,231	3,318
Invoices Processed	5,483	5,667	5,857
Reconciliations Performed	4,168	4,276	4,363
Financial Reports	170	175	180

ADMINISTRATION

Fund: General

Function: General Government

Administrative Division Goal: To provide top level support to the Town Council and Town Manager, and serve as a support and liaison to the seven departments of the Town.

Finance Division Goal: To support Town Citizens, Council and departments through accurate and timely financial reports, administration of the annual budget, financial management, and cash management.

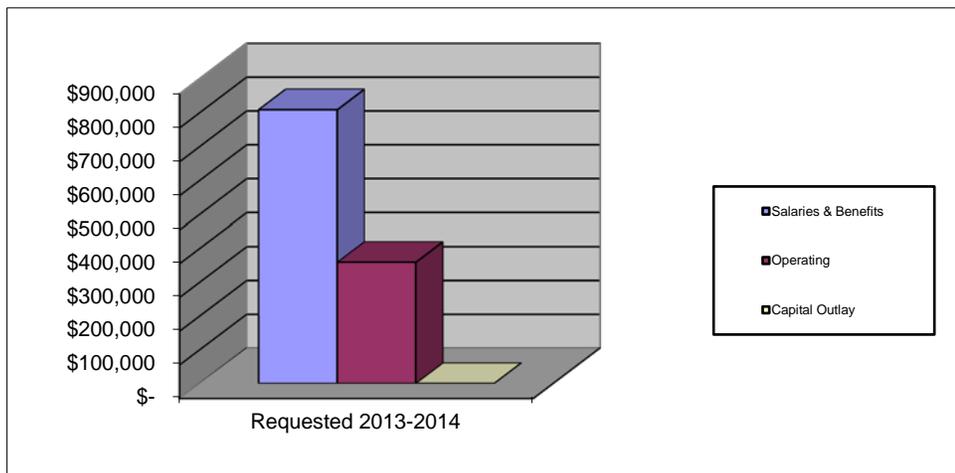
Object of Expenditures	Actual FY 2011-12	Budget FY 2012-13	Expected FY 2012-13	Requested FY 2013-14
Salaries & Benefits	\$ 748,989	\$ 770,178	\$ 760,905	\$ 808,555
Operating	301,058	335,845	328,556	359,405
Capital Outlay	-	-	-	-
<b>Total</b>	<b>\$ 1,050,047</b>	<b>\$ 1,106,023</b>	<b>\$ 1,089,461</b>	<b>\$ 1,167,960</b>

Revenues by Type	Actual FY 2011-12	Budget FY 2012-13	Expected FY 2012-13	Requested FY 2013-14
General Revenues	\$ 1,050,047	\$ 1,106,023	\$ 1,089,461	\$ 1,167,960

	Actual FY 2011-12	Budget FY 2012-13	Expected FY 2012-13	Requested FY 2013-14
Budgeted Employees	10.5	10.5	10.5	11.0
Budgeted Employees-Part Time	-	-	-	-

2013-2014 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

Internal Auditor Position \$ 32,132



2013-2014 ANNUAL BUDGET  
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2013-2014	Department: Administration	Function: General Government			Fund: 10	Department: 420	
Object Code	Object Title	2012-2013 Budget as of 03/31/13	2012-2013 Expected	2013-2014 Continuation	2013-2014 New Budget Requests	2013-2014 Total Request	% Increase (Decrease)
104200200	SALARIES & WAGES	\$ 592,690	\$ 587,765	\$ 596,728	\$ 22,725	\$ 619,453	4.5%
104200500	FICA EXPENSE	45,340	44,964	45,048	1,739	46,787	3.2%
104200600	GROUP INSURANCE EXPENSE	54,035	52,151	57,291	2,749	60,040	11.1%
104200700	RETIREMENT EXPENSE	39,948	38,602	41,633	1,532	43,165	8.1%
104200800	DEFERRED COMPENSATION	38,165	37,423	37,973	1,137	39,110	2.5%
	EMPLOYEE BENEFITS	770,178	760,905	778,673	29,882	808,555	
104201100	POSTAGE	4,170	4,120	4,540	-	4,540	8.9%
104201200	PRINTING	6,350	4,795	8,375	-	8,375	31.9%
104201300	TELEPHONE	5,590	4,140	5,540	-	5,540	-0.9%
104201400	TRAINING & TRAVEL	26,000	21,000	31,735	-	31,735	22.1%
104201401	TUITION REIMBURSEMENT	7,000	7,000	7,000	-	7,000	0.0%
104201600	EQUIPMENT MAINTENANCE	4,000	3,520	3,570	-	3,570	-10.8%
104201800	UTILITIES	11,450	9,600	11,800	-	11,800	3.1%
104202200	LEASED EQUIPMENT	3,650	3,560	3,650	-	3,650	0.0%
104202600	ADVERTISING-HR	35,000	44,000	22,200	-	22,200	-36.6%
104202610	ADVERTISING-LEGAL	-	-	16,800	-	16,800	0.0%
104203100	AUTO OPERATING	6,000	6,000	6,000	-	6,000	0.0%
104203300	DEPARTMENTAL SUPPLIES	39,500	33,224	43,300	2,250	45,550	15.3%
104204500	CONTRACTUAL SERVICES	14,200	27,846	21,450	-	21,450	51.1%
104204505	COUNTY COLLECTION FEE	116,000	116,000	118,500	-	118,500	2.2%
104204510	INS-PROPERTY & GENERAL	9,825	7,625	8,005	-	8,005	-18.5%
104204600	PROFESSIONAL SERVICES	29,000	21,335	30,325	-	30,325	4.6%
104204800	COMMITTEE EXPENDITURES	4,500	1,800	2,930	-	2,930	-34.9%
104204900	EAP EXPENDITURES	4,300	4,198	4,500	-	4,500	4.7%
104204920	BAD DEBT EXPENSE	1,500	1,500	1,500	-	1,500	0.0%
104205300	DUES & SUBSCRIPTIONS	7,810	7,293	5,435	-	5,435	-30.4%
	OPERATING EXPENDITURES	335,845	328,556	357,155	2,250	359,405	
104207401	CAPITAL-SOFTWARE/COMP EQ	-	-	-	-	-	0.0%
	CAPITAL OUTLAY	-	-	-	-	-	
	TOTAL EXPENDITURES	<u>\$ 1,106,023</u>	<u>\$ 1,089,461</u>	<u>\$ 1,135,828</u>	<u>\$ 32,132</u>	<u>\$ 1,167,960</u>	

**DEPARTMENTAL NEW & CAPITAL REQUESTS DETAIL**

Department:	Finance	Function:	General Government
Project Title	Internal Auditor Position	Fund:	General

**Project Description:**

Due to increased requirements, responsibilities and duties, the Finance department currently is in need of an additional professional staff member in an internal auditor position. The department will not be able to maintain the current level of service without the additional position and subsequently, the department could be subject to audit findings in the annual external audit.

The current staffing level of the Finance department is comprised of the Finance Director, Accounting Supervisor and two Accounting Technicians as well as an Administrative Technician whose duties are split between Finance and Utility Billing & Collections.

The Finance department’s activities are dictated by local, state and federal regulations. During the past several years, the Governmental Accounting Standards Board (GASB) has issued several complex requirements that have increased the amount of professional accounting reporting and processing.

In addition to the GASB pronouncements, the amount of grant funding has increased tremendously in the Town. Each grant has its own unique reporting requirements, but at a minimum, quarterly and annual reports are required to be filed in a timely manner. In addition to reporting, reimbursement requests are compiled and processed by the Finance department and the grants are subject to additional testing for accuracy and compliance as part of the Town’s annual audit. Currently the Finance Director is assuming the role of processing and reporting all grant activity.

The Finance department’s duties and responsibilities have continually grown since fiscal year 89-90, when the last position was added to the Finance department, just as all departments have. But unlike most of the departments in Town, the staffing level has remained the same. Overall, the number of full-time employees Town-wide has increased 38%.

Town staffing level increases affects the Finance department in many ways, such as, payroll and payroll related processes and inventory accountability. In addition to an increase in staffing levels, the General Fund budget has increased 271% and the Enterprise Fund budget has increased 208%. The number of accounts payable invoices processed corresponds with the increased budgets.

The additional position would be utilized in the areas of grant processing and reporting, assistance with the annual budget, assistance with the Comprehensive Annual Financial Report, unannounced audit of accounts to insure compliance with internal control procedures and assistance in reconciling and monitoring of balance sheet accounts as well as audit functions of the Utility Billing area.

It is proposed that the cost of the requested position be allocated between the General and Utility fund due to the auditing function of both funds.

Costs	2013-2014
Salaries, Benefits & Equipment	\$32,132
Total	\$32,132

## INFORMATION TECHNOLOGY

**Narrative:** The Information Technology department provides information technology support as an internal service to Town departments and coordinates the delivery of Geographic Information Systems services for the Town.

Users have reliable hardware, software and network services and support; services and expectations are clearly identified for all departments and management; users in all departments have appropriate access to town-wide coordinated Geographic Information Systems (GIS) data and services; and citizens and other interested parties have web access to Town information and services.

---

Performance Measures:

	2011-2012 Actual	2012-2013 Projected	2013-2014 Proposed
Web visitors <a href="http://www.southernpines.net">www.southernpines.net</a> (town)	275,013	27,700	30,000
IT/GIS work orders submitted	1,329	1,385	1,390
IT/GIS work orders completed	1,341	1,385	1,390

## INFORMATION TECHNOLOGY

Fund: General

Function: General Government

Information Technology Goal: To provide technology support to internal Town departments and the delivery of geographic Information Systems for the Town.

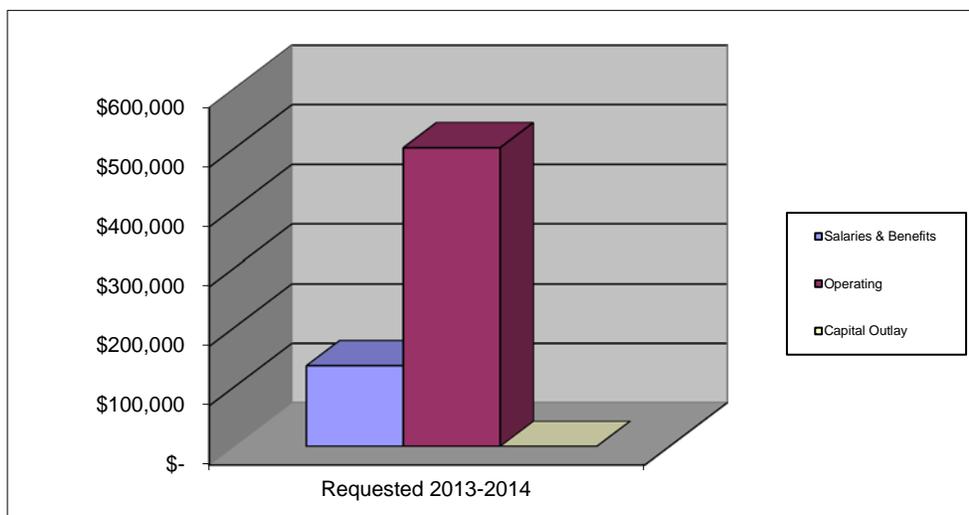
Object of Expenditures	Actual FY 2011-12	Budget FY 2012-13	Expected FY 2012-13	Requested FY 2013-14
Salaries & Benefits	\$ 134,998	\$ 132,492	\$ 132,383	\$ 136,015
Operating	336,173	500,885	456,762	501,410
Capital Outlay	35,671	80,500	80,500	-
<b>Total</b>	<b>\$ 506,842</b>	<b>\$ 713,877</b>	<b>\$ 669,645</b>	<b>\$ 637,425</b>

Revenues by Type	Actual FY 2011-12	Budget FY 2012-13	Expected FY 2012-13	Requested FY 2013-14
General Revenues	\$ 506,842	\$ 713,877	\$ 669,645	\$ 637,425
<b>Total</b>	<b>\$ 506,842</b>	<b>\$ 713,877</b>	<b>\$ 669,645</b>	<b>\$ 637,425</b>

	Actual FY 2011-12	Budget FY 2012-13	Expected FY 2012-13	Requested FY 2013-14
Budgeted Employees-Full Time	2	2	2	2

### 2013-2014 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

There are no capital outlay requests in this budget.



2013-2014 ANNUAL BUDGET  
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2013-2014	Department: Information Technology	Function: General Government			Fund: 10	Department: 430	
Object Code	Object Title	2012-2013 Budget as of 03/31/13	2012-2013 Expected	2013-2014 Continuation	2013-2014 New Budget Requests	2013-2014 Total Request	% Increase (Decrease)
104300200	SALARIES & WAGES	\$ 102,350	\$ 102,286	\$ 104,721	\$ -	\$ 104,721	2.3%
104300500	FICA EXPENSE	7,830	7,825	7,906	-	7,906	1.0%
104300600	GROUP INSURANCE EXPENSE	10,295	10,272	10,913	-	10,913	6.0%
104300700	RETIREMENT EXPENSE	6,899	6,889	7,307	-	7,307	5.9%
104300800	DEFERRED COMPENSATION	5,118	5,111	5,168	-	5,168	1.0%
	EMPLOYEE BENEFITS	132,492	132,383	136,015	-	136,015	
104301100	POSTAGE	300	100	200	-	200	-33.3%
104301300	TELEPHONE	49,000	48,800	45,000	-	45,000	-8.2%
104301400	TRAINING & TRAVEL	10,800	6,200	9,000	-	9,000	-16.7%
104301600	EQUIPMENT MAINTENANCE	1,000	-	1,000	-	1,000	0.0%
104302200	LEASED EQUIPMENT	30,730	30,730	30,730	-	30,730	0.0%
104303300	DEPARTMENTAL SUPPLIES	53,100	53,062	60,650	-	60,650	14.2%
104304500	CONTRACTUAL SERVICES	354,760	316,000	352,750	-	352,750	-0.6%
104304510	INS-PROPERTY & GENERAL	995	1,790	1,880	-	1,880	88.9%
104305300	DUES & SUBSCRIPTIONS	200	80	200	-	200	0.0%
	OPERATING EXPENDITURES	500,885	456,762	501,410	-	501,410	
104307401	CAPITAL-SOFTWARE/COMP EQ	80,500	80,500	-	-	-	-100.0%
104307403	CAPITAL-OTHER EQUIPMENT	-	-	-	-	-	0.0%
	CAPITAL OUTLAY	80,500	80,500	-	-	-	
	TOTAL EXPENDITURES	<u>\$ 713,877</u>	<u>\$ 669,645</u>	<u>\$ 637,425</u>	<u>\$ -</u>	<u>\$ 637,425</u>	

Town of



**S**outhern **P**ines  
North Carolina

## POLICE - PATROL

**Narrative:** The Police Department is responsible for the protection of life and property of the citizens of Southern Pines and their guests. This is accomplished by patrolling the Town in marked patrol cars, investigating violations, enforcing the law and working together with the citizens to minimize problems that lead to crime. The Patrol Division responds to police related calls for service at the request of citizens or upon observation of the officer and directs follow-up investigations as circumstances require. Patrol officers also conduct some follow-up investigations on reported and non-reported crimes and work with the community and other Town of Southern Pines departments to bring resolution to issues. Patrol officers work with the community in a problem-solving mode to address public safety and quality of life issues. Working with other Town departments, officers are often the conduit for information or assistance.

The Division is comprised of twenty-four (24) full time officers assigned to Patrol Teams as well as the Community Services Section, department Administration and several specialized services.

---

### Performance Measures:

	2011-2012 Actual	2012-2013 Projected	2013-2014 Proposed
Calls for Service/Officer Initiated Activity	25,044	27,000	27,100
Traffic Accident Investigations	905	860	870
Preliminary Reports Conducted (Criminal)	1,425	1450	1500
Arrests	581	524	550
Victims Contacted through Contact Program	338	345	345
Traffic Stops	2,071	2100	2125
Traffic Citations	1,493	1500	1500
Traffic Warnings (Written and Verbal)	787	800	800

POLICE-ADMINISTRATION/PATROL

Fund: General

Function: Public Safety

Patrol Division Goal: To provide protection of life and property to the citizens of Southern Pines and their guests.

Administration Division Goal: To ensure the collection and flow of documentation relating to police activities.

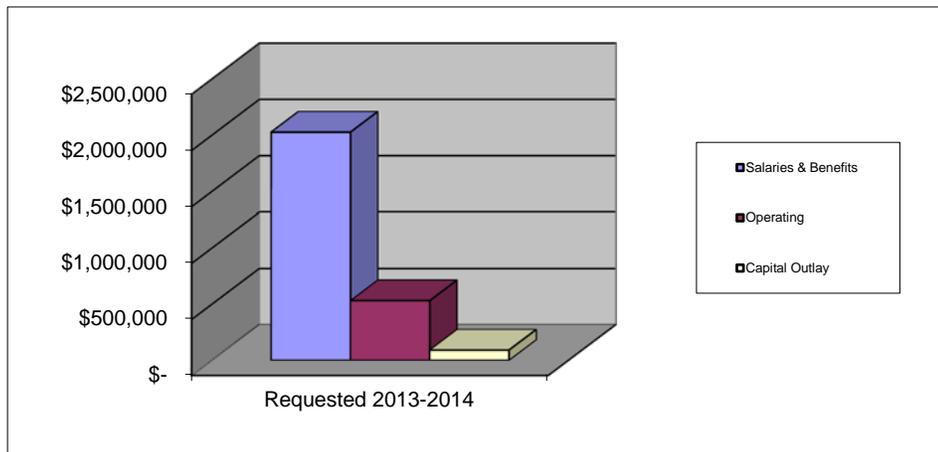
Object of Expenditures	Actual FY 2011-12	Budget FY 2012-13	Expected FY 2012-13	Requested FY 2013-14
Salaries & Benefits	\$ 1,866,962	\$ 1,907,082	\$ 1,869,536	\$ 2,027,864
Operating	502,827	491,290	453,051	532,110
Capital Outlay	78,701	35,000	35,000	92,000
<b>Total</b>	<b>\$ 2,448,490</b>	<b>\$ 2,433,372</b>	<b>\$ 2,357,587</b>	<b>\$ 2,651,974</b>

Revenues by Type	Actual FY 2011-12	Budget FY 2012-13	Expected FY 2012-13	Requested FY 2013-14
Fees	\$ 11,510	\$ 6,750	\$ 16,000	\$ 8,000
Grants	32,830	2,000	2,000	-
General Revenues	2,404,150	2,424,622	2,339,587	2,643,974
<b>Total</b>	<b>\$ 2,448,490</b>	<b>\$ 2,433,372</b>	<b>\$ 2,357,587</b>	<b>\$ 2,651,974</b>

	Actual FY 2011-12	Budget FY 2012-13	Expected FY 2012-13	Requested FY 2013-14
Budgeted Employees	28.0	28.0	28.0	29.0
Budgeted Employees-Part Time	-	-	2.0	2.0

2013-2014 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

SRT Deployment Vehicle	\$ 21,000
Vehicle Replacement	35,000
SUV	36,000
Deputy Chief/Captain Position	82,290



2013-2014 ANNUAL BUDGET  
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2013-2014	Department: Police-Administration/Patrol	Function: Public Safety			Fund: 10	Department: 511	
Object Code	Object Title	2012-2013 Budget as of 03/31/13	2012-2013 Expected	2013-2014 Continuation	2013-2014 New Budget Requests	2013-2014 Total Request	% Increase (Decrease)
105110200	SALARIES & WAGES	\$ 1,338,956	\$ 1,285,500	\$ 1,339,175	\$ 61,950	\$ 1,401,125	4.6%
105110300	OVERTIME	85,000	99,000	99,000	-	99,000	16.5%
105110130	SEPARATION ALLOWANCE	74,645	78,693	80,419	-	80,419	7.7%
105110500	FICA EXPENSE	108,933	105,915	108,735	4,739	113,474	4.2%
105110600	GROUP INSURANCE EXPENSE	144,080	144,096	152,775	5,497	158,272	9.9%
105110700	RETIREMENT EXPENSE	86,900	88,512	99,530	4,506	104,036	19.7%
105110800	401K EMPLOYER SHARE	68,568	67,820	68,440	3,098	71,538	4.3%
	EMPLOYEE BENEFITS	1,907,082	1,869,536	1,948,074	79,790	2,027,864	
105111100	POSTAGE	2,000	1,000	2,000	-	2,000	0.0%
105111400	TRAINING & TRAVEL	24,000	16,000	20,000	-	20,000	-16.7%
105111600	EQUIPMENT MAINTENANCE	1,000	4,000	7,000	-	7,000	600.0%
105111700	AUTO REPAIR	25,000	16,500	25,000	-	25,000	0.0%
105111800	UTILITIES	80,000	51,000	70,000	-	70,000	-12.5%
105113100	AUTO OPERATING	80,000	89,000	91,000	-	91,000	13.8%
105113300	DEPARTMENTAL SUPPLIES	75,000	63,499	108,680	2,000	110,680	47.6%
105113500	LAUNDRY & CLEANING	9,000	9,000	9,000	-	9,000	0.0%
105113600	UNIFORMS	30,000	14,673	28,500	500	29,000	-3.3%
105114500	CONTRACTUAL SERVICES	61,000	96,574	73,065	-	73,065	19.8%
105114510	INS-PROPERTY & GENERAL	90,290	77,490	81,365	-	81,365	-9.9%
105114600	PROFESSIONAL SERVICES	10,000	7,500	10,000	-	10,000	0.0%
105114800	GRANT EXPENDITURES	1,000	4,615	1,000	-	1,000	0.0%
105115300	DUES & SUBSCRIPTIONS	3,000	2,200	3,000	-	3,000	0.0%
	OPERATING EXPENDITURES	491,290	453,051	529,610	2,500	532,110	
105117401	CAPITAL-SOFTWARE/COMP EQ	-	-	-	-	-	0.0%
105117402	CAPITAL MOTOR VEHICLE	35,000	35,000	92,000	-	92,000	162.9%
	CAPITAL OUTLAY	35,000	35,000	92,000	-	92,000	
	TOTAL EXPENDITURES	<u>\$ 2,433,372</u>	<u>\$ 2,357,587</u>	<u>\$ 2,569,684</u>	<u>\$ 82,290</u>	<u>\$ 2,651,974</u>	

## DEPARTMENTAL NEW & CAPITAL REQUESTS DETAIL

Department:	Police-Administration/Patrol	Function:	Public Safety
Project Title	SRT Deployment Vehicle	Fund:	General

### Project Description:

The Special Response Team (SRT) has been required to carry out operations and conduct training using a patchwork of vehicles to carry out their mission. The current SRT deployment vehicle is an aging minivan that is capable of safely accommodating four fully equipped SRT operatives at one time with little to no room for the required additional equipment. Currently, the minimal amount of room in the current minivan necessitates the use of four or more additional vehicles to carry out tactical operations and training requirements. The separation of resources arriving at a scene creates a disconnect in the unity of command and creates an unsafe condition. Being able to transport a full deployment of SRT operatives covertly to a scene will additionally increase safety, increase results and reduce the number and size of crowds that gather if four vehicles were at a scene. The perception and fear of crime is also reduced in the community if a decreased number of police vehicles are deployed and present at an event.

Costs	2013-2014
Capital – Motor Vehicles	\$21,000
Total	\$21,000

## DEPARTMENTAL NEW & CAPITAL REQUESTS DETAIL

Department:	Police-Administration/Patrol	Function:	Public Safety
Project Title	Vehicle Replacement (1)	Fund:	General

**Project Description:**

Funding is requested to replace one (1) aging patrol vehicles in accordance with the Town of Southern Pines Vehicle Replacement Schedule. This request will also provide resources to equip the vehicles for immediate patrol service. The result will be increased safety for officers and the public as well as reduced vehicle maintenance costs and down-time.

Costs	2013-2014
Capital – Motor Vehicles	\$35,000
Total	\$35,000

## DEPARTMENTAL NEW & CAPITAL REQUESTS DETAIL

Department:	Police-Patrol/Administration	Function:	Public Safety
Project Title	SUV	Fund:	General

**Project Description:**

Funding is requested to replace one aging unmarked vehicle currently assigned to the operations Captain in accordance with the Town of Southern Pines Vehicle Replacement Schedule. This replacement vehicle is proposed to be a four wheel drive vehicle. This request will also provide resources to equip the vehicles for immediate service. The result will be increased safety for officers, ability to carry a large quantity of specialty equipment, as well as reduced vehicle maintenance costs and down-time. The operations Captain has been tasked with the responsibility of increasing the presence on patrol duty alongside other first responders to provide immediate command and control. This new vehicle would allow the Operations Captain to be equipped with additional equipment which cannot be carried in a marked patrol vehicle given the size of marked patrol vehicles.

The current vehicle, a 2007 Crown Victoria will then become the departments school/trip car.

Costs	2013-2014
Capital – Motor Vehicles	\$36,000
Total	\$36,000

## DEPARTMENTAL NEW & CAPITAL REQUESTS DETAIL

Department:	Police-Administration/Patrol	Function:	Public Safety
Project Title	Captain /Deputy Chief (1)	Fund:	General

**Project Description:**

Funding is requested to add a second Captain/Deputy Chief position to the Southern Pines Police Department. Currently, one Captain has both administrative and operational responsibility for four (4) Divisions (Administration, Patrol, Investigation and Communications). In this role, the Captain supervises four (4) Patrol Lieutenants, one (1) Investigation Lieutenant, the Communications Supervisor and Community Services Coordinator as “direct reports”. The resulting span of control, based upon diversity of operations as well as volume, can be made more efficient.

With a steady volume of calls for service experienced (averaging about 25, 000 over the last several years), the complexity of investigations and operations issues, the demand for community outreach services, staffing community events and increased administrative responsibilities caused by statutes, regulations, case law and grant requirements, the work load has become unreasonable to be accomplished by one person/position. As a result, and since these responsibilities must still be accomplished, the workload is distributed among many other staff members. The result can be less of a focus on primary responsibilities. For example, each Patrol Lieutenant has additional administrative responsibilities that he must accomplish, which takes time from the primary responsibility of field patrol supervision.

The Table of Organization would be restructured to create an Operations Captain and an Administration Captain/Deputy Chief. The Divisions would then be divided between the two, along with the commensurate functions that are most appropriate. This model is shared by many other police departments similar in size to the Southern Pines Police Department. Additionally, the Southern Pines Fire Department shares a similar structure with two Deputy Chiefs having divided Division responsibilities.

The new Captain/Deputy Chief would be charged with the responsibility of overseeing the reaccreditation process as well. The Accreditation Manger is presently a direct report to the Chief.

As the demands on the department grow, adding this position will enable us to better anticipate, prepare for and address future challenges as well as increase productivity of subordinate employees through increased supervision.

Costs	2013-2014
Salaries, Benefits & Equipment	\$82,290
<b>Total</b>	<b>\$82,290</b>

Town of



**S**outhern **P**ines  
North Carolina

## POLICE - COMMUNICATIONS

**Narrative:** The mission of the Communications Division is to monitor, receive and dispatch emergency and routine police calls for service as quickly and efficiently as possible to all areas with the Town of Southern Pines. The Communications Division also interfaces with state and national law enforcement agencies and communications systems as well as the County 911 system and the Southern Pines Fire Department. These services assure our citizens of quality emergency attention and guarantees that units in the field receive needed information and assistance necessary to respond to those requests. The Communications Center also serves as a crucial support to the police officer in the field, providing timely, complete information necessary to help the officer do a thorough, safe job. In addition, the Center documents all activities and works closely with Administration to guarantee that proper documentation is collected and entered into the computerized records management system.

The Division is comprised of five (5) Telecommunicators (full-time), two (2) Telecommunicators (part-time) and one (1) Communications Supervisor. All are trained and certified by the State of North Carolina for emergency public safety communications.

---

### Performance Measures:

	2011-2012 Actual	2012-2013 Projected	2013-2014 Proposed
Calls for Service/Officer Initiated Activities	26,827	27,000	27,500
Phone Calls Taken by Telecommunicators	51,929	52,000	52,100
Walk-in/Other Requests	3,725	3,825	3,900

POLICE-COMMUNICATIONS

Fund: General

Function: Public Safety

Communications Division Goal: To monitor, receive and dispatch emergency and routine police calls for service.

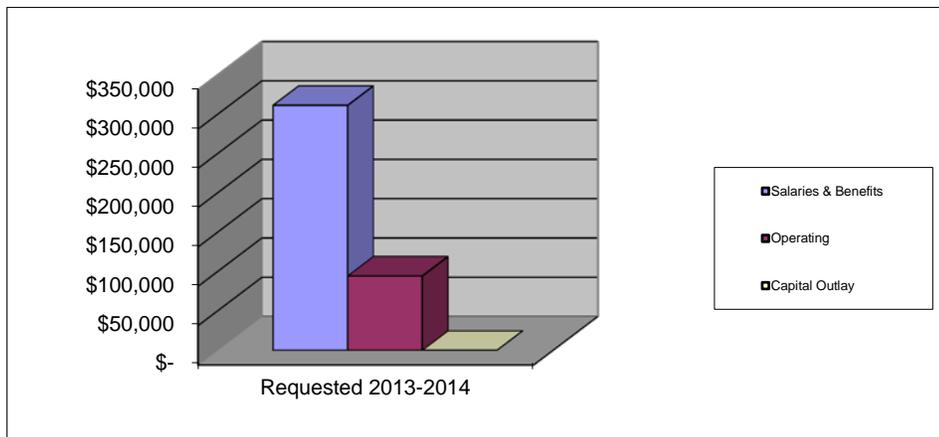
Object of Expenditures	Actual FY 2011-12	Budget FY 2012-13	Expected FY 2012-13	Requested FY 2013-14
Salaries & Benefits	\$ 269,789	\$ 306,457	\$ 298,980	\$ 311,761
Operating	92,439	100,880	65,796	94,585
Capital Outlay	-	-	-	-
<b>Total</b>	<b>\$ 362,228</b>	<b>\$ 407,337</b>	<b>\$ 364,776</b>	<b>\$ 406,346</b>

Revenues by Type	Actual FY 2011-12	Budget FY 2012-13	Expected FY 2012-13	Requested FY 2013-14
General Revenues	\$ 362,228	\$ 407,337	\$ 364,776	\$ 406,346

	Actual FY 2011-12	Budget FY 2012-13	Expected FY 2012-13	Requested FY 2013-14
Budgeted Employees - Full Time	6	6	6	6
Budgeted Employees - Part Time	2	2	2	2

2013-2014 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

There are no capital outlay requests in this budget.



2013-2014 ANNUAL BUDGET  
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2013-2014	Department: Police-Communications	Function: Public Safety	Fund: 10	Department: 514			
Object Code	Object Title	2012-2013 Budget as of 03/31/13	2012-2013 Expected	2013-2014 Continuation	2013-2014 New Budget Requests	2013-2014 Total Request	% Increase (Decrease)
105140200	SALARIES & WAGES	\$ 214,463	\$ 208,578	\$ 217,165	\$ -	\$ 217,165	1.3%
105140300	OVERTIME	17,000	17,000	17,000	-	17,000	0.0%
105140500	FICA EXPENSE	17,707	17,257	17,706	-	17,706	0.0%
105140600	GROUP INSURANCE EXPENSE	30,875	30,815	32,738	-	32,738	6.0%
105140700	RETIREMENT EXPENSE	15,163	14,763	15,904	-	15,904	4.9%
105140800	DEFERRED COMPENSATION	11,249	10,567	11,248	-	11,248	0.0%
	EMPLOYEE BENEFITS	306,457	298,980	311,761	-	311,761	
105141300	TELEPHONE	30,000	17,000	25,000	-	25,000	-16.7%
105141400	TRAINING & TRAVEL	3,000	1,000	3,000	-	3,000	0.0%
105141600	EQUIPMENT MAINTENANCE	33,500	20,000	33,500	-	33,500	0.0%
105142100	RENT	7,500	5,712	7,000	-	7,000	-6.7%
105143300	DEPARTMENTAL SUPPLIES	7,500	4,841	7,500	-	7,500	0.0%
105143600	UNIFORMS	2,000	1,200	2,000	-	2,000	0.0%
105144500	CONTRACTUAL SERVICES	9,500	9,500	9,500	-	9,500	0.0%
105144510	INS-PROPERTY & GENERAL	7,280	6,175	6,485	-	6,485	-10.9%
105145300	DUES & SUBSCRIPTIONS	600	368	600	-	600	0.0%
	OPERATING EXPENDITURES	100,880	65,796	94,585	-	94,585	
105147401	CAPITAL-SOFTWARE/COMP EQ	-	-	-	-	-	0.0%
105147403	CAPITAL-OTHER EQUIPMENT	-	-	-	-	-	0.0%
	CAPITAL OUTLAY	-	-	-	-	-	
	TOTAL EXPENDITURES	<u>\$ 407,337</u>	<u>\$ 364,776</u>	<u>\$ 406,346</u>	<u>\$ -</u>	<u>\$ 406,346</u>	

Town of



**S**outhern **P**ines  
North Carolina

## POLICE - INVESTIGATIONS

**Narrative:** The Investigation Division of the Southern Pines Police Department is responsible for the investigation of reported and non-reported criminal activity in the community. These investigations include the interviewing of complainants, witnesses and suspects. The Division also has responsibility for the gathering and documenting of physical crime scene evidence and processing of all evidence and property collected. This documentation is then compiled into a criminal case file for proper disposition. The Investigation Division is also responsible for maintaining the property and evidence facility and submitting all evidence for analysis.

The Investigation Division continues to work closely with federal, state and local law enforcement agencies to address illegal drug activity in Southern Pines and surrounding communities.

Through organized investigative case management, the Division strives to ensure all criminal investigations have appropriate follow-up and to remain proactive in the utilizing of citizen cooperation to minimize crime problems.

The Division is comprised of four (4) police investigators, one (1) Investigator-Sergeant, one (1) Investigator-Lieutenant and one (1) Property/Crime Scene Technician.

---

### Performance Measures:

	2011-2012 Actual	2012-2013 Projected	2013-2014 Proposed
Crimes Reported	1,425	1,400	1,480
Crimes Reviewed by Investigations	1,425	1,400	1,480
Cases Assigned*	460	475	500

\* NOTE: Case number reflects multiple crimes being investigated simultaneously.

POLICE-INVESTIGATIONS

Fund: General

Function: Public Safety

Investigations Division Goal: To investigate reported and non-reported criminal activity in the community.

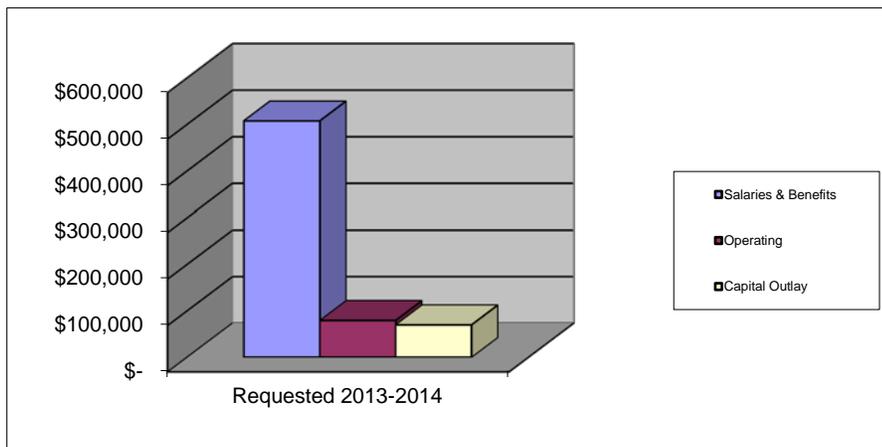
Object of Expenditures	Actual FY 2011-12	Budget FY 2012-13	Expected FY 2012-13	Requested FY 2013-14
Salaries & Benefits	\$ 425,906	\$ 474,603	\$ 494,308	\$ 507,754
Operating	66,873	80,705	55,335	79,490
Capital Outlay	29,844	-	-	70,000
<b>Total</b>	<b>\$ 522,623</b>	<b>\$ 555,308</b>	<b>\$ 549,643</b>	<b>\$ 657,244</b>

Revenues by Type	Actual FY 2011-12	Budget FY 2012-13	Expected FY 2012-13	Requested FY 2013-14
General Revenues	\$ 522,623	\$ 555,308	\$ 549,643	\$ 657,244

	Actual FY 2011-12	Budget FY 2012-13	Expected FY 2012-13	Requested FY 2013-14
Budgeted Employees	7	7	7	7

2013-2014 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

Vehicle Replacements (2) \$ 70,000



2013-2014 ANNUAL BUDGET  
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2013-2014	Department: Police-Investigations	Function: Public Safety	Fund: 10	Department: 515			
Object Code	Object Title	2012-2013 Budget as of 03/31/13	2012-2013 Expected	2013-2014 Continuation	2013-2014 New Budget Requests	2013-2014 Total Request	% Increase (Decrease)
105150200	SALARIES & WAGES	\$ 344,545	\$ 349,338	\$ 357,872	\$ -	\$ 357,872	3.9%
105150300	OVERTIME	12,000	22,500	22,500	-	22,500	87.5%
105150130	SEPARATION ALLOWANCE	14,343	14,343	14,343	-	14,343	0.0%
105150500	FICA EXPENSE	27,276	28,446	28,740	-	28,740	5.4%
105150600	GROUP INSURANCE EXPENSE	36,020	35,950	38,194	-	38,194	6.0%
105150700	RETIREMENT EXPENSE	22,591	25,150	27,320	-	27,320	20.9%
105150800	401K EMPLOYER SHARE	17,828	18,581	18,785	-	18,785	5.4%
	EMPLOYEE BENEFITS	474,603	494,308	507,754	-	507,754	
105151100	POSTAGE	750	100	750	-	750	0.0%
105151400	TRAINING & TRAVEL	7,000	4,000	8,000	-	8,000	14.3%
105151700	AUTO REPAIR	4,000	2,300	4,000	-	4,000	0.0%
105152200	LEASED EQUIPMENT	-	-	-	-	-	0.0%
105153100	AUTO OPERATING	18,000	13,550	18,000	-	18,000	0.0%
105153300	DEPARTMENTAL SUPPLIES	10,000	10,000	15,000	-	15,000	50.0%
105153600	UNIFORMS	9,000	7,500	9,000	-	9,000	0.0%
105153900	SPECIAL OPERATIONS	15,000	6,000	10,000	-	10,000	-33.3%
105154500	CONTRACTUAL SERVICES	5,000	2,550	4,500	-	4,500	-10.0%
105154510	INS-PROPERTY & GENERAL	11,205	9,035	9,490	-	9,490	-15.3%
105155300	DUES & SUBSCRIPTIONS	750	300	750	-	750	0.0%
	OPERATING EXPENDITURES	80,705	55,335	79,490	-	79,490	
105157401	CAPITAL-SOFTWARE/COMP EQ	-	-	-	-	-	0.0%
105157402	CAPITAL-MOTOR VEHICLE	-	-	70,000	-	70,000	0.0%
105157403	CAPITAL-OTHER EQUIPMENT	-	-	-	-	-	0.0%
	CAPITAL OUTLAY	-	-	70,000	-	70,000	
	TOTAL EXPENDITURES	<u>\$ 555,308</u>	<u>\$ 549,643</u>	<u>\$ 657,244</u>	<u>\$ -</u>	<u>\$ 657,244</u>	

## DEPARTMENTAL NEW & CAPITAL REQUESTS DETAIL

Department:	Police-Investigations	Function:	Public Safety
Project Title	Vehicle Replacement (2)	Fund:	General

**Project Description:**

Funding is requested to replace two (2) aging unmarked vehicles currently assigned to the Investigations Division in accordance with the Town of Southern Pines Vehicle Replacement Schedule. This request will also provide resources to equip the vehicles for immediate service. The result will be increased safety for officers, as well as reduced vehicle maintenance costs and down-time.

Costs	2013-2014
Capital – Motor Vehicle	\$70,000
Total	\$70,000

## FIRE

**Narrative:** The Fire & Rescue Department has been given the responsibility of providing quality protection of life, property, and the environment of our community through effective fire suppression, environmental mitigation, fire prevention, and related medical services while maintaining a high level of employee safety and professionalism. Our services are provided by a staff Committed to Excellence and Delivered with Pride. Southern Pines Fire & Rescue will continue to do its best at Providing Service and Solutions to Ever Changing Community Needs.

Daily responsibilities consist of fire suppression, fire & life safety inspections related to code enforcement, public fire education & prevention, fire/arson investigation, disaster preparedness and response, emergency medical services / ambulance assistance to Moore County EMS, car seat inspections, and assisting other Town agencies in their on-going programs (CPR & first aid classes, fire extinguisher training, and assisting the Police department with scene lighting, etc.) as needed.

In addition, we maintain over 1,200 fire hydrants annually, maintain pre-plan files of our Town's businesses, maintain and update computer records, training for fire personnel both career and volunteer, maintaining equipment, the station facility, and fire apparatus.

---

Performance Measures:

	2011-2012 Actual	2012-2013 Projected	2013-2014 Proposed
Structure Fires (SP response area)	23	28	33
Structure Fires (Mutual aid districts)	23	25	25
Vehicle Fires	4	6	8
Woods / Brush Fires / Control Burns	57	65	70
Smoke Investigations	24	25	25
Mutual Aid - Other Districts	147	150	160
False Alarms / Alarm Malfunctions / Other Alarms	280	300	325
Auto Accidents / Public Service Calls	530	575	600
Emergency Medical / Ambulance Assist	<u>650</u>	<u>700</u>	<u>725</u>
Total Emergency Responses	1,591	1,874	1,971
Fire Investigations	25	30	35
Fire Inspections	1,823	1,850	1,875



2013-2014 ANNUAL BUDGET  
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2013-2014	Department: Fire	Function: Public Safety		Fund: 10	Department: 530		
Object Code	Object Title	2012-2013 Budget as of 03/31/13	2012-2013 Expected	2013-2014 Continuation	2013-2014 New Budget Requests	2013-2014 Total Request	% Increase (Decrease)
105300200	SALARIES & WAGES	\$ 1,197,540	\$ 1,187,541	\$ 1,214,557	\$ -	\$ 1,214,557	1.4%
105300300	OVERTIME	7,500	7,500	7,500	-	7,500	0.0%
105300500	FICA EXPENSE	92,186	91,421	92,331	-	92,331	0.2%
105300600	GROUP INSURANCE EXPENSE	138,935	137,977	147,319	-	147,319	6.0%
105300700	RETIREMENT EXPENSE	77,344	75,988	81,266	-	81,266	5.1%
105300800	DEFERRED COMPENSATION	57,377	56,371	57,472	-	57,472	0.2%
	EMPLOYEE BENEFITS	1,570,882	1,556,798	1,600,445	-	1,600,445	
105301100	POSTAGE	500	350	400	-	400	-20.0%
105301200	PRINTING	-	-	-	-	-	0.0%
105301300	TELEPHONE	10,000	10,750	11,500	-	11,500	15.0%
105301400	TRAINING & TRAVEL-OPERATE	20,000	20,000	15,000	-	15,000	-25.0%
105301401	TRAINING & TRAVEL-INSPECT	-	-	5,000	-	5,000	0.0%
105301600	EQUIPMENT MAINTENANCE	17,500	13,000	16,500	-	16,500	-5.7%
105301700	AUTO REPAIR	18,000	13,000	17,000	-	17,000	-5.6%
105301800	UTILITIES	19,000	17,000	18,000	-	18,000	-5.3%
105303100	AUTO OPERATING	40,000	35,000	40,000	-	40,000	0.0%
105303300	DEPARTMENTAL SUPPLIES	47,800	78,250	47,000	-	47,000	-1.7%
105303500	LAUNDRY & CLEANING	1,500	750	1,000	-	1,000	-33.3%
105303600	UNIFORMS	20,000	20,000	20,000	-	20,000	0.0%
105304500	CONTRACTUAL SERVICES	17,500	16,500	17,500	-	17,500	0.0%
105304510	INS-PROPERTY & GENERAL	84,980	86,205	90,515	-	90,515	6.5%
105305300	DUES & SUBSCRIPTIONS	4,500	4,250	4,500	-	4,500	0.0%
105305400	INSURANCE & BONDS	4,000	3,200	3,500	-	3,500	-12.5%
	OPERATING EXPENDITURES	305,280	318,255	307,415	-	307,415	
105307401	CAPITAL-SOFTWARE/COMP EQ	-	-	-	-	-	0.0%
105307402	CAPITAL-MOTOR VEHICLE	71,500	66,000	36,000	-	36,000	0.0%
105307403	CAPITAL-OTHER EQUIPMENT	12,000	-	12,000	-	12,000	0.0%
	CAPITAL OUTLAY	83,500	66,000	48,000	-	48,000	
	TOTAL EXPENDITURES	<u>\$ 1,959,662</u>	<u>\$ 1,941,053</u>	<u>\$ 1,955,860</u>	<u>\$ -</u>	<u>\$ 1,955,860</u>	

## DEPARTMENTAL NEW & CAPITAL REQUESTS DETAIL

Department:	Fire/Rescue	Function:	Public Safety
Project Title	Thermal Imaging Camera Replacement	Fund:	General

### Project Description:

Replace a 12 year old ISG thermal imaging camera. The life expectancy for a thermal imaging camera is 10-12 years based on use and maintenance. The technology has been greatly improved since this camera was purchased. The new cameras provide much better detail, temperature ranges, and can stand more hostile environments than the first generation cameras like we currently use. The newer cameras are also smaller and easier to operate. The thermal imaging camera helps us locate hidden fire walls and void spaces, and has been used on more than occasion by both rescue and law enforcement personnel to help locate people at night.

As part of a replacement plan we replaced one unit in last year's budget and would like to replace this unit in this year's budget. The current camera can possibly be traded in to reduce the overall cost of the unit. Based on the camera just purchased, we could possibly see a trade in value of \$3,000.00 thereby reducing the overall cost of a new camera to \$9,000.00

The current camera will require annual calibration in order to assure reliability from this point on, as well as increased maintenance cost because of its age.

This will take care of thermal imaging camera issues for many years to come.

Costs	2013-2014
Capital – Other Equipment	\$12,000
Total	\$12,000

**DEPARTMENTAL NEW & CAPITAL REQUESTS DETAIL**

Department:	Fire/Rescue	Function:	Public Safety
Project Title	SUV Replacement	Fund:	General

Project Description:

Replace an administrative/operations vehicle in use by the fire department that was in the Town’s vehicle replacement schedule for last year and rolled over to this fiscal year. The vehicle is now 8 years old and has over 88,000 miles on it.

Costs	2013-2014
Capital – Motor Vehicle	\$36,000
Total	\$36,000

Town of



**S**outhern **P**ines  
North Carolina

## PLANNING

**Narrative:** The Planning Division provides overall coordination of the Town’s physical and community development activities. Functions are processing zoning cases, subdivision review, staff support to Planning Board, Board of Adjustment, Historic District Committee, preparation of special studies, liaison with developers and contact with the state and federal funding agencies. The Planning Division is the lead division regarding the preparation of land use and other plans. All zoning and subdivision cases are processed and presented to the Planning Board and Town Council by Planning. The division processes all board of Adjustment cases, assists with annexations, reviews landscape plans, ensure public compliance with the Unified Development Ordinance, and serves as an information center for development activities.

The Inspections Division provides enforcement of the North Carolina Building Code, Minimum Housing Code and various other code enforcements in the Town’s Code of Ordinances.

---

Performance Measures:

	2011-2012 Actual	2012-2013 Projected	2013-2014 Proposed
Zoning-Conditional Use / Rezoning /BOA / HDC / Ordinance Amendment	21	17	17
Subdivision (Final Plst and Minor)	7	15	15
Architectural Review	21	36	36
Building Inspections Performed	1453	1525	1556
Electrical Inspections Performed	1139	1195	1220
Mechanical Inspections Performed	1144	1201	1225
Other Inspections Performed	227	238	243
Plumbing Inspections Performed	997	1045	1067
Insulation Inspections Performed	347	365	371
Sign Permits Issued	78	80	80
All Nuisance & Zoning	601	650	650
Building Permits Issued (Commercial/Residential)	377	395	403
Electrical Permits Issued	88	92	94
Plumbing Permits Issued	73	76	78
Mechanical Permits Issued	300	315	321
Other Permits Issued	146	153	156

PLANNING/INSPECTIONS

Fund: General

Function: Economic & Physical  
Development

Planning Division Goal: To provide overall coordination of the Town's physical and community development activities.

Inspections Division Goal: To provide enforcement of applicable codes.

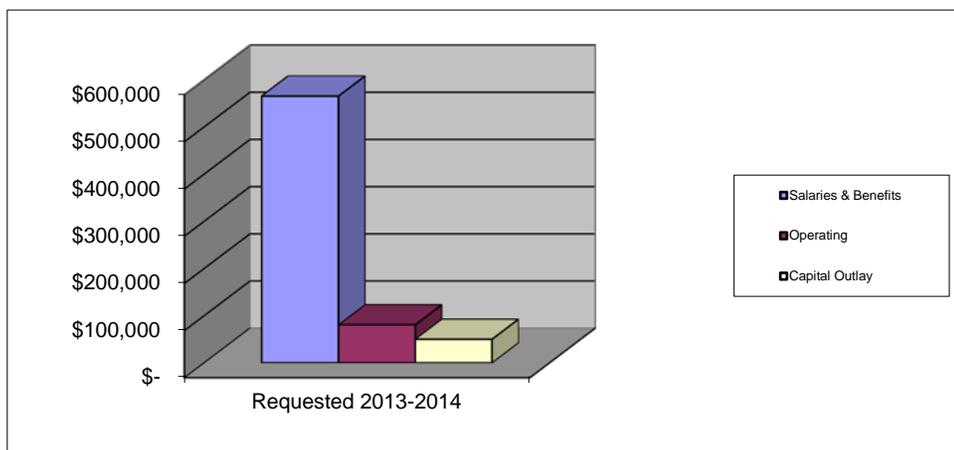
Object of Expenditures	Actual FY 2011-12	Budget FY 2012-13	Expected FY 2012-13	Requested FY 2013-14
Salaries & Benefits	\$ 543,414	\$ 557,681	\$ 555,793	\$ 565,428
Operating	174,797	149,722	151,538	80,677
Capital Outlay	-	-	-	50,000
<b>Total</b>	<b>\$ 718,211</b>	<b>\$ 707,403</b>	<b>\$ 707,331</b>	<b>\$ 696,105</b>

Revenues by Type	Actual FY 2011-12	Budget FY 2012-13	Expected FY 2012-13	Requested FY 2013-14
Fees	\$ 244,221	\$ 205,000	\$ 277,000	\$ 262,000
Homeowner Recovery	1,160	750	1,270	750
General Revenues	472,830	501,653	429,061	433,355
<b>Total</b>	<b>\$ 718,211</b>	<b>\$ 707,403</b>	<b>\$ 707,331</b>	<b>\$ 696,105</b>

	Actual FY 2011-12	Budget FY 2012-13	Expected FY 2012-13	Requested FY 2013-14
Budgeted Employees	8	8	8	8

2013-2014 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

Pick-up Truck Replacement (2) \$ 50,000



2013-2014 ANNUAL BUDGET  
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2013-2014	Department: Planning	Function: Economic & Physical Development			Fund: 10	Department: 540	
Object Code	Object Title	2012-2013 Budget as of 03/31/13	2012-2013 Expected	2013-2014 Continuation	2013-2014 New Budget Requests	2013-2014 Total Request	% Increase (Decrease)
105400200	SALARIES & WAGES	\$ 432,628	\$ 432,394	\$ 436,778	\$ -	\$ 436,778	1.0%
105400500	FICA EXPENSE	33,096	33,079	32,974	-	32,974	-0.4%
105400600	GROUP INSURANCE EXPENSE	41,165	40,221	43,650	-	43,650	6.0%
105400700	RETIREMENT EXPENSE	29,160	28,762	30,474	-	30,474	4.5%
105400800	DEFERRED COMPENSATION	21,632	21,337	21,552	-	21,552	-0.4%
	EMPLOYEE BENEFITS	557,681	555,793	565,428	-	565,428	
105401100	POSTAGE	1,800	500	1,000	-	1,000	-44.4%
105401200	PRINTING	500	-	500	-	500	0.0%
105401300	TELEPHONE	4,500	4,500	4,500	-	4,500	0.0%
105401400	TRAINING & TRAVEL	4,000	4,000	4,000	-	4,000	0.0%
105401600	EQUIPMENT MAINTENANCE	150	150	150	-	150	0.0%
105401700	AUTO REPAIR	2,500	2,500	2,500	-	2,500	0.0%
105401800	UTILITIES	5,000	4,600	5,000	-	5,000	0.0%
105403100	AUTO OPERATING	5,000	5,800	5,800	-	5,800	16.0%
105403300	DEPARTMENTAL SUPPLIES	8,000	7,000	8,000	-	8,000	0.0%
105404500	CONTRACTUAL SERVICES	4,422	3,222	4,422	-	4,422	0.0%
105404510	INS-PROPERTY & GENERAL	9,200	7,100	7,455	-	7,455	-19.0%
105404600	PROFESSIONAL SERVICES	100,150	106,916	31,850	-	31,850	-68.2%
105404700	CARD PROCESSING FEE	1,500	1,500	1,500	-	1,500	0.0%
105405300	DUES & SUBSCRIPTIONS	3,000	3,000	3,000	-	3,000	0.0%
105406000	HOMEOWNER RECOVERY FD	-	750	1,000	-	1,000	0.0%
	OPERATING EXPENDITURES	149,722	151,538	80,677	-	80,677	
105407401	CAPITAL-SOFTWARE/COMP EQ	-	-	-	-	-	0.0%
105407402	CAPITAL-MOTOR VEHICLE	-	-	50,000	-	50,000	0.0%
	CAPITAL OUTLAY	-	-	50,000	-	50,000	
	TOTAL EXPENDITURES	<u>\$ 707,403</u>	<u>\$ 707,331</u>	<u>\$ 696,105</u>	<u>\$ -</u>	<u>\$ 696,105</u>	

## DEPARTMENTAL NEW & CAPITAL REQUESTS DETAIL

Department:	Planning and Inspections	Function:	Economic & Physical Development
Project Title:	Pick-Up Truck Replacement	Fund:	General

### Project Description:

#### 4-Door Small Pickup Truck for Inspections:

- Purpose/Objective of the request: Replacement of 2001 Ford Ranger Pickup Truck 4 x 4 for Building Inspections.
- Changes/Improvements from current operations: This is to provide a reliable new vehicle with lower operating costs.

Costs	2013-2014
Capital – Motor Vehicles	\$25,000
Total	\$25,000

## DEPARTMENTAL NEW & CAPITAL REQUESTS DETAIL

Department:	Planning and Inspections	Function:	Economic & Physical Development
Project Title:	Pick-Up Truck Replacement	Fund:	General

### Project Description:

#### 4-Door Small Pickup Truck for Inspections:

- Purpose/Objective of the request: Replacement of 2002 Ford Ranger Pickup Truck 4 x 4 for Building Inspections.
- Changes/Improvements from current operations: This is to provide a reliable new vehicle with lower operating costs.

Costs	2013-2014
Capital – Motor Vehicles	\$25,000
Total	\$25,000

Town of



**S**outhern **P**ines  
North Carolina

## STREETS

**Narrative:** The objective of the Street Division is to keep all public transportation routes open and in a safe traveling condition. The Street Division plans to maintain approximately 79.10 miles of paved streets (plan to add Long Street, Mill Creek and Caitlin Court to Powell Bill) and 1.34 miles of dirt roads. Maintenance of street and certain off-street drainage facilities is also an important activity. Tasks include the following: pothole and utility cut patching; installation of storm drainage pipe and other improvements; making, installing and repairing traffic and street name signs; concrete sidewalk repair and installation; street sweeping; snow and ice removal; cracksealing; resurfacing; and repairing streets.

---

### Performance Measures:

	2011-2012 Actual	2012-2013 Projected	2013-2014 Proposed
Tons of Asphalt Placed (Town Forces)	646	500	500
Sq. Yards of Sidewalk Placed (Town Forces)	143	200	150
Sq. Yards of Sidewalk Placed (Contractor)	2134	2000	2000
Linear Feet – Storm Drainage Pipe Installed	28	100	100
Traffic Signs Installed	219	200	150
Miles of Paved Streets Maintained	78.92	79.10	79.10
Miles of Streets Resurfaced	1.14	1.24	2.00
Miles of Streets Swept	1,879	2,250	2,500

STREET

Fund: General

Function: Transportation

Street Division Goal: To keep all public transportation routes open and in a safe traveling condition.

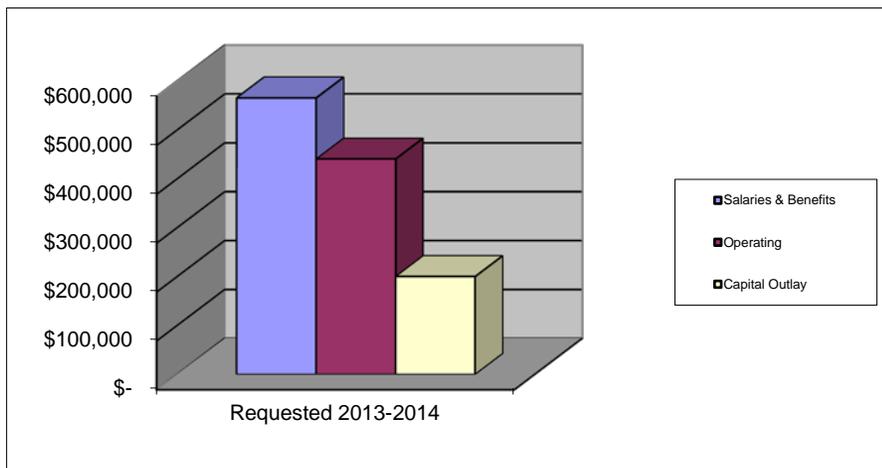
Object of Expenditures	Actual FY 2011-12	Budget FY 2012-13	Expected FY 2012-13	Requested FY 2013-14
Salaries & Benefits	\$ 395,323	\$ 435,498	\$ 428,327	\$ 443,606
Operating	393,870	595,701	579,481	440,610
Capital Outlay	179,551	299,000	287,490	200,000
<b>Total</b>	<b>\$ 968,744</b>	<b>\$ 1,330,199</b>	<b>\$ 1,295,298</b>	<b>\$ 1,084,216</b>

Revenues by Type	Actual FY 2011-12	Budget FY 2012-13	Expected FY 2012-13	Requested FY 2013-14
Powell Bill	\$ 373,770	\$ 370,100	\$ 384,761	\$ 370,000
Street Revenue	24,493	8,000	15,000	12,000
General Revenues	570,481	952,099	895,537	702,216
<b>Total</b>	<b>\$ 968,744</b>	<b>\$ 1,330,199</b>	<b>\$ 1,295,298</b>	<b>\$ 1,084,216</b>

	Actual FY 2011-12	Budget FY 2012-13	Expected FY 2012-13	Requested FY 2013-14
Budgeted Employees	10	10	10	10

2013-2014 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

Paving \$ 200,000



2013-2014 ANNUAL BUDGET  
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2013-2014	Department: Street	Function: Transportation	Fund: 10	Department: 560			
Object Code	Object Title	2012-2013 Budget as of 03/31/13	2012-2013 Expected	2013-2014 Continuation	2013-2014 New Budget Requests	2013-2014 Total Request	% Increase (Decrease)
105600200	SALARIES & WAGES	\$ 313,166	\$ 310,866	\$ 317,128	\$ -	\$ 317,128	1.3%
105600300	OVERTIME	8,500	5,000	8,500	-	8,500	0.0%
105600500	FICA EXPENSE	24,608	24,164	24,600	-	24,600	0.0%
105600600	GROUP INSURANCE EXPENSE	51,460	51,358	54,563	-	54,563	6.0%
105600700	RETIREMENT EXPENSE	21,680	21,207	22,735	-	22,735	4.9%
105600800	DEFERRED COMPENSATION	16,084	15,732	16,080	-	16,080	0.0%
	EMPLOYEE BENEFITS	435,498	428,327	443,606	-	443,606	
105601300	TELEPHONE	3,300	3,000	3,000	-	3,000	-9.1%
105601400	TRAINING & TRAVEL	2,500	2,000	2,500	-	2,500	0.0%
105601600	EQUIPMENT MAINTENANCE	26,000	26,000	26,000	-	26,000	0.0%
105601700	AUTO REPAIR	6,000	5,500	6,000	-	6,000	0.0%
105601800	UTILITIES	156,000	151,000	160,000	-	160,000	2.6%
105603100	AUTO OPERATING	30,000	32,000	35,200	-	35,200	17.3%
105603300	DEPARTMENTAL SUPPLIES	121,700	121,700	146,600	-	146,600	20.5%
105604500	CONTRACTUAL SERVICES	37,900	35,900	32,300	-	32,300	-14.8%
105604510	INS-PROPERTY & GENERAL	35,450	25,530	26,810	-	26,810	-24.4%
105604550	DOWNTOWN STREET LIGHTING	160,651	160,651	-	-	-	0.0%
105604600	PROFESSIONAL SERVICES	16,000	16,000	2,000	-	2,000	-87.5%
105605300	DUES & SUBSCRIPTIONS	200	200	200	-	200	0.0%
	OPERATING EXPENDITURES	595,701	579,481	440,610	-	440,610	
105607300	PAVING	200,000	200,000	200,000	-	200,000	0.0%
105607402	CAPITAL-MOTOR VEHICLE	-	-	-	-	-	0.0%
105607403	CAPITAL-OTHER EQUIPMENT	99,000	87,490	-	-	-	0.0%
105607405	CAPITAL-BLDGS & STRUCTURE	-	-	-	-	-	0.0%
105607500	CONSTRUCTION	-	-	-	-	-	0.0%
	CAPITAL OUTLAY	299,000	287,490	200,000	-	200,000	
	TOTAL EXPENDITURES	<u>\$ 1,330,199</u>	<u>\$ 1,295,298</u>	<u>\$ 1,084,216</u>	<u>\$ -</u>	<u>\$ 1,084,216</u>	

## DEPARTMENTAL NEW & CAPITAL REQUESTS DETAIL

Department:	Street	Function:	Transportation
Project Title	Paving	Fund:	General

### Project Description:

Resurface Town Streets

Costs	2013-2014
Capital - Paving	\$200,000
Total	

## PUBLIC WORKS/SANITATION

**Narrative:** The objectives of the Administrative and Solid waste Department is to provide administrative and technical functions for the Public Services Division which may include establishing priorities, training, supervision, developing plans and specifications for water, sewer and streets, overseeing contractors and developers, dealing with state and federal agencies, responding to citizens complaints, administering the solid waste collection contract and the water treatment contract and enforcement of the town's erosion and sedimentation control ordinance.

The solid waste contract is in year one (1) of a five (5) year contract.

---

### Performance Measures:

	2011-2012 Actual	2012-2013 Projected	2013-2014 Proposed
Miles of Water Line Inspected	0.46	3.33	3
Miles of Sewer Line Inspected	0.13	1.9	1
Miles of Street Construction Inspected	0.30	.030	0.30
Erosion Control Permits Issued	10	12	14
Erosion Control Inspections Site Visits	638	650	650
Recycling Tons Collected	1,042	1,042	1,100
Grease Trap Inspections	225	228	230

PUBLIC WORKS/SANITATION

Fund: General

Function: General Government

Public Works Division Goal: To provide administration and technical functions for the Public Services Division.

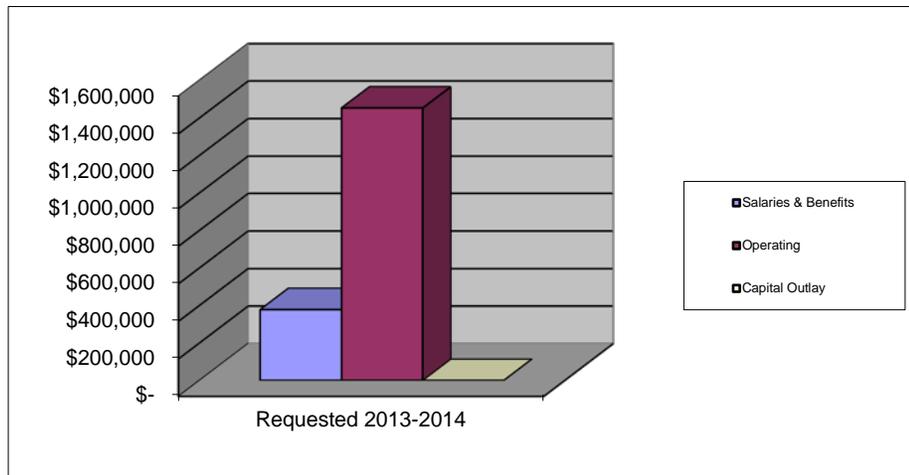
Object of Expenditures	Actual FY 2011-12	Budget FY 2012-13	Expected FY 2012-13	Requested FY 2013-14
Salaries & Benefits	\$ 294,504	\$ 301,985	\$ 294,605	\$ 377,623
Operating	1,670,322	1,765,250	1,743,615	1,452,850
Capital Outlay		-	-	-
<b>Total</b>	<b>\$ 1,964,826</b>	<b>\$ 2,067,235</b>	<b>\$ 2,038,220</b>	<b>\$ 1,830,473</b>

Revenues by Type	Actual FY 2011-12	Budget FY 2012-13	Expected FY 2012-13	Requested FY 2013-14
Fees	\$ 5,808	\$ 5,000	\$ 6,000	\$ 5,000
Disposal Fees	559,588	553,000	561,000	562,000
General Revenues	1,399,430	1,509,235	1,471,220	1,263,473
<b>Total</b>	<b>\$ 1,964,826</b>	<b>\$ 2,067,235</b>	<b>\$ 2,038,220</b>	<b>\$ 1,830,473</b>

	Actual FY 2011-12	Budget FY 2012-13	Expected FY 2012-13	Requested FY 2013-14
Budgeted Employees	3.5	3.5	3.5	4.0

2013-2014 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

There are no capital outlay requests in this budget.



2013-2014 ANNUAL BUDGET  
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2013-2014	Department: Public Works/Sanitation	Function: General Government			Fund: 10	Department: 565	
Object Code	Object Title	2012-2013 Budget as of 03/31/13	2012-2013 Expected	2013-2014 Continuation	2013-2014 New Budget Requests	2013-2014 Total Request	% Increase (Decrease)
105650200	SALARIES & WAGES	\$ 237,854	\$ 233,198	\$ 297,843	\$ -	\$ 297,843	25.2%
105650500	FICA EXPENSE	18,196	17,840	22,482	-	22,482	23.6%
105650600	GROUP INSURANCE EXPENSE	18,010	16,875	21,825	-	21,825	21.2%
105650700	RETIREMENT EXPENSE	16,032	15,324	20,778	-	20,778	29.6%
105650800	DEFERRED COMPENSATION	11,893	11,368	14,695	-	14,695	23.6%
	EMPLOYEE BENEFITS	301,985	294,605	377,623	-	377,623	
105651100	POSTAGE	1,300	1,300	1,300	-	1,300	0.0%
105651200	PRINTING	250	200	200	-	200	-20.0%
105651300	TELEPHONE	3,000	2,100	2,500	-	2,500	-16.7%
105651400	TRAINING & TRAVEL	3,500	2,500	3,000	-	3,000	-14.3%
105651700	AUTO REPAIR	500	500	500	-	500	0.0%
105651800	UTILITIES	6,000	5,100	5,600	-	5,600	-6.7%
105653100	AUTO OPERATING	10,500	6,000	13,000	-	13,000	23.8%
105653300	DEPARTMENTAL SUPPLIES	3,000	2,500	3,000	-	3,000	0.0%
105654500	CONTRACTUAL SERVICES	1,725,500	1,714,200	1,414,200	-	1,414,200	-18.0%
105654510	INS-PROPERTY & GENERAL	8,000	6,715	7,050	-	7,050	-11.9%
105654600	PROFESSIONAL SERVICES	2,500	1,500	1,500	-	1,500	-40.0%
105655300	DUES & SUBSCRIPTIONS	1,200	1,000	1,000	-	1,000	-16.7%
	OPERATING EXPENDITURES	1,765,250	1,743,615	1,452,850	-	1,452,850	
105657401	CAPITAL-SOFTWARE/COMP EQ	-	-	-	-	-	0.0%
105657402	CAPITAL-MOTOR VEHICLE	-	-	-	-	-	0.0%
105657403	CAPITAL-OTHER EQUIPMENT	-	-	-	-	-	0.0%
	CAPITAL OUTLAY	-	-	-	-	-	
	TOTAL EXPENDITURES	<u>\$ 2,067,235</u>	<u>\$ 2,038,220</u>	<u>\$ 1,830,473</u>	<u>\$ -</u>	<u>\$ 1,830,473</u>	

Town of



**S**outhern **P**ines  
North Carolina

## FLEET MAINTENANCE

### Narrative:

The objective of the Fleet Maintenance Division is to provide regular and preventative maintenance services for all vehicles and equipment operated by the Town. Additionally, the department provides detail records of maintenance and repairs.

---

### Performance Measures:

	2011-2012 Actual	2012-2013 Projected	2013-2014 Proposed
Preventative Maintenance	145	145	145
State Inspections	101	95	95
Tire Changes/Repaired	140	140	140
Brake Repairs	52	52	52
Total Work Orders	642	700	700

## FLEET MAINTENANCE

Fund: General

Function: General Government

Fleet Maintenance Division Goal: To provide regular an preventive maintenance services for all Town vehicles and equipment.

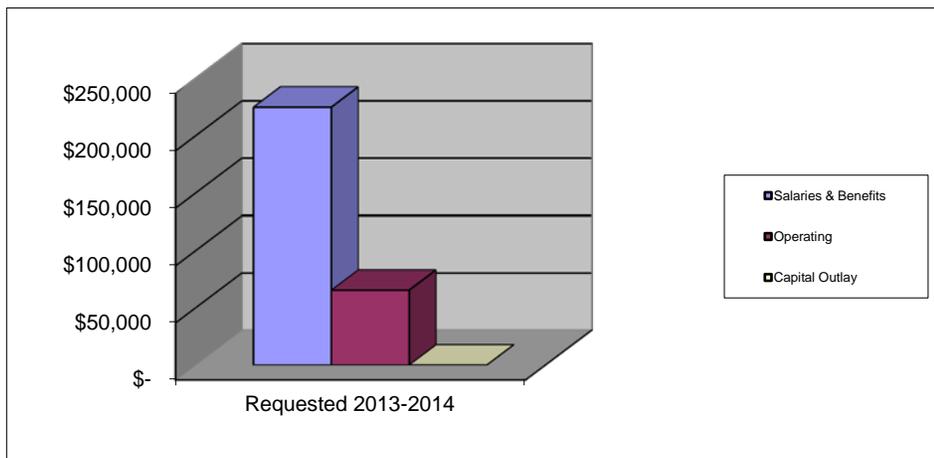
Object of Expenditures	Actual FY 2011-12	Budget FY 2012-13	Expected FY 2012-13	Requested FY 2013-14
Salaries & Benefits	\$ 192,431	\$ 214,754	\$ 217,670	\$ 225,154
Operating	48,385	62,975	65,850	65,605
Capital Outlay	-	7,000	-	-
<b>Total</b>	<b>\$ 240,816</b>	<b>\$ 284,729</b>	<b>\$ 283,520</b>	<b>\$ 290,759</b>

Revenues by Type	Actual FY 2011-12	Budget FY 2012-13	Expected FY 2012-13	Requested FY 2013-14
General Revenues	\$ 240,816	\$ 284,729	\$ 283,520	\$ 290,759

	Actual FY 2011-12	Budget FY 2012-13	Expected FY 2012-13	Requested FY 2013-14
Budgeted Employees-Full Time	4	4	4	4
Budgeted Employees-Part Time	-	-	-	-

### 2013-2014 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

There are no capital outlay requests in this budget.



2013-2014 ANNUAL BUDGET  
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2013-2014	Department: Fleet Maintenance	Function: General Government			Fund: 10	Department: 580	
Object Code	Object Title	2012-2013 Budget as of 03/31/13	2012-2013 Expected	2013-2014 Continuation	2013-2014 New Budget Requests	2013-2014 Total Request	% Increase (Decrease)
105800200	SALARIES & WAGES	\$ 162,630	\$ 166,168	\$ 170,201	\$ -	\$ 170,201	4.7%
105800500	FICA EXPENSE	12,441	12,712	12,851	-	12,851	3.3%
105800600	GROUP INSURANCE EXPENSE	20,590	20,543	21,825	-	21,825	6.0%
105800700	RETIREMENT EXPENSE	10,961	10,476	11,877	-	11,877	8.4%
105800800	DEFERRED COMPENSATION	8,132	7,771	8,400	-	8,400	3.3%
	EMPLOYEE BENEFITS	214,754	217,670	225,154	-	225,154	
105801300	TELEPHONE	1,450	1,400	1,450	-	1,450	0.0%
105801400	TRAINING & TRAVEL	1,800	1,800	1,800	-	1,800	0.0%
105801600	EQUIPMENT MAINTENANCE	2,500	2,500	2,500	-	2,500	0.0%
105801700	AUTO REPAIR	2,200	2,100	2,200	-	2,200	0.0%
105801800	UTILITIES	8,000	7,000	8,000	-	8,000	0.0%
105803100	AUTO OPERATING	3,300	2,800	3,100	-	3,100	-6.1%
105803300	DEPARTMENTAL SUPPLIES	20,000	27,000	26,200	-	26,200	31.0%
105804500	CONTRACTUAL SERVICES	14,330	14,330	13,000	-	13,000	-9.3%
105804510	INS-PROPERTY & GENERAL	9,145	6,770	7,105	-	7,105	-22.3%
105805300	DUES & SUBSCRIPTIONS	250	150	250	-	250	0.0%
	OPERATING EXPENDITURES	62,975	65,850	65,605	-	65,605	
105807402	CAPITAL-MOTOR VEHICLE	-	-	-	-	-	0.0%
105807403	CAPITAL-OTHER EQUIPMENT	7,000	-	-	-	-	0.0%
	CAPITAL OUTLAY	7,000	-	-	-	-	
	TOTAL EXPENDITURES	<u>\$ 284,729</u>	<u>\$ 283,520</u>	<u>\$ 290,759</u>	<u>\$ -</u>	<u>\$ 290,759</u>	

Town of



**S**outhern **P**ines  
North Carolina

## RECREATION & PARKS

**Narrative:** It is the mission of the Southern Pines Recreation and Parks Department to serve, educate and enhance life for the citizens of Southern Pines. The Southern Pines Recreation and Parks Department maintains quality park & recreation facilities and provides leisure opportunities so that all citizens will receive: PERSONAL BENEFITS in the form of physical fitness, relaxation and revitalization; SOCIAL BENEFITS in the form of stronger and healthier families, ethnic and cultural harmony reduced anti-social behavior, and enriched lives for area citizens; ENVIRONMENTAL BENEFITS in the form of open green space, habitat for native plants and animals; ECONOMIC BENEFITS in the form of more productive and healthier citizens, increased tourism and contributions to the overall quality of life sought by business and industry.

In operations, the recreation & parks department strives to offer quality leisure opportunities in youth and adult programming and special events, athletic leagues and classes, senior programming, and through its parks and greenways.

---

### Performance Measures:

	2011-2012 Actual	2012-2013 Projected	2013-2014 Proposed
Recreation Program Hours Conducted	8,624	8,000	8,200
Enrolled Participants	25,378	24,000	24,400
Outdoor special Event Permits Issued	46	45	45
Rental of Facilities	513	490	490
Trail Miles Maintained	256	275	275
Reservoir Park – Estimated Visitors	200,143	170,000	185,000

## RECREATION

Fund: General

Function: Cultural & Recreation

Recreation Division Goal: To serve, educate and enhance life for the citizens of Southern Pines.

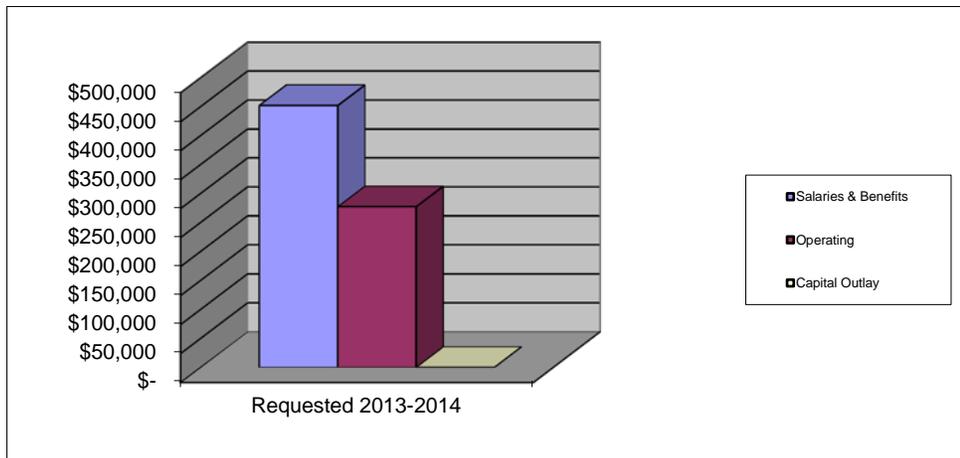
Object of Expenditures	Actual FY 2011-12	Budget FY 2012-13	Expected FY 2012-13	Requested FY 2013-14
Salaries & Benefits	\$ 459,232	\$ 493,935	\$ 491,384	\$ 451,901
Operating	202,696	265,645	230,110	277,185
Capital Outlay	5,544	130,000	127,000	-
<b>Total</b>	<b>\$ 667,472</b>	<b>\$ 889,580</b>	<b>\$ 848,494</b>	<b>\$ 729,086</b>

Revenues by Type	Actual FY 2011-12	Budget FY 2012-13	Expected FY 2012-13	Requested FY 2013-14
Fees	\$ 201,906	\$ 190,000	\$ 195,000	\$ 190,000
Facility Rental Fees	31,192	27,000	27,500	23,000
Grants	952	1,000	1,000	1,000
General Revenues	433,422	671,580	624,994	515,086
<b>Total</b>	<b>\$ 667,472</b>	<b>\$ 889,580</b>	<b>\$ 848,494</b>	<b>\$ 729,086</b>

	Actual FY 2011-12	Budget FY 2012-13	Expected FY 2012-13	Requested FY 2013-14
Budgeted Employees-Full Time	5.5	5.5	5.5	5.0
Budgeted Employees-Part Time	27	27	27	27

### 2013-2014 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

There are no capital outlay requests in this budget.



2013-2014 ANNUAL BUDGET  
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2013-2014	Department: Recreation	Function: Cultural & Recreation	Fund: 10	Department: 620			
Object Code	Object Title	2012-2013 Budget as of 03/31/13	2012-2013 Expected	2013-2014 Continuation	2013-2014 New Budget Requests	2013-2014 Total Request	% Increase (Decrease)
106200200	SALARIES & WAGES	\$ 400,038	\$ 399,387	\$ 366,334	\$ -	\$ 366,334	-8.4%
106200500	FICA EXPENSE	30,603	30,554	27,775	-	27,775	-9.2%
106200600	GROUP INSURANCE EXPENSE	28,305	26,103	27,282	-	27,282	-3.6%
106200700	RETIREMENT EXPENSE	20,087	20,485	17,871	-	17,871	-11.0%
106200800	DEFERRED COMPENSATION	14,902	14,855	12,639	-	12,639	-15.2%
	EMPLOYEE BENEFITS	493,935	491,384	451,901	-	451,901	
106201100	POSTAGE	1,200	700	1,000	-	1,000	-16.7%
106201200	PRINTING	12,000	10,800	12,000	-	12,000	0.0%
106201300	TELEPHONE	4,950	4,350	4,950	-	4,950	0.0%
106201400	TRAINING & TRAVEL	7,000	6,500	7,000	-	7,000	0.0%
106201500	BUILDING & GROUNDS	27,700	26,700	50,900	-	50,900	83.8%
106201600	EQUIPMENT MAINTENANCE	2,000	1,200	1,200	-	1,200	-40.0%
106201700	AUTO REPAIR	2,500	2,000	2,500	-	2,500	0.0%
106201800	UTILITIES	42,500	37,000	42,500	-	42,500	0.0%
106202100	RENT	3,600	3,600	5,400	-	5,400	50.0%
106203100	AUTO OPERATING	8,000	8,000	5,500	-	5,500	-31.3%
106203300	DEPARTMENTAL SUPPLIES	38,000	36,805	41,710	-	41,710	9.8%
106203500	LAUNDRY & CLEANING	700	600	700	-	700	0.0%
106204500	CONTRACTUAL SERVICES	63,670	55,800	55,925	-	55,925	-12.2%
106204501	CONTRACTUAL SERV-GRANT	2,500	2,000	2,500	-	2,500	0.0%
106204510	INS-PROPERTY & GENERAL	23,625	12,755	20,000	-	20,000	-15.3%
106204600	PROFESSIONAL SERVICES	17,300	13,000	15,000	-	15,000	-13.3%
106204700	CARD PROCESSING FEE	800	800	800	-	800	0.0%
106205300	DUES & SUBSCRIPTIONS	2,100	2,000	2,100	-	2,100	0.0%
106205400	INSURANCE & BONDS	-	-	-	-	-	0.0%
106207300	RESERVOIR PARK EXPENSE	5,500	5,500	5,500	-	5,500	0.0%
	OPERATING EXPENDITURES	265,645	230,110	277,185	-	277,185	
106207402	CAPITAL-MOTOR VEHICLE	-	-	-	-	-	0.0%
106207403	CAPITAL-EQUIPMENT	-	-	-	-	-	0.0%
106207405	CAPITAL-BLD/STRUCTURES	130,000	127,000	-	-	-	0.0%
	CAPITAL OUTLAY	130,000	127,000	-	-	-	
	TOTAL EXPENDITURES	\$ 889,580	\$ 848,494	\$ 729,086	\$ -	\$ 729,086	

Town of



**S**outhern **P**ines  
North Carolina

## LIBRARY

**Narrative:** The Southern Pines Public Library helps to ensure the continued economic vitality of the Town by providing citizens of Southern Pines with current materials of interest; educational support; reference services; access to information on business and finance; and opportunities for cultural awareness, thereby nurturing a love of reading and a quest for knowledge and life-long learning.

Library programs and services support the vision of the Town's Comprehensive Long Range Plan in the following ways:

**Public Facilities and Services:** Library customers find materials and information they need and have access to the library building and services when needed.

**Education:** The Library provides a unique bridge between the Town and local educational services and providers. The Library supports and encourages readers of all ages to help them learn to read and read to learn.

**Jobs and Economic Development:** The Library collaborates with customers, local businesses, and economic development agencies to promote and support the economic vitality of the Town and its citizens.

**Downtown and Shopping:** The library is a key civic institution that anchors the northwest end of downtown. The library offers programs and services that draw residents and visitors downtown.

**Public Involvement:** The Library provides programs and information to help residents be involved and informed citizens and promotes cultural diversity awareness in the community.

---

### Performance Measures:

	2011-2012 Actual	2012-2013 Projected	2013-2014 Proposed
Total Circulation – All Materials	118,411	120,800	121,000
Library Attendance	93,863	90,000	90,000
Total In-House Use (estimate)	64,540	50,000	50,000
Volumes added	4,688	4,500	4,500
Volumes withdrawn	-3,856	4,500	5,000
Total Programs Held	462	460	470
Total Attendance at Programs (estimate)	9,677	9,600	9,700
Reference/Directional Transactions (estimate)	19,795	18,500	18,500
Interlibrary Loan Transactions	493	490	490
Library Users Registered (total)	6,212	6,200	6,500
Web visitors www.sppl.net (library)	21,740	21,500	22,000

LIBRARY

Fund: General

Function: Cultural & Recreation

Library Division Goal: To provide citizens with materials of interest, educational support, reference services, access to information, and opportunities for cultural awareness.

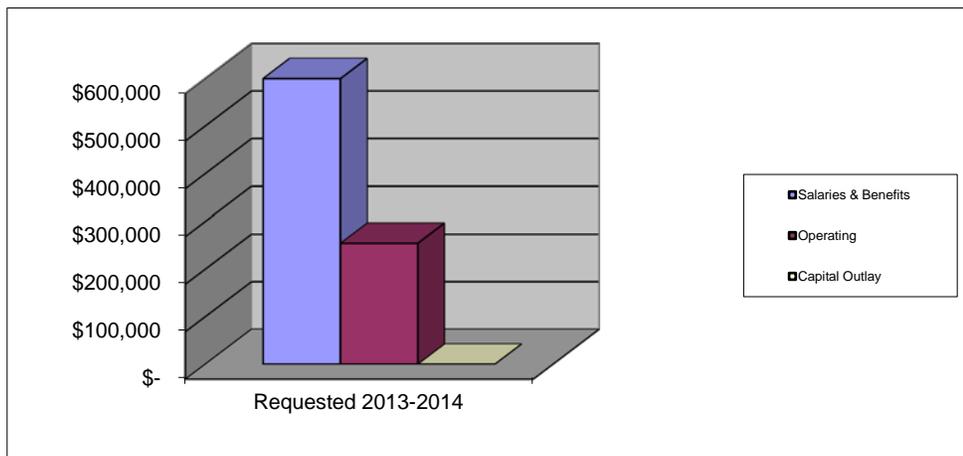
Object of Expenditures	Actual FY 2011-12	Budget FY 2012-13	Expected FY 2012-13	Requested FY 2013-14
Salaries & Benefits	\$ 533,512	\$ 585,026	\$ 578,685	\$ 599,754
Operating	206,267	262,582	242,273	254,725
Capital Outlay	-	-	-	-
<b>Total</b>	<b>\$ 739,779</b>	<b>\$ 847,608</b>	<b>\$ 820,958</b>	<b>\$ 854,479</b>

Revenues by Type	Actual FY 2011-12	Budget FY 2012-13	Expected FY 2012-13	Requested FY 2013-14
State Aid	\$ 7,362	\$ 7,500	\$ 6,728	\$ 6,000
Fees	39,325	40,000	39,000	39,000
General Revenues	693,092	800,108	775,230	809,479
<b>Total</b>	<b>\$ 739,779</b>	<b>\$ 847,608</b>	<b>\$ 820,958</b>	<b>\$ 854,479</b>

	Actual FY 2011-12	Budget FY 2012-13	Expected FY 2012-13	Requested FY 2013-14
Budgeted Employees-Full Time	9	9	9	9
Budgeted Employees-Part Time	4	4	4	4

2013-2014 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

There are no capital outlay requests in this budget.



2013-2014 ANNUAL BUDGET  
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2013-2014	Department: Library	Function: Cultural & Recreation			Fund: 10	Department: 630	
Object Code	Object Title	2012-2013 Budget as of 03/31/13	2012-2013 Expected	2013-2014 Continuation	2013-2014 New Budget Requests	2013-2014 Total Request	% Increase (Decrease)
106300200	SALARIES & WAGES	\$ 454,925	\$ 452,446	\$ 464,662	\$ -	\$ 464,662	2.1%
106300500	FICA EXPENSE	34,802	34,613	35,119	-	35,119	0.9%
106300600	GROUP INSURANCE EXPENSE	46,310	46,939	49,107	-	49,107	6.0%
106300700	RETIREMENT EXPENSE	28,125	25,655	29,795	-	29,795	5.9%
106300800	DEFERRED COMPENSATION	20,864	19,032	21,071	-	21,071	1.0%
	EMPLOYEE BENEFITS	585,026	578,685	599,754	-	599,754	
106301100	POSTAGE	2,800	2,700	3,000	-	3,000	7.1%
106301200	PRINTING	130	65	130	-	130	0.0%
106301300	TELEPHONE	2,200	1,310	1,000	-	1,000	-54.5%
106301400	TRAINING & TRAVEL	8,185	8,185	9,800	-	9,800	19.7%
106301600	EQUIPMENT MAINTENANCE	2,000	1,000	2,000	-	2,000	0.0%
106301800	UTILITIES	41,270	31,500	36,000	-	36,000	-12.8%
106303300	DEPARTMENTAL SUPPLIES	31,912	31,840	28,090	-	28,090	-12.0%
106303400	MATERIALS & LIBRARY BOOKS	95,680	97,180	98,000	-	98,000	2.4%
106303401	STATE AID MATERIALS	7,500	6,728	6,000	-	6,000	-20.0%
106303403	DONATION EXPENSES	3,000	2,000	3,000	-	3,000	0.0%
106303500	PERIODICALS	7,500	7,250	7,500	-	7,500	0.0%
106303600	AUDIO-VISUAL	8,500	6,000	6,000	-	6,000	-29.4%
106304500	CONTRACTUAL SERVICES	43,100	39,000	46,200	-	46,200	7.2%
106304510	INS-PROPERTY & GENERAL	4,805	3,815	4,005	-	4,005	-16.6%
106305300	DUES & SUBSCRIPTIONS	4,000	3,700	4,000	-	4,000	0.0%
	OPERATING EXPENDITURES	262,582	242,273	254,725	-	254,725	
106307401	CAPITAL-SOFTWARE/COMP EQ	-	-	-	-	-	0.0%
106307403	CAPITAL-OTHER EQUIPMENT	-	-	-	-	-	0.0%
	CAPITAL OUTLAY	-	-	-	-	-	
	TOTAL EXPENDITURES	<u>\$ 847,608</u>	<u>\$ 820,958</u>	<u>\$ 854,479</u>	<u>\$ -</u>	<u>\$ 854,479</u>	

Town of



**S**outhern **P**ines  
North Carolina

## BUILDING & GROUNDS

**Narrative:** The Buildings and Grounds Division provides expertise, manpower, supplies, equipment, and management for the maintenance of all town owned buildings and properties. Included are janitorial and general repair services to town facilities, as well as horticultural, playground, park, and greenway maintenance to various properties. All meeting set ups and surplus deliveries are handled within this division. The division accomplishes this with 19 employees, consisting of 2 horticulture crews, 1 parks maintenance crew, 1 janitorial crew, 1 maintenance mechanic and the Buildings and Grounds Superintendent.

Performance Measures:

	2011-2012 Actual	2012-2013 Projected	2013-2014 Proposed
Grounds Maintenance:			
Class A	86.43	86.93	87.10
Class B	37.05	37.05	37.05
Class C	11.75	11.75	11.75
Class D	57.77	57.77	57.77
Other Town Property	381.44	381.44	381.44
Greenways Maintenance (linear footage)	58,192	58,192	58,192
Building Maintenance:			
Total Square Footage	139,257	139,257	139,257
Work Order Requests from Citizens	49	57	100
Work Order Requests from Town Staff	943	920	900

## BUILDING & GROUNDS

Fund: General

Function: General Government

Building & Grounds Division Goal: To provide manpower, supplies, expertise, equipment, and management for the maintenance of Town owned buildings and properties.

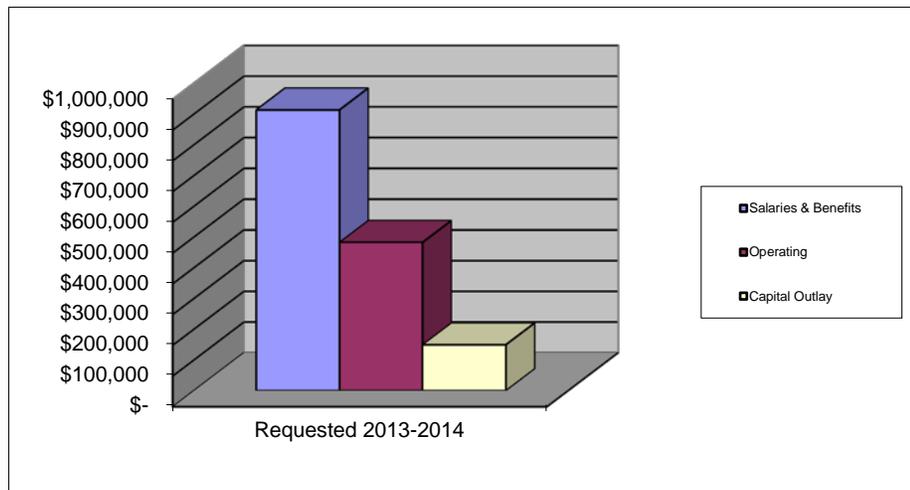
Object of Expenditures	Actual FY 2011-12	Budget FY 2012-13	Expected FY 2012-13	Requested FY 2013-14
Salaries & Benefits	\$ 840,029	\$ 866,511	\$ 831,524	\$ 913,097
Operating	363,109	458,372	481,441	482,200
Capital Outlay	-	9,000	-	149,000
<b>Total</b>	<b>\$ 1,203,138</b>	<b>\$ 1,333,883</b>	<b>\$ 1,312,965</b>	<b>\$ 1,544,297</b>

Revenues by Type	Actual FY 2011-12	Budget FY 2012-13	Expected FY 2012-13	Requested FY 2013-14
General Revenues	\$ 1,203,138	\$ 1,333,883	\$ 1,312,965	\$ 1,544,297

	Actual FY 2011-12	Budget FY 2012-13	Expected FY 2012-13	Requested FY 2013-14
Budgeted Employees-Full Time	19	19	19	21

### 2013-2014 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

Mower	\$ 21,000
Pick-up Truck Replacement	25,000
Pick-up Truck Replacement	28,000
Pick-up Truck Replacement	35,000
Mobile Lift	40,000
Laborer I Position (2)	63,450



2013-2014 ANNUAL BUDGET  
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2013-2014	Department: Building & Grounds	Function: General Government			Fund: 10	Department: 640	
Object Code	Object Title	2012-2013 Budget as of 03/31/13	2012-2013 Expected	2013-2014 Continuation	2013-2014 New Budget Requests	2013-2014 Total Request	% Increase (Decrease)
106400200	SALARIES & WAGES	\$ 643,890	\$ 617,816	\$ 632,752	\$ 37,194	\$ 669,946	4.0%
106400500	FICA EXPENSE	49,258	47,263	47,784	2,817	50,601	2.7%
106400600	GROUP INSURANCE EXPENSE	97,770	95,343	103,669	9,044	112,713	15.3%
106400700	RETIREMENT EXPENSE	43,399	40,921	44,161	1,842	46,003	6.0%
106400800	DEFERRED COMPENSATION	32,194	30,181	31,231	2,603	33,834	5.1%
	EMPLOYEE BENEFITS	866,511	831,524	859,597	53,500	913,097	
106401300	TELEPHONE	5,250	4,900	4,900	-	4,900	-6.7%
106401400	TRAINING & TRAVEL	3,000	2,800	3,000	-	3,000	0.0%
106401500	BUILDING & GROUNDS	36,000	59,500	41,000	-	41,000	13.9%
106401600	EQUIPMENT MAINTENANCE	12,000	12,000	13,000	-	13,000	8.3%
106401700	AUTO REPAIR	10,537	18,000	12,500	-	12,500	18.6%
106401800	UTILITIES	80,000	57,000	80,000	-	80,000	0.0%
106402100	RENT	500	500	500	-	500	0.0%
106403100	AUTO OPERATING	32,000	32,000	35,000	3,500	38,500	20.3%
106403300	DEPARTMENTAL SUPPLIES	63,750	91,276	65,500	6,450	71,950	12.9%
106404500	CONTRACTUAL SERVICES	117,650	116,455	124,925	-	124,925	6.2%
106404510	INS-PROPERTY & GENERAL	23,285	19,930	20,925	-	20,925	-10.1%
106404600	PROFESSIONAL SERVICES	2,000	-	2,000	-	2,000	0.0%
106405200	CHEMICALS	31,500	28,500	31,500	-	31,500	0.0%
106405300	DUES & SUBSCRIPTIONS	1,300	750	1,300	-	1,300	0.0%
106405700	APPEARANCE COMMISSION	39,600	37,830	36,200	-	36,200	-8.6%
	OPERATING EXPENDITURES	458,372	481,441	472,250	9,950	482,200	
106407402	CAPITAL-MOTOR VEHICLE	-	-	88,000	-	88,000	0.0%
106407403	CAPITAL-OTHER EQUIPMENT	9,000	-	-	61,000	61,000	0.0%
106407405	CAPITAL-BLDGS/STRUCTURES	-	-	-	-	-	0.0%
	CAPITAL OUTLAY	9,000	-	88,000	61,000	149,000	
	TOTAL EXPENDITURES	<u>\$ 1,333,883</u>	<u>\$ 1,312,965</u>	<u>\$ 1,419,847</u>	<u>\$ 124,450</u>	<u>\$ 1,544,297</u>	

**DEPARTMENTAL NEW & CAPITAL REQUESTS DETAIL**

Department:	Building and Grounds	Function:	General Government
Project Title	Mower	Fund:	General

Project Description:

Mower to be used for new initiative of street side maintenance of NCDOT right of ways.

Costs	2013-2014
Capital – Motor Vehicle	\$21,000
Total	\$21,000

## DEPARTMENTAL NEW & CAPITAL REQUESTS DETAIL

Department:	Building and Grounds	Function:	General Government
Project Title	Pick-Up Truck Replacement	Fund:	General

Project Description:

Replace vehicle #92

Costs	2013-2014
Capital – Motor Vehicle	\$25,000
Total	\$25,000

## DEPARTMENTAL NEW & CAPITAL REQUESTS DETAIL

Department:	Building and Grounds	Function:	General Government
Project Title	Pick-Up Truck Replacement	Fund:	General

Project Description:

Replace vehicle #90

Costs	2013-2014
Capital – Other Equipment	\$28,000
Total	\$28,000

## DEPARTMENTAL NEW & CAPITAL REQUESTS DETAIL

Department:	Building and Grounds	Function:	General Government
Project Title	Pick-Up Truck Replacement	Fund:	General

Project Description:

Replace vehicle #91

Costs	2013-2014
Capital – Motor Vehicle	\$35,000
Total	\$35,000

## DEPARTMENTAL NEW & CAPITAL REQUESTS DETAIL

Department:	Building and Grounds	Function:	General Government
Project Title	Mobile Lift	Fund:	General

Project Description:

Purchase a new mobile lift

Costs	2013-2014
Capital – Other Equipment	\$40,000
Total	\$40,000

## DEPARTMENTAL NEW & CAPITAL REQUESTS DETAIL

Department:	Building and Grounds	Function:	General Government
Project Title	Laborer 1 Positions (2)	Fund:	General

### Project Description:

Supplemental staff and related supplies to support street side maintenance of NCDOT right of ways.

Costs	2013-2014
Salaries, Benefits & Supplies	\$63,450
Total	\$63,450

TOWN OF SOUTHERN PINES  
2013-2014 GENERAL FUND BUDGET  
DEPARTMENTAL NEW AND CAPITAL REQUESTS

DEPARTMENT	REQUEST	CONTINUATION CAPITAL OR NEW REQUEST	AMOUNT	Line Item
Finance	Internal Auditor Position	N	\$ 32,132	10-420-0200, 0500, 0600, 0700, 0800, 3300
	Finance Department Total		32,132	
Police - Patrol	SRT Deployment Vehicle	C	21,000	10-511-7402
	Vehicle Replacement	C	35,000	10-511-7402
	SUV	C	36,000	10-511-7402
	Deputy Chief/Captain Position	N	82,290	10-511-0200, 0500, 0600, 0700, 0800, 3300, 3600
	Police - Patrol Department Total		174,290	
Police - Investigations	Vehicle Replacements (2)	C	70,000	10-515-7402
	Police - Investigations Department Total		70,000	
Fire	Thermal Imaging Camera Replacement	C	12,000	10-530-7403
	4 x 4 SUV Replacement	C	36,000	10-530-7402
	Fire Department Total		48,000	
Planning	Pick-Up Truck Replacement	C	25,000	10-540-7402
	Pick-Up Truck Replacement	C	25,000	10-540-7402
	Planning Department Total		50,000	
Street	Paving	C	200,000	10-560-7300
	Street Department Total		200,000	
Building & Grounds	Mower	N	21,000	10-640-7403
	Pick-Up Truck Replacement	C	25,000	10-640-7402
	Pick-Up Truck Replacement	C	28,000	10-640-7402
	Pick-Up Truck Replacement	C	35,000	10-640-7402
	Mobile Lift	N	40,000	10-640-7403
	Laborer I Positions (2)	N	63,450	10-640-0200, 0500, 0600, 0700, 0800, 3100, 3300
	Building & Grounds Department Total		212,450	
GRAND TOTAL			<u>\$ 786,872</u>	

## **UTILITY FUND SUMMARY**

Enterprise Funds account for the operations that are financed and operated in a manner similar to private business enterprises. The intent of the Governing Body is that the costs of providing goods and services to the Citizens of Southern Pines on a continuing basis be financed or recovered through user charges, or where the Governing Body has decided that periodic determination of net income is appropriate for accountability purposes.

The Utility Fund is the only Enterprise Fund operated by the Town. The Utility Fund accounts for the Town's water and sewer operations.

## **RETAINED EARNINGS**

Retained Earnings are an equity account that reflects the accumulated earnings of an Enterprise Fund.

## TOWN OF SOUTHERN PINES WATER RATE SCHEDULE

---

MINIMUM:

<u>Meter Size</u>	<u>Inside Town</u>	<u>Outside Town</u>
¾"	\$10.93	\$21.86
1"	17.94	35.88
1 ½"	37.92	75.84
2"	65.91	131.82
3"	145.95	291.90
4"	257.92	515.84
6"	578.01	1,156.02
8"	1,026.10	2,052.20

VOLUME CHARGE PER 1,000 GALLONS:

<u>Inside Town</u>	<u>Outside Town</u>
\$3.18	\$6.36

## TOWN OF SOUTHERN PINES SEWER RATE SCHEDULE

---

MINIMUM:

<u>Meter Size</u>	<u>Inside Town</u>	<u>Outside Town</u>
¾"	\$4.30	\$8.60
1"	5.62	11.24
1 ½"	9.26	18.52
2"	14.42	28.84
3"	29.09	58.18
4"	49.60	99.20
6"	108.30	216.60
8"	190.46	380.92

### VOLUME CHARGE PER 1,000 GALLONS

<u>Inside Town</u>	<u>Outside Town</u>
\$5.04	\$10.08

Town of



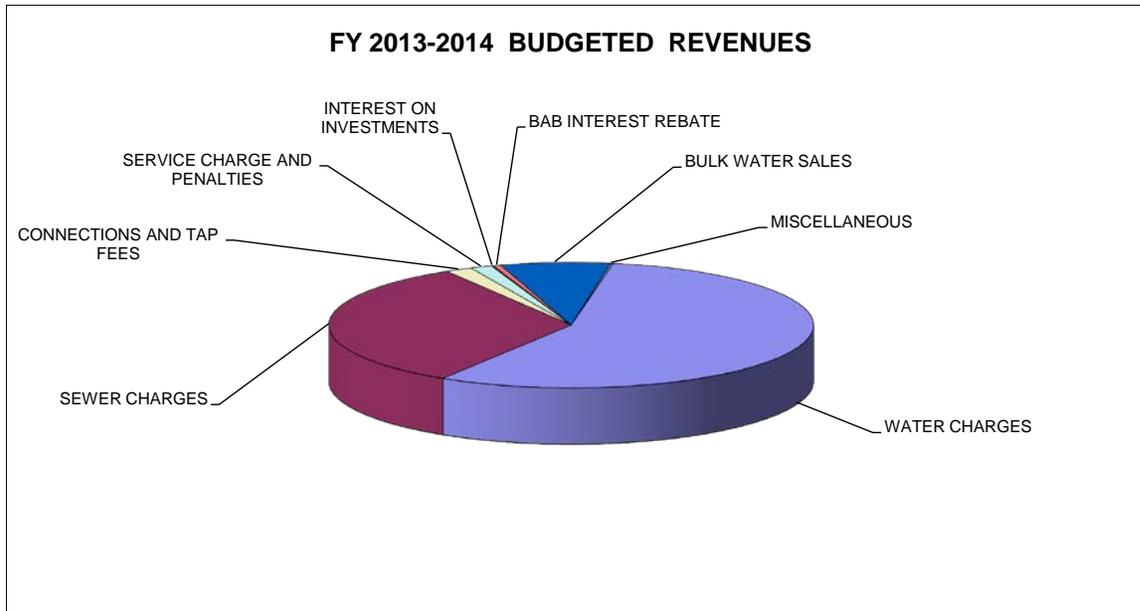
**S**outhern **P**ines  
North Carolina

TOWN OF SOUTHERN PINES  
 UTILITY FUND  
 RETAINED EARNINGS SUMMARY  
 2013-2014

	ACTUAL 2011-2012	BUDGET 2012-2013 as of 03/31/13	EXPECTED REVENUES EXPENDITURES 2012-2013	BUDGET 2013-2014
Available Retained Earnings - Beginning	\$ 3,548,662	\$ 3,447,565	\$ 3,447,565	\$ 2,857,085
Total Revenues	<u>6,068,004</u>	<u>5,722,523</u>	<u>5,980,890</u>	<u>6,138,474</u>
Total Funds Available	9,616,666	9,170,088	9,428,455	8,995,559
Total Expenditures	5,869,101	6,277,333	6,071,370	6,568,598
Transfers Out	<u>300,000</u>	<u>500,000</u>	<u>500,000</u>	<u>-</u>
Available Retained Earnings - Ending	<u><u>\$ 3,447,565</u></u>	<u><u>\$ 2,392,755</u></u>	<u><u>\$ 2,857,085</u></u>	<u><u>\$ 2,426,961</u></u>

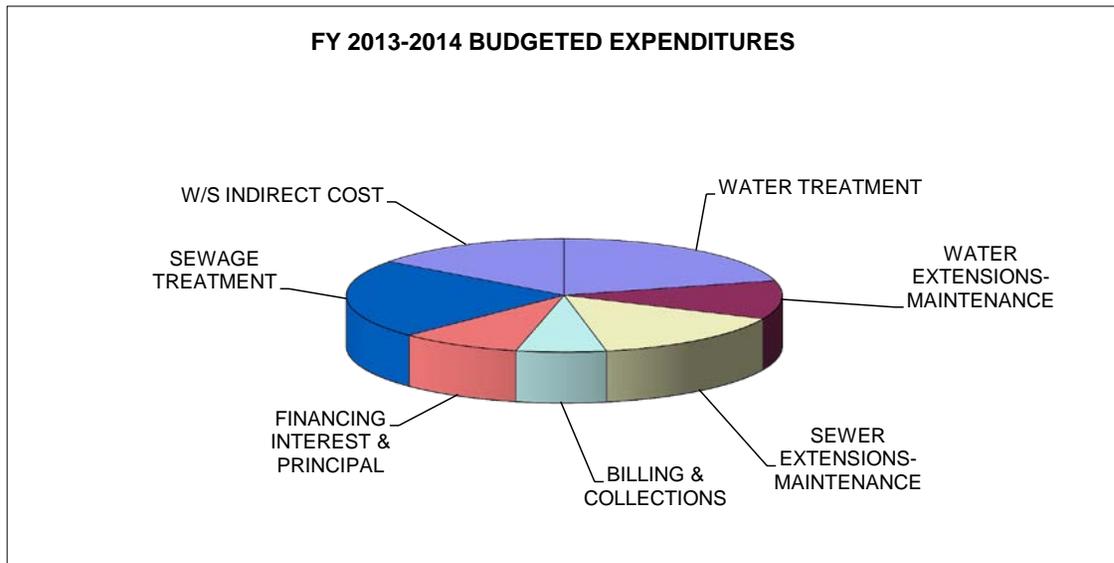
TOWN OF SOUTHERN PINES  
UTILITY FUND  
SCHEDULE OF REVENUES  
2013-2014

	ACTUAL 2009-2010	ACTUAL 2010-2011	ACTUAL 2011-2012	BUDGET 2012-2013 as of 07/01/12	BUDGET 2012-2013 as of 03/31/13	EXPECTED REVENUES 2012-2013	BUDGET 2013-2014
WATER CHARGES	\$ 3,310,003	\$ 3,451,195	\$ 3,306,632	\$ 3,156,000	\$ 3,156,000	\$ 3,310,023	\$ 3,441,820
SEWER CHARGES	2,011,507	2,069,993	1,979,892	1,905,000	1,905,000	1,947,760	1,998,100
CONNECTIONS AND TAP FEES	95,496	117,778	112,374	80,000	80,000	120,000	110,000
SERVICE CHARGE AND PENALTIES	119,213	88,306	109,364	80,000	80,000	110,000	90,000
INTEREST ON INVESTMENTS	32,858	16,802	11,135	11,000	11,000	7,300	7,000
BAB INTEREST REBATE	-	-	59,811	35,333	35,333	16,257	31,554
BULK WATER SALES	431,487	522,635	482,895	443,000	443,000	457,300	450,000
MISCELLANEOUS	32,410	34,490	5,901	10,000	12,190	12,250	10,000
TRANSFER IN-RETAINED EARNINGS		89,435	101,097	942,854	1,054,810	590,480	430,124
TRANSFER OUT-RETAINED EARNINGS	(366,320)	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 5,666,654</b>	<b>\$ 6,390,634</b>	<b>\$ 6,169,101</b>	<b>\$ 6,663,187</b>	<b>\$ 6,777,333</b>	<b>\$ 6,571,370</b>	<b>\$ 6,568,598</b>



TOWN OF SOUTHERN PINES  
UTILITY FUND  
CONSOLIDATED EXPENDITURE SUMMARY  
2013-2014

	ACTUAL 2009-2010	ACTUAL 2010-2011	ACTUAL 2011-2012	BUDGET 2012-2013	EXPECTED EXPENDITURES 2012-2013	BUDGET 2013-2014
WATER TREATMENT	\$ 986,188	\$ 958,269	\$ 1,243,762	\$ 1,391,175	\$ 1,356,870	\$ 1,369,155
WATER EXTENSIONS-MAINTENANCE	631,801	713,710	698,786	826,444	780,458	720,787
SEWER EXTENSIONS-MAINTENANCE	740,082	704,064	1,036,740	852,205	811,626	991,263
BILLING & COLLECTIONS	371,381	406,567	389,029	411,803	397,366	435,738
BOND INTEREST & PRINCIPAL	214,025	-	-	-	-	-
FINANCING INTEREST & PRINCIPAL	-	-	207,902	415,804	415,804	591,797
SEWAGE TREATMENT	1,437,550	1,303,636	1,181,654	1,514,656	1,444,000	1,485,000
W/S INDIRECT COST	679,127	826,632	895,197	865,246	865,246	974,858
OTHER	-	-	8,129	-	-	-
<b>SUB-TOTAL</b>	<b>5,060,154</b>	<b>4,912,878</b>	<b>5,661,199</b>	<b>6,277,333</b>	<b>6,071,370</b>	<b>6,568,598</b>
TRANSFERS	606,500	1,269,854	300,000	500,000	500,000	-
<b>TOTAL</b>	<b>\$ 5,666,654</b>	<b>\$ 6,182,732</b>	<b>\$ 5,961,199</b>	<b>\$ 6,777,333</b>	<b>\$ 6,571,370</b>	<b>\$ 6,568,598</b>



TOWN OF SOUTHERN PINES  
UTILITY FUND  
EXPENDITURE BY FUNCTION AND TRANSFERS  
2013-2014

	ACTUAL 2009-2010	ACTUAL 2010-2011	ACTUAL 2011-2012	BUDGET 2012-2013 as of 07/01/12	BUDGET 2012-2013 as of 03/31/13	EXPECTED EXPENDITURES 2012-2013	BUDGET 2013-2014
Water Treatment	\$ 986,188	\$ 958,269	\$ 1,243,762	\$ 1,378,875	\$ 1,391,175	\$ 1,356,870	\$ 1,369,155
Water Extensions - Maintenance	631,801	713,710	698,786	826,444	826,444	780,458	720,787
Sewer Extensions - Maintenance	740,082	704,064	1,036,740	850,015	852,205	811,626	991,263
Billing & Collections	371,381	406,567	389,029	411,803	411,803	397,366	435,738
Loss on Disposal of Fixed Assets	-	-	8,129	-	-	-	-
Interest Expense, Bond Principal	214,025	-	-	-	-	-	-
Interest Expense, Financing Principal	-	207,902	415,804	415,804	415,804	415,804	591,797
Sewage Treatment	1,437,550	1,303,636	1,181,654	1,415,000	1,514,656	1,444,000	1,485,000
W/S Indirect Cost	679,127	826,632	895,197	865,246	865,246	865,246	974,858
Total Expenditures	5,060,154	5,120,780	5,869,101	6,163,187	6,277,333	6,071,370	6,568,598
Transfers:							
Transfer to W&S Improvements	350,000	-	300,000	300,000	300,000	300,000	-
Transfer to EDMIS	256,500	-	-	-	-	-	-
Transfer to Bridge Project	-	-	-	200,000	200,000	200,000	-
Transfer to Raw Water Reservoir	-	1,269,854	-	-	-	-	-
Total Transfers	606,500	1,269,854	300,000	500,000	500,000	500,000	-
Total Expenditures/Transfers	\$ 5,666,654	\$ 6,390,634	\$ 6,169,101	\$ 6,663,187	\$ 6,777,333	\$ 6,571,370	\$ 6,568,598

## WATER TREATMENT PLANT

**Narrative:** The objective of the Water Treatment Division is to produce potable water that meets or exceeds all state and EPA standards in quantities equal to or higher than the demands of our customers.

This year will be the second (3<sup>rd</sup>) year of a five (5) year contract with United Water.

---

### Performance Measures:

	2011-2012 Actual	2012-2013 Projected	2013-2014 Proposed
Total Gallons Treated, MG	1128.35	1150	1175
Average Daily Production, MGD	3.08	3.15	3.22
Maximum Day Production, MG	6.68	6.0	6.0
Minimum Day Production, MG			

WATER TREATMENT PLANT

Fund: Utility

Function:

Utility

Water Treatment Plant Division Goal: To provide potable water that meets or exceeds all state and EPA standards.

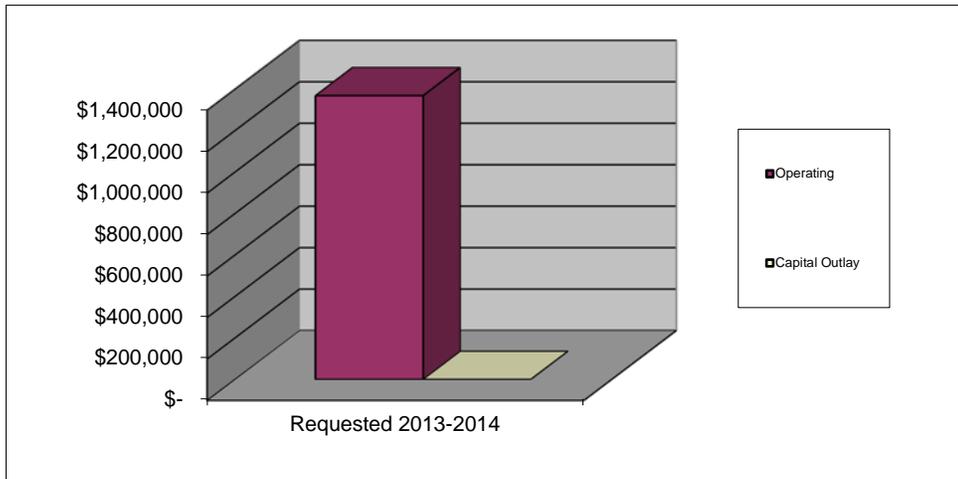
Object of Expenditures	Actual FY 2011-12	Budget FY 2012-13	Expected FY 2012-13	Requested FY 2013-14
Operating	\$ 1,243,762	\$ 1,391,175	\$ 1,356,870	\$ 1,369,155
Capital Outlay	-	-	-	-
<b>Total</b>	<b>\$ 1,243,762</b>	<b>\$ 1,391,175</b>	<b>\$ 1,356,870</b>	<b>\$ 1,369,155</b>

Revenues by Type	Actual FY 2011-12	Budget FY 2012-13	Expected FY 2012-13	Requested FY 2013-14
Utility Revenues	\$ 1,243,762	\$ 1,391,175	\$ 1,356,870	\$ 1,369,155

	Actual FY 2011-12	Budget FY 2012-13	Expected FY 2012-13	Requested FY 2013-14
Budgeted Employees	-	-	-	-

2013-2014 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

There are no capital outlay requests in this budget.



2013-2014 ANNUAL BUDGET  
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2013-2014	Department: Water Treatment Plant	Function: Utility Fund	Fund: 60	Department: 710			
Object Code	Object Title	2012-2013 Budget as of 03/31/13	2012-2013 Expected	2013-2014 Continuation	2013-2014 New Budget Requests	2013-2014 Total Request	% Increase (Decrease)
607101200	PRINTING	\$ 1,000	\$ -	\$ 1,000	-	\$ 1,000	0.0%
607101500	BUILDING & GROUNDS	1,000	-	1,000	-	1,000	0.0%
607101600	EQUIPMENT MAINTENANCE	78,300	78,300	41,000	-	41,000	-47.6%
607101800	UTILITIES	368,000	360,000	396,000	-	396,000	7.6%
607104500	CONTRACTUAL SERVICES	933,500	908,700	920,000	-	920,000	-1.4%
607104510	INS-PROPERTY & GENERAL	9,375	9,870	10,155	-	10,155	8.3%
	OPERATING EXPENDITURES	1,391,175	1,356,870	1,369,155	-	1,369,155	
607107500	CAPITAL-OTHER EQUIPMENT	-	-	-	-	-	0.0%
	CAPITAL OUTLAY	-	-	-	-	-	
	TOTAL EXPENDITURES	<u>\$ 1,391,175</u>	<u>\$ 1,356,870</u>	<u>\$ 1,369,155</u>	<u>\$ -</u>	<u>\$ 1,369,155</u>	

Town of



**S**outhern **P**ines  
North Carolina

## WATER EXTENSIONS/MAINTENANCE

**Narrative:** The Water Division is responsible for the daily maintenance of the water distribution system which includes over 200 miles of water mains ranging from 2” to 18” in size and approximately 8,000 water services. Repairs of leaks, installing new meters, replacing service laterals, installing new service laterals are some of the tasks undertaken. Providing the best water service to the customers and responding to problems quickly and courteously are major goals of this division.

---

Performance Measures:

	2011-2012 Actual	2012-2013 Projected	2013-2014 Proposed
Water Taps Installed	66	75	71
Old Services Replaced	34	25	32
Leaks Repaired	87	97	92
Water Quality Complaints	97	100	98



2013-2014 ANNUAL BUDGET  
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2013-2014	Department: Water Extension/Maintenance	Function: Utility Fund			Fund: 60	Department: 730	
Object Code	Object Title	2012-2013 Budget as of 03/31/13	2012-2013 Expected	2013-2014 Continuation	2013-2014 New Budget Requests	2013-2014 Total Request	% Increase (Decrease)
607300200	SALARIES & WAGES	\$ 268,765	\$ 256,193	\$ 267,505	\$ -	\$ 267,505	-0.5%
607300300	OVERTIME	10,000	9,500	10,000	-	10,000	0.0%
607300500	FICA EXPENSE	21,326	20,326	20,965	-	20,965	-1.7%
607300600	GROUP INSURANCE EXPENSE	41,165	40,123	43,650	-	43,650	6.0%
607300700	RETIREMENT EXPENSE	18,789	17,894	19,377	-	19,377	3.1%
607300800	DEFERRED COMPENSATION	13,939	13,566	13,705	-	13,705	-1.7%
	EMPLOYEE BENEFITS	373,984	357,602	375,202	-	375,202	
607301300	TELEPHONE	6,000	6,000	6,000	-	6,000	0.0%
607301400	TRAINING & TRAVEL	2,500	2,000	2,500	-	2,500	0.0%
607301600	EQUIPMENT MAINTENANCE	8,000	8,000	8,000	-	8,000	0.0%
607301700	AUTO REPAIR	6,000	6,000	8,000	-	8,000	33.3%
607301800	UTILITIES	5,000	4,800	5,000	-	5,000	0.0%
607303100	AUTO OPERATING	19,000	19,000	20,900	-	20,900	10.0%
607303300	DEPARTMENTAL SUPPLIES	203,000	203,000	203,000	-	203,000	0.0%
607304500	CONTRACTUAL SERVICES	35,000	35,000	35,000	-	35,000	0.0%
607304510	INS-PROPERTY & GENERAL	24,260	26,655	27,985	-	27,985	15.4%
607304600	PROFESSIONAL SERVICES	54,000	50,000	4,000	-	4,000	-92.6%
607304700	UTILITY CUT REPAIR	8,500	8,500	8,500	-	8,500	0.0%
607305300	DUES & SUBSCRIPTIONS	2,200	1,800	2,200	-	2,200	0.0%
	OPERATING EXPENDITURES	373,460	370,755	331,085	-	331,085	
607307401	CAPITAL-SOFTWARE/COMP	19,000	-	-	-	-	0.0%
607307402	CAPITAL-MOTOR VEHICLE	60,000	52,101	-	-	-	0.0%
607307403	CAPITAL-OTHER EQUIPMENT	-	-	-	14,500	14,500	0.0%
	CAPITAL OUTLAY	79,000	52,101	-	14,500	14,500	
	TOTAL EXPENDITURES	<u>\$ 826,444</u>	<u>\$ 780,458</u>	<u>\$ 706,287</u>	<u>\$ 14,500</u>	<u>\$ 720,787</u>	

**DEPARTMENTAL NEW & CAPITAL REQUESTS DETAIL**

Department:	Water Extension	Function:	Public Works
Project Title	Ground Penetrating Radar Utility Locator	Fund:	Utility

Project Description:

Purchase new Ground Penetrating Radar Utility Locator

Costs	2013-2014
Capital – Other Equipment	\$14,500
Total	\$14,500

## SEWER EXTENSIONS/MAINTENANCE

**Narrative:** The purpose of the Sewer Maintenance Division is to maintain and improve the sanitary sewer infrastructure which includes the operation of 17 sewer lift stations, to provide trouble free sewer service to our customers through routine maintenance and cleaning of the sewer lines and to satisfy all of the requirements of the Town's collection system permit issued by the State of North Carolina.

---

Performance Measures:

	2011-2012 Actual	2012-2013 Projected	2013-2014 Proposed
Sewer Taps Installed	24	24	29
Sewer Taps Renewed	23	23	22
Sewer Stoppages – Mains	38	36	25
Sewer Stoppages – Laterals, Town Side	57	50	45
Sewer Stoppages – Laterals, Property Side	56	52	54
Miles Sewer Lines Cleaned	55.83	72	63
Sewer Lift Stations Maintained	17	17	17



2013-2014 ANNUAL BUDGET  
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2013-2014	Department: Sewer Extension/Maintenance	Function: Utility Fund			Fund: 60	Department: 740	
Object Code	Object Title	2012-2013 Budget as of 03/31/13	2012-2013 Expected	2013-2014 Continuation	2013-2014 New Budget Requests	2013-2014 Total Request	% Increase (Decrease)
607400200	SALARIES & WAGES	\$ 294,375	\$ 275,422	\$ 285,775	\$ -	\$ 285,775	-2.9%
607400300	OVERTIME	10,000	10,000	10,000	-	10,000	0.0%
607400500	FICA EXPENSE	23,285	21,835	22,347	-	22,347	-4.0%
607400600	GROUP INSURANCE EXPENSE	46,310	44,068	49,107	-	49,107	6.0%
607400700	RETIREMENT EXPENSE	20,515	19,388	20,653	-	20,653	0.7%
607400800	DEFERRED COMPENSATION	15,220	14,383	14,606	-	14,606	-4.0%
	EMPLOYEE BENEFITS	409,705	385,096	402,488	-	402,488	
607401300	TELEPHONE	3,200	3,000	3,200	-	3,200	0.0%
607401400	TRAINING & TRAVEL	2,300	1,500	2,300	-	2,300	0.0%
607401600	EQUIPMENT MAINTENANCE	60,000	55,000	60,000	-	60,000	0.0%
607401700	AUTO REPAIR	8,500	8,500	8,500	-	8,500	0.0%
607401800	UTILITIES	43,040	39,000	43,000	-	43,000	-0.1%
607403100	AUTO OPERATING	30,000	30,000	33,000	-	33,000	10.0%
607403300	DEPARTMENTAL SUPPLIES	123,000	120,500	123,000	-	123,000	0.0%
607404500	CONTRACTUAL SERVICES	124,500	124,500	124,500	-	124,500	0.0%
607404510	INS-PROPERTY & GENERAL	24,760	21,975	23,075	-	23,075	-6.8%
607404600	PROFESSIONAL SERVICES	-	-	-	-	-	0.0%
607404700	UTILITY CUT REPAIR	12,000	12,000	12,000	-	12,000	0.0%
607405300	DUES & SUBSCRIPTIONS	1,200	900	1,200	-	1,200	0.0%
	OPERATING EXPENDITURES	432,500	416,875	433,775	-	433,775	
607407402	CAPITAL-MOTOR VEHICLE	-		65,000	-	65,000	0.0%
607407403	CAPITAL-OTHER EQUIPMENT	10,000	9,655	90,000	-	90,000	800.0%
	CAPITAL OUTLAY	10,000	9,655	155,000	-	155,000	
	TOTAL EXPENDITURES	<u>\$ 852,205</u>	<u>\$ 811,626</u>	<u>\$ 991,263</u>	<u>\$ -</u>	<u>\$ 991,263</u>	

## DEPARTMENTAL NEW & CAPITAL REQUESTS DETAIL

Department:	Sewer Extension	Function:	Public Works
Project Title	Truck Replacement	Fund:	Utility

Project Description:

Purchase Replacement Vehicle #54

Costs	2013-2014
Capital – Motor Vehicle	\$65,000
Total	\$65,000

## DEPARTMENTAL NEW & CAPITAL REQUESTS DETAIL

Department:	Sewer Extension	Function:	Public Works
Project Title	Backhoe Replacement	Fund:	Utility

Project Description:

Purchase replacement backhoe

Costs	2013-2014
Capital – Other Equipment	\$90,000
Total	\$90,000

Town of



**S**outhern **P**ines  
North Carolina

## BILLING & COLLECTIONS

**Narrative:** The Billing and Collections Division provides utility customers with efficient service regarding water consumption, new service, account drafting, and various other situations with which the customer may need assistance. The Division is also responsible for the accurate monthly billing and collection of water, sewer and solid waste disposal as well as any other fees generated in the utility function.

Other areas handled by this division include the billing and collection of business and privilege license, the sale of cemetery lots, and yard sale permits.

---

Performance Measures:

	2011-2012 Actual	2012-2013 Projected	2013-2014 Proposed
Water & Sewer Meters Read	97,962	98,100	98,200
Water & Sewer Bills Mailed	86,178	86,250	86,350
Meter Readings (average monthly)	8,164	8,175	8,275
Customer Service Work Orders	5,013	5,200	5,350
Customer Bills Drafted	22,162	22,200	22,300

BILLING & COLLECTIONS

Fund: Utility

Function:

Finance

Billing & Collections Division Goal: To provide utility customers with efficient service regarding billings and other situations the customer may need assistance.

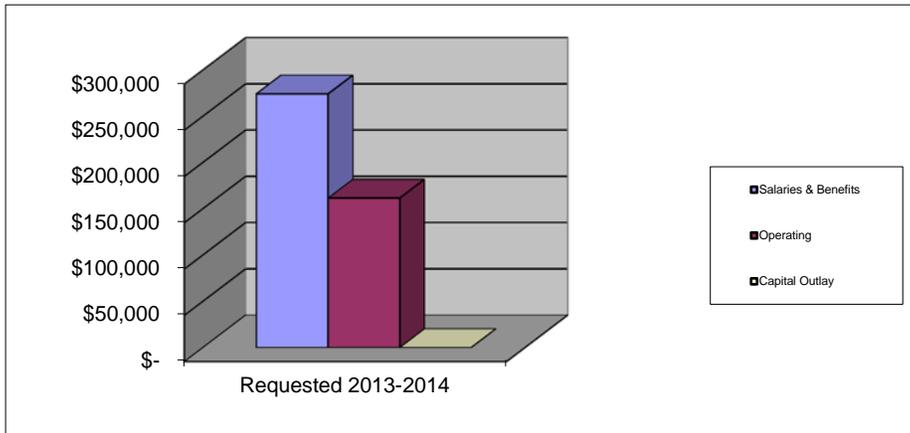
Object of Expenditures	Actual FY 2011-12	Budget FY 2012-13	Expected FY 2012-13	Requested FY 2013-14
Salaries & Benefits	\$ 249,753	\$ 261,073	\$ 251,115	\$ 274,223
Operating	139,276	150,730	146,251	161,515
Capital Outlay	-	-	-	-
<b>Total</b>	<b>\$ 389,029</b>	<b>\$ 411,803</b>	<b>\$ 397,366</b>	<b>\$ 435,738</b>

Revenues by Type	Actual FY 2011-12	Budget FY 2012-13	Expected FY 2012-13	Requested FY 2013-14
Utility Revenues	\$ 389,029	\$ 411,803	\$ 397,366	\$ 435,738

	Actual FY 2011-12	Budget FY 2012-13	Expected FY 2012-13	Requested FY 2013-14
Budgeted Employees	4.5	4.5	4.5	5.0

2013-2014 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

Internal Auditor Position \$ 32,132



2013-2014 ANNUAL BUDGET  
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2013-2014	Department: Billing & Collections	Function: Finance	Fund: 60	Department: 750			
Object Code	Object Title	2012-2013 Budget as of 03/31/13	2012-2013 Expected	2013-2014 Continuation	2013-2014 New Budget Requests	2013-2014 Total Request	% Increase (Decrease)
607500200	SALARIES & WAGES	\$ 199,277	\$ 191,051	\$ 183,977	\$ 22,725	\$ 206,702	3.7%
607500500	FICA EXPENSE	15,245	14,616	13,892	1,739	15,631	2.5%
607500600	GROUP INSURANCE EXPENSE	23,155	23,110	24,554	2,749	27,303	17.9%
607500700	RETIREMENT EXPENSE	13,432	12,824	12,838	1,532	14,370	7.0%
607500800	DEFERRED COMPENSATION	9,964	9,514	9,080	1,137	10,217	2.5%
	EMPLOYEE BENEFITS	261,073	251,115	244,341	29,882	274,223	
607501100	POSTAGE	31,345	32,255	34,030	-	34,030	8.6%
607501200	PRINTING	1,300	1,000	1,200	-	1,200	-7.7%
607501300	TELEPHONE	420	256	275	-	275	-34.5%
607501400	TRAINING & TRAVEL	3,500	500	3,500	-	3,500	0.0%
607501600	EQUIPMENT MAINTENANCE	2,300	2,200	2,275	-	2,275	-1.1%
607501800	UTILITIES	6,400	4,800	7,000	-	7,000	9.4%
607503300	DEPARTMENTAL SUPPLIES	14,325	13,350	13,900	2,250	16,150	12.7%
607504500	CONTRACTUAL SERVICES	21,880	23,580	25,580	-	25,580	16.9%
607504510	INS-PROPERTY & GENERAL	7,860	6,675	7,005	-	7,005	-10.9%
607504600	PROFESSIONAL SERVICES	26,000	26,000	28,000	-	28,000	7.7%
607504700	CARD PROCESSING FEE	5,300	5,535	6,250	-	6,250	17.9%
607504920	BAD DEBT EXPENSE	30,000	30,000	30,000	-	30,000	0.0%
607505300	DUES & SUBSCRIPTIONS	100	100	250	-	250	150.0%
	OPERATING EXPENDITURES	150,730	146,251	159,265	2,250	161,515	
607507401	CAPITAL-SOFTWARE/COMP	-	-	-	-	-	0.0%
	CAPITAL OUTLAY	-	-	-	-	-	
	TOTAL EXPENDITURES	<u>\$ 411,803</u>	<u>\$ 397,366</u>	<u>\$ 403,606</u>	<u>\$ 32,132</u>	<u>\$ 435,738</u>	

## DEPARTMENTAL NEW & CAPITAL REQUESTS DETAIL

Department:	Billing & Collections	Function:	Finance
Project Title	Internal Auditor Position	Fund:	Utility

**Project Description:**

Due to increased requirements, responsibilities and duties, the Finance department currently is in need of an additional professional staff member in an internal auditor position. The department will not be able to maintain the current level of service without the additional position and subsequently, the department could be subject to audit findings in the annual external audit.

The current staffing level of the Finance department is comprised of the Finance Director, Accounting Supervisor and two Accounting Technicians as well as an Administrative Technician whose duties are split between Finance and Utility Billing & Collections.

The Finance department’s activities are dictated by local, state and federal regulations. During the past several years, the Governmental Accounting Standards Board (GASB) has issued several complex requirements that have increased the amount of professional accounting reporting and processing.

In addition to the GASB pronouncements, the amount of grant funding has increased tremendously in the Town. Each grant has its own unique reporting requirements, but at a minimum, quarterly and annual reports are required to be filed in a timely manner. In addition to reporting, reimbursement requests are compiled and processed by the Finance department and the grants are subject to additional testing for accuracy and compliance as part of the Town’s annual audit. Currently the Finance Director is assuming the role of processing and reporting all grant activity.

The Finance department’s duties and responsibilities have continually grown since fiscal year 89-90, when the last position was added to the Finance department, just as all departments have. But unlike most of the departments in Town, the staffing level has remained the same. Overall, the number of full-time employees Town-wide has increased 38%.

Town staffing level increases affects the Finance department in many ways, such as, payroll and payroll related processes and inventory accountability. In addition to an increase in staffing levels, the General Fund budget has increased 271% and the Enterprise Fund budget has increased 208%. The number of accounts payable invoices processed corresponds with the increased budgets.

The additional position would be utilized in the areas of grant processing and reporting, assistance with the annual budget, assistance with the Comprehensive Annual Financial Report, unannounced audit of accounts to insure compliance with internal control procedures and assistance in reconciling and monitoring of balance sheet accounts as well as audit functions of the Utility Billing area.

It is proposed that the cost of the requested position be allocated between the General and Utility fund due to the auditing function of both funds.

Costs	2013-2014
Salaries, Benefits & Equipment	\$32,132
<b>Total</b>	<b>\$32,132</b>

TOWN OF SOUTHERN PINES  
 2013-2014 UTILITY FUND BUDGET  
 DEPARTMENTAL NEW AND CAPITAL REQUESTS

DEPARTMENT	REQUEST	CONTINUATION CAPITAL OR NEW REQUEST	AMOUNT	Line Item
Billing & Collections	Internal Auditor Position	N	\$ 32,132	60-750-0200, 0300, 0500, 0600, 0700, 0800, 3300
	<b>Billing &amp; Collections Department Total</b>		<b>32,132</b>	
Water Extensions	Ground Penetrating Radar Utility Locator	N	14,500	60-730-7403
	<b>Water Extensions Department Total</b>		<b>14,500</b>	
Sewer Extensions	Truck Replacement	C	65,000	60-740-7402
	Backhoe Replacement	C	90,000	60-740-7403
	<b>Sewer Extensions Department Total</b>		<b>155,000</b>	
<b>GRAND TOTAL</b>			<b><u>\$ 201,632</u></b>	

Town of



**S**outhern **P**ines  
North Carolina

## **CAPITAL PROJECT FUNDS SUMMARY**

Capital Project Funds are used to account for the acquisition and construction major capital facilities and infrastructure. A project budget that is valid for the duration of the project is adopted for each fund.

**OPEN SPACE  
Fund 41**

This fund was established to account solely for the purchase of open space and greenways. Funds from the Recreation - Construction - Open Space capital project were transferred into this fund in fiscal year 2007-2008.

Expenditures by Type	FY 2012-2013 Project Authorization	Transactions Through March 2013	Balance FY 2012-2013	FY 2013-2014 Project Authorization
Land	\$ 135,700	\$ 84,256	\$ 51,444	\$ 135,700
<b>Total Expenditures</b>	<b>\$ 135,700</b>	<b>\$ 84,256</b>	<b>\$ 51,444</b>	<b>\$ 135,700</b>

Revenues by Type	FY 2012-2013 Project Authorization	Transactions Through March 2013	Balance FY 2012-2013	FY 2013-2014 Project Authorization
Interest	\$ 9,700	\$ 9,137	\$ 563	\$ 9,700
Transfer In-Fund 47	126,000	126,000	-	126,000
<b>Total Revenues</b>	<b>\$ 135,700</b>	<b>\$ 135,137</b>	<b>\$ 563</b>	<b>\$ 135,700</b>

**NICKS CREEK PARKWAY  
Fund 42**

The Nicks Creek Capital Project Fund was established for the purpose of future construction of a road extending Nicks Creek from NC 22 to US 15-501. The project budget was adopted in fiscal year 2001-2002.

Expenditures by Type	FY 2012-2013 Project Authorization	Transactions Through March 2013	Balance FY 2012-2013	FY 2013-2014 Project Authorization
Construction	\$ 71,250	\$ -	\$ 71,250	\$ 71,350
Total Expenditures	\$ 71,250	\$ -	\$ 71,250	\$ 71,350

Revenues by Type	FY 2012-2013 Project Authorization	Transactions Through March 2013	Balance FY 2012-2013	FY 2013-2014 Project Authorization
Interest	\$ 14,250	\$ 14,239	\$ 11	\$ 14,350
Land Exchange/Transfer In-Fund 60	57,000	57,000	-	57,000
Total Revenues	\$ 71,250	\$ 71,239	\$ 11	\$ 71,350

**ENTERPRISE INFORMATION AND DOCUMENT MANAGEMENT SYSTEM  
Fund 43**

The Enterprise Information and Document Management System Capital Project Fund was established in fiscal year 2009-2010 for the purpose of obtaining an intergrated electronic solution for all Town departments and systems.

Expenditures by Type	FY 2012-2013 Project Authorization	Transactions Through March 2013	Balance FY 2012-2013	FY 2013-2014 Project Authorization
ERP Expenditures	\$ 900,000	\$ 275,081	\$ 624,919	\$ 900,000
Total Expenditures	\$ 900,000	\$ 275,081	\$ 624,919	\$ 900,000

Revenues by Type	FY 2012-2013 Project Authorization	Transactions Through March 2013	Balance FY 2012-2013	FY 2013-2014 Project Authorization
Interest	\$ 3,000	\$ 11,847	\$ (8,847)	\$ 3,000
Transfer In-CP Police Station	240,500	240,500	-	240,500
Transfer In-Utility Fund	256,500	256,500	-	256,500
Transfer In-General Fund	400,000	400,000	-	400,000
Total Revenues	\$ 900,000	\$ 908,847	\$ (8,847)	\$ 900,000

**SIDEWALKS  
Fund 44**

The Sidewalk Capital Project Fund was established for the purpose of constructing additional and repairing and modifying existing sidewalks. This project is funded with transfers from the General Fund which began in fiscal year 2008-2009

Expenditures by Type	FY 2012-2013 Project Authorization	Transactions Through March 2013	Balance FY 2012-2013	FY 2013-2014 Project Authorization
Construction	\$ 822,312	\$ 657,758	\$ 164,554	\$ 973,612
Total Expenditures	\$ 822,312	\$ 657,758	\$ 164,554	\$ 973,612

Revenues by Type	FY 2012-2013 Project Authorization	Transactions Through March 2013	Balance FY 2012-2013	FY 2013-2014 Project Authorization
Interest	\$ 5,800	\$ 6,973	\$ (1,173)	\$ 7,100
Transfer In-General Fund	816,512	816,512	-	966,512
Total Revenues	\$ 822,312	\$ 823,485	\$ (1,173)	\$ 973,612

**FIBER OPTICS INFRASTRUCTURE-PHASE I**  
**Fund 45**

The Fiber Optics Infrastructure - Phase I Capital Project Fund is established for the purpose of building fiber connections between Town buildings. Funding for this projected was transferred from the Police Station Capital Project Fund in fiscal year 2007-08.

Expenditures by Type	FY 2012-2013 Project Authorization	Transactions Through March 2013	Balance FY 2012-2013	FY 2013-2014 Project Authorization
Construction	\$ 543,023	\$ 392,147	\$ 150,876	\$ 543,523
Total Expenditures	\$ 543,023	\$ 392,147	\$ 150,876	\$ 543,523

Revenues by Type	FY 2012-2013 Project Authorization	Transactions Through March 2013	Balance FY 2012-2013	FY 2013-2014 Project Authorization
Interest	\$ 17,200	\$ 17,601	\$ (401)	\$ 17,700
Transfer In-CP Police Station	373,000	373,000	-	373,000
Transfer In-General Fund	152,823	152,823	-	152,823
Total Revenues	\$ 543,023	\$ 543,424	\$ (401)	\$ 543,523

**STORM WATER IMPROVEMENTS**  
**Fund 46**

The Storm Water Improvements Capital Project Fund is established for the purpose of designing and installing storm water infrastructure. Funding for this project was transferred from the General Fund in fiscal year 2007-08.

Expenditures by Type	FY 2012-2013 Project Authorization	Transactions Through March 2013	Balance FY 2012-2013	FY 2013-2014 Project Authorization
Construction	\$ 270,000	\$ -	\$ 270,000	\$ 270,750
Total Expenditures	\$ 270,000	\$ -	\$ 270,000	\$ 270,750

Revenues by Type	FY 2012-2013 Project Authorization	Transactions Through March 2013	Balance FY 2012-2013	FY 2013-2014 Project Authorization
Interest	\$ 21,000	\$ 21,629	\$ (629)	\$ 21,750
Transfer In-General Fund	249,000	249,000	-	249,000
Total Revenues	\$ 270,000	\$ 270,629	\$ (629)	\$ 270,750

**PUBLIC ROAD-ECONOMIC DEVELOPMENT**  
**Fund 47**

The Public Road-Economic Development - Capital Project Fund is established for the purpose of construction of a public road at the Southern Pines Corporate Park. Funding for this project was transferred from the Road Construction Special Revenue Fund in fiscal year 2009-10.

Expenditures by Type	FY 2012-2013 Project Authorization	Transactions Through March 2013	Balance FY 2012-2013	FY 2013-2014 Project Authorization
Road Construction	\$ 25,874	\$ -	\$ 25,874	\$ 25,874
Total Expenditures	\$ 25,874	\$ -	\$ 25,874	\$ 25,874

Revenues by Type	FY 2012-2013 Project Authorization	Transactions Through March 2013	Balance FY 2012-2013	FY 2013-2014 Project Authorization
Interest	\$ -	\$ 280	\$ (280)	\$ -
Transfer In-Fund 24 Special Revenue	25,874	25,874	-	25,874
Total Revenues	\$ 25,874	\$ 26,154	\$ (280)	\$ 25,874

**PATRICK ROAD  
Fund 48**

The Patrick Road Capital Project Fund is established for the purpose of construction and improvements of Patrick Road. Funding for this project was transferred from the Road Construction Capital Project Fund in fiscal year 2007-08.

Expenditures by Type	FY 2012-2013 Project Authorization	Transactions Through March 2013	Balance FY 2012-2013	FY 2013-2014 Project Authorization
Construction	\$ 491,991	\$ 35,000	\$ 456,991	\$ 493,191
Total Expenditures	\$ 491,991	\$ 35,000	\$ 456,991	\$ 493,191

Revenues by Type	FY 2012-2013 Project Authorization	Transactions Through March 2013	Balance FY 2012-2013	FY 2013-2014 Project Authorization
Interest	\$ 36,000	\$ 36,988	\$ (988)	\$ 37,200
Transfer In-Road Construction Capital Proj	455,991	455,991	-	455,991
Total Revenues	\$ 491,991	\$ 492,979	\$ (988)	\$ 493,191

**BIKE TRANSPORTATION PROJECT  
Fund 49**

The Bike Transportation Plan Capital Project Fund was established for the purpose of developing bike routes, bike signage and policies and procedures as identified in the approved bike plan. Funding for the project was transferred from the General Fund in fiscal year 2011-12.

Expenditures by Type	FY 2012-2013 Project Authorization	Transactions Through March 2013	Balance FY 2012-2013	FY 2013-2014 Project Authorization
Construction	\$ 60,000	\$ 1,356	\$ 58,644	\$ 65,000
Total Expenditures	\$ 60,000	\$ 1,356	\$ 58,644	\$ 65,000

Revenues by Type	FY 2012-2013 Project Authorization	Transactions Through March 2013	Balance FY 2012-2013	FY 2013-2014 Project Authorization
Transfer In - General Fund	\$ 60,000	\$ 60,000	\$ -	\$ 65,000
Interest	-	314	(314)	-
Total Revenues	\$ 60,000	\$ 60,314	\$ (314)	\$ 65,000

**FIRE SUB-STATION  
Fund 51**

The Fire Sub-Station Capital Project Fund was established for the purpose of construction of a Fire Sub-Station in the northern area of Southern Pines. Funding for the project was transferred from the closing of the Police Station Capital Project Fund in fiscal year 2010-11.

Expenditures by Type	FY 2012-2013 Project Authorization	Transactions Through March 2013	Balance FY 2012-2013	FY 2013-2014 Project Authorization
Construction	\$ 360,700	\$ -	\$ 360,700	\$ 360,700
Total Expenditures	\$ 360,700	\$ -	\$ 360,700	\$ 360,700

Revenues by Type	FY 2012-2013 Project Authorization	Transactions Through March 2013	Balance FY 2012-2013	FY 2013-2014 Project Authorization
Transfer In - CP Police Station	\$ 360,114	\$ 360,114	\$ -	\$ 360,114
Interest	586	2,028	(1,442)	586
Total Revenues	\$ 360,700	\$ 362,142	\$ (1,442)	\$ 360,700

**PUBLIC SAFETY COMMUNICATIONS**  
**Fund 52**

The Public Safety Communications Capital Project Fund was established for funding communication equipment and infrastructure for the police and fire departments as well as to address communications to serve all Town of Southern Pines departments. Funding for the project was transferred from the General Fund in fiscal year 2012-2013.

Expenditures by Type	FY 2012-2013 Project Authorization	Transactions Through March 2013	Balance FY 2012-2013	FY 2013-2014 Project Authorization
Construction	\$ 182,500	\$ 51,927	\$ 130,573	\$ 182,500
Total Expenditures	\$ 182,500	\$ 51,927	\$ 130,573	\$ 182,500

Revenues by Type	FY 2012-2013 Project Authorization	Transactions Through March 2013	Balance FY 2012-2013	FY 2013-2014 Project Authorization
Transfer In - General Fund	\$ 182,500	\$ 182,500	\$ -	\$ 182,500
Interest	-	300	(300)	-
Total Revenues	\$ 182,500	\$ 182,800	\$ (300)	\$ 182,500

**POOL PARK PLAN  
Fund 53**

The Pool Park Plan Capital Project Fund was established for the purpose of renovating the existing Pool Park. Funding for the project was transferred from the General Fund in fiscal year 2012-2013.

Expenditures by Type	FY 2012-2013 Project Authorization	Transactions Through March 2013	Balance FY 2012-2013	FY 2013-2014 Project Authorization
Construction	\$ 50,000	\$ -	\$ 50,000	\$ 350,000
Total Expenditures	\$ 50,000	\$ -	\$ 50,000	\$ 350,000

Revenues by Type	FY 2012-2013 Project Authorization	Transactions Through March 2013	Balance FY 2012-2013	FY 2013-2014 Project Authorization
Transfer In - General Fund	\$ 50,000	\$ 50,000	\$ -	\$ 350,000
Interest	-	83	(83)	-
Total Revenues	\$ 50,000	\$ 50,083	\$ (83)	\$ 350,000

**DOWNTOWN PARK  
Fund 54**

The Pool Park Plan Capital Project Fund will be established for the purpose of renovating the Downtown Park. Funding for the project will be transferred from the General Fund in fiscal year 2013-2014.

Expenditures by Type	FY 2012-2013 Project Authorization	Transactions Through March 2013	Balance FY 2012-2013	FY 2013-2014 Project Authorization
Construction	\$ -	\$ -	\$ -	\$ 290,000
Total Expenditures	\$ -	\$ -	\$ -	\$ 290,000

Revenues by Type	FY 2012-2013 Project Authorization	Transactions Through March 2013	Balance FY 2012-2013	FY 2013-2014 Project Authorization
Transfer In - General Fund	\$ -		\$ -	\$ 290,000
Total Revenues	\$ -	\$ -	\$ -	\$ 290,000

**ECONOMIC DEVELOPMENT PROJECT  
Fund 63**

The Capital Project Fund was established to account for funding for an economic infrastructure grant from the Rural Economic Development Center for the extension of water and sewer services within the Southern Pines Corporate Park. The fund was established with a project ordinance in fiscal year 2006-2007.

Expenditures by Type	FY 2012-2013 Project Authorization	Transactions Through March 2013	Balance FY 2012-2013	FY 2013-2014 Project Authorization
Water Construction	\$ 210,897	\$ 197,647	\$ 13,250	\$ 210,897
Sewer Construction	600,769	594,313	6,456	600,769
<b>Total Expenditures</b>	<b>\$ 811,666</b>	<b>\$ 791,960</b>	<b>\$ 19,706</b>	<b>\$ 811,666</b>

Revenues by Type	FY 2012-2013 Project Authorization	Transactions Through March 2013	Balance FY 2012-2013	FY 2013-2014 Project Authorization
Rural Center Grant-Water	\$ 66,000	\$ 66,000	-	\$ 66,000
Rural Center Grant-Sewer	434,000	419,357	14,643	434,000
Developer's Contributions	311,666	322,057	(10,391)	311,666
<b>Total Revenues</b>	<b>\$ 811,666</b>	<b>\$ 807,414</b>	<b>\$ 4,252</b>	<b>\$ 811,666</b>

**MORGANTON ROAD BRIDGE - WATER AND SEWER LINE REPLACEMENT  
Fund 64**

The Morganton Road Bridge Water and Sewer Line Replacement Capital Project Fund is being established for the purpose of relocation and/or new water and sewer lines due to the Morganton Road bridge replacement project. Funding for this project was transferred from the Utility Fund in fiscal year 2012-13.

Expenditures by Type	FY 2012-2013 Project Authorization	Transactions Through March 2013	Balance FY 2012-2013	FY 2013-2014 Project Authorization
Construction - Sewer	\$ 50,000	\$ -	\$ 50,000	\$ 50,000
Construction - Water	150,000	150	149,850	150,000
Total Expenditures	\$ 200,000	\$ 150	\$ 199,850	\$ 200,000

Revenues by Type	FY 2012-2013 Project Authorization	Transactions Through March 2013	Balance FY 2012-2013	FY 2013-2014 Project Authorization
Interest	\$ -	\$ 333	\$ (333)	\$ -
Transfer In-Utility Fund	200,000	200,000	-	200,000
Total Revenues	\$ 200,000	\$ 200,333	\$ (333)	\$ 200,000

**RAW WATER RESERVOIR**  
**Fund 66**

The Raw Water Reservoir Capital Project Fund is established for the purpose of construction of a reservoir. Funding for this project was transferred from the Water Treatment System Expansion Capital Project Fund in fiscal year 2007-08.

Expenditures by Type	FY 2012-2013 Project Authorization	Transactions Through March 2013	Balance FY 2012-2013	FY 2013-2014 Project Authorization
Construction	\$ 6,367,270	\$ 5,864,748	\$ 502,522	\$ 6,367,270
Total Expenditures	\$ 6,367,270	\$ 5,864,748	\$ 502,522	\$ 6,367,270

Revenues by Type	FY 2012-2013 Project Authorization	Transactions Through March 2013	Balance FY 2012-2013	FY 2013-2014 Project Authorization
Interest	\$ 20,770	\$ 43,639	\$ (22,869)	\$ 20,770
Loan Proceeds	3,500,000	3,500,000	-	3,500,000
Transfer In-Water Impact Fees	841,146	841,146	-	841,146
Transfer In-Utility Fund	1,544,854	1,544,854	-	1,544,854
Transfer In-CP Water Treatment Expansion	460,500	460,500	-	460,500
Total Revenues	\$ 6,367,270	\$ 6,390,139	\$ (22,869)	\$ 6,367,270

**SOUTHERN PINES VILLAGE PROJECT  
Fund 68**

The Capital Project Fund was established to account for funding for an economic infrastructure grant from the Rural Economic Development Center for the relocation of water and sewer lines as part of the Southern Pines Village-Kohl's project. The fund was established with a project ordinance in fiscal year 2011-2012.

Expenditures by Type	FY 2012-2013 Project Authorization	Transactions Through March 2013	Balance FY 2012-2013	FY 2013-2014 Project Authorization
Water Improvements	\$ 13,750	\$ -	\$ 13,750	\$ 13,750
Sewer Improvements	148,150	148,150	-	148,150
Contractual Services	4,000	3,800	200	4,000
<b>Total Expenditures</b>	<b>\$ 165,900</b>	<b>\$ 151,950</b>	<b>\$ 13,950</b>	<b>\$ 165,900</b>

Revenues by Type	FY 2012-2013 Project Authorization	Transactions Through March 2013	Balance FY 2012-2013	FY 2013-2014 Project Authorization
Rural Center Grant	\$ 82,950	\$ 75,975	\$ 6,975	\$ 82,950
Developer's Contributions	82,950	75,975	6,975	82,950
<b>Total Revenues</b>	<b>\$ 165,900</b>	<b>\$ 151,950</b>	<b>\$ 13,950</b>	<b>\$ 165,900</b>

## **OTHER FUNDS SUMMARY**

Cemetery Perpetual Care Permanent Fund – Established to account for funds that are restricted for the purpose of beautifying and maintaining the municipal cemetery.

Water Impact Fees – Fees charged for connection to new developments that are used for specific purposes.

Sewer Impact Fees – Fees charged for connection to new developments that are used for specific purposes.

**CEMETERY PERPETUAL CARE FUND**  
**Fund 22**

The Cemetery Perpetual Care Fund was established for the perpetual care of the municipal cemetery. The income from the fund is restricted for the purpose of beautifying and maintaining the cemetery.

Expenditures by Type	FY 2012-2013 Project Authorization	Transactions Through March 2013	Balance FY 2012-2013	FY 2013-2014 Project Authorization
Reserved for Future Expense	\$ 53,400	\$ -	\$ 53,400	\$ 55,400
Total Expenditures	\$ 53,400	\$ -	\$ 53,400	\$ 55,400

Revenues by Type	FY 2012-2013 Project Authorization	Transactions Through March 2013	Balance FY 2012-2013	FY 2013-2014 Project Authorization
Interest	\$ 10,400	\$ 10,275	\$ 125	\$ 10,400
Sale of Plots	43,000	43,015	(15)	45,000
Total Revenues	\$ 53,400	\$ 53,290	\$ 110	\$ 55,400

**WATER IMPACT  
Fund 72**

Expenditures by Type	FY 2012-2013 Project Authorization	Transactions Through March 2013	Balance FY 2012-2013	FY 2013-2014 Project Authorization
Transfer to Capital Improvements	\$ 2,735,000	\$ 2,407,105	\$ 327,895	\$ 3,037,000
<b>Total Expenditures</b>	<b>\$ 2,735,000</b>	<b>\$ 2,407,105</b>	<b>\$ 327,895</b>	<b>\$ 3,037,000</b>

Revenues by Type	FY 2012-2013 Project Authorization	Transactions Through March 2013	Balance FY 2012-2013	FY 2013-2014 Project Authorization
Interest Earned	\$ 310,000	\$ 310,325	\$ (325)	\$ 312,000
Impact Fees	2,425,000	2,616,210	(191,210)	2,725,000
<b>Total Revenues</b>	<b>\$ 2,735,000</b>	<b>\$ 2,926,535</b>	<b>\$ (191,535)</b>	<b>\$ 3,037,000</b>

**SEWER IMPACT  
WARRIOR WOODS  
Fund 73**

Expenditures by Type	FY 2012-2013 Project Authorization	Transactions Through March 2013	Balance FY 2012-2013	FY 2013-2014 Project Authorization
Transfer to Water & Sewer Fund-Debt Service	\$ 650,000	\$ 422,626	\$ 227,374	\$ 691,500
<b>Total Expenditures</b>	<b>\$ 650,000</b>	<b>\$ 422,626</b>	<b>\$ 227,374</b>	<b>\$ 691,500</b>

Revenues by Type	FY 2012-2013 Project Authorization	Transactions Through March 2013	Balance FY 2012-2013	FY 2013-2014 Project Authorization
Interest Earned	\$ 70,000	\$ 70,532	\$ (532)	\$ 71,500
Impact Fees	580,000	608,865	(28,865)	620,000
<b>Total Revenues</b>	<b>\$ 650,000</b>	<b>\$ 679,397</b>	<b>\$ (29,397)</b>	<b>\$ 691,500</b>

**SEWER IMPACT  
NICK'S CREEK  
Fund 73**

Expenditures by Type	FY 2012-2013 Project Authorization	Transactions Through March 2013	Balance FY 2012-2013	FY 2013-2014 Project Authorization
Transfer to Water & Sewer Fund	\$ 287,500	\$ 57,360	\$ 230,140	\$ 287,500
<b>Total Expenditures</b>	<b>\$ 287,500</b>	<b>\$ 57,360</b>	<b>\$ 230,140</b>	<b>\$ 287,500</b>

Revenues by Type	FY 2012-2013 Project Authorization	Transactions Through March 2013	Balance FY 2012-2013	FY 2013-2014 Project Authorization
Interest Earned	\$ 32,500	\$ 32,051	\$ 449	\$ 32,500
Impact Fees	255,000	251,067	3,933	255,000
<b>Total Revenues</b>	<b>\$ 287,500</b>	<b>\$ 283,118</b>	<b>\$ 4,382</b>	<b>\$ 287,500</b>

Town of



**S**outhern **P**ines  
North Carolina

## DEBT SERVICE

The Town does not have any outstanding general obligation bonds as of 06/30/13 in either the General or Utility Funds.

The Town's bond ratings are as follows:

Standard and Poors	A+
Moody's Investment Service	A2
North Carolina Municipal Council	86

The North Carolina General Statutes are very specific about the amount of general long term debt that can be issued by local governments. The statutes state that long-term debt issued cannot exceed eight percent of the assessed valuation of the governmental unit. The legal debt limit of the Town as of June 30, 2012 is as show in the following table.

Assessed Valuations		<u>\$ 2,133,158,047</u>
Debt Limit 8% of assessed valuations		\$ 170,652,644
Amount of debt applicable to debt limit:		
Outstanding debt evidenced by bonds	-	
Unissued bonds authorized by existing orders	-	
Outstanding debt not evidenced by bonds:		
Installment financing	<u>8,406,883</u>	
Total	8,406,883	
Less deduction allowed by G.S. 159.55(a)(2) and G.S. 159.55(b)-Utility debt	-	
Net Debt	<u>8,406,883</u>	
<b>LEGAL DEBT MARGIN</b>		<u><b>\$ 162,245,761</b></u>

The Town has installment financing outstanding debt principal totaling \$9,109,802 as of 06/30/13. The outstanding amount represents the financing of the Police facility in 2008, the financing of the Raw Water Reservoir in 2011, the financing of the Fire Pumper in 2012 and the financing of the Automatic Meter Reading project in 2013.

The following is a schedule of the Town's total debt service principal and interest payments:

	Principal	Interest	Total
<u>General Obligation Bonds:</u>			
FY 2013-2014	\$ -	\$ -	\$ -
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Installment Financing</u>			
Raw Water Reservoir, issued 2011, due semi-annually to 2021; interest at 3.40%			
FY 2013-2014	\$ 325,649	\$ 90,155	\$ 415,804
FY 2014-2015	336,815	78,988	415,803
FY 2015-2016	348,364	67,439	415,803
FY 2016-2017	360,309	55,494	415,803
FY 2017-2021	1,361,193	94,121	1,455,314
Total	<u>\$ 2,732,330</u>	<u>\$ 386,197</u>	<u>\$ 3,118,527</u>
Police facility, issued 2008; due semi-annually to 2024; interest at 3.73%			
FY 2013-2014	\$ 433,334	\$ 165,674	\$ 599,008
FY 2014-2015	433,334	149,511	582,845
FY 2015-2016	433,334	133,348	566,682
FY 2016-2017	433,334	117,184	550,518
FY 2017-2024	2,816,664	367,716	3,184,380
Total	<u>\$ 4,550,000</u>	<u>\$ 933,433</u>	<u>\$ 5,483,433</u>
Fire Pumper, issued 2012; due semi-annually to 2015; interest at 1.47%			
FY 2013-2014	\$ 151,092	\$ 2,791	\$ 153,883
FY 2014-2015	76,380	561	76,941
Total	<u>\$ 227,472</u>	<u>\$ 3,352</u>	<u>\$ 230,824</u>

	Principal	Interest	Total
<u>Installment Financing</u>			
Automatic Meter Reading project, issued 2013, due semi-annually to 2023; interest at 1.85%			
FY 2013-2014	\$ 147,070	\$ 28,923	\$ 175,993
FY 2014-2015	149,803	26,190	175,993
FY 2015-2016	152,588	23,405	175,993
FY 2016-2017	155,423	20,569	175,992
FY 2017-2023	995,116	60,841	1,055,957
Total	<u>\$ 1,600,000</u>	<u>\$ 159,928</u>	<u>\$ 1,759,928</u>

Town of



**S**outhern **P**ines  
North Carolina

## VEHICLE/EQUIPMENT REPLACEMENT LIST

### BUDGET YEAR 2013-2014

<b>Equip #</b>	<b>Description</b>	<b>Estimated Cost</b>	<b>Dept. Code</b>
New	SRT Deployment Vehicle	\$ 21,000	10-511
877	Vehicle Replacement	35,000	10-511
874	SUV	36,000	10-511
850	Vehicle Replacement	35,000	10-515
859	Vehicle Replacement	35,000	10-515
8101	4X4 SUV	36,000	10-530
15	Pickup Truck	25,000	10-540
16	Pickup Truck	25,000	10-540
90	Pickup Truck	25,000	10-640
91	Pickup Truck	28,000	10-640
92	Pickup Truck	35,000	10-640
New	Mobile Lift	40,000	10-640
54	Service Truck	65,000	60-740
501	Backhoe	90,000	60-740
		\$ 376,000	
	General Fund	\$ 376,000	
	Utility Fund	155,000	
	2013-2014 Total	\$ 531,000	

### BUDGET YEAR 2014-2015

<b>Equip #</b>	<b>Description</b>	<b>Estimated Cost</b>	<b>Dept. Code</b>
871	2007 CROWN VIC	\$ 35,000	10-511
873	2007 CROWN VIC	35,000	10-511
873	2009 CROWN VIC	35,000	10-511
880	2009 CROWN VIC	35,000	10-511
881	2009 CROWN VIC	35,000	10-511
882	2009 CROWN VIC	35,000	10-511
883	2009 CROWN VIC	35,000	10-511
878	DURANGO	36,000	10-511
887	2010 CHEVY IMPALA	35,000	10-515
884	2009 IMPALA	35,000	10-515
879	2008 DURANGO	36,000	10-515
879	DURANGO	36,000	10-515
831	2008 CHEVY PICKUP	35,000	10-530
832	2008 GMC ACADIA	35,000	10-530
819	FREIGHTLINER VAN	450,000	10-530
62	2005 F-450 FLATBED	60,000	10-560

**BUDGET YEAR 2014-2015 continued**

<b>Equip #</b>	<b>Description</b>	<b>Estimated Cost</b>	<b>Dept. Code</b>
69	2004 SWEEPER	\$ 200,000	10-560
601	1990 MOTOR GRADER	200,000	10-560
7	4x4 PICKUP	35,000	10-580
926	Z MOWER	12,000	10-640
8211	PICKUP	28,000	10-640
903	1997 WOOD CHIPPER	30,000	10-640
704	2000 BOBCAT SKIDSTEER	60,000	60-730
50	2004 F-150 PICKUP 4X4	35,000	60-740
51	1999 F-350 CRANE TRUCK	60,000	60-740
	General Fund	\$ 1,508,000	
	Utility Fund	155,000	
	2014-2015 Total	<u>\$ 1,663,000</u>	

**BUDGET YEAR 2015-2016**

<b>Equip #</b>	<b>Description</b>	<b>Estimated Cost</b>	<b>Dept. Code</b>
888	2010 POLICE VEHICLE	\$ 33,000	10-511
886	2010 POLICE VEHICLE	33,000	10-511
887	2010 CHEVY IMPALA	30,000	10-515
818	BRUSH TRUCK	60,000	10-530
14	2000 FORD EXPLORER	35,000	10-540
61	1999 F-250 PICKUP	35,000	10-560
11	2005 F-250 PICKUP	30,000	10-565
40	WINDSTAR VAN	25,000	10-620
41	WINDSTAR VAN	25,000	10-620
42	E-350 VAN	45,000	10-620
912	J.D. FIELD GROOMER	10,000	10-640
934	Z-MOWER	12,000	10-640
	General Fund	<u>\$ 373,000</u>	
	2015-2016 Total	<u>\$ 373,000</u>	

**BUDGET YEAR 2016-2017**

<b>Equip #</b>	<b>Description</b>	<b>Estimated Cost</b>	<b>Dept. Code</b>
58	2006 F-250 SERVICE TRUCK	\$ 50,000	60-740
65	1996 INT. FLATBED DUMP TRUCK	70,000	60-730
64	1997 INT. DUMP TRUCK	70,000	60-740
95	2005 F-150 PICKUP	28,000	10-640

**BUDGET YEAR 2016-2017 continued**

<b>Equip #</b>	<b>Description</b>	<b>Estimated Cost</b>	<b>Dept. Code</b>
96	2005 F-450 CREWCAB DUMP	\$ 60,000	10-640
911	FIELD GROOMER	10,000	10-640
914	2005 NEW HOLLAND TRACTOR	50,000	10-640
928	Z-MOWER	12,000	10-640
8581	CROWN VIC	35,000	10-530
890	TAHOE	36,000	10-511
70	SMALL PICKUP	25,000	60-730
891	IMPALA	35,000	10-515
9	4X4 PICKUP	35,000	10-640
94	F-450 DUMPTRUCK	60,000	10-640
97	E-150 VAN	30,000	10-640
	General Fund	\$ 391,000	
	Utility Fund	215,000	
	2016-2017 Total	<u>\$ 606,000</u>	

**BUDGET YEAR 2017-2018**

<b>Equip #</b>	<b>Description</b>	<b>Estimated Cost</b>	<b>Dept. Code</b>
896	CROWN VIC	\$ 35,000	10-511
894	CROWN VIC	35,000	10-511
893	CROWN VIC	35,000	10-511
892	CROWN VIC	35,000	10-511
875	2012 CROWN VIC	35,000	10-511
874	2012 DURANGO	35,000	10-511
870	2012 CROWN VIC	35,000	10-511
605	2006 JCB BACKHOE	100,000	10-560
938	Z MOWER	12,000	10-640
93	2006 E-250 VAN	28,000	10-640
925	2006 SIDE ARM MOWER	90,000	10-640
714	SMALL PICKUP	25,000	60-730
713	PICKUP	35,000	60-730
700	2006 CAT BACKHOE	100,000	60-730
508	2006 HARBEN JET TRAILER	40,000	60-740
	General Fund	\$ 475,000	
	Utility Fund	200,000	
	2017-2018 Total	<u>\$ 675,000</u>	

**BUDGET YEAR 2018-2019**

<b>Equip #</b>	<b>Description</b>	<b>Estimated Cost</b>	<b>Dept. Code</b>
877	2013 CROWN VIC	\$ 35,000	10-511
878	2013 DURANGO	35,000	10-511
877	VEHICLE	35,000	10-511
897	TAURUS	35,000	10-511
898	TAURUS	35,000	10-511
874	SUV	36,000	10-511
879	2013 DURANGO	35,000	10-515
850	VEHICLE	35,000	10-515
859	VEHICLE	35,000	10-515
810	TAHOE	36,000	10-530
611	2007 CAT ROLLER	60,000	10-560
906	Z – MOWER	12,000	10-640
928	Z – MOWER	12,000	10-640
927	2007 REEL MOWER	30,000	10-640
930	2008 VENTRAC	35,000	10-640
510	2007 CAMERA TRAILER	70,000	60-740
	General Fund	\$ 501,000	
	Utility Fund	70,000	
	2018-2019 Total	<u>\$ 571,000</u>	

**BUDGET YEAR 2019-2020**

<b>Equip #</b>	<b>Description</b>	<b>Estimated Cost</b>	<b>Dept. Code</b>
881	2014 CROWN VIC	\$ 35,000	10-511
882	2014 CROWN VIC	35,000	10-511
883	2014 CROWN VIC	35,000	10-511
880	2014 CROWN VIC	35,000	10-511
884	2014 CHEVY IMPALA	35,000	10-515
895	INTERCEPTOR	35,000	10-515
8101	4X4 SUV	36,000	10-530
13	2008 F-250 PICKUP	35,000	10-565
931	2008 J.D. GATOR	10,000	10-640
980	2008 F-150 PICKUP	28,000	10-640
981	2008 F-150 PICKUP	28,000	10-640
710	2008 SMALL PICKUP	25,000	60-730
711	2008 SMALL PICKUP	25,000	60-730
79	2008 F-450 SERVICE TRUCK	60,000	60-730
516	2008 WACKER GENERATOR	30,000	60-740

**BUDGET YEAR 2019-2020 continued**

<b>Equip #</b>	<b>Description</b>	<b>Estimated Cost</b>	<b>Dept. Code</b>
517	2008 WACKER GENERATOR	30,000	60-740
518	2008 PIONEER SEWER PUMP	30,000	60-740
	General Fund	\$ 347,000	
	Utility Fund	200,000	
	2019-2020 Total	<u>\$ 547,000</u>	

**BUDGET YEAR 2020-2021**

<b>Equip #</b>	<b>Description</b>	<b>Estimated Cost</b>	<b>Dept. Code</b>
888	2015 POLICE VEHICLE	\$ 35,000	10-511
886	2015 POLICE VEHICLE	35,000	10-511
887	2015 CHEVY IMPALA	35,000	10-515
8902	EXCURSION	40,000	10-515
67	2009 CHEVY PICKUP	30,000	10-560
66	2009 CHEVY PICKUP	35,000	10-560
43	2009 E-350 VAN	42,000	10-620
933	2009 KUBOTA TRACTOR	50,000	10-640
932	2009 KUBOTA BACKHOE	70,000	10-640
520	2009 F-250 PICKUP	30,000	60-740
59	2009 JET RODDER	300,000	60-740
	General Fund	\$ 372,000	
	Utility Fund	330,000	
	2020-2021 Total	<u>\$ 702,000</u>	

**BUDGET YEAR 2021-2022**

<b>Equip #</b>	<b>Description</b>	<b>Estimated Cost</b>	<b>Dept. Code</b>
871	2016 CROWN VIC	\$ 35,000	10-511
612	2010 INT. FLATBED	70,000	10-560
613	2010 INT. DUMPTRUCK	70,000	10-560
614	2010 INT. DUMPTRUCK	70,000	10-560
	General Fund	\$ 245,000	
	2021-2022 Total	<u>\$ 245,000</u>	

**BUDGET YEAR 2022-2023**

<b>Equip #</b>	<b>Description</b>	<b>Estimated Cost</b>	<b>Dept. Code</b>
15	PICKUP – SMALL	\$ 25,000	10-540
16	PICKUP – SMALL	25,000	10-540
616	BACKHOE	100,000	10-560
90	PICKUP	30,000	10-640
91	PICKUP	30,000	10-640
92	PICKUP	30,000	10-640
54	SERVICE TRUCK	65,000	60-740
501	BACKHOE	100,000	60-740
	General Fund	\$ 240,000	
	Utility Fund	165,000	
	2022-2023 Total	<u>\$ 405,000</u>	

## BUDGET GLOSSARY

**Ad Valorem Taxes** – Revenue accounts showing taxes paid on real property, personal property to include property of public service companies allocated by the Ad Valorem Tax Division of the State Department of Revenue.

**Appropriation** – A legal authorization granted by the Town Council to make budgeted expenditures and to incur obligations for purposes specified in the budget ordinance.

**Assessed Valuation** – A value established for real and personal property for use as a basis for levying property taxes.

**Budget** – A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Upon approval by the Town Council, the budget ordinance becomes the legal bases for expenditures in the budget year.

**Budget Amendment** – A legal procedure utilized by the Town staff and Town Council to revise a budget appropriation.

**Budget Calendar** – The schedule of key dates which the Town's departments follow in the preparation, adoption and administration of the budget.

**Budget Document** – The official written statement prepared by the Town staff reflecting the decisions made by the Town Council in their budget deliberations.

**Budget Message** – A general discussion of the budget that provides the citizens and the public with a summary of the most important aspects of the budget, changes from previous fiscal years, and the views and recommendations of the Town Manager.

**Budget Ordinance** – The official enactment by the Town Council to establish legal authority for Town officials to obligate and expend resources.

**Capital Outlay** – Vehicles, equipment, improvements, and furniture purchased by the Town which individually amount to an expenditure of \$10,000 or more, and which have an expected life of greater than one year.

**Capital Project Fund** – A fund used to account for the acquisition and construction of major capital facilities and infrastructure.

**Department** – An organizational unit responsible for carrying out a major governmental function.

**Employee Benefits** – Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government’s share of costs for social security, and the various pension, and medical insurance plans.

**Enterprise Fund** – A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to insure that revenues are adequate to meet all necessary expenditures. The enterprise fund for the Town is the water and sewer fund.

**Expenditure** – A term used to refer to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds.

**Fiscal Year** – A twelve-month time period designating the beginning and ending period for recording financial transactions. The Town’s fiscal year begins July 1<sup>st</sup> and ends June 30<sup>th</sup>.

**Function** – A group of related programs crossing organizational (departmental) boundaries and aimed at accomplishing a broad goal or accomplishing a major service.

**Fund** – An accounting entity that has a set of self balancing accounts and that records all financial transactions for specific activities or government functions.

**Fund Balance** – Amounts shown as fund balance represent monies which remain unspent after all budgeted expenditures have been made. North Carolina statute declares that a portion of fund balance is not available for appropriation.

**General Fund** – The largest fund within the Town, the general fund is the general operating fund and is used to account for all financial resources except those required to be accounted for in another fund.

**Grants** – Contributions or gifts of cash or other assets from another government to be used or expended for a specified purpose, activity, or facility.

**Installment Financing** – A legally binding installment contract that conveys the right to property, equipment and construction, for a stated period of time that allows the Town to spread the cost over several budget years.

**Levy** – To impose taxes, special assessments, or service charges for the support of Town activities.

**Local Government Budget and Fiscal Control Act** – This act governs all financial activities of local governments within the State of North Carolina.

**Local Government Commission** – An agency in the NC State Treasurer’s Office which oversees local government bonded debt and assists cities and counties in all areas of fiscal management.

**Modified Accrual Accounting** –The basis of budgeting and accounting where revenues are recorded when collectable within the current period or soon thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the related liability is incurred.

**Operating Expenditures** - The cost for materials, services and equipment required for a daily operations of a department or function.

**Performance Measures** – Descriptions of a program’s effectiveness or efficiency and how a government’s services fill the needs of its citizens.

**Program** – An organized set of related work activities which are directed toward accomplishing a common goal. Each Town department is usually responsible for a number of related service programs.

**Reserve** – The apportion of fund balance earmarked to indicate that it is not available for expenditures or that it is legally segregated for a specific future use.

**Retained Earnings** – An equity account reflecting the accumulated earnings of an enterprise fund.

**Revaluation** – Assignment of value to properties, buildings, vehicles and equipment by the Moore County Tax Assessor’s Office; under State law, all property must be revalued no less frequently than once every eight years. Moore County has begun to revalue on a four year basis.

**Revenue** – Income received from various sources used to finance government services.

**Special Revenue Fund** – A special revenue fund is used to account for resources that are subject to legal spending restrictions. They are created when a resolution, statute or ordinance requires that special revenue sources are used to finance a particular activity such as certain grant funding.

**Transfers** – Amounts transferred from one fund to another intended for a specific purpose.

Town of



**S**outhern **P**ines  
North Carolina