



ANNUAL BUDGET 2014-2015

Adopted June 10, 2014

**TOWN OF SOUTHERN PINES,
NORTH CAROLINA**

ANNUAL PROGRAM OF SERVICES

2014 – 2015

TOWN COUNCIL

W. David McNeill	Mayor
Michael D. Fields	Mayor Pro-Tem
Fred C. Walden	Treasurer
James R. Simeon	Council Member
Teresa M. VanCamp	Council Member

TOWN MANAGER

Reagan D. Parsons

Town of



Southern **P**ines
North Carolina

**TOWN OF SOUTHERN PINES
2014-2015 ANNUAL BUDGET**

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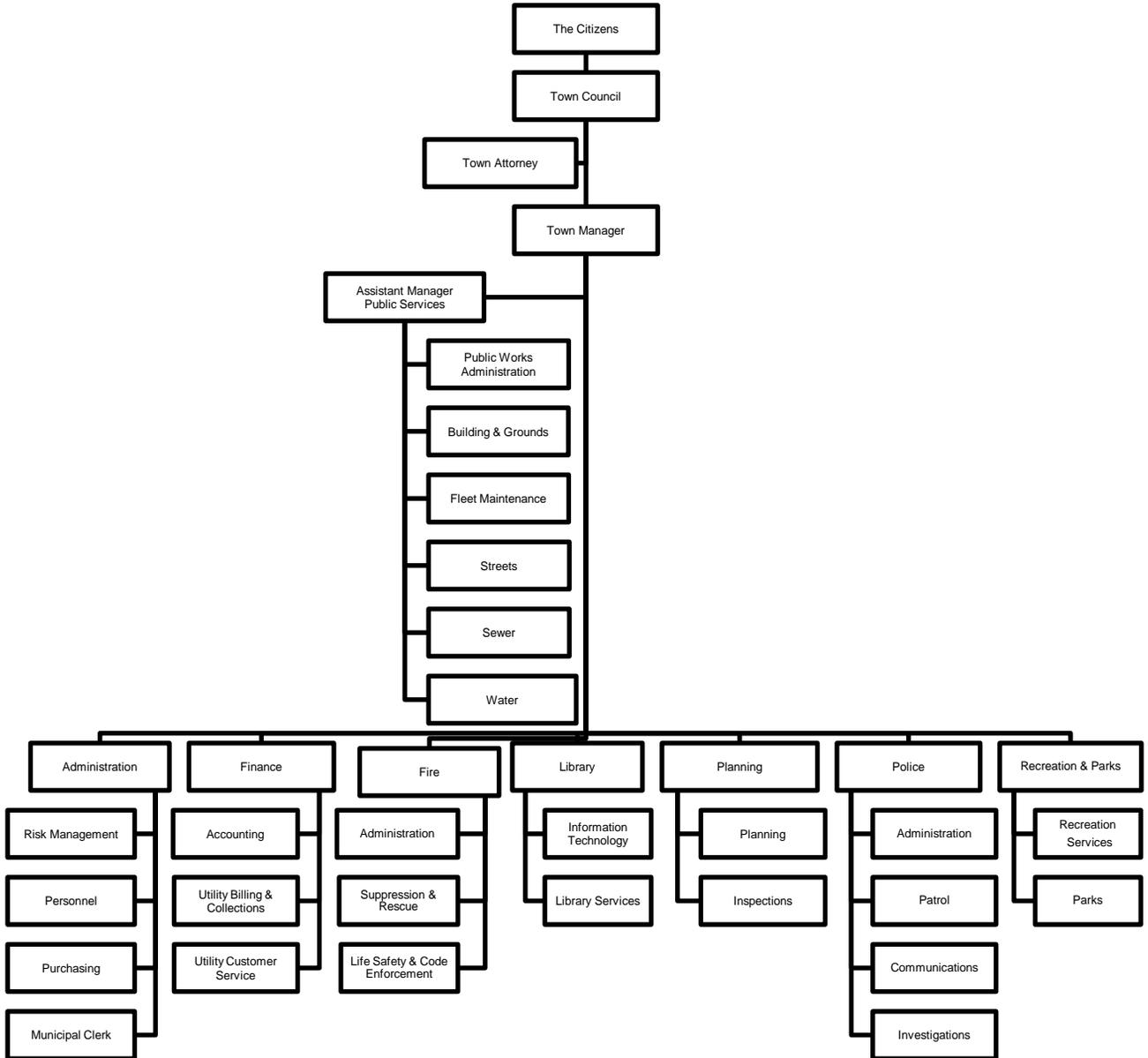
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TOWN OF SOUTHERN PINES EXECUTIVE MANAGERS

Reagan D. Parsons	Town Manager
Douglas R. Gill	Town Attorney
Adam J. Lindsay	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 2014-2015 Town of Southern Pines Budget has been developed with a focus on maintaining high levels of productivity across all departments, sustaining excellence in service offerings that relate to quality of life indicators, and addressing public safety requests. With the need to attract and maintain quality personnel dedicated to existing services, maintain and replace infrastructure and equipment that in some cases have been utilized beyond normal life spans due to economic realities, and address the addition of public safety personnel, this Budget includes the addition of two cents to the base tax rate. This increase is the first since FY 08-09 (one penny starting a sidewalk program) and follows on the heels of five consecutive years of less than 2.5% real growth in the Southern Pines tax base. According to figures from Moore County, our estimated growth for the past year was 0.43%. Unlike one time expenditures on capital, the addition of personnel represents a recurring, and inherently increasing, expenditure year to year and the property tax is the singular most dependable revenue source available to local governments in North Carolina. Even at the new proposed rate of thirty-seven (37) cents, Southern Pines remains competitive with surrounding jurisdictions and represents a relatively low tax burden compared to other full-service communities across the State. The addition of the two cents is a responsible approach to the desire to add additional officers and continue other services at previous levels.

It is both an honor and pleasure to present a FY 2014-2015 Budget that again takes a conservative approach to revenue estimates and strives to match revenue sources with desired services and long-term expenditure commitments. Specifically, the FY 14-15 Budget proposal:

1. **Maintains existing service levels**
2. **Funds all outstanding debt service (FD: \$77k and PD \$583k) and operational expenses.**
3. **Contains continuation projects that include:**
 - a. **Transfer to Sidewalk CPF (\$150k)**
 - b. **Annual Powell Bill paving (\$225k)**
 - c. **Six vehicle replacements (\$239k)**

- d. Heavy Rescue Truck replacement (\$475k w/ \$85.5k finance payment)
 - e. Street Sweeper replacement (\$230k w/ \$41k finance payment)
 - f. Security Gate replacement (17k)
 - g. Transfer to Bike and Pedestrian CPF (\$75k)
 - h. Transfer to Storm Water CPF (50k)
 - i. Transfer to Downtown Park CPF (50k)
4. Offers new programs that include:
- a. Unpaved Streets Project CPF (\$75k)
 - b. ADA compliant Passenger Van (45k)
 - c. B&G Maintenance position (35k)
 - d. Two (2) Police Patrol positions (169k)
 - e. Two (2) Police Investigator positions (161k)
 - f. Three vehicles in PD (107k)
 - g. PD IT related expenses (\$13.5k)
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 an exceptional place to reside and do business that the Administration submits this 2014-2015 Budget to Town Council for consideration and adoption.

GENERAL FUND

While the Town Council adopted an ad-valorem tax rate of thirty five (35) cents for FY 2013-2014, this FY 2014-2015 proposal includes revenues from a two cent tax increase to thirty seven (37) cents. With an average residential property in Southern Pines valued at \$208,066 according to Moore County, an owner of such property would pay the Town \$769.84 in ad-valorem taxes, representing an increase of \$41.61 over 2013-2014.

Based upon information from Moore County at the time of this writing the Town of Southern Pines tax base is **\$2,240,000,000**, a **0.43% growth rate over FY13-14**. This percentage represents a continued trend of below 3% growth rates since 2008-2009. This base would

yield **\$224,000 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 FY14-15 revenues based upon a 98.25% successful collection rate as we have in the recent past.

As an overview, the Budget document contains expected **General Fund revenue before other financing sources increases of \$748,264** over the revised amount budgeted in 13-14. Ad Valorem taxes are expected to increase \$572,550 (8.00%) in large part due to the additional \$440,160 generated by the two cent tax increase. This budget anticipates an increase in Sales Tax receipts versus estimates for 2013-2014 of \$134,400 (5.16%) based on favorable receipt trends to date this FY and estimates for increased sales in the coming year. These increases are in part offset by decreasing Utility Tax revenues as consumers switch to wireless technologies and telecommunication sales taxes are no longer collected.

On the expenditure side of the ledger, General Fund **expenditures before transfers are expected to increase \$1,367,285 (9.37%)** compared to the revised 13-14 budget. In addition to the aforementioned positions and associated equipment within the Police Department (\$450,868), the Rescue Truck and Street Sweeper represent a vast majority of the remainder of this increase (\$475,000 and \$230,000 respectively.) The expense side of the ledger also includes a 6.0% increase for major medical expenses, 3.24% of which represent pass thru taxes initiated per the Affordable Care Act (\$45.5k), a 3% COLA adjustment for positions (\$226.7k), six vehicle replacements in various departments (239k), a final debt service payment for a Fire Pumper (77k), debt service on the Police facility (\$583k), and initial debt service on the Rescue Truck and Sweeper (\$85.5k and \$41k respectively.)

At budgeted levels of tax revenue acquisition (98.25%) and without any dollars over and above our conservative estimates, the FY14-15 work plan will result in an **ending available fund balance of \$412,029 (this represents dollars in reserve, over and above the locally mandated 25% \$3,990,902, 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 FY14-15 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 .10/1000g. The proposed Budget does not increase water or sewer rates to our customers in FY 14-15. Debt service in FY14-15 will include the

reservoir payment of \$415,804 in addition to an installment for the AMR project in the amount of \$175,993. Due to favorable trends in bulk purchasing and more accurate meters, overall **Utility Fund revenues are proposed to increase \$145,572 (2.37%)** over the amount budgeted in FY 13-14.

Overall, expenditures are projected to increase \$71,038 (1.08%). This increase is attributable to the County sewer rate increase and personnel and operational expenses. The only capital included in the operational budget is a bobcat skid steer replacement (60k) and a security gate at the Water Treatment plant (\$12.5k). Debt service obligations are being met through scheduled payments toward the Raw Water Reservoir (\$416k) and AMR project (\$176k).

CAPITAL PROJECT FUNDS

The final area of significance in the proposed 2014-2015 Budget is one of Capital Funds. The following represents a summary of any proposed changes from FY 13-14:

1. Capital Project Fund – Sidewalks – Fund 44 is being appropriated for an additional transfer (\$150k) allowing for continued progress on our long term sidewalk plans. These funds will be added to those carried over as a result of the suspension of the Pool Park Master Plan that had included sidewalks scheduled for FY2013-2014.
2. The Downtown Park Capital Project Fund will receive a transfer (\$50k) toward the eventual replacement of playground equipment and fall zone materials.
3. A Capital Project Fund is being created for the eventual improvement of eleven unimproved sections of right of way throughout Town. This is being done with an eye toward not having to replace an expensive and very aged motor grader that has limited uses to the Town. An initial transfer of seventy-five thousand dollars (\$75k) is included in this Budget.
4. The Bike Transportation Fund will receive additional dollars (\$75k) toward the continued development of the master plan.
5. The Storm Water Fund will receive a transfer (\$50k) toward replacement of failing infrastructure.

The Town Council, its Boards and Commissions, and Town staff have again tirelessly facilitated the development of a conservative and responsible Budget document. Even with

a proposed increase in the tax rate, Southern Pines remains an attractive low cost alternative for those looking to locate a family or business to the Sandhills of North Carolina. I remain proud of all that the community has both maintained and accomplished over the past decade, particularly given the challenges placed in front of it. The ability to persevere and remain a recognized leader in so many facets leaves me optimistic regarding the next decade and beyond. Thank you to everyone involved, if even indirectly, in the development of this Budget proposal and successful implementation of past work programs. I look forward to involvement in and oversight of the direction set forth herein.

Town of



Southern **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 2013 population of 12,587 and is located in Moore County (County) and encompasses 16.68 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 1st, 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 1st. 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 8	Capital and New Request Forms to Department Directors
January 15	Capital and New Request Forms due to Finance
January 27	Departmental Budget Packets to Department Directors
February 10	Departmental Budget Packets due to Finance
March 6	Budget Reviews with Department Directors, Town Manager and Finance Director.

March 25	Department Director's Retreat
April 9	Council Retreat
May 13	Presentation of Budget by Town Manager and Public Hearing
May 13 – June 10	Budget Discussions
June 10	Public Hearing
June 10	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



Southern **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.

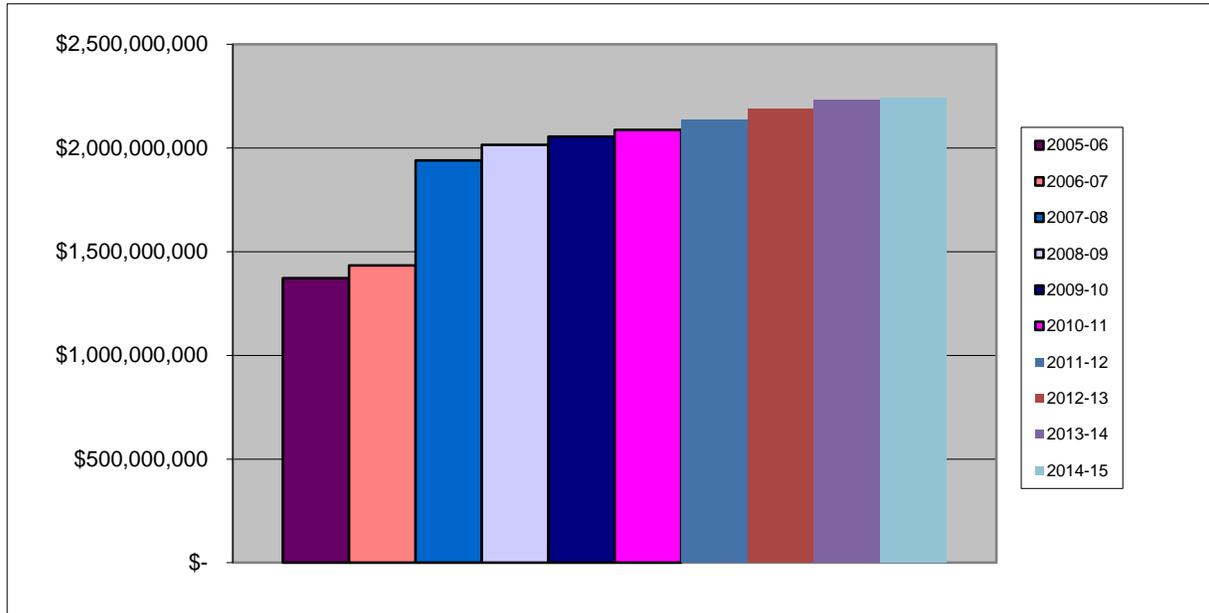
TOWN OF SOUTHERN PINES

PROPERTY TAX RATES Last Ten Fiscal Years

<u>Year Ended June 30</u>	<u>Town of Southern Pines</u>
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
2015	0.37

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, 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>
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	2,187,703,624	7,663,758	218,770
2013	2013-14	2,230,542,666	7,792,688	223,054
2014	2014-15	2,240,000,000	8,288,000	224,000

Town of



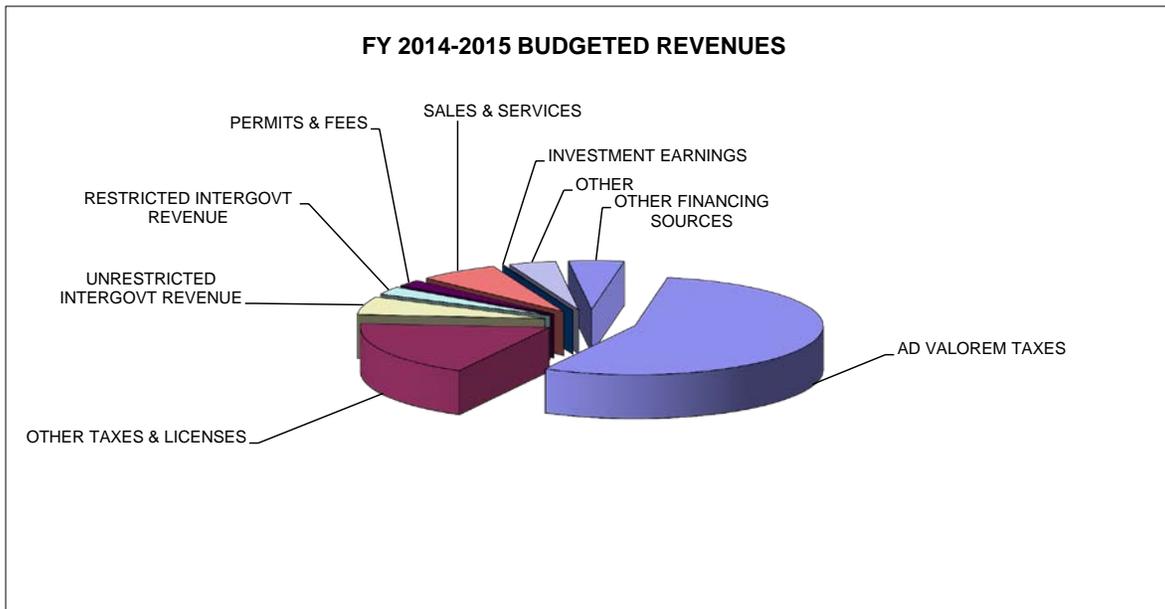
Southern **P**ines
North Carolina

TOWN OF SOUTHERN PINES
GENERAL FUND
BUDGET SUMMARY
2014-2015

	ACTUAL 2012-2013	BUDGET 2013-2014 as of 03/31/14	EXPECTED REVENUES EXPENDITURES 2013-2014	BUDGET 2014-2015
Available Fund Balance - Beginning	\$ 5,361,325	\$ 4,974,592	\$ 4,974,592	\$ 5,899,780
Total Revenues & Reserve Increases	<u>13,838,884</u>	<u>15,292,824</u>	<u>15,832,174</u>	<u>14,866,760</u>
Total Funds Available	19,200,209	20,267,416	20,806,766	20,766,540
Total Expenditures	13,843,117	14,596,324	14,136,986	15,963,609
Transfers Out to Capital Projects	<u>382,500</u>	<u>770,000</u>	<u>770,000</u>	<u>400,000</u>
Available Fund Balance - Ending	<u>\$ 4,974,592</u>	<u>\$ 4,901,092</u>	<u>\$ 5,899,780</u>	4,402,931
Less 3 Months Expenditures				3,990,902
Available Fund Balance - FYE 06/30/14				<u>\$ 412,029</u>

TOWN OF SOUTHERN PINES
GENERAL FUND
CONSOLIDATED REVENUE SUMMARY
2014-2015

	ACTUAL 2010-2011	ACTUAL 2011-2012	ACTUAL 2012-2013	BUDGET 2013-2014	EXPECTED 2013-2014	BUDGET 2014-2015	% of Revenue
AD VALOREM TAXES	\$ 7,313,650	\$ 7,492,635	\$ 7,691,550	\$ 7,618,410	\$ 7,783,400	\$ 8,190,960	55.10%
OTHER TAXES & LICENSES	2,727,686	2,785,647	2,918,718	2,607,100	2,888,824	2,741,500	18.44%
UNRESTRICTED INTERGOVT REVENUE	970,966	939,450	923,218	910,500	908,265	876,000	5.89%
RESTRICTED INTERGOVT REVENUE	646,318	686,179	413,121	402,896	431,517	395,500	2.66%
PERMITS & FEES	298,303	304,370	413,161	295,750	355,300	318,800	2.14%
SALES & SERVICES	1,082,816	1,099,165	1,089,956	988,340	992,300	1,023,000	6.88%
INVESTMENT EARNINGS	40,331	32,103	21,373	18,500	18,000	16,000	0.11%
OTHER	615,228	651,690	632,024	572,000	575,240	600,000	4.04%
OTHER FINANCING SOURCES	-	450,000	-	-	-	705,000	4.74%
	<u>\$ 13,695,298</u>	<u>\$ 14,441,239</u>	<u>\$ 14,103,121</u>	<u>\$ 13,413,496</u>	<u>\$ 13,952,846</u>	<u>\$ 14,866,760</u>	



Town of Southern Pines
General Fund
Schedule of Revenues
2014-2015

	ACTUAL 2010-2011	ACTUAL 2011-2012	ACTUAL 2012-2013	BUDGET 2013-2014 as of 07/01/13	BUDGET 2013-2014 as of 03/31/14	EXPECTED REVENUES 2013-2014	BUDGET 2014-2015
AD VALOREM TAXES:							
Current	\$ 7,257,129	\$ 7,416,156	\$ 7,620,110	\$ 7,570,410	\$ 7,570,410	\$ 7,719,000	\$ 8,142,960
Delinquent	29,905	43,971	39,971	30,000	30,000	39,400	30,000
Penalties & Interest	26,616	32,508	31,469	18,000	18,000	25,000	18,000
TOTAL AD VALOREM TAXES	7,313,650	7,492,635	7,691,550	7,618,410	7,618,410	7,783,400	8,190,960
OTHER TAXES & LICENSES:							
Article 39 Sales Tax - 1%	1,008,218	1,005,205	1,080,579	975,500	975,500	1,072,000	1,035,000
Article 40 Local Sales Tax - 1/2%	505,803	522,086	534,397	498,500	498,500	537,000	516,000
Article 42 Local Sales Tax - 1/2%	493,046	494,827	526,886	489,500	489,500	537,000	514,500
Article 44 1/2%-Hold Harmless	433,321	476,720	468,332	441,000	441,000	473,000	455,000
Hold Harmless Provision	107,219	66,430	59,969	0	0	31,284	0
Short-Term Rental Property Tax	20,196	26,512	29,194	25,000	25,000	27,889	26,500
Solid Waste Disposal Tax	8,493	8,529	7,844	8,100	8,100	6,890	6,500
Privilege License	18,211	46,869	46,487	27,500	27,500	45,000	40,000
Alcoholic Beverage Ctrl	100,423	102,767	126,165	102,000	102,000	120,000	110,000
Cablevision	32,756	35,702	38,865	40,000	40,000	38,761	38,000
TOTAL OTHER TAXES	2,727,686	2,785,647	2,918,718	2,607,100	2,607,100	2,888,824	2,741,500
UNRESTRICTED INTERGOVT REVENUE:							
Beer and Wine Tax	56,049	53,656	50,476	50,500	50,500	50,500	50,500
Video Programming	173,748	161,777	167,215	160,000	160,000	158,065	156,000
Utilities Tax	741,169	724,017	705,527	700,000	700,000	699,700	669,500
TOTAL UNRESTRICTED INTERGOVERNMENTAL	970,966	939,450	923,218	910,500	910,500	908,265	876,000
RESTRICTED INTERGOVT REVENUE:							
Powell Bill Allocation	372,100	373,770	384,761	370,000	370,000	390,633	388,000
State Aid Library	8,419	7,362	6,728	6,000	6,896	6,896	6,000
Library Grants	20,000	0	0	0	0	6,000	0
Recreation Grants	19,782	962	1,350	1,000	1,000	1,219	1,500
Planning Grants	0	0	0	0	25,000	25,000	0
On-Behalf of Pymts. - Fire	5,684	6,497	6,642	0	0	0	0
ARRA Grant - Police	46,626	0	0	0	0	0	0
Fire Grants	114,841	264,758	0	0	0	0	0
Police Grants	58,866	32,830	13,640	0	0	1,769	0
TOTAL RESTRICTED INTERGOVERNMENTAL	646,318	686,179	413,121	377,000	402,896	431,517	395,500
PERMITS AND FEES:							
Inspections	238,451	237,621	342,927	260,000	260,000	290,000	260,000
Planning	11,278	6,600	4,619	2,000	2,000	14,700	14,000
Homeowner Recovery Fee	1,230	1,160	1,890	750	750	1,500	1,000
Street Department	14,138	24,493	27,628	12,000	12,000	30,000	25,000
Fire	15,728	17,178	400	0	0	300	0
Public Works	9,112	5,808	9,034	5,000	5,000	6,000	6,000
Police Department	8,366	11,510	26,663	16,000	16,000	12,800	12,800
TOTAL PERMITS AND FEES	298,303	304,370	413,161	295,750	295,750	355,300	318,800

Town of



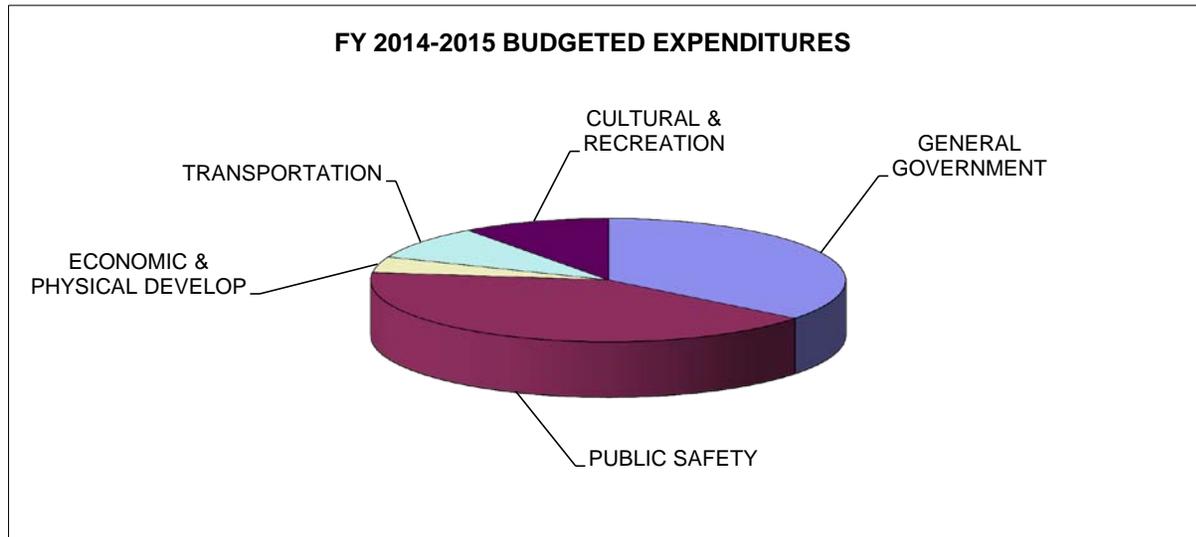
Southern **P**ines
North Carolina

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

	ACTUAL 2010-2011	ACTUAL 2011-2012	ACTUAL 2012-2013	BUDGET 2013-2014 as of 07/01/13	BUDGET 2013-2014 as of 03/31/14	EXPECTED REVENUES 2013-2014	BUDGET 2014-2015
SALES AND SERVICES:							
Library	39,404	39,325	39,972	39,000	39,000	39,500	39,000
Recreation Fees	208,262	201,906	185,031	190,000	190,000	185,000	185,000
Rents	257,701	255,380	266,850	272,000	272,000	272,000	272,000
Facility Rental - Recreation	30,138	31,192	29,075	23,000	23,000	27,000	26,000
Court Facilities Fee	11	6,274	3,723	1,000	1,000	2,800	1,000
Reservoir Park	4,400	5,500	5,500	5,500	5,500	5,500	5,500
Disposal Fee/Recycling Fee	542,900	559,588	559,805	457,840	457,840	460,500	494,500
TOTAL SALES AND SERVICES	1,082,816	1,099,165	1,089,956	988,340	988,340	992,300	1,023,000
INVESTMENT EARNINGS:							
	40,331	32,103	21,373	18,500	18,500	18,000	16,000
OTHER:							
Surplus Property Sales	35,335	39,091	51,714	15,000	15,000	12,500	45,000
Miscellaneous Revenue	47,940	52,551	39,867	25,000	25,000	29,230	25,000
Demolition Liens	0	929	10,630	0	0	3,500	0
Fire Donations	950	27,106	25	0	0	45	0
Court Costs	5,852	5,486	7,338	5,000	5,000	5,000	5,000
Cemetery	625	1,425	750	0	0	875	0
County Contribution - Fire/Rescue	38,000	42,000	47,000	47,000	47,000	47,000	47,000
Fire District Revenue	465,501	472,669	470,923	475,000	475,000	475,000	475,000
Donations	21,025	10,433	3,777	3,000	5,000	2,090	3,000
TOTAL OTHER REVENUE	615,228	651,690	632,024	570,000	572,000	575,240	600,000
OTHER FINANCING SOURCES							
Financing Proceeds	0	450,000	0	0	0	0	705,000
TOTAL OTHER FINANCING SOURCES	0	450,000	0	0	0	0	705,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	13,695,298	14,441,239	14,103,121	13,385,600	13,413,496	13,952,846	14,866,760
FUND BALANCE [(ADD TO)/USE OF]:	(450,040)	(333,445)	122,494	1,879,328	1,952,828	954,140	1,496,849
REVENUES AFTER ADDITIONS/ REDUCTIONS FROM FUND BALANCE	\$ 13,245,258	\$ 14,107,794	\$ 14,225,615	\$ 15,264,928	\$ 15,366,324	\$ 14,906,986	\$ 16,363,609

TOWN OF SOUTHERN PINES
GENERAL FUND
CONSOLIDATED EXPENDITURE SUMMARY
2014-2015

	ACTUAL 2010-2011	ACTUAL 2011-2012	ACTUAL 2012-2013	BUDGET 2013-2014	EXPECTED EXPENDITURES 2013-2014	BUDGET 2014-2015
GENERAL GOVERNMENT	\$ 5,025,498	\$ 5,203,414	\$ 5,328,800	\$ 5,725,585	\$ 5,507,161	\$ 5,775,326
PUBLIC SAFETY	4,947,451	5,797,096	5,104,501	5,698,424	5,532,683	6,685,533
ECONOMIC & PHYSICAL DEVELOP	619,010	718,211	692,954	725,605	724,405	670,823
TRANSPORTATION	1,004,522	968,744	1,244,614	1,084,216	1,044,080	1,433,009
CULTURAL & RECREATION	1,514,954	1,407,251	1,568,439	1,584,461	1,550,624	1,629,767
SUB-TOTAL	13,111,435	14,094,716	13,939,308	14,818,291	14,358,953	16,194,458
NON-DEPARTMENTAL & TRANSFERS	133,823	13,078	286,307	548,033	548,033	169,151
TOTAL	\$ 13,245,258	\$ 14,107,794	\$ 14,225,615	\$ 15,366,324	\$ 14,906,986	\$ 16,363,609



Function	Departments
General Government	Legislation, Administration, Information Technology, Financial Services, 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
2014-2015

	ACTUAL 2010-2011	ACTUAL 2011-2012	ACTUAL 2012-2013	BUDGET 2013-2014 as of 07/01/13	BUDGET 2013-2014 as of 03/31/14	EXPECTED EXPENDITURES 2013-2014	BUDGET 2014-2015
Legislative	\$ 154,593	\$ 208,245	\$ 147,540	\$ 197,671	\$ 197,671	\$ 171,505	\$ 166,646
General Administration	1,022,976	1,050,047	1,073,222	1,167,960	1,167,960	1,108,263	593,511
Information Technology	489,013	506,842	548,711	637,425	637,425	635,993	677,990
Financial Services	0	0	0	0	0	0	610,165
Police Administration and Patrol	2,425,792	2,448,490	2,277,413	2,651,974	2,678,974	2,591,371	2,913,714
Police Communications	332,805	362,228	348,773	406,346	406,346	371,265	425,823
Investigations	434,564	522,623	547,927	657,244	657,244	638,203	854,069
Fire/Rescue	1,754,290	2,463,755	1,930,388	1,955,860	1,955,860	1,931,844	2,491,927
Planning and Inspections	619,010	718,211	692,954	696,105	725,605	724,405	670,823
Street Maintenance	1,004,522	968,744	1,244,614	1,084,216	1,084,216	1,044,080	1,433,009
Public Works/Sanitation	1,876,526	1,964,826	1,985,869	1,830,473	1,830,473	1,724,508	1,861,903
Fleet Maintenance	238,319	240,816	276,776	290,759	290,759	289,382	316,373
Recreation	760,396	667,472	788,364	729,086	729,086	715,873	745,171
Library	754,558	739,779	780,075	854,479	855,375	834,751	884,596
Building and Grounds	1,215,571	1,203,138	1,264,682	1,544,297	1,556,297	1,532,510	1,508,738
Special Appropriations:							
Sponsorships	2,500	3,500	3,500	0	7,000	7,000	2,000
Economic Development-Dues	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Economic Incentive	0	0	0	12,000	12,000	12,000	12,000
Arts Council Sponsorship	0	0	2,500	0	0	0	0
Shaw House	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Total Special Appropriations	28,500	29,500	32,000	38,000	45,000	45,000	40,000
Non-Departmental:							
W/S Indirect Costs	(826,632)	(895,197)	(865,246)	(974,858)	(974,858)	(974,858)	(1,016,869)
Installment Purchase St. Sweeper	0	0	0	0	0	0	40,716
Installment Purchase Police Stat	647,498	631,335	615,170	599,008	599,008	599,008	582,845
Installment Purchase Fire Vehicle	77,737	76,940	153,883	153,883	153,883	153,883	162,459
Total Non-Departmental	(101,397)	(186,922)	(96,193)	(221,967)	(221,967)	(221,967)	(230,849)
Total Expenditures	13,010,038	13,907,794	13,843,115	14,519,928	14,596,324	14,136,986	15,963,609
Transfers:							
Transfer to Cap Proj-Fiber Optics	102,823	0	0	0	0	0	0
Transfer to Cap Proj-Unpaved St	0	0	0	0	0	0	75,000
Transfer to Cap Proj-Storm Water	0	0	0	0	0	0	50,000
Transfer to Cap Proj-Communications	0	0	182,500	0	0	0	0
Transfer to Cap Proj-Pool Park	0	0	50,000	300,000	300,000	300,000	0
Transfer to Cap-Bike Transportation	0	60,000	0	5,000	5,000	5,000	75,000
Transfer to Cap-Downtown Park	0	0	0	290,000	315,000	315,000	50,000
Transfer to Cap Proj-Sidewalk	132,397	140,000	150,000	150,000	150,000	150,000	150,000
Total Transfers	235,220	200,000	382,500	745,000	770,000	770,000	400,000
Total Expenditures/Transfers	<u>\$ 13,245,258</u>	<u>\$ 14,107,794</u>	<u>\$ 14,225,615</u>	<u>\$ 15,264,928</u>	<u>\$ 15,366,324</u>	<u>\$ 14,906,986</u>	<u>\$ 16,363,609</u>

EXPENDITURE SUMMARY

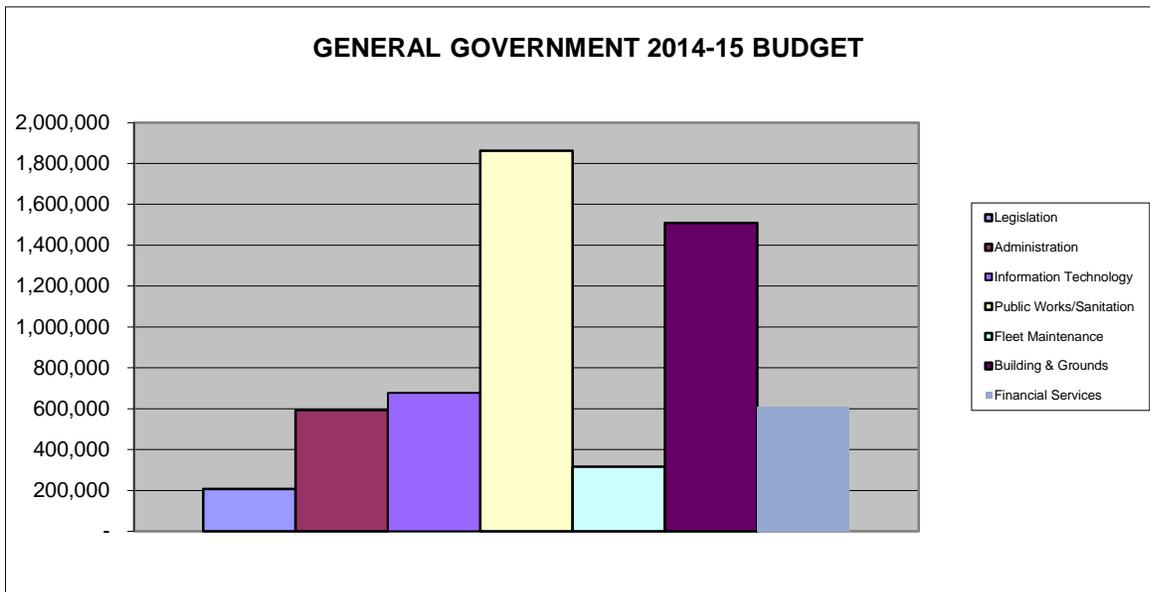
Fund: General

Function: General Government

General Fund Departments/Functions:

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

Object of Expenditures	Actual FY 2012-13	Budget FY 2013-14	Expected FY 2013-14	Requested FY 2014-15
Salaries & Benefits	\$ 2,227,876	\$ 2,488,715	\$ 2,361,473	\$ 2,566,078
Operating	3,026,757	3,087,870	3,010,610	3,162,248
Capital Outlay	74,167	149,000	135,078	47,000
Total	\$ 5,328,800	\$ 5,725,585	\$ 5,507,161	\$ 5,775,326



EXPENDITURE SUMMARY

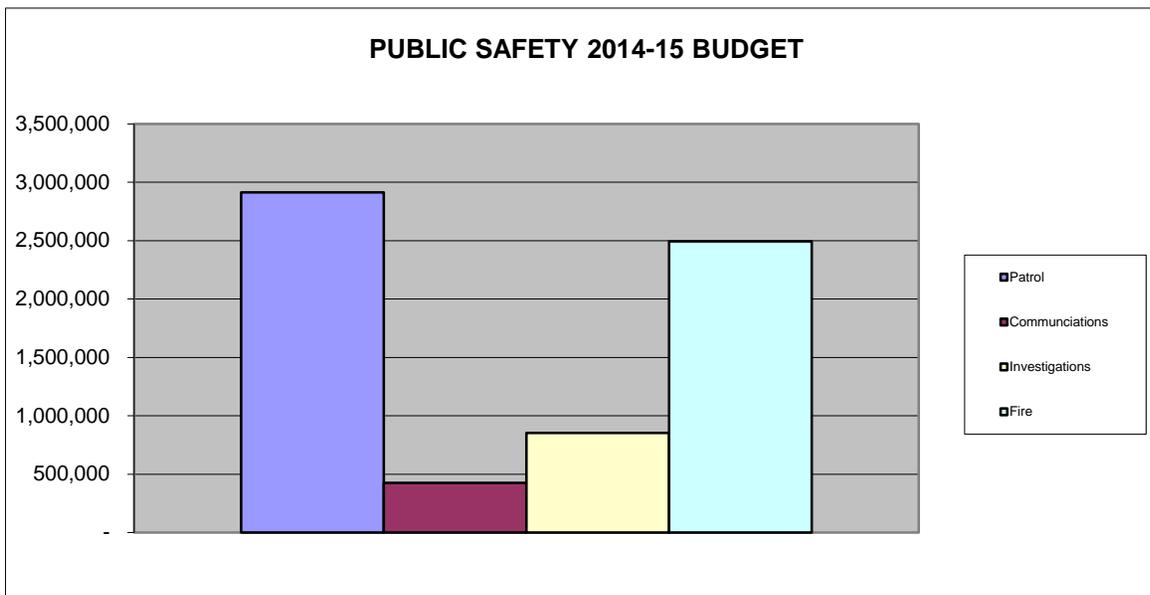
Fund: General

Function: Public Safety

General Fund Departments/Functions:

Police Patrol, Police Communications, Police Investigations, Fire

Object of Expenditures	Actual FY 2012-13	Budget FY 2013-14	Expected FY 2013-14	Requested FY 2014-15
Salaries & Benefits	\$ 4,115,856	\$ 4,447,824	\$ 4,378,083	\$ 4,819,413
Operating	878,062	1,040,600	945,670	1,140,120
Capital Outlay	110,585	210,000	208,930	726,000
Total	\$ 5,104,503	\$ 5,698,424	\$ 5,532,683	\$ 6,685,533



EXPENDITURE SUMMARY

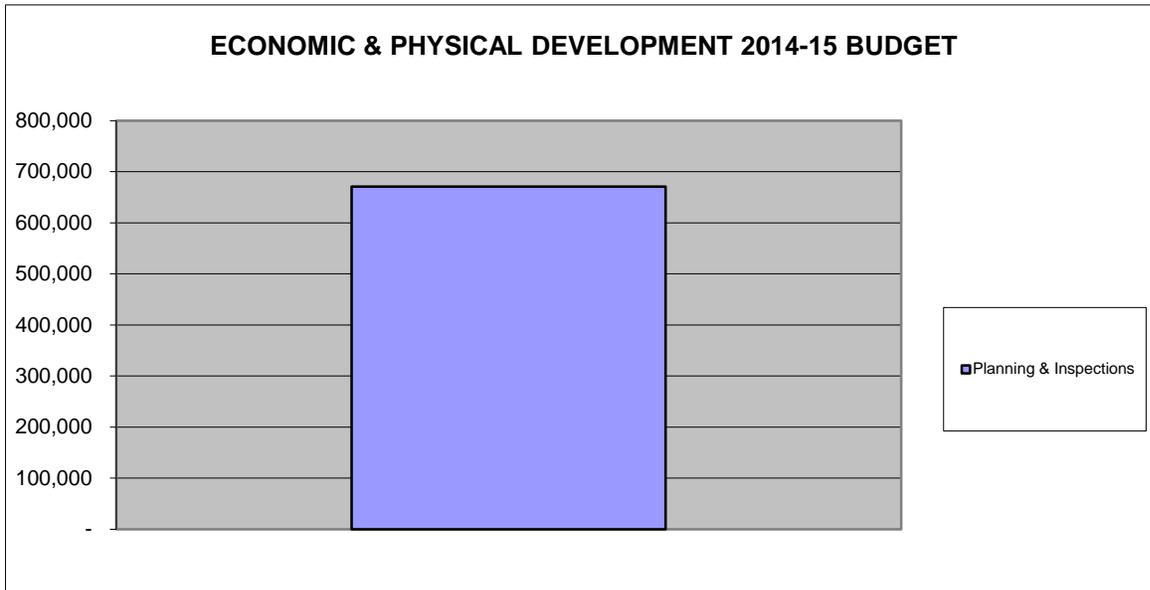
Fund: General

Function: Economic & Physical
Development

General Fund Departments/Functions:

Planning & Inspections

Object of Expenditures	Actual FY 2012-13	Budget FY 2013-14	Expected FY 2013-14	Requested FY 2014-15
Salaries & Benefits	\$ 552,637	\$ 565,428	\$ 567,755	\$ 590,426
Operating	140,317	110,177	106,650	80,397
Capital Outlay	-	50,000	50,000	-
Total	\$ 692,954	\$ 725,605	\$ 724,405	\$ 670,823



EXPENDITURE SUMMARY

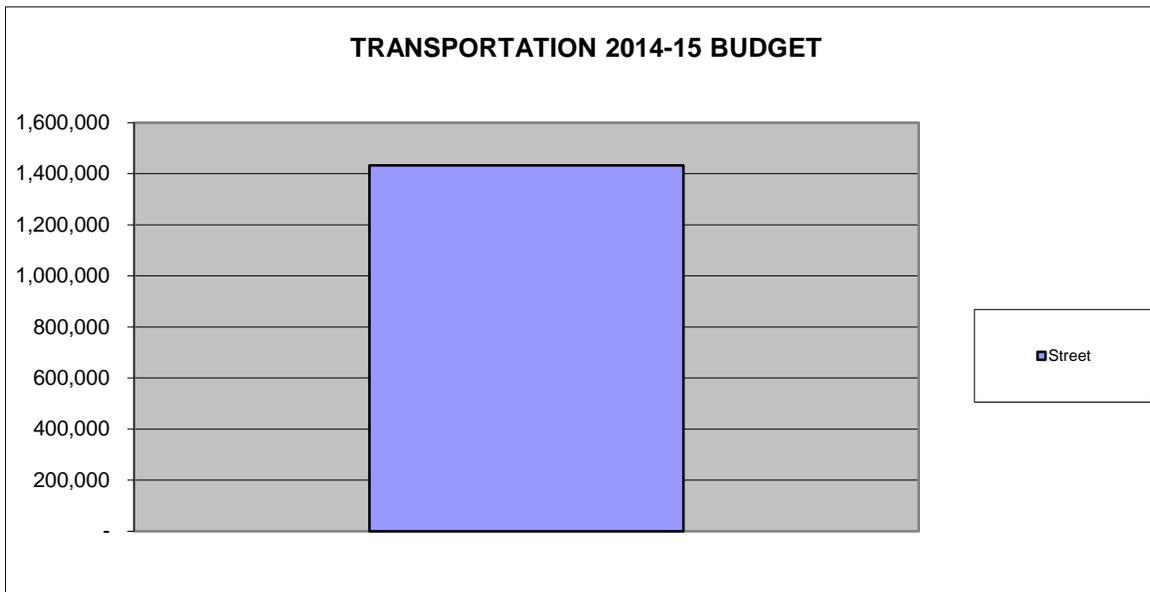
Fund: General

Function: Transportation

General Fund Departments/Functions:

Transportation

Object of Expenditures	Actual FY 2012-13	Budget FY 2013-14	Expected FY 2013-14	Requested FY 2014-15
Salaries & Benefits	\$ 424,897	\$ 443,606	\$ 407,720	\$ 447,604
Operating	547,727	440,610	436,360	465,405
Capital Outlay	271,990	200,000	200,000	520,000
Total	\$ 1,244,614	\$ 1,084,216	\$ 1,044,080	\$ 1,433,009



EXPENDITURE SUMMARY

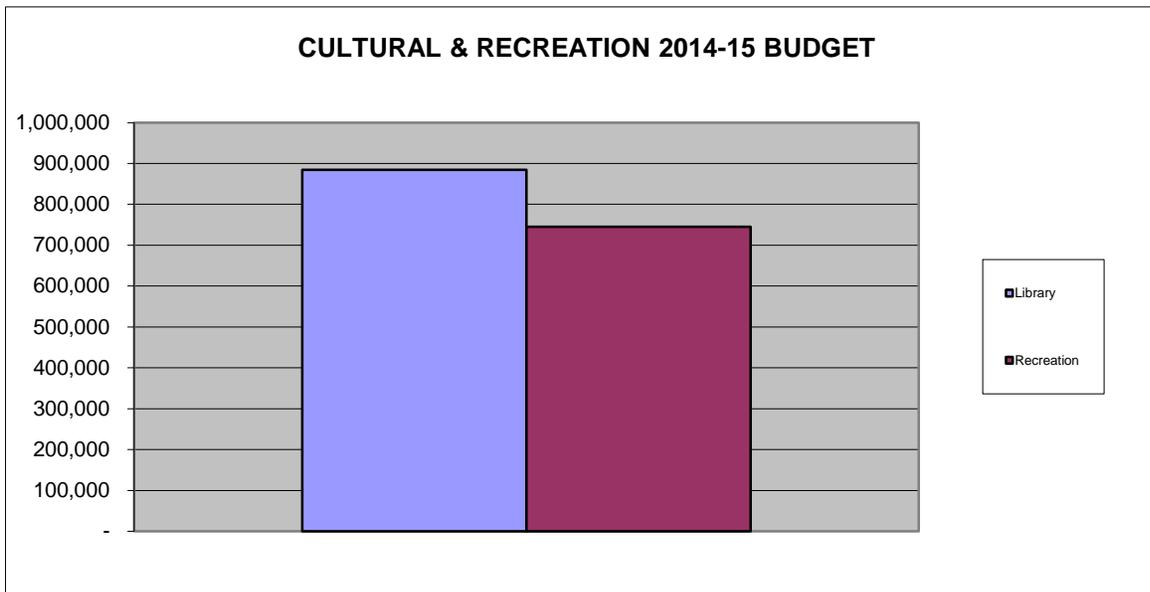
Fund: General

Function Cultural & Recreation

General Fund Departments/Functions:

Library, Recreation

Object of Expenditures	Actual FY 2012-13	Budget FY 2013-14	Expected FY 2013-14	Requested FY 2014-15
Salaries & Benefits	\$ 1,040,200	\$ 1,051,655	\$ 1,052,483	\$ 1,062,467
Operating	402,797	532,806	498,141	522,300
Capital Outlay	125,442	-	-	45,000
Total	\$ 1,568,439	\$ 1,584,461	\$ 1,550,624	\$ 1,629,767



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:

	2012-2013 Actual	2013-2014 Projected	2014-2015 Proposed
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Agenda Items Considered:

Consent	57	52	55
Miscellaneous	22	20	21
Architectural Reviews	21	12	18
Workshop Items	51	62	58

LEGISLATIVE

Fund: General

Function: General Government

Goal: To provide overall guidance for municipal operations.

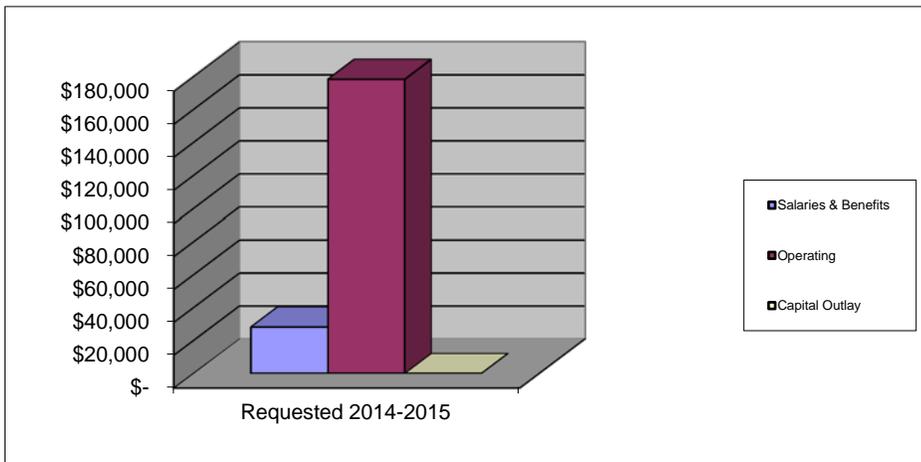
Object of Expenditures	Actual FY 2012-13	Budget FY 2013-14	Expected FY 2013-14	Requested FY 2014-15
Salaries & Benefits	\$ 28,271	\$ 28,271	\$ 28,271	\$ 28,271
Operating	151,269	214,400	188,234	178,375
Capital Outlay	-	-	-	-
Total	\$ 179,540	\$ 242,671	\$ 216,505	\$ 206,646

Revenues by Type	Actual FY 2012-13	Budget FY 2013-14	Expected FY 2013-14	Requested FY 2014-15
General Revenues	\$ 179,540	\$ 242,671	\$ 216,505	\$ 206,646

	Actual FY 2012-13	Budget FY 2013-14	Expected FY 2013-14	Requested FY 2014-15
Budgeted Employees	-	-	-	-

2014-2015 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

There are no capital outlay requests in this budget.



2014-2015 ANNUAL BUDGET
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2014-2015	Department: Legislative	Function: General Government			Fund: 10	Department: 410	
Object Code	Object Title	2013-2014 Budget as of 03/31/14	2013-2014 Expected	2014-2015 Continuation	2014-2015 New Budget Requests	2014-2015 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	7,700	4,430	5,450	-	5,450	-29.2%
104103300	DEPARTMENTAL SUPPLIES	34,200	20,445	25,800	-	25,800	-24.6%
104104500	CONTRACTUAL SERVICES	30,250	24,390	10,050	-	10,050	-66.8%
104104510	INS-PROPERTY & GENERAL	12,140	11,205	12,325	-	12,325	1.5%
104104600	PROFESSIONAL SERVICES	69,000	67,000	68,500	-	68,500	-0.7%
104105300	DUES & SUBSCRIPTIONS	16,110	15,764	16,250	-	16,250	0.9%
104106300	SPECIAL APPROPRIATIONS	45,000	45,000	40,000	-	40,000	-11.1%
	OPERATING EXPENDITURES	214,400	188,234	178,375	-	178,375	
104107400	CAPITAL OUTLAY	-	-	-	-	-	0.0%
	CAPITAL OUTLAY	-	-	-	-	-	
	TOTAL EXPENDITURES	<u>\$ 242,671</u>	<u>\$ 216,505</u>	<u>\$ 206,646</u>	<u>\$ -</u>	<u>\$ 206,646</u>	

Town of



Southern **P**ines
North Carolina

ADMINISTRATION

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

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 Town Manager 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 all employee performance management, compensation and benefit program strategies and policies, adherence to all federal and state laws for payroll calculation, compliance with and required reporting on mandated employee related laws, statutes and regulations, a safety and wellness program, a decentralized purchasing department including the generation, review and approval of all purchase orders as well as compliance with NC purchasing, bidding and procurement statutes, risk management for the Town to include liability, property, vehicle and workers' compensation insurance coverages, 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.

Performance Measures:

	2012-2013 Actual	2013-2014 Projected	2014-2015 Proposed
Applications Received	350	385	400
Full Time Employees Hired	18	25	31
Part Time Employees Hired	22	25	25
Recordable Employee Injuries/Illnesses	3	7	5
Total GL/Property/Vehicle Claims Filed	14	8	8
Purchase Orders Processed	1,508	1,615	1,650
Surplus Items Discarded or Auctioned	40	20	25
Council Packets Processed	22	23	23

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.

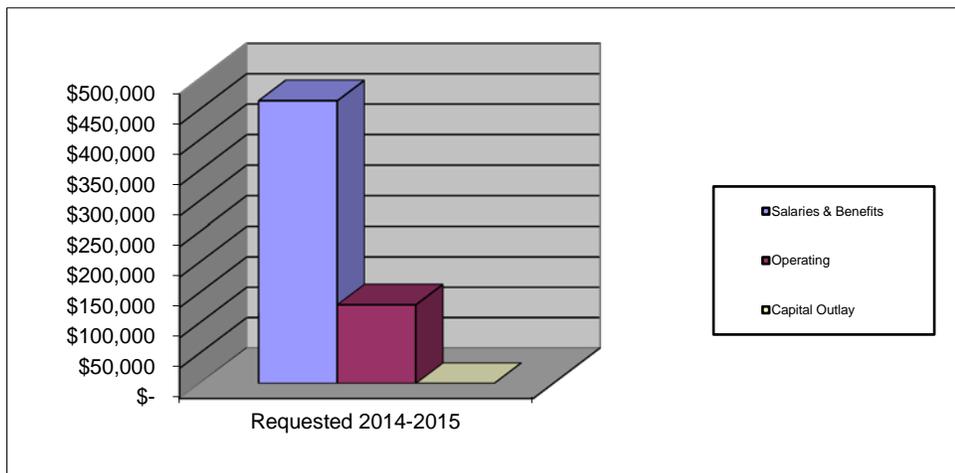
Object of Expenditures	Actual FY 2012-13	Budget FY 2013-14	Expected FY 2013-14	Requested FY 2014-15
Salaries & Benefits	\$ 753,771	\$ 808,555	\$ 788,532	\$ 463,923
Operating	319,451	359,405	319,731	129,588
Capital Outlay	-	-	-	-
Total	\$ 1,073,222	\$ 1,167,960	\$ 1,108,263	\$ 593,511

Revenues by Type	Actual FY 2012-13	Budget FY 2013-14	Expected FY 2013-14	Requested FY 2014-15
General Revenues	\$ 1,073,222	\$ 1,167,960	\$ 1,108,263	\$ 593,511

	Actual FY 2012-13	Budget FY 2013-14	Expected FY 2013-14	Requested FY 2014-15
Budgeted Employees	10.5	11.0	11.0	6.0
Budgeted Employees-Part Time	-	-	-	-

2014-2015 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

There are no capital outlay requests in this budget.



2014-2015 ANNUAL BUDGET
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2014-2015	Department: Administration	Function: General Government	Fund: 10	Department: 420			
Object Code	Object Title	2013-2014 Budget as of 03/31/14	2013-2014 Expected	2014-2015 Continuation	2014-2015 New Budget Requests	2014-2015 Total Request	% Increase (Decrease)
104200200	SALARIES & WAGES	\$ 619,453	\$ 601,465	\$ 351,387	\$ -	\$ 351,387	-43.3%
104200400	UNEMPLOYMENT INSURANCE	-	2,950	-	-	-	0.0%
104200500	FICA EXPENSE	46,787	46,012	26,882	-	26,882	-42.5%
104200600	GROUP INSURANCE EXPENSE	60,040	57,730	34,460	-	34,460	-42.6%
104200700	RETIREMENT EXPENSE	43,165	42,285	24,844	-	24,844	-42.4%
104200800	DEFERRED COMPENSATION	39,110	38,090	26,350	-	26,350	-32.6%
	EMPLOYEE BENEFITS	808,555	788,532	463,923	-	463,923	
104201100	POSTAGE	4,540	4,795	450	-	450	-90.1%
104201200	PRINTING	8,375	7,460	1,350	-	1,350	-83.9%
104201300	TELEPHONE	5,540	3,948	2,268	-	2,268	-59.1%
104201400	TRAINING & TRAVEL	31,735	24,025	18,450	-	18,450	-41.9%
104201401	TUITION REIMBURSEMENT	7,000	5,000	7,000	-	7,000	0.0%
104201600	EQUIPMENT MAINTENANCE	3,570	3,600	300	-	300	-91.6%
104201800	UTILITIES	11,800	9,050	3,900	-	3,900	-66.9%
104202200	LEASED EQUIPMENT	3,650	3,890	-	-	-	-100.0%
104202600	ADVERTISING-HR	22,200	15,000	18,000	-	18,000	-18.9%
104202610	ADVERTISING-LEGAL	16,800	15,000	18,000	-	18,000	0.0%
104203100	AUTO OPERATING	6,000	6,000	6,000	-	6,000	0.0%
104203300	DEPARTMENTAL SUPPLIES	45,550	37,810	15,000	-	15,000	-67.1%
104204400	BANK SERVICE CHARGE	-	5,575	-	-	-	0.0%
104204500	CONTRACTUAL SERVICES	21,450	14,295	16,310	-	16,310	-24.0%
104204505	COUNTY COLLECTION FEE	118,500	118,500	-	-	-	-100.0%
104204510	INS-PROPERTY & GENERAL	8,005	7,300	4,100	-	4,100	-48.8%
104204600	PROFESSIONAL SERVICES	30,325	23,650	5,000	-	5,000	-83.5%
104204800	COMMITTEE EXPENDITURES	2,930	2,590	3,200	-	3,200	9.2%
104204900	EAP EXPENDITURES	4,500	4,120	4,500	-	4,500	0.0%
104204920	BAD DEBT EXPENSE	1,500	1,500	-	-	-	-100.0%
104205300	DUES & SUBSCRIPTIONS	5,435	6,623	5,760	-	5,760	6.0%
	OPERATING EXPENDITURES	359,405	319,731	129,588	-	129,588	
104207401	CAPITAL-SOFTWARE/COMP EQ	-	-	-	-	-	0.0%
	CAPITAL OUTLAY	-	-	-	-	-	
	TOTAL EXPENDITURES	<u>\$ 1,167,960</u>	<u>\$ 1,108,263</u>	<u>\$ 593,511</u>	<u>\$ -</u>	<u>\$ 593,511</u>	

Town of



Southern **P**ines
North Carolina

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:

	2012-2013 Actual	2013-2014 Projected	2014-2015 Proposed
Web visitors www.southernpines.net (town)	352,846	350,000	350,000
IT/GIS work orders submitted	1,275	1,300	1,380
IT/GIS work orders completed	1,256	1,300	1,340

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 2012-13	Budget FY 2013-14	Expected FY 2013-14	Requested FY 2014-15
Salaries & Benefits	\$ 132,337	\$ 136,015	\$ 136,333	\$ 142,515
Operating	342,207	501,410	499,660	535,475
Capital Outlay	74,167	-	-	-
Total	\$ 548,711	\$ 637,425	\$ 635,993	\$ 677,990

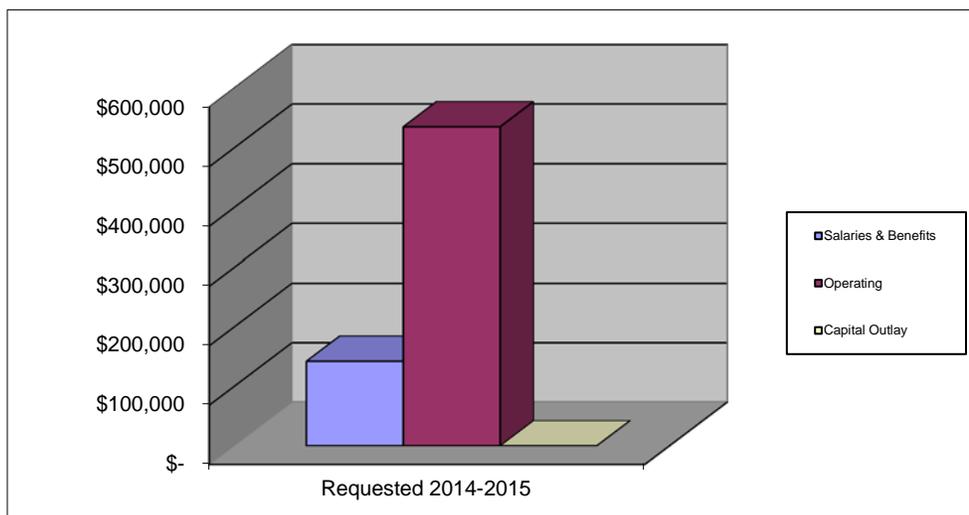
Revenues by Type	Actual FY 2012-13	Budget FY 2013-14	Expected FY 2013-14	Requested FY 2014-15
General Revenues	\$ 548,711	\$ 637,425	\$ 635,993	\$ 677,990
Total	\$ 548,711	\$ 637,425	\$ 635,993	\$ 677,990

	Actual FY 2012-13	Budget FY 2013-14	Expected FY 2013-14	Requested FY 2014-15
Budgeted Employees-Full Time	2	2	2	2

2014-2015 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

PCs and Software for Requested Police Positions (4)

\$ 13,480



2014-2015 ANNUAL BUDGET DETAILED ACTIVITY SPENDING REQUEST							
Fiscal Year 2014-2015	Department: Information Technology	Function: General Government			Fund: 10	Department: 430	
Object Code	Object Title	2013-2014 Budget as of 03/31/14	2013-2014 Expected	2014-2015 Continuation	2014-2015 New Budget Requests	2014-2015 Total Request	% Increase (Decrease)
104300200	SALARIES & WAGES	\$ 104,721	\$ 104,700	\$ 109,445	\$ -	\$ 109,445	4.5%
104300400	UNEMPLOYMENT INSURANCE	-	428	-	-	-	0.0%
104300500	FICA EXPENSE	7,906	7,890	8,373	-	8,373	5.9%
104300600	GROUP INSURANCE EXPENSE	10,913	10,850	11,486	-	11,486	5.3%
104300700	RETIREMENT EXPENSE	7,307	7,300	7,738	-	7,738	5.9%
104300800	DEFERRED COMPENSATION	5,168	5,165	5,473	-	5,473	5.9%
	EMPLOYEE BENEFITS	136,015	136,333	142,515	-	142,515	
104301100	POSTAGE	200	100	200	-	200	0.0%
104301300	TELEPHONE	45,000	35,000	40,400	-	40,400	-10.2%
104301400	TRAINING & TRAVEL	9,000	10,540	12,500	-	12,500	38.9%
104301600	EQUIPMENT MAINTENANCE	1,000	560	1,000	-	1,000	0.0%
104302200	LEASED EQUIPMENT	30,730	35,500	34,000	-	34,000	0.0%
104303300	DEPARTMENTAL SUPPLIES	60,650	66,560	91,600	10,000	101,600	67.5%
104304500	CONTRACTUAL SERVICES	352,750	348,500	339,000	3,480	342,480	-2.9%
104304510	INS-PROPERTY & GENERAL	1,880	2,815	3,095	-	3,095	64.6%
104305300	DUES & SUBSCRIPTIONS	200	85	200	-	200	0.0%
	OPERATING EXPENDITURES	501,410	499,660	521,995	13,480	535,475	
104307401	CAPITAL-SOFTWARE/COMP EQ	-	-	-	-	-	0.0%
104307403	CAPITAL-OTHER EQUIPMENT	-	-	-	-	-	0.0%
	CAPITAL OUTLAY	-	-	-	-	-	
	TOTAL EXPENDITURES	\$ 637,425	\$ 635,993	\$ 664,510	\$ 13,480	\$ 677,990	

DEPARTMENTAL NEW & CAPITAL REQUESTS DETAIL

Department:	Information Technology	Function:	General Government
Project Title	PCs for Proposed Positions	Fund:	General

Project Description:

This project supports new positions in the Police Department by providing semi-ruggedized laptops, remote network connectivity software, and licensing support for the following:

Police Patrol	2 Positions
Police Investigations	2 Positions

Costs	2014-2015
Departmental Supplies	\$10,000
Contractual Services	3,480
Total	\$13,480

FINANCIAL SERVICES

Narrative: The Financial Services Department provides funding for the office of the Finance Division.

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, 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:

	2012-2013 Actual	2013-2014 Projected	2014-2015 Proposed
Direct Deposit Stubs Issued	4,774	5,064	5,122
Payroll Checks Issued	319	75	116
Vendor Checks Issued	2,850	2,901	3,000
Invoices Processed	6,236	6,411	6,586
Reconciliations Performed	4,363	4,387	4,411
Financial Reports	178	185	190

FINANCIAL SERVICES

Fund: General

Function: General Government

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.

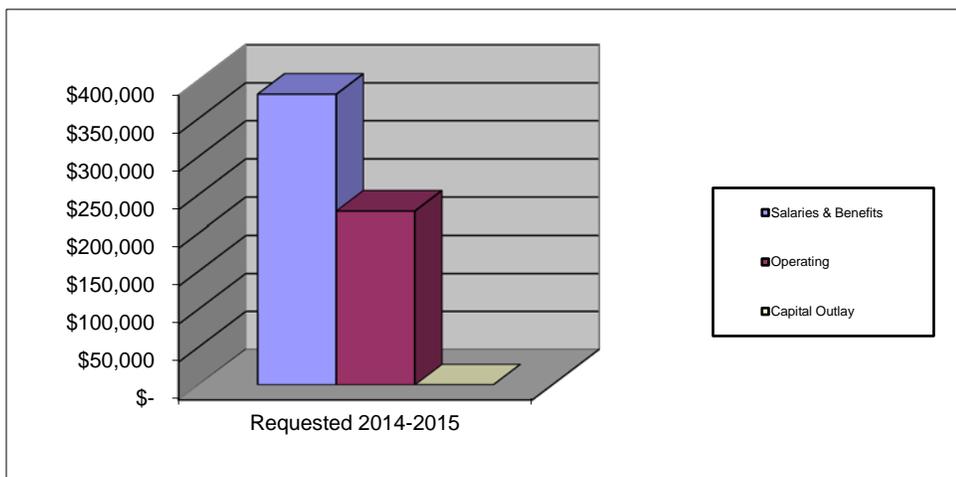
Object of Expenditures	Actual FY 2012-13	Budget FY 2013-14	Expected FY 2013-14	Requested FY 2014-15
Salaries & Benefits	\$ -	\$ -	\$ -	\$ 381,770
Operating	-	-	-	228,395
Capital Outlay	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ 610,165

Revenues by Type	Actual FY 2012-13	Budget FY 2013-14	Expected FY 2013-14	Requested FY 2014-15
General Revenues	\$ -	\$ -	\$ -	\$ 610,165

	Actual FY 2012-13	Budget FY 2013-14	Expected FY 2013-14	Requested FY 2014-15
Budgeted Employees	-	-	-	5.0
Budgeted Employees-Part Time	-	-	-	-

2014-2015 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

There are no capital outlay requests in this budget.



2014-2015 ANNUAL BUDGET
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2014-2015	Department: Financial Services	Function: General Government			Fund: 10	Department: 440	
Object Code	Object Title	2013-2014 Budget as of 03/31/14	2013-2014 Expected	2014-2015 Continuation	2014-2015 New Budget Requests	2014-2015 Total Request	% Increase (Decrease)
104400200	SALARIES & WAGES	\$ -	\$ -	\$ 294,900	\$ -	\$ 294,900	0.0%
104400400	UNEMPLOYMENT INSURANCE	-	-	-	-	-	0.0%
104400500	FICA EXPENSE	-	-	22,560	-	22,560	0.0%
104400600	GROUP INSURANCE EXPENSE	-	-	28,715	-	28,715	0.0%
104400700	RETIREMENT EXPENSE	-	-	20,850	-	20,850	0.0%
104400800	DEFERRED COMPENSATION	-	-	14,745	-	14,745	0.0%
	EMPLOYEE BENEFITS	-	-	381,770	-	381,770	
104401100	POSTAGE	-	-	5,425	-	5,425	0.0%
104401200	PRINTING	-	-	7,500	-	7,500	0.0%
104401300	TELEPHONE	-	-	1,720	-	1,720	0.0%
104401400	TRAINING & TRAVEL	-	-	10,000	-	10,000	0.0%
104401600	EQUIPMENT MAINTENANCE	-	-	3,500	-	3,500	0.0%
104401800	UTILITIES	-	-	6,000	-	6,000	0.0%
104402200	LEASED EQUIPMENT	-	-	3,900	-	3,900	0.0%
104403300	DEPARTMENTAL SUPPLIES	-	-	21,750	-	21,750	0.0%
104404400	BANK SERVICE CHARGE	-	-	7,000	-	7,000	0.0%
104404500	CONTRACTUAL SERVICES	-	-	6,500	-	6,500	0.0%
104404505	COUNTY COLLECTION FEE	-	-	122,500	-	122,500	0.0%
104404510	INS-PROPERTY & GENERAL	-	-	4,100	-	4,100	0.0%
104404600	PROFESSIONAL SERVICES	-	-	25,350	-	25,350	0.0%
104404920	BAD DEBT EXPENSE	-	-	2,000	-	2,000	0.0%
104405300	DUES & SUBSCRIPTIONS	-	-	1,150	-	1,150	0.0%
	OPERATING EXPENDITURES	-	-	228,395	-	228,395	
104407401	CAPITAL-SOFTWARE/COMP EQ	-	-	-	-	-	0.0%
	CAPITAL OUTLAY	-	-	-	-	-	
	TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 610,165</u>	<u>\$ -</u>	<u>\$ 610,165</u>	

Town of



Southern **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, two (1) part time patrol officers, one (1) part time Crime Scene Technician as well as the Community Services/Accreditation Unit along with department Administration.

Performance Measures:

	2012-2013 Actual	2013-2014 Projected	2014-2015 Proposed
Calls for Service/Officer Initiated Activity	28,648	31,700	32,000
Traffic Accident Investigations	996	1,000	1,100
Preliminary Reports Conducted (Criminal)	1,350	1,400	1,500
Arrests	415	470	500
Victims Contacted through Contact Program	153	170	180
Traffic Stops	2,464	2,500	2,600
Traffic Citations	1,687	1400	1500
Traffic Warnings (Written)	968	1,000	1,100

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.

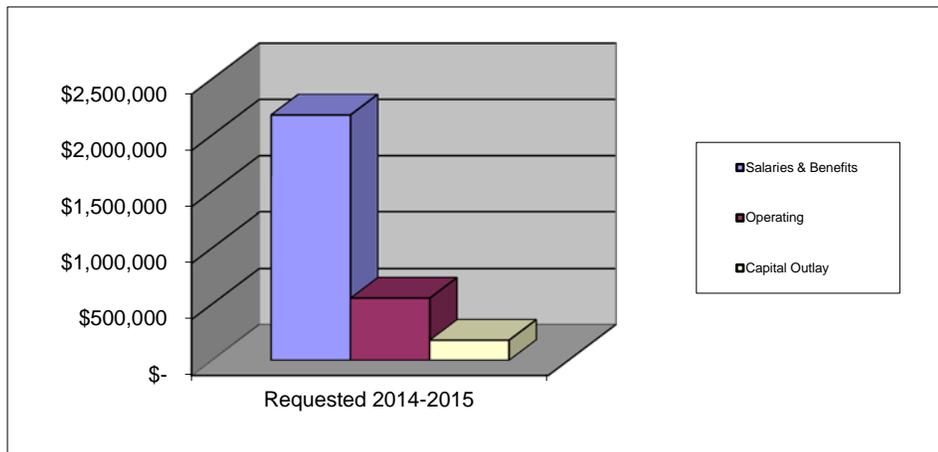
Object of Expenditures	Actual FY 2012-13	Budget FY 2013-14	Expected FY 2013-14	Requested FY 2014-15
Salaries & Benefits	\$ 1,806,701	\$ 2,027,864	\$ 1,975,806	\$ 2,180,799
Operating	436,107	559,110	523,565	553,915
Capital Outlay	34,608	92,000	92,000	179,000
Total	\$ 2,277,416	\$ 2,678,974	\$ 2,591,371	\$ 2,913,714

Revenues by Type	Actual FY 2012-13	Budget FY 2013-14	Expected FY 2013-14	Requested FY 2014-15
Fees	\$ 26,663	\$ 16,000	\$ 12,800	\$ 12,000
Grants	13,640	-	1,769	-
General Revenues	2,237,113	2,662,974	2,576,802	2,901,714
Total	\$ 2,277,416	\$ 2,678,974	\$ 2,591,371	\$ 2,913,714

	Actual FY 2012-13	Budget FY 2013-14	Expected FY 2013-14	Requested FY 2014-15
Budgeted Employees	28.0	29.0	29.0	29.0
Budgeted Employees-Part Time	2.0	2.0	5.0	5.0

2014-2015 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

Vehicle Replacements (6) \$ 144,000
 Patrol Positions Vehicle 35,000
 Patrol Positions (2) 169,006



2014-2015 ANNUAL BUDGET
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2014-2015	Department: Police-Administration/Patrol	Function: Public Safety			Fund: 10	Department: 511	
Object Code	Object Title	2013-2014 Budget as of 03/31/14	2013-2014 Expected	2014-2015 Continuation	2014-2015 New Budget Requests	2014-2015 Total Request	% Increase (Decrease)
105110200	SALARIES & WAGES	\$ 1,401,125	\$ 1,342,720	\$ 1,457,045	\$ 74,000	\$ 1,531,045	9.3%
105110300	OVERTIME	99,000	132,000	120,000	6,000	126,000	27.3%
105110130	SEPARATION ALLOWANCE	80,419	53,165	19,463	-	19,463	-75.8%
105110400	UNEMPLOYMENT INSURANCE	-	8,480	-	-	-	0.0%
105110500	FICA EXPENSE	113,474	112,816	120,645	6,120	126,765	11.7%
105110600	GROUP INSURANCE EXPENSE	158,272	152,335	166,545	11,486	178,031	12.5%
105110700	RETIREMENT EXPENSE	104,036	103,515	113,975	6,040	120,015	15.4%
105110800	401K EMPLOYER SHARE	71,538	70,775	75,480	4,000	79,480	11.1%
	EMPLOYEE BENEFITS	2,027,864	1,975,806	2,073,153	107,646	2,180,799	
105111100	POSTAGE	2,000	1,000	2,000	-	2,000	0.0%
105111400	TRAINING & TRAVEL	20,000	17,000	24,000	2,000	26,000	30.0%
105111600	EQUIPMENT MAINTENANCE	7,000	3,500	13,000	900	13,900	98.6%
105111700	AUTO REPAIR	25,000	24,000	25,000	2,000	27,000	8.0%
105111800	UTILITIES	70,000	59,000	70,000	-	70,000	0.0%
105113100	AUTO OPERATING	91,000	81,000	91,000	12,000	103,000	13.2%
105113300	DEPARTMENTAL SUPPLIES	137,680	133,970	64,250	29,030	93,280	-32.2%
105113500	LAUNDRY & CLEANING	9,000	9,000	9,000	1,800	10,800	20.0%
105113600	UNIFORMS	29,000	25,000	29,000	12,240	41,240	42.2%
105114500	CONTRACTUAL SERVICES	73,065	79,555	65,500	1,190	66,690	-8.7%
105114510	INS-PROPERTY & GENERAL	81,365	73,740	81,115	-	81,115	-0.3%
105114600	PROFESSIONAL SERVICES	10,000	8,800	12,400	-	12,400	24.0%
105114800	GRANT EXPENDITURES	1,000	6,000	3,290	-	3,290	229.0%
105115300	DUES & SUBSCRIPTIONS	3,000	2,000	3,000	200	3,200	6.7%
	OPERATING EXPENDITURES	559,110	523,565	492,555	61,360	553,915	
105117401	CAPITAL-SOFTWARE/COMP EQ	-	-	-	-	-	0.0%
105117402	CAPITAL MOTOR VEHICLE	92,000	92,000	144,000	35,000	179,000	94.6%
	CAPITAL OUTLAY	92,000	92,000	144,000	35,000	179,000	
	TOTAL EXPENDITURES	<u>\$ 2,678,974</u>	<u>\$ 2,591,371</u>	<u>\$ 2,709,708</u>	<u>\$ 204,006</u>	<u>\$ 2,913,714</u>	

DEPARTMENTAL NEW & CAPITAL REQUESTS DETAIL

Department:	Police-Administration/Patrol	Function:	Public Safety
Project Title	Patrol Positions (2)	Fund:	General

Project Description:

Two (2) new patrol officer positions are being requested for the Patrol Division. Initiatives that have been implemented by the Southern Pines Police Department, and working with the community have had a positive impact on crime but the need exists to expand our efforts. The Southern Pines Police Department has a very good working relationship with all the surrounding police agencies and frequently calls upon these agencies to assist the Patrol Division on a mutual aid basis to ensure prompt professional service is delivered when the Patrol Division is otherwise unavailable. Due to increasing demand, and the increasing complexity of delivering service, the Patrol Division needs additional staffing to meet these demands. Absent additional staffing it is anticipated that current non-essential services provided to the community will need to be eliminated or reduced to continue to meet the demand for essential service requests.

Costs	2014-2015
Salaries & Benefits	\$107,646
Operations	61,360
Capital - Vehicles	35,000
Total	\$204,006

DEPARTMENTAL NEW & CAPITAL REQUESTS DETAIL

Department:	Police-Administration/Patrol	Function:	Public Safety
Project Title	Vehicle Replacements (4)	Fund:	General

Project Description:

Funding is requested to replace four (4) aging patrol vehicles in accordance with the Town of Southern Pines Vehicle Replacement Schedule. This request will also provide resources to equip these vehicles for immediate patrol service. The result will be increased safety for the officers and public, as well as reduced vehicle maintenance costs and down-time. In addition, these new vehicles we allow for the installation and carrying of needed equipment to effectively perform the required duties.

Costs	2014-2015
Capital - Vehicles	\$144,000
Total	\$144,000

Town of



Southern **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:

	2012-2013 Actual	2013-2014 Projected	2014-2015 Proposed
Calls for Service/Officer Initiated Activities	28,648	31,100	32,500
Phone Calls Taken by Telecommunicators	63,706	64,000	64,500
Walk-in/Other Requests	3,726	3,800	3,850

POLICE-COMMUNICATIONS

Fund: General

Function: Public Safety

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

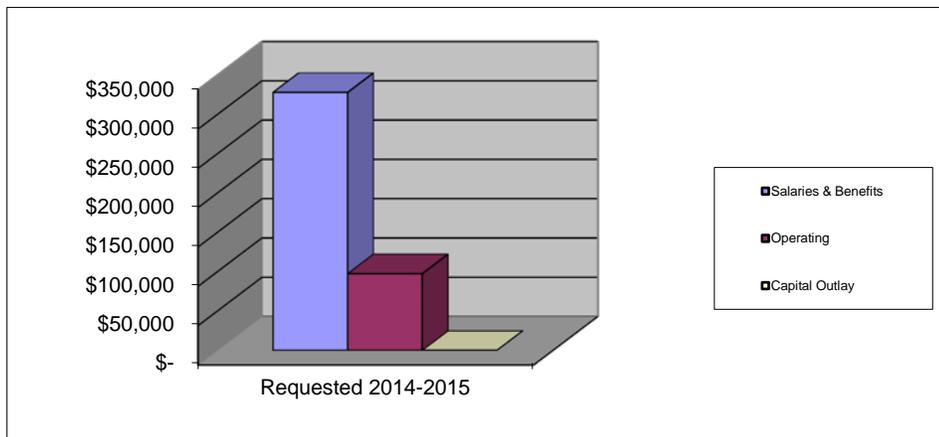
Object of Expenditures	Actual FY 2012-13	Budget FY 2013-14	Expected FY 2013-14	Requested FY 2014-15
Salaries & Benefits	\$ 273,146	\$ 311,761	\$ 284,500	\$ 328,233
Operating	75,627	94,585	86,765	97,590
Capital Outlay	-	-	-	-
Total	\$ 348,773	\$ 406,346	\$ 371,265	\$ 425,823

Revenues by Type	Actual FY 2012-13	Budget FY 2013-14	Expected FY 2013-14	Requested FY 2014-15
General Revenues	\$ 348,773	\$ 406,346	\$ 371,265	\$ 425,823

	Actual FY 2012-13	Budget FY 2013-14	Expected FY 2013-14	Requested FY 2014-15
Budgeted Employees - Full Time	6	6	6	6
Budgeted Employees - Part Time	2	2	2	2

2014-2015 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

There are no capital outlay requests in this budget.



2014-2015 ANNUAL BUDGET
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2014-2015	Department: Police-Communications	Function: Public Safety	Fund: 10	Department: 514			
Object Code	Object Title	2013-2014 Budget as of 03/31/14	2013-2014 Expected	2014-2015 Continuation	2014-2015 New Budget Requests	2014-2015 Total Request	% Increase (Decrease)
105140200	SALARIES & WAGES	\$ 217,165	\$ 196,290	\$ 229,693	\$ -	\$ 229,693	5.8%
105140300	OVERTIME	17,000	15,000	17,000	-	17,000	0.0%
105140400	UNEMPLOYMENT INSURANCE	-	1,315	-	-	-	0.0%
105140500	FICA EXPENSE	17,706	16,165	18,872	-	18,872	6.6%
105140600	GROUP INSURANCE EXPENSE	32,738	30,930	34,460	-	34,460	5.3%
105140700	RETIREMENT EXPENSE	15,904	14,815	16,523	-	16,523	3.9%
105140800	DEFERRED COMPENSATION	11,248	9,985	11,685	-	11,685	3.9%
	EMPLOYEE BENEFITS	311,761	284,500	328,233	-	328,233	
105141300	TELEPHONE	25,000	22,000	25,000	-	25,000	0.0%
105141400	TRAINING & TRAVEL	3,000	2,000	3,000	-	3,000	0.0%
105141600	EQUIPMENT MAINTENANCE	33,500	30,800	33,500	-	33,500	0.0%
105142100	RENT	7,000	5,800	7,000	-	7,000	0.0%
105143300	DEPARTMENTAL SUPPLIES	7,500	7,500	7,500	-	7,500	0.0%
105143600	UNIFORMS	2,000	1,500	2,000	-	2,000	0.0%
105144500	CONTRACTUAL SERVICES	9,500	9,500	11,000	-	11,000	15.8%
105144510	INS-PROPERTY & GENERAL	6,485	7,265	7,990	-	7,990	23.2%
105145300	DUES & SUBSCRIPTIONS	600	400	600	-	600	0.0%
	OPERATING EXPENDITURES	94,585	86,765	97,590	-	97,590	
105147401	CAPITAL-SOFTWARE/COMP EQ	-	-	-	-	-	0.0%
105147403	CAPITAL-OTHER EQUIPMENT	-	-	-	-	-	0.0%
	CAPITAL OUTLAY	-	-	-	-	-	
	TOTAL EXPENDITURES	<u>\$ 406,346</u>	<u>\$ 371,265</u>	<u>\$ 425,823</u>	<u>\$ -</u>	<u>\$ 425,823</u>	

Town of



Southern **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:

	2012-2013 Actual	2013-2014 Projected	2014-2015 Proposed
Crimes Reported	1,350	1,400	1,500
Crimes Reviewed by Investigations	1,350	1,400	1,500
Cases Assigned*	551	600	675

* NOTE: Case number reflects multiple crimes being investigated simultaneously and does not include cases assigned to the county narcotics task force.

POLICE-INVESTIGATIONS

Fund: General

Function: Public Safety

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

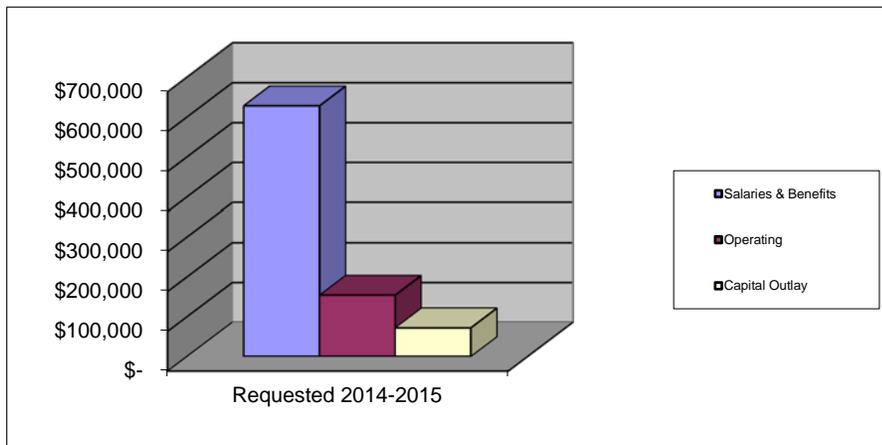
Object of Expenditures	Actual FY 2012-13	Budget FY 2013-14	Expected FY 2013-14	Requested FY 2014-15
Salaries & Benefits	\$ 489,885	\$ 507,754	\$ 499,953	\$ 627,899
Operating	58,041	79,490	66,250	154,170
Capital Outlay	-	70,000	72,000	72,000
Total	\$ 547,926	\$ 657,244	\$ 638,203	\$ 854,069

Revenues by Type	Actual FY 2012-13	Budget FY 2013-14	Expected FY 2013-14	Requested FY 2014-15
General Revenues	\$ 547,926	\$ 657,244	\$ 638,203	\$ 854,069

	Actual FY 2012-13	Budget FY 2013-14	Expected FY 2013-14	Requested FY 2014-15
Budgeted Employees	7	7	7	7

2014-2015 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

Investigation Positions (2) \$ 160,694
 Investigation Positions Vehicles (2) 72,000



2014-2015 ANNUAL BUDGET
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2014-2015	Department: Police-Investigations	Function: Public Safety			Fund: 10	Department: 515	
Object Code	Object Title	2013-2014 Budget as of 03/31/14	2013-2014 Expected	2014-2015 Continuation	2014-2015 New Budget Requests	2014-2015 Total Request	% Increase (Decrease)
105150200	SALARIES & WAGES	\$ 357,872	\$ 350,050	\$ 366,498	\$ 74,000	\$ 440,498	23.1%
105150300	OVERTIME	22,500	22,500	22,500	4,500	27,000	20.0%
105150130	SEPARATION ALLOWANCE	14,343	14,343	14,343	-	14,343	0.0%
105150400	UNEMPLOYMENT INSURANCE	-	1,635	-	-	-	0.0%
105150500	FICA EXPENSE	28,740	28,500	29,759	6,006	35,765	24.4%
105150600	GROUP INSURANCE EXPENSE	38,194	37,495	40,201	11,486	51,687	35.3%
105150700	RETIREMENT EXPENSE	27,320	26,905	29,304	5,928	35,232	29.0%
105150800	401K EMPLOYER SHARE	18,785	18,525	19,450	3,924	23,374	24.4%
	EMPLOYEE BENEFITS	507,754	499,953	522,055	105,844	627,899	
105151100	POSTAGE	750	100	750	-	750	0.0%
105151400	TRAINING & TRAVEL	8,000	6,000	12,000	1,800	13,800	72.5%
105151700	AUTO REPAIR	4,000	2,000	4,000	1,000	5,000	25.0%
105152200	LEASED EQUIPMENT	-	-	-	-	-	0.0%
105153100	AUTO OPERATING	18,000	14,000	18,000	6,000	24,000	33.3%
105153300	DEPARTMENTAL SUPPLIES	15,000	15,000	28,640	27,320	55,960	273.1%
105153600	UNIFORMS	9,000	8,500	9,000	14,440	23,440	160.4%
105153900	SPECIAL OPERATIONS	10,000	8,000	10,000	-	10,000	0.0%
105154500	CONTRACTUAL SERVICES	4,500	4,000	4,500	4,090	8,590	90.9%
105154510	INS-PROPERTY & GENERAL	9,490	8,030	8,830	-	8,830	-7.0%
105155300	DUES & SUBSCRIPTIONS	750	620	3,600	200	3,800	406.7%
	OPERATING EXPENDITURES	79,490	66,250	99,320	54,850	154,170	
105157401	CAPITAL-SOFTWARE/COMP EQ	-	-	-	-	-	0.0%
105157402	CAPITAL-MOTOR VEHICLE	70,000	72,000	-	72,000	72,000	0.0%
105157403	CAPITAL-OTHER EQUIPMENT	-	-	-	-	-	0.0%
	CAPITAL OUTLAY	70,000	72,000	-	72,000	72,000	
	TOTAL EXPENDITURES	<u>\$ 657,244</u>	<u>\$ 638,203</u>	<u>\$ 621,375</u>	<u>\$ 232,694</u>	<u>\$ 854,069</u>	

DEPARTMENTAL NEW & CAPITAL REQUESTS DETAIL

Department:	Police-Investigations	Function:	Public Safety
Project Title	Investigator Positions (2)	Fund:	General

Project Description:

Two (2) new sworn Officer/Investigator positions are requested for the Investigation Division. The current staffing is insufficient in meeting the current and anticipated demand. The complexity of responding to and investigating crimes has become increasingly demanding. The addition of two (2) new Investigators will aid in keeping up with service response and the inflow of criminal cases. Currently, the Southern Pines Police Department does not have a dedicated Narcotics Investigation Division, the addition of these two Investigators will allow for the opportunity to have a greater focus on narcotics investigations which are often comingled with many of the property and violent crimes being investigated.

Costs	2014-2015
Salaries & Benefits	\$105,844
Operations	54,850
Capital - Vehicle	72,000
Total	\$232,694

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, smoke detector installation, 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, confined space entry / air monitoring, and assisting the Police department with traffic control & 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:

	2012-2013 Actual	2013-2014 Projected	2014-2015 Proposed
Structure Fires (SP response area)	25	25	30
Structure Fires (Mutual aid districts)	23	25	28
Vehicle Fires	11	12	15
Woods / Brush Fires / Control Burns	43	45	50
Smoke Investigations	16	20	25
Mutual Aid - Other Districts	140	145	150
False Alarms / Alarm Malfunctions / Other Alarms	290	295	325
Auto Accidents / Public Service Calls	422	433	450
Emergency Medical / Ambulance Assist	<u>629</u>	<u>635</u>	<u>650</u>
Total Incident Responses	1605	1635	
Fire Inspections	1956	1975	2000
Fire Investigations	23	25	30
Fire & Life Safety Public Education Classes	62	70	75

FIRE

Fund: General

Function: Public Safety

Fire Division Goal: To provide quality protection of life, property, and the environment of our community.

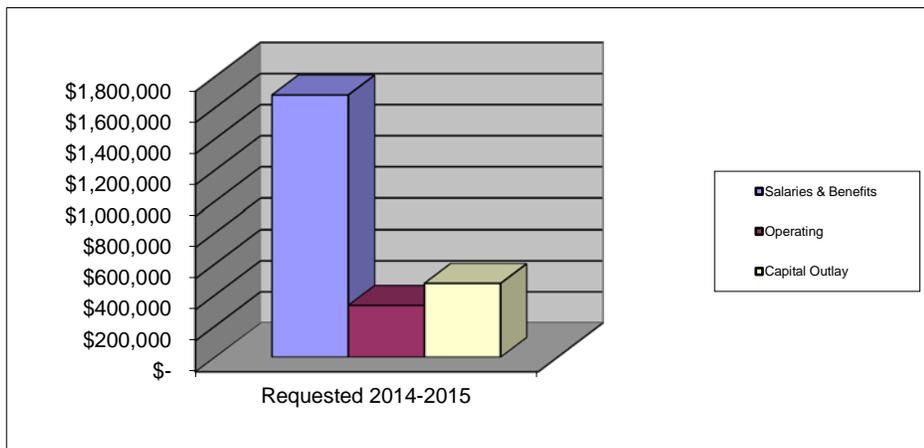
Object of Expenditures	Actual FY 2012-13	Budget FY 2013-14	Expected FY 2013-14	Requested FY 2014-15
Salaries & Benefits	\$ 1,546,124	\$ 1,600,445	\$ 1,617,824	\$ 1,682,482
Operating	308,287	307,415	269,090	334,445
Capital Outlay	75,977	48,000	44,930	475,000
Total	\$ 1,930,388	\$ 1,955,860	\$ 1,931,844	\$ 2,491,927

Revenues by Type	Actual FY 2012-13	Budget FY 2013-14	Expected FY 2013-14	Requested FY 2014-15
Fire District	\$ 470,923	\$ 475,000	\$ 475,000	\$ 475,000
County Contribution	47,000	47,000	47,000	47,000
Fire Grants	-	-	-	-
On-Behalf Of	6,642	-	-	-
Donations	25	-	-	-
General Revenues	1,405,798	1,433,860	1,409,844	1,969,927
Total	\$ 1,930,388	\$ 1,955,860	\$ 1,931,844	\$ 2,491,927

	Actual FY 2012-13	Budget FY 2013-14	Expected FY 2013-14	Requested FY 2014-15
Budgeted Employees-Full Time	27.0	27.0	27.0	27.0
Budgeted Employees-Part Time	17.0	17.0	17.0	17.0

2014-2015 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

Heavy Rescue Truck Replacement \$ 475,000



2014-2015 ANNUAL BUDGET
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2014-2015	Department: Fire	Function: Public Safety			Fund: 10	Department: 530	
Object Code	Object Title	2013-2014 Budget as of 03/31/14	2013-2014 Expected	2014-2015 Continuation	2014-2015 New Budget Requests	2014-2015 Total Request	% Increase (Decrease)
105300200	SALARIES & WAGES	\$ 1,214,557	\$ 1,222,265	\$ 1,274,885	\$ -	\$ 1,274,885	5.0%
105300300	OVERTIME	7,500	7,500	8,000	-	8,000	6.7%
105300400	UNEMPLOYMENT INSURANCE	-	7,442	-	-	-	0.0%
105300500	FICA EXPENSE	92,331	94,077	98,141	-	98,141	6.3%
105300600	GROUP INSURANCE EXPENSE	147,319	146,315	155,060	-	155,060	5.3%
105300700	RETIREMENT EXPENSE	81,266	82,367	85,751	-	85,751	5.5%
105300800	DEFERRED COMPENSATION	57,472	57,858	60,645	-	60,645	5.5%
	EMPLOYEE BENEFITS	1,600,445	1,617,824	1,682,482	-	1,682,482	
105301100	POSTAGE	400	400	500	-	500	25.0%
105301200	PRINTING	-	-	250	-	250	0.0%
105301300	TELEPHONE	11,500	9,500	11,500	-	11,500	0.0%
105301400	TRAINING & TRAVEL-OPERATE	15,000	16,500	25,000	-	25,000	66.7%
105301401	TRAINING & TRAVEL-INSPECT	5,000	5,000	5,000	-	5,000	0.0%
105301600	EQUIPMENT MAINTENANCE	16,500	13,000	15,000	-	15,000	-9.1%
105301700	AUTO REPAIR	17,000	17,000	18,500	-	18,500	8.8%
105301800	UTILITIES	18,000	13,000	17,000	-	17,000	-5.6%
105303100	AUTO OPERATING	40,000	27,000	40,000	-	40,000	0.0%
105303300	DEPARTMENTAL SUPPLIES	47,000	46,500	70,095	-	70,095	49.1%
105303500	LAUNDRY & CLEANING	1,000	600	750	-	750	-25.0%
105303600	UNIFORMS	20,000	20,000	20,000	-	20,000	0.0%
105304500	CONTRACTUAL SERVICES	17,500	15,500	16,500	-	16,500	-5.7%
105304510	INS-PROPERTY & GENERAL	90,515	77,590	85,350	-	85,350	-5.7%
105305300	DUES & SUBSCRIPTIONS	4,500	4,500	5,500	-	5,500	22.2%
105305400	INSURANCE & BONDS	3,500	3,000	3,500	-	3,500	0.0%
	OPERATING EXPENDITURES	307,415	269,090	334,445	-	334,445	
105307401	CAPITAL-SOFTWARE/COMP EQ	-	-	-	-	-	0.0%
105307402	CAPITAL-MOTOR VEHICLE	36,000	35,799	475,000	-	475,000	0.0%
105307403	CAPITAL-OTHER EQUIPMENT	12,000	9,131	-	-	-	0.0%
	CAPITAL OUTLAY	48,000	44,930	475,000	-	475,000	
	TOTAL EXPENDITURES	<u>\$ 1,955,860</u>	<u>\$ 1,931,844</u>	<u>\$ 2,491,927</u>	<u>\$ -</u>	<u>\$ 2,491,927</u>	

DEPARTMENTAL NEW & CAPITAL REQUESTS DETAIL

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

Project Description:

The current vehicle is now 16 years old and too small for our current operations and mutual aid agreements.

The new apparatus will allow us to put into service a truck that meets current NFPA standards for heavy rescue vehicles and have an apparatus that can carry the equipment (pieces and weight) that the department currently has but is stored on 3 different vehicles. A trailer that requires towing, our first due engine, and the current 819.

This truck will allow us to put all of the equipment required by the County and State on one vehicle and allow to cover our ISO requirements for the State as well.

Costs	2014-2015
Capital - Vehicle	\$475,000
Total	\$475,000

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:

	2012-2013 Actual	2013-2014 Projected	2014-2015 Proposed
Zoning-Conditional Use / Rezoning /BOA / HDC / Ordinance Amendment	26	37	37
Subdivision (Final Plst and Minor)	18	18	18
Architectural Review	24	20	20
Building Inspections Performed	1578	2051	2153
Electrical Inspections Performed	1235	1605	1685
Mechanical Inspections Performed	1122	1459	1531
Other Inspections Performed	318	413	434
Plumbing Inspections Performed	983	1278	1342
Insulation Inspections Performed	382	497	522
Sign Permits Issued	75	80	80
All Nuisance & Zoning	650	675	675
Building Permits Issued (Commercial/Residential)	403	423	444
Electrical Permits Issued	102	107	112
Plumbing Permits Issued	74	78	81
Mechanical Permits Issued	376	395	415
Other Permits Issued	165	173	181

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.

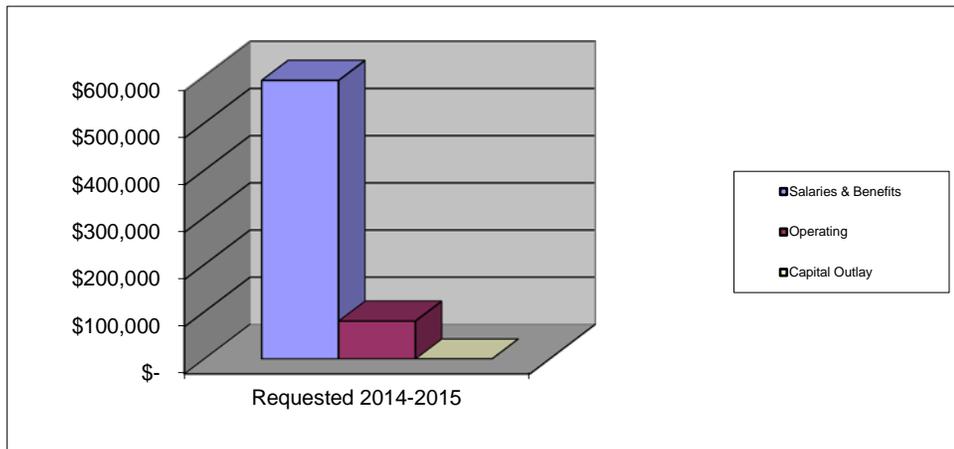
Object of Expenditures	Actual FY 2012-13	Budget FY 2013-14	Expected FY 2013-14	Requested FY 2014-15
Salaries & Benefits	\$ 552,637	\$ 565,428	\$ 567,755	\$ 590,426
Operating	140,317	110,177	106,650	80,397
Capital Outlay	-	50,000	50,000	-
Total	\$ 692,954	\$ 725,605	\$ 724,405	\$ 670,823

Revenues by Type	Actual FY 2012-13	Budget FY 2013-14	Expected FY 2013-14	Requested FY 2014-15
Fees	\$ 347,546	\$ 262,000	\$ 361,550	\$ 274,000
Homeowner Recovery	1,890	750	1,500	1,000
General Revenues	343,518	462,855	361,355	395,823
Total	\$ 692,954	\$ 725,605	\$ 724,405	\$ 670,823

	Actual FY 2012-13	Budget FY 2013-14	Expected FY 2013-14	Requested FY 2014-15
Budgeted Employees	8	8	8	8

2014-2015 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

There are no capital outlay requests in this budget.



2014-2015 ANNUAL BUDGET
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2014-2015	Department: Planning	Function: Economic & Physical Development			Fund: 10	Department: 540	
Object Code	Object Title	2013-2014 Budget as of 03/31/14	2013-2014 Expected	2014-2015 Continuation	2014-2015 New Budget Requests	2014-2015 Total Request	% Increase (Decrease)
105400200	SALARIES & WAGES	\$ 436,778	\$ 437,047	\$ 454,795	\$ -	\$ 454,795	4.1%
105400400	UNEMPLOYMENT INSURANCE	-	1,066	-	-	-	0.0%
105400500	FICA EXPENSE	32,974	33,435	34,792	-	34,792	5.5%
105400600	GROUP INSURANCE EXPENSE	43,650	43,480	45,945	-	45,945	5.3%
105400700	RETIREMENT EXPENSE	30,474	30,885	32,154	-	32,154	5.5%
105400800	DEFERRED COMPENSATION	21,552	21,842	22,740	-	22,740	5.5%
	EMPLOYEE BENEFITS	565,428	567,755	590,426	-	590,426	
105401100	POSTAGE	1,000	1,000	1,000	-	1,000	0.0%
105401200	PRINTING	500	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	5,000	5,000	-	5,000	0.0%
105403100	AUTO OPERATING	5,800	5,800	5,800	-	5,800	0.0%
105403300	DEPARTMENTAL SUPPLIES	8,000	6,800	6,800	-	6,800	-15.0%
105404500	CONTRACTUAL SERVICES	8,922	8,922	4,422	-	4,422	-50.4%
105404510	INS-PROPERTY & GENERAL	7,455	6,795	7,475	-	7,475	0.3%
105404600	PROFESSIONAL SERVICES	56,850	54,683	31,850	-	31,850	-44.0%
105404700	CARD PROCESSING FEE	1,500	1,300	1,500	-	1,500	0.0%
105405300	DUES & SUBSCRIPTIONS	3,000	3,000	3,000	-	3,000	0.0%
105406000	HOMEOWNER RECOVERY FD	1,000	1,700	1,900	-	1,900	0.0%
	OPERATING EXPENDITURES	110,177	106,650	80,397	-	80,397	
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>\$ 725,605</u>	<u>\$ 724,405</u>	<u>\$ 670,823</u>	<u>\$ -</u>	<u>\$ 670,823</u>	

Town of



Southern **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 159.88 lane miles of paved streets (plan to pave W Iowa Ave to add to paved streets on Powell Bill) and 2.62 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:

	2012-2013 Actual	2013-2014 Projected	2014-2015 Proposed
Tons of Asphalt Placed (Town Forces)	526	545	500
Sq. Yards of Sidewalk Placed (Town Forces)	156	170	200
Sq. Yards of Sidewalk Placed (Contractor)	1,428	1,627	1,122
Linear Feet – Storm Drainage Pipe Installed	182	224	100
Traffic Signs Installed	245	145	200
Miles of Paved Streets Maintained	159.88	159.88	159.94
Miles of Streets Resurfaced	.90	1.69	1.50
Miles of Streets Swept	2,198	2,100	2,500

STREET

Fund: General

Function: Transportation

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

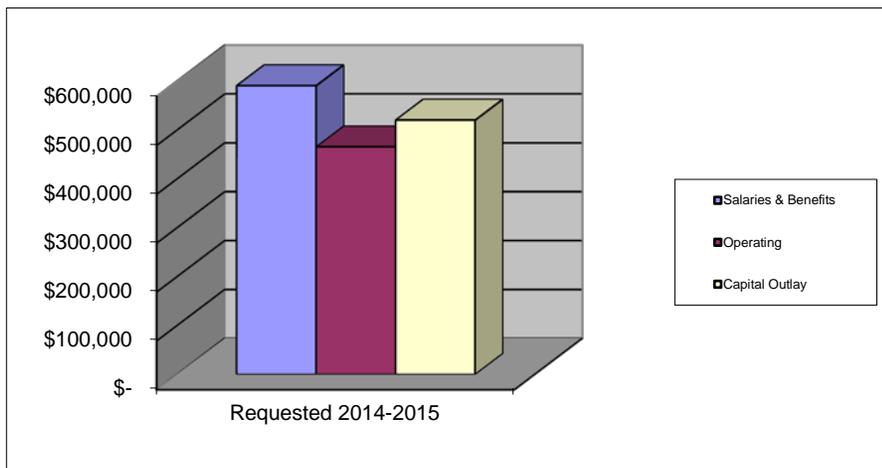
Object of Expenditures	Actual FY 2012-13	Budget FY 2013-14	Expected FY 2013-14	Requested FY 2014-15
Salaries & Benefits	\$ 424,897	\$ 443,606	\$ 407,720	\$ 447,604
Operating	547,727	440,610	436,360	465,405
Capital Outlay	271,990	200,000	200,000	520,000
Total	\$ 1,244,614	\$ 1,084,216	\$ 1,044,080	\$ 1,433,009

Revenues by Type	Actual FY 2012-13	Budget FY 2013-14	Expected FY 2013-14	Requested FY 2014-15
Powell Bill	\$ 384,761	\$ 370,000	\$ 390,633	\$ 388,000
Street Revenue	27,628	12,000	30,000	25,000
General Revenues	832,225	702,216	623,447	1,020,009
Total	\$ 1,244,614	\$ 1,084,216	\$ 1,044,080	\$ 1,433,009

	Actual FY 2012-13	Budget FY 2013-14	Expected FY 2013-14	Requested FY 2014-15
Budgeted Employees	10	10	10	10

2014-2015 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

Pick-Up Truck Replacement	\$ 65,000
Paving	225,000
Street Sweeper Replacement	230,000



2014-2015 ANNUAL BUDGET
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2014-2015	Department: Street	Function: Transportation	Fund: 10	Department: 560			
Object Code	Object Title	2013-2014 Budget as of 03/31/14	2013-2014 Expected	2014-2015 Continuation	2014-2015 New Budget Requests	2014-2015 Total Request	% Increase (Decrease)
105600200	SALARIES & WAGES	\$ 317,128	\$ 287,490	\$ 317,404	\$ -	\$ 317,404	0.1%
105600300	OVERTIME	8,500	8,500	8,500	-	8,500	0.0%
105600400	UNEMPLOYMENT INSURANCE	-	2,260	-	-	-	0.0%
105600500	FICA EXPENSE	24,600	22,645	24,932	-	24,932	1.3%
105600600	GROUP INSURANCE EXPENSE	54,563	51,315	57,430	-	57,430	5.3%
105600700	RETIREMENT EXPENSE	22,735	21,035	23,042	-	23,042	1.4%
105600800	DEFERRED COMPENSATION	16,080	14,475	16,296	-	16,296	1.3%
	EMPLOYEE BENEFITS	443,606	407,720	447,604	-	447,604	
105601300	TELEPHONE	3,000	3,000	4,000	-	4,000	33.3%
105601400	TRAINING & TRAVEL	2,500	2,500	2,500	-	2,500	0.0%
105601600	EQUIPMENT MAINTENANCE	26,000	26,000	26,000	-	26,000	0.0%
105601700	AUTO REPAIR	6,000	7,000	6,000	-	6,000	0.0%
105601800	UTILITIES	160,000	160,000	160,000	-	160,000	0.0%
105603100	AUTO OPERATING	35,200	35,200	35,000	-	35,000	-0.6%
105603300	DEPARTMENTAL SUPPLIES	146,600	146,600	153,500	-	153,500	4.7%
105604500	CONTRACTUAL SERVICES	32,300	32,300	52,500	-	52,500	62.5%
105604510	INS-PROPERTY & GENERAL	26,810	21,560	23,705	-	23,705	-11.6%
105604550	DOWNTOWN STREET LIGHTING	-	-	-	-	-	0.0%
105604600	PROFESSIONAL SERVICES	2,000	2,000	2,000	-	2,000	0.0%
105605300	DUES & SUBSCRIPTIONS	200	200	200	-	200	0.0%
	OPERATING EXPENDITURES	440,610	436,360	465,405	-	465,405	
105607300	PAVING	200,000	200,000	225,000	-	225,000	12.5%
105607402	CAPITAL-MOTOR VEHICLE	-	-	65,000	-	65,000	0.0%
105607403	CAPITAL-OTHER EQUIPMENT	-	-	230,000	-	230,000	0.0%
105607405	CAPITAL-BLDGS & STRUCTURE	-	-	-	-	-	0.0%
105607500	CONSTRUCTION	-	-	-	-	-	0.0%
	CAPITAL OUTLAY	200,000	200,000	520,000	-	520,000	
	TOTAL EXPENDITURES	<u>\$ 1,084,216</u>	<u>\$ 1,044,080</u>	<u>\$ 1,433,009</u>	<u>\$ -</u>	<u>\$ 1,433,009</u>	

DEPARTMENTAL NEW & CAPITAL REQUESTS DETAIL

Department:	Street	Function:	General Government
Project Title	Pickup Truck Replacement	Fund:	General

Project Description:

Replace 2005 F-450 Pickup to continue efficient operations within the Street Department.

Costs:	2014-2015
Capital – Vehicles	\$65,000
Total:	\$65,000

DEPARTMENTAL NEW & CAPITAL REQUESTS DETAIL

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

Project Description:

Resurface Town of Southern Pines streets & roadways to remain on schedule with pavement condition survey.

Costs:	2014-2015
Capital - Paving	\$225,000
Total:	\$225,000

DEPARTMENTAL NEW & CAPITAL REQUESTS DETAIL

Department:	Street	Function:	General Government
Project Title	Street Sweeper Replacement	Fund:	General

Project Description:

Replace 2004 Johnston Street Sweeper to continue efficient operations within the Street Department.

Costs:	2014-2015
Capital – Other Equipment	\$230,000
Total:	\$230,000

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 two (2) of a five (5) year contract.

Performance Measures:

	2012-2013 Actual	2013-2014 Projected	2014-2015 Proposed
Miles of Water Line Inspected	0.1	1.0	1.5
Miles of Sewer Line Inspected	0.3	1.0	1.5
Miles of Street Construction Inspected	0.3	.03	0.5
Erosion Control Permits Issued	10	6	10
Erosion Control Inspections Site Visits	678	600	650
Recycling Tons Collected	1,140	1,186	1,225
Grease Trap Inspections	233	235	235

Projection to finish next year Legends, Tylers Ridge

PUBLIC WORKS/SANITATION

Fund: General

Function: General Government

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

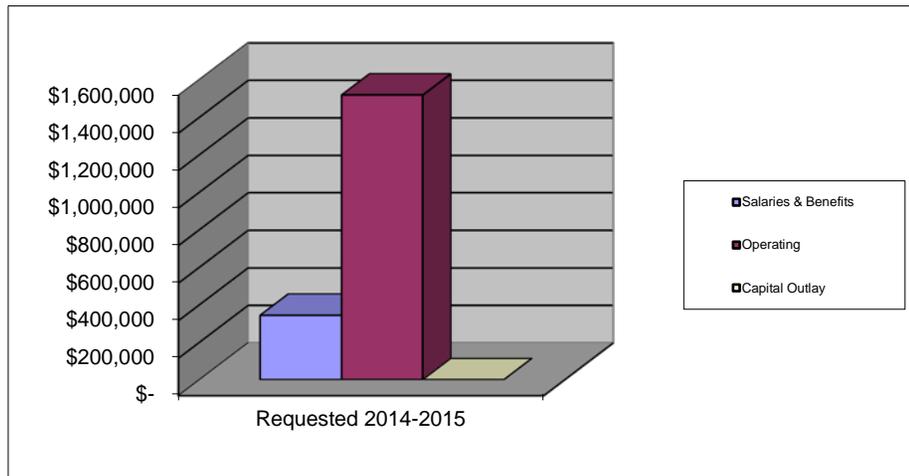
Object of Expenditures	Actual FY 2012-13	Budget FY 2013-14	Expected FY 2013-14	Requested FY 2014-15
Salaries & Benefits	\$ 268,815	\$ 377,623	\$ 299,128	\$ 343,773
Operating	1,717,054	1,452,850	1,425,380	1,518,130
Capital Outlay	-	-	-	-
Total	\$ 1,985,869	\$ 1,830,473	\$ 1,724,508	\$ 1,861,903

Revenues by Type	Actual FY 2012-13	Budget FY 2013-14	Expected FY 2013-14	Requested FY 2014-15
Fees	\$ 9,034	\$ 5,000	\$ 6,000	\$ 6,000
Disposal Fees	559,805	457,840	460,500	494,500
General Revenues	1,417,030	1,367,633	1,258,008	1,361,403
Total	\$ 1,985,869	\$ 1,830,473	\$ 1,724,508	\$ 1,861,903

	Actual FY 2012-13	Budget FY 2013-14	Expected FY 2013-14	Requested FY 2014-15
Budgeted Employees	3.5	4.0	4.0	4.0

2014-2015 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

There are no capital outlay requests in this budget.



2014-2015 ANNUAL BUDGET
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2014-2015	Department: Public Works/Sanitation	Function: General Government	Fund: 10	Department: 565			
Object Code	Object Title	2013-2014 Budget as of 03/31/14	2013-2014 Expected	2014-2015 Continuation	2014-2015 New Budget Requests	2014-2015 Total Request	% Increase (Decrease)
105650200	SALARIES & WAGES	\$ 297,843	\$ 234,745	\$ 267,959	\$ -	\$ 267,959	-10.0%
105650400	UNEMPLOYMENT INSURANCE	-	797	-	-	-	0.0%
105650500	FICA EXPENSE	22,482	17,960	20,499	-	20,499	-8.8%
105650600	GROUP INSURANCE EXPENSE	21,825	18,976	22,972	-	22,972	5.3%
105650700	RETIREMENT EXPENSE	20,778	16,385	18,945	-	18,945	-8.8%
105650800	DEFERRED COMPENSATION	14,695	10,265	13,398	-	13,398	-8.8%
	EMPLOYEE BENEFITS	377,623	299,128	343,773	-	343,773	
105651100	POSTAGE	1,300	600	750	-	750	-42.3%
105651200	PRINTING	200	200	200	-	200	0.0%
105651300	TELEPHONE	2,500	2,750	3,250	-	3,250	30.0%
105651400	TRAINING & TRAVEL	3,000	4,000	6,000	-	6,000	100.0%
105651700	AUTO REPAIR	500	800	800	-	800	60.0%
105651800	UTILITIES	5,600	4,000	5,500	-	5,500	-1.8%
105653100	AUTO OPERATING	13,000	7,500	10,000	-	10,000	-23.1%
105653300	DEPARTMENTAL SUPPLIES	3,000	4,500	4,500	-	4,500	50.0%
105654500	CONTRACTUAL SERVICES	1,414,200	1,392,600	1,463,155	-	1,463,155	3.5%
105654510	INS-PROPERTY & GENERAL	7,050	5,430	5,975	-	5,975	-15.2%
105654600	PROFESSIONAL SERVICES	1,500	1,500	16,500	-	16,500	1000.0%
105655300	DUES & SUBSCRIPTIONS	1,000	1,500	1,500	-	1,500	50.0%
	OPERATING EXPENDITURES	1,452,850	1,425,380	1,518,130	-	1,518,130	
105657401	CAPITAL-SOFTWARE/COMP EQ	-	-	-	-	-	0.0%
105657402	CAPITAL-MOTOR VEHICLE	-	-	-	-	-	0.0%
105657403	CAPITAL-OTHER EQUIPMENT	-	-	-	-	-	0.0%
	CAPITAL OUTLAY	-	-	-	-	-	
	TOTAL EXPENDITURES	<u>\$ 1,830,473</u>	<u>\$ 1,724,508</u>	<u>\$ 1,861,903</u>	<u>\$ -</u>	<u>\$ 1,861,903</u>	

Town of



Southern **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:

	2012-2013 Actual	2013-2014 Projected	2014-2015 Proposed
Preventative Maintenance	141	145	145
State Inspections	75	98	98
Tire Changes/Repaired	137	140	140
Brake Repairs	36	52	52
Misc. Repairs	0	0	200
Total Work Orders	694	700	900

FLEET MAINTENANCE

Fund: General

Function: General Government

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

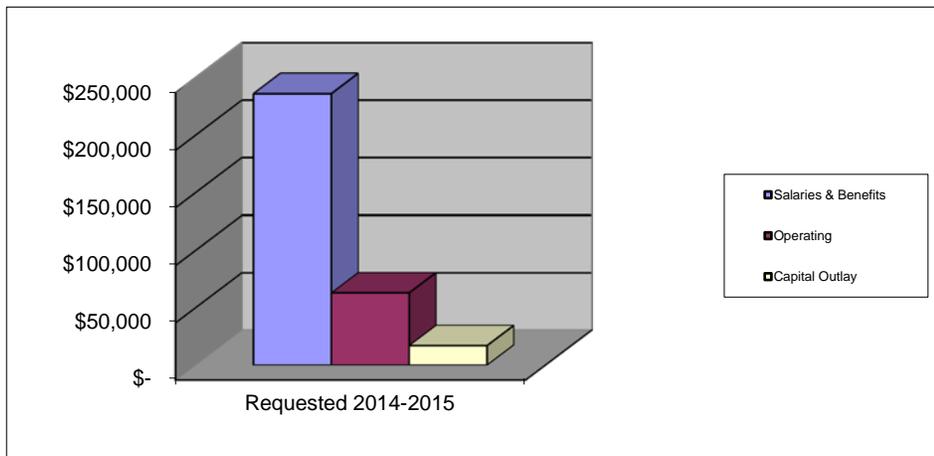
Object of Expenditures	Actual FY 2012-13	Budget FY 2013-14	Expected FY 2013-14	Requested FY 2014-15
Salaries & Benefits	\$ 217,656	\$ 225,154	\$ 225,412	\$ 236,313
Operating	59,120	65,605	63,970	63,060
Capital Outlay	-	-	-	17,000
Total	\$ 276,776	\$ 290,759	\$ 289,382	\$ 316,373

Revenues by Type	Actual FY 2012-13	Budget FY 2013-14	Expected FY 2013-14	Requested FY 2014-15
General Revenues	\$ 276,776	\$ 290,759	\$ 289,382	\$ 316,373

	Actual FY 2012-13	Budget FY 2013-14	Expected FY 2013-14	Requested FY 2014-15
Budgeted Employees-Full Time	4	4	4	4
Budgeted Employees-Part Time	-	-	-	-

2014-2015 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

Security Gate \$ 17,000



2014-2015 ANNUAL BUDGET
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2014-2015	Department: Fleet Maintenance	Function: General Government	Fund: 10	Department: 580			
Object Code	Object Title	2013-2014 Budget as of 03/31/14	2013-2014 Expected	2014-2015 Continuation	2014-2015 New Budget Requests	2014-2015 Total Request	% Increase (Decrease)
105800200	SALARIES & WAGES	\$ 170,201	\$ 170,158	\$ 177,449	\$ -	\$ 177,449	4.3%
105800300	OVERTIME	-	-	750	-	750	0.0%
105800400	UNEMPLOYMENT INSURANCE	-	615	-	-	-	0.0%
105800500	FICA EXPENSE	12,851	12,775	13,633	-	13,633	6.1%
105800600	GROUP INSURANCE EXPENSE	21,825	21,698	22,972	-	22,972	5.3%
105800700	RETIREMENT EXPENSE	11,877	11,812	12,599	-	12,599	6.1%
105800800	DEFERRED COMPENSATION	8,400	8,354	8,910	-	8,910	6.1%
	EMPLOYEE BENEFITS	225,154	225,412	236,313	-	236,313	
105801300	TELEPHONE	1,450	1,600	1,600	-	1,600	10.3%
105801400	TRAINING & TRAVEL	1,800	1,800	3,000	-	3,000	66.7%
105801600	EQUIPMENT MAINTENANCE	2,500	2,500	3,000	-	3,000	20.0%
105801700	AUTO REPAIR	2,200	2,200	2,250	-	2,250	2.3%
105801800	UTILITIES	8,000	8,000	8,000	-	8,000	0.0%
105803100	AUTO OPERATING	3,100	3,000	3,000	-	3,000	-3.2%
105803300	DEPARTMENTAL SUPPLIES	26,200	26,200	22,000	-	22,000	-16.0%
105804500	CONTRACTUAL SERVICES	13,000	13,000	14,000	-	14,000	7.7%
105804510	INS-PROPERTY & GENERAL	7,105	5,420	5,960	-	5,960	-16.1%
105805300	DUES & SUBSCRIPTIONS	250	250	250	-	250	0.0%
	OPERATING EXPENDITURES	65,605	63,970	63,060	-	63,060	
105807402	CAPITAL-MOTOR VEHICLE	-	-	-	-	-	0.0%
105807403	CAPITAL-OTHER EQUIPMENT	-	-	17,000	-	17,000	0.0%
	CAPITAL OUTLAY	-	-	17,000	-	17,000	
	TOTAL EXPENDITURES	<u>\$ 290,759</u>	<u>\$ 289,382</u>	<u>\$ 316,373</u>	<u>\$ -</u>	<u>\$ 316,373</u>	

DEPARTMENTAL NEW & CAPITAL REQUESTS DETAIL

Department:	Fleet Maintenance	Function:	General Government
Project Title:	Public Works Security Gate	Fund:	General

Project Description:

Replace the existing automatic swing entry gate with a keypad slide 26' gate. The existing gate has sustained damage over time and at times does not open and close automatically. The slide gate function should prevent future damage. Also, the current gate's circuit box has been replaced twice before, the last time two years ago, at an approximate cost of \$2,000 each time. If the Water Treatment Plant gate is approved, we may obtain more favorable pricing based on purchasing two gates.

Costs	2014-2015
Capital – Other Equipment	\$17,000
Total	\$17,000

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.

Highlights of this year's budget is to add a new 15 passenger side entry van (\$45,000).

Performance Measures:

	2012-2013 Actual	2013-2014 Projected	2014-2015 Proposed
Recreation Program Hours Conducted	8,541	8,000	8,200
Enrolled Participants	24,090	24,000	24,200
Outdoor special Event Permits Issued	39	40	40
Rental of Facilities	541	520	520
Trail Miles Maintained	318.8	300	300
Reservoir Park – Estimated Visitors	190,444	180,000	185,000

RECREATION

Fund: General

Function: Cultural & Recreation

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

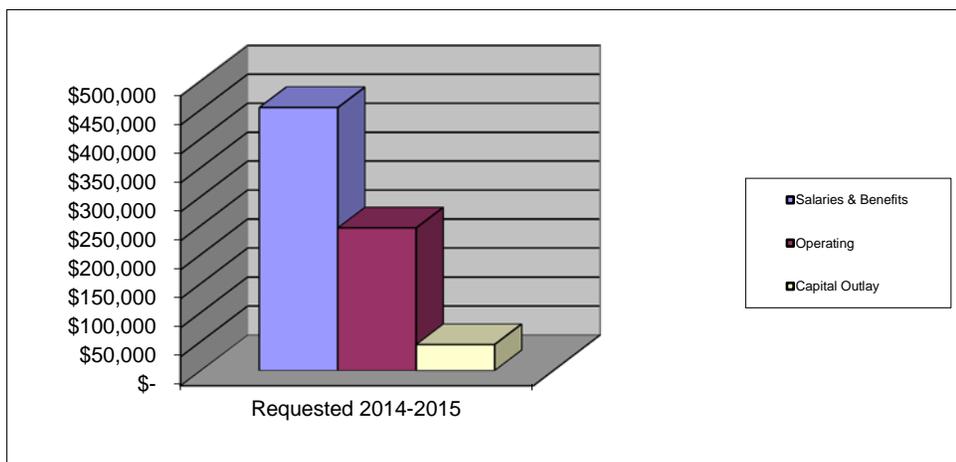
Object of Expenditures	Actual FY 2012-13	Budget FY 2013-14	Expected FY 2013-14	Requested FY 2014-15
Salaries & Benefits	\$ 473,076	\$ 451,901	\$ 454,293	\$ 453,946
Operating	189,846	277,185	261,580	246,225
Capital Outlay	125,442	-	-	45,000
Total	\$ 788,364	\$ 729,086	\$ 715,873	\$ 745,171

Revenues by Type	Actual FY 2012-13	Budget FY 2013-14	Expected FY 2013-14	Requested FY 2014-15
Fees	\$ 185,031	\$ 190,000	\$ 185,000	\$ 185,000
Facility Rental Fees	29,075	23,000	27,000	26,000
Grants	1,350	1,000	1,219	1,000
General Revenues	572,908	515,086	502,654	533,171
Total	\$ 788,364	\$ 729,086	\$ 715,873	\$ 745,171

	Actual FY 2012-13	Budget FY 2013-14	Expected FY 2013-14	Requested FY 2014-15
Budgeted Employees-Full Time	5.5	5.5	5.5	5.0
Budgeted Employees-Part Time	27	27	27	27

2014-2015 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

Passenger Van \$ 45,000



2014-2015 ANNUAL BUDGET
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2014-2015	Department: Recreation	Function: Cultural & Recreation			Fund: 10	Department: 620	
Object Code	Object Title	2013-2014 Budget as of 03/31/14	2013-2014 Expected	2014-2015 Continuation	2014-2015 New Budget Requests	2014-2015 Total Request	% Increase (Decrease)
106200200	SALARIES & WAGES	\$ 366,334	\$ 368,422	\$ 366,307		\$ 366,307	0.0%
106200400	UNEMPLOYMENT INSURANCE	-	1,900	-	-	-	0.0%
106200500	FICA EXPENSE	27,775	28,185	28,023		28,023	0.9%
106200600	GROUP INSURANCE EXPENSE	27,282	25,782	28,715		28,715	5.3%
106200700	RETIREMENT EXPENSE	17,871	17,662	18,100		18,100	1.3%
106200800	DEFERRED COMPENSATION	12,639	12,342	12,801		12,801	1.3%
	EMPLOYEE BENEFITS	451,901	454,293	453,946	-	453,946	
106201100	POSTAGE	1,000	800	900	-	900	-10.0%
106201200	PRINTING	12,000	12,000	12,000	-	12,000	0.0%
106201300	TELEPHONE	4,950	4,000	4,950	-	4,950	0.0%
106201400	TRAINING & TRAVEL	7,000	6,100	7,000	-	7,000	0.0%
106201500	BUILDING & GROUNDS	50,900	46,185	35,450	-	35,450	-30.4%
106201600	EQUIPMENT MAINTENANCE	1,200	1,200	1,200	-	1,200	0.0%
106201700	AUTO REPAIR	2,500	2,500	2,500	-	2,500	0.0%
106201800	UTILITIES	42,500	42,500	42,500	-	42,500	0.0%
106202100	RENT	5,400	5,400	3,200	-	3,200	-40.7%
106203100	AUTO OPERATING	5,500	5,500	5,500	-	5,500	0.0%
106203300	DEPARTMENTAL SUPPLIES	41,710	41,480	43,600	-	43,600	4.5%
106203500	LAUNDRY & CLEANING	700	500	700	-	700	0.0%
106204500	CONTRACTUAL SERVICES	55,925	54,515	55,725	-	55,725	-0.4%
106204501	CONTRACTUAL SERV-GRANT	2,500	2,500	2,500	-	2,500	0.0%
106204510	INS-PROPERTY & GENERAL	20,000	13,000	15,000	-	15,000	-25.0%
106204600	PROFESSIONAL SERVICES	15,000	15,000	5,000	-	5,000	-66.7%
106204700	CARD PROCESSING FEE	800	800	900	-	900	12.5%
106205300	DUES & SUBSCRIPTIONS	2,100	2,100	2,100	-	2,100	0.0%
106207300	RESERVOIR PARK EXPENSE	5,500	5,500	5,500	-	5,500	0.0%
	OPERATING EXPENDITURES	277,185	261,580	246,225	-	246,225	
106207402	CAPITAL-MOTOR VEHICLE	-	-	-	45,000	45,000	0.0%
106207403	CAPITAL-EQUIPMENT	-	-	-	-	-	0.0%
106207405	CAPITAL-BLD/STRUCTURES	-	-	-	-	-	0.0%
	CAPITAL OUTLAY	-	-	-	45,000	45,000	
	TOTAL EXPENDITURES	<u>\$ 729,086</u>	<u>\$ 715,873</u>	<u>\$ 700,171</u>	<u>\$ 45,000</u>	<u>\$ 745,171</u>	

DEPARTMENTAL NEW & CAPITAL REQUESTS DETAIL

Department:	Recreation	Function:	Cultural and Recreation
Project Title	Passenger Van	Fund:	General

Project Description:

New Passenger van with side entry door. Van will be used for transporting youth/adults for recreation programs. New van will help department from renting two vans for youth camps.

Costs	2014-2015
Capital - Vehicle	\$45,000
Total	\$45,000

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:

	2012-2013 Actual	2013-2014 Projected	2014-2015 Proposed
Total Circulation – All Materials	119,559	125,000	125,000
Library Attendance	88,137	87,500	88,000
Total In-House Use (estimate)	74,739	65,000	65,000
Volumes added	4,545	4,700	4,500
Volumes withdrawn	-3,568	4,000	4,500
Total Programs Held	465	450	460
Total Attendance at Programs (estimate)	11,556	11,000	11,500
Reference/Directional Transactions (estimate)	20,472	18,000	18,000
Interlibrary Loan Transactions	506	550	500
Library Users Registered (total)	6,233	6,500	6,700
Web visitors www.sppl.net (library)	25,750	30,000	35,000

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.

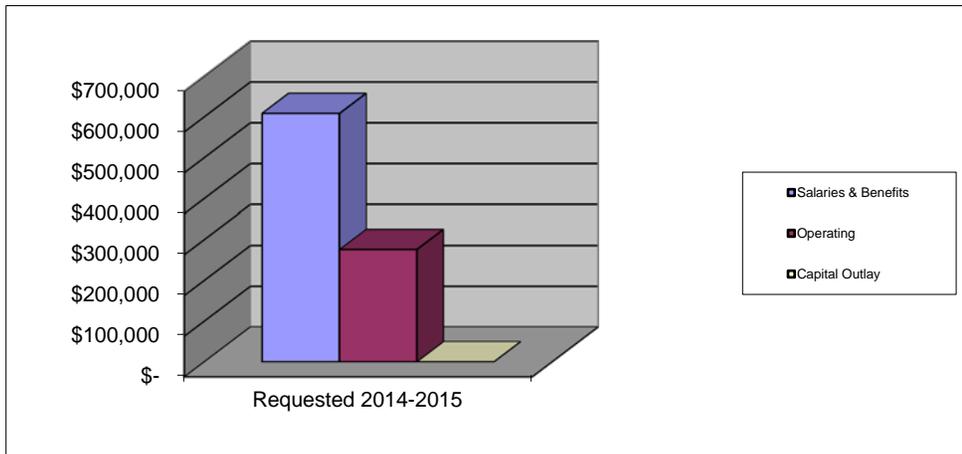
Object of Expenditures	Actual FY 2012-13	Budget FY 2013-14	Expected FY 2013-14	Requested FY 2014-15
Salaries & Benefits	\$ 567,124	\$ 599,754	\$ 598,190	\$ 608,521
Operating	212,951	255,621	236,561	276,075
Capital Outlay	-	-	-	-
Total	\$ 780,075	\$ 855,375	\$ 834,751	\$ 884,596

Revenues by Type	Actual FY 2012-13	Budget FY 2013-14	Expected FY 2013-14	Requested FY 2014-15
State Aid	\$ 6,728	\$ 6,000	\$ 6,896	\$ 6,000
Fees	39,972	39,000	39,500	39,000
General Revenues	733,375	810,375	788,355	839,596
Total	\$ 780,075	\$ 855,375	\$ 834,751	\$ 884,596

	Actual FY 2012-13	Budget FY 2013-14	Expected FY 2013-14	Requested FY 2014-15
Budgeted Employees-Full Time	9	9	9	9
Budgeted Employees-Part Time	4	4	4	4

2014-2015 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

There are no capital outlay requests in this budget.



2014-2015 ANNUAL BUDGET
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2014-2015	Department: Library	Function: Cultural & Recreation	Fund: 10	Department: 630			
Object Code	Object Title	2013-2014 Budget as of 03/31/14	2013-2014 Expected	2014-2015 Continuation	2014-2015 New Budget Requests	2014-2015 Total Request	% Increase (Decrease)
106300200	SALARIES & WAGES	\$ 464,662	\$ 464,235	\$ 468,906	\$ -	\$ 468,906	0.9%
106300400	UNEMPLOYMENT INSURANCE	-	2,810	-	-	-	0.0%
106300500	FICA EXPENSE	35,119	35,015	35,872	-	35,872	2.1%
106300600	GROUP INSURANCE EXPENSE	49,107	47,125	51,690	-	51,690	5.3%
106300700	RETIREMENT EXPENSE	29,795	29,280	30,490	-	30,490	2.3%
106300800	DEFERRED COMPENSATION	21,071	19,725	21,563	-	21,563	2.3%
	EMPLOYEE BENEFITS	599,754	598,190	608,521	-	608,521	
106301100	POSTAGE	3,000	2,500	2,500	-	2,500	-16.7%
106301200	PRINTING	130	-	-	-	-	0.0%
106301300	TELEPHONE	1,000	850	900	-	900	-10.0%
106301400	TRAINING & TRAVEL	9,800	9,800	11,700	-	11,700	19.4%
106301600	EQUIPMENT MAINTENANCE	2,000	500	1,000	-	1,000	-50.0%
106301800	UTILITIES	36,000	33,000	35,000	-	35,000	-2.8%
106303300	DEPARTMENTAL SUPPLIES	28,090	27,900	27,900	-	27,900	-0.7%
106303400	MATERIALS & LIBRARY BOOKS	98,000	104,500	110,100	-	110,100	12.3%
106303401	STATE AID MATERIALS	6,896	6,896	7,000	-	7,000	1.5%
106303403	DONATION EXPENSES	3,000	500	3,000	-	3,000	0.0%
106303500	PERIODICALS	7,500	7,200	7,500	-	7,500	0.0%
106303600	AUDIO-VISUAL	6,000	5,500	5,500	-	5,500	-8.3%
106304500	CONTRACTUAL SERVICES	46,200	29,200	55,000	-	55,000	19.0%
106304510	INS-PROPERTY & GENERAL	4,005	3,615	3,975	-	3,975	-0.7%
106305300	DUES & SUBSCRIPTIONS	4,000	4,600	5,000	-	5,000	25.0%
	OPERATING EXPENDITURES	255,621	236,561	276,075	-	276,075	
106307401	CAPITAL-SOFTWARE/COMP EQ	-	-	-	-	-	0.0%
106307403	CAPITAL-OTHER EQUIPMENT	-	-	-	-	-	0.0%
	CAPITAL OUTLAY	-	-	-	-	-	
	TOTAL EXPENDITURES	<u>\$ 855,375</u>	<u>\$ 834,751</u>	<u>\$ 884,596</u>	<u>\$ -</u>	<u>\$ 884,596</u>	

Town of



Southern **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 21 employees, consisting of 2 horticulture crews, 1 parks maintenance crew, 1 janitorial crew, 1 streetside maintenance crew, 1 maintenance mechanic, and the Buildings and Grounds Superintendent.

Performance Measures:

	2012-2013 Actual	2013-2014 Projected	2014-2015 Proposed
Grounds Maintenance:	86.93	87.10	87.10
Class A (acres)	37.05	37.05	37.05
Class B (acres)	11.75	11.75	11.75
Class C (acres)	57.77	57.77	57.77
Class D (acres)	37.05	37.05	37.05
 Greenways Maintenance (miles)	 11.2	 11.2	 11.2
Streetside Maintenance (miles)	0	22.7	22.7
 Building Maintenance and Janitorial :			
Total Square Footage	139,192	139,192	139,192
Work Order Requests from Citizens	57	107	100
Work Order Requests from Town Staff	880	698	800

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.

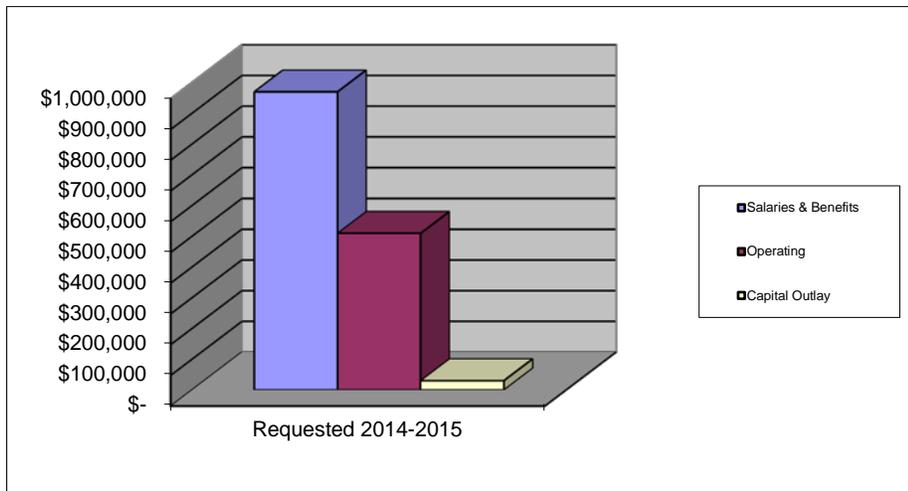
Object of Expenditures	Actual FY 2012-13	Budget FY 2013-14	Expected FY 2013-14	Requested FY 2014-15
Salaries & Benefits	\$ 827,026	\$ 913,097	\$ 883,797	\$ 969,513
Operating	437,656	494,200	513,635	509,225
Capital Outlay	-	149,000	135,078	30,000
Total	\$ 1,264,682	\$ 1,556,297	\$ 1,532,510	\$ 1,508,738

Revenues by Type	Actual FY 2012-13	Budget FY 2013-14	Expected FY 2013-14	Requested FY 2014-15
General Revenues	\$ 1,264,682	\$ 1,556,297	\$ 1,532,510	\$ 1,508,738

	Actual FY 2012-13	Budget FY 2013-14	Expected FY 2013-14	Requested FY 2014-15
Budgeted Employees-Full Time	19	21	21	22

2014-2015 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

Pick-Up Truck Replacement \$ 30,000
 Custodian/Building Maintenance Position 35,136



2014-2015 ANNUAL BUDGET
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2014-2015	Department: Building & Grounds	Function: General Government	Fund: 10	Department: 640			
Object Code	Object Title	2013-2014 Budget as of 03/31/14	2013-2014 Expected	2014-2015 Continuation	2014-2015 New Budget Requests	2014-2015 Total Request	% Increase (Decrease)
106400200	SALARIES & WAGES	\$ 669,946	\$ 647,065	\$ 682,527	\$ 24,550	\$ 707,077	5.5%
106400300	OVERTIME	-	-	2,000		2,000	0.0%
106400400	UNEMPLOYMENT INSURANCE	-	1,965	-	-	-	0.0%
106400500	FICA EXPENSE	50,601	49,500	52,367	1,879	54,246	7.2%
106400600	GROUP INSURANCE EXPENSE	112,713	109,422	114,860	5,743	120,603	7.0%
106400700	RETIREMENT EXPENSE	46,003	45,595	48,396	1,736	50,132	9.0%
106400800	DEFERRED COMPENSATION	33,834	30,250	34,227	1,228	35,455	4.8%
	EMPLOYEE BENEFITS	913,097	883,797	934,377	35,136	969,513	
106401300	TELEPHONE	4,900	4,900	5,500	-	5,500	12.2%
106401400	TRAINING & TRAVEL	3,000	3,000	3,500	-	3,500	16.7%
106401500	BUILDING & GROUNDS	43,000	45,000	42,000	-	42,000	-2.3%
106401600	EQUIPMENT MAINTENANCE	13,000	13,000	15,000	-	15,000	15.4%
106401700	AUTO REPAIR	12,500	13,500	13,500	-	13,500	8.0%
106401800	UTILITIES	80,000	57,000	65,000	-	65,000	-18.8%
106402100	RENT	500	500	500	-	500	0.0%
106403100	AUTO OPERATING	38,500	40,000	42,000	-	42,000	9.1%
106403300	DEPARTMENTAL SUPPLIES	71,950	81,300	72,200	-	72,200	0.3%
106404500	CONTRACTUAL SERVICES	134,925	133,075	155,750	-	155,750	15.4%
106404510	INS-PROPERTY & GENERAL	20,925	26,160	28,775	-	28,775	37.5%
106404600	PROFESSIONAL SERVICES	2,000	-	2,000	-	2,000	0.0%
106405200	CHEMICALS	31,500	31,300	32,000	-	32,000	1.6%
106405300	DUES & SUBSCRIPTIONS	1,300	900	1,300	-	1,300	0.0%
106405700	APPEARANCE COMMISSION	36,200	64,000	30,200	-	30,200	-16.6%
	OPERATING EXPENDITURES	494,200	513,635	509,225	-	509,225	
106407402	CAPITAL-MOTOR VEHICLE	88,000	62,078	30,000	-	30,000	0.0%
106407403	CAPITAL-OTHER EQUIPMENT	61,000	73,000	-	-	-	0.0%
106407405	CAPITAL-BLDGS/STRUCTURES	-	-	-	-	-	0.0%
	CAPITAL OUTLAY	149,000	135,078	30,000	-	30,000	
	TOTAL EXPENDITURES	<u>\$ 1,556,297</u>	<u>\$ 1,532,510</u>	<u>\$ 1,473,602</u>	<u>\$ 35,136</u>	<u>\$ 1,508,738</u>	

DEPARTMENTAL NEW & CAPITAL REQUESTS DETAIL

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

Project Description:

Replace pickup truck # 90

Costs	2014-2015
Capital - Vehicle	\$30,000
Total	\$30,000

DEPARTMENTAL NEW & CAPITAL REQUESTS DETAIL

Department:	Building and Grounds	Function:	General Government
Project Title	Maintenance/Custodial Position	Fund:	General

Project Description:

Invest in personnel to assist in custodial and building maintenance

Costs	2014-2015
Salaries & Benefits	\$35,136
Total	\$35,136

TOWN OF SOUTHERN PINES
2014-2015 GENERAL FUND BUDGET
DEPARTMENTAL NEW AND CAPITAL REQUESTS

DEPARTMENT	REQUEST	CONTINUATION CAPITAL OR NEW REQUEST	AMOUNT	Line Item
Information Technology	PCs and Software for Requested Police Positions (4)	N	\$ 13,480	10-430-3300, 4500
	Information Technology Department Total		13,480	
Police - Patrol	Patrol Positions Vehicle	N	35,000	10-511-7402
	Patrol Positions (2)	N	169,006	10-511-0200, 0500, 0600, 0700, 0800, 3300, 3600
	Vehicle Replacements (4)	C	144,000	10-511-7402
	Police - Patrol Department Total		348,006	
Police - Investigations	Investigator Positions (2)	N	160,694	10-515-0200, 0500, 0600, 0700, 0800, 3300, 3600
	Investigator Positions Vehicles (2)	N	72,000	10-515-7402
	Police - Investigations Department Total		232,694	
Fire	Heavy Rescue Truck Replacement	C	475,000	10-530-7402
	Fire Department Total		475,000	
Street	Pick-Up Truck Replacement	C	65,000	10-560-7402
	Paving	C	225,000	10-560-7300
	Street Sweeper Replacement	C	230,000	10-560-7403
	Street Department Total		520,000	
Fleet Maintenance	Security Gate	C	17,000	10-580-7403
	Fleet Maintenance Department Total		17,000	
Recreation & Parks	Passenger Van	N	45,000	10-620-7402
	Recreation & Parks Total		45,000	
Building & Grounds	Pick-Up Truck Replacement	C	30,000	10-640-7402
	Custodian/Building Maintenance Position	N	35,136	10-640-0200, 0500, 0600, 0700, 0800, 3300
	Building & Grounds Department Total		65,136	
	GRAND TOTAL		<u>\$1,716,316</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



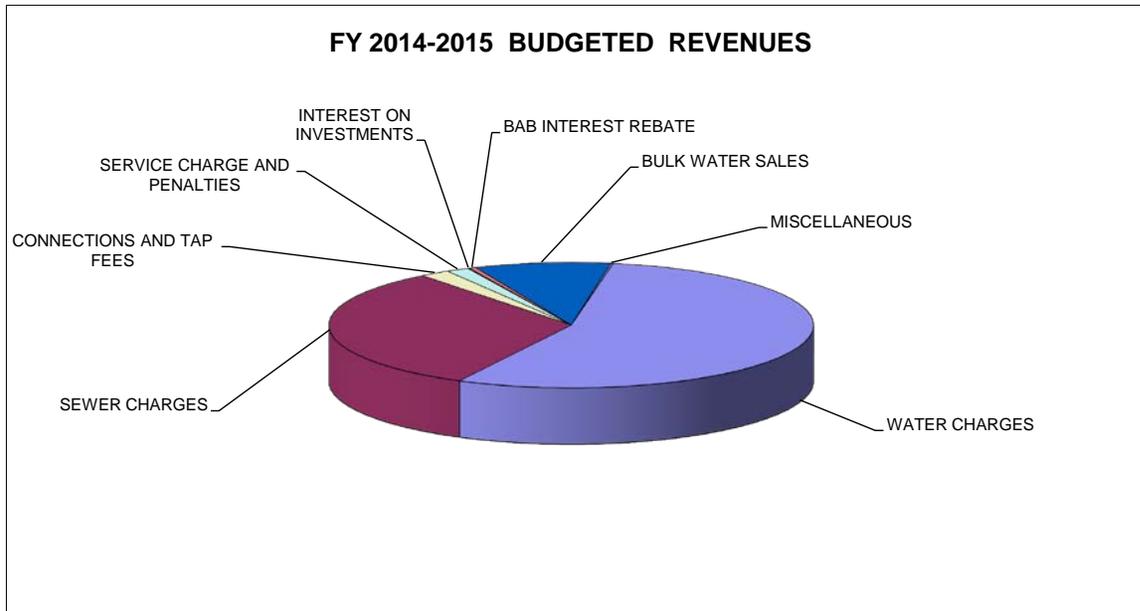
Southern **P**ines
North Carolina

TOWN OF SOUTHERN PINES
 UTILITY FUND
 RETAINED EARNINGS SUMMARY
 2014-2015

	ACTUAL 2012-2013	BUDGET 2013-2014 as of 03/31/14	EXPECTED REVENUES EXPENDITURES 2013-2014	BUDGET 2014-2015
Available Retained Earnings - Beginning	\$ 3,447,565	\$ 3,493,600	\$ 3,493,600	\$ 3,544,842
Total Revenues	<u>6,219,361</u>	<u>6,138,474</u>	<u>6,426,633</u>	<u>6,284,046</u>
Total Funds Available	9,666,926	9,632,074	9,920,233	9,828,888
Total Expenditures	5,673,326	6,568,598	6,375,391	6,639,636
Transfers Out	<u>500,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Available Retained Earnings - Ending	<u><u>\$ 3,493,600</u></u>	<u><u>\$ 3,063,476</u></u>	<u><u>\$ 3,544,842</u></u>	<u><u>\$ 3,189,252</u></u>

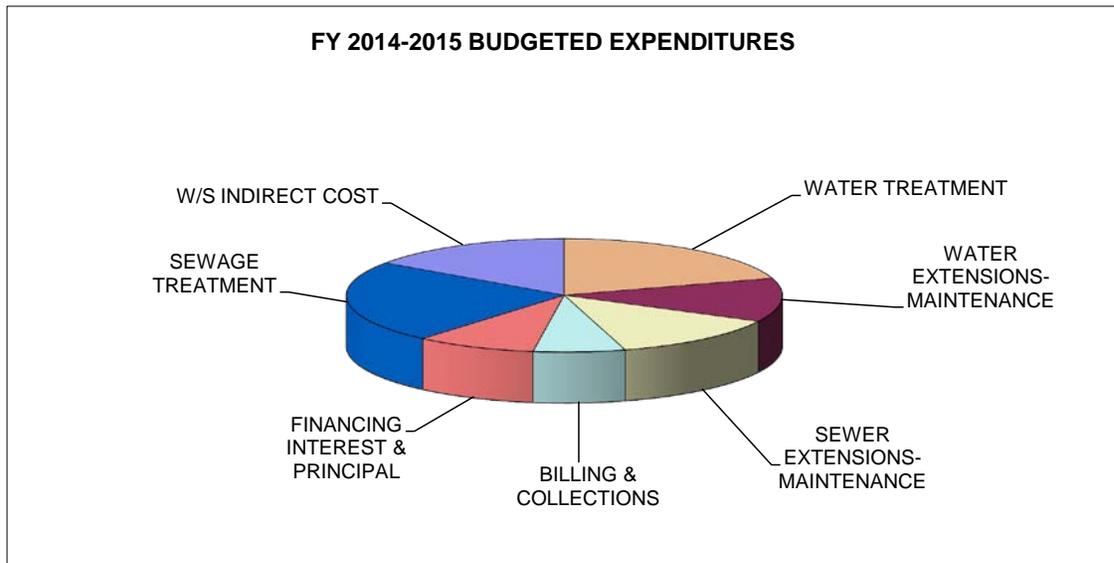
TOWN OF SOUTHERN PINES
UTILITY FUND
SCHEDULE OF REVENUES
2014-2015

	ACTUAL 2010-2011	ACTUAL 2011-2012	ACTUAL 2012-2013	BUDGET 2013-2014 as of 07/01/13	BUDGET 2013-2014 as of 03/31/14	EXPECTED REVENUES 2013-2014	BUDGET 2014-2015
WATER CHARGES	\$ 3,451,195	\$ 3,306,632	\$ 3,299,632	\$ 3,441,820	\$ 3,441,820	\$ 3,465,872	\$ 3,445,000
SEWER CHARGES	2,069,993	1,979,892	1,976,842	1,998,100	1,998,100	2,063,595	2,003,000
CONNECTIONS AND TAP FEES	117,778	112,374	194,104	110,000	110,000	150,000	125,000
SERVICE CHARGE AND PENALTIES	88,306	109,364	140,025	90,000	90,000	67,000	95,000
INTEREST ON INVESTMENTS	16,802	11,135	8,002	7,000	7,000	7,100	7,000
BAB INTEREST REBATE	-	59,811	33,836	31,554	31,554	29,282	27,646
BULK WATER SALES	522,635	482,895	513,609	450,000	450,000	621,784	571,400
MISCELLANEOUS	34,490	5,901	53,311	10,000	10,000	22,000	10,000
TRANSFER IN-RETAINED EARNINGS	89,435	101,097	-	430,124	430,124	-	355,590
TRANSFER OUT-RETAINED EARNINGS	-	-	(46,035)	-	-	(51,242)	-
TOTAL	\$ 6,390,634	\$ 6,169,101	\$ 6,173,326	\$ 6,568,598	\$ 6,568,598	\$ 6,375,391	\$ 6,639,636



TOWN OF SOUTHERN PINES
UTILITY FUND
CONSOLIDATED EXPENDITURE SUMMARY
2014-2015

	ACTUAL 2010-2011	ACTUAL 2011-2012	ACTUAL 2012-2013	BUDGET 2013-2014	EXPECTED EXPENDITURES 2013-2014	BUDGET 2014-2015
WATER TREATMENT	\$ 958,269	\$ 1,243,762	\$ 1,249,091	\$ 1,369,155	\$ 1,260,795	\$ 1,338,450
WATER EXTENSIONS-MAINTENANCE	713,710	698,786	664,353	720,787	664,320	827,154
SEWER EXTENSIONS-MAINTENANCE	704,064	1,036,740	678,219	991,263	972,847	855,701
BILLING & COLLECTIONS	406,567	389,029	370,984	435,738	425,774	449,665
BOND INTEREST & PRINCIPAL	-	-	-	-	-	-
FINANCING INTEREST & PRINCIPAL	207,902	415,804	415,804	591,797	591,797	591,797
SEWAGE TREATMENT	1,303,636	1,181,654	1,429,629	1,485,000	1,485,000	1,560,000
W/S INDIRECT COST	826,632	895,197	865,246	974,858	974,858	1,016,869
OTHER	-	8,129	-	-	-	-
SUB-TOTAL	5,120,780	5,869,101	5,673,326	6,568,598	6,375,391	6,639,636
TRANSFERS	1,269,854	300,000	500,000	-	-	-
TOTAL	\$ 6,390,634	\$ 6,169,101	\$ 6,173,326	\$ 6,568,598	\$ 6,375,391	\$ 6,639,636



TOWN OF SOUTHERN PINES
UTILITY FUND
EXPENDITURE BY FUNCTION AND TRANSFERS
2014-2015

	ACTUAL 2010-2011	ACTUAL 2011-2012	ACTUAL 2012-2013	BUDGET 2013-2014 as of 07/01/13	BUDGET 2013-2014 as of 03/31/14	EXPECTED EXPENDITURES 2013-2014	BUDGET 2014-2015
Water Treatment	\$ 958,269	\$ 1,243,762	\$ 1,249,091	\$ 1,369,155	\$ 1,369,155	\$ 1,260,795	\$ 1,338,450
Water Extensions - Maintenance	713,710	698,786	664,353	720,787	720,787	664,320	827,154
Sewer Extensions - Maintenance	704,064	1,036,740	678,219	991,263	991,263	972,847	855,701
Billing & Collections	406,567	389,029	370,984	435,738	435,738	425,774	449,665
Loss on Disposal of Fixed Assets	-	8,129	-	-	-	-	-
Interest Expense, Bond Principal	-	-	-	-	-	-	-
Interest Expense, Financing Principal	207,902	415,804	415,804	591,797	591,797	591,797	591,797
Sewage Treatment	1,303,636	1,181,654	1,429,629	1,485,000	1,485,000	1,485,000	1,560,000
W/S Indirect Cost	826,632	895,197	865,246	974,858	974,858	974,858	1,016,869
Total Expenditures	5,120,780	5,869,101	5,673,326	6,568,598	6,568,598	6,375,391	6,639,636
Transfers:							
Transfer to W&S Improvements	-	300,000	300,000	-	-	-	-
Transfer to EDMIS	-	-	-	-	-	-	-
Transfer to Bridge Project	-	-	200,000	-	-	-	-
Transfer to Raw Water Reservoir	1,269,854	-	-	-	-	-	-
Total Transfers	1,269,854	300,000	500,000	-	-	-	-
Total Expenditures/Transfers	\$ 6,390,634	\$ 6,169,101	\$ 6,173,326	\$ 6,568,598	\$ 6,568,598	\$ 6,375,391	\$ 6,639,636

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 fourth (4th) year of a five (5) year contract with United Water.

Performance Measures:

	2012-2013 Actual	2013-2014 Projected	2014-2015 Proposed
Total Gallons Treated, MG	1,249.15	1,250.00	1,250.00
Average Daily Production, MGD	3.16	3.25	3.25
Maximum Day Production, MG	5.00	5.00	5.00
Minimum Day Production, MG	1.36	1.00	1.00

2014-2015 ANNUAL BUDGET
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2014-2015	Department: Water Treatment Plant	Function: Utility Fund	Fund: 60	Department: 710			
Object Code	Object Title	2013-2014 Budget as of 03/31/14	2013-2014 Expected	2014-2015 Continuation	2014-2015 New Budget Requests	2014-2015 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	41,000	31,000	59,500	-	59,500	45.1%
607101800	UTILITIES	396,000	300,000	325,000	-	325,000	-17.9%
607104500	CONTRACTUAL SERVICES	920,000	920,000	929,000	-	929,000	1.0%
607104510	INS-PROPERTY & GENERAL	10,155	9,795	10,450	-	10,450	2.9%
	OPERATING EXPENDITURES	1,369,155	1,260,795	1,325,950	-	1,325,950	
607107403	CAPITAL-OTHER EQUIPMENT	-	-	-	12,500	12,500	0.0%
	CAPITAL OUTLAY	-	-	-	12,500	12,500	
	TOTAL EXPENDITURES	<u>\$ 1,369,155</u>	<u>\$ 1,260,795</u>	<u>\$ 1,325,950</u>	<u>\$ 12,500</u>	<u>\$ 1,338,450</u>	

DEPARTMENTAL NEW & CAPITAL REQUESTS DETAIL

Department:	Water Treatment Plant	Function:	Public Works
Project Title	Security Gate	Fund:	Utility

Project Description:

Install security gate to improve Water Treatment Plant security

Costs	2014-2015
Capital – Other Equipment	\$12,500
Total	\$12,500

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:

	2012-2013 Actual	2013-2014 Projected	2014-2015 Proposed
Water Taps Installed	55	50	75
Old Services Replaced*	-	-	-
Leaks Repaired	67	100	100
Water Quality Complaints	88	80	80

AMR Project replaced all meters. Do not anticipate many services replaced with new meters. There will be some but no data to estimate at this time.

WATER EXTENSION/MAINTENANCE

Fund: Utility

Function:

Utility

Water Extension/Maintenance Division Goal: Responsible for the daily maintenance of the water distribution system.

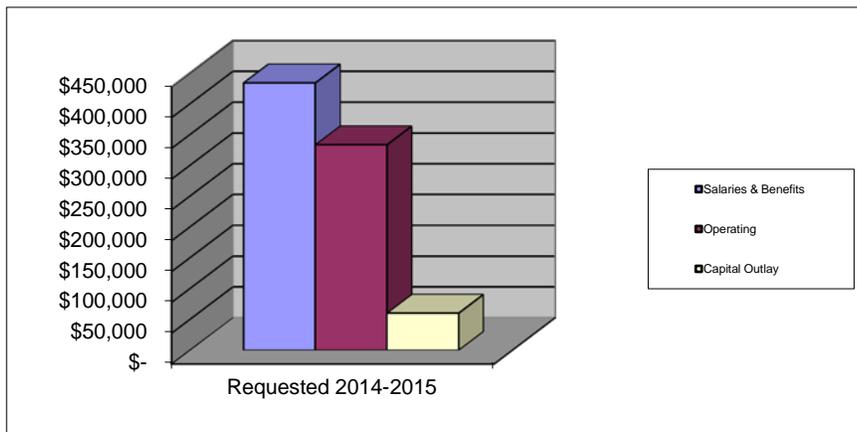
Object of Expenditures	Actual FY 2012-13	Budget FY 2013-14	Expected FY 2013-14	Requested FY 2014-15
Salaries & Benefits	\$ 318,015	\$ 375,202	\$ 323,045	\$ 433,839
Operating	294,237	331,085	327,650	333,315
Capital Outlay	52,101	14,500	13,625	60,000
Total	\$ 664,353	\$ 720,787	\$ 664,320	\$ 827,154

Revenues by Type	Actual FY 2012-13	Budget FY 2013-14	Expected FY 2013-14	Requested FY 2014-15
Utility Revenues	\$ 664,353	\$ 720,787	\$ 664,320	\$ 827,154

	Actual FY 2012-13	Budget FY 2013-14	Expected FY 2013-14	Requested FY 2014-15
Budgeted Employees	8	8	8	8

2014-2015 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

Bobcat Skid Steer Replacement \$ 60,000



2014-2015 ANNUAL BUDGET
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2014-2015	Department: Water Extension/Maintenance	Function: Utility Fund			Fund: 60	Department: 730	
Object Code	Object Title	2013-2014 Budget as of 03/31/14	2013-2014 Expected	2014-2015 Continuation	2014-2015 New Budget Requests	2014-2015 Total Request	% Increase (Decrease)
607300200	SALARIES & WAGES	\$ 267,505	\$ 225,700	\$ 318,540	\$ -	\$ 318,540	19.1%
607300300	OVERTIME	10,000	10,000	10,500	-	10,500	5.0%
607300400	UNEMPLOYMENT INSURANCE	-	1,850	-	-	-	0.0%
607300500	FICA EXPENSE	20,965	17,680	25,172	-	25,172	20.1%
607300600	GROUP INSURANCE EXPENSE	43,650	40,010	45,945	-	45,945	5.3%
607300700	RETIREMENT EXPENSE	19,377	16,745	19,730	-	19,730	1.8%
607300800	DEFERRED COMPENSATION	13,705	11,060	13,952	-	13,952	1.8%
	EMPLOYEE BENEFITS	375,202	323,045	433,839	-	433,839	
607301300	TELEPHONE	6,000	4,500	6,200	-	6,200	3.3%
607301400	TRAINING & TRAVEL	2,500	2,500	3,500	-	3,500	40.0%
607301600	EQUIPMENT MAINTENANCE	8,000	8,000	8,000	-	8,000	0.0%
607301700	AUTO REPAIR	8,000	8,500	9,000	-	9,000	12.5%
607301800	UTILITIES	5,000	3,000	5,000	-	5,000	0.0%
607303100	AUTO OPERATING	20,900	20,000	21,000	-	21,000	0.5%
607303300	DEPARTMENTAL SUPPLIES	203,000	203,000	200,000	-	200,000	-1.5%
607304500	CONTRACTUAL SERVICES	35,000	37,000	37,000	-	37,000	5.7%
607304510	INS-PROPERTY & GENERAL	27,985	24,650	27,115	-	27,115	-3.1%
607304600	PROFESSIONAL SERVICES	4,000	4,000	4,000	-	4,000	0.0%
607304700	UTILITY CUT REPAIR	8,500	10,500	10,500	-	10,500	23.5%
607305300	DUES & SUBSCRIPTIONS	2,200	2,000	2,000	-	2,000	-9.1%
	OPERATING EXPENDITURES	331,085	327,650	333,315	-	333,315	
607307402	CAPITAL-MOTOR VEHICLE	-	-	-	-	-	0.0%
607307403	CAPITAL-OTHER EQUIPMENT	14,500	13,625	60,000	-	60,000	0.0%
	CAPITAL OUTLAY	14,500	13,625	60,000	-	60,000	
	TOTAL EXPENDITURES	<u>\$ 720,787</u>	<u>\$ 664,320</u>	<u>\$ 827,154</u>	<u>\$ -</u>	<u>\$ 827,154</u>	

DEPARTMENTAL NEW & CAPITAL REQUESTS DETAIL

Department:	Water Extensions	Function:	Public Works
Project Title	Bobcat Skid Steer Replacement	Fund:	Utility

Project Description:

Replace existing bobcat skid steer #704 and replace with new to allow continued operations.

Costs:	2014-2015
Capital – Other Equipment	\$60,000
Total:	\$60,000

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:

	2012-2013 Actual	2013-2014 Projected	2014-2015 Proposed
Sewer Taps Installed	34	30	40
Sewer Taps Renewed	20	15	25
Sewer Stoppages – Mains	30	30	35
Sewer Stoppages – Laterals, Town Side	80	50	50
Sewer Stoppages – Laterals, Property Side	90	50	50
Miles Sewer Lines Cleaned	15	24	50
Sewer Lift Stations Maintained	17	17	17

SEWER EXTENSION/MAINTENANCE

Fund: Utility

Function:

Utility

Sewer Extension/Maintenance Division Goal: To maintain and improve the sanitary sewer system infrastructure.

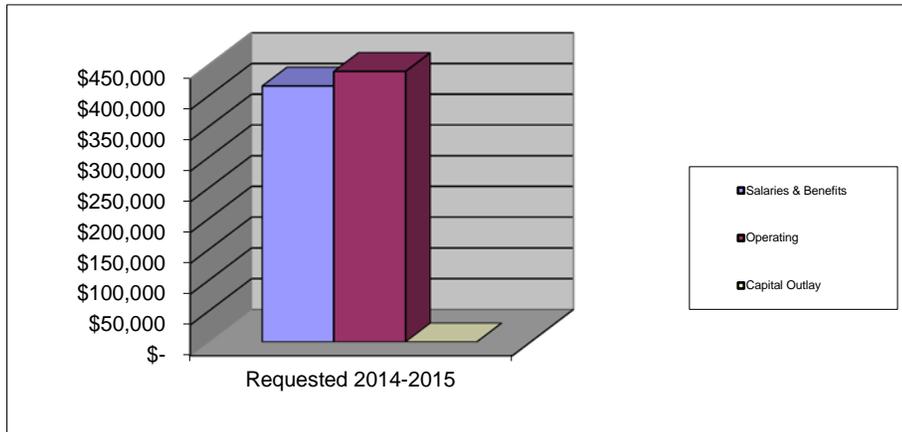
Object of Expenditures	Actual FY 2012-13	Budget FY 2013-14	Expected FY 2013-14	Requested FY 2014-15
Salaries & Benefits	\$ 359,552	\$ 402,488	\$ 384,430	\$ 415,921
Operating	318,663	433,775	433,417	439,780
Capital Outlay	-	155,000	155,000	-
Total	\$ 678,215	\$ 991,263	\$ 972,847	\$ 855,701

Revenues by Type	Actual FY 2012-13	Budget FY 2013-14	Expected FY 2013-14	Requested FY 2014-15
Utility Revenues	\$ 678,215	\$ 991,263	\$ 972,847	\$ 855,701

	Actual FY 2012-13	Budget FY 2013-14	Expected FY 2013-14	Requested FY 2014-15
Budgeted Employees	9	9	9	9

2014-2015 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

There are no new or capital items requested in this budget.



2014-2015 ANNUAL BUDGET
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2014-2015	Department: Sewer Extension/Maintenance	Function: Utility Fund			Fund: 60	Department: 740	
Object Code	Object Title	2013-2014 Budget as of 03/31/14	2013-2014 Expected	2014-2015 Continuation	2014-2015 New Budget Requests	2014-2015 Total Request	% Increase (Decrease)
607400200	SALARIES & WAGES	\$ 285,775	\$ 271,345	\$ 293,737	\$ -	\$ 293,737	2.8%
607400300	OVERTIME	10,000	10,000	10,500	-	10,500	5.0%
607400400	UNEMPLOYMENT INSURANCE	-	1,800	-	-	-	0.0%
607400500	FICA EXPENSE	22,347	21,135	23,275	-	23,275	4.2%
607400600	GROUP INSURANCE EXPENSE	49,107	47,317	51,687	-	51,687	5.3%
607400700	RETIREMENT EXPENSE	20,653	19,015	21,510	-	21,510	4.1%
607400800	DEFERRED COMPENSATION	14,606	13,818	15,212	-	15,212	4.1%
	EMPLOYEE BENEFITS	402,488	384,430	415,921	-	415,921	
607401300	TELEPHONE	3,200	1,921	3,000	-	3,000	-6.3%
607401400	TRAINING & TRAVEL	2,300	2,300	2,500	-	2,500	8.7%
607401600	EQUIPMENT MAINTENANCE	60,000	50,000	55,000	-	55,000	-8.3%
607401700	AUTO REPAIR	8,500	7,392	8,500	-	8,500	0.0%
607401800	UTILITIES	43,000	45,923	45,000	-	45,000	4.7%
607403100	AUTO OPERATING	33,000	32,209	33,000	-	33,000	0.0%
607403300	DEPARTMENTAL SUPPLIES	123,000	123,000	120,000	-	120,000	-2.4%
607404500	CONTRACTUAL SERVICES	124,500	124,000	127,000	-	127,000	2.0%
607404510	INS-PROPERTY & GENERAL	23,075	25,250	27,780	-	27,780	20.4%
607404700	UTILITY CUT REPAIR	12,000	18,422	15,000	-	15,000	25.0%
607405300	DUES & SUBSCRIPTIONS	1,200	3,000	3,000	-	3,000	150.0%
	OPERATING EXPENDITURES	433,775	433,417	439,780	-	439,780	
607407402	CAPITAL-MOTOR VEHICLE	65,000	65,000	-	-	-	0.0%
607407403	CAPITAL-OTHER EQUIPMENT	90,000	90,000	-	-	-	-100.0%
	CAPITAL OUTLAY	155,000	155,000	-	-	-	
	TOTAL EXPENDITURES	<u>\$ 991,263</u>	<u>\$ 972,847</u>	<u>\$ 855,701</u>	<u>\$ -</u>	<u>\$ 855,701</u>	

Town of



Southern **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:

	2012-2013	2013-2014	2014-2015
	Actual	Projected	Proposed
Water & Sewer Meters Read	100,101	102,180	102,750
Water & Sewer Bills Mailed	87,492	88,640	89,100
Meter Readings (average monthly)	8,342	8,515	8,565
Customer Service Work Orders	5,282	11,180	5,880
Customer Bills Drafted	23,328	24,470	24,840

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.

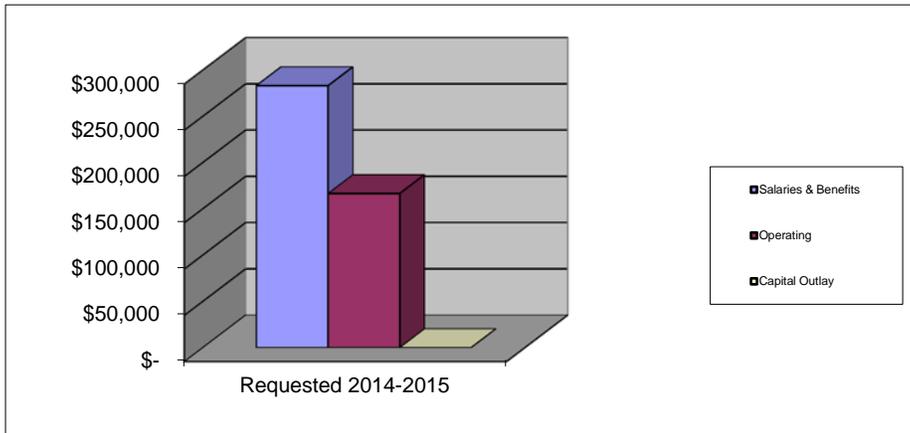
Object of Expenditures	Actual FY 2012-13	Budget FY 2013-14	Expected FY 2013-14	Requested FY 2014-15
Salaries & Benefits	\$ 243,731	\$ 274,223	\$ 273,957	\$ 283,164
Operating	127,205	161,515	151,817	166,501
Capital Outlay	-	-	-	-
Total	\$ 370,936	\$ 435,738	\$ 425,774	\$ 449,665

Revenues by Type	Actual FY 2012-13	Budget FY 2013-14	Expected FY 2013-14	Requested FY 2014-15
Utility Revenues	\$ 370,936	\$ 435,738	\$ 425,774	\$ 449,665

	Actual FY 2012-13	Budget FY 2013-14	Expected FY 2013-14	Requested FY 2014-15
Budgeted Employees	4.5	4.5	5.0	5.0

2014-2015 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

There are no new or capital items requested in this budget.



2014-2015 ANNUAL BUDGET
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2014-2015	Department: Billing & Collections	Function: Finance	Fund: 60	Department: 750			
Object Code	Object Title	2013-2014 Budget as of 03/31/14	2013-2014 Expected	2014-2015 Continuation	2014-2015 New Budget Requests	2014-2015 Total Request	% Increase (Decrease)
607500200	SALARIES & WAGES	\$ 206,702	\$ 205,900	\$ 212,535	\$ -	\$ 212,535	2.8%
607500400	UNEMPLOYMENT INSURANCE	-	1,100	-	-	-	0.0%
607500500	FICA EXPENSE	15,631	15,462	16,260	-	16,260	4.0%
607500600	GROUP INSURANCE EXPENSE	27,303	27,125	28,715	-	28,715	5.2%
607500700	RETIREMENT EXPENSE	14,370	14,525	15,027	-	15,027	4.6%
607500800	DEFERRED COMPENSATION	10,217	9,845	10,627	-	10,627	4.0%
	EMPLOYEE BENEFITS	274,223	273,957	283,164	-	283,164	
607501100	POSTAGE	34,030	35,200	37,080	-	37,080	9.0%
607501200	PRINTING	1,200	700	700	-	700	-41.7%
607501300	TELEPHONE	275	396	396	-	396	44.0%
607501400	TRAINING & TRAVEL	3,500	2,500	4,500	-	4,500	28.6%
607501600	EQUIPMENT MAINTENANCE	2,275	1,824	2,325	-	2,325	2.2%
607501800	UTILITIES	7,000	5,200	6,000	-	6,000	-14.3%
607503300	DEPARTMENTAL SUPPLIES	16,150	14,620	16,300	-	16,300	0.9%
607504500	CONTRACTUAL SERVICES	25,580	23,982	26,050	-	26,050	1.8%
607504510	INS-PROPERTY & GENERAL	7,005	6,045	6,650	-	6,650	-5.1%
607504600	PROFESSIONAL SERVICES	28,000	23,700	28,000	-	28,000	0.0%
607504700	CARD PROCESSING FEE	6,250	7,550	8,200	-	8,200	31.2%
607504920	BAD DEBT EXPENSE	30,000	30,000	30,000	-	30,000	0.0%
607505300	DUES & SUBSCRIPTIONS	250	100	300	-	300	20.0%
	OPERATING EXPENDITURES	161,515	151,817	166,501	-	166,501	
607507401	CAPITAL-SOFTWARE/COMP	-	-	-	-	-	0.0%
	CAPITAL OUTLAY	-	-	-	-	-	
	TOTAL EXPENDITURES	<u>\$ 435,738</u>	<u>\$ 425,774</u>	<u>\$ 449,665</u>	<u>\$ -</u>	<u>\$ 449,665</u>	

TOWN OF SOUTHERN PINES
 2014-2015 UTILITY FUND BUDGET
 DEPARTMENTAL NEW AND CAPITAL REQUESTS

DEPARTMENT	REQUEST	CONTINUATION CAPITAL OR NEW REQUEST	AMOUNT	Line Item
Water Treatment	Security Gate	N	\$ 12,500	60-710-7403
	Water Treatment		12,500	
Water Extensions	Bobcat Skid Steer Replacement	C	60,000	60-730-7403
	Water Extensions Department Total		60,000	
GRAND TOTAL			<u>\$ 72,500</u>	

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 2013-2014 Project Authorization	Transactions Through March 2014	Balance FY 2013-2014	FY 2014-2015 Project Authorization
Land	\$ 135,700	\$ 84,256	\$ 51,444	\$ 135,700
Total Expenditures	\$ 135,700	\$ 84,256	\$ 51,444	\$ 135,700

Revenues by Type	FY 2013-2014 Project Authorization	Transactions Through March 2014	Balance FY 2013-2014	FY 2014-2015 Project Authorization
Interest	\$ 9,700	\$ 9,241	\$ 459	\$ 9,700
Transfer In-Fund 47	126,000	126,000	-	126,000
Total Revenues	\$ 135,700	\$ 135,241	\$ 459	\$ 135,700

**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 2013-2014 Project Authorization	Transactions Through March 2014	Balance FY 2013-2014	FY 2014-2015 Project Authorization
Construction	\$ 71,350	\$ -	\$ 71,350	\$ 71,750
Total Expenditures	\$ 71,350	\$ -	\$ 71,350	\$ 71,750

Revenues by Type	FY 2013-2014 Project Authorization	Transactions Through March 2014	Balance FY 2013-2014	FY 2014-2015 Project Authorization
Interest	\$ 14,350	\$ 14,384	\$ (34)	\$ 14,750
Land Exchange/Transfer In-Fund 60	57,000	57,000	-	57,000
Total Revenues	\$ 71,350	\$ 71,384	\$ (34)	\$ 71,750

**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 2013-2014 Project Authorization	Transactions Through March 2014	Balance FY 2013-2014	FY 2014-2015 Project Authorization
ERP Expenditures	\$ 900,000	\$ 277,199	\$ 622,801	\$ 911,200
Total Expenditures	\$ 900,000	\$ 277,199	\$ 622,801	\$ 911,200

Revenues by Type	FY 2013-2014 Project Authorization	Transactions Through March 2014	Balance FY 2013-2014	FY 2014-2015 Project Authorization
Interest	\$ 3,000	\$ 13,135	\$ (10,135)	\$ 14,200
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	\$ 910,135	\$ (10,135)	\$ 911,200

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 2013-2014 Project Authorization	Transactions Through March 2014	Balance FY 2013-2014	FY 2014-2015 Project Authorization
Construction	\$ 973,612	\$ 805,686	\$ 167,926	\$ 1,123,837
Total Expenditures	\$ 973,612	\$ 805,686	\$ 167,926	\$ 1,123,837

Revenues by Type	FY 2013-2014 Project Authorization	Transactions Through March 2014	Balance FY 2013-2014	FY 2014-2015 Project Authorization
Interest	\$ 7,100	\$ 7,275	\$ (175)	\$ 7,325
Transfer In-General Fund	966,512	966,512	-	1,116,512
Total Revenues	\$ 973,612	\$ 973,787	\$ (175)	\$ 1,123,837

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 2013-2014 Project Authorization	Transactions Through March 2014	Balance FY 2013-2014	FY 2014-2015 Project Authorization
Construction	\$ 543,023	\$ 429,393	\$ 113,630	\$ 543,523
Total Expenditures	\$ 543,023	\$ 429,393	\$ 113,630	\$ 543,523

Revenues by Type	FY 2013-2014 Project Authorization	Transactions Through March 2014	Balance FY 2013-2014	FY 2014-2015 Project Authorization
Interest	\$ 17,200	\$ 17,859	\$ (659)	\$ 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	\$ 543,682	\$ (659)	\$ 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 2013-2014 Project Authorization	Transactions Through March 2014	Balance FY 2013-2014	FY 2014-2015 Project Authorization
Construction	\$ 270,750	\$ -	\$ 270,750	\$ 321,500
Total Expenditures	\$ 270,750	\$ -	\$ 270,750	\$ 321,500

Revenues by Type	FY 2013-2014 Project Authorization	Transactions Through March 2014	Balance FY 2013-2014	FY 2014-2015 Project Authorization
Interest	\$ 21,750	\$ 22,180	\$ (430)	\$ 22,500
Transfer In-General Fund	249,000	249,000	-	299,000
Total Revenues	\$ 270,750	\$ 271,180	\$ (430)	\$ 321,500

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 2013-2014 Project Authorization	Transactions Through March 2014	Balance FY 2013-2014	FY 2014-2015 Project Authorization
Road Construction	\$ 25,874	\$ -	\$ 25,874	\$ 25,874
Total Expenditures	\$ 25,874	\$ -	\$ 25,874	\$ 25,874

Revenues by Type	FY 2013-2014 Project Authorization	Transactions Through March 2014	Balance FY 2013-2014	FY 2014-2015 Project Authorization
Interest	\$ -	\$ 333	\$ (333)	\$ -
Transfer In-Fund 24 Special Revenue	25,874	25,874	-	25,874
Total Revenues	\$ 25,874	\$ 26,207	\$ (333)	\$ 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 2013-2014 Project Authorization	Transactions Through March 2014	Balance FY 2013-2014	FY 2014-2015 Project Authorization
Construction	\$ 493,191	\$ 35,000	\$ 458,191	\$ 494,241
Total Expenditures	\$ 493,191	\$ 35,000	\$ 458,191	\$ 494,241

Revenues by Type	FY 2013-2014 Project Authorization	Transactions Through March 2014	Balance FY 2013-2014	FY 2014-2015 Project Authorization
Interest	\$ 37,200	\$ 37,921	\$ (721)	\$ 38,250
Transfer In-Road Construction Capital Proj	455,991	455,991	-	455,991
Total Revenues	\$ 493,191	\$ 493,912	\$ (721)	\$ 494,241

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 2013-2014 Project Authorization	Transactions Through March 2014	Balance FY 2013-2014	FY 2014-2015 Project Authorization
Construction	\$ 60,000	\$ 15,161	\$ 44,839	\$ 140,000
Total Expenditures	\$ 60,000	\$ 15,161	\$ 44,839	\$ 140,000

Revenues by Type	FY 2013-2014 Project Authorization	Transactions Through March 2014	Balance FY 2013-2014	FY 2014-2015 Project Authorization
Transfer In - General Fund	\$ 65,000	\$ 65,000	\$ -	\$ 140,000
Interest	-	419	(419)	-
Total Revenues	\$ 65,000	\$ 65,419	\$ (419)	\$ 140,000

**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 2013-2014 Project Authorization	Transactions Through March 2014	Balance FY 2013-2014	FY 2014-2015 Project Authorization
Construction	\$ 360,700	\$ 36,607	\$ 324,093	\$ 363,000
Total Expenditures	\$ 360,700	\$ 36,607	\$ 324,093	\$ 363,000

Revenues by Type	FY 2013-2014 Project Authorization	Transactions Through March 2014	Balance FY 2013-2014	FY 2014-2015 Project Authorization
Transfer In - CP Police Station	\$ 360,114	\$ 360,114	-	\$ 360,114
Interest	586	2,708	(2,122)	2,886
Total Revenues	\$ 360,700	\$ 362,822	\$ (2,122)	\$ 363,000

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 2013-2014 Project Authorization	Transactions Through March 2014	Balance FY 2013-2014	FY 2014-2015 Project Authorization
Construction	\$ 182,500	\$ 54,434	\$ 128,066	\$ 182,500
Total Expenditures	\$ 182,500	\$ 54,434	\$ 128,066	\$ 182,500

Revenues by Type	FY 2013-2014 Project Authorization	Transactions Through March 2014	Balance FY 2013-2014	FY 2014-2015 Project Authorization
Transfer In - General Fund	\$ 182,500	\$ 182,500	\$ -	\$ 182,500
Interest	-	565	(565)	-
Total Revenues	\$ 182,500	\$ 183,065	\$ (565)	\$ 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 2013-2014 Project Authorization	Transactions Through March 2014	Balance FY 2013-2014	FY 2014-2015 Project Authorization
Construction	\$ 350,000	\$ 33,258	\$ 316,742	\$ 350,000
Total Expenditures	\$ 350,000	\$ 33,258	\$ 316,742	\$ 350,000

Revenues by Type	FY 2013-2014 Project Authorization	Transactions Through March 2014	Balance FY 2013-2014	FY 2014-2015 Project Authorization
Transfer In - General Fund	\$ 350,000	\$ 350,000	\$ -	\$ 350,000
Interest	-	531	(531)	-
Total Revenues	\$ 350,000	\$ 350,531	\$ (531)	\$ 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 2013-2014 Project Authorization	Transactions Through March 2014	Balance FY 2013-2014	FY 2014-2015 Project Authorization
Construction	\$ 315,000	\$ 20,968	\$ 294,032	\$ 315,000
Total Expenditures	\$ 315,000	\$ 20,968	\$ 294,032	\$ 315,000

Revenues by Type	FY 2013-2014 Project Authorization	Transactions Through March 2014	Balance FY 2013-2014	FY 2014-2015 Project Authorization
Transfer In - General Fund	\$ 315,000	\$ 315,000	\$ -	\$ 365,000
Interest	-	531	(531)	-
Total Revenues	\$ 315,000	\$ 315,531	\$ (531)	\$ 365,000

**UNPAVED STREET PROJECT
Fund 55**

The Unpaved Street Capital Project Fund will be established for the purpose of paving existing Town streets that are currently unimproved. Funding for the project will be transferred from the General Fund in fiscal year 2014-2015.

Expenditures by Type	FY 2013-2014 Project Authorization	Transactions Through March 2014	Balance FY 2013-2014	FY 2014-2015 Project Authorization
Construction	\$ -	\$ -	\$ -	\$ 75,000
Total Expenditures	\$ -	\$ -	\$ -	\$ 75,000

Revenues by Type	FY 2013-2014 Project Authorization	Transactions Through March 2014	Balance FY 2013-2014	FY 2014-2015 Project Authorization
Transfer In - General Fund	\$ -	\$ -	\$ -	\$ 75,000
Total Revenues	\$ -	\$ -	\$ -	\$ 75,000

**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 2013-2014 Project Authorization	Transactions Through March 2014	Balance FY 2013-2014	FY 2014-2015 Project Authorization
Water Construction	\$ 210,897	\$ 197,647	\$ 13,250	\$ 210,897
Sewer Construction	600,769	594,313	6,456	600,769
Total Expenditures	\$ 811,666	\$ 791,960	\$ 19,706	\$ 811,666

Revenues by Type	FY 2013-2014 Project Authorization	Transactions Through March 2014	Balance FY 2013-2014	FY 2014-2015 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
Total Revenues	\$ 811,666	\$ 807,414	\$ 4,252	\$ 811,666

**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 2013-2014 Project Authorization	Transactions Through March 2014	Balance FY 2013-2014	FY 2014-2015 Project Authorization
Construction - Sewer	\$ 50,000	\$ 150	\$ 49,850	\$ 50,000
Construction - Water	150,000	-	150,000	150,000
Total Expenditures	\$ 200,000	\$ 150	\$ 199,850	\$ 200,000

Revenues by Type	FY 2013-2014 Project Authorization	Transactions Through March 2014	Balance FY 2013-2014	FY 2014-2015 Project Authorization
Interest	\$ -	\$ 741	\$ (741)	\$ -
Transfer In-Utility Fund	200,000	200,000	-	200,000
Total Revenues	\$ 200,000	\$ 200,741	\$ (741)	\$ 200,000

AUTOMATIC METER READING PROJECT
Fund 65

The Automatic Meter Reading Capital Project Fund was established for the purpose of installation of automatic meter reading devices and technology. Funding for this project was transferred from the Water and Sewer Improvements Capital Project Fund and loan proceeds from Installment Financing in fiscal year 2012-2013.

Expenditures by Type	FY 2013-2014 Project Authorization	Transactions Through March 2014	Balance FY 2013-2014	FY 2014-2015 Project Authorization
Construction	\$ 2,100,000	\$ 1,617,538	\$ 482,462	\$ 2,100,000
Total Expenditures	\$ 2,100,000	\$ 1,617,538	\$ 482,462	\$ 2,100,000

Revenues by Type	FY 2013-2014 Project Authorization	Transactions Through March 2014	Balance FY 2013-2014	FY 2014-2015 Project Authorization
Interest	\$ -	\$ 1,784	\$ (1,784)	\$ -
Loan Proceeds	1,600,000	1,600,000	-	1,600,000
Transfer In-CP Water & Sewer Improvements	500,000	500,000	-	500,000
Total Revenues	\$ 2,100,000	\$ 2,101,784	\$ (1,784)	\$ 2,100,000

**WATER & SEWER IMPROVEMENTS
WATER DISTRIBUTION SYSTEM
Fund 67**

The Water Distribution Capital Project Fund is established for the purpose of improvements to the water distribution system. The project budget was adopted in fiscal year 2012-2013 with funding from the prior water distribution capital project fund.

Expenditures by Type	FY 2013-2014 Project Authorization	Transactions Through March 2014	Balance FY 2013-2014	FY 2014-2015 Project Authorization
Construction	\$ 405,000	\$ 23,782	\$ 381,218	\$ 405,000
Total Expenditures	\$ 405,000	\$ 23,782	\$ 381,218	\$ 405,000

Revenues by Type	FY 2013-2014 Project Authorization	Transactions Through March 2014	Balance FY 2013-2014	FY 2014-2015 Project Authorization
Interest	\$ 5,000	\$ 544	\$ 4,456	\$ 5,000
Transfer In-CP Water Distribution System	400,000	400,000	-	400,000
Total Revenues	\$ 405,000	\$ 400,544	\$ 4,456	\$ 405,000

**WATER & SEWER IMPROVEMENTS
SEWER DISTRIBUTION SYSTEM
Fund 67**

The Sewer Distribution Capital Project Fund is established for the purpose of improvements to the sewer distribution system. The project budget was adopted in fiscal year 2012-2013 with funding from the prior sewer distribution capital project fund.

Expenditures by Type	FY 2013-2014 Project Authorization	Transactions Through March 2014	Balance FY 2013-2014	FY 2014-2015 Project Authorization
Construction	\$ 505,576	\$ 37,454	\$ 468,122	\$ 505,576
Total Expenditures	\$ 505,576	\$ 37,454	\$ 468,122	\$ 505,576

Revenues by Type	FY 2013-2014 Project Authorization	Transactions Through March 2014	Balance FY 2013-2014	FY 2014-2015 Project Authorization
Interest	\$ 5,000	\$ 676	\$ 4,324	\$ 5,000
Transfer In-CP Sewer Distribution System	500,576	500,576	-	500,576
Total Revenues	\$ 505,576	\$ 501,252	\$ 4,324	\$ 505,576

**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 2013-2014 Project Authorization	Transactions Through March 2014	Balance FY 2013-2014	FY 2014-2015 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
Total Expenditures	\$ 165,900	\$ 151,950	\$ 13,950	\$ 165,900

Revenues by Type	FY 2013-2014 Project Authorization	Transactions Through March 2014	Balance FY 2013-2014	FY 2014-2015 Project Authorization
Rural Center Grant	\$ 82,950	\$ 75,975	\$ 6,975	\$ 82,950
Developer's Contributions	82,950	75,975	6,975	82,950
Total Revenues	\$ 165,900	\$ 151,950	\$ 13,950	\$ 165,900

Town of



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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 2013-2014 Project Authorization	Transactions Through March 2014	Balance FY 2013-2014	FY 2014-2015 Project Authorization
Reserved for Future Expense	\$ 55,400	\$ -	\$ 55,400	\$ 58,500
Total Expenditures	\$ 55,400	\$ -	\$ 55,400	\$ 58,500

Revenues by Type	FY 2013-2014 Project Authorization	Transactions Through March 2014	Balance FY 2013-2014	FY 2014-2015 Project Authorization
Interest	\$ 10,400	\$ 10,386	\$ 14	\$ 10,750
Sale of Plots	45,000	45,690	(690)	47,750
Total Revenues	\$ 55,400	\$ 56,076	\$ (676)	\$ 58,500

**WATER IMPACT
Fund 72**

Expenditures by Type	FY 2013-2014 Project Authorization	Transactions Through March 2014	Balance FY 2013-2014	FY 2014-2015 Project Authorization
Transfer to Capital Improvements	\$ 3,037,000	\$ 2,407,105	\$ 629,895	\$ 3,205,400
Total Expenditures	\$ 3,037,000	\$ 2,407,105	\$ 629,895	\$ 3,205,400

Revenues by Type	FY 2013-2014 Project Authorization	Transactions Through March 2014	Balance FY 2013-2014	FY 2014-2015 Project Authorization
Interest Earned	\$ 312,000	\$ 311,437	\$ 563	\$ 312,500
Impact Fees	2,725,000	2,792,903	(67,903)	2,892,900
Total Revenues	\$ 3,037,000	\$ 3,104,340	\$ (67,340)	\$ 3,205,400

**SEWER IMPACT
WARRIOR WOODS
Fund 73**

Expenditures by Type	FY 2013-2014 Project Authorization	Transactions Through March 2014	Balance FY 2013-2014	FY 2014-2015 Project Authorization
Transfer to Water & Sewer Fund-Debt Service	\$ 691,500	\$ 422,626	\$ 268,874	\$ 691,500
Total Expenditures	\$ 691,500	\$ 422,626	\$ 268,874	\$ 691,500

Revenues by Type	FY 2013-2014 Project Authorization	Transactions Through March 2014	Balance FY 2013-2014	FY 2014-2015 Project Authorization
Interest Earned	\$ 71,500	\$ 70,841	\$ 659	\$ 71,500
Impact Fees	620,000	582,587	37,413	620,000
Total Revenues	\$ 691,500	\$ 653,428	\$ 38,072	\$ 691,500

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

Expenditures by Type	FY 2013-2014 Project Authorization	Transactions Through March 2014	Balance FY 2013-2014	FY 2014-2015 Project Authorization
Transfer to Water & Sewer Fund	\$ 287,500	\$ 57,360	\$ 230,140	\$ 288,250
Total Expenditures	\$ 287,500	\$ 57,360	\$ 230,140	\$ 288,250

Revenues by Type	FY 2013-2014 Project Authorization	Transactions Through March 2014	Balance FY 2013-2014	FY 2014-2015 Project Authorization
Interest Earned	\$ 32,500	\$ 32,670	\$ (170)	\$ 33,250
Impact Fees	255,000	252,037	2,963	255,000
Total Revenues	\$ 287,500	\$ 284,707	\$ 2,793	\$ 288,250

Town of



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DEBT SERVICE

The Town does not have any outstanding general obligation bonds as of 06/30/14 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 statues 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, 2013 is as show in the following table.

Assessed Valuations		<u>\$ 2,187,703,624</u>
Debt Limit 8% of assessed valuations		\$ 175,016,290
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>9,109,801</u>	
Total	9,109,801	
Less deduction allowed by G.S. 159.55(a)(2) and G.S. 159.55(b)-Utility debt	-	
Net Debt	<u>9,109,801</u>	
LEGAL DEBT MARGIN		<u>\$ 165,906,489</u>

The Town has installment financing outstanding debt principal totaling \$8,052,657 as of 06/30/14. 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 2014-2015	\$ -	\$ -	\$ -
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Installment Financing

Raw Water Reservoir, issued 2011, due semi-annually to 2021; interest at 3.40%

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 2017-2018	372,664	43,139	415,803
FY 2018-2021	988,528	50,982	1,039,510
Total	<u>\$ 2,406,680</u>	<u>\$ 296,042</u>	<u>\$ 2,702,722</u>

Police facility, issued 2008; due semi-annually to 2024; interest at 3.73%

FY 2014-2015	433,334	149,510	\$ 582,844
FY 2015-2016	433,334	133,346	566,680
FY 2016-2017	433,333	117,184	550,517
FY 2017-2018	433,333	101,021	534,354
FY 2018-2024	2,383,333	266,695	2,650,028
Total	<u>\$ 4,116,667</u>	<u>\$ 767,756</u>	<u>\$ 4,884,423</u>

Fire Pumper, issued 2012; due semi-annually to 2015; interest at 1.47%

FY 2014-2015	\$ 76,380	\$ 561	\$ 76,941
Total	<u>\$ 76,380</u>	<u>\$ 561</u>	<u>\$ 76,941</u>

	Principal	Interest	Total
<u>Installment Financing</u>			
Automatic Meter Reading project, issued 2013, due semi-annually to 2023; interest at 1.85%			
FY 2014-2015	\$ 149,803	\$ 26,190	\$ 175,993
FY 2015-2016	152,588	23,405	175,993
FY 2016-2017	155,423	20,570	175,993
FY 2017-2018	158,312	17,681	175,993
FY 2018-2023	836,804	43,160	879,964
Total	<u>\$ 1,452,930</u>	<u>\$ 131,006</u>	<u>\$ 1,583,936</u>

Town of



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VEHICLE/EQUIPMENT REPLACEMENT LIST

BUDGET YEAR 2014-2015

Equip #	Description	Estimated Cost	Dept. Code
874	2007 SUV	\$ 36,000	10-511
871	2007 CROWN VIC	35,000	10-511
873	2007 CROWN VIC	35,000	10-511
875	2008 CROWN VIC	35,000	10-511
New	PATROL VEHICLE	35,000	10-511
New	INVESTIGATOR VEHICLE	36,000	10-515
New	INVESTIGATOR VEHICLE	36,000	10-515
819	FREIGHT LINER VAN	475,000	10-530
62	PICKUP REPLACEMENT	65,000	10-560
69	STREET SWEEPER	230,000	10-560
New	PASSENGER VAN	45,000	10-620
8211	PICKUP TRUCK	30,000	10-640
704	BOBCAT SKID STEER	60,000	60-730
	General Fund	\$ 1,093,000	
	Utility Fund	60,000	
	2014-2015 Total	<u>\$ 1,153,000</u>	

BUDGET YEAR 2015-2016

Equip #	Description	Estimated Cost	Dept. Code
888	2010 POLICE VEHICLE	\$ 36,000	10-511
886	2010 POLICE VEHICLE	36,000	10-511
881	2009 CROWN VIC	36,000	10-511
882	2009 CROWN VIC	36,000	10-511
883	2009 CROWN VIC	36,000	10-511
887	2010 CHEVY IMPALA	36,000	10-515
879	2008 DURANGO	36,000	10-515
884	2009 IMPALA	36,000	10-515
818	BRUSH TRUCK	60,000	10-530
831	2008 CHEVY PICKUP	35,000	10-530
14	2000 FORD EXPLORER	35,000	10-540
61	1999 F-250 PICKUP	35,000	10-560
11	2005 F-250 PICKUP	35,000	10-565
7	4X4 PICKUP	35,000	10-580
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
50	2004 F-150 PICKUP 4X4	35,000	60-740
	General Fund	\$ 640,000	
	Utility Fund	35,000	
	2015-2016 Total	<u>\$ 675,000</u>	

BUDGET YEAR 2016-2017

Equip #	Description	Estimated Cost	Dept. Code
890	TAHOE	\$ 36,000	10-511
892	2011 CROWN VIC	35,000	10-511
878	2008 SUV	36,000	10-511
891	IMPALA	35,000	10-515
832	2008 GMC	36,000	10-530
95	2005 F-150 PICKUP	28,000	10-640
96	2005 F-450 CREW CAB 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
9	4X4 PICKUP	35,000	10-640
94	F-450 DUMP TRUCK	60,000	10-640
97	E-150 VAN	30,000	10-640
831	2008 CHEVY PICKUP	35,000	10-640
903	1997 WOOD CHIPPER	30,000	10-640
65	1996 INT. FLATBED DUMP TRUCK	70,000	60-730
70	SMALL PICKUP	25,000	60-730
58	2006 F-250 SERVICE TRUCK	50,000	60-740
64	1997 INT. DUMP TRUCK	70,000	60-740
	General Fund	\$ 528,000	
	Utility Fund	215,000	
	2015-2016 Total	<u>\$ 743,000</u>	

BUDGET YEAR 2017-2018

Equip #	Description	Estimated Cost	Dept. Code
870	2012 CROWN VIC	\$ 35,000	10-511
874	2012 DURANGO	35,000	10-511
875	2012 CROWN VIC	35,000	10-511
892	CROWN VIC	35,000	10-511
893	CROWN VIC	35,000	10-511
894	CROWN VIC	35,000	10-511
896	CROWN VIC	35,000	10-511
605	2006 JCB BACKHOE	100,000	10-560
601	MOTOR GRADER	275,000	10-560
93	2006 E-250 VAN	28,000	10-640
925	2006 SIDE ARM MOWER	90,000	10-640
938	Z MOWER	12,000	10-640
700	2006 CAT BACKHOE	100,000	60-730
713	PICKUP	35,000	60-730
714	SMALL PICKUP	25,000	60-730
508	2006 HARBEN JET TRAILER	40,000	60-740
	General Fund	\$ 750,000	
	Utility Fund	200,000	
	2017-2018 Total	<u>\$ 950,000</u>	

BUDGET YEAR 2018-2019

Equip #	Description	Estimated Cost	Dept. Code
877	2013 CROWN VIC	\$ 35,000	10-511
878	2013 DURANGO	35,000	10-511
874	SUV	36,000	10-511
8614	VEHICLE	35,000	10-511
897	TAURUS	35,000	10-511
898	TAURUS	35,000	10-511
879	2013 DURANGO	35,000	10-515
8913	VEHICLE	35,000	10-515
8903	VEHICLE	35,000	10-515
810	TAHOE	36,000	10-530
610	2007 ROLLER TRAILER	8,000	10-560
611	2007 CAT ROLLER	60,000	10-560
927	2007 REEL MOWER	30,000	10-640
930	2008 VENTRAC	35,000	10-640
940	Z – MOWER	12,000	10-640
941	Z – MOWER	12,000	10-640
510	2007 CAMERA TRAILER	70,000	60-740
	General Fund	\$ 509,000	
	Utility Fund	70,000	
	2018-2019 Total	<u>\$ 579,000</u>	

BUDGET YEAR 2019-2020

Equip #	Description	Estimated Cost	Dept. Code
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
8201	4X4 SUV	36,000	10-530
13	2008 F-250 PICKUP	35,000	10-565
980	2008 F-150 PICKUP	28,000	10-640
981	2008 F-150 PICKUP	28,000	10-640
931	2008 J.D. GATOR	10,000	10-640
934	Z-MOWER	12,000	10-640
79	2008 F-450 SERVICE TRUCK	60,000	60-730
710	2008 SMALL PICKUP	25,000	60-730
711	2008 SMALL PICKUP	25,000	60-730
516	2008 WACKER GENERATOR	30,000	60-740
517	2008 WACKER GENERATOR	30,000	60-740
518	2008 PIONEER SEWER PUMP	30,000	60-740
	General Fund	\$ 359,000	
	Utility Fund	200,000	
	2019-2020 Total	<u>\$ 559,000</u>	

BUDGET YEAR 2020-2021

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

BUDGET YEAR 2021-2022

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

BUDGET YEAR 2022-2023

Equip #	Description	Estimated Cost	Dept. Code
17	PICKUP – SMALL	\$ 25,000	10-540
18	PICKUP – SMALL	25,000	10-540
616	BACKHOE	100,000	10-560
986	PICKUP	30,000	10-640
983	PICKUP	30,000	10-640
985	PICKUP	30,000	10-640
984	MOBILE LIFT	70,000	10-640
55	SERVICE TRUCK	65,000	60-740
522	BACKHOE	100,000	60-740
	General Fund	<u>\$ 310,000</u>	
	Utility Fund	<u>165,000</u>	
	2022-2023 Total	<u><u>\$ 475,000</u></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 1st and ends June 30th.

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



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