



# Southern Pines

NORTH CAROLINA

FY 23-24 Budget  
Adopted June 13, 2023



**TOWN OF SOUTHERN PINES,  
NORTH CAROLINA**

**ANNUAL PROGRAM OF SERVICES**

**2023 – 2024**

**TOWN COUNCIL**

Carol R. Haney  
Paul G. Murphy  
William H. Pate  
Taylor Clement  
Ann Petersen

Mayor  
Mayor Pro-Tem  
Treasurer  
Council Member  
Council Member

**TOWN MANAGER**

Reagan D. Parsons



**Southern**  
**Pines** NORTH  
CAROLINA

**TOWN OF SOUTHERN PINES  
2023-2024 ANNUAL BUDGET**

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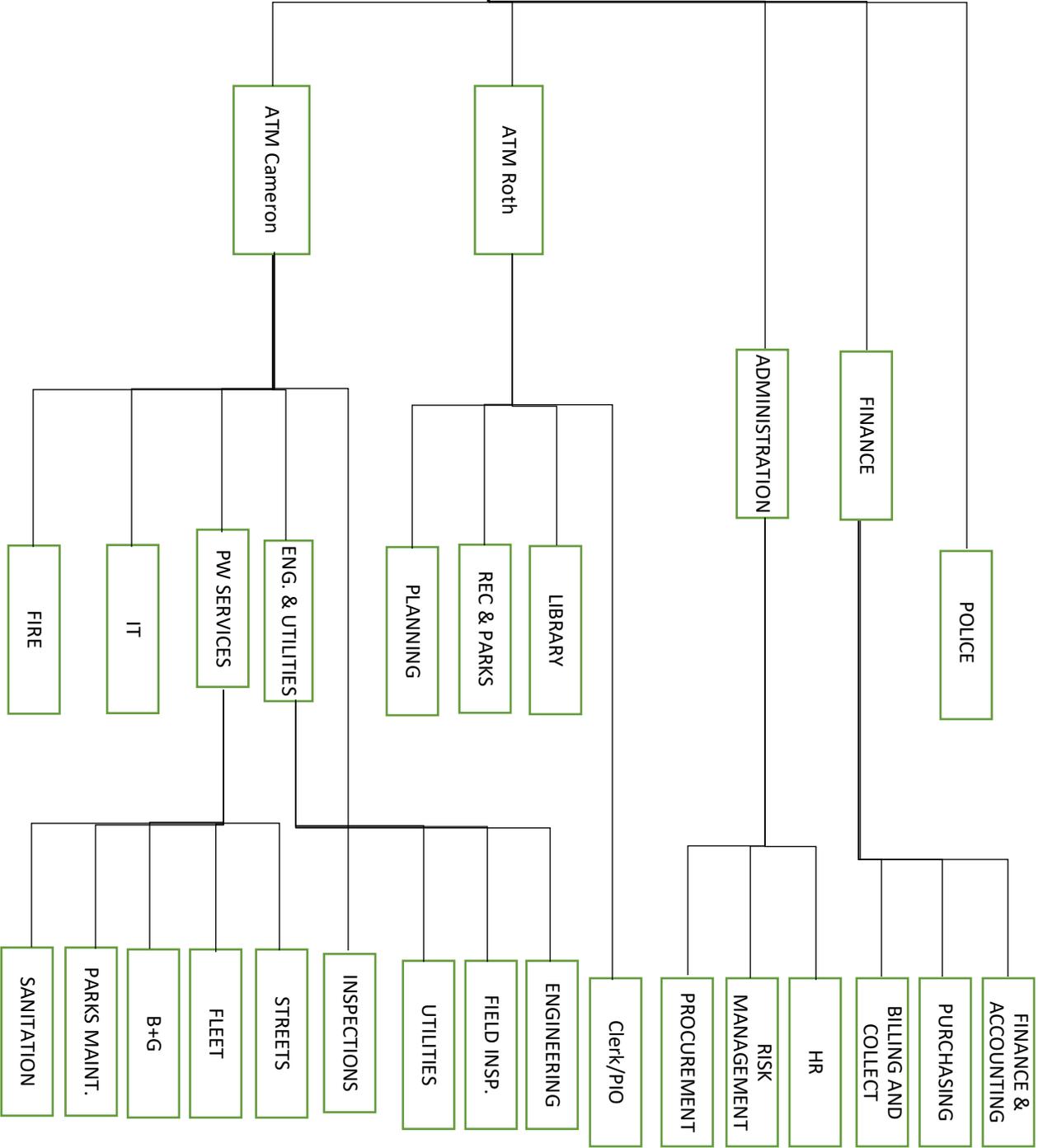
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# TOWN OF SOUTHERN PINES EXECUTIVE MANAGERS

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Reagan D. Parsons	Town Manager
Mac McCarley	Town Attorney
Jessica Roth	Assistant Town Manager
Mike Cameron	Assistant Town Manager – Fire Chief
Tess Brubaker-Speis	Director of Finance
Cory Albers	Assistant Public Works Director
Cindi King	Director of Parks & Recreation
Bruce Rosenberger	Director of Administrative Services
Nicholas Polidori	Police Chief
Amanda Brown	Director of Library Services
BJ Grieve	Director of Planning
James Michel	Assistant Public Works Director
Nedra Norton	Director of Information Technology

# Town Manager



## **EXECUTIVE SUMMARY**

The Fiscal Year 2024 Town of Southern Pines draft Budget has been developed within the realities of a regularly scheduled reappraisal of property values performed by the Moore County tax office. Performed on an every-four-year basis, the revaluation resulted in values across Southern Pines increasing approximately 46% *on average*. This appreciation of values results in a Revenue Neutral tax rate, as defined by NC General Statute, of \$0.002815 based upon our current ad valorem rate of \$0.0040. This calculation does not consider any allowance for inflationary pressures on the expense side of the balance sheet, and generally speaking would equate to a rounded rate of \$0.0029 in order to properly allow for the inevitable appeals and resulting decrease (from successful efforts) in the overall tax base. It is this 29-cent revenue neutral tax rate upon which the revenue estimates are built.

The revenue side of the budgeting process continues to benefit from historically high sales tax receipts and a robust development environment despite consistent news stories regarding recessions and economic challenges. Unfortunately, the growth in sales tax receipts and property values continues to be outpaced by increased expenses due to inflation, volatile fuel and energy prices, and a labor market short of qualified workers and demanding increased pay and benefits. Capital projects continue to increase in costs despite supply chain difficulties leveling to some extent compared to recent years. Future needs to go to the lending markets for large scale capital projects and purchases now face far higher interest rate expense than we have enjoyed for the past decade.

The budget has again been developed with a focus on continuing the Town's long history of high-quality services to our citizens at a relatively low tax rate, while also assuring the continued viability of our aging and historic facilities and infrastructure. Our interest in attracting, and particularly retaining, an educated and quality workforce remains stronger than ever in the face of a very difficult labor market. The FY24 Budget includes a 5% pay-scale adjustment for all employees in addition to funding for the implementation of a pay-for-performance plan in an effort to attempt to keep pace with both competing public entities and a private sector that, in many cases, has far more flexibility to offer the types of benefits and working conditions that the current workforce appears to desire. In effort to address the mass migration away from careers in policing, and national shortage of those entering the profession, the budget also includes a significant increase in starting salary, and necessary internal equity adjustments resulting from same, for the Division of Police. The Town's ability to provide quality and desirable services remains dependent in large part on our ability to be a competitive employer of choice, able to both recruit and retain talent.

The Town continues to experience cost increases in the provision of most services, in particular the area of waste and recycling. The draft Budget includes funding for an in-housing of yard debris collection as a result of a non-competitive bidding environment for overall waste collection based on a lack of desire by private contractors to provide yard waste services to heavily-treed Southern Pines. This undertaking involves the hiring of seven additional employees and purchase of three vehicles. Despite a shift away/decrease from the 60/40 customer/subsidy model initiated with the FY23 Budget to a 50/50 split, Residential Waste Disposal fees appearing on the utility bill are scheduled to increase from \$16.75/mo. to \$17.00/mo. effective July 1, 2023. A continuation of the 60/40 approach would have resulted in a monthly fee over \$20. This will no doubt continue to be a topic of discussion with the FY25 Budget, as we are currently bidding garbage and recycling (without yard waste) for a contract that will become effective January 2025 with the hopes that multiple contractors will come to the table and a competitive price might be achieved for these two services (though consideration of dropping recycling may be in order.) Waste Disposal fees for the limited number of small commercial businesses served by the Town will continue to be charged at 100% and are proposed to increase on July 1, 2023 from \$18.25/month to \$19.50/mo.

There are no other fee increases associated with the General Fund recommended as part of this draft Budget. The other item of note is the availability of revenues replaced by ARPA funds through the "Standard Deduction"/payroll reimbursement process recommended by the School of Government for small jurisdictions receiving under \$10million dollars in ARPA funds. A number of capital projects are occurring without what would otherwise be a necessary tax rate increase as a result of the availability of these funds.

Some notable Town successes for FY 2022-2023 have included the completion of additional sidewalk along Bennett Street, the completion of a Whitehall Master Plan, and an ongoing effort to create a new Comprehensive Long-Range Plan. In addition, the Streambank Stabilization project behind the existing Police and Fire facilities on Pennsylvania Avenue is nearing completion at the time of this writing. The Phase II DFI work along Morganton Road has been delayed for the time being, though discussion of locating a YMCA in the corridor continues. Significant improvements have occurred at Pool Park, the Campbell House grounds, the E.S. Douglass Center, and a number of our facilities.

Southern Pines has seen the benefits of private investment over the past year and throughout the community. Pinehurst Surgical is under construction for a second building in the Morganton Park medical complex in addition to Sandhills Pediatrics having broken ground. A number of multi-family projects are in varying stages of review while the Parkway serving a new Target Center and a number of undeveloped parcels is well underway with

completion scheduled for the Fall of 2023. A new ACE Hardware store has broken ground near the airport traffic circle, while residential developments continue construction in the airport vicinity, the downtown, and the general vicinity of the Sandhurst subdivision. Planning continues to receive a steady stream of inquiries and conceptual plans from investors interested in Southern Pines and the Sandhills region.

Other than progress on a Comprehensive Planning process, nothing has changed from my statement in last years' message: Despite the inevitable angst caused by the uncertainty of change, the problems of Southern Pines are mostly grounded in a reality that people want to be here – a far better circumstance than the alternative faced by so many communities. Plans and intentions of past Councils and involved community members are playing out, but many new individuals have arrived with their own interests and backgrounds. Without question, Moore County is now “on the map,” and, in particular, its ease of access and adjacency to the explosion occurring in the Triangle will play a role in the growth pressures to be faced in future years. Growth and change given the current environment is inevitable on some level; the key will be handling it a way that maintains the high quality of life and unique character that defines Southern Pines amongst other communities in North Carolina and beyond.

It is an honor to present the FY24 Budget that strives to match revenue sources with desired services and long-term expenditure commitments. Specifically, the FY24 Budget proposal:

- 1. Funds the maintenance of existing service levels**
- 2. Funds all outstanding debt service:**
  - a. Fire Station #2: \$418k**
  - b. Police Department: \$221k**
  - c. Community Development Building: \$69k**
  - d. Fire Truck \$137k**
  - e. Whitehall Acquisition: \$304k**
- 3. Continues existing capital projects that include:**
  - a. Transfer to Sidewalk CPF (\$200k)**
  - b. Annual street resurfacing and maintenance (\$1.2M)**
  - c. Four Police Department vehicle replacements (\$240k)**
  - d. Transfer to a Reservoir Park Dam Fund (\$100k)**

- e. PW Work Order replacement system (\$100k)
4. Offers new programs that include:
- a. Two Yard debris trucks (\$426k)
  - b. Leaf Collection truck (260k)
  - c. Seven Yard debris positions – October hiring (318k)
  - d. Recreation CPF transfer – Skatepark (\$50k)
  - e. Downtown Park play surface replacement (\$171k)
  - f. Pool Park play surface replacement (\$123k)
  - g. New Communications position – October hiring (\$55k)
  - h. Additional Engineer Tech – October hiring (\$66k)
  - i. Whitehall design funding (\$260k)
  - j. Six Firefighters thru a SAFER grant (\$351k)
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 implementing policy and serving 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 FY24 Budget to Town Council for consideration and adoption.

## GENERAL FUND

This FY24 proposal is based on an ad valorem rate of twenty-nine (29) cents. With an average residential property (land and structure) in Southern Pines valued at **\$452,555** according to Moore County, an owner of such property would pay the Town **\$1,312.41** in ad-valorem taxes. This average home value represents a **\$128,409 (39.6%) increase** from the FY23 figure and means that an “average” property owner would pay an additional \$15.84 annually compared to a similarly situated individual in 2022. Stated differently, an individual holding \$324,146 in property (the FY23 average) will pay \$356.56 less in Town taxes than they would have in FY23 due to the eleven-cent tax rate decrease from \$0.40.

As an overview, revenues collected through the **General Fund are anticipated to be \$1,944,195 lower** than the figure in the revised FY23 Budget. The overall decrease can be

attributed to the transfer of \$3,922,210 in American Rescue Plan funding to the GF as part of the revenue replacement/salary reimbursement process. Outside of this anomaly, revenues would otherwise represent an increase accounted for predominately through: 1) increased property tax receipts associated with additional growth; 2) a federal SAFER grant for the purpose of hiring six additional firefighters; and 3) continued growth in anticipated sales tax receipts based on trends over the past four years.

On the expenditure side of the ledger, the Town anticipates that General Fund **expenditures (before transfers) will increase \$2,208,565** compared to the revised FY23 budget. Notable links to this increase includes: 1) mandated increases from the State Employer-provided pension payments; 2) 5% market adjustment to employee salaries; 3) new staff positions; and 4) increased sanitation expenses. Some of the increases associated with personnel were offset by a 12% decrease in the per employee expense of the major medical insurance policy.

The Town conservatively budgets tax revenue at a 98.5% collection level, which is reflected in the proposed revenues. The proposed FY24 budget will result in an **ending available fund balance of \$491,114**. This amount of money will remain in reserve and available for Council to transfer to projects throughout the fiscal year, as needed. This \$491,114 is fund balance that is *over and above the locally mandated 25% for the “rainy day” fund*.

## **UTILITY FUND**

The Utility Fund budget for FY24 represents a continued conservative fiscal approach. The proposed Budget increases the rates charged for water and sewer availability and consumption by 4% effective July 1, 2023. The increase not only covers rising operation and maintenance expenses, but will also help to fund a number of capital projects scheduled over the next ten years and beyond. The Town has completed extensive studies in recent years toward establishing capital improvement plans to address both aging infrastructure and future growth needs. Funding for needed infrastructure projects is generated by long-term rate adjustments and System Development Fees (SDF). This Budget contemplates preparing an update to the SDF Report to evaluate the impact of significant and rising increases related to capital improvements. This will allow the Town to reconsider SDF fees as we develop the FY25 budget and ensure the Town’s cost estimates and corresponding fees are accurate so we can be in a financial position to execute these projects as they are needed.

Debt service in FY24 will total \$34k which is comprised of 33% of the loan payment for the Community Development Building. Overall, **Utility Fund revenues are projected to decrease \$213,110** over the amount budgeted in FY23. This decrease for FY24 can be

attributed to \$1,0326,086 in ARPA funds that were transferred to the Utility Fund as salary reimbursement per the federal rules.

**Overall, expenditures in the Operational and Maintenance Budget are projected to increase \$171,458.** The increase is attributable to a couple of large equipment purchases in addition to personnel related costs that also include one additional position. Transfers to significant capital projects continue to effect Retained Earnings; recent efforts to increase those have been offset by the extreme increase in construction costs. Retained Earnings need to be replenished in advance of new loans and projects that are anticipated in the near future.

The Town has appropriated significant levels of Retained Earnings toward an effort to address the Capital Improvement Plan and aging infrastructure. We are in the process of accepting/receiving a nearly \$3M dollar loan from the State Revolving Loan Fund toward relocation of the Warrior Woods lift station, in addition to a \$5M dollar grant for sewer system rehabilitation projects. The FY24 Budget accounts for an increase in the Water availability rate to **\$14.20** and Sewer availability rate to **\$7.38** making water and sewer available to the curb for a monthly expense of **\$21.58**. The consumption rate for water will increase by 4% (\$0.15 per 1,000g) and the sewer consumption rate by 4% (\$0.27 per 1,000g). These increases will mean the average consumer of 5,000/g a month will see an increase in their monthly bill of \$2.93 or \$35.16 annually.

## CAPITAL PROJECT FUNDS

The final area of significance in the proposed FY24 Budget is the Town's Capital Project Funds (CPF). The following represents a summary of any proposed changes from FY23:

1. Capital Project Fund – Sidewalks II – Fund 57 will receive an appropriated transfer of \$200,000 from General Funds, to include the \$61,750 generated by the vehicle registration fee toward continued progress on our long-term sidewalk plans. Planned work in FY24 will continue progress along Bennet Street.
2. The Sanitary Sewer Modernization Fund will receive an appropriation of \$121,376 from the Capital Reserve Fund – Sewer (SDF) toward continued rehabilitation and replacement efforts resulting from an AIA grant study of the Town's sanitary sewer system. These funds represent step four in an annual effort originally intended to address the system over a ten-year period, and include a significant project regarding the above ground line associated with the Longleaf community dam. The aforementioned grant funds will ultimately be utilized to expedite this work.

3. The Water Treatment Process Modernization Fund will be appropriated an additional \$540,809 from Capital Reserve Fund – Water (SDF) in addition to \$1,041,281 in Retained Earnings to address projects at the Water Treatment Plant.
4. A \$2M dollar transfer will occur to fund costs associated with the NCDOT relocation of Town water mains as part of the US Highway 1 synchronization project.
5. The Recreation CPF will be allocated \$344,351 toward playground surface rehabilitations in addition to a set aside for a skate park project.
6. The CPF for Facility Modernization will receive a transfer of \$204,500 toward various improvements of Town owned buildings.
7. The Reservoir Park Dam CPF will receive \$100,000 toward continued efforts in meeting State permitting requirements.

## **FINAL THOUGHTS**

This draft budget meets the basic goals of maintaining services while levying a relatively low tax rate. The recent revaluation of property and existence of replacement revenue from ARPA has allowed for a significant eleven penny decrease in our tax rate. Budgets in the near future will have to tackle with significant challenges around firetruck replacements, continued building needs, increasing public desires for services and facilities, and no doubt a continued tight labor market. While growth, if allowed to occur, may help to offset some of these pressures it will not likely keep up with inflation and/or borrowing costs. The balance between rate/fee increases and reimagining/shrinking of service levels will be a continued challenge for future elected bodies and the Town staff.

The Town Council, its Boards and Commissions, and Town staff have made the development of this Budget document possible. In particular I wish to thank my Assistant Town Mangers and tireless Finance staff for all of their assistance. As if additional GASB requirements and the two-year saga of ARPA rulemaking wasn't enough, introducing the uncertainty of a revaluation, calculation of a revenue neutral rate, and determination of how to address that within a budget has only created a greater amount of challenge this year. I remain appreciative of the opportunity to work daily with talented and dedicated staff who embody the concept of "public service." The ability to call Southern Pines "home" and be a part of the community remains an honor and privilege I am very pleased to enjoy.



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## **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 2022 population of 15,607 and is located in Moore County (County) and encompasses 17.679 square miles. The Town provides a full range of services including police and fire protection, streets, planning and zoning, parks and recreation, library, fleet maintenance, and general administrative services. The Town also operates water and sewer utility services.

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

## **TOWN OF SOUTHERN PINES BUDGET FORMAT**

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

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

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

The Enterprise Fund accounts for water and sewer activities.

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

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

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

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

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

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

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

### **BUDGET CALENDAR**

December 30	Capital & New Request Forms to Department Directors
January 14	Capital and New Request Forms due to Finance
January 31	Departmental Budget Packets to Department Directors
February 14	Departmental Budget Packets due to Finance
March 7	Budget Reviews with Department Directors, Town Manager & Finance Director

March 22	Department Director's Retreat
April 12	Council Retreat
May 9	Presentation of Budget by Town Manager and Public Hearing
May 9 – June 13	Budget Discussions
June 13	Public Hearing
June 13	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. All inter-fund transfers and debt service requirements are included in the proposed budget.

## **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. An electronic copy is also available on the Town's website.

## **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 or Senior Accountant, and then voted upon by the Town Council. If approved, the original budget appropriation is then amended.



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## **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, and 42) which the State collects on retail sales and is distributed on a per capita and point of delivery basis. 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 ABC distribution is a portion of the net operating revenues derived from the operation of the local liquor stores within the Town.

**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 sales 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 appropriated by the General Assembly and is distributed to municipalities based on local street miles and population 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. Department for rescue services within an identified 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.

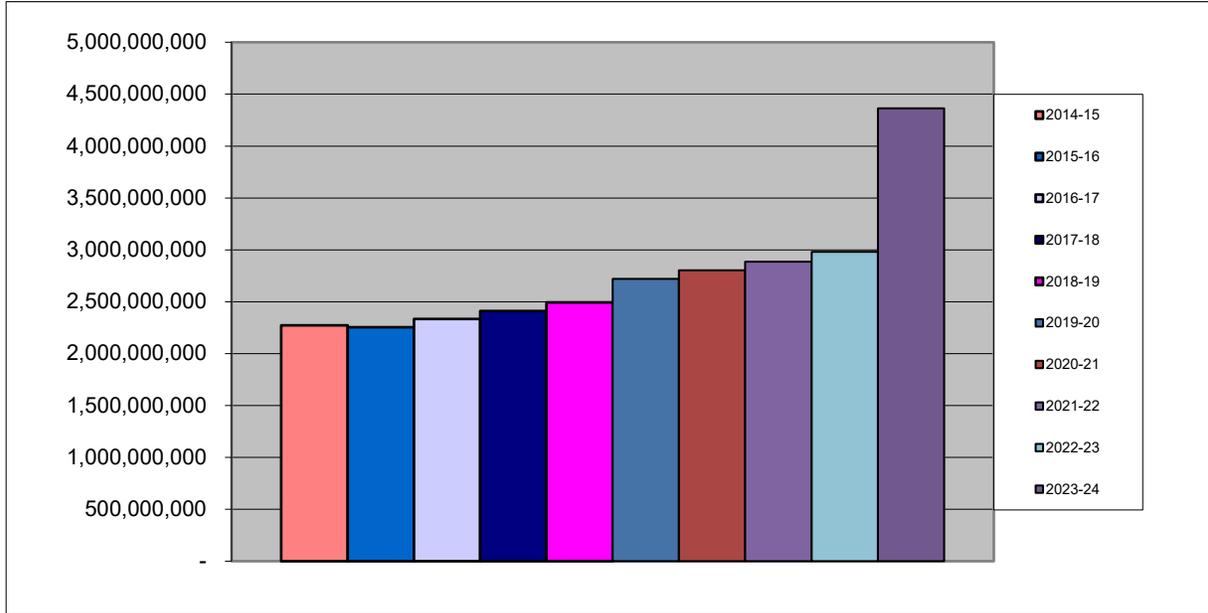
**TOWN OF SOUTHERN PINES**

**PROPERTY TAX RATES  
Last Ten Fiscal Years**

<b><u>Year Ended June 30</u></b>	<b><u>Town of Southern Pines</u></b>
2015	0.37
2016	0.38
2017	0.38
2018	0.40
2019	0.40
2020	0.40
2021	0.40
2022	0.40
2023	0.40
2024	0.29

Note: All rates are expressed in dollars of tax per \$100 of assessed valuation.

## 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>
2014	2014-15	2,271,275,981	8,399,348	227,128
2015	2015-16	2,252,976,782	8,545,250	225,298
2016	2016-17	2,334,287,307	8,872,587	233,429
2017	2017-18	2,411,587,808	9,642,138	241,159
2018	2018-19	2,491,817,005	9,965,189	249,182
2019	2019-20	2,718,552,546	10,856,347	271,855
2020	2020-21	2,803,968,555	11,214,970	280,397
2021	2021-22	2,886,163,763	11,544,655	288,616
2022	2022-23	2,981,782,200	11,927,129	298,178
2023	2023-24	4,362,260,000	12,650,554	436,226



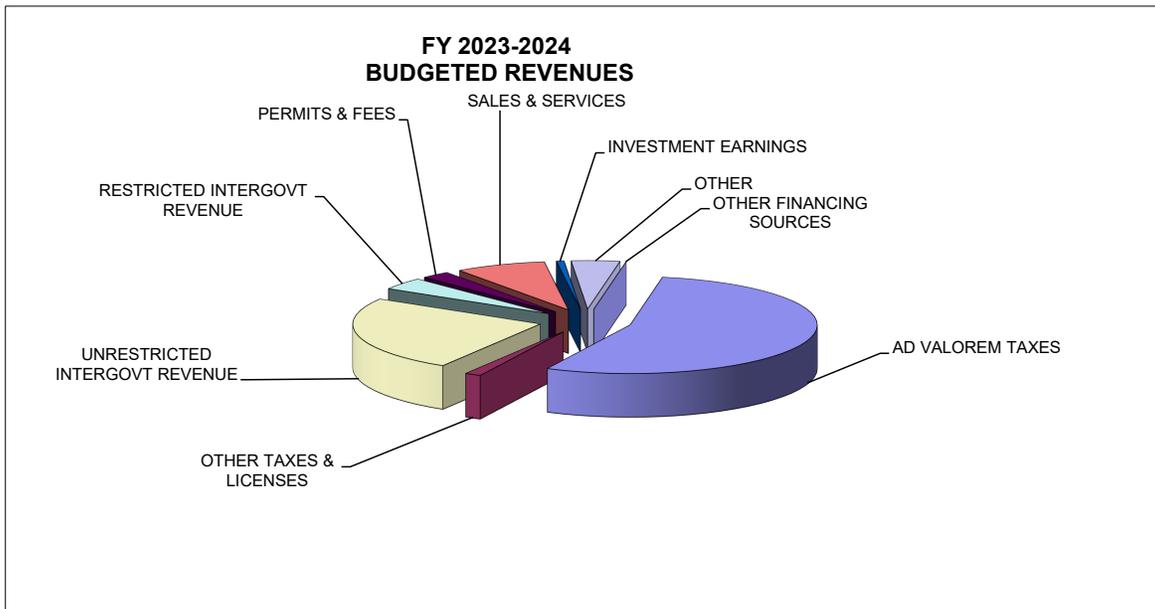
**Southern**  
**Pines** NORTH  
CAROLINA

TOWN OF SOUTHERN PINES  
GENERAL FUND  
BUDGET SUMMARY  
2023-2024

	ACTUAL 2021-2022	BUDGET 2022-2023 as of 04/25/23	EXPECTED REVENUES EXPENDITURES 2022-2023	BUDGET 2023-2024
Available Fund Balance - Beginning	\$ 8,420,427	\$ 9,775,598	\$ 9,775,598	\$ 15,673,487
Total Revenues & Reserve Increases	<u>22,791,806</u>	<u>28,687,029</u>	<u>31,078,610</u>	<u>22,886,475</u>
Total Funds Available	31,212,233	38,462,627	40,854,208	38,559,962
Total Expenditures	20,635,151	24,507,317	23,145,786	26,715,882
Transfers Out to Capital Projects	<u>801,484</u>	<u>2,034,935</u>	<u>2,034,935</u>	<u>2,062,059</u>
Available Fund Balance - Ending	<u>\$ 9,775,598</u>	<u>\$ 11,920,375</u>	<u>\$ 15,673,487</u>	9,782,021
			ARPA Funds: 3,922,210	
			ARPA use yard debris trucks (685,813)	
			ARPA use FYE 2023 Projects (364,460)	
			ARPA use FYE 2024 Projects (260,000)	
Less ARPA Balance:				2,611,937
Less 3 Months Expenditures				6,678,970
Available Fund Balance - FYE 06/30/24				<u>\$ 491,114</u>

TOWN OF SOUTHERN PINES  
GENERAL FUND  
CONSOLIDATED REVENUE SUMMARY  
2023-2024

	ACTUAL 2019-2020	ACTUAL 2020-2021	ACTUAL 2021-2022	BUDGET 2022-2023	EXPECTED as of 04/25/23	BUDGET 2023-2024	% of Revenue
AD VALOREM TAXES	\$ 10,780,683	\$ 11,209,507	\$ 11,571,474	\$ 11,760,222	\$ 11,760,222	\$ 12,472,796	54.50%
OTHER TAXES & LICENSES	309,616	381,598	427,808	308,550	326,380	318,550	1.39%
UNRESTRICTED INTERGOVT REVENUE	5,214,808	5,945,476	6,946,573	5,308,000	6,764,312	5,711,065	24.95%
RESTRICTED INTERGOVT REVENUE	780,125	760,591	557,080	490,223	545,727	919,745	4.02%
PERMITS & FEES	547,162	988,255	711,308	549,000	739,785	566,000	2.47%
SALES & SERVICES	1,377,183	1,468,232	1,418,959	1,519,640	1,784,490	1,790,894	7.83%
INVESTMENT EARNINGS	180,190	29,564	27,348	15,000	400,000	150,000	0.66%
OTHER	679,037	706,773	1,120,286	957,825	979,125	957,425	4.18%
OTHER FINANCING SOURCES	650,000	-	52,629	3,922,210	3,922,210	-	0.00%
	<u>\$ 20,518,804</u>	<u>\$ 21,489,996</u>	<u>\$ 22,833,465</u>	<u>\$ 24,830,670</u>	<u>\$ 27,222,251</u>	<u>\$ 22,886,475</u>	



Town of Southern Pines  
General Fund  
Schedule of Revenues  
2023-2024

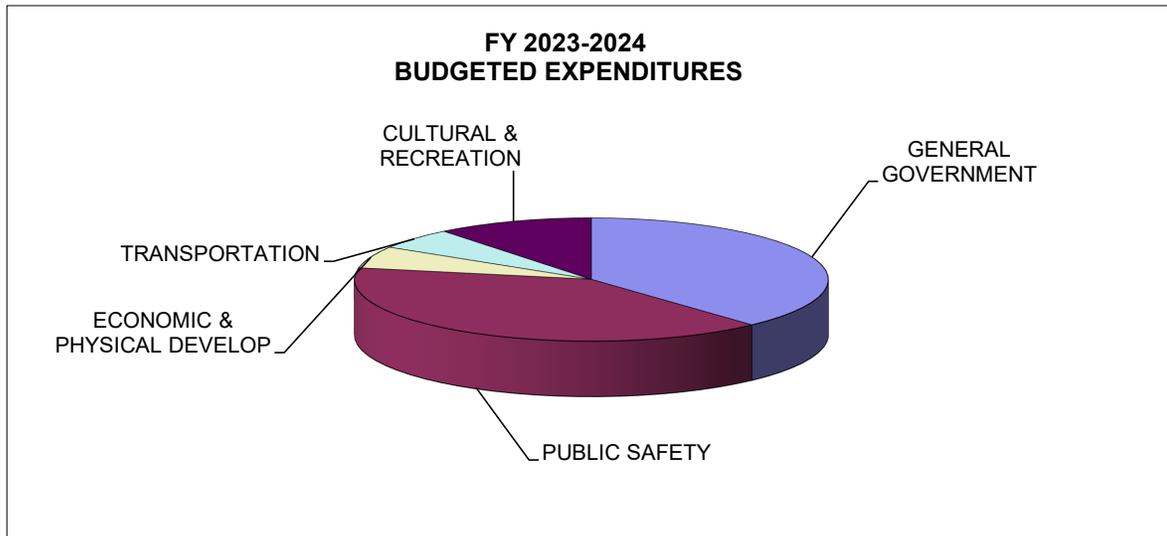
	ACTUAL 2019-2020	ACTUAL 2020-2021	ACTUAL 2021-2022	BUDGET 2022-2023 as of 07/01/22	BUDGET 2022-2023 as of 04/25/23	EXPECTED REVENUES 2022-2023	BUDGET 2023-2024
<b>AD VALOREM TAXES:</b>							
Current	\$ 10,836,428	\$ 11,187,429	\$ 11,531,201	\$ 11,748,222	\$ 11,748,222	\$ 11,748,222	\$ 12,460,796
Delinquent	(67,691)	6,883	23,234	8,000	8,000	8,000	8,000
Penalties & Interest	11,946	15,195	17,039	4,000	4,000	4,000	4,000
<b>TOTAL AD VALOREM TAXES</b>	<b>10,780,683</b>	<b>11,209,507</b>	<b>11,571,474</b>	<b>11,760,222</b>	<b>11,760,222</b>	<b>11,760,222</b>	<b>12,472,796</b>
<b>OTHER TAXES &amp; LICENSES:</b>							
Short-Term Rental Property Tax	54,782	52,074	66,444	50,000	50,000	67,830	60,000
Solid Waste Disposal Tax	10,781	10,677	11,716	10,000	10,000	10,000	10,000
Privilege/Beer - Wine License	2,380	3,180	2,715	2,400	2,400	2,400	2,400
Alcoholic Beverage Ctrl	198,273	253,772	284,148	185,000	185,000	185,000	185,000
Municipal Vehicle Tax	43,400	61,895	62,785	61,150	61,150	61,150	61,150
<b>TOTAL OTHER TAXES</b>	<b>309,616</b>	<b>381,598</b>	<b>427,808</b>	<b>308,550</b>	<b>308,550</b>	<b>326,380</b>	<b>318,550</b>
<b>UNRESTRICTED INTERGOVT REVENUE:</b>							
Article 39 Sales Tax - 1%	1,559,124	1,875,949	2,268,220	1,625,000	1,625,000	2,216,892	1,799,125
Article 40 Local Sales Tax - 1/2%	832,308	964,489	1,164,585	860,000	860,000	1,156,345	938,715
Article 42 Local Sales Tax - 1/2%	769,264	927,342	1,121,405	810,000	810,000	1,096,655	888,550
Article 44 1/2%-Hold Harmless	783,857	897,679	1,091,738	810,000	810,000	1,089,420	881,675
Beer and Wine Tax	61,178	60,142	61,941	58,000	58,000	60,000	58,000
Video Programming	147,621	146,246	117,054	145,000	145,000	145,000	145,000
Utilities Franchise/Sales	1,061,456	1,073,629	1,121,630	1,000,000	1,000,000	1,000,000	1,000,000
<b>TOTAL UNRESTRICTED INTERGOVERNMENTAL</b>	<b>5,214,808</b>	<b>5,945,476</b>	<b>6,946,573</b>	<b>5,308,000</b>	<b>5,308,000</b>	<b>6,764,312</b>	<b>5,711,065</b>
<b>RESTRICTED INTERGOVT REVENUE:</b>							
Powell Bill Allocation	404,177	386,118	481,723	481,723	481,723	484,069	481,723
State Aid Library	5,949	6,159	7,241	7,500	7,500	8,500	7,500
Library Grants	78,754	1,500	0	0	0	47,408	0
Recreation Grants	0	500	0	1,000	1,000	5,750	750
FEMA Revenue	24,772	203,037	0	0	0	0	0
On-Behalf of Pymts. - Fire	13,158	13,913	13,401	0	0	0	0
Fire Grants	248,208	146,410	44,655	0	0	0	354,772
Planning Grants	0	0	0	0	0	0	75,000
Police Grants	5,107	2,954	10,060	0	0	0	0
<b>TOTAL RESTRICTED INTERGOVERNMENTAL</b>	<b>780,125</b>	<b>760,591</b>	<b>557,080</b>	<b>490,223</b>	<b>490,223</b>	<b>545,727</b>	<b>919,745</b>
<b>PERMITS AND FEES:</b>							
Inspections	338,600	729,205	468,957	325,000	325,000	525,385	325,000
Planning	78,740	103,625	90,658	100,000	100,000	100,000	125,000
Homeowner Recovery Fee	2,510	3,240	2,800	1,000	1,000	1,200	1,000
Zoning Fees	16,850	19,600	17,750	20,000	20,000	20,000	20,000
Street Department	36,920	48,486	50,321	30,000	30,000	30,000	30,000
Fire	700	1,325	1,955	0	0	200	0
Public Works	64,036	74,401	71,417	55,000	55,000	55,000	55,000
Police Department	8,806	8,373	7,450	18,000	18,000	8,000	10,000
<b>TOTAL PERMITS AND FEES</b>	<b>547,162</b>	<b>988,255</b>	<b>711,308</b>	<b>549,000</b>	<b>549,000</b>	<b>739,785</b>	<b>566,000</b>

Town of Southern Pines  
General Fund  
Schedule of Revenues  
2023-2024

	ACTUAL 2019-2020	ACTUAL 2020-2021	ACTUAL 2021-2022	BUDGET 2022-2023 as of 07/01/22	BUDGET 2022-2023 as of 04/25/23	EXPECTED REVENUES 2022-2023	BUDGET 2023-2024
<b>SALES AND SERVICES:</b>							
Library	33,842	26,000	42,230	35,000	35,000	45,000	<b>45,000</b>
Recreation Fees	152,966	138,651	170,234	209,000	209,000	188,000	<b>188,000</b>
Police Extra Duty	27,877	33,638	42,255	40,000	40,000	40,000	<b>50,000</b>
Fire Extra Duty	2,588	0	55,058	0	0	5,000	<b>5,000</b>
Rents	320,136	343,120	300	354,013	0	525	<b>0</b>
Facility Rental - Recreation	26,713	9,188	33,758	28,000	28,000	41,000	<b>42,500</b>
Court Facilities Fee	(98)	0	0	300	300	0	<b>0</b>
Reservoir Park	6,000	6,000	0	6,662	0	0	<b>0</b>
Disposal Fee/Recycling Fee	807,159	911,635	1,075,124	1,207,340	1,207,340	1,464,965	<b>1,460,394</b>
<b>TOTAL SALES AND SERVICES</b>	<b>1,377,183</b>	<b>1,468,232</b>	<b>1,418,959</b>	<b>1,880,315</b>	<b>1,519,640</b>	<b>1,784,490</b>	<b>1,790,894</b>
<b>INVESTMENT EARNINGS:</b>	<b>180,190</b>	<b>29,564</b>	<b>27,348</b>	<b>15,000</b>	<b>15,000</b>	<b>400,000</b>	<b>150,000</b>
<b>OTHER:</b>							
Surplus Property Sales	77,001	52,505	33,028	70,000	70,000	85,000	<b>70,000</b>
Lease Revenue	0	0	365,285	0	360,675	360,675	<b>306,425</b>
Miscellaneous Revenue	86,553	157,418	93,193	50,000	50,000	50,000	<b>50,000</b>
Demolition Liens	5	1,500	3,700	0	0	1,800	<b>0</b>
Fire Donations	0	2,500	2,500	2,500	2,500	2,500	<b>2,500</b>
Court Costs	2,681	3,095	6,011	2,500	2,500	2,500	<b>2,500</b>
Cemetery	2,250	3,375	1,250	1,000	1,000	2,500	<b>1,000</b>
Fire District Revenue - Escrow	0	0	132,081	0	0	0	<b>45,000</b>
Fire District Revenue	473,398	475,122	449,158	468,150	468,150	468,150	<b>472,000</b>
Donations	37,149	11,258	34,080	3,000	3,000	6,000	<b>8,000</b>
<b>TOTAL OTHER REVENUE</b>	<b>679,037</b>	<b>706,773</b>	<b>1,120,286</b>	<b>597,150</b>	<b>957,825</b>	<b>979,125</b>	<b>957,425</b>
<b>OTHER FINANCING SOURCES</b>							
Transfer - ARPA Revenue Rplcmnt	0	0	0	0	3,922,210	3,922,210	<b>0</b>
Financing Proceeds Leases/SBITA's			52,629	0	0	0	<b>0</b>
Financing Proceeds	650,000	0	0	0	0	0	<b>0</b>
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>650,000</b>	<b>0</b>	<b>52,629</b>	<b>0</b>	<b>3,922,210</b>	<b>3,922,210</b>	<b>0</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>20,518,804</b>	<b>21,489,996</b>	<b>22,833,465</b>	<b>20,908,460</b>	<b>24,830,670</b>	<b>27,222,251</b>	<b>22,886,475</b>
<b>FUND BALANCE [(ADD TO)/USE OF]:</b>	<b>(464,808)</b>	<b>(1,873,045)</b>	<b>(1,396,830)</b>	<b>3,856,359</b>	<b>1,711,582</b>	<b>(2,041,530)</b>	<b>5,891,466</b>
<b>REVENUES AFTER ADDITIONS/ REDUCTIONS FROM FUND BALANCE</b>	<b>\$ 20,053,996</b>	<b>\$ 19,616,951</b>	<b>\$ 21,436,635</b>	<b>\$ 24,764,819</b>	<b>\$ 26,542,252</b>	<b>\$ 25,180,721</b>	<b>\$ 28,777,941</b>

TOWN OF SOUTHERN PINES  
GENERAL FUND  
CONSOLIDATED EXPENDITURE SUMMARY  
2023-2024

	ACTUAL 2019-2020	ACTUAL 2020-2021	ACTUAL 2021-2022	BUDGET as of 04/25/23	EXPECTED EXPENDITURES 2022-2023	BUDGET 2023-2024
GENERAL GOVERNMENT	\$ 6,733,087	\$ 6,533,721	\$ 6,626,980	\$ 8,855,640	\$ 7,895,903	\$ 10,284,902
PUBLIC SAFETY	8,060,060	7,779,371	8,473,767	9,954,068	9,669,096	10,714,084
ECONOMIC & PHYSICAL DEVELOP	776,946	899,557	926,707	1,436,042	1,424,409	1,551,266
TRANSPORTATION	1,574,317	1,470,701	1,950,644	1,446,335	1,393,920	1,490,014
CULTURAL & RECREATION	2,229,207	2,067,592	2,379,247	2,606,097	2,553,323	2,885,127
<b>SUB-TOTAL</b>	<b>19,373,617</b>	<b>18,750,942</b>	<b>20,357,345</b>	<b>24,298,182</b>	<b>22,936,651</b>	<b>26,925,393</b>
NON-DEPARTMENTAL & TRANSFERS	680,379	866,009	1,079,290	2,244,070	2,244,070	1,852,548
<b>TOTAL</b>	<b>\$ 20,053,996</b>	<b>\$ 19,616,951</b>	<b>\$ 21,436,635</b>	<b>\$ 26,542,252</b>	<b>\$ 25,180,721</b>	<b>\$ 28,777,941</b>



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  
2023-2024

	ACTUAL 2019-2020	ACTUAL 2020-2021	ACTUAL 2021-2022	BUDGET 2022-2023 as of 07/01/22	BUDGET 2022-2023 as of 04/25/23	EXPECTED EXPENDITURES 2022-2023	BUDGET 2023-2024
Legislative	\$ 177,200	\$ 179,845	\$ 163,862	\$ 168,451	\$ 271,451	\$ 232,637	\$ 295,397
General Administration	650,025	704,750	823,487	954,365	954,365	893,916	1,051,781
Information Technology	1,111,518	1,015,563	928,672	1,385,690	1,380,890	1,338,993	1,756,404
Financial Services	733,844	720,218	758,022	849,815	849,815	844,549	937,214
Police Administration & Patrol	3,388,391	3,733,061	4,009,544	4,754,804	4,754,804	4,569,866	5,169,144
Police Communications	476,706	519,020	681,668	659,954	659,954	624,261	705,085
Investigations	775,323	676,295	665,930	931,018	931,018	875,455	905,221
Fire/Rescue	3,419,640	2,850,995	3,116,625	3,366,292	3,608,292	3,599,514	3,934,634
Planning	405,319	464,261	519,957	908,627	908,627	904,114	976,701
Inspections	371,627	435,296	406,750	517,565	527,415	520,295	574,565
Street Maintenance	1,574,317	1,470,701	1,950,644	2,346,335	1,446,335	1,393,920	1,490,014
Public Works/Sanitation	2,344,142	2,408,854	2,518,542	2,803,798	3,529,798	2,780,119	3,977,228
Fleet Maintenance	297,682	309,530	300,706	366,450	366,450	337,679	378,314
Recreation	1,227,864	1,210,993	1,448,426	1,544,905	1,536,905	1,493,696	1,781,893
Library	1,001,343	856,599	930,821	1,026,740	1,069,192	1,059,627	1,103,234
Building and Grounds	1,389,926	1,166,211	1,104,939	1,362,700	1,473,871	1,439,010	1,858,464
Special Appropriations:							
Sponsorships	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Economic Development-Dues	26,250	26,250	26,250	26,500	26,500	26,500	27,600
Shaw House	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Total Special Appropriations	28,750	28,750	28,750	29,000	29,000	29,000	30,100
Non-Departmental:							
W/S Indirect Costs	(1,050,334)	(1,141,360)	(1,184,485)	(1,200,526)	(1,200,526)	(1,200,526)	(1,369,487)
Installment Purchase-Fire Sub-Sta	517,718	499,443	432,908	425,729	425,729	425,729	418,549
Installment Purchase Police Stat	502,028	485,864	469,701	453,538	453,538	453,538	220,708
Installment Purchase Whitehall Tract	0	0	315,582	310,171	310,171	310,171	304,362
Installment Purchase Annex Upfit	0	0	71,563	70,497	70,497	70,497	69,431
Installment Lease/SBITA Payments	0	0	35,611	0	12,800	12,800	10,000
Installment Purchase Fire Vehicle	0	136,926	136,926	136,926	136,926	136,926	136,926
Total Non-Departmental	(30,588)	(19,127)	277,806	196,335	209,135	209,135	(209,511)
Total Expenditures	19,343,029	18,731,815	20,635,151	24,172,844	24,507,317	23,145,786	26,715,882
Transfers:							
Transfer to Cap Proj-Paving	0	0	0	0	900,000	900,000	1,214,208
Transfer to Cap Proj-Open Space	0	519,262	0	0	0	0	0
Transfer to Cap Proj-Storm Water	0	0	0	0	0	0	0
Transfer to Cap Proj-EIDMS	0	45,874	0	0	0	0	0
Transfer to Cap Proj-Recreation Improv	80,000	0	142,000	0	364,460	364,460	344,351
Transfer to Cap-Proj-Parking Lots	43,000	45,000	0	100,000	100,000	100,000	0
Transfer to Cap-Proj-Facility Modern	313,817	0	0	191,975	260,475	260,475	203,500
Transfer to Cap-Proj-Building Renov	13,000	100,000	0	0	0	0	0
Transfer to Cap-Steambank Stabilization	0	75,000	384,484	0	0	0	0
Transfer to Cap Proj-Reservoir Dam Impr	0	0	75,000	100,000	100,000	100,000	100,000
Transfer to General Capital Reserve	0	0	0	0	0	0	0
Transfer to Cap Proj-Sidewalks	261,150	100,000	200,000	200,000	310,000	310,000	200,000
Total Transfers	710,967	885,136	801,484	591,975	2,034,935	2,034,935	2,062,059
Total Expenditures/Transfers	<u>\$20,053,996</u>	<u>\$19,616,951</u>	<u>\$ 21,436,635</u>	<u>\$ 24,764,819</u>	<u>\$ 26,542,252</u>	<u>\$ 25,180,721</u>	<u>\$ 28,777,941</u>

## EXPENDITURE SUMMARY

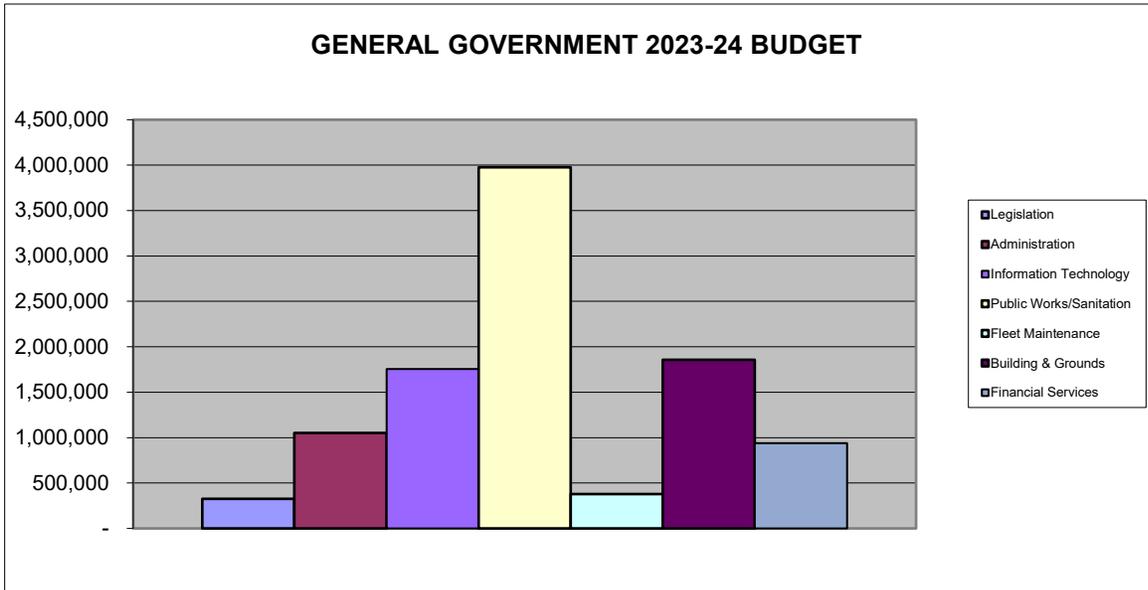
Fund: General

Function: General Government

General Fund Departments/Functions:

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

Object of Expenditures	Actual FY 2021-22	Budget FY 2022-23	Expected FY 2022-23	Requested FY 2023-24
Salaries & Benefits	\$ 2,750,076	\$ 3,206,819	\$ 3,132,737	\$ 3,942,202
Operating	3,857,947	4,734,650	4,562,644	5,511,887
Capital Outlay	56,749	914,171	200,522	830,813
<b>Total</b>	<b>\$ 6,664,772</b>	<b>\$ 8,855,640</b>	<b>\$ 7,895,903</b>	<b>\$ 10,284,902</b>



**EXPENDITURE SUMMARY**

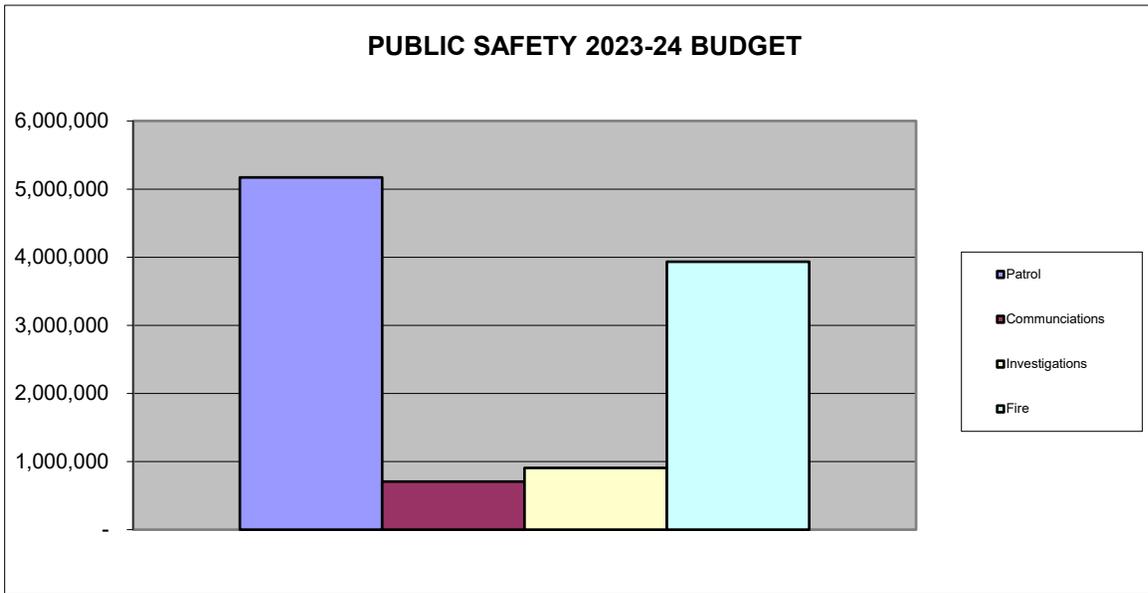
Fund: General

Function: Public Safety

General Fund Departments/Functions:

Police Patrol, Police Communications, Police Investigations, Fire

Object of Expenditures	Actual FY 2021-22	Budget FY 2022-23	Expected FY 2022-23	Requested FY 2023-24
Salaries & Benefits	\$ 6,762,618	\$ 7,589,686	\$ 7,343,592	\$ 8,651,049
Operating	1,262,541	1,725,382	1,696,327	1,785,035
Capital Outlay	448,606	639,000	629,177	278,000
<b>Total</b>	<b>\$ 8,473,765</b>	<b>\$ 9,954,068</b>	<b>\$ 9,669,096</b>	<b>\$ 10,714,084</b>



## EXPENDITURE SUMMARY

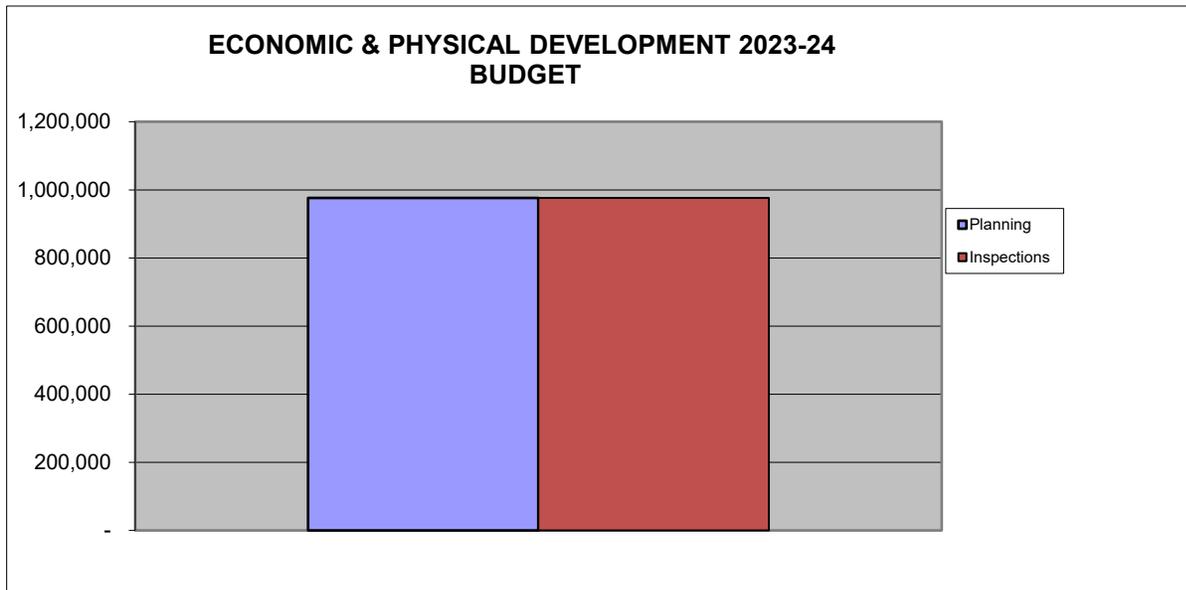
Fund: General

Function: Economic & Physical  
Development

General Fund Departments/Functions:

Planning, Inspections

Object of Expenditures	Actual FY 2021-22	Budget FY 2022-23	Expected FY 2022-23	Requested FY 2023-24
Salaries & Benefits	\$ 754,776	\$ 1,035,347	\$ 1,015,299	\$ 1,159,946
Operating	171,931	400,695	409,110	391,320
Capital Outlay	-	-	-	-
<b>Total</b>	<b>\$ 926,707</b>	<b>\$ 1,436,042</b>	<b>\$ 1,424,409</b>	<b>\$ 1,551,266</b>



**EXPENDITURE SUMMARY**

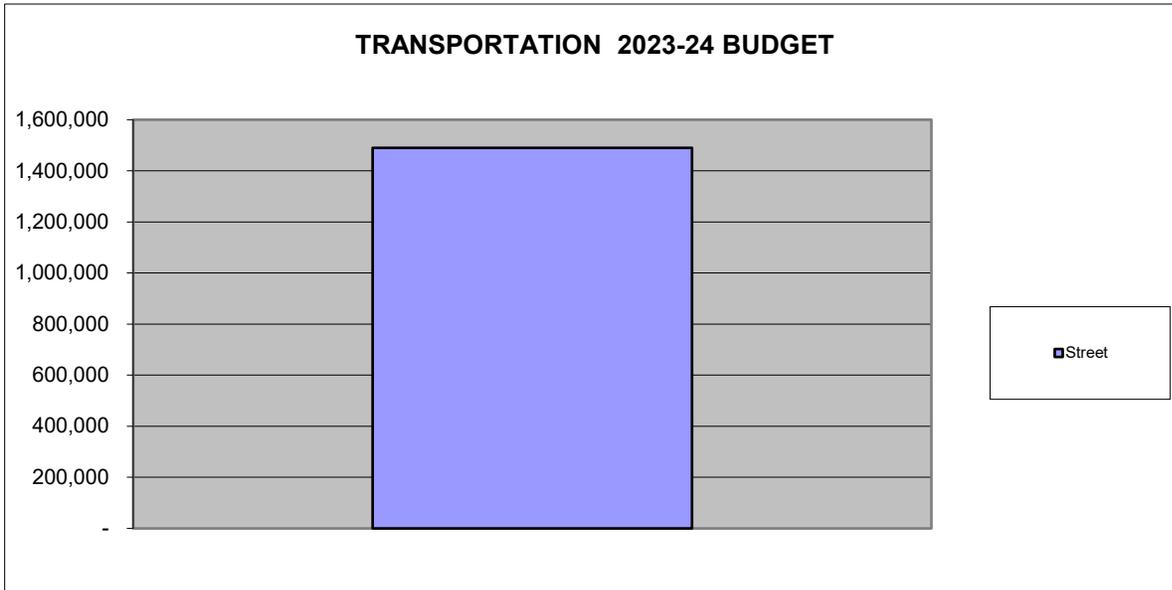
Fund: General

Function: Transportation

General Fund Departments/Functions:

Transportation

Object of Expenditures	Actual FY 2021-22	Budget FY 2022-23	Expected FY 2022-23	Requested FY 2023-24
Salaries & Benefits	\$ 763,576	\$ 890,435	\$ 864,170	\$ 922,114
Operating	461,226	555,900	519,750	567,900
Capital Outlay	725,841	-	10,000	-
<b>Total</b>	<b>\$ 1,950,643</b>	<b>\$ 1,446,335</b>	<b>\$ 1,393,920</b>	<b>\$ 1,490,014</b>



## EXPENDITURE SUMMARY

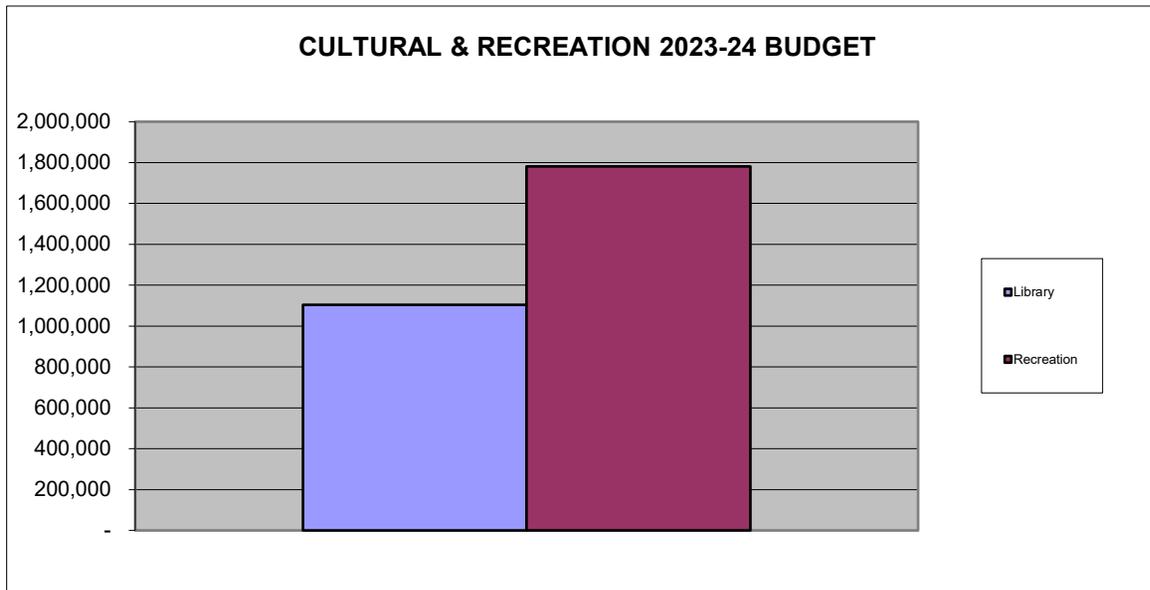
Fund: General

Function Cultural & Recreation

General Fund Departments/Functions:

Library, Recreation

Object of Expenditures	Actual FY 2021-22	Budget FY 2022-23	Expected FY 2022-23	Requested FY 2023-24
Salaries & Benefits	\$ 1,513,975	\$ 1,754,520	\$ 1,726,170	\$ 1,882,212
Operating	615,958	809,125	772,701	964,780
Capital Outlay	249,313	42,452	54,452	38,135
<b>Total</b>	<b>\$ 2,379,246</b>	<b>\$ 2,606,097</b>	<b>\$ 2,553,323</b>	<b>\$ 2,885,127</b>





**Southern**  
**Pines** NORTH  
CAROLINA

## 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.

The Legislative Department budget is in place to capture expenditures required for the support of the Town Council to include: wages, office supplies, equipment, travel, training and education, dues and subscriptions as well as expenditures required for the creation, filing and organization of the official records of all Town Council business and meetings.

Additional expenditures in this department include cost of the Town's legal counsel and any special appropriations made by Council in support of local activities and organizations.

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### Performance Measures:

	2021-2022 Actual	2022-2023 Projected	2023-2024 Proposed
Agenda Items Considered:			
- Consent	120	125	100
- Miscellaneous	102	75	75
- Architectural Reviews	16	20	15
- Workshop Items	82	100	100

LEGISLATIVE

Fund: General

Function: General Government

Goal: To provide overall guidance for municipal operations.

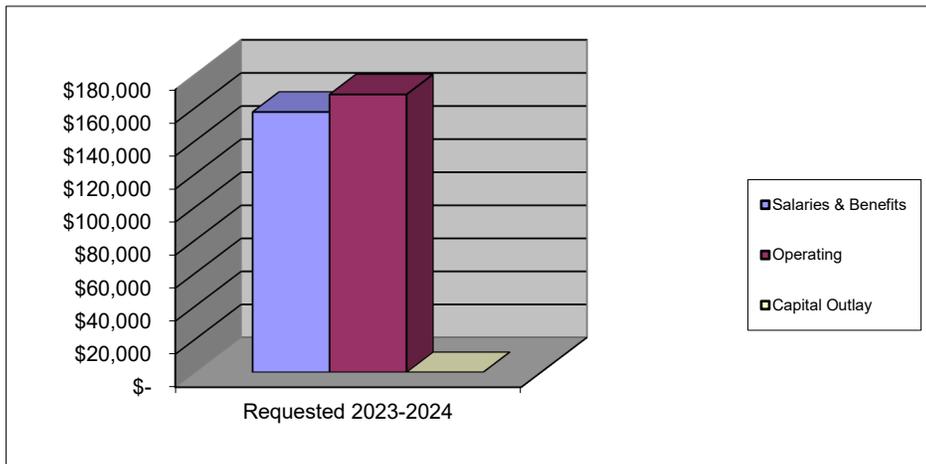
Object of Expenditures	Actual FY 2021-22	Budget FY 2022-23	Expected FY 2022-23	Requested FY 2023-24
Salaries & Benefits	\$ 26,885	\$ 116,271	\$ 112,730	\$ 157,447
Operating	165,727	184,180	148,907	168,050
Capital Outlay	-	-	-	-
<b>Total</b>	<b>\$ 192,612</b>	<b>\$ 300,451</b>	<b>\$ 261,637</b>	<b>\$ 325,497</b>

Revenues by Type	Actual FY 2021-22	Budget FY 2022-23	Expected FY 2022-23	Requested FY 2023-24
General Revenues	\$ 192,612	\$ 300,451	\$ 261,637	\$ 325,497

	Actual FY 2021-22	Budget FY 2022-23	Expected FY 2022-23	Requested FY 2023-24
Budgeted Employees-Part Time	-	1	1	1
Councilmembers	5	5	5	5

2023-2024 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

There are no capital outlay requests in this budget.



2023-2024 ANNUAL BUDGET  
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2023-2024	Department: Legislative	Function: General Government	Fund: 10	Department: 410			
Object Code	Object Title	2022-2023 Budget as of 04/25/23	2022-2023 Expected	2023-2024 Continuation	2023-2024 New Budget Requests	2023-2024 Total Request	% Increase (Decrease)
104100200	SALARIES & WAGES	\$ 108,012	\$ 104,720	\$ 146,257	\$ -	\$ 146,257	35.4%
104100500	FICA EXPENSE	8,259	8,010	11,190	-	11,190	35.5%
	EMPLOYEE BENEFITS	116,271	112,730	157,447	-	157,447	
104101400	TRAINING & TRAVEL	13,225	8,050	4,000	15,000	19,000	0.0%
104103300	DEPARTMENTAL SUPPLIES	28,600	20,710	31,750	-	31,750	0.0%
104104500	CONTRACTUAL SERVICES	5,500	16,600	34,100	-	34,100	520.0%
104104510	INS-PROPERTY & GENERAL	7,800	7,800	8,020	-	8,020	2.8%
104104600	PROFESSIONAL SERVICES	74,500	42,000	5,000	-	5,000	(93.3%)
104105300	DUES & SUBSCRIPTIONS	25,555	24,747	24,130	950	25,080	(1.9%)
104106300	SPECIAL APPROPRIATIONS	29,000	29,000	30,100	15,000	45,100	55.5%
	OPERATING EXPENDITURES	184,180	148,907	137,100	30,950	168,050	
104107400	CAPITAL OUTLAY	-	-	-	-	-	0.0%
	CAPITAL OUTLAY	-	-	-	-	-	
	TOTAL EXPENDITURES	<u>\$ 300,451</u>	<u>\$ 261,637</u>	<u>\$ 294,547</u>	<u>\$ 30,950</u>	<u>\$ 325,497</u>	



**Southern**  
**Pines** NORTH  
CAROLINA

## ADMINISTRATION

**Narrative:** The Administration Department provides funding for the offices of the Town Manager, one of two Assistant Town Manager's 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.

The Assistant Town Manager assigned to the Administration Department provides direct support and assistance to the Town Manager in organizing and enacting policies and programs as assigned by the Town Manager. The Assistant Town Manager oversees the functions of the Town Clerk to include preparation for all Town Council meetings and maintaining all legal documents and permanent records of the Town. In addition, the Assistant Town Manager coordinates public relations for the Town and provides direct oversight and support to several operational Department Directors. The second Assistant Town Manager also serves as Fire Chief and is therefore assigned to that department.

Administrative Services is responsible for the divisions of Human Resources, Purchasing/Procurement, and Risk Management. Within this purview lies responsibility for all employee staffing, 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 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.

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Performance Measures:	2021-2022 Actual	2022-2023 Projected	2023-2024 Proposed
Applications Received	783	865	800
Full Time Employees Hired	54	55	71
Part Time Employees Hired	34	44	44
Recordable Employee Injuries/Illness	10	12	12
Total GL/Property/Vehicle Claims Filed	17	26	20
Purchase Orders Processed	1033	1025	1000
Requests to Discard/Sell/Recycle Surplus	72	75	75

ADMINISTRATION

Fund: General

Function: General Government

To provide top level support to the Town Council and Town Manager, and serve as a support and liaison to the eight departments of the Town.

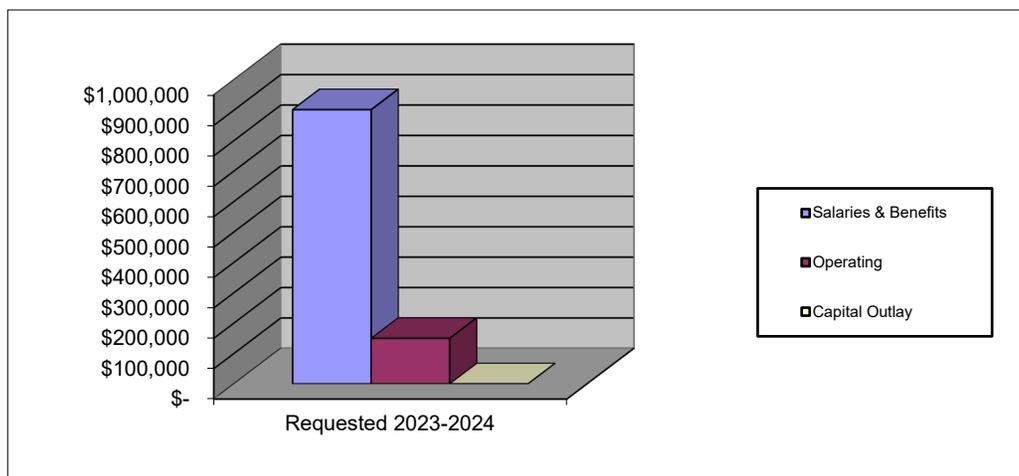
Object of Expenditures	Actual FY 2021-22	Budget FY 2022-23	Expected FY 2022-23	Requested FY 2023-24
Salaries & Benefits	\$ 700,336	\$ 813,635	\$ 766,369	\$ 901,804
Operating	123,151	140,730	127,547	149,977
Capital Outlay	-	-	-	-
<b>Total</b>	<b>\$ 823,487</b>	<b>\$ 954,365</b>	<b>\$ 893,916</b>	<b>\$ 1,051,781</b>

Revenues by Type	Actual FY 2021-22	Budget FY 2022-23	Expected FY 2022-23	Requested FY 2023-24
General Revenues	\$ 823,487	\$ 954,365	\$ 893,916	\$ 1,051,781

	Actual FY 2021-22	Budget FY 2022-23	Expected FY 2022-23	Requested FY 2023-24
Budgeted Employees	7.0	7.0	7.0	8.0
Budgeted Employees-Part Time	-	-	-	-

2023-2024 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

New Position - Community Communications (9 months) \$ 55,166



2023-2024 ANNUAL BUDGET  
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2023-2024	Department: Administration	Function: General Government		Fund: 10	Department: 420		
Object Code	Object Title	2022-2023 Budget as of 04/25/23	2022-2023 Expected	2023-2024 Continuation	2023-2024 New Budget Requests	2023-2024 Total Request	% Increase (Decrease)
104200200	SALARIES & WAGES	\$ 590,890	\$ 562,945	\$ 619,169	\$ 35,700	\$ 654,869	10.8%
104200400	UNEMPLOYMENT INSURANCE	-	-	-	-	-	0.0%
104200500	FICA EXPENSE	45,205	41,394	47,365	2,731	50,096	10.8%
104200600	GROUP INSURANCE EXPENSE	61,600	52,425	54,880	5,740	60,620	(1.6%)
104200700	RETIREMENT EXPENSE	69,105	64,695	79,810	4,600	84,410	22.1%
104200800	DEFERRED COMPENSATION	46,835	44,910	50,024	1,785	51,809	10.6%
	EMPLOYEE BENEFITS	813,635	766,369	851,248	50,556	901,804	
104201000	DISASTER RELIEF EXPENSE	-	-	-	-	-	0.0%
104201100	POSTAGE	1,000	535	600	-	600	(40.0%)
104201200	PRINTING	250	565	400	-	400	60.0%
104201300	TELEPHONE	4,060	4,045	4,230	-	4,230	4.2%
104201400	TRAINING & TRAVEL	29,200	22,900	29,000	-	29,000	(0.7%)
104201401	TUITION REIMBURSEMENT	7,500	4,800	7,500	-	7,500	0.0%
104201800	UTILITIES	5,150	4,000	4,350	-	4,350	(15.5%)
104202600	ADVERTISING-HR	8,000	10,000	12,000	-	12,000	50.0%
104202610	ADVERTISING-LEGAL	15,000	14,700	15,000	-	15,000	0.0%
104203100	AUTO OPERATING	13,200	13,200	13,200	-	13,200	0.0%
104203300	DEPARTMENTAL SUPPLIES	8,000	10,920	8,850	6,000	14,850	85.6%
104204500	CONTRACTUAL SERVICES	25,245	25,075	23,940	-	23,940	(5.2%)
104204510	INS-PROPERTY & GENERAL	6,000	4,650	6,000	-	6,000	0.0%
104204600	PROFESSIONAL SERVICES	6,500	1,735	7,535	-	7,535	15.9%
104204800	COMMITTEE EXPENDITURES	4,200	2,600	3,400	-	3,400	(19.0%)
104204900	EAP EXPENDITURES	-	-	-	-	-	0.0%
104205000	EMPLOYEE RECOGNITION	-	-	-	-	-	0.0%
104205300	DUES & SUBSCRIPTIONS	7,425	7,822	7,972	-	7,972	7.4%
	OPERATING EXPENDITURES	140,730	127,547	143,977	6,000	149,977	
104207401	CAPITAL-SOFTWARE/COMP EQ	-	-	-	-	-	0.0%
	CAPITAL OUTLAY	-	-	-	-	-	
	TOTAL EXPENDITURES	<u>\$ 954,365</u>	<u>\$ 893,916</u>	<u>\$ 995,225</u>	<u>\$ 56,556</u>	<u>\$ 1,051,781</u>	

## DEPARTMENTAL NEW BUDGET REQUESTS DETAIL

Department: Administration

Function: General  
Government

Project Title: Community  
Communications & Engagement  
Specialist

Fund: General Fund

### Project Description:

The position is being requested to assist with communications and public information responsibilities. This position will also support all departments in an effort to effectively and accurately communicate information about the Town, market the community and Town programs and activities as one voice, promote transparency, and encourage the public to engage in the governing process.

Core position responsibilities will include strategic communication efforts; website content management; communication products and content; internal communications; social media; community education; community engagement; media relations; emergency communications and special events.

Costs (9 months)		2023-2024
		55,166
Total		\$55,166

## INFORMATION TECHNOLOGY

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

IT enables each Department to deliver efficient, effective, and innovative services to residents and other interested parties by providing users with needed hardware, software, network, systems services and support. Users in all Departments have appropriate access to town-wide coordinated Geographic Information Systems (GIS) and other shared data resources, while residents and other interested parties have web access to Town information and services.

IT provides strategic collaboration with each Department for the successful completion of enterprise and departmental project objectives to improve business efficiencies, workflow and business continuity.

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### Performance Measures:

	2021-2022 Actual	2022-2023 Projected	2023-2024 Proposed
Web visitors <a href="http://www.southernpines.net">www.southernpines.net</a> (town)	453,197	469,869	502,760
IT/GIS work orders submitted	2,658	2,920	3,212
IT/GIS work orders completed	2,650	2,774	3,051



2023-2024 ANNUAL BUDGET  
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2023-2024	Department: Information Technology	Function: General Government		Fund: 10	Department: 430		
Object Code	Object Title	2022-2023 Budget as of 04/25/23	2022-2023 Expected	2023-2024 Continuation	2023-2024 New Budget Requests	2023-2024 Total Request	% Increase (Decrease)
104300200	SALARIES & WAGES	\$ 335,785	\$ 326,290	\$ 399,660	\$ -	\$ 399,660	19.0%
104300400	UNEMPLOYMENT INSURANCE	-	-	-	-	-	0.0%
104300500	FICA EXPENSE	25,789	23,886	30,577	-	30,577	18.6%
104300600	GROUP INSURANCE EXPENSE	39,600	35,345	39,200	-	39,200	(1.0%)
104300700	RETIREMENT EXPENSE	40,629	37,420	51,518	-	51,518	26.8%
104300800	DEFERRED COMPENSATION	16,790	15,415	19,984	-	19,984	19.0%
	EMPLOYEE BENEFITS	458,593	438,356	540,939	-	540,939	
104301100	POSTAGE	100	100	100	-	100	0.0%
104301300	TELEPHONE	89,960	69,880	64,530	-	64,530	(28.3%)
104301400	TRAINING & TRAVEL	16,460	11,500	16,460	-	16,460	0.0%
104301600	EQUIPMENT MAINTENANCE	500	500	500	-	500	0.0%
104301800	UTILITIES	-	-	-	-	-	
104302200	LEASED EQUIPMENT	5,732	-	-	-	-	(100.0%)
104303300	DEPARTMENTAL SUPPLIES	189,320	185,200	322,865	-	322,865	70.5%
104304500	CONTRACTUAL SERVICES	606,075	608,060	694,860	-	694,860	14.6%
104304510	INS-PROPERTY & GENERAL	1,900	1,715	1,900	-	1,900	0.0%
104305300	DUES & SUBSCRIPTIONS	250	250	250	-	250	0.0%
	OPERATING EXPENDITURES	910,297	877,205	1,101,465	-	1,101,465	
104307401	CAPITAL-SOFTWARE/COMP EQ	12,000	23,432	14,000	100,000	114,000	0.0%
104307403	CAPITAL-OTHER EQUIPMENT	-	-	-	-	-	0.0%
	CAPITAL OUTLAY	12,000	23,432	14,000	100,000	114,000	
	TOTAL EXPENDITURES	<u>\$ 1,380,890</u>	<u>\$ 1,338,993</u>	<u>\$ 1,656,404</u>	<u>\$ 100,000</u>	<u>\$ 1,756,404</u>	

## DEPARTMENTAL NEW BUDGET REQUESTS DETAIL

Department: Information  
Technology

Function: General  
Government  
Fund: General Fund

Project Title: Fund 43 -Public  
Works Work Order System  
Replacement

**Project Description:**

The Public Works department currently uses the Mobile311 software to manage and track work orders. The vendor is discontinuing support and updates for the software, PW and IT have been working to find a replacement. Through preliminary discussions with several vendors a budget for the replacement has been developed. An RFP will be sent out in the first quarter of 2023 to make the final selection of the replacement. The new software is anticipated to provide significant improvements in work tracking and management of the Town's physical assets.

Costs		2023-2024
PW Work Order System		\$100,000
<b>Total</b>		<b>\$100,000</b>

## DEPARTMENTAL NEW CAPITAL REQUESTS DETAIL

Department: Information  
Technology

Function: General  
Government

Project Title: 7401-Server  
Replacement

Fund: General Fund

**Project Description:**

Funding is requested to replace (1) ESX Server in accordance with the Town of Southern Pines IT Equipment Replacement Schedule. This server replacement will provide equipment, support and warranty for a server that supports departmental applications and IT services.

Costs		2023-2024
ESX Server		\$14,000.00
<b>Total</b>		<b>\$14,000.00</b>



**Southern**  
**Pines** NORTH  
CAROLINA

## 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 Annual Comprehensive Financial Report, which reflects the financial position of the Town at year-end, is the responsibility of the division.

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Performance Measures:	2021-2022 Actual	2022-2023 Projected	2023-2024 Proposed
Direct Deposit Stubs Issued	5767	5800	5980
Payroll Checks Issued	140	180	140
Vendor Checks Issued	3240	3200	3240
Invoices Processed	6507	5700	6200
Reconciliations Performed	5650	5521	5717
Financial Reports	1230	1230	1246

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.

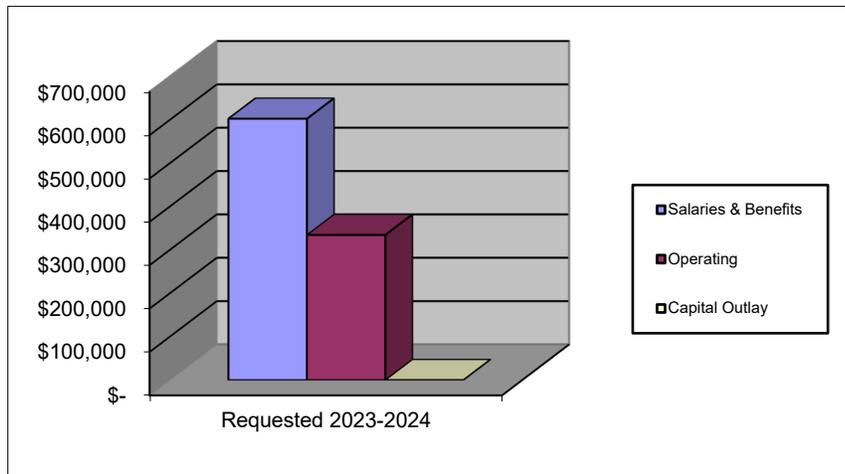
Object of Expenditures	Actual FY 2021-22	Budget FY 2022-23	Expected FY 2022-23	Requested FY 2023-24
Salaries & Benefits	\$ 495,425	\$ 537,110	\$ 539,804	\$ 602,729
Operating	262,597	312,705	304,745	334,485
Capital Outlay	-	-	-	-
<b>Total</b>	<b>\$ 758,022</b>	<b>\$ 849,815</b>	<b>\$ 844,549</b>	<b>\$ 937,214</b>

Revenues by Type	Actual FY 2021-22	Budget FY 2022-23	Expected FY 2022-23	Requested FY 2023-24
General Revenues	\$ 758,022	\$ 849,815	\$ 844,549	\$ 937,214

	Actual FY 2021-22	Budget FY 2022-23	Expected FY 2022-23	Requested FY 2023-24
Budgeted Employees	6.0	6.0	6.0	6.0
Budgeted Employees-Part Time	-	-	-	1.0

2023-2024 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

New Position - P/T Accounting Technician                      \$        24,887



2023-2024 ANNUAL BUDGET  
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2023-2024	Department: Financial Services	Function: General Government		Fund: 10	Department: 440		
Object Code	Object Title	2022-2023 Budget as of 04/25/23	2022-2023 Expected	2023-2024 Continuation	2023-2024 New Budget Requests	2023-2024 Total Request	% Increase (Decrease)
104400200	SALARIES & WAGES	\$ 388,965	\$ 397,750	\$ 427,317	\$ 18,000	\$ 445,317	14.5%
104400400	UNEMPLOYMENT INSURANCE	-	-	-	-	-	0.0%
104400500	FICA EXPENSE	29,755	29,359	32,690	1,377	34,067	14.5%
104400600	GROUP INSURANCE EXPENSE	52,800	48,000	47,040	-	47,040	(10.9%)
104400700	RETIREMENT EXPENSE	47,065	45,820	55,010	-	55,010	16.9%
104400800	DEFERRED COMPENSATION	18,525	18,875	21,295	-	21,295	15.0%
	EMPLOYEE BENEFITS	537,110	539,804	583,352	19,377	602,729	
104401100	POSTAGE	7,500	6,000	7,500	-	7,500	0.0%
104401200	PRINTING	8,000	1,500	5,000	-	5,000	(37.5%)
104401300	TELEPHONE	1,900	1,950	1,950	-	1,950	2.6%
104401400	TRAINING & TRAVEL	10,000	7,500	10,000	-	10,000	0.0%
104401600	EQUIPMENT MAINTENANCE	2,485	1,000	2,000	-	2,000	(19.5%)
104401800	UTILITIES	5,225	6,000	7,500	-	7,500	43.5%
104402200	LEASED EQUIPMENT	4,500	16,250	16,500	-	16,500	266.7%
104403300	DEPARTMENTAL SUPPLIES	21,250	20,000	28,750	900	29,650	39.5%
104404400	BANK SERVICE CHARGE	6,000	2,500	3,000	-	3,000	(50.0%)
104404500	CONTRACTUAL SERVICES	6,500	6,500	7,350	-	7,350	13.1%
104404505	COUNTY COLLECTION FEE	195,000	195,000	196,555	-	196,555	0.8%
104404510	INS-PROPERTY & GENERAL	3,450	3,450	3,450	-	3,450	0.0%
104404600	PROFESSIONAL SERVICES	36,250	31,950	38,750	-	38,750	6.9%
104404920	BAD DEBT EXPENSE	3,000	3,500	3,500	-	3,500	16.7%
104405300	DUES & SUBSCRIPTIONS	1,645	1,645	1,780	-	1,780	8.2%
	OPERATING EXPENDITURES	312,705	304,745	333,585	900	334,485	
104407401	CAPITAL-SOFTWARE/COMP EQ	-	-	-	-	-	0.0%
	CAPITAL OUTLAY	-	-	-	-	-	
	TOTAL EXPENDITURES	<u>\$ 849,815</u>	<u>\$ 844,549</u>	<u>\$ 916,937</u>	<u>\$ 20,277</u>	<u>\$ 937,214</u>	

## DEPARTMENTAL NEW BUDGET REQUESTS DETAIL

Department: Finance

Function: General  
Government

Project Title: P/T Acctg Tech

Fund: General Fund

**Project Description:**

Due to the increased reporting for ARPA funds and GASB statements Finance continues to fall behind in other areas. Finance is requesting a part time general accounting clerk to help in all areas including utility billing if they are short staffed due to employee absences.

Costs	2023-2024
Salaries & Taxes	\$19,377
IT	\$4,600
Supplies	\$900
<b>Total</b>	<b>\$24,877</b>

## 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 and unmarked 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 and non-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 follow-up investigations on reported crimes and work with the community and other Town of Southern Pines departments to bring resolution to issues of concern. 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 Patrol Division and its associated patrolling activity are considered to be a primary law enforcement function, but the activity of this division embraces much more than the act of patrolling. Officers may be engaged in a variety of activities which can range from traditional response to requests for service, to alternate strategies for the delivery of police services which is often the case keeping with trusted community policing philosophies embraced by the department.

The Division is comprised of thirty-two (32) full time sworn law enforcement officers assigned to four (4) Patrol Teams and a Directed Patrol Unit. The Division has four (4) sworn law enforcement officers in the Administration Division, four (4) sworn part time law enforcement positions, one (1) civilian Community Services/Accreditation Manager, two (2) civilian Administrative Technicians, one (1) Property and Evidence Technician, one (1) Police Technology Specialist.

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Performance Measures:

	2021-2022 Actual	2022-2023 Projected	2023-2024 Proposed
Calls for Service/Officer Initiated Activity	21,010	25,000	30,000
Traffic Accident Investigations	801	900	1050
Preliminary Reports Completed	1,442	1,575	1,650
Arrests	651	700	750
Traffic Stops	2,004	2,450	3,000
Traffic Citations	987	1,100	1,200
Traffic Warnings (Written and Verbal)	1,203	1,250	1,300
Community Policing Activities/Presentations	80	110	200

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.

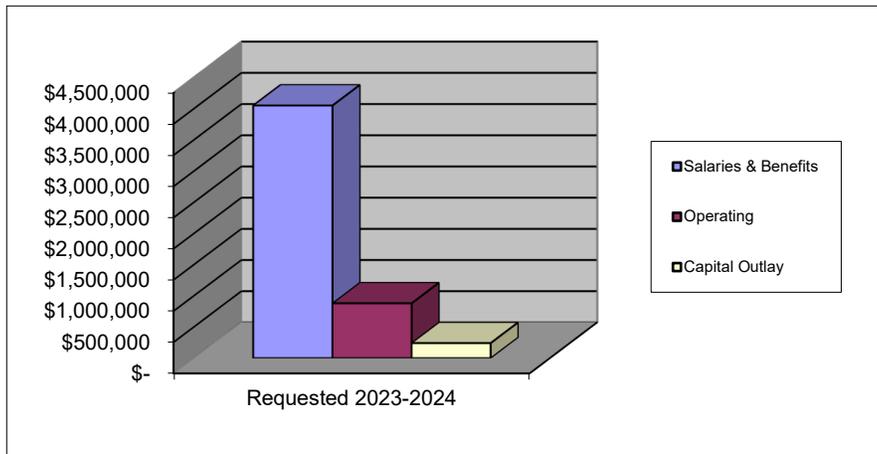
Object of Expenditures	Actual FY 2021-22	Budget FY 2022-23	Expected FY 2022-23	Requested FY 2023-24
Salaries & Benefits	\$ 3,256,926	\$ 3,641,594	\$ 3,486,061	\$ 4,050,089
Operating	599,404	881,210	879,805	879,055
Capital Outlay	153,214	232,000	204,000	240,000
<b>Total</b>	<b>\$ 4,009,544</b>	<b>\$ 4,754,804</b>	<b>\$ 4,569,866</b>	<b>\$ 5,169,144</b>

Revenues by Type	Actual FY 2021-22	Budget FY 2022-23	Expected FY 2022-23	Requested FY 2023-24
Fees	\$ 49,705	\$ 58,000	\$ 48,000	\$ 50,000
Grants	10,060	-	-	-
General Revenues	3,949,779	4,696,804	4,521,866	5,119,144
<b>Total</b>	<b>\$ 4,009,544</b>	<b>\$ 4,754,804</b>	<b>\$ 4,569,866</b>	<b>\$ 5,169,144</b>

	Actual FY 2021-22	Budget FY 2022-23	Expected FY 2022-23	Requested FY 2023-24
Budgeted Employees	39.0	41.0	41.0	40.0
Budgeted Employees-Part Time	4.0	4.0	4.0	4.0

2023-2024 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

Vehicle Replacements (3) \$ 177,000  
 Vehicle Replacement, K-9 (1) 63,000



2023-2024 ANNUAL BUDGET  
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2023-2024	Department: Police-Administration/Patrol	Function: Public Safety		Fund: 10	Department: 511		
Object Code	Object Title	2022-2023 Budget as of 04/25/23	2022-2023 Expected	2023-2024 Continuation	2023-2024 New Budget Requests	2023-2024 Total Request	% Increase (Decrease)
105110200	SALARIES & WAGES	\$ 2,380,825	\$ 2,301,275	\$ 2,746,545	\$ -	\$ 2,746,545	15.4%
105110300	OVERTIME	137,000	133,000	137,000	-	137,000	0.0%
105110130	SEPARATION ALLOWANCE	48,373	43,030	33,367	-	33,367	(31.0%)
105110150	PD EXTRA DUTY FEE	32,354	32,354	40,000	-	40,000	0.0%
105110250	SRT/CNT ACTIVATION STIPEND	10,000	10,000	11,000	-	11,000	0.0%
105110400	UNEMPLOYMENT INSURANCE	-	-	-	-	-	0.0%
105110500	FICA EXPENSE	206,618	192,757	227,047	-	227,047	9.9%
105110600	GROUP INSURANCE EXPENSE	360,800	325,950	313,040	-	313,040	(13.2%)
105110700	RETIREMENT EXPENSE	336,569	323,610	399,886	-	399,886	18.8%
105110800	401K EMPLOYER SHARE	129,055	124,085	142,204	-	142,204	10.2%
	EMPLOYEE BENEFITS	3,641,594	3,486,061	4,050,089	-	4,050,089	
105111100	POSTAGE	2,000	1,200	2,000	-	2,000	0.0%
105111400	TRAINING & TRAVEL	37,500	35,000	37,500	-	37,500	0.0%
105111600	EQUIPMENT MAINTENANCE	9,000	7,500	9,000	-	9,000	0.0%
105111700	AUTO REPAIR	37,500	50,000	45,000	-	45,000	20.0%
105111800	UTILITIES	75,000	75,000	83,000	-	83,000	10.7%
105112200	LEASED EQUIPMENT	3,000	3,600	3,600	-	3,600	0.0%
105113100	AUTO OPERATING	104,000	104,000	104,000	-	104,000	0.0%
105113300	DEPARTMENTAL SUPPLIES	292,500	289,969	257,155	-	257,155	(12.1%)
105113500	LAUNDRY & CLEANING	10,800	8,500	10,800	-	10,800	0.0%
105113600	UNIFORMS	50,000	45,000	50,000	-	50,000	0.0%
105114500	CONTRACTUAL SERVICES	65,800	72,386	74,500	-	74,500	13.2%
105114510	INS-PROPERTY & GENERAL	139,950	139,950	145,000	-	145,000	3.6%
105114600	PROFESSIONAL SERVICES	28,600	23,500	31,000	-	31,000	8.4%
105114800	GRANT EXPENDITURES	17,000	17,000	18,000	-	18,000	5.9%
105115300	DUES & SUBSCRIPTIONS	8,560	7,200	8,500	-	8,500	(0.7%)
	OPERATING EXPENDITURES	881,210	879,805	879,055	-	879,055	
105117401	CAPITAL-SOFTWARE/COMP EQ	-	-	-	-	-	0.0%
105117402	CAPITAL MOTOR VEHICLE	232,000	204,000	-	240,000	240,000	
105117403	CAPITAL - OTHER EQUIPMENT	-	-	-	-	-	0.0%
	CAPITAL OUTLAY	232,000	204,000	-	240,000	240,000	
	TOTAL EXPENDITURES	\$ 4,754,804	\$ 4,569,866	\$ 4,929,144	\$ 240,000	\$ 5,169,144	

## DEPARTMENTAL NEW CAPITAL REQUESTS DETAIL

Department: 511- POLICE

Function: Public Safety

Project Title: **7402- Vehicle Replacement (4)**

Fund: General Fund

Project Description:

Funding is requested to replace four (4) aging Patrol Division vehicles in accordance with the Town of Southern Pines Vehicle Replacement Schedule. This request will also provide resources to equip these vehicles for immediate service. The result will be increased safety for the officers and the 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 carry out the daily duties of a Patrol Officer.

- (3) three vehicles at \$59,000 per car - fully equipped with new VIPER radio, printer, light bar, equipment, stripes, etc.
- (1) K-9 vehicle at \$63,000 - fully equipped with new VIPER radio, printer, light bar, equipment, K-9 kennel and associated K-9 equipment, stripes, etc.

Replacing vehicles:

895- 2013 Ford Explorer

8615 2015 Chevy Tahoe

8614- 2014 Chevy Caprice

8635- 2015 Chevy Tahoe

Costs		2023-2024
(3) three vehicles at \$59,000		\$177,000
(1) K-9 vehicle at \$63,000		\$63,000
<b>Total:</b>		<b>\$240,000</b>

## 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. In addition, the Communications Division processes misdirected telephone calls intended for law enforcement or public service agencies/departments and promptly relays this information to the agency/department having jurisdiction. The speed and accuracy information flows through the Communications Division are measures of the agency's capability to respond to the needs of the community. The Communications Division also interfaces with state and national law enforcement agencies and communications systems as well as the Moore 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 crucial support to the police officer in the field, providing timely, accurate information necessary to help the officer do a thorough, safe professional job. In addition, the Communications Center documents all activities and works closely with Administration Division to guarantee that proper documentation is collected and entered into the computerized records management system.

The Division is comprised of six (6) Telecommunicators (full-time), and one (1) Communications Supervisor. All employees assigned to the Communications Division receive extensive training and certifications in all aspects of their duties and responsibilities.

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### Performance Measures:

	2021-2022 Actual	2022-2023 Projected	2023-2024 Proposed
Calls for Service/Officer Initiated Activities	21,010	25,000	30,000
Phone Calls Taken by Telecommunicators	32,670	40,000	45,000
Walk-in/Other Requests	1,780	2,200	2,300

POLICE-COMMUNICATIONS

Fund: General

Function: Public Safety

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

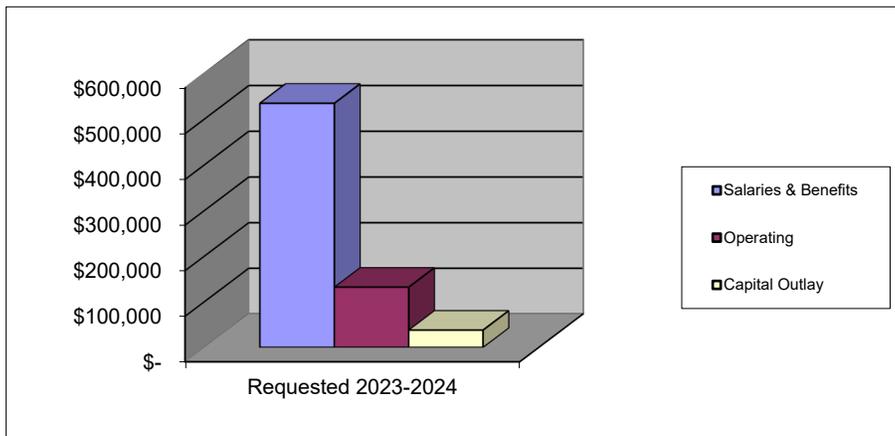
Object of Expenditures	Actual FY 2021-22	Budget FY 2022-23	Expected FY 2022-23	Requested FY 2023-24
Salaries & Benefits	\$ 450,402	\$ 530,444	\$ 507,801	\$ 534,805
Operating	93,840	129,510	116,460	132,280
Capital Outlay	137,426	-	-	38,000
<b>Total</b>	<b>\$ 681,668</b>	<b>\$ 659,954</b>	<b>\$ 624,261</b>	<b>\$ 705,085</b>

Revenues by Type	Actual FY 2021-22	Budget FY 2022-23	Expected FY 2022-23	Requested FY 2023-24
General Revenues	\$ 681,668	\$ 659,954	\$ 624,261	\$ 705,085

	Actual FY 2021-22	Budget FY 2022-23	Expected FY 2022-23	Requested FY 2023-24
Budgeted Employees - Full Time	7.0	7.0	7.0	7.0
Budgeted Employees - Part Time	-	-	-	-

2023-2024 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

Eventide Nexlog Comm Center Replacement \$ 38,000



2023-2024 ANNUAL BUDGET  
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2023-2024	Department: Police-Communications	Function: Public Safety		Fund: 10	Department: 514		
Object Code	Object Title	2022-2023 Budget as of 04/25/23	2022-2023 Expected	2023-2024 Continuation	2023-2024 New Budget Requests	2023-2024 Total Request	% Increase (Decrease)
105140200	SALARIES & WAGES	\$ 351,295	\$ 327,530	\$ 351,285	\$ -	\$ 351,285	(0.0%)
105140300	OVERTIME	27,000	31,000	31,000	-	31,000	14.8%
105140400	UNEMPLOYMENT INSURANCE	-	-	-	-	-	0.0%
105140500	FICA EXPENSE	28,940	27,411	29,248	-	29,248	1.1%
105140600	GROUP INSURANCE EXPENSE	61,600	61,600	54,880	-	54,880	(10.9%)
105140700	RETIREMENT EXPENSE	43,594	42,680	49,277	-	49,277	13.0%
105140800	DEFERRED COMPENSATION	18,015	17,580	19,115	-	19,115	6.1%
	EMPLOYEE BENEFITS	530,444	507,801	534,805	-	534,805	
105141300	TELEPHONE	37,000	37,000	39,000	-	39,000	5.4%
105141400	TRAINING & TRAVEL	8,500	6,500	8,500	-	8,500	0.0%
105141600	EQUIPMENT MAINTENANCE	35,000	28,000	35,000	-	35,000	0.0%
105142100	RENT	7,000	7,000	7,300	-	7,300	4.3%
105143300	DEPARTMENTAL SUPPLIES	21,000	19,000	21,000	-	21,000	0.0%
105143600	UNIFORMS	5,250	4,800	5,250	-	5,250	0.0%
105144500	CONTRACTUAL SERVICES	13,100	11,500	13,100	-	13,100	0.0%
105144510	INS-PROPERTY & GENERAL	1,980	1,980	2,150	-	2,150	8.6%
105145300	DUES & SUBSCRIPTIONS	680	680	980	-	980	44.1%
	OPERATING EXPENDITURES	129,510	116,460	132,280	-	132,280	
105147403	CAPITAL-OTHER EQUIPMENT	-	-	-	38,000	38,000	0.0%
	CAPITAL OUTLAY	-	-	-	38,000	38,000	
	TOTAL EXPENDITURES	<u>\$ 659,954</u>	<u>\$ 624,261</u>	<u>\$ 667,085</u>	<u>\$ 38,000</u>	<u>\$ 705,085</u>	

## DEPARTMENTAL NEW CAPITAL REQUESTS DETAIL

Department: 514 POLICE

Function: Public Safety

Project Title: Eventide Nexlog  
Recording system

Fund: General Fund

**Project Description:**

The Eventide Nexlog for the Communications Center is at the end of life and should be replaced. This recording system is used for radio recordings in dispatch and the phone system throughout the building.

This complete replacement includes hardware, software, licensing and installation.

IT Department has been consulted on this project for guidance for the correct specifications, and installation.

Costs- \$38,000		2023-2024
<b>Total-</b>		<b>\$38,000</b>

## POLICE - INVESTIGATIONS

**Narrative:** The Investigation Division of the Southern Pines Police Department is responsible for the in-depth investigation of criminal activity occurring 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.

Additional responsibilities of the Investigation Division include victim/witness services, conducting follow-up investigations of cases involving juvenile offenders, processing juvenile arrests, preparing and presenting court cases in which a juvenile is involved and diverting juvenile offenders from the juvenile justice system when appropriate.

The Investigation Division collaborates closely with federal, state and local law enforcement agencies to address illegal drug activity in Southern Pines and surrounding communities with investigators specifically assigned to conduct narcotics related investigations. In addition, specialty assignments and training include participating in the North Carolina Internet Crimes Against Children (ICAC) Task Force and administering Voice Stress Analysis (VSA) examinations.

Through organized investigative case management, the Division strives to ensure all criminal investigations are given appropriate follow-up. Investigators in this division remain proactive using the CompStat crime management model and community-based policing philosophies and practices to prevent, minimize or eliminate crime.

The Division is comprised of six (6) Investigators and one (1) Investigator-Sergeant, with the Operations Captain maintaining oversight of the Division.

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### Performance Measures:

	2021-2022 Actual	2022-2023 Projected	2023-2024 Proposed
Crimes Reported	1,442	1,575	1,650
Crimes Reviewed by Investigations	1,362	1,600	1,700
Cases Assigned to Investigations Division	518	630	650
Cases Cleared by Investigations Division	224	250	300

POLICE-INVESTIGATIONS

Fund: General

Function: Public Safety

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

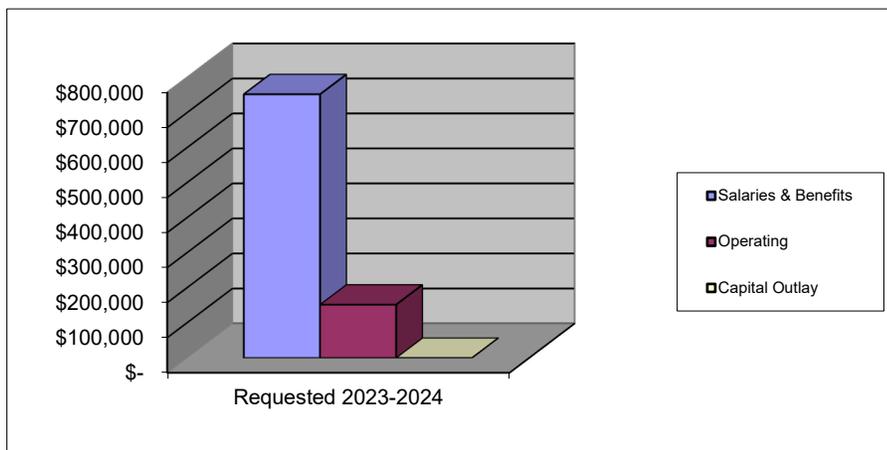
Object of Expenditures	Actual FY 2021-22	Budget FY 2022-23	Expected FY 2022-23	Requested FY 2023-24
Salaries & Benefits	\$ 551,120	\$ 680,868	\$ 628,555	\$ 753,071
Operating	71,891	146,150	124,900	152,150
Capital Outlay	42,919	104,000	122,000	-
<b>Total</b>	<b>\$ 665,930</b>	<b>\$ 931,018</b>	<b>\$ 875,455</b>	<b>\$ 905,221</b>

Revenues by Type	Actual FY 2021-22	Budget FY 2022-23	Expected FY 2022-23	Requested FY 2023-24
General Revenues	\$ 665,930	\$ 931,018	\$ 875,455	\$ 905,221

	Actual FY 2021-22	Budget FY 2022-23	Expected FY 2022-23	Requested FY 2023-24
Budgeted Employees	7.0	7.0	7.0	7.0
Budgeted Employees - Part Time	-	-	-	-

2023-2024 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

There are no capital outlay requests in this budget.



2023-2024 ANNUAL BUDGET  
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2023-2024	Department: Police-Investigations	Function: Public Safety		Fund: 10	Department: 515		
Object Code	Object Title	2022-2023 Budget as of 04/25/23	2022-2023 Expected	2023-2024 Continuation	2023-2024 New Budget Requests	2023-2024 Total Request	% Increase (Decrease)
105150200	SALARIES & WAGES	\$ 412,505	\$ 399,700	\$ 471,073	\$ -	\$ 471,073	14.2%
105150300	OVERTIME	36,000	31,000	36,000	-	36,000	0.0%
105150130	SEPARATION ALLOWANCE	31,803	31,803	31,803	-	31,803	0.0%
105150150	PD EXTRA DUTY FEE	10,000	7,000	10,000	-	10,000	0.0%
105150250	SRT/CNT ACTIVATION STIPEND	7,000	7,000	7,000	-	7,000	0.0%
105150400	UNEMPLOYMENT INSURANCE	-	-	-	-	-	0.0%
105150500	FICA EXPENSE	38,025	31,717	42,527	-	42,527	11.8%
105150600	GROUP INSURANCE EXPENSE	61,600	50,250	54,880	-	54,880	(10.9%)
105150700	RETIREMENT EXPENSE	60,670	49,655	73,581	-	73,581	21.3%
105150800	401K EMPLOYER SHARE	23,265	20,430	26,207	-	26,207	12.6%
	EMPLOYEE BENEFITS	680,868	628,555	753,071	-	753,071	
105151100	POSTAGE	750	500	750	-	750	0.0%
105151400	TRAINING & TRAVEL	13,000	11,000	13,000	-	13,000	0.0%
105151700	AUTO REPAIR	10,000	10,000	10,000	-	10,000	0.0%
105152200	LEASED EQUIPMENT	-	-	-	-	-	0.0%
105153100	AUTO OPERATING	24,000	20,000	24,000	-	24,000	0.0%
105153300	DEPARTMENTAL SUPPLIES	19,500	19,000	19,500	-	19,500	0.0%
105153600	UNIFORMS	15,000	11,300	15,000	-	15,000	0.0%
105153900	SPECIAL OPERATIONS	14,000	6,000	14,000	-	14,000	0.0%
105154500	CONTRACTUAL SERVICES	29,900	25,500	29,900	-	29,900	0.0%
105154510	INS-PROPERTY & GENERAL	19,000	21,000	25,000	-	25,000	31.6%
105155300	DUES & SUBSCRIPTIONS	1,000	600	1,000	-	1,000	0.0%
	OPERATING EXPENDITURES	146,150	124,900	152,150	-	152,150	
105157402	CAPITAL-MOTOR VEHICLE	104,000	107,000	-	-	-	0.0%
105157403	CAPITAL-OTHER EQUIPMENT	-	15,000	-	-	-	0.0%
	CAPITAL OUTLAY	104,000	122,000	-	-	-	
	TOTAL EXPENDITURES	<u>\$ 931,018</u>	<u>\$ 875,455</u>	<u>\$ 905,221</u>	<u>\$ -</u>	<u>\$ 905,221</u>	



**Southern**  
**Pines** NORTH  
CAROLINA

## FIRE

**Narrative:** Since our beginning on February 13, 1898, Southern Pines Fire & Rescue has continuously adapted and changed to meet the needs of our community. Our primary goals include life safety, incident stabilization, and property conservation.

We strive to meet these goals through a variety of programs. Each program revolves around our goals and includes Fire and Life Safety Education, Fire Inspections, Fire Prevention, Emergency Medical Response, Hazardous Materials Response, Heavy Rescue and our most well-known program Fire Suppression.

Our typical daily duties may consist of fire inspections to eliminate fire code violations, reviewing construction plans, teaching fire and life safety classes to the public, teaching CPR and first aid to the public, smoke detector installation, developing pre-fire plans, fire and arson investigation, disaster preparedness, emergency medical response, child safety seat inspection and installation, maintaining the fire station and fire apparatus, maintaining over 1,400 fire hydrants, teaching fire extinguisher use to the public, and emergency response to a variety of call types including fires.

The men and women of the Southern Pines Fire Department are dedicated to the education of the public in order to promote life safety and they serve in a professional manner and are always exhibiting care and compassion to our citizens and visitors.

### Performance Measures:

	2021-2022 Actual	2022-2023 Projected	2023-2024 Proposed
Fires	225	185	195
Overpressure Rupture, Explosion & Overheat	0	0	1
Rescue & Emergency Medical Service Incidents	1506	1413	1450
Hazardous Condition (No Fire)	120	100	120
Service Calls	118	150	155
Good Intent Calls	279	280	290
False Alarms & False Calls	380	380	385
Severe Weather & Natural Disaster	98	52	60
Special Incident Type	0	0	0
 Total Incident Responses	 2727	 2560	 2656
 Fire Inspections	 1759	 2000	 2100
Fire Investigations	63	75	85
Fire & Life Safety Public Education Classes	141	150	160

FIRE

Fund: General

Function: Public Safety

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

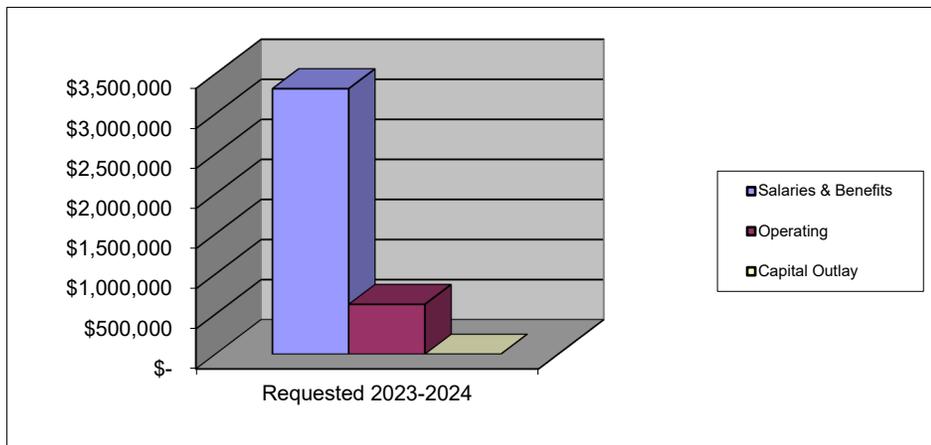
Object of Expenditures	Actual FY 2021-22	Budget FY 2022-23	Expected FY 2022-23	Requested FY 2023-24
Salaries & Benefits	\$ 2,504,170	\$ 2,736,780	\$ 2,721,175	\$ 3,313,084
Operating	497,406	568,512	575,162	621,550
Capital Outlay	115,047	303,000	303,177	-
<b>Total</b>	<b>\$ 3,116,623</b>	<b>\$ 3,608,292</b>	<b>\$ 3,599,514</b>	<b>\$ 3,934,634</b>

Revenues by Type	Actual FY 2021-22	Budget FY 2022-23	Expected FY 2022-23	Requested FY 2023-24
Fire District	\$ 475,122	\$ 538,996	\$ 581,241	\$ 468,150
Fire Grants	146,410	75,120	75,120	-
Donations	2,500	-	2,500	2,500
General Revenues	2,492,591	2,994,176	2,940,653	3,463,984
<b>Total</b>	<b>\$ 3,116,623</b>	<b>\$ 3,608,292</b>	<b>\$ 3,599,514</b>	<b>\$ 3,934,634</b>

	Actual FY 2021-22	Budget FY 2022-23	Expected FY 2022-23	Requested FY 2023-24
Budgeted Employees-Full Time	33.0	33.0	33.0	39.0
Budgeted Employees-Part Time	17.0	17.0	17.0	17.0

2023-2024 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

There are no capital outlay requests in this budget.



2023-2024 ANNUAL BUDGET  
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2023-2024	Department: Fire	Function: Public Safety			Fund: 10	Department: 530	
Object Code	Object Title	2022-2023 Budget as of 04/25/23	2022-2023 Expected	2023-2024 Continuation	2023-2024 New Budget Requests	2023-2024 Total Request	% Increase (Decrease)
105300200	SALARIES & WAGES	\$ 1,955,290	\$ 1,950,350	\$ 2,121,334	\$ 242,450	\$ 2,363,784	20.9%
105300150	FIRE EXTRA DUTY FEE	5,000	5,000	5,000	-	5,000	0.0%
105300300	OVERTIME	17,000	31,000	35,000	-	35,000	105.9%
105300400	UNEMPLOYMENT INSURANCE	-	-	-	-	-	0.0%
105300500	FICA EXPENSE	149,910	151,960	165,346	18,545	183,891	22.7%
105300600	GROUP INSURANCE EXPENSE	290,400	260,000	258,720	47,040	305,760	5.3%
105300700	RETIREMENT EXPENSE	225,700	228,395	272,956	31,250	304,206	34.8%
105300800	DEFERRED COMPENSATION	93,480	94,470	103,320	12,123	115,443	23.5%
	EMPLOYEE BENEFITS	2,736,780	2,721,175	2,961,676	351,408	3,313,084	
105301100	POSTAGE	450	300	450	-	450	0.0%
105301200	PRINTING	300	200	300	-	300	0.0%
105301300	TELEPHONE	14,000	14,500	16,000	-	16,000	14.3%
105301400	TRAINING & TRAVEL-OPERATE	28,000	28,500	30,000	-	30,000	7.1%
105301401	TRAINING & TRAVEL-INSPECT	4,000	4,000	5,000	-	5,000	25.0%
105301600	EQUIPMENT MAINTENANCE	24,000	25,000	25,000	-	25,000	4.2%
105301700	AUTO REPAIR	56,000	56,000	50,000	-	50,000	(10.7%)
105301800	UTILITIES	36,000	38,000	38,000	-	38,000	5.6%
105303100	AUTO OPERATING	62,000	62,000	60,000	-	60,000	(3.2%)
105302200	LEASES/SBITAS	-	8,000	13,000	-	13,000	0.0%
105303300	DEPARTMENTAL SUPPLIES	185,500	185,500	222,800	-	222,800	20.1%
105303500	LAUNDRY & CLEANING	700	700	700	-	700	0.0%
105303600	UNIFORMS	23,000	23,500	25,000	-	25,000	8.7%
105304500	CONTRACTUAL SERVICES	30,062	28,462	24,300	-	24,300	(19.2%)
105304510	INS-PROPERTY & GENERAL	93,500	90,000	100,000	-	100,000	7.0%
105305300	DUES & SUBSCRIPTIONS	7,000	6,500	7,000	-	7,000	0.0%
105305400	INSURANCE & BONDS	4,000	4,000	4,000	-	4,000	0.0%
	OPERATING EXPENDITURES	568,512	575,162	621,550	-	621,550	
105307402	CAPITAL-MOTOR VEHICLE	285,000	285,000	-	-	-	(100.0%)
105307403	CAPITAL-OTHER EQUIPMENT	18,000	18,177	-	-	-	(100.0%)
	CAPITAL OUTLAY	303,000	303,177	-	-	-	
	TOTAL EXPENDITURES	<u>\$ 3,608,292</u>	<u>\$ 3,599,514</u>	<u>\$ 3,583,226</u>	<u>\$ 351,408</u>	<u>\$ 3,934,634</u>	



**Southern**  
**Pines** NORTH  
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## PLANNING

**Narrative:** The Planning Department provides overall coordination of the Town’s physical and community development activities. Functions of the Planning Department include processing entitlement applications such as rezonings, ordinance amendments, Planned Developments and Special Use Permits as well as reviewing subdivisions and subdivision exemptions. Planning staff also supports the Planning Board, Board of Adjustment, and the Historic District Commission. Planning is the lead division regarding the preparation of land use and land development plans and policies.

Performance Measures:

	2021-2022 Actual	2022- 2023 Projected	2023-2024 Proposed
Special Use Permits	9	4	4
Zoning Map Amendments	1	2	2
Planned Developments (CDP and PDP)	8	10	10
Subdivision Review (Minors and Final Plats)	14	16	16
Exempt Plat Review	32	24	24
TRC Pre-Application Meetings	52	48	48
Site Plan Review	16	24	24
Architectural Review	12	20	20
Nuisance/Zoning Complaint Notices Sent	31/493	30/350	30/350
Sign Permits	62	70	70
Misc. Zoning Permits (Fences, etc.)	149	160	160

**FY 2022-23 Accomplishments:** The Planning Department continued a primary allocation of resources towards efficient administration of core current planning tasks, such as responding to development feasibility inquiries and reviewing various applications for site-specific development approvals. The Planning Department also undertook some special projects of significant importance to the community. A new community-wide Comprehensive Long-Range Plan and a new Planned Development on town-owned property were both created following extensive community outreach efforts. Multiple Unified Development Ordinance amendments were prepared and processed to improve the clarity and functionality of the town’s zoning regulations. The Planning Department applied for and was awarded an Underrepresented Communities grant from the National Park Service. The Planning staff grew in FY 22-23 with the addition of a new Planner I position focused on pre-application and site plan review. The Planning Department also undertook a long-overdue, system-wide reorganization of the office’s electronic filing system to make file retrieval more intuitive and efficient.

**FY 2023-24 Projects:** During the next fiscal year, the Planning Department will continue the same core functions described above. Special projects may include regulatory implementation of the new Comprehensive Long-Range Plan, follow-up small area, neighborhood or strategic planning initiatives and revisions to the town’s sign code, architectural code or short-term rental regulations. The Planning Department will also continue to work with individuals and groups in the West Southern Pines community to implement community-based redevelopment strategies.

PLANNING

Fund: General

Function: Economic & Physical  
Development

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

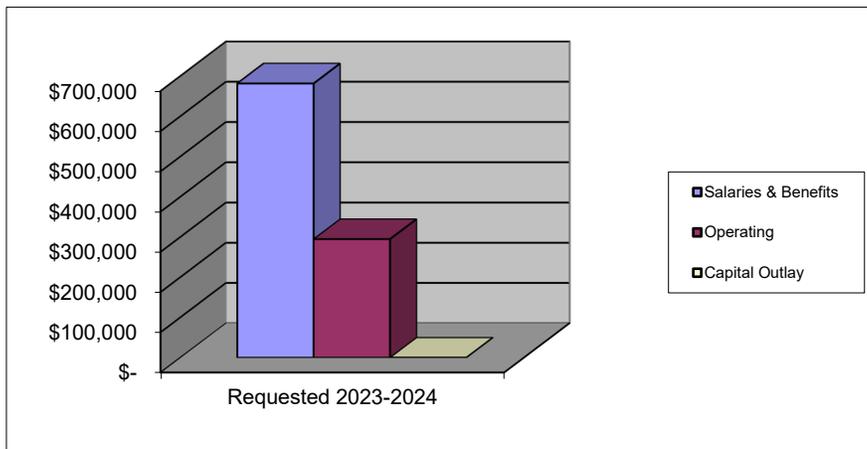
Object of Expenditures	Actual FY 2021-22	Budget FY 2022-23	Expected FY 2022-23	Requested FY 2023-24
Salaries & Benefits	\$ 416,940	\$ 602,627	\$ 586,899	\$ 681,681
Operating	103,017	306,000	317,215	295,020
Capital Outlay	-	-	-	-
<b>Total</b>	<b>\$ 519,957</b>	<b>\$ 908,627</b>	<b>\$ 904,114</b>	<b>\$ 976,701</b>

Revenues by Type	Actual FY 2021-22	Budget FY 2022-23	Expected FY 2022-23	Requested FY 2023-24
Fees	\$ 108,408	\$ 120,000	\$ 120,000	\$ 145,000
General Revenues	411,549	788,627	784,114	831,701
<b>Total</b>	<b>\$ 519,957</b>	<b>\$ 908,627</b>	<b>\$ 904,114</b>	<b>\$ 976,701</b>

	Actual FY 2021-22	Budget FY 2022-23	Expected FY 2022-23	Requested FY 2023-24
Budgeted Employees	6.0	7.0	7.0	7.0

2023-2024 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

There are no capital outlay requests in this budget.



2023-2024 ANNUAL BUDGET  
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2023-2024	Department: Planning	Function: Economic & Physical Development	Fund: 10	Department: 540			
Object Code	Object Title	2022-2023 Budget as of 04/25/23	2022-2023 Expected	2023-2024 Continuation	2023-2024 New Budget Requests	2023-2024 Total Request	% Increase (Decrease)
105400200	SALARIES & WAGES	\$ 437,215	\$ 435,035	\$ 499,282	\$ -	\$ 499,282	14.2%
105400400	UNEMPLOYMENT INSURANCE	-	-	-	-	-	0.0%
105400500	FICA EXPENSE	33,447	31,899	38,194	-	38,194	14.2%
105400600	GROUP INSURANCE EXPENSE	57,200	49,525	54,880	-	54,880	(4.1%)
105400700	RETIREMENT EXPENSE	52,905	49,890	64,359	-	64,359	21.7%
105400800	DEFERRED COMPENSATION	21,860	20,550	24,966	-	24,966	14.2%
	EMPLOYEE BENEFITS	602,627	586,899	681,681	-	681,681	
105401100	POSTAGE	1,000	2,000	2,000	-	2,000	100.0%
105401200	PRINTING	200	250	490	-	490	145.0%
105401300	TELEPHONE	3,200	3,000	2,800	4,500	7,300	128.1%
105401400	TRAINING & TRAVEL	7,000	7,500	15,000	3,500	18,500	164.3%
105401600	EQUIPMENT MAINTENANCE	400	-	-	-	-	(100.0%)
105401700	AUTO REPAIR	1,000	250	1,000	-	1,000	0.0%
105401800	UTILITIES	3,000	1,800	2,000	-	2,000	(33.3%)
105403100	AUTO OPERATING	1,000	750	1,000	-	1,000	0.0%
105403300	DEPARTMENTAL SUPPLIES	7,000	13,600	8,000	-	8,000	14.3%
105404500	CONTRACTUAL SERVICES	18,000	8,000	12,000	-	12,000	(33.3%)
105404510	INS-PROPERTY & GENERAL	8,000	9,865	10,000	-	10,000	25.0%
105404600	PROFESSIONAL SERVICES	250,000	265,000	-	225,000	225,000	(10.0%)
105404700	CARD PROCESSING FEE	200	200	230	-	230	15.0%
105405300	DUES & SUBSCRIPTIONS	6,000	5,000	5,000	2,500	7,500	25.0%
105406000	HOMEOWNER RECOVERY FD	-	-	-	-	-	0.0%
	OPERATING EXPENDITURES	306,000	317,215	59,520	235,500	295,020	
105407402	CAPITAL-MOTOR VEHICLE	-	-	-	-	-	0.0%
	CAPITAL OUTLAY	-	-	-	-	-	
	TOTAL EXPENDITURES	<u>\$ 908,627</u>	<u>\$ 904,114</u>	<u>\$ 741,201</u>	<u>\$ 235,500</u>	<u>\$ 976,701</u>	



**Southern**  
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## INSPECTIONS

**Narrative:** The Inspections Division is responsible for enforcing various Federal, State, and Town codes, most notably the North Carolina Building Code, Minimum Housing Code, and the Town Code of Ordinances.

The Inspections Division reviews plans and issues permits for new construction and alterations on both residential and commercial projects. The division inspects construction, electrical, plumbing, and mechanical installations to verify code compliance as required by North Carolina Department of Insurance.

The Division includes three (3) inspectors and one (1) permit specialist, under the oversight of the Chief Building Inspector, for a total of five (5) full-time employees.

Performance Measures:

	2021-2022 Actual	2022-2023 Projected	2023-2024 Proposed
Building Inspections Performed	2892	3200	2900
Electrical Inspections Performed	1734	1700	1700
Mechanical Inspections Performed	1197	1250	1300
Other Inspections Performed	797	800	850
Plumbing Inspections Performed	824	650	750
Insulation Inspections Performed	719	600	700
Building Permits Issued (Commercial/Residential)	436	380	480
Electrical Permits Issued	502	330	400
Plumbing Permits Issued	98	90	100
Mechanical Permits Issued	550	600	650
Other Permits Issued	256	285	300

## INSPECTIONS

Fund: General

Function: Economic & Physical Development

Inspections Division Goal: To assist the residents and the builder/contractors by providing compliance of the building codes by performing necessary inspections on building & structures and enforcement of applicable codes.

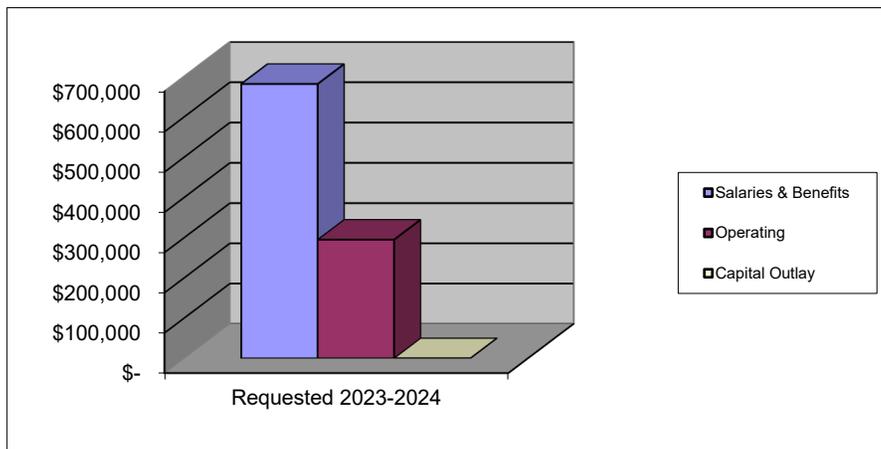
Object of Expenditures	Actual FY 2021-22	Budget FY 2022-23	Expected FY 2022-23	Requested FY 2023-24
Salaries & Benefits	\$ 337,836	\$ 432,720	\$ 428,400	\$ 478,265
Operating	68,914	94,695	91,895	96,300
Capital Outlay	-	-	-	-
<b>Total</b>	<b>\$ 406,750</b>	<b>\$ 527,415</b>	<b>\$ 520,295</b>	<b>\$ 574,565</b>

Revenues by Type	Actual FY 2021-22	Budget FY 2022-23	Expected FY 2022-23	Requested FY 2023-24
Fees	\$ 468,957	\$ 325,000	\$ 525,385	\$ 325,000
Homeowner Recovery	2,800	1,000	1,200	1,000
General Revenues	(65,007)	201,415	(6,290)	248,565
<b>Total</b>	<b>\$ 406,750</b>	<b>\$ 527,415</b>	<b>\$ 520,295</b>	<b>\$ 574,565</b>

	Actual FY 2021-22	Budget FY 2022-23	Expected FY 2022-23	Requested FY 2023-24
Budgeted Employees	5.0	5.0	5.0	5.0
Budgeted Employees-Part Time	1.0	1.0	1.0	1.0

### 2023-2024 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

There are no capital outlay requests in this budget.



2023-2024 ANNUAL BUDGET  
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2023-2024	Department: Inspections	Function: Economic & Physical Development	Fund: 10	Department: 545			
Object Code	Object Title	2022-2023 Budget as of 04/25/23	2022-2023 Expected	2023-2024 Continuation	2023-2024 New Budget Requests	2023-2024 Total Request	% Increase (Decrease)
105450200	SALARIES & WAGES	\$ 311,595	\$ 315,075	\$ 354,726	\$ -	\$ 354,726	13.8%
105450400	UNEMPLOYMENT INSURANCE	-	-	-	-	-	0.0%
105450500	FICA EXPENSE	23,840	23,155	27,137	-	27,137	13.8%
105450600	GROUP INSURANCE EXPENSE	44,000	39,075	39,200	-	39,200	(10.9%)
105450700	RETIREMENT EXPENSE	37,705	36,190	41,215	-	41,215	9.3%
105450800	DEFERRED COMPENSATION	15,580	14,905	15,987	-	15,987	2.6%
	EMPLOYEE BENEFITS	432,720	428,400	478,265	-	478,265	
105451100	POSTAGE	300	200	300	-	300	0.0%
105451200	PRINTING	300	250	300	-	300	0.0%
105451300	TELEPHONE	6,000	7,900	9,500	-	9,500	58.3%
105451400	TRAINING & TRAVEL	9,000	9,000	9,000	-	9,000	0.0%
105451600	EQUIPMENT MAINTENANCE	200	200	200	-	200	0.0%
105451700	AUTO REPAIR	5,000	4,600	5,000	-	5,000	0.0%
105451800	UTILITIES	7,000	7,000	7,000	-	7,000	0.0%
105453100	AUTO OPERATING	6,000	6,500	9,000	-	9,000	50.0%
105453300	DEPARTMENTAL SUPPLIES	12,000	8,500	15,000	-	15,000	25.0%
105454500	CONTRACTUAL SERVICES	26,970	26,970	18,500	-	18,500	(31.4%)
105454510	INS-PROPERTY & GENERAL	13,275	13,275	15,000	-	15,000	13.0%
105454600	PROFESSIONAL SERVICES	1,150	-	-	-	-	(100.0%)
105454700	CARD PROCESSING FEE	2,500	2,500	2,500	-	2,500	0.0%
105455300	DUES & SUBSCRIPTIONS	2,000	2,000	2,000	-	2,000	0.0%
105456000	HOMEOWNER RECOVERY FD	3,000	3,000	3,000	-	3,000	0.0%
	OPERATING EXPENDITURES	94,695	91,895	96,300	-	96,300	
105457402	CAPITAL-MOTOR VEHICLE	-	-	-	-	-	0.0%
	CAPITAL OUTLAY	-	-	-	-	-	
	TOTAL EXPENDITURES	<u>\$ 527,415</u>	<u>\$ 520,295</u>	<u>\$ 574,565</u>	<u>\$ -</u>	<u>\$ 574,565</u>	



**Southern**  
**Pines** NORTH  
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## STREETS

**Narrative:** The objective of the Streets Division is to keep all public transportation routes open and in a safe traveling condition. The Streets Division plans to maintain approximately 171.41 lane miles of paved streets and 0.42 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; crack-sealing; resurfacing; and general street repair.

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Performance Measures:

	2020-21 Actual	2022-23 Projected	2023-24 Proposed
Tons of Asphalt Placed (Town Forces)	503	550	600
Sq. Yards of Sidewalk Placed (Town Forces)	174	150	200
Sq. Yards of Sidewalk Placed (Contractor)	867	833	TBD
Linear Feet – Storm Drainage Pipe Installed	48	50	48
Traffic Signs Installed	61	78	80
Miles of Paved Streets Maintained	169.41	171.41	TBD
Miles of Streets Resurfaced	2.61	5.0	5.00
Miles of Streets Swept	3746	4,000	4,500

**FY 2022-23 Accomplishments:** During FY 2022-23, the Division is continuing to complete its annual resurfacing pavement projects within city limits. The Division completed over 2.64 miles of crack sealing on Town roads. Street Department helped out with the Campbell House tree project that removed several trees on the property. Over saw the completion of the sidewalk project continuing along S. Bennett St. FY 2022-23. We have started our own in- house CDL driver program to help out and with the shortage of CDL drivers, and to strengthen all departments within the town. The Department also acquired maintenance of roads in Arboretum and In Ravensbrook, with the additional of Broom Sedge Ln, Cone Cir, Sweetbay Ct and the remainder of N Bracken Fern Ln, Amelia Dr from Waynor Rd to Rossborn Ln, Fleming Ct, and Rossborn Ln. This addition gives the department a little over 2 miles of roadway maintenance added.

**FY 2023-24 Projects:** In FY 2023-24 work will continue with sidewalk installations along S. Bennett Street. As part of the dirt road paving schedule, the division seeks to pave the 600blk SE Broad St & 700 NE of Southeast Broad Street. Other paving projects include the annual resurfacing project. The division is requesting a new replacement rear tailgate salt spreader which will replace our phased-out unit that does not fit on our new trucks. This will keep the department operating smoothly and to continue to treat our streets at the highest rate during as weather event. We will continue to seek the downtown brick project throughout the historic district, to improve pedestrian safety and reduce mowing maintenance, as well as enhance the beautification of our Downtown. The division will also continue its annual crack sealing program to prolong the life expectancy of roadways. We are also planning a new pavement condition survey in the 2023-24 budget request.

STREET

Fund: General

Function: Transportation

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

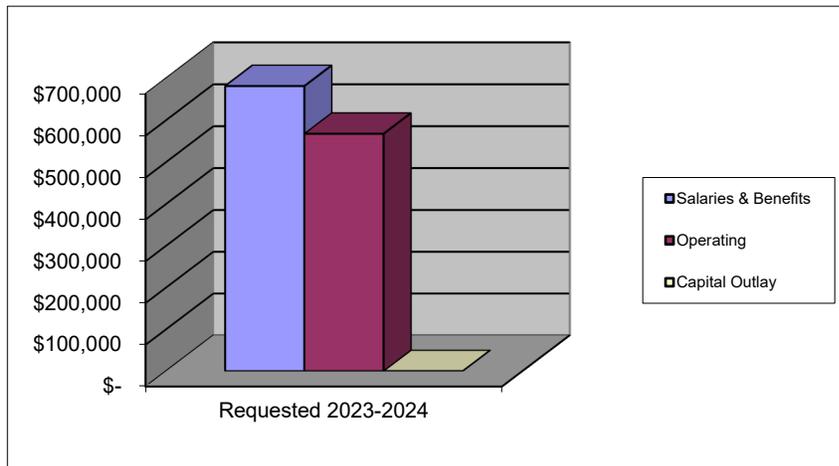
Object of Expenditures	Actual FY 2021-22	Budget FY 2022-23	Expected FY 2022-23	Requested FY 2023-24
Salaries & Benefits	\$ 763,576	\$ 890,435	\$ 864,170	\$ 922,114
Operating	461,226	555,900	519,750	567,900
Capital Outlay	725,841	-	10,000	-
<b>Total</b>	<b>\$ 1,950,643</b>	<b>\$ 1,446,335</b>	<b>\$ 1,393,920</b>	<b>\$ 1,490,014</b>

Revenues by Type	Actual FY 2021-22	Budget FY 2022-23	Expected FY 2022-23	Requested FY 2023-24
Powell Bill	\$ 481,723	\$ 481,723	\$ 484,069	\$ 481,723
Street Revenue	50,321	30,000	30,000	30,000
General Revenues	1,418,599	934,612	879,851	978,291
<b>Total</b>	<b>\$ 1,950,643</b>	<b>\$ 1,446,335</b>	<b>\$ 1,393,920</b>	<b>\$ 1,490,014</b>

	Actual FY 2021-22	Budget FY 2022-23	Expected FY 2022-23	Requested FY 2023-24
Budgeted Employees	15.0	15.0	15.0	15.0

2023-2024 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

There are no capital outlay requests in this budget.



2023-2024 ANNUAL BUDGET  
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2023-2024	Department: Street	Function: Transportation			Fund: 10	Department: 560	
Object Code	Object Title	2022-2023 Budget as of 04/25/23	2022-2023 Expected	2023-2024 Continuation	2023-2024 New Budget Requests	2023-2024 Total Request	% Increase (Decrease)
105600200	SALARIES & WAGES	\$ 592,960	\$ 583,895	\$ 625,840	\$ -	\$ 625,840	5.5%
105600300	OVERTIME	15,000	8,500	15,000	-	15,000	0.0%
105600400	UNEMPLOYMENT INSURANCE	-	-	-	-	-	0.0%
105600500	FICA EXPENSE	46,510	45,325	49,025	-	49,025	5.4%
105600600	GROUP INSURANCE EXPENSE	132,000	127,485	117,600	-	117,600	(10.9%)
105600700	RETIREMENT EXPENSE	73,565	70,095	82,605	-	82,605	12.3%
105600800	DEFERRED COMPENSATION	30,400	28,870	32,044	-	32,044	5.4%
	EMPLOYEE BENEFITS	890,435	864,170	922,114	-	922,114	
105601300	TELEPHONE	10,000	3,500	6,500	-	6,500	(35.0%)
105601400	TRAINING & TRAVEL	11,000	10,000	15,000	-	15,000	36.4%
105601600	EQUIPMENT MAINTENANCE	40,000	36,000	40,000	-	40,000	0.0%
105601700	AUTO REPAIR	18,000	16,000	18,000	-	18,000	0.0%
105601800	UTILITIES	165,000	143,000	165,000	-	165,000	0.0%
105603100	AUTO OPERATING	40,000	46,800	49,000	-	49,000	22.5%
105603300	DEPARTMENTAL SUPPLIES	185,500	170,000	185,500	-	185,500	0.0%
105604500	CONTRACTUAL SERVICES	41,000	35,950	43,500	-	43,500	6.1%
105604510	INS-PROPERTY & GENERAL	42,900	40,000	42,900	-	42,900	0.0%
105604600	PROFESSIONAL SERVICES	2,000	18,000	2,000	-	2,000	0.0%
105605300	DUES & SUBSCRIPTIONS	500	500	500	-	500	0.0%
	OPERATING EXPENDITURES	555,900	519,750	567,900	-	567,900	
105607300	PAVING	-	-	-	-	-	0.0%
105607402	CAPITAL-MOTOR VEHICLE	-	-	-	-	-	0.0%
105607403	CAPITAL-OTHER EQUIPMENT	-	10,000	-	-	-	0.0%
105607405	CAPITAL-BLDGS & STRUCTURE	-	-	-	-	-	0.0%
105607500	CONSTRUCTION	-	-	-	-	-	0.0%
	CAPITAL OUTLAY	-	10,000	-	-	-	
	TOTAL EXPENDITURES	\$ 1,446,335	\$ 1,393,920	\$ 1,490,014	\$ -	\$ 1,490,014	



**Southern**  
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## PUBLIC WORKS ADMINISTRATIVE/SANITATION

**Narrative:** The objectives of the Public Works Administrative and Sanitation division are to provide administrative and technical functions for the Public Works side of the Community Development Department, which include establishing priorities, training, supervision, developing plans and specifications for the water, sewer, fleet maintenance, buildings and grounds, and streets divisions. The division regularly interacts with citizens, contractors, developers, state and federal agencies. Duties also include administering the solid waste collection contract, the water treatment contract, and enforcement of the Town’s erosion and sedimentation control ordinance and grease trap ordinance. Public Works continues to evolve with greater emphasis placed on performance measurement, accountability, and teamwork strategies.

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Performance Measures:

	2021-2022 Actual	2022-2023 Projected	2023-2024 Proposed
Miles of Water Line Inspected	4.1	2.4	3.0
Miles of Sewer Line Inspected	2.75	0.75	0.85
Miles of Street Construction Inspected	4.2	1.8	2.0
Erosion Control Permits Issued	330	400	475
Erosion Control Inspections Site Visits	1100	1400	1600
Recycling Tons Collected	1145	1000	1050
Grease Trap Inspections	206	122	122
Capital Projects (\$MM)	4.09	4.53	15.25

**FY 2022-23 Accomplishments:** The division inspected the installation of improvements at numerous residential and commercial developments. Commercial development continues in Morganton Park North, Morganton Park South, and numerous smaller commercial projects. Residential development continued with Longleaf Golf & Family Club, Caropines, Ravensbrook, the Cottages on Midland and the Cottages on May in addition to a great number of smaller infill lot projects. The division assisted in numerous capital projects including the Bennett St Sidewalk, Reservoir Park Dam Improvements, Water Treatment Plant Modernization, Pennsylvania Water Line, ARO Lift Station, and multiple water and sewer infrastructure replacements. In FY 2022-23, the solid waste collection contract was in year five of a five-year contract.

**FY 2023-24 Projects:** The solid waste collection contract will be in a 18 month renewal. Inspections will continue with numerous commercial and residential projects slated for construction. Upgrades per the CIP for the water treatment plant will continue. The Pennsylvania Water Line project, Bennet Street Sidewalk, Longleaf Dam Sewer Relocation, and various utility projects will be in construction. The division will aid with other departmental projects including the implementation of the sewer system Rehabilitation and Replacement program, street resurfacing program, and the continued Sidewalk Master Plan implementation.

PUBLIC WORKS/SANITATION

Fund: General

Function: General Government

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

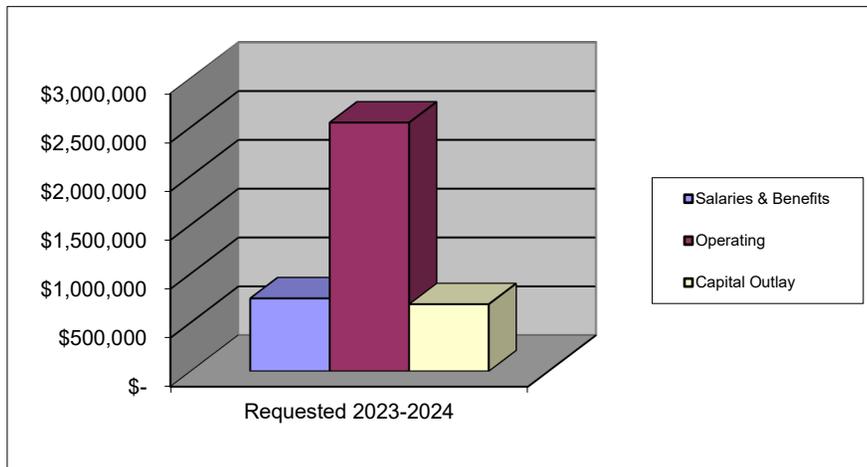
Object of Expenditures	Actual FY 2021-22	Budget FY 2022-23	Expected FY 2022-23	Requested FY 2023-24
Salaries & Benefits	\$ 317,490	\$ 374,740	\$ 371,388	\$ 745,737
Operating	2,201,052	2,429,058	2,408,731	2,545,678
Capital Outlay	-	726,000	-	685,813
<b>Total</b>	<b>\$ 2,518,542</b>	<b>\$ 3,529,798</b>	<b>\$ 2,780,119</b>	<b>\$ 3,977,228</b>

Revenues by Type	Actual FY 2021-22	Budget FY 2022-23	Expected FY 2022-23	Requested FY 2023-24
Fees	\$ 71,417	\$ 55,000	\$ 53,673	\$ 55,000
Disposal Fees	1,075,124	1,207,340	1,460,950	1,460,950
General Revenues	1,372,001	2,267,458	1,265,496	2,461,278
<b>Total</b>	<b>\$ 2,518,542</b>	<b>\$ 3,529,798</b>	<b>\$ 2,780,119</b>	<b>\$ 3,977,228</b>

	Actual FY 2021-22	Budget FY 2022-23	Expected FY 2022-23	Requested FY 2023-24
Budgeted Employees	3.0	4.0	4.0	12.0

2023-2024 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

New Position - Engineering Technician (9 month cost) \$ 65,816  
 Yard Debris Trucks (2) 425,824  
 Leaf Collection Truck 259,989  
 New Positions (7) - Yard Debris Crew (9 month cost) 318,274



2023-2024 ANNUAL BUDGET  
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2023-2024	Department: Public Works/Sanitation	Function: General Government		Fund: 10	Department: 565		
Object Code	Object Title	2022-2023 Budget as of 04/25/23	2022-2023 Expected	2023-2024 Continuation	2023-2024 New Budget Requests	2023-2024 Total Request	% Increase (Decrease)
105650200	SALARIES & WAGES	\$ 275,700	\$ 281,453	\$ 287,535	\$ 245,475	\$ 533,010	93.3%
105650400	UNEMPLOYMENT INSURANCE	-	-	-	-	-	0.0%
105650500	FICA EXPENSE	21,090	20,735	21,999	18,780	40,779	93.4%
105650600	GROUP INSURANCE EXPENSE	30,800	23,350	27,440	47,040	74,480	141.8%
105650700	RETIREMENT EXPENSE	33,360	32,475	37,066	33,750	70,816	112.3%
105650800	DEFERRED COMPENSATION	13,790	13,375	14,377	12,275	26,652	93.3%
	EMPLOYEE BENEFITS	374,740	371,388	388,417	357,320	745,737	
105651100	POSTAGE	300	25	300	-	300	0.0%
105651200	PRINTING	500	150	500	-	500	0.0%
105651300	TELEPHONE	3,480	3,600	3,120	11,100	14,220	308.6%
105651400	TRAINING & TRAVEL	14,250	13,894	9,750	4,000	13,750	(3.5%)
105651700	AUTO REPAIR	2,000	150	2,000	30,600	32,600	1530.0%
105651800	UTILITIES	4,350	922	1,500	-	1,500	(65.5%)
105653100	AUTO OPERATING	6,000	2,175	6,000	14,000	20,000	233.3%
105653300	DEPARTMENTAL SUPPLIES	4,500	20,000	7,500	31,000	38,500	755.6%
105654500	CONTRACTUAL SERVICES	2,363,853	2,342,927	2,332,058	52,700	2,384,758	0.9%
105654510	INS-PROPERTY & GENERAL	7,850	6,500	17,850	-	17,850	127.4%
105654600	PROFESSIONAL SERVICES	20,000	17,000	20,000	-	20,000	0.0%
105655300	DUES & SUBSCRIPTIONS	1,975	1,388	1,400	300	1,700	(13.9%)
	OPERATING EXPENDITURES	2,429,058	2,408,731	2,401,978	143,700	2,545,678	
105657401	CAPITAL-SOFTWARE/COMP EQ	-	-	-	-	-	0.0%
105657402	CAPITAL-MOTOR VEHICLE	726,000	-	-	685,813	685,813	0.0%
105657403	CAPITAL-OTHER EQUIPMENT	-	-	-	-	-	0.0%
	CAPITAL OUTLAY	726,000	-	-	685,813	685,813	
	TOTAL EXPENDITURES	<u>\$ 3,529,798</u>	<u>\$ 2,780,119</u>	<u>\$ 2,790,395</u>	<u>\$ 1,186,833</u>	<u>\$ 3,977,228</u>	

## DEPARTMENTAL NEW BUDGET REQUESTS DETAIL

Department: PW Administration

Function: General  
Government

Project Title: Engineering  
Technician

Fund: General Fund

**Project Description:**

An Engineering Technician is being requested to keep up with the increased demand for the various public works permits and site plans associated with residential and commercial development, and the subsequent data collection and closeout documentation. Actual duties for this position will be based on the selected candidate.

Costs	2023-2024
Salaries & Benefits	\$59,896
IT	\$4,610
Supplies	\$1,310
<b>Total</b>	<b>\$65,816</b>

## DEPARTMENTAL NEW BUDGET REQUESTS DETAIL

Department: PW Administration

Function: General  
Government

Project Title: Yard Debris  
Truck, Leaf Collection Truck and  
Yard Debris Crew (7 Positions)

Fund: General Fund

**Project Description:**

To provide 3 pieces of equipment and staffing (7 positions) for yard debris collections.

Costs		2023-2024
Yard Debris Trucks (2)		\$425,824
Leaf Collection Truck		\$259,989
New Positions (7)-Yard Debris Crew (9 months cost)		\$318,274
<b>Total</b>		<b>\$1,004,087</b>



**Southern**  
**Pines** 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, manages the town fuel system, including inventory and compliance. Fleet Maintenance provides skilled fabrication and welding services and ensures all vehicles meet state inspection criteria. The garage provides specifications for new vehicle purchases and manages disposal of old units.

Performance Measures:

	2021-2022 Actual	2022- 2023 Projected	2023- 2024 Proposed
Preventative Maintenance	184	196	196
State Inspections	83	108	112
Tire Changes/Repaired	164	180	180
Brake Repairs	39	49	49
Misc. Repairs	570	580	585
Total Work Orders	899	1113	1122

**FY 2022-23 Accomplishments:** During FY 2023-24, the Fleet Maintenance division successfully met all performance measurement goals applied to the division. The Fleet Maintenance division successfully maintained the vehicles of the Town and performed all required State of North Carolina inspections on the fleet. During FY 2022-23, the division has continued implementing the new fleet management software to improve reporting, inventory control, and work order processing. The division continued its maintenance operations on the Town’s fire and police fleets creating more efficiency and reducing downtime for these emergency service vehicles. The Fleet Maintenance Division also continued with its surplus schedule bringing in revenues from replaced or beyond service life vehicles and equipment.

**FY 2023-24 Projects:** In the upcoming year, the Fleet Maintenance division seeks to continue the advancement of the work order system to improve its preventative maintenance program. The division will continue to work with all departments to improve overall internal customer service.

FLEET MAINTENANCE

Fund: General

Function: General Government

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

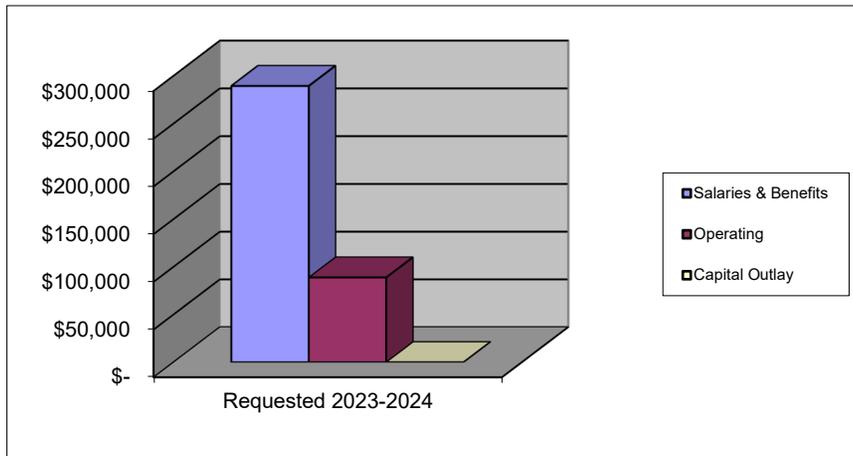
Object of Expenditures	Actual FY 2021-22	Budget FY 2022-23	Expected FY 2022-23	Requested FY 2023-24
Salaries & Benefits	\$ 249,274	\$ 286,070	\$ 271,720	\$ 289,434
Operating	51,432	80,380	65,959	88,880
Capital Outlay	-	-	-	-
<b>Total</b>	<b>\$ 300,706</b>	<b>\$ 366,450</b>	<b>\$ 337,679</b>	<b>\$ 378,314</b>

Revenues by Type	Actual FY 2021-22	Budget FY 2022-23	Expected FY 2022-23	Requested FY 2023-24
General Revenues	\$ 300,706	\$ 366,450	\$ 337,679	\$ 378,314

	Actual FY 2021-22	Budget FY 2022-23	Expected FY 2022-23	Requested FY 2023-24
Budgeted Employees-Full Time	4.0	4.0	4.0	4.0
Budgeted Employees-Part Time	-	-	-	-

2023-2024 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

There are no capital outlay requests in this budget.



2023-2024 ANNUAL BUDGET  
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2023-2024	Department: Fleet Maintenance	Function: General Government		Fund: 10	Department: 580		
Object Code	Object Title	2022-2023 Budget as of 04/25/23	2022-2023 Expected	2023-2024 Continuation	2023-2024 New Budget Requests	2023-2024 Total Request	% Increase (Decrease)
105800200	SALARIES & WAGES	\$ 200,095	\$ 192,500	\$ 204,770	\$ -	\$ 204,770	2.3%
105800300	OVERTIME	1,000	384	1,000	-	1,000	0.0%
105800400	UNEMPLOYMENT INSURANCE	-	-	-	-	-	0.0%
105800500	FICA EXPENSE	15,385	14,756	15,667	-	15,667	1.8%
105800600	GROUP INSURANCE EXPENSE	35,200	31,700	31,360	-	31,360	(10.9%)
105800700	RETIREMENT EXPENSE	24,335	22,935	26,396	-	26,396	8.5%
105800800	DEFERRED COMPENSATION	10,055	9,445	10,241	-	10,241	1.8%
	EMPLOYEE BENEFITS	286,070	271,720	289,434	-	289,434	
105801300	TELEPHONE	1,200	537	1,200	-	1,200	0.0%
105801400	TRAINING & TRAVEL	7,000	7,000	7,700	-	7,700	10.0%
105801600	EQUIPMENT MAINTENANCE	3,500	6,200	5,500	-	5,500	57.1%
105801700	AUTO REPAIR	2,000	164	2,000	-	2,000	0.0%
105801800	UTILITIES	6,300	6,232	6,940	-	6,940	10.2%
105803100	AUTO OPERATING	4,000	1,800	4,000	-	4,000	0.0%
105803300	DEPARTMENTAL SUPPLIES	30,000	16,000	30,000	-	30,000	0.0%
105804500	CONTRACTUAL SERVICES	18,280	20,426	23,440	-	23,440	28.2%
105804510	INS-PROPERTY & GENERAL	7,500	7,000	7,500	-	7,500	0.0%
105805300	DUES & SUBSCRIPTIONS	600	600	600	-	600	0.0%
	OPERATING EXPENDITURES	80,380	65,959	88,880	-	88,880	
105807401	CAPITAL-SOFTWARE/COMP EQ	-	-	-	-	-	0.0%
105807402	CAPITAL-MOTOR VEHICLE	-	-	-	-	-	0.0%
105807403	CAPITAL-OTHER EQUIPMENT	-	-	-	-	-	0.0%
	CAPITAL OUTLAY	-	-	-	-	-	
	TOTAL EXPENDITURES	\$ 366,450	\$ 337,679	\$ 378,314	\$ -	\$ 378,314	



**Southern**  
**Pines** NORTH  
CAROLINA

## RECREATION & PARKS

**Narrative:** It is the mission of the Southern Pines Recreation and Parks Department to serve, educate and enhance life for the citizens of Southern Pines. The Southern Pines Recreation and Parks Department maintains quality park & recreation facilities and provides leisure opportunities.

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**Performance Measures:**

	<b>2021-2022 Actual</b>	<b>2022-2023 Projected</b>	<b>2023-2024 Proposed</b>
Programs Offered	221	406	425
Enrolled Participants	10,226	15,390	15,750
Outdoor special Event Permits Issued	42	42	45
Rental of Facilities	621	625	630
Trail Miles Maintained			
Reservoir Park – Estimated Visitors	257,748	298,500	325,000
Park Mowing (acres)			

**FY 2022-23** Master Plan process began on Whitehall Park in October of 2022. We have completed two (2) public meetings where the consultant presented three (3) concept plans. We will complete the MP process with a presentation to council in the next few months.

Overall programming continues to increase with various programs post Covid. Additional programs have continued to be added over the past year in all divisions – Recreation, Seniors and Athletics. Social Media continues to be the forefront of our marketing We have had over 75,000 reaches in the past 7 months, a 74% increase. The department received funding for improvements in the following: new Campbell House fencing, pool paver decking, roof replacement over old pump house and lighting for Memorial Field C. All work will be completed by the end of the fiscal year. Improvements were also made to Martin Dog Park with the assistance of a local boy scout who installed an agility course at the park. The Youth Financial Assistance program rolled out in July, as well as the bench sponsorship program in October. The department received a grant from the North Carolina Recreation Parks Association for a new innovative program. The program submitted was Glow in the Dark Pickleball tournament and was held March 4<sup>th</sup> with 16 teams.

Improvements to facilities included renovation of the DCC bathrooms.

The town donated a piece of land at Memorial Park to the Skaters of Moore, to assist in building a new skate park.

The Elizabeth Rounds playground was replaced with a new structure and re-opened July 2022.

**FY 2023-24** Improvements for Whitehall will continue as we receive approval on next steps. New batting cage will be installed.

If approved, new permanent pickleball courts will be installed at Memorial Park.

We will continue to update all trash cans, recycle cans and benches at our parks for consistency.

Programming staff will continue researching trends to provide updated programs and activities to the citizens of Southern Pines and surrounding areas.

RECREATION

Fund: General

Function: Cultural & Recreation

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

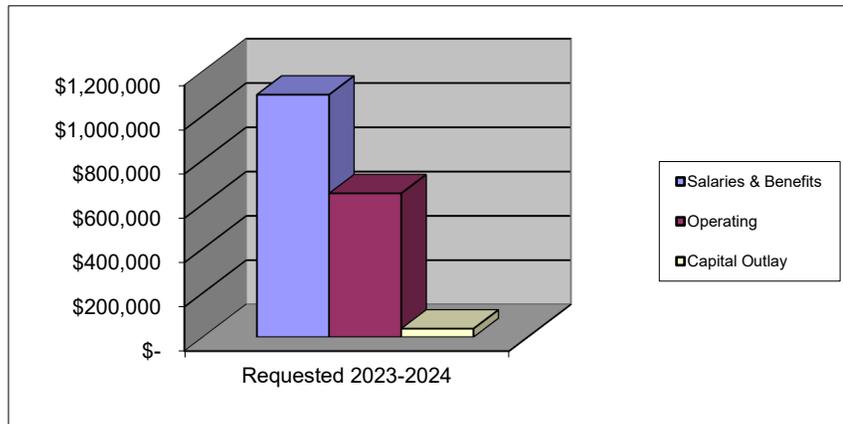
Object of Expenditures	Actual FY 2021-22	Budget FY 2022-23	Expected FY 2022-23	Requested FY 2023-24
Salaries & Benefits	\$ 827,633	\$ 999,975	\$ 980,395	\$ 1,094,673
Operating	371,480	536,930	501,301	649,085
Capital Outlay	249,313	-	12,000	38,135
<b>Total</b>	<b>\$ 1,448,426</b>	<b>\$ 1,536,905</b>	<b>\$ 1,493,696</b>	<b>\$ 1,781,893</b>

Revenues by Type	Actual FY 2021-22	Budget FY 2022-23	Expected FY 2022-23	Requested FY 2023-24
Fees	\$ 170,234	\$ 209,000	\$ 188,000	\$ 188,000
Facility Rental Fees	33,758	28,000	41,000	42,500
Grants	-	1,000	5,750	750
General Revenues	1,244,434	1,298,905	1,258,946	1,550,643
<b>Total</b>	<b>\$ 1,448,426</b>	<b>\$ 1,536,905</b>	<b>\$ 1,493,696</b>	<b>\$ 1,781,893</b>

	Actual FY 2021-22	Budget FY 2022-23	Expected FY 2022-23	Requested FY 2023-24
Budgeted Employees-Full Time	13.0	13.0	13.0	13.0
Budgeted Employees-Part Time	31.5	31.5	31.5	32.5

2023-2024 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

New Positions PT (2)	\$ 23,255
Parks Assessment	50,000
FOB Key System	20,000
Whitehall Master Planning	260,000
Morganton Rd Sports Complex Camera System	18,135



2023-2024 ANNUAL BUDGET  
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2023-2024	Department: Recreation	Function: Cultural & Recreation			Fund: 10	Department: 620	
Object Code	Object Title	2022-2023 Budget as of 04/25/23	2022-2023 Expected	2023-2024 Continuation	2023-2024 New Budget Requests	2023-2024 Total Request	% Increase (Decrease)
106200200	SALARIES & WAGES	\$ 731,140	\$ 727,860	\$ 803,350	\$ 21,600	\$ 824,950	12.8%
106200300	OVERTIME	2,500	2,500	500	-	500	(80.0%)
106200400	UNEMPLOYMENT INSURANCE	-	-	-	-	-	0.0%
106200500	FICA EXPENSE	56,125	55,875	61,498	1,655	63,153	12.5%
106200600	GROUP INSURANCE EXPENSE	114,400	106,050	101,920	-	101,920	(10.9%)
106200700	RETIREMENT EXPENSE	67,795	62,405	75,041	-	75,041	10.7%
106200800	DEFERRED COMPENSATION	28,015	25,705	29,109	-	29,109	3.9%
	EMPLOYEE BENEFITS	999,975	980,395	1,071,418	23,255	1,094,673	
106201100	POSTAGE	200	150	150	-	150	(25.0%)
106201200	PRINTING	2,800	1,500	2,800	-	2,800	0.0%
106201300	TELEPHONE	8,500	7,800	3,500	1,135	4,635	(45.5%)
106201400	TRAINING & TRAVEL	11,100	10,100	7,500	-	7,500	(32.4%)
106201500	BUILDING & GROUNDS	91,400	76,330	1,000	-	1,000	(98.9%)
106201600	EQUIPMENT MAINTENANCE	15,000	6,000	-	-	-	(100.0%)
106201700	AUTO REPAIR	8,000	12,000	4,000	-	4,000	(50.0%)
106201800	UTILITIES	45,000	38,000	45,000	-	45,000	0.0%
106202100	RENT	3,500	3,400	-	-	-	(100.0%)
106202200	LEASED EQUIPMENT	6,000	10,000	-	-	-	(100.0%)
106203100	AUTO OPERATING	23,000	26,500	4,000	-	4,000	(82.6%)
106203300	DEPARTMENTAL SUPPLIES	68,850	67,925	97,620	-	97,620	41.8%
106203500	LAUNDRY & CLEANING	100	100	100	-	100	0.0%
106204500	CONTRACTUAL SERVICES	149,930	127,000	92,930	260,000	352,930	135.4%
106204501	CONTRACTUAL SERV-GRANT	750	750	5,750	-	5,750	666.7%
106204510	INS-PROPERTY & GENERAL	36,500	38,000	40,000	-	40,000	9.6%
106204600	PROFESSIONAL SERVICES	-	-	-	50,000	50,000	0.0%
106204700	CARD PROCESSING FEE	3,000	6,000	6,000	-	6,000	100.0%
106205200	CHEMICALS	36,000	34,000	-	-	-	(100.0%)
106205300	DUES & SUBSCRIPTIONS	2,300	2,300	2,600	-	2,600	13.0%
106207300	RESERVOIR PARK EXPENSE	25,000	33,446	25,000	-	25,000	0.0%
	OPERATING EXPENDITURES	536,930	501,301	337,950	311,135	649,085	
106207403	CAPITAL-EQUIPMENT	-	12,000	-	38,135	38,135	0.0%
106207403	CAPITAL-BLDGS/STRUCTURES	-	-	-	-	-	0.0%
	CAPITAL OUTLAY	-	12,000	-	38,135	38,135	
	TOTAL EXPENDITURES	<u>\$ 1,536,905</u>	<u>\$ 1,493,696</u>	<u>\$ 1,409,368</u>	<u>\$ 372,525</u>	<u>\$ 1,781,893</u>	

## DEPARTMENTAL NEW BUDGET REQUESTS DETAIL

Department: Parks & Recreation

Function: Cultural &  
Recreation

Project Title: 2 Part time  
Positions

Fund: General Fund

Project Description:

Requesting Part time help at the DCC and Campbell House during certain times of the year.

Costs		2023-2024
Salaries & Taxes		\$23,255
Total		\$23,255

## DEPARTMENTAL NEW BUDGET REQUESTS DETAIL

Department: Parks & Recreation	Function: Cultural & Recreation
	Fund: General Fund
Project Title: Parks Assessment	

**Project Description:**

In 2019, the Town engaged Creech & Associates to complete a Facilities Condition Assessment (FCA) for 14 buildings owned by the Town; this assessment was expanded in 2021 to include the three structures at Whitehall. The FCA included an evaluation of the structural, plumbing, mechanical, and electrical assessments to identify immediate and long-term needs, helping to ensure the Town’s facilities are proactively maintained. The Town has been actively completing recommended projects since 2019 and the FCA has helped to inform the budget and CIP.

This assessment will focus on the Town’s parks and recreation amenities, including restroom buildings, playgrounds/shelters, trails, fencing, and similar. It will allow the Town to identify any urgent safety needs and develop a proactive maintenance program for routine items, such as pressure washing, painting, minimizing erosion, and similar. Much like the original FCA, the parks assessment will accompany the CIP so we can develop a long term funding plan to properly maintain and protect our parks and recreation infrastructure.

Costs	2023-2024
Assessment Plan	\$50,000
<b>Total</b>	<b>\$50,000</b>

## DEPARTMENTAL NEW BUDGET REQUESTS DETAIL

Department: Parks & Recreation

Function: Cultural &  
Recreation  
Fund: General Fund

Project Title: Fob System

**Project Description:**

Each year, the Parks & Recreation department issues a number of keys to part-time staff, renters and full-time staff. Within the year, we are making multiple copies of keys to replenish lost, keys not turned in, as well as replacement keys for when a handle or lock has gone out of service.

In order to mainstream the key process, we are requesting a phased process to obtain a fob system to our existing parks and recreation facility doors to include bathrooms, storage, and facilities.

The phased process will be a 3-year process and will help alleviate keys being distributed and not knowing who has access to our doors. Access can be turned off and on as needed. This will also help with efficiency in staff time getting keys remade and redistributed.

Costs		2023-2024
Phase I		\$20,000
<b>Total</b>		<b>\$20,000</b>

## DEPARTMENTAL NEW BUDGET REQUESTS DETAIL

Department: Parks & Recreation	Function: Cultural & Recreation
Project Title: Whitehall Master Planning	Fund: General Fund

**Project Description:**

The Whitehall Master Plan continued work will include Land Management to include:  
 Mechanical clearing & controlled burns in longleaf stands  
 Mark RCW habitats  
 Develop forestry management plans  
 Pecan orchard  
 Open lawns & add wildflower meadows

Prelim Design and Engineering includes:  
 Accessible trails/fire breaks  
 Carriage House renovation/site amenities  
 Upgrades to Reservoir & Elizabeth Rounds  
 Picnic area  
 Nature trails/fire breaks

Costs	2023-2024
Land Management	\$85,000
Prelim Design and Engineering	\$175,000
<b>Total</b>	<b>\$260,000</b>

## DEPARTMENTAL NEW BUDGET REQUESTS DETAIL

Department: Parks & Recreation	Function: Cultural & Recreation
Project Title: Soccer Complex - Camera System	Fund: General Fund

**Project Description:**

We have had a tremendous amount of vandalism at Morganton Road Sports Complex over the past 8 months. We do not have a camera system to observe the ongoing of the park and feel this would help deter some of the unfortunate things occurring. The concessions area has been broken into, graffiti on the concrete, playground equipment vandalizes, nets cut and goals turned upside down are just a few of the things we have come into. A camera system would help to potentially identify, as well as help deter the mischief occurring.

Costs	2023-2024
Estimate as of November 22	\$18,135
<b>Total</b>	<b>\$18,135</b>

## LIBRARY

**Narrative:** The Southern Pines Public Library empowers all citizens of the community to foster connections and find avenues for discovery.

### **FY 2022-23 Accomplishments:**

- Continued work toward being a center of knowledge and lifelong learning by offering expanded options for community members to develop technology skills with both intensive one-on-one technology tutorials and small group classes.
- Developed closer collaborative relationships with local non-profits and government organizations. These relationships provided more services and programming options for patrons. Collaborators include Friend to Friend, NC Extension Office, NC Works, and Team Workz.
- Updated the reading program. Staff completely rebranded the summer program and focused on connecting patrons with books they love, especially for school age children and teens.
- Provided better access to the library by eliminating fines on overdue materials.
- Staff completed the first inventory of the collection in 25 plus years. The entire physical collection of the library was inventoried and items that were missing or lacking appropriate data were processed accordingly.

### **FY 2023-24 Projects:**

Goal: Expand and strengthen support for early literacy

Objective: Through collaborations with local childcare providers, provide further resources for families and caregivers of young children.

Goal: Seek to become an integral community partner and resource where local businesses and non-profits can find equal collaboration.

Objective: Assess how best to deliver library services to distinct user groups.

Goal: Continue to strengthen the plan for cohesive marketing of Library services.

Objective: Seek public input on impressions of the Library and how residents and users receive information.

<b>Performance Measures</b>	2020-21 Actual	State Avg 2020-21	2021-22 Actual	State Avg 2021-22	2022-23 Projected	2023-24 Proposed
Program attendance per 1,000 capita greater than or equal to the state average	109	101	451	196	500	525
Library visits per capita greater than or equal to state average	2.64	1.00	4.40	1.86	4.63	4.75
Circulation per registered borrower greater than state average	19.08	7.95	30.78	10.17	30	30
Total book volumes per capita greater than state average	4.22	2.42	3.52	1.6	3.5	3.5

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.

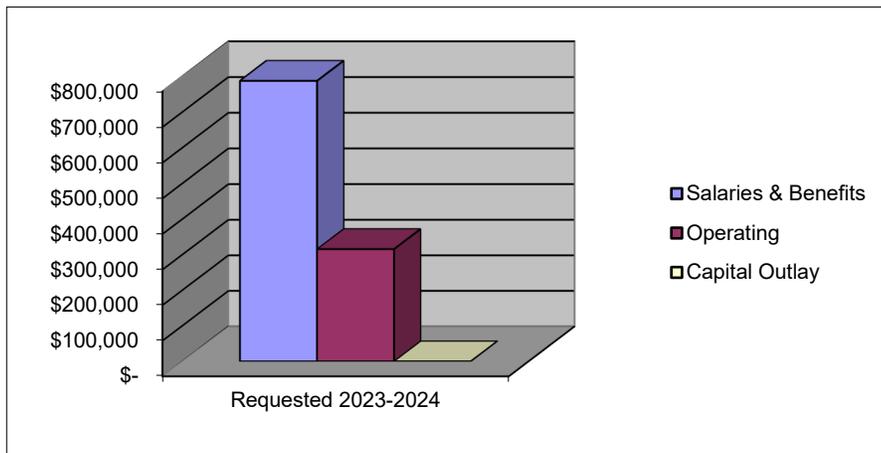
Object of Expenditures	Actual FY 2021-22	Budget FY 2022-23	Expected FY 2022-23	Requested FY 2023-24
Salaries & Benefits	\$ 686,342	\$ 754,545	\$ 745,775	\$ 787,539
Operating	244,478	272,195	271,400	315,695
Capital Outlay	-	42,452	42,452	-
<b>Total</b>	<b>\$ 930,820</b>	<b>\$ 1,069,192</b>	<b>\$ 1,059,627</b>	<b>\$ 1,103,234</b>

Revenues by Type	Actual FY 2021-22	Budget FY 2022-23	Expected FY 2022-23	Requested FY 2023-24
State Aid	\$ 7,241	\$ 7,500	\$ 8,500	\$ 7,500
Grants	-	-	47,408	-
Fees	42,225	40,000	45,000	45,000
General Revenues	881,354	1,021,692	958,719	1,050,734
<b>Total</b>	<b>\$ 930,820</b>	<b>\$ 1,069,192</b>	<b>\$ 1,059,627</b>	<b>\$ 1,103,234</b>

	Actual FY 2021-22	Budget FY 2022-23	Expected FY 2022-23	Requested FY 2023-24
Budgeted Employees-Full Time	9.0	9.0	9.0	9.0
Budgeted Employees-Part Time	4.0	4.0	4.0	4.0

2023-2024 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

There are no capital outlay requests in this budget.



2023-2024 ANNUAL BUDGET  
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2023-2024	Department: Library	Function: Cultural & Recreation		Fund: 10	Department: 630		
Object Code	Object Title	2022-2023 Budget as of 04/25/23	2022-2023 Expected	2023-2024 Continuation	2023-2024 New Budget Requests	2023-2024 Total Request	% Increase (Decrease)
106300200	SALARIES & WAGES	\$ 549,980	\$ 552,160	\$ 581,085	\$ -	\$ 581,085	5.7%
106300400	UNEMPLOYMENT INSURANCE	-	-	-	-	-	0.0%
106300500	FICA EXPENSE	42,075	42,240	44,455	-	44,455	5.7%
106300600	GROUP INSURANCE EXPENSE	79,200	73,050	70,560	-	70,560	(10.9%)
106300700	RETIREMENT EXPENSE	58,935	55,475	65,883	-	65,883	11.8%
106300800	DEFERRED COMPENSATION	24,355	22,850	25,556	-	25,556	4.9%
	EMPLOYEE BENEFITS	754,545	745,775	787,539	-	787,539	
106301100	POSTAGE	2,000	2,000	2,000	-	2,000	0.0%
106301200	PRINTING	-	-	-	-	-	0.0%
106301300	TELEPHONE	800	700	700	-	700	(12.5%)
106301400	TRAINING & TRAVEL	7,000	7,000	7,000	1,000	8,000	14.3%
106301600	EQUIPMENT MAINTENANCE	500	500	500	-	500	0.0%
106301800	UTILITIES	52,000	52,000	55,200	-	55,200	6.2%
106302200	LEASED EQUIPMENT	500	500	500	-	500	0.0%
106303300	DEPARTMENTAL SUPPLIES	30,000	23,172	30,000	-	30,000	0.0%
106303400	MATERIALS & LIBRARY BOOKS	100,000	100,000	100,000	-	100,000	0.0%
106303401	STATE AID MATERIALS	8,500	8,500	7,500	-	7,500	(11.8%)
106303403	DONATION EXPENSES	3,000	3,000	3,000	-	3,000	0.0%
106303500	PERIODICALS	8,000	7,500	7,500	-	7,500	(6.3%)
106303600	AUDIO-VISUAL	2,000	2,000	2,000	-	2,000	0.0%
106304500	CONTRACTUAL SERVICES	48,380	48,700	48,700	-	48,700	0.7%
106304501	CONTRACTUAL SERVICES - GRA	-	6,828	40,580	-	40,580	0.0%
106304510	INS-PROPERTY & GENERAL	4,515	4,000	4,515	-	4,515	0.0%
106305300	DUES & SUBSCRIPTIONS	5,000	5,000	5,000	-	5,000	0.0%
	OPERATING EXPENDITURES	272,195	271,400	314,695	1,000	315,695	
106307401	CAPITAL-SOFTWARE/COMP EQ	-	-	-	-	-	0.0%
106307403	CAPITAL-OTHER EQUIPMENT	42,452	42,452	-	-	-	(100.0%)
	CAPITAL OUTLAY	42,452	42,452	-	-	-	
	TOTAL EXPENDITURES	<u>\$ 1,069,192</u>	<u>\$ 1,059,627</u>	<u>\$ 1,102,234</u>	<u>\$ 1,000</u>	<u>\$ 1,103,234</u>	



**Southern**  
**Pines** NORTH  
CAROLINA

## FACILITIES/PARKS AND GROUNDS

**Narrative:** The Facilities/Parks and Grounds Division of Public Works provides expertise, labor, supplies, equipment, and management for the maintenance of all Town-owned buildings and Parks, Sport Fields and Horticultural areas. Functions of the division include janitorial and general repair services to Town facilities, maintenance of all Town owned buildings and horticultural services for Town properties. The division maintains the public property trees of our community through routine trimming, hazardous tree takedowns, and a proactive replanting program. The division handles all Town board meeting set-ups and surplus deliveries. The Facilities has seven full time employees, comprised of one janitorial crew, one building maintenance crew, one and Facilities Superintendent. The Parks and Grounds has eleven full time employees, comprised of one Parks crew, one Horticultural crew, one Arborist and one Parks and Grounds Superintendent.

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Performance Measures:

	2021-2022 Actual	2022-2023 Projected	2023-2024 Proposed
Grounds Maintenance:			
Class A (acres)	1	1	1
Horticulture Services (acres)	43	43	43
Building Maintenance and Janitorial:	150,463	150,463	150,463
Total Square Footage			
Park Mowing (acres)	57	57	57
Trail Miles Maintained	199	225	235

**FY 2022-23 Accomplishments:**

Reorganization of Public Works B&G to Facilities and to the Parks and Grounds Division. The Facilities Division assisted with changing of EXIT/Egress Lights in every Building owned to the TOSP. Some of the Electrical Distribution Panel Boxes have been replaced with the others scheduled. All ADA Tiles at the Train Station have been replaced with ADA Hi Vis Poly Tiles. Lighting assessment was conducted on all TOSP properties in hopes of moving toward a complete switch over to 100% LED Lights. Roof replacement for Whitehall Scheduled for install end of April, (as per Creech Assessment). Replacements of the distribution panels at the Library & Recreation Center. Parks & Grounds over saw the tree replacement project on W. New Hampshire and Library rear Parking Lot tree clean up, and fence removal at the Campbell House. Also added on Maintenance of Drains on Trial Ways, ongoing tree replacements as inhouse projects and hazardous takedowns where needed. Also completed baseball infield grading projects on our ball fields.

**FY 2023-24 Projects:** The Facility Division is looking to conduct an assessment of all TOSP Parking Lots, and out buildings, such as bath houses, and dugouts. To establish replacement/repair schedules. We are looking to conduct several painting refresh projects with various Town buildings. Looking to refresh the restrooms @ Reservoir Park. Going to continue to work on the Creech list to identified replacements as well as keeping the list current as replacements take place.

The Parks & Grounds division will continue to work with the Appearance Commissions annual downtown flower pots, Abor Day celebration, and upcoming gateway projects. We will be continuing Trail drainage projects along our trail systems. Continue with the annual controlled burn of Reservoir Park and look to incorporate White Hall. Finally, we will continue our beautification projects of our Park grounds.

## 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.

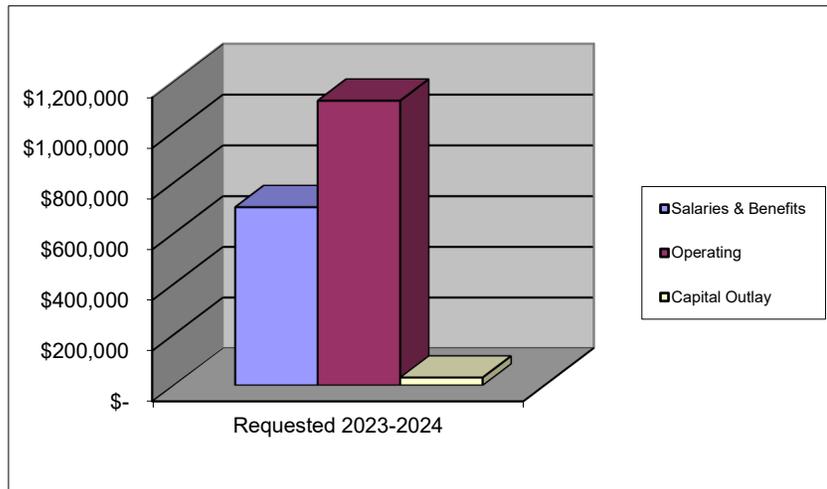
Object of Expenditures	Actual FY 2021-22	Budget FY 2022-23	Expected FY 2022-23	Requested FY 2023-24
Salaries & Benefits	\$ 570,147	\$ 620,400	\$ 632,370	\$ 704,112
Operating	534,792	677,300	629,550	1,123,352
Capital Outlay	-	176,171	177,090	31,000
<b>Total</b>	<b>\$ 1,104,939</b>	<b>\$ 1,473,871</b>	<b>\$ 1,439,010</b>	<b>\$ 1,858,464</b>

Revenues by Type	Actual FY 2021-22	Budget FY 2022-23	Expected FY 2022-23	Requested FY 2023-24
General Revenues	\$ 1,104,939	\$ 1,473,871	\$ 1,439,010	\$ 1,858,464

	Actual FY 2021-22	Budget FY 2022-23	Expected FY 2022-23	Requested FY 2023-24
Budgeted Employees-Full Time	10.0	10.0	11.0	11.0

### 2023-2024 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

Administration Bldg HVAC volume controls	\$ 15,000
LED Light Conversion	47,800
Trainhouse Interior Paint	6,500
Miscellaneous Town Building Repairs	40,900
Gateway Project - Appearance Commission	9,500
DCC - Removal of P-Tac units	16,000
DCC - Irrigation & Plantings	30,000



2023-2024 ANNUAL BUDGET  
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2023-2024	Department: Building & Grounds	Function: General Government		Fund: 10	Department: 640		
Object Code	Object Title	2022-2023 Budget as of 04/25/23	2022-2023 Expected	2023-2024 Continuation	2023-2024 New Budget Requests	2023-2024 Total Request	% Increase (Decrease)
106400200	SALARIES & WAGES	\$ 423,270	\$ 436,550	\$ 487,672	\$ -	\$ 487,672	15.2%
106400300	OVERTIME	3,500	1,000	4,500	-	4,500	28.6%
106400400	UNEMPLOYMENT INSURANCE	-	-	-	-	-	0.0%
106400500	FICA EXPENSE	32,650	32,245	37,650	-	37,650	15.3%
106400600	GROUP INSURANCE EXPENSE	88,000	92,050	86,240	-	86,240	(2.0%)
106400700	RETIREMENT EXPENSE	51,640	49,950	63,442	-	63,442	22.9%
106400800	DEFERRED COMPENSATION	21,340	20,575	24,608	-	24,608	15.3%
	EMPLOYEE BENEFITS	620,400	632,370	704,112	-	704,112	
106401300	TELEPHONE	7,500	5,500	10,000	-	10,000	33.3%
106401400	TRAINING & TRAVEL	4,000	4,600	5,000	-	5,000	25.0%
106401450	TRAINING & TRAVEL	-	-	6,000	-	6,000	0.0%
106401500	BUILDING & GROUNDS	147,000	131,000	147,000	-	147,000	0.0%
106401600	EQUIPMENT MAINTENANCE	10,000	6,000	2,000	-	2,000	(80.0%)
106401650	EQUIPMENT MAINTENANCE	-	-	20,000	-	20,000	0.0%
106401700	AUTO REPAIR	5,500	5,000	14,500	-	14,500	163.6%
106401800	UTILITIES	105,000	110,000	119,000	-	119,000	13.3%
106402100	RENT	-	-	6,000	-	6,000	0.0%
106402200	LEASES/SBITA's	-	-	10,000	-	10,000	0.0%
106403100	AUTO OPERATING	24,000	25,500	15,000	-	15,000	(37.5%)
106403150	AUTO OPERATING	-	-	31,000	-	31,000	0.0%
106403300	DEPARTMENTAL SUPPLIES	102,900	70,000	65,000	-	65,000	(36.8%)
106403350	DEPARTMENTAL SUPPLIES	-	-	111,700	-	111,700	0.0%
106404500	CONTRACTUAL SERVICES	114,000	114,500	124,652	47,400	172,052	50.9%
106404550	CONTRACTUAL SERVICES	-	-	146,000	30,000	176,000	0.0%
106404510	INS-PROPERTY & GENERAL	44,000	44,000	45,000	-	45,000	2.3%
106404600	PROFESSIONAL SERVICES	72,000	72,000	30,000	47,800	77,800	8.1%
106405200	CHEMICALS	13,000	13,000	50,000	-	50,000	284.6%
106405300	DUES & SUBSCRIPTIONS	800	850	1,500	-	1,500	87.5%
106405700	APPEARANCE COMMISSION	27,600	27,600	29,300	9,500	38,800	40.6%
	OPERATING EXPENDITURES	677,300	629,550	988,652	134,700	1,123,352	
106407402	CAPITAL-MOTOR VEHICLE	33,458	34,377	-	-	-	0.0%
106407403	CAPITAL-OTHER EQUIPMENT	65,000	65,000	-	15,000	15,000	(76.9%)
106407405	CAPITAL-BLDGS/STRUCTURES	77,713	77,713	-	16,000	16,000	(79.4%)
	CAPITAL OUTLAY	176,171	177,090	-	31,000	31,000	
	TOTAL EXPENDITURES	\$ 1,473,871	\$ 1,439,010	\$ 1,692,764	\$ 165,700	\$ 1,858,464	

## DEPARTMENTAL NEW CAPITAL REQUESTS DETAIL

Department: B&G

Function: General  
Government  
Fund: General Fund

Project Title: Town Facility Projects

**Project Description:**

- Admin Building - Add volume controls for the HVAC, \$15,000.
- Campbell House/Train House – Replace existing water service for Campbell House, \$18,000. Add gutters to back side of train house \$1,200.
- Paint two front offices \$5,700. Re-carpet two front offices \$2,300. Replace windows \$3,400. Removal of P-Tac units \$16,000. Replace blinds on all windows, \$10,000.
- Finance Building – Design planning for remodel interior of building, \$100,000.
- Library – Upgrade the bathrooms, \$6,500 kids. As well as replacing the main entrance doors, \$25,000. Painting of several sections of Library \$4,300.
- Pool Park – Sewer line replacement for the bathrooms, \$7,500.
- Train Station – Exterior painting, \$35,000.
- IT Building – Sewer line replacement for office bathroom \$25,500.

Costs	2023-2024
HVAC Volume Controls & Remove T-Pac Units	\$31,000
(CPF 52 Total = \$203,500)	\$203,500
Miscellaneous Town Building Repairs	\$40,900
<b>Total</b>	<b>\$275,400</b>

## DEPARTMENTAL NEW CAPITAL REQUESTS DETAIL

Department: Parks

Function: General  
Government  
Fund: General Fund

Project Title: Douglas Center  
Irrigation and Planting

**Project Description:**

To install a 5-zone irrigation system at Douglas Center add additional irrigation zones to newly paved parking lot. Purchase and install all plant material per Landscape Plan 4 new trees and 114 shrubs. This would drastically improve the health of the turf and landscape around the building, making the area more presentable for Town functions and meetings.

Costs	2023-2024
Install and materials for irrigation for front lawn and around Parking Lot.	\$13,700
SDF fees from Town Water/Sewer Dept	\$4,800
Tree and shrub Planting	\$10,000
Backflow and install	\$1,500
<b>Total</b>	<b>\$30,000</b>



TOWN OF SOUTHERN PINES  
2023-2024 GENERAL FUND BUDGET  
DEPARTMENTAL NEW AND CAPITAL REQUESTS

DEPARTMENT	REQUEST	CONTINUATION CAPITAL OR NEW REQUEST	AMOUNT	Line Item
			-	
Administration	New Position - Community Communications	Y	\$ 55,166	10-420-0200,0500, 0600, 0700, 0800
	Administration Department Total		55,166	
Information Technology	PW Work Order System Replacement	Y	100,000	10-430-7401
	ESX Server	C	14,000	10-430-7401
	Information Technology Department Total		114,000	
Finance	New Position - P/T Accounting Technician	Y	24,887	10-440-0200, 10-440-0500
	Finance Department Total		24,887	
Police - Patrol	Vehicle Replacements (3)	Y	177,000	10-511-7402
	K-9 Vehicle (1)	Y	63,000	10-511-7402
	Police - Patrol Department Total		240,000	
Police-Communications	Eventide Nexlog Comm Center Replacement	Y	38,000	10-514-7403
	Police - Communications Department Total		38,000	
PW/Sanitation	New Position - Engineering Tech	Y	65,816	10-565-0200,0500, 0600, 0700, 0800
	Yard Debris Trucks (2)	Y	425,824	10-565-7402
	Leaf Collection Truck	Y	259,989	10-565-7402
	New Positons (7)- Yard Debris Crew (9 months cost)	Y	318,274	10-565-0200,0500, 0600, 0700, 0800
	PW/Sanitation Department Total		1,069,903	
Recreation & Parks	New Positions PT (2)	Y	23,255	10-620-0200, 10-620-0500
	Park Assessments	Y	50,000	10-620-4600
	FOB Key System	Y	20,000	10-620-7403
	Morganton Rd Sports Complex Camera System	Y	18,135	10-620-7403
	WhiteHall Master Planning	Y	260,000	10-620-4500
	Recreation & Parks Department Total		371,390	
Building & Grounds	HVAC Volume Controls & Remove T-Pac Units	Y	15,000	10-640-7403
	Remove T-Pac Units	Y	16,000	10-640-7405
	Miscellaneous Town Building Repairs	Y	40,900	10-640-4600
	LED Light Conversion	Y	47,800	10-640-4600
	Trainhouse Interior Paint	Y	6,500	10-640-4500
	Gateway Project - Appearance Commission	Y	9,500	10-640-5700
	DCC Irrigation and Painting	Y	30,000	10-640-4550
	Building & Grounds Department Total		165,700	
GRAND TOTAL			<u>\$ 2,079,046</u>	



**Southern**  
**Pines** NORTH  
CAROLINA

## **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

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MINIMUM:

<u>Meter Size</u>	<u>Inside Town</u>	<u>Outside Town</u>
3/4"	\$14.20	\$28.40
1"	23.30	46.60
1 1/2"	49.23	98.46
2"	85.58	171.16
3"	189.51	379.02
4"	334.89	669.78
6"	750.50	1,501.00
8"	1,332.31	2,664.62

VOLUME CHARGE PER 1,000 GALLONS:

<u>Inside Town</u>	<u>Outside Town</u>
\$3.85	\$7.70

***\*\*Rates go in effect July 1, 2023\*\****

## TOWN OF SOUTHERN PINES SEWER RATE SCHEDULE

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MINIMUM:

<u>Meter Size</u>	<u>Inside Town</u>	<u>Outside Town</u>
¾"	\$7.38	\$14.76
1"	9.61	19.22
1 ½"	15.85	31.70
2"	24.67	49.34
3"	49.75	99.50
4"	84.86	169.72
6"	185.29	370.58
8"	325.87	651.74

### VOLUME CHARGE PER 1,000 GALLONS

<u>Inside Town</u>	<u>Outside Town</u>
\$6.95	\$13.90

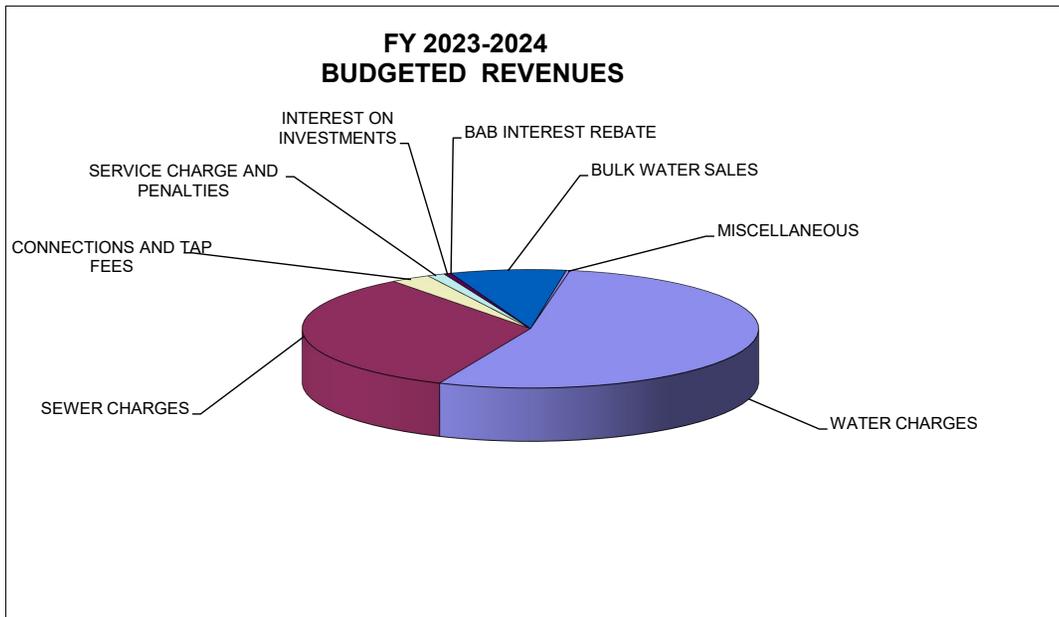
***\*\*Rates go in effect July 1, 2023\*\****

TOWN OF SOUTHERN PINES  
 UTILITY FUND  
 RETAINED EARNINGS SUMMARY  
 2023-2024

	ACTUAL 2021-2022	BUDGET 2022-2023 as of 04/25/2023	EXPECTED REVENUES EXPENDITURES 2022-2023	BUDGET 2023-2024
Available Retained Earnings - Beginning	\$ 6,211,612	\$ 7,095,718	\$ 7,095,718	\$ 8,361,587
Total Revenues	<u>10,355,064</u>	<u>9,969,639</u>	<u>11,064,463</u>	<u>9,756,529</u>
Total Funds Available	16,566,676	17,065,357	18,160,181	18,118,116
Total Expenditures	7,336,022	8,862,173	8,708,734	9,033,531
Transfers Out	<u>2,134,936</u>	<u>1,089,860</u>	<u>1,089,860</u>	<u>3,261,281</u>
Available Retained Earnings - Ending	<u>\$ 7,095,718</u>	<u>\$ 7,113,324</u>	<u>\$ 8,361,587</u>	<u>\$ 5,823,304</u>

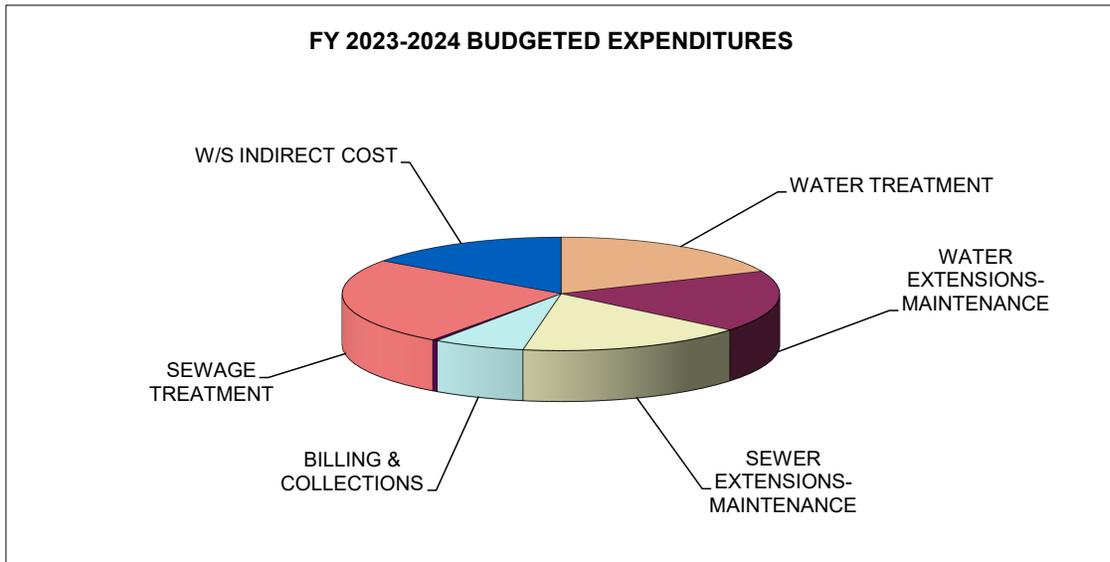
TOWN OF SOUTHERN PINES  
UTILITY FUND  
SCHEDULE OF REVENUES  
2023-2024

	ACTUAL 2019-2020	ACTUAL 2020-2021	ACTUAL 2021-2022	BUDGET 2022-2023 as of 07/01/22	BUDGET 2022-2023 as of 04/25/2023	EXPECTED REVENUES 2022-2023	BUDGET 2023-2024
WATER CHARGES	\$ 4,694,050	\$ 4,904,300	\$ 5,489,460	\$ 5,032,124	\$ 5,032,124	\$ 5,538,190	\$ 5,233,409
SEWER CHARGES	2,855,435	3,048,271	3,464,366	3,113,577	3,113,577	3,434,360	3,238,120
CONNECTIONS AND TAP FEES	316,369	344,782	280,853	225,000	225,000	190,000	275,000
SERVICE CHARGE AND PENALTIES	94,807	148,897	154,104	120,000	120,000	135,475	120,000
INTEREST ON INVESTMENTS	83,594	10,318	11,769	5,000	5,000	107,000	50,000
BAB INTEREST REBATE	3,377	3,424	-	-	-	-	-
BULK WATER SALES	593,974	699,966	887,750	700,000	700,000	800,000	800,000
MISCELLANEOUS	11,184	27,792	61,113	5,000	5,000	25,000	25,000
GAIN ON SALE OF ASSETS	21,920	78,190	5,650	20,000	20,000	85,500	15,000
TRANSFER IN - ARPA FUNDS	-	-	-	-	748,938	748,938	-
TRANSFER IN-RETAINED EARNINGS	1,157,167	315,513	-	617,114	-	-	2,538,283
TRANSFER OUT-RETAINED EARNINGS	-	-	(883,339)	-	(17,606)	(1,265,869)	-
<b>TOTAL</b>	<b>\$ 9,831,877</b>	<b>\$ 9,581,453</b>	<b>\$ 9,471,726</b>	<b>\$ 9,837,815</b>	<b>\$ 9,952,033</b>	<b>\$ 9,798,594</b>	<b>\$ 12,294,812</b>



TOWN OF SOUTHERN PINES  
UTILITY FUND  
CONSOLIDATED EXPENDITURE SUMMARY  
2023-2024

	ACTUAL 2019-2020	ACTUAL 2020-2021	ACTUAL 2021-2022	BUDGET 2022-2023	EXPECTED EXPENDITURES 2022-2023	BUDGET 2023-2024
WATER TREATMENT	\$ 1,375,734	\$ 1,327,329	\$ 1,422,718	\$ 1,636,412	\$ 1,629,169	\$ 1,671,495
WATER EXTENSIONS-MAINTENANCE	958,735	1,170,972	1,118,347	1,237,365	1,192,883	1,581,717
SEWER EXTENSIONS-MAINTENANCE	1,267,162	1,117,299	952,379	1,814,530	1,814,316	1,514,852
BILLING & COLLECTIONS	439,613	458,890	483,120	562,625	561,125	611,783
FINANCING INTEREST & PRINCIPAL	590,905	385,912	211,241	210,715	210,715	34,197
SEWAGE TREATMENT	1,914,060	2,143,791	1,964,500	2,200,000	2,100,000	2,250,000
W/S INDIRECT COST	1,050,334	1,141,360	1,184,485	1,200,526	1,200,526	1,369,487
OTHER	-	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>7,596,543</b>	<b>7,745,553</b>	<b>7,336,790</b>	<b>8,862,173</b>	<b>8,708,734</b>	<b>9,033,531</b>
TRANSFERS	2,235,334	1,835,900	2,134,936	1,089,860	1,089,860	3,261,281
<b>TOTAL</b>	<b>\$ 9,831,877</b>	<b>\$ 9,581,453</b>	<b>\$ 9,471,726</b>	<b>\$ 9,952,033</b>	<b>\$ 9,798,594</b>	<b>\$ 12,294,812</b>



TOWN OF SOUTHERN PINES  
UTILITY FUND  
EXPENDITURE BY FUNCTION AND TRANSFERS  
2023-2024

	ACTUAL 2019-2020	ACTUAL 2020-2021	ACTUAL 2021-2022	BUDGET 2022-2023 as of 07/01/22	BUDGET 2022-2023 as of 04/25/2023	EXPECTED EXPENDITURES 2022-2023	BUDGET 2023-2024
Water Treatment	\$ 1,375,734	\$ 1,327,329	\$ 1,422,718	\$ 1,522,194	\$ 1,636,412	\$ 1,629,169	\$ 1,671,495
Water Extensions - Maintenance	958,735	1,170,972	1,118,347	1,237,365	1,237,365	1,192,883	1,581,717
Sewer Extensions - Maintenance	1,267,162	1,117,299	952,379	1,814,530	1,814,530	1,814,316	1,514,852
Billing & Collections	439,613	458,890	483,120	562,625	562,625	561,125	611,783
Loss on Disposal of Fixed Assets	-	-	-	-	-	-	-
Interest Expense, Financing Principal	590,905	385,912	211,241	210,715	210,715	210,715	34,197
Sewage Treatment	1,914,060	2,143,791	1,964,500	2,200,000	2,200,000	2,100,000	2,250,000
W/S Indirect Cost	1,050,334	1,141,360	1,184,485	1,200,526	1,200,526	1,200,526	1,369,487
Total Expenditures	7,596,543	7,745,553	7,336,790	8,747,955	8,862,173	8,708,734	9,033,531
Transfers:							
Transfer to PW Annex Remodel	-	-	98,736	-	-	-	-
Transfer to Water Treatment Proc Mod	-	305,900	250,000	-	-	-	1,041,281
Transfer to PeeDee/Pennsylvania Line	-	-	1,139,200	-	-	-	-
Transfer to Lift Station Upgrades/Upfit	-	530,000	-	-	-	-	220,000
Transfer to Sanitary Sewer Modernization	-	750,000	462,000	874,360	874,360	874,360	-
Transfer to NC DOT Line Relocation	-	-	-	-	-	-	2,000,000
Transfer to Facility Modernization	302,334	-	-	10,500	10,500	10,500	-
Transfer to W&S Improvements	1,933,000	250,000	185,000	205,000	205,000	205,000	-
Total Transfers	2,235,334	1,835,900	2,134,936	1,089,860	1,089,860	1,089,860	3,261,281
Total Expenditures/Transfers	<u>\$ 9,831,877</u>	<u>\$ 9,581,453</u>	<u>\$ 9,471,726</u>	<u>\$ 9,837,815</u>	<u>\$ 9,952,033</u>	<u>\$ 9,798,594</u>	<u>\$ 12,294,812</u>



**Southern**  
**Pines** NORTH  
CAROLINA

## 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. The Town owns a North Carolina permitted 8.0 MGD potable water production plant that is operated and maintained by a third party, Veolia. Operators also maintain elevated and ground storage tanks and booster pump stations. Operators monitor and control distribution pumping and water quality testing and analysis on a daily basis.

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### Performance Measures:

	2021-2022 Actual	2022-2023 Projected	2023-2024 Proposed
Total Gallons Treated, BG	1.303	1.299	1.300
Average Daily Production, MGD	3.57	3.56	3.56
Maximum Day Production, MG	5.48	5.40	5.40
Minimum Day Production, MG	0.94	0.82	.90

**FY 2022-2023 Accomplishments:** Veolia and the Town worked together to complete several scheduled CIP projects and O&M projects throughout the year. The completed O&M include repairs on the raw water pump lubrication system, septic system evaluation and continued construction of the Modernization upgrades. Modernization improvements include chemical tank and feed system replacements, raw water and reservoir generator installations and metering improvements. The design of the filter air scour system improvements also began. The treatment plant operated uninterrupted during widespread power outages. All four storage tanks were inspected and/or washed out.

**FY 2023-2024 Projects:** Veolia and the Town will complete septic system replacement and new water quality equipment purchases. Design of the disinfection system improvements will begin and be combined with the filter air scour system project. Federal Regulations relative to Lead and Copper Rules and PFAS have been changing which may impact testing requirements in the near future.

**WATER TREATMENT PLANT**

Fund: Utility

Function:

Utility

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

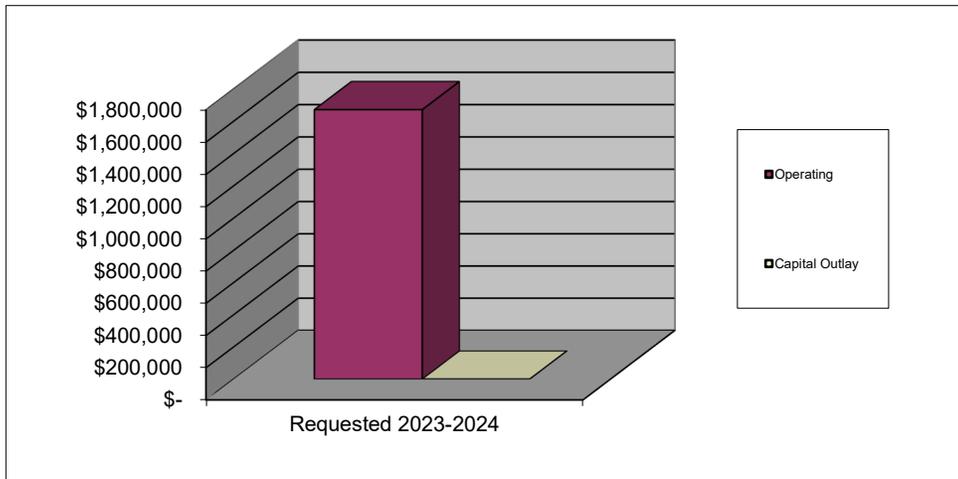
Object of Expenditures	Actual FY 2021-22	Budget FY 2022-23	Expected FY 2022-23	Requested FY 2023-24
Operating	\$ 1,422,718	\$ 1,636,412	\$ 1,629,169	\$ 1,671,495
Capital Outlay	-	-	-	-
<b>Total</b>	<b>\$ 1,422,718</b>	<b>\$ 1,636,412</b>	<b>\$ 1,629,169</b>	<b>\$ 1,671,495</b>

Revenues by Type	Actual FY 2021-22	Budget FY 2022-23	Expected FY 2022-23	Requested FY 2023-24
Utility Revenues	\$ 1,422,718	\$ 1,636,412	\$ 1,629,169	\$ 1,671,495

	Actual FY 2021-22	Budget FY 2022-23	Expected FY 2022-23	Requested FY 2023-24
Budgeted Employees	-	-	-	-

**2023-2024 CAPITAL OUTLAY DETAIL AND NEW REQUEST**

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



2023-2024 ANNUAL BUDGET  
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2023-2024	Department: Water Treatment Plant	Function: Utility Fund			Fund: 60	Department: 710	
Object Code	Object Title	2022-2023 Budget as of 04/25/2023	2022-2023 Expected	2023-2024 Continuation	2023-2024 New Budget Requests	2023-2024 Total Request	% Increase (Decrease)
607101200	PRINTING	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
607101500	BUILDING & GROUNDS	7,500	1,500	7,500	-	7,500	0.0%
607101600	EQUIPMENT MAINTENANCE	164,218	181,000	55,000	15,000	70,000	(57.4%)
607101800	UTILITIES	440,000	423,000	492,800	-	492,800	12.0%
607104500	CONTRACTUAL SERVICES	1,019,669	1,019,669	1,084,695	10,000	1,094,695	7.4%
607104510	INS-PROPERTY & GENERAL	5,025	4,000	6,500	-	6,500	29.4%
	OPERATING EXPENDITURES	1,636,412	1,629,169	1,646,495	25,000	1,671,495	
607107402	CAPITAL-MOTOR VEHICLES	-	-	-	-	-	0.0%
607107403	CAPITAL-OTHER EQUIPMENT	-	-	-	-	-	0.0%
	CAPITAL OUTLAY	-	-	-	-	-	
	TOTAL EXPENDITURES	<u>\$ 1,636,412</u>	<u>\$ 1,629,169</u>	<u>\$ 1,646,495</u>	<u>\$ 25,000</u>	<u>\$ 1,671,495</u>	



**Southern**  
**Pines** NORTH  
CAROLINA

## WATER EXTENSIONS/MAINTENANCE

**Narrative:** The Water Division is responsible for the daily maintenance of the water distribution system, which includes over 259 miles of water mains ranging from 2” to 18” in size and approximately 11,000 water service connections. Maintenance and repair of water mains, valves, fire hydrants, service meters, service lines, and underground utility locating are some of the tasks undertaken. Providing the best potable water service to the customers and responding to problems quickly and professionally are major goals of this division.

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Performance Measures:

	2021- 2022 Actual	2022- 2023 Projected	2023-2024 Proposed
New Services Installed	318	275	250
Water Mains Installed (linear feet)	4225	2000	16000
Hydrants Installed	8	10	35
Valves Installed	27	15	60
Water Main Leaks Repaired	30	33	30
Service Leaks Repaired	55	65	50
Water Quality Complaints	33	47	40
Utility Locate Tickets	5300	5500	5300

**FY2022-23 Accomplishments** – In addition to the typical maintenance items noted above, the Water Extensions Division continues to work closely with Utility Billing, Public Works Administration, Engineering, Planning & Inspections. The Pennsylvania Water Line project began construction, the NCDOT US1 Transmission Main relocation was awarded, and a \$200K AIA grant was awarded to the Town. Coordinated efforts include assistance with design review, shutdowns & operational input associated with new developments and enforcement of the cross-connection ordinance (99.26% compliance). We provided uninterrupted service through county-wide power outages.

**FY2023-24 Projects** – The Division will continue to provide excellent quality water and service to the Town while continuing to pursue a number of new Capital Projects. In FY 22-23 we plan to complete the installation of the Pennsylvania Water Line, begin construction of the NCDOT US1 Transmission Relocation project, begin design on the North Pressure Zone and Elevated Tank project, and implement the \$200K AIA grant.

**WATER EXTENSION/MAINTENANCE**

Fund: Utility

Function:

Utility

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

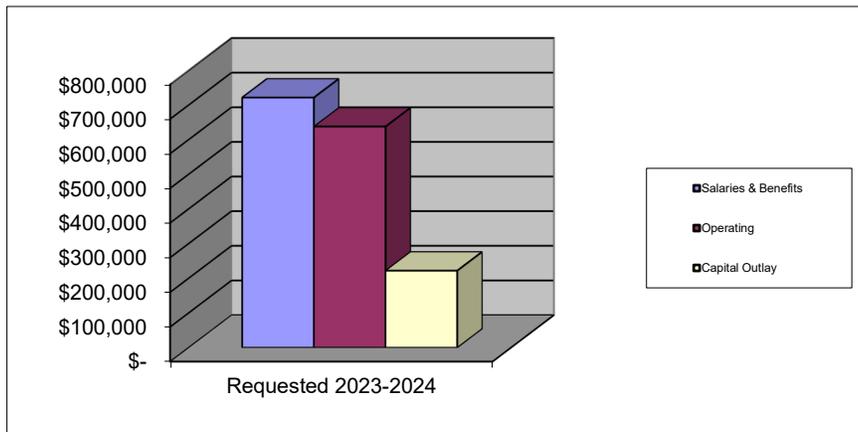
Object of Expenditures	Actual FY 2021-22	Budget FY 2022-23	Expected FY 2022-23	Requested FY 2023-24
Salaries & Benefits	\$ 545,070	\$ 635,705	\$ 604,695	\$ 721,757
Operating	453,709	601,660	558,188	637,960
Capital Outlay	119,568	-	30,000	222,000
<b>Total</b>	<b>\$ 1,118,347</b>	<b>\$ 1,237,365</b>	<b>\$ 1,192,883</b>	<b>\$ 1,581,717</b>

Revenues by Type	Actual FY 2021-22	Budget FY 2022-23	Expected FY 2022-23	Requested FY 2023-24
Utility Revenues	\$ 1,118,347	\$ 1,237,365	\$ 1,192,883	\$ 1,581,717

	Actual FY 2021-22	Budget FY 2022-23	Expected FY 2022-23	Requested FY 2023-24
Budgeted Employees	9	9	9	10

**2023-2024 CAPITAL OUTLAY DETAIL AND NEW REQUEST**

Mini-Excavator \$ 222,000  
 New Position - Operator 56,543



2023-2024 ANNUAL BUDGET  
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2023-2024	Department: Water Extension/Maintenance	Function: Utility Fund			Fund: 60	Department: 730	
Object Code	Object Title	2022-2023 Budget as of 04/25/2023	2022-2023 Expected	2023-2024 Continuation	2023-2024 New Budget Requests	2023-2024 Total Request	% Increase (Decrease)
607300200	SALARIES & WAGES	\$ 431,315	\$ 416,715	\$ 460,497	\$ 37,600	\$ 498,097	15.5%
607300300	OVERTIME	11,250	10,650	11,250	-	11,250	0.0%
607300400	UNEMPLOYMENT INSURANCE	-	-	-	-	-	0.0%
607300500	FICA EXPENSE	33,855	32,695	36,089	2,876	38,965	15.1%
607300600	GROUP INSURANCE EXPENSE	83,600	72,840	74,480	7,840	82,320	(1.5%)
607300700	RETIREMENT EXPENSE	53,555	50,850	60,808	4,847	65,655	22.6%
607300800	DEFERRED COMPENSATION	22,130	20,945	23,590	1,880	25,470	15.1%
	EMPLOYEE BENEFITS	635,705	604,695	666,714	55,043	721,757	
607301100	POSTAGE	1,000	1,000	1,000	-	1,000	0.0%
607301300	TELEPHONE	8,500	1,400	8,500	-	8,500	0.0%
607301400	TRAINING & TRAVEL	6,800	6,800	9,300	-	9,300	36.8%
607301600	EQUIPMENT MAINTENANCE	10,000	7,500	10,000	-	10,000	0.0%
607301700	AUTO REPAIR	10,000	7,500	10,000	-	10,000	0.0%
607301800	UTILITIES	10,000	18,000	20,000	-	20,000	100.0%
607303100	AUTO OPERATING	22,000	25,000	25,000	-	25,000	13.6%
607303300	DEPARTMENTAL SUPPLIES	372,500	346,600	387,000	1,500	388,500	4.3%
607304500	CONTRACTUAL SERVICES	52,600	38,100	46,000	-	46,000	(12.5%)
607304510	INS-PROPERTY & GENERAL	39,000	42,500	45,000	-	45,000	15.4%
607304600	PROFESSIONAL SERVICES	45,000	45,000	50,000	-	50,000	11.1%
607304700	UTILITY CUT REPAIR	20,000	15,000	20,000	-	20,000	0.0%
607305300	DUES & SUBSCRIPTIONS	4,260	3,788	4,660	-	4,660	9.4%
	OPERATING EXPENDITURES	601,660	558,188	636,460	1,500	637,960	
607307402	CAPITAL-MOTOR VEHICLE	-	30,000	-	-	-	0.0%
607307403	CAPITAL-OTHER EQUIPMENT	-	-	-	222,000	222,000	0.0%
	CAPITAL OUTLAY	-	30,000	-	222,000	222,000	
	TOTAL EXPENDITURES	<u>\$ 1,237,365</u>	<u>\$ 1,192,883</u>	<u>\$ 1,303,174</u>	<u>\$ 278,543</u>	<u>\$ 1,581,717</u>	

## DEPARTMENTAL NEW BUDGET REQUESTS DETAIL

Department: Utilities - Water

Function: *Utility*

Project Title: Mini-Excavator

Fund: Enterprise Fund

**Project Description:**

Used for excavation of underground assets for maintenance and repair. The proposed excavator will also increase the Towns excavation capabilities by an additional 3-feet of depth. During the first half of fiscal year 22-23 the Town spent approximately \$33,000 on contractors to perform 10 to 13-foot deep excavations, with additional contracted excavations expected later this year. This excavator would have eliminated all but 1 of the contracted digs.

Replacement for Vehicle #700

YTD maintenance cost: \$15,700

Pending maintenance cost (can be differed if replaced):

\$5,000.00 (bucket)

\$800.00 (tires)

Costs	2023-2024
	\$180,000
<b>Total</b>	<b>\$180,000</b>

### CATERPILLAR 309 MINI-EXCAVATOR



## DEPARTMENTAL NEW BUDGET REQUESTS DETAIL

Department: Utilities - Water

Function: Utility

Project Title: Mini-Excavator - Trailer

Fund: Enterprise Fund

Project Description:

This trailer will be used to transport the proposed mini excavator to various jobs.

Costs		2023-2024
		\$42,000
<b>Total</b>		<b>\$42,000</b>

## DEPARTMENTAL NEW BUDGET REQUESTS DETAIL

Department: Water Extension  
and Maintenance

Function: Utility

Project Title: Utilities Technician

Fund: Enterprise Fund

**Project Description:**

An additional position is being requested to assist with the increasing workload of the rapidly growing utility system. The addition of 2 new technicians (one in sewer and one in water) will provide the opportunity to run 2 full dig crews while maintaining 1-2 preventative maintenance crews. This will assist in reducing the work order backlog and increase the percentage of work that is preventative.

Costs		2023-2024
		\$56,543
<b>Total</b>		<b>\$56,543</b>

## 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 nineteen (19) sewer lift stations and 170+ miles of collection system, 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:

	2021- 2022 Actual	2022- 2023 Projected	2023-2024 Proposed
Sewer Taps Installed	150	250	230
Sewer Taps Renewed	33	36	40
Sewer Stoppages – Mains	24	20	20
Sewer Stoppages – Laterals, Town	48	43	35
Sewer Stoppages – Laterals, Customer	103	98	95
Miles Sewer Lines Cleaned	25.78	26.51	28
Miles Easement Cleared	5.95	6.65	6
Miles Inspected (CCTV)	3.89	3.55	4
Sewer Lift Stations Maintained	19	19	19

**FY 2022-2023 Accomplishments** – In addition to the typical maintenance items noted above, the Sewer Division continues to work closely with Utility Billing, Public Works Administration, Engineering, Planning & Inspections. The coordinated efforts include assistance with new main and service installations associated with new developments and continued construction of ARO Sewer Lift Station replacement, completion of the West New York Avenue Aerial Sewer Repair, design of the Warrior Woods Lift Station relocation, design of the Longleaf Dam Sewer Relocation, award of a \$4.995MM grant for sewer rehabilitation, and award of a \$200K AIA grant. The division continues with its annual easement clearing, sewer main lining and manhole rehabilitation of aged infrastructure.

**FY 2023-2024 Projects** – The Division will continue to provide reliable sewer collection service to the Town while continuing to pursue a number of new Capital Projects. The CIP identified approximately \$6.9MM in projects needed over the next 5 years. In FY 2023-2024 we plan to begin construction on the Warrior Woods Lift Station, Longleaf Dam Sewer Relocation, and begin preliminary engineering on various projects. We also plan to install emergency backups at various lift stations, continue the ongoing Sewer System Rehabilitation and Replacement program identified as part of the Asset Management Plan funded by the \$4.995MM grant, and implement the \$200K AIA grant.

**SEWER EXTENSION/MAINTENANCE**

Fund: Utility

Function:

Utility

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

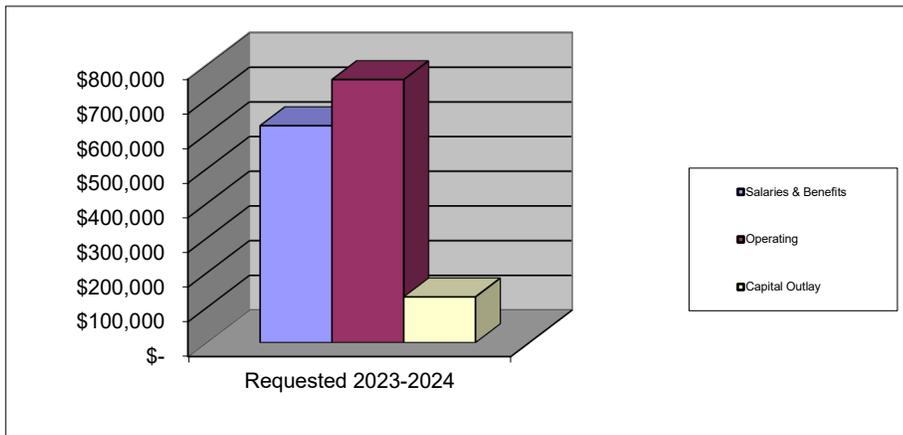
Object of Expenditures	Actual FY 2021-22	Budget FY 2022-23	Expected FY 2022-23	Requested FY 2023-24
Salaries & Benefits	\$ 424,353	\$ 577,270	\$ 518,070	\$ 625,007
Operating	528,026	685,260	701,930	758,145
Capital Outlay	-	552,000	594,316	131,700
<b>Total</b>	<b>\$ 952,379</b>	<b>\$ 1,814,530</b>	<b>\$ 1,814,316</b>	<b>\$ 1,514,852</b>

Revenues by Type	Actual FY 2021-22	Budget FY 2022-23	Expected FY 2022-23	Requested FY 2023-24
Utility Revenues	\$ 952,379	\$ 1,814,530	\$ 1,814,316	\$ 1,514,852

	Actual FY 2021-22	Budget FY 2022-23	Expected FY 2022-23	Requested FY 2023-24
Budgeted Employees	9	9	9	9

**2023-2024 CAPITAL OUTLAY DETAIL AND NEW REQUEST**

Easement Machine	\$ 95,700
Trench Box & Trailer	36,000



2023-2024 ANNUAL BUDGET  
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2023-2024	Department: Sewer Extension/Maintenance	Function: Utility Fund			Fund: 60	Department: 740	
Object Code	Object Title	2022-2023 Budget as of 04/25/2023	2022-2023 Expected	2023-2024 Continuation	2023-2024 New Budget Requests	2023-2024 Total Request	% Increase (Decrease)
607400200	SALARIES & WAGES	\$ 388,000	\$ 349,355	\$ 430,398	\$ -	\$ 430,398	10.9%
607400300	OVERTIME	11,250	9,000	11,250	-	11,250	0.0%
607400400	UNEMPLOYMENT INSURANCE	-	-	-	-	-	0.0%
607400500	FICA EXPENSE	30,545	29,415	33,786	-	33,786	10.6%
607400600	GROUP INSURANCE EXPENSE	79,200	70,075	70,560	-	70,560	(10.9%)
607400700	RETIREMENT EXPENSE	48,310	42,655	56,929	-	56,929	17.8%
607400800	DEFERRED COMPENSATION	19,965	17,570	22,084	-	22,084	10.6%
	EMPLOYEE BENEFITS	577,270	518,070	625,007	-	625,007	
607401100	POSTAGE	500	-	500	-	500	0.0%
607401300	TELEPHONE	12,000	9,000	12,000	500	12,500	4.2%
607401400	TRAINING & TRAVEL	6,300	6,100	8,000	-	8,000	27.0%
607401600	EQUIPMENT MAINTENANCE	65,000	30,000	60,000	-	60,000	(7.7%)
607401700	AUTO REPAIR	25,000	25,000	25,000	-	25,000	0.0%
607401800	UTILITIES	58,000	58,000	62,300	-	62,300	7.4%
607403100	AUTO OPERATING	30,000	40,000	35,000	-	35,000	16.7%
607403300	DEPARTMENTAL SUPPLIES	165,500	150,500	183,000	-	183,000	10.6%
607404500	CONTRACTUAL SERVICES	152,100	110,500	139,500	-	139,500	(8.3%)
607404510	INS-PROPERTY & GENERAL	39,000	49,000	45,000	-	45,000	15.4%
607404600	PROFESSIONAL SERVICES	100,000	191,700	155,500	-	155,500	55.5%
607404700	UTILITY CUT REPAIR	28,000	28,000	28,000	-	28,000	0.0%
607405300	DUES & SUBSCRIPTIONS	3,860	4,130	3,845	-	3,845	(0.4%)
	OPERATING EXPENDITURES	685,260	701,930	757,645	500	758,145	
607407402	CAPITAL-MOTOR VEHICLE	552,000	554,006	-	-	-	(100.0%)
607407403	CAPITAL-OTHER EQUIPMENT	-	40,310	-	131,700	131,700	0.0%
	CAPITAL OUTLAY	552,000	594,316	-	131,700	131,700	
	TOTAL EXPENDITURES	<u>\$ 1,814,530</u>	<u>\$ 1,814,316</u>	<u>\$ 1,382,652</u>	<u>\$ 132,200</u>	<u>\$ 1,514,852</u>	

## DEPARTMENTAL NEW BUDGET REQUESTS DETAIL

Department: Utilities - Sewer

Function: Utility

Project Title: Easement machine

Fund: Enterprise Fund

**Project Description:**

Used to access difficult terrain of cross-country easements for maintenance that cannot be reached by jet truck or jet trailer.  
 Replace equipment sold in 2019.

Costs		2023-2024
		\$95,700
<b>Total</b>		<b>\$95,700</b>



## DEPARTMENTAL NEW BUDGET REQUESTS DETAIL

Department: Utilities - Sewer

Function: Utility

Project Title: Trench box & trailer

Fund: Enterprise Fund

**Project Description:**

Shielding equipment used in trench excavations to replace old, non-compliant equipment. Comes with multiple panels for variable depths and trailer. Funds will be split between water and sewer.

YTD:  
\$18,000

Costs		2023-2024
		\$36,000
<b>Total</b>		<b>\$36,000</b>

### TRENCH BOX





**Southern**  
**Pines** 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 beer and wine license, the sale of cemetery lots, and yard sale permits.

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### Performance Measures:

	2021-2022 Actual	2022-2023 Projected	2023-2024 Proposed
Water & Sewer Meters Read	127,563	129,985	132,407
Water & Sewer Bills Mailed	107,194	108,957	110,720
Meter Readings (average monthly)	10,630	10,832	11,034
Customer Service Work Orders	6,060	6,382	6,704
Customer Bills Drafted	46,815	49,522	50,482

## 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.

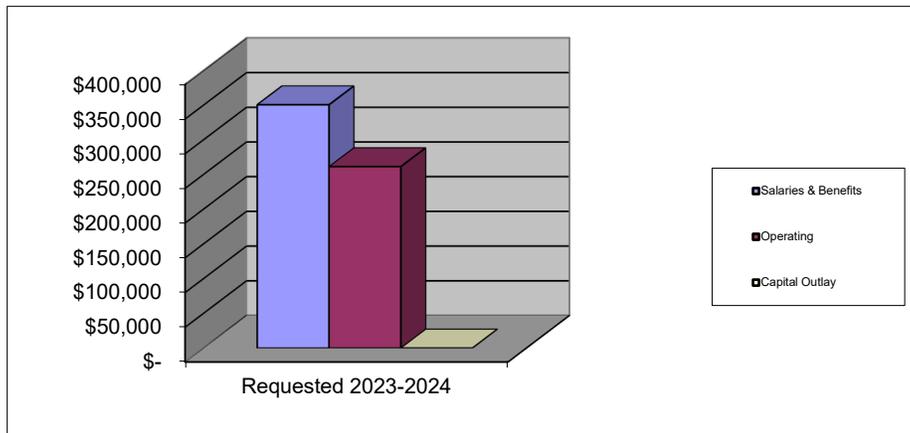
Object of Expenditures	Actual FY 2021-22	Budget FY 2022-23	Expected FY 2022-23	Requested FY 2023-24
Salaries & Benefits	\$ 317,413	\$ 336,500	\$ 342,775	\$ 350,533
Operating	165,707	226,125	218,350	261,250
Capital Outlay	-	-	-	-
<b>Total</b>	<b>\$ 483,120</b>	<b>\$ 562,625</b>	<b>\$ 561,125</b>	<b>\$ 611,783</b>

Revenues by Type	Actual FY 2021-22	Budget FY 2022-23	Expected FY 2022-23	Requested FY 2023-24
Utility Revenues	\$ 483,120	\$ 562,625	\$ 561,125	\$ 611,783

	Actual FY 2021-22	Budget FY 2022-23	Expected FY 2022-23	Requested FY 2023-24
Budgeted Employees	5.0	5.0	5.0	5.0

### 2023-2024 CAPITAL OUTLAY DETAIL AND NEW REQUEST

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



2023-2024 ANNUAL BUDGET  
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2023-2024	Department: Billing & Collections	Function: Finance		Fund: 60	Department: 750		
Object Code	Object Title	2022-2023 Budget as of 04/25/2023	2022-2023 Expected	2023-2024 Continuation	2023-2024 New Budget Requests	2023-2024 Total Request	% Increase (Decrease)
607500200	SALARIES & WAGES	\$ 234,465	\$ 241,845	\$ 247,991	\$ -	\$ 247,991	5.8%
607500400	UNEMPLOYMENT INSURANCE	-	-	-	-	-	0.0%
607500500	FICA EXPENSE	17,940	17,835	18,971	-	18,971	5.7%
607500600	GROUP INSURANCE EXPENSE	44,000	44,000	39,200	-	39,200	(10.9%)
607500700	RETIREMENT EXPENSE	28,370	27,690	31,968	-	31,968	12.7%
607500800	DEFERRED COMPENSATION	11,725	11,405	12,403	-	12,403	5.8%
	EMPLOYEE BENEFITS	336,500	342,775	350,533	-	350,533	
607501100	POSTAGE	50,000	53,500	53,500	-	53,500	7.0%
607501200	PRINTING	750	500	750	-	750	0.0%
607501300	TELEPHONE	400	450	500	-	500	25.0%
607501400	TRAINING & TRAVEL	4,500	2,500	4,000	-	4,000	(11.1%)
607501600	EQUIPMENT MAINTENANCE	3,000	4,000	3,000	-	3,000	0.0%
607501800	UTILITIES	5,225	6,000	7,000	-	7,000	34.0%
607503300	DEPARTMENTAL SUPPLIES	26,250	23,200	35,000	-	35,000	33.3%
607504500	CONTRACTUAL SERVICES	38,000	35,500	45,500	-	45,500	19.7%
607504510	INS-PROPERTY & GENERAL	2,500	2,200	3,000	-	3,000	20.0%
607504600	PROFESSIONAL SERVICES	35,000	33,000	37,500	-	37,500	7.1%
607504700	CARD PROCESSING FEE	20,000	15,000	26,000	-	26,000	30.0%
607504920	BAD DEBT EXPENSE	40,000	42,000	45,000	-	45,000	12.5%
607505300	DUES & SUBSCRIPTIONS	500	500	500	-	500	0.0%
	OPERATING EXPENDITURES	226,125	218,350	261,250	-	261,250	
607507401	CAPITAL-SOFTWARE/COMP	-	-	-	-	-	0.0%
	CAPITAL OUTLAY	-	-	-	-	-	
	TOTAL EXPENDITURES	<u>\$ 562,625</u>	<u>\$ 561,125</u>	<u>\$ 611,783</u>	<u>\$ -</u>	<u>\$ 611,783</u>	

TOWN OF SOUTHERN PINES  
 2023-2024 UTILITY FUND BUDGET  
 DEPARTMENTAL NEW AND CAPITAL REQUESTS

DEPARTMENT	REQUEST	CONTINUATION CAPITAL OR NEW REQUEST	AMOUNT	Line Item
Water Extensions	Mini Excavator	Y	\$ 180,000	60-730-7403
	Trailer for Mini Excavator	Y	42,000	60-730-7403
	New Position - Utilities Technician	Y	56,543	60-730-0200,0500, 0600, 0700, 0800
	<b>Water Extensions Department Total</b>		<b>278,543</b>	
Sewer Extensions	Easement Machine	Y	95,700	60-740-7403
	Trench Box & Trailer	Y	36,000	60-740-7403
	<b>Sewer Extensions Department Total</b>		<b>131,700</b>	
	<b>GRAND TOTAL</b>		<b><u>\$ 410,243</u></b>	

## **CAPITAL PROJECT FUNDS SUMMARY**

Capital Project Funds are used to account for the acquisition and construction of 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 2022-2023 Project Authorization	Transactions Through March 2023	Balance FY 2022-2023	FY 2023-2024 Project Authorization
Land	\$ 1,799,962	\$ 1,753,496	\$ 46,466	\$ 1,799,962
<b>Total Expenditures</b>	<b>\$ 1,799,962</b>	<b>\$ 1,753,496</b>	<b>\$ 46,466</b>	<b>\$ 1,799,962</b>

Revenues by Type	FY 2022-2023 Project Authorization	Transactions Through March 2023	Balance FY 2022-2023	FY 2023-2024 Project Authorization
Interest	\$ 9,700	\$ 12,972	\$ (3,272)	\$ 9,700
Transfer In-General Fund	519,262	519,262	-	519,262
Transfer In-Fund 47	126,000	126,000	-	126,000
Transfer In-Fund 59	245,000	245,000	-	245,000
Financing Proceeds	900,000	900,000	-	900,000
<b>Total Revenues</b>	<b>\$ 1,799,962</b>	<b>\$ 1,803,234</b>	<b>\$ (3,272)</b>	<b>\$ 1,799,962</b>

**NICKS CREEK PARKWAY  
Fund 42**

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

Expenditures by Type	FY 2022-2023 Project Authorization	Transactions Through March 2023	Balance FY 2022-2023	FY 2023-2024 Project Authorization
Construction	\$ -	\$ -	\$ -	\$ -
Transfer Out-Streambank Stabilization	72,000	72,000	-	72,000
<b>Total Expenditures</b>	<b>\$ 72,000</b>	<b>\$ 72,000</b>	<b>\$ -</b>	<b>\$ 72,000</b>

Revenues by Type	FY 2022-2023 Project Authorization	Transactions Through March 2023	Balance FY 2022-2023	FY 2023-2024 Project Authorization
Interest	\$ 15,000	\$ 18,445	\$ (3,445)	\$ 15,000
Land Exchange Proceeds	57,000	57,000	-	57,000
<b>Total Revenues</b>	<b>\$ 72,000</b>	<b>\$ 75,445</b>	<b>\$ (3,445)</b>	<b>\$ 72,000</b>

**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 integrated electronic solution for all Town departments and systems.

Expenditures by Type	FY 2022-2023 Project Authorization	Transactions Through March 2023	Balance FY 2022-2023	FY 2023-2024 Project Authorization
ERP Expenditures	\$ 907,059	\$ 732,722	\$ 174,337	\$ 907,059
Transfer Out-CP Library HVAC	225,000	225,000	-	225,000
<b>Total Expenditures</b>	<b>\$ 1,132,059</b>	<b>\$ 957,722</b>	<b>\$ 174,337</b>	<b>\$ 1,132,059</b>

Revenues by Type	FY 2022-2023 Project Authorization	Transactions Through March 2023	Balance FY 2022-2023	FY 2023-2024 Project Authorization
Interest	\$ 14,200	\$ 33,474	\$ (19,274)	\$ 14,200
Transfer In-CP Police Station	240,500	240,500	-	240,500
Transfer In-CP Patrick Road	49,985	49,985	-	49,985
Transfer In-Utility Fund	256,500	256,500	-	256,500
Transfer In-General Fund	570,874	570,874	-	570,874
<b>Total Revenues</b>	<b>\$ 1,132,059</b>	<b>\$ 1,151,333</b>	<b>\$ (19,274)</b>	<b>\$ 1,132,059</b>

**PARKING LOT PROJECT**  
**Fund 44**

The Parking Lot Capital Project Fund is being established for the purpose of construction and renovation of parking lots owned by the Town. The project budget will be adopted in fiscal year 2018-2019 with initial funding transferred from the General Fund.

Expenditures by Type	FY 2022-2023 Project Authorization	Transactions Through March 2023	Balance FY 2022-2023	FY 2023-2024 Project Authorization
Construction	\$ 388,000	\$ 245,444	\$ 142,556	\$ 388,000
Total Expenditures	\$ 388,000	\$ 245,444	\$ 142,556	\$ 388,000

Revenues by Type	FY 2022-2023 Project Authorization	Transactions Through March 2023	Balance FY 2022-2023	FY 2023-2024 Project Authorization
Interest	\$ -	\$ 9,671	\$ (9,671)	\$ -
Transfer In - General Fund	388,000		388,000	388,000
Total Revenues	\$ 388,000	\$ 9,671	\$ 378,329	\$ 388,000

**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 2022-2023 Project Authorization	Transactions Through March 2023	Balance FY 2022-2023	FY 2023-2024 Project Authorization
Construction	\$ 571,500	\$ 520,824	\$ 50,676	\$ 571,500
<b>Total Expenditures</b>	<b>\$ 571,500</b>	<b>\$ 520,824</b>	<b>\$ 50,676</b>	<b>\$ 571,500</b>

Revenues by Type	FY 2022-2023 Project Authorization	Transactions Through March 2023	Balance FY 2022-2023	FY 2023-2024 Project Authorization
Interest	\$ 22,500	\$ 36,652	\$ (14,152)	\$ 22,500
Transfer In-CP Patrick Road	50,000	50,000	-	50,000
Transfer In-General Fund	499,000	499,000	-	499,000
<b>Total Revenues</b>	<b>\$ 571,500</b>	<b>\$ 585,652</b>	<b>\$ (14,152)</b>	<b>\$ 571,500</b>

**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 2022-2023 Project Authorization	Transactions Through March 2023	Balance FY 2022-2023	FY 2023-2024 Project Authorization
Construction	\$ 278,000	\$ 41,674	\$ 236,326	\$ 278,000
Total Expenditures	\$ 278,000	\$ 41,674	\$ 236,326	\$ 278,000

Revenues by Type	FY 2022-2023 Project Authorization	Transactions Through March 2023	Balance FY 2022-2023	FY 2023-2024 Project Authorization
Transfer In - General Fund	\$ 140,000	\$ 140,000	\$ -	\$ 140,000
Transfer In - CP Patrick Road	138,000	138,000	-	138,000
Interest	-	13,498	(13,498)	-
Total Revenues	\$ 278,000	\$ 291,498	\$ (13,498)	\$ 278,000

**STREAMBANK STABILIZATION  
Fund 50**

The Streambank Stabilization Capital Project Fund is established for the purpose of stabilizing the erosion of the streambank behind the Fire and Police Stations. The fund was established with a project ordinance in fiscal year 2019-2020 and will be funded by a transfer from the General Fund in fiscal year 2020-21.

Expenditures by Type	FY 2022-2023 Project Authorization	Transactions Through March 2023	Balance FY 2022-2023	FY 2023-2024 Project Authorization
Construction	\$ 711,484	\$ 558,983	\$ 152,501	\$ 711,484
<b>Total Expenditures</b>	<b>\$ 711,484</b>	<b>\$ 558,983</b>	<b>\$ 152,501</b>	<b>\$ 711,484</b>

Revenues by Type	FY 2022-2023 Project Authorization	Transactions Through March 2023	Balance FY 2022-2023	FY 2023-2024 Project Authorization
Interest	\$ -	\$ 10,842	\$ (10,842)	\$ -
Transfer In-General Fund	459,484	459,484	-	459,484
Transfer In-General Cap Reserve Fund	180,000	180,000	-	180,000
Transfer In-Nicks Creek	72,000	72,000	-	72,000
<b>Total Revenues</b>	<b>\$ 711,484</b>	<b>\$ 722,326</b>	<b>\$ (10,842)</b>	<b>\$ 711,484</b>

**FACILITY MODERNIZATION FUND**  
**Fund 52**

The Facility Modernization Fund was established for the purpose of addressing immediate needs of Town owned buildings as designated by the 2019 Facility Condition Assessment, commissioned by the Town. Funding for the project will be derived from both the General and Enterprise Funds, dependent on, and specific to, the use of the individual facility.

Expenditures by Type	FY 2022-2023 Project Authorization	Transactions Through March 2023	Balance FY 2022-2023	FY 2023-2024 Project Authorization
Construction - Water Treatment Facility - EF	\$ 198,500	\$ 2,715	\$ 195,785	\$ 198,500
Construction - Building Repair & Renovation - GF	677,042	351,508	325,534	880,542
Construction - Building Repair & Renovation - UF	114,334	87,689	26,645	114,334
<b>Total Expenditures</b>	<b>\$ 989,876</b>	<b>\$ 441,912</b>	<b>\$ 547,964</b>	<b>\$ 1,193,376</b>

Revenues by Type	FY 2022-2023 Project Authorization	Transactions Through March 2023	Balance FY 2022-2023	FY 2023-2024 Project Authorization
Transfer In-General Fund	\$ 677,042		\$ 677,042	\$ 880,542
Transfer In-Enterprise Fund	312,834		312,834	312,834
Interest	-	20,676	(20,676)	-
<b>Total Revenues</b>	<b>\$ 989,876</b>	<b>\$ 20,676</b>	<b>\$ 969,200</b>	<b>\$ 1,193,376</b>

**RESERVOIR DAM IMPROVEMENTS**  
**Fund 53**

The Reservoir Dam Improvement Fund was established for the purpose of funding and tracking of various projects to rehabilitate and upgrade the Dam facilities at Reservoir Park. Funding for the project was initiated from the General Fund in fiscal year 2021-2022.

Expenditures by Type	FY 2022-2023 Project Authorization	Transactions Through March 2023	Balance FY 2022-2023	FY 2023-2024 Project Authorization
Design & Construction	\$ 175,000	\$ 58,937	\$ 116,063	\$ 275,000
<b>Total Expenditures</b>	<b>\$ 175,000</b>	<b>\$ 58,937</b>	<b>\$ 116,063</b>	<b>\$ 275,000</b>

Revenues by Type	FY 2022-2023 Project Authorization	Transactions Through March 2023	Balance FY 2022-2023	FY 2023-2024 Project Authorization
Transfer In - General Fund	\$ 175,000	\$ 175,000	\$ -	\$ 275,000
Interest	-	1,834	(1,834)	-
<b>Total Revenues</b>	<b>\$ 175,000</b>	<b>\$ 176,834</b>	<b>\$ (1,834)</b>	<b>\$ 275,000</b>

**PAVING PROJECT  
Fund 55**

The Unpaved Street Capital Project Fund was renamed to Paving effective April 11, 2023. The project, originally was authorized for the purpose of paving unimproved Town streets is now hereby amended for the purpose of utilization with the annual paving activities of the Town per the pavement conditions study performed every four years. Funding for the project was initiated from the General Fund in fiscal year 2014-2015.

Expenditures by Type	FY 2022-2023 Project Authorization	Transactions Through March 2023	Balance FY 2022-2023	FY 2023-2024 Project Authorization
Construction	\$ 1,557,500	\$ 645,791	\$ 911,709	\$ 2,771,708
<b>Total Expenditures</b>	<b>\$ 1,557,500</b>	<b>\$ 645,791</b>	<b>\$ 911,709</b>	<b>\$ 2,771,708</b>

Revenues by Type	FY 2022-2023 Project Authorization	Transactions Through March 2023	Balance FY 2022-2023	FY 2023-2024 Project Authorization
Transfer In - General Fund	\$ 1,557,500	\$ 1,557,500	\$ -	\$ 2,771,708
Interest	-	11,544	(11,544)	-
<b>Total Revenues</b>	<b>\$ 1,557,500</b>	<b>\$ 1,569,044</b>	<b>\$ (11,544)</b>	<b>\$ 2,771,708</b>

**SIDEWALKS - PHASE II**  
**Fund 57**

The Sidewalks-Phase II Capital Project Fund will be established for the purpose of paving existing Town sidewalks that are currently unimproved. Funding to begin the project was transferred from the General Fund in fiscal year 2016-2017.

Expenditures by Type	FY 2022-2023 Project Authorization	Transactions Through March 2023	Balance FY 2022-2023	FY 2023-2024 Project Authorization
Construction	\$ 1,367,877	\$ 1,032,931	\$ 334,946	\$ 1,567,877
<b>Total Expenditures</b>	<b>\$ 1,367,877</b>	<b>\$ 1,032,931</b>	<b>\$ 334,946</b>	<b>\$ 1,567,877</b>

Revenues by Type	FY 2022-2023 Project Authorization	Transactions Through March 2023	Balance FY 2022-2023	FY 2023-2024 Project Authorization
Transfer In - CP Sidewalks	\$ 46,727	\$ 46,727	\$ -	\$ 46,727
Transfer In - General Fund	1,321,150	1,321,150	-	1,521,150
Interest	-	15,720	(15,720)	-
<b>Total Revenues</b>	<b>\$ 1,367,877</b>	<b>\$ 1,383,597</b>	<b>\$ (15,720)</b>	<b>\$ 1,567,877</b>

**RECREATION IMPROVEMENTS**  
**Fund 58**

The Recreation Improvements Capital Project Fund was established for the purpose of various recreation park improvements. Funding to initiate the project was transferred from the General Fund in fiscal year 2016-2017.

Expenditures by Type	FY 2022-2023 Project Authorization	Transactions Through March 2023	Balance FY 2022-2023	FY 2023-2024 Project Authorization
Construction	\$ 863,960	\$ 569,048	\$ 294,912	\$ 1,208,311
<b>Total Expenditures</b>	<b>\$ 863,960</b>	<b>\$ 569,048</b>	<b>\$ 294,912</b>	<b>\$ 1,208,311</b>

Revenues by Type	FY 2022-2023 Project Authorization	Transactions Through March 2023	Balance FY 2022-2023	FY 2023-2024 Project Authorization
Transfer In - General Fund	\$ 863,960	\$ 863,960	\$ -	\$ 1,208,311
Interest	-	6,785	(6,785)	-
<b>Total Revenues</b>	<b>\$ 863,960</b>	<b>\$ 870,745</b>	<b>\$ (6,785)</b>	<b>\$ 1,208,311</b>

**GENERAL CAPITAL RESERVE FUND**  
**Fund 59**

The General Capital Reserve Fund was established to accumulate funds for the purpose of acquisition, renovation, and/or construction of major capital facilities and improvements to the Town's infrastructure. Primary funding is from the General Fund by ordinance in fiscal year 2015-2016.

Expenditures by Type	FY 2022-2023 Project Authorization	Transactions Through March 2023	Balance FY 2022-2023	FY 2023-2024 Project Authorization
Transfer to Capital Project Funds	\$ 32,205	\$ -	\$ 32,205	\$ 32,205
Transfer Out - Open Space	245,000	245,000	-	245,000
Transfer Out - CP Bld Renovation	87,500	87,500	-	87,500
Transfer Out - CP Streambank Stab	180,000	180,000	-	180,000
Total Expenditures	\$ 544,705	\$ 512,500	\$ 32,205	\$ 544,705

Revenues by Type	FY 2022-2023 Project Authorization	Transactions Through March 2023	Balance FY 2022-2023	FY 2023-2024 Project Authorization
Transfer In - General Fund	\$ 112,500	\$ 112,500	\$ -	\$ 112,500
Transfer In - CP Fiber Optics	2,120	2,120	-	2,120
Transfer In - CP Public Access Road	27,590	27,590	-	27,590
Transfer In - CP Patrick Road	80,773	80,773	-	80,773
Transfer In - CP Public Safety Commun	3,697	3,697	-	3,697
Transfer In - CP Library HVAC	161	161	-	161
Transfer In - CP Fire Sub Station	273,642	273,642	-	273,642
Transfer In - CDBG TYR Tactiical	620	620	-	620
Transfer In - CP Downtown Park	6,748	6,748	-	6,748
Transfer In - CP Pool Park	12,740	12,740	-	12,740
Transfer In - CP Building Renovation Fund	105	105	-	105
Transfer In - SFR-ARPA	24,009	24,009	-	24,009
Interest	-	10,147	(10,147)	-
Total Revenues	\$ 544,705	\$ 554,852	\$ (10,147)	\$ 544,705

**WARRIOR WOODS LIFT STATION  
Fund 61**

The Warrior Wood Lift Station Capital Project Fund was established for the purpose of upgrades to the lift station which will increase capacity and meet expected future demand. The project budget was adopted in fiscal year 2018-2019 with initial funding transferred from the Utility Fund and the Sewer Impact Fund.

Expenditures by Type	FY 2022-2023 Project Authorization	Transactions Through March 2023	Balance FY 2022-2023	FY 2023-2024 Project Authorization
Construction	\$ 1,717,038	\$ 864,587	\$ 852,451	\$ 1,941,276
<b>Total Expenditures</b>	<b>\$ 1,717,038</b>	<b>\$ 864,587</b>	<b>\$ 852,451</b>	<b>\$ 1,941,276</b>

Revenues by Type	FY 2022-2023 Project Authorization	Transactions Through March 2023	Balance FY 2022-2023	FY 2023-2024 Project Authorization
Transfer In-Utility Fund	\$ 263,750	\$ 263,750	\$ -	\$ 263,750
Transfer In-System Development Fees	606,738	606,738	-	830,976
Transfer In-Sewer Impact Fees	846,550	846,550	-	846,550
Interest	-	40,994	(40,994)	-
<b>Total Revenues</b>	<b>\$ 1,717,038</b>	<b>\$ 1,758,032</b>	<b>\$ (40,994)</b>	<b>\$ 1,941,276</b>

**NORTH PRESSURE WATER ZONE**  
**Fund 62**

The North Pressure Zone Capital Project Fund was established for the purpose of increasing domestic pressures for the Town's customers. The fund was established with a project ordinance in fiscal year 2017-2018 and was funded by the Utility Fund.

Expenditures by Type	FY 2022-2023 Project Authorization	Transactions Through March 2023	Balance FY 2022-2023	FY 2023-2024 Project Authorization
Construction	\$ 760,000	\$ -	\$ 760,000	\$ 760,000
<b>Total Expenditures</b>	<b>\$ 760,000</b>	<b>\$ -</b>	<b>\$ 760,000</b>	<b>\$ 760,000</b>

Revenues by Type	FY 2022-2023 Project Authorization	Transactions Through March 2023	Balance FY 2022-2023	FY 2023-2024 Project Authorization
Interest	\$ 10,000	\$ 46,850	\$ (36,850)	\$ 10,000
Transfer In-Utility Fund	750,000	750,000	-	750,000
<b>Total Revenues</b>	<b>\$ 760,000</b>	<b>\$ 796,850</b>	<b>\$ (36,850)</b>	<b>\$ 760,000</b>

**SANITARY SEWER MODERNIZATION  
Fund 63**

The Sanitary Sewer Modernization Capital Project Fund was established for the purpose to identify, investigate, rehabilitate and/or replace the Town's sewer infrastructure. The fund was established with a project ordinance in fiscal year 2019-2020 and will be funded by the Utility Fund.

Expenditures by Type	FY 2022-2023 Project Authorization	Transactions Through March 2023	Balance FY 2022-2023	FY 2023-2024 Project Authorization
Construction	\$ 2,240,532	\$ 1,173,729	\$ 1,066,803	\$ 2,361,908
Sewer Rehab Grant Expense	4,999,950	52,000	4,947,950	4,999,950
<b>Total Expenditures</b>	<b>\$ 7,240,482</b>	<b>\$ 1,225,729</b>	<b>\$ 6,014,753</b>	<b>\$ 7,361,858</b>

Revenues by Type	FY 2022-2023 Project Authorization	Transactions Through March 2023	Balance FY 2022-2023	FY 2023-2024 Project Authorization
Interest	\$ -	\$ 21,785	\$ (21,785)	\$ -
Transfer In - System Development Fees	154,172	154,172	-	275,548
Transfer In-Utility Fund	2,086,360	2,086,360	-	2,086,360
Grant Proceeds	4,999,950	-	4,999,950	4,999,950
<b>Total Revenues</b>	<b>\$ 7,240,482</b>	<b>\$ 2,262,317</b>	<b>\$ 4,978,165</b>	<b>\$ 7,361,858</b>

**WATER TREATMENT PROCESS MODERNIZATION  
Fund 66**

The Water Treatment Process Modernization Fund is being established for the purpose of modernizing equipment and processes at the Water Treatment Plant. The project budget will be adopted in fiscal year 2019-2020 with initial funding from the Utility Fund and the Capital Project Fund- Water Distribution.

Expenditures by Type	FY 2022-2023 Project Authorization	Transactions Through March 2023	Balance FY 2022-2023	FY 2023-2024 Project Authorization
Construction	\$ 3,954,098	\$ 2,203,027	\$ 1,751,071	\$ 5,536,186
<b>Total Expenditures</b>	<b>\$ 3,954,098</b>	<b>\$ 2,203,027</b>	<b>\$ 1,751,071</b>	<b>\$ 5,536,186</b>

Revenues by Type	FY 2022-2023 Project Authorization	Transactions Through March 2023	Balance FY 2022-2023	FY 2023-2024 Project Authorization
Interest	\$ 21,600	\$ 72,703	\$ (51,103)	\$ 21,600
Transfer In-CP Water Distribution	1,212,000	1,212,000	-	1,212,000
Transfer In- System Development Fees	831,598	831,598	-	1,372,405
Transfer In-Utility Fund	1,888,900	1,888,900	-	2,930,181
<b>Total Revenues</b>	<b>\$ 3,954,098</b>	<b>\$ 4,005,201</b>	<b>\$ (51,103)</b>	<b>\$ 5,536,186</b>

**LIFT STATION UPGRADES**  
**Fund 69**

The Lift Station Upgrades Capital Project Fund was established for the purpose of upgrading area Town lift stations to increase capacity in lift station's sewer basin. The fund was established with a project ordinance in fiscal year 2019-2020 and will be funded by the Utility Fund.

Expenditures by Type	FY 2022-2023 Project Authorization	Transactions Through March 2023	Balance FY 2022-2023	FY 2023-2024 Project Authorization
Construction	\$ 1,007,000	\$ 562,798	\$ 444,202	\$ 1,227,000
<b>Total Expenditures</b>	<b>\$ 1,007,000</b>	<b>\$ 562,798</b>	<b>\$ 444,202</b>	<b>\$ 1,227,000</b>

Revenues by Type	FY 2022-2023 Project Authorization	Transactions Through March 2023	Balance FY 2022-2023	FY 2023-2024 Project Authorization
Interest	\$ -	\$ 12,466	\$ (12,466)	\$ -
Transfer In - Sewer Improvement Fund	477,000	477,000	-	477,000
Transfer In-Utility Fund	530,000	530,000	-	750,000
<b>Total Revenues</b>	<b>\$ 1,007,000</b>	<b>\$ 1,019,466</b>	<b>\$ (12,466)</b>	<b>\$ 1,227,000</b>

**WATER & SEWER IMPROVEMENT FUND  
WATER DISTRIBUTION UPGRADES & MAINTENANCE  
Fund 72**

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 2021-2022 with funding from the prior water distribution capital project fund.

Expenditures by Type	FY 2022-2023 Project Authorization	Transactions Through March 2023	Balance FY 2022-2023	FY 2023-2024 Project Authorization
Construction	\$ 605,982	\$ 7,600	\$ 598,382	\$ 605,982
<b>Total Expenditures</b>	<b>\$ 605,982</b>	<b>\$ 7,600</b>	<b>\$ 598,382</b>	<b>\$ 605,982</b>

Revenues by Type	FY 2022-2023 Project Authorization	Transactions Through March 2023	Balance FY 2022-2023	FY 2023-2024 Project Authorization
Interest	\$ -	\$ 17,127	\$ (17,127)	\$ -
Transfer In-W/S Improvement - Water	471,398	471,398	-	471,398
Transfer In - Utility Fund Water	130,000	130,000	-	130,000
Transfer In - SFR ARPA Water	4,584	4,584	-	4,584
			-	-
<b>Total Revenues</b>	<b>\$ 605,982</b>	<b>\$ 623,109</b>	<b>\$ (17,127)</b>	<b>\$ 605,982</b>

**WATER & SEWER IMPROVEMENT FUND**  
**SEWER COLLECTION UPGRADES & MAINTENANCE**  
**Fund 72**

The Sewer Collection Capital Project Fund is established for the purpose of funding upgrades & maintenance to the sewer collection system. The project budget was adopted in fiscal year 2021-2022 with funding from the prior sewer collection capital project fund.

Expenditures by Type	FY 2022-2023 Project Authorization	Transactions Through March 2023	Balance FY 2022-2023	FY 2023-2024 Project Authorization
Construction	\$ 574,018	\$ 72,550	\$ 501,468	\$ 574,018
Total Expenditures	\$ 574,018	\$ 72,550	\$ 501,468	\$ 574,018

Revenues by Type	FY 2022-2023 Project Authorization	Transactions Through March 2023	Balance FY 2022-2023	FY 2023-2024 Project Authorization
Interest	\$ -	\$ -	\$ -	\$ -
Transfer In W/S Improvement Sewer	499,018	-	499,018	499,018
Transfer In-Utility Fund Sewer	75,000	-	75,000	75,000
Total Revenues	\$ 574,018	\$ -	\$ 574,018	\$ 574,018

**PEEDEE/PENNSYLVANIA ROAD LINE REPLACEMENT  
Fund 74**

The PeeDee/Pennsylvania Line Replacement Capital Project Fund was established for the purpose of upgrading the existing 10" waterline with a 16" transmission main. The fund was established with a project ordinance in fiscal year 2019-2020 and was funded by transfers from Water Impact Fees.

Expenditures by Type	FY 2022-2023 Project Authorization	Transactions Through March 2023	Balance FY 2022-2023	FY 2023-2024 Project Authorization
Design & Construction	\$ 3,859,470	\$ 478,112	\$ 3,381,358	\$ 4,160,813
<b>Total Expenditures</b>	<b>\$ 3,859,470</b>	<b>\$ 478,112</b>	<b>\$ 3,381,358</b>	<b>\$ 4,160,813</b>

Revenues by Type	FY 2022-2023 Project Authorization	Transactions Through March 2023	Balance FY 2022-2023	FY 2023-2024 Project Authorization
Interest	\$ -	\$ 68,210	\$ (68,210)	\$ -
Transfer In-Water System Dev Fees	771,501	771,501	-	1,072,844
Transfer In-Utility Fund	1,139,200	1,139,200	-	1,139,200
Transfer In-Impact Fees	1,839,317	1,839,317	-	1,839,317
Transfer In-E. Morganton Rd Sys. Dev Fees	17,249	17,249	-	17,249
Transfer In- E. Morganton Rd Impact Fees	84,251	84,251	-	84,251
Transfer In-E. Morganton Rd	7,952	7,952	-	7,952
<b>Total Revenues</b>	<b>\$ 3,859,470</b>	<b>\$ 3,927,680</b>	<b>\$ (68,210)</b>	<b>\$ 4,160,813</b>

**MIDLAND ROAD WATER LINE REPLACEMENT  
Fund 75**

The Midland Road Waterline Replacement Capital Project Fund was established for the purpose of upgrading the existing 6" waterline with a 12" water main. The fund was established with a project ordinance in fiscal year 2019-2020 and was funded by transfers from Water Impact Fees.

Expenditures by Type	FY 2022-2023 Project Authorization	Transactions Through March 2023	Balance FY 2022-2023	FY 2023-2024 Project Authorization
Design & Construction	\$ 160,438	\$ -	\$ 160,438	\$ 160,438
<b>Total Expenditures</b>	<b>\$ 160,438</b>	<b>\$ -</b>	<b>\$ 160,438</b>	<b>\$ 160,438</b>

Revenues by Type	FY 2022-2023 Project Authorization	Transactions Through March 2023	Balance FY 2022-2023	FY 2023-2024 Project Authorization
Interest	\$ -	\$ 3,247	\$ (3,247)	\$ -
Transfer In-Water Impact Fees	160,438	160,438	-	160,438
<b>Total Revenues</b>	<b>\$ 160,438</b>	<b>\$ 163,685</b>	<b>\$ (3,247)</b>	<b>\$ 160,438</b>



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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.

Municipal Service District #1 – Established to account for taxes collected to raise revenue in a specific district defined by the ordinance.

Water System Development Fees - Established to account for fees to be utilized in the manner described in the Water Capital Reserve Fund Resolution.

Sewer System Development Fees – Established to account for fees to be utilized in the manner described in the Sewer Capital Reserve Fund Resolution.

**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 2022-2023 Project Authorization	Transactions Through March 2023	Balance FY 2022-2023	FY 2023-2024 Project Authorization
Reserved for Future Expense	\$ 94,500	\$ -	\$ 94,500	\$ 115,000
Total Expenditures	\$ 94,500	\$ -	\$ 94,500	\$ 115,000

Revenues by Type	FY 2022-2023 Project Authorization	Transactions Through March 2023	Balance FY 2022-2023	FY 2023-2024 Project Authorization
Interest	\$ 14,500	\$ 16,100	\$ (1,600)	\$ 20,000
Sale of Plots	80,000	88,740	(8,740)	95,000
Total Revenues	\$ 94,500	\$ 104,840	\$ (10,340)	\$ 115,000

**MUNICIPAL SERVICE DISTRICT  
Fund 26**

The Municipal Service District Fund #1 was created to raise funds for improvements within the Morganton Park South Planned Development District, as described in Ordinance #1993. It is comprised of 99.97 +/- acres lying between 15-501 to the South and Morganton Road to the North.

Expenditures by Type	FY 2022-2023 Project Authorization	Transactions Through March 2023	Balance FY 2022-2023	FY 2023-2024 Project Authorization
Future Parkway Expenses	\$ 68,849	\$ 1,033	\$ 67,816	\$ 257,681
Moore County Collection Fees	-	-	-	3,925
<b>Total Expenditures</b>	<b>\$ 68,849</b>	<b>\$ 1,033</b>	<b>\$ 67,816</b>	<b>\$ 261,606</b>

Revenues by Type	FY 2022-2023 Project Authorization	Transactions Through March 2023	Balance FY 2022-2023	FY 2023-2024 Project Authorization
Interest	-	\$ 309	\$ (309)	-
2022 MSD Taxes Revenue	68,849	-	68,849	68,849
2023 MSD Taxes Revenue	-	-	-	192,757
<b>Total Revenues</b>	<b>\$ 68,849</b>	<b>\$ 309</b>	<b>\$ 68,540</b>	<b>\$ 261,606</b>

**CAPITAL RESERVE FUND  
WATER SYSTEM DEVELOPMENT FEES  
Fund 64**

The Capital Reserve Fund - Water System Development Fees is being established for the purpose of accounting for water system development fees to be utilized in the manner described in the Water Capital Reserve Fund Resolution. The fund was established with a project ordinance in fiscal year 2018-2019 and was funded from the Water Capital Project Funds.

Expenditures by Type	FY 2022-2023 Project Authorization	Transactions Through March 2023	Balance FY 2022-2023	FY 2023-2024 Project Authorization
Available for Future Capital Improv - Water	\$ -	\$ -	\$ -	\$ -
Transfer to Penn/Pee Dee Road	771,501	771,501	-	1,072,844
Transfer to Water Treatment Modernization	831,598	831,598	-	1,372,405
Transfer to East Morganton Road	175,928	175,928	-	175,928
<b>Total Expenditures</b>	<b>\$ 1,779,027</b>	<b>\$ 1,779,027</b>	<b>\$ -</b>	<b>\$ 2,621,177</b>

Revenues by Type	FY 2022-2023 Project Authorization	Transactions Through March 2023	Balance FY 2022-2023	FY 2023-2024 Project Authorization
System Development Fees - Water	\$ 1,779,027	\$ 2,615,132	\$ (836,105)	\$ 2,621,177
Interest	-	17,880	(17,880)	-
<b>Total Revenues</b>	<b>\$ 1,779,027</b>	<b>\$ 2,633,012</b>	<b>\$ (853,985)</b>	<b>\$ 2,621,177</b>

**CAPITAL RESERVE FUND  
SEWER SYSTEM DEVELOPMENT FEES  
Fund 65**

The Capital Reserve Fund - Sewer System Development Fees is being established for the purpose of accounting for water system development fees to be utilized in the manner described in the Sewer Capital Reserve Fund Resolution. The fund was established with a project ordinance in fiscal year 2018-2019 and was funded from the Sewer Capital Project Funds.

Expenditures by Type	FY 2022-2023 Project Authorization	Transactions Through March 2023	Balance FY 2022-2023	FY 2023-2024 Project Authorization
Transfer to Capital Improvements - Sewer	\$ -	\$ -	\$ -	\$ -
Transfer to Sanitary Sewer	154,172	154,172	-	275,548
Transfer to Warrior Woods	606,738	606,738	-	830,976
<b>Total Expenditures</b>	<b>\$ 760,910</b>	<b>\$ 760,910</b>	<b>\$ -</b>	<b>\$ 1,106,524</b>

Revenues by Type	FY 2022-2023 Project Authorization	Transactions Through March 2023	Balance FY 2022-2023	FY 2023-2024 Project Authorization
System Development Fees - Sewer	\$ 760,910	\$ 1,100,014	\$ (339,104)	\$ 1,106,524
Interest	-	8,534	(8,534)	-
<b>Total Revenues</b>	<b>\$ 760,910</b>	<b>\$ 1,108,548</b>	<b>\$ (347,638)</b>	<b>\$ 1,106,524</b>



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## DEBT SERVICE

The Town does not have any outstanding general obligation bonds as of 06/30/23 in either the General or Utility Funds.

The Town's bond ratings are as follows:

Standard and Poors	AA-
Moody's Investment Service	A2
North Carolina Municipal Council	86

The North Carolina General Statutes are very specific about the amount of general long term debt that can be issued by local governments. The statutes state that long-term debt issued cannot exceed eight percent of the assessed valuation of the governmental unit. The legal debt limit of the Town as of June 30, 2022 is shown in the following table.

Assessed Valuations		\$ 2,866,163,763
Debt Limit 8% of assessed valuations		\$ 229,293,101
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	6,821,613	
Total	6,821,613	
Less deduction allowed by G.S. 159.55(a)(2) and G.S. 159.55(b)-Utility debt	-	
Net Debt	6,821,613	
<b>LEGAL DEBT MARGIN</b>		<b>\$ 222,471,488</b>

The Town has installment financing outstanding debt principal totaling \$5,352,868 as of 06/30/23. The outstanding amount represents the financing of the Police facility in 2008, the financing of the Pierce Fire Pumper vehicle in 2020, the financing of the Public Works Annex Campus remodel in 2021, financing the Whitehall Land Tract purchase and the refinancing of the Fire Sub-Station installment financing in 2021.

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 2023-24	\$ -	\$ -	\$ -
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Installment Financing</u>			
Pierce Fire Pumper Truck due semi-annually to 2025; interest at 1.91%			
FY 2023-2024	\$ 132,447	\$ 4,479	\$ 136,926
FY 2024-2025	134,989	1,937	136,926
Total	<u>\$ 267,436</u>	<u>\$ 6,417</u>	<u>\$ 273,853</u>
Police facility, issued 2008; due semi-annually to 2024; interest at 3.73%			
FY 2023-2024	\$ 216,667	\$ 4,041	\$ 220,708
Total	<u>\$ 216,667</u>	<u>\$ 4,041</u>	<u>\$ 220,708</u>
Fire Sub-Station, reissued 2021, due semi-annually to 2033; interest at 2.06%			
FY 2023-2024	\$ 348,543	\$ 70,005	\$ 418,548
FY 2024-2025	348,543	62,825	411,368
FY 2025-2026	348,543	55,645	404,188
FY 2026-2033	2,439,804	188,475	2,628,279
Total	<u>\$ 3,485,433</u>	<u>\$ 376,950</u>	<u>\$ 3,862,383</u>

Installment Financing (continued)

	Principal	Interest	Total
Public Works Annex Campus Remodel to 2036; interest at 1.91%			
FY 2023-2024	\$ 83,333	\$ 20,294	\$ 103,627
FY 2024-2025	83,333	18,702	102,035
FY 2025-2026	83,333	17,110	100,443
FY 2026-2036	833,333	83,563	916,896
Total	<u>\$ 1,083,332</u>	<u>\$ 139,669</u>	<u>\$ 1,328,221</u>

Whitehall Land, issued 2021, due semi-annually  
to 2024; interest at 1.91%

FY 2023-2024	\$ 300,000	\$ 4,297	\$ 304,297
Total	<u>\$ 300,000</u>	<u>\$ 4,297</u>	<u>\$ 304,297</u>



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# FY 2023-24 Vehicle Replacements

## GENERAL FUND

Fund	Department Name	Department Code	TOSP Equipment/ Vehicle Number	Equipment/ Vehicle Model Year	Description
General	Fire Dept	530	818	2002	F450 BRUSH TRUCK
General	Fire Dept	530	81	2006	LADDER TRUCK
General	Police Dept	511	895	2013	Ford Eplorer - Patrol Spare
General	Police Dept	511	8615	2015	Chevrolet Tahoe
General	Police Dept	511	8614	2014	Chevrolet Caprice
General	Police Dept	511	8635	2015	Chevrolet Tahoe
General	Police Dept	511	NEW		Lenco Bear Cat Tactical Vehicle

## ENTERPRISE FUND

Fund	Department Name	Department Code	TOSP Equipment/ Vehicle Number	Equipment/ Vehicle Model Year	Description
Enterprise	Sewer Dept	740	NEW		ATV
Enterprise	Sewer Dept	740	NEW		Easement Machine
Enterprise	Sewer Dept	740	NEW		Trailer for New Trench Box
Enterprise	Water Dept	730	700	2006	Replace Cat backhoe w/ Mini Excavator
Enterprise	Water Dept	730	NEW		Trailer for New Mini Excavator

# FY 2024-25 & FY 2025-26 Potential Replacements

## GENERAL FUND

Fund	Department Name	Department Code	TOSP Equipment/ Vehicle Number	Equipment/ Vehicle Model Year	Description
General	Police - Patrol	511	8626	2014	Chevrolet Caprice
General	Police - Patrol	511	8636	2014	Chevrolet Caprice
General	Police - Patrol	511	8645	2014	Chevrolet Caprice
General	Police - Patrol	511	8646	2014	Chevrolet Caprice
General	Police - Patrol	511	8655	2014	Chevrolet Caprice
General	Police - Patrol	511	8913	2014	Chevrolet Tahoe
General	Police - Patrol	511	8666	2014	Chevrolet Caprice
General	Police - Patrol	511	8605	2015	Chevrolet Tahoe
General	Police - Patrol	511	8625	2015	Chevrolet Tahoe
General	Police - Patrol	511	8635	2015	Chevrolet Tahoe
General	Police - Patrol	511	8606	2016	Chevrolet Tahoe
General	Police - Investigations	515	8903	2014	Chevrolet Tahoe
General	Police - Investigations	515	8925	2014	Chevrolet Caprice
General	Police - Investigations	515	8905	2015	Chevrolet Tahoe

General	Police - Investigations	515	8915	2015	Chevrolet Tahoe
General	Fire	530	837	1998	Pace Utility Trailer
General	Fire	530	813	2005	HME Engine
General	Fire	530	831	2008	Chevrolet 1500 Pickup
General	Fire	530	829	2012	Chevrolet Suburban
General	Fire	530	810	2013	Chevrolet Tahoe
General	Fire	530	835	2013	Chevrolet 2500 Pickup
General	Fire	530	8201	2014	Chevrolet Tahoe
General	Inspections	545	9	2001	Ford F150
General	Inspections	545	17	2014	Toyota Tacoma
General	Inspections	545	18	2014	Toyota Tacoma
General	Streets & Right-of-Way	560	938	2012	Hustler Mower
General	Streets & Right-of-Way	560	618	2014	Freightliner Sweeper
General	Streets & Right-of-Way	560	619	2015	Ford F-450 Flatbed
General	Fleet Maintenance	580	7	2001	Ford F-150 Pickup
General	Recreation & Parks	620	986	2014	Ford F-150 Pickup
General	Recreation & Parks	620	987	2015	Chevrolet 2500 Pickup
General	Building & Grounds	640	919	1985	Hardee Trailer
General	Buildings & Grounds	640	983	2013	Chevrolet 2500 Pickup
General	Buildings & Grounds	640	985	2014	Ford F-150 Pickup

ENTERPRISE FUND					
Fund	Department Name	Department Code	TOSP Equipment/ Vehicle Number	Equipment/ Vehicle Model Year	Description
Enterprise	Water Extensions	730	70	2001	Ford Ranger Pickup
Enterprise	Sewer Extensions	740	508	2006	Harben Jet Trailer
Enterprise	Sewer Extensions	740	510	2007	Haulmark Camera Trailer
Enterprise	Water Extensions	730	72	2011	Ford Ranger Pickup
Enterprise	Water Extensions	730	713	2012	Chevrolet 1500 Pickup
Enterprise	Water Extensions	730	713	2012	Chevrolet 1500 Pickup

Complete Fleet List					
GENERAL FUND					
Fund	Department Name	Department Code	TOSP Equipment/ Vehicle Number	Equipment/ Vehicle Model Year	Description
General	Police - Patrol	511	888	2007	Allmand Light Tower Trailer
General	Police - Patrol	511	879	2008	Dodge Durango
General	Police - Patrol	511	896	2011	Ford Crown Victoria
General	Police - Patrol	511	898	2013	Ford Taurus
General	Police - Patrol	511	8604	2014	van
General	Police - Patrol	511	8614	2014	Chevrolet Caprice

General	Police-Patrol	511	8636	2014	Chevrolet caprice
General	Police - Patrol	511	8645	2014	Chevrolet Caprice
General	Police - Patrol	511	8646	2014	Chevrolet Caprice
General	Police - Patrol	511	8655	2014	Chevrolet Caprice
General	Police - Patrol	511	8666	2014	Chevrolet Tahoe
General	Police - Patrol	511	8615	2014	Chevrolet Tahoe
General	Police - Patrol	511	8616	2015	Ford Explorer
General	Police - Patrol	511	8605	2015	Chevrolet Tahoe
General	Police - Patrol	511	8625	2015	Chevrolet Tahoe
General	Police - Patrol	511	8635	2015	Chevrolet Tahoe
General	Police - Patrol	511	8606	2016	Chevrolet Tahoe
General	Police - Patrol	511	8607	2017	Ford Explorer
General	Police - Patrol	511	8617	2017	Ford Explorer
General	Police - Patrol	511	8627	2017	Ford Explorer
General	Police - Patrol	511	8637	2017	Ford Explorer
General	Police - Patrol	511	8647	2017	Ford Explorer
General	Police - Patrol	511	8657	2017	Ford Taurus
General	Police - Patrol	511	8667	2017	Ford Taurus
General	Police - Patrol	511	8668	2017	Ford Taurus
General	Police - Patrol	511	8608	2018	Ford Taurus
General	Police - Patrol	511	8618	2018	Ford Explorer
General	Police - Patrol	511	8669	2018	Ford Taurus
General	Police - Patrol	511	8609	2019	Ford Taurus
General	Police - Patrol	511	8619	2019	Ford Taurus
General	Police - Patrol	511	8509	2020	Ford Explorer
General	Police - Patrol	511	8900	2020	Ford Explorer
General	Police-Patrol	511	8632	2021	Dodge Durango
General	Police-Patrol	511	8620	2021	Ford Explorer
General	Police-Patrol	511	8623	2021	Dodge Durango
General	Police-Patrol	511	8626	2021	Chevrolet Caprice
General	Police-Patrol	511	8621	2021	Ford Explorer
General	POLICE-PATROL	511	8510	2021	Cheverlote Tahoe
General	POLICE-PATROL	511	8520	2021	Jeep cherokee
General	Police - Patrol	511	8603	2021	Jeep cherokee
General	Police-Patrol	511	8623	2021	Dodge Durango
General	Police-Patrol	511	8612	2021	Ford Explorer
General	Police-Patrol	511	8610	2021	Ford Explorer
General	Police Patrol	511	8611	2021	Ford Explorer
General	Police Patrol	511	8623	2021	DURANGO
General	Police-Patrol	511	8630	2022	Ford Explorer
General	Police-Patrol	511	8631	2022	Ford Explorer
General	Police-Patrol	511	8633	2022	Ford Explorer
General	Police - Investigations	515	8906	2000	Van
General	Police - Investigations	515	895	2013	Explorer
General	Police-Investigations	515	8925	2014	Chevrolet Caprice
General	Police - Investigations	515	8913	2014	Cheverolet Tahoe
General	Police - Investigations	515	8905	2015	Chevrolet Tahoe
General	Police - Investigations	515	8915	2015	Chevrolet Tahoe
General	Police- Investigation	515	8908	2018	Toyota Camry

General	Police - Investigations	515	8907	2018	Toyota Camry
General	Police-Investigations	515	8920	2021	Dodge Durango
General	Police - Investigations	515	8910	2021	Dodge Durango
General	Police - Investigations	515	8930	2023	Durango
General	Fire	530	837	1998	Pace Trailer
General	Fire	530	818	2002	f450 Brush Truck
General	Fire	530	813	2005	hme Engine
General	Fire	530	82T	2005	Currahee Trailer
General	Fire	530	812	2006	Chevrolet 1500 Pickup
General	Fire	530	830	2007	Transport Training Trailer
General	Fire	530	830	2007	Covenant trailer
General	Fire	530	831	2008	Chevrolet Pickup
General	Fire	530	816	2011	Kenworth Tanker
General	Fire	530	810	2011	Chevrolet Tahoe
General	Fire	530	834	2011	Transport Training Trailer
General	Fire	530	829	2012	Chevrolet Suburban
General	Fire	530	941	2013	Hustler Mower
General	Fire	530	835	2013	Chevrolet Tahoe
General	Fire	530	8201	2014	Chevrolet Tahoe
General	Fire	530	836	2014	D&E Trailer
General	Fire	530	945	2014	Chevrolet 1500 Pickup
General	Fire	530	819	2016	Pierce Rescue Truck
General	Fire	530	8202	2019	Chevrolet truck
General	Fire	530	8203	2019	Chevrolet Tahoe
General	Fire	530	822	2019	Pierce Engine
General	Fire	530	8204	2020	Chevrolet Truck
General	Fire	530	811	2021	Pierce Engine
General	Fire	530	820	2022	Chevrolet Suburban
General	Fire	530	81	2022	Pierce Engine
General	Planning	530	833	2009	Chevrolet Traverse
General	Planning	540	15	2017	Dodge Journey
General	Inspections	545	9	2001	Ford F150
General	Inspections	545	17	2014	Toyota Tacoma
General	Inspections	545	18	2014	Toyota Tacoma
General	Inspections	545	19	2018	Toyota Tacoma
General	Streets & Right-of-Way	560	626	2004	Husqvarna Floorsaw
General	Streets & Right-of-Way	560	608	2007	Mower Max
General	Streets & Right-of-Way	560	611	2007	Caterpillar cb334E
General	Streets & Right-of-Way	560	613	2010	International Dump Truck
General	Streets & Right-of-Way	560	614	2010	International Dump Truck
General	Streets & Right-of-Way	560	712	2010	Sullair Air Compressor
General	Streets & Right-of-Way	560	935	2011	Texas Trailer
General	Streets & Right-of-Way	560	616	2012	Case Backhoe
General	Streets & Right-of-Way	560	617	2012	Marathon Tar Trailer
General	Streets & Right-of-Way	560	943	2013	Texas Trailer
General	Streets & Right-of-Way	560	618	2014	Freightliner Street Sweeper
General	Streets & Right-of-Way	560	620	2014	Trailer
General	Streets & Right-of-Way	560	619	2015	F450 Flatbed
General	Streets & Right-of-Way	560	621	2016	KMT Asphalt Trailer

General	Streets & Right-of-Way	560	622	2016	Case Backhoe
General	Streets & Right-of-Way	560	68	2016	Chevrolet 1500 Pickup
General	Streets & Right-of-Way	560	947	2017	John Deere 508
General	Streets & Right-of-Way	560	623	2017	Salt Sprayer
General	Streets & Right-of-Way	560	624	2017	Salt Sprayer
General	Streets & Right-of-Way	560	625	2017	Seal Master
General	Streets & Right-of-Way	560	627	2018	TowMaster Trailer
General	Streets & Right-of-Way	560	13	2018	Ford F-150 Pickup
General	Streets & Right-of-Way	560	992	2018	Kaufman Trailer
General	Streets & Right-of-Way	560	989	2018	Cheverolet 2500 Pickup
General	Streets & Right-of-Way	560	990	2018	Cheverolet 2500 Pickup
General	Streets & Right-of-Way	560	602	2019	Ventrac 4500y
General	Streets & Right-of-Way	560	603	2019	JohnDeere 5065E
General	Streets & Right-of-Way	560	628	2019	Hustler Mower
General	Streets & Right-of-Way	560	629	2019	Hustler Mower
General	Streets & Right-of-Way	560	630	2020	Hustler Mower
General	Streets & Right-of-Way	560	62	2020	Cheverolet pickup
General	Streets & Right-of-Way	560	63	2020	Chevrolet 1500 Pickup
General	Streets & Right-of-Way	560	67	2020	Texas Tandem Trailer
General	Streets & Right-of-Way	560	610	2021	Hudson Trailer
General	Streets & Right-of-Way	560	609	2021	Frightliner FLATBED
General	Streets & Right-of-Way	560	600	2021	Kaufman Trailer
General	Streets & Right-of-Way	560	604	2021	POLaris RTV
General	Streets & Right-of-Way	560	ST648	2023	Husqvarna Floorsaw
General	Public Works Administration	565	67	2009	Chevrolet 1500 Pickup
General	Public Works Administration	565	12	2019	Toyota Tacoma
General	Fleet Maintenance	580	7	2001	Ford F150
General	Fleet Maintenance	580	859	2006	Ford Explorer
General	Fleet Maintenance	580	8101	2006	Tahoe
General	Fleet Maintenance	580	30	2010	Yamaha YDRE3
General	Fleet Maintenance	580	890	2010	Chevrolet Tahoe
General	Recreation & Parks	640	919	1985	Hardee Trailer
General	Recreation & Parks	620	913	2000	John Deere Fied Groomer
General	Recreation & Parks	620	922	2000	Beaver Trailer
General	Recreation & Parks	620	927	2007	John Deere Reel Mower
General	Recreation & Parks	620	931	2008	John Deere Gator 6X4
General	Recreation & Parks	620	937	2009	John Deere ReelMower
General	Recreation & Parks	620	66	2009	Cheverolet 2500 Pickup
General	Recreation & Parks	620	936	2011	Texas Trailer
General	Recreation & Parks	620	986	2014	Ford F150 Pickup
General	Recreation & Parks	620	44	2015	Ford Elkhart Coach
General	Recreation & Parks	620	987	2015	Cheverlote 2500
General	Recreation & Parks	620	45	2016	Ford Elkhart Coach
General	Recreation & Parks	620	946	2016	John Deere Field Groomer
General	Recreation & Parks	620	954	2017	Hustler Mower
General	Recreation & Parks	620	46	2017	Ford Elkhart Coach
General	Recreation & Parks	620	47	2017	Dodge Journey
General	Recreation & Parks	620	48	2018	Dodge Journey
General	Recreation & Parks	620	957	2018	Hustler Mower

General	Recreation & Parks	620	38	2019	John Deere 3038e
General	Recreation & Parks	620	39	2019	John Deere 2930M
General	Recreation & Parks	620	49	2019	DT7-10-10
General	Recreation & Parks	620	36	2021	Cheverolet Pickup
General	Recreation & Parks	620	918	2021	Hustler Mower
General	Recreation & Parks	620	37	2021	Cheverolet Pickup
General	Recreation & Parks	620	91	2022	FordF250 Pickup
General	Buildings & Grounds	640	903	1997	Morbark Chipper
General	Buildings & Grounds	640	42	2000	Ford Van
General	Buildings & Grounds	640	908	2000	H&H Water Trailer
General	Buildings & Grounds	640	984	2004	Freightliner Bucket Truck
General	Buildings & Grounds	640	915	2005	TY Trailer
General	Buildings & Grounds	640	924	2006	Hyster Forklift
General	Buildings & Grounds	640	929	2008	Skyjack Sizzer lift
General	Buildings & Grounds	640	939	2008	John Deere Gator 6X4
General	Buildings & Grounds	640	43	2009	Ford Van
General	Buildings & Grounds	640	932	2009	Kubota M59 Tractor
General	Buildings & Grounds	640	982	2010	Ford Transit Van
General	Buildings & Grounds	640	983	2013	Cheverlote 2500
General	Buildings & Grounds	640	985	2014	Ford F150
General	Buildings & Grounds	640	958	2018	Hustler Trimstar
General	Buildings & Grounds	640	988	2018	Cheverlote 2500
General	Buildings & Grounds	640	991	2018	Kaufman Trailer
General	Buildings & Grounds	640	938	2021	Toro Bunker Machine
General	Buildings & Grounds	640	98	2022	Toyota Tacoma
General	Buildings & Grounds	640	91	2022	Ford F-250

ENTERPRISE FUND					
Fund	Department Name	Department Code	TOSP Equipment/ Vehicle Number	Equipment/ Vehicle Model Year	Description
Enterprise	Water Extensions	730	70	2001	Ford Ranger Pickup
Enterprise	Water Extensions	730	700	2006	Caterpillar 420E Backhoe
Enterprise	Water Extensions	730	72	2011	Ford Ranger Pickup
Enterprise	Water Extensions	730	713	2012	Chevrolet 1500 Pickup
Enterprise	Water Extensions	730	706	2014	Caterpillar 259D Loader
Enterprise	Water Extensions	730	528	2017	Wacker RollerPacker
Enterprise	Water Extensions	730	717	2017	Kut Kwick Slope Mower
Enterprise	Water Extensions	730	718	2019	Toyota Tacoma Pickup
Enterprise	Water Extensions	730	719	2019	Kaufman FDDT-7K-22D
Enterprise	Water Extensions	730	720	2019	Catarpillar 305.5E
Enterprise	Water Extensions	730	73	2019	Ford F-450 Pickup
Enterprise	Water Extensions	730	74	2019	Ford F-450 Pickup
Enterprise	Water Extensions	730	721	2020	Chevrolet 1500 Pickup
Enterprise	Water Extensions	730	702	2020	Western Star 4700SF

Enterprise	Water Extensions	730	75	2021	Hustler Z Mower
Enterprise	Water Extensions	730	701	2021	Cheverlote 5500
Enterprise	Water Extensions	730	704	2022	Kaufman FDDT-8K-22D
Enterprise	Sewer Extensions	740	524	1980	Freightliner Flat Bed
Enterprise	Sewer Extensions	740	525	1980	Hudson Trailer
Enterprise	Sewer Extensions	740	521	2001	Atlas Air Compressor
Enterprise	Sewer Extensions	740	508	2006	Vac-Tron
Enterprise	Sewer Extensions	740	510	2007	Toyota Tacoma Pickup
Enterprise	Sewer Extensions	740	516	2008	Onan Generator
Enterprise	Sewer Extensions	740	517	2008	Hudson Trailer
Enterprise	Sewer Extensions	740	522	2013	Harben Jet Trailer
Enterprise	Sewer Extensions	740	55	2014	Haulmark Camera Trailer
Enterprise	Sewer Extensions	740	526	2015	Wacker Generator
Enterprise	Sewer Extensions	740	526	2015	Ford F-450 Pickup
Enterprise	Sewer Extensions	740	527	2016	Wacker Generator
Enterprise	Sewer Extensions	740	53	2016	Freightliner Vac-con
Enterprise	Sewer Extensions	740	57	2016	Caterpillar 420F Backhoe
Enterprise	Sewer Extensions	740	58	2020	freightliner Dump Truck
Enterprise	Sewer Extensions	740	509	2020	Hustler Z Mower
Enterprise	Sewer Extensions	740	50	2020	Byer Shoring Trailer
Enterprise	Sewer Extensions	740	54	2020	Chevrolet 1500 Pickup
Enterprise	sewer Extensions	740	56	2021	Ford F-450 Pickup
Enterprise	Sewer Extensions	740	51	2022	Onan Generator



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## BUDGET GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**MSD** – Abbreviation for Municipal service District which is a financing mechanism used to provide revenue for a variety of services that enhance existing Town services.

**Operating Expenditures** - The cost for materials, services and equipment required for 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.



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