

Town of Southern Pines

FY 2024-2025 Budget

July 1, 2024 to June 30, 2025




**Southern
Pines**
NORTH CAROLINA

Adopted June 11, 2024



Southern
Pines NORTH
CAROLINA

**TOWN OF SOUTHERN PINES
2024-2025 ANNUAL BUDGET**

TABLE OF CONTENTS

INTRODUCTORY SECTION

Executive Managers.....	i
Leadership Team.....	ii
Executive Summary.....	iii

OVERVIEW

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

GENERAL FUND

General Fund Summary.....	6
Revenue Definitions.....	7
Property Tax Rates.....	9
Property Tax Valuation Trends.....	10
Fund Balance Budget Summary.....	11
Consolidated Revenue Summary.....	12
Schedule of Revenues.....	13
Consolidated Expenditure Summary.....	15
Expenditures by Function and Transfers.....	16
Expenditure Summary – General Government.....	17
Expenditure Summary – Public Safety.....	18
Expenditure Summary – Economic and Physical Development.....	19
Expenditure Summary – Transportation.....	20
Expenditure Summary – Cultural and Recreation.....	21
Legislative.....	22
Administration.....	26
Information Technology.....	32
Financial Services.....	39
Police – Patrol.....	43
Police – Communications.....	48
Police – Investigations.....	53
Fire.....	57
Planning.....	62
Inspections.....	66
Streets.....	71
Public Works & Environmental Services.....	77
Fleet Maintenance.....	82
Recreation and Parks.....	88
Library.....	95
Building and Grounds.....	99
Departmental New and Capital Requests.....	105

UTILITY FUND

Utility Fund Summary.....	106
Water Rate Schedule.....	108
Sewer Rate Schedule.....	109
Retained Earnings Summary.....	110
Schedule of Revenues.....	111
Consolidated Expenditure Summary.....	112
Expenditure by Function and Transfers.....	113
Water Treatment Plant.....	114
Water Extensions/Maintenance.....	117
Sewer Extensions/Maintenance.....	123
Billing and Collections.....	128
Departmental New and Capital Requests.....	131

CAPITAL PROJECT FUNDS

Capital Project Summary.....	132
Open Space.....	113
Nicks Creek Parkway.....	114
Enterprise Information and Document Management System.....	115
Parking Lot Project.....	116
Storm Water Improvements.....	117
Bike Transportation Project.....	118
Streambank Stabilization.....	119
Fire Trucks.....	110
Facility Modernization.....	120
Reservoir Dam Improvements.....	121
Paving Project.....	122
Sidewalks – Phase II.....	123
Recreation Improvements.....	124
Capital Reserve Fund.....	125
Warrior Woods Lift Station.....	126
North Pressure Zone.....	127
Sanitary Sewer Modernization.....	128
Water Treatment Process Modernization.....	129
NCDOT Waterline Relocation.....	129
Lift Station Upgrades.....	130
Water and Sewer Improvements – Water Distribution System.....	131
Water and Sewer Improvements – Sewer Collection System.....	132
Midland Road Water Line Replacement.....	134

OTHER FUNDS

Other Funds Summary.....	156
Cemetery Perpetual Care.....	157
AIA Water & Sewer Grant.....	158
Municipal Service District.....	159
Water System Development Fees.....	160
Sewer System Development Fees.....	161

DEBT SERVICE

Debt Service.....	162
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VEHICLE/EQUIPMENT REPLACEMENT LIST

Vehicle/Equipment Replacement List.....	165
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BUDGET GLOSSARY

Budget Glossary.....	172
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Taylor Clement
Mayor



Bill Pate
Mayor Pro-Tem



Brandon Goodman
Councilmember



Debra Gray
Councilmember



Ann Petersen
Councilmember



Mac McCarley
Town Attorney





Mike Cameron
Assistant Town Manager
Fire Chief



Reagan Parsons
Town Manager



Jessica Roth
Assistant Town Manager



Nedra Norton
IT Director



Bruce Rosenberger
Administrative Services
Director



Amanda Brown
Library Director



Cory Albers
Asst. Public Works
Director



Tess Brubaker-Speis
Finance Director



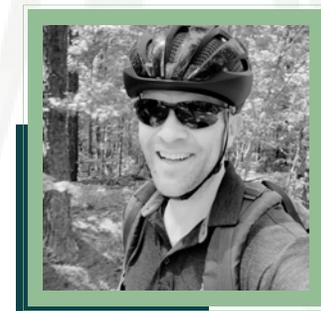
Open
Parks & Recreation
Director



James Michel
Asst. PW Director &
Town Engineer



Nick Polidori
Police Chief



BJ Grieve
Planning Director



Southern Pines

NORTH CAROLINA

FY 24-25 BUDGET

Executive Summary

by Town Manager Reagan Parsons, ICMA-CM

- \$30.5M proposed budget for the General Fund.
- \$13.1M proposed budget for the Utility Fund.
- All existing services are maintained.



- The property tax rate is proposed to remain at \$0.29.
- Property taxes are forecasted at \$13.1M or just under half of General Fund revenues.
- With sales taxes accounting for about 1/4 of the revenues, these 2 revenue sources account for 75% of General Fund revenues.



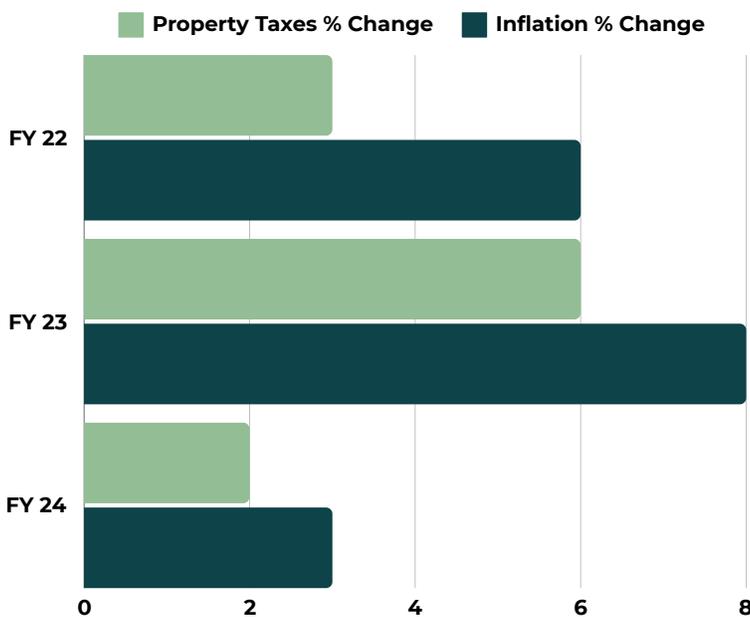
Introduction

The Town of Southern Pines draft budget for Fiscal Year 24-25 continues a long history of supporting extensive and quality services, providing for the safety and security of the community, and preparing for the future through planning and capital investments.

The budget is balanced with no increase to the property tax rate. The 29-cent ad valorem rate represents a significant value compared to many communities throughout North Carolina.

The budget continues to benefit from historically high sales tax receipts and a healthy development environment. However, we are beginning to see signs that sales taxes are leveling off and development activity is slowing.

Unfortunately, the growth in sales tax receipts and new development cannot keep pace with expenses impacted by the inflation of recent years and a volatile labor market that demands growth in wages and benefits.



As the graph on the left shows, property tax revenues increased 6% from FY 22 to FY 23. Meanwhile, the average inflation rate during this period was 8%.

In FY 23-24, our property revenues grew by 2%, but that was still less than the 4% average inflation rate.

While property taxes have increased year over year, the growth has not kept up with inflation, negatively impacting the budget.

Crafting a balanced budget to meet all expectations has been increasingly difficult every year as we account for the rising day-to-day costs of fuel and supplies or the always burgeoning expenses for necessary infrastructure projects or maintenance and replacement of the Town’s capital assets.

In order to provide high-quality services to our citizens, we need trained and dedicated employees, safe equipment in good condition, and functional facilities. To help support this, the FY25 budget includes a 4% pay-scale adjustment for regularly scheduled, non-seasonal staff in addition to continuing the pay-for-performance plan implemented in 2024. 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. We must not only recruit successfully when needed, but also retain the talent we have.

Fees for Services

Through our newly created Environmental Services division, Town employees started collecting yard debris, bulk items, and white goods on January 1, 2024. In our first quarter, we have maintained a consistent schedule of yard debris collection twice a month. We also collected 4 times the tonnage of bulk items that our contractor picked up in the same period last year. I commend our staff for this successful launch and am pleased we were able to improve service delivery for residents.

Our current contract with GFL ends on December 31, 2024 and we will transition to Meridian Waste on January 1, 2025 for garbage and recycling collection. With this change, recycling will become an “opt-in” program, where customers will pay an additional monthly fee of \$10 if they want curbside recycling collection. Subscribers will receive a 95-gallon recycling cart, which will be collected every 2 weeks.

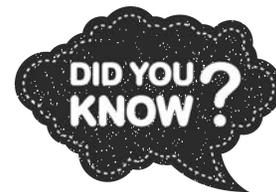
Effective July 1, the solid waste fee will increase for all customers. Residential customers will pay \$21/month, an increase of \$3.75 from the current fee. Even with this increase, the Town will continue to subsidize a little over 20% of expenses for the collection and disposal of garbage, yard debris, bulk items, and white goods (and recycling through December 31).

Commercial customers will pay \$25.50/month for garbage collection & disposal and may opt in to the recycling program. There are no other fee increases associated with the General Fund draft budget.

A Look Back at FY 23-24

We’ve had some notable successes as a Town over the past 12 months. We installed additional sidewalk along Bennett Street, as we work to connect that street from downtown to Morganton Rd. We transferred property to the YMCA of the Sandhills for a future facility along Morganton Rd. near Armory Park. We completed a number of upgrades at local parks, including further planning and the Town’s first controlled burn at Whitehall.

I’d like to thank the community, staff, and Town Council for engaging together for over a year to create the new 2040 Comprehensive Plan. Town Council adopted the plan in September 2023 and staff is well under way advancing the accompanying updates to the Town’s codes.



We collect more yard debris each year than both recycling and garbage COMBINED.

We expect to collect about 4,200 tons of yard waste in FY 25. That’s about the equivalent of collecting 6 small cars from every home over the year!



Private Investment

We're fortunate that private investment continues to remain strong in Southern Pines. Pinehurst Surgical completed a second building in the Morganton Park medical complex and is planning for a third. Sandhills Pediatrics is nearing completion of their new facility in the same area.

The new Morganton Park Center, with Dick's Sporting Goods, Golf Galaxy, and Home Goods opened this spring. Target and other retail and restaurant businesses are on track to open in the fall. BJ's Wholesale Club has broken ground on the other side of Carolina Green Parkway. This project will also include a gas station and a standalone Starbucks and is scheduled to open in the first quarter of 2025.

We celebrate local residents and Army Veterans, Brad and Jessica Halling who opened BHAWK distillery campus earlier this year on Yadkin Rd. They are one of many wonderful examples who pay a nod to the entrepreneurial spirit in Southern Pines, often associated with Fort Liberty retirees who want to make the Sandhills their permanent home.

We're equally grateful to see our existing businesses who are not only successful, but some of whom are expanding, often with additional investments in our community. In the fall, Provision ACE Hardware opened their new, much larger building on Airport Rd. The expansion and relocation of Sierra Nevada to Central Drive is another great example of the strong business climate in Southern Pines and southern Moore county. This area around the Moore County Airport is active with development activity and a number of smaller parcels are currently under review for future projects.

Residential development continues in and around Town. A number of multi-family projects as well as single family homes are in varying stages of construction. Our planning department continues to receive a steady stream of inquiries and conceptual plans from investors interested in Southern Pines and the Sandhills region.



Southern Pines continues to be recognized in regional and national circles for our quality of life and other community assets. Our challenges largely center on providing quality services and infrastructure to the many people who want to be here, whether its short-term as a visitor or permanently as individual or corporate residents. Without question, this reality is preferable to some of the significant problems faced in communities across the country, especially those whose population is declining as people move away.

At right, we've highlighted some of the positive statistics and accolades for Southern Pines and the Sandhills over the past year. With a driven and dedicated elected body and professional staff, the community stands ready to tackle the issues and challenges that come our way.

It is an honor to present the FY25 budget that strives to match revenue sources with desired services and long-term expenditure commitments. This budget proposal has been developed under the leadership and guidance of our Town elected officials and with consideration to day-to-day feedback from our citizenry and customers.

We have an excellent Town staff dedicated to implementing policy and serving the community. It is with sincere respect for our community, our citizens, and all who make Southern Pines an exceptional place to reside and do business that the Administration submits this FY25 budget to Town Council for consideration and adoption.

Moore County's tourism industry is ranked #10 in NC for visitor spending. This is the first time we made it in the top 10 of the 100 NC counties. We are the only county in the top 10 that is not located along the coast or in the mountains.

We made another top 10 list as the **10th strongest micropolitan in the U.S.** Based on our stable and consistently growing economy, we were also the #1 micropolitan in NC for the 7th year in a row.

Niche.com ranks Southern Pines in the **top 3% for places to retire across the U.S.**

They also rate us in the **top 20% for best places to live in America** and in the **top 15% for young professionals in North Carolina.**

The National Arbor Day Foundation recognized Southern Pines as a **Tree City USA for 44 years in a row**, including our 5th growth award.

We were named a **Bee City USA** by the Xerces Society for our work conserving pollinators, especially the native bees.

The Government Officers Finance Association recognized the Town for **Excellence in Financial Reporting** for FY 22-23. Southern Pines has been awarded this distinction for the past 32 years and we hope to repeat it for FY 23-24.



Photo credit: Carrie Hays

The FY 24-25 Budget...

- All existing services are maintained.
- 25% or 3 months of the Town’s operating expenditures will be reserved in fund balance. Much like a traditional savings account, this fund balance provides financial protection from catastrophic occurrences and maintain our excellent bond rating & borrowing capacity.
- The property tax remains at \$0.29.

Other elements that are proposed for funding in the draft budget include:



DEBT SERVICE PAYMENTS

Fire Station #82
\$412k

Community Development Building
\$69k

Fire Truck
\$137k

SBITA Installments
\$232k

New loan for Street Sweeper
\$75k
(estimated payment)

EXISTING CAPITAL PROJECTS

Street resurfacing & maintenance
\$1.27M

Whitehall Carriage House
\$690k + \$185k grant

Sidewalk projects transfer
\$250k

Reservoir Park Dam
\$200k transfer toward \$800k project

James Creek stormwater project
\$29k transfer toward \$80k project

Relocate Public Works Laydown Yard
\$78k
50/50 General Fund & Utilities

NEW PROJECTS OR ASSETS

Street Sweeper: \$400k

Soccer Fields Irrigation System: \$150k

IT Replacement Server
\$70k

VIPER Radio Console: \$70k

Backhoe: \$66k

2 police vehicles
\$130k

Solid Waste Camera System: \$53k

Inspections Truck: \$45k

Material Buggy: \$27k

Fire Heavy Rescue Airbags: \$25k

Parks & Recreation Security Enhancements: \$25k

Parks Signage: \$25k

NEW POSITIONS

1 Human Resources Manager
\$111k

1 additional Mechanic
\$63k

1 Administrative Assistant (utilities)
\$56k

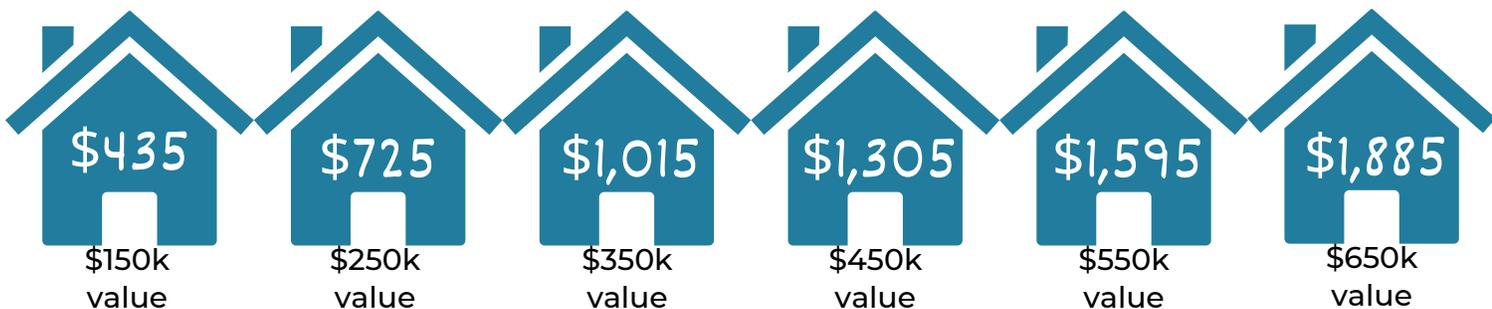
2 Parks & Grounds part-time seasonal employees
\$23k

General Fund

This FY25 draft budget is based on an ad valorem rate of twenty-nine (29) cents. The average residential property (land and structure) in Southern Pines is valued at \$486,500, according to Moore County assessment data. This means that an owner of such property would pay the Town \$1,410.85 in property taxes in 2024. The average home value increased by approximately \$34k from 2023, which is about 7.5% higher.

$$\left(\frac{\$486,500 \text{ ASSESSED VALUE}}{100} \right) \text{ () } \$4,865.00 \times 0.29 \text{ TAX RATE () } = \$1,410.85 \text{ OWED TO TOSP}$$

Estimated TOSP property tax bills with a 29-cent rate



We project that the Town will collect about \$3.3M in additional revenues in FY 25 compared to the amended FY 24 budget. This overall increase of \$3,281,148 can be attributed in large part to:

- A slightly less conservative approach to estimating sales tax revenues. Forecasts were developed using a three-year rolling average of actual receipts.
- Applying a 99% collection rate for property taxes compared to the 98.5% rate used previously. Based on strong and consistent collections over the past 2 decades, this change is reasonable.
- Additional Powell Bill Funds from the State due to changes in the State budget.
- Increased ABC (Alcohol Beverage Control) proceeds
- Increased investment earnings
- An anticipated grant from Moore County to apply toward the VIPER radio purchases
- Increased customer fees for solid waste collection and disposal.

While revenues are growing, we’re also seeing increases in operating expenditures of about \$800k compared to the amended FY 24 budget. Notable factors contributing to this total increase of \$814,069 (before transfers) include:

- Mandated increases from the State to employer-provided pension payments.
- A 4% market adjustment to employee salaries.
- A 9% increase in major medical insurance premiums.
- New staff positions.
- Purchase of a replacement street sweeper.

The proposed FY25 budget will result in an “available fund balance” at the end of FY 25 of just under \$477k. This amount of money remains in reserves and is available for Council to transfer to projects or other needs throughout the year, as desired. This available fund balance of \$476,938 is over and above the locally mandated 25% that will remain in the “rainy day” fund.

Utility Fund

Southern Pines owns and operates a water and sewer utility system which includes a water treatment plant that provides safe drinking water to over 10,000 connections. The Town also collects wastewater from over 6,700 sanitary sewer connections. The wastewater is distributed to the Moore County Water Pollution Control Plant in Aberdeen where it is treated.

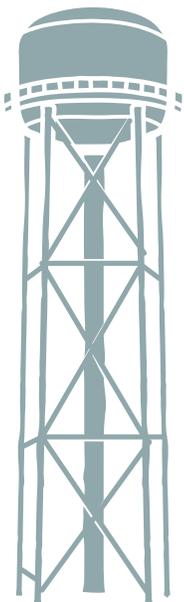
The revenues and expenditures for water and sewer utility are managed through a separate financial account from the Town's general fund. The utility fund is an "enterprise fund" that operates more like a business, with fees from users directly funding the services provided.

Like the general fund, the FY 25 budget for the utility fund represents a continued conservative fiscal approach. The draft budget has been modeled on 4% rate increases that will go into effect on July 1, 2024 for all water and sewer customers. 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. Overall, utility fund revenues are projected to increase by \$825k over the FY24 budget.

The water and sewer customer fees are based on two components: availability + consumption. The "availability fee" is a fixed monthly fee paid by each customer which helps to maintain the infrastructure and ensure it's ready to provide service. Effective July 1, the water availability rate will be \$14.77 and the sewer availability rate will be \$7.68 for a total of \$22.45.

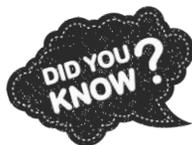
The consumption fee varies by customer, based on actual usage. These rates will also increase 4%, which is \$0.15 per 1,000g for water and \$0.28 per 1,000g for sewer. The Town's average consumer uses 5,000 gallons per month, which would mean an increase in consumption fees of \$3.02 per month or \$36.24 for the year.

Overall, Operations and Maintenance expenditures are projected to increase \$1,021,801. This is largely due to a significant easement clearing project and personnel-related costs, which include the hiring of an additional employee. Debt service payments in FY25 will total \$34k. This represents 33% of the loan payment for the Community Development Building, which the utility department shares with other Town departments.



Where does our water come from?

Our water treatment plant is located in Pinebluff. We pump surface water from Drowning Creek, which is in southern Moore County, near the Richmond county line. We can treat up to 8 million gallons per day (MGD), pumping the treated water to elevated storage tanks. We generally treated about 3.5 MGD on a typical day, but will reach highs around 6 MGD during summer heat and drought conditions. We closely monitor our capacity to ensure we can serve all existing customers and also allow for future growth.



The Town's wastewater system includes about 170 miles of gravity and force main lines. If this pipe were laid end-to-end, it could run from Southern Pines to Topsail Beach!



Photo credit: Jessica Roth

Looking to the Future: Water & Sewer Projects

We have completed extensive studies in recent years to identify needed capital improvements that will address aging infrastructure and ensure water and sewer availability for future growth. The Town uses a two-pronged approach to generate the funding needed for these projects:

- Long-term rate adjustments. Part of the 4% rate increase will be used to allocate funds toward future water and sewer projects.
- System Development Fees (SDF). North Carolina local governments are authorized to charge SDF for new development projects. The SDF cover expanded or improved infrastructure to accommodate increased demand resulting from the development. These fees are intended to ensure that growth pays for itself and does not burden existing customers. The Town recently updated its SDF report and projections from that update are included in the FY 25 budget in compliance with rates permitted by the NC General Statutes.

When the Town accumulates retained earnings for the utility system (net income generated by the enterprise's operations), these are appropriated toward future water & sewer projects. We also routinely use loans and grants to fund water and sewer projects. 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. We have also received a \$5M dollar grant through the NC State Revolving Funds program, funded by the American Rescue Plan Act (ARPA), for important sewer rehabilitation projects.

Looking to the Future: Capital Project Funds

The final area of significance in the proposed FY25 Budget is the Town's Capital Project Funds (CPF). Proposed changes from FY24 include:

- The Town has been installing sidewalk segments along S. Bennett St. to connect downtown to Morganton Rd. The Town collects a \$5 fee for every vehicle that a Town citizen registers in Moore County. The Town anticipates approximately \$61,750 in revenues from this fee in FY 25 and this is all dedicated to sidewalk projects. We will transfer a total of \$250,000 to CPF 57 for this work.
- The Town is addressing aging sewer lines that have breaks and blockages. Over the past year, we have explored the lines & manholes using video surveillance and advanced the engineering design to begin construction in the near future. We originally had a 10-year timeframe planned for these various projects, but the \$5M ARPA grant will be utilized to significantly expedite these projects. We will appropriate \$380k to the Sanitary Sewer Modernization Fund to support this work.
- We have been working on the engineering for the "North Pressure Zone project." This creates an additional pressure zone in the northern parts of town to improve low flow conditions. We anticipate construction in the near future and are appropriating \$2,250,000 toward it.
- We have also been advancing work required by the state for the dam at Reservoir Park. The next phase of this project is estimated at \$800k and we hope to receive a grant toward it. The budget will appropriate \$200,000 to this CPF to serve as the local grant match.



Photo credit: Amanda Brown

Final Thoughts

This draft budget ultimately meets the basic goals of maintaining services while levying a relatively low tax rate. This was made possible in large part due to a willingness to raise the solid waste fees to a point that is much closer to the actual expense of providing these services to homes and small businesses throughout the community.

Growth in expenses caused by inflation and realities of the labor market will likely continue to outpace growth of tax base, particularly given a public that is generally seeking policies and approaches of slow to no growth from their elected leaders. Given that property taxes make up half of the Town's total revenues, this becomes a non-sustainable equation without additional revenues. Future elected bodies and staff will have a continued challenge working to balance rate/fee increases with decisions about reimagining or shrinking service levels.

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 Managers and tireless Finance staff for all of their insight and assistance. 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.

Respectfully,

Reagan Parsons, ICMA-CM
Town Manager



Photo credit: Joseph Hill

Photo credit: B.J. Grieve

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 2023 population of 15,961 and is located in Moore County (County) and encompasses 18.44 square miles. The Town provides a full range of services including police and fire protection, streets, planning and zoning, parks and recreation, library, fleet maintenance, and general administrative services. The Town also operates water and sewer utility services.

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

TOWN OF SOUTHERN PINES BUDGET FORMAT

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

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

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

The Enterprise Fund accounts for water and sewer activities.

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

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

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

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

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

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

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

BUDGET CALENDAR

Prior to December 30	Capital & New Request Forms to Department Directors
Prior to January 14	Capital and New Request Forms due to Finance
Prior to January 31	Departmental Budget Packets to Department Directors
Prior to February 14	Departmental Budget Packets due to Finance

First week of March	Budget Reviews with Department Directors, Town Manager & Finance Director
Third week of March	Department Director's Retreat
Second week of April	Council Retreat
May Business Mtg	Presentation of Budget by Town Manager and Public Hearing
May – June	Budget Discussions
June Business Mtg	Public Hearing
June Business Mtg	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.

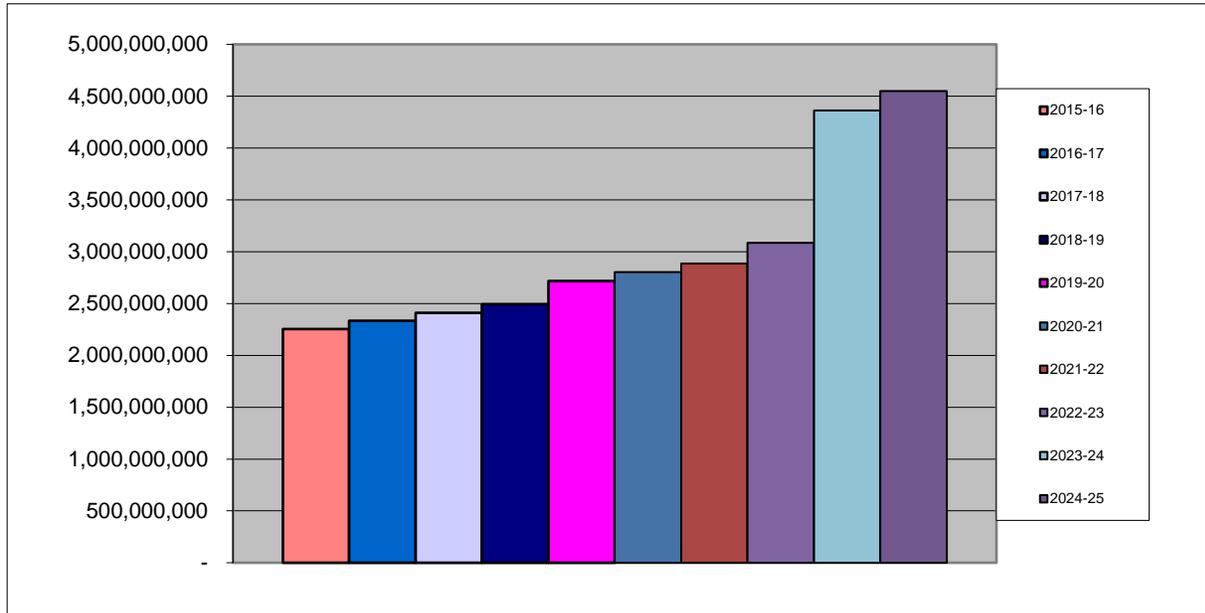
TOWN OF SOUTHERN PINES

**PROPERTY TAX RATES
Last Ten Fiscal Years**

<u>Year Ended June 30</u>	<u>Town of Southern Pines</u>
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
2025	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>
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	3,084,716,735	12,338,867	308,472
2023	2023-24	4,362,260,000	12,650,554	436,226
2024	2024-25	4,550,155,000	13,195,450	455,016



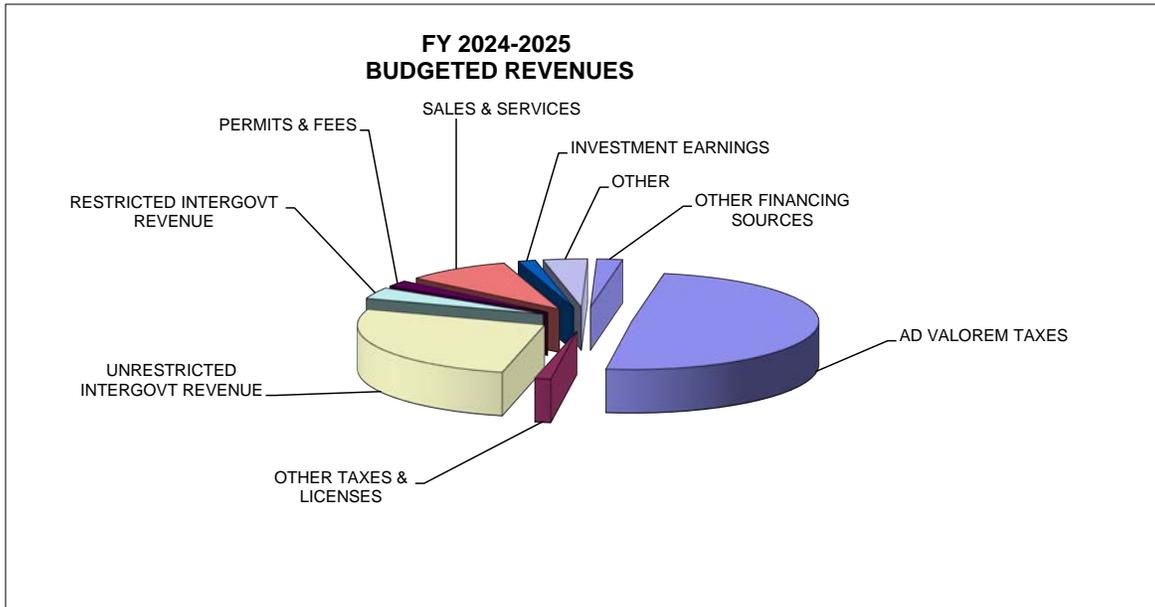
Southern
Pines NORTH
CAROLINA

TOWN OF SOUTHERN PINES
GENERAL FUND
BUDGET SUMMARY
2024-2025

	ACTUAL 2022-2023	BUDGET 2023-2024 as of 03/15/24	EXPECTED REVENUES EXPENDITURES 2023-2024	BUDGET 2024-2025
Available Fund Balance - Beginning	\$ 8,411,282	\$ 11,689,353	\$ 11,689,353	\$ 11,737,003
Total Revenues & Reserve Increases	27,224,985	29,056,971	31,261,232	26,446,653
Total Funds Available	35,636,267	40,746,324	42,950,585	38,183,656
Total Expenditures	21,911,979	27,297,931	26,228,995	28,112,000
Transfers Out to Capital Projects	2,034,935	4,984,587	4,984,587	2,436,702
Available Fund Balance - Ending	\$ 11,689,353	\$ 8,463,806	\$ 11,737,003	7,634,954
		Revenue Replacement Funds:	3,922,210	
		RR yard debris trucks	(685,813)	
		RR FYE 2023 Projects	(364,460)	
		RR FYE 2024 Projects	(441,675)	
		RR FYE 2024 Project Ladder Truck	(1,610,246)	
		RR FYE 2025 Carriage House Project	(690,000)	
		Less Revenue Replacement Balance:		130,016
Less 3 Months Expenditures				7,028,000
Available Fund Balance - FYE 06/30/25				\$ 476,938

TOWN OF SOUTHERN PINES
GENERAL FUND
CONSOLIDATED REVENUE SUMMARY
2024-2025

	ACTUAL 2019-2020	ACTUAL 2020-2021	ACTUAL 2022-2023	BUDGET 2023-2024	EXPECTED as of 03/15/24	BUDGET 2024-2025	% of Revenue
AD VALOREM TAXES	\$ 11,209,507	\$ 11,571,474	\$ 12,224,926	\$ 12,472,796	\$ 12,472,796	\$ 13,075,496	49.44%
OTHER TAXES & LICENSES	381,598	427,808	435,894	318,550	385,637	367,050	1.39%
UNRESTRICTED INTERGOVT REVENUE	5,945,476	6,946,573	7,530,176	5,711,065	7,088,691	7,049,023	26.65%
RESTRICTED INTERGOVT REVENUE	760,591	557,080	562,693	919,745	956,173	990,457	3.75%
PERMITS & FEES	988,255	711,308	950,904	566,000	579,240	552,500	2.09%
SALES & SERVICES	1,468,232	1,418,959	1,971,555	1,790,894	1,955,560	2,407,900	9.10%
INVESTMENT EARNINGS	29,564	27,348	696,618	150,000	650,000	400,000	1.51%
OTHER	706,773	1,120,286	1,093,668	957,425	1,002,639	1,012,107	3.83%
OTHER FINANCING SOURCES	-	52,629	4,090,309	279,030	279,030	592,120	2.24%
	<u>\$ 21,489,996</u>	<u>\$ 22,833,465</u>	<u>\$ 29,556,743</u>	<u>\$ 23,165,505</u>	<u>\$ 25,369,766</u>	<u>\$ 26,446,653</u>	



Town of Southern Pines
General Fund
Schedule of Revenues
2024-2025

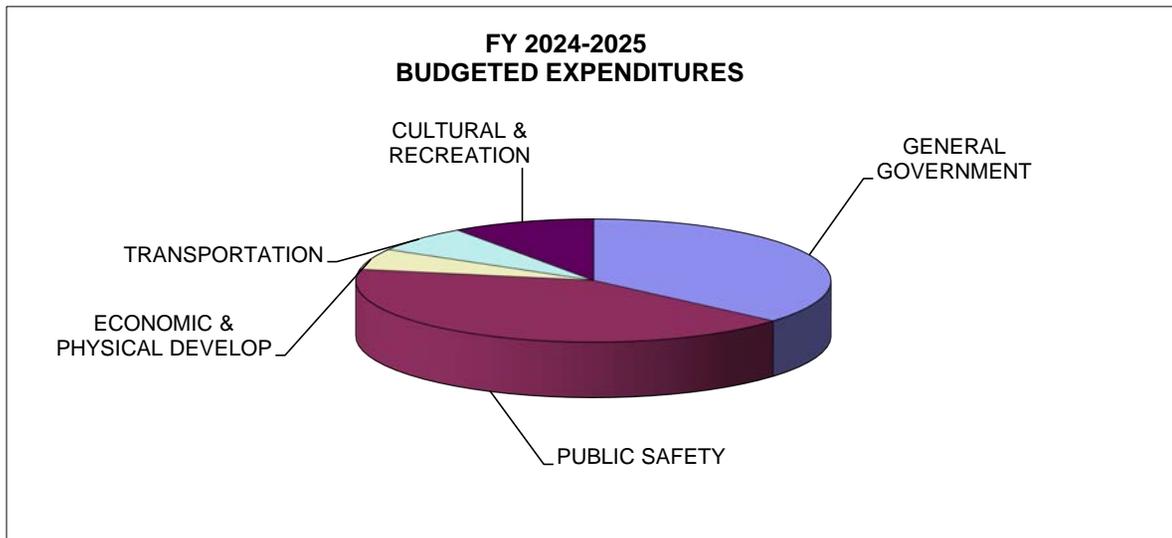
	ACTUAL 2020-2021	ACTUAL 2021-2022	ACTUAL 2022-2023	BUDGET 2023-2024 as of 07/01/23	BUDGET 2023-2024 as of 03/15/24	EXPECTED REVENUES 2023-2024	BUDGET 2024-2025
AD VALOREM TAXES:							
Current	\$ 11,187,429	\$ 11,531,201	\$ 12,195,939	\$ 12,460,796	\$ 12,460,796	\$ 12,460,796	\$ 13,063,496
Delinquent	6,883	23,234	12,115	8,000	8,000	8,000	8,000
Penalties & Interest	15,195	17,039	16,872	4,000	4,000	4,000	4,000
TOTAL AD VALOREM TAXES	11,209,507	11,571,474	12,224,926	12,472,796	12,472,796	12,472,796	13,075,496
OTHER TAXES & LICENSES:							
Short-Term Rental Property Tax	52,074	66,444	67,830	60,000	60,000	81,587	68,000
Solid Waste Disposal Tax	10,677	11,716	12,389	10,000	10,000	10,500	10,500
Privilege/Beer - Wine License	3,180	2,715	3,050	2,400	2,400	2,400	2,400
Alcoholic Beverage Ctrl	253,772	284,148	286,565	185,000	185,000	230,000	225,000
Municipal Vehicle Tax	61,895	62,785	66,060	61,150	61,150	61,150	61,150
TOTAL OTHER TAXES	381,598	427,808	435,894	318,550	318,550	385,637	367,050
UNRESTRICTED INTERGOVT REVENUE:							
Article 39 Sales Tax - 1%	1,875,949	2,268,220	2,471,668	1,799,125	1,799,125	2,364,522	2,349,973
Article 40 Local Sales Tax - 1/2%	964,489	1,164,585	1,278,266	938,715	938,715	1,212,701	1,205,008
Article 42 Local Sales Tax - 1/2%	927,342	1,121,405	1,223,297	888,550	888,550	1,170,250	1,162,996
Article 44 1/2%-Hold Harmless	897,679	1,091,738	1,200,409	881,675	881,675	1,133,718	1,126,046
Beer and Wine Tax	60,142	61,941	72,341	58,000	58,000	62,500	60,000
Video Programming	146,246	117,054	146,857	145,000	145,000	145,000	145,000
Utilities Franchise/Sales	1,073,629	1,121,630	1,137,338	1,000,000	1,000,000	1,000,000	1,000,000
TOTAL UNRESTRICTED INTERGOVERNMENTAL	5,945,476	6,946,573	7,530,176	5,711,065	5,711,065	7,088,691	7,049,023
RESTRICTED INTERGOVT REVENUE:							
Powell Bill Allocation	386,118	481,723	484,069	481,723	481,723	546,561	546,500
State Aid Library	6,159	7,241	8,314	7,500	7,500	9,729	9,000
Library Grants	1,500	0	47,604	0	0	0	0
Recreation Grants	500	0	6,750	750	750	8,750	750
FEMA Revenue	203,037	0	0	0	0	8,892	0
On-Behalf of Pymts. - Fire	13,913	13,401	13,456	0	0	0	0
Fire Grants	146,410	44,655	0	354,772	354,772	354,772	379,207
Planning Grants	0	0	0	75,000	75,000	20,000	55,000
Police Grants	2,954	10,060	2,500	0	0	7,469	0
TOTAL RESTRICTED INTERGOVERNMENTAL	760,591	557,080	562,693	919,745	919,745	956,173	990,457
PERMITS AND FEES:							
Inspections	729,205	468,957	740,151	325,000	325,000	341,740	325,000
Planning	103,625	90,658	82,385	125,000	125,000	80,000	80,000
Homeowner Recovery Fee	3,240	2,800	2,860	1,000	1,000	2,500	2,500
Zoning Fees	19,600	17,750	17,900	20,000	20,000	20,000	20,000
Street Department	48,486	50,321	46,776	30,000	30,000	55,000	60,000
Fire	1,325	1,955	650	0	0	0	0
Public Works	74,401	71,417	48,816	55,000	55,000	70,000	55,000
Police Department	8,373	7,450	11,366	10,000	10,000	10,000	10,000
TOTAL PERMITS AND FEES	988,255	711,308	950,904	566,000	566,000	579,240	552,500

Town of Southern Pines
General Fund
Schedule of Revenues
2024-2025

	ACTUAL 2020-2021	ACTUAL 2021-2022	ACTUAL 2022-2023	BUDGET 2023-2024 as of 07/01/23	BUDGET 2023-2024 as of 03/15/24	EXPECTED REVENUES 2023-2024	BUDGET 2024-2025
SALES AND SERVICES:							
Library	26,000	42,230	48,760	45,000	45,000	50,000	50,000
Recreation Fees	138,651	170,234	241,308	188,000	188,000	245,160	195,000
Police Extra Duty	33,638	42,255	29,115	50,000	50,000	55,000	55,000
Fire Extra Duty	0	55,058	1,755	5,000	5,000	3,000	5,000
Rents	343,120	300	1,425	0	0	1,400	0
Facility Rental - Recreation	9,188	33,758	55,875	42,500	42,500	45,700	50,000
Court Facilities Fee	0	0	0	0	0	0	0
Reservoir Park	6,000	0	0	0	0	0	0
Disposal Fee/Recycling Fee	911,635	1,075,124	1,593,317	1,460,394	1,460,394	1,555,300	2,052,900
TOTAL SALES AND SERVICES	1,468,232	1,418,959	1,971,555	1,790,894	1,790,894	1,955,560	2,407,900
INVESTMENT EARNINGS:	29,564	27,348	696,618	150,000	150,000	650,000	400,000
OTHER:							
Surplus Property Sales	52,505	33,028	87,792	70,000	70,000	85,000	70,000
Lease Revenue	0	365,285	393,712	306,425	306,425	306,425	312,607
Miscellaneous Revenue	157,418	93,193	112,681	50,000	50,000	80,000	50,000
Demolition Liens	1,500	3,700	1,800	0	0	1,050	0
Fire Donations	2,500	2,500	245	2,500	2,500	2,500	108,000
Court Costs	3,095	6,011	2,239	2,500	2,500	2,500	2,500
Cemetery	3,375	1,250	3,625	1,000	1,000	1,750	1,000
Fire District Revenue - Escrow	0	132,081	0	45,000	45,000	45,000	0
Fire District Revenue	475,122	449,158	468,150	472,000	472,000	463,145	460,000
Donations	11,258	34,080	23,424	8,000	8,000	15,269	8,000
TOTAL OTHER REVENUE	706,773	1,120,286	1,093,668	957,425	957,425	1,002,639	1,012,107
OTHER FINANCING SOURCES							
Transfer - ARPA Revenue Rplcmnt	0	0	3,922,210	0	0	0	0
Financing Proceeds Leases/SBITA's	0	52,629	168,099	0	279,030	279,030	192,120
Financing Proceeds	0	0	0	0	0	0	400,000
TOTAL OTHER FINANCING SOURCES	0	52,629	4,090,309	0	279,030	279,030	592,120
TOTAL REVENUES AND OTHER FINANCING SOURCES	21,489,996	22,833,465	29,556,743	22,886,475	23,165,505	25,369,766	26,446,653
FUND BALANCE [(ADD TO)/USE OF]:	(1,873,045)	(1,396,830)	(5,609,829)	5,891,466	9,117,013	5,843,816	4,102,049
REVENUES AFTER ADDITIONS/ REDUCTIONS FROM FUND BALANCE	\$ 19,616,951	\$ 21,436,635	\$ 23,946,914	\$ 28,777,941	\$ 32,282,518	\$ 31,213,582	\$ 30,548,702

TOWN OF SOUTHERN PINES
GENERAL FUND
CONSOLIDATED EXPENDITURE SUMMARY
2024-2025

	ACTUAL 2020-2021	ACTUAL 2021-2022	ACTUAL 2022-2023	BUDGET as of 03/15/24	EXPECTED EXPENDITURES 2023-2024	BUDGET 2024-2025
GENERAL GOVERNMENT	\$ 6,533,721	\$ 6,626,980	\$ 7,464,190	\$ 10,447,259	\$ 9,966,004	\$ 10,447,344
PUBLIC SAFETY	7,779,371	8,473,767	9,043,368	10,937,307	10,696,388	11,923,149
ECONOMIC & PHYSICAL DEVELOP	899,557	926,707	1,330,932	1,551,266	1,308,958	1,570,354
TRANSPORTATION	1,470,701	1,950,644	1,322,343	1,490,014	1,426,766	1,981,449
CULTURAL & RECREATION	2,067,592	2,379,247	2,410,553	2,885,127	2,843,921	2,787,331
SUB-TOTAL	18,750,942	20,357,345	21,571,386	27,310,973	26,242,037	28,709,627
NON-DEPARTMENTAL & TRANSFERS	866,009	1,079,290	2,375,528	4,971,545	4,971,545	1,839,075
TOTAL	\$ 19,616,951	\$ 21,436,635	\$ 23,946,914	\$ 32,282,518	\$ 31,213,582	\$ 30,548,702



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
2024-2025

	ACTUAL 2020-2021	ACTUAL 2021-2022	ACTUAL 2022-2023	BUDGET 2023-2024 as of 07/01/23	BUDGET 2023-2024 as of 03/15/24	EXPECTED EXPENDITURES 2023-2024	BUDGET 2024-2025
Legislative	\$ 179,845	\$ 163,862	\$ 257,010	\$ 280,397	\$ 280,397	\$ 306,978	\$ 281,592
General Administration	704,750	823,487	850,923	1,051,781	1,051,781	1,053,260	1,335,868
Information Technology	1,015,563	928,672	1,142,374	1,756,404	1,873,642	1,706,447	1,900,048
Financial Services	720,218	758,022	821,491	937,214	923,038	896,789	1,019,932
Police Administration & Patrol	3,733,061	4,009,544	4,341,010	5,169,144	5,205,204	5,075,435	5,634,751
Police Communications	519,020	681,668	562,987	705,085	705,085	686,511	815,896
Investigations	676,295	665,930	799,726	905,221	905,221	873,027	1,087,217
Fire/Rescue	2,850,995	3,116,625	3,339,645	3,934,634	4,121,797	4,061,415	4,385,285
Planning	464,261	519,957	854,044	976,701	976,701	774,953	920,427
Inspections	435,296	406,750	476,888	574,565	574,565	534,005	649,927
Street Maintenance	1,470,701	1,950,644	1,322,343	1,490,014	1,490,014	1,426,766	1,981,449
Public Works/Sanitation	2,408,854	2,518,542	2,710,713	3,977,228	3,958,628	3,776,157	3,212,366
Fleet Maintenance	309,530	300,706	326,360	378,314	378,314	372,241	511,032
Recreation	1,210,993	1,448,426	1,374,429	1,781,893	1,781,893	1,780,402	1,670,602
Library	856,599	930,821	1,036,124	1,103,234	1,103,234	1,063,519	1,116,729
Building and Grounds	1,166,211	1,104,939	1,326,569	1,858,464	1,936,359	1,824,032	2,142,235
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	27,600	27,600	27,600	30,500
MPO Dues	0	0	0	15,000	15,000	0	11,271
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	45,100	45,100	30,100	44,271
Non-Departmental:							
W/S Indirect Costs	(1,141,360)	(1,184,485)	(1,200,526)	(1,369,487)	(1,369,487)	(1,369,487)	(1,520,805)
Installment Purchase-Fire Sub-Station	499,443	432,908	425,729	418,549	418,549	418,549	411,369
Installment Purchase Police Station	485,864	469,701	453,538	220,708	220,708	220,708	0
Installment Purchase Whitehall Tract	0	315,582	310,171	304,362	304,362	304,362	0
Installment Purchase Annex Upfit	0	71,563	70,497	69,431	69,431	69,431	68,364
Installment Lease/SBITA Payments	0	35,611	144,258	10,000	206,469	206,469	231,673
Installment Purchase Heavy Equipment	0	0	0	0	0	0	74,846
Installment Purchase Fire Vehicle	136,926	136,926	136,926	136,926	136,926	136,926	136,926
Total Non-Departmental	(19,127)	277,806	340,593	(209,511)	(13,042)	(13,042)	(597,627)
Total Expenditures	18,731,815	20,635,151	21,911,979	26,715,882	27,297,931	26,228,995	28,112,000
Transfers:							
Transfer to Cap Proj-Paving	0	0	900,000	1,214,208	1,214,208	1,214,208	1,267,602
Transfer to Cap Proj-Open Space	519,262	0	0	0	0	0	0
Transfer to Cap Proj-Storm Water	0	0	0	0	0	0	29,100
Transfer to Cap Proj-Fire Vehicles	0	0	0	0	2,577,365	2,577,365	0
Transfer to Cap Proj-EIDMS	45,874	0	0	0	0	0	0
Transfer to Cap Proj-Recreation Improv	0	142,000	364,460	344,351	377,839	377,839	690,000
Transfer to Cap-Proj-Parking Lots	45,000	0	100,000	0	0	0	0
Transfer to Cap-Proj-Facility Modern	0	0	260,475	203,500	203,500	203,500	0
Transfer to Cap-Proj-Building Renov	100,000	0	0	0	0	0	0
Transfer to Cap-Steambank Stabilization	75,000	384,484	0	0	60,000	60,000	0
Transfer to Cap Proj-Reservoir Dam Impr	0	75,000	100,000	100,000	100,000	100,000	200,000
Transfer to Cap Proj-Bike Transport Path	0	0	0	0	181,675	181,675	0
Transfer to Cap Proj-Sidewalks	100,000	200,000	310,000	200,000	270,000	270,000	250,000
Total Transfers	885,136	801,484	2,034,935	2,062,059	4,984,587	4,984,587	2,436,702
Total Expenditures/Transfers	\$19,616,951	\$21,436,635	\$23,946,914	\$28,777,941	\$32,282,518	\$31,213,582	\$30,548,702

EXPENDITURE SUMMARY

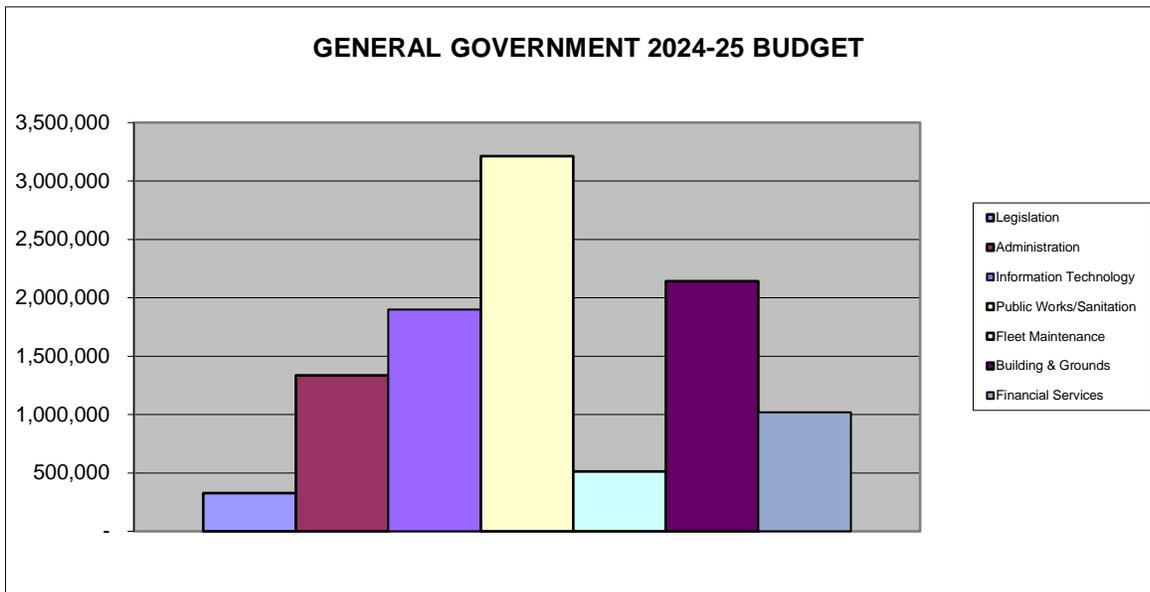
Fund: General

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 2022-23	Budget FY 2023-24	Expected FY 2023-24	Requested FY 2024-25
Salaries & Benefits	\$ 3,080,834	\$ 3,942,202	\$ 3,717,344	\$ 4,684,470
Operating	4,121,308	5,352,041	5,129,183	5,235,629
Capital Outlay	254,053	1,153,016	1,119,477	527,245
Total	\$ 7,456,195	\$ 10,447,259	\$ 9,966,004	\$ 10,447,344



EXPENDITURE SUMMARY

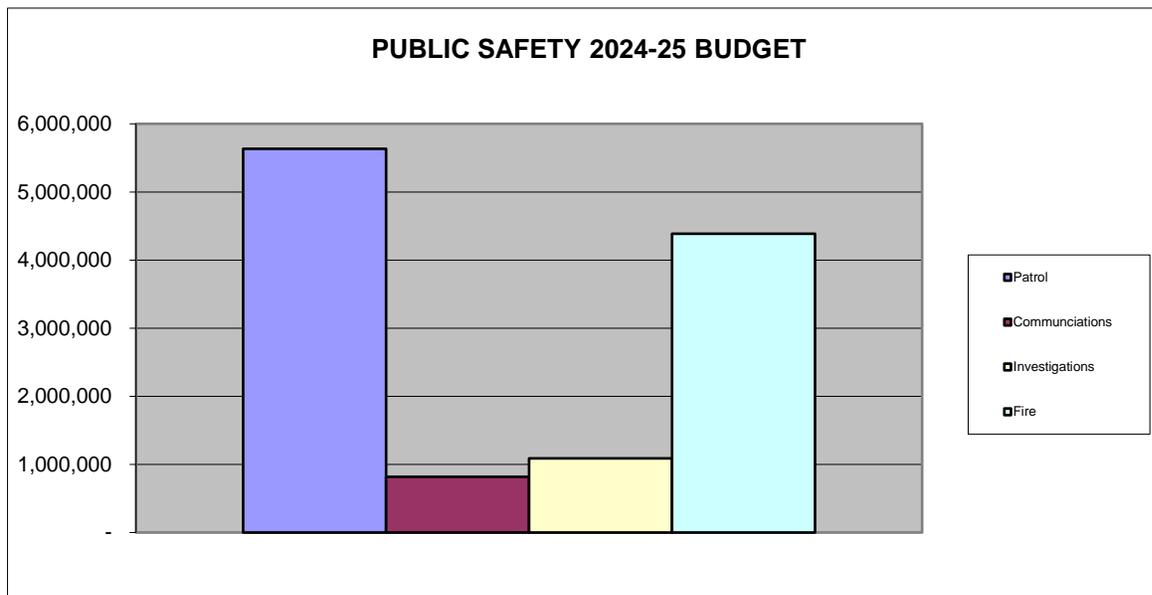
Fund: General

Function: Public Safety

General Fund Departments/Functions:

Police Patrol, Police Communications, Police Investigations, Fire

Object of Expenditures	Actual FY 2022-23	Budget FY 2023-24	Expected FY 2023-24	Requested FY 2024-25
Salaries & Benefits	\$ 7,150,323	\$ 8,651,049	\$ 8,390,803	\$ 9,848,439
Operating	1,472,853	1,789,721	1,799,048	1,849,710
Capital Outlay	420,191	496,537	506,537	225,000
Total	\$ 9,043,367	\$ 10,937,307	\$ 10,696,388	\$ 11,923,149



EXPENDITURE SUMMARY

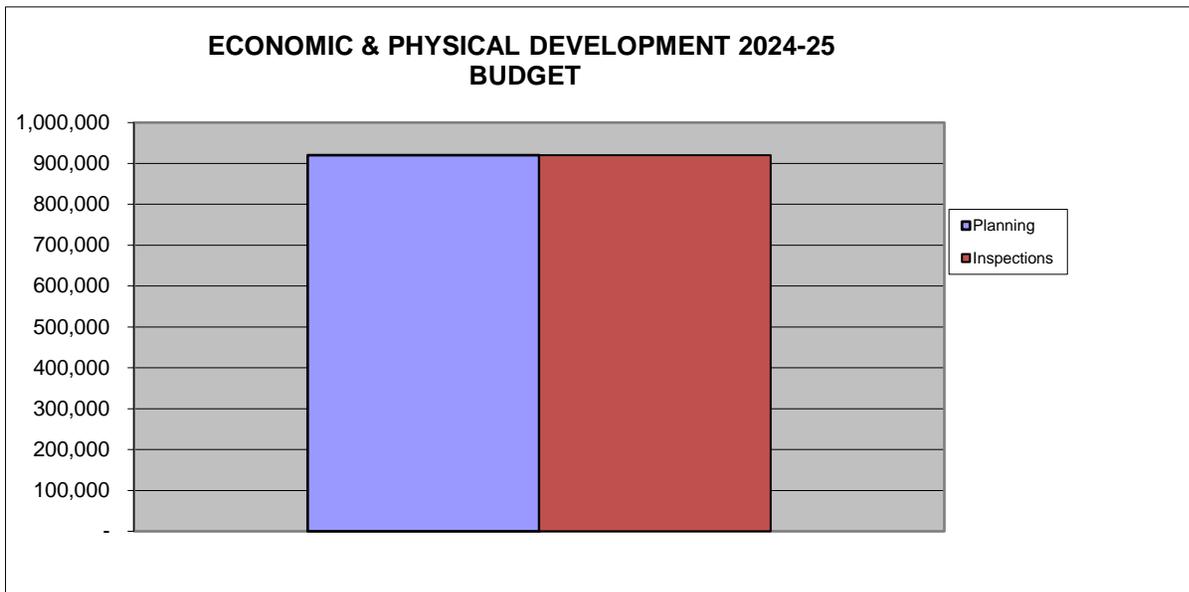
Fund: General

Function: Economic & Physical
Development

General Fund Departments/Functions:

Planning, Inspections

Object of Expenditures	Actual FY 2022-23	Budget FY 2023-24	Expected FY 2023-24	Requested FY 2024-25
Salaries & Benefits	\$ 975,430	\$ 1,159,946	\$ 1,038,332	\$ 1,211,604
Operating	355,501	391,320	270,626	313,750
Capital Outlay	-	-	-	45,000
Total	\$ 1,330,931	\$ 1,551,266	\$ 1,308,958	\$ 1,570,354



EXPENDITURE SUMMARY

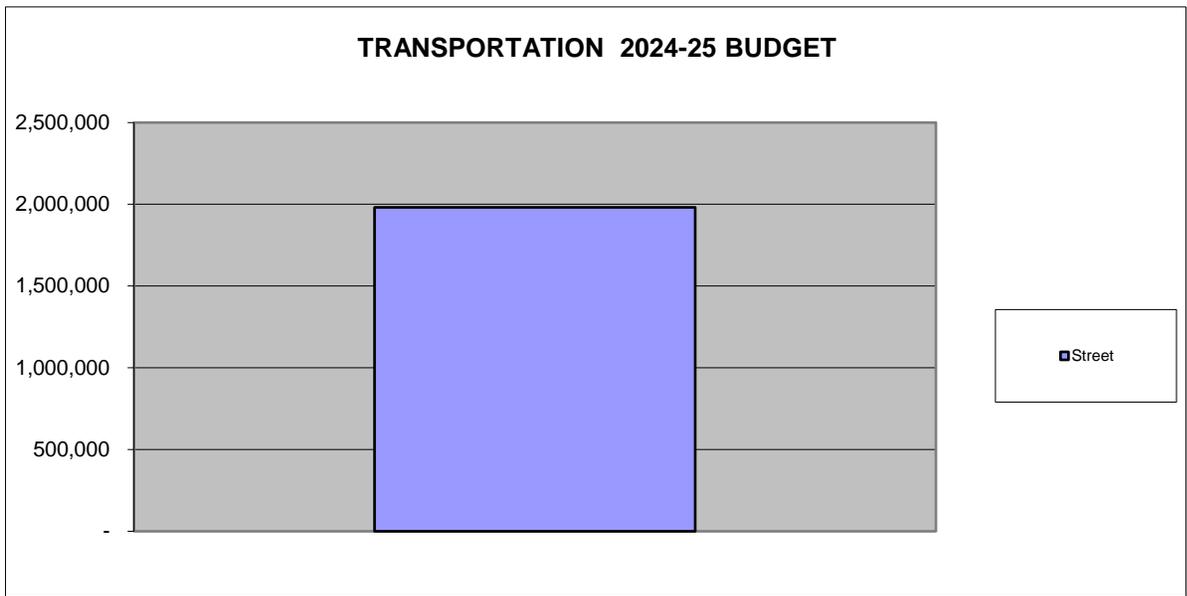
Fund: General

Function: Transportation

General Fund Departments/Functions:

Transportation

Object of Expenditures	Actual FY 2022-23	Budget FY 2023-24	Expected FY 2023-24	Requested FY 2024-25
Salaries & Benefits	\$ 837,107	\$ 922,114	\$ 837,166	\$ 954,949
Operating	466,811	567,900	559,600	599,500
Capital Outlay	18,425	-	30,000	427,000
Total	\$ 1,322,343	\$ 1,490,014	\$ 1,426,766	\$ 1,981,449



EXPENDITURE SUMMARY

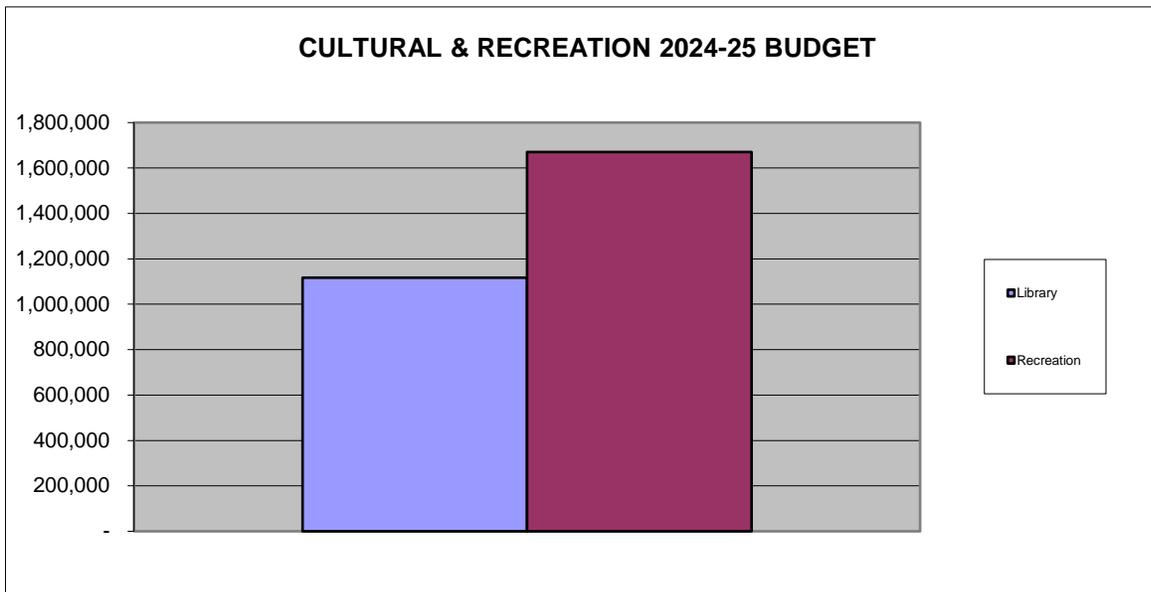
Fund: General

Function Cultural & Recreation

General Fund Departments/Functions:

Library, Recreation

Object of Expenditures	Actual FY 2022-23	Budget FY 2023-24	Expected FY 2023-24	Requested FY 2024-25
Salaries & Benefits	\$ 1,624,003	\$ 1,882,212	\$ 1,838,176	\$ 2,061,233
Operating	729,094	964,780	967,610	676,098
Capital Outlay	57,456	38,135	38,135	50,000
Total	\$ 2,410,553	\$ 2,885,127	\$ 2,843,921	\$ 2,787,331



Legislative



The Town Council and Attorney provide overall policy guidance for municipal operations.

We respect and celebrate the diverse heritage and people in our community. It's the Southern Pines Way.

Legislative

FY 23-24 ACCOMPLISHMENTS

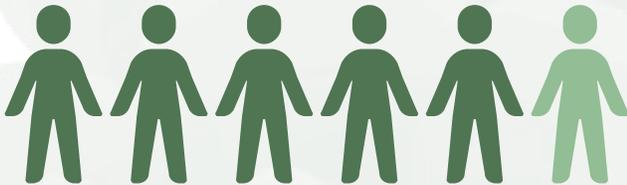
- Adopted 2040 Comprehensive Plan.
- Created Environmental Services Division.
- November 2023 election for Mayor & 2 Council seats.
- Founding member of Sandhills Metropolitan Planning Organization (MPO).

Salaries & Benefits: \$165,312

Operating: \$160,551

**Proposed Legislative
FY 25 Budget
\$325,863**

The legislative department includes 6 positions: 5 Councilmembers and 1 part-time appointed employee, the Town Attorney.



OF NOTE FOR FY 25...

- Southern Pines will pay just over \$11k for its portion of annual dues for the new Sandhills Metropolitan Planning Organization (MPO).
- Southern Pines elected officials are paid a salary for their work. Annually, this totals about:
 - Mayor: \$6,100
 - Treasurer: \$5,500
 - Mayor Pro-Tem and Councilmembers: \$4,800

Learn more about the Town Council at sopinesnc.info/council



LEGISLATIVE

Fund: General

Function: General Government

Goal: To provide overall guidance for municipal operations.

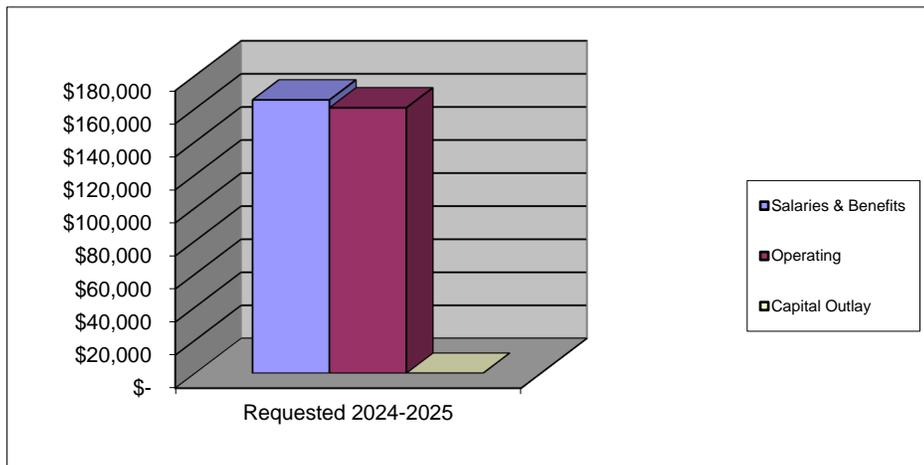
Object of Expenditures	Actual FY 2022-23	Budget FY 2023-24	Expected FY 2023-24	Requested FY 2024-25
Salaries & Benefits	\$ 112,729	\$ 157,447	\$ 158,950	\$ 165,312
Operating	173,031	168,050	178,128	160,551
Capital Outlay	-	-	-	-
Total	\$ 285,760	\$ 325,497	\$ 337,078	\$ 325,863

Revenues by Type	Actual FY 2022-23	Budget FY 2023-24	Expected FY 2023-24	Requested FY 2024-25
General Revenues	\$ 285,760	\$ 325,497	\$ 337,078	\$ 325,863

	Actual FY 2022-23	Budget FY 2023-24	Expected FY 2023-24	Requested FY 2024-25
Budgeted Employees-Part Time	-	1	1	1
Councilmembers	5	5	5	5

2024-2025 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

There are no capital outlay requests in this budget.



2024-2025 ANNUAL BUDGET
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2024-2025	Department: Legislative	Function: General Government			Fund: 10	Department: 410	
Object Code	Object Title	2023-2024 Budget as of 03/15/24	2023-2024 Expected	2024-2025 Continuation	2024-2025 New Budget Requests	2024-2025 Total Request	% Increase (Decrease)
104100200	SALARIES & WAGES	\$ 146,257	\$ 147,650	\$ 153,564	\$ -	\$ 153,564	5.0%
104100500	FICA EXPENSE	11,190	11,300	11,748	-	11,748	5.0%
	EMPLOYEE BENEFITS	157,447	158,950	165,312	-	165,312	
104101400	TRAINING & TRAVEL	19,000	19,500	26,500	-	26,500	39.5%
104103300	DEPARTMENTAL SUPPLIES	31,750	35,947	32,450	-	32,450	2.2%
104104500	CONTRACTUAL SERVICES	34,100	44,101	13,600	-	13,600	(60.1%)
104104510	INS-PROPERTY & GENERAL	8,020	9,100	10,000	-	10,000	24.7%
104104600	PROFESSIONAL SERVICES	5,000	12,536	5,000	-	5,000	0.0%
104105300	DUES & SUBSCRIPTIONS	25,080	26,794	28,730	-	28,730	14.6%
104106300	SPECIAL APPROPRIATIONS	45,100	30,150	44,271	-	44,271	(1.8%)
	OPERATING EXPENDITURES	168,050	178,128	160,551	-	160,551	
104107400	CAPITAL OUTLAY	-	-	-	-	-	0.0%
	CAPITAL OUTLAY	-	-	-	-	-	
	TOTAL EXPENDITURES	<u>\$ 325,497</u>	<u>\$ 337,078</u>	<u>\$ 325,863</u>	<u>\$ -</u>	<u>\$ 325,863</u>	

Administration



Administration supports the Town Council and Town Manager and serves as a resource and liaison to all Town departments.



We value an organizational culture that aspires to high-performance. We are hopeful about our future and confident in our ability to overcome challenges together. It's the Southern Pines Way.

Administration

FY 23-24 ACCOMPLISHMENTS

- Launched new performance development program. All eligible employees received a score report in 1st quarter 2024 and merit pay in April 2024.
- Negotiated a 12.5% decrease in medical insurance premiums while expanding network providers.
- Implemented an automated employee portal for benefits enrollment & administration.
- Developed “The Southern Pines Way” to memorialize & enhance our organizational culture.

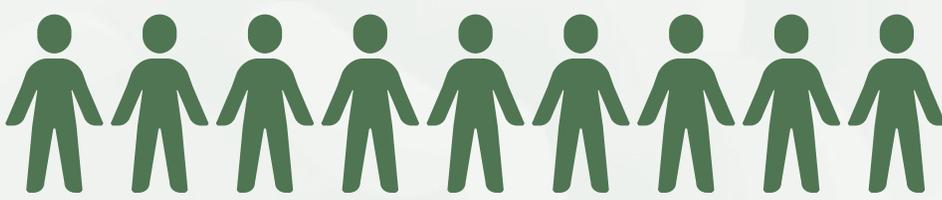


Salaries & Benefits: \$1,114,808

**Operating
\$221,060**

**Proposed
Administration FY 25 Budget
\$1,335,868**

The administration department includes 9 full-time employees.



OF NOTE FOR FY 25...

- The Town plans to add a new HR Manager position, with an approved hire date of July 1, 2024. The estimated cost for this position in FY 25 is \$118,843.

**Learn more about the Administration
Department at sopinesnc.info/admin**



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.

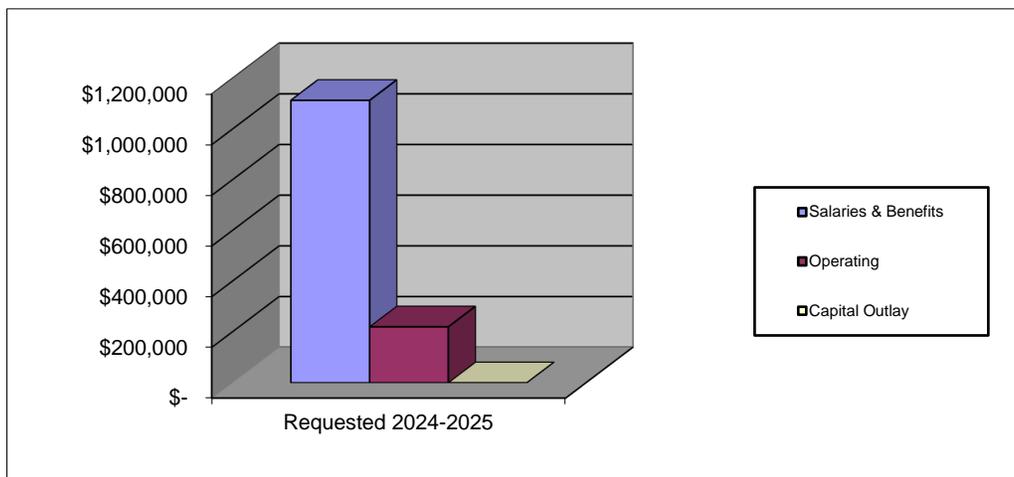
Object of Expenditures	Actual FY 2022-23	Budget FY 2023-24	Expected FY 2023-24	Requested FY 2024-25
Salaries & Benefits	\$ 741,665	\$ 901,804	\$ 910,650	\$ 1,114,808
Operating	109,258	149,977	142,610	221,060
Capital Outlay	-	-	-	-
Total	\$ 850,923	\$ 1,051,781	\$ 1,053,260	\$ 1,335,868

Revenues by Type	Actual FY 2022-23	Budget FY 2023-24	Expected FY 2023-24	Requested FY 2024-25
General Revenues	\$ 850,923	\$ 1,051,781	\$ 1,053,260	\$ 1,335,868

	Actual FY 2022-23	Budget FY 2023-24	Expected FY 2023-24	Requested FY 2024-25
Budgeted Employees	7.0	8.0	8.0	9.0
Budgeted Employees-Part Time	-	-	-	-

2024-2025 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

New Position - HR Manager \$ 110,843



2024-2025 ANNUAL BUDGET
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2024-2025	Department: Administration	Function: General Government	Fund: 10	Department: 420			
Object Code	Object Title	2023-2024 Budget as of 03/15/24	2023-2024 Expected	2024-2025 Continuation	2024-2025 New Budget Requests	2024-2025 Total Request	% Increase (Decrease)
104200200	SALARIES & WAGES	\$ 654,869	\$ 673,763	\$ 732,214	\$ 75,000	\$ 807,214	23.3%
104200400	UNEMPLOYMENT INSURANCE	-	-	-	-	-	0.0%
104200500	FICA EXPENSE	50,096	51,543	56,014	5,738	61,752	23.3%
104200600	GROUP INSURANCE EXPENSE	60,620	45,743	67,000	8,375	75,375	24.3%
104200700	RETIREMENT EXPENSE	84,410	86,848	99,581	10,200	109,781	30.1%
104200800	DEFERRED COMPENSATION	51,809	52,753	56,936	3,750	60,686	17.1%
	EMPLOYEE BENEFITS	901,804	910,650	1,011,745	103,063	1,114,808	
104201000	DISASTER RELIEF EXPENSE	-	-	-	-	-	0.0%
104201100	POSTAGE	600	608	620	-	620	3.3%
104201200	PRINTING	400	335	125	-	125	(68.8%)
104201300	TELEPHONE	4,230	4,312	5,340	-	5,340	26.2%
104201400	TRAINING & TRAVEL	29,000	22,550	32,400	-	32,400	11.7%
104201401	TUITION REIMBURSEMENT	7,500	7,500	8,000	-	8,000	6.7%
104201800	UTILITIES	4,350	4,300	4,500	-	4,500	3.4%
104202600	ADVERTISING-HR	12,000	8,000	9,000	-	9,000	(25.0%)
104202610	ADVERTISING-LEGAL	15,000	16,000	16,000	-	16,000	6.7%
104203100	AUTO OPERATING	13,200	13,200	13,200	-	13,200	0.0%
104203300	DEPARTMENTAL SUPPLIES	14,850	12,106	17,200	2,500	19,700	32.7%
104204500	CONTRACTUAL SERVICES	23,940	32,450	36,500	12,000	48,500	102.6%
104204510	INS-PROPERTY & GENERAL	6,000	5,500	6,500	-	6,500	8.3%
104204600	PROFESSIONAL SERVICES	7,535	5,000	20,000	25,000	45,000	497.2%
104204800	COMMITTEE EXPENDITURES	3,400	3,000	3,600	-	3,600	5.9%
104204900	EAP EXPENDITURES	-	-	-	-	-	0.0%
104205000	EMPLOYEE RECOGNITION	-	-	-	-	-	0.0%
104205300	DUES & SUBSCRIPTIONS	7,972	7,749	8,575	-	8,575	7.6%
	OPERATING EXPENDITURES	149,977	142,610	181,560	39,500	221,060	
104207403	CAPITAL OTHER EQUIPMENT	-	-	-	-	-	
	TOTAL EXPENDITURES	<u>\$ 1,051,781</u>	<u>\$ 1,053,260</u>	<u>\$ 1,193,305</u>	<u>\$ 142,563</u>	<u>\$ 1,335,868</u>	

Human Resources Manager

The recommended budget includes a new Human Resources (HR) Manager. This position will help oversee employee-related matters, streamline operations, enhance compliance, and support the Town's continued success.

PROPOSED FY 24-25 IMPACT



**\$110,843 MARGINAL COST
FOR NEW HR POSITION**

ADDING 1 HR MANAGER



Status Quo

Over the past decade, the number of authorized positions has increased by 23%, to a current total of 209 FTEs (full-time equivalents). Despite this growth, our HR and purchasing division has maintained a constant staffing level of 4 employees, resulting in stretched resources and potential gaps. This new position will be critical to effectively manage our employee headcount and the associated increase in workload and interactions.

During the same time horizon, the federal regulatory landscape has changed significantly, creating new compliance processes and procedures and leading to more robust tracking and reporting. Some examples of these unfunded mandates on employers include:

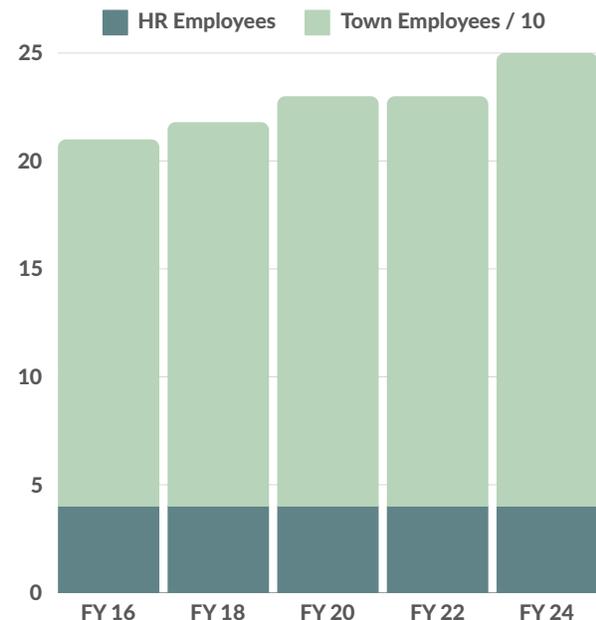
Affordable Care Act (ACA): The ACA introduced new requirements for employers. Our HR division must ensure compliance with reporting obligations and navigate complex regulations related to benefits administration.

Fair Labor Standards Act (FLSA): Amendments to the FLSA have required the need to review and adjust employee classifications, update policies and procedures, and ensure accurate timekeeping and payroll practices.

Immigration Regulations: Changes have placed additional tasks on our HR team to manage the employment eligibility verification process, complete the Form I-9, and ensure compliance with visa requirements for foreign national employees.

Data Privacy Regulations: The introduction of data privacy laws have led to the need to enhance data protection measures, secure employee data, and ensure compliance on the collection, use, and sharing of personal data.

Regulatory compliance for employers continues to evolve in complexity and, so far, has always been additive in workload.



Alternatives

The division has taken steps to automate certain processes, but those changes haven't recovered the time needed to address new strategic initiatives and desired improvements.

While the purchasing and risk management functions could be moved, we do not have any teams that currently have capacity to absorb this work. The regulatory and internal service functions of HR and purchasing are not discretionary and cannot be eliminated or scaled back.



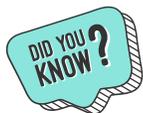
Some employers outsource payroll, but we don't believe there would be a cost savings in this option compared to adding another position. It would also be a notable decline in service for our employees.

Impacts

In order to keep up with workload demands, the Administrative Services Director is spending more and more time on the division's tactical functions, such as biweekly payroll and reviewing purchase orders. Similarly, directors and supervisors are increasingly handling HR functions around recruitment and other personnel matters. This requires training outside their areas of technical expertise due to the many regulations that guide public sector employment.

Adding this position will create a "number two" to the Administrative Services Director who can assume many of the technical, complex, and employee-centric functions as well as appropriate decision-making. This will allow the Director to refocus time and attention on the high level functions associated with HR, risk management, and organizational compliance.

With the HR team better staffed to manage the repetitive, tactical tasks, the Director can advance strategic initiatives that benefit the entire organization, including employee relations, reviewing compensation & benefits, ensuring growth & development, and planning for the Town's future.



If calculated per household, the cost to add this position is just under \$17 for the year - about the price of 3 bags of potato chips.



HR By the Numbers: FY 16 to FY 24



Job Applications
 FY 16: 355
 FY 24: 800

+445
 +139%



Employees Hired
 FY 16: 60
 FY 24: 115

+55
 +93%



Insurance Claims
 FY 16: 14
 FY 24: 21

+7
 +70%



Purchase Orders
 FY 16: 817
 FY 24: 1,030

+213
 +17%

Information Technology



IT is a strategic partner to internal departments for technology support and managing the Town's Geographic Information Systems (GIS).

To provide superior service, we need to be prepared, well-trained, proactive, efficient, and work together towards success. It's the Southern Pines Way.

Information Technology

FY 23-24 ACCOMPLISHMENTS

- Compliant disaster recovery audit
- Upgraded emergency communications
- Upgrades to network infrastructure

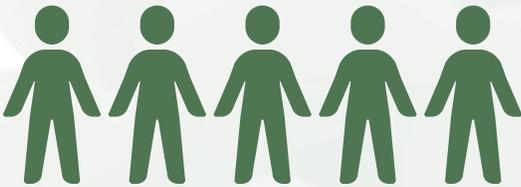
Salaries & Benefits: \$591,330

Operating: \$1,036,223

**Capital
\$272,495**

**Proposed
IT FY 25 Budget
\$1,904,048**

The IT department includes 5 full-time employees.



OF NOTE FOR FY 25...

- The Town will re-negotiate its Microsoft Enterprise licensing agreement in early fall. At this time, \$150,000 has been budgeted, based on a 3-year term.
- The Town will replace its Production Storage Area Network that is at the end of its life cycle. The total estimated cost is \$70,000.
- With the new solid waste contract that takes effect on January 1, 2025, the Town is leasing the Rubicon software & cameras for each garbage and recycling truck. This will allow the Town to track each truck, its route, and collection issues. \$52,495 has been budgeted for this..

Learn more about the Information Technology team at sopinesnc.info/InfoTech



INFORMATION TECHNOLOGY

Fund: General

Function: General Government

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

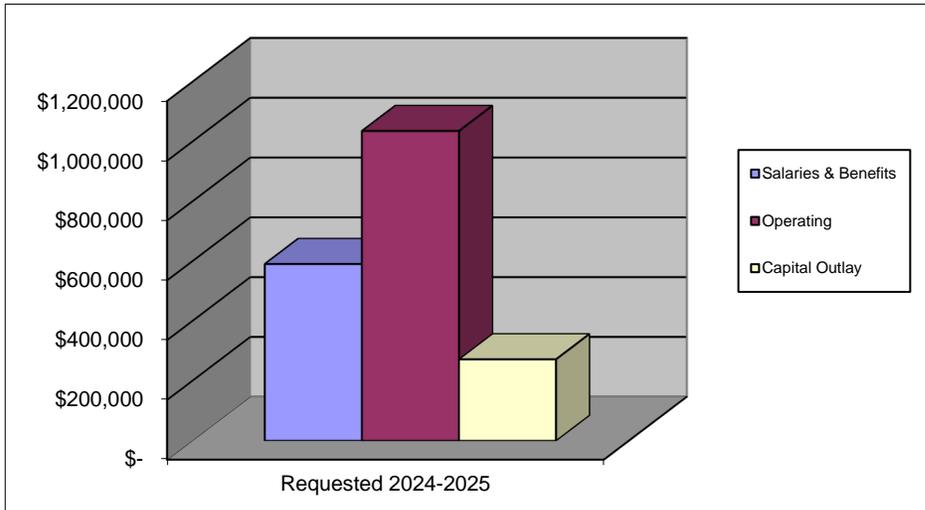
Object of Expenditures	Actual FY 2022-23	Budget FY 2023-24	Expected FY 2023-24	Requested FY 2024-25
Salaries & Benefits	\$ 425,222	\$ 540,939	\$ 467,572	\$ 591,330
Operating	497,476	974,395	956,385	1,036,223
Capital Outlay	219,676	358,308	282,490	272,495
Total	\$ 1,142,374	\$ 1,873,642	\$ 1,706,447	\$ 1,900,048

Revenues by Type	Actual FY 2022-23	Budget FY 2023-24	Expected FY 2023-24	Requested FY 2024-25
General Revenues	\$ 1,142,374	\$ 1,873,642	\$ 1,706,447	\$ 1,900,048
Total	\$ 1,142,374	\$ 1,873,642	\$ 1,706,447	\$ 1,900,048

	Actual FY 2022-23	Budget FY 2023-24	Expected FY 2023-24	Requested FY 2024-25
Budgeted Employees-Full Time	4.0	5.0	5.0	5.0

2024-2025 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

MS Enterprise Agreement renewal	\$ 150,000
Production Storage Area Network replacement	70,000
Rubicon (Meridian) software & cameras	52,495



2024-2025 ANNUAL BUDGET
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2024-2025	Department: Information Technology	Function: General Government	Fund: 10	Department: 430			
Object Code	Object Title	2023-2024 Budget as of 03/15/24	2023-2024 Expected	2024-2025 Continuation	2024-2025 New Budget Requests	2024-2025 Total Request	% Increase (Decrease)
104300200	SALARIES & WAGES	\$ 399,660	\$ 342,215	\$ 435,214	\$ -	\$ 435,214	8.9%
104300400	UNEMPLOYMENT INSURANCE	-	-	-	-	-	0.0%
104300500	FICA EXPENSE	30,577	26,180	33,293	-	33,293	8.9%
104300600	GROUP INSURANCE EXPENSE	39,200	27,675	41,875	-	41,875	6.8%
104300700	RETIREMENT EXPENSE	51,518	51,518	59,188	-	59,188	14.9%
104300800	DEFERRED COMPENSATION	19,984	19,984	21,760	-	21,760	8.9%
	EMPLOYEE BENEFITS	540,939	467,572	591,330	-	591,330	
104301100	POSTAGE	100	50	100	-	100	0.0%
104301300	TELEPHONE	64,530	62,030	74,050	-	74,050	14.8%
104301400	TRAINING & TRAVEL	16,460	11,500	16,980	-	16,980	3.2%
104301600	EQUIPMENT MAINTENANCE	500	-	500	-	500	0.0%
104301800	UTILITIES	-	-	-	-	-	0.0%
104302200	LEASED EQUIPMENT	-	-	24,466	-	24,466	0.0%
104303300	DEPARTMENTAL SUPPLIES	322,865	312,936	295,190	-	295,190	(8.6%)
104304500	CONTRACTUAL SERVICES	567,790	567,790	622,487	-	622,487	9.6%
104304510	INS-PROPERTY & GENERAL	1,900	1,829	2,200	-	2,200	15.8%
104305300	DUES & SUBSCRIPTIONS	250	250	250	-	250	0.0%
	OPERATING EXPENDITURES	974,395	956,385	1,036,223	-	1,036,223	
104307401	CAPITAL-SOFTWARE/COMP EQ	337,513	261,695	-	250,895	250,895	0.0%
104307403	CAPITAL-OTHER EQUIPMENT	20,795	20,795	-	21,600	21,600	0.0%
	CAPITAL OUTLAY	358,308	282,490	-	272,495	272,495	
	TOTAL EXPENDITURES	<u>\$ 1,873,642</u>	<u>\$ 1,706,447</u>	<u>\$ 1,627,553</u>	<u>\$ 272,495</u>	<u>\$ 1,900,048</u>	

DEPARTMENTAL NEW BUDGET REQUESTS DETAIL

Department:	Information Technology	Function:	General Government
		Fund:	General Fund
Project Title:	Environmental Services Rubicon Waste Management System (Meridian) (GASB87 and GASB96)		

Project Description:

The Environmental Services Division plans to deploy Rubicon Waste Management System (Meridian) during FY 24-25.

Annual Maintenance Cost	\$6,840 – three year agreement
Camera Lease	\$7,200 – three year agreement
Year 1 Implementation Cost	\$10,375

Costs	2024-2025
Rubicon – WMS –Meridian cameras	\$21,600
Software	20,520
Implementation	10,375
Total	\$52,495

DEPARTMENTAL NEW BUDGET REQUESTS DETAIL

Department:	Information Technology	Function:	General Government
Project Title:	Microsoft Enterprise Agreement (GASB96)	Fund:	General Fund

Project Description:

The Information Technology department provides Microsoft Enterprise software licensing for the Town. The below cost is an estimate as a new contract will be negotiated prior to October 2024.

Licensing Cost \$50,000 per year for three years

Costs		2024-2025
MS Enterprise Software		\$150,000
Total		\$150,000

DEPARTMENTAL NEW BUDGET REQUESTS DETAIL

Department:	Information Technology	Function:	General Government
		Fund:	General Fund
Project Title: Production Storage Area Network (SAN)			

Project Description:

Funding is requested to replace (1) Production Storage Area Network that is at the seven-year end of life cycle in accordance with the Town of Southern Pines IT Equipment Replacement Schedule. This data storage server replacement project supports enterprise servers and data storage which provide application services, business continuity and disaster recovery to all Town departments.

Costs		2024-2025
SAN Replacement		\$70,000
Total		\$70,000



Southern
Pines NORTH
CAROLINA

Financial Services



The finance department supports citizens, Council, and departments through accurate & timely financial reports, administering the annual budget, financial management, and cash management.

We promote responsible and sustainable practices. We take care of the community's assets and resources, especially our finances.

It's the Southern Pines Way.

Finance

FY 23-24 ACCOMPLISHMENTS

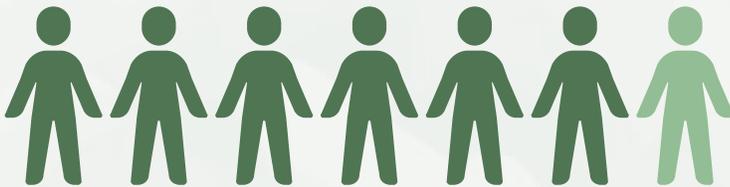
- Upgraded finance and accounting software.
- Revised the Town's investment policy & capital asset threshold.
- The Town received a Certificate of Achievement for Excellence in Financial Reporting for FY 22-23. Southern Pines has been awarded this distinction for the past 32 years.

Salaries & Benefits: \$677,607

Operating: \$342,325

**Proposed
Finance FY 25 Budget
\$1,019,932**

The finance department includes 6 full-time employees and 1 part-time employee.



OF NOTE FOR FY 25...

- Moore County bills and collects property taxes for Southern Pines. The Town will pay the County \$205,000 for this work.
- The Town hires an independent auditor to review its financial statements each year. \$41,500 has been budgeted for the FY 23-24 audit.

Learn more about the Finance Department
at sopinesnc.info/Finance



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.

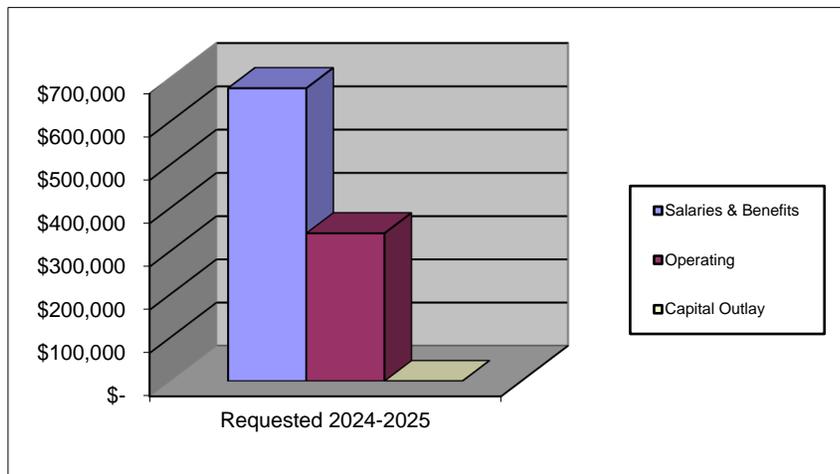
Object of Expenditures	Actual FY 2022-23	Budget FY 2023-24	Expected FY 2023-24	Requested FY 2024-25
Salaries & Benefits	\$ 530,046	\$ 602,729	\$ 578,185	\$ 677,607
Operating	283,450	320,309	318,604	342,325
Capital Outlay	-	-	-	-
Total	\$ 813,496	\$ 923,038	\$ 896,789	\$ 1,019,932

Revenues by Type	Actual FY 2022-23	Budget FY 2023-24	Expected FY 2023-24	Requested FY 2024-25
General Revenues	\$ 813,496	\$ 923,038	\$ 896,789	\$ 1,019,932

	Actual FY 2022-23	Budget FY 2023-24	Expected FY 2023-24	Requested FY 2024-25
Budgeted Employees	6.0	6.0	6.0	6.0
Budgeted Employees-Part Time	1.0	1.0	1.0	1.0

2024-2025 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

There are no capital outlay requests in this budget.



2024-2025 ANNUAL BUDGET
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2024-2025	Department: Financial Services	Function: General Government			Fund: 10	Department: 440	
Object Code	Object Title	2023-2024 Budget as of 03/15/24	2023-2024 Expected	2024-2025 Continuation	2024-2025 New Budget Requests	2024-2025 Total Request	% Increase (Decrease)
104400200	SALARIES & WAGES	\$ 445,317	\$ 426,410	\$ 496,921	\$ -	\$ 496,921	11.6%
104400400	UNEMPLOYMENT INSURANCE	-	-	-	-	-	0.0%
104400500	FICA EXPENSE	34,067	32,625	38,014	-	38,014	11.6%
104400600	GROUP INSURANCE EXPENSE	47,040	42,665	50,250	-	50,250	6.8%
104400700	RETIREMENT EXPENSE	55,010	54,965	67,576	-	67,576	22.8%
104400800	DEFERRED COMPENSATION	21,295	21,520	24,846	-	24,846	16.7%
	EMPLOYEE BENEFITS	602,729	578,185	677,607	-	677,607	
104401100	POSTAGE	7,500	7,500	8,500	-	8,500	13.3%
104401200	PRINTING	5,000	2,500	5,000	-	5,000	0.0%
104401300	TELEPHONE	1,950	1,950	1,950	-	1,950	0.0%
104401400	TRAINING & TRAVEL	10,000	8,000	12,000	-	12,000	20.0%
104401600	EQUIPMENT MAINTENANCE	2,000	1,500	2,000	-	2,000	0.0%
104401800	UTILITIES	7,500	7,500	9,000	-	9,000	20.0%
104402200	LEASED EQUIPMENT	3,500	3,000	3,200	-	3,200	(8.6%)
104403300	DEPARTMENTAL SUPPLIES	28,474	28,474	31,150	-	31,150	9.4%
104404400	BANK SERVICE CHARGE	3,000	2,000	3,000	-	3,000	0.0%
104404500	CONTRACTUAL SERVICES	7,350	7,350	8,850	-	8,850	20.4%
104404505	COUNTY COLLECTION FEE	196,555	201,000	205,000	-	205,000	4.3%
104404510	INS-PROPERTY & GENERAL	3,450	3,800	3,750	-	3,750	8.7%
104404600	PROFESSIONAL SERVICES	38,750	38,750	42,750	-	42,750	10.3%
104404920	BAD DEBT EXPENSE	3,500	3,500	4,250	-	4,250	21.4%
104405300	DUES & SUBSCRIPTIONS	1,780	1,780	1,925	-	1,925	8.1%
	OPERATING EXPENDITURES	320,309	318,604	342,325	-	342,325	
104407401	CAPITAL-SOFTWARE/COMP EQ	-	-	-	-	-	0.0%
	CAPITAL OUTLAY	-	-	-	-	-	
	TOTAL EXPENDITURES	<u>\$ 923,038</u>	<u>\$ 896,789</u>	<u>\$ 1,019,932</u>	<u>\$ -</u>	<u>\$ 1,019,932</u>	

Police Administration and Patrol



The police department provides protection of life and property to the citizens of Southern Pines and our guests.

Each day & each task is a chance to build & maintain trust within our team & with the community. Our actions & thoughts show we value integrity, accountability, honesty, transparency, & professionalism. It's the Southern Pines Way.

Police Administration & Patrol

FY 23-24 ACCOMPLISHMENTS

- Southern Pines is the only agency in Moore County to be nationally accredited with excellence by CALEA (Commission on Accreditation for Law Enforcement Agencies).
- Enhanced transparency through community involvement and partnerships.
- Crime reduction and increased public awareness through the use of Intelligence-Led policing methods.

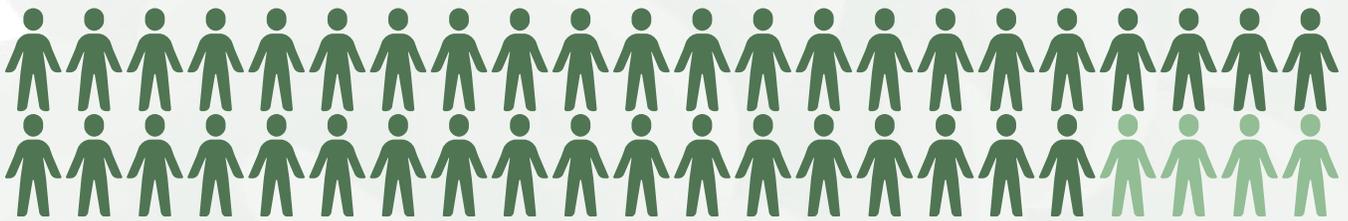
Salaries & Benefits: \$4,633,171

Operating: \$871,580

Capital: \$130,000

**Proposed
Patrol FY 25 Budget
\$5,634,751**

The patrol division includes 40 full-time employees and 4 part-time employees.



OF NOTE FOR FY 25...

- The police department plans to replace 2 patrol vehicles, at an estimated total of \$130k. This includes the vehicle purchase, plus the installation of communications equipment, lights, sirens, graphics, and similar accessories.
- The Town's population is around 16,500 residents, but our public safety departments serve a daytime population around 45,000. This is attributed to the popularity of our downtown, our growing commercial and retail areas, Fort Liberty, and students at Sandhills Community College.

Learn more about the Patrol Division
at sopinesnc.info/Patrol



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.

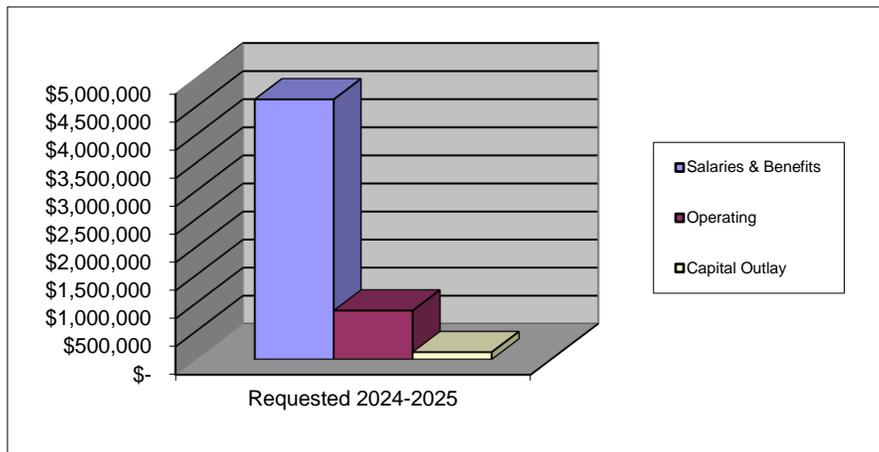
Object of Expenditures	Actual FY 2022-23	Budget FY 2023-24	Expected FY 2023-24	Requested FY 2024-25
Salaries & Benefits	\$ 3,375,803	\$ 4,050,089	\$ 3,885,134	\$ 4,633,171
Operating	766,678	867,055	920,301	871,580
Capital Outlay	198,528	288,060	270,000	130,000
Total	\$ 4,341,009	\$ 5,205,204	\$ 5,075,435	\$ 5,634,751

Revenues by Type	Actual FY 2022-23	Budget FY 2023-24	Expected FY 2023-24	Requested FY 2024-25
Fees	\$ 40,481	\$ 60,000	\$ 65,000	\$ 65,000
Grants	2,500	-	-	-
General Revenues	4,298,028	5,145,204	5,010,435	5,569,751
Total	\$ 4,341,009	\$ 5,205,204	\$ 5,075,435	\$ 5,634,751

	Actual FY 2022-23	Budget FY 2023-24	Expected FY 2023-24	Requested FY 2024-25
Budgeted Employees	39.0	40.0	40.0	40.0
Budgeted Employees-Part Time	4.0	4.0	4.0	4.0

2024-2025 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

Vehicle Replacements (2) \$ 130,000



2024-2025 ANNUAL BUDGET
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2024-2025	Department: Police-Administration/Patrol	Function: Public Safety		Fund: 10	Department: 511		
Object Code	Object Title	2023-2024 Budget as of 03/15/24	2023-2024 Expected	2024-2025 Continuation	2024-2025 New Budget Requests	2024-2025 Total Request	% Increase (Decrease)
105110200	SALARIES & WAGES	\$ 2,746,545	\$ 2,637,529	\$ 3,141,209	\$ -	\$ 3,141,209	14.4%
105110300	OVERTIME	137,000	135,000	137,000	-	137,000	0.0%
105110130	SEPARATION ALLOWANCE	33,367	40,739	40,720	-	40,720	22.0%
105110150	PD EXTRA DUTY FEE	40,000	45,000	45,000	-	45,000	0.0%
105110250	SRT/CNT ACTIVATION STIPEND	11,000	9,000	11,000	-	11,000	0.0%
105110400	UNEMPLOYMENT INSURANCE	-	-	-	-	-	0.0%
105110500	FICA EXPENSE	227,047	218,581	255,067	-	255,067	12.3%
105110600	GROUP INSURANCE EXPENSE	313,040	263,015	335,000	-	335,000	7.0%
105110700	RETIREMENT EXPENSE	399,886	395,440	501,465	-	501,465	25.4%
105110800	DEFERRED COMPENSATION	142,204	140,830	166,710	-	166,710	17.2%
	EMPLOYEE BENEFITS	4,050,089	3,885,134	4,633,171	-	4,633,171	
105111100	POSTAGE	2,000	1,500	2,000	-	2,000	0.0%
105111400	TRAINING & TRAVEL	37,500	35,000	37,500	-	37,500	0.0%
105111600	EQUIPMENT MAINTENANCE	9,000	8,000	9,000	-	9,000	0.0%
105111700	AUTO REPAIR	45,000	50,000	50,000	-	50,000	11.1%
105111800	UTILITIES	83,000	80,000	83,000	-	83,000	0.0%
105112200	LEASED EQUIPMENT	3,600	6,200	3,600	-	3,600	0.0%
105113100	AUTO OPERATING	104,000	104,000	104,000	-	104,000	0.0%
105113300	DEPARTMENTAL SUPPLIES	245,155	301,371	237,905	-	237,905	(3.0%)
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	74,500	77,830	73,775	-	73,775	(1.0%)
105114510	INS-PROPERTY & GENERAL	145,000	150,000	155,000	-	155,000	6.9%
105114600	PROFESSIONAL SERVICES	31,000	27,900	31,000	-	31,000	0.0%
105114800	GRANT EXPENDITURES	18,000	18,000	16,000	-	16,000	(11.1%)
105115300	DUES & SUBSCRIPTIONS	8,500	7,000	8,000	-	8,000	(5.9%)
	OPERATING EXPENDITURES	867,055	920,301	871,580	-	871,580	
105117401	CAPITAL-SOFTWARE/COMP EQ	-	-	-	-	-	0.0%
105117402	CAPITAL MOTOR VEHICLE	240,000	240,000	-	130,000	130,000	(45.8%)
105117403	CAPITAL - OTHER EQUIPMENT	48,060	30,000	-	-	-	(100.0%)
	CAPITAL OUTLAY	288,060	270,000	-	130,000	130,000	
	TOTAL EXPENDITURES	<u>\$ 5,205,204</u>	<u>\$ 5,075,435</u>	<u>\$ 5,504,751</u>	<u>\$ 130,000</u>	<u>\$ 5,634,751</u>	

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 two (2) 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.

- (2) two vehicles at \$65,000 per car - fully equipped with new VIPER radio, printer, light bar, equipment, stripes, MVR transfer, etc.

Replacing vehicles:

SURPLUS 8614- 2014 Chevy Caprice

SURPLUS 8625- 2015 Chevy Tahoe

8655- 2014 Chevy Caprice move to spare in 24/25

Costs		2024-2025
(2) two vehicles at \$65,000 each		\$130,000
Total:		\$130,000



Southern
Pines NORTH
CAROLINA

Police Communications



The communications division monitors, receives, and dispatches emergency and routine police calls for service.

Trust and respect are crucial for us to work well as a team, especially during difficult times. It's the Southern Pines Way.

Police Communications

FY 23-24 ACCOMPLISHMENTS

- Provided 24/7 contact for all citizens and guests needing Town services.
- Advanced emergency communications equipment & technology.
- All division employees are state-certified emergency communicators.

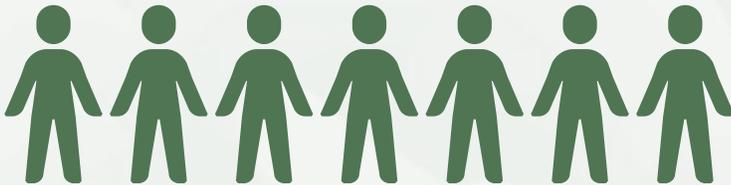
Salaries & Benefits: \$607,616

**Operating:
\$138,280**

Capital: \$70,000

**Proposed
Communications
FY 25 Budget
\$815,896**

The communications division includes 7 full-time employees.



OF NOTE FOR FY 25...

Southern Pines is part of the North Carolina Voice Interoperability Plan for Emergency Responders (VIPER). This is the radio system used by local, state, and federal agencies across the state. Periodic upgrades and replacements of equipment are necessary to ensure compatibility. The Town will purchase 7 new radio consolettes for our police communications team at a total cost of \$70k.

Learn more about Police Communications
at sopinesnc.info/PDCommunications



POLICE-COMMUNICATIONS

Fund: General

Function: Public Safety

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

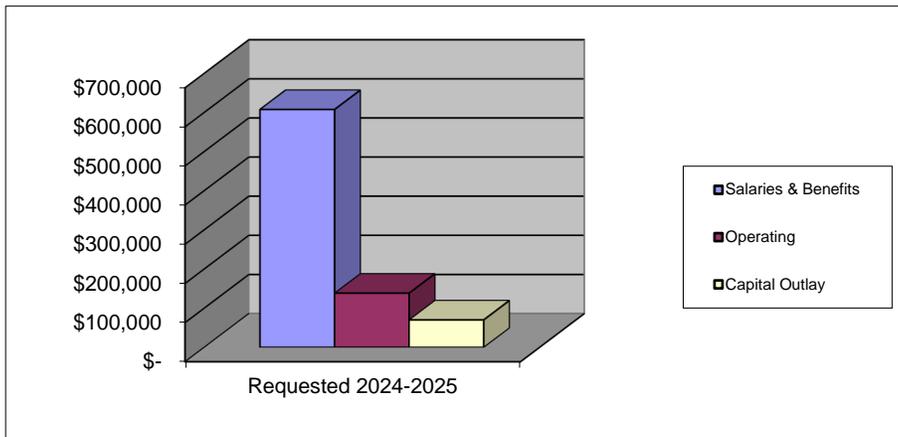
Object of Expenditures	Actual FY 2022-23	Budget FY 2023-24	Expected FY 2023-24	Requested FY 2024-25
Salaries & Benefits	\$ 491,593	\$ 534,805	\$ 513,215	\$ 607,616
Operating	71,394	132,280	122,146	138,280
Capital Outlay	-	38,000	51,150	70,000
Total	\$ 562,987	\$ 705,085	\$ 686,511	\$ 815,896

Revenues by Type	Actual FY 2022-23	Budget FY 2023-24	Expected FY 2023-24	Requested FY 2024-25
General Revenues	\$ 562,987	\$ 705,085	\$ 686,511	\$ 815,896

	Actual FY 2022-23	Budget FY 2023-24	Expected FY 2023-24	Requested FY 2024-25
Budgeted Employees - Full Time	7.0	7.0	7.0	7.0
Budgeted Employees - Part Time	-	-	-	-

2024-2025 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

VIPER Radio Consolettes (7) \$ 70,000



2024-2025 ANNUAL BUDGET
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2024-2025	Department: Police-Communications	Function: Public Safety	Fund: 10	Department: 514			
Object Code	Object Title	2023-2024 Budget as of 03/15/24	2023-2024 Expected	2024-2025 Continuation	2024-2025 New Budget Requests	2024-2025 Total Request	% Increase (Decrease)
105140200	SALARIES & WAGES	\$ 351,285	\$ 339,750	\$ 403,707	\$ -	\$ 403,707	14.9%
105140300	OVERTIME	31,000	30,000	31,000	-	31,000	0.0%
105140400	UNEMPLOYMENT INSURANCE	-	-	-	-	-	0.0%
105140500	FICA EXPENSE	29,248	28,286	33,255	-	33,255	13.7%
105140600	GROUP INSURANCE EXPENSE	54,880	49,030	58,625	-	58,625	6.8%
105140700	RETIREMENT EXPENSE	49,277	47,661	59,294	-	59,294	20.3%
105140800	DEFERRED COMPENSATION	19,115	18,488	21,735	-	21,735	13.7%
	EMPLOYEE BENEFITS	534,805	513,215	607,616	-	607,616	
105141300	TELEPHONE	39,000	38,000	39,000	-	39,000	0.0%
105141400	TRAINING & TRAVEL	8,500	6,500	8,000	-	8,000	-5.9%
105141600	EQUIPMENT MAINTENANCE	35,000	34,000	40,000	-	40,000	14.3%
105142100	RENT	7,300	7,416	7,300	-	7,300	0.0%
105143300	DEPARTMENTAL SUPPLIES	21,000	17,400	21,000	-	21,000	0.0%
105143600	UNIFORMS	5,250	3,000	5,250	-	5,250	0.0%
105144500	CONTRACTUAL SERVICES	13,100	13,100	14,600	-	14,600	11.5%
105144510	INS-PROPERTY & GENERAL	2,150	1,980	2,150	-	2,150	0.0%
105145300	DUES & SUBSCRIPTIONS	980	750	980	-	980	0.0%
	OPERATING EXPENDITURES	132,280	122,146	138,280	-	138,280	
105147403	CAPITAL-OTHER EQUIPMENT	38,000	51,150	-	70,000	70,000	84.2%
	CAPITAL OUTLAY	38,000	51,150	-	70,000	70,000	
	TOTAL EXPENDITURES	<u>\$ 705,085</u>	<u>\$ 686,511</u>	<u>\$ 745,896</u>	<u>\$ 70,000</u>	<u>\$ 815,896</u>	

DEPARTMENTAL NEW BUDGET REQUESTS DETAIL

Department: 514- POLICE	Function: Public Safety
Project Title: Replacement of VIPER Radio Consolettes	Fund: General Fund

Project Description: VIPER Radio Consolette replacement

The VIPER Radio Consolette system will need to be replaced. The 7 Motorola Consolettes are at end of life, and they are not TDMA compliant. The Consolettes are required to operate the radio system in the Communications Center.

Costs	2024-2025
7 Motorola VIPER Consolettes- TDMA	\$70,000
Total	\$70,000



Southern
Pines NORTH
CAROLINA

Police Investigations



This division investigates reported as well as non-reported criminal activity in the community.

Building partnerships with each other and our community are vital for our success. It's the Southern Pines Way.

Police Investigations

FY 23-24 ACCOMPLISHMENTS

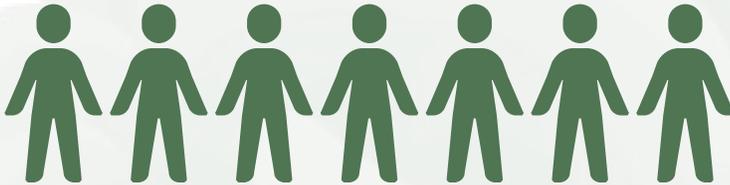
- Specialized training in narcotics, gangs, Internet Crimes Against Children (ICAC), and victim advocacy.
- Advanced criminal investigation equipment and staffing certifications in Cellebrite, VIPER, and OSCAR 360 crime scene photography.
- Members assigned as taskforce officers with the FBI and as Special Deputies with the Moore County Sheriff's Office.

Salaries & Benefits: \$992,667

**Operating
\$164,550**

**Proposed Investigations
FY 25 Budget
\$1,087,217**

The investigations division includes 7 full-time employees.



OF NOTE FOR FY 25...

- We expect our detectives will investigate around 650 cases by June 30, 2024. For comparison, they were assigned 269 cases in FY 16, so this caseload has more than doubled over the last 8 years,
- Over the past five years, narcotics offenses have doubled and now account for close to 50% of all crimes in Southern Pines.

Learn more about the Police Investigations Division at sopinesnc.info/investigations



POLICE-INVESTIGATIONS

Fund: General

Function: Public Safety

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

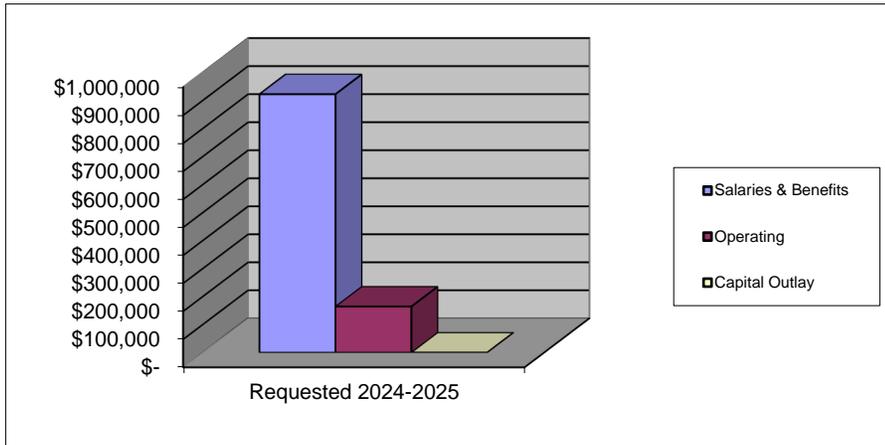
Object of Expenditures	Actual FY 2022-23	Budget FY 2023-24	Expected FY 2023-24	Requested FY 2024-25
Salaries & Benefits	\$ 600,226	\$ 753,071	\$ 739,052	\$ 922,667
Operating	80,927	152,150	133,975	164,550
Capital Outlay	118,573	-	-	-
Total	\$ 799,726	\$ 905,221	\$ 873,027	\$ 1,087,217

Revenues by Type	Actual FY 2022-23	Budget FY 2023-24	Expected FY 2023-24	Requested FY 2024-25
General Revenues	\$ 799,726	\$ 905,221	\$ 873,027	\$ 1,087,217

	Actual FY 2022-23	Budget FY 2023-24	Expected FY 2023-24	Requested FY 2024-25
Budgeted Employees	7.0	7.0	7.0	7.0
Budgeted Employees - Part Time	-	-	-	-

2024-2025 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

There are no capital outlay requests in this budget.



2024-2025 ANNUAL BUDGET
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2024-2025	Department: Police-Investigations	Function: Public Safety	Fund: 10	Department: 515			
Object Code	Object Title	2023-2024 Budget as of 03/15/24	2023-2024 Expected	2024-2025 Continuation	2024-2025 New Budget Requests	2024-2025 Total Request	% Increase (Decrease)
105150200	SALARIES & WAGES	\$ 471,073	\$ 468,640	\$ 590,934	\$ -	\$ 590,934	25.4%
105150300	OVERTIME	36,000	31,000	36,000	-	36,000	0.0%
105150130	SEPARATION ALLOWANCE	31,803	31,803	41,803	-	41,803	31.4%
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	42,527	41,727	49,261	-	49,261	15.8%
105150600	GROUP INSURANCE EXPENSE	54,880	54,085	58,625	-	58,625	6.8%
105150700	RETIREMENT EXPENSE	73,581	72,115	96,848	-	96,848	31.6%
105150800	DEFERRED COMPENSATION	26,207	25,682	32,196	-	32,196	22.9%
	EMPLOYEE BENEFITS	753,071	739,052	922,667	-	922,667	
105151100	POSTAGE	750	750	750	-	750	0.0%
105151400	TRAINING & TRAVEL	13,000	11,000	13,000	-	13,000	0.0%
105151700	AUTO REPAIR	10,000	14,500	14,500	-	14,500	45.0%
105152200	LEASED EQUIPMENT	-	-	-	-	-	0.0%
105153100	AUTO OPERATING	24,000	20,000	24,000	-	24,000	0.0%
105153300	DEPARTMENTAL SUPPLIES	19,500	18,500	19,500	-	19,500	0.0%
105153600	UNIFORMS	15,000	11,000	15,000	-	15,000	0.0%
105153900	SPECIAL OPERATIONS	14,000	4,000	14,000	-	14,000	0.0%
105154500	CONTRACTUAL SERVICES	29,900	27,125	34,800	-	34,800	16.4%
105154510	INS-PROPERTY & GENERAL	25,000	26,500	28,000	-	28,000	12.0%
105155300	DUES & SUBSCRIPTIONS	1,000	600	1,000	-	1,000	0.0%
	OPERATING EXPENDITURES	152,150	133,975	164,550	-	164,550	
105157402	CAPITAL-MOTOR VEHICLE	-	-	-	-	-	0.0%
105157403	CAPITAL-OTHER EQUIPMENT	-	-	-	-	-	0.0%
	CAPITAL OUTLAY	-	-	-	-	-	
	TOTAL EXPENDITURES	<u>\$ 905,221</u>	<u>\$ 873,027</u>	<u>\$ 1,087,217</u>	<u>\$ -</u>	<u>\$ 1,087,217</u>	

Fire and Rescue



The Southern Pines fire department provides quality protection of life, property, and the environment for our community.

The "Southern Pines Way" is a high standard. We recognize this, are not afraid of it, and expect it from everyone who chooses Southern Pines. It's the Southern Pines Way.

Fire & Rescue

FY 23-24 ACCOMPLISHMENTS

- Conducted 2,104 field inspections.
- Identified and cited 3,982 fire code violations.
- Saved more than \$11.7M in building value



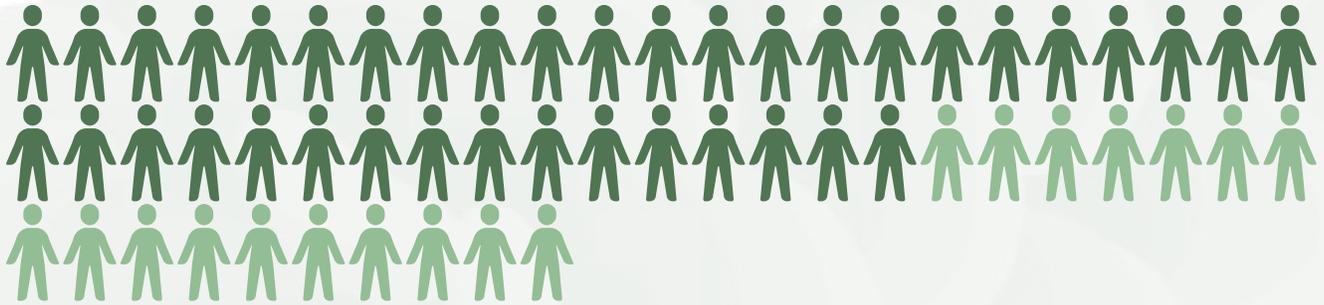
Salaries & Benefits \$3,684,985

Operating \$675,300

Capital \$25,000

**Proposed Fire
FY 25 Budget
\$4,385,285**

The fire department includes 39 full-time employees and 17 part-time employees.



OF NOTE FOR FY 25...

- The department maintains air bags to meet state standards for heavy rescue. These bags expire after 10 years of use and must be replaced. The department will purchase new bags with enough capacity to lift a minimum of 200 tons. \$25,000 has been budgeted for this.
- Like the police department, the fire department must also replace its VIPER radios. \$105,500 has been budgeted for new portable and mobile radios.

Learn more about the SP Fire & Rescue Department at sopinesnc.info/fire



FIRE

Fund: General

Function: Public Safety

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

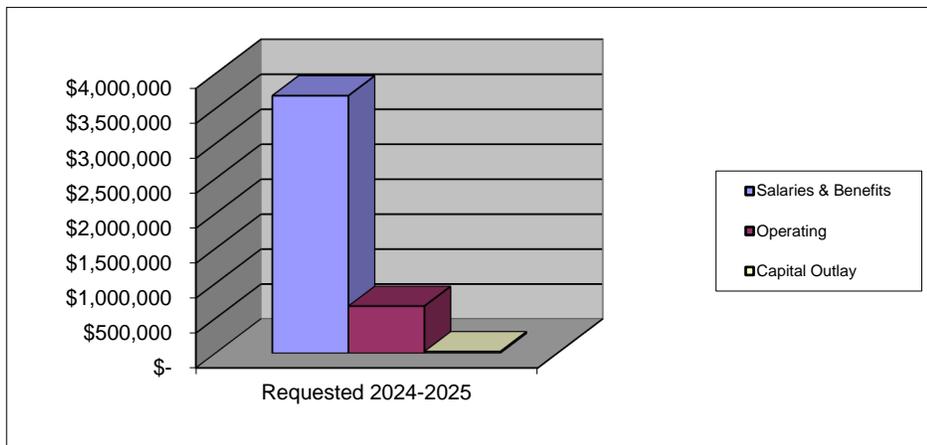
Object of Expenditures	Actual FY 2022-23	Budget FY 2023-24	Expected FY 2023-24	Requested FY 2024-25
Salaries & Benefits	\$ 2,682,701	\$ 3,313,084	\$ 3,253,402	\$ 3,684,985
Operating	553,854	638,236	622,626	675,300
Capital Outlay	103,090	170,477	185,387	25,000
Total	\$ 3,339,645	\$ 4,121,797	\$ 4,061,415	\$ 4,385,285

Revenues by Type	Actual FY 2022-23	Budget FY 2023-24	Expected FY 2023-24	Requested FY 2024-25
Fire District	\$ 468,150	\$ 517,000	\$ 463,145	\$ 460,000
Fire Grants	-	354,772	354,772	379,207
Donations	245	2,500	2,500	108,000
General Revenues	2,871,250	3,247,525	3,240,998	3,438,078
Total	\$ 3,339,645	\$ 4,121,797	\$ 4,061,415	\$ 4,385,285

	Actual FY 2022-23	Budget FY 2023-24	Expected FY 2023-24	Requested FY 2024-25
Budgeted Employees-Full Time	33.0	39.0	39.0	39.0
Budgeted Employees-Part Time	17.0	17.0	17.0	17.0

2024-2025 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

State Heavy Rescue Air Bag Replacement \$ 25,000



2024-2025 ANNUAL BUDGET
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2024-2025	Department: Fire	Function: Public Safety	Fund: 10	Department: 530			
Object Code	Object Title	2023-2024 Budget as of 03/15/24	2023-2024 Expected	2024-2025 Continuation	2024-2025 New Budget Requests	2024-2025 Total Request	% Increase (Decrease)
105300200	SALARIES & WAGES	\$ 2,363,784	\$ 2,368,532	\$ 2,620,088	\$ -	\$ 2,620,088	10.8%
105300150	FIRE EXTRA DUTY FEE	5,000	3,000	5,000	-	5,000	0.0%
105300300	OVERTIME	35,000	28,500	35,000	-	35,000	0.0%
105300400	UNEMPLOYMENT INSURANCE	-	-	-	-	-	0.0%
105300500	FICA EXPENSE	183,891	183,605	203,496	-	203,496	10.7%
105300600	GROUP INSURANCE EXPENSE	305,760	257,390	326,625	-	326,625	6.8%
105300700	RETIREMENT EXPENSE	304,206	297,120	361,772	-	361,772	18.9%
105300800	DEFERRED COMPENSATION	115,443	115,255	133,004	-	133,004	15.2%
	EMPLOYEE BENEFITS	3,313,084	3,253,402	3,684,985	-	3,684,985	
105301100	POSTAGE	450	300	300	-	300	(33.3%)
105301200	PRINTING	300	150	250	-	250	(16.7%)
105301300	TELEPHONE	16,000	12,500	13,000	-	13,000	(18.8%)
105301400	TRAINING & TRAVEL-OPERATE	30,000	28,500	30,000	-	30,000	0.0%
105301401	TRAINING & TRAVEL-INSPECT	5,000	4,000	5,000	-	5,000	0.0%
105301600	EQUIPMENT MAINTENANCE	25,000	15,000	15,000	-	15,000	(40.0%)
105301700	AUTO REPAIR	50,000	53,300	58,000	-	58,000	16.0%
105301800	UTILITIES	38,000	36,500	38,000	-	38,000	0.0%
105302200	LEASES/SBITAS	13,000	12,638	13,300	-	13,300	0.0%
105303100	AUTO OPERATING	60,000	71,000	72,000	-	72,000	0.0%
105303300	DEPARTMENTAL SUPPLIES	239,486	228,408	258,000	-	258,000	7.7%
105303500	LAUNDRY & CLEANING	700	700	700	-	700	0.0%
105303600	UNIFORMS	25,000	26,300	36,500	-	36,500	46.0%
105304500	CONTRACTUAL SERVICES	24,300	22,330	24,250	-	24,250	(0.2%)
105304510	INS-PROPERTY & GENERAL	100,000	100,000	100,000	-	100,000	0.0%
105305300	DUES & SUBSCRIPTIONS	7,000	7,000	7,000	-	7,000	0.0%
105305400	INSURANCE & BONDS	4,000	4,000	4,000	-	4,000	0.0%
	OPERATING EXPENDITURES	638,236	622,626	675,300	-	675,300	
105307402	CAPITAL-MOTOR VEHICLE	170,477	183,381	-	-	-	(100.0%)
105307403	CAPITAL-OTHER EQUIPMENT	-	2,006	-	25,000	25,000	0.0%
	CAPITAL OUTLAY	170,477	185,387	-	25,000	25,000	
	TOTAL EXPENDITURES	<u>\$ 4,121,797</u>	<u>\$ 4,061,415</u>	<u>\$ 4,360,285</u>	<u>\$ 25,000</u>	<u>\$ 4,385,285</u>	

DEPARTMENTAL NEW BUDGET REQUESTS DETAIL

Department: Fire Department

Function: Public Safety

Project Title: Air Bag

Fund: General Fund

Project Description:

The Fire Department is required to maintain Air Bags to meet our State Heavy Rescue Standard.

Per NFPA Air Bags expire after 10 years of use and must be replaced. Our current Air Bags are past their 10-year expiration date and must be replaced.

We will purchase enough capacity to lift a minimum of 200 Tons.

Costs		2024-2025
Total		\$25,000.00



Southern
Pines NORTH
CAROLINA

Planning



The planning department coordinates the Town's physical and community development activities.

We help create a bright & sustainable future for our residents & businesses. It's the Southern Pines Way.

Planning

FY 23-24 ACCOMPLISHMENTS

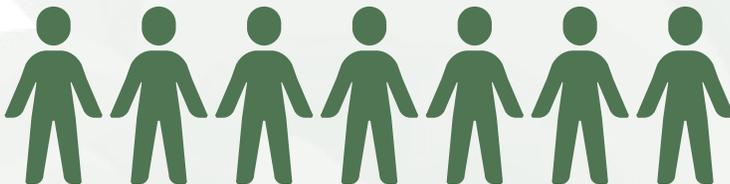
- Completed year-long community engagement for 2040 Comprehensive Plan, which was adopted in September 2023.
- Implemented first policies and projects from the Comprehensive Plan.
- URC grant work underway in West Southern Pines.

Salaries & Benefits: \$700,377

**Operating
\$220,050**

**Proposed Planning
FY 25 Budget
\$920,427**

The planning department includes 7 full-time employees.



OF NOTE FOR FY 25...

- The budget includes \$100,000 for professional services. This money will be used for planning staff to continue the research and drafting of revisions to the UDO for consistency with the new 2040 Comprehensive Plan.

Learn more about the Planning Department
at sopinesnc.info/plan



PLANNING

Fund: General

Function: Economic & Physical
Development

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

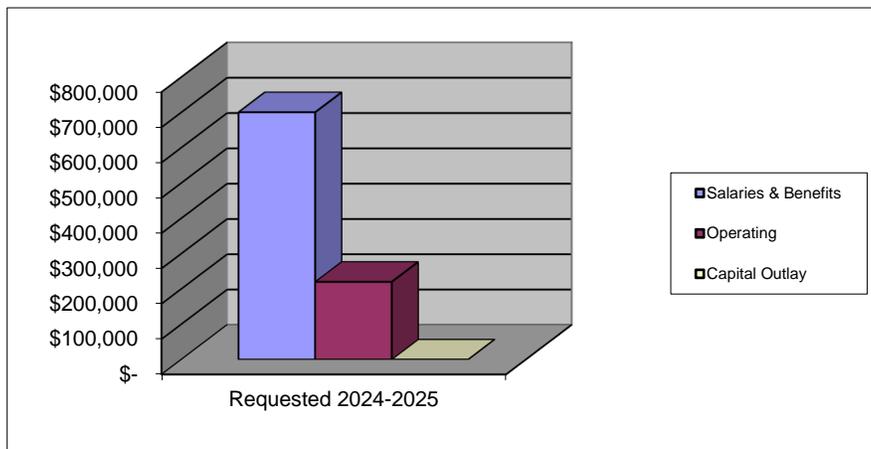
Object of Expenditures	Actual FY 2022-23	Budget FY 2023-24	Expected FY 2023-24	Requested FY 2024-25
Salaries & Benefits	\$ 567,853	\$ 681,681	\$ 578,347	\$ 700,377
Operating	286,191	295,020	196,606	220,050
Capital Outlay	-	-	-	-
Total	\$ 854,044	\$ 976,701	\$ 774,953	\$ 920,427

Revenues by Type	Actual FY 2022-23	Budget FY 2023-24	Expected FY 2023-24	Requested FY 2024-25
Fees	\$ 100,285	\$ 145,000	\$ 100,000	\$ 100,000
General Revenues	753,759	831,701	674,953	820,427
Total	\$ 854,044	\$ 976,701	\$ 774,953	\$ 920,427

	Actual FY 2022-23	Budget FY 2023-24	Expected FY 2023-24	Requested FY 2024-25
Budgeted Employees	7.0	7.0	7.0	7.0

2024-2025 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

There are no capital outlay requests in this budget.



2024-2025 ANNUAL BUDGET
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2024-2025	Department: Planning	Function: Economic & Physical Development			Fund: 10	Department: 540	
Object Code	Object Title	2023-2024 Budget as of 03/15/24	2023-2024 Expected	2024-2025 Continuation	2024-2025 New Budget Requests	2024-2025 Total Request	% Increase (Decrease)
105400200	SALARIES & WAGES	\$ 499,282	\$ 432,205	\$ 508,319	\$ -	\$ 508,319	1.8%
105400400	UNEMPLOYMENT INSURANCE	-	-	-	-	-	0.0%
105400500	FICA EXPENSE	38,194	33,065	38,886	-	38,886	1.8%
105400600	GROUP INSURANCE EXPENSE	54,880	35,755	58,625	-	58,625	6.8%
105400700	RETIREMENT EXPENSE	64,359	55,712	69,132	-	69,132	7.4%
105400800	DEFERRED COMPENSATION	24,966	21,610	25,415	-	25,415	1.8%
	EMPLOYEE BENEFITS	681,681	578,347	700,377	-	700,377	
105401100	POSTAGE	2,000	1,000	1,500	-	1,500	(25.0%)
105401200	PRINTING	490	2,000	490	-	490	0.0%
105401300	TELEPHONE	7,300	2,500	3,060	-	3,060	(58.1%)
105401400	TRAINING & TRAVEL	18,500	9,500	18,250	-	18,250	(1.4%)
105401600	EQUIPMENT MAINTENANCE	-	-	-	-	-	0.0%
105401700	AUTO REPAIR	1,000	500	1,000	-	1,000	0.0%
105401800	UTILITIES	2,000	1,600	1,800	-	1,800	(10.0%)
105403100	AUTO OPERATING	1,000	1,000	1,200	-	1,200	20.0%
105403300	DEPARTMENTAL SUPPLIES	8,000	9,000	8,250	-	8,250	3.1%
105404500	CONTRACTUAL SERVICES	12,000	5,000	12,000	-	12,000	0.0%
105404501	CONTRACTUAL SRVCS-GRANT	-	20,000	55,000	-	55,000	0.0%
105404510	INS-PROPERTY & GENERAL	10,000	10,000	12,500	-	12,500	25.0%
105404600	PROFESSIONAL SERVICES	225,000	130,376	100,000	-	100,000	(55.6%)
105404700	CARD PROCESSING FEE	230	230	250	-	250	8.7%
105405300	DUES & SUBSCRIPTIONS	7,500	3,900	4,750	-	4,750	(36.7%)
	OPERATING EXPENDITURES	295,020	196,606	220,050	-	220,050	
105407402	CAPITAL-MOTOR VEHICLE	-	-	-	-	-	0.0%
	CAPITAL OUTLAY	-	-	-	-	-	
	TOTAL EXPENDITURES	<u>\$ 976,701</u>	<u>\$ 774,953</u>	<u>\$ 920,427</u>	<u>\$ -</u>	<u>\$ 920,427</u>	

Inspections



The inspections division ensures compliance of building codes by performing necessary inspections and enforcing applicable codes.

We set a positive example and earn the trust of our community and others. It's the Southern Pines Way.

Inspections

FY 23-24 ACCOMPLISHMENTS

- Finalized Certificates of Occupancy for 17 commercial and 210 residential projects, completing all required inspections.
- Two inspectors earned Level III and Level I state certifications.

Salaries & Benefits: \$511,227

**Operating:
\$93,700**

**Capital:
\$45,000**

**Proposed Inspections
FY 25 Budget
\$649,927**

The inspections department includes 5 full-time employees and 1 part-time employee. Five of these employees are certified inspectors and 1 employee serves as a permit specialist - scheduling inspections, administering permits, and similar.



OF NOTE FOR FY 25...

- The department will replace an existing vehicle that is at its end of life. \$45,000 has been budgeted for this purchase.

Learn more about the Inspections Department at sopinesnc.info/inspections



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.

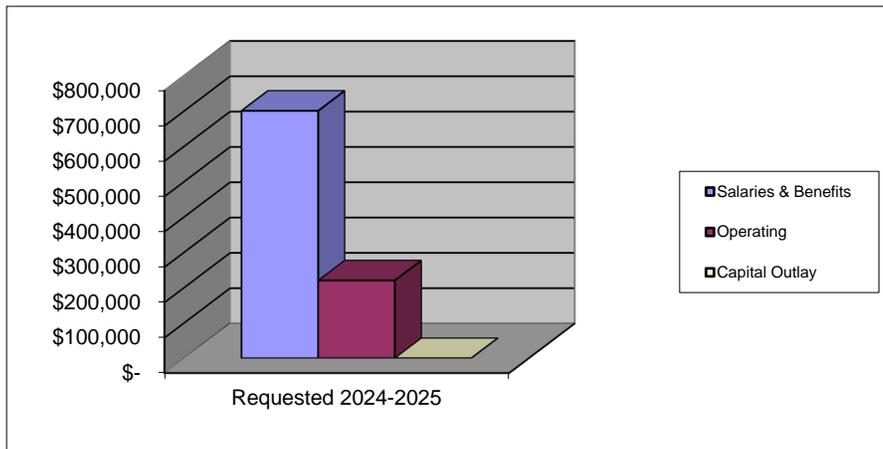
Object of Expenditures	Actual FY 2022-23	Budget FY 2023-24	Expected FY 2023-24	Requested FY 2024-25
Salaries & Benefits	\$ 407,577	\$ 478,265	\$ 459,985	\$ 511,227
Operating	69,310	96,300	74,020	93,700
Capital Outlay	-	-	-	45,000
Total	\$ 476,887	\$ 574,565	\$ 534,005	\$ 649,927

Revenues by Type	Actual FY 2022-23	Budget FY 2023-24	Expected FY 2023-24	Requested FY 2024-25
Fees	\$ 740,151	\$ 325,000	\$ 341,740	\$ 325,000
Homeowner Recovery	2,860	1,000	2,500	2,500
General Revenues	(266,124)	248,565	189,765	322,427
Total	\$ 476,887	\$ 574,565	\$ 534,005	\$ 649,927

	Actual FY 2022-23	Budget FY 2023-24	Expected FY 2023-24	Requested FY 2024-25
Budgeted Employees	5.0	5.0	5.0	5.0
Budgeted Employees-Part Time	1.0	1.0	1.0	1.0

2024-2025 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

Replacement Vehicle \$ 45,000



2024-2025 ANNUAL BUDGET
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2024-2025	Department: Inspections	Function: Economic & Physical Development			Fund: 10	Department: 545	
Object Code	Object Title	2023-2024 Budget as of 03/15/24	2023-2024 Expected	2024-2025 Continuation	2024-2025 New Budget Requests	2024-2025 Total Request	% Increase (Decrease)
105450200	SALARIES & WAGES	\$ 354,726	\$ 341,560	\$ 377,127	\$ -	\$ 377,127	6.3%
105450400	UNEMPLOYMENT INSURANCE	-	-	-	-	-	0.0%
105450500	FICA EXPENSE	27,137	26,130	28,850	-	28,850	6.3%
105450600	GROUP INSURANCE EXPENSE	39,200	37,701	41,875	-	41,875	6.8%
105450700	RETIREMENT EXPENSE	41,215	39,336	46,339	-	46,339	12.4%
105450800	DEFERRED COMPENSATION	15,987	15,258	17,036	-	17,036	6.6%
	EMPLOYEE BENEFITS	478,265	459,985	511,227	-	511,227	
105451100	POSTAGE	300	20	100	-	100	(66.7%)
105451200	PRINTING	300	-	100	-	100	(66.7%)
105451300	TELEPHONE	9,500	4,000	6,000	-	6,000	(36.8%)
105451400	TRAINING & TRAVEL	9,000	9,000	9,000	-	9,000	0.0%
105451600	EQUIPMENT MAINTENANCE	200	-	-	-	-	(100.0%)
105451700	AUTO REPAIR	5,000	1,500	5,000	-	5,000	0.0%
105451800	UTILITIES	7,000	1,400	3,000	-	3,000	(57.1%)
105453100	AUTO OPERATING	9,000	7,300	9,000	-	9,000	0.0%
105453300	DEPARTMENTAL SUPPLIES	15,000	13,500	18,500	-	18,500	23.3%
105454500	CONTRACTUAL SERVICES	18,500	18,000	19,000	-	19,000	0.0%
105454510	INS-PROPERTY & GENERAL	15,000	15,000	16,500	-	16,500	10.0%
105454600	PROFESSIONAL SERVICES	-	-	-	-	-	0.0%
105454700	CARD PROCESSING FEE	2,500	200	2,500	-	2,500	0.0%
105455300	DUES & SUBSCRIPTIONS	2,000	1,100	2,000	-	2,000	0.0%
105456000	HOMEOWNER RECOVERY FD	3,000	3,000	3,000	-	3,000	0.0%
	OPERATING EXPENDITURES	96,300	74,020	93,700	-	93,700	
105457402	CAPITAL-MOTOR VEHICLE	-	-	-	45,000	45,000	0.0%
	CAPITAL OUTLAY	-	-	-	45,000	45,000	
	TOTAL EXPENDITURES	<u>\$ 574,565</u>	<u>\$ 534,005</u>	<u>\$ 604,927</u>	<u>\$ 45,000</u>	<u>\$ 649,927</u>	

DEPARTMENTAL NEW BUDGET REQUESTS DETAIL

Department: Building inspections

Function: General
Government

Project Title Pickup Replacement

Fund: General Fund

Project Description:

Replace Building Inspections Pick-Up Truck 00001-9.

This is a 2003 Ford 150 with 116,179 miles. It is used five days a week to conduct building inspections, it will be replaced with a Toyota Tacoma 4x4 pick-up truck.

The Fleet Maintenance Supervisor has been consulted about this replacement and concurs with this replacement.

Costs		2024-2025
Total		\$45,000.00



Southern
Pines NORTH
CAROLINA

Streets



The streets division keeps all public transportation routes open and in a safe traveling condition.

We help create a bright & sustainable future for our residents & businesses.
It's the Southern Pines Way.

Streets Maintenance

FY 23-24 ACCOMPLISHMENTS

- Completed 1.59 miles of crack sealing on Town roads.
- Re-striped the parking spaces on the new one-way section of SW Broad St. increasing the number of downtown parking spaces.
- Reconstruction of W. New York Avenue.
- Continued work towards annual resurfacing projects.

Salaries & Benefits: \$959,949

Operating: \$599,500

Capital: \$427,000

**Proposed Streets
FY 25 Budget
\$1,981,449**

The streets division includes 15 full-time employees.



OF NOTE FOR FY 25...

- The Town's current street sweeper is at its end of life. \$400k has been budgeted to replace it. The street sweeper completes about 3,750 miles of work each year.
- The department has budgeted \$27k to purchase a Toro material buggy. This is a specialized tool designed for safely hauling heavy loads of materials.
- The Town plans to resurface approximately 3.5 miles of roadways in FY 25.

Learn more about the Streets Department
at sopinesnc.info/streets



STREET

Fund: General

Function: Transportation

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

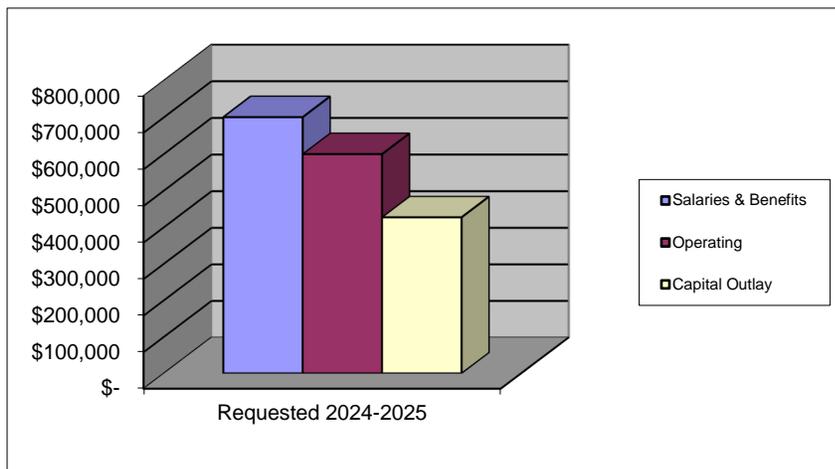
Object of Expenditures	Actual FY 2022-23	Budget FY 2023-24	Expected FY 2023-24	Requested FY 2024-25
Salaries & Benefits	\$ 837,107	\$ 922,114	\$ 837,166	\$ 954,949
Operating	466,811	567,900	559,600	599,500
Capital Outlay	18,425	-	30,000	427,000
Total	\$ 1,322,343	\$ 1,490,014	\$ 1,426,766	\$ 1,981,449

Revenues by Type	Actual FY 2022-23	Budget FY 2023-24	Expected FY 2023-24	Requested FY 2024-25
Powell Bill	\$ 484,069	\$ 481,723	\$ 546,561	\$ 546,500
Street Revenue	46,776	30,000	55,000	60,000
General Revenues	791,498	978,291	825,205	1,374,949
Total	\$ 1,322,343	\$ 1,490,014	\$ 1,426,766	\$ 1,981,449

	Actual FY 2022-23	Budget FY 2023-24	Expected FY 2023-24	Requested FY 2024-25
Budgeted Employees	15.0	15.0	15.0	15.0

2024-2025 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

Street Sweeper \$ 400,000
 Material Buggy 27,000



2024-2025 ANNUAL BUDGET
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2024-2025	Department: Street	Function: Transportation	Fund: 10	Department: 560			
Object Code	Object Title	2023-2024 Budget as of 03/15/24	2023-2024 Expected	2024-2025 Continuation	2024-2025 New Budget Requests	2024-2025 Total Request	% Increase (Decrease)
105600200	SALARIES & WAGES	\$ 625,840	\$ 580,220	\$ 643,505	\$ -	\$ 643,505	2.8%
105600300	OVERTIME	15,000	6,000	15,000	-	15,000	0.0%
105600400	UNEMPLOYMENT INSURANCE	-	-	-	-	-	0.0%
105600500	FICA EXPENSE	49,025	44,845	50,377	-	50,377	2.8%
105600600	GROUP INSURANCE EXPENSE	117,600	101,225	125,625	-	125,625	6.8%
105600700	RETIREMENT EXPENSE	82,605	75,565	87,517	-	87,517	5.9%
105600800	DEFERRED COMPENSATION	32,044	29,311	32,925	-	32,925	2.7%
	EMPLOYEE BENEFITS	922,114	837,166	954,949	-	954,949	
105601300	TELEPHONE	6,500	4,550	6,000	-	6,000	(7.7%)
105601400	TRAINING & TRAVEL	15,000	10,600	15,000	-	15,000	0.0%
105601600	EQUIPMENT MAINTENANCE	40,000	45,000	50,000	-	50,000	25.0%
105601700	AUTO REPAIR	18,000	14,000	18,000	-	18,000	0.0%
105601800	UTILITIES	165,000	157,000	185,500	-	185,500	12.4%
105603100	AUTO OPERATING	49,000	35,000	43,500	-	43,500	(11.2%)
105603300	DEPARTMENTAL SUPPLIES	185,500	216,300	185,500	-	185,500	0.0%
105604500	CONTRACTUAL SERVICES	43,500	30,700	43,500	-	43,500	0.0%
105604510	INS-PROPERTY & GENERAL	42,900	46,000	50,000	-	50,000	16.6%
105604600	PROFESSIONAL SERVICES	2,000	-	2,000	-	2,000	0.0%
105605300	DUES & SUBSCRIPTIONS	500	450	500	-	500	0.0%
	OPERATING EXPENDITURES	567,900	559,600	599,500	-	599,500	
105607300	PAVING	-	-	-	-	-	0.0%
105607402	CAPITAL-MOTOR VEHICLE	-	-	-	400,000	400,000	0.0%
105607403	CAPITAL-OTHER EQUIPMENT	-	30,000	-	27,000	27,000	0.0%
105607405	CAPITAL-BLDGS & STRUCTURE	-	-	-	-	-	0.0%
105607500	CONSTRUCTION	-	-	-	-	-	0.0%
	CAPITAL OUTLAY	-	30,000	-	427,000	427,000	
	TOTAL EXPENDITURES	<u>\$ 1,490,014</u>	<u>\$ 1,426,766</u>	<u>\$ 1,554,449</u>	<u>\$ 427,000</u>	<u>\$ 1,981,449</u>	

DEPARTMENTAL NEW BUDGET REQUESTS DETAIL

Department: Streets -560

Function: Transportation

Project Title: Street Sweeper

Fund: General Fund

Project Description:

Street Department is looking to continue its sweeping program for the town. This new sweeper can be an effective way to reduce sediment build up and debris in the roadways and gutters to maintain safe travel and reduce storm water blockages at inlets. This can be important, not just because of sediment export concerns, but because sweepings can have variable and sometimes heavy debris build up in the roadways and storm gutters. The effectiveness of street sweeping varies considerably depending on geographic location with in the town city limits, sweeping frequency and equipment use. Street sweeping activities take place five days a week within Town on our curb and gutter streets.



		2024-2025
Street Sweeper		
Total		\$400,000

DEPARTMENTAL NEW BUDGET REQUESTS DETAIL

Department: Street 560

Function: General
Government

Project Title: Toro 2500-TS
Tracked Material Buggy

Fund: General Fund

Project Description:

This equipment will allow the Street department to operate more efficiently in hauling various materials during projects. It will also allow for the Department to get materials that's hard to get in some areas due to an incline or a decline grades, and also to reduce bodily injuries from pulling and pushing a manual wheel barrow up and down slopes. This machine will improve logistics of right of way maintenance being completed in a more time efficient manner and improve safety during the application process installing concrete sidewalks and backfill areas within the right of way. This machine can also be utilized by other departments such as Parks with mulch and dirt on the trail system.



		2024-2025
Toro 2500-TS		
Total		27,0000

Public Works & Environmental Services



Public Works maintains and improves essential infrastructure and services, ensuring the well-being and functionality of the Southern Pines community.

We take great pride in the natural beauty, historical sites, local businesses, public spaces, and schools in Southern Pines. We want everyone to be able to access and enjoy these wonderful assets safely. It's the Southern Pines Way.

Public Works & Environmental Services

FY 23-24 ACCOMPLISHMENTS

- Completed sidewalks on 2 blocks of S. Bennett St.
- Advanced new work order system.
- Managed the Pennsylvania-Pee Dee water line project.
- Provided onsite inspections for all construction projects.
- Launched environmental services division, providing yard debris and bulk collection services that began January 1, 2024.
- Increased monthly bulk collection by 300% from previous year.

Salaries & Benefits

\$966,458

Operating: \$2,207,158

Capital: \$38,750

**Proposed Public Works
FY 25 Budget
\$3,212,366**

5 full-time employees are assigned to Public Works and 7 full-time employees to Environmental Services.



OF NOTE FOR FY 25...

The Town has transferred property on Henley St to the YMCA of the Sandhills for construction of a new facility. This property is currently used as a storage yard for public works, including the dumpster for the street sweeper debris. The Town needs to relocate and reconstruct this yard, at a total estimated cost of \$77,500. Half of the project cost (\$38,750) has been budgeted in public works and the other half in utilities.

Learn more about the Public Works Department
at sopinesnc.info/publicworks



PUBLIC WORKS/SANITATION

Fund: General

Function: General Government

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

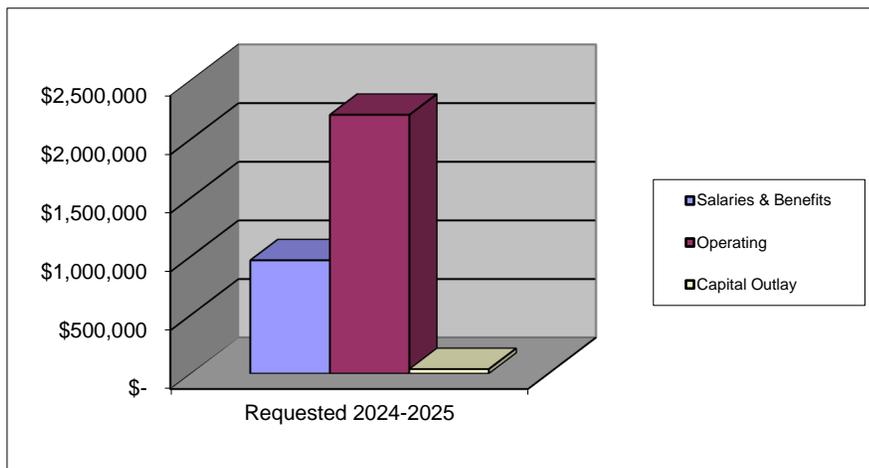
Object of Expenditures	Actual FY 2022-23	Budget FY 2023-24	Expected FY 2023-24	Requested FY 2024-25
Salaries & Benefits	\$ 376,150	\$ 745,737	\$ 663,192	\$ 966,458
Operating	2,334,563	2,527,078	2,421,134	2,207,158
Capital Outlay	-	685,813	691,831	38,750
Total	\$ 2,710,713	\$ 3,958,628	\$ 3,776,157	\$ 3,212,366

Revenues by Type	Actual FY 2022-23	Budget FY 2023-24	Expected FY 2023-24	Requested FY 2024-25
Fees	\$ 48,816	\$ 55,000	\$ 70,000	\$ 55,000
Disposal Fees	1,593,317	1,460,394	1,555,300	1,600,000
General Revenues	1,068,580	2,443,234	2,150,857	1,557,366
Total	\$ 2,710,713	\$ 3,958,628	\$ 3,776,157	\$ 3,212,366

	Actual FY 2022-23	Budget FY 2023-24	Expected FY 2023-24	Requested FY 2024-25
Budgeted Employees	4.0	12.0	12.0	12.0

2024-2025 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

PW Storage & Yard \$ 38,750



2024-2025 ANNUAL BUDGET
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2024-2025	Department: Public Works/Sanitation	Function: General Government			Fund: 10	Department: 565	
Object Code	Object Title	2023-2024 Budget as of 03/15/24	2023-2024 Expected	2024-2025 Continuation	2024-2025 New Budget Requests	2024-2025 Total Request	% Increase (Decrease)
105650200	SALARIES & WAGES	\$ 533,010	\$ 480,955	\$ 685,021	\$ -	\$ 685,021	28.5%
105650300	OVERTIME	-	4,525	6,000	-	6,000	0.0%
105650400	UNEMPLOYMENT INSURANCE	-	-	-	-	-	0.0%
105650500	FICA EXPENSE	40,779	37,140	52,404	-	52,404	28.5%
105650600	GROUP INSURANCE EXPENSE	74,480	53,720	96,312	-	96,312	29.3%
105650700	RETIREMENT EXPENSE	70,816	62,578	92,470	-	92,470	30.6%
105650800	DEFERRED COMPENSATION	26,652	24,274	34,251	-	34,251	28.5%
	EMPLOYEE BENEFITS	745,737	663,192	966,458	-	966,458	
105651100	POSTAGE	300	250	300	-	300	0.0%
105651200	PRINTING	500	-	500	-	500	0.0%
105651300	TELEPHONE	14,220	11,959	9,440	-	9,440	(33.6%)
105651400	TRAINING & TRAVEL	13,750	8,400	13,750	-	13,750	0.0%
105651700	AUTO REPAIR	32,600	7,500	32,600	-	32,600	0.0%
105651800	UTILITIES	1,500	1,350	1,500	-	1,500	0.0%
105653100	AUTO OPERATING	20,000	24,800	46,800	-	46,800	134.0%
105653300	DEPARTMENTAL SUPPLIES	38,500	57,848	50,000	-	50,000	29.9%
105654500	CONTRACTUAL SERVICES	2,366,158	2,277,062	2,010,588	-	2,010,588	(15.0%)
105654510	INS-PROPERTY & GENERAL	17,850	18,500	20,000	-	20,000	12.0%
105654600	PROFESSIONAL SERVICES	20,000	12,000	20,000	-	20,000	0.0%
105655300	DUES & SUBSCRIPTIONS	1,700	1,465	1,680	-	1,680	(1.2%)
	OPERATING EXPENDITURES	2,527,078	2,421,134	2,207,158	-	2,207,158	
105657401	CAPITAL-SOFTWARE/COMP EQ	-	-	-	-	-	0.0%
105657402	CAPITAL-MOTOR VEHICLE	685,813	691,831	-	-	-	(100.0%)
105657403	CAPITAL-OTHER EQUIPMENT	-	-	-	38,750	38,750	0.0%
	CAPITAL OUTLAY	685,813	691,831	-	38,750	38,750	
	TOTAL EXPENDITURES	<u>\$ 3,958,628</u>	<u>\$ 3,776,157</u>	<u>\$ 3,173,616</u>	<u>\$ 38,750</u>	<u>\$ 3,212,366</u>	

DEPARTMENTAL NEW BUDGET REQUESTS DETAIL

Department: Street & Utilities	Function: Transportation & Utilities
Project Title: Relocate Public Works Storage and Laydown Yard	Fund: General Fund & Enterprise Fund

Project Description:

With the recent sell of the Henson Street property, the Public Works storage yard will need to be relocated to allow for the construction of the proposed YMCA. The proposed work includes relocating the street sweeper dumpster pad and ramp, and construction of block bays for material (soil, gravel, mulch, etc.), and a cover to keep the materials dry.

New Dumpster Pad & Ramp - \$7,500
 Block Bays - \$20,000
 Material Storage Cover - \$50,000

Costs	2024-2025
General Fund	\$38,750
Enterprise Fund	\$38,750
Total	\$77,500





Southern
Pines NORTH
CAROLINA

Fleet Maintenance



This division provides regular and preventive maintenance services for all Town vehicles & equipment.

By being creative, innovative, and adaptable, we can find the best path forward. It's the Southern Pines Way.

Fleet Maintenance

FY 23-24 ACCOMPLISHMENTS

- Implemented a successful upgrade for Gasboy fleet management system.
- Projected to complete over 1,000 work orders for the Town's fleet.
- Maintained 222 vehicles/rolling stock as well as 134 small engines, keeping these items in safe operating condition and in service.
- Received delivery of 3 trucks for environmental services and put them into service.

Salaries & Benefits: \$386,022

**Operating
\$125,010**

**Proposed
Fleet Maintenance
FY 25 Budget
\$511,032**

The fleet division will include 4 full-time employees in FY 25.



OF NOTE FOR FY 25...

- Funding is included in the FY 25 budget to add 1 mechanic to the fleet division. Once this mechanic is hired, the division will include 1 superintendent and 3 mechanics. The authorized hiring date will be July 1, 2024 and the total amount budgeted for this new position in FY 25 is \$62,532.

Learn more about the Fleet Management Team
at sopinesnc.info/publicworks



FLEET MAINTENANCE

Fund: General

Function: General Government

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

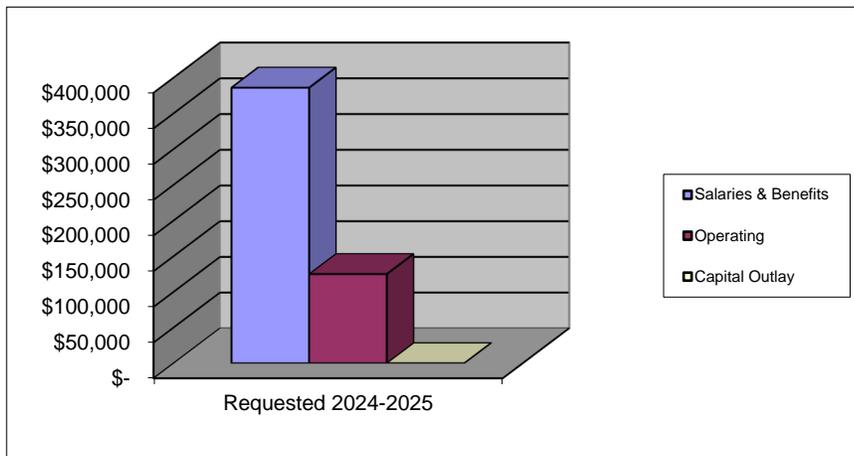
Object of Expenditures	Actual FY 2022-23	Budget FY 2023-24	Expected FY 2023-24	Requested FY 2024-25
Salaries & Benefits	\$ 268,503	\$ 289,434	\$ 287,779	\$ 386,022
Operating	57,857	88,880	84,462	125,010
Capital Outlay	-	-	-	-
Total	\$ 326,360	\$ 378,314	\$ 372,241	\$ 511,032

Revenues by Type	Actual FY 2022-23	Budget FY 2023-24	Expected FY 2023-24	Requested FY 2024-25
General Revenues	\$ 326,360	\$ 378,314	\$ 372,241	\$ 511,032

	Actual FY 2022-23	Budget FY 2023-24	Expected FY 2023-24	Requested FY 2024-25
Budgeted Employees-Full Time	4.0	4.0	4.0	5.0
Budgeted Employees-Part Time	-	-	-	-

2024-2025 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

New Position - Mechanic \$ 62,532



2024-2025 ANNUAL BUDGET
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2024-2025	Department: Fleet Maintenance	Function: General Government			Fund: 10	Department: 580	
Object Code	Object Title	2023-2024 Budget as of 03/15/24	2023-2024 Expected	2024-2025 Continuation	2024-2025 New Budget Requests	2024-2025 Total Request	% Increase (Decrease)
105800200	SALARIES & WAGES	\$ 204,770	\$ 204,300	\$ 229,283	\$ 42,500	\$ 271,783	32.7%
105800300	OVERTIME	1,000	540	1,000	-	1,000	0.0%
105800400	UNEMPLOYMENT INSURANCE	-	-	-	-	-	0.0%
105800500	FICA EXPENSE	15,667	15,667	17,540	3,252	20,792	32.7%
105800600	GROUP INSURANCE EXPENSE	31,360	30,635	33,500	8,375	41,875	33.5%
105800700	RETIREMENT EXPENSE	26,396	26,396	31,197	5,780	36,977	40.1%
105800800	DEFERRED COMPENSATION	10,241	10,241	11,470	2,125	13,595	32.8%
	EMPLOYEE BENEFITS	289,434	287,779	323,990	62,032	386,022	
105801300	TELEPHONE	1,200	800	1,200	-	1,200	0.0%
105801400	TRAINING & TRAVEL	7,700	7,580	7,700	-	7,700	0.0%
105801600	EQUIPMENT MAINTENANCE	5,500	4,460	5,500	-	5,500	0.0%
105801700	AUTO REPAIR	2,000	1,850	2,000	-	2,000	0.0%
105801800	UTILITIES	6,940	5,830	6,940	-	6,940	0.0%
105803100	AUTO OPERATING	4,000	3,360	4,000	-	4,000	0.0%
105803300	DEPARTMENTAL SUPPLIES	30,000	28,000	30,000	30,000	60,000	100.0%
105804500	CONTRACTUAL SERVICES	23,440	24,482	29,070	500	29,570	26.2%
105804510	INS-PROPERTY & GENERAL	7,500	7,500	7,500	-	7,500	0.0%
105805300	DUES & SUBSCRIPTIONS	600	600	600	-	600	0.0%
	OPERATING EXPENDITURES	88,880	84,462	94,510	30,500	125,010	
105807401	CAPITAL-SOFTWARE/COMP EQ	-	-	-	-	-	0.0%
105807402	CAPITAL-MOTOR VEHICLE	-	-	-	-	-	0.0%
105807403	CAPITAL-OTHER EQUIPMENT	-	-	-	-	-	0.0%
	CAPITAL OUTLAY	-	-	-	-	-	
	TOTAL EXPENDITURES	<u>\$ 378,314</u>	<u>\$ 372,241</u>	<u>\$ 418,500</u>	<u>\$ 92,532</u>	<u>\$ 511,032</u>	

Fleet Division: Mechanic

The recommended budget includes an additional mechanic within the fleet maintenance division. This will help to ensure the efficient operation and longevity of our extensive vehicular and equipment inventory.

PROPOSED FY 24-25 IMPACT



\$62,532 MARGINAL COST FOR ADDED POSITION

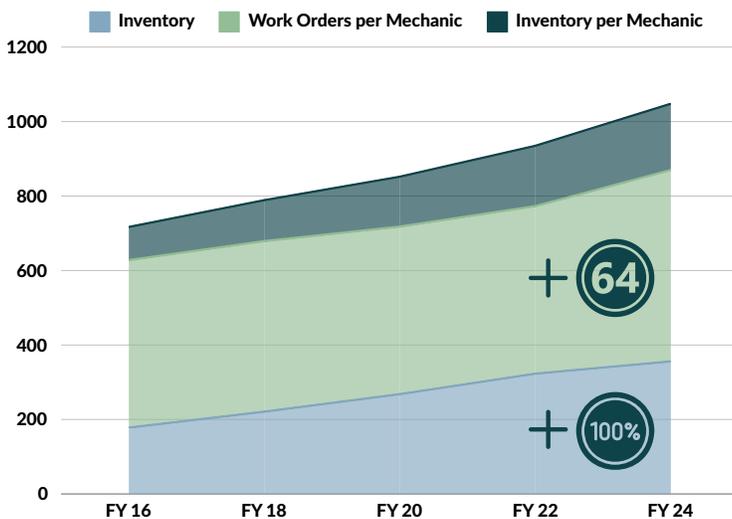


ADDING 1 MECHANIC TO THE FLEET DIVISION
= 1 SUPERINTENDENT + 3 MECHANICS

Status Quo

The Town has a fleet of 222 vehicles and rolling stock* alongside 134 small engines and handheld equipment. Over the past decade, the fleet inventory has doubled in size, but our number of authorized mechanics has not grown, remaining at two plus the division superintendent.

Looking at the size of our fleet compared to the number of authorized mechanics...in FY 2016, we had an average of 89 vehicles/equipment per mechanic. This has doubled in 8 years and we now have 178 per mechanic. During the same time, the number of work orders has grown nearly 20%.



In 2016, our mechanics completed 900 work orders, roughly 450 each. We're on track to complete 1,027 this year.

This means each mechanic will complete an average of 514 work orders this year - an increase of 64 more than the total 8 years ago.

The fleet division has used stop-gap measures to help manage this, but they are not sustainable long-term solutions. For example, the division superintendent has taken on more hands-on work, which impacts his supervisory duties.

*rolling stock = equipment like backhoes, tractors, and similar

-  = 10 vehicles or rolling stock
-  = 10 small engines or handheld equipment

Inventory per Mechanic



Alternatives

We are outsourcing more repairs, which comes at an added cost and puts us in a scheduling queue where we are one of many customers. Some repair shops are not local, requiring travel time and costs; the parks & grounds equipment travels to Apex for certain repairs.

While adding two part-time employees would have a similar net benefit on workload as one full-time employee, we typically see higher retention and longevity rates with full-time employees.

Impacts

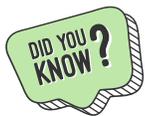
The garage is a critical internal service provider. As the number of work orders increases, the risk of vehicle and equipment downtime escalates, potentially leading to increased operational costs, decreased productivity, and compromised public services.



Unlike private garages that can generally schedule on a first-come, first-served basis, the Town's garage must prioritize work orders to ensure continuity of the Town's essential services. Police and fire vehicles are the top priority, followed by public works and utilities. These four departments alone account for 75% of the Town's vehicles and rolling stock. With so many high-priority vehicles, repairs for other departments can get pushed back, resulting in equipment downtime and staff inefficiencies. Sometimes, we outsource repairs to reduce this backlog, even though it's typically a higher cost.

An additional mechanic would allow the feasibility of a Saturday shift, which could improve efficiency considerably and also minimize some vehicle downtime during the weekdays when they are most heavily used.

An additional consideration is that our fleet superintendent will become retirement eligible in the next few years. It is critical to succession planning that we onboard and train a mechanic to appropriately manage future workload. The Town's fleet is not only sizable, but it is also specialized and diverse, which requires considerable training and experience. Our mechanics maintain everything in the fleet from the smallest of the handheld equipment to the fire engines, environmental services trucks, and street sweeper with complex engines and hydraulics.



If calculated per household, the cost of adding this mechanic is about \$9.50 for the year. That's about the same as buying 2 half-gallons of ice cream.



134 small engines



82 passenger vehicles



39 trailers



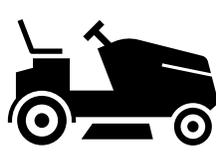
33 misc. equipment



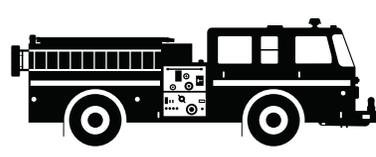
24 pick-up trucks



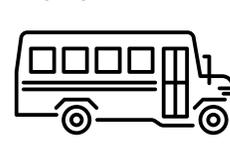
17 other trucks



14 mowers



9 fire apparatus



3 buses



1 street sweeper

Parks and Recreation



The Parks & Recreation department enhances life for Southern Pines citizens by maintaining quality parks, recreational facilities & community centers as well as programs & leisure activities.

We enhance the lives of everyone in Southern Pines through learning opportunities, recreation activities, parks and natural spaces, and superior services. It's the Southern Pines Way.

Parks & Recreation

FY 23-24 ACCOMPLISHMENTS

- Resurfaced playgrounds at Downtown Park & Pool Park.
- Added lights to Memorial Park field B, so all baseball fields are now lit.
- Converted 2 tennis courts to permanent pickleball courts.
- Received a \$185k grant from the CVB for Whitehall carriage house.

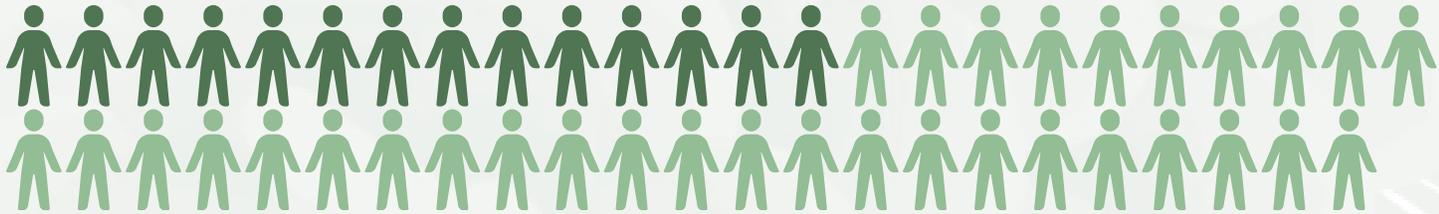
Salaries & Benefits: \$1,227,019

**Operating
\$393,583**

Capital \$50,000

**Proposed Parks & Recreation
FY 25 Budget
\$1,670,602**

The parks & recreation department includes 14 full-time and 32.5 part-time employees. Two of these part-time employees are new seasonal positions, to be assigned to the parks & grounds team from April through October.



OF NOTE FOR FY 25...

- \$25,000 has been budgeted toward new park entrance signs and wayfinding signs along the trails.
- The Town is working to complete phase 1 of a project to install security cameras and controlled access at the various parks and recreation facilities. \$25,000 has been budgeted in FY 25 to continue advancing that project.

Learn more about Parks & Recreation
at sopinesnc.info/ParksRec



RECREATION

Fund: General

Function: Cultural & Recreation

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

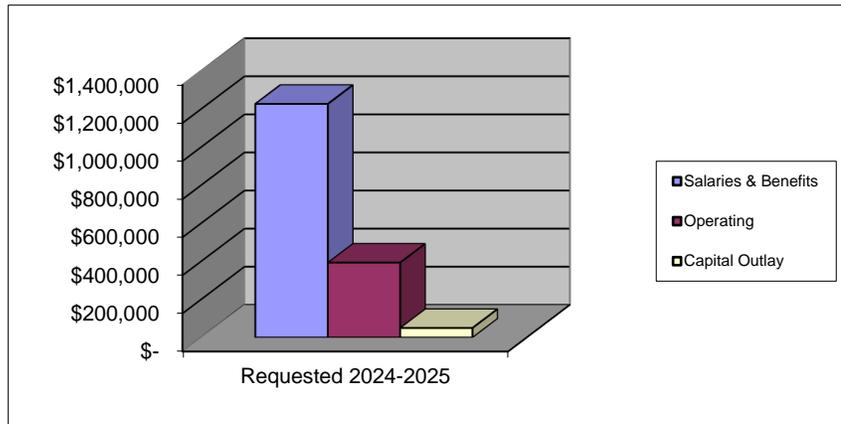
Object of Expenditures	Actual FY 2022-23	Budget FY 2023-24	Expected FY 2023-24	Requested FY 2024-25
Salaries & Benefits	\$ 890,755	\$ 1,094,673	\$ 1,081,832	\$ 1,227,019
Operating	470,696	649,085	660,435	393,583
Capital Outlay	12,978	38,135	38,135	50,000
Total	\$ 1,374,429	\$ 1,781,893	\$ 1,780,402	\$ 1,670,602

Revenues by Type	Actual FY 2022-23	Budget FY 2023-24	Expected FY 2023-24	Requested FY 2024-25
Fees	\$ 241,308	\$ 188,000	\$ 245,160	\$ 195,000
Facility Rental Fees	55,875	42,500	45,700	50,000
Grants	6,750	750	8,750	750
General Revenues	1,070,496	1,550,643	1,480,792	1,424,852
Total	\$ 1,374,429	\$ 1,781,893	\$ 1,780,402	\$ 1,670,602

	Actual FY 2022-23	Budget FY 2023-24	Expected FY 2023-24	Requested FY 2024-25
Budgeted Employees-Full Time	13.0	13.0	14.0	14.0
Budgeted Employees-Part Time	31.5	32.5	30.5	32.5

2024-2025 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

Wayfinding Signage	\$ 25,000
Security Locks & Cameras - various locations	25,000
New Positions - 2 PT	22,400



2024-2025 ANNUAL BUDGET
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2024-2025	Department: Recreation	Function: Cultural & Recreation	Fund: 10	Department: 620			
Object Code	Object Title	2023-2024 Budget as of 03/15/24	2023-2024 Expected	2024-2025 Continuation	2024-2025 New Budget Requests	2024-2025 Total Request	% Increase (Decrease)
106200200	SALARIES & WAGES	\$ 824,950	\$ 824,307	\$ 896,086	\$ 18,100	\$ 914,186	10.8%
106200300	OVERTIME	500	1,500	1,500	-	1,500	200.0%
106200400	UNEMPLOYMENT INSURANCE	-	-	-	-	-	0.0%
106200500	FICA EXPENSE	63,153	63,175	69,263	1,485	70,748	12.0%
106200600	GROUP INSURANCE EXPENSE	101,920	88,700	117,250	-	117,250	15.0%
106200700	RETIREMENT EXPENSE	75,041	75,041	90,180	-	90,180	20.2%
106200800	DEFERRED COMPENSATION	29,109	29,109	33,155	-	33,155	13.9%
	EMPLOYEE BENEFITS	1,094,673	1,081,832	1,207,434	19,585	1,227,019	
106201100	POSTAGE	150	75	150	-	150	0.0%
106201200	PRINTING	2,800	2,800	2,800	-	2,800	0.0%
106201300	TELEPHONE	4,635	6,780	4,635	1,200	5,835	25.9%
106201400	TRAINING & TRAVEL	7,500	7,500	7,500	2,400	9,900	32.0%
106201500	BUILDING & GROUNDS	1,000	1,000	1,000	-	1,000	0.0%
106201600	EQUIPMENT MAINTENANCE	-	100	400	-	400	0.0%
106201700	AUTO REPAIR	4,000	4,000	4,000	-	4,000	0.0%
106201800	UTILITIES	45,000	46,500	47,800	4,500	52,300	16.2%
106202100	RENT	-	-	-	-	-	0.0%
106202200	LEASED EQUIPMENT	-	-	-	-	-	0.0%
106203100	AUTO OPERATING	4,000	12,500	4,000	8,500	12,500	212.5%
106203300	DEPARTMENTAL SUPPLIES	97,620	100,000	97,620	17,750	115,370	18.2%
106203500	LAUNDRY & CLEANING	100	50	100	-	100	0.0%
106204500	CONTRACTUAL SERVICES	352,930	348,280	112,510	713	113,223	(67.9%)
106204501	CONTRACTUAL SERV-GRANT	5,750	5,750	750	-	750	(87.0%)
106204510	INS-PROPERTY & GENERAL	40,000	40,000	40,000	-	40,000	0.0%
106204600	PROFESSIONAL SERVICES	50,000	50,000	-	-	-	0.0%
106204700	CARD PROCESSING FEE	6,000	6,000	6,000	-	6,000	0.0%
106205200	CHEMICALS	-	-	-	-	-	0.0%
106205300	DUES & SUBSCRIPTIONS	2,600	4,100	2,600	1,655	4,255	63.7%
106207300	RESERVOIR PARK EXPENSE	25,000	25,000	25,000	-	25,000	0.0%
	OPERATING EXPENDITURES	649,085	660,435	356,865	36,718	393,583	
106207403	CAPITAL-EQUIPMENT	38,135	38,135	-	50,000	50,000	0.0%
106207403	CAPITAL-BLDGS/STRUCTURES	-	-	-	-	-	0.0%
	CAPITAL OUTLAY	38,135	38,135	-	50,000	50,000	
	TOTAL EXPENDITURES	\$ 1,781,893	\$ 1,780,402	\$ 1,564,299	\$ 106,303	\$ 1,670,602	

DEPARTMENTAL NEW BUDGET REQUESTS DETAIL

Department: Parks & Recreation	Function: Culture & Recreation
Project Title: Security Locks and Cameras	Fund: General Fund

Project Description:

In FY 23/24, we were budgeted for \$18,550 for camera system at Morganton Road Park. We are in the testing mode of a less expensive mechanism due to the vandalism we have experienced at the park. We will be testing the next few months, therefore may not need to utilize all of these funds this fiscal year.

To establish a mainstreamed system for our lock system, a fob system would be recommended. 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. We are also leaving some park bathrooms opened overnight making us more vulnerable for vandalism.

Staff will prioritize the various locations depending on use over the next few years.

Costs		2024-2025
Security Mechanisms		\$25,000
Total		\$25,000

DEPARTMENTAL NEW BUDGET REQUESTS DETAIL

Department: Parks & Recreation	Function:	Culture & Recreation	&
Project Title: Way Finding Entrance Signage	Fund:	General Fund	

Project Description:

As a result of the most recent Parks Assessment, it was recommended that we prioritize the need for wayfinding and park entrance signage. This will be a phased project and staff will identify areas of priority. The new branding package will be utilized as part of the new signage.

Costs		2024-2025
Phase I		\$25,000
Total		\$25,000

DEPARTMENTAL NEW BUDGET REQUESTS DETAIL

Department: Parks & Grounds	Function: General Government
Project Title: Parks & Grounds Techs	Fund: General Fund

Project Description:

1. Two part-time seasonal Parks & Grounds Techs (level 1) to assist with watering and high volume of trash collection in the warmer months, in addition to the routine maintenance of the parks, trails, sports fields, and other grounds and facilities.

Wages (2 positions): \$18,100 base salary: assumes 24 hours/week each, working April through October (26 weeks total). We would hire for 7/1/24 and end employment at end of October 2024 and then re-hire/hire new employees to begin around April 1, 2025.

Costs	2024-2025
2 PT seasonal positions (26 weeks)	\$22,400
Total	\$22,400



Southern
Pines NORTH
CAROLINA

Library



The Southern Pines Public Library is dedicated to opening avenues of discovery. SPPL adds value to the lives of all generations through dynamic programming, services, & resources found within the Library's physical & digital spaces.

We take pride in working for the Town of Southern Pines and serving our citizens. It is an honor to help make our community a better place.

It's the Southern Pines Way.

Library

FY 23-24 ACCOMPLISHMENTS

- No revenue loss from “fine-free” transition; actually had an 8% increase in fees.
- Increased programs and program attendance.
- Registered 1,415 new patrons - 30% growth.
- Opened the Whitehall StoryWalk.

Salaries & Benefits: \$834,214

**Operating
\$282,515**

**Proposed Library FY 25 Budget
\$1,116,729**

The library includes 9 full-time and 4 part-time employees. The library also uses volunteer help. Contact our library team if you'd like to apply as a volunteer!



OF NOTE FOR FY 25...

- The library has budgeted \$110k to purchase print and digital books in FY 25.
- We estimate the utility bills for the library building will be just over \$50k.
- A best-selling paperback costs around \$15. The Town spends \$5.64 per resident each month to operate our library, a fraction of that amount.

Learn more about the Southern Pines Public Library at sopinesnc.info/library



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.

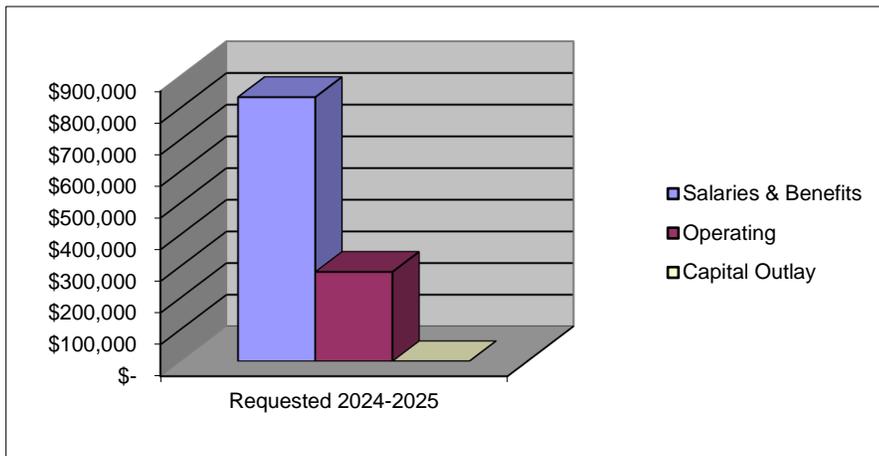
Object of Expenditures	Actual FY 2022-23	Budget FY 2023-24	Expected FY 2023-24	Requested FY 2024-25
Salaries & Benefits	\$ 733,248	\$ 787,539	\$ 756,344	\$ 834,214
Operating	258,398	315,695	307,175	282,515
Capital Outlay	44,478	-	-	-
Total	\$ 1,036,124	\$ 1,103,234	\$ 1,063,519	\$ 1,116,729

Revenues by Type	Actual FY 2022-23	Budget FY 2023-24	Expected FY 2023-24	Requested FY 2024-25
State Aid	\$ 8,314	\$ 7,500	\$ 9,729	\$ 9,000
Grants	47,604	-	-	-
Fees	48,760	45,000	50,000	50,000
General Revenues	931,446	1,050,734	1,003,790	1,057,729
Total	\$ 1,036,124	\$ 1,103,234	\$ 1,063,519	\$ 1,116,729

	Actual FY 2022-23	Budget FY 2023-24	Expected FY 2023-24	Requested FY 2024-25
Budgeted Employees-Full Time	9.0	9.0	9.0	9.0
Budgeted Employees-Part Time	4.0	4.0	4.0	4.0

2024-2025 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

There are no capital outlay requests in this budget.



2024-2025 ANNUAL BUDGET
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2024-2025	Department: Library	Function: Cultural & Recreation	Fund: 10	Department: 630			
Object Code	Object Title	2023-2024 Budget as of 03/15/24	2023-2024 Expected	2024-2025 Continuation	2024-2025 New Budget Requests	2024-2025 Total Request	% Increase (Decrease)
106300200	SALARIES & WAGES	\$ 581,085	\$ 568,505	\$ 613,896	\$ -	\$ 613,896	5.6%
106300400	UNEMPLOYMENT INSURANCE	-	-	-	-	-	0.0%
106300500	FICA EXPENSE	44,455	43,491	46,964	-	46,964	5.6%
106300600	GROUP INSURANCE EXPENSE	70,560	55,165	75,375	-	75,375	6.8%
106300700	RETIREMENT EXPENSE	65,883	64,258	73,834	-	73,834	12.1%
106300800	DEFERRED COMPENSATION	25,556	24,925	24,145	-	24,145	(5.5%)
	EMPLOYEE BENEFITS	787,539	756,344	834,214	-	834,214	
106301100	POSTAGE	2,000	2,500	3,000	-	3,000	50.0%
106301200	PRINTING	-	-	-	-	-	0.0%
106301300	TELEPHONE	700	300	100	-	100	(85.7%)
106301400	TRAINING & TRAVEL	8,000	8,000	8,000	-	8,000	0.0%
106301600	EQUIPMENT MAINTENANCE	500	500	500	-	500	0.0%
106301800	UTILITIES	55,200	45,500	53,000	-	53,000	(4.0%)
106302200	LEASED EQUIPMENT	500	556	600	-	600	20.0%
106303300	DEPARTMENTAL SUPPLIES	30,000	30,000	28,500	-	28,500	(5.0%)
106303400	MATERIALS & LIBRARY BOOKS	100,000	100,000	110,000	-	110,000	10.0%
106303401	STATE AID MATERIALS	7,500	9,729	9,000	-	9,000	20.0%
106303403	DONATION EXPENSES	3,000	3,000	3,000	-	3,000	0.0%
106303500	PERIODICALS	7,500	7,800	7,800	-	7,800	4.0%
106303600	AUDIO-VISUAL	2,000	2,000	1,500	-	1,500	(25.0%)
106304500	CONTRACTUAL SERVICES	48,700	48,695	49,500	-	49,500	1.6%
106304501	CONTRACTUAL SRVCS - GRANT	40,580	40,580	-	-	-	0.0%
106304510	INS-PROPERTY & GENERAL	4,515	4,515	4,515	-	4,515	0.0%
106305300	DUES & SUBSCRIPTIONS	5,000	3,500	3,500	-	3,500	(30.0%)
	OPERATING EXPENDITURES	315,695	307,175	282,515	-	282,515	
106307401	CAPITAL-SOFTWARE/COMP EQ	-	-	-	-	-	0.0%
106307403	CAPITAL-OTHER EQUIPMENT	-	-	-	-	-	0.0%
	CAPITAL OUTLAY	-	-	-	-	-	
	TOTAL EXPENDITURES	<u>\$ 1,103,234</u>	<u>\$ 1,063,519</u>	<u>\$ 1,116,729</u>	<u>\$ -</u>	<u>\$ 1,116,729</u>	

Buildings and Grounds



These teams provide labor, supplies, expertise, equipment, and management to maintain the buildings and properties owned by the Town of Southern Pines.

Southern Pines is a beautiful and safe place. People choose Southern Pines over other places because of its charm, and we are proud to contribute to maintaining its appeal. It's the Southern Pines Way.

Buildings & Grounds

FY 23-24 ACCOMPLISHMENTS

- Painted downtown Train Station.
- Remodeled two bathrooms, upgraded floors in 3 locations, and conducted more than a dozen other upgrades to facilities.
- Improved multiple park & greenway trails, shifting to a new maintenance process to improve efficiency & surface loss.

Salaries & Benefits: \$782,933

Operating: \$1,143,302

**Capital:
\$216,000**

**Proposed Buildings
& Grounds FY 25 Budget
\$2,142,235**

The buildings & grounds division includes 11 full-time employees. This includes employees assigned to facilities as well as parks & grounds.



OF NOTE FOR FY 25...

- The irrigation system on the soccer fields at Morganton Rd. Park is about 30 years old and is at end of life. \$150,000 has been budgeted to replace this system.
- \$66,000 has been budgeted to replace a backhoe used frequently in the parks & grounds division.

Learn more about the Building & Grounds Department at sopinesnc.info/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.

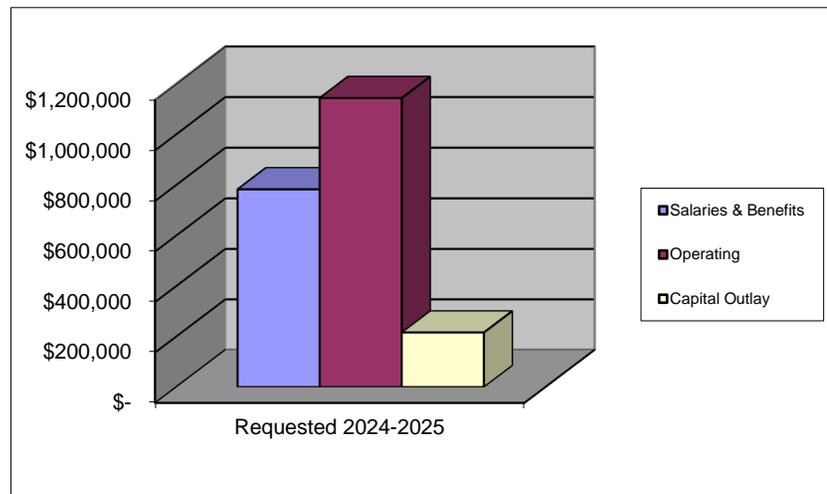
Object of Expenditures	Actual FY 2022-23	Budget FY 2023-24	Expected FY 2023-24	Requested FY 2024-25
Salaries & Benefits	\$ 626,519	\$ 704,112	\$ 651,016	\$ 782,933
Operating	665,673	1,123,352	1,027,860	1,143,302
Capital Outlay	34,377	108,895	145,156	216,000
Total	\$ 1,326,569	\$ 1,936,359	\$ 1,824,032	\$ 2,142,235

Revenues by Type	Actual FY 2022-23	Budget FY 2023-24	Expected FY 2023-24	Requested FY 2024-25
General Revenues	\$ 1,326,569	\$ 1,936,359	\$ 1,824,032	\$ 2,142,235

	Actual FY 2022-23	Budget FY 2023-24	Expected FY 2023-24	Requested FY 2024-25
Budgeted Employees-Full Time	11.0	11.0	11.0	11.0

2024-2025 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

Soccer Complex Irrigation replacement	\$ 150,000
Backhoe replacement	66,000



2024-2025 ANNUAL BUDGET
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2024-2025	Department: Building & Grounds	Function: General Government		Fund: 10	Department: 640		
Object Code	Object Title	2023-2024 Budget as of 03/15/24	2023-2024 Expected	2024-2025 Continuation	2024-2025 New Budget Requests	2024-2025 Total Request	% Increase (Decrease)
106400200	SALARIES & WAGES	\$ 487,672	\$ 450,981	\$ 539,173	\$ -	\$ 539,173	10.6%
106400300	OVERTIME	4,500	7,000	8,000	-	8,000	77.8%
106400400	UNEMPLOYMENT INSURANCE	-	-	-	-	-	0.0%
106400500	FICA EXPENSE	37,650	35,035	41,860	-	41,860	11.2%
106400600	GROUP INSURANCE EXPENSE	86,240	76,065	92,125	-	92,125	6.8%
106400700	RETIREMENT EXPENSE	63,442	59,035	74,416	-	74,416	17.3%
106400800	DEFERRED COMPENSATION	24,608	22,900	27,359	-	27,359	11.2%
	EMPLOYEE BENEFITS	704,112	651,016	782,933	-	782,933	
106401300	TELEPHONE	10,000	9,800	11,000	-	11,000	10.0%
106401400	TRAINING & TRAVEL	5,000	3,000	5,000	-	5,000	0.0%
106401450	TRAINING & TRAVEL	6,000	5,000	5,000	-	5,000	0.0%
106401500	BUILDING & GROUNDS	147,000	104,000	149,500	-	149,500	1.7%
106401600	EQUIPMENT MAINTENANCE	2,000	1,900	2,000	-	2,000	0.0%
106401650	EQUIPMENT MAINTENANCE	20,000	15,000	20,000	-	20,000	0.0%
106401700	AUTO REPAIR	14,500	10,000	14,500	-	14,500	0.0%
106401800	UTILITIES	119,000	100,000	119,000	-	119,000	0.0%
106402100	RENT	6,000	3,000	3,000	-	3,000	0.0%
106402200	LEASES/SBITA's	10,000	-	-	-	-	0.0%
106403100	AUTO OPERATING	15,000	14,000	15,000	-	15,000	0.0%
106403150	AUTO OPERATING	31,000	18,000	21,000	-	21,000	0.0%
106403300	DEPARTMENTAL SUPPLIES	65,000	70,400	69,000	-	69,000	6.2%
106403350	DEPARTMENTAL SUPPLIES	111,700	95,900	149,500	-	149,500	0.0%
106404500	CONTRACTUAL SERVICES	172,052	206,234	190,902	-	190,902	11.0%
106404550	CONTRACTUAL SERVICES	176,000	179,550	180,600	-	180,600	0.0%
106404510	INS-PROPERTY & GENERAL	45,000	45,000	45,000	-	45,000	0.0%
106404600	PROFESSIONAL SERVICES	77,800	70,346	40,000	-	40,000	(48.6%)
106405200	CHEMICALS	50,000	45,000	50,000	-	50,000	0.0%
106405300	DUES & SUBSCRIPTIONS	1,500	800	1,500	-	1,500	0.0%
106405700	APPEARANCE COMMISSION	38,800	30,930	51,800	-	51,800	33.5%
	OPERATING EXPENDITURES	1,123,352	1,027,860	1,143,302	-	1,143,302	
106407402	CAPITAL-MOTOR VEHICLE	-	50,344	-	-	-	0.0%
106407403	CAPITAL-OTHER EQUIPMENT	92,895	78,813	-	66,000	66,000	(29.0%)
106407405	CAPITAL-BLDGS/STRUCTURES	16,000	15,999	-	150,000	150,000	837.5%
	CAPITAL OUTLAY	108,895	145,156	-	216,000	216,000	
	TOTAL EXPENDITURES	\$ 1,936,359	\$ 1,824,032	\$ 1,926,235	\$ 216,000	\$ 2,142,235	

DEPARTMENTAL NEW BUDGET REQUESTS DETAIL

Department:	640	Function:	General Government
Parks and Grounds		Fund:	General Fund
Project Title:	John Deere Backhoe		

Project Description:

To replace 2009 Kubota Landscape Backhoe with a John Deere 5050e with 485A backhoe attachment. The size of this piece of equipment greatly aids our ability to access areas that can not be reached with bigger equipment. The Kubota has had 11 Repair tickets this fiscal year with 4 on the hydraulic system which has resulted in approx. 14 weeks of downtime. The Kubota is an integral part of our operation as it is used for all large material handling on trail maintenance and grounds work to include tree planting.



Costs		2024-2025
		\$66,000
Total		\$66,000

DEPARTMENTAL NEW BUDGET REQUESTS DETAIL

Department:	640	Function:	General
Parks and Grounds			Government
		Fund:	General Fund
Project Title: Irrigation System Replacement at Soccer Complex			

Project Description:

The current system in place is reaching it's expected life span with ongoing repairs to the system as needed and wire failures it would be beneficial to replace the system To aid in over all quality of the fields. During the growing season we had the irrigation system a total of 8 weeks from having to make repairs as valve and wire failures happen throughout. The system is still not at 100% due to wire failure. With the irrigation down during the growing season this heavily impacts the quality of the playing surface.

Costs		2024-2025
		\$150,000
Total		\$150,000

TOWN OF SOUTHERN PINES
2024-2025 GENERAL FUND BUDGET
DEPARTMENTAL NEW AND CAPITAL REQUESTS

DEPARTMENT	REQUEST	CONTINUATION CAPITAL OR NEW REQUEST	AMOUNT	Line Item
Administration	New Position - HR Manager	New	\$ 110,843	10-420-0200,0500, 0600, 0700, 0800
	Administration Department Total		110,843	
Information Technology	MS Enterprise Agreement renewal	CC	150,000	10-430-7401
	Production Storage Area Network replacement	CC	70,000	10-430-7401
	Rubicon (Meridian) software & cameras	New	52,495	10-430-7401
	Information Technology Department Total		272,495	
Police - Patrol	Vehicle Replacements (2)	CC	130,000	10-511-7402
	Police - Patrol Department Total		130,000	
Police-Communications	VIPER Radio Consolettes (7)	CC	70,000	10-514-7403
	Police - Communications Department Total		70,000	
Fire	State Heavy Rescue Air Bag Replacement	CC	25,000	10-530-7403
			25,000	
Inspections	Replacement Vehicle	CC	45,000	10-545-7403
			45,000	
Street	Street Sweeper	CC	400,000	10-560-7402
	Material Buggy	New	27,000	10-560-7403
			427,000	
PW/Sanitation	GF Storage & Laydown Yard relocation	New	38,750	10-565-7403
	PW/Sanitation Department Total		38,750	
Fleet Maintenance	New Position - Mechanic	New	62,532	10-580-0200,0500, 0600, 0700, 0800
			62,532	
Recreation & Parks	New Positions PT (2)	New	22,400	10-620-0200, 10-620-0500
	Security Locks & Cameras at various locations	New	25,000	10-620-7403
	Wayfinding Signage	New	25,000	10-620-7403
	Recreation & Parks Department Total		72,400	
Building & Grounds	Soccer Complex Irrigation replacement	CC	150,000	10-640-7403
	Backhoe replacement	CC	66,000	10-640-7405
	Building & Grounds Department Total		216,000	
GRAND TOTAL			<u>\$ 1,470,020</u>	

Utilities: Water and Sewer



The Town's utility department produces and distributes safe drinking water and maintains the sanitary sewer system.

To provide superior service, we need to be prepared, well-trained, proactive, efficient, and work together towards success. It's the Southern Pines Way.



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**

MINIMUM:

Meter Size	Inside Town	Outside Town
3/4"	\$14.77	\$29.54
1"	24.23	48.46
1 1/2"	51.20	102.40
2"	89.00	178.00
3"	197.09	394.18
4"	348.29	696.58
6"	780.52	1,561.04
8"	1,385.60	2,771.20

VOLUME CHARGE PER 1,000 GALLONS

<u>Inside Town</u>	<u>Outside Town</u>
\$4.00	\$8.00

****Rates go into effect July 1, 2024****

**TOWN OF SOUTHERN PINES
SEWER RATE SCHEDULE**

MINIMUM:

Meter Size	Inside Town	Outside Town
3/4"	7.68	15.36
1"	9.99	19.98
1 1/2"	16.48	32.96
2"	25.66	51.32
3"	51.74	103.48
4"	88.25	176.50
6"	192.70	385.40
8"	338.90	677.80

VOLUME CHARGE PER 1,000 GALLONS

Inside Town	Outside Town
\$7.23	\$14.46

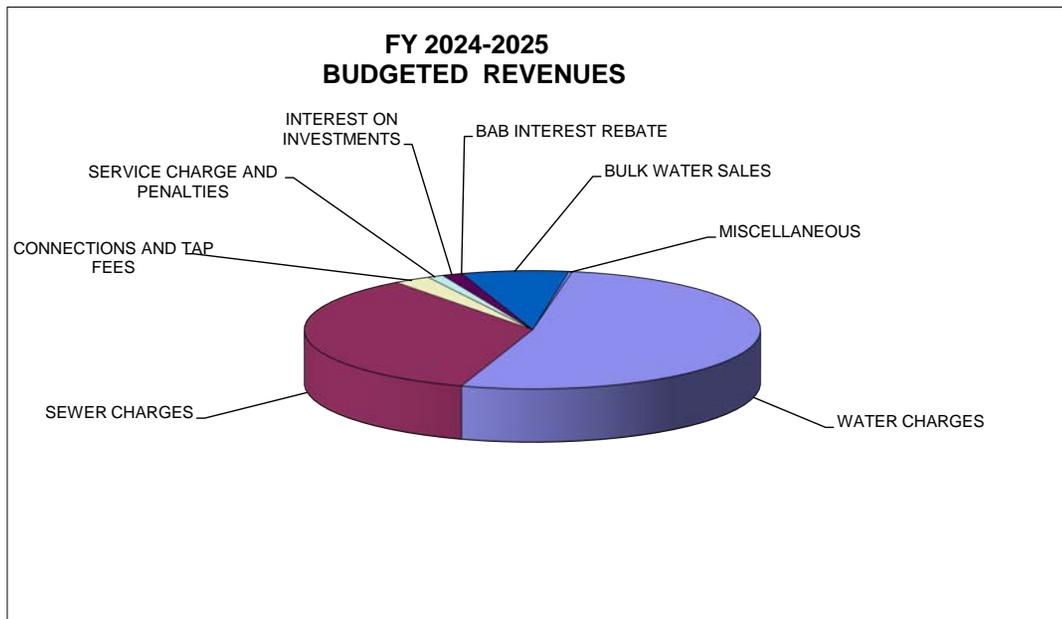
****Rates go into effect July 1, 2024****

TOWN OF SOUTHERN PINES
 UTILITY FUND
 RETAINED EARNINGS SUMMARY
 2024-2025

	ACTUAL 2022-2023	BUDGET 2023-2024 as of 03/01/2024	EXPECTED REVENUES EXPENDITURES 2023-2024	BUDGET 2024-2025
Available Retained Earnings - Beginning	\$ 7,095,718	\$ 9,388,399	\$ 9,388,399	\$ 7,751,644
Total Revenues	<u>11,767,427</u>	<u>9,756,529</u>	<u>10,471,855</u>	<u>10,581,574</u>
Total Funds Available	18,863,145	19,144,928	19,860,254	18,333,218
Total Expenditures	8,384,886	9,083,706	8,847,329	10,105,507
Transfers Out	<u>1,089,860</u>	<u>3,261,281</u>	<u>3,261,281</u>	<u>2,955,000</u>
Available Retained Earnings - Ending	<u><u>\$ 9,388,399</u></u>	<u><u>\$ 6,799,941</u></u>	<u><u>\$ 7,751,644</u></u>	<u><u>\$ 5,272,711</u></u>

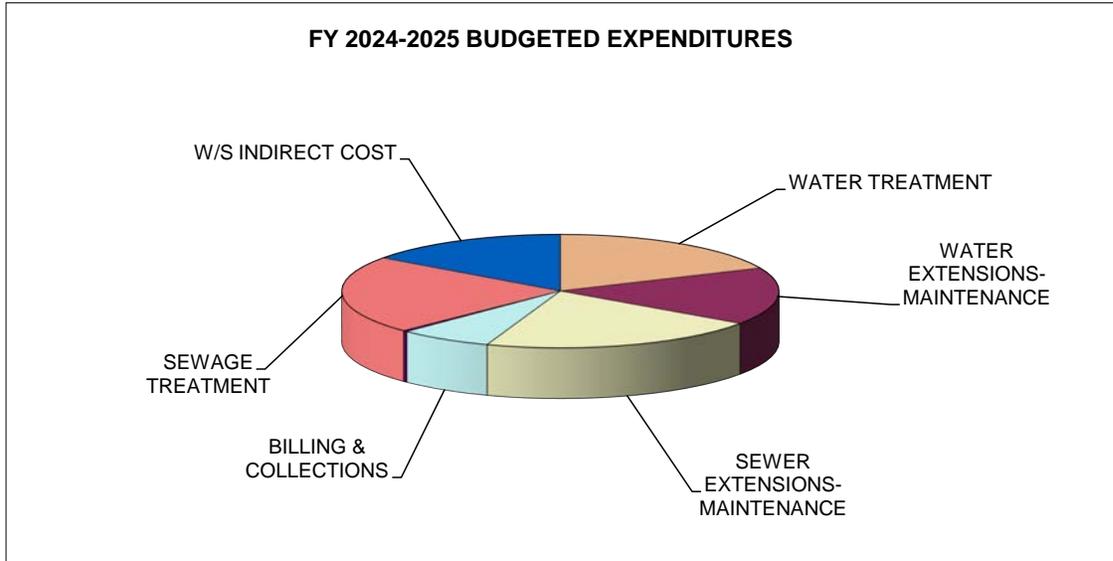
TOWN OF SOUTHERN PINES
UTILITY FUND
SCHEDULE OF REVENUES
2024-2025

	ACTUAL 2020-2021	ACTUAL 2021-2022	ACTUAL 2022-2023	BUDGET 2023-2024 as of 07/01/23	BUDGET 2023-2024 as of 05/01/2024	EXPECTED REVENUES 2023-2024	BUDGET 2024-2025
WATER CHARGES	\$ 4,904,300	\$ 5,489,460	\$ 5,873,685	\$ 5,233,409	\$ 5,233,409	\$ 5,309,045	\$ 5,521,407
SEWER CHARGES	3,048,271	3,464,366	3,610,080	3,238,120	3,238,120	3,533,815	3,675,168
CONNECTIONS AND TAP FEES	344,782	280,853	233,405	275,000	275,000	275,000	275,000
SERVICE CHARGE AND PENALTIES	148,897	154,104	143,778	120,000	120,000	120,000	120,000
INTEREST ON INVESTMENTS	10,318	11,769	247,606	50,000	50,000	220,995	150,000
BAB INTEREST REBATE	3,424	-	-	-	-	-	-
BULK WATER SALES	699,966	887,750	793,967	800,000	800,000	973,000	800,000
MISCELLANEOUS	27,792	61,113	30,672	25,000	25,000	25,000	25,000
GAIN ON SALE OF ASSETS	78,190	5,650	85,296	15,000	15,000	15,000	15,000
TRANSFER IN - ARPA FUNDS	-	-	748,938	-	-	-	-
TRANSFER IN-RETAINED EARNINGS	315,513	-	-	2,538,283	2,588,458	1,636,755	2,478,932
TRANSFER OUT-RETAINED EARNINGS	-	(883,339)	(2,291,973)	-	-	-	-
TOTAL	\$ 9,581,453	\$ 9,471,726	\$ 9,475,454	\$ 12,294,812	\$ 12,344,987	\$ 12,108,610	\$ 13,060,507



TOWN OF SOUTHERN PINES
UTILITY FUND
CONSOLIDATED EXPENDITURE SUMMARY
2024-2025

	ACTUAL 2020-2021	ACTUAL 2021-2022	ACTUAL 2022-2023	BUDGET 2023-2024	EXPECTED EXPENDITURES 2023-2024	BUDGET 2024-2025
WATER TREATMENT	\$ 1,327,329	\$ 1,422,718	\$ 1,595,733	\$ 1,671,495	\$ 1,670,793	\$ 1,853,474
WATER EXTENSIONS-MAINTENANCE	1,170,972	1,118,347	1,146,760	1,581,717	1,554,857	1,652,157
SEWER EXTENSIONS-MAINTENANCE	1,117,299	952,379	1,732,989	1,514,852	1,417,790	2,094,985
BILLING & COLLECTIONS	458,890	483,120	533,200	661,958	650,205	700,414
FINANCING INTEREST & PRINCIPAL	385,912	211,241	210,715	34,197	34,197	33,672
SEWAGE TREATMENT	2,143,791	1,964,500	1,965,671	2,250,000	2,150,000	2,250,000
W/S INDIRECT COST	1,141,360	1,184,485	1,200,526	1,369,487	1,369,487	1,520,805
OTHER	-	-	-	-	-	-
SUB-TOTAL	7,745,553	7,336,790	8,385,594	9,083,706	8,847,329	10,105,507
TRANSFERS	1,835,900	2,134,936	1,089,860	3,261,281	3,261,281	2,955,000
TOTAL	\$ 9,581,453	\$ 9,471,726	\$ 9,475,454	\$ 12,344,987	\$ 12,108,610	\$ 13,060,507



TOWN OF SOUTHERN PINES
UTILITY FUND
EXPENDITURE BY FUNCTION AND TRANSFERS
2024-2025

	ACTUAL 2020-2021	ACTUAL 2021-2022	ACTUAL 2022-2023	BUDGET 2023-2024 as of 07/01/23	BUDGET 2023-2024 as of 03/15/2024	EXPECTED EXPENDITURES 2023-2024	BUDGET 2024-2025
Water Treatment	\$ 1,327,329	\$ 1,422,718	\$ 1,595,733	\$ 1,671,495	\$ 1,671,495	\$ 1,670,793	\$ 1,853,474
Water Extensions - Maintenance	1,170,972	1,118,347	1,146,760	1,581,717	1,581,717	1,554,857	1,652,157
Sewer Extensions - Maintenance	1,117,299	952,379	1,732,989	1,514,852	1,514,852	1,417,790	2,094,985
Billing & Collections	458,890	483,120	533,200	611,783	661,958	650,205	700,414
Loss on Disposal of Fixed Assets	-	-	-	-	-	-	-
Interest Expense, Financing Principal	385,912	211,241	210,715	34,197	34,197	34,197	33,672
Sewage Treatment	2,143,791	1,964,500	1,965,671	2,250,000	2,250,000	2,150,000	2,250,000
W/S Indirect Cost	1,141,360	1,184,485	1,200,526	1,369,487	1,369,487	1,369,487	1,520,805
Total Expenditures	7,745,553	7,336,790	8,385,594	9,033,531	9,083,706	8,847,329	10,105,507
Transfers:							
Transfer to PW Annex Remodel	-	98,736	-	-	-	-	-
Transfer to Water Treatment Proc Mod	305,900	250,000	-	1,041,281	1,041,281	1,041,281	-
Transfer to PeeDee/Pennsylvania Line	-	1,139,200	-	-	-	-	-
Transfer to Lift Station Upgrades/Upfit	530,000	-	-	220,000	220,000	220,000	-
Transfer to Sanitary Sewer Modernization	750,000	462,000	874,360	-	-	-	380,000
Transfer to NC DOT Line Relocation	-	-	-	2,000,000	2,000,000	2,000,000	-
Transfer to North Pressure Zone	-	-	-	-	-	-	2,250,000
Transfer to Facility Modernization	-	-	10,500	-	-	-	-
Transfer to W&S Improvements	250,000	185,000	205,000	-	-	-	325,000
Total Transfers	1,835,900	2,134,936	1,089,860	3,261,281	3,261,281	3,261,281	2,955,000
Total Expenditures/Transfers	<u>\$ 9,581,453</u>	<u>\$ 9,471,726</u>	<u>\$ 9,475,454</u>	<u>\$ 12,294,812</u>	<u>\$ 12,344,987</u>	<u>\$ 12,108,610</u>	<u>\$ 13,060,507</u>



Southern
Pines NORTH
CAROLINA

Water Treatment Plant

FY 23-24 ACCOMPLISHMENTS

- Treated 1.3 billion gallons of water. Averaged over the year, that's about 3.5 million gallons per day (MGD), well below our capacity of 8 MGD.
- Received area-wide optimization award for the seventh straight year

Operating Expenditures: \$1,853,474

**Proposed Water
Treatment Plant FY 25 Budget
\$1,853,474**

The Town does not have any employees who are assigned to the water treatment plant. Southern Pines has an operating contract with Veolia Water Technologies, who provides the staffing needed for this 24/7/365 operation. Some of these Veolia employees have worked for decades in the Southern Pines plant.

OF NOTE FOR FY 25...

- The Town's water treatment plant is located in Pinebluff. We pump surface water from Drowning Creek, which is in southern Moore County, near the Richmond county line. We can treat up to 8 million gallons per day (MGD), pumping the treated water to elevated storage tanks.
- Running a water treatment plant takes considerable amounts of energy. Over \$560,000 is budgeted for the utilities needed to operate the plant in FY 25. This is more than \$1,500 a day.

Learn more about our Water Treatment Plant at sopinesnc.info/watertreatment



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.

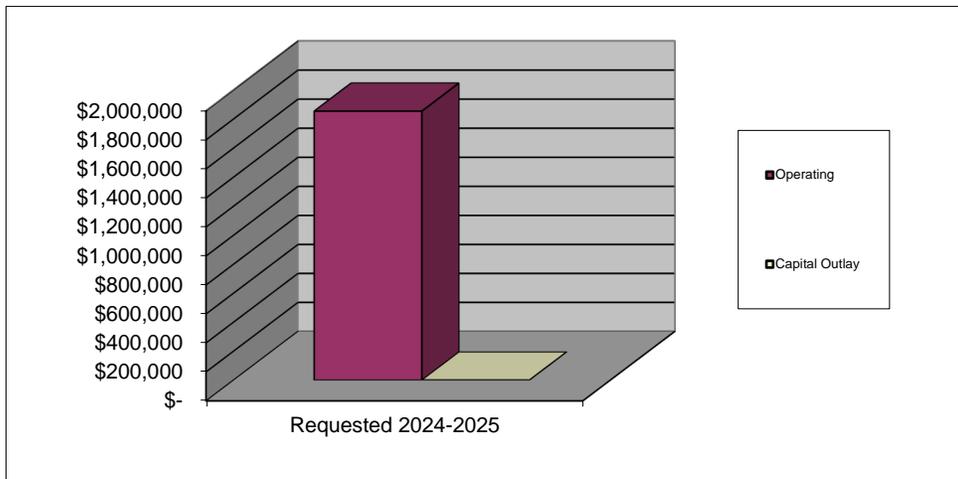
Object of Expenditures	Actual FY 2022-23	Budget FY 2023-24	Expected FY 2023-24	Requested FY 2024-25
Operating	\$ 1,595,733	\$ 1,671,495	\$ 1,670,793	\$ 1,853,474
Capital Outlay	-	-	-	-
Total	\$ 1,595,733	\$ 1,671,495	\$ 1,670,793	\$ 1,853,474

Revenues by Type	Actual FY 2022-23	Budget FY 2023-24	Expected FY 2023-24	Requested FY 2024-25
Utility Revenues	\$ 1,595,733	\$ 1,671,495	\$ 1,670,793	\$ 1,853,474

	Actual FY 2022-23	Budget FY 2023-24	Expected FY 2023-24	Requested FY 2024-25
Budgeted Employees	-	-	-	-

2024-2025 CAPITAL OUTLAY DETAIL AND NEW REQUEST

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



2024-2025 ANNUAL BUDGET
 DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2024-2025	Department: Water Treatment Plant	Function: Utility Fund		Fund: 60	Department: 710		
Object Code	Object Title	2023-2024 Budget as of 03/15/2024	2023-2024 Expected	2024-2025 Continuation	2024-2025 New Budget Requests	2024-2025 Total Request	% Increase (Decrease)
607101200	PRINTING	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
607101500	BUILDING & GROUNDS	7,500	1,500	7,500	-	7,500	0.0%
607101600	EQUIPMENT MAINTENANCE	70,000	70,000	138,300	-	138,300	97.6%
607101800	UTILITIES	492,800	515,000	562,000	-	562,000	14.0%
607104500	CONTRACTUAL SERVICES	1,094,695	1,077,793	1,138,174	-	1,138,174	4.0%
607104510	INS-PROPERTY & GENERAL	6,500	6,500	7,500	-	7,500	15.4%
	OPERATING EXPENDITURES	1,671,495	1,670,793	1,853,474	-	1,853,474	
607107402	CAPITAL-MOTOR VEHICLES	-	-	-	-	-	0.0%
607107403	CAPITAL-OTHER EQUIPMENT	-	-	-	-	-	0.0%
	CAPITAL OUTLAY	-	-	-	-	-	
	TOTAL EXPENDITURES	<u>\$ 1,671,495</u>	<u>\$ 1,670,793</u>	<u>\$ 1,853,474</u>	<u>\$ -</u>	<u>\$ 1,853,474</u>	



Southern
Pines NORTH
CAROLINA

Water Extension

FY 23-24 ACCOMPLISHMENTS

- Installed water service for 275 new customers.
- Constructed an additional 2,000 linear feet of water mains.

Salaries & Benefits: \$844,497

Operating: \$768,910

Operating: \$38,750

**Proposed Water
Extension FY 25 Budget
\$1,652,157**

The water division includes 11 full-time employees.



OF NOTE FOR FY 25...

- The Town has transferred property on Henley St to the YMCA of the Sandhills for construction of a new facility. This property is currently used as a storage yard for public works, including the dumpster for the street sweeper debris. The Town needs to relocate and reconstruct this yard, at a total estimated cost of \$77,500. Half of the project cost (\$38,750) has been budgeted in public works and the other half in the utility budget.
- The FY 25 budget includes an Administrative Assistant for this division. This position has an authorized hire date of July 1, 2024. \$55,845 has been budgeted.
- The Southern Pines water system has over 10,000 connections. We provide water and sewer service to more than 35,000 people using 247 miles of water lines.

Learn more about our Water Extension division
at sopinesnc.info/utilities



2024-2025 ANNUAL BUDGET
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2024-2025	Department: Water Extension/Maintenance	Function: Utility Fund		Fund: 60	Department: 730		
Object Code	Object Title	2023-2024 Budget as of 03/15/2024	2023-2024 Expected	2024-2025 Continuation	2024-2025 New Budget Requests	2024-2025 Total Request	% Increase (Decrease)
607300200	SALARIES & WAGES	\$ 498,097	\$ 517,895	\$ 541,612	\$ 37,600	\$ 579,212	16.3%
607300300	OVERTIME	11,250	12,750	13,400	-	13,400	19.1%
607300400	UNEMPLOYMENT INSURANCE	-	-	-	-	-	0.0%
607300500	FICA EXPENSE	38,965	40,595	42,460	2,876	45,336	16.4%
607300600	GROUP INSURANCE EXPENSE	82,320	65,000	87,937	8,375	96,312	17.0%
607300700	RETIREMENT EXPENSE	65,655	68,400	75,482	5,114	80,596	22.8%
607300800	DEFERRED COMPENSATION	25,470	26,532	27,761	1,880	29,641	16.4%
	EMPLOYEE BENEFITS	721,757	731,172	788,652	55,845	844,497	
607301100	POSTAGE	1,000	1,200	1,500	-	1,500	50.0%
607301300	TELEPHONE	8,500	3,000	4,500	-	4,500	(47.1%)
607301400	TRAINING & TRAVEL	9,300	9,300	9,550	-	9,550	2.7%
607301600	EQUIPMENT MAINTENANCE	10,000	10,000	10,000	-	10,000	0.0%
607301700	AUTO REPAIR	10,000	8,500	10,000	-	10,000	0.0%
607301800	UTILITIES	20,000	16,000	18,000	-	18,000	(10.0%)
607303100	AUTO OPERATING	25,000	25,000	27,000	-	27,000	8.0%
607303300	DEPARTMENTAL SUPPLIES	388,500	382,500	410,200	-	410,200	5.6%
607304500	CONTRACTUAL SERVICES	46,000	36,825	43,700	115,000	158,700	245.0%
607304510	INS-PROPERTY & GENERAL	45,000	46,000	47,500	-	47,500	5.6%
607304600	PROFESSIONAL SERVICES	50,000	34,000	41,500	-	41,500	(17.0%)
607304700	UTILITY CUT REPAIR	20,000	24,000	25,000	-	25,000	25.0%
607305300	DUES & SUBSCRIPTIONS	4,660	5,360	5,460	-	5,460	17.2%
	OPERATING EXPENDITURES	637,960	601,685	653,910	115,000	768,910	
607307402	CAPITAL-MOTOR VEHICLE	-	-	-	-	-	0.0%
607307403	CAPITAL-OTHER EQUIPMENT	222,000	222,000	-	38,750	38,750	(82.5%)
	CAPITAL OUTLAY	222,000	222,000	-	38,750	38,750	
	TOTAL EXPENDITURES	<u>\$ 1,581,717</u>	<u>\$ 1,554,857</u>	<u>\$ 1,442,562</u>	<u>\$ 209,595</u>	<u>\$ 1,652,157</u>	

DEPARTMENTAL NEW BUDGET REQUESTS DETAIL

Department: Street & Utilities	Function: Transportation & Utilities
Project Title: Relocate Public Works Storage and Laydown Yard	Fund: General Fund & Enterprise Fund

Project Description:

With the recent sell of the Henson Street property, the Public Works storage yard will need to be relocated to allow for the construction of the proposed YMCA. The proposed work includes relocating the street sweeper dumpster pad and ramp, and construction of block bays for material (soil, gravel, mulch, etc.), and a cover to keep the materials dry.

New Dumpster Pad & Ramp - \$7,500
 Block Bays - \$20,000
 Material Storage Cover - \$50,000

Costs	2024-2025
General Fund	\$38,750
Enterprise Fund	\$38,750
Total	\$77,500



Utilities & Public Works Administrative Assistant

The recommended budget includes 1 administrative assistant to serve the various divisions in Public Works & Utilities. This will help staff better manage the steadily increasing administrative tasks needed to keep up with the Town's growing infrastructure and utility customer base.

PROPOSED FY 24-25 IMPACT



MARGINAL COST
\$55,845



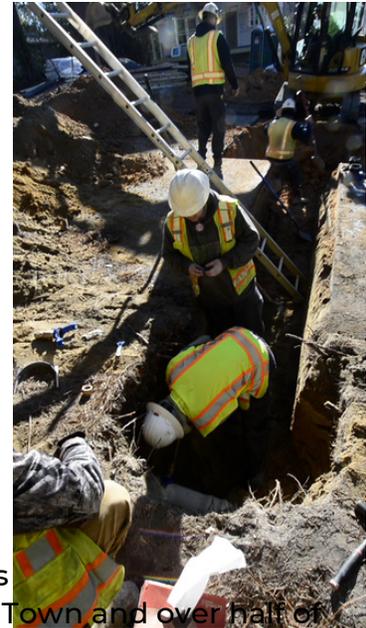

ADDING 1 ADMINISTRATIVE ASSISTANT = 2 ADMINISTRATIVE ASSISTANTS

Status Quo

Our growing population & infrastructure over the past decade impacts Public Works on a daily basis:

- 527% in annual development site plan reviews: 11 --> 69
- 463% increase in facilities work orders: 880 --> 6,185
- 70% increase in miles of street sweeping: 2,198 --> 3,746
- 30% increase in utility customers: 8,342 --> 10,871

As the Town grows faster than staffing levels, duties typically assigned to administrative staff are being absorbed by department heads and division superintendents. Each superintendent currently spends about 20-25% of their time on these types of tasks, making it difficult to focus on their primary duties.



An example of this includes tasks related to purchasing. The Public Works department generates about two-thirds of all purchase orders across the Town and over half of the financial transactions (based on the volume of journal entries). In order to keep purchases moving in a timely manner, department directors or superintendents initiate and process many of the purchase orders.

Some of the functions this employee will complete:

- finance documentation & bookkeeping
- inventory management
- compliance reports & data entry
- procurement and invoicing procedures
- public questions & concerns
- work order tracking
- other administrative duties

This will shift these types of tasks back to administrative staff. In turn, our superintendents and department directors can re-focus time & attention to completing the technical & skilled functions associated with public works.



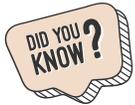
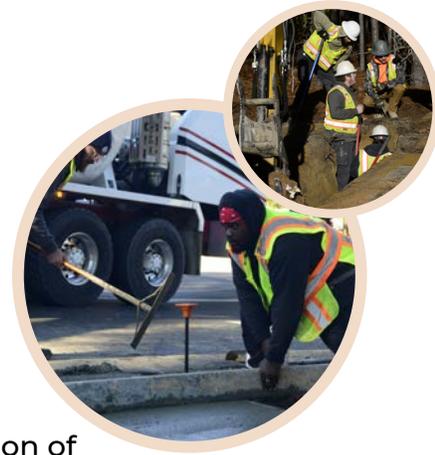
Alternatives

The projected workload and schedule of the public works department will best be accommodated by a full-time employee.

Impacts

By re-allocating administrative tasks to an administrative employee, we will see operational and efficiency improvements. Department heads, superintendents, and supervisors will be able re-allocate their time to the technical work in their areas of expertise. This will also enhance long range and strategic planning as well as development of staff and department culture.

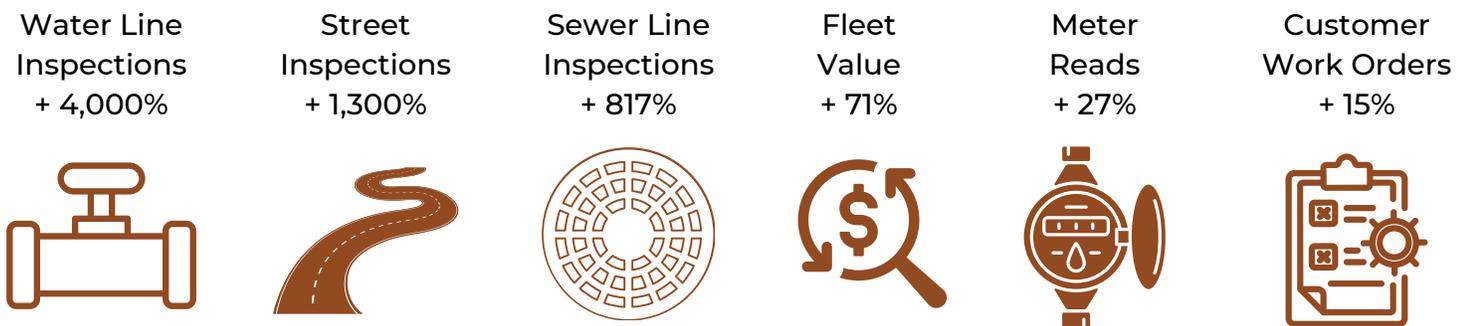
Over time, we are experiencing a decrease in the completion rate of work orders assigned to public works. This is most commonly a function of overall workload increases exacerbated by ongoing employee shortages and turnover. Our leaders will be able to delegate administrative tasks, allowing them to dedicate time and a renewed focus on staff development and culture building. These leaders, including superintendents, will also be able to better assist in completing the technical work orders assigned to public works. These overall improvements will result in positive gains around efficiency and effectiveness as well as enhanced organizational culture, retention, and recruitment.



If calculated per household, the cost to add this employee is about \$8 for the year. That's about the equivalent of buying 2 packs of cookies at the grocery store.



BY THE NUMBERS: FY 13 to FY 23 Comparisons



We value an organizational culture that aspires to high-performance. We are hopeful about our future and confident in our ability to overcome challenges together. This is the Southern Pines Way.



Sewer Extension

FY 23-24 ACCOMPLISHMENTS

- Installed 250 new sewer services.
- Cleared 6.7 miles of sewer easement.
- Cleared 161 sewer blockages.
- Addressed 98 service leaks.

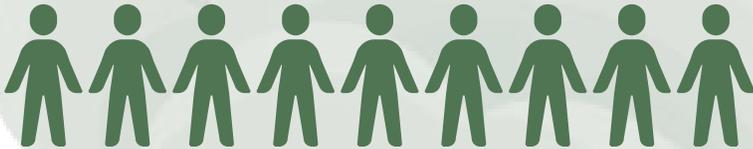
Salaries & Benefits: \$681,390

Operating: \$1,022,295

Capital: \$391,300

**Proposed Sewer
Extension FY 25 Budget
\$2,094,985**

The sewer division includes 9 full-time employees.



OF NOTE FOR FY 25...

- The budget includes \$354,300 to replace the existing CCTV system. This device is used to remotely inspect the sewer infrastructure, helping to identify areas of concern and prevent future blockages. The Town inspects about 4 miles of sewer lines a year using this equipment.
- \$37,000 has been budgeted to purchase an ATV for the sewer division. This vehicle is used to access, inspect, and maintain the various easements and rights-of-way.
- The Town collects wastewater from over 6,700 sanitary sewer connections. The wastewater then travels through a combination of over 150 miles of gravity main, 19 lift stations, and 17 miles of force main to the Moore County Water Pollution Control Plant in Aberdeen where it is treated.

Learn more about our Wastewater Collection Services at sopinesnc.info/utilities



SEWER EXTENSION/MAINTENANCE

Fund: Utility

Function:

Utility

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

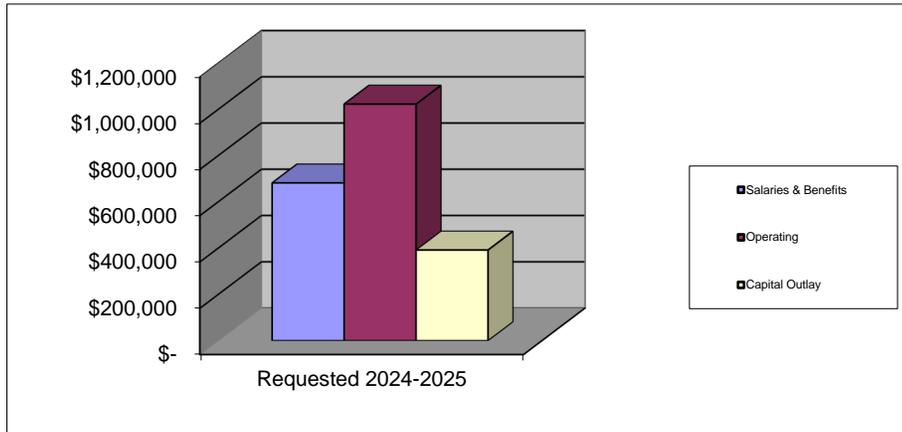
Object of Expenditures	Actual FY 2022-23	Budget FY 2023-24	Expected FY 2023-24	Requested FY 2024-25
Salaries & Benefits	\$ 509,780	\$ 625,007	\$ 604,845	\$ 681,390
Operating	631,918	758,145	681,245	1,022,295
Capital Outlay	591,291	131,700	131,700	391,300
Total	\$ 1,732,989	\$ 1,514,852	\$ 1,417,790	\$ 2,094,985

Revenues by Type	Actual FY 2022-23	Budget FY 2023-24	Expected FY 2023-24	Requested FY 2024-25
Utility Revenues	\$ 1,732,989	\$ 1,514,852	\$ 1,417,790	\$ 2,094,985

	Actual FY 2022-23	Budget FY 2023-24	Expected FY 2023-24	Requested FY 2024-25
Budgeted Employees	9	9	9	9

2024-2025 CAPITAL OUTLAY DETAIL AND NEW REQUEST

Replacement of CCTV System	\$ 354,300
New ATV for ROW Inspections	37,000



2024-2025 ANNUAL BUDGET
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2024-2025	Department: Sewer Extension/Maintenance	Function: Utility Fund			Fund: 60	Department: 740		
Object Code	Object Title	2023-2024 Budget as of 03/15/2024	2023-2024 Expected	2024-2025 Continuation	2024-2025 New Budget Requests	2024-2025 Total Request	%	Increase (Decrease)
607400200	SALARIES & WAGES	\$ 430,398	\$ 413,100	\$ 466,612	\$ -	\$ 466,612	8.4%	
607400300	OVERTIME	11,250	12,750	13,400	-	13,400	19.1%	
607400400	UNEMPLOYMENT INSURANCE	-	-	-	-	-	0.0%	
607400500	FICA EXPENSE	33,786	32,577	36,721	-	36,721	8.7%	
607400600	GROUP INSURANCE EXPENSE	70,560	70,230	75,375	-	75,375	6.8%	
607400700	RETIREMENT EXPENSE	56,929	54,895	65,282	-	65,282	14.7%	
607400800	DEFERRED COMPENSATION	22,084	21,293	24,000	-	24,000	8.7%	
	EMPLOYEE BENEFITS	625,007	604,845	681,390	-	681,390		
607401100	POSTAGE	500	500	500	-	500	0.0%	
607401300	TELEPHONE	12,500	12,500	9,700	-	9,700	(22.4%)	
607401400	TRAINING & TRAVEL	8,000	8,000	10,400	-	10,400	30.0%	
607401600	EQUIPMENT MAINTENANCE	60,000	60,000	60,000	-	60,000	0.0%	
607401700	AUTO REPAIR	25,000	25,000	25,000	-	25,000	0.0%	
607401800	UTILITIES	62,300	62,300	70,400	-	70,400	13.0%	
607403100	AUTO OPERATING	35,000	35,000	36,500	-	36,500	4.3%	
607403300	DEPARTMENTAL SUPPLIES	183,000	183,000	192,250	-	192,250	5.1%	
607404500	CONTRACTUAL SERVICES	139,500	113,200	192,400	240,000	432,400	210.0%	
607404510	INS-PROPERTY & GENERAL	45,000	45,000	45,000	-	45,000	0.0%	
607404600	PROFESSIONAL SERVICES	155,500	103,500	101,650	-	101,650	(34.6%)	
607404700	UTILITY CUT REPAIR	28,000	28,000	32,500	-	32,500	16.1%	
607405300	DUES & SUBSCRIPTIONS	3,845	5,245	5,995	-	5,995	55.9%	
	OPERATING EXPENDITURES	758,145	681,245	782,295	240,000	1,022,295		
607407402	CAPITAL-MOTOR VEHICLE	-	-	-	37,000	37,000	0.0%	
607407403	CAPITAL-OTHER EQUIPMENT	131,700	131,700	-	354,300	354,300	169.0%	
	CAPITAL OUTLAY	131,700	131,700	-	391,300	391,300		
	TOTAL EXPENDITURES	<u>\$ 1,514,852</u>	<u>\$ 1,417,790</u>	<u>\$ 1,463,685</u>	<u>\$ 631,300</u>	<u>\$ 2,094,985</u>		

DEPARTMENTAL NEW BUDGET REQUESTS DETAIL

Department: Utilities - Sewer

Function: Utility

Project Title: New ATV

Fund: Enterprise Fund

Project Description:

New ATV for inspection and maintenance of easements/right-of-ways (ROW). Vehicles should have the load capacity to carry equipment (chainsaws, weed trimmers, fuel), cast iron rings and cover, and concrete risers.

Costs		2024-2025
ATV		\$37,000
Total		\$37,000



DEPARTMENTAL NEW BUDGET REQUESTS DETAIL

Department: Utilities - Sewer

Function: Utility

Project Title: Replace CCTV System

Fund: Enterprise Fund

Project Description:

Replace sewer CCTV system due to age and maintenance costs. Upgrades include purpose-built vehicle to house appurtenances such as cones, sewer hooks, manhole pullers, lights, reel, crawler and accessories. Upgrades include higher resolution camera, upgraded software capabilities, and the ability to inspect sewer services via lateral-launch system. Lateral launch inspects from the main, saving time locating cleanouts and entering customers' crawl spaces/basements. It can also map laterals to existing GIS files.

Costs		2024-2025
CCTV vehicle & equipment		\$354,300
Total		\$354,300





Southern
Pines NORTH
CAROLINA

Utility Billing & Collections

FY 23-24 ACCOMPLISHMENTS

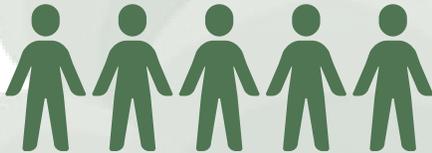
- Upgraded the software system, Springbrook.
- Launched CP-PAY, allowing customers to access and manage bills online.

Salaries & Benefits \$377,809

Operating \$322,605

**Proposed Billing & Collections
FY 25 Budget
\$700,414**

The billing & collections division includes 5 full-time employees.



OF NOTE FOR FY 25...

- In addition to serving Southern Pines, we also provide water & sewer service to Moore County, Whispering Pines, and Camp Mackall. Our utility billing employees handle the billing and collection for all of these customers.
- Our utility billing team also manages the payments for solid waste services. They will assist in getting customers set up with the new recycling subscription service that will start on January 1, 2025.

Learn more about Utility Billing at
sopinesnc.info/Billing



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.

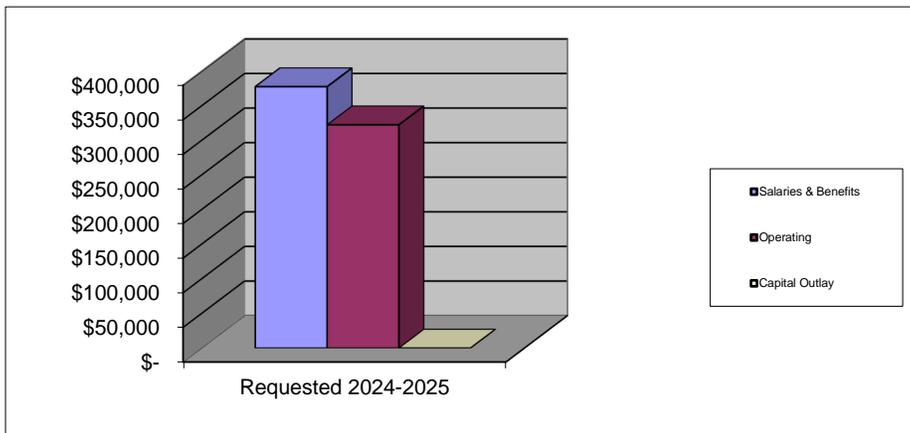
Object of Expenditures	Actual FY 2022-23	Budget FY 2023-24	Expected FY 2023-24	Requested FY 2024-25
Salaries & Benefits	\$ 341,817	\$ 350,533	\$ 353,680	\$ 377,809
Operating	191,383	311,425	296,525	322,605
Capital Outlay	-	-	-	-
Total	\$ 533,200	\$ 661,958	\$ 650,205	\$ 700,414

Revenues by Type	Actual FY 2022-23	Budget FY 2023-24	Expected FY 2023-24	Requested FY 2024-25
Utility Revenues	\$ 533,200	\$ 661,958	\$ 650,205	\$ 700,414

	Actual FY 2022-23	Budget FY 2023-24	Expected FY 2023-24	Requested FY 2024-25
Budgeted Employees	5.0	5.0	5.0	5.0

2024-2025 CAPITAL OUTLAY DETAIL AND NEW REQUEST

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



2024-2025 ANNUAL BUDGET
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2024-2025	Department: Billing & Collections	Function: Finance	Fund: 60	Department: 750			
Object Code	Object Title	2023-2024 Budget as of 03/15/2024	2023-2024 Expected	2024-2025 Continuation	2024-2025 New Budget Requests	2024-2025 Total Request	% Increase (Decrease)
607500200	SALARIES & WAGES	\$ 247,991	\$ 250,500	\$ 266,067	\$ -	\$ 266,067	7.3%
607500400	UNEMPLOYMENT INSURANCE	-	-	-	-	-	0.0%
607500500	FICA EXPENSE	18,971	19,165	20,376	-	20,376	7.4%
607500600	GROUP INSURANCE EXPENSE	39,200	39,200	41,875	-	41,875	6.8%
607500700	RETIREMENT EXPENSE	31,968	32,290	36,186	-	36,186	13.2%
607500800	DEFERRED COMPENSATION	12,403	12,525	13,305	-	13,305	7.3%
	EMPLOYEE BENEFITS	350,533	353,680	377,809	-	377,809	
607501100	POSTAGE	53,500	53,775	57,500	-	57,500	7.5%
607501200	PRINTING	750	750	1,000	-	1,000	33.3%
607501300	TELEPHONE	500	500	500	-	500	0.0%
607501400	TRAINING & TRAVEL	4,000	4,000	5,000	-	5,000	25.0%
607501600	EQUIPMENT MAINTENANCE	3,000	2,500	2,500	-	2,500	(16.7%)
607501800	UTILITIES	7,000	7,500	9,000	-	9,000	28.6%
607503300	DEPARTMENTAL SUPPLIES	35,000	35,000	33,355	-	33,355	(4.7%)
607504500	CONTRACTUAL SERVICES	61,675	51,000	58,500	-	58,500	-5.1%
607504510	INS-PROPERTY & GENERAL	3,000	3,000	3,250	-	3,250	8.3%
607504600	PROFESSIONAL SERVICES	37,500	33,000	41,500	-	41,500	10.7%
607504700	CARD PROCESSING FEE	60,000	60,000	65,000	-	65,000	8.3%
607504920	BAD DEBT EXPENSE	45,000	45,000	45,000	-	45,000	0.0%
607505300	DUES & SUBSCRIPTIONS	500	500	500	-	500	0.0%
	OPERATING EXPENDITURES	311,425	296,525	322,605	-	322,605	
607507401	CAPITAL-SOFTWARE/COMP	-	-	-	-	-	0.0%
	CAPITAL OUTLAY	-	-	-	-	-	
	TOTAL EXPENDITURES	<u>\$ 661,958</u>	<u>\$ 650,205</u>	<u>\$ 700,414</u>	<u>\$ -</u>	<u>\$ 700,414</u>	

TOWN OF SOUTHERN PINES
 2024-2025 UTILITY FUND BUDGET
 DEPARTMENTAL NEW AND CAPITAL REQUESTS

DEPARTMENT	REQUEST	CONTINUATION CAPITAL OR NEW REQUEST	AMOUNT	Line Item
Water Extensions	UF Storage & Laydown Yard relocation	New	\$ 68,750	60-730-7403
	New Position - Administrative Assistant	New	55,845	60-730-0200,0500, 0600, 0700, 0800
	Water Extensions Department Total		124,595	
Sewer Extensions	CCTV System Replacement	CC	354,300	60-740-7403
	ATV for ROW Inspection	New	37,000	60-740-7402
	Sewer Extensions Department Total		391,300	
	GRAND TOTAL		<u>\$ 515,895</u>	

CAPTIAL 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 2023-2024 Project Authorization	Transactions Through March 2024	Balance FY 2023-2024	FY 2024-2025 Project Authorization
Land	\$ 1,799,962	\$ 1,753,496	\$ 46,466	\$ 1,799,962
Total Expenditures	\$ 1,799,962	\$ 1,753,496	\$ 46,466	\$ 1,799,962

Revenues by Type	FY 2023-2024 Project Authorization	Transactions Through March 2024	Balance FY 2023-2024	FY 2024-2025 Project Authorization
Interest	\$ 9,700	\$ 15,338	\$ (5,638)	\$ 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
Total Revenues	\$ 1,799,962	\$ 1,805,600	\$ (5,638)	\$ 1,799,962

**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 2023-2024 Project Authorization	Transactions Through March 2024	Balance FY 2023-2024	FY 2024-2025 Project Authorization
Construction	\$ -	\$ -	\$ -	\$ -
Transfer Out-Streambank Stabilization	72,000	72,000	-	72,000
Total Expenditures	\$ 72,000	\$ 72,000	\$ -	\$ 72,000

Revenues by Type	FY 2023-2024 Project Authorization	Transactions Through March 2024	Balance FY 2023-2024	FY 2024-2025 Project Authorization
Interest	\$ 15,000	\$ 18,623	\$ (3,623)	\$ 15,000
Land Exchange Proceeds	57,000	57,000	-	57,000
Total Revenues	\$ 72,000	\$ 75,623	\$ (3,623)	\$ 72,000

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 2023-2024 Project Authorization	Transactions Through March 2024	Balance FY 2023-2024	FY 2024-2025 Project Authorization
ERP Expenditures	\$ 907,059	\$ 738,002	\$ 169,057	\$ 907,059
Transfer Out-CP Library HVAC	225,000	225,000	-	225,000
Total Expenditures	\$ 1,132,059	\$ 963,002	\$ 169,057	\$ 1,132,059

Revenues by Type	FY 2023-2024 Project Authorization	Transactions Through March 2024	Balance FY 2023-2024	FY 2024-2025 Project Authorization
Interest	\$ 14,200	\$ 43,269	\$ (29,069)	\$ 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
Total Revenues	\$ 1,132,059	\$ 1,161,128	\$ (29,069)	\$ 1,132,059

**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 2023-2024 Project Authorization	Transactions Through March 2024	Balance FY 2023-2024	FY 2024-2025 Project Authorization
Construction	\$ 494,057	\$ 485,196	\$ 8,861	\$ 494,057
Total Expenditures	\$ 494,057	\$ 485,196	\$ 8,861	\$ 494,057

Revenues by Type	FY 2023-2024 Project Authorization	Transactions Through March 2024	Balance FY 2023-2024	FY 2024-2025 Project Authorization
Interest	\$ -	\$ 18,762	\$ (18,762)	\$ -
Transfer In - General Fund	388,000	388,000	-	388,000
Transfer In - Paving CPF	106,057	106,057	-	106,057
Total Revenues	\$ 494,057	\$ 512,819	\$ (18,762)	\$ 494,057

**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 2023-2024 Project Authorization	Transactions Through March 2024	Balance FY 2023-2024	FY 2024-2025 Project Authorization
Construction	\$ 571,500	\$ 558,102	\$ 13,398	\$ 618,100
Total Expenditures	\$ 571,500	\$ 558,102	\$ 13,398	\$ 618,100

Revenues by Type	FY 2023-2024 Project Authorization	Transactions Through March 2024	Balance FY 2023-2024	FY 2024-2025 Project Authorization
Interest	\$ 22,500	\$ 39,132	\$ (16,632)	\$ 40,000
Transfer In-CP Patrick Road	50,000	50,000	-	50,000
Transfer In-General Fund	499,000	499,000	-	528,100
Total Revenues	\$ 571,500	\$ 588,132	\$ (16,632)	\$ 618,100

**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 2023-2024 Project Authorization	Transactions Through March 2024	Balance FY 2023-2024	FY 2024-2025 Project Authorization
Construction	\$ 459,675	\$ 87,316	\$ 372,359	\$ 459,675
Total Expenditures	\$ 459,675	\$ 87,316	\$ 372,359	\$ 459,675

Revenues by Type	FY 2023-2024 Project Authorization	Transactions Through March 2024	Balance FY 2023-2024	FY 2024-2025 Project Authorization
Transfer In - General Fund	\$ 321,675	\$ 321,675	\$ -	\$ 321,675
Transfer In - CP Patrick Road	138,000	138,000	-	138,000
Interest	-	31,101	(31,101)	-
Total Revenues	\$ 459,675	\$ 490,776	\$ (31,101)	\$ 459,675

**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 2023-2024 Project Authorization	Transactions Through March 2024	Balance FY 2023-2024	FY 2024-2025 Project Authorization
Construction	\$ 711,484	\$ 581,124	\$ 130,360	\$ 771,484
Total Expenditures	\$ 711,484	\$ 581,124	\$ 130,360	\$ 771,484

Revenues by Type	FY 2023-2024 Project Authorization	Transactions Through March 2024	Balance FY 2023-2024	FY 2024-2025 Project Authorization
Interest	\$ -	\$ 20,207	\$ (20,207)	\$ -
Transfer In-General Fund	459,484	459,484	-	519,484
Transfer In-General Cap Reserve Fund	180,000	180,000	-	180,000
Transfer In-Nicks Creek	72,000	72,000	-	72,000
Total Revenues	\$ 711,484	\$ 731,691	\$ (20,207)	\$ 771,484

FIRE TRUCKS
Fund 51

The Fire Trucks Capital Project Fund was established for the purchase of two fire trucks, a ladder truck & an engine. The fund was established with a project ordinance in fiscal year 2023-2024 and was funded with a transfer from the General Fund in that fiscal year.

Expenditures by Type	FY 2023-2024 Project Authorization	Transactions Through March 2024	Balance FY 2023-2024	FY 2024-2025 Project Authorization
Equipment/Trucks	\$ 2,577,365	\$ 2,577,365	\$ -	\$ 2,577,365
Total Expenditures	\$ 2,577,365	\$ 2,577,365	\$ -	\$ 2,577,365

Revenues by Type	FY 2023-2024 Project Authorization	Transactions Through March 2024	Balance FY 2023-2024	FY 2024-2025 Project Authorization
Interest	\$ -	\$ 6,113	\$ (6,113)	\$ -
Transfer In-General Fund	2,577,365	2,577,365	-	2,577,365
Total Revenues	\$ 2,577,365	\$ 2,583,478	\$ (6,113)	\$ 2,577,365

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 2023-2024 Project Authorization	Transactions Through March 2024	Balance FY 2023-2024	FY 2024-2025 Project Authorization
Construction - Douglass Community Center -GF	\$ -	\$ -	\$ -	\$ -
Construction - Water Treatment Facility - EF	198,500	20,197	178,303	198,500
Construction - Building Repair & Renovation - GF	880,542	511,431	369,111	880,542
Construction - Building Repair & Renovation - UF	114,334	87,689	26,645	114,334
Total Expenditures	\$ 1,193,376	\$ 619,317	\$ 574,059	\$ 1,193,376

Revenues by Type	FY 2023-2024 Project Authorization	Transactions Through March 2024	Balance FY 2023-2024	FY 2024-2025 Project Authorization
Transfer In-General Fund	\$ 880,542	\$ 880,542	\$ -	\$ 880,542
Transfer In-Enterprise Fund	312,834	312,834	-	312,834
Interest	-	53,467	(53,467)	-
Total Revenues	\$ 1,193,376	\$ 1,246,843	\$ (53,467)	\$ 1,193,376

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 2023-2024 Project Authorization	Transactions Through March 2024	Balance FY 2023-2024	FY 2024-2025 Project Authorization
Design & Construction	\$ 275,000	\$ 173,908	\$ 101,092	\$ 475,000
Total Expenditures	\$ 275,000	\$ 173,908	\$ 101,092	\$ 475,000

Revenues by Type	FY 2023-2024 Project Authorization	Transactions Through March 2024	Balance FY 2023-2024	FY 2024-2025 Project Authorization
Transfer In - General Fund	\$ 275,000	\$ 275,000	\$ -	\$ 475,000
Interest	-	7,042	(7,042)	-
Total Revenues	\$ 275,000	\$ 282,042	\$ (7,042)	\$ 475,000

PAVING STREETS PROJECT
Fund 55

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

Expenditures by Type	FY 2023-2024 Project Authorization	Transactions Through March 2024	Balance FY 2023-2024	FY 2024-2025 Project Authorization
Construction	\$ 2,771,708	\$ 1,263,674	\$ 1,508,034	\$ 4,039,310
Total Expenditures	\$ 2,771,708	\$ 1,263,674	\$ 1,508,034	\$ 4,039,310

Revenues by Type	FY 2023-2024 Project Authorization	Transactions Through March 2024	Balance FY 2023-2024	FY 2024-2025 Project Authorization
Transfer In - General Fund	\$ 2,771,708	\$ 2,771,708	\$ -	\$ 4,039,310
Interest	-	79,205	(79,205)	-
Total Revenues	\$ 2,771,708	\$ 2,850,913	\$ (79,205)	\$ 4,039,310

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 2023-2024 Project Authorization	Transactions Through March 2024	Balance FY 2023-2024	FY 2024-2025 Project Authorization
Construction	\$ 1,667,877	\$ 1,368,297	\$ 299,580	\$ 1,917,877
Total Expenditures	\$ 1,667,877	\$ 1,368,297	\$ 299,580	\$ 1,917,877

Revenues by Type	FY 2023-2024 Project Authorization	Transactions Through March 2024	Balance FY 2023-2024	FY 2024-2025 Project Authorization
Transfer In - CP Sidewalks	\$ 46,727	\$ 46,727	\$ -	\$ 46,727
Transfer In - General Fund	1,591,150	1,591,150	-	1,841,150
Interest	30,000	28,793	1,207	30,000
Total Revenues	\$ 1,667,877	\$ 1,666,670	\$ 1,207	\$ 1,917,877

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 2023-2024 Project Authorization	Transactions Through March 2024	Balance FY 2023-2024	FY 2024-2025 Project Authorization
Construction	\$ 1,445,299	\$ 1,209,162	\$ 236,137	\$ 2,135,299
Total Expenditures	\$ 1,445,299	\$ 1,209,162	\$ 236,137	\$ 2,135,299

Revenues by Type	FY 2023-2024 Project Authorization	Transactions Through March 2024	Balance FY 2023-2024	FY 2024-2025 Project Authorization
Transfer In - General Fund	\$ 1,241,799	\$ 1,241,799	\$ -	\$ 1,931,799
Grant Funds - CVB	185,000	185,000	-	185,000
Interest	18,500	18,450	50	18,500
Total Revenues	\$ 1,445,299	\$ 1,445,249	\$ 50	\$ 2,135,299

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 2023-2024 Project Authorization	Transactions Through March 2024	Balance FY 2023-2024	FY 2024-2025 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 Bldg 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 2023-2024 Project Authorization	Transactions Through March 2024	Balance FY 2023-2024	FY 2024-2025 Project Authorization
Transfer In - General Fund	\$ 112,500	\$ 112,500	\$ -	\$ 112,500
Transfer In - SFR-ARPA	24,009	24,009	-	24,009
Transfer In - CP Building Renovation Fund	105	105	-	105
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 Library HVAC	161	161	-	161
Transfer In - CP Fire Sub Station	273,642	273,642	-	273,642
Transfer In - CP Public Safety Commun	3,697	3,697	-	3,697
Transfer In - CP Pool Park	12,740	12,740	-	12,740
Transfer In - CDBG TYR Tactiical	620	620	-	620
Transfer In - CP Downtown Park	6,748	6,748	-	6,748
Interest	-	12,332	(12,332)	-
Total Revenues	\$ 544,705	\$ 557,037	\$ (12,332)	\$ 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 2023-2024 Project Authorization	Transactions Through March 2024	Balance FY 2023-2024	FY 2024-2025 Project Authorization
Construction	\$ 1,881,316	\$ 721,818	\$ 1,159,498	\$ 2,008,200
Engineer Admin Construction	2,998,000	243,878	2,754,122	2,998,000
Closing Costs ASADRA Loan	59,960	-	59,960	59,960
Total Expenditures	\$ 4,939,276	\$ 965,696	\$ 3,973,580	\$ 5,066,160

Revenues by Type	FY 2023-2024 Project Authorization	Transactions Through March 2024	Balance FY 2023-2024	FY 2024-2025 Project Authorization
Transfer In-Utility Fund	\$ 263,750	\$ 263,750	\$ -	\$ 263,750
Transfer In-System Development Fees	830,976	830,976	-	957,860
Transfer In-Sewer Impact Fees	846,550	846,550	-	846,550
ASADRA Loan Proceeds	2,998,000	-	-	2,998,000
Interest	-	92,633	(92,633)	-
Total Revenues	\$ 4,939,276	\$ 2,033,909	\$ (92,633)	\$ 5,066,160

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 2023-2024 Project Authorization	Transactions Through March 2024	Balance FY 2023-2024	FY 2024-2025 Project Authorization
Construction	\$ 760,000	\$ -	\$ 760,000	\$ 4,476,407
Total Expenditures	\$ 760,000	\$ -	\$ 760,000	\$ 4,476,407

Revenues by Type	FY 2023-2024 Project Authorization	Transactions Through March 2024	Balance FY 2023-2024	FY 2024-2025 Project Authorization
Interest	\$ 10,000	\$ 88,007	\$ (78,007)	\$ 10,000
Transfer In-Utility Fund	750,000	750,000	-	3,000,000
Transfer In - System Development Fees	-	-	-	271,765
Transfer In-CPF PennPeeDee WL	-	-	-	1,194,642
Total Revenues	\$ 760,000	\$ 838,007	\$ (78,007)	\$ 4,476,407

**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 2023-2024 Project Authorization	Transactions Through March 2024	Balance FY 2023-2024	FY 2024-2025 Project Authorization
Construction	\$ 2,361,908	\$ 1,664,342	\$ 697,566	\$ 2,952,019
Sewer Rehab Grant Expense	4,999,950	797,927	4,202,023	4,999,950
Total Expenditures	\$ 7,361,858	\$ 2,462,269	\$ 4,899,589	\$ 7,951,969

Revenues by Type	FY 2023-2024 Project Authorization	Transactions Through March 2024	Balance FY 2023-2024	FY 2024-2025 Project Authorization
Interest	\$ -	\$ 56,619	\$ (56,619)	\$ -
Transfer In - System Development Fees	275,548	275,548	-	485,659
Transfer In-Utility Fund	2,086,360	2,086,360	-	2,466,360
Grant Proceeds	4,999,950	-	4,999,950	4,999,950
Total Revenues	\$ 7,361,858	\$ 2,418,527	\$ 4,943,331	\$ 7,951,969

**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 2023-2024 Project Authorization	Transactions Through March 2024	Balance FY 2023-2024	FY 2024-2025 Project Authorization
Construction	\$ 5,536,186	\$ 2,427,632	\$ 3,108,554	\$ 6,294,341
Total Expenditures	\$ 5,536,186	\$ 2,427,632	\$ 3,108,554	\$ 6,294,341

Revenues by Type	FY 2023-2024 Project Authorization	Transactions Through March 2024	Balance FY 2023-2024	FY 2024-2025 Project Authorization
Interest	\$ 21,600	\$ 212,698	\$ (191,098)	\$ 21,600
Transfer In-CP Water Distribution	1,212,000	1,212,000	-	1,212,000
Transfer In- System Development Fees	1,372,405	1,372,405	-	2,130,560
Transfer In-Utility Fund	2,930,181	2,930,181	-	2,930,181
Total Revenues	\$ 5,536,186	\$ 5,727,284	\$ (191,098)	\$ 6,294,341

**NCDOT WATERLINE RELOCATION
Fund 67**

The NCDOT Waterline Relocation Fund for the purpose of funding the Town's 25% match required by NC General Statute for relocation of the Town's utilities in addition to betterment costs to upgrade the water transmission main associated with NCDOT's U-5814 and U-5815 roadway project. The project budget was adopted in fiscal year 2023-2024 and was funded by the Utility Fund.

Expenditures by Type	FY 2023-2024 Project Authorization	Transactions Through March 2024	Balance FY 2023-2024	FY 2024-2025 Project Authorization
Construction	\$ 2,000,000	\$ -	\$ 2,000,000	\$ 2,000,000
Total Expenditures	\$ 2,000,000	\$ -	\$ 2,000,000	\$ 2,000,000

Revenues by Type	FY 2023-2024 Project Authorization	Transactions Through March 2024	Balance FY 2023-2024	FY 2024-2025 Project Authorization
Interest	\$ -	\$ 62,564	\$ (62,564)	\$ -
Transfer In-Utility Fund	2,000,000	2,000,000	-	2,000,000
Total Revenues	\$ 2,000,000	\$ 2,062,564	\$ (62,564)	\$ 2,000,000

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 2023-2024 Project Authorization	Transactions Through March 2024	Balance FY 2023-2024	FY 2024-2025 Project Authorization
Construction	\$ 1,227,000	\$ 772,629	\$ 454,371	\$ 1,227,000
Total Expenditures	\$ 1,227,000	\$ 772,629	\$ 454,371	\$ 1,227,000

Revenues by Type	FY 2023-2024 Project Authorization	Transactions Through March 2024	Balance FY 2023-2024	FY 2024-2025 Project Authorization
Interest	\$ -	\$ 40,562	\$ (40,562)	\$ -
Transfer In - Sewer Improvement Fund	477,000	477,000	-	477,000
Transfer In-Utility Fund	750,000	750,000	-	750,000
Total Revenues	\$ 1,227,000	\$ 1,267,562	\$ (40,562)	\$ 1,227,000

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 2023-2024 Project Authorization	Transactions Through March 2024	Balance FY 2023-2024	FY 2024-2025 Project Authorization
Construction	\$ 605,982	\$ 7,600	\$ 598,382	\$ 805,982
Total Expenditures	\$ 605,982	\$ 7,600	\$ 598,382	\$ 805,982

Revenues by Type	FY 2023-2024 Project Authorization	Transactions Through March 2024	Balance FY 2023-2024	FY 2024-2025 Project Authorization
Interest	\$ -	\$ 74,485	\$ (74,485)	\$ -
Transfer In-W/S Improvement - Water	471,398	471,398	-	471,398
Transfer In - Utility Fund Water	130,000	130,000	-	330,000
Transfer In - SFR ARPA Water	4,584	4,584	-	4,584
			-	-
Total Revenues	\$ 605,982	\$ 680,467	\$ (74,485)	\$ 805,982

**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 2023-2024 Project Authorization	Transactions Through March 2024	Balance FY 2023-2024	FY 2024-2025 Project Authorization
Construction	\$ 574,018	\$ 82,675	\$ 491,343	\$ 699,018
Total Expenditures	\$ 574,018	\$ 82,675	\$ 491,343	\$ 699,018

Revenues by Type	FY 2023-2024 Project Authorization	Transactions Through March 2024	Balance FY 2023-2024	FY 2024-2025 Project Authorization
Interest	\$ -	\$ -	\$ -	\$ -
Transfer In W/S Improvement Sewer	499,018	-	499,018	499,018
Transfer In-Utility Fund Sewer	75,000	-	75,000	200,000
Total Revenues	\$ 574,018	\$ -	\$ 574,018	\$ 699,018

**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 2023-2024 Project Authorization	Transactions Through March 2024	Balance FY 2023-2024	FY 2024-2025 Project Authorization
Design & Construction	\$ 160,438	\$ -	\$ 160,438	\$ 160,438
Total Expenditures	\$ 160,438	\$ -	\$ 160,438	\$ 160,438

Revenues by Type	FY 2023-2024 Project Authorization	Transactions Through March 2024	Balance FY 2023-2024	FY 2024-2025 Project Authorization
Interest	\$ -	\$ 11,702	\$ (11,702)	\$ -
Transfer In-Impact Fees	160,438	160,438	-	160,438
Total Revenues	\$ 160,438	\$ 172,140	\$ (11,702)	\$ 160,438

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.

Revenue/Grant Project Fund - Established to account for funding, expenditures and reporting of funds related to the AIA Grants for the Water & Sewer Asset Inventory and Assessment Study.

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 2023-2024 Project Authorization	Transactions Through March 2024	Balance FY 2023-2024	FY 2024-2025 Project Authorization
Reserved for Future Expense	\$ 115,000	\$ -	\$ 115,000	\$ 130,000
Total Expenditures	\$ 115,000	\$ -	\$ 115,000	\$ 130,000

Revenues by Type	FY 2023-2024 Project Authorization	Transactions Through March 2024	Balance FY 2023-2024	FY 2024-2025 Project Authorization
Interest	\$ 20,000	\$ 21,183	\$ (1,183)	\$ 35,000
Sale of Plots	95,000	86,990	8,010	95,000
Total Revenues	\$ 115,000	\$ 108,173	\$ 6,827	\$ 130,000

**AIA Water & Sewer Grant
Fund 25**

The AIA Water & Sewer Grant Fund was established to accept the award funds from the federal American Rescue Plan Act grants by the NC Department of Environmental Quality Division of Water Infrastructure. The Town was awarded two grants, one for a Water system inventory & assessment and the second for a Wastwater system inventory & assessment. The fund will allow for tracking of funds to comply with ARPA reporting requirements.

Expenditures by Type	FY 2023-2024 Project Authorization	Transactions Through March 2024	Balance FY 2023-2024	FY 2024-2025 Project Authorization
Engineering & Admin - Water	\$ 200,000	\$ 16,123	\$ 183,877	\$ 200,000
Engineering & Admin - Sewer	200,000	16,200	183,800	200,000
Total Expenditures	\$ 400,000	\$ 32,323	\$ 367,677	\$ 400,000

Revenues by Type	FY 2023-2024 Project Authorization	Transactions Through March 2024	Balance FY 2023-2024	FY 2024-2025 Project Authorization
ARPA Grant Proceeds - Water	\$ 200,000	\$ -	\$ 200,000	\$ 200,000
ARPA Grant Proceeds - Sewer	200,000	-	200,000	200,000
			-	
Total Revenues	\$ 400,000	\$ -	\$ 400,000	\$ 400,000

**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 2023-2024 Project Authorization	Transactions Through March 2024	Balance FY 2023-2024	FY 2024-2025 Project Authorization
Future Parkway Expenses	\$ 260,727	\$ 1,250	\$ 259,477	\$ 456,128
Parkway Acquisition	-	-	-	7,100,000
Principal & Interest Payments	-	-	-	240,008
Collection Fees	3,971	3,971	-	10,602
Total Expenditures	\$ 264,698	\$ 5,221	\$ 259,477	\$ 7,806,738

Revenues by Type	FY 2023-2024 Project Authorization	Transactions Through March 2024	Balance FY 2023-2024	FY 2024-2025 Project Authorization
Interest	-	\$ 4,201	\$ (4,201)	-
Installment Financing Proceeds	-	-	-	7,100,000
2022 MSD Taxes Revenue	68,849	68,849	-	68,849
2023 MSD Taxes Revenue	195,849	195,849	-	195,849
2024 MSD Taxes Revenue	-	-	-	442,040
Total Revenues	\$ 264,698	\$ 268,899	\$ (4,201)	\$ 7,806,738

**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 2023-2024 Project Authorization	Transactions Through March 2024	Balance FY 2023-2024	FY 2024-2025 Project Authorization
Available for Future Capital Improv - Water	\$ -	\$ -	\$ -	\$ -
Transfer to Penn/Pee Dee Road	1,252,869	1,252,869	-	1,252,869
Transfer to Water Treatment Modernization	1,372,405	1,372,405	-	2,130,560
Transfer to North Pressure Zone	-	-	-	271,765
Transfer to East Morganton Road	175,928	175,928	-	175,928
Total Expenditures	\$ 2,801,202	\$ 2,801,202	\$ -	\$ 3,831,122

Revenues by Type	FY 2023-2024 Project Authorization	Transactions Through March 2024	Balance FY 2023-2024	FY 2024-2025 Project Authorization
System Development Fees - Water	\$ 2,801,202	\$ 3,749,480	\$ (948,278)	\$ 3,831,122
Interest	-	56,665	(56,665)	-
Total Revenues	\$ 2,801,202	\$ 3,806,145	\$ (1,004,943)	\$ 3,831,122

**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 2023-2024 Project Authorization	Transactions Through March 2024	Balance FY 2023-2024	FY 2024-2025 Project Authorization
Transfer to Capital Improvements - Sewer	\$ -	\$ -	\$ -	\$ -
Transfer to Sanitary Sewer	275,548	275,548	-	485,659
Transfer to Warrior Woods	830,976	830,976	-	957,860
Total Expenditures	\$ 1,106,524	\$ 1,106,524	\$ -	\$ 1,443,519

Revenues by Type	FY 2023-2024 Project Authorization	Transactions Through March 2024	Balance FY 2023-2024	FY 2024-2025 Project Authorization
System Development Fees - Sewer	\$ 1,106,524	\$ 1,444,166	\$ (337,642)	\$ 1,443,519
Interest	-	22,727	(22,727)	-
Total Revenues	\$ 1,106,524	\$ 1,466,893	\$ (360,369)	\$ 1,443,519

DEBT SERVICE

The Town does not have any outstanding general obligation bonds as of 06/30/24 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, 2023 is shown in the following table.

Assessed Valuations		\$ 3,084,716,735
Debt Limit 8% of assessed valuations		\$ 246,777,339
Amount of debt applicable to debt limit:		
Outstanding debt evidenced by bonds	-	
Unissued bonds authorized by existing orders	-	
Outstanding debt not evidenced by bonds:		
Installment financing	<u>5,642,786</u>	
Total	5,642,786	
Less deduction allowed by G.S. 159.55(a)(2) and G.S. 159.55(b)-Utility debt		-
Net Debt	<u>5,642,786</u>	
LEGAL DEBT MARGIN		<u>\$ 241,134,553</u>

The Town has installment financing outstanding debt principal totaling \$4,271,879 as of 06/30/24. The outstanding amount represents the financing of the Pierce Fire Pumper vehicle in 2020, the financing of the Public Works Annex Campus remodel in 2021, the financing of leases and subscription-based information technology arrangements 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>

Installment Financing

Pierce Fire Pumper Truck due semi-annually to 2025; interest at 1.91%

FY 2024-2025	\$ 134,989	\$ 1,937	\$ 136,926
Total	<u>\$ 134,989</u>	<u>\$ 1,938</u>	<u>\$ 136,927</u>

Subscription Technology Arrangements, terms vary; interest rates vary

FY 2024-2025	\$ 161,930	\$ 6,197	\$ 168,127
FY 2025-2026	62,807	3,157	65,964
FY 2026-2027	32,390	1,176	33,566
Total	<u>\$ 257,127</u>	<u>\$ 10,530</u>	<u>\$ 267,657</u>

Fire Sub-Station, reissued 2021, due semi-annually to 2033; interest at 2.06%

FY 2024-2025	\$ 348,543	\$ 62,825	\$ 411,368
FY 2025-2026	348,543	55,645	404,188
FY 2026-2027	348,543	48,465	397,008
FY 2027-2033	2,091,260	140,010	2,231,270
Total	<u>\$ 3,136,889</u>	<u>\$ 306,945</u>	<u>\$ 3,443,834</u>

Installment Financing (continued)

	Principal	Interest	Total
Public Works Annex Campus Remodel to 2036; interest at 1.91%			
FY 2024-2025	\$ 83,333	\$ 18,702	\$ 102,035
FY 2025-2026	83,333	17,110	100,443
FY 2026-2027	83,333	15,519	98,852
FY 2027-2036	750,000	68,044	818,044
Total	<u>\$ 999,999</u>	<u>\$ 119,375</u>	<u>\$ 1,119,374</u>

Lease agreements, terms vary;
interest rates vary

FY 2024-2025	\$ 31,399	\$ 2,601	\$ 34,000
FY 2025-2026	32,319	1,681	34,000
FY 2026-2027	26,067	733	26,800
FY 2027-2028	4,962	38	5,000
Total	<u>\$ 94,747</u>	<u>\$ 5,053</u>	<u>\$ 99,800</u>



Southern
Pines NORTH
CAROLINA

FY 2024-25 Vehicle Replacements

GENERAL FUND

Fund	Department Name	Department Code	TOSP Equipment/ Vehicle Number	Equipment/ Vehicle Model Year	Description
General	Fire Dept	530	813	2005	HME ENGINE
General	Fire Dept	530	81	2006	LADDER TRUCK
General	Police Dept	511	8614	2014	Chevrolet Caprice
General	Police Dept	511	8625	2015	Chevrolet Tahoe
General	Buildings & Grounds	640	932	2009	kubota Tractor
General	Buildings & Grounds	640	931	2008	John Deere Gator
General	Buildings & Grounds	640	954	2017	Hustlet Mower
General	Buildings & Grounds	640	957	2018	Hustler Mower
General	Streets & Right of way	560	618	2014	Freightliner Sweeper
General	Streets & Right of way	560	NEW		Material buggy Toro 2500 TS
General	Streets & Right of way	560	NEW		Fecon Head for Mower Max

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	510	2007	CCTV VEHICLE & EQUIPMENT

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	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	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
Enterprise	Sewer Dept	740	55	2014	Ford F450

Complete Fleet List					
GENERAL FUND					
Fund	Department Name	Department Code	TOSP Equipment/ Vehicle	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-Patrol	511	8530	2023	Dodge Durango
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	Fire	530	8100	2023	Chevrolet Tahoe
General	Fire	530	8200	2023	Chevrolet Tahoe
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	Chevrolet 2500 Pickup
General	Streets & Right-of-Way	560	990	2018	Chevrolet 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	Chevrolet 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	Enviromental Service	565	70	2001	Ford Ranger
General	Enviromental Service	565	67	2009	Chevrolet 1500 Pickup
General	Enviromental Service	565	8201	2014	Chevrolet Tahoe
General	Public Works Administration	565	12	2019	Toyota Tacoma
General	Enviromental Service	565	20	2024	Pac Mac
General	Enviromental Service	565	21	2024	Pac Mac
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	Chevrolet 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	Chevrolet Pickup
General	Recreation & Parks	620	918	2021	Hustler Mower
General	Recreation & Parks	620	37	2021	Chevrolet 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
General	Buildings & Grounds	640	912	2023	CMC Manlift
General	Buildings & Grounds	640	40	2024	Cheverlote 2500

ENTERPRISE FUND					
Fund	Department Name	Department Code	TOSP Equipment/ Vehicle Number	Equipment/ Vehicle Model Year	Description
Enterprise					
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 1st and ends June 30th.

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

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

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

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

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

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

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

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

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

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

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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