

# FY 25-26 Budget

July 1, 2025 to June 30, 2026  
Adopted June 10, 2025



**Southern  
Pines**

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NORTH CAROLINA



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

**TOWN OF SOUTHERN PINES  
2025-2026 ANNUAL BUDGET**

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**Taylor Clement**  
Mayor



**Bill Pate**  
Mayor Pro-Tem



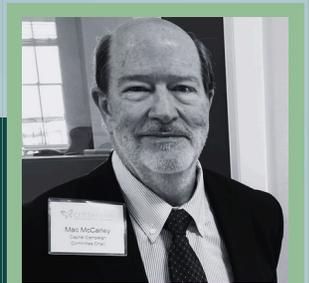
**Brandon Goodman**  
Councilmember



**Debra Gray**  
Councilmember



**Ann Petersen**  
Councilmember



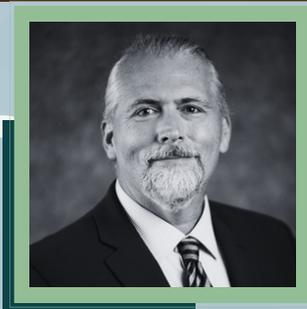
**Mac McCarley**  
Town Attorney



# Senior Leadership Team



**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



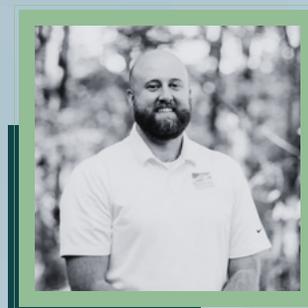
**Amanda Brown**  
Library Director



**Cory Albers**  
Asst. Public Works  
Director



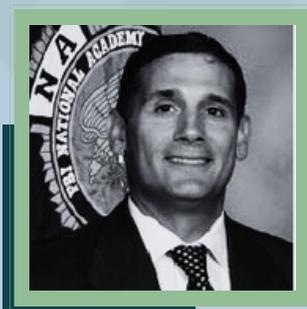
**Tess Brubaker-Speis**  
Finance Director



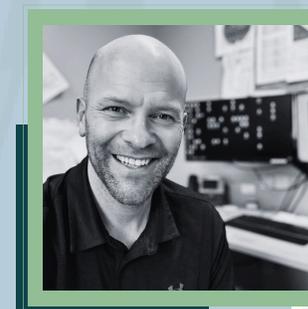
**Greg Thompson**  
Parks & Recreation  
Director



**James Michel**  
Asst. PW Director &  
Town Engineer



**Nick Polidori**  
Police Chief



**BJ Grieve**  
Planning Director

May 1, 2025



# Southern Pines

NORTH CAROLINA

# FY 25-26 DRAFT BUDGET

## Executive Summary

by Town Manager Reagan Parsons, ICMA-CM

- \$32.7M draft budget for the General Fund.
- \$11.9M draft budget for the Utility Fund.
- All existing services are maintained.



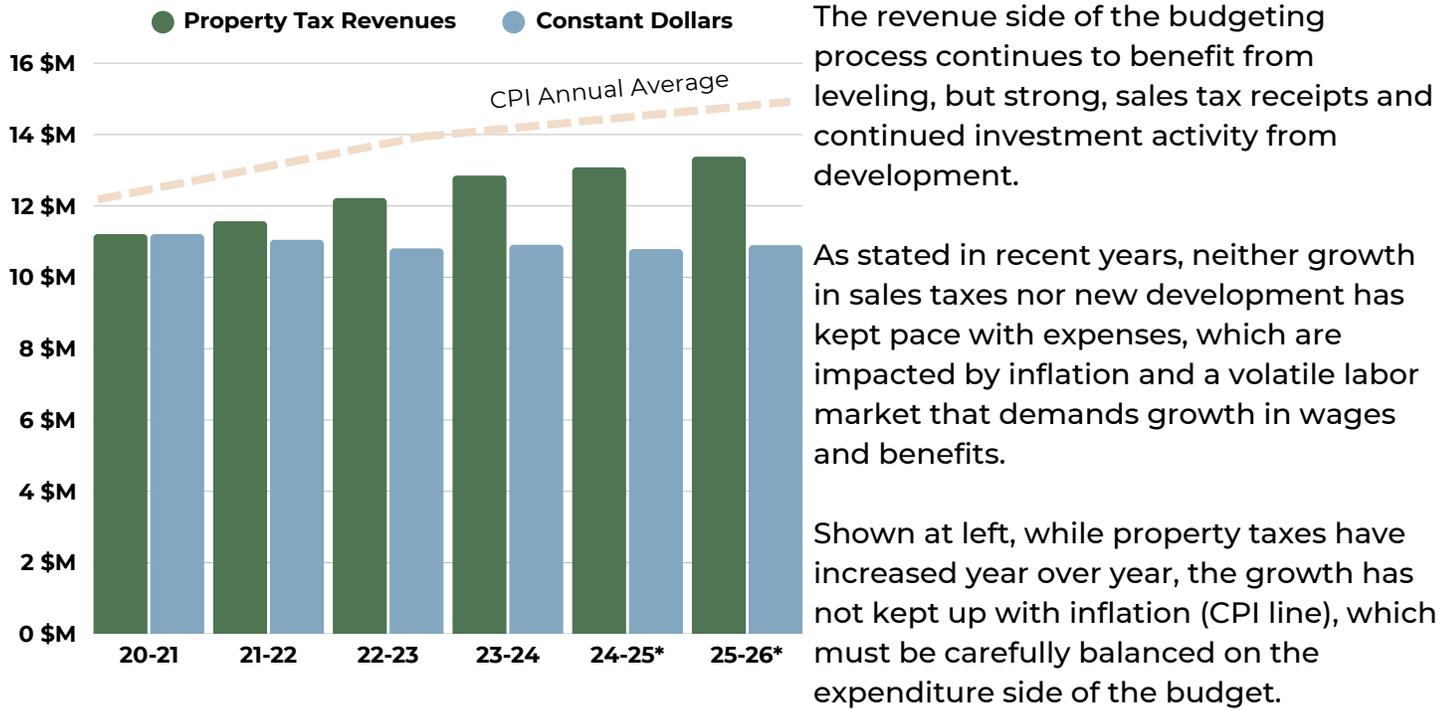
- The property tax rate is proposed to remain at \$0.29.
- Property taxes are forecasted at \$13.4M or just under half of General Fund revenues.
- We project about \$6.13M in sales taxes. These 2 revenue sources account for 70% of General Fund revenues.

*Note:* The May 1, 2025 Executive Summary is an overview of the draft budget that has been prepared for public review and consideration by the Town Council. Any changes to the budget that result from public hearings or final Council review are *not* reflected in this summary.

# Introduction

The draft Town of Southern Pines Fiscal Year 2026 (FY 26) budget has been developed with a continued focus on supporting a wide array of high-quality services, providing for the safety and security of the community, and carrying out our plans and capital investments that have been determined through community input and feedback involving multiple outreach efforts.

Our proposed 29-cent ad valorem (property tax) rate—paired with a Moore County rate anticipated to dip below 30 cents—positions our increasingly recognized and vibrant community as one of the best values among North Carolina’s most sought-after locations.



Municipal operations experience the same challenges with fuel, energy, and day-to-day expenses just as the common household does, only on a much larger and extensive level. The cost of constructing and maintaining the infrastructure and facilities needed to deliver public services continues to rise—outpacing even typical consumer goods—as both materials and skilled labor remain ongoing challenges.

With near-daily shifts in tariffs and widespread disaster recovery efforts—particularly in North Carolina following Hurricane Helene—the current environment for contractors and materials remains highly volatile. Perhaps more so than at any point in modern history, aside from the uncertainty of the COVID pandemic, this volatility means that project estimates included in the budget at June 2025 adoption may require significant adjustment when implemented.

To sustain the exceptional services our citizens expect—services that rely on trained, dedicated employees, reliable equipment, and functional facilities—the FY26 budget includes a 2.5% pay scale adjustment for all year-round staff. It also provides continued funding for the merit program introduced in 2024. The Town’s ability to deliver high-quality, desirable services depends heavily on remaining a competitive employer of choice, capable of both attracting and retaining top talent.

## Fees for Services

Through our Environmental Services division, we completed our first full year of service collecting yard debris, bulk items, and white goods. We have maintained a consistent schedule of yard debris collection twice a month. We also collected nearly double the 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.

The budget includes funding for the Town's yard debris and bulk collection and for year two of the Meridian Waste contract for garbage and recycling. To support these services, the waste collection and disposal fee will increase for all customers effective July 1. For residential homes, the monthly fee will change from \$21.00 to \$25.25 to cover weekly curbside garbage collection and yard debris collection twice a month (plus white goods & bulk items, as needed). Even with this increase, the Town will continue subsidizing approximately 25% of residential expenses.

Commercial customers will pay \$27.50/month for collection & disposal of one garbage cart (and may opt in for a second cart for an additional \$8).

The monthly subscription fee for recycling will remain at \$10 and includes collection every two weeks via a 95-gallon cart. Launched January 2025, this "opt-in" program has been highly successful, with participation exceeding expectations. As of late April, over 2,050 residential and commercial customers had subscribed.

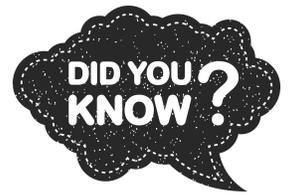
There are no other General Fund fee increases proposed at this time.

## Private Investment

We're fortunate that private investment continues to remain strong in Southern Pines. Pinehurst Surgical, in association with FirstHealth of the Carolinas, has begun construction on a surgical center within the Morganton Park North medical complex. Sandhills Pediatrics is now operating at its new location, and a number of multi-family projects are in varying stages of construction.

Target, Home Goods, and other retailers in Morganton Park South opened in the fall of 2024. BJ's Wholesale Club followed in early 2025 and the gas station and Starbucks associated with that project are finishing construction. Nearby, a Whataburger franchise will soon break ground along the new extension of Southern Rd.

Parcels located within the new Provision ACE Hardware development will house an expanded ABC store and warehouse in addition to a small strip center. A small "last-mile" Amazon distribution center is scheduled to break ground in the Corporate Park off Air Tool Dr. The New York Place mixed-use development should begin construction in the coming year, and infill residential development can be seen both downtown and in established subdivisions. Our planning department continues to receive a steady stream of inquiries and conceptual plans from investors interested in Southern Pines.



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

Next year, we expect to collect about half a ton of yard debris on average from every home — that's the weight of a grand piano, a fully loaded vending machine, or a full-grown polar bear — or about 3,400 tons total.



## A Look Back at FY 24-25

Town staff and officials have made meaningful progress over the past year in advancing Town priorities across infrastructure, community services, employee development, and operational efficiency. These efforts continue to strengthen Southern Pines' reputation as a vibrant, resilient, and desirable place to live and work.

Several significant projects were completed this year to expand recreational opportunities for residents and visitors. The Town partnered with Skaters for Moore to open the Elaine T. Baillie Skatepark at Memorial Park, contributing \$50,000 toward construction, taking on maintenance, and updating Town codes to better support skateboard transportation. The Dream Court at Pool Park was also completed, adding a unique play space for the community. In addition, the Town amended codes to allow off-premises alcohol sales at the Farmers Market in order to welcome local producers and adopted key Phase 1 recommendations from the Comprehensive Plan to guide future growth.

Internally, the Town focused heavily on employee engagement and development. Administration staff led the creation of *The TOSP Playbook*, providing staff with a comprehensive resource for Town processes and culture. Employees participated in a wide range of training opportunities, from leadership development and generational diversity to customer service and safety. Semi-annual new employee bus tours were relaunched with a newly trained group of Town ambassadors, strengthening early engagement and knowledge of Town operations.

HR modernized several core functions by transitioning to a new applicant tracking system, revamping new hire orientation, and implementing a more structured exit interview process. In preparation for the FY26 benefits launch, HR also secured a new health insurance option with an HSA and is rolling out wellness initiatives starting with baseline biometric screenings.

Our Finance department advanced internal improvements by assisting with the implementation of a new Business Travel and Per Diem policy and updating financial reporting practices to comply with GASB Statement No. 101 regarding compensated absences.

Technology upgrades further improved service delivery. The Town automated the purchase order system, implemented the Cartegraph Work and Asset Management System, and completed critical upgrades to its enterprise phone system, GIS infrastructure, and cybersecurity protocols. Successful audits for disaster recovery and regulatory compliance reinforced operational resilience.



Public safety remained a top priority. Our Police Department sustained its national accreditation with Excellence from CALEA, implemented an effective recruitment and retention strategy, and maintained a strong presence in community policing despite increased calls for service. Our Fire department saved nearly \$37 million in property in 2024 and hired our first Fire and Life Safety Education Specialist to expand public outreach. I'm proud that we were able to send both police and fire teams to Western North Carolina following Hurricane Helene. Our employees assisted with disaster recovery, security, traffic control, wildfire suppression, and delivered critical supplies and safety equipment.

Environmental Services & Utility Billing successfully launched the "opt-in" recycling program in January 2025, surpassing participation expectations. Solid waste services transitioned smoothly to a new contractor, while our new in-house services for yard debris, bulk item collection, and cart management continued to deliver improved quality of service.

Our Streets team resurfaced over three miles of Town roads, paved the dirt section of SE Broad Street, and installed new wayfinding signs to support better navigation and aesthetics throughout the community.

The Planning Department oversaw compliance for major commercial projects such as Morganton Park South, launched the Pinedene Design Guide for Old US-1, and advanced workforce housing strategies as part of Comprehensive Plan Phase 2. Our Inspections team completed the various inspections required to issue Certificates of Occupancy for over 300 residential & commercial projects, while staff also obtained additional critical certifications.

The Library expanded its role in community support, increasing digital literacy programs for older adults, promoting adult literacy, and coordinating efforts to assist vulnerable populations through partnerships with local nonprofits and agencies. Parks and Recreation also enhanced community outreach and quality of life, welcoming over 1,500 registrants to summer camps and drawing approximately 6,500 participants to events like BooFest & AutumnFest.

Our Facilities and Fleet teams completed critical repairs and upgrades at key Town buildings, while maintaining over 350 vehicles and equipment essential to service delivery. Our Utilities team ensured reliable, high-quality water and sewer services for more than 35,000 people, maintaining full regulatory compliance, completing over 1,600 work activities, and supporting the daily needs of our residents, businesses, and visitors. They also partner with our streets division on annual resurfacing projects, completing major repairs to sewer mains, manholes, and services. The Billing & Collections team supports their efforts by reading meters, producing accurate billing, and then processing payments. They also registered over 2,000 customers for the new recycling program, updated online forms, and even swiftly intercepted counterfeit money to protect Town resources.

Southern Pines is the **only law enforcement agency in Moore County to be nationally accredited with Excellence** by CALEA.

The National Arbor Day Foundation recognized Southern Pines as a **Tree City USA for 45 years in a row**. We celebrated Arbor Day by starting a community orchard at Whitehall.

The Government Officers Finance Association recognized the Town for **Excellence in Financial Reporting** for FY 23-24. Southern Pines has been awarded this distinction for the past 33 years.

**Moore County's tourism industry is ranked #10 in NC for visitor spending**. We are the only county in the top 10 that is not located along the coast or in the mountains.

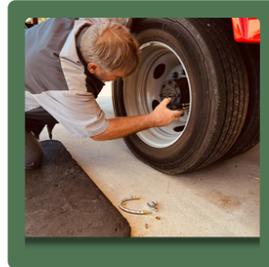
Niche.com ranks Southern Pines in the **top 10% for places to retire in North Carolina and in the top 5% across the U.S.**

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 FY 25-26 General Fund Budget...

- Maintains all existing services.
- 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  
\$404k

Community Development Building  
\$67k

SBITA Installments  
\$307.5k

## CAPITAL FUND TRANSFERS

Street resurfacing & maintenance  
\$1.31M

General Capital Reserve transfer  
\$500k

Fleet facility fund transfer  
\$300k

Sidewalk projects  
\$280k

Facility Modernization transfer  
\$95k

## NEW PROJECTS, ASSETS, AND INITIATIVES

Downtown Tennis Courts LED Lights: \$215k

Safety Barriers projects: \$149k

IT Hardware and Services Renewals: \$142k

Downtown Park Parking Lot project: \$125k

Facilities replacement vehicles: \$110k

Streets Dump Truck: \$100k

Fleet Lifts: \$93k

Pool Park Replacement Irrigation System: \$68k

Police patrol vehicle replacement: \$66k

Downtown Park replacement irrigation system: \$50k

Compensation and Benefits study: \$50k

Environmental Services truck: \$47k

E. New Hampshire Ave. ROW project: \$35k

Skatepark lighting: \$30k

Parks & Grounds ATV replacement: \$25k

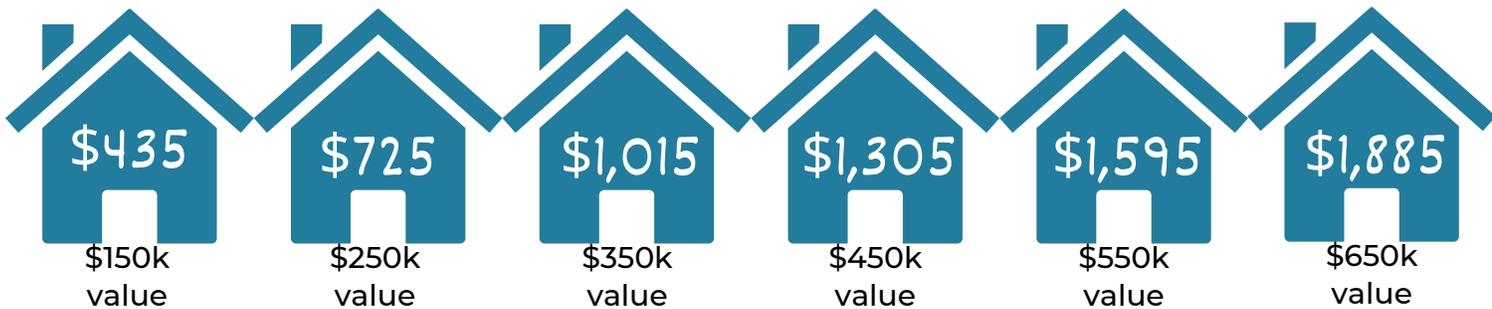
Reservoir Park lighting: \$21k

# General Fund

This FY26 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 \$492,950, according to Moore County assessment data. This means that an owner of such property would pay the Town \$1,429.56 in property taxes in 2025. The average home value increased by approximately \$6,500 from 2024, which is about 1% higher.

$$\left( \frac{\$492,950 \text{ ASSESSED VALUE}}{100} \right) \text{ ( ) } \$4,929.50 \times 0.29 \text{ TAX RATE ( ) } = \$1,429.56 \text{ OWED TO TOSP}$$

## Estimated TOSP property tax bills with a 29-cent rate



We project that the Town will collect about \$1.3M in additional revenues in the FY 26 General Fund compared to the amended FY 25 budget. This overall increase of \$1,336,374 can be attributed in large part to:

- A continued growth trend in recent years for sales tax, positively impacting the three-year rolling average.
- An increase in property tax receipts based on a higher ad valorem tax base, applying a 99% collection rate again.
- Increased ABC (Alcohol Beverage Control) receipts
- Increased customer fees for solid waste and permits.

While revenues are growing, we’re also seeing increases in operating expenditures of about \$1.41M compared to the amended FY 25 budget. Notable factors contributing to this total increase of \$1,408,088 (before transfers) include:

- Mandated increases from the State to employer-provided pension payments
- A 2.5% market adjustment to employee salaries and a merit pool of 4%
- A 12% increase in major medical insurance premiums.
- A number of sizable Parks projects involving lighting and irrigation
- Increases in Environmental Services expenses (offset by rate increase and Recycling subscriptions)

The draft FY26 budget will result in an “available fund balance” of just under \$650k as of June 30, 2026. 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 \$648,178 is over and above the locally mandated 25% that will remain in the “rainy day” fund.

## Utility Fund

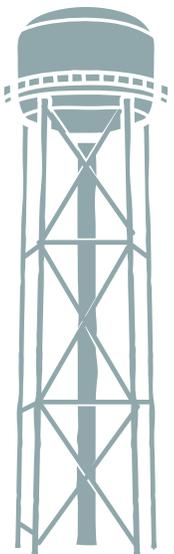
Southern Pines owns and operates a water and sewer utility system which includes a water treatment plant that provides safe drinking water to over 10,000 connections. The Town also collects wastewater from over 6,700 sanitary sewer connections. The wastewater is distributed to the Moore County Water Pollution Control Plant in Addor 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 26 budget for the utility fund represents a continued conservative fiscal approach. The draft budget has been modeled on 2% rate increases that will go into effect on July 1, 2025 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 \$1.5M over the FY25 budget from the rate increase and a growing customer base.

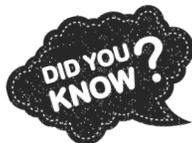
Water and sewer customer fees are made up of two parts: a fixed monthly availability fee and a variable consumption fee based on usage. The availability fee helps maintain critical infrastructure and ensures service is ready when needed. Effective July 1, the combined monthly availability rate will be \$22.90 (\$15.06 for water + \$7.83 for sewer), an increase of \$0.45 from the previous year. Consumption charges will also rise by 2%, adding \$0.08 for water and \$0.15 per for sewer for every 1,000 gallons used. For the average household that uses 5,000 gallons per month, the total increase will be approximately \$1.60 per month—or \$19.20 annually—for the changes to both the availability and consumption fees.

Overall, Operations and Maintenance expenditures are projected to increase \$534,040. This is largely due to increased wastewater treatment costs tied to growth and the indirect expense line item in the General Fund to support financial, IT, and administrative oversight of the Enterprise activity. Debt service payments in FY25 will total \$261k. This represents 33% of the loan payment for the Community Development Building, which the utility department shares with other Town departments. It also includes P&I payments for a project to relocate the Warrior Woods Lift Station which was funded by a State Revolving Loan Fund.



### 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 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!



## 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 2% rate increase will 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. We annually set our rates in compliance with 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. Active funding from outside sources includes \$3M from the State Revolving Loan Fund for the Warrior Woods lift station and a \$5M dollar grant through the NC State Revolving Funds program, funded by the American Rescue Plan Act (ARPA), for important sewer rehabilitation projects.

The following transfers are planned for water & sewer projects:

- Sanitary Sewer Modernization: \$331,497 in SDF transfers + \$600,000 in retained earnings. We are actively addressing aging sewer lines that have breaks and blockages. We originally had a 10-year timeframe planned for these various projects, but the \$5M ARPA grant has allowed us to significantly expedite this work. These transfers will support this work.
- North Pressure Zone Project: \$449,298 in SDF transfers. We have been working on the engineering to create an additional pressure zone in the northern parts of town to improve low flow conditions. We anticipate construction in the near future.
- Warrior Woods Lift Station: \$82,874 in SDF transfers.
- Water Plant Modernization: \$399,103 in SDF transfers + \$675,200 from retained earnings.

## Community Investments: Other Capital Project Funds (CPF)

The final area of significance in the draft budget is the Town's Capital Project Funds (CPF). Proposed transfers include:

- Sidewalks: \$280,000. 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 \$65,000 in revenues from this fee in FY 26, all dedicated to sidewalk projects. The \$280,000 transfer will support this project in addition to improving right-of-way along a block of SW Broad Street
- Fleet Management Facility: \$300,000. We plan to create a new CPF for a pending new Fleet Management Facility. The initial transfer of \$300,000 will be used for planning and design.
- Paving: \$1,305,630. This will be appropriated toward the 2026 annual resurfacing program.
- Facility Modernization Fund: \$95,000. This will be used toward a roof replacement for the Administration building.

# Final Thoughts

This budget proposal has again been developed under the leadership and guidance of our Town Council with an enormous amount of data and input from our excellent Town staff dedicated to implementing policy and serving the community. It is with sincere respect for the community, its citizens, and all who make Southern Pines an exceptional place to reside and do business that the Administration submits this FY26 Budget to Town Council for consideration and adoption.

The Town Council, its Boards and Commissions, and Town staff have made the development of this Budget document possible. In particular I wish to thank my Assistant Town Mangers and Finance staff for all of their insight and assistance.

Southern Pines continues to be recognized in regional and national circles for its quality of life and other community assets. Our challenges continue to be around issues of people wanting to be here, temporarily as visitors or permanently as individual or corporate residents. Without question, this reality is preferable to a vast number of alternatives faced in communities across the country. In the face of constant efforts by State officials to limit our authority to plan and protect the quality of life our citizens enjoy, our dedicated elected body and professional staff continue to focus on positive results and outcomes. It is an honor to present the FY26 budget that strives to match revenue sources with desired services and long-term expenditure commitments.

Significant efforts have been made to remain a competitive employer of dedicated and talented staff while retaining an excellent quality of life and ultimately great value for our local residents and investors. It is with great pleasure that I am privileged to submit a budget that is supportive of those priorities.

Respectfully,

Reagan Parsons, ICMA-CM  
Town Manager



## **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 2024 population of 16,896 and is located in Moore County (County) and encompasses 18.49 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 and the Special Revenue Fund.

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

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

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

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

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

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

### **BUDGET CALENDAR**

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 Deputy Finance Director, and then voted upon by the Town Council. If approved, the original budget appropriation is then amended.



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

## **GENERAL FUND SUMMARY**

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

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

## **FUND BALANCE**

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

Key purposes for maintaining fund balance include:

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

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

## REVENUE DEFINITIONS

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

The major revenues by source are as follows:

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

**Other Taxes & Licenses** – Collections of the one percent local options sales tax and one-half percent local option sales taxes (Article 39, 40, and 42) which the State collects on retail sales and is distributed on a per capita and point of delivery basis. The Short-term rental property tax is a tax that is levied on gross receipts derived from the short-term lease or rental of vehicles to the general public. The ABC distribution is a portion of the net operating revenues derived from the operation of the local liquor stores within the Town.

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

**Restricted Intergovernmental** – The Powell Bill Allocation is appropriated by the General Assembly and is distributed to municipalities based on local street miles and population to be earmarked for street construction and maintenance. State Aid Library is financial assistance to local library systems from the Aid to Public Libraries Fund.

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

**Sales and Services** – Library revenue generated through library cards and services. Recreational revenue generated through recreational activities and

charges for rental of Town facilities. The rent category is predominately charges for use of Town facilities and land for communication equipment and fees for long-term rental of Town facilities. Disposal/recycling revenues are amounts charged on Town customer's utility bills for garbage disposal that are paid by the Town to the County for landfill fees as well as the Town paid fee for recycling.

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

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

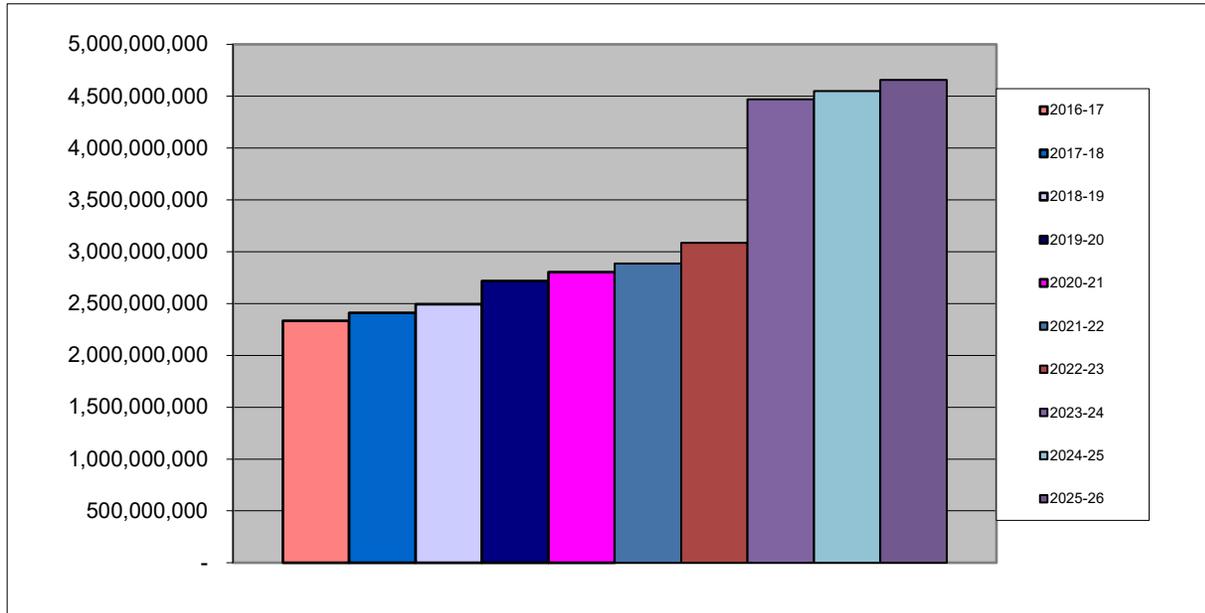
**TOWN OF SOUTHERN PINES**

**PROPERTY TAX RATES  
Last Ten Fiscal Years**

<b><u>Year Ended June 30</u></b>	<b><u>Town of Southern Pines</u></b>
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
2026	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>
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	4,469,444,620	12,961,389	446,944
2024	2024-25	4,550,155,000	13,195,450	455,016
2025	2025-26	4,658,172,148	13,508,699	465,817



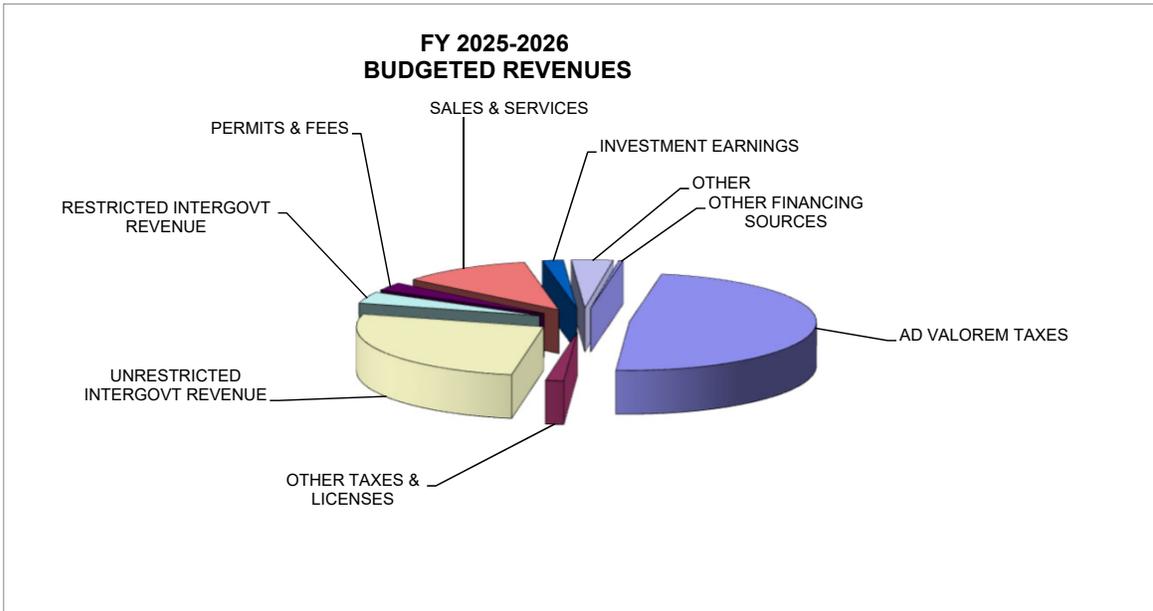
**Southern**  
**Pines** NORTH  
CAROLINA

TOWN OF SOUTHERN PINES  
GENERAL FUND  
BUDGET SUMMARY  
2025-2026

	ACTUAL 2023-2024	BUDGET 2024-2025 as of 03/28/25	EXPECTED REVENUES EXPENDITURES 2024-2025	BUDGET 2025-2026
Available Fund Balance - Beginning	\$ 11,689,353	\$ 11,239,902	\$ 11,239,902	\$ 13,211,270
Total Revenues & Reserve Increases	29,276,317	30,445,735	32,189,494	27,670,460
Total Funds Available	40,965,670	41,685,637	43,429,396	40,881,730
Total Expenditures	24,741,181	28,816,649	27,463,424	30,196,737
Transfers Out to Capital Projects	4,984,587	2,726,702	2,754,702	2,480,630
Available Fund Balance - Ending	\$ 11,239,902	\$ 10,142,286	\$ 13,211,270	8,204,363
Less 3 Months Expenditures				7,549,185
Available Fund Balance - FYE 06/30/26				\$ 655,178

TOWN OF SOUTHERN PINES  
GENERAL FUND  
CONSOLIDATED REVENUE SUMMARY  
2025-2026

	ACTUAL 2020-2021	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	EXPECTED as of 03/28/25	BUDGET 2025-2026	% of Revenue
AD VALOREM TAXES	\$ 11,571,474	\$ 12,224,926	\$ 12,847,195	\$ 13,075,496	\$ 13,075,496	\$ 13,384,612	48.37%
OTHER TAXES & LICENSES	427,808	435,894	446,893	367,050	445,588	434,400	1.57%
UNRESTRICTED INTERGOVT REVENUE	6,946,573	7,530,176	8,051,843	7,049,023	7,544,940	7,328,686	26.49%
RESTRICTED INTERGOVT REVENUE	557,080	562,693	932,628	1,020,457	1,062,807	1,065,138	3.85%
PERMITS & FEES	711,308	950,904	1,111,580	552,500	1,007,823	753,500	2.72%
SALES & SERVICES	1,418,959	1,971,555	2,169,012	2,407,900	2,688,300	3,114,273	11.25%
INVESTMENT EARNINGS	27,348	696,618	982,683	400,000	650,000	500,000	1.81%
OTHER	1,120,286	1,093,668	1,037,587	1,057,107	1,198,338	995,301	3.60%
OTHER FINANCING SOURCES	52,629	4,090,309	290,454	414,153	414,153	94,550	0.34%
	<u>\$ 22,833,465</u>	<u>\$ 29,556,743</u>	<u>\$ 27,869,875</u>	<u>\$ 26,343,686</u>	<u>\$ 28,087,445</u>	<u>\$ 27,670,460</u>	



Town of Southern Pines  
General Fund  
Schedule of Revenues  
2025-2026

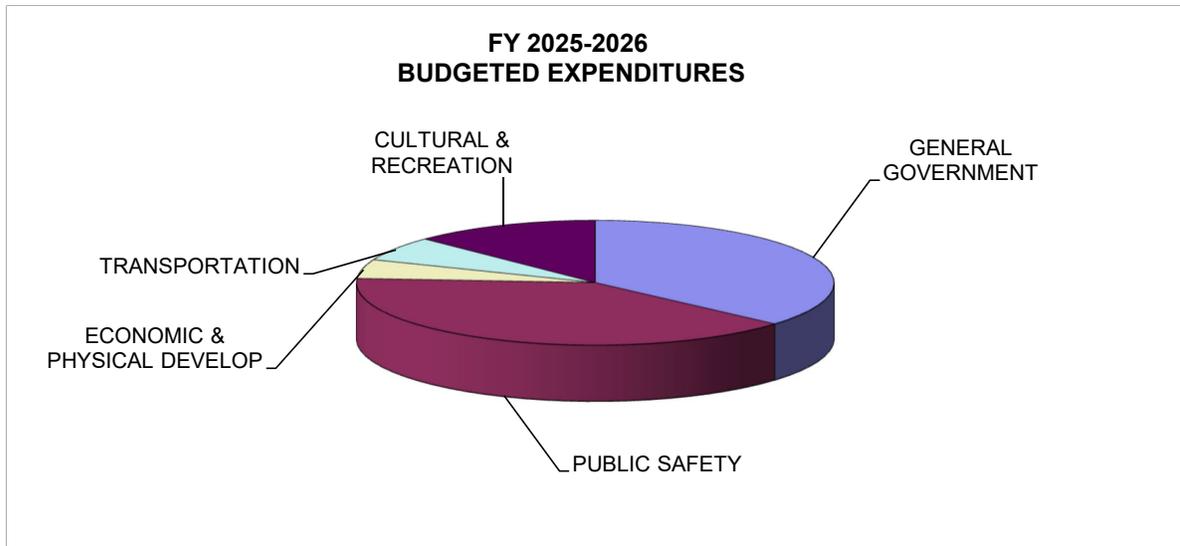
	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025 as of 07/01/24	BUDGET 2024-2025 as of 03/28/25	EXPECTED REVENUES 2024-2025	BUDGET 2025-2026
<b>AD VALOREM TAXES:</b>							
Current	\$ 11,531,201	\$ 12,195,939	\$ 12,826,110	\$ 13,063,496	\$ 13,063,496	\$ 13,063,496	\$ 13,373,612
Delinquent	23,234	12,115	5,994	8,000	8,000	8,000	7,000
Penalties & Interest	17,039	16,872	15,091	4,000	4,000	4,000	4,000
<b>TOTAL AD VALOREM TAXES</b>	<b>11,571,474</b>	<b>12,224,926</b>	<b>12,847,195</b>	<b>13,075,496</b>	<b>13,075,496</b>	<b>13,075,496</b>	<b>13,384,612</b>
<b>OTHER TAXES &amp; LICENSES:</b>							
Short-Term Rental Property Tax	66,444	67,830	81,587	68,000	68,000	85,688	75,000
Solid Waste Disposal Tax	11,716	12,389	12,952	10,500	10,500	12,500	12,000
Privilege/Beer - Wine License	2,715	3,050	3,010	2,400	2,400	2,400	2,400
Alcoholic Beverage Ctrl	284,148	286,565	282,779	225,000	225,000	280,000	280,000
Municipal Vehicle Tax	62,785	66,060	66,565	61,150	61,150	65,000	65,000
<b>TOTAL OTHER TAXES</b>	<b>427,808</b>	<b>435,894</b>	<b>446,893</b>	<b>367,050</b>	<b>367,050</b>	<b>445,588</b>	<b>434,400</b>
<b>UNRESTRICTED INTERGOVT REVENUE:</b>							
Article 39 Sales Tax - 1%	2,268,220	2,471,668	2,688,357	2,349,973	2,349,973	2,481,728	2,476,082
Article 40 Local Sales Tax - 1/2%	1,164,585	1,278,266	1,337,057	1,205,008	1,205,008	1,331,979	1,259,969
Article 42 Local Sales Tax - 1/2%	1,121,405	1,223,297	1,332,902	1,162,996	1,162,996	1,304,603	1,225,868
Article 44 1/2%-Hold Harmless	1,091,738	1,200,409	1,223,153	1,126,046	1,126,046	1,229,130	1,171,767
Beer and Wine Tax	61,941	72,341	80,171	60,000	60,000	62,500	60,000
Video Programming	117,054	146,857	136,851	145,000	145,000	135,000	135,000
Utilities Franchise/Sales	1,121,630	1,137,338	1,253,352	1,000,000	1,000,000	1,000,000	1,000,000
<b>TOTAL UNRESTRICTED INTERGOVERNMENTAL</b>	<b>6,946,573</b>	<b>7,530,176</b>	<b>8,051,843</b>	<b>7,049,023</b>	<b>7,049,023</b>	<b>7,544,940</b>	<b>7,328,686</b>
<b>RESTRICTED INTERGOVT REVENUE:</b>							
Powell Bill Allocation	481,723	484,069	546,561	546,500	546,500	606,431	606,431
State Aid Library	7,241	8,314	9,729	9,000	9,000	10,022	9,000
Library Grants	0	47,604	0	0	0	11,282	0
Recreation Grants	0	6,750	3,750	750	750	2,000	0
FEMA Revenue	0	0	8,892	0	0	0	0
On-Behalf of Pymts. - Fire	13,401	13,456	13,660	0	0	0	0
Fire Grants	44,655	0	326,317	379,207	379,207	354,772	379,207
Planning Grants	0	0	16,250	55,000	55,000	34,500	24,250
Police Grants	10,060	2,500	7,469	0	30,000	43,800	46,250
<b>TOTAL RESTRICTED INTERGOVERNMENTAL</b>	<b>557,080</b>	<b>562,693</b>	<b>932,628</b>	<b>990,457</b>	<b>1,020,457</b>	<b>1,062,807</b>	<b>1,065,138</b>
<b>PERMITS AND FEES:</b>							
Inspections	468,957	740,151	848,694	325,000	325,000	756,223	500,000
Planning	90,658	82,385	76,990	80,000	80,000	90,000	100,000
Homeowner Recovery Fee	2,800	2,860	2,780	2,500	2,500	3,600	3,500
Zoning Fees	17,750	17,900	17,300	20,000	20,000	18,000	20,000
Street Department	50,321	46,776	68,630	60,000	60,000	60,000	60,000
Fire	1,955	650	28	0	0	0	0
Public Works	71,417	48,816	89,381	55,000	55,000	75,000	60,000
Police Department	7,450	11,366	7,777	10,000	10,000	5,000	10,000
<b>TOTAL PERMITS AND FEES</b>	<b>711,308</b>	<b>950,904</b>	<b>1,111,580</b>	<b>552,500</b>	<b>552,500</b>	<b>1,007,823</b>	<b>753,500</b>

Town of Southern Pines  
General Fund  
Schedule of Revenues  
2025-2026

	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025 as of 07/01/24	BUDGET 2024-2025 as of 03/28/25	EXPECTED REVENUES 2024-2025	BUDGET 2025-2026
<b>SALES AND SERVICES:</b>							
Library	\$ 42,230	\$ 48,760	\$ 54,170	\$ 50,000	\$ 50,000	\$ 60,000	\$ 60,000
Recreation Fees	170,234	241,308	311,935	195,000	195,000	300,000	280,000
Police Extra Duty	42,255	29,115	78,525	55,000	55,000	55,000	45,000
Fire Extra Duty	55,058	1,755	3,570	5,000	5,000	3,000	3,000
Rents	300	1,425	2,520	0	0	5,300	0
Facility Rental - Recreation	33,758	55,875	55,838	50,000	50,000	65,000	50,000
Court Facilities Fee	0	0	0	0	0	0	0
Disposal Fee/Recycling Fee	1,075,124	1,593,317	1,662,454	2,052,900	2,052,900	2,200,000	2,676,273
<b>TOTAL SALES AND SERVICES</b>	<b>1,418,959</b>	<b>1,971,555</b>	<b>2,169,012</b>	<b>2,407,900</b>	<b>2,407,900</b>	<b>2,688,300</b>	<b>3,114,273</b>
<b>INVESTMENT EARNINGS:</b>	<b>27,348</b>	<b>696,618</b>	<b>982,683</b>	<b>400,000</b>	<b>400,000</b>	<b>650,000</b>	<b>500,000</b>
<b>OTHER:</b>							
Surplus Property Sales	33,028	87,792	49,480	70,000	70,000	80,000	50,000
Lease Revenue	365,285	393,712	337,676	312,607	312,607	324,479	327,153
Miscellaneous Revenue	93,193	112,681	161,645	50,000	95,000	115,915	50,000
Demolition Liens	3,700	1,800	1,650	0	0	1,050	0
Fire Donations	2,500	245	275	108,000	108,000	2,500	2,500
Court Costs	6,011	2,239	1,737	2,500	2,500	2,500	2,500
Cemetery	1,250	3,625	4,675	1,000	1,000	1,750	1,000
Fire District Revenue - Escrow	132,081	0	0	0	0	86,384	60,148
Fire District Revenue	449,158	468,150	463,145	460,000	460,000	545,760	500,000
Donations	34,080	23,424	17,304	8,000	8,000	38,000	2,000
<b>TOTAL OTHER REVENUE</b>	<b>1,120,286</b>	<b>1,093,668</b>	<b>1,037,587</b>	<b>1,012,107</b>	<b>1,057,107</b>	<b>1,198,338</b>	<b>995,301</b>
<b>OTHER FINANCING SOURCES</b>							
Transfer - ARPA Revenue Rplcmnt	0	3,922,210	0	0	0	0	0
Financing Proceeds Leases/SBITA's	52,629	168,099	290,454	192,120	414,153	414,153	94,550
Financing Proceeds	0	0	0	400,000	0	0	0
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>52,629</b>	<b>4,090,309</b>	<b>290,454</b>	<b>592,120</b>	<b>414,153</b>	<b>414,153</b>	<b>94,550</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>22,833,465</b>	<b>29,556,743</b>	<b>27,869,875</b>	<b>26,446,653</b>	<b>26,343,686</b>	<b>28,087,445</b>	<b>27,670,460</b>
<b>FUND BALANCE [(ADD TO)/USE OF]:</b>	<b>(1,396,830)</b>	<b>(5,609,829)</b>	<b>1,855,893</b>	<b>4,102,049</b>	<b>5,199,665</b>	<b>2,130,681</b>	<b>5,006,907</b>
<b>REVENUES AFTER ADDITIONS/ REDUCTIONS FROM FUND BALANCE</b>	<b>\$ 21,436,635</b>	<b>\$ 23,946,914</b>	<b>\$ 29,725,768</b>	<b>\$ 30,548,702</b>	<b>\$ 31,543,351</b>	<b>\$ 30,218,126</b>	<b>\$ 32,677,367</b>

TOWN OF SOUTHERN PINES  
GENERAL FUND  
CONSOLIDATED EXPENDITURE SUMMARY  
2025-2026

	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET as of 03/28/25	EXPECTED EXPENDITURES 2024-2025	BUDGET 2025-2026
GENERAL GOVERNMENT	\$ 6,626,980	\$ 7,464,190	\$ 9,522,771	\$ 10,628,687	\$ 10,120,837	\$ 11,405,880
PUBLIC SAFETY	8,473,767	9,043,368	10,221,389	12,109,134	11,716,166	12,362,247
ECONOMIC & PHYSICAL DEVELOP	926,707	1,330,932	1,198,899	1,836,654	1,686,852	1,538,117
TRANSPORTATION	1,950,644	1,322,343	1,346,874	1,981,449	1,815,051	1,982,348
CULTURAL & RECREATION	2,379,247	2,410,553	2,464,747	2,877,331	2,741,144	3,961,044
<b>SUB-TOTAL</b>	<b>20,357,345</b>	<b>21,571,386</b>	<b>24,754,680</b>	<b>29,433,255</b>	<b>28,080,050</b>	<b>31,249,636</b>
NON-DEPARTMENTAL & TRANSFERS	1,079,290	2,375,528	4,971,088	2,110,096	2,138,076	1,427,731
<b>TOTAL</b>	<b>\$ 21,436,635</b>	<b>\$ 23,946,914</b>	<b>\$ 29,725,768</b>	<b>\$ 31,543,351</b>	<b>\$ 30,218,126</b>	<b>\$ 32,677,367</b>



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

TOWN OF SOUTHERN PINES  
GENERAL FUND  
EXPENDITURE BY FUNCTION AND TRANSFERS  
2025-2026

	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025 as of 07/01/24	BUDGET 2024-2025 as of 03/28/25	EXPECTED EXPENDITURES 2024-2025	BUDGET 2025-2026
Legislative	\$ 163,862	\$ 257,010	\$ 288,613	\$ 281,592	\$ 281,592	\$ 277,131	\$ 340,802
Administration	823,487	850,923	1,011,665	1,335,868	1,335,868	1,270,596	1,520,082
Information Technology	928,672	1,142,374	1,412,770	1,900,048	2,081,391	1,949,803	1,745,025
Financial Services	758,022	821,491	826,444	1,019,932	1,019,932	1,000,755	1,085,120
Police Administration & Patrol	4,009,544	4,341,010	4,841,784	5,634,751	5,830,402	5,687,873	5,922,713
Police Communications	681,668	562,987	621,085	815,896	815,896	730,780	765,379
Investigations	665,930	799,726	771,026	1,087,217	1,087,217	938,123	1,094,533
Fire	3,116,625	3,339,645	3,987,494	4,385,285	4,375,619	4,359,390	4,579,622
Planning	519,957	854,044	679,220	920,427	920,427	799,310	867,329
Inspections	406,750	476,888	519,679	649,927	916,227	887,542	670,788
Streets	1,950,644	1,322,343	1,346,874	1,981,449	1,981,449	1,815,051	1,982,348
Public Works/Environmental Services	2,518,542	2,710,713	3,750,724	3,212,366	3,212,366	3,135,803	3,640,195
Fleet Maintenance	300,706	326,360	351,058	511,032	526,032	517,669	638,913
Recreation & Grounds	1,448,426	1,374,429	1,441,092	1,670,602	1,760,602	1,655,920	2,796,602
Library	930,821	1,036,124	1,023,655	1,116,729	1,116,729	1,085,224	1,164,442
Facility Maintenance	1,104,939	1,326,569	1,851,397	2,142,235	2,127,235	1,923,622	2,390,743
Special Appropriations:							
Sponsorships	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Economic Development-Dues	26,250	26,250	27,600	30,500	30,500	30,500	30,500
MPO Dues	0	0	0	11,271	11,271	12,458	12,000
Shaw House	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Total Special Appropriations	28,750	28,750	30,100	44,271	44,271	45,458	45,000
Non-Departmental:							
W/S Indirect Costs	(1,184,485)	(1,200,526)	(1,369,487)	(1,520,805)	(1,520,805)	(1,520,805)	(1,831,889)
Installment Purchase-Fire Sub-Station	432,908	425,729	418,548	411,369	411,369	411,369	404,188
Installment Purchase Police Station	469,701	453,538	220,708	0	0	0	0
Installment Purchase Whitehall Tract	315,582	310,171	304,361	0	0	0	0
Installment Purchase Annex Upfit	71,563	70,497	69,430	68,364	68,364	68,364	67,298
Installment Lease/SBITA Payments	35,611	144,258	206,015	231,673	287,540	287,520	307,504
Installment Purchase Street Sweeper	0	0	0	74,846	0	0	0
Installment Purchase Fire Vehicle	136,926	136,926	136,926	136,926	136,926	136,926	0
Total Non-Departmental	277,806	340,593	(13,499)	(597,627)	(616,606)	(616,626)	(1,052,899)
Total Expenditures	20,635,151	21,911,979	24,741,181	28,112,000	28,816,649	27,463,424	30,196,737
Transfers:							
Transfer to Cap Proj-Paving	0	900,000	1,214,208	1,267,602	1,267,602	1,267,602	1,305,630
Transfer to Cap Proj-Storm Water	0	0	0	29,100	29,100	29,100	0
Transfer to Cap Proj-Fire Vehicles	0	0	2,577,365	0	0	0	0
Transfer to Cap Proj-General Capital Res	0	0	0	0	0	0	500,000
Transfer to Cap Proj-Recreation Improv	142,000	364,460	377,839	690,000	690,000	718,000	0
Transfer to Cap-Proj-Parking Lots	0	100,000	0	0	0	0	0
Transfer to Cap-Proj-Facility Modernizatio	0	260,475	203,500	0	0	0	0
Transfer to Cap-Proj-GF Facility Moderniz	0	0	0	0	0	0	95,000
Transfer to Cap-Proj-New Garage	0	0	0	0	0	0	300,000
Transfer to Cap-Steambank Stabilization	384,484	0	60,000	0	0	0	0
Transfer to Cap Proj-Reservoir Dam Impr	75,000	100,000	100,000	200,000	200,000	200,000	0
Transfer to Cap Proj-Bike Transport Path	0	0	181,675	0	290,000	290,000	0
Transfer to Cap Proj-Sidewalks	200,000	310,000	270,000	250,000	250,000	250,000	280,000
Total Transfers	801,484	2,034,935	4,984,587	2,436,702	2,726,702	2,754,702	2,480,630
Total Expenditures/Transfers	<u>\$ 21,436,635</u>	<u>\$ 23,946,914</u>	<u>\$ 29,725,768</u>	<u>\$ 30,548,702</u>	<u>\$ 31,543,351</u>	<u>\$ 30,218,126</u>	<u>\$ 32,677,367</u>

## EXPENDITURE SUMMARY

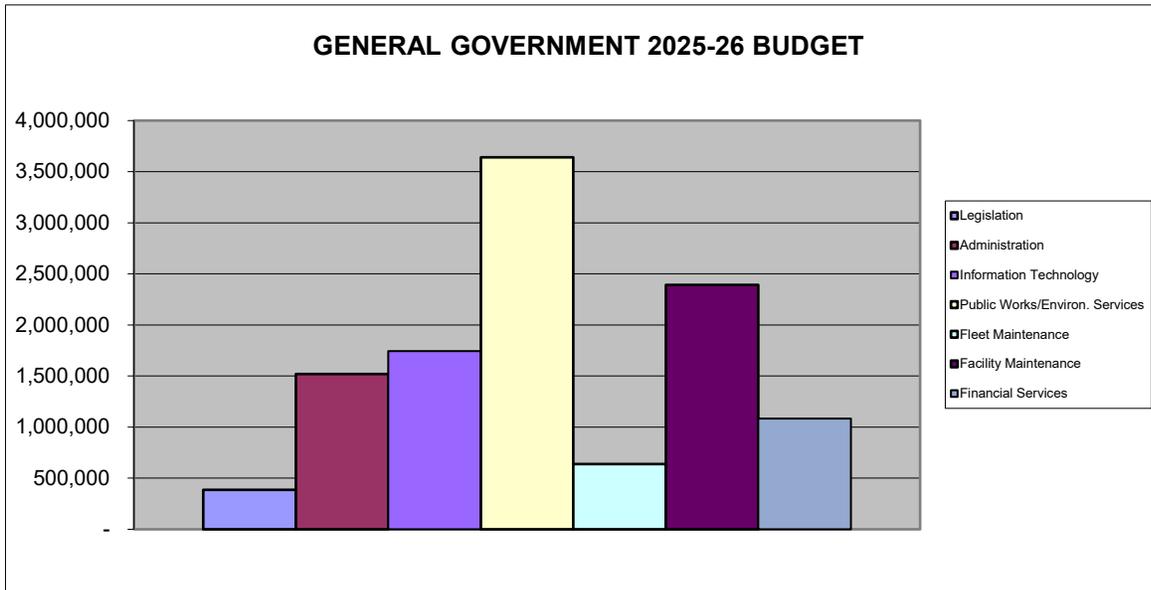
Fund: General

Function: General Government

General Fund Departments/Functions:

Legislation, Administration, Information Technology, Financial Services,  
Public Works/Environmental Services, Fleet Maintenance, Facility Maintenance

Object of Expenditures	Actual FY 2023-24	Budget FY 2024-25	Expected FY 2024-25	Requested FY 2025-26
Salaries & Benefits	\$ 3,611,226	\$ 4,684,470	\$ 4,354,476	\$ 4,813,070
Operating	4,657,360	5,243,416	5,049,401	5,135,088
Capital Outlay	1,254,185	700,801	716,960	1,457,722
<b>Total</b>	<b>\$ 9,522,771</b>	<b>\$ 10,628,687</b>	<b>\$ 10,120,837</b>	<b>\$ 11,405,880</b>



## EXPENDITURE SUMMARY

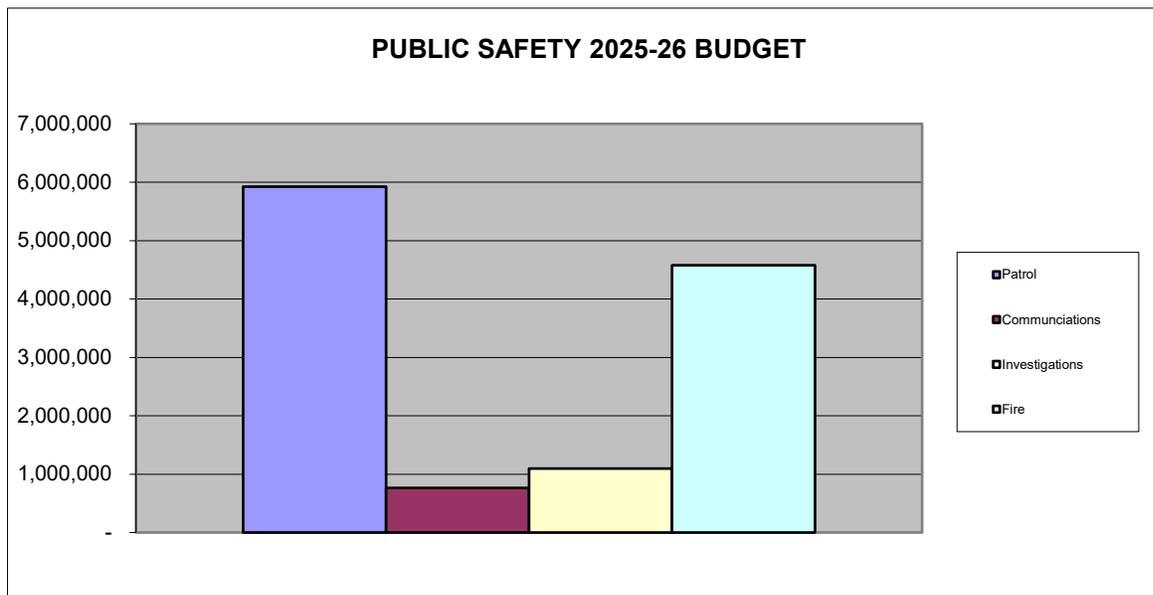
Fund: General

Function: Public Safety

General Fund Departments/Functions:

Police Patrol, Police Communications, Police Investigations, Fire

Object of Expenditures	Actual FY 2023-24	Budget FY 2024-25	Expected FY 2024-25	Requested FY 2025-26
Salaries & Benefits	\$ 8,090,242	\$ 9,848,439	\$ 9,397,367	\$ 10,378,977
Operating	1,668,617	1,870,044	1,827,699	1,893,270
Capital Outlay	462,530	390,651	491,100	90,000
<b>Total</b>	<b>\$ 10,221,389</b>	<b>\$ 12,109,134</b>	<b>\$ 11,716,166</b>	<b>\$ 12,362,247</b>



**EXPENDITURE SUMMARY**

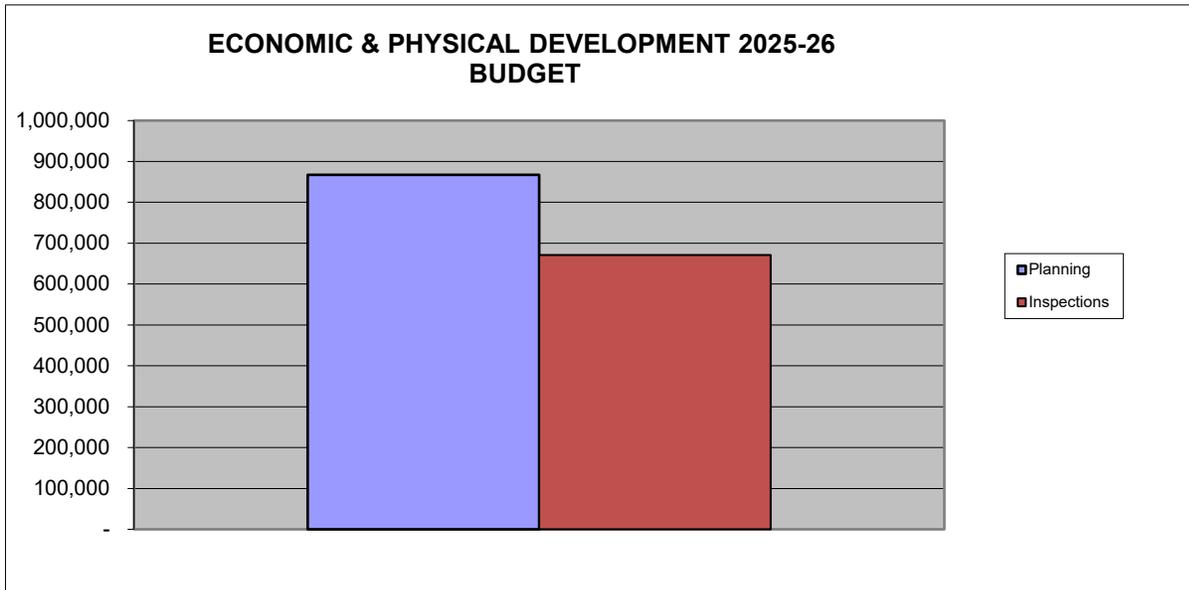
Fund: General

Function: Economic & Physical  
Development

General Fund Departments/Functions:

Planning, Inspections

Object of Expenditures	Actual FY 2023-24	Budget FY 2024-25	Expected FY 2024-25	Requested FY 2025-26
Salaries & Benefits	\$ 1,001,524	\$ 1,211,604	\$ 1,168,237	\$ 1,301,127
Operating	197,375	580,050	473,815	236,990
Capital Outlay	-	45,000	44,800	-
<b>Total</b>	<b>\$ 1,198,899</b>	<b>\$ 1,836,654</b>	<b>\$ 1,686,852</b>	<b>\$ 1,538,117</b>



**EXPENDITURE SUMMARY**

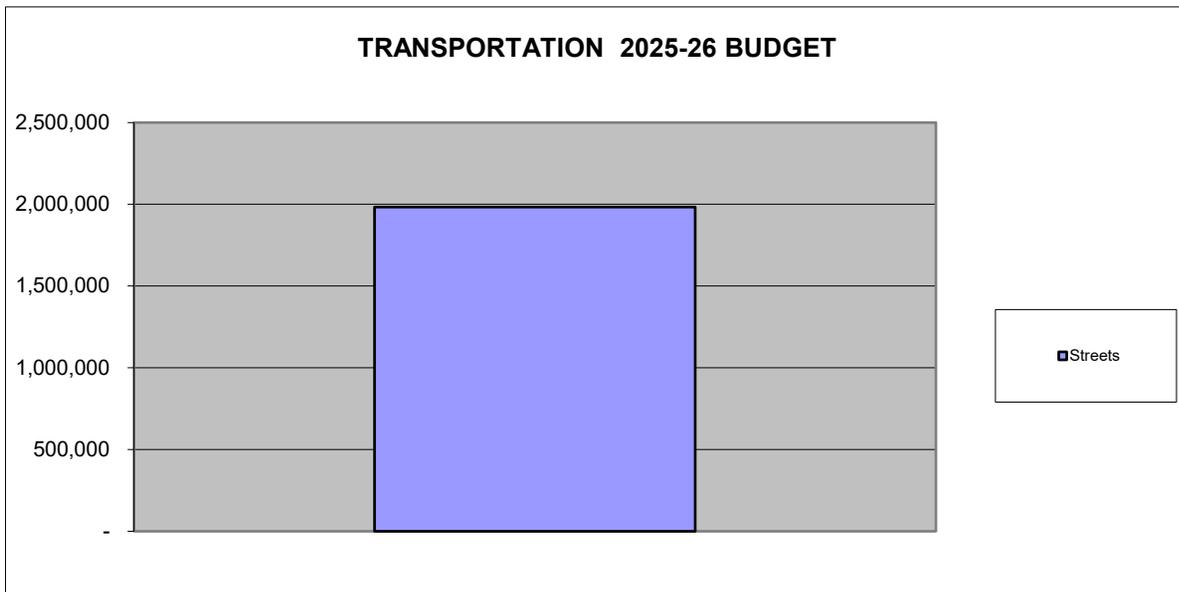
Fund: General

Function: Transportation

General Fund Departments/Functions:

Streets

Object of Expenditures	Actual FY 2023-24	Budget FY 2024-25	Expected FY 2024-25	Requested FY 2025-26
Salaries & Benefits	\$ 773,951	\$ 954,949	\$ 803,192	\$ 1,003,598
Operating	543,350	599,500	562,965	593,750
Capital Outlay	29,573	427,000	448,894	385,000
<b>Total</b>	<b>\$ 1,346,874</b>	<b>\$ 1,981,449</b>	<b>\$ 1,815,051</b>	<b>\$ 1,982,348</b>



**EXPENDITURE SUMMARY**

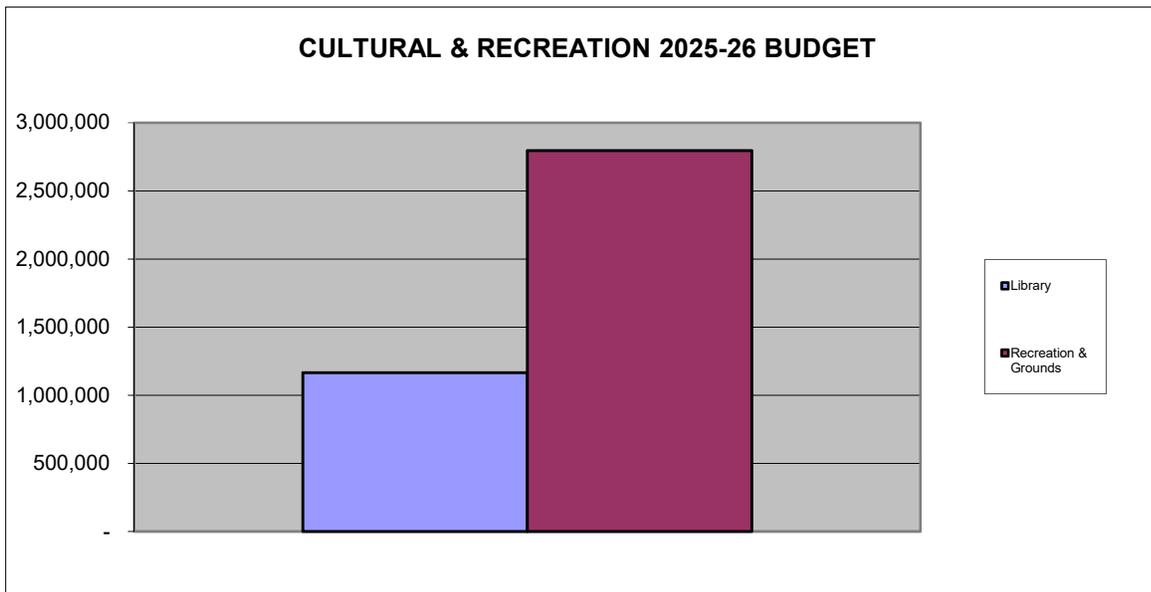
Fund: General

Function Cultural & Recreation

General Fund Departments/Functions:

Library, Recreation & Grounds

Object of Expenditures	Actual FY 2023-24	Budget FY 2024-25	Expected FY 2024-25	Requested FY 2025-26
Salaries & Benefits	\$ 1,663,660	\$ 2,061,233	\$ 1,963,510	\$ 2,459,859
Operating	801,087	766,098	777,634	1,120,185
Capital Outlay	-	50,000	-	381,000
<b>Total</b>	<b>\$ 2,464,747</b>	<b>\$ 2,877,331</b>	<b>\$ 2,741,144</b>	<b>\$ 3,961,044</b>

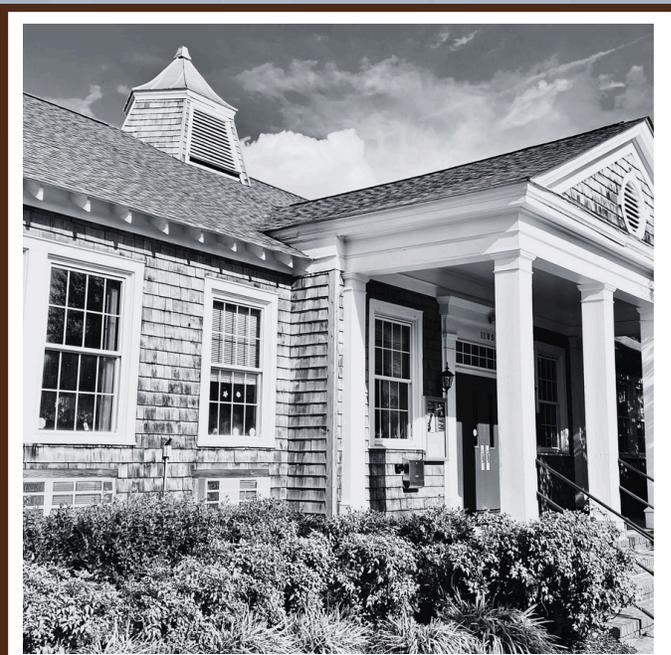




**Southern  
Pines**

*Legislative*

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



# Legislative

## FY 24-25 ACCOMPLISHMENTS

- Supported the new skatepark - committed \$50k towards construction; adopted an ongoing maintenance agreement; updated Town codes to permit the use of skateboards to travel to the park.
- Supported the construction of the Dream Court at Pool Park.
- Updated Town codes to allow for sale of alcohol (off-premise consumption) at the Farmers Market.
- Reviewed & adopted various code amendments to implement Phase 1 of the Comprehensive Plan.
- Active participation in Sandhills MPO.

### Proposed Budget: \$385,802

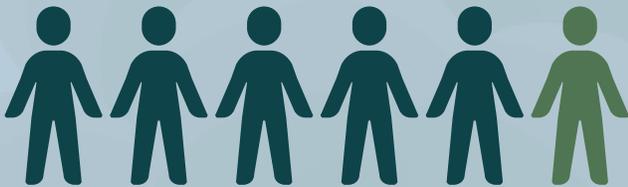
Salaries & Benefits: \$174,527

Operating: \$211,275



**100% of the legislative funds are general revenues.**

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



## OF NOTE FOR FY 26...

- Southern Pines citizens will elect two Councilmembers in the November 2025 municipal election. \$25,000 is budgeted for election expenses, which will be paid to Moore County to hold the election.
- Southern Pines will pay \$12k for its portion of annual dues for the 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 & Councilmembers \$4,800

Learn more about the Town Council at [sopinesnc.info/council](https://sopinesnc.info/council)



LEGISLATIVE

Fund: General

Function: General Government

Goal: To provide overall guidance for municipal operations.

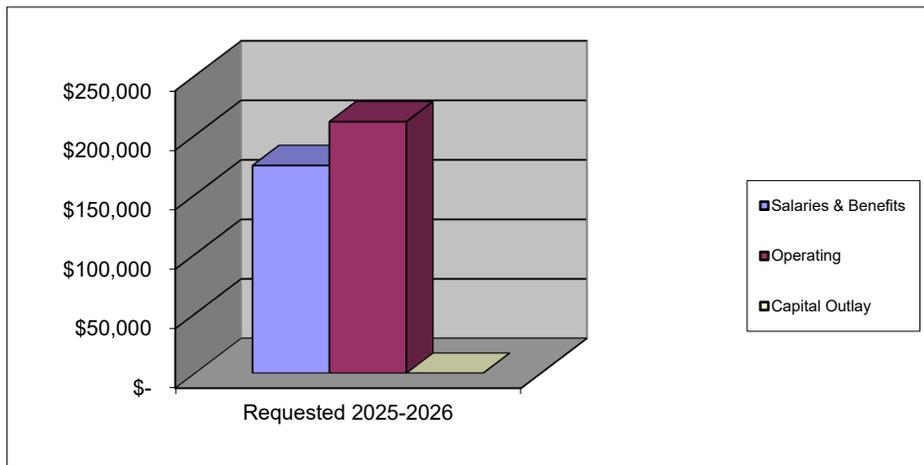
Object of Expenditures	Actual FY 2023-24	Budget FY 2024-25	Expected FY 2024-25	Requested FY 2025-26
Salaries & Benefits	\$ 160,283	\$ 165,312	\$ 166,939	\$ 174,527
Operating	158,430	160,551	155,650	211,275
Capital Outlay	-	-	-	-
<b>Total</b>	<b>\$ 318,713</b>	<b>\$ 325,863</b>	<b>\$ 322,589</b>	<b>\$ 385,802</b>

Revenues by Type	Actual FY 2023-24	Budget FY 2024-25	Expected FY 2024-25	Requested FY 2025-26
General Revenues	\$ 318,713	\$ 325,863	\$ 322,589	\$ 385,802

	Actual FY 2023-24	Budget FY 2024-25	Expected FY 2024-25	Requested FY 2025-26
Budgeted Employees-Part Time	1	1	1	1
Councilmembers	5	5	5	5

2025-2026 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

There are no capital outlay requests in this budget.



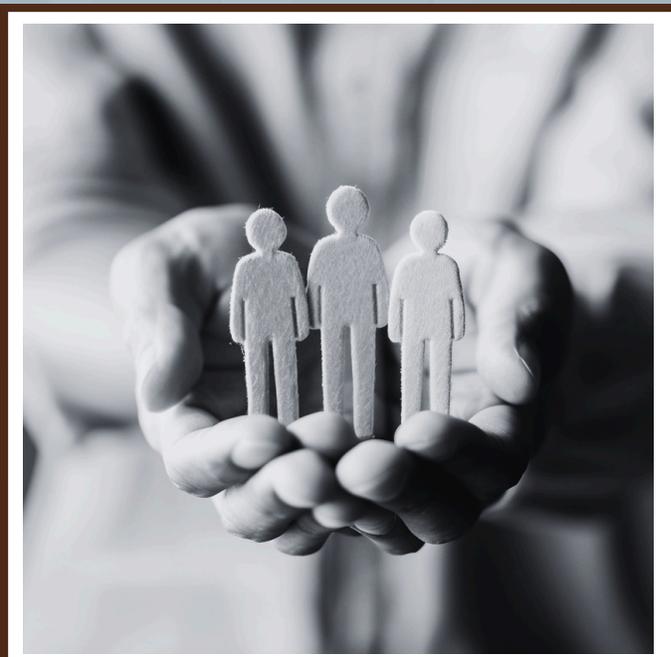
2025-2026 ANNUAL BUDGET  
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2025-2026	Department: Legislative	Function: General Government			Fund: 10	Department: 410	
Object Code	Object Title	2024-2025 Budget as of 03/28/25	2024-2025 Expected	2025-2026 Continuation	2025-2026 New Budget Requests	2025-2026 Total Request	% Increase (Decrease)
104100200	SALARIES & WAGES	\$ 153,564	\$ 155,075	\$ 162,125	\$ -	\$ 162,125	5.6%
104100500	FICA EXPENSE	11,748	11,864	12,402	-	12,402	5.6%
	EMPLOYEE BENEFITS	165,312	166,939	174,527	-	174,527	
104101400	TRAINING & TRAVEL	26,500	15,500	20,000	-	20,000	(24.5%)
104103300	DEPARTMENTAL SUPPLIES	32,450	30,550	46,180	3,600	49,780	53.4%
104104500	CONTRACTUAL SERVICES	13,600	11,800	14,400	25,000	39,400	189.7%
104104510	INS-PROPERTY & GENERAL	10,000	10,060	10,865	-	10,865	8.7%
104104600	PROFESSIONAL SERVICES	5,000	13,250	15,000	-	15,000	200.0%
104105300	DUES & SUBSCRIPTIONS	28,730	29,032	31,230	-	31,230	8.7%
104106300	SPECIAL APPROPRIATIONS	44,271	45,458	45,000	-	45,000	1.6%
	OPERATING EXPENDITURES	160,551	155,650	182,675	28,600	211,275	
104107400	CAPITAL OUTLAY	-	-	-	-	-	0.0%
	CAPITAL OUTLAY	-	-	-	-	-	
	TOTAL EXPENDITURES	<u>\$ 325,863</u>	<u>\$ 322,589</u>	<u>\$ 357,202</u>	<u>\$ 28,600</u>	<u>\$ 385,802</u>	



# Administration

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



# Administration

## FY 24-25 ACCOMPLISHMENTS

- Led the creation & publication of the TOSP Playbook, an employee resource guide for doing things “The Southern Pines Way.” This memorializes internal processes, protocols, and similar.
- Facilitated (or taught) 7 employee training classes on: generational diversity; a 4-part series for leaders (nuts & bolts of supervision; coaching and communications; from buddy to boss; and Tilt365); customer service & conflict management; employee safety & security.
- Resumed semi-annual new employee bus tours, training a group of “employee ambassadors” to lead this activity.
- Reviewed & updated all website pages, also standardizing & digitizing many of the customer forms.
- HR transitioned to a new Applicant Collection and Tracking system, while revamping the new hire orientation and implementing more formal exit interview process
- Preparing for FY 26 benefits launch, HR negotiated the addition of a new health insurance option with an HSA and will roll out new wellness initiatives beginning with baseline biometric screenings.

**Proposed Budget: \$1,520,082**

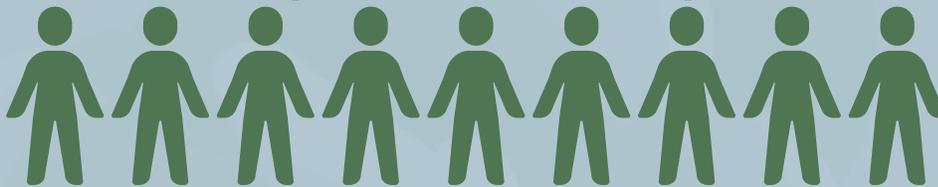
Salaries & Benefits: \$1,208,842

Operating: \$311,240



**100% of the administration funds are general revenues.**

The administration department includes 9 full-time positions.



## OF NOTE FOR FY 26...

- \$40,000 is budgeted for a Townwide compensation & benefits study. This money will be used to engage with a vendor to provide review data on pay as well as employee benefits and other forms of compensation. It is anticipated the findings will be considered as part of the FY 27 budget process.
- \$30,550 is allocated for the new SoPines Sustainovates! initiative. This funding encourages employee-driven innovation through one-time micro-grants and pilot project support.
- \$28,000 is budgeted to contract with professionals for Townwide employee training.

**Learn more about the Administration Department at [sopinesnc.info/admin](http://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.

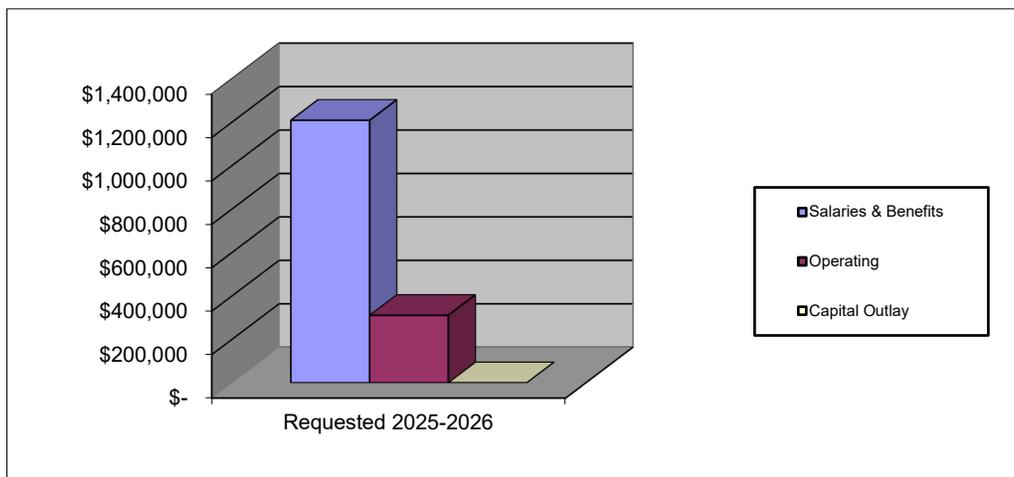
Object of Expenditures	Actual FY 2023-24	Budget FY 2024-25	Expected FY 2024-25	Requested FY 2025-26
Salaries & Benefits	\$ 894,815	\$ 1,114,808	\$ 1,066,605	\$ 1,208,842
Operating	116,850	221,060	203,991	311,240
Capital Outlay	-	-	-	-
<b>Total</b>	<b>\$ 1,011,665</b>	<b>\$ 1,335,868</b>	<b>\$ 1,270,596</b>	<b>\$ 1,520,082</b>

Revenues by Type	Actual FY 2023-24	Budget FY 2024-25	Expected FY 2024-25	Requested FY 2025-26
General Revenues	\$ 1,011,665	\$ 1,335,868	\$ 1,270,596	\$ 1,520,082

	Actual FY 2023-24	Budget FY 2024-25	Expected FY 2024-25	Requested FY 2025-26
Budgeted Employees	8.0	9.0	9.0	9.0
Budgeted Employees-Part Time	-	-	-	-

2025-2026 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

There are no capital outlay requests in this budget.



2025-2026 ANNUAL BUDGET  
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2025-2026	Department: Administration	Function: General Government			Fund: 10	Department: 420	
Object Code	Object Title	2024-2025 Budget as of 03/28/25	2024-2025 Expected	2025-2026 Continuation	2025-2026 New Budget Requests	2025-2026 Total Request	% Increase (Decrease)
104200200	SALARIES & WAGES	\$ 807,214	\$ 782,415	\$ 868,783	\$ -	\$ 868,783	7.6%
104200500	FICA EXPENSE	61,752	59,875	66,462	-	66,462	7.6%
104200600	GROUP INSURANCE EXPENSE	75,375	58,645	84,105	-	84,105	11.6%
104200700	RETIREMENT EXPENSE	109,781	106,725	125,018	-	125,018	13.9%
104200800	DEFERRED COMPENSATION	60,686	58,945	64,474	-	64,474	6.2%
	EMPLOYEE BENEFITS	1,114,808	1,066,605	1,208,842	-	1,208,842	
104201000	DISASTER RELIEF EXPENSE	-	-	-	-	-	0.0%
104201100	POSTAGE	620	590	600	-	600	(3.2%)
104201200	PRINTING	125	130	125	-	125	0.0%
104201300	TELEPHONE	5,340	5,050	5,335	-	5,335	(0.1%)
104201400	TRAINING & TRAVEL	32,400	24,350	34,300	-	34,300	5.9%
104201401	TUITION REIMBURSEMENT	8,000	8,000	8,000	-	8,000	0.0%
104201800	UTILITIES	4,500	4,820	5,100	-	5,100	13.3%
104202600	ADVERTISING-HR	9,000	8,300	8,500	-	8,500	(5.6%)
104202610	ADVERTISING-LEGAL	16,000	16,000	16,000	-	16,000	0.0%
104203100	AUTO OPERATING	13,200	13,200	13,200	-	13,200	0.0%
104203300	DEPARTMENTAL SUPPLIES	19,700	17,694	22,950	-	22,950	16.5%
104204500	CONTRACTUAL SERVICES	48,500	41,875	53,000	-	53,000	9.3%
104204510	INS-PROPERTY & GENERAL	6,500	6,130	6,620	-	6,620	1.8%
104204600	PROFESSIONAL SERVICES	45,000	45,000	53,000	40,000	93,000	106.7%
104204800	COMMITTEE EXPENDITURES	3,600	2,900	3,300	30,550	33,850	840.3%
104204900	EAP EXPENDITURES	-	-	-	-	-	0.0%
104205000	EMPLOYEE RECOGNITION	-	-	-	-	-	0.0%
104205300	DUES & SUBSCRIPTIONS	8,575	9,952	10,660	-	10,660	24.3%
	OPERATING EXPENDITURES	221,060	203,991	240,690	70,550	311,240	
104207403	CAPITAL OTHER EQUIPMENT	-	-	-	-	-	
	TOTAL EXPENDITURES	<u>\$ 1,335,868</u>	<u>\$ 1,270,596</u>	<u>\$ 1,449,532</u>	<u>\$ 70,550</u>	<u>\$ 1,520,082</u>	



# Information Technology

IT is a strategic partner to internal departments for technology support and managing the Town's GIS.

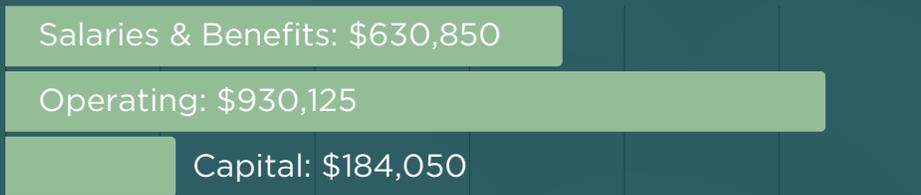


# Information Technology

## FY 24-25 ACCOMPLISHMENTS

- Upgraded VoIP Enterprise Phone System as well as IT Infrastructure, GIS and Internet service.
- Advanced process improvements through automation, digital workflows and application interfaces.
- Partnered with various divisions to implement new Cartegraph Work & Asset Management System.
- Partnered with vendors to upgrade multiple Town departmental systems.
- Compliant annual audits for Security, Regulatory and Disaster Recovery.

### Proposed Budget: \$1,745,025



**100% of the IT funds are general revenues.**

The IT department includes 5 full-time positions.



## OF NOTE FOR FY 26...

- \$89,500 has been budgeted to replace the Disaster Recovery Storage Area Network (SAN) that is at the end of its seven-year life. This infrastructure provides disaster recovery for Town data, enterprise servers, and application services ensuring business continuity for all departments.
- \$52,550 has been budgeted to renew the Backup Subscription Services contract for an additional year. This equipment and software provides the routine, reliable backup for all Town data, using a combination of hybrid onsite and cloud storage solutions. This contract is an existing Subscription Based IT Agreement (SBITA) and expires in February 2026.
- \$42,000 is budgeted for the 3-year contract renewal with ZenCity, the software vendor that powers Engage Southern Pines. This is our online platform for public input and engagement, offering residents a convenient way to share feedback, follow projects, and participate in surveys and discussions. This is not a new service, but the renewal is a SBITA. Follow along at [sopinesnc.info/engage](https://sopinesnc.info/engage)

**Learn more about the IT Department at [sopinesnc.info/InfoTech](https://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.

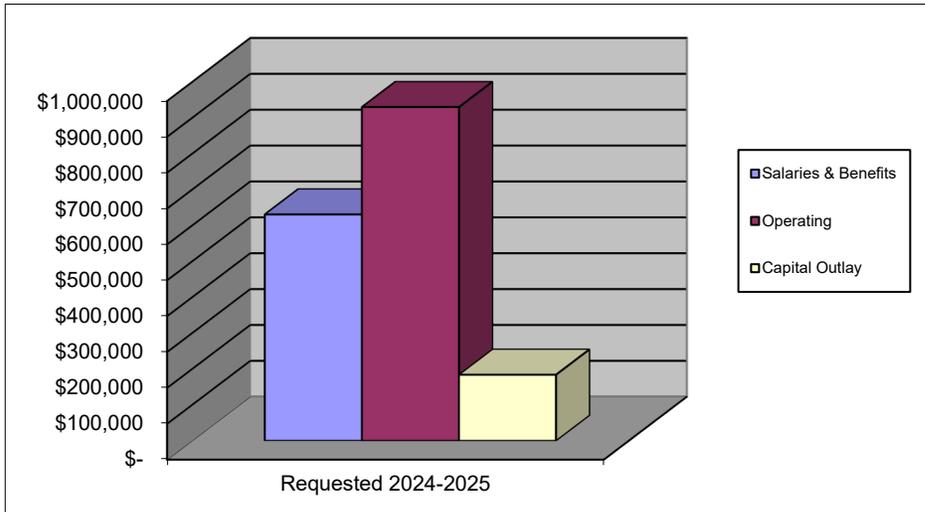
Object of Expenditures	Actual FY 2023-24	Budget FY 2024-25	Expected FY 2024-25	Requested FY 2025-26
Salaries & Benefits	\$ 419,855	\$ 591,330	\$ 495,115	\$ 630,850
Operating	589,120	1,029,010	995,112	930,125
Capital Outlay	403,795	461,051	459,576	184,050
<b>Total</b>	<b>\$ 1,412,770</b>	<b>\$ 2,081,391</b>	<b>\$ 1,949,803</b>	<b>\$ 1,745,025</b>

Revenues by Type	Actual FY 2023-24	Budget FY 2024-25	Expected FY 2024-25	Requested FY 2025-26
General Revenues	\$ 1,412,770	\$ 2,081,391	\$ 1,949,803	\$ 1,745,025
<b>Total</b>	<b>\$ 1,412,770</b>	<b>\$ 2,081,391</b>	<b>\$ 1,949,803</b>	<b>\$ 1,745,025</b>

	Actual FY 2023-24	Budget FY 2024-25	Expected FY 2024-25	Requested FY 2025-26
Budgeted Employees-Full Time	5.0	5.0	5.0	5.0

2025-2026 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

Storage Area Network Recovery Replacement	\$ 89,500
Community Engagement Software Contract Renewal	42,000
Backup Appliance & Services Renewal	52,550



2025-2026 ANNUAL BUDGET  
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2025-2026	Department: Information Technology	Function: General Government	Fund: 10	Department: 430			
Object Code	Object Title	2024-2025 Budget as of 03/28/25	2024-2025 Expected	2025-2026 Continuation	2025-2026 New Budget Requests	2025-2026 Total Request	% Increase (Decrease)
104300200	SALARIES & WAGES	\$ 435,214	\$ 368,610	\$ 459,796	\$ -	\$ 459,796	5.6%
104300500	FICA EXPENSE	33,293	28,200	35,174	-	35,174	5.6%
104300600	GROUP INSURANCE EXPENSE	41,875	30,755	46,725	-	46,725	11.6%
104300700	RETIREMENT EXPENSE	59,188	49,820	66,165	-	66,165	11.8%
104300800	DEFERRED COMPENSATION	21,760	17,730	22,990	-	22,990	5.7%
	EMPLOYEE BENEFITS	591,330	495,115	630,850	-	630,850	
104301100	POSTAGE	100	150	100	-	100	0.0%
104301300	TELEPHONE	74,050	65,650	74,050	-	74,050	0.0%
104301400	TRAINING & TRAVEL	16,980	11,380	16,480	-	16,480	(2.9%)
104301600	EQUIPMENT MAINTENANCE	500	500	500	-	500	0.0%
104301800	UTILITIES	-	-	-	-	-	0.0%
104302200	LEASED EQUIPMENT	24,466	-	-	-	-	0.0%
104303300	DEPARTMENTAL SUPPLIES	295,190	278,140	180,150	-	180,150	(39.0%)
104304500	CONTRACTUAL SERVICES	615,274	636,847	646,230	10,000	656,230	6.7%
104304510	INS-PROPERTY & GENERAL	2,200	2,195	2,365	-	2,365	7.5%
104305300	DUES & SUBSCRIPTIONS	250	250	250	-	250	0.0%
	OPERATING EXPENDITURES	1,029,010	995,112	920,125	10,000	930,125	
104307401	CAPITAL-SOFTWARE/COMP EQ	439,451	437,976	184,050	-	184,050	(58.1%)
104307403	CAPITAL-OTHER EQUIPMENT	21,600	21,600	-	-	-	0.0%
	CAPITAL OUTLAY	461,051	459,576	184,050	-	184,050	
	TOTAL EXPENDITURES	<u>\$ 2,081,391</u>	<u>\$ 1,949,803</u>	<u>\$ 1,735,025</u>	<u>\$ 10,000</u>	<u>\$ 1,745,025</u>	

## DEPARTMENTAL NEW BUDGET REQUESTS DETAIL

Department: Information  
Technology

Function: General  
Government  
Fund: General Fund

Project Title: Disaster Recovery  
Storage Area Network (SAN)

**Project Description:**

Funding is requested to replace our Disaster Recovery Storage Area Network that is at the end of its seven-year life, in accordance with the Town of Southern Pines IT Equipment Replacement Schedule. We have already extended the warranty to the maximum allowed. Vendor support and current technology is critical for this infrastructure as it provides disaster recovery for Town data, enterprise servers, and application servers ensuring business continuity for all departments.

Costs		2025-2026
Equipment		\$84,500
Installation		\$5,000
<b>Total</b>		<b>\$89,500</b>

## DEPARTMENTAL NEW BUDGET REQUESTS DETAIL

Department: Information  
Technology

Function: General  
Government  
Fund: General Fund

Project Title: Community  
Engagement SaaS Platform

**Project Description:**

Funding is requested to renew the Town’s Community Engagement Software as a Service (SaaS) platform for a 3-year contract. This is our Engage Southern Pines online platform for public input and engagement, offering residents a convenient way to share feedback, follow projects, and participate in surveys and discussions. It’s designed for those who want to stay involved but can’t always attend meetings and has been used throughout the past 15 months for projects like Knoll Road, the Comprehensive Plan implementation work, and others. This is not a new service, but the renewal is a GASB96-SBITA.

The Comprehensive Plan references the importance of ongoing public input and participation to the plan, noting, “Community engagement during implementation activities will be critical to ensure shared successes and intended outcomes.” Engage Southern Pines was used extensively for the character districts input and adoption and will be valuable for the work on attainable housing.

Costs		2025-2026
Software Contract- SBITA		\$42,000
<b>Total</b>		<b>\$42,000</b>

## DEPARTMENTAL NEW BUDGET REQUESTS DETAIL

Department: Information  
Technology

Function: General  
Government  
Fund: General Fund

Project Title: Backup System  
Appliance\Services – (GASB96-  
SBITA)

**Project Description:**

Funding is requested to replace our Backup Appliance and renew Backup Subscription Services (12-month renewal contract) that provide stable and reliable backups for all Town data utilizing a combination of hybrid onsite and cloud storage solutions. This contract is an existing GASB 96-SBITA that will be expiring in FY 25-26.

Costs		2025-2026
Backup Appliance & Services Renewal		\$52,550
<b>Total</b>		<b>\$52,550</b>



**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, & cash management.



# Financial Services

## FY 24-25 ACCOMPLISHMENTS

- Automated Town-wide purchase order process within finance and accounting software.
- Assisted with implementing a new Town-wide Business Travel and Per Diem policy and reimbursement process.
- Implemented Governmental Accounting Standards Board Statement No. 101, Compensated Absences, financial statement reporting requirement.
- The Town received a Certificate of Achievement for Excellence in Financial Reporting for FY 23-24. Southern Pines has been awarded this distinction for the past 33 years.

**Proposed Budget: \$1,085,120**

Salaries & Benefits: \$726,565

Operating: \$358,555



**100% of the financial services funds are general revenues.**

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



## OF NOTE FOR FY 26...

- Moore County bills and collects property taxes for Southern Pines. The Town will pay the County an estimated \$210,250 for this work.
- The Town contracts with an independent auditor to review its financial statements each year. The Town released an RFP in early 2025 and has awarded the contract to Mauldin & Jenkins, LLC for an amount not to exceed \$80,000 for the FY 24-25 audit.
- Approximately \$179k has been budgeted in the General Fund for necessary repairs and updates to the Finance building located at 180 SW Broad St. Funding for this work is allocated in the Facilities Maintenance division.

**Learn more about the Finance Department at [sopinesnc.info/Finance](https://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.

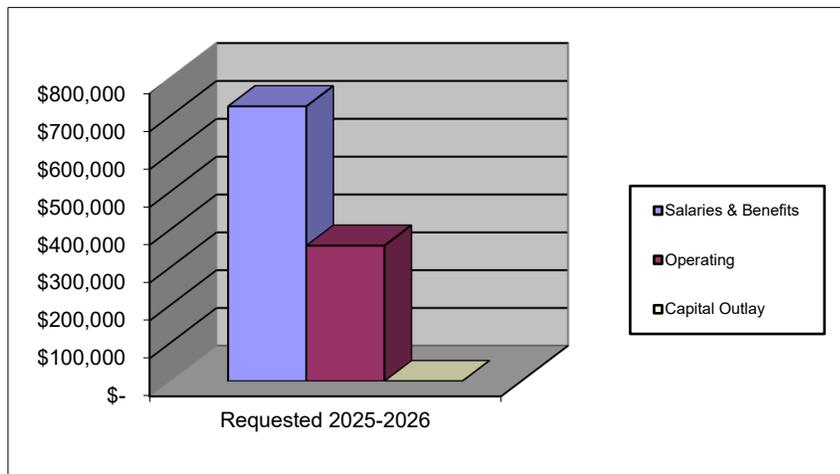
Object of Expenditures	Actual FY 2023-24	Budget FY 2024-25	Expected FY 2024-25	Requested FY 2025-26
Salaries & Benefits	\$ 526,505	\$ 677,607	\$ 652,970	\$ 726,565
Operating	299,939	342,325	347,785	358,555
Capital Outlay	-	-	-	-
<b>Total</b>	<b>\$ 826,444</b>	<b>\$ 1,019,932</b>	<b>\$ 1,000,755</b>	<b>\$ 1,085,120</b>

Revenues by Type	Actual FY 2023-24	Budget FY 2024-25	Expected FY 2024-25	Requested FY 2025-26
General Revenues	\$ 826,444	\$ 1,019,932	\$ 1,000,755	\$ 1,085,120

	Actual FY 2023-24	Budget FY 2024-25	Expected FY 2024-25	Requested FY 2025-26
Budgeted Employees	6.0	6.0	6.0	6.0
Budgeted Employees-Part Time	1.0	1.0	1.0	1.0

### 2025-2026 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

There are no capital outlay requests in this budget.



2025-2026 ANNUAL BUDGET  
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2025-2026	Department: Financial Services	Function: General Government			Fund: 10	Department: 440	
Object Code	Object Title	2024-2025 Budget as of 03/28/25	2024-2025 Expected	2025-2026 Continuation	2025-2026 New Budget Requests	2025-2026 Total Request	% Increase (Decrease)
104400200	SALARIES & WAGES	\$ 496,921	\$ 486,100	\$ 532,360	\$ -	\$ 532,360	7.1%
104400500	FICA EXPENSE	38,014	37,190	40,726	-	40,726	7.1%
104400600	GROUP INSURANCE EXPENSE	50,250	39,070	56,070	-	56,070	11.6%
104400700	RETIREMENT EXPENSE	67,576	66,305	72,290	-	72,290	7.0%
104400800	DEFERRED COMPENSATION	24,846	24,305	25,119	-	25,119	1.1%
	EMPLOYEE BENEFITS	677,607	652,970	726,565	-	726,565	
104401100	POSTAGE	8,500	7,500	8,500	-	8,500	0.0%
104401200	PRINTING	5,000	4,000	5,500	-	5,500	10.0%
104401300	TELEPHONE	1,950	5,250	5,000	-	5,000	156.4%
104401400	TRAINING & TRAVEL	12,000	8,000	12,000	-	12,000	0.0%
104401600	EQUIPMENT MAINTENANCE	2,000	1,250	2,100	-	2,100	5.0%
104401800	UTILITIES	9,000	9,000	10,500	-	10,500	16.7%
104402200	LEASED EQUIPMENT	3,200	9,085	9,580	-	9,580	199.4%
104403300	DEPARTMENTAL SUPPLIES	31,150	30,250	33,600	-	33,600	7.9%
104404400	BANK SERVICE CHARGE	3,000	1,500	2,000	-	2,000	(33.3%)
104404500	CONTRACTUAL SERVICES	8,850	9,300	9,850	-	9,850	11.3%
104404505	COUNTY COLLECTION FEE	205,000	207,500	210,250	-	210,250	2.6%
104404510	INS-PROPERTY & GENERAL	3,750	3,750	4,050	-	4,050	8.0%
104404600	PROFESSIONAL SERVICES	42,750	45,000	38,750	-	38,750	(9.4%)
104404920	BAD DEBT EXPENSE	4,250	4,550	5,000	-	5,000	17.6%
104405300	DUES & SUBSCRIPTIONS	1,925	1,850	1,875	-	1,875	(2.6%)
	OPERATING EXPENDITURES	342,325	347,785	358,555	-	358,555	
104407401	CAPITAL-SOFTWARE/COMP EQ	-	-	-	-	-	0.0%
	CAPITAL OUTLAY	-	-	-	-	-	
	TOTAL EXPENDITURES	<u>\$ 1,019,932</u>	<u>\$ 1,000,755</u>	<u>\$ 1,085,120</u>	<u>\$ -</u>	<u>\$ 1,085,120</u>	



**Southern Pines** Police

# Administration and Patrol

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



# Police Administration & Patrol

## FY 24-25 ACCOMPLISHMENTS

- Created & implemented an effective recruitment and retention plan, allowing the police department to overcome most staffing deficiencies
- Southern Pines remains the only agency in Moore County to be nationally accredited with Excellence by CALEA (Commission on Accreditation for Law Enforcement)
- Officers have continued same level of community policing activities, despite increased calls for service and reportable incidents.
- Deployed 10 officers to Western NC following Hurricane Helene. One team assisted Asheville with traffic control and critical infrastructure security while a second supported Black Mountain by securing donation collection points, grocery stores, and a youth camp, and providing roving patrols.

### Proposed Budget: \$5,922,713

Salaries & Benefits: \$4,918,658

Operating: \$938,055

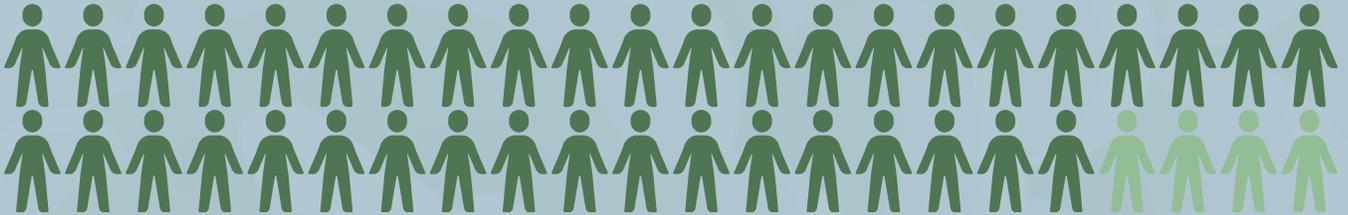
Capital: \$66,000

### Police patrol & administration funding comes from 3 sources:

- General Revenues: \$5,821,463
- Fees: \$55,000
- Grants: \$46,250



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



## OF NOTE FOR FY 26...

- \$66,000 has been budgeted to replace 1 patrol vehicle. This includes the vehicle purchase, plus the installation of communications equipment, lights, sirens, graphics, and similar accessories.
- The department plans to expand the Property/Evidence facility to accommodate current and future storage needs for seized and collected evidence and property. Funding is allocated in the Facilities Maintenance division.
- 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 commercial and retail areas, Sandhills Community College and multiple school campuses.

Learn more about the Administration & Patrol division at [sopinesnc.info/Patrol](http://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.

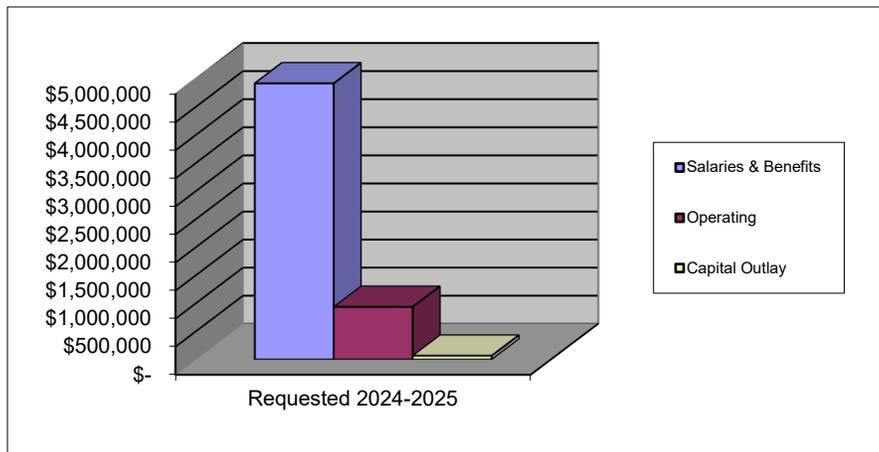
Object of Expenditures	Actual FY 2023-24	Budget FY 2024-25	Expected FY 2024-25	Requested FY 2025-26
Salaries & Benefits	\$ 3,802,812	\$ 4,633,171	\$ 4,352,860	\$ 4,918,658
Operating	792,045	901,580	912,163	938,055
Capital Outlay	246,927	295,651	422,850	66,000
<b>Total</b>	<b>\$ 4,841,784</b>	<b>\$ 5,830,402</b>	<b>\$ 5,687,873</b>	<b>\$ 5,922,713</b>

Revenues by Type	Actual FY 2023-24	Budget FY 2024-25	Expected FY 2024-25	Requested FY 2025-26
Fees	\$ 86,302	\$ 65,000	\$ 50,000	\$ 55,000
Grants	7,469	-	43,800	46,250
General Revenues	4,748,013	5,765,402	5,594,073	5,821,463
<b>Total</b>	<b>\$ 4,841,784</b>	<b>\$ 5,830,402</b>	<b>\$ 5,687,873</b>	<b>\$ 5,922,713</b>

	Actual FY 2023-24	Budget FY 2024-25	Expected FY 2024-25	Requested FY 2025-26
Budgeted Employees	40.0	40.0	40.0	40.0
Budgeted Employees-Part Time	4.0	4.0	4.0	4.0

2025-2026 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

Vehicle Replacement \$ 66,000



2025-2026 ANNUAL BUDGET  
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2025-2026	Department: Police-Administration/Patrol	Function: Public Safety		Fund: 10	Department: 511		
Object Code	Object Title	2024-2025 Budget as of 03/28/25	2024-2025 Expected	2025-2026 Continuation	2025-2026 New Budget Requests	2025-2026 Total Request	% Increase (Decrease)
105110200	SALARIES & WAGES	\$ 3,141,209	\$ 2,997,490	\$ 3,263,430	\$ -	\$ 3,263,430	3.9%
105110300	OVERTIME	137,000	135,000	137,000	-	137,000	0.0%
105110130	SEPARATION ALLOWANCE	40,720	40,720	89,902	-	89,902	120.8%
105110150	PD EXTRA DUTY FEE	45,000	45,000	45,000	-	45,000	0.0%
105110250	SRT/CNT ACTIVATION STIPEND	11,000	8,000	11,000	-	11,000	0.0%
105110500	FICA EXPENSE	255,067	246,750	271,294	-	271,294	6.4%
105110600	GROUP INSURANCE EXPENSE	335,000	241,680	373,800	-	373,800	11.6%
105110700	RETIREMENT EXPENSE	501,465	478,845	554,411	-	554,411	10.6%
105110800	DEFERRED COMPENSATION	166,710	159,375	172,821	-	172,821	3.7%
	EMPLOYEE BENEFITS	4,633,171	4,352,860	4,918,658	-	4,918,658	
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	9,000	9,000	-	9,000	0.0%
105111700	AUTO REPAIR	50,000	52,000	50,000	-	50,000	0.0%
105111800	UTILITIES	83,000	80,000	83,000	-	83,000	0.0%
105112200	LEASED EQUIPMENT	3,600	3,600	3,600	-	3,600	0.0%
105113100	AUTO OPERATING	104,000	104,000	104,000	-	104,000	0.0%
105113300	DEPARTMENTAL SUPPLIES	237,905	246,050	236,355	-	236,355	(0.7%)
105113500	LAUNDRY & CLEANING	10,800	8,000	10,800	-	10,800	0.0%
105113600	UNIFORMS	50,000	45,000	50,000	-	50,000	0.0%
105114500	CONTRACTUAL SERVICES	73,775	68,713	71,900	-	71,900	(2.5%)
105114510	INS-PROPERTY & GENERAL	155,000	180,000	194,400	-	194,400	25.4%
105114600	PROFESSIONAL SERVICES	31,000	28,500	31,000	-	31,000	0.0%
105114800	GRANT EXPENDITURES	46,000	43,800	46,500	-	46,500	1.1%
105115300	DUES & SUBSCRIPTIONS	8,000	7,000	8,000	-	8,000	0.0%
	OPERATING EXPENDITURES	901,580	912,163	938,055	-	938,055	
105117401	CAPITAL-SOFTWARE/COMP EQ	-	-	-	-	-	0.0%
105117402	CAPITAL MOTOR VEHICLE	209,801	337,000	66,000	-	66,000	(68.5%)
105117403	CAPITAL - OTHER EQUIPMENT	85,850	85,850	-	-	-	0.0%
	CAPITAL OUTLAY	295,651	422,850	66,000	-	66,000	
	TOTAL EXPENDITURES	\$ 5,830,402	\$ 5,687,873	\$ 5,922,713	\$ -	\$ 5,922,713	

## DEPARTMENTAL NEW CAPITAL REQUESTS DETAIL

Department: Police Patrol

Function: Public Safety

Project Title:  
Vehicle Replacement

Fund: General Fund

**Project Description:**

Funding is requested to replace one Patrol Division vehicle 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, the new vehicle will allow for the installation and carrying of needed equipment to effectively carry out the daily duties of a Patrol Officer.

- One vehicle at \$66,000 - fully equipped with new VIPER radio, printer, light bar, equipment, stripes, MVR wiring kit, equipment removal of replaced vehicle.

**Replacing vehicles:**

SURPLUS Vehicle 8645- 2014 Chevy Caprice

Costs		2025-2026
One vehicle at \$66,000		\$66,000
<b>Total:</b>		<b>\$66,000</b>

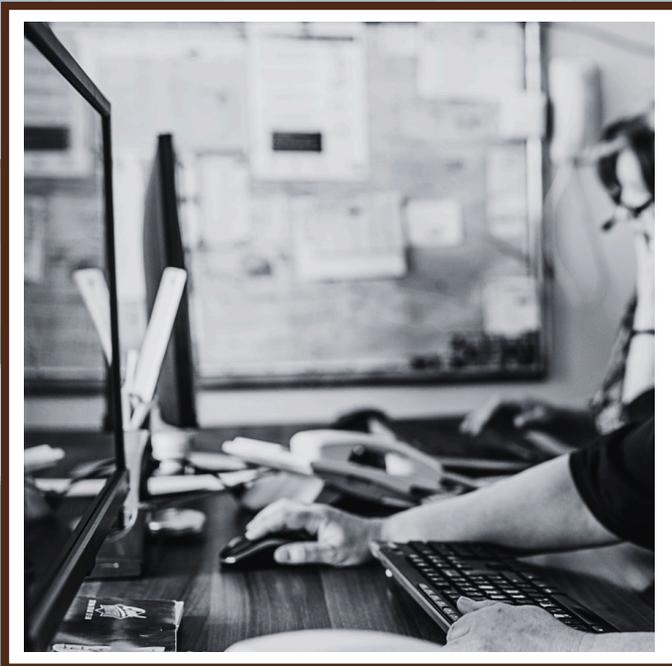


**Southern**  
**Pines** NORTH  
CAROLINA



# Police Communications

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



# Police Communications

## FY 24-25 ACCOMPLISHMENTS

- Replaced the VIPER Radio Console system, consisting of 7 Motorola Consolettes, which are required to operate the radio system.
- Upgraded the dispatch stations in the Communications Center.
- Provided exceptional 24/7 dispatch services to all citizens and guests needing Town services in spite of increased calls for service and phone calls received.

**Proposed Budget: \$765,379**

Salaries & Benefits: \$620,259

Operating: \$145,120



**100% of the police communications funds are general revenues.**

The communications division includes 7 full-time employees.



## OF NOTE FOR FY 26...

- The Communications Division will continue to fully implement a shared CAD-to-CAD interface with the Moore County 911 Center
- 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.

Learn more about the Police Communications division at [sopinesnc.info/PDCommunications](https://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.

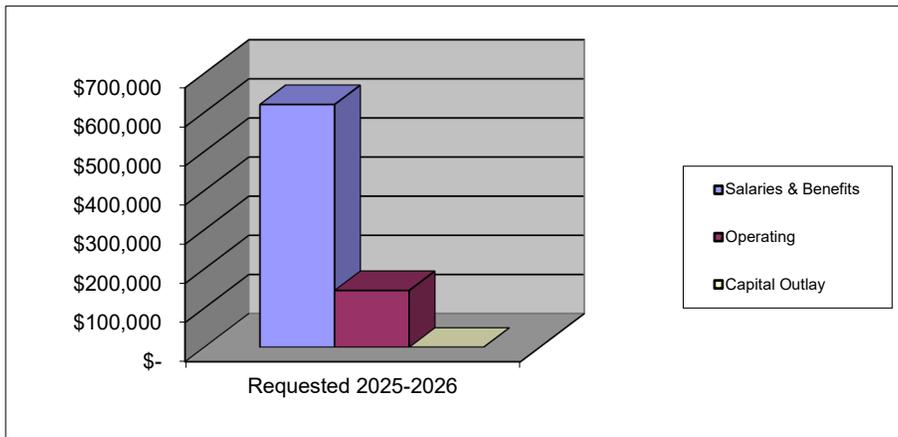
Object of Expenditures	Actual FY 2023-24	Budget FY 2024-25	Expected FY 2024-25	Requested FY 2025-26
Salaries & Benefits	\$ 453,416	\$ 607,616	\$ 531,985	\$ 620,259
Operating	124,549	138,280	130,545	145,120
Capital Outlay	43,120	70,000	68,250	-
<b>Total</b>	<b>\$ 621,085</b>	<b>\$ 815,896</b>	<b>\$ 730,780</b>	<b>\$ 765,379</b>

Revenues by Type	Actual FY 2023-24	Budget FY 2024-25	Expected FY 2024-25	Requested FY 2025-26
General Revenues	\$ 621,085	\$ 815,896	\$ 730,780	\$ 765,379

	Actual FY 2023-24	Budget FY 2024-25	Expected FY 2024-25	Requested FY 2025-26
Budgeted Employees - Full Time	7.0	7.0	7.0	7.0
Budgeted Employees - Part Time	-	-	-	-

2025-2026 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

There are no capital outlay requests in this budget.



2025-2026 ANNUAL BUDGET  
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2025-2026	Department: Police-Communications	Function: Public Safety		Fund: 10	Department: 514		
Object Code	Object Title	2024-2025 Budget as of 03/28/25	2024-2025 Expected	2025-2026 Continuation	2025-2026 New Budget Requests	2025-2026 Total Request	% Increase (Decrease)
105140200	SALARIES & WAGES	\$ 403,707	\$ 348,770	\$ 404,747	\$ -	\$ 404,747	0.3%
105140300	OVERTIME	31,000	34,000	32,000	-	32,000	3.2%
105140500	FICA EXPENSE	33,255	29,515	33,411	-	33,411	0.5%
105140600	GROUP INSURANCE EXPENSE	58,625	48,215	65,415	-	65,415	11.6%
105140700	RETIREMENT EXPENSE	59,294	51,845	62,848	-	62,848	6.0%
105140800	DEFERRED COMPENSATION	21,735	19,640	21,838	-	21,838	0.5%
	EMPLOYEE BENEFITS	607,616	531,985	620,259	-	620,259	
105141300	TELEPHONE	39,000	41,000	42,000	-	42,000	7.7%
105141400	TRAINING & TRAVEL	8,000	5,500	8,000	-	8,000	0.0%
105141600	EQUIPMENT MAINTENANCE	40,000	35,000	38,000	-	38,000	(5.0%)
105142100	RENT	7,300	7,300	7,600	-	7,600	4.1%
105143300	DEPARTMENTAL SUPPLIES	21,000	20,000	21,000	-	21,000	0.0%
105143600	UNIFORMS	5,250	4,100	5,250	-	5,250	0.0%
105144500	CONTRACTUAL SERVICES	14,600	14,470	19,725	-	19,725	35.1%
105144510	INS-PROPERTY & GENERAL	2,150	2,375	2,565	-	2,565	19.3%
105145300	DUES & SUBSCRIPTIONS	980	800	980	-	980	0.0%
	OPERATING EXPENDITURES	138,280	130,545	145,120	-	145,120	
105147403	CAPITAL-OTHER EQUIPMENT	70,000	68,250	-	-	-	(100.0%)
	CAPITAL OUTLAY	70,000	68,250	-	-	-	
	TOTAL EXPENDITURES	<u>\$ 815,896</u>	<u>\$ 730,780</u>	<u>\$ 765,379</u>	<u>\$ -</u>	<u>\$ 765,379</u>	



# Police Investigations

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

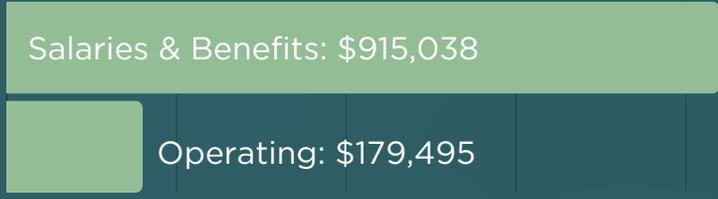


# Police Investigations

## FY 24-25 ACCOMPLISHMENTS

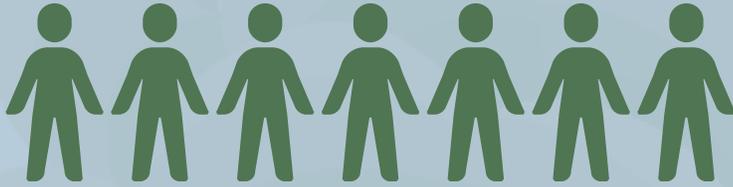
- Specialized training in narcotics, gangs, Internet Crimes Against Children (ICAC), and victim advocacy.
- Advanced criminal investigation equipment and staffing certifications in Cellebrite, VIPER, and OSCAR 360 crime scene photography.
- Members assigned as taskforce officers with the FBI and as Special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

### Proposed Budget: \$1,094,533



**100% of the police investigations funds are general revenues.**

The investigations division includes 7 full-time employees.



## OF NOTE FOR FY 26...

- All cases assigned to Investigators continue to increase year over year. Crimes committed by juvenile offenders have nearly doubled over the past five years. These cases require more investigative follow-up time and processing for charges.
- 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](http://sopinesnc.info/investigations)



POLICE-INVESTIGATIONS

Fund: General

Function: Public Safety

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

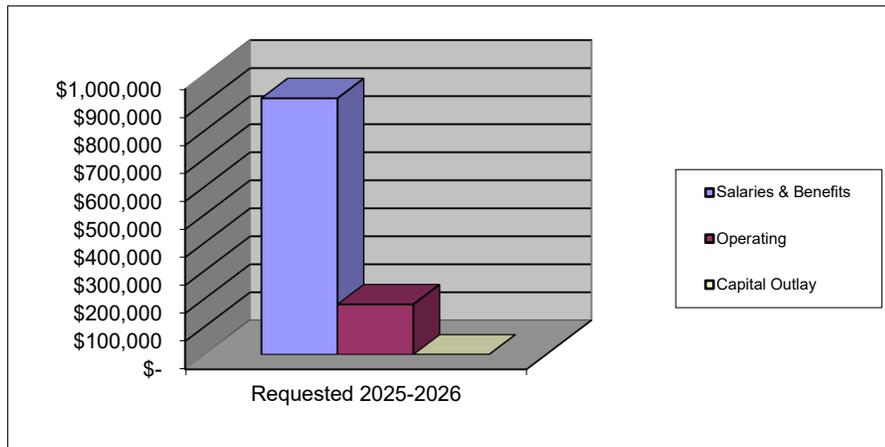
Object of Expenditures	Actual FY 2023-24	Budget FY 2024-25	Expected FY 2024-25	Requested FY 2025-26
Salaries & Benefits	\$ 639,833	\$ 922,667	\$ 798,832	\$ 915,038
Operating	131,193	164,550	139,291	179,495
Capital Outlay	-	-	-	-
<b>Total</b>	<b>\$ 771,026</b>	<b>\$ 1,087,217</b>	<b>\$ 938,123</b>	<b>\$ 1,094,533</b>

Revenues by Type	Actual FY 2023-24	Budget FY 2024-25	Expected FY 2024-25	Requested FY 2025-26
General Revenues	\$ 771,026	\$ 1,087,217	\$ 938,123	\$ 1,094,533

	Actual FY 2023-24	Budget FY 2024-25	Expected FY 2024-25	Requested FY 2025-26
Budgeted Employees	7.0	7.0	7.0	7.0
Budgeted Employees - Part Time	-	-	-	-

2025-2026 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

There are no capital outlay requests in this budget.



2025-2026 ANNUAL BUDGET  
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2025-2026	Department: Police-Investigations	Function: Public Safety	Fund: 10	Department: 515			
Object Code	Object Title	2024-2025 Budget as of 03/28/25	2024-2025 Expected	2025-2026 Continuation	2025-2026 New Budget Requests	2025-2026 Total Request	% Increase (Decrease)
105150200	SALARIES & WAGES	\$ 590,934	\$ 507,295	\$ 544,907	\$ -	\$ 544,907	(7.8%)
105150300	OVERTIME	36,000	31,000	36,000	-	36,000	0.0%
105150130	SEPARATION ALLOWANCE	41,803	31,805	54,278	-	54,278	29.8%
105150150	PD EXTRA DUTY FEE	10,000	5,000	10,000	-	10,000	0.0%
105150250	SRT/CNT ACTIVATION STIPEND	7,000	5,000	7,000	-	7,000	0.0%
105150500	FICA EXPENSE	49,261	44,452	52,645	-	52,645	6.9%
105150600	GROUP INSURANCE EXPENSE	58,625	58,450	65,415	-	65,415	11.6%
105150700	RETIREMENT EXPENSE	96,848	86,430	110,384	-	110,384	14.0%
105150800	DEFERRED COMPENSATION	32,196	29,400	34,409	-	34,409	6.9%
	EMPLOYEE BENEFITS	922,667	798,832	915,038	-	915,038	
105151100	POSTAGE	750	500	750	-	750	0.0%
105151400	TRAINING & TRAVEL	13,000	11,000	13,000	-	13,000	0.0%
105151700	AUTO REPAIR	14,500	12,000	14,500	-	14,500	0.0%
105152200	LEASED EQUIPMENT	-	-	-	-	-	0.0%
105153100	AUTO OPERATING	24,000	19,000	24,000	-	24,000	0.0%
105153300	DEPARTMENTAL SUPPLIES	19,500	19,000	19,500	-	19,500	0.0%
105153600	UNIFORMS	15,000	13,000	15,000	-	15,000	0.0%
105153900	SPECIAL OPERATIONS	14,000	8,000	14,000	-	14,000	0.0%
105154500	CONTRACTUAL SERVICES	34,800	29,195	48,805	-	48,805	40.2%
105154510	INS-PROPERTY & GENERAL	28,000	26,796	28,940	-	28,940	3.4%
105155300	DUES & SUBSCRIPTIONS	1,000	800	1,000	-	1,000	0.0%
	OPERATING EXPENDITURES	164,550	139,291	179,495	-	179,495	
105157402	CAPITAL-MOTOR VEHICLE	-	-	-	-	-	0.0%
105157403	CAPITAL-OTHER EQUIPMENT	-	-	-	-	-	0.0%
	CAPITAL OUTLAY	-	-	-	-	-	
	TOTAL EXPENDITURES	<u>\$ 1,087,217</u>	<u>\$ 938,123</u>	<u>\$ 1,094,533</u>	<u>\$ -</u>	<u>\$ 1,094,533</u>	



**Southern  
Pines** *Fire*

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



## FY 24-25 ACCOMPLISHMENTS

- SPFD saved almost \$37 million in property in 2024.
- 8 firefighters deployed to Hurricane Helene disaster areas for 21 consecutive days.
- 2 firefighters deployed to western NC to fight wildfires for 8 days.
- Hired first Fire & Life Safety Education Specialist to assist with public outreach.

### Proposed Budget: \$4,579,622

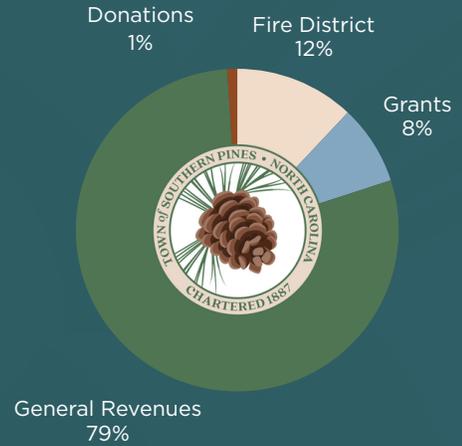
Salaries & Benefits: \$3,925,022

Operating: \$630,600

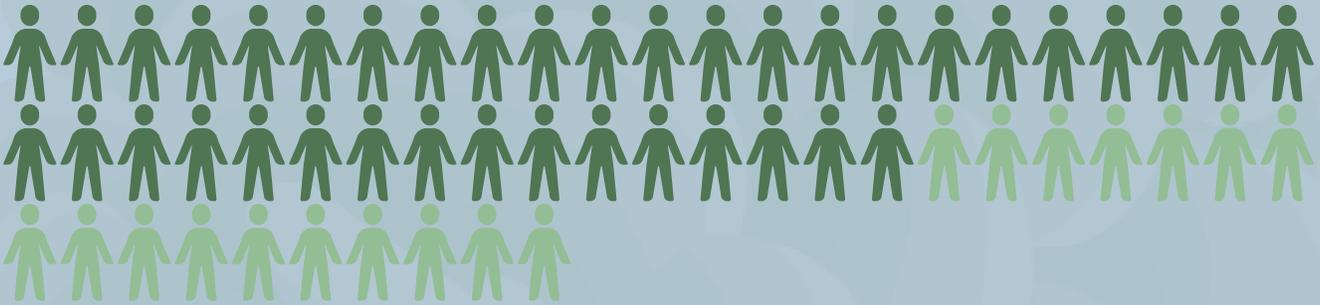
Capital: \$24,000

### Fire & rescue funding comes from 4 sources:

- General Revenues: \$3,636,299
- Fire District: \$560,148
- Grants: \$380,675
- Donations: \$2,500



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



### OF NOTE FOR FY 26...

- \$24,000 has been budgeted to replace the department's trailer and equipment for temporary street closures.
- FY 26 is the final year of a 3-year SAFER (Staffing for Adequate Fire and Emergency Response) grant, used to hire 6 additional firefighters to maintain required staffing levels necessary for effective emergency response services. This grant pays the salaries and benefits for these 6 firefighters through the end of FY 26. At this time, we do not expect impacts to this grant from current activity at the federal level.

Learn more about the Southern Pines Fire Department at [sopinesnc.info/fire](http://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.

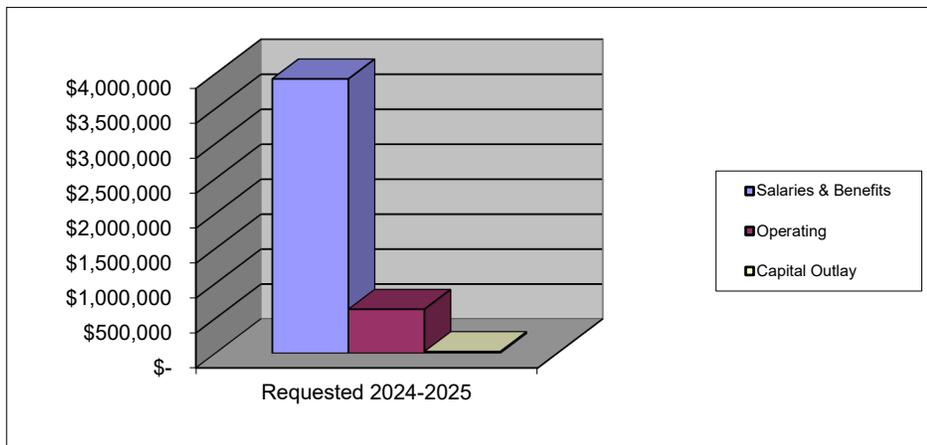
Object of Expenditures	Actual FY 2023-24	Budget FY 2024-25	Expected FY 2024-25	Requested FY 2025-26
Salaries & Benefits	\$ 3,194,181	\$ 3,684,985	\$ 3,713,690	\$ 3,925,022
Operating	620,830	665,634	645,700	630,600
Capital Outlay	172,483	25,000	-	24,000
<b>Total</b>	<b>\$ 3,987,494</b>	<b>\$ 4,375,619</b>	<b>\$ 4,359,390</b>	<b>\$ 4,579,622</b>

Revenues by Type	Actual FY 2023-24	Budget FY 2024-25	Expected FY 2024-25	Requested FY 2025-26
Fire District	\$ 463,145	\$ 460,000	\$ 632,144	\$ 560,148
Fire Grants	326,317	379,207	366,112	379,207
Donations	275	108,000	2,500	2,500
General Revenues	3,197,757	3,428,412	3,358,634	3,637,767
<b>Total</b>	<b>\$ 3,987,494</b>	<b>\$ 4,375,619</b>	<b>\$ 4,359,390</b>	<b>\$ 4,579,622</b>

	Actual FY 2023-24	Budget FY 2024-25	Expected FY 2024-25	Requested FY 2025-26
Budgeted Employees-Full Time	39.0	39.0	39.0	39.0
Budgeted Employees-Part Time	17.0	17.0	17.0	17.0

2025-2026 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

Street Closure Barriers & Trailer \$ 24,000



2025-2026 ANNUAL BUDGET  
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2025-2026	Department: Fire	Function: Public Safety	Fund: 10	Department: 530			
Object Code	Object Title	2024-2025 Budget as of 03/28/25	2024-2025 Expected	2025-2026 Continuation	2025-2026 New Budget Requests	2025-2026 Total Request	% Increase (Decrease)
105300200	SALARIES & WAGES	\$ 2,620,088	\$ 2,569,775	\$ 2,764,852	\$ -	\$ 2,764,852	5.5%
105300150	FIRE EXTRA DUTY FEE	5,000	3,000	3,000	-	3,000	(40.0%)
105300300	OVERTIME	35,000	145,000	50,000	-	50,000	42.9%
105300500	FICA EXPENSE	203,496	200,110	215,336	-	215,336	5.8%
105300600	GROUP INSURANCE EXPENSE	326,625	308,215	364,455	-	364,455	11.6%
105300700	RETIREMENT EXPENSE	361,772	356,800	391,387	-	391,387	8.2%
105300800	DEFERRED COMPENSATION	133,004	130,790	135,992	-	135,992	2.2%
	EMPLOYEE BENEFITS	3,684,985	3,713,690	3,925,022	-	3,925,022	
105301100	POSTAGE	300	150	250	-	250	(16.7%)
105301200	PRINTING	250	150	150	-	150	(40.0%)
105301300	TELEPHONE	13,000	13,500	14,000	-	14,000	7.7%
105301400	TRAINING & TRAVEL-OPERATE	30,000	25,500	30,000	-	30,000	0.0%
105301401	TRAINING & TRAVEL-INSPECT	5,000	4,100	5,000	-	5,000	0.0%
105301600	EQUIPMENT MAINTENANCE	15,000	15,000	17,000	-	17,000	13.3%
105301700	AUTO REPAIR	58,000	61,500	62,000	-	62,000	6.9%
105301800	UTILITIES	38,000	36,000	38,000	-	38,000	0.0%
105302200	LEASES/SBITAS	3,634	3,050	3,800	-	3,800	0.0%
105303100	AUTO OPERATING	72,000	55,500	62,000	-	62,000	0.0%
105303300	DEPARTMENTAL SUPPLIES	258,000	268,000	223,000	-	223,000	(13.6%)
105303500	LAUNDRY & CLEANING	700	700	700	-	700	0.0%
105303600	UNIFORMS	36,500	36,000	36,500	-	36,500	0.0%
105304500	CONTRACTUAL SERVICES	24,250	21,850	25,450	-	25,450	4.9%
105304510	INS-PROPERTY & GENERAL	100,000	94,200	101,750	-	101,750	1.8%
105305300	DUES & SUBSCRIPTIONS	7,000	6,500	7,000	-	7,000	0.0%
105305400	INSURANCE & BONDS	4,000	4,000	4,000	-	4,000	0.0%
	OPERATING EXPENDITURES	665,634	645,700	630,600	-	630,600	
105307402	CAPITAL-MOTOR VEHICLE	-	-	-	-	-	0.0%
105307403	CAPITAL-OTHER EQUIPMENT	25,000	-	-	24,000	24,000	(4.0%)
	CAPITAL OUTLAY	25,000	-	-	24,000	24,000	
	TOTAL EXPENDITURES	<u>\$ 4,375,619</u>	<u>\$ 4,359,390</u>	<u>\$ 4,555,622</u>	<u>\$ 24,000</u>	<u>\$ 4,579,622</u>	

## DEPARTMENTAL NEW BUDGET REQUESTS DETAIL

Department: Fire

Function: Public Safety

Project Title: Street Closure  
Trailer

Fund: General Fund

### Project Description:

The Fire Department maintains a trailer equipped with cones and barricades for quickly closing streets during emergencies. While the trailer itself belongs to the Fire Department, the equipment on the trailer is supplied in partnership with the Street Division.

The Fire Department is responsible for pulling and staffing the trailer during emergencies, such as vehicle accidents, gas leaks, icy roads, flooding, downed power lines and fallen trees. This often occurs at night or on weekends when the Street Division is not on duty.

We are proposing an upgrade to the existing trailer to enhance its capacity and organization. The upgrade will allow it to carry additional street closure devices so we do not have to make multiple trips with the truck and trailer. This will also enable operation by a single staff member, improving efficiency and response times during emergencies.



Costs		2025-2026
Street Closure Trailer		\$24,000
<b>Total</b>		<b>\$24,000</b>

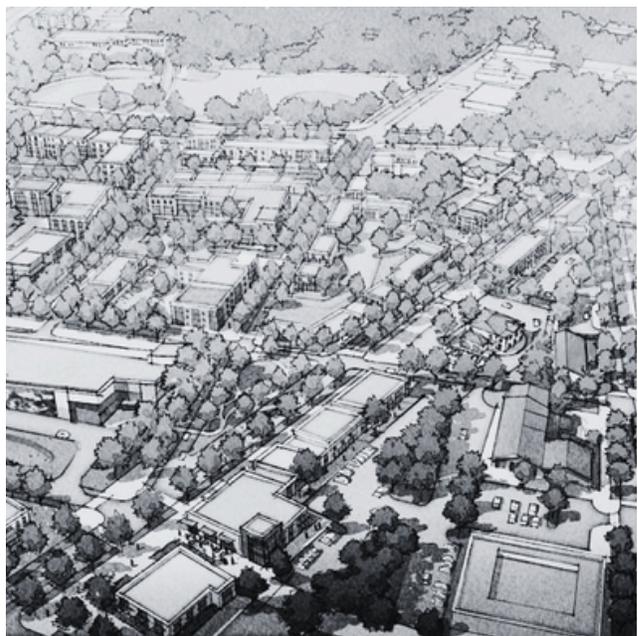


**Southern**  
**Pines** NORTH  
CAROLINA

  
**Southern  
Pines**

# *Planning*

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



# Planning

## FY 24-25 ACCOMPLISHMENTS

- Increased & sustained enforcement of illegal temporary signs.
- Oversaw the site compliance to open Morganton Park South, Phase 1 (Target and Dick's Sporting Goods), including many change order reviews and inspections.
- Created & launched Pinedene Design Guide to better guide growth in Old US-1 area.
- 3 Planners completed coursework & exam to earn Certified Zoning Official designation.
- Completed work on Phase 1 of Comp Plan Implementation and launched Phase 2 with workforce housing committee.
- Retained, trained, and promoted staff, providing opportunities to work on increasingly complex projects, enhance team performance & culture, and improve workflow management.

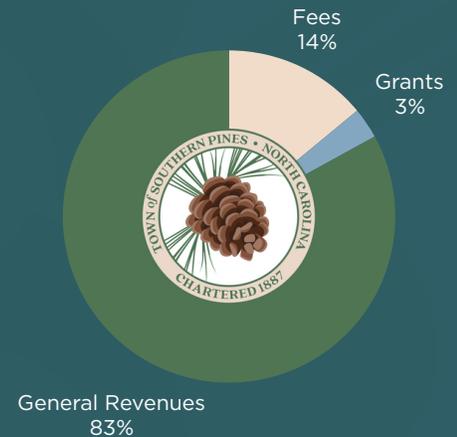
### Proposed Budget: \$867,329

Salaries & Benefits: \$727,569

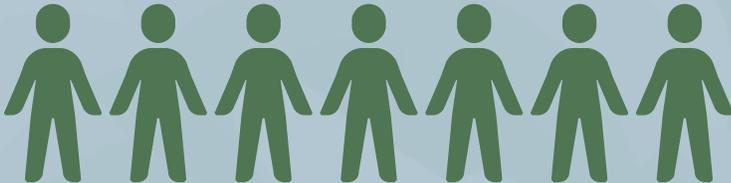
Operating: \$139,760

### Planning funding comes from 3 sources:

- General Revenues: \$723,079
- Fees: \$120,000
- Grants: \$24,250



The planning department includes 7 full-time employees.



## OF NOTE FOR FY 26...

- The department will use a combination of contracted professional services and in-house staff resources to continue work on the 2040 Comprehensive Plan. Learn more at [sopinesnc.info/engage](http://sopinesnc.info/engage)
- \$24,250 has been budgeted for what is expected to be the final year of work supporting the Underrepresented Communities grant for West Southern Pines. This grant is provided by the National Park Service.

Learn more about the Planning Department at [sopinesnc.info/plan](http://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.

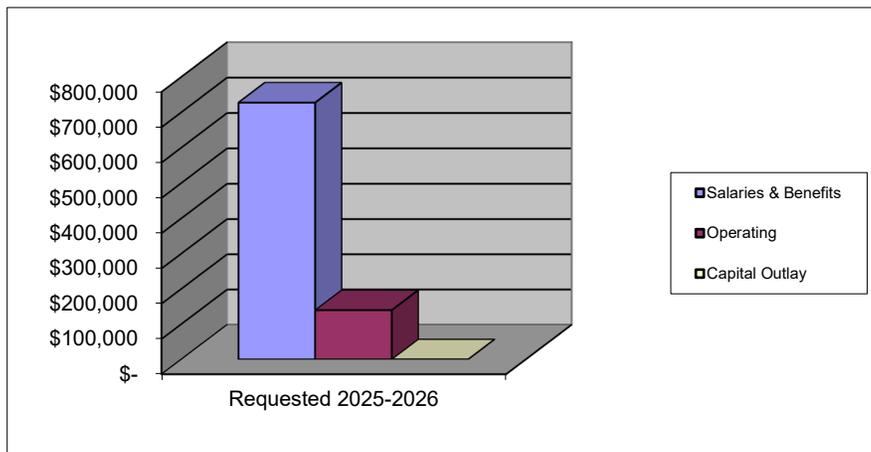
Object of Expenditures	Actual FY 2023-24	Budget FY 2024-25	Expected FY 2024-25	Requested FY 2025-26
Salaries & Benefits	\$ 539,003	\$ 700,377	\$ 660,255	\$ 727,569
Operating	140,217	220,050	139,055	139,760
Capital Outlay	-	-	-	-
<b>Total</b>	<b>\$ 679,220</b>	<b>\$ 920,427</b>	<b>\$ 799,310</b>	<b>\$ 867,329</b>

Revenues by Type	Actual FY 2023-24	Budget FY 2024-25	Expected FY 2024-25	Requested FY 2025-26
Fees	\$ 94,290	\$ 100,000	\$ 108,000	\$ 120,000
Grants	16,250	55,000	34,500	24,250
General Revenues	568,680	765,427	656,810	723,079
<b>Total</b>	<b>\$ 679,220</b>	<b>\$ 920,427</b>	<b>\$ 799,310</b>	<b>\$ 867,329</b>

	Actual FY 2023-24	Budget FY 2024-25	Expected FY 2024-25	Requested FY 2025-26
Budgeted Employees	7.0	7.0	7.0	7.0

2025-2026 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

There are no capital outlay requests in this budget.



2025-2026 ANNUAL BUDGET  
DETAILED ACTIVITY SPENDING REQUEST

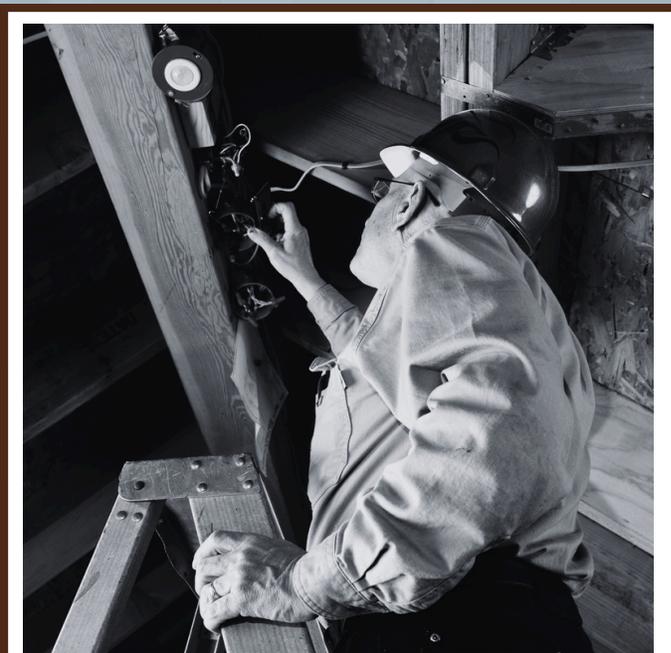
Fiscal Year 2025-2026	Department: Planning	Function: Economic & Physical Development			Fund: 10	Department: 540	
Object Code	Object Title	2024-2025 Budget as of 03/28/25	2024-2025 Expected	2025-2026 Continuation	2025-2026 New Budget Requests	2025-2026 Total Request	% Increase (Decrease)
105400200	SALARIES & WAGES	\$ 508,319	\$ 485,255	\$ 521,215	\$ -	\$ 521,215	2.5%
105400500	FICA EXPENSE	38,886	37,125	39,874	-	39,874	2.5%
105400600	GROUP INSURANCE EXPENSE	58,625	47,420	65,415	-	65,415	11.6%
105400700	RETIREMENT EXPENSE	69,132	66,190	75,004	-	75,004	8.5%
105400800	DEFERRED COMPENSATION	25,415	24,265	26,061	-	26,061	2.5%
	EMPLOYEE BENEFITS	700,377	660,255	727,569	-	727,569	
105401100	POSTAGE	1,500	2,000	2,000	-	2,000	33.3%
105401200	PRINTING	490	750	750	-	750	53.1%
105401300	TELEPHONE	3,060	2,560	2,560	-	2,560	(16.3%)
105401400	TRAINING & TRAVEL	18,250	19,500	22,500	-	22,500	23.3%
105401600	EQUIPMENT MAINTENANCE	-	-	-	-	-	0.0%
105401700	AUTO REPAIR	1,000	500	1,000	-	1,000	0.0%
105401800	UTILITIES	1,800	2,000	2,200	-	2,200	22.2%
105403100	AUTO OPERATING	1,200	1,000	1,200	-	1,200	0.0%
105403300	DEPARTMENTAL SUPPLIES	8,250	6,500	7,500	-	7,500	(9.1%)
105404500	CONTRACTUAL SERVICES	12,000	6,000	10,000	-	10,000	(16.7%)
105404501	CONTRACTUAL SRVCS-GRANT	55,000	34,500	24,250	-	24,250	(55.9%)
105404510	INS-PROPERTY & GENERAL	12,500	11,475	12,500	-	12,500	0.0%
105404600	PROFESSIONAL SERVICES	100,000	50,000	50,000	-	50,000	(50.0%)
105404700	CARD PROCESSING FEE	250	270	300	-	300	20.0%
105405300	DUES & SUBSCRIPTIONS	4,750	2,000	3,000	-	3,000	(36.8%)
	OPERATING EXPENDITURES	220,050	139,055	139,760	-	139,760	
105407402	CAPITAL-MOTOR VEHICLE	-	-	-	-	-	0.0%
	CAPITAL OUTLAY	-	-	-	-	-	
	TOTAL EXPENDITURES	<u>\$ 920,427</u>	<u>\$ 799,310</u>	<u>\$ 867,329</u>	<u>\$ -</u>	<u>\$ 867,329</u>	



**Southern  
Pines**

# *Inspections*

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



# Inspections

## FY 24-25 ACCOMPLISHMENTS

- Completed all inspections to issue Certificates of Occupancy for 254 residential projects and 56 commercial projects.
- Inspectors studying for and obtaining certifications at all levels - 1, 2, and 3.
- Deployed additional drone work and obtained necessary staff certifications.

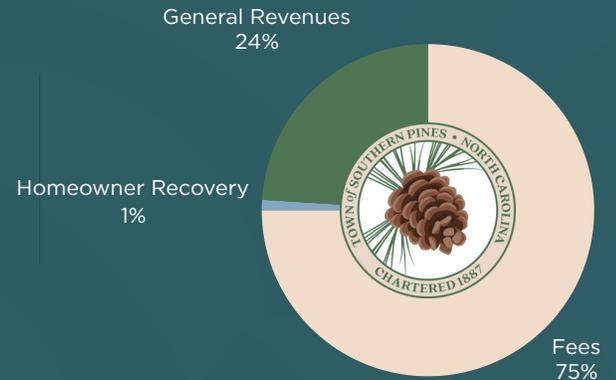
### Proposed Budget: \$670,788

Salaries & Benefits: \$573,558

Operating: \$97,230

### Inspections funding comes from 3 sources:

- Fees: \$500,000
- General Revenues: \$167,288
- Homeowner Recovery: \$3,500



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 26...

- We have forecasted \$500k in building permit fees for new construction or structural changes, which cover the costs of providing code compliance and safety reviews and inspections. These revenues can vary widely from year to year depending on construction activity and its timing. As an example, the new Amazon facility is a FY 25 revenue, but construction will cross fiscal years.
- The state mandates a supplemental fee on single-family residential building permits, which we transmit to the NC Licensing Board for General Contractors for the Homeowners Recovery Fund. This compensates eligible homeowners who suffered a financial loss caused by a dishonest or incompetent contractor. We anticipate collecting about \$3,500 to support this Fund.

Learn more about the Inspections Department at [sopinesnc.info/inspections](http://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.

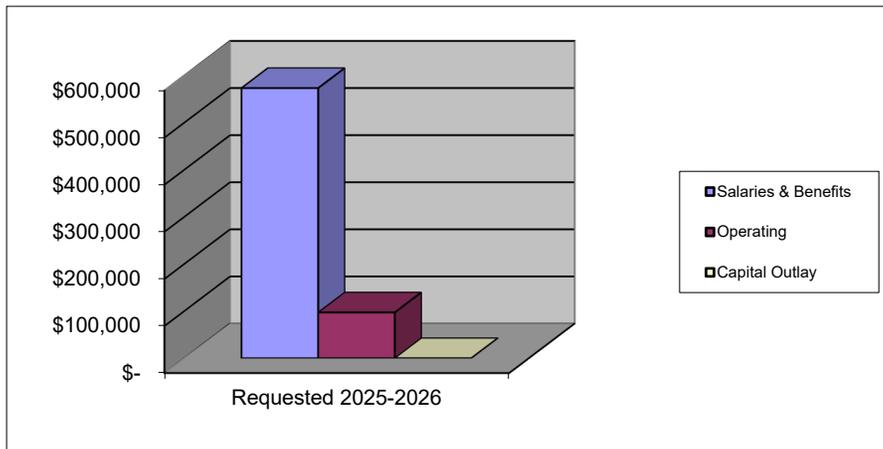
Object of Expenditures	Actual FY 2023-24	Budget FY 2024-25	Expected FY 2024-25	Requested FY 2025-26
Salaries & Benefits	\$ 462,521	\$ 511,227	\$ 507,982	\$ 573,558
Operating	57,158	360,000	334,760	97,230
Capital Outlay	-	45,000	44,800	-
<b>Total</b>	<b>\$ 519,679</b>	<b>\$ 916,227</b>	<b>\$ 887,542</b>	<b>\$ 670,788</b>

Revenues by Type	Actual FY 2023-24	Budget FY 2024-25	Expected FY 2024-25	Requested FY 2025-26
Fees	\$ 848,694	\$ 325,000	\$ 940,000	\$ 500,000
Homeowner Recovery	2,780	2,500	3,600	3,500
General Revenues	(331,795)	588,727	(56,058)	167,288
<b>Total</b>	<b>\$ 519,679</b>	<b>\$ 916,227</b>	<b>\$ 887,542</b>	<b>\$ 670,788</b>

	Actual FY 2023-24	Budget FY 2024-25	Expected FY 2024-25	Requested FY 2025-26
Budgeted Employees	5.0	5.0	5.0	5.0
Budgeted Employees-Part Time	1.0	1.0	1.0	1.0

### 2025-2026 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

There are no capital outlay requests in this budget.



2025-2026 ANNUAL BUDGET  
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2025-2026	Department: Inspections	Function: Economic & Physical Development			Fund: 10	Department: 545	
Object Code	Object Title	2024-2025 Budget as of 03/28/25	2024-2025 Expected	2025-2026 Continuation	2025-2026 New Budget Requests	2025-2026 Total Request	% Increase (Decrease)
105450200	SALARIES & WAGES	\$ 377,127	\$ 371,240	\$ 415,421	\$ -	\$ 415,421	10.2%
105450300	OVERTIME	-	3,000	5,000	-	5,000	0.0%
105450500	FICA EXPENSE	28,850	28,630	32,162	-	32,162	11.5%
105450600	GROUP INSURANCE EXPENSE	41,875	41,875	46,725	-	46,725	11.6%
105450700	RETIREMENT EXPENSE	46,339	46,275	55,104	-	55,104	18.9%
105450800	DEFERRED COMPENSATION	17,036	16,962	19,146	-	19,146	12.4%
	EMPLOYEE BENEFITS	511,227	507,982	573,558	-	573,558	
105451100	POSTAGE	100	10	50	-	50	(50.0%)
105451200	PRINTING	100	50	100	-	100	0.0%
105451300	TELEPHONE	6,000	3,500	6,000	-	6,000	0.0%
105451400	TRAINING & TRAVEL	9,000	5,600	10,000	-	10,000	11.1%
105451600	EQUIPMENT MAINTENANCE	-	200	300	-	300	0.0%
105451700	AUTO REPAIR	5,000	1,300	5,000	-	5,000	0.0%
105451800	UTILITIES	3,000	1,800	3,000	-	3,000	0.0%
105453100	AUTO OPERATING	9,000	6,600	9,000	-	9,000	0.0%
105453300	DEPARTMENTAL SUPPLIES	18,500	11,300	20,100	-	20,100	8.6%
105454500	CONTRACTUAL SERVICES	285,300	285,500	22,000	-	22,000	0.0%
105454510	INS-PROPERTY & GENERAL	16,500	16,000	17,280	-	17,280	4.7%
105454600	PROFESSIONAL SERVICES	-	-	-	-	-	0.0%
105454700	CARD PROCESSING FEE	2,500	500	1,000	-	1,000	(60.0%)
105455300	DUES & SUBSCRIPTIONS	2,000	400	400	-	400	(80.0%)
105456000	HOMEOWNER RECOVERY FD	3,000	2,000	3,000	-	3,000	0.0%
	OPERATING EXPENDITURES	360,000	334,760	97,230	-	97,230	
105457402	CAPITAL-MOTOR VEHICLE	45,000	44,800	-	-	-	(100.0%)
	CAPITAL OUTLAY	45,000	44,800	-	-	-	
	TOTAL EXPENDITURES	<u>\$ 916,227</u>	<u>\$ 887,542</u>	<u>\$ 670,788</u>	<u>\$ -</u>	<u>\$ 670,788</u>	



**Southern  
Pines** *Streets*

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



## FY 24-25 ACCOMPLISHMENTS

- Resurfaced 3.18 miles of Town roads, including paving the dirt portion of SE Broad St.
- Purchased and put new Street Sweeper into service.
- Purchased and deployed new message boards.
- Completed 0.5 miles of crack sealing on Town-owned roadways.
- Installed new wayfinding signs.

### Proposed Budget: \$1,982,348

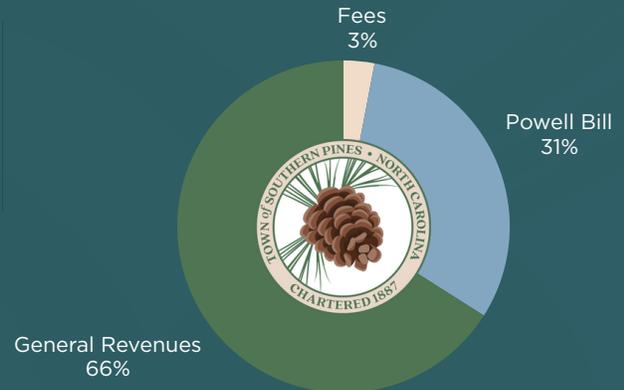
Salaries & Benefits: \$1,003,598

Operating: \$593,750

Capital: \$385,000

### Streets Maintenance funds come from 3 sources:

- General Revenues: \$1,315,917
- Powell Bill: \$606,431
- Fees & Other Revenues: \$60,000



The streets division includes 15 full-time employees.



## OF NOTE FOR FY 26...

- The division has budgeted \$260,000 for the following capital projects:
  - \$125k to fund an improvement project in the Downtown Park parking lot.
  - \$125k to purchase a system of FEMA-recommended safety barriers designed to stop vehicles from breaching pedestrian areas.
  - \$100k to replace an existing 2015 Ford F450 service truck with a new flatbed dump truck.
  - \$35k to install a hardscape surface along E. New Hampshire Ave. near NE Broad St. to eliminate grass maintenance and improve the right-of-way in this block.
- This division also oversees the annual resurfacing and sidewalk projects. Funds will be transferred to the respective capital project funds for this work (not included above): \$1,305,630 for street resurfacing and \$280,000 for sidewalks.

Learn more about the Streets Division at [sopinesnc.info/streets](http://sopinesnc.info/streets)



**STREETS**

Fund: General

Function: Transportation

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

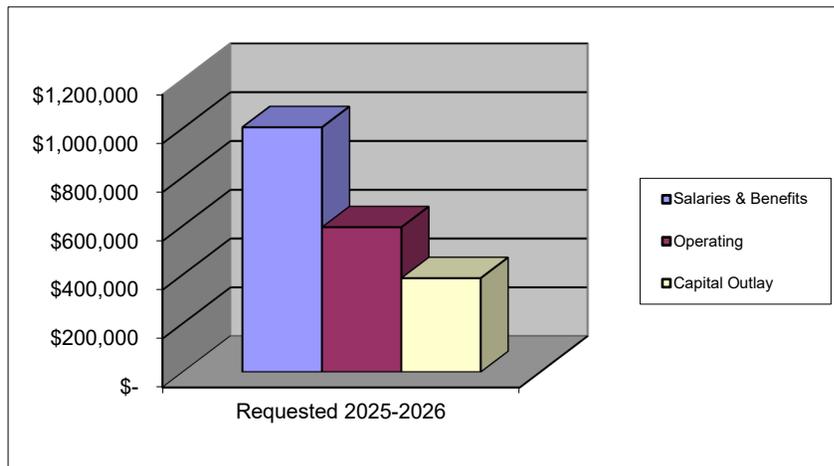
Object of Expenditures	Actual FY 2023-24	Budget FY 2024-25	Expected FY 2024-25	Requested FY 2025-26
Salaries & Benefits	\$ 773,951	\$ 954,949	\$ 803,192	\$ 1,003,598
Operating	543,350	599,500	562,965	593,750
Capital Outlay	29,573	427,000	448,894	385,000
<b>Total</b>	<b>\$ 1,346,874</b>	<b>\$ 1,981,449</b>	<b>\$ 1,815,051</b>	<b>\$ 1,982,348</b>

Revenues by Type	Actual FY 2023-24	Budget FY 2024-25	Expected FY 2024-25	Requested FY 2025-26
Powell Bill	\$ 546,561	\$ 546,500	\$ 606,431	\$ 606,431
Street Revenue	68,830	60,000	60,000	60,000
General Revenues	731,483	1,374,949	1,148,620	1,315,917
<b>Total</b>	<b>\$ 1,346,874</b>	<b>\$ 1,981,449</b>	<b>\$ 1,815,051</b>	<b>\$ 1,982,348</b>

	Actual FY 2023-24	Budget FY 2024-25	Expected FY 2024-25	Requested FY 2025-26
Budgeted Employees	15.0	15.0	15.0	15.0

**2025-2026 CAPITAL OUTLAY DETAIL AND NEW REQUESTS**

Downtown Park Parking Lot Improvements	\$ 125,000
Flatbed Dump Truck Replacement	100,000
Street Closure Barriers (8)	125,000
Downtown Streetscapes	35,000



2025-2026 ANNUAL BUDGET  
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2025-2026	Department: Streets	Function: Transportation	Fund: 10	Department: 560			
Object Code	Object Title	2024-2025 Budget as of 03/28/25	2024-2025 Expected	2025-2026 Continuation	2025-2026 New Budget Requests	2025-2026 Total Request	% Increase (Decrease)
105600200	SALARIES & WAGES	\$ 643,505	\$ 563,750	\$ 664,646	\$ -	\$ 664,646	3.3%
105600300	OVERTIME	15,000	4,000	15,000	-	15,000	0.0%
105600500	FICA EXPENSE	50,377	43,435	51,993	-	51,993	3.2%
105600600	GROUP INSURANCE EXPENSE	125,625	86,175	140,175	-	140,175	11.6%
105600700	RETIREMENT EXPENSE	87,517	77,442	97,801	-	97,801	11.8%
105600800	DEFERRED COMPENSATION	32,925	28,390	33,983	-	33,983	3.2%
	EMPLOYEE BENEFITS	954,949	803,192	1,003,598	-	1,003,598	
105601300	TELEPHONE	6,000	3,900	6,000	-	6,000	0.0%
105601400	TRAINING & TRAVEL	15,000	10,000	15,000	-	15,000	0.0%
105601600	EQUIPMENT MAINTENANCE	50,000	49,890	50,000	-	50,000	0.0%
105601700	AUTO REPAIR	18,000	32,000	18,000	-	18,000	0.0%
105601800	UTILITIES	185,500	181,900	185,500	-	185,500	0.0%
105603100	AUTO OPERATING	43,500	33,700	43,500	-	43,500	0.0%
105603300	DEPARTMENTAL SUPPLIES	185,500	175,000	187,000	-	187,000	0.8%
105604500	CONTRACTUAL SERVICES	43,500	34,820	41,000	-	41,000	(5.7%)
105604510	INS-PROPERTY & GENERAL	50,000	41,005	45,000	-	45,000	(10.0%)
105604600	PROFESSIONAL SERVICES	2,000	-	2,000	-	2,000	0.0%
105605300	DUES & SUBSCRIPTIONS	500	750	750	-	750	50.0%
	OPERATING EXPENDITURES	599,500	562,965	593,750	-	593,750	
105607300	PAVING	-	-	-	125,000	125,000	0.0%
105607402	CAPITAL-MOTOR VEHICLE	400,000	385,035	100,000	-	100,000	0.0%
105607403	CAPITAL-OTHER EQUIPMENT	27,000	63,859	-	125,000	125,000	0.0%
105607405	CAPITAL-BLDGS & STRUCTURE	-	-	-	-	-	0.0%
105607500	CONSTRUCTION	-	-	-	35,000	35,000	0.0%
	CAPITAL OUTLAY	427,000	448,894	100,000	285,000	385,000	
	TOTAL EXPENDITURES	<u>\$ 1,981,449</u>	<u>\$ 1,815,051</u>	<u>\$ 1,697,348</u>	<u>\$ 285,000</u>	<u>\$ 1,982,348</u>	

## DEPARTMENTAL NEW BUDGET REQUESTS DETAIL

Department: Streets

Function: Transportation

Project Title: Downtown Park

Fund: General Fund

Parking Lot Improvements

**Project Description:**

The parking lot in Downtown Park is in critical need of rehabilitation due to extensive damage from tree roots that have uplifted the asphalt. The uneven surface creates significant trip hazards for pedestrians and poses accessibility and liability concerns. The project scope includes removing the damaged concrete entrance, old asphalt and tree roots. Final improvements to be determined.



Costs		2025-2026
Downtown Park Parking Lot Improvements		\$125,000
<b>Total</b>		<b>\$125,000</b>

## DEPARTMENTAL NEW BUDGET REQUESTS DETAIL

Department: Streets

Function: Transportation

Project Title: Replace #619  
Service Truck

Fund: General Fund

**Project Description:**

To replace an existing 2015 Ford F450 service truck with a new flatbed dump truck. This “work horse” of the department is critical for service delivery in the streets division. It’s driven every day and used for every task, from pavement management and sign maintenance to stormwater work, after-hours emergencies, and snow & ice management. The garage has identified about \$28k in repairs, which is not cost-effective given the age and value of the truck.



Costs		2025-2026
Flatbed Dump Truck Replacement		\$100,000
<b>Total</b>		<b>\$100,000</b>

## DEPARTMENTAL NEW BUDGET REQUESTS DETAIL

Department: Streets

Function: Transportation

Project Title: Street Closure  
Barriers (8)

Fund: General Fund

**Project Description:**

To purchase a system of FEMA recommended safety barriers designed to stop vehicles from breaching pedestrian areas. These steel barriers protect against accidental or intentional vehicle entry, offering a crucial safety upgrade for public gatherings and can be quickly deployed.

The 2040 Comprehensive Plan identifies “a primary goal” of creating “highly sociable places for the community...places that are safe, clean, energized, accessible, and with enough capacity to accommodate formal or informal events at the location.” Our community treasures traditions like First Friday, the Christmas Tree Lighting, First Eve, SpringFest, and AutumnFest, and expects to feel safe and secure to enjoy them fully.



Costs		2025-2026
Archer 1200 Street Closure Barriers		\$125,000
<b>Total</b>		<b>\$125,000</b>

## DEPARTMENTAL NEW BUDGET REQUESTS DETAIL

Department: Streets	Function: Transportation
Project Title: Downtown Streetscapes	Fund: General Fund

Project Description:

Install a hardscape surface along E. New Hampshire Ave. near NE Broad St. Grass maintenance in the downtown area is not only inefficient, but is also creates incidents when small pebbles or debris hit the adjacent parked cars. This project will also complete the hardscape installation in this block, which helps to advance Comprehensive Plan Policy 3.13 which recommends installing hardscape and street furniture in the public realm that's consistent with the character district or streetscape.

Costs		2025-2026
Downtown Streetscapes		\$35,000
<b>Total</b>		<b>\$35,000</b>



**Southern  
Pines**

# *Public Works & Environmental Services*

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



# Public Works & Environmental Services

## FY 24-25 ACCOMPLISHMENTS

- Completed implementation of new work order system, Cartegraph.
- Coordinated with Ripple Fiber & Brightspeed on Townwide fiber optic installations.
- Provided onsite inspections for all new development projects.
- Completed first full year of yard debris, bulk item, and cart services, providing superior service to previous private vendor.
- Oversaw the implementation of the new trash/recycling contract & policies with new vendor, which launched January 1, 2025.
- Implemented Rubicon routing software for all service routes (Town & Meridian).

### Proposed Budget: \$3,640,195

Salaries & Benefits: \$1,141,715

Operating: \$2,451,480

Capital: \$47,000

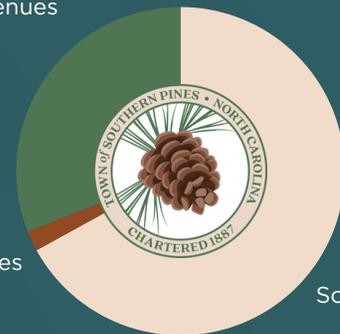
### Division funding comes from 3 sources:

- Solid waste customer fees: \$2,446,000
- General: \$1,134,195
- Other fees: \$60,000

General Revenues  
31%

Other Fees  
2%

Solid Waste Fees  
67%



This team includes 12 full-time employees, 7 of whom are assigned to the environmental services division.



## OF NOTE FOR FY 26...

- The Town's contract with Meridian Waste for garbage and recycling services is included in this department budget. It is projected at just under \$2M for FY 26.
- \$47,000 has been budgeted to purchase a pickup truck for the environmental services division. This truck is used to deliver carts, collect small miscellaneous items, and visit customers at their places of service.

Learn more about the Public Works department at [sopinesnc.info/publicworks](http://sopinesnc.info/publicworks)



PUBLIC WORKS/ENVIRONMENTAL SERVICES

Fund: General

Function: General Government

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

Environmental Services Division Goal: To provide yard waste and bulk item removal, as well as maintain trash and recycle cart inventory for residential citizens.

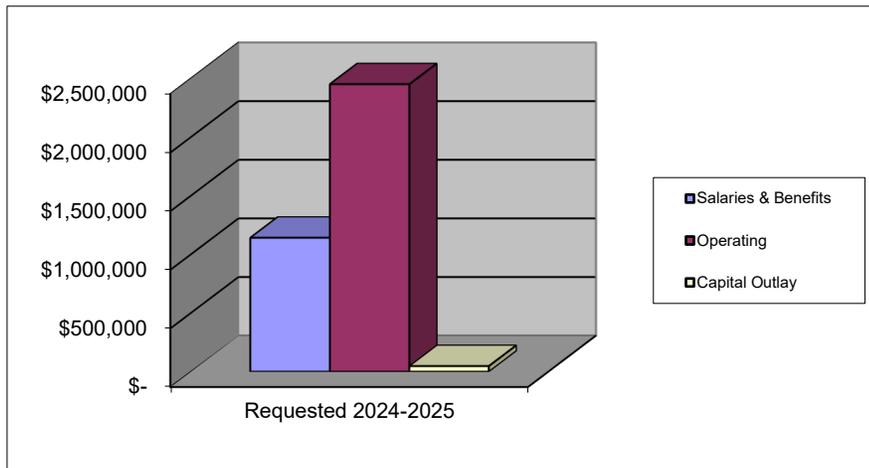
Object of Expenditures	Actual FY 2023-24	Budget FY 2024-25	Expected FY 2024-25	Requested FY 2025-26
Salaries & Benefits	\$ 695,394	\$ 966,458	\$ 944,897	\$ 1,141,715
Operating	2,363,499	2,207,158	2,152,156	2,451,480
Capital Outlay	691,831	38,750	38,750	47,000
Total	\$ 3,750,724	\$ 3,212,366	\$ 3,135,803	\$ 3,640,195

Revenues by Type	Actual FY 2023-24	Budget FY 2024-25	Expected FY 2024-25	Requested FY 2025-26
Fees	\$ 89,380	\$ 55,000	\$ 75,000	\$ 60,000
Disposal Fees	1,662,454	2,052,900	2,200,000	2,446,000
General Revenues	1,998,890	1,104,466	860,803	1,134,195
Total	\$ 3,750,724	\$ 3,212,366	\$ 3,135,803	\$ 3,640,195

	Actual FY 2023-24	Budget FY 2024-25	Expected FY 2024-25	Requested FY 2025-26
Budgeted Employees	4.0	12.0	12.0	12.0

2025-2026 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

Vehicle Replacement for Environmental Services \$ 47,000



2025-2026 ANNUAL BUDGET  
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2025-2026	Department: Public Works/Environ. Services	Function: General Government			Fund: 10	Department: 565	
Object Code	Object Title	2024-2025 Budget as of 03/28/25	2024-2025 Expected	2025-2026 Continuation	2025-2026 New Budget Requests	2025-2026 Total Request	% Increase (Decrease)
105650200	SALARIES & WAGES	\$ 685,021	\$ 633,345	\$ 745,433	\$ -	\$ 745,433	8.8%
105650300	OVERTIME	6,000	63,600	65,000	-	65,000	983.3%
105650500	FICA EXPENSE	52,404	53,316	61,999	-	61,999	18.3%
105650600	GROUP INSURANCE EXPENSE	96,312	64,725	112,140	-	112,140	16.4%
105650700	RETIREMENT EXPENSE	92,470	95,063	116,622	-	116,622	26.1%
105650800	DEFERRED COMPENSATION	34,251	34,848	40,521	-	40,521	18.3%
	EMPLOYEE BENEFITS	966,458	944,897	1,141,715	-	1,141,715	
105651100	POSTAGE	300	300	300	-	300	0.0%
105651200	PRINTING	500	500	500	-	500	0.0%
105651300	TELEPHONE	9,440	8,622	9,100	-	9,100	(3.6%)
105651400	TRAINING & TRAVEL	13,750	15,500	18,000	-	18,000	30.9%
105651700	AUTO REPAIR	32,600	22,500	32,000	-	32,000	(1.8%)
105651800	UTILITIES	1,500	2,700	3,100	-	3,100	106.7%
105653100	AUTO OPERATING	46,800	30,300	46,000	-	46,000	(1.7%)
105653300	DEPARTMENTAL SUPPLIES	50,000	68,291	65,000	-	65,000	30.0%
105654500	CONTRACTUAL SERVICES	2,010,588	1,966,404	2,231,000	-	2,231,000	11.0%
105654510	INS-PROPERTY & GENERAL	20,000	22,545	24,800	-	24,800	24.0%
105654600	PROFESSIONAL SERVICES	20,000	13,000	20,000	-	20,000	0.0%
105655300	DUES & SUBSCRIPTIONS	1,680	1,494	1,680	-	1,680	0.0%
	OPERATING EXPENDITURES	2,207,158	2,152,156	2,451,480	-	2,451,480	
105657401	CAPITAL-SOFTWARE/COMP EQ	-	-	-	-	-	0.0%
105657402	CAPITAL-MOTOR VEHICLE	-	-	47,000	-	47,000	0.0%
105657403	CAPITAL-OTHER EQUIPMENT	38,750	38,750	-	-	-	(100.0%)
	CAPITAL OUTLAY	38,750	38,750	47,000	-	47,000	
	TOTAL EXPENDITURES	<u>\$ 3,212,366</u>	<u>\$ 3,135,803</u>	<u>\$ 3,640,195</u>	<u>\$ -</u>	<u>\$ 3,640,195</u>	

## DEPARTMENTAL NEW BUDGET REQUESTS DETAIL

Department: Environmental Services

Function: General Government  
Fund: General Fund

Project Title: Truck #70 Replacement

### Project Description:

The Environmental Services truck will replace a light duty pickup truck that has been in service for almost 25 years. Total repairs have exceeded its present value and this division needs a more reliable, better-suited vehicle for its daily work. The current truck does not have the cab or bed space for providing cart deliveries and small hand collections of debris.



Costs		2025-2026
Truck Replacement		\$47,000
Total		\$47,000



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



# *Fleet Maintenance*

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

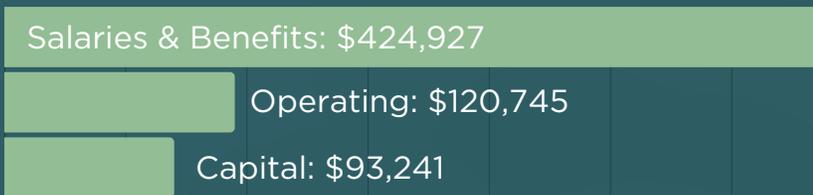


# Fleet Maintenance

## FY 24-25 ACCOMPLISHMENTS

- Upgraded the fuel kiosk system.
- Purchased and installed new lift in shop.
- Hired and successfully onboarded a third mechanic.
- Preventive maintenance & repairs for 222 vehicles/rolling stock and 134 small engines and handheld equipment - everything from a string trimmer to the SPFD ladder trucks.

### Proposed Budget: \$638,913



**100% of the fleet maintenance funds are general revenues.**

The fleet maintenance team includes 5 full-time employees.



## OF NOTE FOR FY 26...

- \$93,241 has been budgeted to purchase new lifts that are required for servicing larger equipment. These lifts are used outside the garage for fire trucks, the environmental services trucks, the jet-vac truck, and other oversized vehicles and equipment.
- The garage building no longer adequately serves our fleet, which has grown over the years in both volume and size of the equipment and vehicles. \$300,000 has been allocated in FY 26 toward design & engineering for a new building on the Community Development campus. This is in a separate capital project fund and not reflected above.
- Funds for auto operating and repairs are included with the individual departments who have assigned vehicles, rather than the fleet division. Across all departments, we anticipate spending just under \$500k to purchase fuel, tires, and the other parts needed for repairs. This does not include the labor costs to perform this work, which is another \$425k and accounted for within the fleet division above.

Learn more about the Fleet Maintenance team at [sopinesnc.info/publicworks](http://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.

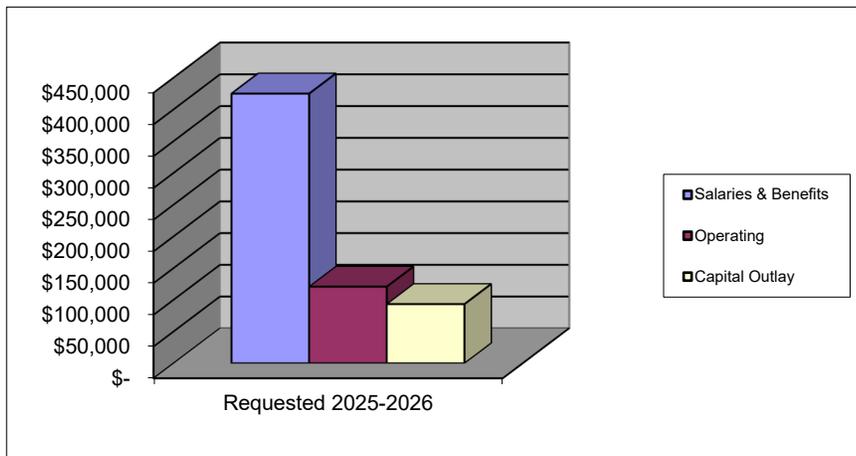
Object of Expenditures	Actual FY 2023-24	Budget FY 2024-25	Expected FY 2024-25	Requested FY 2025-26
Salaries & Benefits	\$ 282,073	\$ 386,022	\$ 380,295	\$ 424,927
Operating	68,985	140,010	137,374	120,745
Capital Outlay	-	-	-	93,241
<b>Total</b>	<b>\$ 351,058</b>	<b>\$ 526,032</b>	<b>\$ 517,669</b>	<b>\$ 638,913</b>

Revenues by Type	Actual FY 2023-24	Budget FY 2024-25	Expected FY 2024-25	Requested FY 2025-26
General Revenues	\$ 351,058	\$ 526,032	\$ 517,669	\$ 638,913

	Actual FY 2023-24	Budget FY 2024-25	Expected FY 2024-25	Requested FY 2025-26
Budgeted Employees-Full Time	4.0	5.0	5.0	5.0
Budgeted Employees-Part Time	-	-	-	-

2025-2026 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

Replacement Lifts (6) \$ 93,241



2025-2026 ANNUAL BUDGET  
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2025-2026	Department: Fleet Maintenance	Function: General Government	Fund: 10	Department: 580			
Object Code	Object Title	2024-2025 Budget as of 03/28/25	2024-2025 Expected	2025-2026 Continuation	2025-2026 New Budget Requests	2025-2026 Total Request	% Increase (Decrease)
105800200	SALARIES & WAGES	\$ 271,783	\$ 269,370	\$ 296,202	\$ -	\$ 296,202	9.0%
105800300	OVERTIME	1,000	900	1,500	-	1,500	50.0%
105800500	FICA EXPENSE	20,792	20,675	22,775	-	22,775	9.5%
105800600	GROUP INSURANCE EXPENSE	41,875	38,970	46,725	-	46,725	11.6%
105800700	RETIREMENT EXPENSE	36,977	36,865	42,840	-	42,840	15.9%
105800800	DEFERRED COMPENSATION	13,595	13,515	14,885	-	14,885	9.5%
	EMPLOYEE BENEFITS	386,022	380,295	424,927	-	424,927	
105801300	TELEPHONE	1,200	800	1,200	-	1,200	0.0%
105801400	TRAINING & TRAVEL	7,700	8,000	7,700	7,300	15,000	94.8%
105801600	EQUIPMENT MAINTENANCE	5,500	2,500	5,500	-	5,500	0.0%
105801700	AUTO REPAIR	2,000	875	2,000	-	2,000	0.0%
105801800	UTILITIES	6,940	6,100	6,900	-	6,900	(0.6%)
105803100	AUTO OPERATING	4,000	1,800	4,000	-	4,000	0.0%
105803300	DEPARTMENTAL SUPPLIES	60,000	53,900	48,650	-	48,650	(18.9%)
105804500	CONTRACTUAL SERVICES	44,570	54,249	27,660	-	27,660	(37.9%)
105804510	INS-PROPERTY & GENERAL	7,500	8,550	9,235	-	9,235	23.1%
105805300	DUES & SUBSCRIPTIONS	600	600	600	-	600	0.0%
	OPERATING EXPENDITURES	140,010	137,374	113,445	7,300	120,745	
105807401	CAPITAL-SOFTWARE/COMP EQ	-	-	-	-	-	0.0%
105807402	CAPITAL-MOTOR VEHICLE	-	-	-	-	-	0.0%
105807403	CAPITAL-OTHER EQUIPMENT	-	-	93,241	-	93,241	0.0%
	CAPITAL OUTLAY	-	-	93,241	-	93,241	
	TOTAL EXPENDITURES	<u>\$ 526,032</u>	<u>\$ 517,669</u>	<u>\$ 631,613</u>	<u>\$ 7,300</u>	<u>\$ 638,913</u>	

## DEPARTMENTAL NEW BUDGET REQUESTS DETAIL

Department: Fleet Maintenance

Function: General  
Government

Project Title: Replacement Lifts  
(6)

Fund: General Fund

### Project Description:

The six heavy duty lifts at the garage have been rated in poor condition during their annual inspection and are at end-of-life. These are critical to the continuity of existing services as they are used to work on the heavy-duty equipment and vehicles, including fire trucks, environmental services trucks, street sweeper, jet vac truck, and other equipment. These lifts are required even with the proposed new garage since they are at end of life now. They are portable and can continue to be used, even with a new building with indoor hoists.



Costs		2025-2026
Replacement Lifts (6)		\$93,241
<b>Total</b>		<b>\$93,241</b>



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



## *Recreation and Grounds*

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



# Recreation and Grounds

## FY 24-25 ACCOMPLISHMENTS

- Partnered with Skaters for Moore to open the Elaine T. Baillie Skatepark at Memorial Park.
- Installed WakeRack kayak/paddleboard rental system at Reservoir Park.
- Renovated the Whitehall Carriage House with assistance from CVB grant funding.
- Replaced irrigation system on soccer fields.
- Designed and installed first newly branded park signs.
- Over 1,500 registrants participated in a Parks and Recreation Summer Camp.
- Approximately 6,500 citizens participated in BooFest (3,000) and AutumnFest (3,500) combined.

### Proposed Budget: \$2,796,602

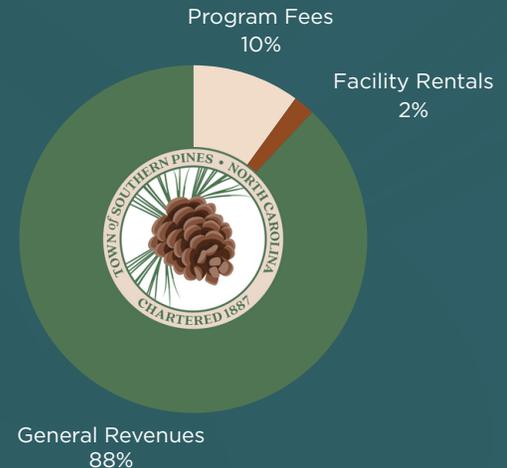
Salaries & Benefits: \$1,568,992

Operating: \$846,610

Capital: \$381,000

### Recreation & Grounds funds come from 3 sources:

- General Revenues: \$2,466,602
- Program Fees: \$280,000
- Facility Rental Fees: \$50,000



The department includes 18 full-time and 32.5 part-time employees. Two of these part-time employees are seasonal positions on the parks & grounds team from April through October.



## OF NOTE FOR FY 26...

- \$381,000 has been budgeted for the following capital projects & purchases:
  - Downtown Park tennis courts lighting replacement: \$215,000
  - Irrigation replacement systems at Downtown and Pool Parks: \$118,000
  - New lighting at Reservoir Park: \$23,000
  - ATV replacement for parks & grounds: \$25,000
- About \$110k has been budgeted to support our summer camps and after school programs.
- We have budgeted just over \$60k for the contract instructors who lead recreation programs & classes.

Learn more about the Parks & Recreation department at [sopinesnc.info/ParksRec](http://sopinesnc.info/ParksRec)



RECREATION & GROUNDS

Fund: General

Function: Cultural & Recreation

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

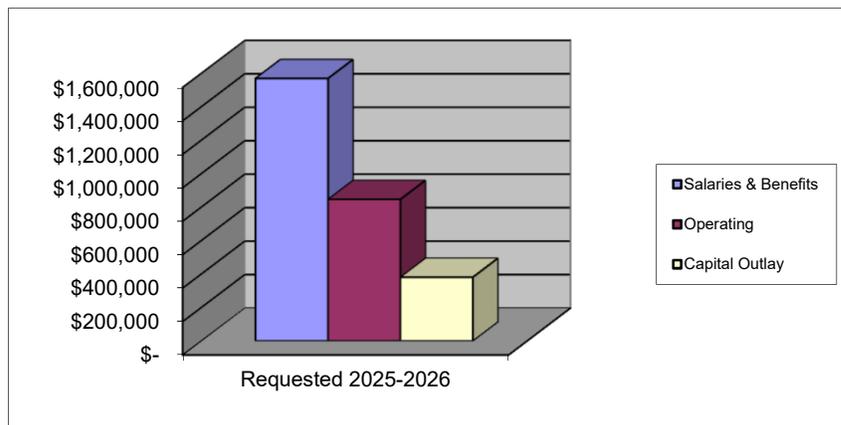
Object of Expenditures	Actual FY 2023-24	Budget FY 2024-25	Expected FY 2024-25	Requested FY 2025-26
Salaries & Benefits	\$ 925,605	\$ 1,227,019	\$ 1,164,400	\$ 1,568,992
Operating	515,487	483,583	491,520	846,610
Capital Outlay	-	50,000	-	381,000
Total	\$ 1,441,092	\$ 1,760,602	\$ 1,655,920	\$ 2,796,602

Revenues by Type	Actual FY 2023-24	Budget FY 2024-25	Expected FY 2024-25	Requested FY 2025-26
Fees	\$ 311,935	\$ 195,000	\$ 300,000	\$ 280,000
Facility Rental Fees	55,838	50,000	65,000	50,000
Grants	3,750	750	2,000	-
General Revenues	1,069,569	1,514,852	1,288,920	2,466,602
Total	\$ 1,441,092	\$ 1,760,602	\$ 1,655,920	\$ 2,796,602

	Actual FY 2023-24	Budget FY 2024-25	Expected FY 2024-25	Requested FY 2025-26
Budgeted Employees-Full Time	14.0	14.0	16.0	18.0
Budgeted Employees-Part Time	30.5	32.5	32.5	32.5

2025-2026 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

Tennis Courts Lighting Replacement	\$ 215,000
ATV Replacement	25,000
Pool Park Irrigation Replacement	68,000
Downtown Park Irrigation Replacement	50,000
Reservoir Park Lighting	23,000



2025-2026 ANNUAL BUDGET  
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2025-2026	Department: Recreation & Grounds	Function: Cultural & Recreation	Fund: 10	Department: 620			
Object Code	Object Title	2024-2025 Budget as of 03/28/25	2024-2025 Expected	2025-2026 Continuation	2025-2026 New Budget Requests	2025-2026 Total Request	% Increase (Decrease)
106200200	SALARIES & WAGES	\$ 914,186	\$ 863,165	\$ 1,134,191	\$ -	\$ 1,134,191	24.1%
106200300	OVERTIME	1,500	1,500	4,000	-	4,000	166.7%
106200500	FICA EXPENSE	70,748	66,150	87,072	-	87,072	23.1%
106200600	GROUP INSURANCE EXPENSE	117,250	109,970	168,210	-	168,210	43.5%
106200700	RETIREMENT EXPENSE	90,180	90,455	130,259	-	130,259	44.4%
106200800	DEFERRED COMPENSATION	33,155	33,160	45,260	-	45,260	36.5%
	EMPLOYEE BENEFITS	1,227,019	1,164,400	1,568,992	-	1,568,992	
106201100	POSTAGE	150	150	150	-	150	0.0%
106201200	PRINTING	2,800	2,800	2,800	-	2,800	0.0%
106201300	TELEPHONE	5,835	5,835	11,835	-	11,835	102.8%
106201400	TRAINING & TRAVEL	9,900	7,500	9,900	-	9,900	0.0%
106201450	TRAINING & TRAVEL	-	-	3,000	-	3,000	0.0%
106201500	BUILDING & GROUNDS	1,000	1,000	1,000	-	1,000	0.0%
106201600	EQUIPMENT MAINTENANCE	400	400	400	-	400	0.0%
106201650	EQUIPMENT MAINTENANCE	-	-	10,000	-	10,000	0.0%
106201700	AUTO REPAIR	4,000	4,000	14,000	-	14,000	250.0%
106201800	UTILITIES	52,300	55,000	52,300	2,700	55,000	5.2%
106203100	AUTO OPERATING	12,500	12,500	32,500	-	32,500	160.0%
106203150	AUTO OPERATING	-	-	-	-	-	0.0%
106203300	DEPARTMENTAL SUPPLIES	115,370	115,370	140,370	-	140,370	21.7%
106203350	DEPARTMENTAL SUPPLIES	-	-	130,800	-	130,800	0.0%
106203500	LAUNDRY & CLEANING	100	100	100	-	100	0.0%
106204500	CONTRACTUAL SERVICES	203,223	211,500	112,510	-	112,510	(44.6%)
106204550	CONTRACTUAL SERVICES	-	-	174,000	21,500	195,500	0.0%
106204501	CONTRACTUAL SERV-GRANT	750	750	-	-	-	(100.0%)
106204510	INS-PROPERTY & GENERAL	40,000	39,360	45,000	-	45,000	12.5%
106204600	PROFESSIONAL SERVICES	-	-	-	-	-	0.0%
106204700	CARD PROCESSING FEE	6,000	6,000	6,000	-	6,000	0.0%
106205200	CHEMICALS	-	-	45,000	-	45,000	0.0%
106205300	DUES & SUBSCRIPTIONS	4,255	4,255	5,000	745	5,745	35.0%
106207300	RESERVOIR PARK EXPENSE	25,000	25,000	25,000	-	25,000	0.0%
	OPERATING EXPENDITURES	483,583	491,520	821,665	24,945	846,610	
106207403	CAPITAL-EQUIPMENT	50,000	-	25,000	-	25,000	(50.0%)
106207405	CAPITAL-BLDGS/STRUCTURES	-	-	333,000	23,000	356,000	0.0%
	CAPITAL OUTLAY	50,000	-	358,000	23,000	381,000	
	TOTAL EXPENDITURES	\$ 1,760,602	\$ 1,655,920	\$ 2,748,657	\$ 47,945	\$ 2,796,602	

## DEPARTMENTAL NEW BUDGET REQUESTS DETAIL

Department:  
Recreation & Grounds

Function: Cultural &  
Recreation  
Fund: General Fund

Project Title: Polaris ATV

### Project Description:

The Recreation & Grounds team uses ATVs to access and maintain trails and remote areas of the parks. The department requests to replace a 2008 John Deere Gator 939 with a Polaris xp1000. The Gator continues to decline, with 18 repair tickets totaling \$2,800 and approximately 12 weeks of down time. The Polaris is a road-legal vehicle, which improves efficiency since staff can drive it independently to the sites, rather than loading a Gator on a trailer with tow vehicle.



Costs		2024-2025
ATV Replacement		\$25,000
Total		\$25,000

## DEPARTMENTAL NEW BUDGET REQUESTS DETAIL

Department:  
Recreation & Grounds

Function: Cultural &  
Recreation  
Fund: General Fund

Project Title: Downtown Park  
Tennis Court Lighting  
Replacement

**Project Description:**

To replace the obsolete tennis court lighting at Downtown Park with new LED fixtures. Replacement parts are no longer available and it also fails to fully illuminate the courts, creating safety risks during evening play. The Town relies on the lights for evening tennis lessons, which served nearly 250 participants in 2024 and generated over \$8k in fees. The lights are also open for free public use.



Costs		2025-2026
Tennis Court Lights - All 4 Courts		\$215,000
Total		\$215,000

## DEPARTMENTAL NEW BUDGET REQUESTS DETAIL

Department: Recreation & Grounds	Function: Cultural & Recreation
Project Title: Irrigation System Replacement at Pool Park	Fund: General Fund

**Project Description:**

The irrigation system serving Pool Park, including the multi-purpose fields, is over 20 years old and at end of life. The park has low quality turf, which contributes to a hardened ground surface, making it unsafe, especially for play. Consistent irrigation is necessary to improve overall quality of the turf and provide a safer surface for those using the fields.

Costs		2025-2026
Pool Park Irrigation		\$68,000
<b>Total</b>		<b>\$68,000</b>

## DEPARTMENTAL NEW BUDGET REQUESTS DETAIL

Department: Recreation & Grounds	Function: Cultural & Recreation
Project Title: Irrigation System Replacement at Downtown Park	Fund: General Fund

**Project Description:**

To replace end-of-life irrigation system at Downtown Park. The current system only covers about 70% of the turf. With increased activity from the Farmers Market and other events, the turf continues to decline each year. The park has low quality turf, which contributes to a hardened ground surface, making it unsafe, especially for play. A replacement irrigation system would aid in the recovery of the turf surface, resulting in better quality and safer surfaces.

Costs		2025-2026
Downtown Park Irrigation		\$50,000
<b>Total</b>		<b>\$50,000</b>

## DEPARTMENTAL NEW BUDGET REQUESTS DETAIL

Department: Recreation & Grounds	Function: Cultural & Recreation
Project Title: Reservoir Park Lighting	Fund: General Fund

**Project Description:**

This proposal represents funding requested for the installation of new park lighting at Reservoir Park. This lighting system will enhance park security in areas of little to no lighting that have known issues, extend the usability of park amenities and utilize energy saving technology that won't cost the TOSP additional monies in utility spending. The system can be programmed to adjust the timing of lighting as well as the output of power. Conversations with other municipalities that have this system have been nothing but positive and this system has shown itself to far exceed the projected timelines of both it's warranty and battery replacement. Some of the key benefits that were mentioned above are:

Enhanced Security – Improved lighting will deter vandalism, theft and other illegal activities in park spaces. Increased visibility will promote a safer environment for visitors during evening hours.

Extended Park Use – Residents will be able to benefit from longer hours of useable park space that otherwise can't be utilized in shorter daylight months. This provides the public with more time to recreate and experience all the benefits of physical and mental well-being.

Cost Effective and Low Maintenance – These solar units; upon completion will not incur recurring costs to the town outside of any required maintenance. The system comes with an 8-year warranty and has a track record of durability.

Costs		2025-2026
Park Lighting - Reservoir		\$21,000
Installation		\$2,000
<b>Total</b>		<b>\$23,000</b>



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



## Southern Pines 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.



## FY 24-25 ACCOMPLISHMENTS

- Created active and inviting community spaces and offerings, including new book clubs & gatherings and updated spaces for patrons.
- Expanded digital literacy support for older adults, offering tech classes and one-on-one tutorials at local senior centers, bringing instruction directly to where seniors feel comfortable.
- Supported adult literacy through targeted policy changes and resources – providing space for literacy tutors, adding high interest/low reading level books. and partnering with CARE Group.
- Supported vulnerable residents - added safety & hygiene supplies in restrooms; temporary change-over of Little Free Libraries to community care stations; collected donations for Tandra Place & Team Workz, holiday cards for Meals on Wheels, and school supplies in West Southern Pines.
- Developed & maintained community partnerships with AARP, Aging Outreach, First Health, Moore County Department of Aging, Moore County Extension Office, and multiple animal rescue organizations, providing quality programs that help connect residents with valuable services.

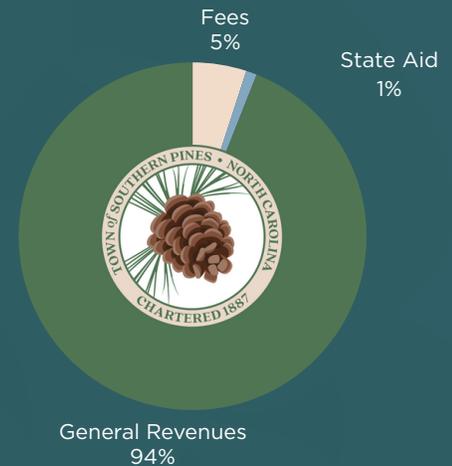
### Proposed Budget: \$1,164,442

Salaries & Benefits: \$890,867

Operating: \$273,575

### Library funds come from 3 sources:

- General Revenues: \$1,095,442
- Fees: \$60,000
- State Aid: \$9,000



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 26...

- \$110k has been budgeted to purchase new and replacement library books.
- The library also receives financial support from the Friends of the Library non-profit. This funding is not a revenue, as the Friends pay directly for the purchases they support, i.e. programming materials, the Summer & Winter reading programs, courtesy supplies for patrons, and similar.

Learn more about the Library at [sopinesnc.info/library](http://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.

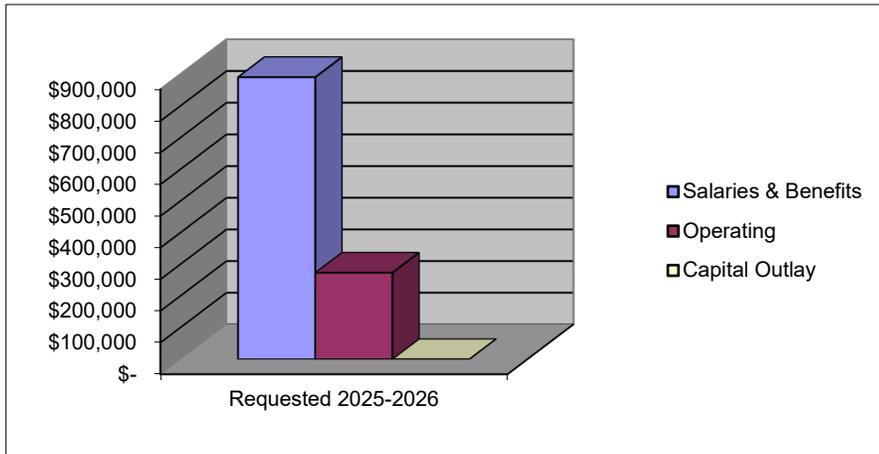
Object of Expenditures	Actual FY 2023-24	Budget FY 2024-25	Expected FY 2024-25	Requested FY 2025-26
Salaries & Benefits	\$ 738,055	\$ 834,214	\$ 799,110	\$ 890,867
Operating	285,600	282,515	286,114	273,575
Capital Outlay	-	-	-	-
<b>Total</b>	<b>\$ 1,023,655</b>	<b>\$ 1,116,729</b>	<b>\$ 1,085,224</b>	<b>\$ 1,164,442</b>

Revenues by Type	Actual FY 2023-24	Budget FY 2024-25	Expected FY 2024-25	Requested FY 2025-26
State Aid	\$ 9,729	\$ 9,000	\$ 10,022	\$ 9,000
Grants	-	-	11,282	-
Fees	54,170	50,000	60,000	60,000
General Revenues	959,756	1,057,729	1,003,920	1,095,442
<b>Total</b>	<b>\$ 1,023,655</b>	<b>\$ 1,116,729</b>	<b>\$ 1,085,224</b>	<b>\$ 1,164,442</b>

	Actual FY 2023-24	Budget FY 2024-25	Expected FY 2024-25	Requested FY 2025-26
Budgeted Employees-Full Time	9.0	9.0	9.0	9.0
Budgeted Employees-Part Time	4.0	4.0	4.0	4.0

2025-2026 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

There are no capital outlay requests in this budget.



2025-2026 ANNUAL BUDGET  
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2025-2026	Department: Library	Function: Cultural & Recreation	Fund: 10	Department: 630			
Object Code	Object Title	2024-2025 Budget as of 03/28/25	2024-2025 Expected	2025-2026 Continuation	2025-2026 New Budget Requests	2025-2026 Total Request	% Increase (Decrease)
106300200	SALARIES & WAGES	\$ 613,896	\$ 596,840	\$ 648,077	\$ -	\$ 648,077	5.6%
106300500	FICA EXPENSE	46,964	45,660	49,577	-	49,577	5.6%
106300600	GROUP INSURANCE EXPENSE	75,375	44,955	84,105	-	84,105	11.6%
106300700	RETIREMENT EXPENSE	73,834	81,810	80,972	-	80,972	9.7%
106300800	DEFERRED COMPENSATION	24,145	29,845	28,136	-	28,136	16.5%
	EMPLOYEE BENEFITS	834,214	799,110	890,867	-	890,867	
106301100	POSTAGE	3,000	3,000	3,000	-	3,000	0.0%
106301200	PRINTING	-	-	-	-	-	0.0%
106301300	TELEPHONE	100	30	100	-	100	0.0%
106301400	TRAINING & TRAVEL	8,000	8,000	8,000	-	8,000	0.0%
106301600	EQUIPMENT MAINTENANCE	500	-	500	-	500	0.0%
106301800	UTILITIES	53,000	45,000	45,000	-	45,000	(15.1%)
106302200	LEASED EQUIPMENT	600	583	600	-	600	0.0%
106303300	DEPARTMENTAL SUPPLIES	28,500	27,800	26,800	-	26,800	(6.0%)
106303400	MATERIALS & LIBRARY BOOKS	110,000	110,000	110,000	-	110,000	0.0%
106303401	STATE AID MATERIALS	9,000	10,022	9,000	-	9,000	0.0%
106303403	DONATION EXPENSES	3,000	3,000	2,000	-	2,000	(33.3%)
106303500	PERIODICALS	7,800	7,800	7,800	-	7,800	0.0%
106303600	AUDIO-VISUAL	1,500	1,800	1,800	-	1,800	20.0%
106304500	CONTRACTUAL SERVICES	49,500	50,847	51,700	-	51,700	4.4%
106304501	CONTRACTUAL SRVCS - GRANT	-	11,282	-	-	-	0.0%
106304510	INS-PROPERTY & GENERAL	4,515	3,450	3,775	-	3,775	(16.4%)
106305300	DUES & SUBSCRIPTIONS	3,500	3,500	3,500	-	3,500	0.0%
	OPERATING EXPENDITURES	282,515	286,114	273,575	-	273,575	
106307401	CAPITAL-SOFTWARE/COMP EQ	-	-	-	-	-	0.0%
106307403	CAPITAL-OTHER EQUIPMENT	-	-	-	-	-	0.0%
	CAPITAL OUTLAY	-	-	-	-	-	
	TOTAL EXPENDITURES	<u>\$ 1,116,729</u>	<u>\$ 1,085,224</u>	<u>\$ 1,164,442</u>	<u>\$ -</u>	<u>\$ 1,164,442</u>	



# Facility Maintenance

This team provides labor, supplies, expertise, equipment, and management to maintain the various facilities owned by the Town.



# Facility Maintenance

## FY 24-25 ACCOMPLISHMENTS

- Completed various upgrade and/or repair projects at Town buildings: Library – ADA railing at back entrance, touch-up paint (interior & exterior), new signage; DCC – attic and crawl space upgrades, floor replacements in several rooms, and plumbing project for the men’s bathroom; IT – replaced tile in bathroom & breakroom; Train House railing addition; and Campbell House – rot repair.
- Repaired and remodeled CSX office in freight depot.
- Installed water line to the newly remodeled carriage house at Whitehall.

**Proposed Budget: \$2,390,743**

Salaries & Benefits: \$505,644
Operating: \$751,668
Capital: \$1,133,431



**100% of the facility maintenance funds are general revenues.**

The facility maintenance division includes 7 full-time employees. Note, beginning in FY 26, 4 parks & grounds employees (and the associated expenditures for that division) were moved from this division to parks & recreation.



## OF NOTE FOR FY 26...

- This team will oversee various improvements to the Town’s facilities. Some FY 26 plans include:
  - \$310k to expand the evidence room, complete some interior painting, and replace end-of-life mechanical and plumbing systems at the police station.
  - \$215k for a new roof, ADA-compliant ramp, new windows, and new HVAC system at the Administration building.
  - \$179k for necessary interior repairs & work to address areas that are in poor condition at the Finance & Utility Billing building.
  - \$29k to replace carpet in high traffic areas and construct additional storage at the Library.
  - \$82,500 to replace the obsolete environmental controls for the mechanical system at the Recreation Center.
- \$110k has been allocated to replace a pickup truck and transit van used by this team

**Learn more about the Facilities Maintenance division at [sopinesnc.info/FacilityMaint](http://sopinesnc.info/FacilityMaint)**



## FACILITY MAINTENANCE

Fund: General

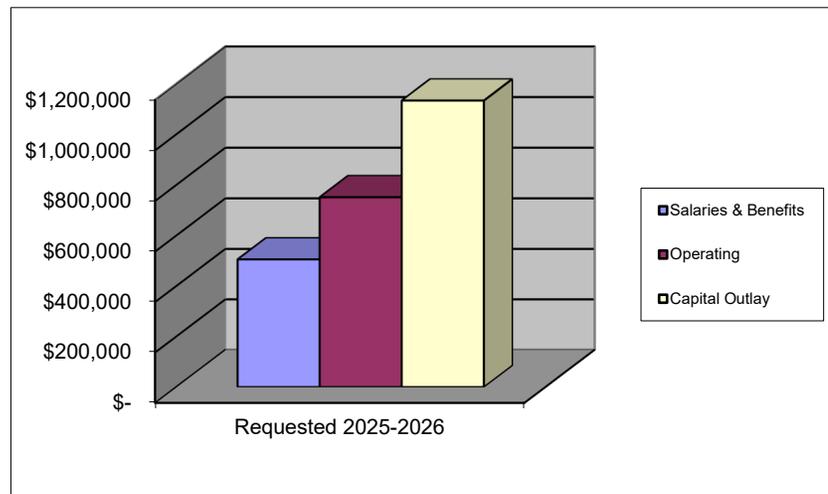
Function: General Government

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

Object of Expenditures	Actual FY 2023-24	Budget FY 2024-25	Expected FY 2024-25	Requested FY 2025-26
Salaries & Benefits	\$ 632,301	\$ 782,933	\$ 647,655	\$ 505,644
Operating	1,060,537	1,143,302	1,057,333	751,668
Capital Outlay	158,559	201,000	218,634	1,133,431
<b>Total</b>	<b>\$ 1,851,397</b>	<b>\$ 2,127,235</b>	<b>\$ 1,923,622</b>	<b>\$ 2,390,743</b>

Revenues by Type	Actual FY 2023-24	Budget FY 2024-25	Expected FY 2024-25	Requested FY 2025-26
General Revenues	\$ 1,851,397	\$ 2,127,235	\$ 1,923,622	\$ 2,390,743

	Actual FY 2023-24	Budget FY 2024-25	Expected FY 2024-25	Requested FY 2025-26
Budgeted Employees-Full Time	11.0	11.0	9.0	7.0



## FACILITY MAINTENANCE

### 2025-2026 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

Truck Replacement (#986)	\$	60,000
Van Replacement (#982)		50,000
Police Computer Room Air Conditioner Units Replacement		193,000
Train Freight Depot CSX Building Modifications		30,534
Admin ADA Ramp		78,782
Admin HVAC Replacement		22,833
Finance Building Window Replacement		52,438
Finance Building Carpet Replacement		95,000
Finance Building Paint		31,500
Police Dept Water Heater Replacement		26,911
Police Dept Evidence Room		34,473
Police Dept Painting		56,070
Fire Station 81 Painting		67,250
Fire Station 81 Carpet Replacement		26,365
Fire Station 81 Kitchen Upgrade		30,000
Optimist Fence Replacement		116,550
Exterior Painting of all Park Buildings		58,225
Recreation Center Environmental Controls Replacement		82,500
Library Updates		21,000

2025-2026 ANNUAL BUDGET  
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2025-2026	Department: Facility Maintenance	Function: General Government		Fund: 10	Department: 640		
Object Code	Object Title	2024-2025 Budget as of 03/28/25	2024-2025 Expected	2025-2026 Continuation	2025-2026 New Budget Requests	2025-2026 Total Request	% Increase (Decrease)
106400200	SALARIES & WAGES	\$ 539,173	\$ 446,470	\$ 338,527	\$ -	\$ 338,527	(37.2%)
106400300	OVERTIME	8,000	5,720	8,000	-	8,000	0.0%
106400500	FICA EXPENSE	41,860	34,595	26,509	-	26,509	(36.7%)
106400600	GROUP INSURANCE EXPENSE	92,125	76,580	65,415	-	65,415	(29.0%)
106400700	RETIREMENT EXPENSE	74,416	61,680	49,866	-	49,866	(33.0%)
106400800	DEFERRED COMPENSATION	27,359	22,610	17,327	-	17,327	(36.7%)
	EMPLOYEE BENEFITS	782,933	647,655	505,644	-	505,644	
106401300	TELEPHONE	11,000	9,650	7,500	-	7,500	(31.8%)
106401400	TRAINING & TRAVEL	5,000	3,000	3,000	-	3,000	(40.0%)
106401450	TRAINING & TRAVEL	5,000	3,000	-	-	-	0.0%
106401500	BUILDING & GROUNDS	149,500	144,000	149,000	-	149,000	(0.3%)
106401600	EQUIPMENT MAINTENANCE	2,000	2,000	2,000	-	2,000	0.0%
106401650	EQUIPMENT MAINTENANCE	20,000	10,000	-	-	-	0.0%
106401700	AUTO REPAIR	14,500	25,000	15,000	-	15,000	3.4%
106401800	UTILITIES	119,000	111,000	119,000	-	119,000	0.0%
106402100	RENT	3,000	2,800	3,000	-	3,000	0.0%
106402200	LEASES/SBITA's	-	-	-	-	-	0.0%
106403100	AUTO OPERATING	15,000	23,000	7,500	-	7,500	(50.0%)
106403150	AUTO OPERATING	21,000	-	-	-	-	0.0%
106403300	DEPARTMENTAL SUPPLIES	69,000	68,400	74,000	-	74,000	7.2%
106403350	DEPARTMENTAL SUPPLIES	149,500	136,304	-	-	-	0.0%
106404500	CONTRACTUAL SERVICES	190,902	178,039	141,904	89,959	231,863	21.5%
106404550	CONTRACTUAL SERVICES	180,600	167,300	-	-	-	0.0%
106404510	INS-PROPERTY & GENERAL	45,000	50,050	54,055	-	54,055	20.1%
106404600	PROFESSIONAL SERVICES	40,000	27,000	37,000	-	37,000	(7.5%)
106405200	CHEMICALS	50,000	45,000	-	-	-	(100.0%)
106405300	DUES & SUBSCRIPTIONS	1,500	750	750	-	750	(50.0%)
106405700	APPEARANCE COMMISSION	51,800	51,040	48,000	-	48,000	(7.3%)
	OPERATING EXPENDITURES	1,143,302	1,057,333	661,709	89,959	751,668	
106407402	CAPITAL-MOTOR VEHICLE	-	22,899	110,000	-	110,000	0.0%
106407403	CAPITAL-OTHER EQUIPMENT	66,000	61,409	193,000	-	193,000	192.4%
106407405	CAPITAL-BLDGS/STRUCTURES	135,000	134,326	751,649	78,782	830,431	515.1%
	CAPITAL OUTLAY	201,000	218,634	1,054,649	78,782	1,133,431	
	TOTAL EXPENDITURES	\$ 2,127,235	\$ 1,923,622	\$ 2,222,002	\$ 168,741	\$ 2,390,743	

## DEPARTMENTAL NEW BUDGET REQUESTS DETAIL

Department:  
Facility Maintenance

Function: General  
Government  
Fund: General Fund

Project Title: Truck  
Replacement

### Project Description:

The facility maintenance truck has been in service for over a decade and is at the point where needed repairs are not worth its value. The vehicle will be replaced with one equipped with a lift gate.



Costs		2025-2026
Truck Replacement		\$60,000
<b>Total</b>		<b>\$60,000</b>

## DEPARTMENTAL NEW BUDGET REQUESTS DETAIL

Department:  
Facility Maintenance

Function: General  
Government  
Fund: General Fund

Project Title: Cargo Van  
Replacement

**Project Description:**

The facility maintenance van has been in service for 15 years and is at the point where needed repairs are not worth its value. The 2010 van has had over 47 work orders and was out of service a total of two months over the past year, including one \$6k transmission repair.



Costs		2025-2026
Van Replacement		\$50,000
<b>Total</b>		<b>\$50,000</b>

## DEPARTMENTAL NEW BUDGET REQUESTS DETAIL

Department:	Function: General
Facility Maintenance	Government
	Fund: General Fund
Project Title: Police Dept. Computer Room Air Conditioning (CRAC) Units Replacement	

Project Description:

The CRAC (Computer Room Air Conditioning) units are at end-of-life as they're charged with R22 Freon which is no longer produced. These are specialized units that monitor and maintain the temperature, air distribution, and humidity in the data/server room, serving the entire town.

Costs		2025-2026
CRAC Unit Replacement		\$193,000
<b>Total</b>		<b>\$193,000</b>

## DEPARTMENTAL NEW BUDGET REQUESTS DETAIL

Department:  
Facility Maintenance

Function: General  
Government  
Fund: General Fund

Project Title: Train Freight  
Depot CSX Building  
Modifications

**Project Description:**

Add store front windows in door openings and add a store front fire exit door at each end. Fire Marshall will not allow Building Occupancy without windows and doors.



Costs		2025-2026
Train Freight Depot CSX Building Modifications		\$30,534
<b>Total</b>		<b>\$30,534</b>

## DEPARTMENTAL NEW BUDGET REQUESTS DETAIL

Department: Facility Maintenance	Function: General Government
Project Title: Admin ADA Ramp	Fund: General Fund

**Project Description:**

There are steps to every exterior entrance of the Administration building, making it inaccessible to those with disabilities, using strollers, or similar. We have a contractor estimate of just under \$79k to install a ramp.



Costs		2025-2026
ADA Ramp		\$78,782
<b>Total</b>		<b>\$78,782</b>

## DEPARTMENTAL NEW BUDGET REQUESTS DETAIL

Department: Facility Maintenance	Function: General Government
Project Title: Admin HVAC Replacement	Fund: General Fund

Project Description:

The mechanical systems were also rated fair in the 2019 facilities condition assessment and had identified 2025 as the likely end of life, which is confirmed by their current condition. This project will replace two split gas furnace/AC systems, coils and thermostats.

Costs	2025-2026
Admin HVAC Replacement	\$22,833
<b>Total</b>	<b>\$22,833</b>

## DEPARTMENTAL NEW BUDGET REQUESTS DETAIL

Department:  
Facility Maintenance

Function: General  
Government  
Fund: General Fund

Project Title: Finance Building  
Window Replacement

**Project Description:**

The lobby windows have excessive rot and decay. The windows in the offices are not air-tight and some allow rain to enter the building. This project will replace eight lobby windows and twelve office windows.



Costs		2025-2026
(8) Lobby Arched Windows		\$24,800
(12) Office Windows		\$27,638
<b>Total</b>		<b>\$52,438</b>

## DEPARTMENTAL NEW BUDGET REQUESTS DETAIL

Department: Facility Maintenance	Function: General Government
Project Title: Finance Carpet Replacement	Fund: General Fund

**Project Description:**

The Finance building has not been updated since the library moved out 30 years ago. The 2019 facilities condition assessment rated it in "fair" condition and it has continued to decline to the present poor condition. The carpeting has excessive wear, staining, and several separations that create trip hazards.



Costs		2025-2026
Finance Building Carpet Replacement		\$95,000
<b>Total</b>		<b>\$95,000</b>

## DEPARTMENTAL NEW BUDGET REQUESTS DETAIL

Department: Facility Maintenance	Function: General Government
Project Title: Painting Interior Finance Building	Fund: General Fund

**Project Description:**

The Finance Building has not been updated since the library moved out 30 years ago and is currently in poor condition. This project involves painting the interior of this building, including removing wall paper, skim coating walls, sealing with one coat of oil base primer, and applying two top coats of paint.



Costs		2025-2026
Finance Building Interior Paint		\$31,500
<b>Total</b>		<b>\$31,500</b>

## DEPARTMENTAL NEW BUDGET REQUESTS DETAIL

Department: Facility Maintenance	Function: General Government
Project Title: Police Dept Water Heater Replacement	Fund: General Fund

Project Description:

This need was identified in the 2019 facilities condition assessment to replace an 80-gallon commercial grade water heater and circulation pump.

Costs	2025-2026
Police Department Water Heater	\$26,911
<b>Total</b>	<b>\$26,911</b>

## DEPARTMENTAL NEW BUDGET REQUESTS DETAIL

Department:  
Facility Maintenance

Function: General  
Government  
Fund: General Fund

Project Title: Police Dept  
Evidence Room

### Project Description:

A notable constraint in the current police station is that the Property & Evidence storage is well beyond capacity. This has recently been exacerbated when the Moore County Clerk's Office moved to a new courthouse, returning evidence to the local departments, which impacts adjudicated cases and all future cases. This project will convert an existing and largely unused corridor to secure evidence storage. It requires some exterior work, including the removal of some doors and windows and then bricking them in.



Costs		2025-2026
Electric Lock and Reader		\$4,500
Renovation		\$29,973
Total		\$34,473

## DEPARTMENTAL NEW BUDGET REQUESTS DETAIL

Department: Facility Maintenance	Function: General Government
Project Title: Police Department Painting	Fund: General Fund

**Project Description:**

The interior of the 24/7 police station has not been painted since the building opened and is showing notable wear. Repainting helps to preserve the facility and present a professional, well maintained environment for both staff and the public. This project includes repainting all hallways, offices, and open spaces.

Costs	2025-2026
1 <sup>st</sup> Floor	\$30,500
2 <sup>nd</sup> Floor	\$25,570
<b>Total</b>	<b>\$56,070</b>

## DEPARTMENTAL NEW BUDGET REQUESTS DETAIL

Department: Facility Maintenance	Function: General Government
Project Title: FD 81 Painting	Fund: General Fund

Project Description:

The fire station #81 bay is experiencing rust conditions in the ceiling, which needs remediation. This project will also include repainting of the interior walls, doors, and frames, which has not been done since the building opened.

Costs	2025-2026
Fire Station 81 Painting	\$67,250
<b>Total</b>	<b>\$67,250</b>

## DEPARTMENTAL NEW BUDGET REQUESTS DETAIL

Department: Facility Maintenance	Function: General Government
Project Title: Fire Station 81 Carpet Replacement	Fund: General Fund

Project Description:

Fire Station 81 has not been updated since its original construction. With 24/7 use, many areas have excessive wear and tear. Recommended updates include new flooring in the living quarters, administrative offices, and lobby area.

Costs	2025-2026
Living Quarters	\$10,725
Admin Offices	\$10,850
Lobby LVP	\$4,790
<b>Total</b>	<b>\$26,365</b>

## DEPARTMENTAL NEW BUDGET REQUESTS DETAIL

Department:  
Facility Maintenance

Function: General  
Government  
Fund: General Fund

Project Title: Fire Station 81  
Kitchen Upgrade

**Project Description:**

Fire Station 81 has not been updated since its original construction. With 24/7 use, many areas have excessive wear and tear. Recommended updates include replacing the kitchen cabinets, countertops, island, and commercial sink & faucet.



Costs		2025-2026
Fire Station 81 Kitchen Upgrade		\$30,000
<b>Total</b>		<b>\$30,000</b>

## DEPARTMENTAL NEW BUDGET REQUESTS DETAIL

Department: Facility Maintenance	Function: General Government
Project Title: Optimist Fence Replacement	Fund: General Fund

Project Description:

The budget includes funding to replace the rusted, deteriorating fencing at the Morganton Road baseball/softball field, which no longer meets current Town codes. Youth athletes frequently come into contact with this fencing during outfield plays, raising safety and liability concerns. The turnkey project includes removal and disposal of the old fence and installation of new 6-foot, 8-gauge black-coated chain-link fence.

Costs	2025-2026
Ball Field Fence	\$69,300
Outside Fence (Morganton Rd/Fire Lane)	\$47,250
<b>Total</b>	<b>\$116,550</b>

## DEPARTMENTAL NEW BUDGET REQUESTS DETAIL

Department:  
Facility Maintenance

Function: General  
Government  
Fund: General Fund

Project Title: Exterior Painting of  
all Park Buildings

**Project Description:**

As identified in the 2019 facilities condition assessment, this project includes the repair and repainting exteriors of all ancillary park structures - convenience stations, storage buildings, and concessions. Trim and other wooden surfaces are rotting and need carpentry repairs, power washing, and fresh caulk and paint.



Costs		2025-2026
Exterior Painting of all Park Buildings		\$58,225
<b>Total</b>		<b>\$58,225</b>

## DEPARTMENTAL NEW BUDGET REQUESTS DETAIL

Department: Facility Maintenance	Function: General Government
Project Title: Recreation Center Environmental Controls Replacement	Fund: General Fund

Project Description:

This was identified in the 2019 facilities condition assessment as a short- to mid-term need. The current environmental controls for the mechanical system are obsolete and the software is no longer supported.

Costs	2025-2026
Recreation Center Environmental Controls Replacement	\$82,500
<b>Total</b>	<b>\$82,500</b>

## DEPARTMENTAL NEW BUDGET REQUESTS DETAIL

Department: Facility Maintenance	Function: General Government
Project Title: Library Interior Updates	Fund: General Fund

**Project Description:**

Around 75,000 people visit the library each year, which creates ongoing wear-and-tear on the building. Some high-traffic areas have had carpet patches replaced, but the carpet is at end-of-life and it is time to fully replace it at the entry, around the bathrooms, around the computer desks, and in the front programs room.

Costs		2025-2026
Library Upgrades		\$21,000
<b>Total</b>		<b>\$21,000</b>

TOWN OF SOUTHERN PINES  
2025-2026 GENERAL FUND BUDGET  
DEPARTMENTAL NEW AND CAPITAL REQUESTS

DEPARTMENT	REQUEST	CONTINUATION CAPITAL OR NEW REQUEST	AMOUNT	LINE ITEM
Information Technology	Storage Area Network Recovery Replacement	CC	\$ 89,500	10-430-7401
	Community Engagement Software Contract Renewal	CC	42,000	10-430-7401
	Backup Appliance & Services Renewal	CC	52,550	10-430-7401
	Information Technology Department Total		184,050	
Police - Patrol	Vehicle Replacement	CC	66,000	10-511-7402
	Police - Patrol Department Total		66,000	
Fire	Street Closure Barriers & Trailer	New	24,000	10-530-7403
	Fire Department Total		24,000	
Streets	Downtown Park Parking Lot Improvements	New	125,000	10-560-7300
	Flatbed Dump Truck Replacement	CC	100,000	10-560-7402
	Street Closure Barriers (8)	New	125,000	10-560-7403
	Downtown Streetscapes	New	35,000	10-560-7500
	Streets Department Total		385,000	
PW/Environ. Services	Vehicle Replacement for Environmental Services	CC	47,000	10-565-7402
	PW/Environmental Services Department Total		47,000	
Fleet Maintenance	Replacement Lifts (6)	CC	93,241	10-580-7403
	Fleet Maintenance Department Total		93,241	
Recreation & Grounds	ATV Replacement	CC	25,000	10-620-7403
	Tennis Courts Lighting Replacement	CC	215,000	10-620-7405
	Pool Park Irrigation Replacement	CC	68,000	10-620-7405
	Downtown Park Irrigation Replacement	CC	50,000	10-620-7405
	Reservoir Park Lighting	New	23,000	10-620-7405
	Recreation & Grounds Department Total		381,000	
Facility Maintenance	Truck Replacement (#986)	CC	60,000	10-640-7402
	Van Replacement (#982)	CC	50,000	10-640-7402
	Police Computer Room Air Conditioner Units Replacement	CC	193,000	10-640-7403
	Train Freight Depot CSX Building Modifications	CC	30,534	10-640-7405
	Admin ADA Ramp	New	78,782	10-640-7405
	Admin HVAC Replacement	CC	22,833	10-640-7405
	Finance Building Window Replacement	CC	52,438	10-640-7405
	Finance Building Carpet Replacement	CC	95,000	10-640-7405
	Finance Building Paint	CC	31,500	10-640-7405
	Police Dept Water Heater Replacement	CC	26,911	10-640-7405
	Police Dept Evidence Room	CC	34,473	10-640-7405
	Police Dept Painting	CC	56,070	10-640-7405
	Fire Station 81 Painting	CC	67,250	10-640-7405
	Fire Station 81 Carpet Replacement	CC	26,365	10-640-7405
	Fire Station 81 Kitchen Upgrade	CC	30,000	10-640-7405
	Optimist Fence Replacement	CC	116,550	10-640-7405
	Exterior Painting of all Park Buildings	CC	58,225	10-640-7405
	Recreation Center Environmental Controls Replacement	CC	82,500	10-640-7405
	Library Updates	CC	21,000	10-640-7405
	Facility Maintenance Department Total		1,133,431	

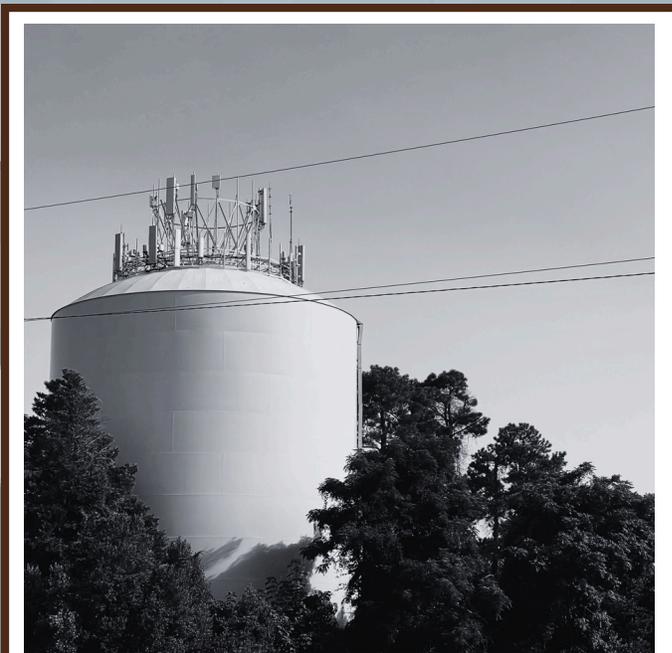
GRAND TOTAL

\$ 2,313,722



## *Utilities: Water and Sewer*

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





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

## **UTILITY FUND SUMMARY**

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

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

## **RETAINED EARNINGS**

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

**TOWN OF SOUTHERN PINES  
WATER RATE SCHEDULE**

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MINIMUM:

Meter Size	Inside Town	Outside Town
3/4"	\$15.06	\$30.12
1"	24.72	49.44
1 1/2"	52.22	104.44
2"	90.78	181.56
3"	201.03	402.06
4"	355.25	710.50
6"	796.13	1,592.26
8"	1,413.31	2,826.62

VOLUME CHARGE PER 1,000 GALLONS

Inside Town	Outside Town
\$4.08	\$8.16

**\*\*Rates go into effect July 1, 2025\*\***

**TOWN OF SOUTHERN PINES  
SEWER RATE SCHEDULE**

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MINIMUM:

Meter Size	Inside Town	Outside Town
3/4"	7.83	15.66
1"	10.19	20.38
1 1/2"	16.81	33.62
2"	26.17	52.34
3"	52.77	105.54
4"	90.02	180.04
6"	196.56	393.12
8"	345.68	691.36

VOLUME CHARGE PER 1,000 GALLONS

Inside Town	Outside Town
\$7.37	\$14.74

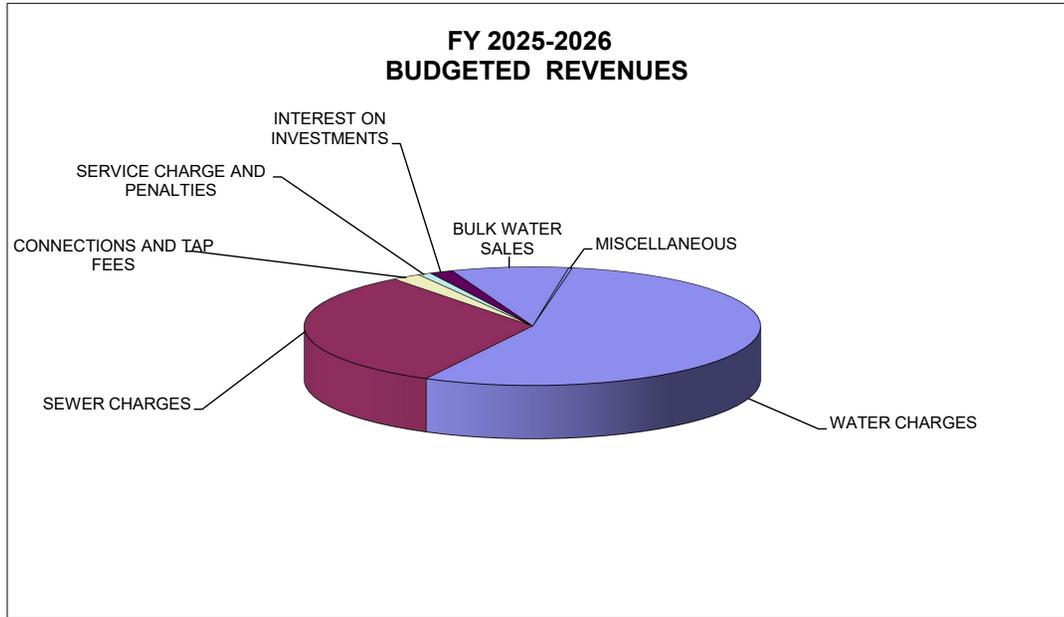
**\*\*Rates go into effect July 1, 2025\*\***

TOWN OF SOUTHERN PINES  
UTILITY FUND  
RETAINED EARNINGS SUMMARY  
2025-2026

	ACTUAL 2023-2024	BUDGET 2024-2025 as of 03/28/2025	EXPECTED REVENUES EXPENDITURES 2024-2025	BUDGET 2025-2026
Available Retained Earnings - Beginning	\$ 9,388,399	\$ 10,062,560	\$ 10,062,560	\$ 9,697,144
Total Revenues	<u>12,364,447</u>	<u>10,581,575</u>	<u>12,212,069</u>	<u>12,080,671</u>
Total Funds Available	21,752,846	20,644,135	22,274,629	21,777,815
Total Expenditures	8,429,005	10,105,507	9,622,485	10,639,547
Transfers Out	<u>3,261,281</u>	<u>2,955,000</u>	<u>2,955,000</u>	<u>1,275,200</u>
Available Retained Earnings - Ending	<u><u>\$ 10,062,560</u></u>	<u><u>\$ 7,583,628</u></u>	<u><u>\$ 9,697,144</u></u>	<u><u>\$ 9,863,068</u></u>

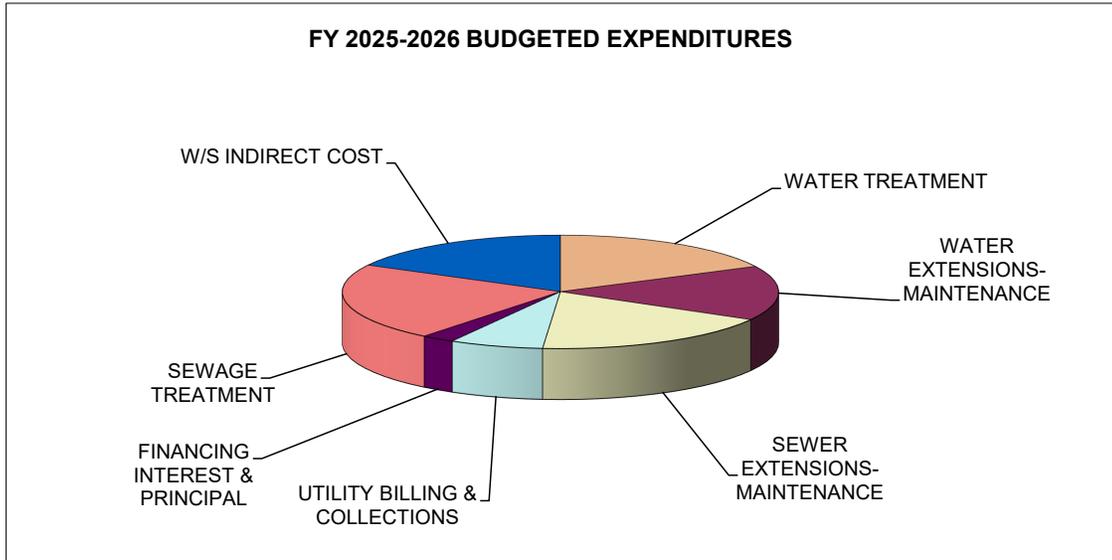
TOWN OF SOUTHERN PINES  
UTILITY FUND  
SCHEDULE OF REVENUES  
2025-2026

	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025 as of 07/01/24	BUDGET 2024-2025 as of 03/28/2025	EXPECTED REVENUES 2024-2025	BUDGET 2025-2026
WATER CHARGES	\$ 5,489,460	\$ 5,873,685	\$ 6,366,572	\$ 5,521,407	\$ 5,521,407	\$ 6,621,012	\$ 6,630,000
SEWER CHARGES	3,464,366	3,610,080	3,905,115	3,675,168	3,675,168	3,873,038	3,850,671
CONNECTIONS AND TAP FEES	280,853	233,405	335,887	275,000	275,000	276,373	250,000
SERVICE CHARGE AND PENALTIES	154,104	143,778	128,546	120,000	120,000	120,503	110,000
INTEREST ON INVESTMENTS	11,769	247,606	387,920	150,000	150,000	286,345	200,000
BULK WATER SALES	887,750	793,967	1,198,994	800,000	800,000	953,885	1,000,000
MISCELLANEOUS	61,113	30,672	41,413	25,000	25,000	73,370	30,000
GAIN ON SALE OF ASSETS	5,650	85,296	-	15,000	15,000	7,543	10,000
TRANSFER IN - ARPA FUNDS	-	748,938	-	-	-	-	-
TRANSFER IN-RETAINED EARNINGS	-	-	-	2,478,932	2,478,932	365,416	-
TRANSFER OUT-RETAINED EARNINGS	(883,339)	(2,291,973)	(672,647)	-	-	-	(165,924)
<b>TOTAL</b>	<b>\$ 9,471,726</b>	<b>\$ 9,475,454</b>	<b>\$ 11,691,800</b>	<b>\$ 13,060,507</b>	<b>\$ 13,060,507</b>	<b>\$ 12,577,485</b>	<b>\$ 11,914,747</b>



TOWN OF SOUTHERN PINES  
UTILITY FUND  
CONSOLIDATED EXPENDITURE SUMMARY  
2025-2026

	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	EXPECTED EXPENDITURES 2024-2025	BUDGET 2025-2026
WATER TREATMENT	\$ 1,422,718	\$ 1,595,733	\$ 1,631,574	\$ 1,853,474	\$ 1,787,586	\$ 1,875,151
WATER EXTENSIONS-MAINTENANCE	1,118,347	1,146,760	1,476,446	1,652,157	1,505,644	1,656,311
SEWER EXTENSIONS-MAINTENANCE	952,379	1,732,989	1,311,900	2,094,985	1,828,651	1,926,086
UTILITY BILLING & COLLECTIONS	483,120	533,200	592,253	700,414	696,127	738,778
FINANCING INTEREST & PRINCIPAL	211,241	210,715	34,017	33,672	33,672	261,332
SEWAGE TREATMENT	1,964,500	1,965,671	2,014,842	2,250,000	2,250,000	2,350,000
W/S INDIRECT COST	1,184,485	1,200,526	1,369,487	1,520,805	1,520,805	1,831,889
OTHER	-	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>7,336,790</b>	<b>8,385,594</b>	<b>8,430,519</b>	<b>10,105,507</b>	<b>9,622,485</b>	<b>10,639,547</b>
<b>TRANSFERS</b>	<b>2,134,936</b>	<b>1,089,860</b>	<b>3,261,281</b>	<b>2,955,000</b>	<b>2,955,000</b>	<b>1,275,200</b>
<b>TOTAL</b>	<b>\$ 9,471,726</b>	<b>\$ 9,475,454</b>	<b>\$ 11,691,800</b>	<b>\$ 13,060,507</b>	<b>\$ 12,577,485</b>	<b>\$ 11,914,747</b>



TOWN OF SOUTHERN PINES  
UTILITY FUND  
EXPENDITURE BY FUNCTION AND TRANSFERS  
2025-2026

	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025 as of 07/01/24	BUDGET 2024-2025 as of 03/28/2025	EXPECTED EXPENDITURES 2024-2025	BUDGET 2025-2026
Water Treatment	\$ 1,422,718	\$ 1,595,733	\$ 1,631,574	\$ 1,853,474	\$ 1,853,474	\$ 1,787,586	\$ 1,875,151
Water Extensions - Maintenance	1,118,347	1,146,760	1,476,446	1,652,157	1,652,157	1,505,644	1,656,311
Sewer Extensions - Maintenance	952,379	1,732,989	1,311,900	2,094,985	2,094,985	1,828,651	1,926,086
Utility Billing & Collections	483,120	533,200	592,253	700,414	700,414	696,127	738,778
Loss on Disposal of Fixed Assets	-	-	-	-	-	-	-
Interest Expense, Financing Principal	211,241	210,715	34,017	33,672	33,672	33,672	261,332
Sewage Treatment	1,964,500	1,965,671	2,014,842	2,250,000	2,250,000	2,250,000	2,350,000
W/S Indirect Cost	1,184,485	1,200,526	1,369,487	1,520,805	1,520,805	1,520,805	1,831,889
<b>Total Expenditures</b>	<b>7,336,790</b>	<b>8,385,594</b>	<b>8,430,519</b>	<b>10,105,507</b>	<b>10,105,507</b>	<b>9,622,485</b>	<b>10,639,547</b>
Transfers:							
Transfer to PW Annex Remodel	98,736	-	-	-	-	-	-
Transfer to Water Treatment Proc Mod	250,000	-	1,041,281	-	-	-	675,200
Transfer to PeeDee/Pennsylvania Line	1,139,200	-	-	-	-	-	-
Transfer to Lift Station Upgrades/Upfit	-	-	220,000	-	-	-	-
Transfer to Sanitary Sewer Modernization	462,000	874,360	-	380,000	380,000	380,000	600,000
Transfer to NC DOT Line Relocation	-	-	2,000,000	-	-	-	-
Transfer to North Pressure Zone	-	-	-	2,250,000	2,250,000	2,250,000	-
Transfer to Facility Modernization	-	10,500	-	-	-	-	-
Transfer to W&S Improvements	185,000	205,000	-	325,000	325,000	325,000	-
<b>Total Transfers</b>	<b>2,134,936</b>	<b>1,089,860</b>	<b>3,261,281</b>	<b>2,955,000</b>	<b>2,955,000</b>	<b>2,955,000</b>	<b>1,275,200</b>
<b>Total Expenditures/Transfers</b>	<b>\$ 9,471,726</b>	<b>\$ 9,475,454</b>	<b>\$ 11,691,800</b>	<b>\$ 13,060,507</b>	<b>\$ 13,060,507</b>	<b>\$ 12,577,485</b>	<b>\$ 11,914,747</b>



# Water Treatment Plant

The Town's water treatment plant works to provide potable water that meets or exceeds all state and EPA standards for the Southern Pines and other nearby customers.



# Water Treatment Plant

## FY 24-25 ACCOMPLISHMENTS

- The plant treated an average of 3.5 million gallons per day (MGD) in 2024. The highest volume was 5.76 MGD on June 27, 2024.
- We monitor for over 100 contaminants in our drinking water per regulations of the U.S. Environmental Protection Agency (EPA) and the North Carolina Department of Environmental Quality. We completed all required monitoring in 2024 and did not detect any violations of contaminant levels. We also developed and distributed a consumer confidence report, as required by law.

**Proposed Budget: \$1,875,151**

Operating: \$1,875,151



**100% of funding for the Water Treatment Plant are utility revenues.**

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 26...

- 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 MGD, pumping the treated water to elevated storage tanks.
- Our 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.
- Running a water treatment plant takes considerable amounts of energy. \$565k is budgeted for the utilities needed to operate the plant in FY 26. This is about \$1,550 a day.
- The Town has been actively working on various updates to modernize the Water Treatment Plant. \$399,103 will be transferred from SDF (system development fees) to a capital project fund supporting these projects.

**Learn more about the Water Treatment Plant at [sopinesnc.info/watertreatment](https://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.

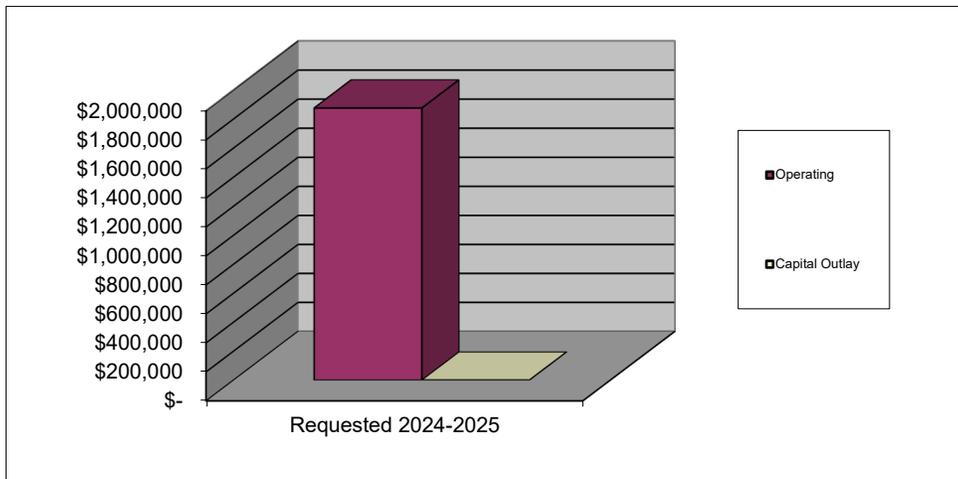
Object of Expenditures	Actual FY 2023-24	Budget FY 2024-25	Expected FY 2024-25	Requested FY 2025-26
Operating	\$ 1,631,574	\$ 1,853,474	\$ 1,787,586	\$ 1,875,151
Capital Outlay	-	-	-	-
<b>Total</b>	<b>\$ 1,631,574</b>	<b>\$ 1,853,474</b>	<b>\$ 1,787,586</b>	<b>\$ 1,875,151</b>

Revenues by Type	Actual FY 2023-24	Budget FY 2024-25	Expected FY 2024-25	Requested FY 2025-26
Utility Revenues	\$ 1,631,574	\$ 1,853,474	\$ 1,787,586	\$ 1,875,151

	Actual FY 2023-24	Budget FY 2024-25	Expected FY 2024-25	Requested FY 2025-26
Budgeted Employees	-	-	-	-

**2025-2026 CAPITAL OUTLAY DETAIL AND NEW REQUEST**

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



2025-2026 ANNUAL BUDGET  
 DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2025-2026	Department: Water Treatment Plant	Function: Utility Fund		Fund: 60	Department: 710		
Object Code	Object Title	2024-2025 Budget as of 03/28/2025	2024-2025 Expected	2025-2026 Continuation	2025-2026 New Budget Requests	2025-2026 Total Request	% Increase (Decrease)
607101200	PRINTING	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
607101500	BUILDING & GROUNDS	7,500	-	7,500	-	7,500	0.0%
607101600	EQUIPMENT MAINTENANCE	138,300	138,300	159,000	-	159,000	15.0%
607101800	UTILITIES	562,000	550,000	565,000	-	565,000	0.5%
607104500	CONTRACTUAL SERVICES	1,138,174	1,093,511	1,136,151	-	1,136,151	(0.2%)
607104510	INS-PROPERTY & GENERAL	7,500	5,775	7,500	-	7,500	0.0%
	OPERATING EXPENDITURES	1,853,474	1,787,586	1,875,151	-	1,875,151	
607107402	CAPITAL-MOTOR VEHICLES	-	-	-	-	-	0.0%
607107403	CAPITAL-OTHER EQUIPMENT	-	-	-	-	-	0.0%
	CAPITAL OUTLAY	-	-	-	-	-	
	TOTAL EXPENDITURES	<u>\$ 1,853,474</u>	<u>\$ 1,787,586</u>	<u>\$ 1,875,151</u>	<u>\$ -</u>	<u>\$ 1,875,151</u>	



## *Water Extension and Maintenance*

This division is responsible for the daily maintenance of the water distribution system and expansion of capacity to meet growing needs.



# Water Extension and Maintenance

## FY 24-25 ACCOMPLISHMENTS

- Partnered with streets division on annual resurfacing projects, completing necessary repairs including abandonment of a water line on NW Broad St.
- Completed 500+ work activities including both repairs and preventive maintenance

### Proposed Budget: \$1,656,311

Salaries & Benefits: \$984,246

Operating: \$672,065



**100% of water funding is from utility revenues.**

The water division includes 11 full-time employees.



## OF NOTE FOR FY 26...

- The Town is actively working on a project to create an additional pressure zone in the northern parts of town to improve low flow conditions. Engineering is currently underway and we anticipate construction in the near future. The Town will transfer \$449,298 in SDF (system development fees) to a capital project fund to support this project.

Learn more about this division at [sopinesnc.info/utilities](https://sopinesnc.info/utilities)



**WATER EXTENSION/MAINTENANCE**

Fund: Utility

Function:

Utility

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

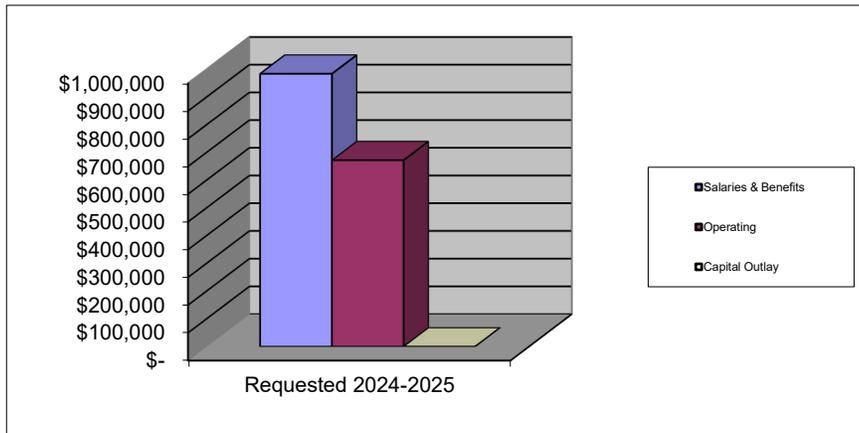
Object of Expenditures	Actual FY 2023-24	Budget FY 2024-25	Expected FY 2024-25	Requested FY 2025-26
Salaries & Benefits	\$ 680,101	\$ 844,497	\$ 822,854	\$ 984,246
Operating	581,352	768,910	644,040	672,065
Capital Outlay	214,993	38,750	38,750	-
<b>Total</b>	<b>\$ 1,476,446</b>	<b>\$ 1,652,157</b>	<b>\$ 1,505,644</b>	<b>\$ 1,656,311</b>

Revenues by Type	Actual FY 2023-24	Budget FY 2024-25	Expected FY 2024-25	Requested FY 2025-26
Utility Revenues	\$ 1,476,446	\$ 1,652,157	\$ 1,505,644	\$ 1,656,311

	Actual FY 2023-24	Budget FY 2024-25	Expected FY 2024-25	Requested FY 2025-26
Budgeted Employees	10	11	11	11

**2025-2026 CAPITAL OUTLAY DETAIL AND NEW REQUEST**

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



2025-2026 ANNUAL BUDGET  
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2025-2026	Department: Water Extension/Maintenance	Function: Utility Fund		Fund: 60	Department: 730		
Object Code	Object Title	2024-2025 Budget as of 03/28/2025	2024-2025 Expected	2025-2026 Continuation	2025-2026 New Budget Requests	2025-2026 Total Request	% Increase (Decrease)
607300200	SALARIES & WAGES	\$ 579,212	\$ 580,070	\$ 671,480	\$ -	\$ 671,480	15.9%
607300300	OVERTIME	13,400	13,400	15,000	-	15,000	11.9%
607300400	UNEMPLOYMENT INSURANCE	-	-	-	-	-	0.0%
607300500	FICA EXPENSE	45,336	44,985	52,517	-	52,517	15.8%
607300600	GROUP INSURANCE EXPENSE	96,312	74,794	112,140	-	112,140	16.4%
607300700	RETIREMENT EXPENSE	80,596	80,205	98,784	-	98,784	22.6%
607300800	DEFERRED COMPENSATION	29,641	29,400	34,325	-	34,325	15.8%
	EMPLOYEE BENEFITS	844,497	822,854	984,246	-	984,246	
607301100	POSTAGE	1,500	3,500	3,500	-	3,500	133.3%
607301300	TELEPHONE	4,500	2,000	2,200	-	2,200	(51.1%)
607301400	TRAINING & TRAVEL	9,550	6,500	6,300	-	6,300	(34.0%)
607301600	EQUIPMENT MAINTENANCE	10,000	10,000	10,000	-	10,000	0.0%
607301700	AUTO REPAIR	10,000	4,400	10,000	-	10,000	0.0%
607301800	UTILITIES	18,000	18,000	21,250	-	21,250	18.1%
607303100	AUTO OPERATING	27,000	25,000	25,000	-	25,000	(7.4%)
607303300	DEPARTMENTAL SUPPLIES	410,200	438,200	422,400	-	422,400	3.0%
607304500	CONTRACTUAL SERVICES	158,700	31,300	41,500	-	41,500	(73.9%)
607304510	INS-PROPERTY & GENERAL	47,500	50,710	60,165	-	60,165	26.7%
607304600	PROFESSIONAL SERVICES	41,500	24,480	39,700	-	39,700	(4.3%)
607304700	UTILITY CUT REPAIR	25,000	25,000	25,000	-	25,000	0.0%
607305300	DUES & SUBSCRIPTIONS	5,460	4,950	5,050	-	5,050	(7.5%)
	OPERATING EXPENDITURES	768,910	644,040	672,065	-	672,065	
607307402	CAPITAL-MOTOR VEHICLE	-	-	-	-	-	0.0%
607307403	CAPITAL-OTHER EQUIPMENT	38,750	38,750	-	-	-	(100.0%)
	CAPITAL OUTLAY	38,750	38,750	-	-	-	
	TOTAL EXPENDITURES	<u>\$ 1,652,157</u>	<u>\$ 1,505,644</u>	<u>\$ 1,656,311</u>	<u>\$ -</u>	<u>\$ 1,656,311</u>	



## *Sewer Extension and Maintenance*

This division is responsible for maintaining and improving the sanitary sewer system infrastructure.

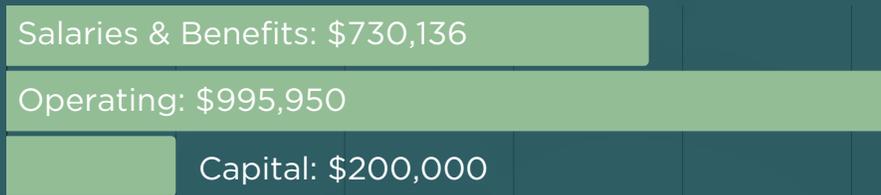


# Sewer Extension and Maintenance

## FY 24-25 ACCOMPLISHMENTS

- Rehabilitated sewer easements in Longleaf and Reservoir Park: cleared roots from 70+ manholes; surveyed 57,000 linear feet of sewer main using CCTV; made repairs & raised manholes.
- Hillside Rd: cleared easement; replaced 340' of sewer main; installed 2 new manholes
- Partnered with streets division on annual resurfacing projects, completing major repairs to sewer mains, manholes, and services.
- Completed 1,100+ work activities - more than 1,000 repairs and approximately 100 preventive maintenance functions

## Proposed Budget: \$1,926,086



100% of sewer funds are utility revenues.

The sewer division includes 9 full-time employees.



## OF NOTE FOR FY 26...

- \$200,000 has been budgeted for replacement vehicles.
- The Town collects wastewater from over 6,850 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 near Pinebluff where it is treated.
- We are actively addressing aging sewer lines that have breaks and blockages. We originally had a 10-year timeframe planned for these various projects, but a \$5M ARPA grant has allowed us to significantly expedite this work. The Town will transfer \$331,497 in SDF (system development fees) to a capital project fund to support this work.
- The Town is also working on a project to relocate the Warrior Woods lift station. This project is supported by \$3M from the State Revolving Loan Fund. The Town will transfer \$82,874 in SDF (system development fees) to a capital project fund to support this work.

Learn more about this division at [sopinesnc.info/utilities](https://sopinesnc.info/utilities)





2025-2026 ANNUAL BUDGET  
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2025-2026	Department: Sewer Extension/Maintenance	Function: Utility Fund		Fund: 60	Department: 740		
Object Code	Object Title	2024-2025 Budget as of 03/28/2025	2024-2025 Expected	2025-2026 Continuation	2025-2026 New Budget Requests	2025-2026 Total Request	% Increase (Decrease)
607400200	SALARIES & WAGES	\$ 466,612	\$ 347,555	\$ 493,527	\$ -	\$ 493,527	5.8%
607400300	OVERTIME	13,400	17,000	15,000	-	15,000	11.9%
607400400	UNEMPLOYMENT INSURANCE	-	-	-	-	-	0.0%
607400500	FICA EXPENSE	36,721	27,888	38,903	-	38,903	5.9%
607400600	GROUP INSURANCE EXPENSE	75,375	44,945	84,105	-	84,105	11.6%
607400700	RETIREMENT EXPENSE	65,282	49,725	73,175	-	73,175	12.1%
607400800	DEFERRED COMPENSATION	24,000	18,228	25,426	-	25,426	5.9%
	EMPLOYEE BENEFITS	681,390	505,341	730,136	-	730,136	
607401100	POSTAGE	500	500	500	-	500	0.0%
607401300	TELEPHONE	9,700	6,020	6,500	-	6,500	(33.0%)
607401400	TRAINING & TRAVEL	10,400	3,200	6,400	-	6,400	(38.5%)
607401600	EQUIPMENT MAINTENANCE	60,000	10,000	50,000	-	50,000	(16.7%)
607401700	AUTO REPAIR	25,000	22,000	25,000	-	25,000	0.0%
607401800	UTILITIES	70,400	70,400	80,200	-	80,200	13.9%
607403100	AUTO OPERATING	36,500	22,000	30,000	-	30,000	(17.8%)
607403300	DEPARTMENTAL SUPPLIES	192,250	109,000	150,000	-	150,000	(22.0%)
607404500	CONTRACTUAL SERVICES	432,400	497,500	404,500	-	404,500	(6.5%)
607404510	INS-PROPERTY & GENERAL	45,000	50,000	55,000	-	55,000	22.2%
607404600	PROFESSIONAL SERVICES	101,650	30,650	151,700	-	151,700	49.2%
607404700	UTILITY CUT REPAIR	32,500	32,500	32,500	-	32,500	0.0%
607405300	DUES & SUBSCRIPTIONS	5,995	3,650	3,650	-	3,650	(39.1%)
	OPERATING EXPENDITURES	1,022,295	857,420	995,950	-	995,950	
607407402	CAPITAL-MOTOR VEHICLE	37,000	45,185	200,000	-	200,000	440.5%
607407403	CAPITAL-OTHER EQUIPMENT	354,300	420,705	-	-	-	(100.0%)
	CAPITAL OUTLAY	391,300	465,890	200,000	-	200,000	
	TOTAL EXPENDITURES	<u>\$ 2,094,985</u>	<u>\$ 1,828,651</u>	<u>\$ 1,926,086</u>	<u>\$ -</u>	<u>\$ 1,926,086</u>	

## DEPARTMENTAL NEW BUDGET REQUESTS DETAIL

Department: Utilities - Sewer

Function: Utility

Project Title: Replace Vehicle #53

Fund: Enterprise Fund

**Project Description:**

Replace vehicle 53, pickup truck, due to high mileage, age and condition. Repeated and numerous maintenance issues.

Repair cost to date: \$19,200

Mileage: 119,000



Costs		2025-2026
Service Truck Replacement		\$65,000
<b>Total</b>		<b>\$65,000</b>

## DEPARTMENTAL NEW BUDGET REQUESTS DETAIL

Department: Utilities - Sewer

Function: Utility

Project Title: Replace Vehicle #55

Fund: Enterprise Fund

**Project Description:**

Replace vehicle 55 service truck, due to mileage, age and condition.

Repair cost to date: \$13,901

Mileage: 63,200

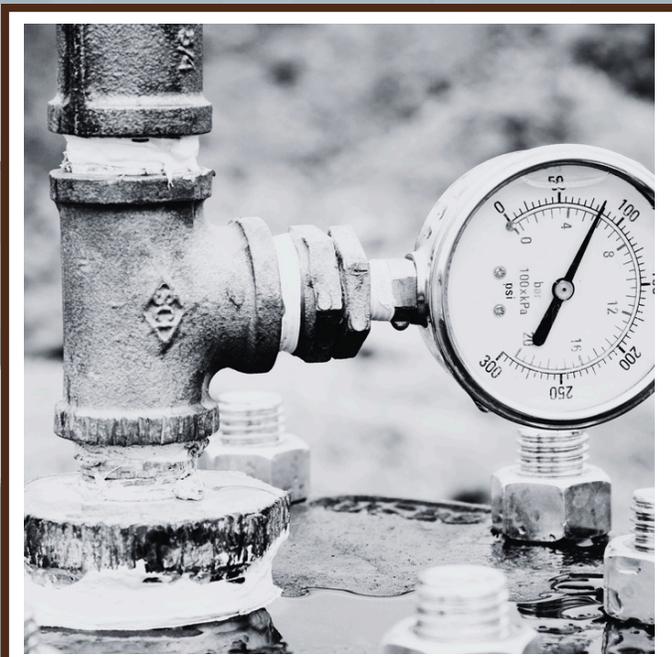


Costs		2025-2026
Service Truck Replacement		\$135,000
Total		\$135,000



# Utility Billing and Collections

This division provides utility customers with efficient service for billing and other situations in which the customer may need assistance.



# Utility Billing & Collections

## FY 24-25 ACCOMPLISHMENTS

- Registered 2,056 customers for the new recycling subscription that launched January 1. Partnered with Public Works to ensure timely & accurate cart delivery.
- Updated all Utility Billing forms on website, including digital applications for meter installations.
- Implemented convenience fees for credit card transactions in utility billing to recover service charges assessed to Town.
- Utility Billing staff detected counterfeit money during a customer transaction and swiftly intervened to protect the Town.

**Proposed Budget: \$738,778**

Salaries & Benefits: \$404,978

Operating: \$333,800



**100% of billing & collections funds are utility revenues.**

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



## OF NOTE FOR FY 26...

- In addition to serving Southern Pines, we also provide water & sewer service to Moore County, Whispering Pines, and Camp Mackall.
- Our utility billing team also manages the payments for solid waste services, which includes garbage and environmental services, in addition to the recycling subscription.
- The utility billing team will implement the fee increases on July 1, 2025 that are proposed to support the budget. Proposed FY 26 fees collected by this division include:
  - \$25.25/month for residential solid waste
  - \$27.50/month for commercial solid waste
  - \$10/month for recycling subscription
  - 2% increase to water & sewer rates for both availability & consumption.
- This team also assists with selling plots and collecting fees for Mt. Hope Cemetery.

**Learn more about this division at [sopinesnc.info/Billing](https://sopinesnc.info/Billing)**



## UTILITY BILLING & COLLECTIONS

Fund: Utility

Function:

Finance

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

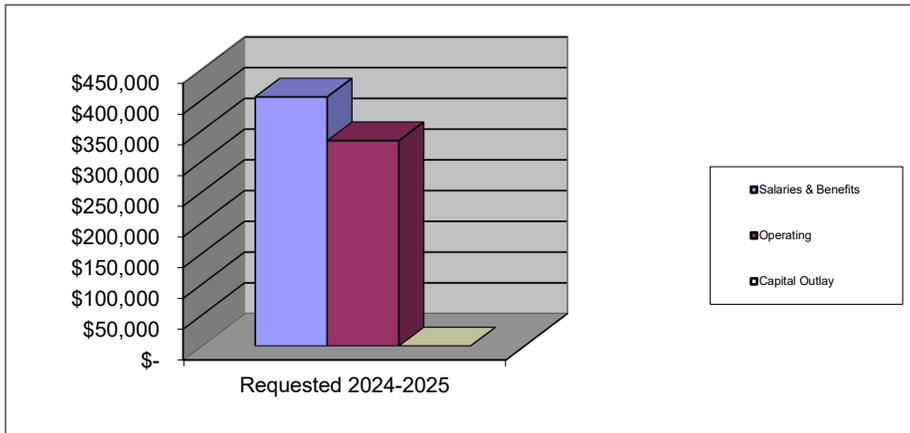
Object of Expenditures	Actual FY 2023-24	Budget FY 2024-25	Expected FY 2024-25	Requested FY 2025-26
Salaries & Benefits	\$ 350,826	\$ 377,809	\$ 380,477	\$ 404,978
Operating	241,427	322,605	315,650	333,800
Capital Outlay	-	-	-	-
<b>Total</b>	<b>\$ 592,253</b>	<b>\$ 700,414</b>	<b>\$ 696,127</b>	<b>\$ 738,778</b>

Revenues by Type	Actual FY 2023-24	Budget FY 2024-25	Expected FY 2024-25	Requested FY 2025-26
Utility Revenues	\$ 592,253	\$ 700,414	\$ 696,127	\$ 738,778

	Actual FY 2023-24	Budget FY 2024-25	Expected FY 2024-25	Requested FY 2025-26
Budgeted Employees	5.0	5.0	5.0	5.0

### 2025-2026 CAPITAL OUTLAY DETAIL AND NEW REQUEST

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



2025-2026 ANNUAL BUDGET  
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2025-2026	Department: Utility Billing & Collections	Function: Finance	Fund: 60	Department: 750			
Object Code	Object Title	2024-2025 Budget as of 03/28/2025	2024-2025 Expected	2025-2026 Continuation	2025-2026 New Budget Requests	2025-2026 Total Request	% Increase (Decrease)
607500200	SALARIES & WAGES	\$ 266,067	\$ 268,204	\$ 281,996	\$ -	\$ 281,996	6.0%
607500400	UNEMPLOYMENT INSURANCE	-	-	-	-	-	0.0%
607500500	FICA EXPENSE	20,376	20,518	21,573	-	21,573	5.9%
607500600	GROUP INSURANCE EXPENSE	41,875	41,650	46,725	-	46,725	11.6%
607500700	RETIREMENT EXPENSE	36,186	36,695	40,583	-	40,583	12.2%
607500800	DEFERRED COMPENSATION	13,305	13,410	14,101	-	14,101	6.0%
	EMPLOYEE BENEFITS	377,809	380,477	404,978	-	404,978	
607501100	POSTAGE	57,500	58,000	57,500	-	57,500	0.0%
607501200	PRINTING	1,000	500	1,000	-	1,000	0.0%
607501300	TELEPHONE	500	2,500	1,500	-	1,500	200.0%
607501400	TRAINING & TRAVEL	5,000	2,500	5,000	-	5,000	0.0%
607501600	EQUIPMENT MAINTENANCE	2,500	1,500	1,500	-	1,500	(40.0%)
607501800	UTILITIES	9,000	8,250	9,250	-	9,250	2.8%
607503300	DEPARTMENTAL SUPPLIES	33,355	30,150	33,800	-	33,800	1.3%
607504500	CONTRACTUAL SERVICES	58,500	61,000	65,500	-	65,500	12.0%
607504510	INS-PROPERTY & GENERAL	3,250	2,750	3,250	-	3,250	0.0%
607504600	PROFESSIONAL SERVICES	41,500	38,000	37,500	-	37,500	(9.6%)
607504700	CARD PROCESSING FEE	65,000	65,000	70,000	-	70,000	7.7%
607504920	BAD DEBT EXPENSE	45,000	45,000	47,500	-	47,500	5.6%
607505300	DUES & SUBSCRIPTIONS	500	500	500	-	500	0.0%
	OPERATING EXPENDITURES	322,605	315,650	333,800	-	333,800	
607507401	CAPITAL-SOFTWARE/COMP	-	-	-	-	-	0.0%
	CAPITAL OUTLAY	-	-	-	-	-	
	TOTAL EXPENDITURES	<u>\$ 700,414</u>	<u>\$ 696,127</u>	<u>\$ 738,778</u>	<u>\$ -</u>	<u>\$ 738,778</u>	

TOWN OF SOUTHERN PINES  
 2025-2026 UTILITY FUND BUDGET  
 DEPARTMENTAL NEW AND CAPITAL REQUESTS

DEPARTMENT	REQUEST	CONTINUATION CAPITAL OR NEW REQUEST	AMOUNT	LINE ITEM Line Item
Sewer Extensions	Replacement Vehicle (#53)	CC	\$ 65,000	60-740-7402
	Replacement Vehicle (#55)	CC	135,000	60-740-7402
Sewer Extensions Department Total			200,000	
GRAND TOTAL			<u>\$ 200,000</u>	

## **CAPITAL PROJECT FUNDS SUMMARY**

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

**GENERAL FUND FACILITY MODERNIZATIONS**  
**Fund 45**

The General Fund Facility Modernizations Capital Project Fund was established for the purpose of addressing immediate needs of General Fund-related Town-owned buildings as designated by the 2019 Facility Condition Assessment, commissioned by the Town. The project budget was adopted in fiscal year 2024-2025 with initial funding transferred from the prior Facility Modernization Capital Project Fund.

Expenditures by Type	FY 2024-2025 Project Authorization	Transactions Through March 2025	Balance FY 2024-2025	FY 2025-2026 Project Authorization
Construction - Building Repairs & Reno	\$ 275,977	\$ 54,200	\$ 221,777	\$ 370,977
<b>Total Expenditures</b>	<b>\$ 275,977</b>	<b>\$ 54,200</b>	<b>\$ 221,777</b>	<b>\$ 370,977</b>

Revenues by Type	FY 2024-2025 Project Authorization	Transactions Through March 2025	Balance FY 2024-2025	FY 2025-2026 Project Authorization
Interest	\$ -	\$ 3,732	\$ (3,732)	\$ -
Transfer In - CP Facility Modernization	275,977	275,977	-	275,977
Transfer In - General Fund	-	-	-	95,000
<b>Total Revenues</b>	<b>\$ 275,977</b>	<b>\$ 279,709</b>	<b>\$ (3,732)</b>	<b>\$ 370,977</b>

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

The Storm Water Improvements Capital Project Fund was established for the purpose of designing and installing storm water infrastructure. Funding for this project was transferred from the General Fund in fiscal year 2007-2008.

Expenditures by Type	FY 2024-2025 Project Authorization	Transactions Through March 2025	Balance FY 2024-2025	FY 2025-2026 Project Authorization
Construction	\$ 618,100	\$ 558,102	\$ 59,998	\$ 618,100
<b>Total Expenditures</b>	<b>\$ 618,100</b>	<b>\$ 558,102</b>	<b>\$ 59,998</b>	<b>\$ 618,100</b>

Revenues by Type	FY 2024-2025 Project Authorization	Transactions Through March 2025	Balance FY 2024-2025	FY 2025-2026 Project Authorization
Interest	\$ 40,000	\$ 41,208	\$ (1,208)	\$ 40,000
Transfer In-CP Patrick Road	50,000	50,000	-	50,000
Transfer In-General Fund	528,100	528,100	-	528,100
<b>Total Revenues</b>	<b>\$ 618,100</b>	<b>\$ 619,308</b>	<b>\$ (1,208)</b>	<b>\$ 618,100</b>

**CAPITAL SOFTWARE UPGRADES**  
**Fund 47**

The Capital Software Upgrades Capital Project Fund was established for the purpose of obtaining capital software upgrades for all Town departments and systems. The project budget was adopted in fiscal year 2024-2025 with initial funding transferred from the Enterprise Information & Document Management System capital project.

Expenditures by Type	FY 2024-2025 Project Authorization	Transactions Through March 2025	Balance FY 2024-2025	FY 2025-2026 Project Authorization
Capital Software Upgrade Expenditures	\$ 169,057	\$ -	\$ 169,057	\$ 169,057
<b>Total Expenditures</b>	<b>\$ 169,057</b>	<b>\$ -</b>	<b>\$ 169,057</b>	<b>\$ 169,057</b>

Revenues by Type	FY 2024-2025 Project Authorization	Transactions Through March 2025	Balance FY 2024-2025	FY 2025-2026 Project Authorization
Interest	\$ -	\$ 2,804	\$ (2,804)	\$ -
Transfer In - CP Enterprise Information & Document Management System	169,057	169,057	-	169,057
<b>Total Revenues</b>	<b>\$ 169,057</b>	<b>\$ 171,861</b>	<b>\$ (2,804)</b>	<b>\$ 169,057</b>

**BIKE TRANSPORTATION PROJECT**  
**Fund 49**

The Bike Transportation Plan Capital Project Fund was established for the purpose of developing bike routes, bike signage and policies and procedures as identified in the approved bike plan. Initial funding for the project was transferred from the General Fund in fiscal year 2011-2012.

Expenditures by Type	FY 2024-2025 Project Authorization	Transactions Through March 2025	Balance FY 2024-2025	FY 2025-2026 Project Authorization
Construction	\$ 799,675	\$ 288,885	\$ 510,790	\$ 799,675
Knoll Road Trail Grant Expenditures	3,032,000	-	3,032,000	3,032,000
<b>Total Expenditures</b>	<b>\$ 3,831,675</b>	<b>\$ 288,885</b>	<b>\$ 3,542,790</b>	<b>\$ 3,831,675</b>

Revenues by Type	FY 2024-2025 Project Authorization	Transactions Through March 2025	Balance FY 2024-2025	FY 2025-2026 Project Authorization
Transfer In - General Fund	\$ 611,675	\$ 611,675	\$ -	\$ 611,675
Transfer In - CP Patrick Road	138,000	138,000	-	138,000
Grant Proceeds	3,032,000	-	3,032,000	3,032,000
Interest	50,000	45,363	4,637	50,000
<b>Total Revenues</b>	<b>\$ 3,831,675</b>	<b>\$ 795,038</b>	<b>\$ 3,036,637</b>	<b>\$ 3,831,675</b>

**FIRE TRUCK  
Fund 51**

The Fire Truck Capital Project Fund was established for the purchase of two fire trucks, a ladder truck and 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 2024-2025 Project Authorization	Transactions Through March 2025	Balance FY 2024-2025	FY 2025-2026 Project Authorization
Equipment/Trucks	\$ 2,577,365	\$ 2,577,365	\$ -	\$ 2,577,365
<b>Total Expenditures</b>	<b>\$ 2,577,365</b>	<b>\$ 2,577,365</b>	<b>\$ -</b>	<b>\$ 2,577,365</b>

Revenues by Type	FY 2024-2025 Project Authorization	Transactions Through March 2025	Balance FY 2024-2025	FY 2025-2026 Project Authorization
Interest	\$ -	\$ 6,385	\$ (6,385)	\$ -
Transfer In-General Fund	2,577,365	2,577,365	-	2,577,365
<b>Total Revenues</b>	<b>\$ 2,577,365</b>	<b>\$ 2,583,750</b>	<b>\$ (6,385)</b>	<b>\$ 2,577,365</b>

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

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

Expenditures by Type	FY 2024-2025 Project Authorization	Transactions Through March 2025	Balance FY 2024-2025	FY 2025-2026 Project Authorization
Design & Construction	\$ 475,000	\$ 261,929	\$ 213,071	\$ 475,000
<b>Total Expenditures</b>	<b>\$ 475,000</b>	<b>\$ 261,929</b>	<b>\$ 213,071</b>	<b>\$ 475,000</b>

Revenues by Type	FY 2024-2025 Project Authorization	Transactions Through March 2025	Balance FY 2024-2025	FY 2025-2026 Project Authorization
Transfer In - General Fund	\$ 475,000	\$ 475,000	\$ -	\$ 475,000
Interest	-	15,537	(15,537)	-
<b>Total Revenues</b>	<b>\$ 475,000</b>	<b>\$ 490,537</b>	<b>\$ (15,537)</b>	<b>\$ 475,000</b>

**PAVING STREETS PROJECT**  
**Fund 55**

The Unpaved Street Capital Project Fund was originally established for the purpose of paving existing Town streets that were unimproved. This fund was amended to the Paving Streets Capital Project Fund to incorporate resurfacing and ongoing maintenance of existing roads. Funding for the project was initiated from the General Fund in fiscal year 2014-2015.

Expenditures by Type	FY 2024-2025 Project Authorization	Transactions Through March 2025	Balance FY 2024-2025	FY 2025-2026 Project Authorization
Construction	\$ 3,933,253	\$ 2,035,713	\$ 1,897,540	\$ 5,238,883
Transfer Out - CP Parking Lot	106,057	106,057	-	106,057
<b>Total Expenditures</b>	<b>\$ 4,039,310</b>	<b>\$ 2,141,770</b>	<b>\$ 1,897,540</b>	<b>\$ 5,344,940</b>

Revenues by Type	FY 2024-2025 Project Authorization	Transactions Through March 2025	Balance FY 2024-2025	FY 2025-2026 Project Authorization
Transfer In - General Fund	\$ 4,039,310	\$ 4,039,310	\$ -	\$ 5,344,940
Interest	-	173,641	(173,641)	-
<b>Total Revenues</b>	<b>\$ 4,039,310</b>	<b>\$ 4,212,951</b>	<b>\$ (173,641)</b>	<b>\$ 5,344,940</b>

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

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

Expenditures by Type	FY 2024-2025 Project Authorization	Transactions Through March 2025	Balance FY 2024-2025	FY 2025-2026 Project Authorization
Construction	\$ 1,917,877	\$ 1,591,186	\$ 326,691	\$ 2,197,877
<b>Total Expenditures</b>	<b>\$ 1,917,877</b>	<b>\$ 1,591,186</b>	<b>\$ 326,691</b>	<b>\$ 2,197,877</b>

Revenues by Type	FY 2024-2025 Project Authorization	Transactions Through March 2025	Balance FY 2024-2025	FY 2025-2026 Project Authorization
Transfer In - CP Sidewalks	\$ 46,727	\$ 46,727	\$ -	\$ 46,727
Transfer In - General Fund	1,841,150	1,841,150	-	2,121,150
Interest	30,000	47,818	(17,818)	30,000
<b>Total Revenues</b>	<b>\$ 1,917,877</b>	<b>\$ 1,935,695</b>	<b>\$ (17,818)</b>	<b>\$ 2,197,877</b>

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

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

Expenditures by Type	FY 2024-2025 Project Authorization	Transactions Through March 2025	Balance FY 2024-2025	FY 2025-2026 Project Authorization
Construction	\$ 1,978,299	\$ 1,593,282	\$ 385,017	\$ 2,009,799
Design & Construction - Carriage House	185,000	191,941	(6,941)	185,000
<b>Total Expenditures</b>	<b>\$ 2,163,299</b>	<b>\$ 1,785,223</b>	<b>\$ 378,076</b>	<b>\$ 2,194,799</b>

Revenues by Type	FY 2024-2025 Project Authorization	Transactions Through March 2025	Balance FY 2024-2025	FY 2025-2026 Project Authorization
Transfer In - General Fund	\$ 1,959,799	\$ 1,931,799	\$ 28,000	\$ 1,959,799
Grant Funds - CVB	185,000	185,000	-	185,000
Interest	18,500	40,133	(21,633)	50,000
<b>Total Revenues</b>	<b>\$ 2,163,299</b>	<b>\$ 2,156,932</b>	<b>\$ 6,367</b>	<b>\$ 2,194,799</b>

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

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

Expenditures by Type	FY 2024-2025 Project Authorization	Transactions Through March 2025	Balance FY 2024-2025	FY 2025-2026 Project Authorization
Transfer to Capital Project Funds	\$ 251,655	\$ -	\$ 251,655	\$ 751,655
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 Stabilization	180,000	180,000	-	180,000
<b>Total Expenditures</b>	<b>\$ 764,155</b>	<b>\$ 512,500</b>	<b>\$ 251,655</b>	<b>\$ 1,264,155</b>

Revenues by Type	FY 2024-2025 Project Authorization	Transactions Through March 2025	Balance FY 2024-2025	FY 2025-2026 Project Authorization
Transfer In - General Fund	\$ 112,500	\$ 112,500	\$ -	\$ 612,500
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
Transfer In - CP Streambank Stabilization	53,656	53,656	-	53,656
Transfer In - CP Facility Modernization	46,811	46,811	-	46,811
Transfer In - CP Enterprise Information & Document Management System	32,328	32,328	-	32,328
Transfer In - CP Open Space	54,248	54,248	-	54,248
Transfer In - CP Nicks Creek	3,758	3,758	-	3,758
Transfer In - Parking Lot	28,649	28,649	-	28,649
Interest	-	24,862	(24,862)	-
<b>Total Revenues</b>	<b>\$ 764,155</b>	<b>\$ 789,017</b>	<b>\$ (24,862)</b>	<b>\$ 1,264,155</b>

**GARAGE  
Proposed New Fund**

The Garage Capital Project Fund will be established for the purpose of designing and constructing a new garage to service Town vehicles and equipment. Funding to initiate the project will be transferred from the General Fund in fiscal year 2025-2026.

Expenditures by Type	FY 2024-2025 Project Authorization	Transactions Through March 2025	Balance FY 2024-2025	FY 2025-2026 Project Authorization
Design	\$ -	\$ -	\$ -	\$ 300,000
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 300,000</b>

Revenues by Type	FY 2024-2025 Project Authorization	Transactions Through March 2025	Balance FY 2024-2025	FY 2025-2026 Project Authorization
Transfer In - General Fund	\$ -	\$ -	\$ -	\$ 300,000
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 300,000</b>

**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 2024-2025 Project Authorization	Transactions Through March 2025	Balance FY 2024-2025	FY 2025-2026 Project Authorization
Construction	\$ 2,008,200	\$ 721,818	\$ 1,286,382	\$ 2,091,074
Engineer Admin Construction	2,998,000	894,242	2,103,758	2,998,000
Closing Costs ASADRA Loan	59,960	51,044	8,916	59,960
Transfer to Warrior Woods ASADRA Construction	59,960	59,960	-	59,960
<b>Total Expenditures</b>	<b>\$ 5,126,120</b>	<b>\$ 1,727,064</b>	<b>\$ 3,399,056</b>	<b>\$ 5,208,994</b>

Revenues by Type	FY 2024-2025 Project Authorization	Transactions Through March 2025	Balance FY 2024-2025	FY 2025-2026 Project Authorization
Transfer In - Utility Fund	\$ 263,750	\$ 263,750	\$ -	\$ 263,750
Transfer In - Warrior Woods Lift Station	59,960	59,960	-	59,960
Transfer In - System Development Fees	957,860	957,860	-	1,040,734
Transfer In - Sewer Impact Fees	846,550	846,550	-	846,550
ASADRA Loan Proceeds	2,998,000	785,309	-	2,998,000
Interest	-	136,276	(136,276)	-
<b>Total Revenues</b>	<b>\$ 5,126,120</b>	<b>\$ 3,049,705</b>	<b>\$ (136,276)</b>	<b>\$ 5,208,994</b>

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

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

Expenditures by Type	FY 2024-2025 Project Authorization	Transactions Through March 2025	Balance FY 2024-2025	FY 2025-2026 Project Authorization
Construction	\$ 4,476,407	\$ 273,497	\$ 4,202,910	\$ 4,925,705
<b>Total Expenditures</b>	<b>\$ 4,476,407</b>	<b>\$ 273,497</b>	<b>\$ 4,202,910</b>	<b>\$ 4,925,705</b>

Revenues by Type	FY 2024-2025 Project Authorization	Transactions Through March 2025	Balance FY 2024-2025	FY 2025-2026 Project Authorization
Interest	\$ 10,000	\$ 227,357	\$ (217,357)	\$ 10,000
Transfer In - Utility Fund	3,000,000	3,000,000	-	3,000,000
Transfer In - System Development Fees	271,765	271,765	-	721,063
Transfer In - CP Penn/PeeDee Waterline	1,194,642	1,194,642	-	1,194,642
<b>Total Revenues</b>	<b>\$ 4,476,407</b>	<b>\$ 4,693,764</b>	<b>\$ (217,357)</b>	<b>\$ 4,925,705</b>

**SANITARY SEWER MODERNIZATION  
Fund 63**

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

Expenditures by Type	FY 2024-2025 Project Authorization	Transactions Through March 2025	Balance FY 2024-2025	FY 2025-2026 Project Authorization
Construction	\$ 2,952,019	\$ 2,065,757	\$ 886,262	\$ 3,883,516
Sewer Rehab Grant Expense	4,999,950	1,574,304	3,425,646	4,999,950
<b>Total Expenditures</b>	<b>\$ 7,951,969</b>	<b>\$ 3,640,061</b>	<b>\$ 4,311,908</b>	<b>\$ 8,883,466</b>

Revenues by Type	FY 2024-2025 Project Authorization	Transactions Through March 2025	Balance FY 2024-2025	FY 2025-2026 Project Authorization
Interest	\$ -	\$ 80,246	\$ (80,246)	\$ -
Transfer In - System Development Fees	485,659	485,659	-	817,156
Transfer In - Utility Fund	2,466,360	2,466,360	-	3,066,360
Grant Proceeds	4,999,950	1,331,063	3,668,887	4,999,950
<b>Total Revenues</b>	<b>\$ 7,951,969</b>	<b>\$ 4,363,328</b>	<b>\$ 3,588,641</b>	<b>\$ 8,883,466</b>

**WATER TREATMENT PROCESS MODERNIZATION**  
**Fund 66**

The Water Treatment Process Modernization Fund was 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 2024-2025 Project Authorization	Transactions Through March 2025	Balance FY 2024-2025	FY 2025-2026 Project Authorization
Construction	\$ 6,294,341	\$ 2,949,503	\$ 3,344,838	\$ 7,368,644
<b>Total Expenditures</b>	<b>\$ 6,294,341</b>	<b>\$ 2,949,503</b>	<b>\$ 3,344,838</b>	<b>\$ 7,368,644</b>

Revenues by Type	FY 2024-2025 Project Authorization	Transactions Through March 2025	Balance FY 2024-2025	FY 2025-2026 Project Authorization
Interest	\$ 21,600	\$ 369,669	\$ (348,069)	\$ 21,600
Transfer In - CP Water Distribution	1,212,000	1,212,000	-	1,212,000
Transfer In- System Development Fees	2,130,560	2,130,560	-	2,529,663
Transfer In - Utility Fund	2,930,181	2,930,181	-	3,605,381
<b>Total Revenues</b>	<b>\$ 6,294,341</b>	<b>\$ 6,642,410</b>	<b>\$ (348,069)</b>	<b>\$ 7,368,644</b>

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

The Water Distribution Capital Project Fund was 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 2024-2025 Project Authorization	Transactions Through March 2025	Balance FY 2024-2025	FY 2025-2026 Project Authorization
Construction	\$ 1,563,819	\$ 119,591	\$ 1,444,228	\$ 1,563,819
<b>Total Expenditures</b>	<b>\$ 1,563,819</b>	<b>\$ 119,591</b>	<b>\$ 1,444,228</b>	<b>\$ 1,563,819</b>

Revenues by Type	FY 2024-2025 Project Authorization	Transactions Through March 2025	Balance FY 2024-2025	FY 2025-2026 Project Authorization
Interest	\$ -	\$ 187,531	\$ (187,531)	\$ -
Transfer In - W/S Improvement - Water	471,398	471,398	-	471,398
Transfer In - Utility Fund Water	330,000	330,000	-	330,000
Transfer In - SFR ARPA Water	4,584	4,584	-	4,584
Transfer In - CP Facility Modernization	219,072	219,072	-	219,072
Transfer In - CP NCDOT Waterline Relocation	538,765	538,765	-	538,765
<b>Total Revenues</b>	<b>\$ 1,563,819</b>	<b>\$ 1,751,350</b>	<b>\$ (187,531)</b>	<b>\$ 1,563,819</b>

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

The Sewer Collection Capital Project Fund was 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 2024-2025 Project Authorization	Transactions Through March 2025	Balance FY 2024-2025	FY 2025-2026 Project Authorization
Construction	\$ 1,202,031	\$ 131,224	\$ 1,070,807	\$ 1,202,031
<b>Total Expenditures</b>	<b>\$ 1,202,031</b>	<b>\$ 131,224</b>	<b>\$ 1,070,807</b>	<b>\$ 1,202,031</b>

Revenues by Type	FY 2024-2025 Project Authorization	Transactions Through March 2025	Balance FY 2024-2025	FY 2025-2026 Project Authorization
Interest	\$ -	\$ -	\$ -	\$ -
Transfer In - W/S Improvement Sewer	499,018	499,018	-	499,018
Transfer In - Utility Fund Sewer	200,000	200,000	-	200,000
Transfer In - CP Lift Station Upgrades	503,013	503,013	-	503,013
<b>Total Revenues</b>	<b>\$ 1,202,031</b>	<b>\$ 1,202,031</b>	<b>\$ -</b>	<b>\$ 1,202,031</b>

**MIDLAND ROAD WATER LINE REPLACEMENT**  
**Fund 75**

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

Expenditures by Type	FY 2024-2025 Project Authorization	Transactions Through March 2025	Balance FY 2024-2025	FY 2025-2026 Project Authorization
Design & Construction	\$ 160,438	\$ -	\$ 160,438	\$ 160,438
<b>Total Expenditures</b>	<b>\$ 160,438</b>	<b>\$ -</b>	<b>\$ 160,438</b>	<b>\$ 160,438</b>

Revenues by Type	FY 2024-2025 Project Authorization	Transactions Through March 2025	Balance FY 2024-2025	FY 2025-2026 Project Authorization
Interest	\$ -	\$ 19,370	\$ (19,370)	\$ -
Transfer In - Impact Fees	160,438	160,438	-	160,438
<b>Total Revenues</b>	<b>\$ 160,438</b>	<b>\$ 179,808</b>	<b>\$ (19,370)</b>	<b>\$ 160,438</b>



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

## **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 2024-2025 Project Authorization	Transactions Through March 2025	Balance FY 2024-2025	FY 2025-2026 Project Authorization
Reserved for Future Expense	\$ 130,000	\$ -	\$ 130,000	\$ 165,000
<b>Total Expenditures</b>	<b>\$ 130,000</b>	<b>\$ -</b>	<b>\$ 130,000</b>	<b>\$ 165,000</b>

Revenues by Type	FY 2024-2025 Project Authorization	Transactions Through March 2025	Balance FY 2024-2025	FY 2025-2026 Project Authorization
Interest	\$ 35,000	\$ 27,063	\$ 7,937	\$ 35,000
Sale of Plots	95,000	106,350	(11,350)	130,000
<b>Total Revenues</b>	<b>\$ 130,000</b>	<b>\$ 133,413</b>	<b>\$ (3,413)</b>	<b>\$ 165,000</b>

**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 Wastewater system inventory & assessment. The fund will allow for tracking of funds to comply with ARPA reporting requirements.

Expenditures by Type	FY 2024-2025 Project Authorization	Transactions Through March 2025	Balance FY 2024-2025	FY 2025-2026 Project Authorization
Engineering & Admin - Water	\$ 200,000	\$ 160,150	\$ 39,850	\$ 200,000
Engineering & Admin - Sewer	200,000	157,300	42,700	200,000
<b>Total Expenditures</b>	<b>\$ 400,000</b>	<b>\$ 317,450</b>	<b>\$ 82,550</b>	<b>\$ 400,000</b>

Revenues by Type	FY 2024-2025 Project Authorization	Transactions Through March 2025	Balance FY 2024-2025	FY 2025-2026 Project Authorization
ARPA Grant Proceeds - Water	\$ 200,000	\$ 150,604	\$ 49,396	\$ 200,000
ARPA Grant Proceeds - Sewer	200,000	149,700	50,300	200,000
<b>Total Revenues</b>	<b>\$ 400,000</b>	<b>\$ 300,304</b>	<b>\$ 99,696</b>	<b>\$ 400,000</b>

**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 2024-2025 Project Authorization	Transactions Through March 2025	Balance FY 2024-2025	FY 2025-2026 Project Authorization
Future Parkway Expenses	\$ 456,128	\$ -	\$ 456,128	\$ 484,580
Parkway Acquisition	7,100,000	6,940,035	159,965	6,960,000
Principal & Interest Payments	240,008	220,352	19,656	898,000
Collection Fees	10,602	10,601	1	21,056
<b>Total Expenditures</b>	<b>\$ 7,806,738</b>	<b>\$ 7,170,988</b>	<b>\$ 635,750</b>	<b>\$ 8,363,636</b>

Revenues by Type	FY 2024-2025 Project Authorization	Transactions Through March 2025	Balance FY 2024-2025	FY 2025-2026 Project Authorization
Interest	\$ -	\$ 16,028	\$ (16,028)	\$ -
Installment Financing Proceeds	7,100,000	6,960,000	140,000	6,960,000
2022 MSD Taxes Revenue	68,849	68,848	1	68,849
2023 MSD Taxes Revenue	195,849	195,849	-	195,849
2024 MSD Taxes Revenue	442,040	442,052	(12)	442,040
2025 MSD Taxes Revenue	-	-	-	696,898
<b>Total Revenues</b>	<b>\$ 7,806,738</b>	<b>\$ 7,682,777</b>	<b>\$ 123,961</b>	<b>\$ 8,363,636</b>

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

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

Expenditures by Type	FY 2024-2025 Project Authorization	Transactions Through March 2025	Balance FY 2024-2025	FY 2025-2026 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	2,130,560	2,130,560	-	2,529,663
Transfer to North Pressure Zone	271,765	271,765	-	721,063
Transfer to East Morganton Road	175,928	175,928	-	175,928
Transfer to NCDOT Waterline Relocation	274,845	274,845	-	274,845
<b>Total Expenditures</b>	<b>\$ 4,105,967</b>	<b>\$ 4,105,967</b>	<b>\$ -</b>	<b>\$ 4,954,368</b>

Revenues by Type	FY 2024-2025 Project Authorization	Transactions Through March 2025	Balance FY 2024-2025	FY 2025-2026 Project Authorization
System Development Fees - Water	\$ 4,105,967	\$ 4,871,173	\$ (765,206)	\$ 4,954,368
Interest	-	92,914	(92,914)	-
<b>Total Revenues</b>	<b>\$ 4,105,967</b>	<b>\$ 4,964,087</b>	<b>\$ (858,120)</b>	<b>\$ 4,954,368</b>

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

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

Expenditures by Type	FY 2024-2025 Project Authorization	Transactions Through March 2025	Balance FY 2024-2025	FY 2025-2026 Project Authorization
Transfer to Capital Improvements - Sewer	\$ -	\$ -	\$ -	\$ -
Transfer to Sanitary Sewer	485,659	485,659	-	817,156
Transfer to Warrior Woods	957,860	957,860	-	1,040,734
<b>Total Expenditures</b>	<b>\$ 1,443,519</b>	<b>\$ 1,443,519</b>	<b>\$ -</b>	<b>\$ 1,857,890</b>

Revenues by Type	FY 2024-2025 Project Authorization	Transactions Through March 2025	Balance FY 2024-2025	FY 2025-2026 Project Authorization
System Development Fees - Sewer	\$ 1,443,519	\$ 1,860,093	\$ (416,574)	\$ 1,857,890
Interest	-	37,637	(37,637)	-
<b>Total Revenues</b>	<b>\$ 1,443,519</b>	<b>\$ 1,897,730</b>	<b>\$ (454,211)</b>	<b>\$ 1,857,890</b>

## DEBT SERVICE

The Town does not have any outstanding general obligation bonds as of 06/30/25 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, 2024 is shown in the following table.

Assessed Valuations		\$ 4,469,444,620
Debt Limit 8% of assessed valuations		\$ 357,555,570
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	11,613,321	
Total	11,613,321	
Less deduction allowed by G.S. 159.55(a)(2) and G.S. 159.55(b)-Utility debt	-	
Net Debt	11,613,321	
<b>LEGAL DEBT MARGIN</b>		<b>\$ 345,942,249</b>

The Town has installment financing outstanding debt principal totaling \$15,236,524 as of 06/30/25. The outstanding amount represents the financing of the Carolina Parkway in 2024, the financing of the Public Works Annex Campus remodel in 2021, the financing of leases and subscription-based information technology arrangements, Warrior Woods ASADRA financing issued in 2024 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 2024-25	\$ -	\$ -	\$ -
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Installment Financing

Parkway Financing due semi-annually to 2045; interest at 4.85%

FY 2025-2026	\$ 348,000	\$ 329,121	\$ 677,121
FY 2026-2027	348,000	312,243	660,243
FY 2027-2028	348,000	295,365	643,365
FY 2028-2044	<u>5,916,000</u>	<u>2,438,871</u>	<u>8,354,871</u>
FY 2028-2045	<u>\$ 6,960,000</u>	<u>\$ 3,375,600</u>	<u>\$10,335,600</u>

Public Works Annex Campus Remodel due semi-annually to 2036; interest at 1.91%

FY 2025-2026	\$ 83,333	\$ 17,110	\$ 100,443
FY 2026-2027	83,333	15,519	98,852
FY 2027-2028	83,333	13,927	97,260
FY 2028-2036	<u>666,668</u>	<u>54,117</u>	<u>720,785</u>
Total	<u>\$ 916,667</u>	<u>\$ 100,673</u>	<u>\$ 1,017,340</u>

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

FY 2025-2026	\$ 348,543	\$ 55,645	\$ 404,188
FY 2026-2027	348,543	48,465	397,008
FY 2027-2028	348,543	41,285	389,828
FY 2028-2033	<u>1,742,717</u>	<u>98,725</u>	<u>1,841,442</u>
Total	<u>\$ 2,788,346</u>	<u>\$ 244,120</u>	<u>\$ 3,032,466</u>

Installment Financing (continued)

	Principal	Interest	Total
Subscription Technology Arrangements, terms vary; interest rates vary			
FY 2025-2026	\$ 232,138	\$ 11,122	\$ 243,260
FY 2026-2027	215,616	7,709	223,325
FY 2027-2028	75,216	1,654	76,870
Total	<u>\$ 522,970</u>	<u>\$ 20,485</u>	<u>\$ 543,455</u>

Lease agreements, terms vary;  
interest rates vary

FY 2025-2026	\$ 60,990	\$ 3,254	\$ 64,244
FY 2026-2027	55,589	1,530	57,119
FY 2027-2028	4,962	38	5,000
Total	<u>\$ 121,541</u>	<u>\$ 4,822</u>	<u>\$ 126,363</u>

Warrior Woods ASADRA to 2045, due semi-  
annually; interest at 1.10%

FY 2025-2026	\$ 196,350	\$ 31,836	\$ 228,186
FY 2026-2027	196,350	41,037	237,387
FY 2027-2028	196,350	38,877	235,227
FY 2028-2045	3,337,950	330,457	3,668,407
Total	<u>\$3,927,000</u>	<u>\$ 442,207</u>	<u>\$4,369,207</u>



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

## FY 2025-26 Vehicle Replacements

### GENERAL FUND

Fund	Department Name	Department Code	TOSP Equipment/ Vehicle Number	Equipment/ Vehicle Model Year	Description
General	Recreation & Grounds	620	939	2008	John Deere Gator 6X4
General	Recreation & Grounds	620	937	2009	Reel Mower
General	Recreation & Grounds	620	927	2007	Reel Mower
General	Police - Patrol	511	8645	2014	Chevrolet Caprice
General	Streets	560	619	2015	Ford F450
General	Pub Works Admin/Env Svcs	565	70	2001	Ford Ranger
General	Facility Maintenance	640	986	2014	Ford F150 Pickup
General	Facility Maintenance	640	982	2010	Ford Transit Van

### ENTERPRISE FUND

Fund	Department Name	Department Code	TOSP Equipment/ Vehicle Number	Equipment/ Vehicle Model Year	Description
Enterprise	Sewer Dept	740	53	2016	Chevrolet 1500
Enterprise	Sewer Dept	740	55	2014	Ford F450

## FY 2026-27 Potential Replacements

### GENERAL FUND

Fund	Department Name	Department Code	TOSP Equipment/ Vehicle Number	Equipment/ Vehicle Model Year	Description
General	Police - Patrol	511	898	2013	Ford Taurus
General	Police - Patrol	511	8604	2014	Ford Van
General	Police - Patrol	511	8636	2014	Chevrolet Caprice
General	Police - Patrol	511	4614	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 - 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 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	Pierce
General	Fire	530	831	2008	Chevrolet Pickup
General	Fire	530	810	2013	Chevrolet Tahoe
General	Fire	530	835	2013	Chevrolet Pickup
General	Inspections	545	17	2014	Toyota Tacoma
General	Inspections	545	18	2014	Toyota Tacoma
General	Streets	560	712	2010	Sullair Air Compressor
General	Streets	560	616	2012	Case Backhoe
General	Public Works Administration	565	67	2009	Chevrolet 1500 Pickup
General	Public Works Administration	565	8201	2014	Chevrolet Tahoe
General	Fleet Maintenance	580	7	2001	Ford F150
General	Recreation & Grounds	620	922	2000	Beaver Trailer
General	Recreation & Grounds	620	908	2000	H&H Water Trailer
General	Recreation & Grounds	620	9	2003	Ford F-150 Pickup
General	Recreation & Grounds	620	931	2008	John Deere Gator 6X4
General	Recreation & Grounds	620	66	2009	Chevrolet 2500 Pickup
General	Recreation & Grounds	620	833	2009	Chevrolet Traverse
General	Recreation & Grounds	620	44	2015	Ford Elkhart Coach
General	Recreation & Grounds	620	987	2015	Chevrolet 2500
General	Facility Maintenance	640	43	2009	Ford Van
General	Facility Maintenance	640	985	2014	Ford F150

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	Water Extensions	730	713	2012	Chevrolet 1500 Pickup

Complete Fleet List					
GENERAL FUND					
Fund	Department Name	Department Code	TOSP Equipment/ Vehicle Number	Equipment/ Vehicle Model Year	Description
General	Police - Patrol	511	888	2007	Allmand Light Tower Trailer
General	Police - Patrol	511	898	2013	Ford Taurus
General	Police - Patrol	511	8604	2014	Ford 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	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	8621	2021	Ford Explorer
General	Police - Patrol	511	8510	2021	Chevrolet Tahoe
General	Police - Patrol	511	8520	2021	Jeep Cherokee
General	Police - Patrol	511	8603	2021	Jeep Cherokee
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	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 - Patrol	511	8540	2024	Dodge Durango
General	Police - Patrol	511	8640	2024	Dodge Durango
General	Police - Patrol	511	8641	2024	Dodge Durango
General	Police - Patrol	511	8642	2024	Dodge Durango
General	Police - Patrol	511	8643	2024	Dodge Durango
General	Police - Patrol	511	8647	2024	Dodge Durango
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	Police - Investigations	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	812	2006	Pierce
General	Fire	530	831	2008	Chevrolet Pickup
General	Fire	530	816	2011	Kenworth Tanker
General	Fire	530	834	2011	Transport Training Trailer
General	Fire	530	810	2013	Chevrolet Tahoe
General	Fire	530	835	2013	Chevrolet Pickup
General	Fire	530	836	2014	D&E Trailer
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	utv81	2021	Polaris Ranger
General	Fire	530	820	2022	Chevrolet Suburban
General	Fire	530	81	2022	Pierce Engine ladder Truck
General	Fire	530	82t	2022	Currahee Trailer
General	Fire	530	8100	2023	Chevrolet Tahoe
General	Fire	530	8200	2023	Chevrolet Tahoe
General	Planning	540	15	2017	Dodge Journey
General	Inspections	545	17	2014	Toyota Tacoma
General	Inspections	545	18	2014	Toyota Tacoma
General	Inspections	545	19	2018	Toyota Tacoma
General	Inspections	545	98	2020	Toyota Tacoma
General	Inspections	545	16	2024	Toyota Tacoma
General	Streets	560	610	2007	Hudson Trailer
General	Streets	560	611	2007	Caterpillar cb334E
General	Streets	560	613	2010	International Dump Truck
General	Streets	560	614	2010	International Dump Truck
General	Streets	560	712	2010	Sullair Air Compressor
General	Streets	560	935	2011	Texas Trailer
General	Streets	560	616	2012	Case Backhoe
General	Streets	560	617	2012	Marathon Tar Trailer
General	Streets	560	943	2013	Texas Trailer
General	Streets	560	618	2014	Freightliner Street Sweeper
General	Streets	560	620	2014	Trailer
General	Streets	560	619	2015	F450 Flatbed
General	Streets	560	621	2016	KMT Asphalt Trailer
General	Streets	560	622	2016	Case Backhoe
General	Streets	560	68	2016	Chevrolet 1500 Pickup
General	Streets	560	947	2017	John Deere 508
General	Streets	560	623	2017	Salt Sprayer
General	Streets	560	624	2017	Salt Sprayer
General	Streets	560	625	2017	Seal Master
General	Streets	560	627	2018	Tow Master Trailer
General	Streets	560	13	2018	Ford F-150 Pickup

General	Streets	560	992	2018	Kaufman Trailer
General	Streets	560	989	2018	Chevrolet 2500 Pickup
General	Streets	560	990	2018	Chevrolet 2500 Pickup
General	Streets	560	602	2019	Ventrac 4500y
General	Streets	560	603	2019	John Deere 5065E
General	Streets	560	628	2019	Hustler Mower
General	Streets	560	629	2019	Hustler Mower
General	Streets	560	630	2020	Hustler Mower
General	Streets	560	62	2020	Chevrolet Pickup
General	Streets	560	63	2020	Chevrolet 1500 Pickup
General	Streets	560	608	2021	Mower Max
General	Streets	560	609	2021	Freightliner FLATBED
General	Streets	560	600	2021	Kaufman Trailer
General	Streets	560	604	2021	Polaris RTV
General	Streets	560	ST648	2023	Husqvarna Floor Saw
General	Streets	560	631	2024	Hustler Mower
General	Streets	560	942	2024	Hustler Mower
General	Streets	560	944	2024	Hustler Mower
General	Public Works Administration	565	70	2001	Ford Ranger
General	Public Works Administration	565	67	2009	Chevrolet 1500 Pickup
General	Public Works Administration	565	8201	2014	Chevrolet Tahoe
General	Public Works Administration	565	12	2019	Toyota Tacoma
General	Public Works Administration	565	20	2024	Pac Mac
General	Public Works Administration	565	21	2024	Pac Mac
General	Public Works Administration	565	22	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 & Grounds	620	903	1997	Morbark Chipper
General	Recreation & Grounds	620	922	2000	Beaver Trailer
General	Recreation & Grounds	620	908	2000	H&H Water Trailer
General	Recreation & Grounds	620	9	2003	Ford F-150 Pickup
General	Recreation & Grounds	620	915	2005	TY Trailer
General	Recreation & Grounds	620	927	2007	John Deere Reel Mower
General	Recreation & Grounds	620	931	2008	John Deere Gator 6X4
General	Recreation & Grounds	620	939	2008	John Deere Gator 6X4
General	Recreation & Grounds	620	937	2009	John Deere Reel Mower
General	Recreation & Grounds	620	66	2009	Chevrolet 2500 Pickup
General	Recreation & Grounds	620	833	2009	Chevrolet Traverse
General	Recreation & Grounds	620	936	2011	Texas Trailer
General	Recreation & Grounds	620	44	2015	Ford Elkhart Coach
General	Recreation & Grounds	620	987	2015	Chevrolet 2500
General	Recreation & Grounds	620	45	2016	Ford Elkhart Coach
General	Recreation & Grounds	620	946	2016	John Deere Field Groomer
General	Recreation & Grounds	620	954	2017	Hustler Mower
General	Recreation & Grounds	620	46	2017	Ford Elkhart Coach
General	Recreation & Grounds	620	47	2017	Dodge Journey

General	Recreation & Grounds	620	48	2018	Dodge Journey
General	Recreation & Grounds	620	957	2018	Hustler Mower
General	Recreation & Grounds	620	958	2018	Hustler Trimstar
General	Recreation & Grounds	620	988	2018	Chevrolet 2500
General	Recreation & Grounds	620	991	2018	Kaufman Trailer
General	Recreation & Grounds	620	38	2019	John Deere 3038e
General	Recreation & Grounds	620	39	2019	John Deere 2930M
General	Recreation & Grounds	620	49	2019	DT7-10-10
General	Recreation & Grounds	620	36	2021	Chevrolet Pickup
General	Recreation & Grounds	620	918	2021	Hustler Mower
General	Recreation & Grounds	620	37	2021	Chevrolet Pickup
General	Recreation & Grounds	620	938	2021	Toro Bunker Machine
General	Recreation & Grounds	620	901	2024	John Deere
General	Recreation & Grounds	620	925	2024	Hustler Super Z
General	Recreation & Grounds	620	40	2024	Chevrolet 2500
General	Recreation & Grounds	620	926	2024	Hustler Super Z
General	Facility Maintenance	640	924	2006	Hyster Forklift
General	Facility Maintenance	640	929	2008	Skyjack Sizzer lift
General	Facility Maintenance	640	43	2009	Ford Van
General	Facility Maintenance	640	982	2010	Ford Transit Van
General	Facility Maintenance	640	985	2014	Ford F150
General	Facility Maintenance	640	986	2014	Ford F150 Pickup
General	Facility Maintenance	640	91	2022	Ford F-250
General	Facility Maintenance	640	640	2023	CFM 60f

ENTERPRISE FUND					
Fund	Department Name	Department Code	TOSP Equipment/ Vehicle Number	Equipment/ Vehicle Model Year	Description
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 Roller Packer
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	Caterpillar 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	Chevrolet 5500
Enterprise	Water Extensions	730	704	2022	Kaufman FDDT-8K-22D
Enterprise	Water Extensions	730	723	2024	Cat 310
Enterprise	Sewer Extensions	740	524	1980	Onan Generator

Enterprise	Sewer Extensions	740	525	1980	Onan Generator
Enterprise	Sewer Extensions	740	919	1985	Hardee Trailer
Enterprise	Sewer Extensions	740	513	2000	Hudson Trailer
Enterprise	Sewer Extensions	740	512	2001	Hudson Trailer
Enterprise	Sewer Extensions	740	508	2006	Jet Trailer
Enterprise	Sewer Extensions	740	510	2007	Haulmark Camera Trailer
Enterprise	Sewer Extensions	740	516	2008	Wacker Generator
Enterprise	Sewer Extensions	740	517	2008	Wacker Generator
Enterprise	Sewer Extensions	740	521	2010	John Deere 5101E
Enterprise	Sewer Extensions	740	522	2013	Caterpillar 420F Backhoe
Enterprise	Sewer Extensions	740	55	2014	Ford F-450
Enterprise	Sewer Extensions	740	526	2015	Hustler Z Mower
Enterprise	Sewer Extensions	740	527	2016	Byer Shoring Trailer
Enterprise	Sewer Extensions	740	53	2016	Chevrolet 1500
Enterprise	Sewer Extensions	740	57	2016	Ford F-450 Pickup
Enterprise	Sewer Extensions	740	58	2020	Chevrolet 5500
Enterprise	Sewer Extensions	740	509	2020	Kaufman Trailer
Enterprise	Sewer Extensions	740	50	2020	Chevrolet 1500
Enterprise	Sewer Extensions	740	54	2020	Vaccon Jet Truck
Enterprise	Sewer Extensions	740	56	2021	Freightliner Truck
Enterprise	Sewer Extensions	740	51	2022	Vaccon Jet Truck
Enterprise	Sewer Extensions	740	518	2024	Polaris Ranger
Enterprise	Sewer Extensions	740	59	2024	Ford Transit Van
Enterprise	Sewer Extensions	740	SE519	2024	Out Fall Machine



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## BUDGET GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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