

TOWN OF PINEBLUFF  
REGULAR MEETING OF THE BOARD  
6:30 P.M.  
June 18, 2026  
AGENDA

"All items are for discussion and possible action"

- I. CALL TO ORDER
- II. PLEDGE OF ALLEGIANCE
- III. DISCUSSION/ADJUSTMENT TO AGENDA
- IV. CONSENT AGENDA
  - A. Regular Board Meeting Minutes – May 21, 2026
  - B. Special Board Meeting Minutes – May 21, 2026
  - C. Approval of Financial Statements – May 31, 2026
- V. PUBLIC ADDRESS TO THE BOARD
  - A. Public Hearing on the Proposed 2026-2027 Budget
  - B. Citizens' Time
- VI. DEPARTMENTAL REPORTS
  - A. Zoning/Planning
  - B. Public Safety
    1. Police Department
      - a. Monthly Report for May
    2. Fire Department
      - a. Monthly Report for May
  - C. Streets
    1. Street Department's Report for May
  - D. Water-Sewer
    1. Water Department's Report for May
  - E. Parks, Recreation, and Cemetery
    1. Monthly Report for May
    2. Ballfield Rental Rates
  - F. Building Inspection
    1. Monthly Report for May
  - G. Administration
    1. Monthly Tax Reports for May
    2. Parking layout for Town Hall back parking lot
    3. Approval of Auditor's Contract
    4. Resolution to approve enrollment in North Carolina Debt Setoff program
    5. Closed session for Personnel per G.S. §143-318.11
- VII. UNFINISHED BUSINESS
- VIII. NEW BUSINESS
- IX. OTHER BUSINESS
- X. ANNOUNCEMENTS
- XI. ADJOURNMENT

**TOWN OF PINEBLUFF  
REGULAR MEETING  
MAY 21, 2026**

The Mayor and the Board of Commissioners of the Town of Pinebluff held their regularly scheduled meeting on Thursday, May 21, 2026 at 6:30 p.m. at the Town Hall.

Present were Mayor Ronald McDonald, Commissioners, Mike Thomas, Frank Wanko, Tom Rindfleisch, Guy McGraw, and Robbie Conley. A Quorum was present.

Also, present were Town Manager, Rachel Dysart, Fire Chief, Jonathan Richardson, Public Works Director, David Thompson, Police Chief, Pike Nordgren, Deputy Clerk, Lisa Bowman and Finance Officer, Samantha Forro.

Citizens present were Ellis Domenech and Thomas Richards.

Mayor Ronald McDonald called the meeting to order at 6:31 p.m.

Everyone stood for the Pledge of Allegiance.

**DISCUSSION/ADJUSTMENT TO THE AGENDA:**

There were no adjustments to the Agenda.

**CONSENT AGENDA:**

Approval of items A through C.

Commissioner Guy McGraw made a motion to accept the Consent Agenda.

Commissioner Mike Thomas seconded. All ayes. Motion carried.

**PUBLIC ADDRESS TO THE BOARD:**

**Citizens' Time:**

Ellis Domenech addressed the Board regarding the installation of the Flock Safety Cameras throughout Town. He provided a handout entitled "The Case Against Mass Surveillance in Pinebluff" to the Board. Mr. Domenech expressed his opposition to the installation of the cameras and concern over the invasion of privacy of citizens. He requested the data for what revenue the cameras had brought into the Town and requested that the Board reconsider the installation of the Flock Safety System. Mr. Domenech was informed that the Town is currently in a trial period with the Flock Safety System until the end of May and will have data regarding how many tickets were issued as a result of the installation of the system.

Thomas Richards addressed the Board regarding abandoned vehicles in Town. Mr. Richards was advised that the Town has a list of abandoned vehicles and that letters will be sent to the property owners.

**DEPARTMENTAL REPORTS**

**Zoning/Planning:**

There was no Zoning / Planning Report.

**Police Department:**

Police Chief, Pike Nordgren presented the Police Department's monthly report for April. He also informed the Board that trial period for the Flock Safety Cameras expires at the end of the month of May and further data will be available at the end of the trial period to inform the Town on the impact of the cameras and any revenue raised as a result of their installation. The Police Chief also informed the Board that the new K-9 officer that recently joined the Town is doing very well.

Commissioner Guy McGraw made a motion to accept the Police Department's report. Commissioner Frank Wanko seconded. All ayes. Motion carried.

**Fire Department:**

Fire Chief Jonathan Richardson presented the Fire Department's monthly report for April.

Commissioner Guy McGraw made a motion to accept the Fire Department's report. Commissioner Tom Rindfleisch seconded. All ayes. Motion carried.

**Streets:**

Public Works Director, David Thompson presented the Street Department's monthly report for April.

Commissioner Frank Wanko made a motion to accept the Street Department's report. Commissioner Robbie Conley seconded. All ayes. Motion carried.

**Water-Sewer:**

Public Works Director, David Thompson presented the Water-Sewer Department's monthly report for April.

Commissioner Frank Wanko made a motion to accept the Water-Sewer Department's report. Commissioner Robbie Conley seconded. All ayes. Motion carried.

After discussion, Commissioner Tom Rindfleisch made a motion for the Town to renew the Annual Service Agreement with Veolia to continue to service the Town wells at a cost of \$94,666.11. Commissioner Guy McGraw seconded. All ayes. Motion carried.

After discussion as to whether the pumps on the Town's wells are equipped with surge protectors, Commissioner Robbie Conley indicated that he would call Veolia, specifically David McKew to inquire as to whether they were so equipped.

Commissioner Frank Wanko then made a motion to proceed with the recommended repairs to the Town Wells at a cost of \$5557.18. Commissioner Robbie Conley seconded. All ayes. Motion carried.

**Parks, Recreation, and Cemetery:**

Commissioner Thomas made a motion to accept the Parks, Recreation, and Cemetery Report for April. Commissioner Robbie Conley seconded. All ayes. Motion carried.

The Board discussed the renewal of the Annual Pine Straw Contract. Commissioner Tom Rindfleisch indicated that the Contract does not contain a list of locations where the pine straw may be collected from. There was discussion that the pine straw is collected from Town properties. After this discussion, Commissioner Mike

Thomas made a motion to approve the Annual Pine Straw Contract. Commissioner Frank Wanko seconded. All ayes. Motion carried.

After a discussion of the rental fees charged for the baseball field, Commissioner Mike Thomas made a motion to table the discussion of the rental rates in order to gather more information. Commissioner Robbie Conley seconded. All ayes. Motion carried.

After a discussion of the rental rates charged for the lake pavilion and whether it should be available to rent to anyone instead of only Pinebluff residents, a motion was made by Commissioner Tom Rindfleisch to increase the rental rates to be the same as those for the Community Center (\$60.00 for four hours for in town residents, \$100.00 for eight hours for in town residents, \$120.00 for four hours for out of town residents, \$200.00 for eight hours for out of town residents, with a \$100.00 refundable deposit) and that the rental of the pavilion would include swimming for up to thirty people. Commissioner Mike Thomas seconded. All ayes. Motion carried.

**Building Inspection:**

Commissioner Frank Wanko presented the Building Inspection's monthly report for April.

Commissioner Guy McGraw made a motion to accept the Building Inspection Report. Commissioner Frank Wanko seconded. All ayes. Motion carried.

**Administration:**

Commissioner Guy McGraw presented the monthly tax reports for April.

Commissioner Guy McGraw made a motion to accept the monthly tax reports. Commissioner Mike Thomas seconded. All ayes. Motion carried.

Commissioner Guy McGraw made a motion to accept Ordinance No. 2026-02 which changed the Town Charter to a council / manager form of government. Commissioner Robbie Conley seconded. All ayes. Motion carried.

After discussion regarding the repair of the mold, fungus and rodent problem in the basement of Town Hall, no action was taken. Commissioner Guy McGraw indicated that he would contact one of the contractors regarding his estimate of work to be done.

Commissioner Tom Rindfleisch made a motion to appoint Lisa Bowman as Town Clerk. Commissioner Robbie Conley seconded. All ayes. Motion carried.

**UNFINISHED BUSINESS:**

None

**New Business:**

None

**Other Business:**

None

**Announcements:**

None

**Adjournment:**

Commissioner Frank Wanko made a motion to adjourn. Commissioner Tom Rindfleisch seconded. All ayes. Motion carried.

Meeting adjourned at 7:36 p.m.

Sincerely,

A handwritten signature in black ink, appearing to read "Lisa A. Bowman". The signature is fluid and cursive, with the first name being the most prominent.

Lisa A. Bowman  
Town Clerk

**TOWN OF PINEBLUFF  
BOARD OF COMMISSIONERS  
SPECIAL MEETING  
May 21, 2026**

The Mayor and the Board of Commissioners held a Special Meeting, Thursday, May 21, 2026 at 5:00 p.m. at the Town Hall.

Present were Mayor Ronald McDonald, Commissioners Mike Thomas, Frank Wanko, Tom Rindfleisch, Guy McGraw and Robbie Conley. A Quorum was present.

Also present were Town Manager, Rachel Dysart, Deputy Town Clerk, Lisa Bowman, Finance Officer, Samantha Forro, Police Chief Pike Nordgren, Fire Chief, Jonathan Richardson, Public Works Supervisor David Thompson and Public Works Employee Kenneth Jones.

Mayor Ronald McDonald called the Special Meeting to order at 5:10 p.m.

Mayor McDonald informed the Board that the Special Meeting was to discuss the 2026-27 Proposed Budget and Capital Improvement Plan.

Town Manager Rachel Dysart informed the Board that the budget for Administration has not changed from last year. There is currently still an opening for a part time customer service representative and a full time Administrative Assistant. Town Manager Dysart also informed the Board that due to a 20% increase in insurance costs, the current insurance plan carried by the Town will be changing to the next level down offered by Blue Cross and Blue Shield.

Police Chief Pike Nordgren informed the Board that the Police Department is in need of one vehicle to replace an older vehicle and that they plan to sell one vehicle and provide the proceeds to the Administration Department for purchase of a vehicle for their use. They also would like to budget for a training robot for their shooting range.

Fire Chief Jonathan Richardson informed the Board that the Fire Department will be receiving between \$11,000.00 and \$12,000.00 more from Moore County this fiscal year. He further indicated that the only increase in their budget is the Cost of Living raises. The Department is in need of replacing some of their rescue tools as well. There was a brief discussion regarding the Fire Department Christmas Party and whether it should only be for the Fire Department or for the entire Town. Commissioner Guy McGraw expressed the opinion that the Town should only have one Christmas party.

Public Works Supervisor David Thompson indicated that they will be increasing their training and travel budget for the next year so that future employees can attend water training. He indicated that there is currently one employee going through the process of gaining his certification.

Commissioner Mike Thomas presented the budget requests for the Parks and Recreation Department. He indicated that the concrete by the Community Center needs repair, the baseball field needs repair, the wood underneath the piers at the lake is rotting and needs to be replaced, the windows in the Community Center need repair, that the beach area at the lake should be looked at and that it would be beneficial to install water at Cunningham Park.

Town Manager Rachel Dysart informed the Board that the Budget for the Library will remain the same, all principal and interest will remain the same, and the budget for the Cemetery will remain the same.

All Departments then reviewed their Capital Improvement Plans.

With no further discussion, Commissioner Frank Wanko made a motion to set the Public Hearing on the Proposed Budget for the next Regular Board Meeting on June 18, 2026 at 6:30 pm. Commissioner Guy McGraw seconded. All ayes. Motion carried.

Commissioner Guy McGraw made a motion to adjourn the Special Meeting. Commissioner Mike Thomas seconded. All ayes. Motion carried.

Special Meeting adjourned at 6:20 p.m.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Lisa A. Bowman". The signature is fluid and cursive, with the first letter of each word being capitalized and prominent.

Lisa A. Bowman  
Town Clerk

Town of Pinchbluff

Fiscal Period - FY 25-26 Date Range - 2025-07-01 - 2026-06-30

Account	Original Budget	Amended Budget	Encumbered YTD	Activity YTD	Activity MTD	Current Balance	Used Per
<b>Reporting Fund: 10 General</b>							
<b>0000-10-Revs</b>							
10-3010-2017 2017 AD VALOREM TAX	\$0.00	\$0.00	\$0.00	\$25.66	\$0.00	\$25.66	0
10-3010-2018 2018 AD VALOREM TAX	\$0.00	\$0.00	\$0.00	\$25.66	\$0.00	\$25.66	0
10-3010-2019 2019 AD VALOREM TAX	\$0.00	\$0.00	\$0.00	\$30.77	\$0.00	\$30.77	0
10-3010-2020 2020 AD VALOREM TAX	\$0.00	\$0.00	\$0.00	\$31.56	\$0.00	\$31.56	0
10-3010-2021 2021 AD VALOREM TAX	\$0.00	\$0.00	\$0.00	\$31.56	\$0.00	\$31.56	0
10-3010-2022 2022 AD VALOREM TAX	\$0.00	\$0.00	\$0.00	\$52.76	\$0.00	\$52.76	0
10-3010-2023 2023 AD VALOREM TAX	\$0.00	\$0.00	\$0.00	\$2,242.02	\$0.00	\$2,242.02	0
10-3010-2024 2024 AD VALOREM TAX	\$0.00	\$0.00	\$0.00	\$6,348.80	\$0.00	\$6,348.80	0
10-3010-2025 2025 AD VALOREM TAX	\$723,690.00	\$723,690.00	\$0.00	\$738,626.07	\$527.42	\$14,934.07	102
10-3020-3024 2024 MV MUNI TAXES-C	\$0.00	\$0.00	\$0.00	\$27,638.35	\$0.00	\$27,638.35	0
10-3020-3025 2025 MV MUNI TAXES	\$78,900.00	\$78,900.00	\$0.00	\$34,463.17	\$0.00	\$44,436.85	44
10-3020-3180 MV-MUNE-INTEREST COL	\$0.00	\$0.00	\$0.00	\$244.98	\$0.00	\$244.98	0
10-3020-3190 MV-MUNE-COLLECTION F	\$0.00	\$0.00	\$0.00	(\$568.98)	\$0.00	\$368.98	0
10-3020-3191 MV-MUNE-RELB-FUNDS	\$0.00	\$0.00	\$0.00	(\$175.74)	\$164.38	\$175.74	0
10-3170-0100 PENALTIES-AD VAL TAX	\$0.00	\$0.00	\$0.00	\$1.20	\$0.00	\$1.20	0
10-3170-0200 PENALTIES ON TAXES-C	\$0.00	\$0.00	\$0.00	\$222.11	\$0.00	\$222.11	0
10-3170-0300 ADVERTISING FEES ON	\$0.00	\$0.00	\$0.00	\$244.78	\$9.61	\$244.78	0
10-3170-0400 INTEREST AD VAL TAX-	\$0.00	\$0.00	\$0.00	\$192.12	\$0.00	\$192.12	0
10-3170-0500 INTEREST-AD VAL TAX-	\$0.00	\$0.00	\$0.00	\$1,751.23	\$26.85	\$1,751.23	0
10-3220-0000 ANIMAL TAXES (DOG TA	\$160.00	\$160.00	\$0.00	\$229.00	\$20.00	\$69.00	123
10-3250-0000 LOCAL OPTION SALES T	\$617,244.87	\$617,244.87	\$0.00	\$0.00	\$0.00	\$617,244.87	0
10-3260-0000 NC RECOVERY FUND	\$0.00	\$0.00	\$0.00	\$13.00	\$0.00	\$13.00	0
10-3310-0001 UTILITIES FRANCHISE T	\$66,664.00	\$66,664.00	\$0.00	\$0.00	\$0.00	\$66,664.00	0
10-3340-0002 BEER AND WINE	\$6,300.00	\$6,300.00	\$0.00	\$120.00	\$0.00	\$6,180.00	2
10-3340-0003 TELECOMMUNICATIONS S	\$3,657.00	\$3,657.00	\$0.00	\$0.00	\$0.00	\$3,657.00	0
10-3340-0004 VIDEO FRANCHISE FEE	\$13,252.00	\$13,252.00	\$0.00	\$0.00	\$0.00	\$13,252.00	0
10-3340-0007 GAS TAX REFUND	\$4,000.00	\$4,000.00	\$0.00	\$5,159.53	\$590.00	\$1,159.53	129
10-3340-0009 ANNUAL SALES TAX REF	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	0
10-3400-0000 FIRE DISTRICT COLLEC	\$502,199.00	\$502,199.00	\$0.00	\$390,495.00	\$0.00	\$111,704.00	78
10-3500-0000 INTEREST ON INVESTME	\$220,000.00	\$220,000.00	\$0.00	\$93.52	\$0.00	\$219,906.48	0
10-3500-1000 INTEREST FOR NC CAPT	\$50,000.00	\$50,000.00	\$0.00	\$30,163.13	\$0.00	\$19,836.87	60
10-3510-0000 POWELL BILL FUNDS	\$60,216.00	\$60,216.00	\$0.00	\$71,842.00	\$0.00	\$11,626.00	119
10-3510-0100 INTEREST EARNED ON P	\$0.00	\$0.00	\$0.00	\$127.66	\$0.00	\$127.66	0
10-3570-0000 DRUG ENFORCEMENT FUN	\$0.00	\$0.00	\$0.00	\$2,272.99	\$0.00	\$2,272.99	0
10-3560-0000 SOLID WASTE DISPOSAL	\$1,200.00	\$1,200.00	\$0.00	\$599.26	\$0.00	\$600.44	50
10-3800-0100 BUILDING INSPECTION	\$50,000.00	\$50,000.00	\$0.00	\$2,262.20	\$2,000.00	\$7,737.80	85
10-3800-0400 LAKE PMS FEES	\$2,500.00	\$2,500.00	\$0.00	\$1,075.00	\$1,480.00	\$525.00	70
10-3800-0500 ZONING PERMITS	\$2,500.00	\$2,500.00	\$0.00	\$1,900.00	\$50.00	\$600.00	76
10-3800-0600 HISTORY BOOK REVENUE	\$0.00	\$0.00	\$0.00	\$60.00	\$0.00	\$60.00	0
10-3800-0900 PINESTRAW REVENUE	\$4,200.00	\$4,200.00	\$0.00	\$170.00	\$0.00	\$3,830.00	9
10-3800-1000 SURPLUS GOODS-PROPER	\$0.00	\$0.00	\$0.00	(\$144.67)	(\$144.67)	\$144.67	0
10-3800-1300 LANDFILL USER FEE	\$182,000.00	\$182,000.00	\$0.00	\$199,734.55	\$18,364.00	\$17,734.55	110
10-3800-1400 PARKS 'N' REC RENTAL	\$5,500.00	\$5,500.00	\$0.00	\$18,607.64	\$1,900.00	\$13,707.64	338
10-3801-1003 SCRAP METAL COLLECTI	\$0.00	\$0.00	\$0.00	\$67.35	\$0.00	\$67.35	0
10-3801-1004 BOND REVENUE	\$0.00	\$0.00	\$0.00	\$1,062.32	\$0.00	\$1,062.32	0
10-3810-0000 OFFICERS FEES	\$400.00	\$400.00	\$0.00	\$915.25	\$77.00	\$515.25	229
10-3810-0001 MISCELLANEOUS	\$2,500.00	\$2,500.00	\$0.00	(\$1,203.80)	\$65.00	\$3,703.80	-18
10-3810-0003 POLICE DEPARTMENT DO	\$0.00	\$0.00	\$0.00	(\$4.86)	\$1,000.00	\$4.86	0
10-3810-0004 CINGULAR TOWER LEASE	\$27,600.00	\$27,600.00	\$0.00	\$27,600.00	\$2,300.00	\$0.00	100
10-3810-0005 RESTITUTION	\$0.00	\$0.00	\$0.00	\$26.00	\$0.00	\$26.00	0
10-3810-0006 IN LIEU FEES	\$0.00	\$0.00	\$0.00	(\$524.69)	\$0.00	\$524.69	0

Town of Pinebluff

Fiscal Period - FY 25-26 Date Range - 2025-07-01 - 2026-06-30

Account	Original Budget	Amended Budget	Encumbered YTD	Activity YTD	Activity MTD	Current Balance	Used Per
10-3810-0005 FIRE DEPT DONATIONS-	\$0.00	\$0.00	\$0.00	\$614.00	\$1,020.00	\$614.00	0
10-3810-0010 PUBLIC SAFETY NIGHT	\$0.00	\$0.00	\$0.00	\$1,818.00	\$0.00	\$1,818.00	0
10-3810-1000 SALE OF ASSETS	\$0.00	\$0.00	\$0.00	\$30,463.00	\$0.00	\$30,463.00	0
10-3810-1011 FIRE DEPT-ADDRESS ST	\$0.00	\$0.00	\$0.00	\$185.00	\$15.00	\$185.00	0
10-3990-0000 GEN FUND-FUND BALANC	\$475,274.64	\$475,274.64	\$0.00	(\$26,169.76)	\$0.00	\$501,444.40	-6
10-3990-0001 POWELL HILL FUND BAL	\$33,000.00	\$33,000.00	\$0.00	\$0.00	\$0.00	\$33,000.00	0
10-3990-0005 ARP FUND BALANCE	\$0.00	\$0.00	\$0.00	\$10,900.00	\$0.00	\$10,900.00	0
<b>0000-10-Revs</b>	<b>\$3,142,957.51</b>	<b>\$3,142,957.51</b>	<b>\$0.00</b>	<b>\$1,633,157.00</b>	<b>\$29,475.59</b>	<b>\$1,811,284.35</b>	<b>52</b>
<b>4000-10-Governing Body</b>							
10-4000-0200 SALARIES - MAYOR	\$6,900.00	\$6,900.00	\$0.00	\$5,675.00	\$525.00	\$325.00	95
10-4000-0201 SALARIES - MAYOR PRO	\$3,900.00	\$3,900.00	\$0.00	\$5,475.00	\$325.00	\$425.00	89
10-4000-0202 SALARIES - COMMISSIO	\$13,000.00	\$13,000.00	\$0.00	\$11,700.00	\$1,100.00	\$1,300.00	90
10-4000-0900 FICA EXPENSE	\$1,751.85	\$1,751.85	\$0.00	\$21,908.66	\$9,963.43	(\$20,156.81)	175
10-4000-1800 PROFESSIONAL AUDIT-G	\$10,000.00	\$10,000.00	\$0.00	\$4,267.00	\$0.00	\$5,733.00	43
10-4000-1807 PROFESSIONAL SERVICE	\$75,000.00	\$75,000.00	\$0.00	\$23,623.75	\$3,275.00	(\$63,125)	102
10-4000-2101 MIS EXP-OPEN	\$600.00	\$600.00	\$0.00	\$774.04	\$253.19	(\$174.04)	129
10-4000-2102 MISC EXP-FLOWERS SEN	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0
10-4000-3100 GOV BODY-TRAVEL & TRA	\$450.00	\$450.00	\$0.00	\$0.00	\$0.00	\$450.00	0
10-4000-3600 POSTAGE NEWSLETTER	\$500.00	\$500.00	\$0.00	\$13.09	\$0.00	\$486.91	3
10-4000-3700 ADVERTISING-GB	\$1,400.00	\$1,400.00	\$0.00	\$1,962.72	\$91.82	(\$562.72)	140
10-4000-4500 INSURANCE & BONDS GB	\$1,700.00	\$1,700.00	\$0.00	\$2,746.57	\$0.00	(\$1,046.57)	162
10-4000-4700 DUES & SUBSCRIPTIONS	\$3,600.00	\$3,600.00	\$0.00	\$9,276.00	\$0.00	(\$5,676.00)	258
10-4000-4710 ELECTION COSTS	\$10,000.00	\$10,000.00	\$0.00	\$7,105.42	\$0.00	\$2,894.58	71
<b>4000-10-Governing Body</b>	<b>\$78,401.85</b>	<b>\$78,401.85</b>	<b>\$0.00</b>	<b>\$94,328.70</b>	<b>\$15,533.44</b>	<b>(\$16,126.85)</b>	<b>121</b>
<b>4100-10-Administration</b>							
10-4100-0200 SALARIES FINANCE OFF	\$55,675.19	\$55,675.19	\$0.00	\$19,227.04	\$2,320.00	\$6,448.15	88
10-4100-0201 SALARIES TOWN CLERK-	\$13,777.66	\$13,777.66	\$0.00	\$18,150.22	\$6,040.25	(\$4,372.56)	132
10-4100-0202 SALARIES PT CLERK	\$17,561.50	\$17,561.50	\$0.00	\$13,489.56	\$1,133.27	\$4,071.94	77
10-4100-0204 EMPLOYEE BONUS	\$375.00	\$375.00	\$0.00	\$875.00	\$0.00	(\$450.00)	220
10-4100-0205 SALARIES PART-TIME A	\$50,500.00	\$50,500.00	\$0.00	\$55,269.64	\$4,758.40	(\$4,769.64)	109
10-4100-0206 ADMIN ASSISTANT	\$20,394.00	\$20,394.00	\$0.00	\$6,400.60	\$3,560.00	\$11,993.40	41
10-4100-0207 LONGEVITY PAY	\$850.00	\$850.00	\$0.00	\$0.00	\$0.00	\$850.00	0
10-4100-0900 FICA EXPENSE	\$12,291.03	\$12,291.03	\$0.00	\$31,407.79	\$11,734.59	(\$19,116.76)	236
10-4100-1000 RETIREMENT	\$9,849.60	\$9,849.60	\$0.00	\$12,044.57	\$2,177.69	(\$2,194.97)	127
10-4100-1001 401K EXPENSE	\$7,976.91	\$7,976.91	\$0.00	\$5,429.43	\$571.97	\$2,556.48	68
10-4100-1100 GROUP INSURANCE	\$25,088.88	\$25,088.88	\$0.00	\$13,745.52	\$236.66	(\$18,656.64)	174
10-4100-1400 WORKERS COMP	\$3,500.00	\$3,500.00	\$0.00	\$2,180.09	\$0.00	\$1,319.91	52
10-4100-1700 UNEMPLOYMENT-ADMINI	\$400.00	\$400.00	\$0.00	\$0.00	\$0.00	\$400.00	0
10-4100-2103 GENERAL SUPPLIES	\$1,000.00	\$1,000.00	\$0.00	\$4,293.79	\$0.00	(\$3,293.79)	430
10-4100-2107 CLEANING SUPPLIES-ADM	\$300.00	\$300.00	\$0.00	\$187.12	\$35.40	\$112.88	60
10-4100-2108 OFFICE SUPPLIES-ADM	\$2,500.00	\$2,500.00	\$0.00	\$2,957.45	\$0.00	(\$457.45)	117
10-4100-2400 GAS & OIL	\$0.00	\$0.00	\$0.00	\$90.59	\$0.00	(\$90.59)	0
10-4100-2900 EQUIPMENT PURCHASES	\$1,000.00	\$1,000.00	\$0.00	\$219.50	\$0.00	\$780.50	75
10-4100-3100 TRAVEL & TRAINING	\$2,800.00	\$2,800.00	\$0.00	\$3,903.17	\$75.00	(\$1,103.17)	139
10-4100-3200 TELEPHONE	\$4,500.00	\$4,500.00	\$0.00	\$5,846.10	\$215.79	\$653.90	85
10-4100-3300 ELECTRICITY	\$4,000.00	\$4,000.00	\$0.00	\$2,985.66	\$260.09	\$1,014.34	75
10-4100-3333 RETENTION BONUS	\$750.00	\$750.00	\$0.00	\$981.02	\$0.00	(\$233.02)	131
10-4100-3400 PRINTING&GS UPDATES	\$1,000.00	\$1,000.00	\$0.00	\$920.00	\$0.00	\$80.00	72
10-4100-3500 M&R BUILDING & GROUN	\$7,000.00	\$7,000.00	\$0.00	\$3,597.22	\$0.00	(\$26,397.22)	477
10-4100-3501 M&R EQUIPMENT COMPUT	\$1,000.00	\$1,000.00	\$0.00	\$5,297.43	\$0.00	(\$4,297.43)	530
10-4100-3502 M&R VEHICLES	\$0.00	\$0.00	\$0.00	\$105.00	\$105.00	(\$105.00)	0

Town of Pinebluff

Fiscal Period - FY 25-26 Date Range - 2025-07-01 - 2026-06-30

Account	Original Budget	Amended Budget	Uncumbered YTD	Activity YTD	Activity MTD	Current Balance	Used Per
10-4100-3503 SUPPORT TTLES-OFI	\$8,500.00	\$8,500.00	\$0.00	\$1,788.53	\$0.00	\$3,711.47	86
10-4100-3500 POSTAGE	\$1,100.00	\$1,100.00	\$0.00	\$1,356.53	\$326.99	(\$2,256.53)	303
10-4100-3501 POSTAGE METER RENTAL	\$850.00	\$850.00	\$0.00	\$0.00	\$0.00	\$850.00	0
10-4100-3700 ADVERTISING	\$0.00	\$0.00	\$0.00	\$1,071.38	\$0.00	(\$1,071.38)	0
10-4100-4400 CONTRACTED SERVICES	\$3,000.00	\$3,000.00	\$0.00	\$5,432.08	\$2,000.00	(\$3,432.08)	181
10-4100-4500 INSURANCE BONDS-ADMI	\$3,000.00	\$3,000.00	\$0.00	\$3,862.65	\$2,000.00	(\$862.65)	129
10-4100-4700 DUES & SUBSCRIPTIONS	\$300.00	\$300.00	\$0.00	\$2,869.46	\$50.00	(\$2,569.46)	956
10-4100-9700 CONTINGENCY SURPLUS	\$50,000.00	\$50,000.00	\$0.00	\$3,400.00	\$0.00	\$46,600.00	7
4100-10-Administration	\$310,789.77	\$310,789.77	\$0.00	\$323,961.89	\$37,895.95	(\$13,172.12)	104
4210-10-Planning, Zoning & Inspections							
10-4210-0200 BUILDING INSPECTOR Z	\$15,600.00	\$15,600.00	\$0.00	\$6,812.50	\$725.00	\$8,787.50	44
10-4210-0201 INSPECTIONS-CLERK PT	\$17,561.50	\$17,561.50	\$0.00	\$13,444.58	\$1,306.19	\$4,116.92	77
10-4210-0300 EMPLOYEE BONUS	\$300.00	\$300.00	\$0.00	\$862.50	\$0.00	(\$562.50)	288
10-4210-0205 ASST ZONING ADMIN 10	\$27,455.32	\$27,455.32	\$0.00	\$24,467.70	\$957.93	\$2,987.62	39
10-4210-0207 LONGEVITY PAY	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0
10-4210-0900 FICA EXPENSE @ 7.65%	\$3,342.81	\$3,342.81	\$0.00	\$23,256.09	\$10,027.61	(\$20,913.28)	699
10-4210-1000 RETIREMENT EXPENSE	\$780.70	\$780.70	\$0.00	\$3,366.66	\$131.24	(\$2,586.46)	432
10-4210-1001 401 (K) RETIREMENT F	\$271.84	\$271.84	\$0.00	\$2,361.64	\$0.00	(\$2,089.80)	869
10-4210-1100 ZONING GROUP INS EXP	\$787.15	\$787.15	\$0.00	\$8.96	\$0.00	\$788.19	1
10-4210-1400 WORKERS COMP	\$1,700.00	\$1,700.00	\$0.00	\$1,700.00	\$0.00	\$0.00	100
10-4210-2101 GENERAL SUPPLIES	\$150.00	\$150.00	\$0.00	\$61.19	\$0.00	\$88.81	41
10-4210-2102 CLEANING SUPPLIES	\$150.00	\$150.00	\$0.00	\$82.40	\$0.00	\$67.60	55
10-4210-2103 OFFICE SUPPLIES	\$600.00	\$600.00	\$0.00	\$360.46	\$0.00	\$239.54	60
10-4210-2900 EQUIPMNT PURCHASES-S	\$0.00	\$0.00	\$0.00	\$142.31	\$0.00	(\$142.31)	0
10-4210-3100 TRAVEL & TRAINING	\$2,000.00	\$2,000.00	\$0.00	\$2,757.50	\$362.50	(\$57.50)	108
10-4210-3200 TELEPHONE PAGER CELL	\$1,500.00	\$1,300.00	\$0.00	\$0.00	\$0.00	\$1,500.00	0
10-4210-3333 RETENTION BONUS	\$300.00	\$300.00	\$0.00	\$80.84	\$0.00	\$219.16	27
10-4210-4400 PRINTING CODE BOOKS	\$250.00	\$250.00	\$0.00	\$0.00	\$0.00	\$250.00	0
10-4210-3503 COMPUTER SOFTWARE SU	\$2,400.00	\$2,400.00	\$0.00	\$0.00	\$0.00	\$2,400.00	0
10-4210-3600 POSTAGE	\$0.00	\$0.00	\$0.00	\$15.09	\$0.00	(\$15.09)	0
10-4210-3700 ADVERTISING	\$0.00	\$0.00	\$0.00	\$50.25	\$0.00	(\$50.25)	0
10-4210-4400 CONTRACTED SERVICES	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00	0
10-4210-4500 INSURANCE & BONDS	\$1,100.00	\$1,100.00	\$0.00	\$0.00	\$0.00	\$1,100.00	0
10-4210-4700 DUES & SUBSCRIPTIONS	\$500.00	\$500.00	\$0.00	\$773.44	\$0.00	(\$273.44)	155
10-4210-4703 PLANNING BOARD EXPEN	\$150.00	\$150.00	\$0.00	\$0.00	\$0.00	\$150.00	0
10-4210-4708 FRI- SAFETY INSPECTI	\$0.00	\$0.00	\$0.00	\$944.78	\$944.78	(\$944.78)	0
10-4210-4709 NC RECOVERY FUND	\$150.00	\$150.00	\$0.00	\$36.09	\$0.00	\$113.91	24
10-4210-4733 ABERDEEN BUILDING FT.	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0
4210-10-Planning, Zoning & Inspections	\$80,548.82	\$80,548.82	\$0.00	\$81,061.89	\$14,055.33	(\$53,071)	101
4310-10-Police Dept.							
10-4310-0200 SALARIES-POLICE CHIEF	\$78,826.14	\$78,826.14	\$0.00	\$72,126.92	\$6,975.10	\$6,699.22	92
10-4310-0201 SALARIES-POLICE LIE	\$69,653.50	\$69,653.50	\$0.00	\$61,824.55	\$5,417.80	\$7,828.95	89
10-4310-0203 SALARIES-POLICE OFFI	\$43,747.03	\$43,747.03	\$0.00	\$44,447.18	\$2,065.81	(\$700.15)	102
10-4310-0204 EMPLOYEE BONUS	\$500.00	\$500.00	\$0.00	\$6,855.71	\$0.00	(\$6,355.71)	137
10-4310-0205 SALARIES-POLICE OFFI	\$52,015.00	\$52,015.00	\$0.00	\$88,340.58	\$7,670.48	(\$36,325.58)	170
10-4310-0206 SALARIES - POLICE OF	\$54,615.75	\$54,615.75	\$0.00	\$0.00	\$0.00	\$54,615.75	0
10-4310-0207 LONGEVITY PAY	\$1,950.00	\$1,950.00	\$0.00	\$0.00	\$0.00	\$1,950.00	0
10-4310-0208 SALARIES-POLICE OFFI	\$44,771.14	\$44,771.14	\$0.00	\$57,707.02	\$4,647.81	(\$12,935.88)	129
10-4310-0900 FICA EXPENSE	\$26,287.58	\$26,287.58	\$0.00	\$47,807.63	\$11,937.95	(\$21,520.05)	182
10-4310-1000 RETIREMENT EXPENSE	\$54,760.05	\$54,760.05	\$0.00	\$43,252.87	\$4,084.41	\$11,507.18	79
10-4310-1001 401 (K) EXPENSE @ 5%	\$17,181.44	\$17,181.44	\$0.00	\$10,716.92	\$607.34	\$6,464.52	62

Town of Pinel bluff

Fiscal Period - FY 25-26 Date Range - 2025-07-01 - 2026-05-31

Account	Original Budget	Amended Budget	Encumbered YTD	Activity YTD	Activity MTD	Current Balance	Used Per
10-4310-1100 GROUP INSURANCE EXPE	\$66,903.84	\$66,903.84	\$0.00	\$50,780.44	\$236.68	\$16,123.40	70
10-4310-1400 WORKERS COMP EXPENSE	\$9,000.00	\$9,000.00	\$0.00	\$8,865.33	\$0.00	\$134.67	99
10-4310-1700 UNEMPLOYMENT POLICE	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00	0
10-4310-1800 PROFESSIONAL SERVICE	\$0.00	\$0.00	\$0.00	\$1,821.40	\$0.00	(\$1,821.40)	0
10-4310-2000 OVERTIME PAY	\$27,728.02	\$27,728.02	\$0.00	\$0.00	\$0.00	\$27,728.02	0
10-4310-2101 GENERAL SUPPLIES	\$2,000.00	\$2,000.00	\$0.00	\$10,844.88	\$907.86	(\$8,844.88)	217
10-4310-2102 CLEANING SUPPLIES	\$800.00	\$800.00	\$0.00	\$369.58	\$0.00	\$430.42	46
10-4310-2103 OFFICE SUPPLIES	\$1,800.00	\$1,800.00	\$0.00	\$2,475.30	\$0.00	(\$223.06)	112
10-4310-2400 GAS & OIL	\$33,000.00	\$33,000.00	\$0.00	\$17,742.54	\$0.00	\$15,257.46	56
10-4310-2401 FIRES-POLICE DEPT	\$6,000.00	\$6,000.00	\$0.00	\$1,924.35	\$0.00	\$4,075.65	32
10-4310-2500 UNIFORMS	\$8,000.00	\$8,000.00	\$0.00	\$4,200.23	\$971.56	\$3,799.77	53
10-4310-2900 EQUIPMENT PURCHASES	\$5,000.00	\$5,000.00	\$0.00	\$13,246.79	\$0.00	(\$8,246.79)	265
10-4310-3000 RG	\$12,000.00	\$12,000.00	\$0.00	\$7,205.52	\$103.48	\$4,794.47	18
10-4310-3100 TRAVEL & TRAINING	\$10,000.00	\$10,000.00	\$0.00	\$12,461.43	\$116.61	(\$2,461.43)	175
10-4310-3200 TELEPHONE/PAGER/CELL	\$10,000.00	\$10,000.00	\$0.00	\$8,990.41	\$623.37	\$1,009.59	90
10-4310-3300 ELECTRICITY	\$5,500.00	\$5,500.00	\$0.00	\$3,740.47	\$269.61	\$2,259.53	59
10-4310-3333 RETENTION BONUS	\$3,600.00	\$3,600.00	\$0.00	\$1,314.56	\$0.00	\$2,285.44	37
10-4310-3400 G.S. UPDATES/PRINTIN	\$0.00	\$0.00	\$0.00	\$21.67	\$0.00	(\$21.67)	0
10-4310-3500 M&R BUILDING GROUNDS	\$5,000.00	\$5,000.00	\$0.00	\$2,896.26	\$0.00	\$2,103.74	58
10-4310-3501 M&R EQUIP.COMPUTERS	\$4,000.00	\$4,000.00	\$0.00	\$3,539.41	\$0.00	\$460.59	88
10-4310-3502 M&R VEHICLES	\$14,000.00	\$14,000.00	\$0.00	\$7,791.00	\$53.48	\$6,209.00	56
10-4310-3503 SUPPORT FEES-ANNUAL	\$14,000.00	\$14,000.00	\$0.00	\$17,418.39	\$0.00	(\$3,418.39)	124
10-4310-3600 POSTAGE-POLICE	\$0.00	\$0.00	\$0.00	\$302.45	\$51.00	(\$302.45)	0
10-4310-4000 CONTRACTED SERVICES	\$10,000.00	\$10,000.00	\$0.00	\$3,467.76	\$305.21	\$6,532.24	35
10-4310-4500 INSURANCE & BONDS	\$9,437.50	\$9,437.50	\$0.00	\$14,723.07	\$0.00	(\$5,285.57)	156
10-4310-4700 DUES & SUBSCRIPTIONS	\$2,000.00	\$2,000.00	\$0.00	\$1,609.52	\$0.00	\$390.48	80
10-4310-4706 COMMUNITY POLICING	\$1,200.00	\$1,200.00	\$0.00	\$1,683.91	\$25.13	(\$483.91)	140
10-4310-5100 CAPITAL OUTLAY-BUILD	\$20,000.00	\$20,000.00	\$0.00	\$16,009.28	\$251.00	\$3,990.72	80
10-4310-5200 CAPITAL OUTLAY-EQUIP	\$55,000.00	\$55,000.00	\$0.00	\$3,859.68	\$0.00	\$51,140.32	7
10-4310-5300 CAPITAL OUTLAY-VEHIC	\$0.00	\$0.00	\$0.00	\$43,133.18	\$0.00	(\$43,133.18)	0
10-4310-9700 CONTINGENCY SURPLUS	\$0.00	\$0.00	\$0.00	\$7,892.50	\$0.00	(\$7,892.50)	0
4310-10-Police Dept.	\$784,776.99	\$784,776.99	\$0.00	\$697,468.06	\$48,766.75	\$87,308.93	89
4410-10-Fire Dept.							
10-4410-0200 SALARIES-FIRE CHIEF	\$76,802.96	\$76,802.96	\$0.00	\$69,689.20	\$6,021.87	\$7,113.76	91
10-4410-0201 FULL TIME FIREFIGHTER	\$301,422.05	\$301,422.05	\$0.00	\$260,384.72	\$19,530.80	\$41,037.33	86
10-4410-0202 P/T FIREFIGHTER	\$228,000.00	\$228,000.00	\$0.00	\$210,350.26	\$18,018.32	\$17,649.74	92
10-4410-0204 EMPLOYEE BONUS	\$7,000.00	\$7,000.00	\$0.00	\$7,900.00	\$0.00	(\$900.00)	115
10-4410-0207 LONGEVITY PAY	\$2,050.00	\$2,050.00	\$0.00	\$1,800.00	\$0.00	\$250.00	88
10-4410-0900 FICA EXPENSE	\$28,250.31	\$28,250.31	\$0.00	\$nd,364.33	\$13,137.64	(\$36,114.02)	228
10-4410-1000 RETIREMENT	\$52,992.40	\$52,992.40	\$0.00	\$48,451.68	\$3,891.06	\$4,540.72	91
10-4410-1001 401(K) EXPENSE	\$18,464.25	\$18,464.25	\$0.00	\$16,278.19	\$1,044.87	\$2,186.06	88
10-4410-1100 GROUP INSURANCE EXPT.	\$78,054.48	\$78,054.48	\$0.00	\$65,094.05	\$236.66	\$12,960.43	83
10-4410-1400 WORKERS COMPENSATIO	\$25,000.00	\$25,000.00	\$0.00	\$23,136.96	\$0.00	\$1,863.04	93
10-4410-1500 PENSION FUND	\$1,500.00	\$1,500.00	\$0.00	\$27.00	\$0.00	\$1,473.00	2
10-4410-1700 UNEMPLOYMENT FIRE DE	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0
10-4410-2101 GENERAL SUPPLIES	\$2,500.00	\$2,500.00	\$0.00	\$7,296.33	\$190.93	\$2,309.67	92
10-4410-2102 CLEANING SUPPLIES	\$1,500.00	\$1,500.00	\$0.00	\$1,539.51	\$107.65	(\$29.51)	102
10-4410-2103 OFFICE SUPPLIES-FIRE	\$1,700.00	\$1,700.00	\$0.00	\$852.69	\$631.29	\$847.31	50
10-4410-2104 MEDICAL SUPPLIES FIR	\$3,000.00	\$3,000.00	\$0.00	\$1,864.35	\$184.57	\$1,135.65	67
10-4410-2400 GAS & OIL	\$17,000.00	\$17,000.00	\$0.00	\$12,123.70	\$93.98	\$4,876.30	72
10-4410-2500 UNIFORMS	\$7,000.00	\$7,000.00	\$0.00	\$6,771.20	\$99.00	\$228.80	97
10-4410-2900 EQUIPMENT PURCHASES	\$7,000.00	\$7,000.00	\$0.00	\$6,024.44	\$0.00	\$975.56	86
10-4410-3100 TRAVEL & TRAINING	\$2,500.00	\$2,500.00	\$0.00	\$907.98	\$397.89	\$1,598.02	36

Town of Pinebluff

Fiscal Period - FY 25-26 Date Range - 2025-07-01 - 2026-06-30

Account	Original Budget	Amended Budget	Encumbered YTD	Activity YTD	Activity MTD	Current Balance	Used Per
10-4410-3200 TELEPHONE/PAGER/CELL	\$5,500.00	\$5,500.00	\$0.00	\$4,015.37	\$125.80	\$1,458.63	74
10-4410-3300 ELECTRICITY	\$13,000.00	\$13,000.00	\$0.00	\$9,721.54	\$808.84	\$3,278.46	75
10-4410-3300 HEAT/PROPANE	\$5,000.00	\$5,000.00	\$0.00	\$3,941.26	\$0.00	\$1,058.42	79
10-4410-3333 RETENTION BONUS	\$4,200.00	\$4,200.00	\$0.00	\$1,277.18	\$0.00	(\$27.18)	101
10-4410-3400 PRINTING	\$350.00	\$350.00	\$0.00	\$137.23	\$15.00	\$212.77	39
10-4410-3500 M&R-BUILDINGS/GROUND	\$5,000.00	\$5,000.00	\$0.00	\$4,866.37	\$54.87	\$133.63	97
10-4410-3501 M&R-EQUIPMENT/COMPU	\$6,500.00	\$6,500.00	\$0.00	\$4,618.22	\$171.17	\$1,881.78	71
10-4410-3502 M&R VEHICLES	\$16,000.00	\$16,000.00	\$0.00	\$11,955.47	\$2,631.81	\$4,044.53	75
10-4410-3503 SUPPORT/MAINTENANCE	\$1,000.00	\$1,000.00	\$0.00	\$292.45	\$0.00	\$707.55	29
10-4410-3504 MACK	\$2,000.00	\$2,000.00	\$0.00	\$511.87	\$0.00	\$1,488.13	26
10-4410-3600 POSTAGE	\$250.00	\$250.00	\$0.00	\$53.57	\$0.00	\$196.43	21
10-4410-3700 ADVERTISING	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0
10-4410-4000 CONTRACTED SERVICES	\$5,500.00	\$5,500.00	\$0.00	\$4,692.22	\$3,868.67	\$807.78	85
10-4410-4500 INSURANCE & BONDS	\$28,625.00	\$28,625.00	\$0.00	\$22,784.37	\$0.00	\$5,840.63	80
10-4410-4700 DUES & SUBSCRIPTIONS	\$2,500.00	\$2,500.00	\$0.00	\$1,323.00	\$0.00	\$1,180.00	53
10-4410-4711 MEALS & MISCELLANEOU	\$6,500.00	\$6,500.00	\$0.00	\$6,509.60	\$0.00	(\$9.60)	105
10-4410-4712 TURNOUT GEAR UNDER S	\$7,000.00	\$7,000.00	\$0.00	\$5,286.51	\$0.00	\$1,713.49	76
10-4410-5203 CAPITAL OUTLAY-RESCU	\$15,000.00	\$15,000.00	\$0.00	\$14,965.16	\$59.91	\$34.84	100
10-4410-5300 CAPITAL OUTLAY-VEHIC	\$0.00	\$0.00	\$0.00	(\$38,790.51)	\$0.00	\$38,790.51	0
10-4410-9700 CONTINGENCY SURPLUS	\$0.00	\$0.00	\$0.00	\$4,872.50	\$0.00	(\$4,872.50)	0
10-4410-9800 DONATIONS FOR MCKIVE	\$0.00	\$0.00	\$0.00	(\$40.00)	\$0.00	\$40.00	0
<b>4410-10-Fire Dept.</b>	<b>\$956,321.45</b>	<b>\$980,321.45</b>	<b>\$0.00</b>	<b>\$866,291.39</b>	<b>\$72,294.00</b>	<b>\$170,030.16</b>	<b>88</b>
<b>4520-10-Streets</b>							

10-4520-0200 SALARIES-PW SUPERVIS	\$40,365.10	\$40,365.10	\$0.00	\$4,911.85	\$3,235.20	\$35,453.25	12
10-4520-0201 SALARIES-75% LABORER	\$28,372.28	\$28,372.28	\$0.00	\$78,144.83	\$1,973.70	(\$49,772.55)	275
10-4520-0202 SALARIES-OVERTIME ST	\$2,500.00	\$2,500.00	\$0.00	\$2,702.80	\$108.73	(\$202.80)	108
10-4520-0203 SALARIES & WAGES P/T	\$4,000.00	\$4,000.00	\$0.00	\$0.00	\$0.00	\$4,000.00	0
10-4520-0204 EMPLOYEE BONUS	\$375.00	\$375.00	\$0.00	\$1,875.00	\$0.00	(\$1,500.00)	500
10-4520-0207 SALARIES-75% STREET	\$30,023.06	\$30,023.06	\$0.00	\$26,827.29	\$1,540.00	\$3,195.77	89
10-4520-0208 SALARIES - 75% - STR	\$34,534.64	\$34,534.64	\$0.00	\$28,079.42	\$210.00	\$6,455.22	81
10-4520-0209 LONGEVITY PAY	\$1,650.00	\$1,650.00	\$0.00	\$0.00	\$0.00	\$1,650.00	0
10-4520-0210 SALARIES-75% STREETS	\$28,372.28	\$28,372.28	\$0.00	\$0.00	\$0.00	\$28,372.28	0
10-4520-0900 FICA EXPENSE	\$13,367.55	\$12,367.55	\$0.00	\$33,573.63	\$10,348.95	(\$21,155.08)	271
10-4520-1000 RETIREMENT	\$23,199.29	\$23,199.29	\$0.00	\$17,900.28	\$961.35	\$5,299.01	77
10-4520-1001 401(K) EXPENSE	\$8,083.38	\$8,083.38	\$0.00	\$5,950.00	\$340.36	\$2,133.38	74
10-4520-1100 GROUP INSURANCE EXPE	\$11,814.96	\$41,814.96	\$0.00	\$46,797.03	\$341.88	\$5,517.93	87
10-4520-1400 WORKERS COMP	\$4,750.00	\$4,750.00	\$0.00	\$4,750.00	\$0.00	\$0.00	100
10-4520-2101 GENERAL SUPPLIES	\$6,000.00	\$6,000.00	\$0.00	\$3,981.10	\$114.71	\$2,018.90	66
10-4520-2102 CLEANING SUPPLIES	\$800.00	\$800.00	\$0.00	\$198.07	\$0.00	\$601.93	25
10-4520-2103 OFFICE SUPPLIES	\$1,000.00	\$1,000.00	\$0.00	\$315.44	\$0.00	\$684.56	31
10-4520-2400 GAS & OIL	\$15,000.00	\$15,000.00	\$0.00	\$8,157.03	\$245.71	\$6,842.97	54
10-4520-2500 UNIFORMS	\$3,000.00	\$3,000.00	\$0.00	\$1,788.25	\$0.00	\$1,211.75	60
10-4520-2900 EQUIPMENT PURCHASES	\$7,500.00	\$7,500.00	\$0.00	\$2,199.03	\$0.00	\$5,300.97	29
10-4520-3100 TRAVEL & TRAINING	\$10,000.00	\$10,000.00	\$0.00	\$629.63	\$0.00	\$9,370.37	6
10-4520-3300 TELEPHONE-STREETS	\$4,000.00	\$4,000.00	\$0.00	\$2,622.46	\$165.75	\$1,377.54	66
10-4520-3300 ELECTRIC STREET LIGHT	\$30,000.00	\$30,000.00	\$0.00	\$23,805.18	\$2,137.35	\$6,194.82	79
10-4520-3333 RETENTION BONUS	\$2,250.00	\$2,250.00	\$0.00	\$2,319.13	\$0.00	(\$69.13)	103
10-4520-3500 MAINT & REPAIR BUILD	\$15,000.00	\$15,000.00	\$0.00	\$7,645.53	\$2,471.19	\$7,354.47	51
10-4520-3501 MAINT. REPAIR-EQUIPM	\$15,000.00	\$15,000.00	\$0.00	\$2,470.48	\$0.00	\$12,529.52	16
10-4520-3502 MAINT & REPAIR-VEHIC	\$20,000.00	\$30,000.00	\$0.00	\$7,744.99	\$1,780.63	\$12,255.01	39
10-4520-3600 POSTAGE-STREETS	\$0.00	\$0.00	\$0.00	\$15.10	\$0.00	(\$15.10)	0
10-4520-4000 CONTRACTED SERVICES	\$0.00	\$0.00	\$0.00	\$2,772.32	\$40.00	(\$2,772.32)	0
10-4520-4500 INSURANCE & BONDS	\$12,500.00	\$12,500.00	\$0.00	\$8,662.94	\$0.00	\$3,837.06	69

Town of Pinebluff

Fiscal Period - FY 25-26 Date Range - 2025-07-01 - 2026-05-31

Account	Original Budget	Amended Budget	Encumbered YTD	Activity YTD	Activity MTD	Current Balance	Used Per
10-4530-4716 LANDFILL FEES-YARD T	\$34,000.00	\$34,000.00	\$0.00	\$36,197.30	\$4,950.93	\$7,802.70	77
4520-10-Streets	\$436,457.54	\$436,457.54	\$0.00	\$342,481.08	\$30,875.92	\$63,976.46	78
4530-10-Town Garage							
10-4530-0200 SALARIES - P1 GARAGE	\$5,000.00	\$5,000.00	\$0.00	\$2,275.00	\$364.00	\$2,725.00	46
10-4530-0900 FICA	\$387.50	\$382.50	\$0.00	\$174.00	\$27.85	\$208.43	46
10-4530-1400 WORKER'S COMP	\$500.00	\$500.00	\$0.00	\$448.34	\$0.00	\$51.66	90
10-4530-2900 EQUIPMENT PURCHASES	\$1,000.00	\$1,000.00	\$0.00	\$466.60	\$0.00	\$533.39	47
4530-10-Town Garage	\$6,882.50	\$6,882.50	\$0.00	\$3,364.02	\$391.85	\$3,518.48	49
4620-10-Powell Bill							
10-4620-4717 MAP & ADMINISTRATIVE	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	0
10-4620-4718 SIGNS & POSTS-POWELL	\$15,000.00	\$15,000.00	\$0.00	\$551.45	\$0.00	\$14,448.55	4
10-4620-4719 ROAD MAINTENANCE & R.	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00	0
4620-10-Powell Bill	\$33,000.00	\$33,000.00	\$0.00	\$551.45	\$0.00	\$32,448.55	2
4730-10-Garbage Collections							
10-4730-4716 LANDFILL FEES-ROBERS	\$45,000.00	\$45,000.00	\$0.00	\$79,999.48	\$2,373.15	\$15,000.52	67
10-4730-4720 GARBAGE COLLECTION	\$111,690.60	\$111,690.60	\$0.00	\$98,370.53	\$8,938.23	\$13,370.07	88
4730-10-Garbage Collections	\$156,690.60	\$156,690.60	\$0.00	\$178,320.01	\$11,311.38	\$28,370.59	82
5100-10-Covid-19							
10-5100-0200 SALARIES	\$0.00	\$0.00	\$0.00	\$2,022.40	\$0.00	(\$2,022.40)	0
10-5100-0900 FICA EXPENSE	\$0.00	\$0.00	\$0.00	\$154.71	\$0.00	(\$154.71)	0
10-5100-1000 RETIREMENT	\$0.00	\$0.00	\$0.00	\$304.17	\$0.00	(\$304.17)	0
10-5100-1001 401K EXPENSE	\$0.00	\$0.00	\$0.00	\$101.12	\$0.00	(\$101.12)	0
5100-10-Covid-19	\$0.00	\$0.00	\$0.00	\$2,582.40	\$0.00	(\$2,582.40)	0
6080-10-Parks & Recreation							
10-6080-0201 SALARIES & WAGES LAB	\$0.00	\$0.00	\$0.00	\$165.00	\$0.00	(\$165.00)	0
10-6080-0203 SAL AND WAGES PFT & O	\$10,000.00	\$10,000.00	\$0.00	\$2,348.31	\$0.00	\$7,651.69	23
10-6080-0204 EMPLOYEE BONUS	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0
10-6080-0900 FICA EXPENSE	\$0.00	\$0.00	\$0.00	\$21,919.93	\$9,821.25	(\$21,919.93)	0
10-6080-1400 WORKER'S COMP	\$800.00	\$500.00	\$0.00	\$791.97	\$0.00	\$8.03	99
10-6080-1700 UNEMPLOYMENT-PARKS	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0
10-6080-1501 PROFESSIONAL FEES	\$0.00	\$0.00	\$0.00	\$1,290.00	\$0.00	(\$1,290.00)	0
10-6080-2101 GENERAL SUPPLIES	\$1,500.00	\$1,500.00	\$0.00	\$1,971.81	\$541.82	(\$471.81)	15
10-6080-2102 CLEANING SUPPLIES	\$400.00	\$400.00	\$0.00	\$340.45	\$58.85	\$59.57	85
10-6080-2103 OFFICE SUPPLIES	\$0.00	\$0.00	\$0.00	\$42.02	\$0.00	(\$42.92)	0
10-6080-2108 FUNDRAISING EXPENSES	\$800.00	\$800.00	\$0.00	\$0.00	\$0.00	\$800.00	0
10-6080-2400 GAS & OIL-BALLFIELD	\$225.00	\$225.00	\$0.00	\$427.58	\$0.00	(\$202.58)	190
10-6080-2900 SMALL TOOLS-UNDERS 5	\$250.00	\$250.00	\$0.00	\$20.77	\$0.00	\$23.23	93
10-6080-3200 TELEPHONE	\$1,800.00	\$1,800.00	\$0.00	\$2,362.08	\$167.73	(\$862.08)	131
10-6080-3300 ELECTRICITY	\$6,500.00	\$6,500.00	\$0.00	\$8,507.36	\$834.74	(\$2,007.36)	131
10-6080-3301 PROPANE-GENERATOR	\$3,000.00	\$3,000.00	\$0.00	\$4,183.42	\$433.70	(\$1,183.42)	139
10-6080-3400 PRINTING	\$0.00	\$0.00	\$0.00	\$17.53	\$0.00	(\$17.53)	0
10-6080-3500 M&R BUILDING-GROUNDS	\$25,000.00	\$25,000.00	\$0.00	\$7,607.56	\$24.90	\$22,332.44	11
10-6080-3501 M&R EQUIPMENT	\$1,500.00	\$1,500.00	\$0.00	\$960.14	\$0.00	\$539.86	64
10-6080-3600 POSTAGE	\$0.00	\$0.00	\$0.00	\$15.10	\$0.00	(\$15.10)	0
10-6080-3700 ADVERTISING	\$0.00	\$0.00	\$0.00	\$1,182.00	\$0.00	(\$1,182.00)	0
10-6080-4400 CONTRACTED SERVICES	\$2,000.00	\$2,000.00	\$0.00	\$2,861.86	\$0.00	(\$861.86)	143
10-6080-4500 INSURANCE & BONDS	\$3,100.00	\$3,100.00	\$0.00	\$1,033.34	\$0.00	\$2,066.66	33

Town of Pinebluff

Fiscal Period - FY 25-26 Date Range - 2025-07-01 - 2026-05-31

Account	Original Budget	Amended Budget	Encumbered YTD	Activity YTD	Activity MTD	Current Balance	Used Per
10-6050-4725 REG OF DIED-OTHER	\$0.00	\$0.00	\$0.00	\$104.00	\$52.00	(\$104.00)	0
6080-10-Parks & Recreation	\$57,075.00	\$57,075.00	\$0.00	\$53,418.71	\$11,927.99	\$3,656.29	94
6180-10-Library							
10-6180-2101 GENERAL SUPPLIES	\$200.00	\$200.00	\$0.00	\$206.70	\$0.00	(\$6.70)	103
10-6180-2303 CLEANING SUPPLIES	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0
10-6180-3300 ELECTRICITY	\$2,400.00	\$2,400.00	\$0.00	\$1,247.45	\$91.00	\$1,152.55	57
10-6180-3301 HEAT/PROPANE	\$3,200.00	\$3,200.00	\$0.00	\$2,153.79	\$0.00	\$1,046.21	67
10-6180-3500 M&R BUILDING & GROUND	\$1,500.00	\$1,500.00	\$0.00	\$497.17	\$48.00	\$1,002.83	33
10-6180-4100 CONTRACTED SERVICES	\$0.00	\$0.00	\$0.00	\$12.00	\$0.00	(\$12.00)	0
10-6180-4500 INSURANCE & BONDS	\$1,400.00	\$1,400.00	\$0.00	\$675.67	\$0.00	\$724.33	48
10-6180-4730 REMAND TO MOORE COUN	\$4,500.00	\$4,500.00	\$0.00	\$4,500.00	\$0.00	\$0.00	100
6180-10-Library	\$13,300.00	\$13,300.00	\$0.00	\$9,292.76	\$139.01	\$4,007.24	70
9160-10-Debt Service							
10-9160-1005 PRINCIPAL -FIRE TRUCK	\$22,543.37	\$22,543.37	\$0.00	\$17,252.47	\$0.00	\$5,290.90	77
10-9160-1006 PRINCIPAL-PUBLIC SAF	\$17,319.00	\$17,319.00	\$0.00	\$13,456.71	\$0.00	\$3,862.29	78
10-9160-1007 PRINCIPAL-STREET PIC	\$29,043.57	\$29,043.57	\$0.00	\$5,313.61	\$0.00	\$23,729.96	18
10-9160-1009 PRINCIPAL-POLICE VEH	\$28,676.00	\$28,676.00	\$0.00	\$34,289.82	\$0.00	(\$5,613.82)	120
10-9160-1010 PRINCIPAL-FIRE TANCE	\$33,100.00	\$33,100.00	\$0.00	\$33,100.00	\$0.00	\$0.00	100
10-9160-1011 PRINCIPAL-STREET SKI	\$12,675.27	\$12,675.27	\$0.00	\$22,640.97	\$0.00	(\$9,965.70)	79
10-9160-2002 INTEREST-FIRE TRUCK	\$2,170.00	\$2,170.00	\$0.00	\$8,290.90	\$0.00	(\$6,120.90)	244
10-9160-2005 INTEREST PUBLIC SAFE	\$41,074.00	\$41,074.00	\$0.00	\$0.00	\$0.00	\$41,074.00	0
10-9160-2007 INTEREST-STREET PICK	\$2,257.78	\$2,257.78	\$0.00	\$3,335.06	\$0.00	(\$1,077.28)	148
10-9160-2009 INTEREST-POLICE VEH	\$5,519.00	\$5,519.00	\$0.00	\$9,551.01	\$0.00	(\$4,032.01)	173
10-9160-2012 INTEREST-STREET-SKID	\$4,335.00	\$4,335.00	\$0.00	\$3,330.53	\$0.00	\$1,004.48	72
9160-10-Debt Service	\$198,712.99	\$198,712.99	\$0.00	\$147,561.07	\$0.00	\$51,151.92	74
Reporting Fund: 10-General							
FundRevTot	\$3,42,957.51	\$3,42,957.51	\$0.00	\$1,623,157.00	\$29,473.50	\$1,811,284.35	52
FundExpTot	\$3,42,957.51	\$3,42,957.51	\$0.00	\$2,750,905.11	\$243,191.62	\$307,054.18	85
Reporting Fund: 22-Veterans							
4100-22-Administration							
22-4100-3301 SUPPLIES-VET. MEM FCU	\$0.00	\$0.00	\$0.00	\$138.00	\$0.00	(\$138.00)	0
22-4100-3500 GROUNDS MAINTENANCE-	\$0.00	\$0.00	\$0.00	\$103.32	\$0.00	(\$103.32)	0
22-4100-4400 CONTRACTED	\$0.00	\$0.00	\$0.00	\$198.20	\$0.00	(\$198.20)	0
4100-22-Administration	\$0.00	\$0.00	\$0.00	\$439.53	\$0.00	(\$439.53)	0
Reporting Fund: 22-Veterans							
FundRevTot	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
FundExpTot	\$0.00	\$0.00	\$0.00	\$439.53	\$0.00	(\$439.53)	0
Reporting Fund: 24-Cemetery							
0000-24-Revs							
24-3500-0600 PERPETUAL CARE	\$5,699.00	\$5,699.00	\$0.00	\$400.00	(\$150.00)	\$5,299.00	7
24-3500-0700 PLOT SALES	\$6,800.00	\$6,800.00	\$0.00	\$5,356.00	(\$596.00)	\$1,444.00	70
24-3500-0800 CORNER MARKERS	\$500.00	\$500.00	\$0.00	\$1,414.00	\$0.00	\$914.00	283
24-3500-0900 REGISTER OF DEEDS-CE	\$0.00	\$0.00	\$0.00	(\$44,631)	\$26.00	\$44.63	0
0000-24-Revs	\$12,999.00	\$12,999.00	\$0.00	\$7,125.37	(\$720.00)	\$7,005.37	55
4100-24-Administration							
24-4100-3900 CORNER MARKERS	\$500.00	\$500.00	\$0.00	\$360.00	\$0.00	\$140.00	72
24-4100-3300 ELECTRICITY	\$1,000.00	\$1,000.00	\$0.00	\$322.93	\$38.91	\$677.07	32

Town of Pinebluff

Fiscal Period - FY 25-26 Date Range - 2025-07-01 - 2026-06-30

Account	Original Budget	Amended Budget	Encumbered YTD	Activity YTD	Activity MTU	Current Balance	Used Per
24-4100-3501 MAINTENANCE	\$5,800.00	\$5,800.00	\$0.00	\$0.00	\$0.00	\$5,800.00	0
24-4100-4721 PERPETUAL CARE	\$5,699.00	\$5,699.00	\$0.00	\$0.00	\$0.00	\$5,699.00	0
4100-24-Administration	\$12,999.00	\$12,999.00	\$0.00	\$682.93	\$73.91	\$12,316.07	5
Reporting Fund: 24-Cemetery							
FundRe: Tot	\$12,999.00	\$12,999.00	\$0.00	\$7,125.37	(\$720.00)	\$7,501.63	55
FundExp: Tot	\$12,999.00	\$12,999.00	\$0.00	\$682.93	\$73.91	\$12,316.07	5
Reporting Fund: 60 Water and Sewer Fund							
0000-60-Revs							
60-3340-0007 GAS TAX REFUND	\$0.00	\$0.00	\$0.00	\$99.33	\$7.37	\$99.33	0
60-3500-0000 INTEREST EARNED ON I	\$0.00	\$0.00	\$0.00	\$1,733.67	\$0.00	\$1,733.67	0
60-3520-0002 ARP FUNDING	\$0.00	\$0.00	\$0.00	\$150,595.00	\$0.00	\$150,595.00	0
60-3800-1000 SALE OF SURPLUS PROP	\$0.00	\$0.00	\$0.00	(\$6,845.00)	(\$6,845.00)	\$6,845.00	0
60-3800-1001 WATER CHARGES	\$450,000.00	\$450,000.00	\$0.00	\$409,021.90	\$40,226.87	\$40,978.10	91
60-3800-1002 SERVICE CONNECTIONS	\$40,000.00	\$40,000.00	\$0.00	\$16,704.00	\$0.00	\$6,304.00	17
60-3800-1003 RE-CONNECT CHARGES	\$20,000.00	\$20,000.00	\$0.00	\$17,690.00	\$1,645.00	\$2,310.00	88
60-3800-1004 SEWER CHARGES	\$61,350.00	\$61,350.00	\$0.00	\$58,394.11	\$4,636.80	\$2,955.86	45
60-3800-1006 RETURN CHECK CHARGES	\$250.00	\$250.00	\$0.00	(\$69.68)	\$25.00	\$319.68	28
60-3800-1400 WATER IMPROVEMENTS	\$0.00	\$0.00	\$0.00	(\$20,000.00)	\$0.00	\$20,000.00	0
60-3800-1401 WATER SYSTEM AIA STU	\$0.00	\$0.00	\$0.00	(\$8,900.00)	\$0.00	\$8,900.00	0
60-3800-1500 ASSESSMENTS	\$0.00	\$0.00	\$0.00	(\$475,910.00)	\$0.00	\$475,910.00	0
60-3810-0001 MISCELLANEOUS	\$0.00	\$0.00	\$0.00	(\$223.85)	\$0.00	\$223.85	0
0000-60-Revs	\$571,600.00	\$571,600.00	\$0.00	\$170,729.51	\$39,696.04	\$716,024.49	30
4100-60-Administration							
60-4100-0200 SALARIES-PUBLIC WORK	\$13,455.03	\$13,455.03	\$0.00	\$4,291.66	\$1,078.40	\$9,160.43	32
60-4100-0201 SALARIES 48% TOWN CL	\$13,727.66	\$13,727.66	\$0.00	\$1,846.89	\$516.70	\$1,880.37	86
60-4100-0202 SALARIES O T	\$4,500.00	\$4,500.00	\$0.00	\$1,003.69	\$32.70	\$3,496.31	22
60-4100-0203 SALARIES-PARTIAL-MET	\$5,500.00	\$5,500.00	\$0.00	\$4,400.00	\$560.00	\$1,100.00	80
60-4100-0204 EMPLOYEE BONUS	\$150.00	\$150.00	\$0.00	\$900.00	\$0.00	(\$750.00)	600
60-4100-0205 SALARIES-25% PUBLIC	\$9,457.43	\$9,457.43	\$0.00	\$27,470.36	\$2,045.08	(\$18,018.93)	291
60-4100-0206 SALARIES 25% PUBLIC	\$10,007.69	\$10,007.69	\$0.00	\$9,641.37	\$1,540.00	\$366.32	96
60-4100-0207 SALARIES - 25% PUBL	\$11,511.55	\$11,511.55	\$0.00	\$10,198.31	\$630.00	\$1,313.24	89
60-4100-0208 SALARIES - 25% PUBL	\$9,457.43	\$9,457.43	\$0.00	\$25,442.11	\$0.00	(\$15,984.68)	269
60-4100-0209 LONGEVITY PAY	\$600.00	\$600.00	\$0.00	\$0.00	\$0.00	\$600.00	0
60-4100-0900 FICA EXPENSE	\$5,951.75	\$5,951.75	\$0.00	\$29,447.23	\$10,305.29	(\$23,495.48)	495
60-4100-1000 RETIREMENT EXPENSL	\$9,703.01	\$9,703.01	\$0.00	\$11,883.92	\$855.30	(\$2,180.91)	133
60-4100-1001 401(K) EXPENSE	\$3,380.81	\$3,380.81	\$0.00	\$3,896.25	\$262.81	(\$585.44)	114
60-4100-1100 GROUP INSURANCE EXPE	\$16,725.58	\$16,725.58	\$0.00	\$20,667.40	\$1,314.44	(\$3,941.82)	124
60-4100-1400 WORKER COMP INSURANC	\$3,500.00	\$3,500.00	\$0.00	\$3,477.96	\$0.00	\$22.04	99
60-4100-1700 UNEMPLOYMENT-WATER	\$300.00	\$300.00	\$0.00	\$0.00	\$0.00	\$300.00	0
60-4100-1800 PROFESSIONAL AID/FT	\$10,500.00	\$10,200.00	\$0.00	\$4,250.00	\$0.00	\$6,250.00	40
60-4100-1801 PROFESSIONAL SERVICE	\$50,000.00	\$50,000.00	\$0.00	\$31,790.00	\$0.00	\$28,709.97	43
60-4100-2101 GENERAL SUPPLIES	\$26,000.00	\$26,000.00	\$0.00	\$37,020.40	\$53.48	(\$11,020.40)	142
60-4100-2102 CLEANING SUPPLIES	\$250.00	\$250.00	\$0.00	\$105.43	\$0.00	\$146.57	41
60-4100-2103 OFFICE SUPPLIES	\$2,600.00	\$2,600.00	\$0.00	\$2,550.24	\$0.00	\$49.76	98
60-4100-2400 GAS & OIL	\$1,800.00	\$1,800.00	\$0.00	\$90.78	\$0.00	\$1,709.22	2
60-4100-7500 UNIFORMS	\$3,000.00	\$3,000.00	\$0.00	\$1,930.08	\$131.75	\$1,069.92	61
60-4100-2900 EQUIPMENT PURCHASES	\$10,100.00	\$10,100.00	\$0.00	\$20.85	\$0.00	\$10,069.15	0
60-4100-3100 TRAVEL & TRAINING	\$3,000.00	\$3,000.00	\$0.00	\$1,783.18	\$704.31	\$1,216.82	43
60-4100-3200 TELEPHONE/PAGER CELL	\$3,000.00	\$4,800.00	\$0.00	\$1,714.28	\$197.55	\$1,285.72	57
60-4100-3300 ELECTRICITY	\$24,000.00	\$24,000.00	\$0.00	\$17,477.89	\$1,434.56	\$6,522.11	23
60-4100-3301 PROPANE-GENERATOR	\$3,500.00	\$3,500.00	\$0.00	\$1,669.45	\$0.00	\$1,830.55	48
60-4100-3533 RETENTION BONDS	\$600.00	\$600.00	\$0.00	\$834.54	\$0.00	(\$234.54)	39

Town of Pinebluff

Fiscal Period - FY 25-26 Date Range - 2025-07-01 - 2026-06-30

Account	Original Budget	Amended Budget	Encumbered YTD	Activity YTD	Activity MTD	Current Balance	Used Pct
60-1100-3500 M&R BLDG/GROUNDS	\$27,000.00	\$27,000.00	\$0.00	\$2,779.38	\$185.85	\$23,220.62	14
60-1100-3501 M&R EQUIPMENT	\$5,000.00	\$5,000.00	\$0.00	\$235.87	\$0.00	\$4,764.13	5
60-1100-3502 M&R-TRUCKS	\$2,500.00	\$2,500.00	\$0.00	\$1,887.52	\$0.00	\$612.48	76
60-1100-3503 MAINTENANCE-SUPPORT	\$5,000.00	\$5,000.00	\$0.00	\$5,626.24	\$0.00	(\$626.24)	113
60-1100-3505 WATER LINE UPGRADE	\$0.00	\$0.00	\$0.00	\$9,419.16	\$0.00	(\$9,419.16)	0
60-1100-3600 POSTAGE	\$5,000.00	\$6,000.00	\$0.00	\$4,726.59	\$375.81	\$1,273.41	79
60-1100-3601 POSTAGE METER RENTAL	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0
60-1100-3700 ADVERTISING	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0
60-1100-4400 CONTRACTED SERVICES-	\$92,093.57	\$92,093.57	\$0.00	\$105,099.66	\$7,827.46	(\$13,006.09)	114
60-1100-4401 CONTRACTED SERVICES-	\$24,579.00	\$24,579.00	\$0.00	\$0.00	\$0.00	\$24,579.00	0
60-1100-4402 CONTRACTED SERVICES-	\$25,000.00	\$25,000.00	\$0.00	\$16,851.00	\$0.00	\$8,149.00	67
60-1100-4500 INSURANCE & BONDS	\$10,687.50	\$10,687.50	\$0.00	\$12,955.97	\$0.00	(\$2,268.47)	121
60-1100-4700 DUES & SUBSCRIPTIONS	\$2,500.00	\$2,500.00	\$0.00	\$4,532.74	\$0.00	(\$2,032.74)	181
60-1100-4801 VOC WATER TESTING	\$12,000.00	\$12,000.00	\$0.00	\$0.00	\$0.00	\$12,000.00	0
60-1100-4802 COUNTY SEWAGE FEES	\$18,000.00	\$18,000.00	\$0.00	\$16,533.25	\$1,254.95	\$1,466.75	92
60-1100-4803 SOUTHERN PINES WATER	\$21,000.00	\$21,000.00	\$0.00	\$18,521.86	\$1,743.06	\$2,478.14	88
60-1100-5101 CAPITAL OUTLAY-WELLS	\$5,000.00	\$5,000.00	\$0.00	\$23,749.20	\$480.00	(\$18,749.20)	475
60-1100-5102 CAP IMPROVEMENT-WATE	\$0.00	\$0.00	\$0.00	\$3,225.00	\$3,225.00	(\$3,225.00)	0
60-1100-5200 CAPITAL OUTLAY-EQUIP	\$0.00	\$0.00	\$0.00	\$138.00	\$0.00	(\$138.00)	0
60-1100-9700 CONTINGENCY SURPLUS	\$57,961.99	\$57,961.99	\$0.00	\$0.00	\$0.00	\$57,961.99	0
4100-60-Administration	\$571,600.00	\$571,600.00	\$0.00	\$482,070.18	\$35,511.56	\$89,529.82	84
Reporting Fund: 60-Water and Sewer Fund							
FundRevTot	\$571,600.00	\$571,600.00	\$0.00	\$170,729.51	\$39,696.04	\$716,014.49	30
FundExpTot	\$571,600.00	\$571,600.00	\$0.00	\$482,070.18	\$35,511.56	\$89,529.82	84
<b>Grand Totals:</b>							
TotalRev	\$3,727,556.51	\$3,727,556.51	\$0.00	\$1,801,011.88	\$68,449.63	\$2,535,000.47	48
TotalExp	\$3,727,556.51	\$3,727,556.51	\$0.00	\$3,234,095.97	\$278,737.09	\$193,160.54	87

## **PUBLIC HEARING**

In accordance with NC G.S. 159-12(b), the Town of Pinebluff Mayor and Board of Commissioners will hold a public hearing on Thursday, June 18, 2025, at 6:30 p.m. at Town Hall, 325 East Baltimore Avenue, to receive public comment on the proposed 2026-2027 fiscal year budget for the Town of Pinebluff. A copy of the proposed budget is on file in the Town Clerk's office at Town Hall.

This is an open meeting and citizens are invited to attend.

Lisa A. Bowman  
Town Clerk



# Activity Log Event Summary (Totals)

## Pinebluff Police Department

(05/01/2026 - 05/31/2026)

<No Event Type Specified>	2	911 EMS Call	6
911 Fire Call	1	911 Hang Up Call	1
911/ Call for service	47	Accident	1
Administrative Duties	81	Alarm Activation	1
Animal Complaint Dog	1	Arrest	5
Assist another agency w/ K-9- drugs	1	Assist Carthage P.D.	1
Assist Fire Dept.	3	Assist Richmond Co. S/O	1
Assist Sheriff's Department	2	Assist SouthernPines P.D	1
Business Check	2,481	Business Closing	77
Careless & Reckless Driving	4	Check of lake/parks	523
Citation	92	Citizen Assist	3
Custody Dispute	1	Damage to Property	1
Death by Natural Causes	1	Disabled Vehicle	3
Disturbance Call	3	Domestic	3
Drug Paraphernalia	1	Drug-Felony	2
Drug-Misdemeanor	1	DWI	1
DWLR	11	Escort	1
Foot Chase	1	Foot Patrol	92
Hit and Run	1	Intoxicated Person	1
Investigation	4	K-9 Training	6
Keys locked in Vehicle	2	Landlord / Tenant Dispute	3
Larceny	3	Magistrates Office: Carthage	5
Maintenance of Vehicle	10	Maintenance of Weapon	1
Meal in Town	36	Meeting	1
Moore County Jail	5	Noise Complaint	1
Process Evidence	1	Processing of Arrestee(s)	6
Public Relations Event	6	Public Service	53
Service of Warrant(s)	2	Special Assignment-C.O.P.	1
Speeding	13	Subpoena	2
Suspicious Event	4	Suspicious Person	1
Suspicious Vehicle	2	Towing of Vehicle/Violation	1
Training	16	Warning Citation	11
Warning-Verba.	36	Warrant	1

# Activity Log Event Summary (Totals)

Pinebluff Police Department

(05/01/2026 - 05/31/2026)

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Well-being check

2

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Total Number Of Events: 3,694

## POLICE MONTHLY CALL TOTALS-2026

JANUARY – 153

FEBRUARY – 136

MARCH -- 151

APRIL – 172

MAY · 166

JUNE –

JULY –

AUGUST –

SEPTEMBER --

OCTOBER –

NOVEMBER –

DECEMBER –

### 1 K9 DEPLOYMENT

### 2 FELONY ARRESTS

POSSESSION OF SCHEDULE VI (TETRAHYDROCANNABINOLS)

POSSESSION OF COCAINE



# Campaign Report

Report Number 119467  
Agency Pinebluff Police Department  
Campaign 2026 Move Over or Get Pulled Over  
Campaign Week 2026 Move Over or Get Pulled Over  
Date Submitted May 18, 2026  
Submitted By Sergeant Matthew Reeder  
Submitter Phone 910-281-5935  
Submitter Extension  
Submitter Email mreeder@pinebluffpdnc.org

## Checkpoints and Patrols

Number of Checkpoints 1  
Saturation and Random Patrols 0

## Driving While Impaired

DWI Drug Charges 0  
DRE Evals 0  
Under 21 DWI Charges 0  
21 and over DWI Charges 0

## Occupant Restraint

Safety Belt Violations 0  
Child Passenger Safety Violations 0

## Other

Uninsured Motorists 2  
Reckless Driving 0  
Felony Arrests 0

General Comments

Media Involvement

## Total Traffic & Criminal Violations - other, not counted as Traffic or Criminal Violations

Stolen Vehicles Recovered 0  
Wanted Persons Apprehended 0  
Total Traffic Violations 15

## Criminal Violations

Drug Violations 0  
Other, Not Listed Criminal Violations 0

## Other Traffic Violations

Speeding 2  
DWLR 4  
GDL 0  
Work Zone Violations 0  
Other, Not Listed Traffic Violations 7



# Campaign Report

Report Number 119860  
 Agency Pinebluff Police Department  
 Campaign 2026 Memorial Day Click It or Ticket  
 Campaign Week 2026 Memorial Day Click It or Ticket Week 1  
 Date Submitted May 24, 2026  
 Submitted By Sergeant Matthew Reeder  
 Submitter Phone 910-281-5935  
 Submitter Extension  
 Submitter Email mreeder@pinebluffpdnc.org

6900

### Checkpoints and Patrols

Number of Checkpoints 0  
 Saturation and Random Patrols 3

### Driving While Impaired

DWI Drug Charges 0  
 DRI Evals 0  
 Under 21 DWI Charges 0  
 21 and over DWI Charges 0

### Occupant Restraint

Safety Belt Violations 0  
 Child Passenger Safety Violations 0

### Other

Uninsured Motorists 1  
 Reckless Driving 0  
 Felony Arrests 1  
 General Comments  
 Media Involvement

### Criminal Violations

Drug Violations 0  
 Other, Not Listed Criminal Violations 0

### Other Traffic Violations

Speeding 2  
 DWLR 2  
 GDL 0  
 Work Zone Violations 0  
 Other, Not Listed Traffic Violations 7

### Total Traffic & Criminal Violations - other, not counted as Traffic or Criminal Violations

Stolen Vehicles Recovered 0  
 Wanted Persons Apprehended 1  
 Total Traffic Violations 14



# Campaign Report

Report Number 120476  
 Agency Pinebluff Police Department  
 Campaign 2026 Memorial Day Click It or Ticket  
 Campaign Week 2026 Memorial Day Click It or Ticket Week 2  
 Date Submitted June 02, 2026  
 Submitted By Sergeant Matthew reeder  
 Submitter Phone 910-281-5935  
 Submitter Extension  
 Submitter Email Mreeder@pinebluffpolice.org

### Checkpoints and Patrols

Number of Checkpoints 0  
 Saturation and Random Patrols 1

### Driving While Impaired

DWI Drug Charges 0  
 DRE Events 0  
 Under 21 DWI Charges 0  
 21 and over DWI Charges 0

### Occupant Restraint

Safety Belt Violations 0  
 Child Passenger Safety Violations 0

### Other

Uninsured Motorists 1  
 Reckless Driving 0  
 Felony Arrests 1

General Comments  
 Media Involvement

### Total Traffic & Criminal Violations - other, not counted as Traffic or Criminal Violations

Stolen Vehicles Recovered 0  
 Wanted Persons Apprehended 0  
 Total Traffic Violations 10

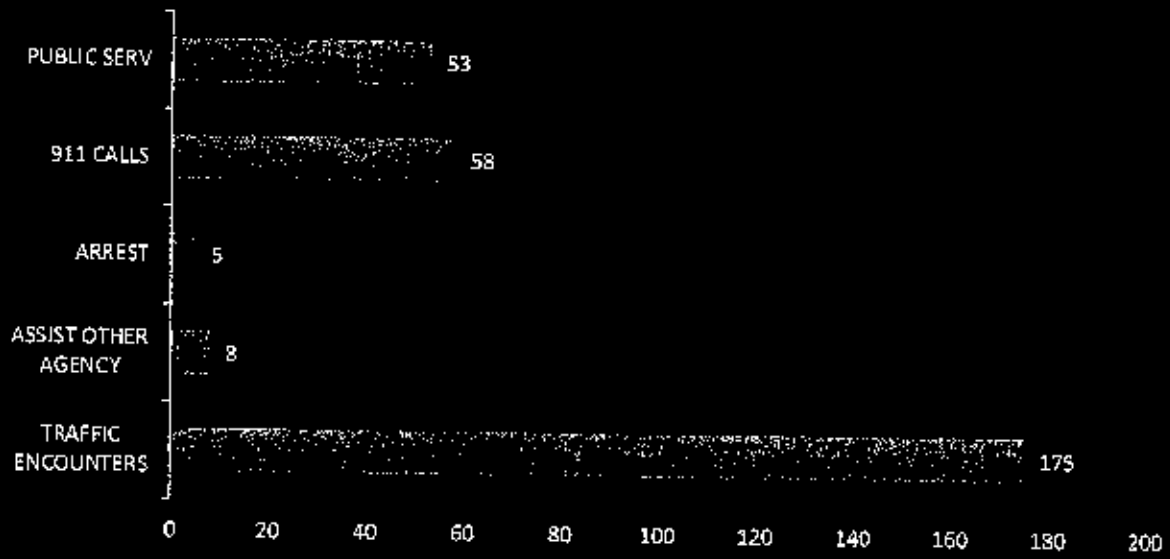
### Criminal Violations

Drug Violations 2  
 Other, Not Listed Criminal Violations 0

### Other Traffic Violations

Speeding 0  
 DWLR 1  
 GDL 0  
 Work Zone Violations 0  
 Other, Not Listed Traffic Violations 5

# ACTIVITIES



# May 2026

MONTHLY REPORT





# May 2026

	<u>Number of Calls</u>	<u>Fire Calls</u>	<u>EMS Calls</u>	<u>Aid Given</u>	<u>Overlapping C</u>
MONTH:	<u>42</u>	<u>30</u>	<u>12</u>	<u>5</u>	<u>4</u>
YTD:	<u>273</u>	<u>183</u>	<u>88</u>	<u>45</u>	<u>64</u>

\*EMS calls include Motor Vehicle Accidents.

### Incidents by Area:

MONTH:	IN TOWN - <u>18</u>	OUT OF TOWN - <u>19</u>	Out of 71 First Due Area - <u>5</u>
YTD:	IN TOWN - <u>87</u>	OUT OF TOWN - <u>140</u>	Out of 71 First Due Area - <u>45</u>
YTD Fire Loss:	<u>\$340,880.00</u>	Contents or property lost as a result of fire in our 1 <sup>st</sup> due district.	

*\*Details later in this report of the incidents in May with Fire Loss.*



# May 2026

## Incident Type Breakdown



Incident Type Breakdown

### NERIS Incident Type(s)

Primary Incident Group	Count	Sub-Category	Value	Unit	Category	Value	Unit	Category	Value	Unit
Fire	7	Special Fire	0.00	0.00	Hazardous Situation	0.00	0.00	Structure Fire	0.00	0.00
Hazardous Situation	5	Structure Fire	0.00	0.00	Overdose	0.00	0.00	Transportation	0.00	0.00
Medical	12	Transportation	0.00	0.00	Overdose	0.00	0.00	Structure Fire	0.00	0.00
Public Service	12	Structure Fire	0.00	0.00	Transportation	0.00	0.00	Overdose	0.00	0.00
No Emergency	6	Overdose	0.00	0.00	Structure Fire	0.00	0.00	Transportation	0.00	0.00



*May 2026*

**Training Hours:**

May 2026: 328.3

Year to Date: 1,628.5





# May 2026



James Frye  
Pinebluff Fire Dept

I want to give a heart felt public thank you to the Pinebluff Fire Department for the incredible compassion and support they've shown my family. My sister, who is battling terminal breast cancer, moved in with my wife and me several months ago. As her mobility has declined, there have been times when she has fallen or simply couldn't get her legs to work.

Each time we've called, the Pinebluff firefighters have come to our home without hesitation. They've treated her with dignity, lifted her gently, and reassured us with patience and kindness. Their help has made an enormous difference during a very difficult time.

Their service is more than an emergency response — it's true community, empathy, and humanity. We are deeply grateful for everything they've done for us and for Pinebluff.

Thank you, Pinebluff Fire Department. You are a blessing to this community.



85



1



Ma  
To all the Firemen and  
who came and put out  
house and barn fire  
Rd, March 7th, a hug  
You!  
Even though I lost a  
precious person and  
saved some, and that  
the world to me.  
Again, thank you  
Robin & Paul

May: Thank You Notes & Social Media Post



# May 2026



May 1<sup>st</sup>: Scene Processing with Insurance Companies at Tyner Ave

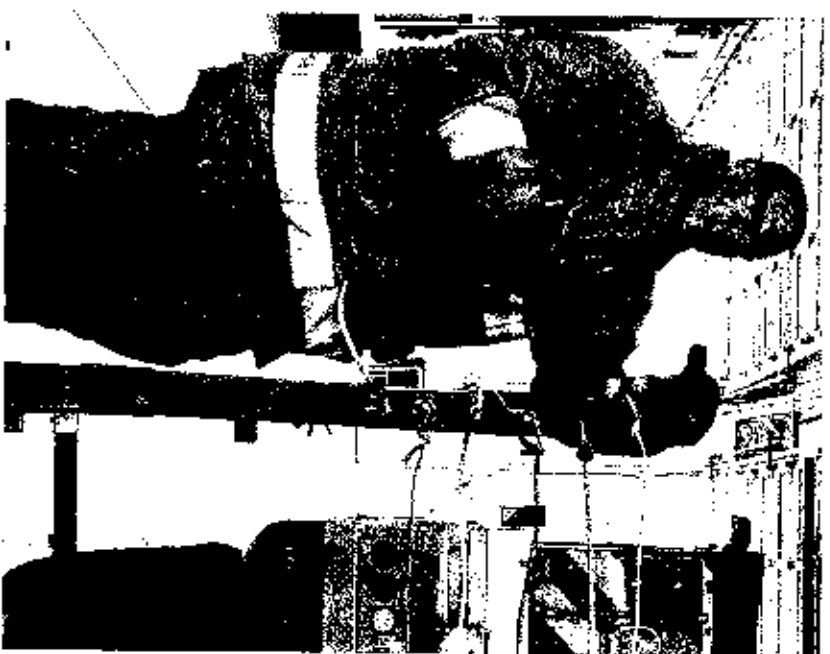


# May 2026



MVA at Roseland & Sand Pit

May 11th:



Mayday/RIT Train



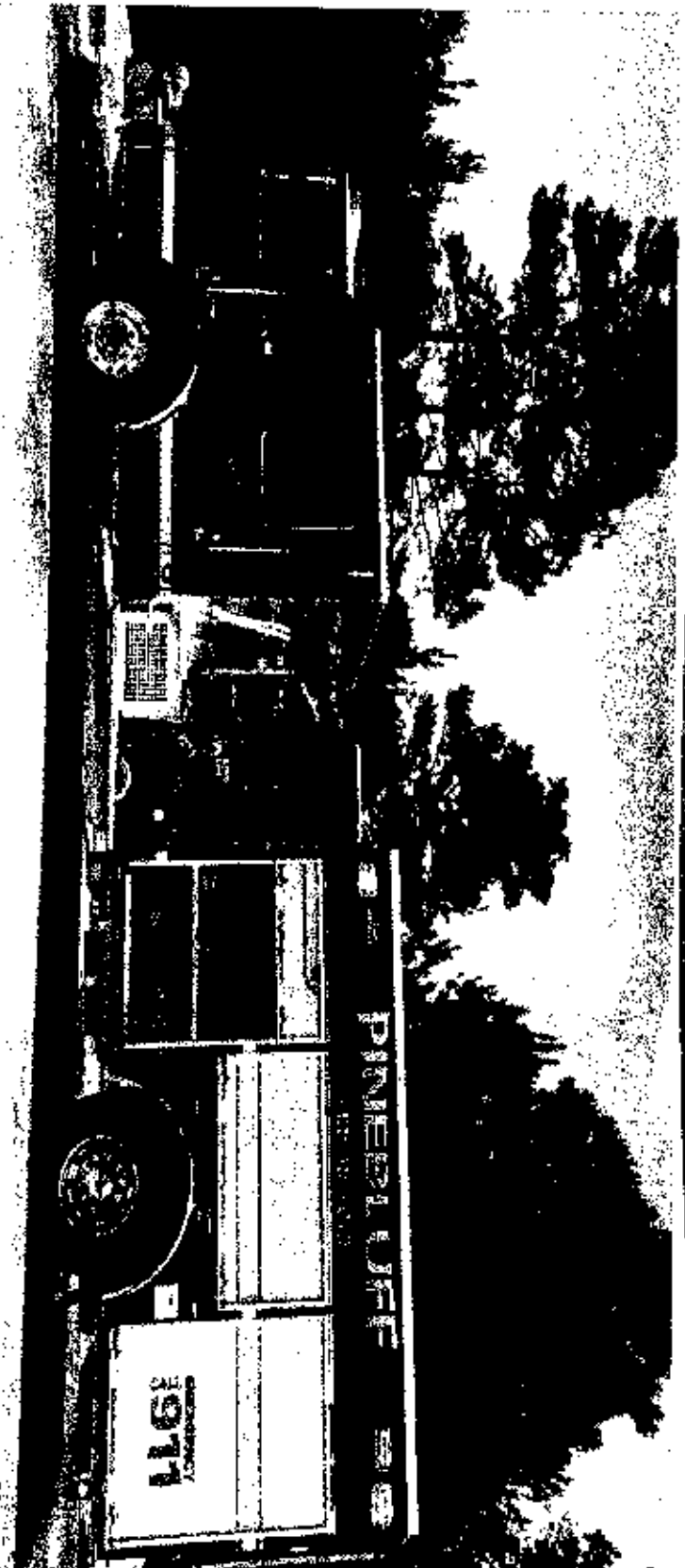
*May 2026*



**May 14<sup>th</sup>: Regional Logistical Equipment Deployment Exercise**



*May 2026*



**May 14th:**

**Pump Training with Upcoming Driver/Operators**



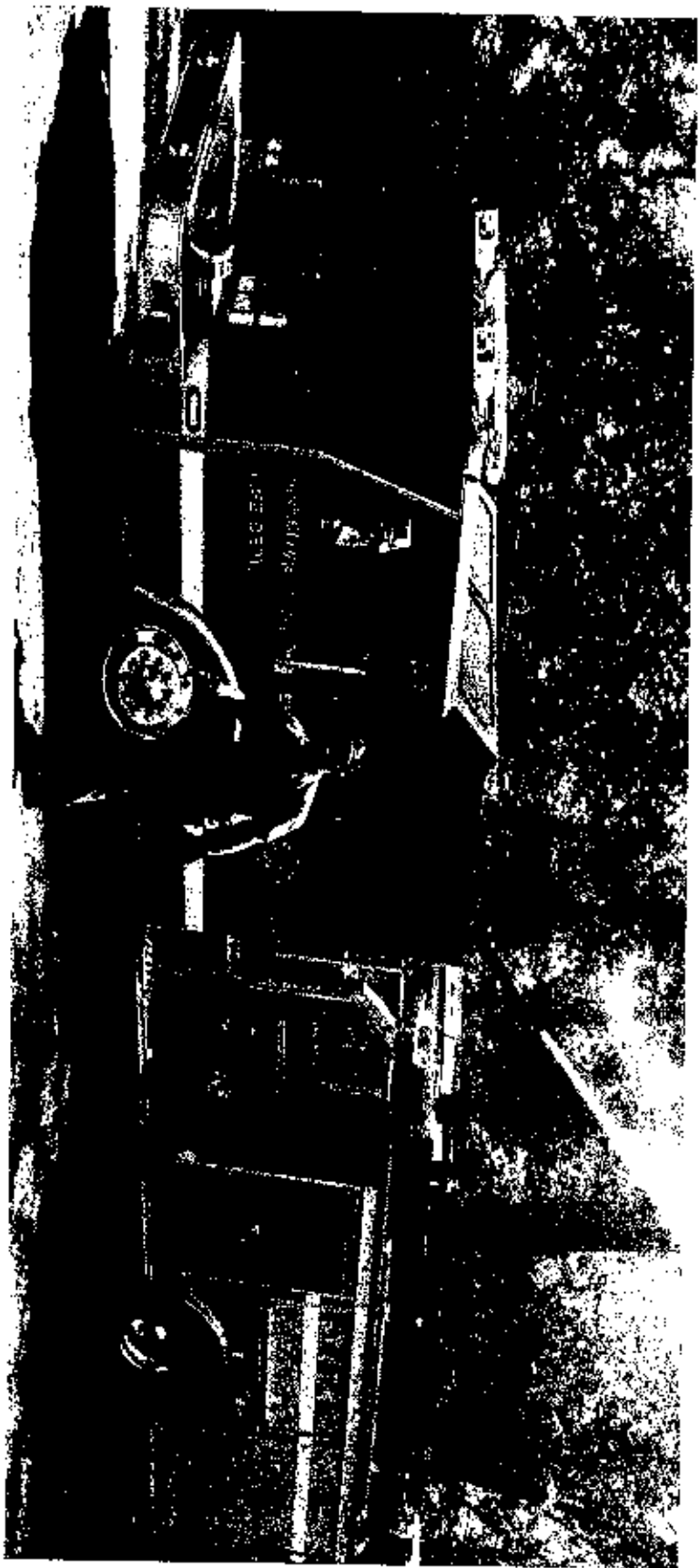
May 2026



May 14th:  
Large Woods Fire with Hoke County



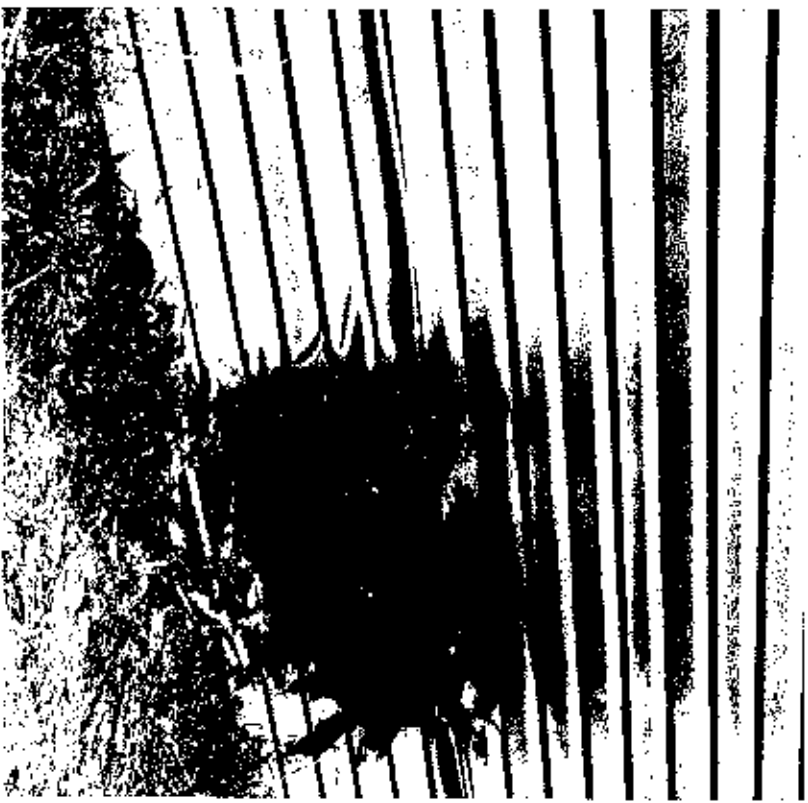
*May 2026*



**May 16th:  
Pinebluff Lake Opening Event**



# May 2026



May 17th;  
Structure Fire, 545 N Walnut Street

# STREET REPORT FOR MAY 2026

TRUCK 196-8			TRUCK 196-9		
DATE	TONS	COST	DATE	TONS	COST
5/1/2026		\$ -	5/1/2026		\$ -
5/4/2026		\$ -	5/4/2026		\$ -
5/5/2026	3.46	\$ 138.40	5/5/2026		\$ -
5/6/2026	5.23	\$ 209.20	5/6/2026		\$ -
5/7/2026	4.38	\$ 175.20	5/7/2026		\$ -
5/8/2026		\$ -	5/8/2026		\$ -
5/11/2026		\$ -	5/11/2026		\$ -
5/12/2026		\$ -	5/12/2026		\$ -
5/13/2026		\$ -	5/13/2026		\$ -
5/14/2026		\$ -	5/14/2026		\$ -
5/15/2026		\$ -	5/15/2026		\$ -
5/18/2026	5.93	\$ 237.20	5/18/2026		\$ -
5/19/2026	2.56	\$ 102.40	5/19/2026		\$ -
5/20/2026		\$ -	5/20/2026		\$ -
5/21/2026		\$ -	5/21/2026		\$ -
5/22/2026		\$ -	5/22/2026		\$ -
5/26/2026		\$ -	5/26/2026		\$ -
5/27/2026		\$ -	5/27/2026		\$ -
5/28/2026		\$ -	5/28/2026		\$ -
5/29/2026	3.07	\$ 122.80	5/29/2026		\$ -
<b>TOTALS</b>					
	24.63	\$ 985.20		0.00	\$ -
<b>GRAND TOTALS</b>					
	24.63	\$ 985.20			


## Water Report for MAY 2026

Water Taps and sewer	0	Dollar Amount Billed	\$0.00
New Deposits	8	Dollar Amount Billed	\$800.00
Refunded Deposits	9	Dollar Amount Refunded	\$581.65
Water # Gallons Billed Pinebluff System	3,575,045	Dollar Amount Billed	\$34,468.79
Water # Gallons Billed Oakwood Hills System	430,020	Dollar Amount Billed	\$4,807.39
Water # Gallons Not Billed (Town Use)	67,994	Not Billed	\$904.02
Sewer	318,985	Dollar Amount Billed	\$4,138.99
Late Notices Given	84	Dollar Amount Billed	\$1,260.00
Disconnection Processing Fee for Non-Payme	18	Dollar Amount Billed	\$450.00
 Total Billed Amount			 \$44,377.63

Gallons Billed	4,005,065
Unbilled Water Use	67,994
Water Leaks Estimated Loss	19,050
Gallons Pumped	3,996,995
Gallons Unaccounted For	8,070

	<u>MAY</u>	<u>APRIL</u>
Static Water Level Well #1	22 feet	22 feet
Static Water Level Well #2	not read	not read
Static Water Level Well #3	75 feet	74 feet
Static Water Level Well #4	44 feet	34 feet
Static Water Level Well #5	45 ft	44 feet

<u>WATER LEAK ADJUSTMENTS GIVEN</u>	<u>JULY-JUNE</u>	<u>JULY 2025 - JUNE 2026</u>
		\$37,530.73

 Outlook

**Water Production and Wastewater Stations**

From Mckew, David <[david.mckew@water.com](mailto:david.mckew@water.com)>

Date: Wed 6/3/2015 4:03 PM

To: [paul@fife.com](mailto:paul@fife.com); [paul@fife.com](mailto:paul@fife.com); [paul@fife.com](mailto:paul@fife.com); [lisa.bowman@water.com](mailto:lisa.bowman@water.com); [lisa.bowman@water.com](mailto:lisa.bowman@water.com)

1 attachment (8 MB)

[pineduff May 26.pdf](#)

Mckew, David <[david.mckew@water.com](mailto:david.mckew@water.com)>  
Wed, 3 Jun 2015

Mon 6 Mar 2014

- Well # 1 - Pecan St. 2,200 gals
- Well # 2 - Philadelphia 431,900 gals
- Well #3 - Sand Pit Rd. 1,926,900 gals
- Well # 4 - Westland 1,040,700 gals
- Well #5 - Willow SW 558,600 gals

**Wastewater**

- Factory 1.20 hrs
- Felix Cr. 8.01 hrs
- Golf Course 14.07 hrs



## BASEBALL FIELD RENTAL RATES FOR OTHER TOWNS

### ABERDEEN

Residents	\$10.00 / hr no lights	\$20.00 / hr lights
Non-residents	\$20.00 / hr no lights	\$40.00 / hr lights

### SOUTHERN PINES (2 hr minimum)

Residents	\$20.00 / hr
Non-residents	\$40.00 / hr
Add bases -	\$20.00 r / \$40.00 nr
Add lines -	\$20.00 r / \$40.00 nr
Add lights -	\$20.00 r / \$40.00 nr per hr.



# Permit Report

05/01/2026 - 05/28/2026

Permit #	Permit Type	Applicant Name	Est. Project Cost	Issued Date	Total Fees
260052	Plumbing	DYES GENERAL CONTRACTING	7500	5/1/2026	\$80.00
260053	Mechanical	SANDHILLS HEATING, REFRIDGERATION & ELECTRICAL	9619	5/5/2026	\$105.00
260054	Building	VALUE BUILD HOMES	250000	5/11/2026	\$1,219.80
260055	Pool	Long's Pool Center	13553		\$100.00
260056	Pool	KRISTIN KEMP	2800		\$100.00
260057	Building	COREY FIKE	5000	5/26/2026	\$100.00
260058	Mechanical	SOUTHMOORE HEATING & COOLING	6800	5/26/2026	\$105.00
260059	Mechanical	JIMMY CARPENTER	4500	5/26/2026	\$95.00
					\$1,904.80

# MONTHLY TAX REPORT

Month End	Amount Collected MTD	Amount Collected YTD	% Collected YTD	% Uncollected	Releases Refunds/Releases
31-Aug	0.00	0.00	0%	0%	0.00
30-Sep	196,984.99	196,984.99	27.00%	73.00%	0.00
31-Oct	26,453.83	223,438.82	30.00%	70.00%	0.00
30-Nov	333,062.22	556,501.04	75.00%	25.00%	106.31
31-Dec	107,329.19	663,830.23	89.00%	11.00%	0.00
31-Jan	60,622.39	724,452.62	97.00%	3.00%	180.00
28-Feb	7,771.35	732,223.97	98.00%	2.00%	0.00
31-Mar	5,002.72	736,646.34	99.00%	1.00%	0.00
30-Apr	1,592.01	738,238.35	99.00%	1.00%	0.00
31-May	563.88	738,802.73	99.00%	1.00%	0.00
30-Jun					
31-Jul					
31-Aug					
Total					

## 2025 REAL AND PERSONAL TAXES

REAL VALUATION	179,866.710
PERSONAL VALUATION	16,447.652
LESS SENIOR CITIZEN & VETERAN EXEMPTION	-10,970.760
DEFER	0
PERSONAL PROPERTY EXEMPTIONS	-4.966
UTILITY VALUATION	1,866.725
<b>TOTAL TAX VALUATION</b>	<b>187,205.536</b>
PENALTY	150
TOTAL LEVY AMOUNT	748,972.15
BUDGET LEVY AMOUNT	723,690
DISCOVERIES	750.84
2025 RELEASES	286.31

Town of Pinebluff

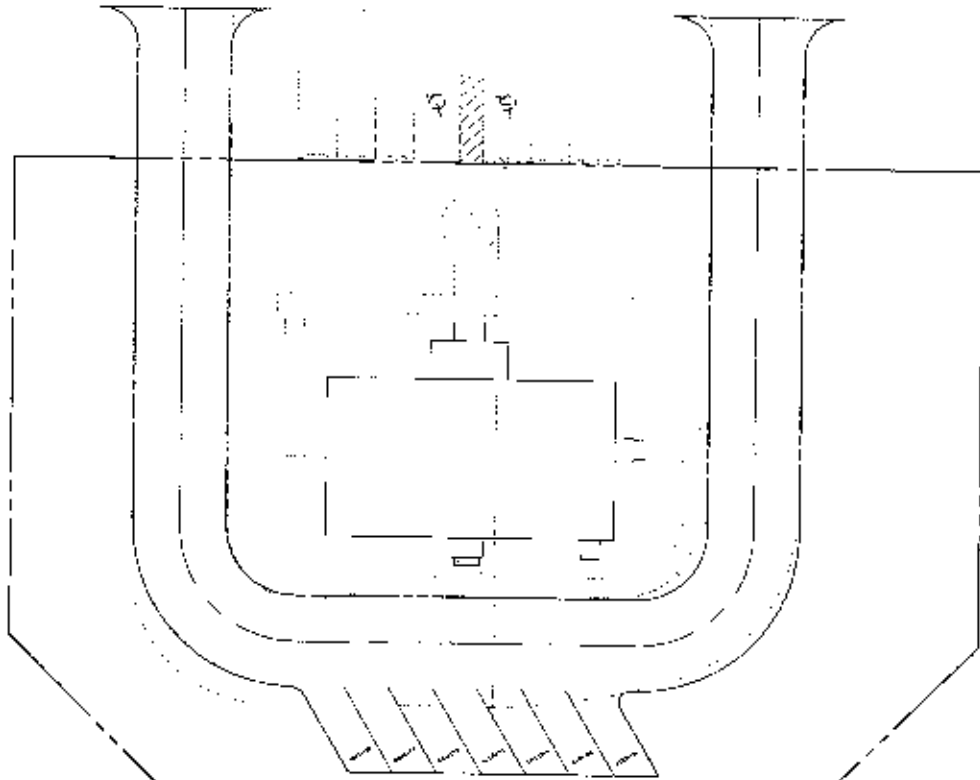
Date Range - 5/1/2025 - 5/31/2025

GL Account: 10-1100-2025  
2025 AD VALOREM TAX

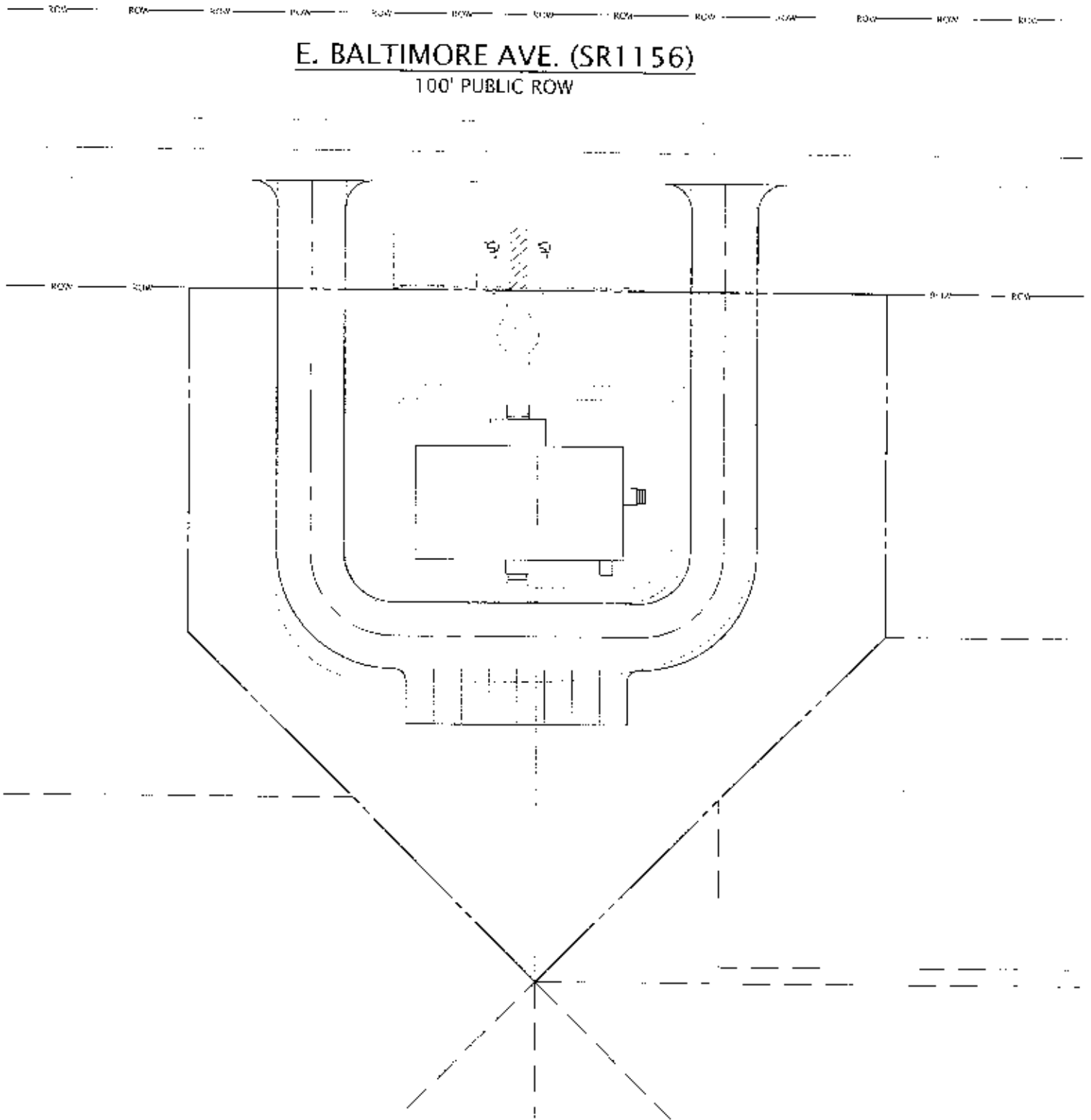
			Debits	Credits	
Fiscal Period: FY 25-26		Beg-Balance	\$11,961.06	\$0.00	
Amended Hgt:		Transaction Totals	\$0.00	\$527.42	
		Ending Balance	\$11,433.64	\$0.00	
05/07/2026	PAYMENT	PM	05/07/2026	\$0.00	\$527.42

Monthly Tax Report						
MOTOR VEHICLE						
2025-2026						
Month	Amount	Interest	Total	Release	DMV	Total
End	Collected	Collected	Amount	Refunds	Fee	DMV
			Collected			Fee
July	7,254.90	50.16	7,305.06	78.15	217.55	217.55
Aug	6,388.27	41.20	13,734.53	15.03	194.99	412.54
Sept	6,694.84	48.48	20,477.85	18.67	214.44	626.98
Ocl	6,381.70	53.98	26,913.53	148.11	196.95	823.93
Nov	6,197.91	103.78	32,215.22	325.09	173.09	997.92
Dec	8,362.01	65.14	40,642.37	4.78	303.59	1,301.51
Jan	6,481.76	85.58	47,209.71	18.89	201.18	1,502.89
Feb	6,205.31	47.68	53,462.70	144.93	212.50	1,715.19
Mar	7,541.90	88.33	61,092.93	0.00	231.97	1,947.16
Apr	7,630.23	88.03	68,811.19	549.57	143.64	2,090.80
May	7,945.66	33.67	76,790.52	48.89	227.81	2,318.61
June						

E. BALTIMORE AVE. (SR1156)  
100' PUBLIC ROW



E. BALTIMORE AVE. (SR1156)  
100' PUBLIC ROW



The Governing Board  
 of BOARD OF COMMISSIONERS  
 of Primary Government Unit  
TOWN OF PINEBLUFF  
 and Discretely Presented Component Unit (DPCU) (if applicable)  
N/A

*Primary Government Unit, together with DPCU (if applicable), hereinafter referred to as Governmental Unit(s)*

and Auditor Name  
THOMPSON, PRICE, SCOTT, ADAMS & CO, P.A.  
Auditor Address  
1636 S MADISON STREET, WHITEVILLE, NC 28472

*Hereinafter referred to as Auditor*

for	<u>Fiscal Year Ending</u> 06/30/26	<u>Date Audit Will Be Submitted to LGC</u> 12/31/26
	<i>Must be within six months of FYE</i>	

hereby agree as follows:

1. The Auditor shall audit all statements and disclosures required by "U.S. Auditing Standards – AICPA (Clarified)," referred to as generally accepted auditing standards (GAAS) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit(s). The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion shall be rendered in relation to (as applicable) the governmental activities, the business-type activities, the aggregate DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types). Budgetary comparison information shall be prepared in accordance with applicable GASB standards. Budget-to-actual comparisons at the level of the legally adopted budget ordinance shall be presented as required supplementary information and shall not be included in the basic financial statements. Any other budgetary comparison information shall be presented only as supplementary information for funds required to be budgeted under NCGS Chapter 159, Article 3.

2. At a minimum, the Auditor shall conduct the audit and render the report in accordance with GAAS. If the Governmental Unit expended \$100,000 or more in combined Federal and State financial assistance during the reporting period, the Auditor shall perform the audit in accordance with *Generally Accepted Government Auditing Standards* (GAGAS). The Governmental Unit is subject to federal single audit requirements in accordance with Title 2 US Code of Federal Regulations Part 200 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Subpart F (*Uniform Guidance*) and the State Single Audit Implementation Act. Currently the threshold is \$1,000,000 for federal and state single audits, or such other threshold as applicable for the fiscal year under audit. This audit and all associated audit documentation may be subject to review by federal and State agencies in accordance with federal and State laws, including the staff of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit in accordance with the Uniform Guidance (§200.501) the Auditor and Governmental Unit(s) should discuss, in advance of the execution of this contract, the responsibility for submission of the audit and the accompanying data collection form (form SF-FAC) to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512) to ensure proper submission.

If the audit and Auditor communication are found in this review to be substandard, the results of the review may be forwarded to the North Carolina State Board of CPA Examiners (NC State Board).

3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's auditor shall make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.

4. This contract contemplates an unmodified opinion being rendered. If during the process of conducting the audit, the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the LGC Staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.

5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards* (2018 revision or subsequent revisions, as applicable) issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he or she has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of the most recent peer review report to the Governmental Unit(s) and to the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon the Auditor's receipt of an updated peer review report. If the audit firm receives a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

If the audit engagement is not subject to *Government Auditing Standards* or if financial statements are not prepared in accordance with U.S. generally accepted accounting principles (GAAP) and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment to this contract or in an amendment.

6. It is agreed that time is of the essence in this contract. All audits are to be performed, and the report of audit submitted to LGC Staff, within six months of fiscal year end. At the time of the execution of this contract, if the parties know that the anticipated submission date of the audit exceeds six months after fiscal year end, a written explanation shall be provided to the Secretary of the LGC on this contract form (see the space provided on Page 7). If it becomes necessary to amend the audit fee or the date that the audit report will be submitted to the LGC, an amended contract along with a written explanation of the change shall be submitted to the Secretary of the LGC for approval.

7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as they relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth the Auditor's findings, together with his or her recommendations for improvement. That written report shall include all matters determined to be "significant deficiencies and material weaknesses" in accordance with AU-C §265 "Communicating Internal Control Related Matters Identified in an Audit" of GAAS. The Auditor shall file a copy of that report with the Secretary of the LGC.

For GAAS or *Government Auditing Standards* audits, if an Auditor issues an AU-C §260 report, "Auditor's Communication With Those Charged With Governance," commonly referred to as a "Governance Letter," LGC staff does not require the report to be submitted unless the Auditor cites significant findings or issues from the audit, as defined in AU-C §260 paragraphs 12 - 14. This would include issues such as difficulties encountered during the audit, significant or unusual transactions, uncorrected misstatements, matters that are difficult or contentious for which the Auditor consulted outside the engagement team and, in the Auditor's judgment, are significant and relevant to those charged with governance, and other findings or issues that the Auditor believes are significant and relevant. If matters identified during the audit were required to be reported as described in AU-C §260 paragraphs 12 - 14 and were communicated in a method other than an AU-C §260 letter, the written documentation must be submitted.

8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Approval is also required for the Alternative Compliance Examination Engagement for auditing the Coronavirus State and Local Fiscal Recovery Funds expenditures as allowed by US Treasury. Approval is not required on audit contracts and invoices for system improvements and similar services of a non-auditing nature.
9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. This also includes any progress billings [G.S. 159-34 and 115C-447]. All invoices for audit work shall be submitted in PDF format to the Secretary of the LGC for approval. The invoice marked 'approved' with approval date shall be returned to the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.
10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal Single Audit Act and the State Single Audit Act. This does not include fees for any pre-issuance reviews that may be required by the North Carolina Association of Certified Public Accountants (NCACPA) Peer Review Committee or North Carolina State Board of CPA Examiners (see Paragraph 13).
11. If the Governmental Unit(s) has/have outstanding revenue bonds, the Auditor shall submit to LGC Staff, either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor shall submit to LGC Staff simultaneously with the Governmental Unit's (Units') audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.
12. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit(s) and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit(s) or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board upon completion.
13. If the audit firm is required by the Secretary of the Local Government Commission to obtain a pre-issuance review or take corrective action as a result of peer review findings or quality control deficiencies, such corrective action shall be consistent with the authority and requirements of the North Carolina State Board of Certified Public Accountant Examiners, the AICPA Peer Review Program, and established Local Government Commission practice, including the use of report addenda or other remedial measures, as appropriate.

14. In accordance with G.S. 159-34, the Finance Officer of the Unit is responsible for filing the audited financial statements with the Secretary of the Local Government Commission.

The Auditor may upload the audit report and related documents through the LGC's electronic submission system; however, submission shall not be deemed complete until the Finance Officer has reviewed and certified the submission.

The Auditor, Finance Officer, other Unit staff member designated by the Finance Officer, or a third party approved by the Unit may enter all Data Input Report information except the information on the "transmittal doc info" tab. The "transmittal doc info" tab must be completed by the Auditor.

The Finance Officer shall review, approve, and certify the accuracy and completeness of the Data Input Report (DIR) in the LGC's LOGOS system prior to LGC review, regardless of whether the DIR is prepared by the Auditor or the Unit.

Finance Officer certification is required for any corrected or revised submissions.

Finance Officer certification of the DIR shall be completed in a timely manner following notification that the DIR is ready for review and within time frames prescribed by the LGC. Failure to complete certification in a timely manner may result in the audit being considered late due to unit action rather than auditor performance.

The Auditor shall conduct the audit in accordance with generally accepted auditing standards and shall ensure that the financial statements are prepared in accordance with generally accepted accounting principles as of the fiscal year end. Budget-to-actual comparisons at the level of the legally adopted budget ordinance shall be presented in required supplementary information, separate from the basic financial statements, and shall not be included in the audit opinion. The Auditor shall confirm that such information reconciles to the financial statements and is consistent with applicable accounting guidance and any LGC reporting requirements.

The Finance Officer shall certify in a timely manner that all data inputted in LOGOS used for preparation of the financial statements and required supplementary information is complete and accurate.

For audits of units other than hospitals, the audit report should be submitted when (or prior to) submitting the final invoice for services rendered. The report of audit, as filed with the Secretary of the LGC, becomes a matter of public record for inspection, review and copy in the offices of the LGC by any interested parties. Any subsequent revisions to these reports shall be sent to the Secretary of the LGC. These audited financial statements, excluding the Auditors' opinion, may be used in the preparation of official statements for debt offerings by municipal bond rating services to fulfill secondary market disclosure requirements of the Securities and Exchange Commission and for other lawful purposes of the Governmental Unit(s) without requiring consent of the Auditor. If the LGC Staff determines that corrections need to be made to the Governmental Unit's (Units') financial statements and/or the compliance section, those corrections shall be provided within three business days of notification unless another deadline is agreed to by LGC Staff.

15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.
16. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing and preaudited if the change includes a change in audit fee (preaudit requirement does not apply to hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC.
17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Paragraph 30 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.
18. Special provisions should be limited. Please list any special provisions in an attachment.
19. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in The Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU shall be named along with the primary government on this audit contract. DPCU Board approval date, signatures from the DPCU Board chairman and Finance Officer also shall be included on this contract.
20. The contract shall be executed, preaudited (preaudit requirement does not apply to hospitals) and physically signed by all parties including Governmental Unit(s) and the Auditor, then submitted in PDF format to the Secretary of the LGC.
21. The contract is not valid until it is approved by the Secretary of the LGC. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. The audit should not be started before the contract is approved.
22. Retention of Client Records: Auditors are subject to the NC State Board of CPA Examiners' Retention of Client Records Rule 21 NCAC 08N .0305 as it relates to the provision of audit and other attest services, as well as non-attest services. Clients and former clients should be familiar with the requirements of this rule prior to requesting the return of records.

23. This contract may be terminated at any time by mutual consent and agreement of the Governmental Unit(s) and the Auditor, provided that (a) the consent to terminate is in writing and signed by both parties, (b) the parties have agreed on the fee amount which shall be paid to the Auditor (if applicable), and (c) no termination shall be effective until approved in writing by the Secretary of the LGC.

24. The Governmental Unit's (Units') failure or forbearance to enforce, or waiver of, any right or an event of breach or default on one occasion or instance shall not constitute the waiver of such right, breach or default on any subsequent occasion or instance.

25. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the LGC.

26. E-Verify. The Auditor shall comply with the requirements of NCGS Chapter 64 Article 2. Further, if the Auditor utilizes any subcontractor(s), Auditor shall require such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.

27. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and *Government Auditing Standards, 2018 or 2024 Revision* (as applicable). Preparing financial statements in their entirety shall be deemed a "significant threat" requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.

All non-attest service(s) being performed by the Auditor that are necessary to perform the audit must be identified and included in this contract. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the services and accept responsibility for the results of the services performed. If the Auditor is able to identify an individual with the appropriate SKE, the Auditor must document and include in the audit workpapers how the Auditor reached that conclusion. If the Auditor determines that an individual with the appropriate SKE cannot be identified, the Auditor cannot perform both the non-attest service(s) and the audit. See "Fees for Audit Services" page of this contract to disclose the person identified as having the appropriate SKE for the Governmental Unit.

28. **Applicable to audits with fiscal year ends of June 30, 2021 and later.** The Auditor shall present the audited financial statements including any compliance reports to the Government Unit's Governing Board or audit committee in an official meeting in open session as soon as the audited financial statements are available but not later than 45 days after the submission of the audit report to the Secretary of the LGC. The Auditor's presentation to the Governing Board or audit committee shall include:

- a) the description of each finding, including all material weaknesses and significant deficiencies, as found by the Auditor, and any other issues related to the internal controls or fiscal health of the Government Unit as disclosed in the management letter, the Single Audit or Yellow Book reports, or any other communications from the Auditor regarding internal controls as required by current auditing standards;
- b) the status of the prior year audit findings;
- c) the values of Financial Performance Indicators based on information presented in the audited financial statements; and
- d) notification to the Governing Board that the Governing Board shall develop a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters," if required under Rule 20 NCAC 03 .0508.

29. Information based on the audited financial statements shall be submitted to the Secretary of the LGC through the LGC's LOGOS system, including completion of the Data Input Report (DIR). Submission is not complete and shall not be accepted by the LGC until the Finance Officer has reviewed and certified the DIR in accordance with Paragraph 14 of this contract.
30. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Paragraph 17 for clarification).
31. The process for submitting contracts, audit reports and invoices is subject to change. Auditors and Units should use the submission process and instructions in effect at the time of submission. Refer to the N.C. Department of State Treasurer website at <https://www.nctreasurer.com/state-and-local-government-finance-division/local-government-commission/submitting-your-audit>.
32. All communications regarding audit contract requests for modification or official approvals will be sent to the email addresses provided on the signature pages that follow.
33. **Applicable to audits with fiscal year ends of June 30, 2025, and later.** The Unit authorizes the LGC to grant access to the LGC's LOGOS system, including the Data Input Report (DIR), to employees of the contracted audit firm who are associated with and acting on behalf of the firm for purposes of performing audit and reporting services under this contract. Such access shall be limited to the scope necessary to perform contracted services and shall not relieve the Auditor or the Unit of their respective responsibilities under this contract.
34. Changes or edits to the text of this contract form are not permitted, except for the Secretary's authority to revise or update this contract form pursuant to LGC Rule 20 NCAC 03.0502.

**For contracts with an anticipated audit submission date exceeding six months after fiscal year end, please use this space to explain the reason for the late submission, as required by Paragraph 6 of this contract form:**

**FEES FOR AUDIT SERVICES**

1. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct (as applicable) and *Government Auditing Standards, 2018 Revision*. Refer to Paragraph 27 of this contract for specific requirements. The following information must be provided by the Auditor; contracts presented to the LGC without this information will be not be approved.

Financial statements were prepared by:  Auditor  Governmental Unit  Third Party

If applicable: The individual at the Governmental Unit designated to have the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the non-attest services and accept responsibility for the results of these services:

**Name:** Rachel Dysart **Title and Unit / Company:** MANAGER/TOWN OF PINEBLUFF **Email Address:** rachel.d@townofpinebluffnc.org

OR Not Applicable  (Identification of SKE Individual on the LGC-205 Contract is not applicable for GAAS-only audits or audits with FYEs prior to June 30, 2020.)

2. Fees may not be included in this contract for work performed on Annual Financial Information Reports (AFIRs), Form 990s, or other services not associated with audit fees and costs. Such fees may be included in the engagement letter but may not be included in this contract or in any invoices requiring approval of the LGC. See Paragraphs 8 and 13 for details on other allowable and excluded fees.

3. The audit fee information included in the table below for both the Primary Government Fees and the DPCU Fees (if applicable) should be reported as a specific dollar amount of audit fees for the year under this contract. If any language other than an amount is included here, the contract will be returned to the audit firm for correction.

4. Prior to the submission of the completed audited financial report and applicable compliance reports subject to this contract, or to an amendment to this contract (if required) the Auditor may submit interim invoices for approval for services rendered under this contract to the Secretary of the LGC, not to exceed 75% of the billings for the Unit's last annual audit that was submitted to the Secretary of the LGC. All invoices for services rendered in an audit engagement as defined in Rule 20 NCAC .0503 shall be submitted to the Secretary of the LGC for approval before any payment is made. Payment before approval is a violation of law. (This paragraph not applicable to contracts and invoices associated with audits of hospitals).

<b>Primary Government Unit</b>	TOWN OF PINEBLUFF	
Audit Fee (financial and compliance if applicable)	\$	19,500
Fee per Major Program (if not included above)	\$	2,500
<b>Additional Fees Not Included Above (if applicable):</b>		
Financial Statement Preparation (incl. notes and RSI)	\$	2,000
All Other Non-Attest Services	\$	
<b>TOTAL AMOUNT NOT TO EXCEED</b>	\$	24,000
<b>Discretely Presented Component Unit</b>	N/A	
Audit Fee (financial and compliance if applicable)	\$	
Fee per Major Program (if not included above)	\$	
<b>Additional Fees Not Included Above (if applicable):</b>		
Financial Statement Preparation (incl. notes and RSI)	\$	
All Other Non-Attest Services	\$	
<b>TOTAL AMOUNT NOT TO EXCEED</b>	\$	

SIGNATURE PAGE

AUDIT FIRM

Audit Firm*	
THOMPSON, PRICE, SCOTT, ADAMS & CO, P.A.	
Authorized Firm Representative (typed or printed)*	Signature*
ALAN W. THOMPSON	<i>Alan W. Thompson</i>
Date*	Email Address*
05/26/26	alanthompson@tpsacpas.com

GOVERNMENTAL UNIT

Governmental Unit*	
TOWN OF PINEBLUFF	
Date Governing Board Approved Audit Contract* (Enter date in box to right)	
Mayor/Chairperson (typed or printed)*	Signature*
Donald L. McDonald	<i>Donald L. McDonald</i>
Date	Email Address*
05-21-2026	ronaldmcdonald252@yahoo.com

**SIGN HERE**

Chair of Audit Committee (typed or printed, or "NA")	Signature
Board of Commissioners	
Date	Email Address

GOVERNMENTAL UNIT - PREAUDIT CERTIFICATE

Required by G.S. 159-28(a1) or G.S. 115C-441(a1). Not applicable to hospital contracts.

This instrument has been preaudited in the manner required by The Local Government Budget and Fiscal Control Act or by The School Budget and Fiscal Control Act.

Sum Obligated by This Transaction:	\$	24,000
Primary Governmental Unit: Finance Officer* (typed or printed)	Signature*	
Rachel Dysart	<i>Rachel Dysart</i>	
Date of Preaudit Certificate*	Email Address*	
05-28-2026	racheld@townofpinebluffnc.org	

**SIGN HERE**



CERTIFIED PUBLIC ACCOUNTANTS  
CONSULTANTS AND TAX ADVISORS

*Thompson, Price, Scott, Adams & Co, P.A.*

P.O. Box 398  
1626 S Madison Street  
Whiteville, NC 28472  
Telephone (910) 642-2109  
Fax (910) 642-5958

Alan W. Thompson, CPA  
R. Bryon Scott, CPA  
Gregory S. Adams, CPA

May 26, 2026

Town of Pinebluff  
325 E. Baltimore Ave  
Pinebluff, NC 28373

To Management and Those Charged With Governance:

We are pleased to confirm our understanding of the services we are to provide the Town of Pinebluff for the year ended June 30, 2026.

**Audit Scope and Objectives**

We will audit the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of Town of Pinebluff as of and for the year ended June 30, 2026. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Town of Pinebluff's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Town of Pinebluff's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's discussion and analysis.
2. Schedule of Town's Proportionate Share of Net Pension Liability (Asset) and Schedule of Contributions - LGERS
3. Schedule of Changes in Total Pension Liability and Schedule of Total Pension Liability as a Percentage of Covered Payroll - Law Enforcement Officers' Special Separation Allowance

We have also been engaged to report on supplementary information other than RSI that accompanies Town of Pinebluff's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditors' report on the financial statements:

1. Combining and Individual Fund Financial Statements, Budgetary Schedules, and Other Schedules

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatements, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the Town of Pinebluff and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste and abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmission, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include tests of the physical existence of inventories (if material), and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguard to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

#### **Audit Procedures - Internal Control**

We will obtain an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

#### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Town of Pinebluff's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

#### **Responsibilities of Management for the Financial Statements**

Our audit will be conducted on the basis that you acknowledge and understand our responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statement date or shortly thereafter (for example, within an addition three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to

persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants for taking timely and appropriate steps to remedy any fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information. With regard to publishing the financial statements on your website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information on the website with the original document.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

### **Other Services**

We will also assist in preparing the financial statements and related notes of the Town of Pinebluff in conformity with U.S. generally accepted accounting principles based on information provided by you. We may also assist in preparing year-end cash to accrual entries and GASB related entries and updating the depreciation schedule. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement preparation and other services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedures or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide, to include making any adjusting journal entries. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual (Rachel Dysart), preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

## **Engagement Administration, Fees, and Other**

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing. We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If for whatever reason your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate. We will not undertake any accounting services (including but not limited to reconciliation of accounts and preparation of requested schedules) without obtaining approval through a written change order or additional engagement letter for such additional work.

We will provide copies of our reports to the Town; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Thompson, Price, Scott, Adams & Co. P.A. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to requesting Regulators or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Thompson, Price, Scott, Adams & Co. P.A. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party contesting the audit finding for guidance prior to destroying the audit documentation.

Alan Thompson is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign them. We expect to begin our audit on approximately June 30, 2026 and to issue our reports no later than December 31, 2026, with final copies being provided to the Town upon approval by the Local Government Commission.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$21,500. We quoted a not to exceed price of \$24,000 in the event that the Town had one major compliance program to test, but we are initially planning for no major programs. However, any additional fees incurred in obtaining required audit evidence (i.e. bank confirmations) will be billed directly to the Town. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

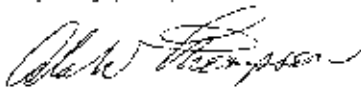
## Reporting

We will issue a written report upon completion of our audit of the Town of Pinebluff's financial statements. Our report will be addressed to the Mayor and Board of Commissioners of the Town of Pinebluff. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section or add emphasis-of-matter or other-matter paragraphs, or if necessary, withdraw from this engagement. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states: (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the Town of Pinebluff is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to the Town of Pinebluff and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,



Alan W. Thompson, CPA  
Thompson, Price, Scott, Adams & Co., P.A.

RESPONSE:

This letter correctly sets forth the understanding of the Town of Pinckney.

Management signature: Rachel Dupont

**SIGN HERE**

Title: Town Manager ✓

Date: 05-28-2026 ✓

Governance signature: Tom McCall

**SIGN HERE**

Title: Mayor ✓

Date: 06-01-2026 ✓

CC: Mayor and Board of Commissioners

**A RESOLUTION FOR BOARD ADOPTION OF THE NC LOCAL GOVERNMENT  
DEBT SETOFF PROGRAM**

Resolution No. 2026-04

WHEREAS, NCGS Chapter 105A, Setoff Debt Collection Act, authorizes the North Carolina Department of Revenue to cooperate in identifying debtors who owe money to qualifying local agencies and who are due refunds from the Department of Revenue; and

WHEREAS, the law authorizes the setting off of certain debts owed to qualifying local agencies against tax refunds; and

WHEREAS, the North Carolina Association of County Commissioners and the North Carolina League of Municipalities have jointly established a clearinghouse to submit debts on behalf of the Local Agency of the Town of Pinebluff as defined in G.S. 105A-2(6), effective January 6, 2006, and thereafter as provided by law;

NOW, THEREFORE, be it resolved that the Town of Pinebluff will participate in the debt setoff program and here by designates Lisa Bowman, Town Clerk as the person to hold hearings and conduct necessary proceedings.

The Mayor and the Town Manager are hereby authorized to execute such documents and agreements to participate in the debt setoff program.

This the \_\_\_\_ day of \_\_\_\_\_, 2026.

Ayes: \_\_\_\_\_

\_\_\_\_\_  
Ronald L. McDonald, Mayor

Noes: \_\_\_\_\_

Absent or Excused: \_\_\_\_\_

\_\_\_\_\_  
Lisa A. Bowman, Town Clerk

OUTSTANDING WATER AND TAX DEBT OWED TO TOWN  
AS OF 6/10/26

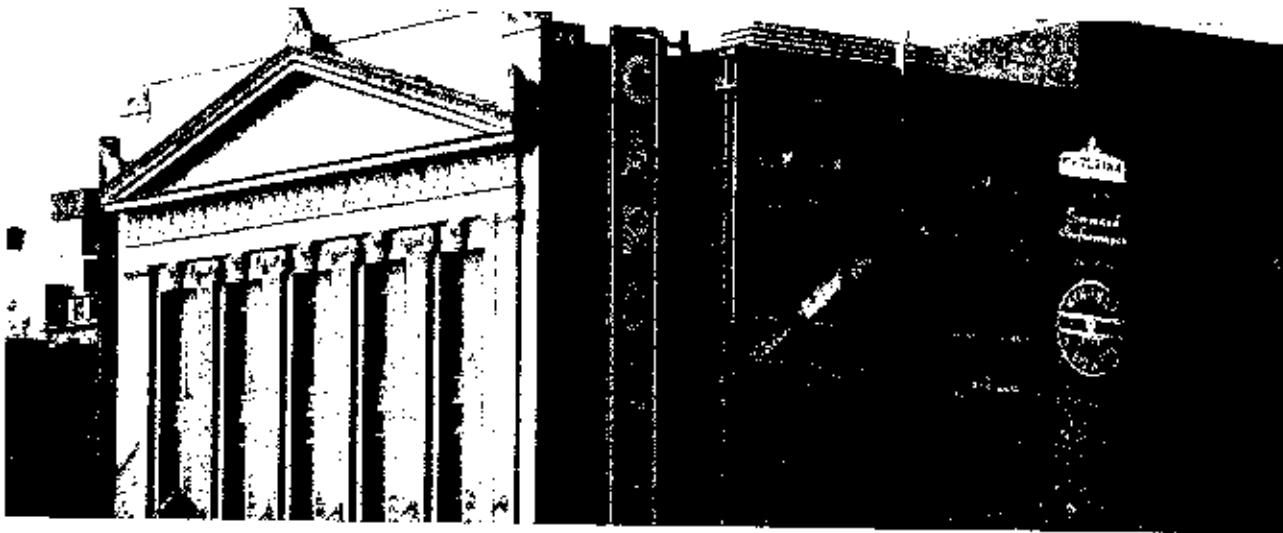
TAX DEBT IS COLLECTIBLE FOR 10 YEARS

WATER DEBTS ARE COLLECTIBLE FOR 3 YEARS

TAXES OWED: \$18,124.56

WATER OWED: \$4500.89

UNCOLLECTIBLE WATER DEBT: \$11,733.27



[Home](#)

## About

There is a vast amount of information regarding the participation with the the NC Debt Setoff Clearinghouse. This page is a centralized location and good place to start.

## Interested in Participating in the Setoff Debt Program?

There are several required [Forms](#) in order to get started. In addition, an online [2026 Participation Form](#) is required initially and annually.

## Legislation and Fees for Debt Setoff

- [N. C. General Statutes](#) - full version
- [N. C. General Statutes](#) - consolidated version

- Legislated Collection Fees (all to the debtor):
  - \$5.00 - Department of Revenue (per tax return)
  - \$5.00 - Education Lottery (per winning over \$600)
  - \$15.00 - Clearinghouse (per debt over \$50 per calendar year)

## Methods for Submitting Data

- **Spreadsheet** - such as Microsoft Excel - [Excel Sample.xls](#) is a format ready to use
- **ASCII** (standard for exchanging data among different computer systems) - from external billing/accounting systems or third-party vendors - [ASCII Layout](#)
- **Hardcopy forms** - for those who have a small number of debts with none or limited staff resources (free data entry for 50 debtors or less, call us to discuss) - [Hardcopy Debt Submission.pdf](#)
- **Client software** - provides the functions of entering debtors and debts. There are multiple reports and even methods to do interest accrual. An integrated file transfer automates sending to our computer system and will also download to your computer and update debtors that are setoff by the Department of Revenue and/or the Education Lottery.

## What we offer:

At NO cost, we can assist with installing our client software, on a standalone workstation or a network. We will provide online and by telephone the training to get you operational. If you don't have any I.T. support we should be able to do get you operational or let you know what I.T. needs to do. We can also provide support with data entry in the event that you not have the resources available. Call us with all of your questions and concerns, even conference in other staff and even your vendors.

## Where we deliver:

The Clearinghouse provides quick effective services and support at NO cost to all participating local governments. We will work with your contracted vendors, I.T. staff and other internal personnel to ensure you can submit all types of debts from any department. We can also assist you with different types of data from different computer systems. And if you have a computer disaster we can provide you a file of all your debtors and debts from the last time you sent us a file.