

# FY2025 Adopted Budget



Adopted by the Southport Board of Aldermen June 26, 2024

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**BUDGET ORDINANCE-FISCAL YEAR 2024-2025  
CITY OF SOUTHPORT**

**BE IT ORDAINED** by the Board of Aldermen for the City of Southport, North Carolina, that, following a duly advertised public hearing, the following annual budget ordinance is adopted to estimate revenues and make appropriations for the financial operations of the City of Southport for the fiscal year beginning July 1, 2024, and ending on June 30, 2025.

**SECTION I. GENERAL FUND**

**A. Anticipated Revenues.** The following revenues are estimated to be available in the General Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

|  |                     |
|--|---------------------|
| Current Year's Ad Valorem Taxes                            | \$4,762,204         |
| Prior Year's Ad Valorem Tax                                | 29,940              |
| Current Year's Motor Vehicles Tax Collections              | 245,728             |
| Motor Vehicle Registrations                                | 138,540             |
| Interest/Penalties -Taxes                                  | 10,647              |
| Local Option Sales Tax                                     | 1,876,633           |
| Southport ABC Distribution                                 | 604,901             |
| Interest Earned  | 561,979             |
| Utility Franchise Tax                                      | 416,754             |
| Beer & Wine Tax  | 19,000              |
| Fire District Fees   | 1,978,933           |
| Duke Energy Donation For Fire Dept                         | 50,000              |
| Fire Response Fees   | 10,000              |
| Sale of Surplus Fire Equipment                             | 160,000             |
| Fire Inspections & Permit Fees                             | 40,000              |
| Rescue Squad Fees  | 566,880             |
| Building Permit & Inspection Fees                          | 587,080             |
| Planning & Zoning Fees                                     | 35,000              |
| Civil Penalties for Code Violations                        | 5,000               |
| Community Building Rental                                  | 200,000             |
| Local Occupancy Tax  | 210,000             |
| Golf Cart Registrations                                    | 29,150              |
| Parks & Recreation Facilities Rental                       | 12,000              |
| Recreation Programs Receipts                               | 40,000              |
| Police Shop with a Cop Donations                           | 10,000              |
| Tourism Special Events                                     | 15,000              |
| Visitor's Center Donations                                 | 7,500               |
| Tourism - Filming Fees                                     | 5,000               |
| Other Miscellaneous Revenues                               | 13,400              |
| Solid Waste  | 371,306             |
| Appropriated Fund Balance - Reserved from Water-Sewer Fund | 200,000             |
| Appropriated Fund Balance                                  | 295,000             |
|  | <hr/>               |
|  | <b>\$13,507,575</b> |

**B. Expenditures.** The following amounts are hereby appropriated in the General Fund for the expenses of the City government and its activities for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

|                                   |                     |
|-----------------------------------|---------------------|
| Board                             | \$159,891           |
| Administration                    | 1,201,884           |
| Information Technology            | 100,000             |
| Human Resources                   | 133,090             |
| Finance                           | 567,408             |
| Public Works Management           | 162,116             |
| Buildings & Grounds               | 1,282,894           |
| Garage                            | 256,755             |
| Streets                           | 849,371             |
| Police                            | 2,342,195           |
| Fire                              | 2,528,559           |
| Rescue/EMS                        | 1,078,995           |
| Planning, Zoning, Code Enforcemer | 397,019             |
| Permitting & Inspection           | 582,840             |
| Parks & Recreation                | 1,081,255           |
| Community Relations & Tourism     | 116,567             |
| Community Building                | 295,432             |
| Solid Waste                       | 371,306             |
|                                   | <u>\$13,507,575</u> |

## **SECTION II. ELECTRIC FUND**

**A. Anticipated Revenues.** The following revenues are estimated to be available in the Electric Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

|                           |                     |
|---------------------------|---------------------|
| Sale Of Electricity       | \$7,369,453         |
| Utility Sales Tax         | 551,396             |
| Service Charges           | 26,653              |
| Interest Earned           | 204,547             |
| Appropriated Fund Balance | <u>3,606,390</u>    |
|                           | <b>\$11,758,440</b> |

**B. Expenditures.** The following amounts are hereby appropriated in the Electric Fund for expenses for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

|   |                     |
|---|---------------------|
| Power Purchase                              | \$5,925,632         |
| Utility Sales Tax                           | 551,396             |
| Contracted Maintenance                      | 998,163             |
| City Management Costs                       | 518,051             |
| Load Management Switches                    | 44,478              |
| USIC Location Services                      | 50,000              |
| Other Expenses                              | 255,720             |
| Second Electrical Point of Delivery         | 1,750,000           |
| Overhead to Underground Electric Conversion | 1,500,000           |
| Pole Replacement                            | 50,000              |
| Sectionalization/Mitigation                 | 75,000              |
| EV Charging Stations                        | 40,000              |
|   | <u>\$11,758,440</u> |

### SECTION III. CAPITAL PROJECT FUND

- A. Anticipated Revenues.** The following revenues are anticipated in the Capital Project Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

|  |                    |
|--|--------------------|
| 2024 Budget Carryover                    | \$1,178,625        |
| SDI Grant Old Yacht Basin Dredging (75%) | 46,875             |
|  | <u>\$1,225,500</u> |

- B. Expenditures.** The following amounts are hereby appropriated in the Capital Project Fund for expenses for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

|                                      |                    |
|--------------------------------------|--------------------|
| Old City Hall Environmental          | \$700,000          |
| City Building Repairs                | 130,000            |
| Sidewalk Repairs                     | 100,000            |
| Parks Building Improvements          | 75,000             |
| Stormwater Design                    | 75,000             |
| Franklin Square Park                 | 50,000             |
| Design-City Dock Boat Slips          | 18,000             |
| Old Yacht Basin Dredging (25% Match) | 15,625             |
| Old Yacht Basin Dredging (SDI 75%)   | 46,875             |
| Design-City Pier                     | 15,000             |
|                                      | <u>\$1,225,500</u> |

### SECTION IV. WATERFRONT STABILIZATION FUND

- A. Anticipated Revenues.** The following revenues are anticipated in the Waterfront Stabilization Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

2024 Budget Carryover: **\$250,000**

- C. Expenditures.** The following amounts are hereby appropriated in the Waterfront Stabilization Fund for expenses for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Expenditures: **\$250,000**

## SECTION V. POWELL BILL FUND

**B. Anticipated Revenues.** The following revenues are anticipated in the Powell Bill Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

2024-2025 Powell Bill Appropriation: **\$160,000**

**D. Expenditures.** The following amounts are hereby appropriated in the Powell Bill Fund for expenses for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Street and Sidewalk Repairs: **\$160,000**

## SECTION VI. TAX RATE

There is hereby levied, for Fiscal Year 2024-2025, a tax at the rate of thirty-one cents (\$0.31) on each one-hundred dollars (\$100) of assessed valuation of property located within the City of Southport for the purpose of raising revenue in the General Fund. The assessed value of property is \$1,565,784,538.

## SECTION VII. BUDGET OFFICER AUTHORITY

The City Manager (Budget Officer) is hereby authorized to transfer appropriations within a fund and between funds under the following terms:

A. He/She may transfer amounts between appropriations within the same fund, provided that a report of such transfers shall be made no later than the next Regular Financial report to the Board of Aldermen.

B. He/She may authorize temporary transfers of cash among funds as necessary to meet cash flow needs.

All other transfers of funds between appropriations or budget funds shall be accomplished by Board amendment of this ordinance.

## SECTION VIII. BUDGET IMPLEMENTATION

This ordinance and the supporting budget document shall be the basis of the financial plan for the City of Southport municipal government for the 2024-2025 fiscal year. The budget officer shall administer the budget and shall ensure the Finance Officer and Department Heads of the City are provided with sufficient guidance to properly implement this plan. Copies of the Budget Ordinance shall be furnished to the City Manager, and the Finance Officer for their use and direction in the disbursement of funds and to the City Clerk for the official records of the City.

## SECTION IX. ADOPTION

This ordinance has been adopted by the City of Southport Board of Aldermen in a Special session on June 26, 2024, upon the motion of Alderman Lowe Davis, and the second of Alderman Rebecca Kelley, with a vote of 4 ayes and 3 noes and shall be effective July 1, 2024.

R. B. Alt

Richard Alt, Mayor  
City of Southport

Dorothy Dutton

Dorothy Dutton  
Assistant City Manager/City Clerk





## FY2025 Budget Summary by Fund Adopted Budget

### General Fund

#### FY2025 Revenue and Expenses

| Department                   | Revenue             | Expenses           |                  |                     |
|------------------------------|---------------------|--------------------|------------------|---------------------|
|                              |                     | Personnel          | Capital          | Total Expenses      |
| General Revenue              | \$8,645,204         |                    |                  |                     |
| Appropriated Fund Balance    | \$495,000           |                    |                  |                     |
| Board of Aldermen            |                     | \$62,202           |                  | \$158,392           |
| Administration               |                     | \$632,214          | \$208,664        | \$1,082,314         |
| IT                           |                     |                    |                  | \$155,400           |
| Finance                      |                     | \$441,245          |                  | \$563,039           |
| Public Works Admin           |                     | \$162,116          |                  | \$162,116           |
| Buildings & Grounds          |                     | \$769,037          | \$27,000         | \$1,279,465         |
| Garage                       |                     | \$213,110          | \$12,000         | \$259,172           |
| Streets                      |                     | \$541,629          | \$53,000         | \$850,263           |
| Human Resources              |                     | \$108,104          |                  | \$132,990           |
| Police                       | \$71,672            | \$1,821,317        | \$164,613        | \$2,342,412         |
| Fire                         | \$2,238,933         | \$1,785,776        | \$105,000        | \$2,566,026         |
| Rescue                       | \$566,880           | \$780,760          | \$65,000         | \$1,082,653         |
| Dev Services-Planning/Zoning | \$40,000            | \$275,810          | \$7,000          | \$404,477           |
| Dev Services-Permitting      | \$587,080           | \$524,891          | \$14,000         | \$582,840           |
| Parks & Recreation           | \$54,000            | \$674,541          | \$208,300        | \$1,103,812         |
| Community Building           | \$200,000           | \$84,698           | \$2,000          | \$115,467           |
| Community Relations          | \$237,500           | \$204,448          |                  | \$295,432           |
| Solid Waste                  | \$371,306           |                    |                  | \$371,306           |
| <b>Total FY2025 Activity</b> | <b>\$13,507,575</b> | <b>\$9,081,897</b> | <b>\$866,578</b> | <b>\$13,507,575</b> |





## FY2025 Budget Summary by Fund Adopted Budget

### Electric Fund

#### FY2025 Revenue and Expenses

| Department                   | Revenue             | Expenses         |                    |                    |                     |
|------------------------------|---------------------|------------------|--------------------|--------------------|---------------------|
|                              |                     | Personnel        | Non-Personnel      | Capital            | Total Expenses      |
| Electric Department          | \$8,152,050         | \$113,491        | \$7,604,778        | \$3,634,978        | \$11,353,247        |
| Appropriated Fund Balance    | \$3,606,390         |                  |                    |                    |                     |
| Board of Aldermen            |                     | \$29,841         | \$11,916           |                    | \$41,757            |
| Administration               |                     | \$33,049         |                    |                    | \$33,049            |
| Finance                      |                     | \$220,291        | \$22,804           |                    | \$243,095           |
| Public Works Admin           |                     | \$80,932         |                    |                    | \$80,932            |
| Human Resources              |                     | \$6,360          |                    |                    | \$6,360             |
| <b>Total FY2025 Activity</b> | <b>\$11,758,440</b> | <b>\$483,964</b> | <b>\$7,639,499</b> | <b>\$3,634,978</b> | <b>\$11,758,440</b> |

#### Capital Budget Project List

| Project  | Expenditure        |
|--|--------------------|
| Second Electrical Point of Delivery              | \$1,750,000        |
| Overhead to Underground Electric Conversion      | \$1,500,000        |
| Pole Replacement                                 | \$50,000           |
| Sectionalization/Mitigation                      | \$75,000           |
| EV Charging Stations                             | \$40,000           |
| Right of Way Trimming                            | \$55,000           |
| Electric Meter Disconnect Collars                | \$20,000           |
| Non-O&M Underground Repairs - Contingency        | \$120,000          |
| Load Management Switch Replacement - Contingency | \$24,978           |
| <b>Total FY2025 CIP Expenditures</b>             | <b>\$3,634,978</b> |



## FY2025 Budget Summary by Fund Adopted Budget

### Capital Fund

#### FY2025 Revenue and Project Expenses

##### Revenue

|  |                    |
|--|--------------------|
| Fund Balance Appropriation Carryover from FY2024 | \$1,178,625        |
| SDI Grant Old Yacht Basin Dredging (75%)         | \$46,875           |
| <b>Total Revenue</b>                             | <b>\$1,225,500</b> |

| <b>Project</b>                                     | <b>Expenditure</b> |
|--|--------------------|
| Old City Hall Environmental                        | \$700,000          |
| City Building Repairs                              | \$130,000          |
| Sidewalk Repairs                                   | \$100,000          |
| Stormwater Improvement Design                      | \$75,000           |
| Parks & Rec Building Improvements                  | \$75,000           |
| Old Yacht Basin Dredging (25% City; 75% SDI Grant) | \$62,500           |
| Franklin Square Park Tree Work                     | \$50,000           |
| City Dock Boat Slips - Design                      | \$18,000           |
| City Pier-Design                                   | \$15,000           |
| <b>Total FY2025 CIP Expenditures</b>               | <b>\$1,225,500</b> |



## FY2025 Budget Summary by Fund Adopted Budget

### Waterfront Stabilization Fund

#### FY2025 Revenue and Project Expenses

##### Revenue

|  |           |
|--|-----------|
| Fund Balance Appropriation Carryover from FY2024 | \$250,000 |
|--|-----------|

##### Project Expenses

|        |           |
|--------|-----------|
| Design | \$250,000 |
|--------|-----------|

### Powell Bill Fund

#### FY2025 Revenue and Project Expenses

##### Revenue

|  |           |
|--|-----------|
| Fund Balance Appropriation Carryover from FY2024 | \$160,000 |
|--|-----------|

##### Project Expenses

|                            |           |
|----------------------------|-----------|
| Road and Sidewalk Projects | \$160,000 |
|----------------------------|-----------|



## FY2025 Adopted Budget

### General Revenue

| Account                      | Account Name                   | Item/Description   | FY2023<br>Actual | FY2024<br>Actual | FY2025<br>Adopted |
|------------------------------|--------------------------------|--|------------------|------------------|-------------------|
| 10-00-3100-1100              | Ad Valorem Taxes               | Property values from County, add 1.3¢ for Firefighters and ~2.2¢ for WS Gap    | 4,291,472        | 4,186,603        | 4,762,204         |
| 10-00-3100-1200              | Motor Vehicles Tax Collections | FY25 estimate equals actual revenue received between Mar 2023 and Feb 2024     | 241,293          | 230,945          | 245,728           |
| 10-05-4511-1200              | Motor Vehicle Registrations    | \$30 per vehicle registration fee  |                  |                  | 138,540           |
| 10-00-3100-1700              | Interest/Penalties -Taxes      |  | 9,154            | 8,748            | 8,886             |
| 10-00-3100-1710              | Motor Vehicle Interest         |  | 1,598            | 1,894            | 1,762             |
| 10-00-3102-0000              | Ad Valorem Tax Prior Years     |  | 26,057           | 30,793           | 29,940            |
| 10-00-3230-0000              | Local Option Sales Tax         | FY25 estimate equals actual revenue received between Mar 2023 and Feb 2024     | 1,807,493        | 1,937,860        | 1,876,633         |
| 10-00-3260-0000              | Privilege Licenses             |  | 1,390            | 1,530            | 1,200             |
| 10-00-3260-0800              | Itinerant/Peddler Permit       |  | 200              | 50               | 150               |
| 10-00-3322-0000              | Beer & Wine Tax                |  | 19,154           | 21,931           | 19,000            |
| 10-00-3324-0000              | Utility Franchise Tax          | FY25 estimate equals payments received for last 4 quarters                     | 405,209          | 484,864          | 416,754           |
| 10-00-3420-0200              | FEMA Reimbursement             |  | 38,050           | 139,569          | -                 |
| 10-00-3474-0000              | Cemetery Lot Sales & Fees      |  | 600              | 674              | 800               |
| 10-00-3810-0000              | Interest Earned                | Average earnings for General Fund assets, reduced by 5% for interest rate risk | 539,454          | 771,069          | 561,979           |
| 10-00-3833-0005              | Donations                      | WS related donations not likely to be made to City after merger                | 20,100           | 11,500           | 1,000             |
| 10-00-3833-0100              | Forestry Committee Donations   |  | 750              | 2,050            | 750               |
| 10-00-3835-0000              | Sale Of Fixed Assets           |  | 25,760           | -                | -                 |
| 10-00-3836-0000              | Community Garden               |  | 1,410            | 819              | 1,500             |
| 10-00-3837-0000              | Southport ABC Distribution     | FY25 estimate equals payments received for last 4 quarters                     | 601,990          | 570,000          | 572,379           |
| 10-00-3839-0100              | Miscellaneous Revenues         | Reduced for Utility donations  | 12,045           | 11,413           | 6,000             |
| 10-00-3930-0910              | Other                          |  |                  | 11               |                   |
| 10-00-3991-0000              | Appropriated Fund Balance      | Other Fund Balance usage per BOA directive                                     |                  |                  | 295,000           |
| 10-00-3991-0000              | Appropriated Fund Balance      | Reserve transferred from WS Fund by BOA for FY25 operating fund support        | -                |                  | 200,000           |
| <b>Total General Revenue</b> |                                |  | <b>8,043,178</b> | <b>8,412,323</b> | <b>9,140,204</b>  |



## FY2025 Adopted Budget

### Board of Aldermen

| Account                          | Account Name                   | Item/Description  | FY2023<br>Actual | FY2024<br>Actual | FY2025 Adopted Budget |   |                        |
|----------------------------------|--------------------------------|---|------------------|------------------|-----------------------|---|------------------------|
|                                  |                                |   |                  |                  | Total<br>Adopted      | Cost Transfers To:<br>Electric Fund    Permitting | Net After<br>Transfers |
| 10-00-3839-0200                  | Insurance Recovery             |   | 153              | 809              | -                     |   | -                      |
| 10-00-3991-0000                  | Appropriated Fund Balance      |   | -                | (1,250)          | -                     |   | -                      |
| <b>Total Department Revenue</b>  |                                |   | <b>153</b>       | <b>(441)</b>     | <b>-</b>              | <b>-</b>  | <b>-</b>               |
| 10-00-4110-0000                  | Full-Time Employees            | Stipends for Mayor & Board of Aldermen  | 27,484           | 24,302           | 84,000                | (27,720)  | 56,280                 |
| 10-00-4110-0900                  | F.I.C.A.                       | 7.65 % of Compensation  | 1,532            | 1,873            | 6,426                 | (2,121)   | 4,305                  |
| 10-00-4110-1100                  | Health/Life/Dental Insurance   | Current enrollment choices  | 263              | 708              | 1,617                 | -   | 1,617                  |
| 10-00-4110-1300                  | Unemployment Reserve           |   |                  | 6                |                       |   |                        |
| 10-00-4110-1700                  | Other Personnel Costs          |   |                  | 8,000            |                       |   |                        |
| <b>Total Personnel Costs</b>     |                                |   | <b>29,280</b>    | <b>34,888</b>    | <b>92,043</b>         | <b>(29,841)</b>                                   | <b>-</b>               |
| 10-00-4110-1400                  | Workers Compensation Insurance |   | 232              | 183              | 30                    |   | 30                     |
| 10-00-4110-1800                  | Professional Fees              | Annual Financial Audit  | 44,111           | 33,834           | 36,110                | (11,916)  | 24,194                 |
| 10-00-4110-2600                  | Departmental Supplies          |   | 15,799           | 6,002            | 6,000                 |   | 6,000                  |
| 10-00-4110-3100                  | Travel & Training              |   | 3,429            | 2,669            | 8,000                 |   | 8,000                  |
| 10-00-4110-3200                  | Communications                 |   | 312              | 2,425            | 1,000                 |   | 1,000                  |
| 10-00-4110-3900                  | Other Services                 |   | 200              | 200              | 200                   |   | 200                    |
| 10-00-4110-4400                  | Contract Services              | Provision for Attorney Fees, Property Appraisals, Studies and Surveys   | 91,525           | 90,364           | 37,000                |   | 37,000                 |
| 10-00-4110-4500                  | Insurance & Bonding            |   | 3,445            | 3,645            | 4,266                 |   | 4,266                  |
| 10-00-4110-6000                  | Donations                      | Provision for donations. In recent years, Southport Elementary School has received a donation in this amount. | -                | 10,000           | 10,000                |   | 10,000                 |
| 10-00-4110-6800                  | Election Expense               |   | -                | 5,342            | 5,500                 |   | 5,500                  |
| 10-00-4110-9700                  | Contingency                    |   | -                | -                | -                     |   | -                      |
| <b>Total Non-Personnel Costs</b> |                                |   | <b>159,053</b>   | <b>154,664</b>   | <b>108,106</b>        | <b>(11,916)</b>                                   | <b>-</b>               |
| 10-00-4110-5500                  | Capital Outlay - Equipment     |   | 22,950           | -                | -                     |   | -                      |
| 10-00-4110-5600                  | Capital Outlay - Weather tower |   | -                | 500              | -                     |   | -                      |
| <b>Total Capital Costs</b>       |                                |   | <b>22,950</b>    | <b>500</b>       | <b>-</b>              | <b>-</b>  | <b>-</b>               |
| <b>Total Board of Aldermen</b>   |                                |   | <b>211,130</b>   | <b>190,493</b>   | <b>200,149</b>        | <b>(41,757)</b>                                   | <b>-</b>               |



## FY2025 Adopted Budget

### Administrative Departments

| Account                      | Account Name                   | Item/Description  | FY2023<br>Actual | FY2024<br>Actual | FY2025 Adopted Budget |                    |                 |                        |
|------------------------------|--------------------------------|---|------------------|------------------|-----------------------|--------------------|-----------------|------------------------|
|                              |                                |   |                  |                  | Total<br>Adopted      | Cost Transfers To: |                 | Net After<br>Transfers |
|                              |                                |   |                  |                  |                       | Electric Fund      | Permitting      |                        |
| 10-01-4120-0000              | Full-Time Employees            | City Manager, Asst City Manager, City Clerk, Asst City Clerk, PIO<br>Electric Fund Transfer: 10% of City Manager and City Clerk<br>Permitting Transfer: 10% of City Mgr; 1/3 of Asst City Mgr | 120,031          | 147,128          | 481,212               | (24,130)           | (53,389)        | 403,693                |
| 10-01-4120-0001              | Employee Overtime              | Asst City Clerk   | 579              | 939              | 1,877                 | -                  |                 | 1,877                  |
| 10-01-4120-0200              | Part-Time Employees            | City Engineer   | -                | -                | 66,375                | -                  |                 | 66,375                 |
| 10-01-4120-0700              | 401K Retirement Supplement     | 5.0% of Compensation for Eligible Employees   | 5,745            | 8,257            | 24,019                | (1,201)            | (2,669)         | 20,149                 |
| 10-01-4120-0900              | F.I.C.A.                       | 7.65 % of Compensation  | 9,190            | 12,722           | 42,034                | (1,846)            | (4,084)         | 36,104                 |
| 10-01-4120-1000              | LGERS Retirement               | State Requirement 13.6% of Compensation for Eligible Employees  | 13,911           | 21,250           | 65,332                | (3,267)            | (7,261)         | 54,804                 |
| 10-01-4120-1100              | Health/Life/Dental Insurance   | Current enrollment choices less 5.75% savings. Includes provision for vacancies.  | 14,443           | 15,605           | 56,777                | (2,605)            | (4,959)         | 49,213                 |
| 10-01-4120-1300              | Unemployment Reserve           |   |                  | 350              |                       |                    |                 |                        |
| <b>Total Personnel Costs</b> |                                |   | <b>163,897</b>   | <b>206,251</b>   | <b>737,625</b>        | <b>(33,049)</b>    | <b>(72,362)</b> | <b>632,214</b>         |
| 10-01-4120-1400              | Workers Compensation Insurance | Workers compensation insurance with NCLM. Admin, HR   | 1,127            | 1,084            | 2,298                 |                    |                 | 2,298                  |
| 10-01-4120-2100              | Uniforms & Protective Gear     |   | -                | 591              | -                     |                    |                 | -                      |
| 10-01-4120-2500              | Vehicle Supplies               | Gas and supplies  | 292              | 688              | 100                   |                    |                 | 100                    |
| 10-01-4120-2600              | Departmental Supplies          | Office supplies, agenda folders and dividers, frames, plaques and certificates, minute books, postage   | 20,478           | 32,911           | 21,000                |                    |                 | 21,000                 |
| 10-01-4120-2601              | Safety Committee               | AED's for Parks locations   |                  | -                | 16,000                |                    |                 | 16,000                 |
| 10-01-4120-3100              | Travel & Training              | ICMA Annual Conference  |                  |                  | 4,000                 |                    |                 | 4,000                  |
|                              |                                | Clerks Certification Course   |                  |                  | 4,000                 |                    |                 | 4,000                  |
|                              |                                | Clerks Workshops  |                  |                  | 1,500                 |                    |                 | 1,500                  |
|                              |                                | Managers Conferences  |                  |                  | 2,000                 |                    |                 | 2,000                  |
|                              |                                | PIO Class   |                  |                  | 1,500                 |                    |                 | 1,500                  |
|                              |                                | ICMA Dues   |                  |                  | 1,300                 |                    |                 | 1,300                  |
|                              |                                | Other   |                  |                  | 1,700                 |                    |                 | 1,700                  |
|                              |                                | <b>Total Travel &amp; Training</b>  | <b>5,922</b>     | <b>13,660</b>    | <b>16,000</b>         | <b>-</b>           | <b>-</b>        | <b>16,000</b>          |
| 10-01-4120-3200              | Communications                 | Share of telephone/internet service at city hall; cell phones; postage  | 4,305            | 7,530            | 2,600                 |                    |                 | 2,600                  |
| 10-01-4120-3300              | Utilities - Admin              | Share of water, sewer, and electric service for city hall   | 6,540            | 6,560            | 6,300                 |                    |                 | 6,300                  |
| 10-01-4120-3400              | Emergency Preparedness         | Preparation materials for Emergencies   | 18,320           | 2,259            | 5,000                 |                    |                 | 5,000                  |
| 10-01-4120-3900              | Other Services                 | Special events, holiday decorations, flowers, catering, ID badges.  | 1,229            | 2,177            | 1,300                 |                    |                 | 1,300                  |
| 10-01-4120-4400              | Contract Services              | Attorney Fees   |                  |                  | 90,000                |                    |                 | 90,000                 |
|                              |                                | Digitizing/Scanning   |                  |                  | 15,000                |                    |                 | 15,000                 |
|                              |                                | UNC Fellow  |                  |                  | 25,000                |                    |                 | 25,000                 |
|                              |                                | Archive Social  |                  |                  | 7,300                 |                    |                 | 7,300                  |
|                              |                                | CivicClerk  |                  |                  | 3,000                 |                    |                 | 3,000                  |
|                              |                                | CivicPlus Codification  |                  |                  | 3,000                 |                    |                 | 3,000                  |
|                              |                                | Recite Me   |                  |                  | 4,000                 |                    |                 | 4,000                  |
|                              |                                | POLCO   |                  |                  | 4,000                 |                    |                 | 4,000                  |
|                              |                                | CodeRed replacement   |                  |                  | 3,750                 |                    |                 | 3,750                  |
|                              |                                | Boxcast   |                  |                  | 3,000                 |                    |                 | 3,000                  |
|                              |                                | FreshySites   |                  |                  | 3,600                 |                    |                 | 3,600                  |
|                              |                                | CFCOG Annual Dues   |                  |                  | 1,100                 |                    |                 | 1,100                  |



## FY2025 Adopted Budget

### Administrative Departments

| Account                          | Account Name                        | Item/Description  | FY2023<br>Actual | FY2024<br>Actual | FY2025 Adopted Budget |   |                           |
|----------------------------------|-------------------------------------|---|------------------|------------------|-----------------------|---|---------------------------|
|                                  |                                     |   |                  |                  | Total<br>Adopted      | Cost Transfers To:<br>Electric Fund    Permitting | Net After<br>Transfers    |
|                                  |                                     | Other: Canva \$300, JotForm \$300, StarNews \$125, Buffer \$400, Zoom \$166 |                  |                  | 1,291                 |   | 1,291                     |
|                                  |                                     | Total Contract Services   | 40,863           | 195,655          | 164,041               | -   | 164,041                   |
| 10-01-4120-4500                  | Insurance & Bonding                 | Property and liability insurance  | 5,570            | 5,810            | 6,797                 |   | 6,797                     |
| 10-01-4120-9700                  | Contingency                         | Provision for implementation of Salary Study results                        | -                | 123,086          | -                     |   | -                         |
| <b>Total Non-Personnel Costs</b> |                                     |   | <b>104,646</b>   | <b>392,013</b>   | <b>241,436</b>        | -   | <b>241,436</b>            |
| 10-01-4120-5000                  | Capital Purchases Under \$5000      |   | -                | 36,319           | -                     |   | -                         |
| 10-01-4120-5400                  | Capital Outlay - Vehicles           | One Leased vehicle  | 6,951            | 6,969            | 583                   |   | 583                       |
| 10-01-4120-5800                  | Capital Outlay Capital Improvements | AV Equipment for ITMH and CB (\$50,000), and Website Overhaul (\$50,000)    |                  | -                | 100,000               |   | 100,000                   |
| 10-01-4120-7100                  | Debt Service                        | Annual Payments Fire Station  | 116,169          | 113,473          | 108,081               |   | 108,081                   |
| <b>Total Capital Costs</b>       |                                     |   | <b>123,120</b>   | <b>156,760</b>   | <b>208,664</b>        | -   | <b>208,664</b>            |
| <b>Total Administration</b>      |                                     |   | <b>391,663</b>   | <b>755,024</b>   | <b>1,187,725</b>      | <b>(33,049)</b>                                   | <b>(72,362) 1,082,314</b> |
| <b>IT Department</b>             |                                     |   |                  |                  |                       |   |                           |
| 10-13-4400-4400                  | Contract Services                   | Katalyst Contract. IT no longer budgeted by Department.                     |                  |                  | 100,000               |   | 100,000                   |
| 10-13-4400-3200                  | Communications                      | Focus + Go Full Cloud   |                  |                  | 55,400                |   | 55,400                    |
| <b>IT Department</b>             |                                     |   | <b>-</b>         | <b>-</b>         | <b>155,400</b>        | <b>-</b>  | <b>155,400</b>            |



## FY2025 Adopted Budget

### Finance

| Account                          | Account Name                   | Item/Description  | FY2023<br>Actual | FY2024<br>Actual | FY2025 Adopted Budget |                    |                        |
|----------------------------------|--------------------------------|---|------------------|------------------|-----------------------|--------------------|------------------------|
|                                  |                                |   |                  |                  | Total<br>Adopted      | Cost Transfers To: |                        |
|                                  |                                |   |                  |                  |                       | Electric Fund      | Net After<br>Transfers |
| 10-02-4140-0000                  | Full-Time Employees            | 6 Positions: Finance Director, Deputy Finance Director, Tax Collector, Payroll Tech, Accounts Payable Tech, Full-Time CSR | 143,775          | 135,506          | 454,914               | (151,486)          | 303,428                |
| 10-02-4140-0001                  | Employee Overtime              | Payroll & Accounts Payable Techs  | 3,503            | 764              | 992                   | (330)              | 662                    |
| 10-02-4140-0200                  | Part Time Employees            | Part-Time CSRs (2) for one month; Part-Time Document Scanning Tech (1)  | 21,059           | 25,170           | 10,995                | (3,661)            | 7,334                  |
| 10-02-4140-0700                  | 401K Retirement Supplement     | 5.0% of Compensation for Eligible Employees   | 8,823            | 8,029            | 22,633                | (7,537)            | 15,096                 |
| 10-02-4140-0900                  | F.I.C.A.                       | 7.65 % of Compensation  | 15,866           | 13,853           | 35,718                | (11,894)           | 23,824                 |
| 10-02-4140-1000                  | LGRS Retirement                | 13.6% of compensation for Full Time employees   | 21,652           | 20,702           | 61,561                | (20,500)           | 41,061                 |
| 10-02-4140-1100                  | Health/Life/Dental Insurance   | Current enrollment choices less 5.75% savings   | 26,072           | 21,539           | 74,723                | (24,883)           | 49,840                 |
| 10-02-4140-1300                  | Unemployment Reserve           |   |                  | 167              |                       |                    |                        |
| <b>Total Personnel Costs</b>     |                                |   | <b>240,750</b>   | <b>225,730</b>   | <b>661,536</b>        | <b>(220,291)</b>   | <b>- 441,245</b>       |
| 10-02-4140-1400                  | Workers Compensation Insurance |   | 1,728            | 1,319            | 2,077                 |                    | 2,077                  |
| 10-02-4140-2600                  | Departmental Supplies          | Paper, Envelopes, Office Supplies   |                  |                  | 5,500                 |                    | 5,500                  |
|                                  |                                | Postage   |                  |                  | 3,000                 |                    | 3,000                  |
|                                  |                                | Postage Machine Lease   |                  |                  | 2,400                 |                    | 2,400                  |
|                                  |                                | Bottled Water   |                  |                  | 600                   |                    | 600                    |
|                                  |                                | GFOA Membership   |                  |                  | 200                   |                    | 200                    |
|                                  |                                | Total Departmental Supplies   | 31,209           | 11,084           | 11,700                | -                  | - 11,700               |
| 10-02-4140-3100                  | Travel & Training              | UNC School of Govt training and travel  | 11,253           | 2,538            | 5,000                 |                    | 5,000                  |
| 10-02-4140-3200                  | Communications                 | Office phones (Focus) \$6,000; 3 Cell phones \$1,440  | 5,612            | 7,837            | 1,800                 |                    | 1,800                  |
| 10-02-4140-3300                  | Utilities                      | Electric, Water, Sewer charges  | 3,399            | 3,706            | 3,650                 |                    | 3,650                  |
| 10-02-4140-3901                  | Community Garden Expenses      |   | 175              | 414              | 750                   |                    | 750                    |
| 10-02-4140-4400                  | Contract Services              | Financial Accounting Software (Springbrook)   |                  |                  | 35,412                | (11,804)           | 23,608                 |
|                                  |                                | Payroll Software and Service (Paylocity)  |                  |                  | 33,000                | (11,000)           | 22,000                 |
|                                  |                                | Copier/printing   |                  |                  | 4,090                 |                    | 4,090                  |
|                                  |                                | Customer Lookup Software  |                  |                  | 120                   |                    | 120                    |
|                                  |                                | COBRA Admin Fee   |                  |                  | 600                   |                    | 600                    |
|                                  |                                | Other   |                  |                  | 575                   |                    | 575                    |
|                                  |                                | Total Contract Services   | 57,409           | 44,076           | 73,797                | (22,804)           | - 50,993               |
| 10-02-4140-4410                  | Property Tax Fees              | County fee for collecting property taxes  | 32,425           | 31,678           | 33,333                |                    | 33,333                 |
| 10-02-4140-4411                  | Motor Vehicle Fees             | County fee for collecting Motor Vehicle Fees  | 9,038            | 9,511            | 10,321                |                    | 10,321                 |
| 10-02-4140-4500                  | Insurance & Bonding            |   | 1,860            | 2,874            | 2,171                 |                    | 2,171                  |
| <b>Total Non-Personnel Costs</b> |                                |   | <b>154,109</b>   | <b>115,036</b>   | <b>144,599</b>        | <b>(22,804)</b>    | <b>- 121,795</b>       |
| 10-02-4140-5000                  | Capital Purchases Under \$5000 |   | -                | 9,116            |                       |                    | -                      |
| 10-02-4140-5100                  | Capital Outlay - Equipment     |   | 2,172            | -                | -                     |                    | -                      |
| <b>Total Capital Costs</b>       |                                |   | <b>2,172</b>     | <b>9,116</b>     | <b>-</b>              | <b>-</b>           | <b>-</b>               |
| <b>Total Finance</b>             |                                |   | <b>397,031</b>   | <b>349,881</b>   | <b>806,134</b>        | <b>(243,095)</b>   | <b>- 563,039</b>       |





## FY2025 Adopted Budget

### Public Services - Excluding Electric Department

|                          |  |                                |   |               |               | FY2025 Adopted Budget |                           |            |                     |         |
|--------------------------|--|--------------------------------|---|---------------|---------------|-----------------------|---------------------------|------------|---------------------|---------|
| Group                    | Account  | Account Name                   | Item/Description  | FY2023 Actual | FY2024 Actual | Total Adopted         | Cost Trf To Electric Fund | Permitting | Net After Transfers |         |
| Public Works Admin       | 10-08-4560-0000                                  | Full-Time Employees            | 2 FTE: Public Works Director; Administrative Assistant. 1/3 charged to Electric Fund          |               |               | 173,301               | (57,820)                  |            | 115,481             |         |
|                          | 10-08-4560-0001                                  | Employee Overtime              | Hours estimated using 12 month history of OT incurred   |               |               | 176                   | (59)                      |            | 117                 |         |
|                          | 10-08-4560-0700                                  | 401K Retirement Supplement     | 5.0% of Compensation for Eligible Employees   |               |               | 8,620                 | (2,876)                   |            | 5,744               |         |
|                          | 10-08-4560-0900                                  | F.I.C.A.                       | 7.65 % of Compensation  |               |               | 13,271                | (4,428)                   |            | 8,843               |         |
|                          | 10-08-4560-1000                                  | LGERS Retirement               | 13.6% of compensation for Full Time employees   |               |               | 23,446                | (7,822)                   |            | 15,624              |         |
|                          | 10-08-4560-1100                                  | Health/Life/Dental Insurance   | Current enrollment choices less 5.75% savings   |               | (3,005)       | 24,235                | (7,927)                   |            | 16,308              |         |
|                          | Total Personnel Costs - Public Works Admin       |                                |   |               | -             | (3,005)               | 243,048                   | (80,932)   | -                   | 162,116 |
| Total Public Works Admin |  |                                |   | -             | (3,005)       | 243,048               | (80,932)                  | -          | 162,116             |         |
| Buildings & Grounds      | 10-03-4190-0000                                  | Full-Time Employees            | 9 FTE   | 476,818       | 503,352       | 516,054               |                           |            | 516,054             |         |
|                          | 10-03-4190-0001                                  | Employee Overtime              | Hours estimated using 12 month history of OT incurred   | 2,411         | 2,664         | 3,075                 |                           |            | 3,075               |         |
|                          | 10-03-4190-0200                                  | Part-Time Employees            |   | -             | -             | -                     |                           |            | -                   |         |
|                          | 10-03-4190-0700                                  | 401K Retirement Supplement     | 5.0% of Compensation for Eligible Employees   | 23,607        | 24,742        | 25,686                |                           |            | 25,686              |         |
|                          | 10-03-4190-0900                                  | F.I.C.A.                       | 7.65 % of Compensation  | 35,923        | 37,314        | 39,713                |                           |            | 39,713              |         |
|                          | 10-03-4190-1000                                  | LGERS Retirement               | 13.6% of compensation for Full Time employees   | 57,182        | 66,823        | 69,865                |                           |            | 69,865              |         |
|                          | 10-03-4190-1100                                  | Health/Life/Dental Insurance   | Current enrollment choices less 5.75% savings   | 128,638       | 129,958       | 114,644               |                           |            | 114,644             |         |
|                          | 10-03-4190-1300                                  | Unemployment Reserve           |   |               | 866           |                       |                           |            |                     |         |
|                          | Total Personnel Costs - Buildings & Grounds      |                                |   |               | 724,579       | 765,719               | 769,037                   | -          | -                   | 769,037 |
|                          | 10-03-4190-1400                                  | Workers Compensation Insurance |   | 8,573         | 10,192        | 3,993                 |                           |            | 3,993               |         |
|                          | 10-03-4190-2100                                  | Uniforms & Protective Gear     | Safety shoes, PPE, First Aid Supplies, Uniforms   | 9,040         | 7,377         | 11,000                |                           |            | 11,000              |         |
|                          | 10-03-4190-2500                                  | Vehicle Supplies               | Fuel/Tires for B&G trucks, mowers, Gas for equipment  | 14,565        | 11,634        | 16,000                |                           |            | 16,000              |         |
|                          | 10-03-4190-2600                                  | Departmental Supplies          | Tools, office & janitorial supplies, holiday decorations, trimmer string, Blades              | 21,489        | 19,640        | 20,000                |                           |            | 20,000              |         |
|                          | 10-03-4190-3100                                  | Travel & Training              | Recertifications for pesticide and mosquito license, Spring turf course, tree pruning courses | 577           | 775           | 4,000                 |                           |            | 4,000               |         |
|                          | 10-03-4190-3200                                  | Communications                 | Cloud, AT&T phones  | 2,917         | 2,209         | 10,443                |                           |            | 10,443              |         |
|                          | 10-03-4190-3300                                  | Utilities - Bldgs & Grounds    | Water, Sewer and Electric Service   | 14,225        | 12,820        | 14,400                |                           |            | 14,400              |         |
|                          | 10-03-4190-3500                                  | R/M Equipment                  | Repair/ Maintenance to all grounds equipment, tractors and mowers                             | 4,012         | 10,775        | 9,000                 |                           |            | 9,000               |         |
|                          | 10-03-4190-3501                                  | R/M Vehicles                   | Repair/ Maintenance to grounds fleet vehicles; tires.   | 2,865         | 1,535         | 5,000                 |                           |            | 5,000               |         |
|                          | 10-03-4190-3502                                  | R/M Facilities                 | Tree trimmng  |               |               | 30,000                |                           |            | 30,000              |         |
|                          |  |                                | AC Replacement  |               |               | 20,000                |                           |            | 20,000              |         |
|                          |  |                                | City Hall modifications to move offices after Police relocation                               |               |               | 20,000                |                           |            | 20,000              |         |
|                          |  |                                | Routine Maintenance and minor repairs identified in condition assesement                      |               |               | 140,000               |                           |            | 140,000             |         |
|                          |  |                                | Total R/M Facilities  | 158,098       | 171,057       | 210,000               | -                         | -          | 210,000             |         |
|                          | 10-03-4190-3503                                  | R/M Cemetery                   | Cemetery Maintenance, No other projects have been suggested by committee                      | -             | 53,586        | 70,670                |                           |            | 70,670              |         |
|                          | 10-03-4190-2601                                  | Cemetery Committee             | Citizen fund for Cemetery projects  |               |               | 5,000                 |                           |            | 5,000               |         |
|                          | 10-03-4190-3504                                  | Forestry Projects              | Previously budgeted in Development Services   | -             | 3,321         | 5,250                 |                           |            | 5,250               |         |
|                          | 10-03-4190-3900                                  | Other Services                 | Payment of Fire Fees related to municipal properties.   | 17,678        | 14,903        | 28,000                |                           |            | 28,000              |         |
|                          | 10-03-4190-4400                                  | Contract Services              | Pest Control  |               |               | 1,900                 |                           |            | 1,900               |         |
|                          |  |                                | Elevator Contract   |               |               | 4,000                 |                           |            | 4,000               |         |
|                          |  |                                | HVAC Maintenance Contract   |               |               | 7,000                 |                           |            | 7,000               |         |
|                          |  |                                | Fire Extinguisher Inspection  |               |               | 1,800                 |                           |            | 1,800               |         |
|                          |  |                                | Panic Button Service  |               |               | 2,100                 |                           |            | 2,100               |         |
|                          |  |                                | Creek Sampling  |               |               | 12,000                |                           |            | 12,000              |         |
|                          |  |                                | Total Contract Services   | 13,957        | 19,942        | 28,800                |                           |            | 28,800              |         |
|                          | 10-03-4190-4500                                  | Insurance & Bonding            | Property, Auto & General liability insurance  | 35,289        | 35,788        | 41,872                |                           |            | 41,872              |         |
|                          | Total Non -Personnel Costs - Buildings & Grounds |                                |   |               | 303,284       | 375,553               | 483,428                   | -          | -                   | 483,428 |
|                          | 10-03-4190-5000                                  | Capital Purchases Under \$5000 | Replacement push mowers, trimmers, blowers, edgers  | 11,076        | 2,056         | 5,000                 |                           |            | 5,000               |         |
|                          | 10-03-4190-5100                                  | Capital Outlay - Equipment     |   | -             | -             | -                     |                           |            | -                   |         |
|                          | 10-03-4190-5400                                  | Capital Outlay - Vehicles      | Current leased vehicles (4)   | 20,745        | 20,797        | 22,000                |                           |            | 22,000              |         |
|                          | 10-03-4190-5500                                  | Capital Outlay -Equipment      |   |               | 10,384        |                       |                           |            |                     |         |



## FY2025 Adopted Budget


### Public Services - Excluding Electric Department

|         |   |                                 |  | FY2023  | FY2024    | FY2025 Adopted Budget |                           |            |                     |         |
|---------|---|---------------------------------|--|---|-----------|-----------------------|---------------------------|------------|---------------------|---------|
| Group   | Account                                   | Account Name                    | Item/Description   | Actual  | Actual    | Total Adopted         | Cost Trf To Electric Fund | Permitting | Net After Transfers |         |
|         | Total Capital Costs - Buildings & Grounds |                                 |  | 31,821  | 33,237    | 27,000                | -                         | -          | 27,000              |         |
|         | Total Buildings & Grounds                 |                                 |  | 1,059,684   | 1,174,509 | 1,279,465             | -                         | -          | 1,279,465           |         |
| Garage  | 10-04-4250-0000                           | Full-Time Employees             | 2 FTEs   | 125,063   | 131,092   | 143,844               |                           |            | 143,844             |         |
|         | 10-04-4250-0001                           | Employee Overtime               | Hours estimated using 12 month history of OT incurred  | 545   | 699       | 1,111                 |                           |            | 1,111               |         |
|         | 10-04-4250-0700                           | 401K Retirement Supplement      | 5.0% of Compensation for Eligible Employees  | 6,226   | 6,236     | 7,194                 |                           |            | 7,194               |         |
|         | 10-04-4250-0900                           | F.I.C.A.                        | 7.65 % of Compensation   | 9,545   | 9,570     | 11,089                |                           |            | 11,089              |         |
|         | 10-04-4250-1000                           | LGERS Retirement                | 13.6% of compensation for Full Time employees  | 15,058  | 16,811    | 19,567                |                           |            | 19,567              |         |
|         | 10-04-4250-1100                           | Health/Life/Dental Insurance    | Current enrollment choices less 5.75% savings  | 36,803  | 32,652    | 30,306                |                           |            | 30,306              |         |
|         | 10-04-4250-1300                           | Unemployment Reserve            |  |   | 223       |                       |                           |            |                     |         |
|         | Total Personnel Costs - Garage            |                                 |  | 193,240   | 197,282   | 213,110               | -                         | -          | 213,110             |         |
|         | 10-04-4250-1400                           | Workers Compensation Insurance  |  | 2,898   | 2,833     | 1,571                 |                           |            | 1,571               |         |
|         | 10-04-4250-2100                           | Uniforms & Protective Gear      | Uniforms, welding gear, tyvek, safety shoes, gloves and misc.  | 3,463   | 1,783     | 3,500                 |                           |            | 3,500               |         |
|         | 10-04-4250-2500                           | Vehicle Supplies                | Fuel for 2 shop vehicles   | 4,745   | 4,565     | 4,110                 |                           |            | 4,110               |         |
|         | 10-04-4250-2600                           | Departmental Supplies           | Software upgrade for diagnostic tool(\$1500),city seals (\$400), Misc. hand tools (\$1500), Safety inspection numbers (\$400),Emissions book ( \$350)                                    | 8,386   | 4,759     | 5,250                 |                           |            | 5,250               |         |
|         | 10-04-4250-2602                           | Other Equipment                 |  | 2,186   | 6,751     | -                     |                           |            | -                   |         |
|         | 10-04-4250-3100                           | Travel & Training               | Registrations and tavel to Inspections workshops, continuuing education  | 644   | -         | 1,000                 |                           |            | 1,000               |         |
|         | 10-04-4250-3200                           | Communications                  | Share of landlines/internet at PW, AT&T Cell phones,Cloud  | 1,480   | 1,230     | 1,100                 |                           |            | 1,100               |         |
|         | 10-04-4250-3300                           | Utilities - Garage              | Share of water/sewer & electric service at PW  | 8,123   | 9,003     | 8,300                 |                           |            | 8,300               |         |
|         | 10-04-4250-3500                           | R/M Equipment                   | R&M to garage equipment, compressors, post lifts.  | 813   | 2,969     | 3,400                 |                           |            | 3,400               |         |
|         | 10-04-4250-3501                           | R/M Vehicles                    | R&M to garage F250 & F150  | 725   | -         | 1,000                 |                           |            | 1,000               |         |
|         | 10-04-4250-4400                           | Contract Services               | Diagnostic Equipment Support (\$500), CO2, O2, Argon & Propane gases (\$580) lease plus usage, waste oil removal (\$900), Oil filter recycling (\$800), Vehicle lift Inspections (\$500) | 2,005   | 1,979     | 3,280                 |                           |            | 3,280               |         |
|         | 10-04-4250-4500                           | Insurance & Bonding             | Property, Auto & General liability insurance   | 1,272   | 1,325     | 1,551                 |                           |            | 1,551               |         |
|         | Total Non -Personnel Costs - Garage       |                                 |  | 36,739  | 37,199    | 34,062                | -                         | -          | 34,062              |         |
|         | 10-04-4250-5000                           | Capital Purchases Under \$5000  |  | 3,800   | -         | -                     |                           |            | -                   |         |
|         | 10-04-4250-5100                           | Capital Outlay - Equipment      |  | -   | -         | -                     |                           |            | -                   |         |
|         | 10-04-4250-5400                           | Capital Outlay - Vehicles       | Leased F250 & F150   | 11,928  | 11,979    | 12,000                |                           |            | 12,000              |         |
|         | Total Capital Costs - Garage              |                                 |  | 15,728  | 11,979    | 12,000                | -                         | -          | 12,000              |         |
|         | Total Garage                              |                                 |  | 245,707   | 246,459   | 259,172               | -                         | -          | 259,172             |         |
| Streets | 10-05-4511-0000                           | Full-Time Employees             | 6 FTE  | 119,382   | 157,377   | 295,596               |                           |            | 295,596             |         |
|         | 10-05-4511-0001                           | Employee Overtime               | Hours estimated using 12 month history of OT incurred  | 5,181   | 4,540     | 10,938                |                           |            | 10,938              |         |
|         | 10-05-4511-0200                           | Part-Time Employees             | PT City Engineer   | 25,146  | 80,108    | 83,700                |                           |            | 83,700              |         |
|         | 10-05-4511-0700                           | 401K Retirement Supplement      | 5.0% of Compensation for Eligible Employees  | 6,921   | 9,079     | 15,191                |                           |            | 15,191              |         |
|         | 10-05-4511-0900                           | F.I.C.A.                        | 7.65 % of Compensation   | 12,457  | 20,364    | 29,853                |                           |            | 29,853              |         |
|         | 10-05-4511-1000                           | LGERS Retirement                | 13.6% of compensation for Full Time employees  | 16,927  | 26,993    | 52,704                |                           |            | 52,704              |         |
|         | 10-05-4511-1100                           | Health/Life/Dental Insurance    | Current enrollment choices less 5.75% savings  | 31,551  | 35,483    | 53,646                |                           |            | 53,646              |         |
|         | 10-05-4511-1300                           | Unemployment Reserve            |  |   | 1,412     |                       |                           |            |                     |         |
|         |   | Total Personnel Costs - Streets |  |   | 217,564   | 335,357               | 541,629                   | -          | -                   | 541,629 |
|         |   | 10-05-4511-1400                 | Workers Compensation Insurance   |   | 2,678     | 3,034                 | 7,549                     |            |                     | 7,549   |
|         |   | 10-05-4511-2100                 | Uniforms & Protective Gear   | Safety shoes, uniforms, PPE, Reflective Gear, Cold & Wet Weather gear, First Aid                    | 2,511     | 3,062                 | 15,500                    |            |                     | 15,500  |
|         |   | 10-05-4511-2500                 | Vehicle Supplies   | Fuel for vehicles and equipment and dump trucks.  | 9,220     | 7,574                 | 25,000                    |            |                     | 25,000  |
|         |   | 10-05-4511-2600                 | Departmental Supplies  | Maintenance Supplies: Stone, asphalt, pavement saws/ blades, street signs, posts, cones, barricades |           |                       | 55,000                    |            |                     | 55,000  |
|         |   |                                 |  | Vector Control ( chemicals, larvae pellets, sprayer parts)  |           |                       | 4,500                     |            |                     | 4,500   |
|         |   |                                 |  | July 4th Streamers  |           |                       | 5,000                     |            |                     | 5,000   |
|         |   |                                 |  | Office Supplies   |           |                       | 500                       |            |                     | 500     |
|         |   |                                 |  | Total Deparmental Supplies  | 29,018    | 26,585                | 65,000                    | -          | -                   | 65,000  |



## FY2025 Adopted Budget

### Public Services - Excluding Electric Department



|  |                 |                                |  | FY2023    | FY2024    | FY2025 Adopted Budget |                           |            |                     |
|--|-----------------|--------------------------------|--|-----------|-----------|-----------------------|---------------------------|------------|---------------------|
| Group  | Account         | Account Name                   | Item/Description   | Actual    | Actual    | Total Adopted         | Cost Trf To Electric Fund | Permitting | Net After Transfers |
|  | 10-05-4511-3100 | Travel & Training              | Continuing Ed for all license holders (w&S), OSHA  |           |           | 5,000                 |                           |            | 5,000               |
|  | 10-05-4511-3200 | Communications                 | Land lines, AT&T cell phones, On call services, Cloud  | 881       | 1,252     | 9,800                 |                           |            | 9,800               |
|  | 10-05-4511-3300 | Utilities - Streets            | Street Lights moved to Electric Fund   | 116,021   | 72,134    | -                     |                           |            | -                   |
|  | 10-05-4511-3500 | R/M Equipment                  | R&M to backhoes, Skid Steer, Street Sweeper (& sweeper brooms) , Mini Excavator, Pumps, Ford Mower, miller/planer, Vac Truck, Jetter | 3,404     | 7,214     | 20,000                |                           |            | 20,000              |
|  | 10-05-4511-3501 | R/M Vehicles                   | R&M to vehicles including tires  | 1,954     | 2,336     | 25,000                |                           |            | 25,000              |
|  | 10-05-4511-4400 | Contract Services              | Disaster Debris Removal  |           |           | 9,000                 |                           |            | 9,000               |
| Water Tank Maintenance                                   |                 |                                |  |           | 12,320    |                       |                           | 12,320     |                     |
| Solids Container & Solids Removal                        |                 |                                |  |           | 15,000    |                       |                           | 15,000     |                     |
| Copier lease/printing                                    |                 |                                |  |           | 1,200     |                       |                           | 1,200      |                     |
| NCRWA dues   |                 |                                |  |           | 700       |                       |                           | 700        |                     |
| Office 365 license                                       |                 |                                |  |           | 180       |                       |                           | 180        |                     |
|  |                 |                                | Total Contract Services  | 23,716    | 6,006     | 38,400                |                           |            | 38,400              |
|  | 10-05-4511-4500 | Insurance & Bonding            | Property, Auto & General liability insurance. Add \$25k for half of FY24 Water-Sewer amount  | 15,690    | 16,569    | 44,385                |                           |            | 44,385              |
| Total Non -Personnel Costs - Streets                     |                 |                                |  | 205,093   | 145,767   | 255,634               | -                         | -          | 255,634             |
|  | 10-05-4511-5000 | Capital Purchases Under \$5000 | Harben/ Vactor Jetter nozzles (storm drain cleaning)   | 5,920     | 4,700     | 5,000                 |                           |            | 5,000               |
|  | 10-05-4511-5400 | Capital Outlay - Vehicles      | Current Leased Vehicles Annual Payments (7)  | 5,785     | 5,808     | 48,000                |                           |            | 48,000              |
|  | 10-05-4511-5500 | Capital Outlay - Equipment     |  | 275,700   | 17,045    | -                     |                           |            | -                   |
|  | 10-05-4511-5800 | Capital Outlay- Capital Improv | Sidewalk repairs   | -         | 3,985     | -                     |                           |            | -                   |
| Total Capital Costs - Streets                            |                 |                                |  | 287,405   | 31,537    | 53,000                | -                         | -          | 53,000              |
| Total Streets  |                 |                                |  | 710,062   | 512,662   | 850,263               | -                         | -          | 850,263             |
| Grand Total Public Works - Excluding Electric Department |                 |                                |  | 2,015,453 | 1,930,625 | 2,631,948             | (80,932)                  | -          | 2,551,016           |



**FY2025 Adopted Budget**  
**Electric Department**

|                                 |                                |   | FY2025 Adopted Budget |                  |                   |                   |
|---------------------------------|--------------------------------|---|-----------------------|------------------|-------------------|-------------------|
| Account                         | Account Name                   | Item/Description  | FY2023<br>Actual      | FY2024<br>Actual | Total             | Net After         |
|                                 |                                |   |                       |                  | Adopted           | Transfers         |
| 30-00-2940-0000                 | Accumulated Amortization       |   | 13,294                | -                | -                 | -                 |
| 30-93-3710-0000                 | Sale Of Electricity            | Electricities Estimate  | 6,977,772             | 7,477,246        | 7,369,453         | 7,369,453         |
| 30-93-3720-0100                 | Utility Sales Tax              | 7% Utility sales tax collected by BEMC and City Demand Billing  | 487,513               | 521,205          | 551,396           | 551,396           |
| 30-93-3720-0300                 | Service Charges                |   | 595                   | -                | 595               | 595               |
| 30-93-3720-0326                 | Electric late Charges          |   | 11,058                | 12,051           | 11,058            | 11,058            |
| 30-93-3720-0327                 | Electric Meter Tampering       |   | 10,020                | 10,840           | 10,020            | 10,020            |
| 30-93-3720-0330                 | Electric Agreements            |   | 1,040                 | 1,120            | 1,040             | 1,040             |
| 30-93-3720-0331                 | Electric Reconnect/Disconnect  |   | 3,940                 | -                | 3,940             | 3,940             |
| 30-93-3831-0000                 | Interest Earned                |   | 60,098                | 288,756          | 204,547           | 204,547           |
| 30-93-3839-0000                 | Miscellaneous Revenues         |   | 76,683                | 5,078            | -                 | -                 |
| 30-93-3991-0000                 | Appropriated Fund Balance      |   | -                     | -                | 3,606,390         | 3,606,390         |
| <b>Total Department Revenue</b> |                                |   | <b>7,642,014</b>      | <b>8,316,297</b> | <b>11,758,440</b> | <b>11,758,440</b> |
| 30-93-7210-0000                 | Full-Time Employees            | 1 FTE-Ditton  | 371,356               | 385,117          | 72,943            | 72,943            |
| 30-93-7210-0001                 | Employee Overtime              |   | 3,935                 | 2,022            | 669               | 669               |
| 30-93-7210-0200                 | Part-Time Employees            |   | 21,059                | 22,870           | -                 | -                 |
| 30-93-7210-0700                 | 401K Retirement Supplement     | 5.0% of Compensation for Eligible Employees   | 15,369                | 16,701           | 3,654             | 3,654             |
| 30-93-7210-0900                 | F.I.C.A.                       | 7.65 % of Compensation  | 27,489                | 27,970           | 5,631             | 5,631             |
| 30-93-7210-1000                 | LGRS Retirement                | 13.6% of compensation for Full Time employees   | (83,008)              | 43,078           | 9,938             | 9,938             |
| 30-93-7210-1100                 | Health/Life/Dental Insurance   | Current enrollment choices less 5.75% savings   | 66,182                | 67,860           | 20,656            | 20,656            |
| 30-93-7210-1300                 | Unemployment Reserve           |   |                       | 612              |                   |                   |
| <b>Total Personnel Costs</b>    |                                |   | <b>422,384</b>        | <b>566,229</b>   | <b>113,491</b>    | <b>113,491</b>    |
| 30-93-7210-1400                 | Workers Compensation Insurance | Workers Compensation Insurance with NCLM  | 1,929                 | 1,464            | 306               | 306               |
| 30-93-7210-1800                 | Professional Fees              | Portion of audit cost   | 13,196                | 17,485           | 11,500            | 11,500            |
| 30-93-7210-2100                 | Uniforms & Protective Gear     | Safety shoes, rain gear, vests, hard hats, uniforms   | 521                   | 817              | 1,100             | 1,100             |
| 30-93-7210-2500                 | Vehicle Supplies               | Fuel for 2020 Ford Escape Hybrid  | 633                   | 381              | 650               | 650               |
| 30-93-7210-2600                 | Departmental Supplies          | General office supplies, hand tools; allowance for new tools/multimeter   | 12,736                | 8,739            | 2,000             | 2,000             |
| 30-93-7210-2700                 | Power Purchase                 | Estimate from Electricities + Rivermist Street light reimbursement (\$11,000)   | 5,198,455             | 4,726,250        | 5,925,632         | 5,925,632         |
| 30-93-7210-2701                 | Utility Sales Tax              | Remit to NCDOR the 7% Utility sales tax collected in account 30-93-3720-0000  | 512,545               | 507,429          | 551,396           | 551,396           |
| 30-93-7210-3100                 | Travel & Training              | Certifications, continuing education, travel meals and lodging, Electricities training convention and summit  | 3,777                 | 8,180            | 5,000             | 5,000             |
| 30-93-7210-3200                 | Communications                 | Land lines and cell phones, on-call answering service (\$4,000), additional cell fee for telemetric devices (\$2,880), Bill to read 28 devices (\$4,032). | 3,385                 | 4,025            | 10,301            | 10,301            |
| 30-93-7210-3300                 | Utilities - Electric           | Street Lights & Portion of Public Works Office & City Garage utility bills  | 1,358                 | 36,735           | 109,500           | 109,500           |
| 30-93-7210-3500                 | R/M Equipment                  | Repair and Maintenance of Multimeters, calibration of devices and other equipment   | -                     | -                | -                 | -                 |
| 30-93-7210-3501                 | R/M Vehicles                   | Repair and Maintenance of 2020 Ford Escape; parts, new tires, etc.  | 137                   | 19               | 1,000             | 1,000             |
| 30-93-7210-3502                 | Install Load Mgt Switches      | 51 - Load Management Switches & Installation; service calls   |                       |                  | 18,258            | 18,258            |
|                                 |                                | 50-ecoBe thermostats  |                       |                  | 7,812             | 7,812             |
|                                 |                                | 10-eco-repeaters  |                       |                  | 2,275             | 2,275             |
|                                 |                                | 6-eco-Net Gateways for Load Management replacement/expansion  |                       |                  | 4,133             | 4,133             |
|                                 |                                | BEMC installation of repeaters & gateways   |                       |                  | 12,000            | 12,000            |
|                                 |                                | Total Load Management Switches  | 55,895                | 14,358           | 44,478            | 44,478            |
| 30-93-7210-4400                 | Contract Services              | USIC Location Services - 100% after WS Merger   |                       |                  | 50,000            | 50,000            |
|                                 |                                | 811 Membership  |                       |                  | 1,400             | 1,400             |
|                                 |                                | Electricities Dues  |                       |                  | 13,038            | 13,038            |
|                                 |                                | Copier Maintenance  |                       |                  | 800               | 800               |
|                                 |                                | Generators maintenance  |                       |                  | 900               | 900               |
|                                 |                                | Annual nexGrid software fees  |                       |                  | 5,000             | 5,000             |
|                                 |                                | Credit check services for customer applications   |                       |                  | 1,542             | 1,542             |
|                                 |                                | Total Contract Services   | 65,169                | 92,901           | 72,680            | 72,680            |
| 30-93-7210-4500                 | Insurance & Bonding            | Insurance and Bonding   | 7,426                 | 7,754            | 9,072             | 9,072             |



## FY2025 Adopted Budget

### Electric Department

| Account                          | Account Name                    | Item/Description  | FY2023<br>Actual | FY2024<br>Actual | FY2025 Adopted Budget |                                     |            |                        |
|----------------------------------|---------------------------------|---|------------------|------------------|-----------------------|-------------------------------------|------------|------------------------|
|                                  |                                 |   |                  |                  | Total<br>Adopted      | Cost Transfers To:<br>Electric Fund | Permitting | Net After<br>Transfers |
| 30-93-7210-4800                  | Billing Contract                | BEMC Billing contract annual CIP-U increase 2.0369119%  | 235,866          | 255,346          | 255,400               |                                     |            | 255,400                |
| 30-93-7210-4900                  | Operations & Maintenance BEMC   | Operations and Maintenance BEMC   | 1,047,427        | 587,019          | 597,763               |                                     |            | 597,763                |
| 30-93-7210-5400                  | Capital Outlay - Vehicles       | Lease for Electric Department vehicle: 2020 Ford Escape hybrid (\$7,000.00).  | 83               | 6,729            | 7,000                 |                                     |            | 7,000                  |
| 30-93-7210-5500                  | Capital Outlay - Equipment      |   | -                | 6,843            | -                     |                                     |            | -                      |
| 30-93-7210-7200                  | Lease Amortization              |   | 6,647            | -                | -                     |                                     |            | -                      |
| 30-93-9990-0000                  | Depreciation                    |   | 418,287          | 444,589          | -                     |                                     |            | -                      |
| Various                          | Cost Transfers from Other Depts | Personnel costs from support departments charged to Electric Fund   |                  | -                |                       | 405,193                             |            | 405,193                |
| <b>Total Non-Personnel Costs</b> |                                 |   | <b>7,585,473</b> | <b>6,727,063</b> | <b>7,604,778</b>      | <b>405,193</b>                      | <b>-</b>   | <b>8,009,971</b>       |
| 30-93-7210-5800                  | Capital Outlay -Capital Improv  | 100 Electric Meter Disconnect Collars (\$20,000), ROW Trimming (\$55,000).  | -                | 62,480           | 75,000                |                                     |            | 75,000                 |
| 30-93-7210-5900                  | Capital Outlay - System         | Second Point of Delivery \$1.75M; Underground Project \$1.5M; Pole Replace \$50k; Sectionalization \$75k; EV Charging Stations \$40k  | -                | 30,099           | 3,414,978             |                                     |            | 3,414,978              |
| 30-93-7210-9700                  | Contingency Expenses            | Contingency plan for for unforeseen LM switch replacement and/or storm damage to LM infrastructure (\$25,000), any non-O&M underground expense ie; burnout (\$120,000.00) NOTE: Has been budgeted previously but not used |                  | -                | 145,000               |                                     |            | 145,000                |
| <b>Total Capital Costs</b>       |                                 |   | <b>-</b>         | <b>92,579</b>    | <b>3,634,978</b>      | <b>-</b>                            | <b>-</b>   | <b>3,634,978</b>       |
| <b>Total Electric</b>            |                                 |   | <b>365,842</b>   | <b>(930,427)</b> | <b>(405,193)</b>      | <b>405,193</b>                      | <b>-</b>   | <b>0</b>               |



## FY2025 Adopted Budget

### Human Resources

| Account                          | Account Name                   | Item/Description   | FY2023<br>Actual | FY2024<br>Actual | FY2025 Adopted Budget |                    |                 |                        |
|----------------------------------|--------------------------------|--|------------------|------------------|-----------------------|--------------------|-----------------|------------------------|
|                                  |                                |  |                  |                  | Total<br>Adopted      | Cost Transfers To: |                 | Net After<br>Transfers |
|                                  |                                |  |                  |                  |                       | Electric Fund      | Permitting      |                        |
| 10-07-3410-0100                  | Wellness Prgm Grants/Donations |  | -                | 2,500            | -                     |                    |                 | -                      |
| <b>Total Department Revenue</b>  |                                |  | -                | <b>2,500</b>     | -                     | -                  | -               | -                      |
| 10-07-4700-0000                  | Full-Time Employees            | One FTE: HR Director. 5% charged to Electric Fund; 10% allocated to Permitting | -                | 30,049           | 92,824                | (4,641)            | (9,282)         | 78,901                 |
| 10-07-4700-0700                  | 401K Retirement Supplement     | 5.0% of Compensation for Eligible Employees                                    | -                | 1,715            | 4,614                 | (231)              | (464)           | 3,919                  |
| 10-07-4700-0900                  | F.I.C.A.                       | 7.65 % of Compensation   | -                | 2,577            | 7,101                 | (355)              | (710)           | 6,036                  |
| 10-07-4700-1000                  | LGERS Retirement               | 13.6% of compensation for Full Time employees                                  | -                | 4,425            | 12,550                | (628)              | (1,262)         | 10,661                 |
| 10-07-4700-1100                  | Health/Life/Dental Insurance   | Current enrollment choices less 5.75% savings                                  | -                | 2,899            | 10,102                | (505)              | (1,010)         | 8,587                  |
| <b>Total Personnel Costs</b>     |                                |  | -                | <b>41,665</b>    | <b>127,191</b>        | <b>(6,360)</b>     | <b>(12,728)</b> | <b>108,104</b>         |
| 10-07-4700-1400                  | Workers Compensation Insurance |  | -                | 145              | 386                   |                    |                 | 386                    |
| 10-07-4700-2600                  | Departmental Supplies          |  | -                | 215              | 1,000                 |                    |                 | 1,000                  |
| 10-07-4700-3100                  | Travel & Training              |  | -                | -                | 2,000                 |                    |                 | 2,000                  |
| 10-07-4700-3150                  | Tuition Reimbursement          |  | -                | -                | 5,000                 |                    |                 | 5,000                  |
| 10-07-4700-3200                  | Communications                 | One cell phone   | -                | 637              | 500                   |                    |                 | 500                    |
| 10-07-4700-3900                  | Other Services                 | Employee recognition   | -                | -                | 5,000                 |                    |                 | 5,000                  |
| 10-07-4700-4400                  | Contract Services              | HR Management Software licensing (Neogov)                                      | -                | 30,404           | 11,000                |                    |                 | 11,000                 |
| <b>Total Non-Personnel Costs</b> |                                |  | -                | <b>31,401</b>    | <b>24,886</b>         | -                  | -               | <b>24,886</b>          |
| <b>Total Human Resources</b>     |                                |  | -                | <b>70,565</b>    | <b>152,077</b>        | <b>(6,360)</b>     | <b>(12,728)</b> | <b>132,990</b>         |



## FY2025 Adopted Budget

### Police Department

| Account                         | Account Name                   | Item/Description  | FY2023<br>Actual | FY2024<br>Actual | FY2025<br>Adopted |
|---------------------------------|--------------------------------|---|------------------|------------------|-------------------|
| 10-10-3437-0600                 | Misc. Receipts/Police Dept.    | FY24 is insurance proceeds for damages to a vehicle   | 7,819            | 9,281            | -                 |
| 10-10-3437-0601                 | Police Shop with a Cop         | 100% donations/fundraisers  | 17,150           | 11,938           | 10,000            |
| 10-10-3437-0602                 | Golf Cart Fees                 | Double fee to \$50  | 15,595           | 12,150           | 29,150            |
| 10-10-3443-0300                 | Police Misc Grants             | FY24 is for State apportionment   | -                | 201,720          | -                 |
| 10-10-3838-0000                 | ABC Revenue for Law Enf.       | 5% of estimated ABC Store profit  | 29,327           | 22,100           | 32,522            |
| 10-06-3210-0000                 | Civil Penalties                | Animal Control account no longer used   | 320              | 155              | -                 |
| 10-06-3220-0000                 | Pet license & tags             | Animal Control account no longer used   | 810              | 1,707            | -                 |
| 10-06-3833-0005                 | Donations Animal Care          | Animal Control account no longer used   | -                | 30               | -                 |
| <b>Total Department Revenue</b> |                                |   | <b>71,022</b>    | <b>259,081</b>   | <b>71,672</b>     |
| 10-10-4310-0000                 | Full-Time Employees            | Chief, Major, 16 FT sworn Officers, 1 APS officer, 1 FT Administrative employee   | 890,346          | 992,381          | 1,151,893         |
| 10-10-4310-0001                 | Employee Overtime              | Provides minimum shift coverage, training/certification, events coverage  | 55,447           | 59,240           | 77,514            |
| 10-10-4310-0200                 | Part time Salaries             | 2 PT sworn offices and 1 PT Administrative employee   | 56,158           | 42,293           | 49,678            |
| 10-10-4310-0400                 | Separation Allowance-Leo       | One former officer on permanent leave   | 13,453           | 12,185           | 12,819            |
| 10-10-4310-0700                 | 401K Retirement Supplement     | 5.0% of Compensation for Eligible Employees   | 46,627           | 52,038           | 64,003            |
| 10-10-4310-0900                 | F.I.C.A.                       | 7.65 % of Compensation  | 76,555           | 83,308           | 98,831            |
| 10-10-4310-1000                 | LGERS Retirement               | 15.1% of compensation for Full Time employees   | 120,538          | 145,619          | 193,290           |
| 10-10-4310-1100                 | Health/Life/Dental Insurance   | Current enrollment choices less 5.75% savings   | 169,239          | 181,432          | 173,288           |
| 10-10-4310-1300                 | Unemployment Reserve           |   |                  | 1,768            |                   |
| <b>Total Personnel Costs</b>    |                                |   | <b>1,428,364</b> | <b>1,570,264</b> | <b>1,821,317</b>  |
| 10-10-4310-1400                 | Workers Compensation Insurance | Department allocation of insurance  | 24,915           | 30,502           | 19,058            |
| 10-10-4310-2100                 | Uniforms & Protective Gear     | Maintain current budgeted amount plus replacement of 6 expiring ballistic vests @~\$850 each (5 year life)  | 22,168           | 11,462           | 25,000            |
| 10-10-4310-2500                 | Vehicle Supplies               | Fuel, replacement equipment, printers, lights, supplemental emergency equipment, flashlights, etc.  | 6,838            | 59,063           | 57,000            |
| 10-10-4310-2600                 | Departmental Supplies          | Office supplies, misc. shipping costs, stationery, books  | 96,739           | 14,406           | 16,000            |
| 10-10-4310-2602                 | Animal Care                    | Prior years expense in Animal Control 10-10-4310-2602   | 8,474            | 4,628            | 8,500             |
| 10-10-4310-3100                 | Travel & Training              | Estimated \$500 per officer & APS / Required increase of firearms training from 1 time per year to quarterly as required for accreditation / Required annual Taser Re-Cert & Training Materials/ targets & supplies/training conferences/certifications and renewals and renewals/specialized training as required for accreditation. | 15,175           | 13,720           | 20,000            |
| 10-10-4310-3101                 | Community Resource Program     | Continued with budgeted amount to support Shop w/a Cop, other community planned public events and programs.   | 18,400           | 14,337           | 15,000            |
| 10-10-4310-3200                 | Communications                 | Officer Cell Phones (First Net); Mobile internet access for mobile data terminals and Axon body camera uploads (Cradle Point)   |                  |                  | 15,817            |
|                                 |                                | US Cellular - Patrol GPS Units  |                  |                  | 3,500             |
|                                 |                                | Department cable service (Spectrum)   |                  |                  | 883               |
|                                 |                                | <b>Total Communications</b>   | <b>24,613</b>    | <b>28,526</b>    | <b>20,200</b>     |



## FY2025 Adopted Budget

### Police Department

| Account                          | Account Name                   | Item/Description  | FY2023<br>Actual | FY2024<br>Actual | FY2025<br>Adopted |
|----------------------------------|--------------------------------|---|------------------|------------------|-------------------|
| 10-10-4310-3300                  | Utilities                      | Utilities for new leased PD HQ. Estimate electric @ \$1.40/sf. Electric & water estimated at \$500/month  | 3,399            | 4,927            | 6,000             |
| 10-10-4310-3500                  | R/M Equipment                  | Weapon system, in-car camera, flashlight repair/replacement, body cameras and mounts, computer repairs, radios (in-car and mobile), in car mounts, cages, consoles, electronics, cell phones, radar/lidar repairs, in office equipment repair (monitors, peripheral computer parts, lights, etc.) | 802              | 2,567            | 4,500             |
| 10-10-4310-3501                  | R/M Vehicles                   | Tires, brakes, vehicle lights, windshields, fluids, batteries, ins. deductables   | 60,340           | 16,168           | 6,500             |
| 10-10-4310-4400                  | Contract Services              | Lease of new police HQ  |                  |                  | 53,750            |
|                                  |                                | Common Area Maintenance new leased police HQ  |                  |                  | 12,500            |
|                                  |                                | Axon cartridges and supplies  |                  |                  | 11,852            |
|                                  |                                |   |                  |                  | 9,215             |
|                                  |                                | Lexipol LLC-3 system usages; KMS; policy & legal services; 1 Police Academy; traning & training records resource management; Cordico; officer wellness support program  |                  |                  |                   |
|                                  |                                | Records Management (Central Squares)  |                  |                  | 7,148             |
|                                  |                                | Southern Software   |                  |                  | 4,525             |
|                                  |                                | Wolfcom Body & Mobile Camera Subscription   |                  |                  | 4,100             |
|                                  |                                | Police App/OCV  |                  |                  | 3,995             |
|                                  |                                | Copier lease and service  |                  |                  | 3,500             |
|                                  |                                | LEADS Online investigative tool   |                  |                  | 2,500             |
|                                  |                                | Tyler Technologies Citations  |                  |                  | 2,050             |
|                                  |                                | DCI   |                  |                  | 2,000             |
|                                  |                                | FMRT  |                  |                  | 1,700             |
|                                  |                                | Annual RADAR Recertification  |                  |                  | 1,200             |
|                                  |                                | BC Law Enforcement Range  |                  |                  | 750               |
|                                  |                                | Total Contract Services   | 64,970           | 99,603           | 120,785           |
| 10-10-4310-4500                  | Insurance & Bonding            | Maintain current budgeted amount  | 34,238           | 33,824           | 37,361            |
| <b>Total Non-Personnel Costs</b> |                                |   | <b>381,438</b>   | <b>333,734</b>   | <b>356,482</b>    |
| 10-10-4310-5000                  | Capital Purchases Under \$5000 |   | -                | 1,170            | -                 |
| 10-10-4310-5400                  | Capital Outlay - Vehicles      | 15-Patrol vehicles plus 1 -APS vehicle (\$1073.97 x2 ordered)   | 124,720          | 121,884          | 164,613           |
| 10-10-4310-5500                  | Capital Outlay - Equipment     |   | -                | 261,287          | -                 |
| 10-10-4310-5800                  | Capital Outlay -Capital Improv |   |                  | 37,413           |                   |
| <b>Total Capital Costs</b>       |                                |   | <b>124,720</b>   | <b>421,754</b>   | <b>164,613</b>    |
| <b>Total Police</b>              |                                |   | <b>1,863,500</b> | <b>2,066,671</b> | <b>2,270,740</b>  |





## FY2025 Adopted Budget

### Fire and EMS Departments

| Group | Account                         | Account Name                       | Item/Description   | FY2023<br>Actual | FY2024<br>Actual | FY2025<br>Adopted |
|-------|---------------------------------|------------------------------------|--|------------------|------------------|-------------------|
| Fire  | 10-11-3434-0100                 | Fire District Fees                 |  | 1,888,170        | 1,941,489        | 1,978,933         |
|       | 10-11-3434-0200                 | Duke Energy Donation For Fire Dept |  | -                | 50,000           | 50,000            |
|       | 10-11-3434-0300                 | Misc. Grants For Fire Dept         | Possible \$1M State grant for Capital Purchases. \$600k would be used for Radio replacement and \$400k for downpayment on Heavy Rescue Vehicle replacement. Budgeted in 23-23-3970-0000.   | -                | 140,505          | -                 |
|       | 10-11-3434-0400                 | Fire Response Fees                 |  | 6,214            | 8,432            | 10,000            |
|       | 10-11-3434-0500                 | Fire - Miscellaneous Revenue       | Sale of surplus vehicles: Ladder 362 (\$50k); Brush 378 (\$30k); Mobile Command Trailer (\$30k); 396 (\$50k).  | -                | -                | 160,000           |
|       | 10-11-3434-0700                 | Fire Inspections & Permit Fees     |  | 10,256           | 26,949           | 40,000            |
|       | <b>Total Department Revenue</b> |                                    |  | <b>1,904,261</b> | <b>2,167,374</b> | <b>2,238,933</b>  |
|       | 10-11-4340-0000                 | Full-Time Employees                | This line covers full-time staff members. Current staffing model is 2 full-time FF's at Headquarters, supplemented by a full-time FF and a volunteer at Caswell.   | 718,180          | 821,942          | 1,091,921         |
|       | 10-11-4340-0001                 | Employee Overtime                  | Any of our 24 hour employees have forced overtime with their shift. This line also covers overtime for the staff for training and shift coverage when employees are out sick or on vacation.   | 107,746          | 94,602           | 103,743           |
|       | 10-11-4340-0100                 | PT/Volunteer Fire Fees             | Part-time FF's to help with shift coverage \$20 per hour @ 1000 hours per year.  | 103,128          | 102,983          | 22,525            |
|       | 10-11-4340-0200                 | Employee/Volunteer Stipend         | Volunteer stipend \$25 per call.   | 87,100           | 20,056           | 50,375            |
|       | 10-11-4340-0700                 | 401K Retirement Supplement         | 5.0% of Compensation for Eligible Employees  | 40,966           | 44,582           | 60,373            |
|       | 10-11-4340-0900                 | F.I.C.A.                           | 7.65 % of Compensation   | 77,039           | 78,897           | 106,315           |
|       | 10-11-4340-1000                 | Fire Fighter Pension Plan Cont     | 13.6% of compensation for Full Time employees  | 99,022           | 115,162          | 164,215           |
|       | 10-11-4340-1002                 | Payments To Retirees               | Retirement for FF's that have 20 years of service with SFD and have reached 55 years of age.   | 24,756           | 22,089           | 24,180            |
|       | 10-11-4340-1100                 | Health/Life/Dental Insurance       | Current enrollment choices less 5.75% savings  | 91,135           | 125,556          | 162,129           |
|       | <b>Total Personnel Costs</b>    |                                    |  | <b>1,349,072</b> | <b>1,425,869</b> | <b>1,785,776</b>  |
|       | 10-11-4340-1300                 | Unemployment Reserve               | Federal requirements.  |                  | 2,561            |                   |
|       | 10-11-4340-1400                 | Workers Compensation Insurance     | Coverage for full-time employees and volunteers.   | 17,564           | 20,667           | 22,639            |
|       | 10-11-4340-1800                 | Professional Fees                  | Allocation for grant writers, and dues for associations such as NFPA, NCSFA, NCFILSE, NCFRIA, and payments for special inspections.  | 2,930            | 8,943            | 10,000            |
|       | 10-11-4340-2100                 | Uniforms & Protective Gear         | This line covers Class A & B uniform supplies for full-time personnel and 80 volunteers. I have built in a special uniform allowance of 400.00 per year for full-time staff that may have special needs, such as duty boots, jackets, or job shirts. Also any PPE that is needed for members.  | 27,216           | 41,262           | 30,000            |
|       | 10-11-4340-2500                 | Vehicle Supplies                   | Gas and Tire allowance for all departmental vehicles and trailers.   | 47,032           | 49,613           | 40,000            |
|       | 10-11-4340-2600                 | Departmental Supplies              | Supplies for offices, administration, fire suppression foam, saw blades, storm supplies, batteries, hand tools, tarps, cleaning, water, kitchen items, SCBA supplies, gloves, soap, paper towels, toilet tissues, items for rehab, etc.  | 20,409           | 23,865           | 25,000            |
|       | 10-11-4340-2604                 | Fire Prevention                    | This line covers all fire prevention, citizens academy, and safety day needs. Inclusive of programs for elementary schools, day care centers, and the senior population. Purchase items for the clown troop, parades, festivals, safety days, car seat inspection days, brochures, curriculum, props, and educational materials. Also, for DVDs, smoke alarms, puppet items, and give aways promoting fire safety. | 18,609           | 32,245           | 20,000            |



## FY2025 Adopted Budget

### Fire and EMS Departments

| Group | Account                          | Account Name               | Item/Description  | FY2023<br>Actual | FY2024<br>Actual | FY2025<br>Adopted |
|-------|----------------------------------|----------------------------|---|------------------|------------------|-------------------|
|       | 10-11-4340-3100                  | Travel & Training          | Instructor and registration fees, conference, conventions, seminars, hotel lodging, travel expenses, fire academy and colleges.   | 11,929           | 23,799           | 25,000            |
|       | 10-11-4340-3200                  | Communications             | Telephone lines for all stations, cell phones, internet, cable service, security camera maintenance, key entry system, pagers and radios.   | 11,485           | 23,769           | 24,600            |
|       | 10-11-4340-3300                  | Utilities - Fire Dept      | All utilities on Headquarters & (2) substations. The Town of Caswell Beach pays for the utilities at that substation.   | 38,095           | 38,473           | 30,000            |
|       | 10-11-4340-3500                  | R/M Equipment              | Repair & Maintenance on all portable equipment.   | 11,173           | 17,049           | 12,000            |
|       | 10-11-4340-3501                  | R/M Vehicles               | Repair & Maintenance on all departmental vehicles.  | 41,036           | 60,358           | 40,000            |
|       | 10-11-4340-3502                  | R/M Facilities             | Repair & Maintenance on Headquarters, the downtown substation, and the Long Beach Road Substation.  | 14,477           | 17,874           | 18,000            |
|       | 10-11-4340-3503                  | Substation Lease           | Lease on the Long Beach Road Substation.  | 15,000           | 15,000           | 15,000            |
|       | 10-11-4340-4400                  | Contract Services          | Contracts for physical exams for FFs, Elevator, generator, hydro testing, SCBA testing, ladder & hose testing, copier, garbage, security system, hood system, sprinkler, plymovent, fire recovery, management solutions, drug testing, background checks, member monitoring for criminal activity, and any other contracts. | 18,110           | 47,419           | 33,000            |
|       | 10-11-4340-4500                  | Insurance & Bonding        | Coverage on all facilities, vehicles, and portable equipment.   | 42,886           | 48,921           | 50,000            |
|       | 10-11-4340-7100                  | Debt Service               | Payment of Headquarters and on 2 fire engines.  | 383,487          | 285,403          | 280,011           |
|       | <b>Total Non-Personnel Costs</b> |                            |   | <b>721,439</b>   | <b>757,222</b>   | <b>675,250</b>    |
|       | 10-11-4340-5500                  | Capital Outlay - Equipment | 5000 feet of supply hose \$10k; Nozzle replacements \$10k; 2 Battery Powered Ejection fans \$10k; 10 sets of turnout gear \$50k; 2 thermal imaging cameras \$25k  | -                | 156,623          | 105,000           |
|       | <b>Total Capital Costs</b>       |                            |   | <b>-</b>         | <b>157,141</b>   | <b>105,000</b>    |
|       | <b>Total Fire</b>                |                            |   | <b>166,250</b>   | <b>172,857</b>   | <b>327,093</b>    |



## FY2025 Adopted Budget

### Fire and EMS Departments

| Group | Account                          | Account Name                   | Item/Description  | FY2023<br>Actual | FY2024<br>Actual | FY2025<br>Adopted |
|-------|----------------------------------|--------------------------------|---|------------------|------------------|-------------------|
| EMS   | 10-12-3437-0400                  | Rescue Dept/Misc. Receipts     |   | 2,242            | -                | -                 |
|       | 10-12-3437-0500                  | Rescue Squad Fees              |   | 274,260          | 285,788          | 566,880           |
|       | <b>Total Department Revenue</b>  |                                |   | <b>276,502</b>   | <b>285,788</b>   | <b>566,880</b>    |
|       | 10-12-4370-0000                  | Full-Time Employees            | This line covers our Full-time EMS Captain and paramedics.  | 56,792           | 180,286          | 365,809           |
|       | 10-12-4370-0001                  | Employee Overtime              | This line covers the forced overtime that is due to working 24-hour shifts, there is also factored in OT for employees being out sick, on vacation, and for training.   | 14,260           | 37,636           | 36,266            |
|       | 10-12-4370-0200                  | Volunteer Rescue Fees          | EMS volunteer/part-time employees. EMTs will be paid (\$130) for 12-hour shift, Advanced-EMTs will be paid (\$155) for a 12 hour shift. They are also paid (\$25) for every transport.  | 193,526          | 221,968          | 204,250           |
|       | 10-12-4370-0700                  | 401K Retirement Supplement     | 5.0% of Compensation for Eligible Employees   | 3,526            | 9,879            | 20,654            |
|       | 10-12-4370-0900                  | F.I.C.A.                       | 7.65 % of Compensation  | 20,133           | 32,618           | 38,963            |
|       | 10-12-4370-1000                  | Retirement/State Shared        | 13.6% of compensation for Full Time employees   | 8,582            | 25,488           | 56,178            |
|       | 10-12-4370-1100                  | Health/Life/Dental Insurance   | Current enrollment choices less 5.75% savings   | 5,979            | 21,608           | 58,638            |
|       | 10-12-4370-1300                  | Unemployment Reserve           |   |                  | 471              |                   |
|       | <b>Total Personnel Costs</b>     |                                |   | <b>302,796</b>   | <b>529,955</b>   | <b>780,760</b>    |
|       | 10-12-4370-1400                  | Workers Compensation Insurance | Coverage for full-time employees and volunteers.  | 1,653            | 2,220            | 12,193            |
|       | 10-12-4370-2100                  | Uniforms & Protective Gear     | This line covers Class A & B uniform supplies for full-time personnel and 25 volunteers. I have built in a special uniform allowance of 400.00 per year for full-time staff that may have special needs, such as duty boots, jackets, or job shirts. Also any PPE that is needed for members. | 11,784           | 16,718           | 15,000            |
|       | 10-12-4370-2500                  | Vehicle Supplies               | Gas & Tire allowance for all departmental vehicles and trailers.  | 14,420           | 27,348           | 20,000            |
|       | 10-12-4370-2600                  | Departmental Supplies          | This line covers all EMS supplies throughout the entire year, medications, and other supplies like charts, office supplies, medical bags, IV Fluids, bandages, oxygen tubing, and other needed supplies.  | 9,808            | 20,907           | 12,000            |
|       | 10-12-4370-2601                  | Medical Supplies               |   | 19,728           | 34,333           | 28,000            |
|       | 10-12-4370-2603                  | Other Equipment                |   | -                | 516              | -                 |
|       | 10-12-4370-3100                  | Travel & Training              | Travel & Training for 3 fulltime employees and 25 EMS volunteers.   | 6,418            | 2,595            | 5,000             |
|       | 10-12-4370-3200                  | Communications                 | Pagers for duty shifts, radios for ambulance crews, cell phones and tablets for the ambulances.   | 6,702            | 9,417            | 8,700             |
|       | 10-12-4370-3300                  | Utilities                      | 25% of utility expenses at Headquarters and the downtown substation.  | 5,777            | 987              | 10,000            |
|       | 10-12-4370-3500                  | R/M Equipment                  | Money allocated for any repairs on cardiac monitors, stretchers, or other ambulance or EMS equipment.   | 8,072            | 10,297           | 12,000            |
|       | 10-12-4370-3501                  | R/M Vehicles                   | Repair and Maintenance on 3 ambulances, 1 QRV, and 1 EMS Polaris.   | 6,996            | 10,505           | 12,000            |
|       | 10-12-4370-3502                  | R/M Facilities                 | A percentage of maintenance on Headquarters and the Downtown Substation.  | 9,934            | 320              | 7,000             |
|       | 10-12-4370-3900                  | Other Services                 |   | 1,595            | -                | -                 |
|       | 10-12-4370-4400                  | Contract Services              | Contracts cover the EMS Billing for patient transports, cardiac monitors, stretcher contracts, percentages on the copier, garbage, and security systems.  | 40,383           | 42,742           | 50,000            |
|       | 10-12-4370-4500                  | Insurance & Bonding            | Percentage of insurance costs of facilities, vehicles, and portable equipment.  | 40,114           | 45,532           | 45,000            |
|       | 10-12-4370-7100                  | Debt Service                   |   | 52,726           | 53,892           | -                 |
|       | <b>Total Non-Personnel Costs</b> |                                |   | <b>236,112</b>   | <b>278,329</b>   | <b>236,893</b>    |
|       | 10-12-4370-5400                  | Capital Outlay - Vehicles      | Lease payment on 2 vehicles   | -                | 16,165           | 15,000            |



## FY2025 Adopted Budget

### Fire and EMS Departments

|                       |                     |                            |                                       | FY2023  | FY2024  | FY2025  |
|-----------------------|---------------------|----------------------------|---------------------------------------|---------|---------|---------|
| Group                 | Account             | Account Name               | Item/Description                      | Actual  | Actual  | Adopted |
|                       | 10-12-4370-5500     | Capital Outlay - Equipment | Cardiac Monitor 35k, LUCAS Device 15k | -       | 42,551  | 50,000  |
|                       | Total Capital Costs |                            |                                       | -       | 58,715  | 65,000  |
|                       | Total Rescue        |                            |                                       | 262,406 | 581,210 | 515,773 |
| Total Fire and Rescue |                     |                            |                                       | 428,655 | 754,068 | 842,866 |



## FY2025 Adopted Budget

### Development Services

CHARTERED 179

| Group             | Account                            | Account Name                   | Item/Description   | FY2023  | FY2024  | FY2025 Adopted Budget |                    |          |                     |         |
|-------------------|------------------------------------|--------------------------------|--|---------|---------|-----------------------|--------------------|----------|---------------------|---------|
|                   |                                    |                                |  | Actual  | Actual  | Total Adopted         | Cost Transfers To: |          | Net After Transfers |         |
| Planning & Zoning | 10-40-3220-0000                    | Civil Penalties                |  | -       | 18,846  | 5,000                 |                    |          | 5,000               |         |
|                   | 10-40-3343-0000                    | Inspection Permits             | Beginning in FY25 will be budgeted in 10-41-3343-0000  |         |         | -                     |                    |          | -                   |         |
|                   | 10-40-3343-0100                    | Home Owners Recovery Fund      |  | 133     | 1,530   | -                     |                    |          | -                   |         |
|                   | 10-40-3343-0300                    | Re-Inspection Fees             |  | -       | 4,400   | -                     |                    |          | -                   |         |
|                   | 10-40-3343-0400                    | Planning & Zoning Fees         | Fees collected from zoning permits and all zoning applications.  | 22,619  | 67,981  | 35,000                |                    |          | 35,000              |         |
|                   | Total Department Revenue           |                                |  |         | 22,752  | 92,757                | 40,000             | -        | -                   | 40,000  |
|                   | 10-40-4350-0000                    | Full-Time Employees            | 3 FTE: Vacant Director DS, Maureen, HP   | 283,962 | 102,788 | 249,040               |                    | (51,570) | 197,470             |         |
|                   | 10-40-4350-0001                    | Employee Overtime              | Based on historical hours  | 5,479   | 4,697   | 1,188                 |                    |          | 1,188               |         |
|                   | 10-40-4350-0200                    | Part-Time Employees            |  | 7,857   | (172)   | -                     |                    |          | -                   |         |
|                   | 10-40-4350-0700                    | 401K Retirement Supplement     | 5.0% of Compensation for Eligible Employees  | 14,312  | 5,197   | 12,430                |                    | (2,565)  | 9,865               |         |
|                   | 10-40-4350-0900                    | F.I.C.A.                       | 7.65 % of Compensation   | 21,671  | 7,947   | 19,142                |                    | (3,945)  | 15,197              |         |
|                   | 10-40-4350-1000                    | LGERS Retirement               | 13.6% of compensation for Full Time employees  | 34,698  | 13,579  | 33,810                |                    | (6,977)  | 26,833              |         |
|                   | 10-40-4350-1100                    | Health/Life/Dental Insurance   | Current enrollment choices less 5.75% savings  | 47,354  | 19,118  | 30,306                |                    | (5,051)  | 25,255              |         |
|                   | 10-40-4350-1300                    | Unemployment Reserve           |  |         | 627     |                       |                    |          |                     |         |
|                   | Total Personnel Costs              |                                |  |         | 415,333 | 153,781               | 345,918            | -        | (70,108)            | 275,810 |
|                   | 10-40-4350-1400                    | Workers Compensation Insurance | Planning and Code Enforcement Staff  | 3,365   | 2,046   | 1,015                 |                    |          | 1,015               |         |
|                   | 10-40-4350-2500                    | Vehicle Supplies               | Code Enforcement Vehicle Fuel  | 1,983   | 1,186   | 600                   |                    |          | 600                 |         |
|                   | 10-40-4350-2600                    | Departmental Supplies          | Planning Office Supplies   | 16,100  | 3,771   | 5,000                 |                    |          | 5,000               |         |
|                   | 10-40-4350-2601                    | Forestry Projects              | Budget moved to Buildings & Grounds  | 5,000   | -       | -                     |                    |          | -                   |         |
|                   | 10-40-4350-3100                    | Travel & Training              | NCAZO Dues, HPC Training, Other training (2) planners, (1) director, (1) Code Enf, GIS Training  | 8,812   | 2,374   | 7,000                 |                    |          | 7,000               |         |
|                   | 10-40-4350-3200                    | Communications                 | Cell phones, postage, legal notices  | 6,672   | 3,807   | 6,000                 |                    |          | 6,000               |         |
|                   | 10-40-4350-3300                    | Utilities                      |  | 3,771   | 2,511   | 1,800                 |                    |          | 1,800               |         |
|                   | 10-40-4350-3500                    | R/M Equipment                  |  | 192     | -       | -                     |                    |          | -                   |         |
|                   | 10-40-4350-3501                    | R/M Vehicles                   | NAPA, Auto-work for (1) code enf vehicle   | 545     | 935     | 1,000                 |                    |          | 1,000               |         |
|                   | 10-40-4350-3900                    | Other Services                 |  | 12,741  | -       | -                     |                    |          | -                   |         |
|                   | 10-40-4350-4400                    | Contract Services              | Demolition of Minimum Housing (\$25k); Granicus(\$10k), Alliance Code Enforcement (\$55k), ARC GIS (\$1.6k), copier lease share (\$3k) | 66,044  | 79,107  | 94,600                |                    |          | 94,600              |         |
|                   | 10-40-4350-4500                    | Insurance & Bonding            | (2) Planners, (1) Director, (1) Code Enf   | 7,924   | 3,976   | 4,652                 |                    |          | 4,652               |         |
|                   | Total Non-Personnel Costs          |                                |  |         | 133,149 | 99,712                | 121,667            | -        | -                   | 121,667 |
|                   | 10-40-4350-5400                    | Capital Outlay - Vehicles      | Auto leases for (1) Code Enf vehicle   | 13,880  | 8,747   | 7,000                 |                    |          | 7,000               |         |
|                   | 10-40-4350-5500                    | Capital Outlay - Equipment     |  | -       | -       | -                     |                    |          | -                   |         |
|                   | Total Capital Costs                |                                |  |         | 13,880  | 8,747                 | 7,000              | -        | -                   | 7,000   |
|                   | Total Dev Services-Planning/Zoning |                                |  |         | 539,611 | 169,484               | 434,585            | -        | (70,108)            | 364,477 |

|            |                          |                                |  |         |         |         |         |         |         |         |
|------------|--------------------------|--------------------------------|--|---------|---------|---------|---------|---------|---------|---------|
| Permitting | 10-41-3343-0000          | Inspection Permits             | Fees from all permits, failed inspections, etc. Prior years budgeted in 10-40-3343-0000. | 807,240 | 633,286 | 575,000 |         |         | 575,000 |         |
|            | 10-41-3343-0100          | Home Owners Recovery Fund      | All revenue collected for HRF-\$10 per project with a GC, \$1 Net                        | -       | -       | 80      |         |         | 80      |         |
|            | 10-40-3343-0300          | Re-Inspection Fees             |  |         |         | 12,000  |         |         | 12,000  |         |
|            | Total Department Revenue |                                |  |         | 807,240 | 633,286 | 587,080 | -       | -       | 587,080 |
|            | 10-41-4380-0000          | Full-Time Employees            | 4 FTE: Building Inspectors (2); Permit Tech/Historical Planner (1); Permit Tech (1)      | -       | 203,550 | 255,958 |         | 114,241 | 370,199 |         |
|            | 10-41-4380-0001          | Employee Overtime              | Based on historical actual hours   | -       | 3,224   | 2,060   |         |         | 2,060   |         |
|            | 10-41-4380-0200          | Part-Time Employees            |  | -       | 2,275   | -       |         |         | -       |         |
|            | 10-41-4380-0700          | 401K Retirement Supplement     | 5.0% of Compensation for Eligible Employees  | -       | 10,079  | 12,793  |         | 5,698   | 18,491  |         |
|            | 10-41-4380-0900          | F.I.C.A.                       | 7.65 % of Compensation   | -       | 15,740  | 19,738  |         | 8,739   | 28,477  |         |
|            | 10-41-4380-1000          | LGERS Retirement               | 13.6% of compensation for Full Time employees  | -       | 26,004  | 34,796  |         | 15,500  | 50,296  |         |
|            | 10-41-4380-1100          | Health/Life/Dental Insurance   | Current enrollment choices less 5.75% savings  | -       | 27,482  | 44,348  |         | 11,020  | 55,368  |         |
|            | Total Personnel Costs    |                                |  |         | -       | 288,354 | 369,693 | -       | 155,198 | 524,891 |
|            | 10-41-4380-1400          | Workers Compensation Insurance | (2) Inspectors (2) Permit techs  | -       | 2,046   | 1,072   |         |         | 1,072   |         |



## FY2025 Adopted Budget

### Development Services

CHARTERED 179

|                               |                           |                           |  |                  |                  | FY2025 Adopted Budget |                    |            |                        |        |
|-------------------------------|---------------------------|---------------------------|--|------------------|------------------|-----------------------|--------------------|------------|------------------------|--------|
| Group                         | Account                   | Account Name              | Item/Description   | FY2023<br>Actual | FY2024<br>Actual | Total<br>Adopted      | Cost Transfers To: |            | Net After<br>Transfers |        |
|                               |                           |                           |  |                  |                  |                       | Electric Fund      | Permitting |                        |        |
|                               | 10-41-4380-2500           | Vehicle Supplies          | Fuel for (2) Inspector vehicles  | -                | 840              | 1,600                 |                    |            | 1,600                  |        |
|                               | 10-41-4380-2600           | Departmental Supplies     | General office supplies for permitting and inspections   | -                | 9,093            | 5,000                 |                    |            | 5,000                  |        |
|                               | 10-41-4380-3100           | Travel & Training         | Classes, travel and training for (2) inspectors, (2) permitting techs                              | -                | 6,295            | 7,000                 |                    |            | 7,000                  |        |
|                               | 10-41-4380-3200           | Communications            | Cell phones for (2) inspectors, postage  | -                | 5,476            | 2,200                 |                    |            | 2,200                  |        |
|                               | 10-41-4380-3300           | Utilities                 | Departments share of utilities   | -                | 1,578            | 1,800                 |                    |            | 1,800                  |        |
|                               | 10-41-4380-3501           | R/M Vehicles              | NAPA, Auto-work for (2) Inspections vehicles   | -                | 332              | 1,500                 |                    |            | 1,500                  |        |
|                               | 10-41-4380-4400           | Contract Services         | OpenGov (\$13k), BlueBeam (\$1.6k), Digital Codes for (2) Inspectors (\$2.3k), Copier Lease (\$3k) | -                | 25,590           | 19,900                |                    |            | 19,900                 |        |
|                               | 10-41-4380-4500           | Insurance & Bonding       | (2) Inspectors (2) Permit techs  | -                | 3,437            | 3,877                 |                    |            | 3,877                  |        |
|                               | Total Non-Personnel Costs |                           |  |                  | -                | 54,687                | 43,949             | -          | -                      | 43,949 |
|                               | 10-41-4380-5400           | Capital Outlay - Vehicles | Leases for (2) Inspections vehicles  | -                | 9,277            | 14,000                |                    |            | 14,000                 |        |
| Total Capital Costs           |                           |                           |  | -                | 9,277            | 14,000                | -                  | -          | 14,000                 |        |
| Total Dev Services-Permitting |                           |                           |  | (807,240)        | (280,968)        | (159,438)             | -                  | 155,198    | (4,240)                |        |
| Total Development Services    |                           |                           |  | (267,630)        | (111,484)        | 275,147               | -                  | 85,090     | 360,237                |        |



## FY2025 Adopted Budget

### Parks & Recreation

| Account                          | Account Name                   | Item/Description  | FY2023<br>Actual | FY2024<br>Actual | FY2025<br>Adopted |
|----------------------------------|--------------------------------|---|------------------|------------------|-------------------|
| 10-80-3410-0100                  | Boat Dock FEMA/Golden Leaf     |   | 30,353           | -                | -                 |
| 10-80-3437-0700                  | Rent Recreation Facilities     | Income from renting the Jaycee building, The Senior Building, and all of the Parks  | 11,291           | 8,095            | 12,000            |
| 10-80-3612-0000                  | Recreation Programs Receipts   | Income from all recreation programs offered that have a fee attached.   | 33,990           | 27,292           | 40,000            |
| 10-80-3612-0200                  | Parks & Recreation Donations   | Donations collected for the PR department for anything.   | 10,369           | 1,800            | 2,000             |
| <b>Total Department Revenue</b>  |                                |   | <b>86,004</b>    | <b>239,789</b>   | <b>54,000</b>     |
| 10-80-6120-0000                  | Full-Time Employees            | 6 Full Time FTEs, including two Grounds Maintenance staff proposed to transfer from Public Services.  | 165,371          | 214,845          | 375,316           |
| 10-80-6120-0001                  | Employee Overtime              | OT for all FT employees other than Director   | 9,423            | 9,953            | 10,541            |
| 10-80-6120-0200                  | Part Time Salaries             | 8 PT or Seasonal Employees, plus 3 BB referees  | 115,237          | 91,977           | 127,000           |
| 10-80-6120-0700                  | 401K Retirement Supplement     | 5.0% of Compensation for Eligible Employees   | 8,639            | 11,102           | 19,185            |
| 10-80-6120-0900                  | F.I.C.A.                       | 7.65 % of Compensation  | 21,522           | 23,404           | 39,234            |
| 10-80-6120-1000                  | LGERS Retirement               | 13.6% of compensation for Full Time employees   | 20,909           | 29,204           | 52,182            |
| 10-80-6120-1100                  | Health/Life/Dental Insurance   | Current enrollment choices less 5.75% savings   | 33,966           | 32,854           | 51,083            |
| <b>Total Personnel Costs</b>     |                                |   | <b>375,067</b>   | <b>413,340</b>   | <b>674,541</b>    |
| 10-80-6120-1400                  | Workers Compensation Insurance | workers compensation insurance with the NCLM  | 3,217            | 7,356            | 10,371            |
| 10-80-6120-2100                  | Uniforms & Protective Gear     | PR staff uniforms for all full time and part time employees   | 780              | 2,000            | 5,000             |
| 10-80-6120-2500                  | Vehicle Supplies               | Fuel and supplies for City bus, city explorer, city vans, and city truck  | 5,915            | 4,867            | 6,500             |
| 10-80-6120-2600                  | Departmental Supplies          | Supplies for 4 recreation buildings and 13 facilities   |                  |                  | 11,190            |
|                                  |                                | Special Events  |                  |                  | 5,200             |
|                                  |                                | Robotics Camp   |                  |                  | 2,500             |
|                                  |                                | Recreation programs   |                  |                  | 17,000            |
|                                  |                                | Seniors   |                  |                  | 9,150             |
|                                  |                                | Athletics   |                  |                  | 14,960            |
|                                  |                                | Total Departmental Supplies   | 50,232           | 44,831           | 60,000            |
| 10-80-6120-3100                  | Travel & Training              | NCRA and NRPA dues, conferences, workshops and classes; Pesticide license, CPSI, CPRP, CPRE certifications, CDL licenses.   | 2,225            | 4,265            | 5,500             |
| 10-80-6120-3200                  | Communications                 | Recreation facilities telephones, internet access, postage, and cell phones.  | 4,833            | 6,446            | 2,800             |
| 10-80-6120-3300                  | Utilities - Parks & Recreation | Utilities for 4 recreation buildings and 13 recreation parks and sites  | 41,022           | 46,689           | 46,200            |
| 10-80-6120-3500                  | R/M Equipment                  | Maintenance and repair on computers and phones  | 1,337            | 175              | 2,000             |
| 10-80-6120-3501                  | R/M Vehicles                   | Vehicle inspections, oil changes, and repairs to the city bus, vans, truck, and explorer.   | 572              | 2,565            | 3,150             |
| 10-80-6120-3502                  | R/M Facilities                 | Regular and preventative maintenance on all PR parks and sites/playgrounds plus emergency repairs when needed. \$3600 is for court repairs and \$7000 for restriping. | 24,815           | 29,410           | 51,600            |
| 10-80-6120-4400                  | Contract Services              | Monthly copier costs, concerts and movies in the park, CDL licenses, Monthly pest control, ASCAP for the City, Perry Weather contract, Cintas contract.               | 25,939           | 36,062           | 27,850            |
| <b>Total Non-Personnel Costs</b> |                                |   | <b>160,891</b>   | <b>185,284</b>   | <b>220,971</b>    |
| 10-80-6120-5000                  | Capital Purchases Under \$5000 | 2 desk top computers for the 2 new Park Maintenance positions   | 18,202           | 3,045            | 4,000             |



## FY2025 Adopted Budget

### Parks & Recreation

| Account                             | Account Name                   | Item/Description   | FY2023<br>Actual | FY2024<br>Actual | FY2025<br>Adopted |
|-------------------------------------|--------------------------------|--|------------------|------------------|-------------------|
| 10-80-6120-5500                     | Capital Outlay - Equipment     | New equipment for the Park Maintenance positions   | -                | -                | 53,000            |
| 10-80-6120-5400                     | Capital Outlay - Vehicles      | City Explorer and 2 15 passenger vans for the PR department.                                       | 6,843            | 15,350           | 51,050            |
| 10-80-6120-5800                     | Capital Outlay -Capital Improv | New recycled plastic trash cans to replace all of the wooden trash cans downtown and in the parks. | -                | -                | 22,250            |
| 10-80-6120-5900                     | Capital Outlay-Improvements    | Repairs to Caviness Park- resurface basketball court, shade structure over stage                   |                  | -                | 78,000            |
| <b>Total Capital Costs</b>          |                                |  | <b>25,045</b>    | <b>220,997</b>   | <b>208,300</b>    |
| <b>Total Parks &amp; Recreation</b> |                                |  | <b>474,999</b>   | <b>579,833</b>   | <b>1,049,812</b>  |





## FY2025 Adopted Budget

### Community Services

| Group              | Account                          | Account Name                   | Item/Description  | FY2023<br>Actual | FY2024<br>Actual | FY2025<br>Adopted |
|--------------------|----------------------------------|--------------------------------|---|------------------|------------------|-------------------|
| Community Building | 10-81-3834-0000                  | Community Bldg Rental          | Revenue on CB   | 201,142          | 219,700          | 200,000           |
|                    | <b>Total Department Revenue</b>  |                                |   | <b>201,142</b>   | <b>219,700</b>   | <b>200,000</b>    |
|                    | 10-81-6150-0000                  | Full-Time Employees            | 2 FTE: Community Building Manager; Facilitator                          | -                | 21,796           | 44,026            |
|                    | 10-81-6150-0001                  | Employee Overtime              |   | 64               | 597              | -                 |
|                    | 10-81-6150-0200                  | Part-Time Employees            | 2 Part-time Custodians  | 36,556           | 33,416           | 17,709            |
|                    | 10-81-6150-0700                  | 401K Retirement Supplement     | 5.0% of Compensation for Eligible Employees                             | 24               | 1,055            | 2,188             |
|                    | 10-81-6150-0900                  | F.I.C.A.                       | 7.65 % of Compensation  | 2,834            | 4,232            | 4,723             |
|                    | 10-81-6150-1000                  | LGERS Retirement               | 13.6% of compensation for Full Time employees                           | 63               | 2,722            | 5,951             |
|                    | 10-81-6150-1100                  | Health/Life/Dental Insurance   | Current enrollment choices less 5.75% savings                           | 199              | 3,330            | 10,102            |
|                    | <b>Total Personnel Costs</b>     |                                |   | <b>39,740</b>    | <b>67,148</b>    | <b>84,698</b>     |
|                    | 10-81-6150-1400                  | Workers Compensation Insurance |   | 551              | 1,700            | 369               |
|                    | 10-81-6150-2600                  | Departmental Supplies          | Organizing items, office supplies, etc                                  | 1,889            | 4,339            | 3,000             |
|                    | 10-81-6150-2700                  | Marketing                      | Marketing the building as a destination wedding venue                   | 2,264            | 4,736            | 5,000             |
|                    | 10-81-6150-3200                  | Communications                 | Canva, Eventective, Square Appointments, Wedding Wire, The Knot         | 1,493            | 2,825            | 1,400             |
|                    | 10-81-6150-3300                  | Utilities - Community Bldg     |   | 11,004           | 10,632           | 12,500            |
|                    | 10-81-6150-3502                  | R/M Facilities                 | Window cleaning   | -                | -                | 1,000             |
|                    | 10-81-6150-4400                  | Contract Services              | Provision for outsourced cleaning to supplement PT custodians as needed | (1,647)          | 9,668            | 5,500             |
|                    | <b>Total Non-Personnel Costs</b> |                                |   | <b>15,554</b>    | <b>33,901</b>    | <b>28,769</b>     |
|                    | 10-81-6150-5000                  | Capital Purchases Under \$5000 | Seat cushions for Community Building chairs                             | 1,960            | -                | 2,000             |
|                    | 10-81-6150-5800                  | Capital Outlay -Capital Improv |   | 49,521           | -                | -                 |
|                    | <b>Total Capital Costs</b>       |                                |   | <b>51,481</b>    | <b>-</b>         | <b>2,000</b>      |
|                    | <b>Total Community Building</b>  |                                |   | <b>(94,367)</b>  | <b>(118,650)</b> | <b>(84,533)</b>   |

|                     |                                 |                              |  |                |                |                |
|---------------------|---------------------------------|------------------------------|--|----------------|----------------|----------------|
| Community Relations | 10-82-3270-0000                 | Local Occupancy Tax          |  | 217,538        | 206,286        | 210,000        |
|                     | 10-82-3617-0000                 | Tourism Special Events       | Income from special events - Winterfest Tea & assumes Summer Markets will go back to DSI in 2025 | 11,105         | 34,416         | 15,000         |
|                     | 10-82-3834-0300                 | Tourism - Misc Revenue       | Income from donations in gift shop   | 13,901         | 7,457          | 7,500          |
|                     | 10-82-3839-0501                 | Tourism - Filming Fees       | Income from film permitting  | -              | 1,850          | 5,000          |
|                     | <b>Total Department Revenue</b> |                              |  | <b>242,544</b> | <b>250,008</b> | <b>237,500</b> |
|                     | 10-82-6170-0000                 | Full-Time Employees          | 2 FTE: Director; Assistant Director  | 188,386        | 118,260        | 144,601        |
|                     | 10-82-6170-0001                 | Employee Overtime            |  | 157            | 1,521          | 1,494          |
|                     | 10-82-6170-0200                 | Part time wages              |  | 522            | (246)          | -              |
|                     | 10-82-6170-0700                 | 401K Retirement Supplement   | 5.0% of Compensation for Eligible Employees  | 9,346          | 5,305          | 7,251          |
|                     | 10-82-6170-0900                 | F.I.C.A.                     | 7.65 % of Compensation   | 14,285         | 9,006          | 11,176         |
|                     | 10-82-6170-1000                 | LGERS Retirement             | 13.6% of compensation for Full Time employees  | 22,608         | 13,798         | 19,722         |
|                     | 10-82-6170-1100                 | Health/Life/Dental Insurance | Current enrollment choices less 5.75% savings  | 31,008         | 18,866         | 20,204         |



## FY2025 Adopted Budget

### Community Services

|                           |                           |                                |  | FY2023  | FY2024    | FY2025   |
|---------------------------|---------------------------|--------------------------------|--|---------|-----------|----------|
| Group                     | Account                   | Account Name                   | Item/Description   | Actual  | Actual    | Adopted  |
|                           | 10-82-6170-1300           | Unemployment Reserve           |  |         | 630       |          |
|                           | Total Personnel Costs     |                                |  | 266,311 | 167,140   | 204,448  |
|                           | 10-82-6170-1400           | Workers Compensation Insurance |  | 1,844   | 3,154     | 607      |
|                           | 10-82-6170-2600           | Departmental Supplies          | Canva, organizing items, office supplies   | 12,675  | 10,885    | 11,600   |
|                           | 10-82-6170-2601           | Beautification Committee       | Increase attributable to in-process proects  | 3,009   | 3,385     | 5,000    |
|                           | 10-82-6170-2710           | Tourism Community Events       | Primarily the Winterfest Tea   | 11,676  | 26,550    | 10,000   |
|                           | 10-82-6170-2711           | Special Marketing Opps         | Rack Cards/Brochures, Our State Magazine, Wilma Magazine, State Port Pilot, Leland / Southport Magazine, The Cape Fear Resource Guide, Wilmington Film Commisson, Southport-Oak Island Chamber of Commerce, COAST Host, NC Festivals and Association | 8,159   | 12,166    | 15,000   |
|                           | 10-82-6170-2712           | Grant Matching Funds           | Electricities grant matching fund pool   | -       | -         | 10,000   |
|                           | 10-82-6170-3100           | Travel & Training              | Training Opportunities   | 2,612   | 3,001     | 5,000    |
|                           | 10-82-6170-3200           | Communications                 | Cell phones three employees. Other prior year costs for PIO moved to Admin   | 23,260  | 7,905     | 2,400    |
|                           | 10-82-6170-3300           | Utilities-Community Relations  | Utilities for buildings including Community Building   | 11,537  | 12,055    | 12,500   |
|                           | 10-82-6170-3502           | R/M Facilities                 | New lights for the Holly Trees on Howe Street  |         | -         | 10,000   |
|                           | 10-82-6170-4400           | Contract Services              | Indian Trail Meeting Hall Deck Repair  | 5,481   | 7,703     | 5,000    |
|                           | 10-82-6170-4500           | Insurance & Bonding            |  | -       | 6,400     | 3,877    |
|                           | Total Non-Personnel Costs |                                |  | 80,252  | 93,205    | 90,984   |
|                           | 10-82-6170-5000           | Capital Purchases Under \$5000 |  | 2,580   | 1,300     | -        |
|                           | Total Capital Costs       |                                |  | 2,580   | 1,300     | -        |
| Total Community Relations |                           |                                | 106,599  | 11,637  | 57,932    |          |
| Total Community Services  |                           |                                |  | 12,231  | (107,013) | (26,601) |



## FY2025 Adopted Budget

### Solid Waste

| Account                         | Account Name             | Item/Description   | FY2023<br>Actual | FY2024<br>Actual | FY2025<br>Adopted |
|---------------------------------|--------------------------|--|------------------|------------------|-------------------|
| 10-96-3325-0000                 | Solid Waste Disposal Tax |  | 3,267            | 488              | 3,734             |
| 10-96-3500-0000                 | Refuse Revenue           | Increased to offset cost inflation   | 291,809          | 305,206          | 367,572           |
| <b>Total Department Revenue</b> |                          |  | <b>295,077</b>   | <b>305,694</b>   | <b>371,306</b>    |
| 10-96-4170-4400                 | Contract Services        | 12 months of history, inflated by 5.3% per the CPI-U specified in the contract | 308,232          | 351,625          | 371,306           |
| <b>Total Solid Waste</b>        |                          |  | <b>13,155</b>    | <b>45,931</b>    | <b>(0)</b>        |