

FY2025 Adopted Budget



Adopted by the Southport Board of Aldermen June 26, 2024

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FY2025 Adopted Budget

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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	<hr/> 295,000
	<hr/> \$13,507,575

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 Enforcer	397,019
Permitting & Inspection	582,840
Parks & Recreation	1,081,255
Community Relations & Tourism	116,567
Community Building	295,432
Solid Waste	371,306
	<hr/>
	\$13,507,575

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	<hr/> 3,606,390
	<hr/> \$11,758,440

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
	<hr/>
	\$11,758,440

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
	<hr/>
	\$1,225,500

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
	<hr/>
	\$1,225,500

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 IMPLMENTATION

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.



Richard Alt, Mayor
City of Southport



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
Total FY2025 Activity	\$13,507,575	\$9,081,897	\$866,578	\$13,507,575



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
Total FY2025 Activity	\$11,758,440	\$483,964	\$7,639,499	\$3,634,978	\$11,758,440

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
Total FY2025 CIP Expenditures	\$3,634,978



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
Total Revenue	\$1,225,500

Project

Project	Expenditure
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
Total FY2025 CIP Expenditures	\$1,225,500



FY2025 Budget Summary by Fund Adopted Budget

Waterfront Stabilization Fund

FY2025 Revenue and Project Expenses

Revenue

Fund Balance Appropriation Carryover from FY2024	\$250,000
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Project Expenses

Design	\$250,000
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Powell Bill Fund

FY2025 Revenue and Project Expenses

Revenue

Fund Balance Appropriation Carryover from FY2024	\$160,000
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Project Expenses

Road and Sidewalk Projects	\$160,000
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FY2025 Adopted Budget

General Revenue

Account	Account Name	Item/Description	FY2023	FY2024	FY2025
			Actual	Actual	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
Total General Revenue			8,043,178	8,412,323	9,140,204



FY2025 Adopted Budget

Board of Aldermen

Account	Account Name	Item/Description	FY2025 Adopted Budget				
			FY2023	FY2024	Total	Cost Transfers To:	Net After
			Actual	Actual	Adopted	Electric Fund	Permitting
10-00-3839-0200	Insurance Recovery		153	809	-		-
10-00-3991-0000	Appropriated Fund Balance		-	(1,250)	-		-
Total Department Revenue			153	(441)	-	-	-
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			
Total Personnel Costs			29,280	34,888	92,043	(29,841)	62,202
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		-	-	-		-
Total Non-Personnel Costs			159,053	154,664	108,106	(11,916)	96,190
10-00-4110-5500	Capital Outlay - Equipment		22,950	-	-		-
10-00-4110-5600	Capital Outlay - Weather tower		-	500	-		-
Total Capital Costs			22,950	500	-	-	-
Total Board of Aldermen			211,130	190,493	200,149	(41,757)	158,392



FY2025 Adopted Budget

Administrative Departments

Account	Account Name	Item/Description	FY2025 Adopted Budget				
			FY2023 Actual	FY2024 Actual	Total Adopted	Cost Transfers To: Electric Fund	Net After Transfers
10-01-4120-0000	Full-Time Employees	City Manager, Asst City Manager, City Clerk, Asst City Clerk, PIO Electric Fund Transfer: 10% of City Manager and City Clerk 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			
Total Personnel Costs			163,897	206,251	737,625	(33,049) (72,362)	632,214
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 Clerks Certification Course Clerks Workshops Managers Conferences PIO Class ICMA Dues Other			4,000 4,000 1,500 2,000 1,500 1,300 1,700		4,000 4,000 1,500 2,000 1,500 1,300 1,700
		Total Travel & Training	5,922	13,660	16,000	-	16,000
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 Digitizing/Scanning UNC Fellow Archive Social CivicClerk CivicPlus Codification Recite Me POLCO CodeRed replacement Boxcast FreshySites CFCOG Annual Dues			90,000 15,000 25,000 7,300 3,000 3,000 4,000 4,000 3,750 3,000 3,600 1,100		90,000 15,000 25,000 7,300 3,000 3,000 4,000 4,000 3,750 3,000 3,600 1,100



FY2025 Adopted Budget

Administrative Departments

Account	Account Name	Item/Description	FY2025 Adopted Budget					
			FY2023 Actual	FY2024 Actual	Total Adopted	Cost Transfers To: Electric Fund	Net After 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	-		-	
Total Non-Personnel Costs			104,646	392,013	241,436	-	241,436	
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	
Total Capital Costs			123,120	156,760	208,664	-	208,664	
Total Administration			391,663	755,024	1,187,725	(33,049)	(72,362)	1,082,314

IT Department

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
IT Department			-	155,400	-



FY2025 Adopted Budget

Finance

Account	Account Name	Item/Description	FY2025 Adopted Budget				
			FY2023 Actual	FY2024 Actual	Total Adopted	Cost Transfers To: Electric Fund	Cost Transfers To: Permitting
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	LGERS 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		
Total Personnel Costs			240,750	225,730	661,536	(220,291)	- 441,245
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 Postage Postage Machine Lease Bottled Water GFOA Membership			5,500		5,500
		Total Departmental Supplies	31,209	11,084	3,000		3,000
					2,400		2,400
					600		600
					200		200
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) Payroll Software and Service (Paylocity) Copier/printing Customer Lookup Software COBRA Admin Fee Other			35,412	(11,804)	23,608
					33,000	(11,000)	22,000
					4,090		4,090
					120		120
					600		600
					575		575
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
Total Non-Personnel Costs			154,109	115,036	144,599	(22,804)	- 121,795
10-02-4140-5000	Capital Purchases Under \$5000		-	9,116			-
10-02-4140-5100	Capital Outlay - Equipment		2,172	-	-		-
Total Capital Costs			2,172	9,116	-	-	-
Total Finance			397,031	349,881	806,134	(243,095)	- 563,039



FY2025 Adopted Budget

Public Services - Excluding Electric Department

Group	Account	Account Name	Item/Description	FY2023		FY2024		FY2025 Adopted Budget		
				Actual	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 AC Replacement City Hall modifications to move offices after Police relocation Routine Maintenance and minor repairs identified in condition assesment					30,000 20,000 20,000 140,000	30,000 20,000 20,000 140,000	210,000
	Total R/M Facilities					158,098	171,057			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	
	10-03-4190-4500	Insurance & Bonding	Total Contract Services			13,957	19,942	28,800	28,800	
			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

Group	Account	Account Name	Item/Description			FY2025 Adopted Budget			
				FY2023 Actual	FY2024 Actual	Total	Cost Trf To	Net After	
						Adopted	Electric Fund	Permitting	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
Streets	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 travel to Inspections workshops, continuing 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
Streets	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
Streets	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 Vector Control (chemicals, larvae pellets, sprayer parts) July 4th Streamers Office Supplies			55,000			55,000
			Total Departmental Supplies	29,018	26,585	65,000	-	-	65,000



FY2025 Adopted Budget
Public Services - Excluding Electric Department

Group	Account	Account Name	Item/Description	FY2025 Adopted Budget						
				FY2023 Actual	FY2024 Actual	Total Adopted	Cost Trf To Electric Fund			
	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			
	10-05-4511-4400	Contract Services	Disaster Debris Removal Water Tank Maintenance Solids Container & Solids Removal Copier lease/printing NCRWA dues Office 365 license			9,000 12,320 15,000 1,200 700 180	9,000 12,320 15,000 1,200 700 180			
			Total Contract Services		23,716	6,006	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	-			
	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	-			
	Total Streets			710,062	512,662	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

Account	Account Name	Item/Description	FY2025 Adopted Budget				
			FY2023 Actual	FY2024 Actual	Total		
					Adopted	Electric Fund	Permitting
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	
Total Department Revenue			7,642,014	8,316,297	11,758,440	-	11,758,440
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	LGERS 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				
Total Personnel Costs			422,384	566,229	113,491	-	113,491
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	FY2025 Adopted Budget				
			FY2023 Actual	FY2024 Actual	Total		
					Cost Transfers To:	Electric Fund	Permitting
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
Total Non-Personnel Costs			7,585,473	6,727,063	7,604,778	405,193	-
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 unforseen 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
Total Capital Costs			-	92,579	3,634,978	-	3,634,978
Total Electric			365,842	(930,427)	(405,193)	405,193	0



FY2025 Adopted Budget

Human Resources

Account	Account Name	Item/Description	FY2025 Adopted Budget				
			FY2023 Actual	FY2024 Actual	Total Adopted	Cost Transfers To: Electric Fund	Cost Transfers To: Permitting
10-07-3410-0100	Wellness Prgm Grants/Donations		-	2,500	-		-
Total Department Revenue			-	2,500	-	-	-
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)
10-07-4700-0700	401K Retirement Supplement	5.0% of Compensation for Eligible Employees	-	1,715	4,614	(231)	(464)
10-07-4700-0900	F.I.C.A.	7.65 % of Compensation	-	2,577	7,101	(355)	(710)
10-07-4700-1000	LGERS Retirement	13.6% of compensation for Full Time employees	-	4,425	12,550	(628)	(1,262)
10-07-4700-1100	Health/Life/Dental Insurance	Current enrollment choices less 5.75% savings	-	2,899	10,102	(505)	(1,010)
Total Personnel Costs			-	41,665	127,191	(6,360)	(12,728)
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
Total Non-Personnel Costs			-	31,401	24,886	-	24,886
Total Human Resources			-	70,565	152,077	(6,360)	(12,728)
							132,990



FY2025 Adopted Budget

Police Department

Account	Account Name	Item/Description	FY2023 Actual	FY2024 Actual	FY2025 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	-
Total Department Revenue			71,022	259,081	71,672
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 Admininistrative 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
Total Personnel Costs			1,428,364	1,570,264	1,821,317
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, suplemental 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) US Cellular - Patrol GPS Units Department cable service (Spectrum)			15,817 3,500 883
		Total Communications	24,613	28,526	20,200



FY2025 Adopted Budget

Police Department

Account	Account Name	Item/Description	FY2023 Actual	FY2024 Actual	FY2025 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 Common Area Maintenance new leased police HQ Axon cartridges and supplies			53,750
		Lexipol LLC-3 system usages; KMS; policy & legal services; 1 Police Academy; traning & training records resource management; Cordico; officer wellness support program			12,500
		Records Management (Central Squares)			11,852
		Southern Software			9,215
		Wolfcom Body & Mobile Camera Subscription			7,148
		Police App/OCV			4,525
		Copier lease and service			4,100
		LEADS Online investigative tool			3,995
		Tyler Technologies Citations			3,500
		DCI			2,500
		FMRT			2,050
		Annual RADAR Recertification			2,000
		BC Law Enforcement Range			1,700
		Total Contract Services			1,200
					750
10-10-4310-4500	Insurance & Bonding	Maintain current budgeted amount	64,970	99,603	120,785
			34,238	33,824	37,361
Total Non-Personnel Costs			381,438	333,734	356,482
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	
Total Capital Costs			124,720	421,754	164,613
Total Police			1,863,500	2,066,671	2,270,740



FY2025 Adopted Budget

Fire and EMS Departments

Group	Account	Account Name	Item/Description	FY2023	FY2024	FY2025
				Actual	Actual	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
	Total Department Revenue			1,904,261	2,167,374	2,238,933
	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
Personnel	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
	Total Personnel Costs			1,349,072	1,425,869	1,785,776
	10-11-4340-1300	Unemployment Reserve	Federal requirements.		2,561	
Equipment	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, NCFLSE, 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 Actual	FY2024 Actual	FY2025 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
	Total Non-Personnel Costs			721,439	757,222	675,250
	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
	Total Capital Costs			-	157,141	105,000
	Total Fire			166,250	172,857	327,093



FY2025 Adopted Budget

Fire and EMS Departments

Group	Account	Account Name	Item/Description	FY2023	FY2024	FY2025
				Actual	Actual	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
	Total Department Revenue			276,502	285,788	566,880
	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	
	Total Personnel Costs			302,796	529,955	780,760
	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	-
	Total Non-Personnel Costs			236,112	278,329	236,893
	10-12-4370-5400	Capital Outlay - Vehicles	Lease payment on 2 vehicles	-	16,165	15,000



FY2025 Adopted Budget

Fire and EMS Departments

Group	Account	Account Name	Item/Description	FY2023	FY2024	FY2025
				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

Group	Account	Account Name	Item/Description	FY2025 Adopted Budget				
				FY2023 Actual	FY2024 Actual	Total Adopted	Cost Transfers To: Electric Fund	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
Personnel Costs	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
Non-Personnel Costs	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
Capital Costs	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	-		-
Personnel Costs	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

Group	Account	Account Name	Item/Description	FY2025 Adopted Budget				
				FY2023 Actual	FY2024 Actual	Total Adopted	Cost Transfers To:	
							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 Actual	FY2024 Actual	FY2025 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
Total Department Revenue			86,004	239,789	54,000
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
Total Personnel Costs			375,067	413,340	674,541
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
Total Non-Personnel Costs			160,891	185,284	220,971
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 Actual	FY2024 Actual	FY2025 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
Total Capital Costs			25,045	220,997	208,300
Total Parks & Recreation			474,999	579,833	1,049,812



FY2025 Adopted Budget

Community Services

Group	Account	Account Name	Item/Description	FY2023 Actual	FY2024 Actual	FY2025 Adopted
Community Building	10-81-3834-0000	Community Bldg Rental	Revenue on CB	201,142	219,700	200,000
	Total Department Revenue			201,142	219,700	200,000
	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
	Total Personnel Costs			39,740	67,148	84,698
Community Relations	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
	Total Non-Personnel Costs			15,554	33,901	28,769
	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	-	-
Total Capital Costs				51,481	-	2,000
Total Community Building				(94,367)	(118,650)	(84,533)

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
	Total Department Revenue			242,544	250,008	237,500
	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

Group	Account	Account Name	Item/Description	FY2023 Actual	FY2024 Actual	FY2025 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 projects	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 Commission, 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	FY2024	FY2025
			Actual	Actual	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
Total Department Revenue			295,077	305,694	371,306
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
Total Solid Waste			13,155	45,931	(0)