

City of
SOUTHPORT
North Carolina



**FY 2025–26
ADOPTED BUDGET**

Rich Alt, Mayor
Rebecca Kelley, Mayor Pro-Tem
Robert Carroll, Alderman
Lowe Davis, Alderman
Frank Lai, Alderman
Karen Mosteller, Alderman
Marc Spencer, Alderman

Noah Saldo
City Manager

Joey Kronenwetter
Finance Director



**Budget Ordinance
Fiscal Year 2025-2026
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, 2025, and ending on June 30, 2026.

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, 2025, and ending June 30, 2026:

Current Year Ad Valorem Taxes	\$4,939,010
Local Option Sales Tax	2,131,403
Fire District Fees	2,127,350
Inspection Permits	648,230
Interest Earned	600,000
Powell Bill	598,000
Rescue Squad Fees	590,000
Southport ABC Distribution	583,291
Other Miscellaneous Revenues	507,574
Utility Franchise Tax	505,177
Solid Waste	378,750
Cost Transfers from Electric	365,842
Federal/State Grant Revenue	335,000
Community Building Rental	313,000
Current Year Motor Vehicles Tax Collections	257,405
Local Occupancy Tax	210,000
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	\$15,090,032

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, 2025, and ending June 30, 2026:

Fire	\$3,213,026
Public Works	2,626,921
Police	2,572,995
Rescue/EMS	1,297,170
Administration	1,114,784
Parks & Recreation	1,032,797
Finance	941,237
Community Relations	542,222
Planning, Zoning, Code Enforcement	511,173
Permitting	402,279
Solid Waste	378,750
Board of Aldermen	296,278
Information Technology	160,400
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	\$15,090,032

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, 2025, and ending June 30, 2026:

Sale Of Electricity	\$8,202,331
Utility Sales Tax	600,000
Service Charges	27,453
Interest Earned	210,683
Appropriated Fund Balance	<u>607,236</u>
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	\$9,647,703

B. Expenditures. The following amounts are hereby appropriated in the Electric Fund for expenses for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Power Purchase	\$6,133,029
Utility Sales Tax	600,000
Contracted Maintenance	949,105
City Management Costs	482,736
Load Management Switches	31,533
Other Expenses	156,300
Contingency	145,000
Underground Workplan	1,000,000
Pole Replacement	50,000
Sectionalization/Mitigation	<hr/>
	\$9,647,703

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, 2025, and ending June 30, 2026:

Fund Balance Carryover from FY2025	\$302,477
\$0.01 of Tax Revenue	\$159,600
Appropriated Capital Fund Balance	\$942,923
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	\$1,405,000

B. Expenditures. The following amounts are hereby appropriated in the Capital Project Fund for expenses for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Lowe White Bridge Improvements	\$170,000
Street Resurfacing	150,000
Sidewalk Improvements	150,000
Stormwater Improvements	125,000
City Building Repairs	100,000
Community Building Deck Replacement	95,000
Franklin Square Park	50,000
Capital Reserve Fund	565,000
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	\$1,405,000

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, 2025, and ending June 30, 2026:

2025 Budget Carryover	\$5,000,044
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B. Expenditures. The following amounts are hereby appropriated in the Waterfront Stabilization Fund for expenses for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Expenditures	\$5,000,044
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SECTION V. TAX RATE

There is hereby levied, for Fiscal Year 2025-2026, 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 and the Capital Fund. The rate of \$0.31 consists of \$0.30 going to the General Fund Revenue and \$0.01 going to the Capital Fund Revenue. This rate is based on an estimated assessed value of property being \$1,595,998,652.

SECTION VI. 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. They 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. They 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 VII. BUDGET IMPLMENTATION

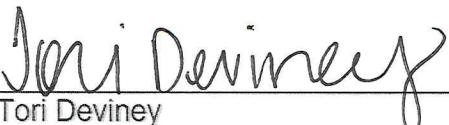
This ordinance and the supporting budget document shall be the basis of the financial plan for the City of Southport municipal government for the 2025-2026 fiscal year. The budget officer shall administer the budget and shall ensure the Finance Officer and Department Heads of the City are provided with 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 VIII. ADOPTION

This ordinance has been adopted by the City of Southport Board of Aldermen in Special session on June 23, 2025, upon the motion of Alderman Carroll, and the second of Alderman Lori, with a vote of 6 ayes and 0 noes and shall be effective July 1, 2025.



Richard Alt, Mayor
City of Southport


Tori Deviney
Deputy City Clerk



To the Honorable Mayor and Board of Aldermen,

In accordance with the Local Government Budget and Fiscal Control Act (NC General Statute 159, Article 3), I am honored to present the proposed budget for the City of Southport for the fiscal year beginning July 1, 2025, and ending June 30, 2026. This marks my first recommended budget as your City Manager, and I am proud to share this financial plan for the upcoming fiscal year.

Our FY26 budget process began in December under the previous administration. At that time, the City anticipated a deficit exceeding \$1.4 million. This shortfall was largely expected due to the transfer of the Water and Sewer Fund as a revenue source to support the General Fund—support that had been utilized for many years.

From the beginning, my approach to this budget has been guided by a clear vision: to maintain the critical services our residents rely on each day without making cuts that would compromise the quality-of-service delivery. Second a deep commitment to our greatest asset—our City employees. Every day, our dedicated team goes above and beyond to deliver high-quality services to the Southport community. This budget also begins the process of achieving long-term savings and improving operational efficiency, all while staying true to our core values.

This budget is more than just a financial document with numbers—it is the most important policy action we take each year. It determines how we deliver services, meet our goals, and shape the future of our community. A budget is a strategic roadmap that guides us over the next year in investing in our core vision and building a better and more resilient future for all of Southport.

I have carefully reviewed each departmental request and made strategic adjustments that eliminate the deficit without impacting service delivery. I am pleased to report that, following these adjustments as well as revised revenue and expense projections, we have fully closed the FY26 deficit—resulting in a balanced budget.

Additionally, I am proud to present a budget that includes **no increase in property taxes**, maintaining our current rate of \$0.31 per \$100 of valuation, with \$0.1 designated for the Capital Fund, and **no use of the general fund, fund balance**. Southport continues to maintain a robust fund balance well above the 55% fund balance policy with an anticipation of \$12,555,419 at the close of FY25 with \$3,954,221 being available to spend above the 55% policy.

General Fund

The General Fund serves as the City of Southport's primary operating fund, supporting all departments except for Electric. For FY26, the General Fund is proposed to total \$15,090,032.

This budget includes a reduction of three full-time positions through attrition, aligning with our commitment to creating a lean, and efficient government. Moving forward, each vacancy will be

thoroughly reviewed to determine whether refilling the position is necessary. This approach helps us control costs while maintaining high-quality service delivery.

To support our most valuable resource—our employees—this budget includes a 3% Cost of Living Adjustment (COLA) for all employees to ensure wages remain competitive and in line with inflation. Additionally, a performance-based merit opportunity of up to 2% is included. It's important to note that not all employees will receive the full 2%; awards will be based on individual performance and contribution throughout the year.

There are several proposed fee adjustments within the General Fund fee schedule. An increase in the rental fees for the community building, this will ensure we are receiving all the benefits of having such a magnificent event venue. Additionally, a modest increase in the fees for our Parks and Recreation Summer program is recommended to help sustain these offerings, with a continued focus on keeping them affordable for low-income residents who rely on them the most. These programs are not designed for profit, but to serve and uplift those in our community who need them. Finally, an increase in the filming permit and road closure fees to ensure that when a production is taking place they are paying for the disruption and use of City resources.

This budget is also forward-thinking, with a significant investment in next-generation, AI-powered, financial, budgeting, and accounting software. This system will modernize our financial operations, improve efficiency, enhance transparency for residents, and streamline the budgeting process. It also positions us to pursue recognition through the GFOA Distinguished Budget Presentation Awards Program. This is a transformative step forward that will improve how we manage City resources for years to come.

We are also proud to report that we successfully completed the sale of the Sunny Point property to the NC Wildlife Resources Commission for \$637,647, permanently protecting the land for conservation. Additionally, the FY26 budget reflects the anticipated receipt of \$400,000 in grant funds from the NC Department of Environmental Quality (NC DEQ) through ARPA dollars.

As of FY26, the City's only outstanding debt is related to the Fire department for the building, two fire trucks, an ambulance, and a medic vehicle. The total outstanding debt, including interest, is \$3,243,641, and our total debt payment for this coming year is \$937,185. These payments will be gradually reduced until all debt is scheduled to be paid off in FY 2030.

Electric Fund

The Electric Fund remains financially self-sustaining and continues to demonstrate steady growth and resilience. The FY26 budget includes a 3.5% electric rate adjustment, as passed on by ElectriCities and Duke Energy, reflecting increases in the City's wholesale energy costs.

A major highlight of this year's budget is a \$1 million investment to advance the ongoing underground project. This initiative not only improves the City's storm preparedness by reducing

vulnerabilities in our power infrastructure but also enhances the aesthetic appeal of Southport's streetscapes.

The FY26 electric fund will see an enhanced cash flow position with increased revenues, and like the General Fund continues to grow in fund balance. At the end of the current FY25, we anticipate the Electric Fund, fund balance to close with \$8,013,173. Despite ongoing annual investments in the underground project, the fund balance has remained strong and resilient year after year.

Capital Fund

The Capital Fund supports major infrastructure investments. We estimate an available fund balance of \$2,139,571 at the close of FY2025. After the FY26 capital fund project investments application, the capital fund balance still has availability for other needs in FY26 and subsequent years. This budget proposes targeted capital investments totaling \$840,000 in key infrastructure priorities:

Lowe White Bridge Improvements-\$170,000

Street Resurfacing-\$150,000

Sidewalk Improvements-\$150,000

Stormwater Improvements-\$125,000

City Building Repairs-\$100,000

Community Building Deck Replacement-\$95,000

Franklin Square Park Improvements-\$50,000

We will also have the remaining funds to access should the need arise to fund additional projects throughout the year.

Shoreline Stabilization Fund

Our Shoreline Stabilization fund represents one of the most important projects that Southport has undertaken. The City received \$5 Million in state funding to enhance our shoreline resiliency and repair the damage that has been done to one of our greatest assets. This appropriation continues to ensure that the funds are available for us to carry out and complete this project.

Conclusion

The financial health of the City of Southport is stronger than ever. However, we must remain vigilant as we implement this budget, ensuring we are prepared to respond to any shifts in economic conditions.

growth and well-being of our City. I am confident that this plan not only sets us on a solid path for the upcoming fiscal year but also lays a strong foundation for Southport's financial stability in the years ahead.

A public hearing on the proposed budget will be held at the regular Board meeting on June 12th, followed by a Special Budget Meeting on June 23rd for final adoption.

Respectfully submitted,

A handwritten signature in black ink that reads "Noah D. Saldo". The signature is fluid and cursive, with "Noah" and "D." on the first line and "Saldo" on the second line.

Noah Saldo

City Manager

FY2026 Recommended Budget

Overview

TOTAL BUDGET:

\$15.1M

33% supported by
Property Tax, 14.1%
by Sales Tax, & 11.1%
other tax

Increase of **\$980K**,
6.95% from FY2025



PROPERTY TAX RATE:

31.00¢

per \$100 valuation

NO tax increase from FY2025



CAPITAL IMPROVEMENT PLAN:

\$1.405M

The Capital Improvement Plan includes
\$1.405M to support 10 projects slated
to begin FY2026-FY203.



WHERE THE MONEY COMES FROM



Property Tax:
33.0%
\$4.98M



Sales Tax:
14.1%
\$2.13M



Fees, Licenses,
Permits:
23.1%
\$3.48M



Other Taxes:
11.1%
\$1.68M

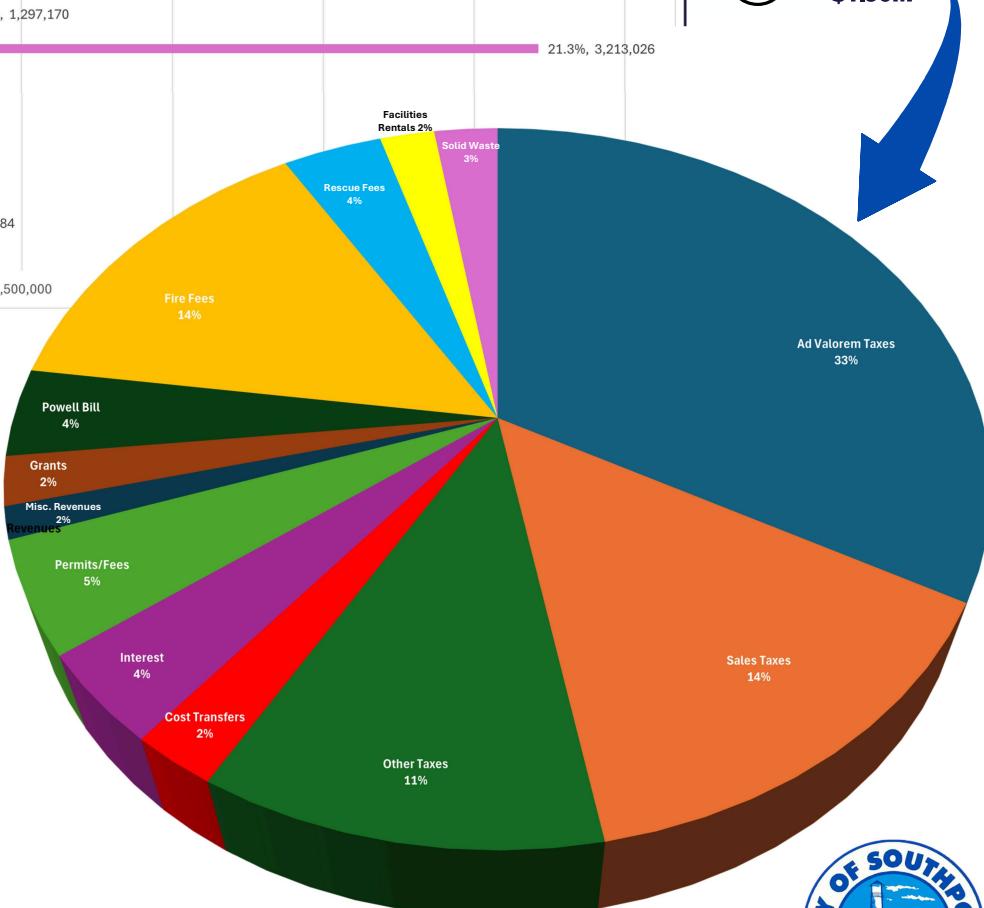
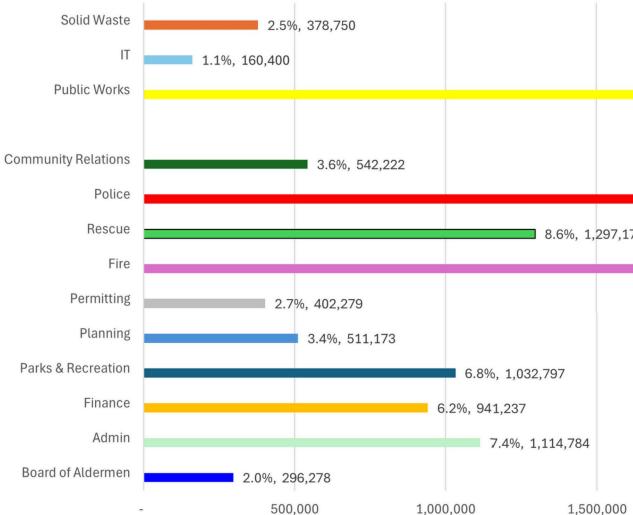


State, Federal:
6.2%
\$930K



Other
Revenues:
12.5%
\$1.90M

WHERE THE MONEY GOES:



Scan for more information on the
City of Southport Budget, Taxes,
and Audit.



City Manager: Noah Saldo

Finance Director: Joey Kronenwetter

www.cityofsouthport.com





FY2026 Budget Summary by Fund Adopted Budget

General Fund

FY2026 Revenue and Expenses

Department	Revenue	Expenses		
		Personnel	Capital	Total Expenses
General Revenue	\$10,195,399			
Board of Aldermen		\$90,919		\$296,278
Administration		\$841,086	\$23,075	\$1,114,784
IT				\$160,400
Finance		\$570,436		\$941,237
Public Works Admin		\$259,907		\$266,748
Buildings & Grounds		\$872,924	\$27,000	\$1,279,022
Garage		\$215,750	\$6,000	\$257,465
Streets	\$264,500	\$577,544	\$35,000	\$823,686
Police	\$80,000	\$2,066,422	\$164,613	\$2,572,995
Fire	\$2,229,353	\$2,050,295	\$100,000	\$3,213,026
Rescue	\$610,000	\$804,814	\$62,286	\$1,297,170
Planning/Zoning/Code Enforcement	\$40,000	\$362,459	\$22,000	\$511,173
Permitting	\$648,080	\$344,035	\$14,000	\$402,279
Parks & Recreation	\$54,000	\$707,133	\$96,225	\$1,032,797
Community Building	\$313,000	\$186,106		\$222,701
Community Relations	\$276,950	\$214,477		\$319,521
Solid Waste	\$378,750			\$378,750
Total FY2026 General Fund	\$15,090,032	\$10,164,307	\$550,199	\$15,090,032



FY2026 Budget Summary by Fund Adopted Budget

Electric Fund

FY2026 Revenue and Expenses

Department	Revenue	Expenses			Total Expenses
		Personnel	Non-Personnel	Capital	
Electric Department	\$9,040,467	\$116,894	\$8,235,809	\$1,295,000	\$9,647,703
Appropriated Fund Balance	\$607,236				
Total FY2026 Activity	\$9,647,703	\$116,894	\$8,235,809	\$1,295,000	\$9,647,703

Electric Fund Capital Budget Project List

Project	Expenditure
Overhead to Underground Workplan	\$1,000,000
Pole Replacement	\$50,000
Sectionalization/Mitigation	\$100,000
Load Management Switch Replacement - Contingency	\$145,000
Total FY2026 Capital Expenditures	\$1,295,000



FY2026 Budget Summary by Fund Adopted Budget

Capital Fund

FY2026 Revenue and Project Expenses

Fund Balance Carryover from FY2025	\$302,477
\$0.01 of Tax Revenue	\$159,600
Appropriated Capital Fund Balance	\$942,923
Total Revenue	\$1,405,000

Project	Expenditure
Lowe White Bridge Improvements	\$170,000
Street Resurfacing	\$150,000
Sidewalk Improvements	\$150,000
Stormwater Improvements	\$125,000
City Building Repairs	\$100,000
Community Building Deck Replacement	\$95,000
Franklin Square Park	\$50,000
Capital Reserve Fund	\$565,000
Total FY2026 CIP Expenditures	\$1,405,000



FY2026 Budget Summary by Fund Adopted Budget

Waterfront Stabilization Fund

FY2026 Revenue and Project Expenses

Revenue

Fund Balance Appropriation Carryover from FY2026	\$5,000,044
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Expense

Design, Construction, & Legal Fees	\$5,000,044
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FY2026 Budget Summary by Fund Adopted Budget

General Fund Balance

Fiscal Year	Starting Fund Balance 7/1	Change	Ending Fund Balance 6/30
2024-2025 Projected	\$12,068,415	\$187,004	\$12,255,419
2023-2024	\$9,765,883	\$2,302,532	\$12,068,415
2022-2023	\$7,195,398	\$2,570,485	\$9,765,883
2021-2022	\$4,955,965	\$2,239,433	\$7,195,398
2020-2021	\$4,448,755	\$507,210	\$4,955,965
2019-2020	\$3,542,936	\$905,819	\$4,448,755

Electrical Fund Balance

Fiscal Year	Starting Fund Balance 7/1	Change	Ending Fund Balance 6/30
2024-2025 Projected	\$6,356,463	\$1,656,710	\$8,013,173
2023-2024	\$6,024,240	\$332,223	\$6,356,463
2022-2023	\$6,698,844	(\$674,604)	\$6,024,240
2021-2022	\$6,210,919	\$487,925	\$6,698,844
2020-2021	\$6,004,200	\$206,719	\$6,210,919
2019-2020	\$5,118,596	\$885,604	\$6,004,200

Capital Fund Balance

Fiscal Year	Starting Fund Balance 7/1	Change	Ending Fund Balance 6/30
2024-2025 Projected	\$4,276,933	(\$2,137,362)	\$2,139,571
2023-2024	\$582,672	\$3,694,261	\$4,276,933
2022-2023	\$593,380	(\$10,708)	\$582,672
2021-2022	\$1,200,000	(\$606,620)	\$593,380
2020-2021	\$0	\$1,200,000	\$1,200,000
2019-2020	\$165,436	(\$165,436)	\$0



FY2026 Requested Budget

General Fund

	Account	Account Name	FY2024 Actual	FY2025 Adopted	FY2025 YTD	FY2026 Request
General Revenue	10-00-3100-1100	Ad Valorem Taxes	4,186,603	4,762,204	4,749,263	4,939,010
	10-00-3230-0000	Local Option Sales Tax	1,937,860	1,876,633	1,487,386	2,131,403
	10-00-3810-0000	Interest Earned	771,069	561,979	565,527	600,000
	10-00-3837-0000	Southport ABC Distribution	570,000	572,379	416,777	558,291
	10-00-3324-0000	Utility Franchise Tax	484,864	416,754	249,165	505,177
	10-00-3100-1200	Motor Vehicles Tax Collections	230,945	245,728	207,771	255,308
	10-00-3102-0000	Ad Valorem Tax Prior Years	30,793	29,940	25,214	33,119
	10-00-3322-0000	Beer & Wine Tax (distro like sales tax)	21,931	19,000	-	23,934
	10-00-3100-XXXX	NCDOT Specialty License Plate	-	-	-	15,000
	10-00-3100-1700	Interest/Penalties -Taxes	8,748	8,886	9,836	10,321
	10-00-3100-1710	Motor Vehicle Interest	1,894	1,762	1,917	2,094
	10-00-3260-0000	Privilege Licenses (Beer & Wine)	1,530	1,200	1,590	1,500
	10-00-3260-0800	Itinerant/Peddler Permit	50	150	-	150
	10-00-3420-0200	FEMA Reimbursement	139,569	-	168,221	-
	10-00-3474-0000	Cemetery Lot Sales & Fees	674	800	350	500
	10-00-3713-0200	Transfer from Powell Bill	-	-	-	419,000
	50-50-3910-0100	Grant Revenue	-	-	-	330,000
	10-00-3833-0005	Donations	11,500	6,000	5,000	2,000
	10-00-3833-0100	Forestry Committee Donations	2,050	750	1,000	750
	10-00-3835-0000	Sale Of Fixed Assets	-	-	-	-
	10-00-3836-0000	Community Garden	819	1,500	3	-
	10-00-3839-0100	Miscellaneous Revenues	11,413	6,000	22,281	2,000
	10-00-3839-0200	Insurance Recovery	809	-	-	-
	10-00-3839-0500	Credit Card Fees Gen. Fund	-	-	1,827	-
	10-00-3930-0910	Inactive Accounts	11	-	-	-
	10-00-3991-0000	Appropriated Fund Balance	(1,250)	675,711	675,711	-
Various		Cost Transfers from Electric		406,000		365,842
	10-00-3474-0000	Cemetery Lot Sales & Fees	-	800	350	-
Total General Revenue			8,411,882	9,594,176	8,589,189	10,195,399



FY2026 Requested Budget

General Fund

	Account	Account Name	FY2024 Actual	FY2025 Adopted	FY2025 YTD	FY2026 Request
Board	10-00-4110-0000	Full-Time Employees	24,302	84,000	77,000	84,000
	10-00-4110-0900	F.I.C.A.	1,873	6,426	5,891	6,426
	10-00-4110-1100	Health/Life/Dental Insurance	708	1,617	179	350
	10-00-4110-1300	Unemployment Reserve	6	-	-	-
	10-00-4110-1700	Other Personnel Costs	8,000	-	-	-
	10-00-4110-1400	Workers Compensation Insurance	183	30	31	143
	Total Personnel Costs		35,071	92,073	83,100	90,919
	10-00-4110-1800	Professional Fees	33,834	36,110	43,558	36,110
	10-00-4110-2600	Departmental Supplies	6,002	6,000	4,692	6,000
	10-00-4110-3100	Travel & Training	2,669	8,000	830	3,000
	10-00-4110-3200	Communications	2,425	1,000	2,182	2,625
	10-00-4110-3900	Other Services	200	200	-	200
	10-00-4110-4400	Contract Services	90,364	37,000	49,732	140,000
	10-00-4110-4500	Insurance & Bonding	3,645	4,266	5,040	1,924
	10-00-4110-6000	Donations	10,000	10,000	10,000	10,000
	10-00-4110-6800	Election Expense	5,342	5,500	-	5,500
	10-00-4110-9700	Contingency	-	15,847	15,847	-
	Total Non-Personnel Costs		154,481	123,923	131,880	205,359
	10-00-4110-5500	Capital Outlay - Equipment	-	-	-	-
	10-00-4110-5600	Capital Outlay - Weather tower	500	78,804	78,804	-
	Total Capital Costs		500	78,804	78,804	-
	Total Department Expenses		190,052	294,800	293,785	296,278
Administration	10-01-4120-0000	Full-Time Employees	147,128	481,212	422,968	572,545
	10-01-4120-0001	Employee Overtime	939	1,877	2,191	2,214
	10-01-4120-0200	Part-Time Employees	-	66,375	67,527	-
	10-01-4120-0700	401K Retirement Supplement	8,257	24,019	16,571	24,145
	10-01-4120-0900	F.I.C.A.	12,722	42,034	36,781	43,969
	10-01-4120-1000	LGERS Retirement	21,250	65,332	44,217	69,539
	10-01-4120-1100	Health/Life/Dental Insurance	15,605	56,777	54,203	55,100
	10-01-4120-1300	Unemployment Reserve	350	-	-	-
	10-01-4120-1400	Workers Compensation Insurance	1,084	2,298	2,300	977
	Total Personnel Costs		207,336	739,923	646,759	768,489
	10-01-4120-2100	Uniforms & Protective Gear	591	-	166	2,500
	10-01-4120-2500	Vehicle Supplies	688	100	403	500
	10-01-4120-2600	Departmental Supplies	32,911	21,000	19,140	22,000
	10-01-4120-2601	Safety Committee	-	16,000	10,110	-
	10-01-4120-3100	Travel & Training	13,660	16,000	10,389	20,000
	10-01-4120-3150	Tuition Reimbursement	-	-	-	5,000
	10-01-4120-3200	Communications	7,530	2,600	4,592	6,000
	10-01-4120-3300	Utilities - Admin	6,560	6,300	5,601	6,300
	10-01-4120-3400	Emergency Preparedness	2,259	5,000	17,968	25,000
	10-01-4120-3401	NCDOT Specialty Plate Fee	-	-	-	5,000
	10-01-4120-3900	Other Services	2,177	1,300	1,299	2,000
	10-01-4120-4400	Contract Services	195,655	164,041	160,590	42,690
	10-01-4120-4500	Insurance & Bonding	5,810	6,797	8,032	5,552
	10-01-4120-9700	Contingency	123,086	-	-	-
	10-01-4120-7100	Debt Service	113,473	108,081	110,777	108,081
	Total Non-Personnel Costs		504,401	347,219	349,067	250,623
	10-01-4120-5000	Capital Purchases Under \$5000	36,319	-	-	-
	10-01-4120-5400	Capital Outlay - Vehicles	6,969	583	6,134	3,075
	10-01-4120-5800	Capital Outlay Capital Improvements	-	100,000	80,111	20,000
	Total Capital Costs		43,288	100,583	86,245	23,075
	Total Administration Expenses		755,024	1,187,725	1,082,072	1,042,187
Information Technology	10-13-4400-5500	Capital Outlay - Equipment	-	-	-	5,000
	10-13-4400-5000	Capital Purchases Under \$5000	-	-	-	-
	10-13-4400-4400	Contract Services	-	100,000	44,423	100,000
	10-13-4400-2600	Departmental Supplies	-	-	-	-
	10-13-4400-3200	Communications	-	55,400	54,489	55,400
	Total IT Department Expenses		-	155,400	98,912	160,400
Retiree Medical	10-01-4120-1100	Health/Life/Dental Insurance	-	-	-	72,597



FY2026 Requested Budget

General Fund

	Account	Account Name	FY2024 Actual	FY2025 Adopted	FY2025 YTD	FY2026 Request
Human Resources	10-07-3410-0100	Wellness Prgm Grants/Donations	2,500	-	3,500	-
	Total Department Revenue		2,500	-	3,500	-
	10-07-4700-0000	Full-Time Employees	30,049	92,824	77,304	-
	10-07-4700-0700	401K Retirement Supplement	1,715	4,614	3,861	-
	10-07-4700-0900	F.I.C.A.	2,577	7,101	5,866	-
	10-07-4700-1000	LGERS Retirement	4,425	12,550	10,215	-
	10-07-4700-1100	Health/Life/Dental Insurance	2,899	10,102	8,728	-
	10-07-4700-1400	Workers Compensation Insurance	145	386	386	-
	Total Personnel Costs		41,809	127,577	106,361	-
	10-07-4700-0100	Wellness Program Costs	-	-	249	-
	10-07-4700-2600	Departmental Supplies	215	1,000	264	-
	10-07-4700-3100	Travel & Training	-	2,000	495	-
	10-07-4700-3150	Tuition Reimbursement	-	5,000	-	-
	10-07-4700-3200	Communications	637	500	427	-
	10-07-4700-3900	Other Services	-	5,000	2,176	-
	10-07-4700-4400	Contract Services	30,404	11,000	12,138	-
	10-07-4700-4500	Insurance & Bonding	-	-	-	-
	Total Non-Personnel Costs		31,256	24,500	15,749	-
	Total Expenses		73,065	152,077	122,110	-
	Net Human Resources Expenses after Revenue		70,565	152,077	118,610	-
Finance	10-02-4140-0000	Full-Time Employees	135,506	454,914	406,968	390,524
	10-02-4140-0001	Employee Overtime	764	992	2,881	750
	10-02-4140-0200	Part Time Employees	25,170	10,995	10,243	-
	10-02-4140-0700	401K Retirement Supplement	8,029	22,633	20,501	19,572
	10-02-4140-0900	F.I.C.A.	13,853	35,718	30,383	29,947
	10-02-4140-1000	LGERS Retirement	20,702	61,561	53,433	56,371
	10-02-4140-1100	Health/Life/Dental Insurance	21,539	74,723	64,310	71,355
	10-02-4140-1300	Unemployment Reserve	167			-
	10-02-4140-1400	Workers Compensation Insurance	1,319	2,077	2,094	665
	Total Personnel Costs		227,049	663,613	590,813	569,184
	10-02-4140-2600	Departmental Supplies	11,084	15,497	9,863	10,770
	10-02-4140-3100	Travel & Training	2,538	5,000	10,877	7,500
	10-02-4140-3200	Communications	7,837	1,800	1,269	1,600
	10-02-4140-3300	Utilities	3,706	3,650	3,491	4,000
	10-02-4140-3900	Other Services	-	-	1,606	1,750
	10-02-4140-3901	Community Garden Expenses	414	750	754	-
	10-02-4140-4400	Contract Services	44,076	70,000	54,505	291,000
	10-02-4140-4410	Property Tax Fees	31,678	33,333	37,069	37,291
	10-02-4140-4411	Motor Vehicle Fees	9,511	10,321	9,269	11,959
	10-02-4140-4500	Insurance & Bonding	2,874	2,171	2,566	6,140
	Total Non-Personnel Costs		113,717	142,522	131,269	372,053
	10-02-4140-5000	Capital Purchases Under \$5000	9,116		-	-
	10-02-4140-5100	Capital Outlay - Equipment	-	-	-	-
	10-02-4140-5900	Capital Outlay - Facilities	-	-	-	-
	Total Capital Costs		9,116	-	-	-
	Total Finance Expenses		349,881	806,134	722,082	941,237



FY2026 Requested Budget

General Fund

	Account	Account Name	FY2024 Actual	FY2025 Adopted	FY2025 YTD	FY2026 Request
Public Works Administration	10-08-4560-0000	Full-Time Employees	-	173,301	157,400	183,763
	10-08-4560-0001	Employee Overtime	-	176	142	163
	10-08-4560-0700	401K Retirement Supplement	-	8,620	7,866	9,196
	10-08-4560-0900	F.I.C.A.	-	13,271	11,509	14,070
	10-08-4560-1000	LGERS Retirement	-	23,446	20,848	26,485
	10-08-4560-1100	Health/Life/Dental Insurance	-	24,235	21,942	25,917
	10-08-4560-1300	Unemployment Reserve	-	-	-	
	10-08-4560-1400	Workers Compensation Insurance	-	-	31	313
	Total Personnel Costs - Public Works Admin		-	243,048	219,739	259,907
	10-08-4560-2500	Vehicle Supplies	-	-	-	2,400
	10-08-4560-2600	Departmental Supplies	-	-	-	-
	10-08-4560-3100	Travel & Training	-	-	-	-
	10-08-4560-3200	Communications	-	-	-	1,200
	10-08-4560-3300	Utilities - Public Works Admin	-	-	-	-
	10-08-4560-3500	R/M Equipment	-	-	-	-
	10-08-4560-3501	R/M Vehicles	-	-	-	1,000
	10-08-4560-4400	Contract Services	-	-	-	-
	10-08-4560-4500	Insurance & Bonding	-	-	-	2,241
	10-08-4560-7200	Lease Amortization	-	-	-	-
	Total Non -Personnel Costs - Public Works Admin		-	-	-	6,841
	10-08-4560-5000	Capital Purchases Under \$5000	-	-	-	-
	10-08-4560-5400	Capital Outlay -Vehicles	-	-	-	-
	10-08-4560-5500	Capital Outlay -Equipment	-	-	-	-
	10-08-4560-5800	Capital Outlay- Capital Improv	-	-	-	-
	Total Capital Costs - Public Works Admin		-	-	-	-
	Total Public Works Admin Expenses		-	243,048	219,739	266,748
Buildings & Grounds	10-03-4190-0000	Full-Time Employees	503,352	516,054	448,144	564,476
	10-03-4190-0001	Employee Overtime	2,664	3,075	3,053	4,000
	10-03-4190-0200	Part-Time Employees	-	-	-	-
	10-03-4190-0700	401K Retirement Supplement	24,742	25,686	22,410	28,506
	10-03-4190-0900	F.I.C.A.	37,314	39,713	32,176	43,610
	10-03-4190-1000	LGERS Retirement	66,823	69,865	59,489	82,092
	10-03-4190-1100	Health/Life/Dental Insurance	129,958	114,644	101,345	134,209
	10-03-4190-1300	Unemployment Reserve	866	-	-	-
	10-03-4190-1400	Workers Compensation Insurance	10,192	3,993	4,652	16,031
	Total Personnel Costs - Buildings & Grounds		775,911	773,031	671,271	872,924
	10-03-4190-2100	Uniforms & Protective Gear	7,377	11,000	6,148	7,500
	10-03-4190-2500	Vehicle Supplies	11,634	16,000	6,037	16,000
	10-03-4190-2600	Departmental Supplies	19,640	20,000	12,696	20,000
	10-03-4190-3100	Travel & Training	775	4,000	1,816	3,000
	10-03-4190-3200	Communications	2,209	10,443	1,326	1,750
	10-03-4190-3300	Utilities - Bldgs & Grounds	12,820	14,400	10,738	14,400
	10-03-4190-3500	R/M Equipment	10,775	9,000	3,332	9,000
	10-03-4190-3501	R/M Vehicles	1,535	5,000	1,225	5,000
	10-03-4190-3502	R/M Facilities	171,057	170,000	84,118	150,000
	10-03-4190-3503	R/M Cemetery	53,586	70,670	52,518	73,000
	10-03-4190-2601	Cemetery Committee	-	5,000	2,200	-
	10-03-4190-3504	Forestry Projects	3,321	5,250	2,357	5,250
	10-03-4190-3900	Other Services	14,903	28,000	15,331	18,000
	10-03-4190-4400	Contract Services	19,942	28,800	15,026	16,800
	10-03-4190-4500	Insurance & Bonding	35,788	41,872	49,481	39,398
	Total Non -Personnel Costs - Buildings & Grounds		365,361	439,435	264,349	379,098
	10-03-4190-5000	Capital Purchases Under \$5000	2,056	5,000	3,248	5,000
	10-03-4190-5400	Capital Outlay - Vehicles	20,797	22,000	27,448	22,000
	10-03-4190-5500	Capital Outlay -Equipment	10,384	30,500	15,494	-
	Total Capital Costs - Buildings & Grounds		33,237	57,500	46,189	27,000
	Total Buildings & Grounds Expenses		1,174,509	1,269,966	981,808	1,279,022



FY2026 Requested Budget

General Fund

	Account	Account Name	FY2024 Actual	FY2025 Adopted	FY2025 YTD	FY2026 Request
Garage	10-04-4250-0000	Full-Time Employees	131,092	143,844	124,393	149,270
	10-04-4250-0001	Employee Overtime	699	1,111	222	600
	10-04-4250-0700	401K Retirement Supplement	6,236	7,194	6,212	7,513
	10-04-4250-0900	F.I.C.A.	9,570	11,089	9,507	11,496
	10-04-4250-1000	LGERS Retirement	16,811	19,567	16,463	21,639
	10-04-4250-1100	Health/Life/Dental Insurance	32,652	30,306	22,803	22,040
	10-04-4250-1300	Unemployment Reserve	223	-	-	-
	10-04-4250-1400	Workers Compensation Insurance	2,833	1,571	1,598	3,192
	Total Personnel Costs - Garage		200,115	214,681	181,198	215,750
	10-04-4250-2100	Uniforms & Protective Gear	1,783	3,500	1,462	2,700
	10-04-4250-2500	Vehicle Supplies	4,565	4,110	1,451	4,110
	10-04-4250-2600	Departmental Supplies	4,759	5,250	3,050	5,250
	10-04-4250-2602	Other Equipment	6,751	9,500	9,227	-
	10-04-4250-3100	Travel & Training	-	1,000	210	700
	10-04-4250-3200	Communications	1,230	1,100	1,027	1,250
	10-04-4250-3300	Utilities - Garage	9,003	8,300	8,491	9,000
	10-04-4250-3500	R/M Equipment	2,969	3,400	130	3,400
	10-04-4250-3501	R/M Vehicles	-	1,000	139	1,000
	10-04-4250-4400	Contract Services	1,979	3,280	1,777	2,700
	10-04-4250-4500	Insurance & Bonding	1,325	1,551	1,833	5,605
	Total Non -Personnel Costs - Garage		34,366	41,991	28,797	35,715
	10-04-4250-5000	Capital Purchases Under \$5000	-	-	-	-
	10-04-4250-5500	Capital Outlay - Equipment	-	-	-	-
	10-04-4250-5400	Capital Outlay - Vehicles	11,979	12,000	14,761	6,000
	Total Capital Costs - Garage		11,979	12,000	14,761	6,000
	Total Garage Expenses		246,459	268,672	224,756	257,465
Streets	10-05-4511-1200	Municipal Vehicle Fee	-	138,540	72,360	85,500
	10-05-4511-1300	Powell Bill Funds	-	-	-	179,000
	Total Streets Revenue			138,540	72,360	264,500
	10-05-4511-0000	Full-Time Employees	157,377	295,596	227,506	291,969
	10-05-4511-0001	Employee Overtime	4,540	10,938	8,868	10,110
	10-05-4511-0200	Part-Time Employees	80,108	83,700	87,908	95,000
	10-05-4511-0700	401K Retirement Supplement	9,079	15,191	11,753	15,103
	10-05-4511-0900	F.I.C.A.	20,364	29,853	24,570	31,288
	10-05-4511-1000	LGERS Retirement	26,993	52,704	42,847	58,896
	10-05-4511-1100	Health/Life/Dental Insurance	35,483	53,646	71,341	58,977
	10-05-4511-1300	Unemployment Reserve	1,412	-	-	-
	10-05-4511-1400	Workers Compensation Insurance	3,034	7,549	7,666	16,201
	Total Personnel Costs - Streets		338,391	549,178	482,460	577,544
	10-05-4511-2100	Uniforms & Protective Gear	3,062	15,500	5,783	6,200
	10-05-4511-2500	Vehicle Supplies	7,574	25,000	18,956	25,000
	10-05-4511-2600	Departmental Supplies	26,585	65,000	53,155	65,000
	10-05-4511-3100	Travel & Training	-	5,000	1,491	3,000
	10-05-4511-3200	Communications	1,252	9,800	1,905	2,200
	10-05-4511-3300	Utilities - Streets	72,134	-	2,185	2,250
	10-05-4511-3500	R/M Equipment	7,214	20,000	17,027	20,000
	10-05-4511-3501	R/M Vehicles	2,336	25,000	2,682	25,000
	10-05-4511-4400	Contract Services	6,006	38,400	25,551	23,425
	10-05-4511-4500	Insurance & Bonding	16,569	44,385	52,637	39,067
	Total Non -Personnel Costs - Streets		142,733	248,085	181,371	211,142
	10-05-4511-5000	Capital Purchases Under \$5000	4,700	5,000	-	5,000
	10-05-4511-5400	Capital Outlay - Vehicles	5,808	48,000	16,267	30,000
	10-05-4511-5500	Capital Outlay - Equipment	17,045	-	-	-
	10-05-4511-5800	Capital Outlay- Capital Improv	3,985	-	241	-
	Total Capital Costs - Streets		31,537	53,000	16,508	35,000
	Total Streets Expenses		512,662	850,263	680,339	823,686
	Net Streets Expenses after Revenue		512,662	711,723	607,979	559,186
	Total Public Works		1,933,630	2,493,408	2,034,282	2,362,421



FY2026 Requested Budget

General Fund

	Account	Account Name	FY2024 Actual	FY2025 Adopted	FY2025 YTD	FY2026 Request
Police	10-10-3437-0600	Misc. Receipts/Police Dept.	9,281	-	4,286	5,000
	10-10-3437-0601	Police Shop with a Cop	11,938	10,000	11,096	10,000
	10-10-3437-0602	Golf Cart Fees	12,150	29,150	21,550	22,500
	10-10-3437-0603	Police ODM Vehicle Revenue	-		10,901	12,000
	10-10-3443-0300	Police Misc Grants	201,720	-	41,850	5,000
	10-10-3838-0000	ABC Revenue for Law Enf.	22,100	32,522	21,680	25,000
	10-06-3210-0000	Civil Penalties	155	-	100	-
	10-06-3220-0000	Pet license & tags	1,707	-	913	500
	10-06-3833-0005	Donations Animal Care	30	-	-	-
	Total Department Revenue		259,081	71,672	112,376	80,000
Personnel Costs	10-10-4310-0000	Full-Time Employees	992,381	1,151,893	983,392	1,233,766
	10-10-4310-0001	Employee Overtime	59,240	77,514	75,946	87,000
	10-10-4310-0200	Part time Salaries	42,293	49,678	53,502	69,672
	10-10-4310-0400	Separation Allowance-Leo	12,185	12,819	18,142	25,638
	10-10-4310-0700	401K Retirement Supplement	52,038	64,003	53,251	66,133
	10-10-4310-0900	F.I.C.A.	83,308	98,831	84,765	109,001
	10-10-4310-1000	LGERS Retirement	145,619	193,290	154,171	212,116
	10-10-4310-1100	Health/Life/Dental Insurance	181,432	173,288	176,452	231,255
	10-10-4310-1300	Unemployment Reserve	1,768	-	-	-
	10-10-4310-1400	Workers Compensation Insurance	30,502	19,058	19,287	31,841
Non-Personnel Costs	Total Personnel Costs		1,600,767	1,840,375	1,618,907	2,066,422
	10-10-4310-1300	Unemployment Reserve	-	-	-	-
	10-10-4310-1800	Professional Services	-	578		578
	10-10-4310-2100	Uniforms & Protective Gear	11,462	25,000	7,218	15,000
	10-10-4310-2500	Vehicle Supplies	59,063	57,000	42,276	57,000
	10-10-4310-2600	Departmental Supplies	14,406	16,000	11,310	16,000
	10-10-4310-2602	Animal Care	4,628	8,500	6,140	6,500
	10-10-4310-3100	Travel & Training	13,720	20,000	8,787	16,000
	10-10-4310-3101	Community Resource Program	14,337	15,000	13,945	15,000
	10-10-4310-3102	ABC Tax Expenditures	-	-	3,020	5,000
Capital Costs	10-10-4310-3200	Communications	28,526	20,200	18,679	22,000
	10-10-4310-3300	Utilities	4,927	6,000	5,532	6,500
	10-10-4310-3500	R/M Equipment	2,567	4,500	1,848	2,500
	10-10-4310-3501	R/M Vehicles	16,168	6,500	15,732	8,000
	10-10-4310-4400	Contract Services	99,603	120,785	110,966	120,000
	10-10-4310-4500	Insurance & Bonding	33,824	37,361	46,154	51,882
	Total Non-Personnel Costs		303,231	337,424	291,605	341,960
	10-10-4310-5000	Capital Purchases Under \$5000	1,170	-		
	10-10-4310-5400	Capital Outlay - Vehicles	121,884	164,613	161,015	164,613
	10-10-4310-5500	Capital Outlay - Equipment	261,287	-	5,001	
Total Capital Costs	10-10-4310-5800	Capital Outlay -Capital Improv	37,413		23,230	
	Total Capital Costs		421,754	164,613	189,246	164,613
	Total Expenses		2,325,753	2,342,412	2,099,759	2,572,995
	Net Police Expenses after Revenue		2,066,671	2,270,740	1,987,383	2,492,995



FY2026 Requested Budget

General Fund

	Account	Account Name	FY2024 Actual	FY2025 Adopted	FY2025 YTD	FY2026 Request
Fire	10-11-3434-0100	Fire District Fees	1,941,489	1,978,933	2,001,477	2,127,353
	10-11-3434-0200	Duke Energy Donation For Fire Dept	50,000	50,000	50,000	
	10-11-3434-0300	Misc. Grants For Fire Dept	140,505	-	-	
	10-11-3434-0400	Fire Response Fees	8,432	10,000	35,384	12,000
	10-11-3434-0500	Fire - Miscellaneous Revenue	-	170,000	109,497	50,000
	10-11-3434-0700	Fire Inspections & Permit Fees	26,949	40,000	46,785	40,000
	10-11-3437-0500	Rescue Squad Fees	-	-	-	-
	10-11-3810-0000	Interest Income Fire Dept	-	-	-	-
	Total Department Revenue		2,167,374	2,248,933	2,243,144	2,229,353
	10-11-4340-0000	Full-Time Employees	821,942	1,091,921	945,237	1,217,409
	10-11-4340-0001	Employee Overtime	94,602	103,743	156,134	150,906
	10-11-4340-0100	PT/Volunteer Fire Fees	102,983	22,525	29,808	25,000
	10-11-4340-0200	Employee/Volunteer Stipend	20,056	50,375	60,964	35,000
	10-11-4340-0700	401K Retirement Supplement	44,582	60,373	54,974	66,371
	10-11-4340-0900	F.I.C.A.	78,897	106,315	91,602	111,447
	10-11-4340-1000	Fire Fighter Pension Plan Cont	115,162	164,215	145,773	192,536
	10-11-4340-1002	Payments To Retirees	22,089	24,180	15,925	28,500
	10-11-4340-1100	Health/Life/Dental Insurance	125,556	162,129	135,804	174,130
	10-11-4340-1300	Unemployment Reserve	2,561	-	-	
	10-11-4340-1400	Workers Compensation Insurance	20,667	22,639	23,649	48,996
	Total Personnel Costs		1,449,098	1,808,415	1,659,869	2,050,295
	10-11-4340-1800	Professional Fees	8,943	10,000	35	5,000
	10-11-4340-2100	Uniforms & Protective Gear	41,262	30,000	9,240	15,000
	10-11-4340-2500	Vehicle Supplies	49,613	40,000	31,117	40,000
	10-11-4340-2600	Departmental Supplies	23,865	25,000	17,290	25,000
	10-11-4340-2604	Fire Prevention	32,245	20,000	16,044	20,000
	10-11-4340-3100	Travel & Training	23,799	25,000	22,727	20,000
	10-11-4340-3200	Communications	23,769	24,600	6,549	8,000
	10-11-4340-3300	Utilities - Fire Dept	38,473	30,000	31,066	35,000
	10-11-4340-3500	R/M Equipment	17,049	12,000	11,469	12,000
	10-11-4340-3501	R/M Vehicles	60,358	40,000	48,327	45,000
	10-11-4340-3502	R/M Facilities	17,874	18,000	17,152	18,000
	10-11-4340-3503	Substation Lease	15,000	15,000	12,500	15,000
	10-11-4340-4400	Contract Services	47,419	33,000	30,868	33,000
	10-11-4340-4500	Insurance & Bonding	48,921	50,000	69,000	96,667
	10-11-4340-7100	Debt Service	285,403	280,011	282,707	675,064
	Total Non-Personnel Costs		733,993	652,611	606,092	1,062,731
	10-11-4340-5400	Capital Outlay - Vehicles	518	-	2,606	-
	10-11-4340-5500	Capital Outlay - Equipment	156,623	115,000	74,741	100,000
	Total Capital Costs		157,141	115,000	77,347	100,000
	Total Expenses - Fire		2,340,232	2,576,026	2,343,308	3,213,026
	Net Fire Expenses after Revenue		172,857	327,093	100,164	983,673



FY2026 Requested Budget

General Fund

	Account	Account Name	FY2024 Actual	FY2025 Adopted	FY2025 YTD	FY2026 Request
Rescue	10-12-3437-0400	Rescue Dept/Misc. Receipts	-	-	30,445	20,000
	10-12-3437-0500	Rescue Squad Fees	285,788	566,880	415,559	590,000
	Total Department Revenue		285,788	566,880	446,004	610,000
	10-12-4370-0000	Full-Time Employees	180,286	365,809	307,995	391,922
	10-12-4370-0001	Employee Overtime	37,636	36,266	69,288	61,126
	10-12-4370-0200	Volunteer Rescue Fees	221,968	204,250	131,924	115,000
	10-12-4370-0700	401K Retirement Supplement	9,879	20,654	18,815	22,040
	10-12-4370-0900	F.I.C.A.	32,618	38,963	35,197	43,455
	10-12-4370-1000	Retirement/State Shared	25,488	56,178	49,760	63,472
	10-12-4370-1100	Health/Life/Dental Insurance	21,608	58,638	50,212	86,252
	10-12-4370-1300	Unemployment Reserve	471	-	-	-
	10-12-4370-1400	Workers Compensation Insurance	2,220	12,193	12,393	21,547
	Total Personnel Costs		532,175	792,953	675,583	804,814
	10-12-4370-2100	Uniforms & Protective Gear	16,718	15,000	17,550	15,000
	10-12-4370-2500	Vehicle Supplies	27,348	20,000	22,239	25,000
	10-12-4370-2600	Departmental Supplies	20,907	12,000	14,157	18,000
	10-12-4370-2601	Medical Supplies	34,333	28,000	29,619	30,000
	10-12-4370-2603	Other Equipment	516	-	-	-
	10-12-4370-3100	Travel & Training	2,595	5,000	878	5,000
	10-12-4370-3200	Communications	9,417	8,700	1,972	2,500
	10-12-4370-3300	Utilities	987	10,000	5,169	10,000
	10-12-4370-3500	R/M Equipment	10,297	12,000	11,015	12,000
	10-12-4370-3501	R/M Vehicles	10,505	12,000	39,731	18,000
	10-12-4370-3502	R/M Facilities	320	7,000	7,602	7,000
	10-12-4370-3900	Other Services	-	-	5,169	-
	10-12-4370-4400	Contract Services	42,742	50,000	38,899	45,000
	10-12-4370-4500	Insurance & Bonding	45,532	45,000	67,982	88,530
	10-12-4370-7100	Debt Service	53,892	-	-	154,040
	Total Non-Personnel Costs		276,109	224,700	261,984	430,070
	10-12-4370-5400	Capital Outlay - Vehicles	16,165	15,000	9,299	12,286
	10-12-4370-5500	Capital Outlay - Equipment	42,551	50,000	51,255	50,000
	Total Capital Costs		58,715	65,000	60,554	62,286
	Total Expenses - Rescue		866,999	1,082,653	998,120	1,297,170
	Net Rescue Expenses after Revenue		581,210	515,773	552,116	687,170
	Total Fire and Rescue		754,068	842,866	652,280	1,670,843



FY2026 Requested Budget

General Fund

	Account	Account Name	FY2024 Actual	FY2025 Adopted	FY2025 YTD	FY2026 Request
Planning & Zoning	10-40-3220-0000	Civil Penalties	18,846	5,000	16,936	5,000
	10-40-3343-0100	Home Owners Recovery Fund	1,530	-	(217)	-
	10-40-3343-0300	Re-Inspection Fees	4,400	-	-	-
	10-40-3343-0400	Planning & Zoning Fees	67,981	35,000	75,873	35,000
	Total Department Revenue		92,757	40,000	92,592	40,000
	10-40-4350-0000	Full-Time Employees	102,788	249,040	184,092	253,218
	10-40-4350-0001	Employee Overtime	4,697	1,188	1,821	679
	10-40-4350-0200	Part-Time Employees	(172)	-	-	-
	10-40-4350-0700	401K Retirement Supplement	5,197	12,430	9,272	12,695
	10-40-4350-0900	F.I.C.A.	7,947	19,142	13,825	19,424
	10-40-4350-1000	LGERS Retirement	13,579	33,810	24,453	36,561
	10-40-4350-1100	Health/Life/Dental Insurance	19,118	30,306	34,268	39,450
	10-40-4350-1300	Unemployment Reserve	627	-	-	-
	10-40-4350-1400	Workers Compensation Insurance	2,046	1,015	1,068	432
	Total Personnel Costs		155,827	346,933	268,798	362,459
	10-40-4350-2500	Vehicle Supplies	1,186	600	1,683	1,500
	10-40-4350-2600	Departmental Supplies	3,771	5,000	4,833	5,000
	10-40-4350-2601	Forestry Projects	-	-	-	-
	10-40-4350-3100	Travel & Training	2,374	7,000	4,322	7,000
	10-40-4350-3200	Communications	3,807	6,000	1,132	6,000
	10-40-4350-3300	Utilities	2,511	1,800	3,655	4,000
	10-40-4350-3500	R/M Equipment	-	-	-	-
	10-40-4350-3501	R/M Vehicles	935	1,000	770	1,000
	10-40-4350-3900	Other Services	-	-	-	-
	10-40-4350-4400	Contract Services	79,107	94,600	94,143	100,000
	10-40-4350-4500	Insurance & Bonding	3,976	4,652	5,497	2,214
	Total Non-Personnel Costs		97,667	120,652	116,035	126,714
	10-40-4350-5400	Capital Outlay - Vehicles	8,747	7,000	6,134	7,000
	10-40-4350-5500	Capital Outlay - Equipment	-	-	-	-
	10-40-4350-5600	Capital Outlay - Studies & Plans	-	19,000	19,000	15,000
	Total Capital Costs		8,747	26,000	25,134	22,000
	Total Expenses - Planning/Zoning		262,241	493,585	409,968	511,173
	Net Planning/Zoning Net Expenses after Revenue		169,484	453,585	317,376	471,173
Permitting & Inspections	10-41-3343-0000	Inspection Permits	633,286	575,000	707,878	635,000
	10-41-3343-0100	Home Owners Recovery Fund	-	80	142	80
	10-41-3343-0200	Permitting Penalties	-	-	11,727	10,000
	10-40-3343-0300	Re-Inspection Fees	-	12,000	2,620	3,000
	Total Department Revenue		633,286	587,080	722,367	648,080
	10-41-4380-0000	Full-Time Employees	203,550	255,958	215,277	238,612
	10-41-4380-0001	Employee Overtime	3,224	2,060	1,958	2,300
	10-41-4380-0200	Part-Time Employees	2,275	-	-	-
	10-41-4380-0700	401K Retirement Supplement	10,079	12,793	10,799	12,158
	10-41-4380-0900	F.I.C.A.	15,740	19,738	16,181	18,602
	10-41-4380-1000	LGERS Retirement	26,004	34,796	28,692	35,016
	10-41-4380-1100	Health/Life/Dental Insurance	27,482	44,348	34,744	36,937
	10-41-4380-1400	Workers Compensation Insurance	2,046	1,072	1,125	410
	Total Personnel Costs		290,400	370,765	308,777	344,035
	10-41-4380-2500	Vehicle Supplies	840	1,600	958	1,600
	10-41-4380-2600	Departmental Supplies	9,093	5,000	2,702	5,000
	10-41-4380-3100	Travel & Training	6,295	7,000	4,889	7,000
	10-41-4380-3200	Communications	5,476	2,200	3,042	3,500
	10-41-4380-3300	Utilities	1,578	1,800	446	1,800
	10-41-4380-3500	R/M Equipment	-	-	-	-
	10-41-4380-3501	R/M Vehicles	332	1,500	-	1,500
	10-41-4380-4400	Contract Services	25,590	19,900	10,099	21,000
	10-41-4380-4500	Insurance & Bonding	3,437	3,877	4,582	2,844
	Total Non-Personnel Costs		52,641	42,877	26,718	44,244
	10-41-4380-5400	Capital Outlay - Vehicles	9,277	14,000	13,142	14,000
	10-41-4380-5500	Capital Outlay - Equipment	-	-	-	-
	Total Capital Costs		9,277	14,000	13,142	14,000
	Total Expenses - Permitting		352,318	427,642	348,637	402,279
	Permitting Net Expenses after Revenue		(280,968)	(159,438)	(373,729)	(245,801)
	Total Development Services		(111,484)	294,147	(56,354)	225,373



FY2026 Requested Budget

General Fund

	Account	Account Name	FY2024 Actual	FY2025 Adopted	FY2025 YTD	FY2026 Request
Parks & Recreation	10-80-3410-0100	Boat Dock FEMA/Golden Leaf	-	-	-	
	10-80-3410-0200	City Pier FEMA	202,602	-	-	
	10-80-3437-0700	Rent Recreation Facilities	8,095	12,000	11,200	12,000
	10-80-3612-0000	Recreation Programs Receipts	27,292	40,000	18,210	40,000
	10-80-3612-0200	Parks & Recreation Donations	1,800	2,000	4,372	2,000
	Total Department Revenue		239,789	54,000	33,782	54,000
	10-80-6120-0000	Full-Time Employees	214,845	375,316	315,925	382,064
	10-80-6120-0001	Employee Overtime	9,953	10,541	13,607	12,784
	10-80-6120-0200	Part Time Salaries	91,977	127,000	81,117	115,000
	10-80-6120-0700	401K Retirement Supplement	11,102	19,185	16,407	19,742
Personnel Costs	10-80-6120-0900	F.I.C.A.	23,404	39,234	30,647	40,339
	10-80-6120-1000	LGERS Retirement	29,204	52,182	43,480	56,859
	10-80-6120-1100	Health/Life/Dental Insurance	32,854	51,083	40,805	66,120
	10-80-6120-1300	Unemployment Reserve	67	-	-	-
	10-80-6120-1400	Workers Compensation Insurance	7,356	10,371	10,461	14,225
	Total Personnel Costs		420,763	684,912	552,448	707,133
	10-80-6120-2100	Uniforms & Protective Gear	2,000	5,000	4,230	5,000
	10-80-6120-2500	Vehicle Supplies	4,867	6,500	6,726	6,500
	10-80-6120-2600	Departmental Supplies	44,831	60,000	50,703	50,000
	10-80-6120-3100	Travel & Training	4,265	5,500	1,723	5,500
Non-Personnel Costs	10-80-6120-3200	Communications	6,446	2,800	3,856	4,750
	10-80-6120-3300	Utilities - Parks & Recreation	46,689	46,200	30,560	46,200
	10-80-6120-3500	R/M Equipment	175	2,000	1,119	2,000
	10-80-6120-3501	R/M Vehicles	2,565	3,150	2,561	12,150
	10-80-6120-3502	R/M Facilities	29,410	51,600	32,268	41,600
	10-80-6120-4400	Contract Services	36,062	27,850	26,482	32,850
	10-80-6120-4500	Insurance & Bonding	551	-	1,491	22,889
	Total Non-Personnel Costs		177,861	210,600	161,718	229,439
	10-80-6120-5000	Capital Purchases Under \$5000	3,045	4,000	6,129	4,000
	10-80-6120-5500	Capital Outlay - Equipment	-	53,000	32,736	52,000
Capital Costs	10-80-6120-5400	Capital Outlay - Vehicles	15,350	51,050	20,518	40,225
	10-80-6120-5600	Capital Project/Lowe White Prk	202,602	-		
	10-80-6120-5800	Capital Outlay -Capital Improv	-	22,250	20,423	
	10-80-6120-5900	Capital Outlay-Improvements	-	78,000	32,188	
	10-80-6120-9600	Transfer to Capital Project	-	-	-	
	Total Capital Costs		220,997	208,300	111,994	96,225
	Total Expenses		819,622	1,103,812	826,160	1,032,797
Net Parks & Recreation Expenses after Revenue		579,833	1,049,812	792,378	978,797	



FY2026 Requested Budget

General Fund

	Account	Account Name	FY2024 Actual	FY2025 Adopted	FY2025 YTD	FY2026 Request
Community Building	10-81-3834-0000	Community Bldg Rental	219,700	200,000	193,599	310,000
	10-81-3834-0000	Community Bldg CC Fees	-	-	2,462	3,000
	Total Department Revenue		219,700	200,000	196,061	313,000
	10-81-6150-0000	Full-Time Employees	21,796	56,589	51,104	108,572
	10-81-6150-0001	Employee Overtime	597	-	457	-
	10-81-6150-0200	Part-Time Employees	33,416	68,956	25,959	22,300
	10-81-6150-0700	401K Retirement Supplement	1,055	3,860	2,506	5,429
	10-81-6150-0900	F.I.C.A.	4,232	8,686	5,930	10,011
	10-81-6150-1000	LGERS Retirement	2,722	6,566	6,922	15,634
	10-81-6150-1100	Health/Life/Dental Insurance	3,330	10,102	8,688	22,040
	10-81-6150-1400	Workers Compensation Insurance	1,700	369	369	2,120
	Total Personnel Costs		68,848	155,127	101,935	186,106
	10-81-6150-2600	Departmental Supplies	4,339	3,000	3,568	4,000
	10-81-6150-2700	Marketing	4,736	5,000	5,004	4,000
	10-81-6150-3200	Communications	2,825	1,400	1,127	1,400
Community Relations	10-81-6150-3300	Utilities - Community Bldg	10,632	12,500	8,412	12,500
	10-81-6150-3502	R/M Facilities	-	1,000	121	1,000
	10-81-6150-4400	Contract Services	9,668	5,500	5,550	5,500
	10-81-6150-4500	Insurance & Bonding	-	-	-	8,195
	Total Non-Personnel Costs		32,201	28,400	23,782	36,595
	10-81-6150-5000	Capital Purchases Under \$5000	-	2,000	-	-
	10-81-6150-5800	Capital Outlay -Capital Improv	-	-	-	-
	Total Capital Costs		-	2,000	-	-
	Total Expenses - Community Building		101,049	185,527	125,717	222,701
	Net Community Building Expenses after Revenue		(118,650)	(14,473)	(70,344)	(90,299)
	10-82-3270-0000	Local Occupancy Tax	206,286	210,000	181,490	210,000
	10-82-3617-0000	Tourism Special Events	34,416	15,000	27,352	39,350
	10-82-3834-0300	Tourism - Misc Revenue	7,457	7,500	8,708	7,600
	10-82-3839-0501	Tourism - Filming Fees	1,850	5,000	14,950	15,000
	10-82-3839-0502	Fort Johnston Museum Gift Shop Revenue	-	-	-	5,000
	Total Department Revenue		250,008	237,500	232,499	276,950
	10-82-6170-0000	Full-Time Employees	118,260	144,601	122,653	149,557
	10-82-6170-0001	Employee Overtime	1,521	1,494	-	-
	10-82-6170-0200	Part-Time Employees	(246)	-	-	-
	10-82-6170-0700	401K Retirement Supplement	5,305	7,251	6,114	7,478
	10-82-6170-0900	F.I.C.A.	9,006	11,176	9,354	11,442
	10-82-6170-1000	LGERS Retirement	13,798	19,722	16,198	21,537
	10-82-6170-1100	Health/Life/Dental Insurance	18,866	20,204	17,557	22,040
	10-82-6170-1300	Unemployment Reserve	630	-	-	-
	10-82-6170-1400	Workers Compensation Insurance	3,154	607	607	2,423
	Total Personnel Costs		170,294	205,055	172,482	214,477
	10-82-6170-2600	Departmental Supplies	10,885	11,600	10,041	11,500
	10-82-6170-2601	Beautification Committee	3,385	5,000	3,559	5,000
		Fort Johnston Museum Gift Shop Expenses	-	-	-	5,000
		NC A250 Planning Fund	-	-	-	5,000
	10-82-6170-2710	Tourism Community Events	26,550	10,000	25,819	10,000
	10-82-6170-2711	Special Marketing Opps	12,166	15,000	14,734	15,000
	10-82-6170-2712	Grant Matching Funds	-	10,000	2,765	10,000
	10-82-6170-3100	Travel & Training	3,001	5,000	1,967	3,000
	10-82-6170-3200	Communications	7,905	2,400	4,874	15,780
	10-82-6170-3300	Utilities-Community Relations	12,055	12,500	5,766	12,500
	10-82-6170-3502	R/M Facilities	-	10,000	109	-
	10-82-6170-4400	Contract Services	7,703	5,000	6,661	5,000
	10-82-6170-4500	Insurance & Bonding	6,400	3,877	4,759	7,264
	Total Non-Personnel Costs		90,052	90,377	81,055	105,044
	10-82-6170-5000	Capital Purchases Under \$5000	1,300	-	-	-
	10-82-6170-5500	Capital Outlay - Equipment	-	-	-	-
	Total Capital Costs		1,300	-	-	-
	Total Expenses - Community Relations		261,645	295,432	253,537	319,521
	Net Community Relations Expenses after Revenue		11,637	57,932	21,038	42,571
	Total Community Services		(107,013)	43,460	(49,306)	(47,728)



FY2026 Requested Budget

General Fund

	Account	Account Name	FY2024 Actual	FY2025 Adopted	FY2025 YTD	FY2026 Request
Solid Waste	10-96-3325-0000	Solid Waste Disposal Tax	488	3,734	3,592	3,750
	10-96-3500-0000	Refuse Revenue	305,206	367,572	338,158	375,000
	Total Department Revenue		305,694	371,306	341,751	378,750
	10-96-4170-4400	Contract Services	351,625	371,306	335,957	378,750
Total Solid Waste			45,931	(0)	(5,794)	-

Total FY2026	Total Anticipated Revenue FY2026	12,867,860	14,110,086	13,085,624	15,090,032
	Total Anticipated Expenditures FY2026	10,983,136	14,106,480	12,166,766	15,090,032



FY2026 Requested Budget

Electric Fund

			FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Request
Electric	30-93-3710-0000	Sale Of Electricity	6,977,772	7,477,246	7,369,453	8,202,331
	30-93-3720-0100	Utility Sales Tax	487,513	521,205	551,396	600,000
	30-93-3720-0300	Service Charges	595	-	595	613
	30-93-3720-0326	Electric late Charges	11,058	12,051	11,058	11,390
	30-93-3720-0327	Electric Meter Tampering	10,020	10,840	10,020	10,321
	30-93-3720-0330	Electric Agreements	1,040	1,120	1,040	1,071
	30-93-3720-0331	Electric Reconnect/Disconnect	3,940	-	3,940	4,058
	30-93-3831-0000	Interest Earned	60,098	288,756	204,547	210,683
	30-93-3839-0000	Miscellaneous Revenues	76,683	5,078	-	-
	30-93-3991-0000	Appropriated Fund Balance	-	-	3,606,390	607,236
Total Department Revenue			7,628,720	8,316,297	11,758,440	9,647,703
Personnel	30-93-7210-0000	Full-Time Employees	371,356	385,117	73,952	76,388
	30-93-7210-0001	Employee Overtime	3,935	2,022	679	928
	30-93-7210-0200	Part-Time Employees	21,059	22,870	-	-
	30-93-7210-0700	401K Retirement Supplement	15,369	16,701	3,704	3,866
	30-93-7210-0900	F.I.C.A.	27,489	27,970	5,709	5,915
	30-93-7210-1000	LGERS Retirement	(83,008)	43,078	10,076	11,134
	30-93-7210-1100	Health/Life/Dental Insurance	66,182	67,860	20,656	17,410
	30-93-7210-1300	Unemployment Reserve		612		
	30-93-7210-1400	Workers Compensation Insurance	1,929	1,464	306	1,253
	Total Personnel Costs		424,313	567,692	115,083	116,894
Non-Personnel	30-93-7210-1800	Professional Fees	13,196	17,485	11,500	11,500
	30-93-7210-2100	Uniforms & Protective Gear	521	817	1,100	1,100
	30-93-7210-2500	Vehicle Supplies	633	381	650	650
	30-93-7210-2600	Departmental Supplies	12,736	8,739	2,000	2,000
	30-93-7210-2700	Power Purchase	5,198,455	4,726,250	5,925,632	6,133,029
	30-93-7210-2701	Utility Sales Tax	512,545	507,429	551,396	600,000
	30-93-7210-3100	Travel & Training	3,777	8,180	5,000	5,000
	30-93-7210-3200	Communications	3,385	4,025	10,301	10,301
	30-93-7210-3300	Utilities - Electric	1,358	36,735	109,500	110,000
	30-93-7210-3500	R/M Equipment	-	-	-	-
	30-93-7210-3501	R/M Vehicles	137	19	1,000	1,000
	30-93-7210-3502	Install Load Mgt Switches	55,895	14,358	44,478	31,533
	30-93-7210-4400	Contract Services	65,169	92,901	72,680	79,738
	30-93-7210-4500	Insurance & Bonding	7,426	7,754	9,072	7,749
	30-93-7210-4800	Billing Contract	235,866	255,346	255,400	260,603
	30-93-7210-4900	Operations & Maintenance BEMC	1,047,427	587,019	597,763	608,764
	30-93-7210-5400	Capital Outlay - Vehicles	83	6,729	7,000	7,000
	30-93-7210-5500	Capital Outlay - Equipment	-	6,843	-	-
	30-93-7210-7200	Lease Amortization	6,647	-	-	-
	30-00-2940-0000	Accumulated Amortization	13,294	-	-	-
	30-93-9990-0000	Depreciation	418,287	444,589	-	-
	Various	Cost Transfers to Other Depts	-	-	406,000	365,842
Total Non-Personnel Costs			7,596,838	6,725,599	8,010,472	8,235,809
Capital	30-93-7210-5800	Capital Outlay -Capital Improv	-	62,480	75,000	100,000
	30-93-7210-5900	Capital Outlay - System	-	30,099	3,414,978	1,050,000
	30-93-7210-9700	Contingency Expenses		-	145,000	145,000
Total Capital Costs			-	92,579	3,634,978	1,295,000
Total Expenses			8,021,151	7,385,870	11,760,533	9,647,703
Net Electric Expenses after Revenue			392,430	(930,427)	2,093	-



**FY 2025-2026 BUDGET
FEE SCHEDULE**

SOUTHPORT COMMUNITY BUILDING

WEDDINGS-LIVE OAK

(Interior and Exterior-this package gives you access to the great hall, our tables and chairs, the catering kitchen, the bridal room, deck and outdoor area, and interior restrooms. This package is recommended if you plan to have both the ceremony and reception at the Community Building)

<u>Non-Taxpayers</u>			<u>Taxpayers</u>		
Friday-Sunday	\$ 5,500 Per Day		Friday-Sunday	\$ 2,750 Per Day	
Monday-Thursday	\$ 2,750 Per Day		Monday-Thursday	\$ 1,500 Per Day	

WEDDINGS-INTRACOASTAL

(Exterior, Restrooms, and Bridal Room-this package gives you access to the bridal room, deck and outdoor area, and interior restrooms.)

<u>Non-Taxpayers</u>		<u>Taxpayers</u>	
Friday-Sunday	\$ 4,000 Per Day	Friday-Sunday	\$ 2,000 Per Day
Monday-Thursday	\$ 2,000 Per Day	Monday-Thursday	\$ 1,000 Per Day

CELEBRATIONS OF LIFE

\$200 Per Hour Regardless of Residency

(If reserved less than (30) days prior to the event)

ALL OTHER EVENTS: (2 hours minimum)

<u>Non-Taxpayers</u>		<u>Taxpayers/Non-profits/City Employees</u>	
Friday-Sunday	\$ 500 Per Hour	Friday-Sunday	\$ 250 Per Hour
Monday-Thursday	\$ 350 Per Hour	Monday-Thursday	\$ 150 Per Hour

INDIAN TRAIL MEETING HALL

Non-Profit Organizations:	Yearly Fee: \$300 Per Use Fee: \$30 Hours over (2):\$15/hour	All yearly usage fees are for a maximum of (12) reservations/uses.
Local Businesses: (City limits)	Yearly Fee: \$300 Per Use Fee: \$30 Hours over (2): \$15/hour	Each reservation is for a period of (2) hours.
Others:	Yearly Fee: \$1000 Per Use Fee: \$100 Hours over (2): \$50/hour	Additional hours will be charged on an hourly basis.

**ANIMAL PROTECTIVE SERVICES
CITY OF SOUTHPORT CODE OF ORDINANCES:
CHAPTER 3-ANIMAL WELFARE**

PERMITS

	<u>TYPE</u>	<u>COST</u>	<u>FREQUENCY</u>
Dog/Cat License:			
	Spayed/Neutered	\$15.00	Annually
	Unaltered	\$25.00	Annually
	Boarding Fee	\$10.00	Daily
	Dangerous Dog Permit	\$500.00	Annually

PENALTIES & ADMINISTRATIVE FEES

At-Large Dogs	\$100.00	Each Offense
Redemption Fee	\$50.00	1st Offense
	\$75.00	2nd Offense
	\$100.00	3rd Offense
	\$150.00	4th and Subsequent
Prohibited Acts	\$100.00	Each Offense
Public Nuisance	\$100.00	Each Offense
Abandonment	\$500.00	Each Offense
Cruelty to Animals	\$500.00	Each Offense
Dog Park Violations	\$100.00	Each Offense

Violations of any provision of Chapter 3, for which no specific penalty is set, shall subject the offender to a civil penalty in the amount of \$100.00 for each violation which shall be paid within (14) days of receipt of citation.

Each day's continuing violation shall be a distinct and separate offense.

OTHER UTILITY FEES:

Credit Card Convenience Fee	2.5% of total
Returned Check Fee	\$35.00
Recycling/Yard Debris Collection	\$12.75/month

Recycling/Yard Debris will be billed and collected by Brunswick County

ELECTRIC FEES

PREPAY	RESIDENTIAL	COMMERCIAL	Charge/kWh
SPRE0	SR0	SC0	\$0.131
SPRE1	SR1	SC1	\$0.121
SPRE2	SR2	SC2	\$0.111
SPRE3	SR3	SC3	\$0.100
SPRE4	SR4	SC4	\$0.087

Base charge Residential	\$23.00
Base charge Commercial	\$25.50
Base charge Prepay	\$26.00

Security Lights		
Rate	Type	Cost
S01	100 W	\$11.75
S05	150 W	\$14.21
S04	250 W	\$24.10
S02	400 W	\$32.41
S03	1000 W	\$45.20
S99	100 W	Contract Light

Rate	Description
SP4	Security Light Only Account
SP15	Small Renewable Generation
SP33	Construction Account

	Base Rate Mo.	Usage (kwh)	CP Demand KW	Excess kw (NCP_CP)
Commercial Demand				
30kW to 100kW	75.00	0.05710	32.72	2.50
Large Commercial Demand				
100kw to 300kw	75.00	0.05980	26.00	4.00

BUILDING INSPECTIONS

Building Valuation-Residential Construction (Schedule A):

(All fees based on the International Code Council Valuations)

Finished and Unfinished Space (per sf)	ICC Building Valuation Data
Decks (per sf)	Valuated at \$65.00 per sf
Porches (per sf)	Valuated at \$65.00 per sf
Enclosed storage (per sf)	Valuated at \$100.00 per sf
Fences (per linear foot)	Valuated at \$25.00 per linear foot

Other Residential Construction:

From \$200.01 to \$1,000.00	\$95.00
From \$1,000.01 to \$3,000.00	\$105.00
From \$3,000.01 to \$6,000.00	\$115.00
From \$6,000.01 to \$10,000.00	\$135.00
From \$10,000.01 to \$15,000.00	\$145.00
From \$15,000.01 to \$25,000.00	\$155.00
From \$25,000.02 to \$50,000.00	\$215.00
\$55,000.01 and up	\$335 plus \$8 per thousand over \$50,000.00
Accessory Structures	\$95.00 for up to 400 square feet General Construction Value for over 400 square feet

Fee Schedule B: Non-Residential Construction

From \$100.00 to \$1,000.00	\$95.00
From \$1,000.01 to \$50,000.00	\$95.00 plus \$6.50 per thousand over \$1,000.01
From \$50,000.01 to \$100,000.00	\$415.00 plus \$5.50 per thousand over \$50,000.01
\$100,000.01 and above	\$755.00 plus \$3.50 per thousand over \$100,00.01

Plumbing Permit Fees

Fixtures, Sewer & Water Connections with other work	\$17.00
Sewer Connection only (Each Building)	\$85.00
Water Service Only (Each Pipe or Water Tap)	\$85.00
Minimum Fee for any Plumbing Permit	\$85.00

Electrical Permit Fees

Residential New Construction (Per Unit)	
Temporary Service Connection	\$85.00
Rough-in	\$85.00
Conditional Power	\$85.00
Final	\$85.00
Commercial, Industrial, Institutional	\$215.00 Base Fee Up to 50 Circuits + \$5 for each additional
Service Upgrade Residential	\$135.00
Service Upgrade Commercial	\$190.00
Wiring up to 20 Outlets with no service	\$130.00
Wiring over 20 Outlets with no service	\$155.00
Electrical Miscellaneous/Other	\$85.00

Mechanical Permit Fees

Residential Heating and Cooling Fee	\$85.00 per unit
Commercial Heating and Cooling Fee	\$115.00 per unit
Gas Appliances	\$85.00
Fuel Heater Equipment	\$85.00
Permit Fees for Installation of Blower or Fan	\$85.00
Installation of Tank of Flammable/Combustible Liquids	\$180.00 + \$0.35 cents per barrel
Hoods (commercial)(includes duct and ventilation test)	\$140.00 all sizes
Hoods (residential)(includes duct and ventilation test)	\$85.00
Bathroom Vents	\$85.00
Solar Panels	\$130.00

Gas Permit Fees

Gas Piping Systems	\$85.00
Gas Piping and Up to (3) Appliances	\$85.00 + \$28.00 for each appliance over (3)

Other Fees

Homeowners Recovery Fee	\$10.00
Mobile Home Set Up (all trades included)	\$265.00
House Moving (not including trades)	\$265.00
Demolition Fee	\$265.00
Swimming Pools	Based on Schedule for General Construction (Valuation)
Extra/Reinspection's	\$85.00
Starting Work Without a Permit Fee	2 x Basic permit fee, minimum of \$200.00
Failure to Obtain Final Inspection	\$300.00
Habitual Working Without Permit Fee:	\$400.00 second violation \$1500 fee for subsequent violations
Occupying without CO	\$100.00/day
Refunds on Building Permit	80% Refund on Unexpired; at Dept Heads Discretion
Commercial Shell Permit Fee	Based on Schedule for General Construction (Valuation)
Commercial Up-Fit Permit	Based on Schedule for General Construction (Valuation)
Commercial Pre-Final Stocking Fee	\$100.00
ABC Inspection (Building and Zoning)	\$100.00
Temporary Certificate of Occupancy	\$50.00 Residential; \$100.00 Commercial

DEVELOPMENT FEES

Rezoning: Less than 6 Acres	\$750.00
Rezoning: 6.01 + Acres	\$1000.00 +\$100/acre
Minor Subdivision: 1-7 lots	\$500.00 +\$50/lot
Creation of lots (heirs)	\$100.00
Subdivision Exception	\$200.00
Major Subdivision	\$1,000.00 +\$100/lot
Master Plan Approval (PUD)	\$1,000.00 +\$100/acre
PUD Modification (Minor)	\$500.00
PUD Modification (Major)	\$1,000.00

Minor Site Plan Review	\$500.00
Minor Site Plan Modification	\$250.00
Major Site Plan Modification	\$1000.00
Major Site Plan Review	\$1500.00
Conditional Rezoning	\$1000.00 +\$100/acre
Special Use Permit	\$750.00
Special Use Permit Modification	\$250.00
Home Occupation or Accessory Dwelling Unit SUP	\$250.00
Variance	\$750.00
Variance Modification	\$250.00
Appeal	\$250.00
Interpretation	\$250.00
Certificate of Appropriateness	
Zoning Text Change/Code of Ordinance Amendment	\$300.00
Zoning Verification Letter	\$100.00
Zoning Compliance Permit	\$100.00
Zoning Compliance Change of Use (existing structure)	\$100.00
Floodplain Development Permit	\$100.00
Flood-zone Determination Letter	\$100.00
Tree Removal Permit	No charge
Sign Permit 0-20 SF	\$75.00
Sign Permit > 20 SF	\$100.00
Billboard	\$1,000.00
Mobile Food Vendor	\$100/year
Tree Removal Penalty (per the UDO)	\$1.00 for every square foot of the parcel/s
Residential Stormwater Plan Review	\$100.00/per plan (single lot) \$200.00/per plan (2-3 lots)
	(up to two acres; and more than three lots) \$300.00/per plan
	(over two acres; and more than three lots) \$500.00/per plan
Commercial Stormwater Plan Review	(up to two acres) \$300.00/per plan (over two acres) \$500.00/per plan
Soil Import Fee	\$100.00
Soil Export Fee	\$100.00

ENGINEERING OR CONSULTING Up to \$75,000 or up to 100% of the costs
 (If the City has to contract with an engineering firm or consultant for the review or planning of any project with the City limits or the Extra-territorial jurisdiction)

FIRE INSPECTION FEES AND SCHEDULE FOR EXISTING BUILDINGS

Inspection schedules of existing buildings shall be in accordance with Section 106 of the N.C. Fire Prevention Code, and shall be conducted no less frequently than described in the schedule below:

<u>OCCUPANCY CLASSIFICATION</u>	<u>INSPECTION FREQUENCY</u>
Public Schools	Every Six Months
Hazardous	Inspectors Discretion
Institutional	Every Year
High Rise	Every Year
Assembly	Every Year
Residential (Other than one- and two-family dwellings)	Every Year
Industrial	Every Year
Educational (Except Public Schools)	Every Year
Foster Care Home (GS 131-D)	Every Year
Group Care Home	Every Year
Business	Every Year
Mercantile	Every Year
Storage	Every Year
Churches and Synagogues	Every Year

<u>SCHEDULED INSPECTION FEE</u>	
Under 1,500 square feet	\$75.00
1,500 – 5,000 square feet	\$150.00
5,000 to 10,000 square feet	\$350.00
Over 10,000 square feet	\$500.00 + \$10.00/1,000 square feet
Special Situations (i.e., Outside storage, LP Bulk Storage, No Building)	\$150.00
Foster Care Inspection	n/a
Residential	
Footprint of building less than 10,000 square feet	\$95.00
Tents under 200 square feet (Cooking & Concession)	\$75.00
Tents over 200 square feet	\$150.00

This inspection schedule is intended to meet the requirements of GS 153A-364 and GS 160A-424. Political subdivisions assuming inspection duties as set out in GS 153A-351 and GS 160A-411, shall have a periodic inspection schedule for the purpose of identifying activities and conditions in buildings, structures and premises that pose dangers of fire, explosion, or related hazards. Frequency of inspections of occupancies as mandated by the NC General Statutes shall supersede the above inspection schedule.

(North Carolina State Building Code Volume V, Fire Prevention, Section 106)

PLAN REVIEW AND INSPECTION FEE SCHEDULE

Small plan review < 2,500 square feet	\$100.00 (includes inspection)
Basic plan review 2,500<10,000 square feet	\$250.00 (includes inspection)
Intermediate plan review 10,001–25,000 square feet	\$500.00 (includes 1 inspection)

Complex plan review 25,000 –100,000 square feet	\$750.00 (includes 2 inspections)
Special plan review >100,001 square feet	\$1000.00 + \$10.00 per 1,000 square feet (includes 2 inspections)
Small and Basic re-inspection (each trip)	\$50.00
Intermediate re-inspection (each trip)	\$100.00
Complex re-inspection (each trip)	\$100.00
Special re-inspection (each trip)	\$100.00

(North Carolina State Building Code Volume V, Fire Prevention, Section 104.2)

CONSTRUCTION PERMITS

A construction permit must be obtained from the Office of the City of Southport Fire Marshal in the following situations:

3.2.2 – Construction Permits

(Applies to installation of new systems and renovations to existing systems)

Code Section	Description	Permitting Fee
105.7.1	Automatic fire-extinguishing systems	\$150.00 + 5.00 per Nozzle/Head
105.7.2	Battery Systems	\$175.00
105.7.2	Compressed Gases	\$100.00
105.7.3	Cryogenic Fluids	\$200.00
105.7.5	Emergency Responder Radio Coverage System	\$200.00
105.7.3	Fire Alarm and Detection Sys./Related equipment	\$150.00 + 5.00 per initiating Device
105.7.4	Fire Pumps and Related Equipment	\$175.00
105.7.5	Flammable and Combustible liquids	\$100.00
105.7.9	Gates/Barricades Across Fire Apparatus Roads	\$100.00
105.7.6	Hazardous Materials	\$250.00
105.7.7	Industrial Ovens	\$225.00
105.7.8	L.P./Natural Gas Installation and Mod.	\$100.00
(Applies only to occupancies covered by the N.C. Fire Prevention Code)		
105.7.9	Private Fire Hydrants	\$75.00 per hydrant
105.7.14	Smoke Control and/or Smoke Exhaust Systems	\$225.00
105.7.15	Solar Photovoltaic Power System	\$225.00
105.7.10	Spraying and Dipping	\$50.00
105.7.11	Standpipe Systems	\$150.00 with Sprinkler System \$100.00 W/O Sprinkler System
105.7.12	Temporary Membrane structures, tents, and canopies	\$175.00

The code official is authorized to issue construction permits for work as set forth in sections 105.7.1 through 105.7.118.

(North Carolina State Building Code Volume V, Fire Prevention, Section 105.7)

Operational Permits 3.2.1

Code Section	Description	Permitting Fee
105.6.1	Aerosol products	\$100.00

105.6.2	Amusement Buildings	\$150.00
105.6.3	Aviation Facilities	\$100.00
105.6.4	Carbon Dioxide Systems (beverage dispensing machines)	\$75.00
105.6.4	Carnivals and Fairs	\$475.00
105.6.6	Cellulose Nitrate Film	\$115.00
105.6.7	Combustible Dust-Producing Operations	\$175.00
105.6.8	Combustible Fibers (Except Agriculture)	\$125.00
105.6.9	Compressed Gases	\$250.00
105.6.10	Covered Mall Buildings	\$275.00
105.6.11	Cryogenic Fluids	\$325.00
105.6.12	Cutting and Welding	\$175.00
105.6.13	Dry Cleaning Plants	\$195.00
105.6.14	Exhibits and Trade Shows	\$275.00
105.6.15	Explosives	\$275.00
105.6.16	Fire Hydrants and Valves	\$75.00/unit
105.6.17 (1)	Flammable & Combustible Liquids Pipeline	\$275.00
105.6.17 (2)	Flammable & Combustible Liquids Class I Storage	\$275.00
105.6.17 (3)	Flammable & Combustible Liquids Class II Storage	\$275.00
105.6.17 (4)	Flammable & Combustible Liquids Removal	\$275.00
105.6.17 (5)	Flammable & Combustible Liquids production, processing, transportation storage, dispensed, used	\$275.00
105.6.17 (6)	Install, alter, remove, or abandon flammable or combustible liquid tanks	\$275.00
105.6.17 (7)	Change the contents of a flammable or combustible liquid tank	\$275.00
105.6.17 (8)	Manufacture, process, blend, or refine flammable or combustible liquids	\$275.00
105.6.17 (9)	To engage in the dispensing of liquid fuels into the fuel tanks of motor vehicles at commercial, industrial, governmental, or manufacturing establishments	\$275.00
105.6.17 (10)	To utilize a site for the dispensing of liquid fuels from tank vehicles into the fuel tanks of motor vehicles at commercial, industrial, governmental, or manufacturing establishments	\$100.00
105.6.18	Floor Finishing using Class I or II Liquids	\$175.00
105.6.19	Fruit and Crop Ripening	\$125.00
105.6.20	Fumigation and Thermal insecticidal fogging	\$275.00
105.6.21	Hazardous Materials Storage, Transport, Dispense, Use and Handling	\$275.00
105.6.22	Hazardous Materials Facilities	\$175.00
105.6.23	High-Piled Storage	\$125.00
105.6.24	Hot Work	\$175.00
105.6.25	Industrial Ovens	\$125.00
105.6.26	Lumber Yards and Woodworking Plants	\$475.00
105.6.27	Liquid or Gas fueled vehicles or equipment in assembly buildings	\$125.00
105.6.28	L.P.Gas Bulk Storage	\$100.00
105.6.29	Magnesium	\$125.00
105.6.30	Miscellaneous Combustible Storage	\$125.00
105.6.31	Motor Fuel Dispensing Facilities	\$275.00
105.6.32	Open Burning	\$350.00
105.6.33	Open Flames and Torches	\$225.00
105.6.34	Open Flames and Candles	\$125.00
105.6.33	Organic Coatings	\$175.00

105.6.34 Operation of Places of Assembly	\$375.00
105.6.35 Private fire hydrants removal from service, use or operation	\$110.00/hydrant
105.6.36 Pyrotechnic special effects materials	\$450.00
105.6.37 Pyroxylin Plastics	\$125.00
105.6.38 Regulated Refrigeration Equipment	\$125.00
105.6.39 Repair Garages and Service Stations	\$175.00
105.6.40 Rooftop Heliports	\$375.00
105.6.41 Spraying or dipping operations	\$125.00
105.6.42 Storage of Scrap Tires and Tire Byproducts	\$250.00
105.6.43 Temporary membrane structures, tents, and canopies	\$225.00
105.6.44 Tire-Rebuilding Plants	\$225.00
105.6.45 Waste Handling	\$225.00
105.6.46 Wood Products	\$175.00

**Churches and synagogues shall be exempt from Operational permitting fees*

These permits will only be issued during a new construction situation. The permit will be valid for the same period as the inspection schedule in section 106 and the renewal will be the payment of the inspection fee for existing buildings.

An existing building may be issued an operational permit for the above situations, the permit will be included in the fee for the inspection of an existing building in accordance with section 106.

The code official is authorized to issue operational permits for the operations set forth in sections 105.6.1 through 105.6.46.

(North Carolina State Building Code Volume V, Fire Prevention, Section 105.6)

Collection of Fees

Plan Review Fees-Plan review fees shall be collected, or arrangements make for collection prior to issuance of any building or fire permits.

Inspection Fees (New Construction)-In the event additional fees are required to be assessed during a construction project, and all fees must be paid in full prior to the issuance of the building's Code of Occupancy. Occupying a building that has not been issued a Certificate of Occupancy will constitute a civil penalty for each day's continued offense.

Inspection Fees (Existing Buildings)-The fee for an inspection of an existing building shall be assessed and an invoice will be supplied to the owner, occupant, or designee. Subjects will have thirty (30) days to remit payment. After (30) days, the bill will be placed in a past due status and a second invoice will be sent to the subject. After a period of sixty (60) days of non-payment, the account will be subject to a 10% late fee and the account will be placed on hold and no additional inspections or permits will be issued. Civil action will be taken through the court system after a period of (90) days.

Civil Penalty Schedule

Any person who shall violate any of the provisions of the N.C. Fire Prevention Code, or fail to comply therewith, or who shall violate or fail to comply with any order made there under, or who shall build in violation of any detailed statement of specifications or plans submitted and approved there under or any certificate or permit issued there under, shall be subject to penalties as specified below as approved by the City of Southport Board of Alderman. These penalties shall be recovered by the City in a Civil Action in the nature of debt if the offender does not pay the penalties within a period of 30 days after the issuance of the notice of violation. The notice of violation shall be in writing, signed by the Fire Marshal and/or the Fire Official charged with the enforcement of the N.C. Fire Prevention Code and shall be delivered or mailed to the offender either at his/her residence or place of business or at the location where the violation occurred. Each day's continuing violation shall be a separate and distinct offense. Any action to recover such penalties may be joined in an action for appropriate equitable remedy, including injunctions and orders of abatement and including an action to recover damages by the City in abating, correcting, limiting, and otherwise dealing with the harmful effects of the offending action. Civil penalties are assessed in accordance with North Carolina G.S. 153A and G.S. 160A.

First Offense	\$100.00
Second Offense	\$300.00
Third and Subsequent Offenses	\$500.00

Violation(s) consisting of locked and/or blocked exits, impedance of the occupants to quickly evacuate a structure or premise, or conditions posing imminent danger to the occupants on or about the premise or Violation(s) of Occupancy Limits established pursuant to the North Carolina State Building and/or Fire Code must be corrected during the time of the inspection if at all possible.

PARKS AND RECREATION

Activity/Facility	City Resident Rate	Non-Resident Rate
Summer Camp	\$90/week	\$115/week
Before/Afterschool	\$50/week	\$60/week
Youth Basketball	\$60	\$70
Aerobics/Fitness	\$40/month	\$50/month
Seniors	Cost of activity	Cost of activity
Special Activities	Cost of the Activity	Cost of Activity + \$10
Jaycee Building	\$150 (4 hour minimum)	\$250 (4 hour minimum)
Senior Building	\$150 (4 hour minimum)	\$250 (4 hour minimum)
Lowe/White Park	\$150 (4 hour minimum)	\$250 (4 hour minimum)
Franklin Square Park	\$150 (4 hour minimum)	\$300 (4 hour minimum)
Taylor Field	\$150 (4 hour minimum)	\$300 (4 hour minimum)
Caviness Park	\$75 (4 hour minimum)	\$150 (4 hour minimum)
Kingsley Park	\$75 (4 hour minimum)	\$150 (4 hour minimum)
Keziah Park	\$75 (4 hour minimum)	\$150 (4 hour minimum)
Riverwalk	\$75 (4 hour minimum)	\$150 (4 hour minimum)
City Gym	Movie Rental ONLY \$1,000/day	

GENERAL & MISCELLANEOUS FEES

FILMING LICENSES

Filming	\$500.00 per filming day
Equipment on Location	\$100.00 per non-filming days
Onsite Pre/Post-Production	\$250.00 per day
Commercial Photography	\$250.00 per day

Filming on City Property:

Community Building	Current Rental Rates
Fort Johnston	\$1000.00/day
Indian Trail Mtg Hall	\$500.00/day
Riverwalk/Gazebo	\$500.00/day
Jaycees Building	\$200.00/day
Waterfront Park/City Pier	\$500.00/day
City Dock at Yacht Basin	\$200.00/day (no docking of boats)
City Hall	\$500.00/day
Stevens Park	\$200.00/day
Taylor Field	\$500.00/day
Lowe White Park	\$500.00/day
Keziah Park	\$500.00/day
Caviness Park	\$500.00/day
Tennis Court (Leonard St)	\$200.00/day
Franklin Square Park	\$500.00/day
City Gym	\$1000.00/day
Street Closure per Block	\$250.00/day

City Property Use:

Marked Patrol Vehicle	\$21.50/hour
Fire/Rescue Vehicles	\$200.00/hour
Hydrant Meter	\$35.00/daily
Barricades	\$20.00/hour
Dump Truck	\$75.00/hour
Backhoe/Excavator	\$125.00/hour

City Personnel Use:

Police Officers on Duty	TBD (ODM) https://odm.officertrak.com/Southport-NC-PD
Fire Inspector	TBD (ODM) https://odm.officertrak.com/Southport-NC-PD
Public Services Staff	\$60.00/hour-Regular Time \$90.00/hour-Overtime

Other:

A & B Explosives Permit	\$20.00/per event
C Explosives Permit	\$35.00/per event
Fireworks Permit	\$200.00/per event

Requests made in less than (2) working days' notice: \$250.00 extra

Services/Property Not Listed: Based on time, equipment, and materials + \$250.00

Partial days are considered full days for expense purposes

BUSINESS REGULATIONS AND MISCELLANEOUS FEES

BEER & WINE LICENSE

BEER

On Premise: \$15.00
Off Premise: \$5.00

WINE

On Premise: \$15.00
Off Premise: \$10.00

ITINERANT/PEDDLERS PERMIT \$50.00

TAXICAB PERMIT \$100.00

GOLF CART PERMIT \$50.00

Valid January 1 to December 31 annually

GOLF CART PERMIT LATE FEE \$25.00

Renewals Only – If renewed after March 31 annually

INFORMATION REQUESTS:

Digital: No fee if delivered via email, or a flash drive is provided.

Paper: \$0.20 per copy

OTHER COPIES:

Standard Size/Graphics: \$0.20 per copy

Ledger Size/Heavy Graphics: \$0.50 per copy

BURIAL PERMITS: Monday-Friday \$50.00
Weekends and Holidays \$150.00